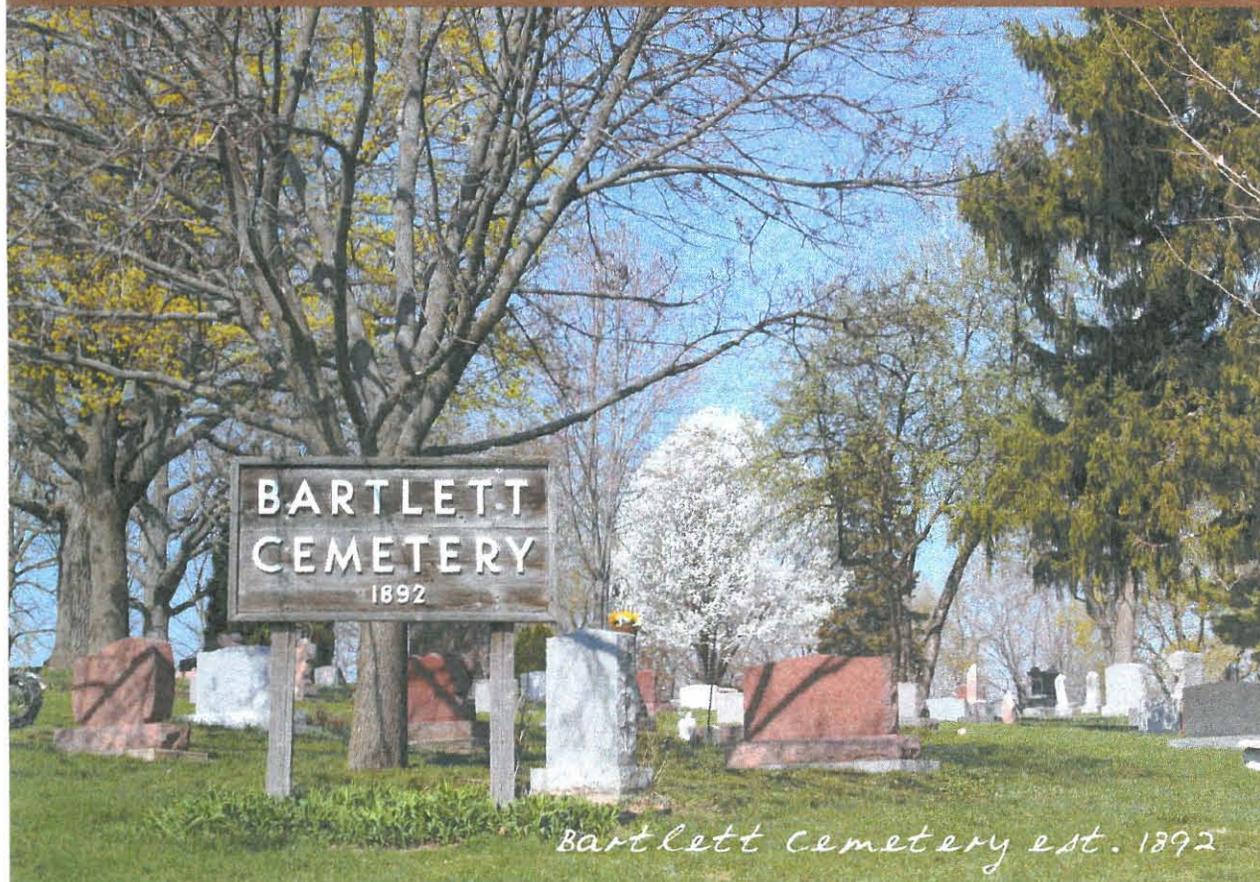


Village of Bartlett

Bartlett, Illinois



Bartlett Cemetery est. 1892

Budget 2012-2013



CEMETERY
BARTLETT, ILL.

Cover image: Springtime in Bartlett Cemetery,
2012.

On April 23, 1892, a year after incorporation, Village President George Struckman appointed Trustees John Carr, August Schick and Charles F. Schultz to the newly formed Cemetery Committee. They were charged to find a "suitable piece of ground."

This budget year we look back on the history of Bartlett Cemetery, located at the western end of North Avenue. It has served our community as a final resting place for the last 120 years.

Bartlett Cemetery est. 1892

"Memorial Day, originally called Decoration Day, is a day of remembrance for those who have died in our nation's service. There are many stories as to its actual beginnings, with over two dozen cities and towns laying claim to being the birthplace of Memorial Day. There is also evidence that organized women's groups in the South were decorating graves before the end of the Civil War. Memorial Day was officially proclaimed on May 5, 1868 by General John Logan, national commander of the Grand Army of the Republic, in his General Order No. 11, and was first observed on May 30, 1868, when flowers were placed on the graves of Union and Confederate soldiers at Arlington National Cemetery." <http://www.usmemorialday.org/backgrnd.html>

Bartlett residents have historically marked the celebration of Memorial Day by remembering those who have served and have been laid to rest in Bartlett Cemetery. The June 6, 1910 edition of the Elgin Advocate reported that in Bartlett, "The Woodman and Royal Neighbors [national fraternal organizations] held their Memorial exercises at their hall Sunday and marched to the cemetery in body and decorated graves of their dead."

Over the years, residents have paraded, marched and walked to the cemetery on Memorial Day. The Tri-Village Memorial Service organization was formed in 1958 with the Villages of Bartlett, Streamwood and Hanover Park joining together to organize a remembrance event. One tradition was the parade which stepped off from Bartlett Park and proceeded up North Avenue to the cemetery. Veterans, in uniform or not, were welcome to march in the parade along with Boy and Girl Scouts from the three communities. At the cemetery, honors were rendered to the dead.

Continued on next page



Memorial Day cemetery flag raising,
1960.



Residents in Bartlett Cemetery,
circa 1910.



Memorial Day parade heading
west on North Avenue, 1961.



Memorial Day Parade, on Main
Street, Bartlett Woman's Club,
1976.



Memorial Day cemetery flag raising, 2011.



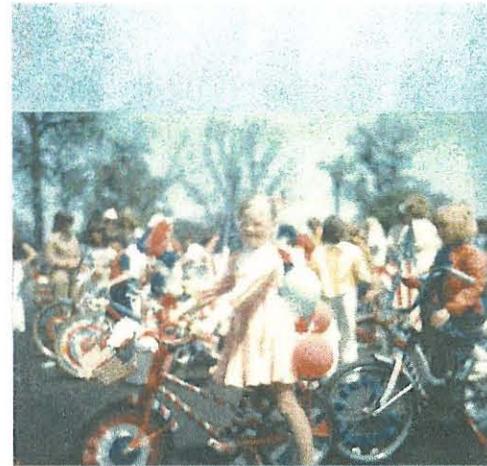
Today, American flags line the road and pathways.



In 1966, the Tri-Village Memorial Service was chaired by Bartlett resident Donald Buckner, a retired Navy chief petty officer. Bartlett Village President Leo Blanchette and two trustees represented the Village joined by other elected officials from Hanover Park and Streamwood. The Ellis Junior High Band played during the parade. Immanuel United Church of Christ's minister William Nagy delivered the invocation. The following year saw the first public performance by the Tefft Junior High Band.

By the late 1970s, the parade route was altered. Participants now gathered in the parking lot of the Bartlett State Bank, later Suburban Bank located at 335 S. Main Street. The parade route was Main Street to North Avenue, down to the cemetery. Children were encouraged to decorate their bikes and some parents drove their sporty cars.

In recent history, the annual walk to the cemetery has returned with the Village being the sole sponsor. In the mid 1990s, American flags, on poles bearing plaques with the names of veterans buried within, began gracing the roadway, paths and center circle throughout the cemetery for the holiday weekend. Veterans' graves are also decorated with small American flags. Another addition is the flag retirement ceremony at Bartlett Park sponsored by Bartlett's American Legion Post 1212 prior to the walk. Scout, civic and other organizations join in the procession which steps off once again from Bartlett Park. Attendees watch from the curb and/or join in the walk. Once everyone has gathered around the central flag pole in the cemetery's center, the flag raising and lowering to half staff by the color guard takes place. After the invocation and remarks, the names of veterans and gold star mothers are read. Cannons fire three shots. The playing of taps, a twenty-one gun salute and a bagpipe rendition of Amazing Grace are also incorporated into the program. This yearly solemn ceremony continues to pay tribute to those who have served our country and rest in Bartlett Cemetery.



Memorial Day parade, circa 1980.



Flag retirement, Bartlett Park, 2002.

Principal Officials

Michael A. Airdo, Village President

Lorna Giless, Village Clerk

Trustees

T. L. Arends

Patricia Kelly

Gregory A. Martin

Frank Napolitano

Dennis M. Nolan

Eric Shipman

Executive

Valerie L. Salmons, Village Administrator

Department Directors

Jeff Martynowicz, Finance Director

Paul Kuester, Public Works Director

Kent Williams, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

Bob Gavelek, Golf Professional/Manager



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, 2011.

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

Community Profile (Page 30): This section includes a brief history of the community and information on current demographics, economics, etc. Maps are included to show Bartlett's location in the region and its overall size. A chart of land uses is included as are organization charts that provide information on the major functional areas of each department.

Strategic Planning (Page 39): This section includes the goals established by the Village Board that guide the departmental work programs. Integrated with each goal are the department objectives for the year that are associated with that goal.

Financial Policies (Page 42): Included in this section is a summary of the financial policies that guide development of this budget and the conduct of the financial affairs of the Village.

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

Revenues (Page 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:

READERS GUIDE

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

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

General Government Exp (Page 88): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 101): 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 105): 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 107): 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 112): 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 154): 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 17, 2012

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, 2012 and ending April 30, 2013.

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. At the forefront of this review is the awareness of financial strain the prolonged poor economy has had upon our residents. Through this review \$662,817 was cut from the budget.

The budget is balanced. This was accomplished through rigorous evaluation of expenditures and the judicious use of fund balance reserves. The Village has been fortunate enough to have an unrestricted fund balance in the General Fund above minimum policy requirement. We propose to use \$537,605 to help the General fund pay for operating

costs not funded by current revenues. However, even in these difficult financial times, the budget will leave the General Fund with a fund balance of 52% of operating expenditures. Meeting our fund balance policy and stabilizing our fiscal health for future years and preserving our positive bond rating.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$48,513,219 a less than 1% decrease over last year's budget. The operating portion of the budget totals \$37,086,301 a 1.12% decrease over the 2011/12 operating total.

The total General Fund revenue budget is lower than the actual amounts from FY 2007/08.

We continue to try to find a balance between necessary increases in operating costs and the slow increase in revenues from prior years. General Fund revenues, which are the most sensitive to the economy, are estimated to be up 3% over last year. However, the total General Fund revenue budget is still lower than the actual amounts from FY 2007/08.

HOLDING THE LINE ON OPERATING COSTS

Since the beginning of the economic downturn in 2007/08 we have reduced expenses each year. Over the course of those years, professional services have been reduced by 31%, and significant cuts to professional development and equipment have been made each year.

This year is no exception. As in past years, not all requested expenditures are included in the budget. The significant adjustments made are summarized below:

Expenditure Adjustments:

- Postponed the entire computer replacement program purchases totaling \$40,800.
- Eliminated a police vehicle totaling \$27,000.
- Reduced professional development in all departments.
- Eliminated a dump truck from Public Works totaling \$67,000.
- Eliminated an end loader from Public Works totaling \$120,000

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

Village employees and a \$350,000 transfer from the Developer Deposits fund.

Over the last three years, the Village has saved \$1,525,000 because of its safety policies and practices.

ADJUSTING TO DECLINING REVENUES

The housing market in the Chicagoland area continues to suffer. The poor housing market has had an adverse affect on home values in Bartlett. This past year we saw a decrease in Equalized Assessed Value (EAV) of 6.8% due to falling home prices.

The slumping real estate market has had a negative effect on the Real Estate Transfer tax. This revenue source continues to be level, down significantly from its peak of \$1,647,913 in 2005/06. The budget for FYE 2012/13 is proposed to be flat over the FYE 2011/12 amount of \$285,000. Fortunately, the Village has identified this financial trend early and budgeted accordingly for the past several years.

Development related revenues, which include building permits, connection fees and contributions to the Municipal Building and Developer Deposits Funds continue to be stagnant in part due to the economy and land available for new construction. We are anticipating four new residential

permits and two commercial permits in FY 2012/13. One area that has remained relatively constant is the number of miscellaneous permits issued. The majority of building permit revenue now comes from miscellaneous residential permits.

The Telecommunications Tax is down 4% this year to an estimated \$1,440,000. This decrease is most likely attributable to package call and data plans limiting usage.

The state of the economy continues to have adverse affects on our operating budget in the form of limited revenue growth. In an attempt to meet operating expenditures, we will continue to scrutinize our budget during the year and look for additional ways to save money.

SOME SILVER LININGS

On a positive note, the Illinois Municipal League is projecting per capita revenues from the local use tax to increase 7.2% for FY 2012/13. Per capita revenues total \$670,000.

Our local economy has held up quite well as far as retail sales. Sales tax revenue is projected to increase slightly to \$1,975,000. The Village’s sales tax base did not experience the significant declines that some other communities around our area did.

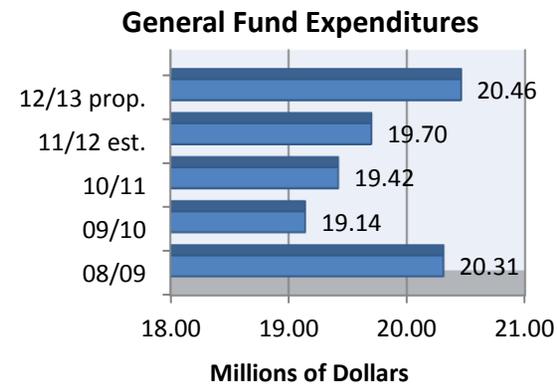
We also see continued progress in our Brewster Creek TIF district as a number of businesses continue to express interest in locating to the business park.

FUND SUMMARIES

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

General Fund

The General Fund budget, as proposed, includes a 1.06% increase in expenditures, to \$20,466,672 (including transfers).



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

General Fund revenues will increase 3% from the 2011/12 budget. Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has increased 1% in the last fiscal year. Fees and fines are up 3% and interest income is projected to be down 3% from FYE 2011/12.

To reduce personnel costs, we have reduced allotments for overtime and are holding positions in the Police Department and Public Works Department open. 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 throughout the year.

This budget also includes a continued effort to fund some capital equipment. Pages 21 and 22 in the Budget Summary section list all of the capital outlay for which we have budgeted. Capital outlay represents a total expenditure of \$1,186,146. We continue to aggressively pursue grants both large and small to fund these expenses. A capital purchase included in this budget is for patrol and mobile radios in the Police Department. The Village Board approved an intergovernmental agreement allowing Du-COMM to credit the Village funds to be used toward the purchase of the police Department’s interoperable radio equipment. We have kept our training and travel budgets flat from last year and have also reduced computer and legal services by \$39,000.

Special Revenue Fund

This includes only the Motor Fuel Tax Fund. Expenditures are expected to decrease 63%. The decrease is attributed to the completion of last year’s improvements to Newport Boulevard and Gerber Road. The major projects in this fund include the annual street maintenance program.

Debt Service

Expenditures are projected to have no change over the 2011/12 budget. The Village levies and pays for two General Obligation bonds with total debt service equaling \$1,003,677.

Internal Service Funds

These include the Central Services and Vehicle Replacement Funds.

In total, internal service fund expenditures are expected to decrease 18%

The 18% decrease in this fund is attributable to capital outlay reductions in the total fund. Central Services capital outlay projects have in past years included the replacement of desktop computers. This annual replacement program has been suspended this year.

In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department and Public Works Department. Most notably, the Police Department will resume its annual squad replacement program. Anticipating the replacement of the older Ford Crown Victoria models that have been discontinued, the department did not purchase any patrol vehicles in FY 11-12.

In the Public Works Department one replacement pick-up truck with plow, a light commercial utility van and a cargo van have been included in the budget.

Capital Projects Funds

This fund includes eight capital project funds in total. The total amount budgeted in the capital projects fund for 2012/13 is \$8,193,004, 17% of total expenditures.

Major projects for 2012/13 include the influent pump replacement and the belt filter press replacement in the Sewer Department, the Well 8 Barium and Radium Removal in the Water Department and two million dollars designated for projects related to the economic development activity in the Brewster Creek TIF District and the Blue Herron/Bluff City TIF District. For a complete listing of all capital improvement projects, see the Capital Projects Expenditures section pages 107 – 111.

Enterprise Funds

Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund expenses are budgeted to increase by 12.85%. A brief overview of each follows:

The **Water Fund** 2012/13 budget is projected to increase 7.83% over the current year’s budget to a total of \$8,032,443. Revenues have increased by 13%. Due to the water rate increase approved in January 2012. The fund includes connection fees of \$4,248 which are down considerably from past years.

The **Sewer Fund** 2012/13 budget is projected to increase 28% over the current year’s budget to a total of \$5,472,345. The increase is attributable to an increase in capital improvements which include the influent pump replacement project and belt filter press replacement funded through the IEPA low interest loan program. Capital projects have been budgeted in accordance with the current Capital Improvements Program. Operating expenses are down 4% from last year.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf revenue proposed for 2012/13 is \$2,419,250, a 1% decrease from last year. The Golf expenses are projected to be higher by 3%. The increase is due in large part to employee related costs and expenses associated with clubhouse improvements. Included in those improvements is a HVAC unit, pull carts and golf cart GPS. The Golf Grounds Maintenance budget includes two push mowers. The requested expenditures will continue to support the mission of maintaining a quality facility.

Restaurant and Midway sales are projected down by 3.36% and 4.35% based on a budgeted 37,000 rounds of golf. Then number of rounds budgeted has decreased 4% from last year, based on current year trends.

The **Parking Fund** budget is down 6%. The balance however is well within the established fund balance policy. Portions of other employee positions are charged to the parking fund to capture appropriate cost. These include a public works employee and a parking enforcement officer.

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, 2011 the fund is 77% funded. The increase of nearly \$1 million shown in the budget is necessary to meet funding requirements imposed by the state law.

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, despite the difficult economy, is our municipal employees. The largest area of the budget is in personnel related costs.

We are entering into the third year of the current International Union of Operating Engineers contract with the public works union personnel. The contract calls for a 2%

increase on May 1. The current contract with Metropolitan Alliance of Police Union is set to expire on April 30th. We have not reached a new agreement with the police officers at this time.

The 2012/13 operating budget includes a net decrease of 2.5 full time equivalent personnel. The budget includes the following staffing changes:

- A reduction of ½ of a Main Office Clerk in the Finance Department.
- A reduction of a Community Service Officer in the Police Department.
- A reduction of a Records Clerk in the Police Department.

In a survey this past January of employees per 1,000 residents, Bartlett ranked 28th out of the 34 suburbs

The current number of employees per 1,000 residents is 3.96. This number has remained the same since 2005.

surveyed. Bartlett has been at or below this rank for many years. In the following pages you will also find a chart showing changes in the employees per 1,000 residents for

Bartlett over 10 years. These charts can be found on pages 18 through 20 of the Budget Summary section.

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

The 2012 operating budget proposes a net decrease of 2.5 full time equivalent personnel.

CONCLUSION

This budget has been constructed to accomplish the following:

- Maintain current service levels in light of the economic recession.
- Minimize expenditure increases to maintain adequate fund balances, taking into account the current economic recession.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.

As we begin a new fiscal year, the Village continues to find a way to not only operate, but a way to move the Village forward. Our staff not only remains committed to controlling costs in these lean times but also to find the means necessary to complete projects and find other funding sources. Projects such as Waste Water Treatment Plan equipment replacements, a strong emphasis on road improvements, and flood remediation, continue to move ahead. To keep the momentum moving forward we will remain very aggressive in finding alternative means to funding these projects.

The Village will maintain its good financial position, which is proven through our strong General Fund balance. This strong level of fund balance, along with a continued effort to monitor our operating expenditures and appropriate levels of staffing, will help us withstand a tough economy for the upcoming year.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Bartlett, for its annual budget for the fiscal year beginning May 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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

ACKNOWLEDGEMENTS

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

First, my thanks go to Finance Director Jeff Martynowicz. His efforts have ensured the continued professionalism and quality of our most important process. Todd Dowden, Millie Oleksyk, and Lorna Gilles, in the Finance Department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks. A nod of appreciation is also due Pam Rohleder, who has once again added her creativity to the budget cover. And my special thanks to the Department Directors, this year in particular, for proposing a budget plan that continues the high level of services to our residents while continuing to hold down expenditures. Their cooperation and creativity in handling the subsequent cuts was critical.

Respectfully submitted,

Valerie L. Salmons
Village Administrator

BUDGET ADDENDUM

During the March and April Budget Review sessions the Village Board considered revenue enhancements to the General Fund. The Village Board identified a structural imbalance in the General Fund due to stagnant revenues and the Villages limited ability to cut deeper as two million dollars in operating cost reductions occurred over the last three years. The reliance on General Fund balance in the future became concerning for the long term and the Village Board implemented a natural gas and electric use tax. The two taxes together were designed to generate approximately \$1,685,000 in revenue annually. The cost to a Bartlett homeowner is expected to be \$85 per year annually. The Village Board also eliminated the labor intensive vehicle sticker program. The elimination of the vehicle stickers is proposed to save a resident \$15 per passenger vehicle.

RESOLUTION 2012-22-R

A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT BUDGET FOR FISCAL YEAR 2012/2013

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, 2012 and ending April 30, 2013 is hereby adopted in the aggregate sum of \$48,485,219 after a Public Hearing was held on March 20, 2012, pursuant to a notice published in the Bartlett Examiner on March 7, 2012. This sum shall include the implementation of a municipal electricity use tax estimated to generate \$600,000 in revenue, the implementation of a municipal natural gas use tax estimated to generate \$1,085 000 in revenue, and does not use the General Fund reserves or Developer Deposits and eliminates the vehicle sticker program as outlined in option four of the Finance Department Memo 2012-08 dated March 28, 2012.

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

ROLL CALL VOTE:

AYES: Trustees Kelly, Martin, Nolan, Shipman

NAYS: Trustees Arends, Napolitano

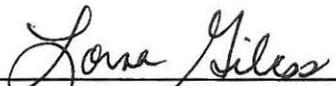
ABSENT: None

PASSED: April 17, 2012

APPROVED: April 17, 2012

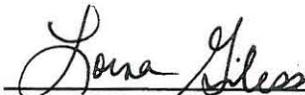

Michael A. Airdo, Village President

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 2012-22-R enacted on April 17, 2012, and approved on April 17, 2012; as the same appears from the official records of the Village of Bartlett.


Lorna Giles, Village Clerk



2012/13 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Revenues	Proposed Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$10,413,745	\$20,186,767	\$18,168,003	\$323,250	\$2,298,669	\$10,457,090
Special Revenue Fund		0				
Motor Fuel Tax	595,126	1,250,100	930,000	0	0	915,226
Debt Service Fund	994,146	1,051,789	1,080,669	29,880		995,146
Capital Projects Funds						
Capital Projects	0	0	676,000	676,000	0	0
Municipal Building	499,181	2,357	97,816	0	63,000	340,722
Developer Deposits	5,035,924	474,285	293,264	0	731,870	4,485,075
Route 59 & Lake Street TIF	11,449	0	55,870	55,870	0	11,449
Bluff City TIF Municipal	832	210	0	0	0	1,042
Bluff City TIF Project Fund	10,000	1,570,000	1,563,500	0	0	16,500
Brewster Creek TIF Municipal Account	240,074	440,105	486,263	0	29,880	164,036
Brewster Creek TIF Project Fund	3,527,267	3,834,236	3,821,728	0	0	3,539,775
Enterprise Funds						
Water	2,499,009	8,334,784	8,032,443	0	281,676	2,519,674
Sewer	2,626,152	5,270,559	5,472,345	0	309,676	2,114,690
Parking	251,321	234,600	273,301	0	22,110	190,510
Golf	(194,865)	2,356,250	2,437,984	63,000	68,250	(281,849)
Internal Services Funds						
Central Services	744,533	3,250	1,145,033	1,134,247	0	736,997
Vehicle Replacement	1,396,352	54,000	335,000	237,884	0	1,353,236
Trust & Agency Fund						
Police Pension	23,047,993	950,000	2,235,000	1,285,000	0	23,047,993
Bluff City Debt Service	817,731	1,102,658	1,381,000	0	0	539,389
Total Revenues & Expenditures		\$47,115,950	\$48,485,219	\$3,805,131	\$3,805,131	

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.

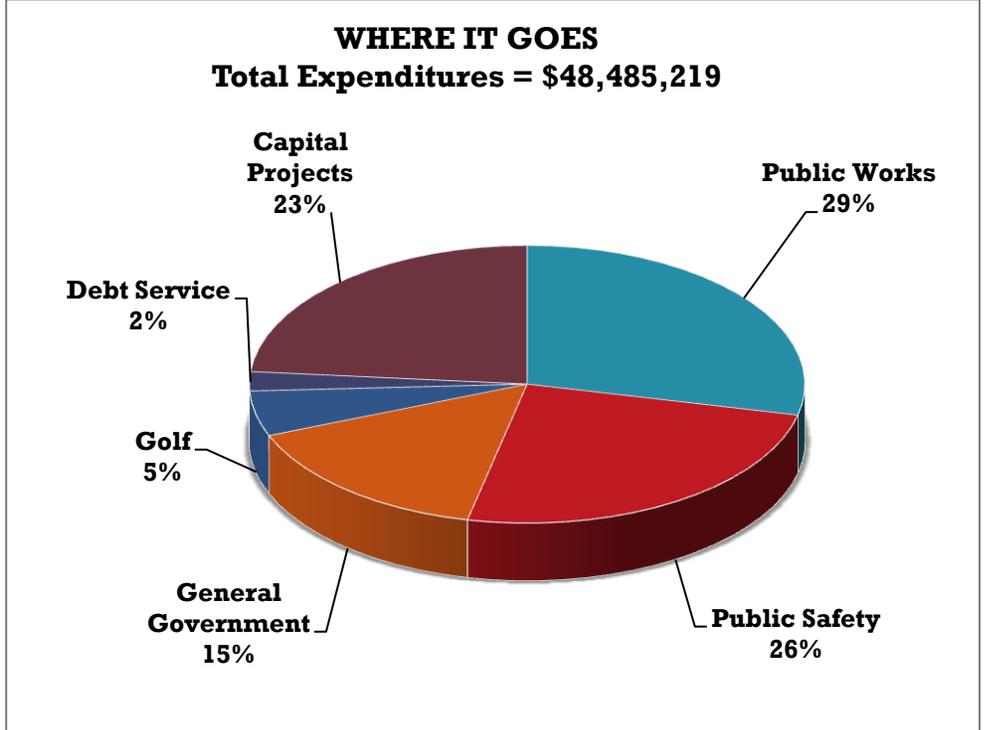
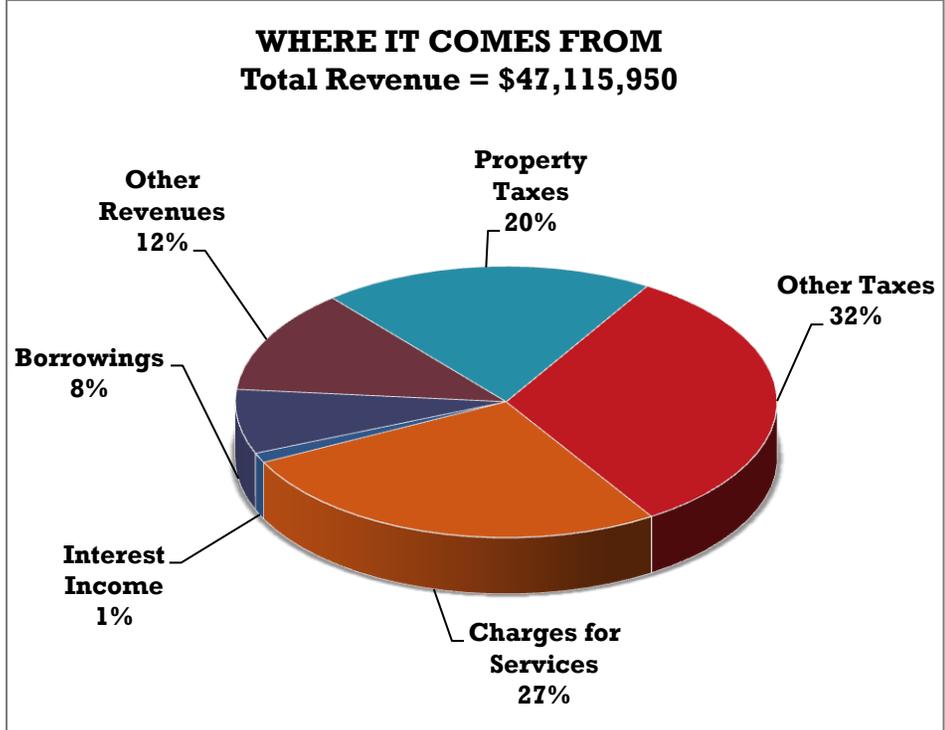
2012/13 SOURCES & USES

By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
Revenues by Category								
Property Taxes	8,343,094	0	1,003,677	0	0	0		9,346,771
Other Taxes	9,313,674	1,250,000	0	3,538,051	0	0	1,102,558	15,204,283
Charges for Services	0	0	0	0	12,548,250	0	0	12,548,250
Interest Income	40,000	100	4,000	53,500	18,700	7,250	425,100	548,650
Borrowings	0	0	0	0	3,610,140	0	0	3,610,140
Other Revenues	2,489,999	0	44,112	2,729,642	19,103	50,000	525,000	5,857,856
Total Revenues	\$20,186,767	\$1,250,100	\$1,051,789	\$6,321,193	\$16,196,193	\$57,250	\$2,052,658	\$47,115,950
Expenditures by Program								
Public Works	3,321,320	0	0	0	9,789,349	751,228		13,861,897
Public Safety	9,387,795	0	0	0	0	425,334	2,235,000	12,048,129
General Government	5,458,888	0	0	486,263	0	193,520	1,381,000	7,519,671
Golf	0	0	0	0	2,437,984	109,951	0	2,547,935
Debt Service	0	0	1,080,669	0	0	0	0	1,080,669
Capital Projects	0	930,000	0	6,508,178	3,988,740	0	0	11,426,918
Total Expenditures	\$18,168,003	\$930,000	\$1,080,669	\$6,994,441	\$16,216,073	\$1,480,033	\$3,616,000	\$48,485,219
Net Interfund Transfers	(1,975,419)	0	29,880	(92,880)	(618,712)	1,372,131	1,285,000	0
Increases (Decreases) in Fund Balance	\$43,345	\$320,100	\$1,000	(\$766,128)	(\$638,592)	(\$50,652)	(\$278,342)	

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.

2012/13 SOURCES & USES



The revenue chart above shows the distribution of Village revenues by major categories. As the reader can see, the Village is not overly dependent on one revenue source. The Village desires and has maintained a diversified revenue base. The category "Other Taxes" is the Village's largest revenue area and is made up of Motor Fuel taxes and Incremental Property taxes in the Village's TIF funds. Charges for Services are primarily revenues from our Enterprise funds and represent the second largest revenue source. Property Taxes represent 20% of the entire budget. Other revenues such as income tax, sales tax and the telecommunications tax represent 14% of the budget and interest earnings and borrowing (note proceeds) represent 8% of total revenues.

The expenditure chart above shows the distribution of expenditures by program. Capital Projects can vary significantly from year to year. Capital projects in this year's budget represent 23% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 55% 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 15% of the Village budget. General Obligation Debt Service is 2% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

2012/13 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2010/11	Budget 2011/12	Budget 2012/13	Percent Change	Actual 2010/11	Budget 2011/12	Budget 2012/13	Percent Change
General Fund	19,116,070	18,689,633	20,186,767	8.01%	17,470,430	17,976,807	18,168,003	1.06%
Special Revenue Fund								
Motor Fuel Tax	1,411,252	1,388,984	1,250,100	-10.00%	1,004,407	2,453,136	930,000	-62.09%
Debt Service Fund	1,081,712	1,056,289	1,051,789	-0.43%	1,070,575	1,085,169	1,080,669	-0.41%
Capital Projects Funds								
Capital Projects	84,160	160,800	0	-100.00%	529,072	630,000	676,000	7.30%
Municipal Building	5,834	1,676	2,357	40.63%	840	0	97,816	100.00%
Developer Deposits	195,496	834,850	474,285	-43.19%	333,471	546,931	293,264	-46.38%
Route 59 & Lake Street TIF	37,509	33,000	0	-100.00%	27,166	75,200	55,870	-25.70%
Bluff City TIF Municipal Acct	622	600	210	-65.00%	0	0	0	0.00%
Bluff City TIF Project Fund	1,859,242	1,970,000	1,570,000	-20.30%	1,859,242	2,310,000	1,563,500	-32.32%
Brewster Creek TIF Muni Acct	417,848	440,669	440,105	-0.13%	406,524	465,594	486,263	4.44%
Brewster Creek TIF Project Fund	2,978,258	3,835,189	3,834,236	-0.02%	2,867,175	3,495,880	3,821,728	9.32%
Enterprise Funds								
Water	6,236,375	7,324,955	8,334,784	13.79%	6,179,957	7,448,847	8,032,443	7.83%
Sewer	3,265,497	3,959,427	5,270,559	33.11%	3,026,509	4,254,938	5,472,345	28.61%
Parking	166,949	240,500	234,600	-2.45%	294,397	291,644	273,301	-6.29%
Golf	2,304,912	2,443,250	2,356,250	-3.56%	2,354,916	2,373,386	2,437,984	2.72%
Internal Service Funds								
Central Services	4,855	3,100	3,250	4.84%	977,093	1,203,470	1,145,033	-4.86%
Vehicle Replacement	66,659	78,400	54,000	-31.12%	706,167	635,500	335,000	-47.29%
Trust & Agency Fund								
Police Pension	980,550	913,500	950,000	4.00%	863,344	2,043,433	2,235,000	9.37%
Bluff City Debt Service	1,271,225	1,218,592	1,102,658	-9.51%	1,290,317	1,410,000	1,381,000	-2.06%
Grand Total	\$41,485,025	\$44,593,414	\$47,115,950	5.66%	\$41,261,602	\$48,699,935	\$48,485,219	-0.44%

Total expenditures for 2012/13 are \$48,513,219 which represents less than a 1% decrease from the 2011/12 budget. A modest increase in operating costs and capital outlay in the enterprise funds is attributable to the increase. Revenues are estimated to increase 3.5% to \$46,185,950. The increase is attributable to Water and Sewer rate increases enacted in January 2012.

2012/13 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	\$10,413,745	\$20,186,767	\$18,168,003	(1,975,419)	10,457,090	43,345	0.42%	6,262,086	8,845,591
Special Revenue Fund									
Motor Fuel Tax	595,126	1,250,100	930,000	0	915,226	320,100	53.79%	0	N/A
Debt Service Fund	994,146	1,051,789	1,080,669	29,880	995,146	1,000	0.10%	501,500	1,003,000
Capital Projects Funds									
Capital Projects	0	0	676,000	676,000	0	0	0.00%	0	N/A
Municipal Building	499,181	2,357	97,816	(63,000)	340,722	(158,459)	-31.74%	0	N/A
Developer Deposits	5,035,924	474,285	293,264	(731,870)	4,485,075	(550,849)	-10.94%	0	N/A
Route 59 & Lake Street TIF	11,449	0	55,870	55,870	11,449	0	0.00%	0	N/A
Bluff City TIF Municipal	832	210	0	0	1,042	210	25.24%	0	N/A
Bluff City TIF Project Fund	10,000	1,570,000	1,563,500	0	16,500	6,500	65.00%	0	N/A
Brewster Creek TIF Municipal Acct	240,074	440,105	486,263	(29,880)	164,036	(76,038)	-31.67%	0	N/A
Brewster Creek TIF Project Fund	3,527,267	3,834,236	3,821,728	0	3,539,775	12,508	0.35%	0	N/A
Enterprise Funds									
Water	2,499,009	8,334,784	8,032,443	(281,676)	2,519,674	20,665	0.83%	1,575,860	2,206,345
Sewer	2,626,152	5,270,559	5,472,345	(309,676)	2,114,690	(511,462)	-19.48%	803,051	1,124,271
Parking	251,321	234,600	273,301	(22,110)	190,510	(60,811)	-24.20%	27,330	40,995
Golf	(194,865)	2,356,250	2,437,984	(5,250)	(281,849)	(86,984)	44.64%	242,679	242,679
Internal Service Funds									
Central Services	744,533	3,250	1,145,033	1,134,247	736,997	(7,536)	-1.01%	121,383	N/A
Vehicle Replacement	1,396,352	54,000	335,000	237,884	1,353,236	(43,116)	-3.09%	875,000	N/A
Trust & Agency Fund									
Police Pension	23,047,993	950,000	1,085,671	1,285,000	24,197,322	1,149,329	4.99%	24,197,322	N/A
Bluff City Debt Service	817,731	1,102,658	1,381,000	0	539,389	(278,342)	-34.04%	0	N/A
Total Revenue & Expenditures		\$47,115,950	\$47,335,890	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.

2012/13 PROJECTED FUND BALANCES

General Fund – This budget shows a increase of less than 1% 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 52% of operating expenditures.

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

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

The third reserve represents the cumulative balance in the storm water account. The estimated ending balance at fiscal year-end 2012/13 is \$250,502.

The fourth reserve is for the 2076 tri-centennial celebration, which began with a donation a number of years ago. The estimated balance at the end of 2012/13 is \$15,459.

Motor Fuel Tax Fund – Fund balance is being increased by 53%. The fund will have adequate balances for all capital

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

Debt Service Fund - The projected cash balance is expected to increase by \$1,000 in 2012/13. The fund has adequate reserve set aside to pay for one year of principal and interest on General Obligation debt.

Capital Projects Funds – Capital Projects Funds balances are reviewed in developing the 5-year Capital Improvements Program. Debt financing, grants, or interfund transfers can be used to finance projects when balances are not adequate. Increases and decreases in fund balances are associated with the specific projects planned. For example, notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF’s.

Water Fund - The Water Fund cash balance will decrease .83%, to approximately \$2.5 million. The water rate increases approved in January 2012 are now generating sufficient revenue to meet operating expenses. The Water Fund will now meet both the minimum (25%) and maximum (35%) of operating expenses. The budget includes connection fees of \$4,284 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.

2012/13 PROJECTED FUND BALANCES

Sewer Fund – The Sewer Fund cash balance will decrease 19%, to approximately \$2.1 million. The decrease is associated with capital outlay of approximately \$269,500. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific Village Board reserves. The fund is currently meeting the policy objective of maintaining 25-35% of operating expenses and equipment replacement reserve.

Parking Fund - The cash balance will decrease approximately \$60,811 (25%.) The decrease is due to funding capital outlay costs and a maintenance worker in the fund this fiscal year. The balance will be above the maximum, 10%-15% of expenditures for operating purposes plus planned capital projects.

The **Golf Fund** cash balance is projected to decrease approximately \$86,984 (44%). The Golf Fund remains below the minimum established in the fund balance policy. The policy dictates 10% of operating expenditures. The policy puts the fund balance of \$(281,849) under minimum policy requirements. In an effort to reduce cash deficits in the Golf Fund, all transfers to the Central Service and Vehicle Replacement Fund have been suspended again this fiscal year.

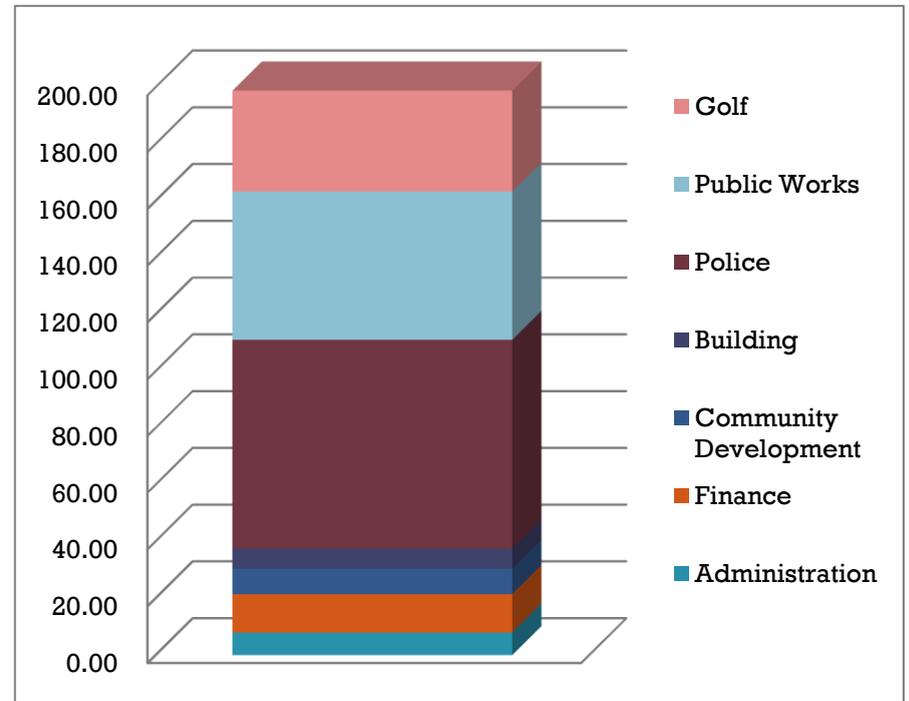
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 1%. The fund includes \$188,030 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will decrease approximately 3%.

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, 2011, the fund is 77% funded. The balance shown on page 15 is the amount reserved for future pension payments. The “Reserve for Future Pension Payments” line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. The increase of nearly \$1 million is necessary to meet funding requirements imposed by the State.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2012/13 operating budget shows a net decrease in the amount of 2.5 full time equivalent personnel . The budget includes a reduction of 1/2 of a main office clerk in the Finance Department and a reduction of a Community Service Officer and Records Clerk in the Police Department.

Department			Budget	
	2010/11	2011/12	2012/13	Change
Administration	7.66	7.96	7.96	0.00
Finance	15.00	14.00	13.50	(0.50)
Community Development	9.27	9.00	9.00	0.00
Building	7.08	7.08	7.08	0.00
Police	75.50	75.50	73.50	(2.00)
Public Works				
Streets	22.89	22.89	22.89	0.00
Water	12.12	12.12	12.12	0.00
Sewer	15.79	15.79	15.79	0.00
Parking	1.50	1.50	1.50	0.00
Total Public Works	52.30	52.30	52.30	0.00
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	9.70	9.70	9.70	0.00
Food & Beverage	16.23	17.23	17.23	0.00
Total Golf	34.55	35.55	35.55	0.00
Total Village Employees	201.36	201.39	198.89	(2.50)



EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in November 2011, comparing employees per 1,000 population for 34 suburbs in the area. Bartlett ranked 27th out of the 34 suburbs surveyed. Bartlett has been at or below this rank for many years.

Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population	Rank	Municipality	Population	Full Time Employees*	Employees per 1,000 Population
1	Oak Brook	7,883	160	20.30	18	Lisle	22,390	107	4.78
2	Wood Dale	13,770	111	8.06	19	Streamwood	39,858	186	4.67
3	Barrington	10,327	79	7.65	20	Arlington Heights	75,101	350	4.66
4	St. Charles	32,974	230	6.98	21	Buffalo Grove	41,169	190	4.62
5	Geneva	21,495	145	6.75	22	West Chicago	27,086	121	4.47
6	Bloomington	22,018	134	6.09	23	Willowbrook	8,540	37	4.33
7	Bensenville	18,352	111	6.05	24	Lombard	43,165	187	4.33
8	Elk Grove Village	33,127	198	5.98	25	Clarendon Hills	8,427	36	4.27
9	Niles	29,803	176	5.91	26	Des Plaines	58,364	249	4.27
10	Woodridge	24,658	136	5.52	27	Bartlett **	41,208	163	3.96
11	Addison	36,942	199	5.39	28	Crystal Lake	40,743	161	3.95
12	Libertyville	20,742	107	5.16	29	Wheaton	52,894	204	3.86
13	Schaumburg	74,227	377	5.08	30	Glen Ellyn	27,450	103	3.75
14	Downers Grove	47,833	241	5.04	31	South Elgin	21,985	82	3.73
15	Hanover Park	37,973	190	5.00	32	Roselle	22,763	84	3.69
16	Elmhurst	44,121	218	4.94	33	Carpentersville	37,397	137	3.66
17	Hoffman Estates	51,895	254	4.89	34	Carol Stream	40,438	135	3.34

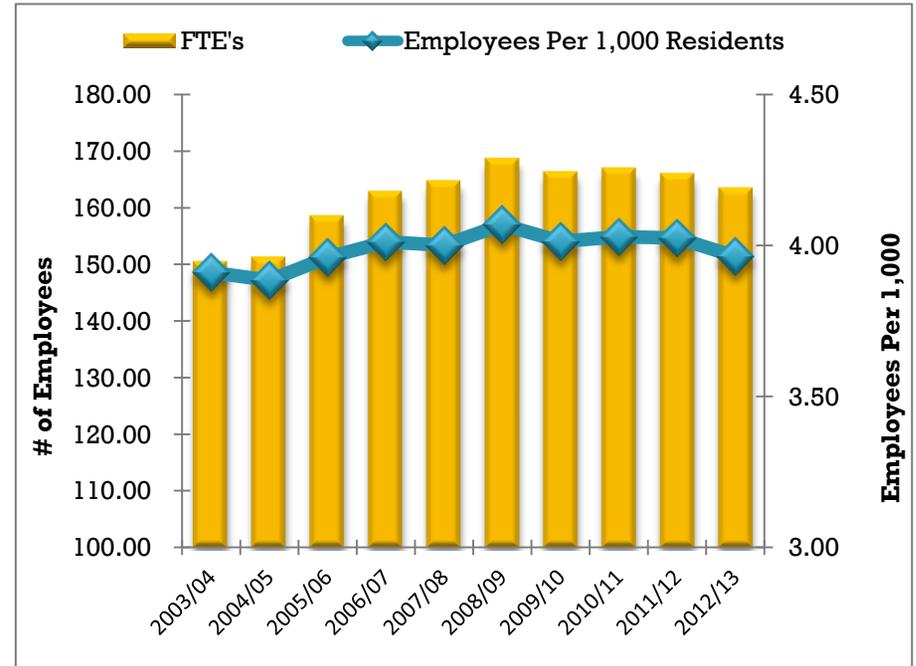
* - excludes Fire Department and Parks/Recreation Department employees ** - excludes Golf Course employees and Crossing Guards

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2003/04	38,455	150.39	2.15%	3.91	1.04%
2004/05	38,916	151.17	0.52%	3.88	-0.67%
2005/06	40,001	158.41	4.79%	3.96	1.95%
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,402	166.14	-1.39%	4.01	-1.39%
2010/11	41,402	166.81	0.40%	4.03	0.40%
2011/12	41,208	165.84	-0.58%	4.02	-0.47%
2012/13	41,208	163.34	-2.08%	3.96	-1.62%

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

Below is a graph of the staffing information from the table. As you can see, the Village added employees in the middle of the last decade as the community has grown. The current number of employees per 1,000 is 3.96 which has remained the same since FYE 05/06. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



2012/13 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
Police				
(7) - Patrol Vehicles	Vehicle Replacement	Replacement	203,000	
(1) - SUV	Vehicle Replacement	Replacement	31,500	
(30) - VHF mobile radios for squad cars	General	Replacement	15,750	
(22) - Docking stations & power supplies	General	Replacement	20,900	
Automated External Defibrillators (AED)	General	Replacement	8,750	
INTOX EC/IR II Breath Alcohol Testing Machine	General	Replacement	6,000	
Produplicator 1 to 3 Backup Center & CD/DVD Duplicator	General	New	1,000	
Manual Traffic Control Device	General	New	2,400	
Home Surveillance - Night Vision Recorder System	General	New	1,400	
Precor Lifetime Fitness Treadmill	General	Replacement	5,000	
Cabinets/Countertop for Copy Room	General	Replacement	5,000	
Cabinets/Countertop for Administration	General	Replacement	5,000	
(3) HVAC Units and controls	Municipal Building	Replacement	97,816	403,516
Streets				
Narrowband Radio Upgrade	General	Replacement	7,000	
4X4 Pick Up Truck with Plow	Vehicle Replacement	Replacement	35,000	
Heavy Duty Tandem Axle Equipment Trailer	General	New	22,000	
(2) - Zero Turn Lawn Mowers W/60 inch cut	Vehicle Replacement	Replacement	18,000	
Tree Purchases	General	New	20,000	102,000
Water				
Light Commercial Utility Van	Vehicle Replacement	Replacement	24,500	
Install a 12" insertion valve on Newport Blvd Water Main	Water	New	8,800	
Narrowband radios	Water	Replacement	3,500	
Replace asphalt driveway at Kent Circle Water Tower	Water	Replacement	16,000	
Trailer mounted valve box and b-box vacuum	Water	Replacement	15,000	
Sod cutter	Water	New	4,200	72,000
Sewer				
Stainless Steel baffles for Sand Filter cells	Sewer	Replacement	145,000	
Aluminum railings for Digesters 1 & 2	Sewer	Replacement	18,000	
Seven Narrowband Radios	Sewer	Replacement	3,500	

2012/13 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
Sewer (Continued)				
Line the walls of Jervey Lane Lift Station	Sewer	New	7,000	
Refrigerated Automatic Sampler	Sewer	Replacement	5,500	
Re-roof Treatment Building	Sewer	Replacement	85,000	
Laboratory specific Ion Probe, Meter and Printer	Sewer	Replacement	3,000	
3 inch Trash Pump	Sewer	Replacement	2,500	
Cargo Van	Vehicle Replacement	Replacement	23,000	292,500
Parking				
Building and Ground Improvements	Parking	New	83,000	\$83,000
Golf Program				
HVAC Unit	Golf	Replacement	23,000	
Clubhouse Carpeting	Golf	Replacement	30,000	
Clubhouse Foyer Enhancements	Golf	New/Replacement	10,000	\$63,000
Golf Maintenance				
(2) - 22" Rotary Push Mowers	Golf	Replacement	2,000	
Building and Ground Improvements	Golf	New/Replacement	1,000	
Tree Purchases	Golf	New/Replacement	1,000	4,000
Golf Food & Beverage Midway				
Point-of-Sale-System	Golf	Replacement	3,600	3,600
Golf Driving Range				
Ball Picker	Golf	Replacement	2,500	2,500
Central Services				
Security Appliances for Village Hall, Golf, and Public Works	Central Services	Replacement	19,000	
Plotter/Large Format Scanner	Central Services	Replacement	10,000	
(6) - Digital Squad Car Camera DVR's and microphones	Central Services	Replacement	17,130	
Replacement toughbook computers for Police squad cars	Central Services	Replacement	90,900	
ArcGIS for Server with License and Server in the Cloud	Central Services	New	23,000	160,030
Grand Total Capital Outlay				1,186,146

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.

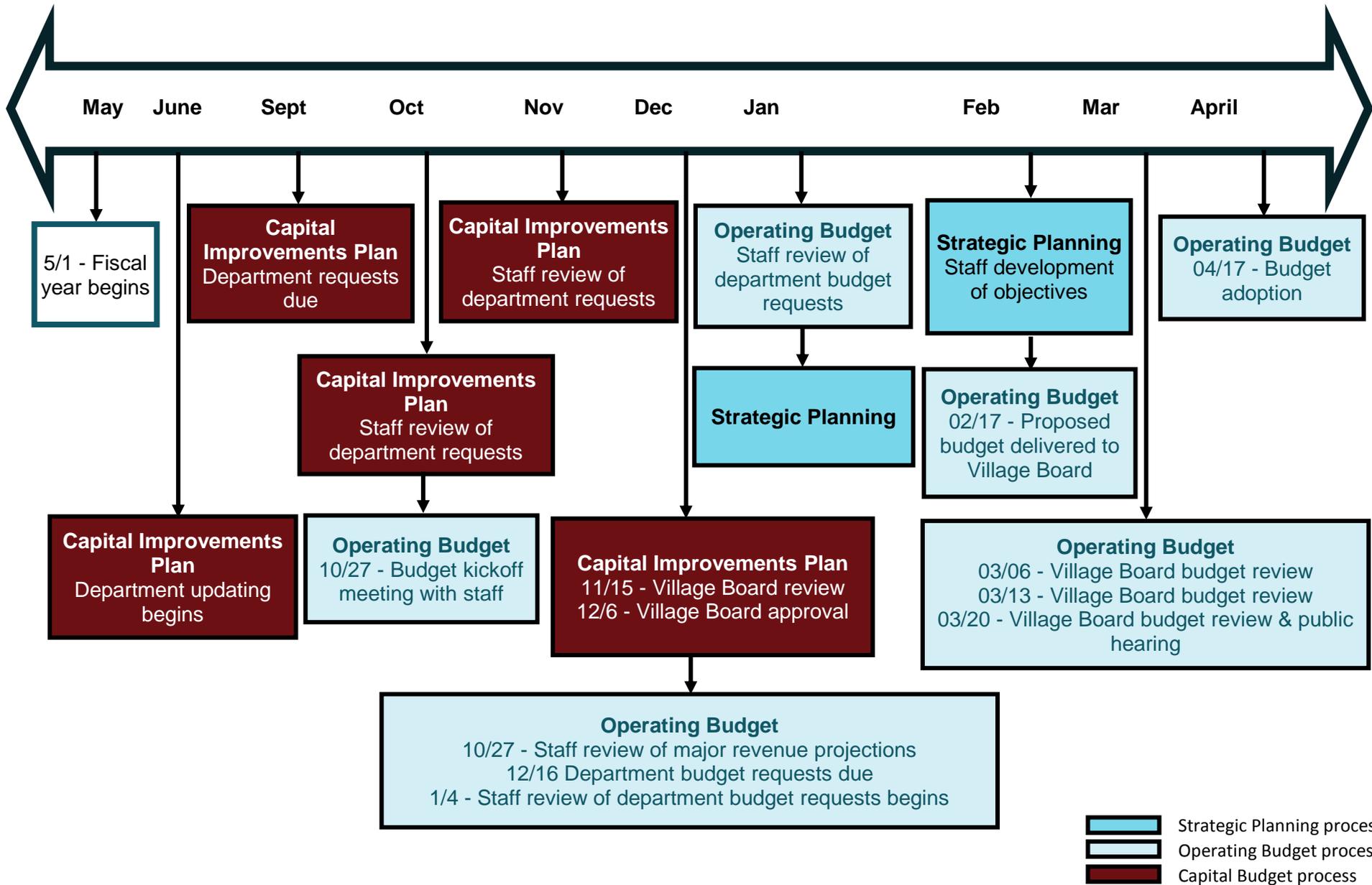
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

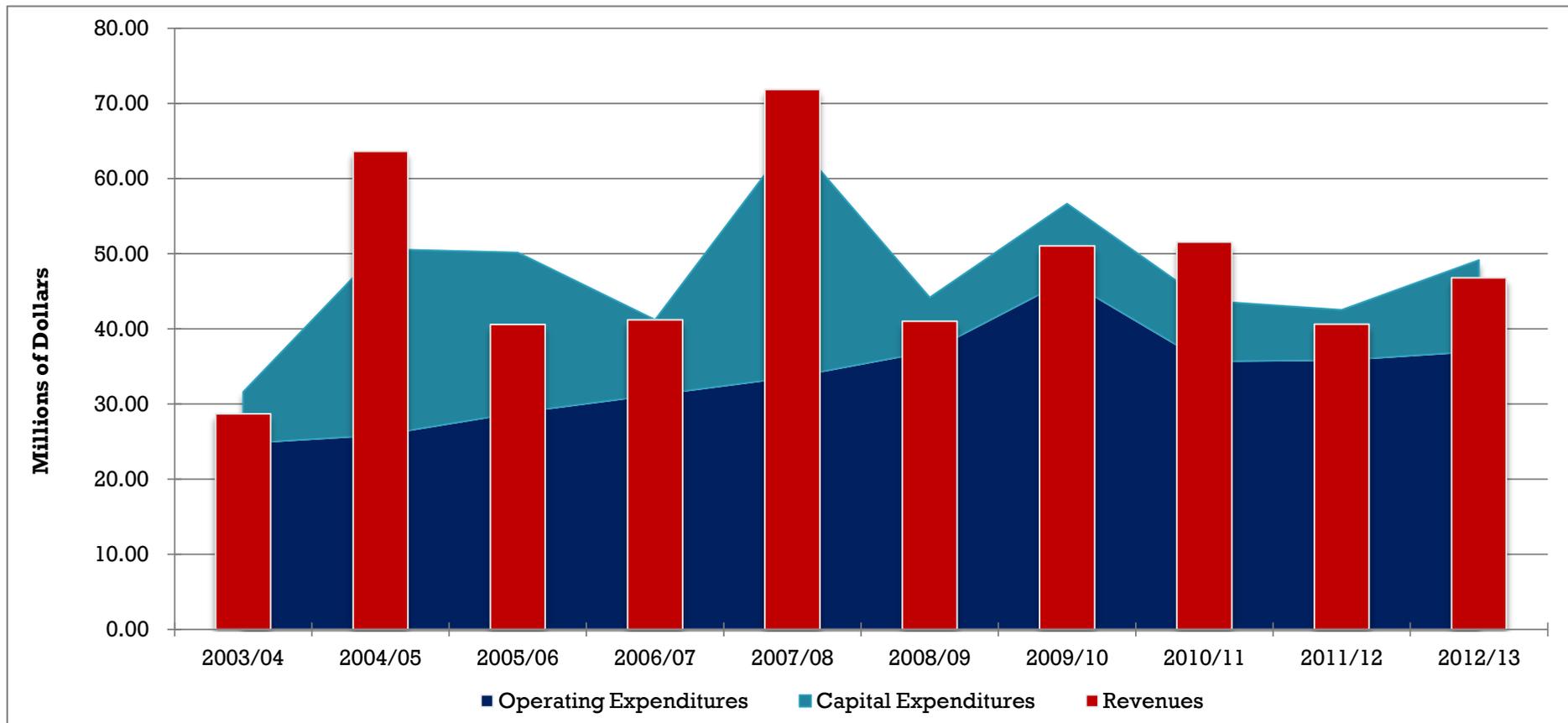
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements 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 2009/10 where expenditures in all operating funds were cut. Operating expenditures in the proposed budget are increasing 3.29%. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Operating Revenues (exclusive of borrowings) from 2002 to 2007 increased 47.5% in the six year period. Operating Revenues (exclusive of borrowing) from 2008-2012 increased only 4.98%



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Estimate	Proposed
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Property Taxes							
General Fund	6,326,187	7,013,945	7,364,468	7,976,600	8,345,563	8,247,582	8,343,094
Debt Service Fund	844,922	931,167	1,152,075	1,119,150	1,028,368	1,008,495	1,003,677
Property Taxes Total	7,171,109	7,945,112	8,516,543	9,095,750	9,373,931	9,256,077	9,346,771
Other Taxes							
General Fund	8,338,654	8,792,037	8,586,993	7,617,500	7,697,911	7,642,874	9,313,674
MFT Fund	1,192,389	1,173,705	1,130,272	1,059,000	1,274,110	1,250,000	1,250,000
Capital Projects Funds	4,526,240	4,736,870	5,359,928	5,020,930	5,083,338	4,844,865	4,640,609
Other Taxes Total	14,057,283	14,702,612	15,077,193	13,697,430	14,055,359	13,737,739	15,204,283
Charges for Services							
Water Fund	5,685,410	5,653,530	5,643,744	5,458,886	6,021,088	6,326,988	6,750,784
Sewer Fund	2,932,022	2,967,762	3,017,817	2,929,190	3,032,781	3,037,036	3,227,419
Parking Fund	151,260	152,195	158,133	152,200	154,843	223,000	225,000
Golf Fund	2,252,295	2,363,123	2,231,646	2,240,800	2,294,863	2,193,100	2,354,750
Charges for Services Total	11,020,987	11,136,610	11,051,340	10,781,076	11,503,575	11,780,124	12,557,953
Other Revenues							
Licenses & Permits	1,343,235	1,194,923	1,016,592	889,869	1,065,392	971,574	584,968
Grants & Reimbursements							
General Fund	190,132	218,541	318,598	107,500	230,992	178,383	196,931
MFT Fund	0	0	91,077	193,400	134,725	168,621	0
Capital Projects Funds	491,718	82,537	43,891	74,660	110,657	100,097	424,642
Enterprise Funds						400,000	0
Grants & Reimbursements Total	681,850	301,078	453,566	375,560	476,374	847,101	621,573
Interest Income - All Funds	3,728,914	1,956,084	1,836,351	1,349,772	175,792	686,100	548,650
Borrowings							0
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	2,087,200	31,976,100	639,800	0	0	0	0
Enterprise Funds	0	0	0	290,000	0	0	3,610,140
Borrowings Total	2,087,200	31,976,100	639,800	290,000	0	0	3,610,140
Miscellaneous - All Funds	2,000,616	2,644,715	2,424,259	14,564,407	4,896,839	3,358,707	4,641,612
Other Revenues Total	9,841,815	38,072,900	6,370,568	17,469,608	6,614,397	5,863,482	10,006,943
Total Revenues	\$42,091,194	\$71,857,234	\$41,015,644	\$51,043,864	\$41,547,262	\$40,637,422	\$47,115,950

EXPENDITURE HISTORY BY FUND & CATEGORY

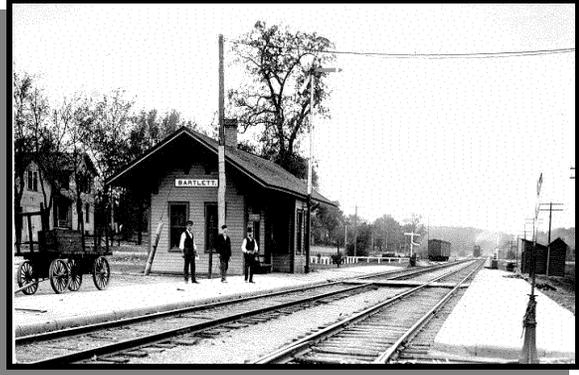
		Actual					Estimate	Proposed
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Personnel Services	General Fund	11,330,438	12,235,496	13,084,837	13,108,484	13,428,063	13,607,170	13,784,518
	Capital Projects Funds	65,074	68,103	90,625	373,844	397,327	413,000	452,263
	Enterprise Funds	3,903,188	4,356,589	4,618,683	4,731,676	4,729,116	4,679,631	4,873,578
	Internal Service Funds	192,518	215,919	234,195	259,202	341,899	340,743	356,208
	Trust and Agency Funds	2,596,218	1,757,431	1,764,681	1,872,117	2,022,768	2,083,296	2,131,450
	Personnel Services Total	18,087,436	18,633,538	19,793,021	20,345,323	20,919,173	21,123,840	21,598,017
Contractual Services	General Fund	2,083,812	2,195,840	2,164,109	1,981,138	1,901,407	1,922,805	2,087,702
	Debt Service Fund	1,700	2,000	1,550	128,811	1,050	3,000	3,000
	Capital Projects Funds	21,457	25,368	55,814	100,504	86,765	7,000	70,000
	Enterprise Funds	4,357,657	4,740,223	5,509,004	5,282,716	5,590,544	5,679,883	5,671,330
	Internal Service Funds	403,282	469,710	517,247	462,028	490,249	532,060	564,485
	Trust and Agency Funds	55,753	66,246	66,259	70,476	79,358	88,675	97,350
Contractual Services Total	6,923,661	7,499,387	8,313,983	8,025,673	8,149,373	8,233,423	8,493,867	
Com-modities	General Fund	737,518	912,477	1,387,433	874,449	931,141	917,742	1,017,634
	Enterprise Funds	953,160	933,291	1,032,482	859,945	910,282	938,729	1,046,150
	Internal Service Funds	28,088	31,482	35,429	44,356	31,674	36,318	37,475
	Commodities Total	1,718,766	1,877,250	2,455,344	1,778,750	1,873,097	1,892,789	2,101,259
Other Charges	General Fund	990,141	1,170,638	1,250,736	1,058,662	1,052,978	1,161,940	1,157,799
	Debt Service Fund	2,021,575	1,572,710	1,887,245	12,980,214	1,069,525	1,082,169	1,077,669
	Capital Projects Funds	0	437	2,124,659	4,699,617	3,149,463	3,168,639	3,100,098
	Enterprise Funds	112,308	109,809	105,127	98,389	112,927	107,958	163,175
	Internal Service Funds	16,266	33,222	14,953	38,376	15,040	25,160	26,835
	Trust and Agency Funds	15,694	1,627,950	1,414,611	1,320,352	1,294,097	1,257,095	1,387,200
Other Charges Total	3,155,984	4,514,766	6,797,331	20,195,610	6,694,030	6,802,961	6,912,776	
Capital Outlay	General Fund	260,390	142,314	210,231	100,177	156,841	162,690	120,350
	Enterprise Funds	137,897	86,224	233,244	161,021	314,572	211,159	473,100
	Internal Service Funds	950,529	847,988	1,119,136	575,856	804,398	580,800	495,030
	Capital Projects Funds	0	0	0	0	0	0	97,816
Capital Outlay Total	1,348,816	1,076,526	1,562,611	837,054	1,275,811	954,649	1,186,296	
Capital Improve-ments	MFT Fund	548,241	988,411	1,503,962	2,509,664	1,004,407	2,122,597	930,000
	Capital Projects Funds	5,719,649	30,178,498	3,701,360	2,878,797	3,661,335	1,410,543	3,274,264
	Enterprise Funds	2,083,433	624,685	65,201	118,114	198,338	0	3,988,740
	Bluff City SSA Debt Service	1,633,510	0	0	0	0	0	0
Capital Improvements Total	9,984,833	31,791,594	5,270,523	5,506,575	4,864,080	3,533,140	8,193,004	
Total Expenditures		\$41,219,496	\$65,393,061	\$44,192,813	\$56,688,985	\$43,775,564	\$42,540,802	\$48,485,219

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Estimate	Proposed
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Public Works	Streets	3,050,094	3,499,368	3,951,272	3,339,758	3,636,551	3,424,592	3,476,300
	Water	4,964,214	5,444,854	6,603,219	6,351,667	6,416,093	6,603,719	6,639,771
	Sewer	2,478,608	2,645,582	3,111,848	3,018,139	3,139,207	2,871,916	3,460,142
	Parking	121,837	124,285	203,689	160,586	311,894	319,620	285,684
	Public Works Total	10,614,753	11,714,089	13,870,028	12,870,150	13,503,745	13,219,847	13,861,897
Public Safety	Police	8,321,246	8,654,494	9,286,893	9,125,689	9,478,648	9,724,538	9,813,130
	Police Pension	2,667,665	1,836,733	1,837,978	1,944,585	2,105,906	2,175,246	2,235,000
	Public Safety Total	10,988,911	10,491,227	11,124,871	11,070,274	11,584,554	11,899,784	12,048,130
General Government	Administration	1,002,898	1,029,372	1,179,741	1,091,766	1,185,369	1,180,329	1,265,628
	Professional Services	798,708	812,891	808,946	678,563	428,415	533,750	563,550
	Liability Insurance	519,669	589,424	580,625	555,037	575,999	636,918	625,000
	Finance	1,076,977	1,166,197	1,244,174	1,219,215	1,365,027	1,302,396	1,330,256
	Community Development	844,967	1,066,040	1,129,336	1,096,102	1,001,976	1,057,536	1,039,118
	Building	1,026,281	1,078,343	1,054,239	803,006	777,076	803,634	828,856
	Brewster Creek TIF Municipal	86,531	93,908	299,797	389,556	406,524	422,500	486,263
	Bluff City SSA Debt Service	0	1,614,894	1,407,573	1,318,360	1,290,317	1,253,820	1,381,000
	General Government Total	5,356,031	7,451,069	7,704,431	7,151,605	7,030,703	7,190,883	7,519,671
Golf	Golf Program	752,508	799,907	829,944	747,043	785,143	802,482	859,349
	Golf Maintenance	693,608	686,358	732,728	683,684	702,362	685,568	696,524
	Golf Driving Range	8,168	9,460	9,610	7,595	5,997	7,640	9,990
	Golf Restaurant	254,042	273,110	290,252	288,350	292,237	296,250	309,953
	Golf Banquet	481,012	534,206	501,266	521,297	644,674	592,900	604,068
	Golf Midway	62,355	67,331	64,265	66,596	64,463	61,000	68,050
	Golf Total	2,251,693	2,370,372	2,428,065	2,314,565	2,494,876	2,445,840	2,547,934
Debt Service	2,023,275	1,574,710	1,888,795	13,109,025	1,070,575	1,085,169	1,080,669	
Subtotal Operating	\$31,234,663	\$33,601,467	\$37,016,190	\$46,515,619	\$35,684,453	\$35,841,523	\$37,058,301	
Capital Projects	9,984,833	31,791,594	7,176,623	10,173,366	8,091,111	6,699,279	11,426,918	
Total Expenditures	\$41,219,496	\$65,393,061	\$44,192,813	\$56,688,985	\$43,775,564	\$42,540,802	\$48,485,219	

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

The 2010 census counted 14,509 housing units in the Village with 97% of them occupied. The age of our housing stock reflects our

recent growth. Nearly half of the housing was built during the 1990’s. Ninety-two percent has been built since 1970. The median value of a single family home was \$313,800.

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

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	3,276,157
Peak per day	5,183,200
Municipal sewer utility (in gallons):	
Average load per day	2,310,000
Peak load per day	7,423,000

COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs 510 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.75% of the Village's total equalized assessed value.

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

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 51 full-time and 23 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, sky/tube/board hill and banquet facility. The Village also owns and operates an 18-hole golf course. Some or all of four Forest Preserve District facilities are located within the Village as well as the Tri-County State Park.

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

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

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

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

The Village staff totals 163 full time employees with various part-time employees, especially at the golf course. The employees are divided into departments that are responsible for providing the various Village services. These departments include Administration, Public Works, Police, Golf, Finance, Community Development, and Building. The head of each department reports to the Village Administrator.

Village of Bartlett Population

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

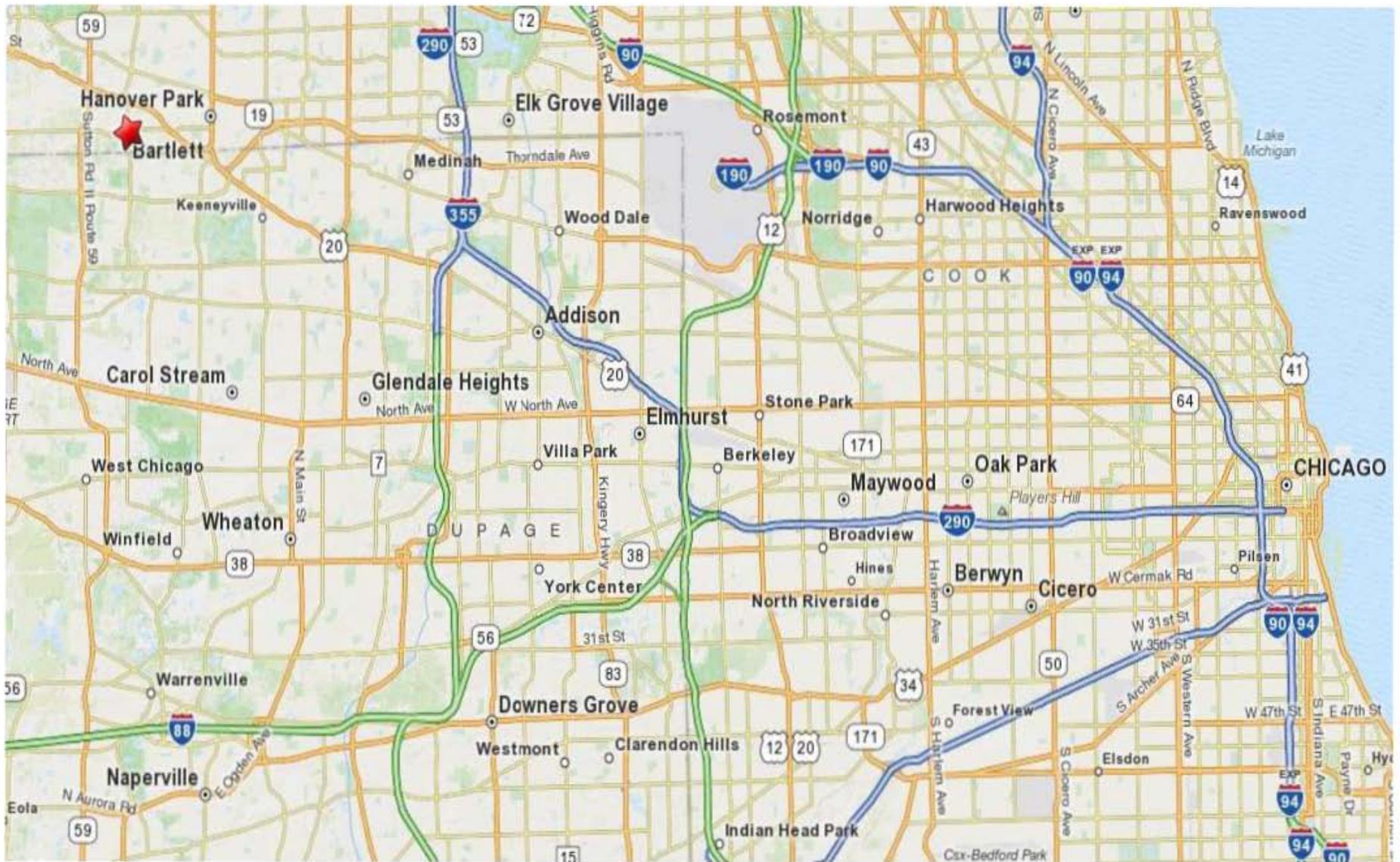
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

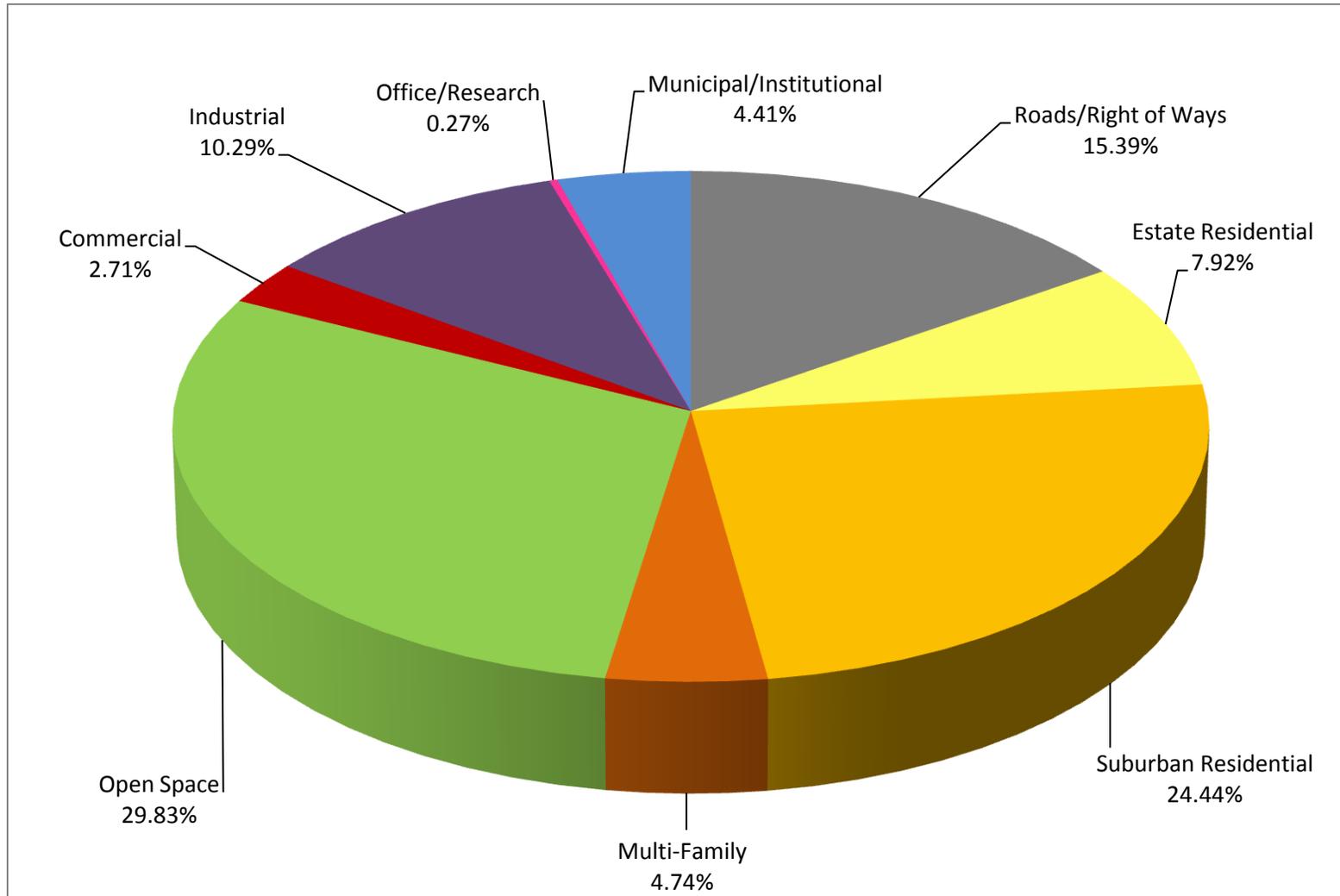
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%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

* Data is taken from the 2010 official United States Census

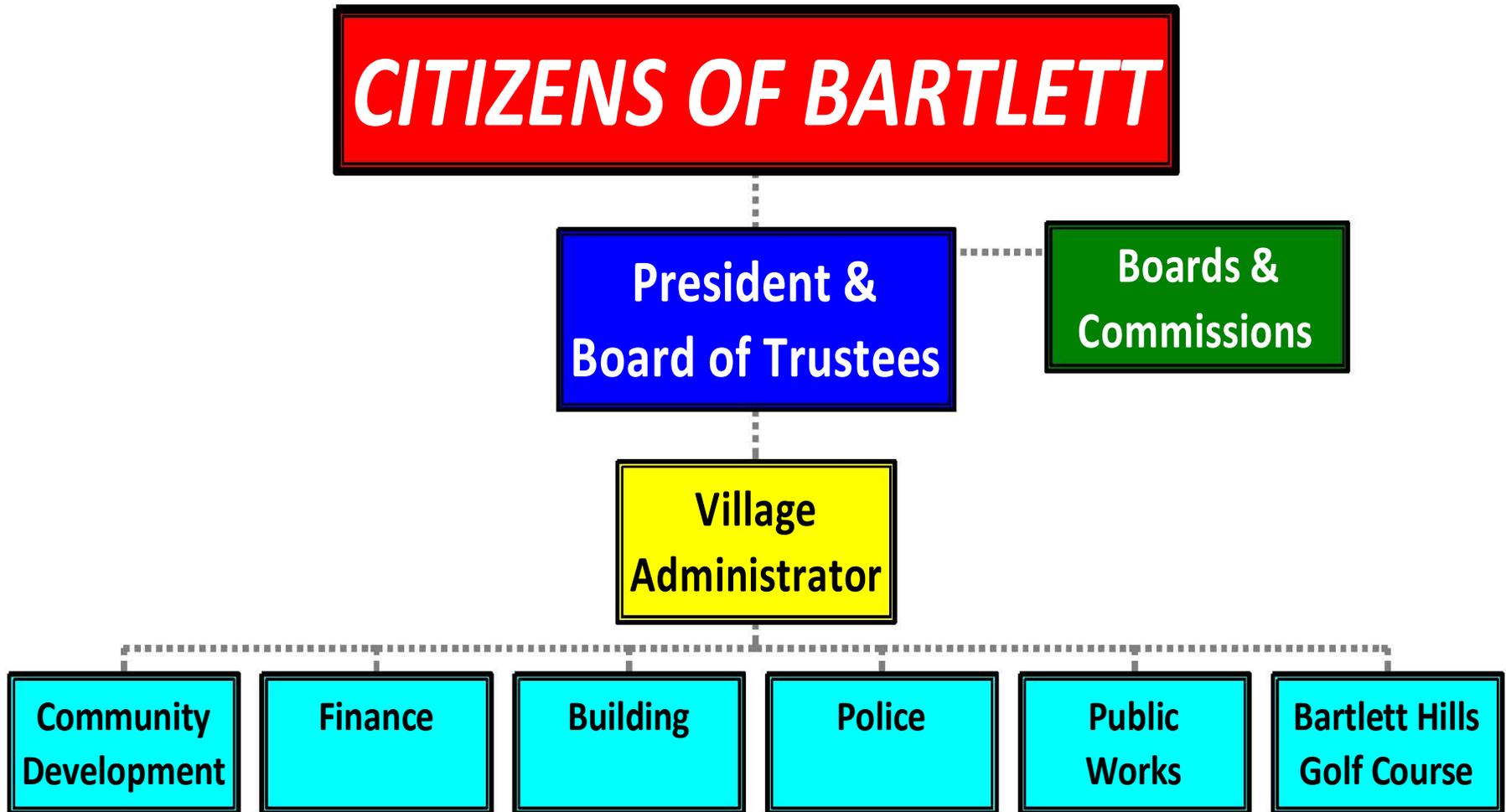
COMMUNITY PROFILE



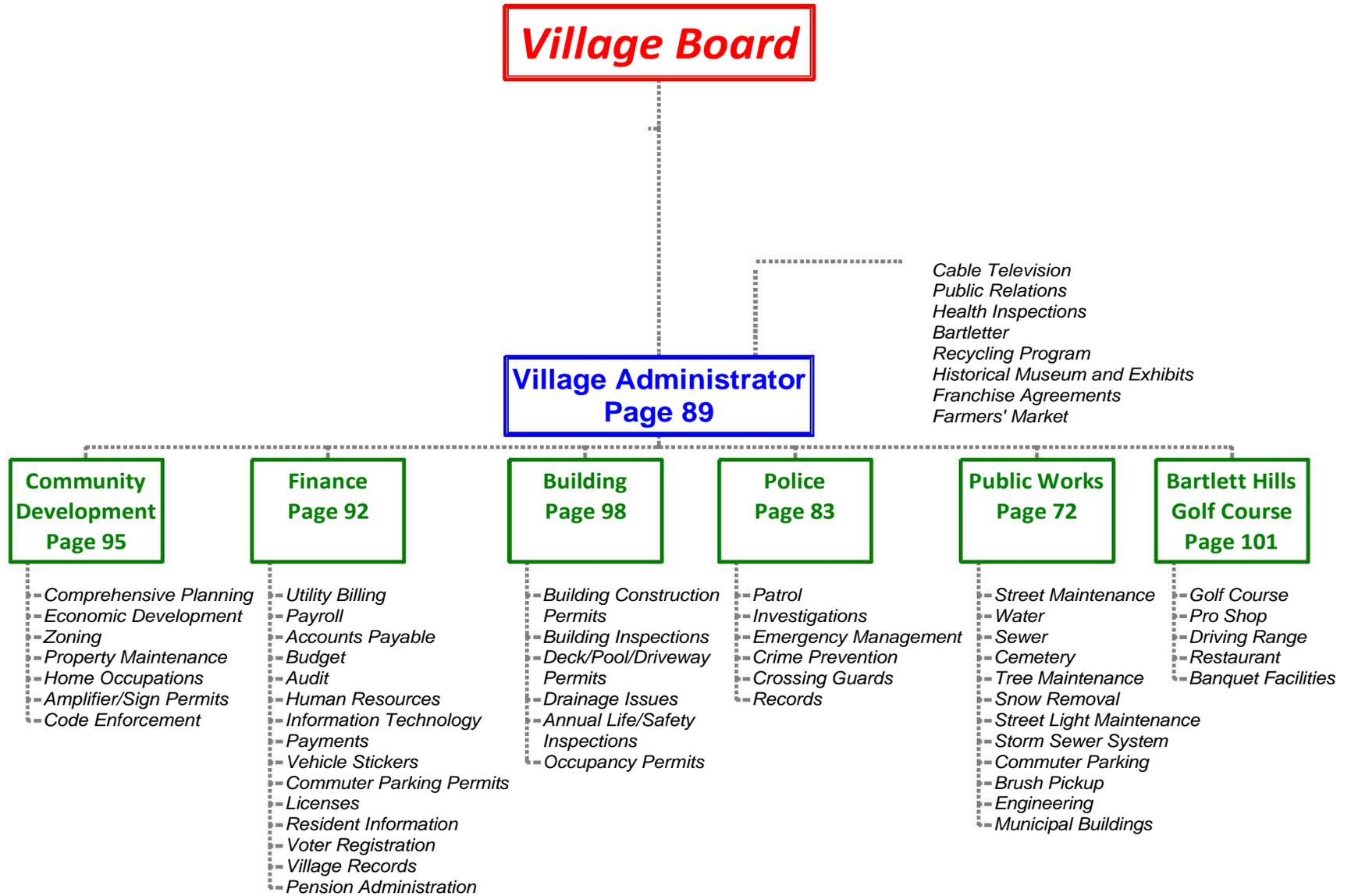
LAND USE INVENTORY



ORGANIZATION CHART



FUNCTIONAL ORGANIZATION CHART



STRATEGIC PLANNING

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

VISION STATEMENT

History ❖ Harmony ❖ Pride

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

MISSION STATEMENT

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

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

KEY STRATEGIC GOALS

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

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

STRATEGIC PLANNING

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

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

KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

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

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

Objectives	Continue efforts toward school improvements.

STRATEGIC PLANNING

KEY STRATEGIC GOAL: MAINTAIN AND ENHANCE THE APPEARANCE OF OUR COMMUNITY	
Objectives	Promote residential, industrial, and commercial property maintenance.
	Promote an inviting outdoor environment.
	Continue to provide for community land use planning.
	Continue the corridor plan for West Bartlett Road.
KEY STRATEGIC GOAL: CONTINUE TO PROVIDE HIGH QUALITY, RESPONSIVE AND COST EFFECTIVE VILLAGE SERVICES	
Objectives	Focus on the development, motivation and recognition of municipal staff.
	Maintain a fiscally responsible government.
	Continue implementation of phase four of the technology plan, GIS.
	Encourage regional and local transportation availability.
	Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.
	Continue to address residential drainage and storm water concerns.
	Maintain a safe community.
Maintain emergency management efforts.	
KEY STRATEGIC GOAL: EVALUATE AND PROMOTE, WHERE POSSIBLE, ENVIRONMENTALLY FRIENDLY DEVELOPMENT, PURCHASES, AWARENESS AND PROGRAMS	
Objectives	Evaluate municipal purchases and practices for environment-friendly alternatives.

FINANCIAL POLICIES

General

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

Budget Policies

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

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

Revenue Policies

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

FINANCIAL POLICIES

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

Expenditure Policies

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

Reserve Policies

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

Definitions

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

FINANCIAL POLICIES

General Fund

Unrestricted Fund balance shall be equal to:

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

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

Water and Sewer Funds

Working cash shall be equal to:

- 25-35% of expenses (emergency needs), plus
- Cumulative balance of capital improvements funding based on most recent capital plan (capital improvement reserves), plus
- Balance of equipment replacement reserve equal to the cumulative total of annual reserve contributions less cost of replacements, plus

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

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

Golf Fund

Working cash target shall be:

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

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

Parking Fund

Working cash shall be equal to:

- 10-15% of expenses (emergency needs), plus
- Adequate funds to complete all projects in the most recent capital plan in the year budgeted (capital improvement reserves), plus

FINANCIAL POLICIES

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

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

Central Services Fund

Working cash shall be equal to:

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

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

Vehicle Replacement Fund

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

Debt Service Fund

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

If the balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time.

If the balances exceed the maximum, consideration will be given to using the overage to reduce the Debt Service property tax levy.

Police Pension Fund

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

All Other Funds

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

Flow Assumptions

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

Capital Improvements Policy

1. The Village shall maintain a 5-Year Capital Improvements Program and capital improvements will be made in accordance with that plan. The program shall be updated annually.
2. The corresponding year of the Capital Improvement Program will be incorporated into the annual operating budget as the Capital Budget.

FINANCIAL POLICIES

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

Debt Policies

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

Cash Management Policies

1. An investment policy has been adopted by the Village Board, which provides guidelines for the prudent investment of the

temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the Village while protecting its pooled cash.

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

Capital Asset Policies

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

FINANCIAL POLICIES

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

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

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

Financial Reporting Policies

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

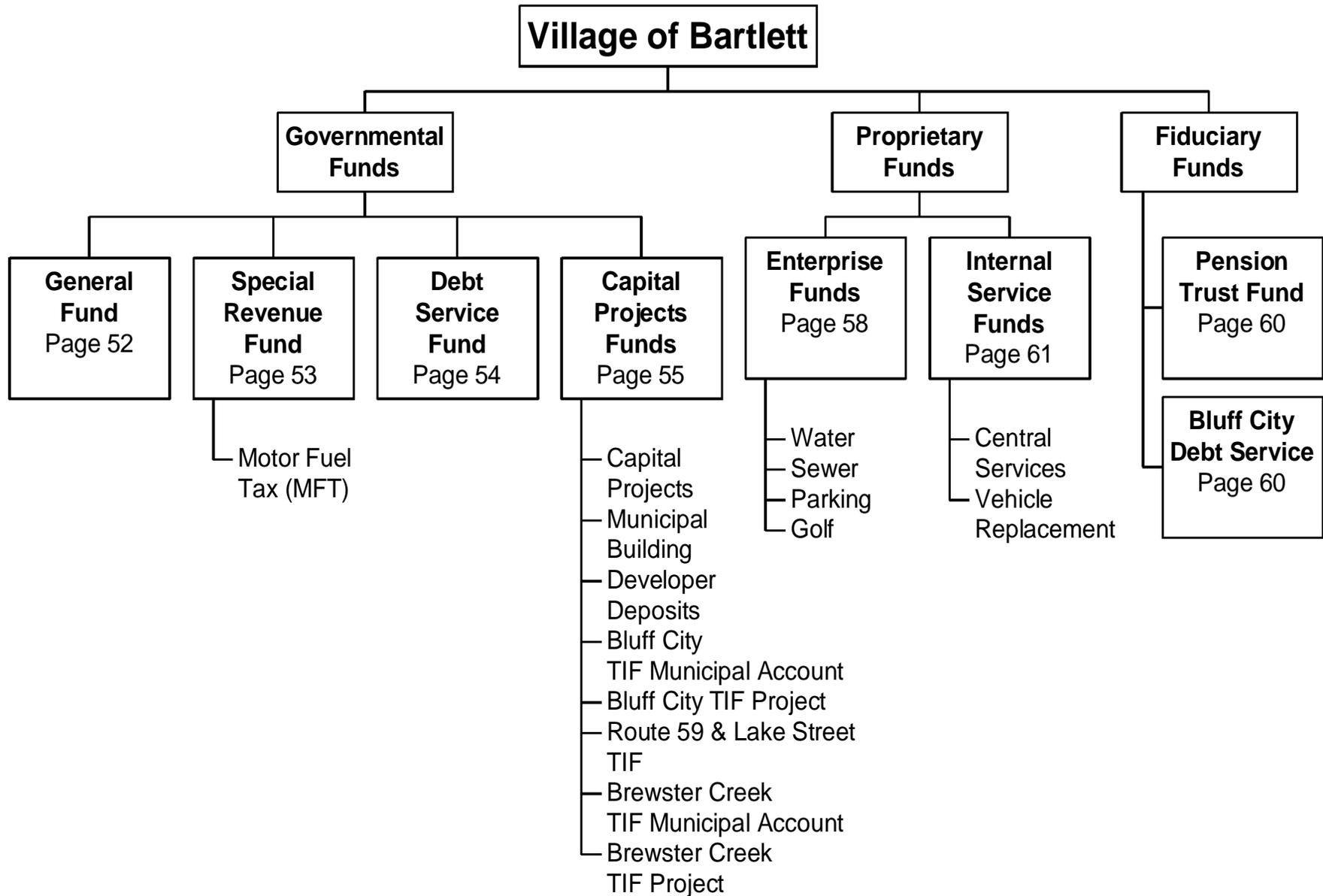
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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

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

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

VILLAGE OF BARTLETT FUND STRUCTURE



GENERAL FUND HISTORY

General Fund	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Revenues									
Tax Income	14,664,841	15,805,982	15,951,461	15,780,103	16,043,474	15,890,456	15,966,916	17,656,768	11%
Licenses & Permits	1,343,235	1,188,923	1,004,592	910,842	1,054,392	963,068	938,171	576,568	-39%
Fees & Fines	1,035,247	1,198,664	1,146,610	978,472	1,085,584	1,217,398	1,125,600	1,160,000	3%
Grants & Reimbursements	190,132	218,541	318,598	136,506	230,992	178,383	216,946	196,931	-9%
Miscellaneous	886,433	792,725	772,208	756,028	819,803	523,000	442,000	596,500	35%
Transfers In	247,221	330,000	515,000	883,497	283,250	633,250	668,250	323,250	-52%
Total Revenues	18,367,109	19,534,835	19,708,469	19,445,448	19,517,495	19,405,555	19,357,883	20,510,017	6%
Expenditures									
Administration	1,018,133	1,044,364	1,171,665	1,089,847	1,172,666	1,173,982	1,239,547	1,288,902	4%
Professional Services	798,708	812,891	808,946	678,563	428,415	533,750	583,150	563,550	-3%
Liability Insurance	519,669	589,424	580,625	555,036	575,999	636,918	598,314	625,000	4%
Finance	1,093,660	1,299,227	1,238,002	1,215,201	1,343,811	1,291,395	1,319,034	1,354,763	3%
Community Development	850,834	1,087,820	1,118,124	1,097,471	993,577	1,051,461	1,036,220	1,062,006	2%
Building	1,033,143	1,096,314	1,061,657	824,534	792,637	821,838	859,913	876,226	2%
Police	9,095,670	9,748,218	10,261,656	10,230,886	10,500,963	10,766,001	10,798,840	11,177,206	4%
Street Maintenance	3,077,251	3,469,504	4,078,343	3,451,962	3,612,966	3,430,516	3,475,303	3,519,019	1%
Total Expenditures	17,487,068	19,147,762	20,319,018	19,143,500	19,421,034	19,705,861	19,910,321	20,466,672	3%
Fund Balance Transfers	(115,000)					0			0%
Excess Revenues (Exp)	765,041	387,073	(610,549)	301,948	96,461	(300,306)	(552,438)	43,345	
Ending Cash Balance	11,347,741	11,849,986	11,130,910	10,742,628	10,714,051	10,413,745	10,161,613	10,457,090	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Revenues									
Tax Income	1,192,389	1,173,705	1,130,272	1,091,807	1,274,110	1,250,000	1,250,000	1,250,000	0%
Grants & Reimbursements	0	0	91,077	1,173,768	134,725	168,621	135,484	0	-100%
Miscellaneous	48,044	29,960	33,409	(933)	2,417	500	3,500	100	-97%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,240,433	\$1,203,665	\$1,254,758	2,264,642	\$1,411,252	\$1,419,121	\$1,388,984	\$1,250,100	-10%
Expenditures									
Capital Improvements	548,241	988,411	1,503,962	2,509,664	1,004,407	2,122,597	2,453,136	930,000	-62%
Transfers Out	45,000	45,000	35,000	0	0	0	35,000	0	-100%
Total Expenditures	\$593,241	\$1,033,411	\$1,538,962	2,509,664	\$1,004,407	\$2,122,597	\$2,488,136	\$930,000	-63%
Excess Revenues (Exp)	647,192	170,254	(284,204)	(245,022)	406,845	(703,476)	(1,099,152)	320,100	
Ending Cash Balance	\$1,087,807	\$1,296,619	\$1,072,316	\$1,815,538	\$1,298,602	\$595,126	\$199,450	\$915,226	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Revenues									
Tax Income	844,922	931,167	1,152,075	1,123,259	1,028,368	1,008,495	1,008,495	1,003,677	0%
Fees and Fines	122,891	0	0	0	0	0	0	0	0%
Miscellaneous	186,270	0	196,518	11,402,937	53,345	47,794	47,794	48,112	1%
Transfers In	862,238	409,575	391,402	659,664	29,880	29,880	29,880	29,880	0%
Total Revenues	\$2,016,321	\$1,340,742	\$1,739,995	13,185,860	\$1,111,593	\$1,086,169	\$1,086,169	\$1,081,669	0%
Expenditures									
Paying Agent Fees	1,700	2,000	1,550	1,525	1,050	3,000	3,000	3,000	0%
Issuance Costs	0	0	0	127,286	0	0	0	0	0%
Principal & Interest	2,021,575	1,572,710	1,887,245	12,980,214	1,069,525	1,082,169	1,082,169	1,077,669	0%
Total Expenditures	\$2,023,275	\$1,574,710	\$1,888,795	13,109,025	\$1,070,575	\$1,085,169	\$1,085,169	\$1,080,669	0%
Excess Revenues (Exp)	(6,954)	(233,968)	(148,800)	76,835	41,018	1,000	1,000	1,000	
Ending Cash Balance	\$1,086,542	\$1,024,393	\$875,293	\$952,128	\$993,146	\$994,146	\$998,146	\$995,146	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0		0	0	0%
Grants & Reimbursements	0	0	0	10,662	83,488	94,150	160,000	0	0%
Miscellaneous	103,857	49,250	97,635	7,731	672		800	0	-100%
Transfers In	47,000	0	0	0	65,000	150,871	310,000	676,000	118%
Total Revenues	\$150,857	\$49,250	\$97,635	18,393	\$149,160	\$245,021	\$470,800	\$676,000	44%
Expenditures									
Fund Expenditures	338,784	792,085	55,630	195,176	529,072	245,021	630,000	676,000	7%
Transfers Out	0	0	0	0	0		0		0%
Total Expenditures	\$338,784	\$792,085	\$55,630	195,176	\$529,072	\$245,021	\$630,000	\$676,000	7%
Excess Revenues (Exp)	(187,927)	(742,835)	42,005	(176,783)	(379,912)	0	(159,200)	0	
Ending Cash Balance	\$1,533,743	\$861,386	\$824,796	\$489,924	\$0	\$0	(\$159,200)	\$0	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	91,435	6,507	2,110	140	2,207	2,025	476	357	-25%
Miscellaneous	68,034	4,711,994	48,855	17,088	3,627	1,800	1,200	2,000	67%
Transfers In	115,000		0	0	0	0		0	0%
Total Revenues	\$274,469	\$4,718,501	\$50,965	17,228	\$5,834	\$3,825	\$1,676	\$2,357	41%
Expenditures									
Fund Expenditures	\$585,951	\$3,316,236	\$2,464,300	11,827	\$840	\$0	\$0	\$97,816	0%
Transfers Out	80,000	80,000	80,000	341,342	0	0	0	63,000	100%
Total Expenditures	\$665,951	\$3,396,236	\$2,544,300	353,169	\$840	\$0	\$0	\$160,816	100%
Fund Balance Transfers									
From General Fund	0	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	(391,482)	1,322,265	(2,493,335)	(335,941)	4,994	3,825	1,676	(158,459)	
Ending Cash Balance	\$936,713	\$4,114,555	\$830,522	\$490,362	\$495,356	\$499,181	\$497,032	\$340,722	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	304,013	76,030	41,781	6,231	24,962	3,922	739,850	424,285	-43%
Miscellaneous	455,907	502,451	351,169	625,938	170,534	60,000	95,000	50,000	-47%
Total Revenues	\$759,920	\$578,481	\$392,950	632,169	\$195,496	\$63,922	\$834,850	\$474,285	-43%
Expenditures									
Fund Expenditures	101,196	184,627	179,131	280,775	333,471	93,700	546,931	293,264	-46%
Transfers Out	220,160	206,679	324,938	695,672	65,000	365,650	702,200	731,870	4%
Total Expenditures	\$321,356	\$391,306	\$504,069	976,447	\$398,471	\$459,350	\$1,249,131	\$1,025,134	-18%
Excess Revenues (Exp)	438,564	187,175	(111,119)	(344,278)	(202,975)	(395,428)	(414,281)	(550,849)	
Ending Cash Balance	\$7,094,128	\$7,218,833	\$6,797,094	\$5,817,605	\$5,431,352	\$5,035,924	\$5,017,071	\$4,485,075	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	11,271	11,853	72,361	50,545	32,542	0	33,000	0	-100%
Miscellaneous	6	10	0	6	4,967	0	0	0	0%
Transfers In	107,412	143,872	60,327	26,932	0	27,100	42,200	55,870	32%
Total Revenues	\$118,689	\$155,735	\$132,688	77,483	\$37,509	\$27,100	\$75,200	\$55,870	-26%
Total Expenditures	\$118,689	\$155,735	\$132,688	77,483	\$27,166	\$25,994	\$75,200	\$55,870	-26%
Excess Revenues (Exp)	0	0	0	0	10,343	1,106	0	0	
Ending Cash Balance	\$0	\$0	\$0	\$0	\$10,343	\$11,449	\$10,343	\$11,449	
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	133,613	184,584	242,784	362,674	416,919	445,700	439,769	439,105	0%
Miscellaneous	14,806	16,154	8,804	5,600	929	1,000	900	1,000	11%
Total Revenues	\$148,419	\$200,738	\$251,588	368,274	\$417,848	\$446,700	\$440,669	\$440,105	0%
Total Expenditures	\$86,675	\$93,908	\$329,677	419,356	\$436,403	\$452,380	\$495,474	\$516,143	4%
Excess Revenues (Exp)	61,744	106,830	(78,089)	(51,082)	(18,555)	(5,680)	(54,805)	(76,038)	
Ending Cash Balance	\$261,499	\$366,627	\$300,298	\$262,842	\$245,754	\$240,074	\$190,949	\$164,036	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	935,293	1,292,084	1,699,486	2,552,989	2,934,108	3,170,463	3,078,389	3,073,736	0%
Miscellaneous	2,147,327	27,555,694	688,707	233,223	44,150	57,000	756,800	760,500	0%
Total Revenues	\$3,082,620	\$28,847,778	\$2,388,193	2,786,212	\$2,978,258	\$3,227,463	\$3,835,189	\$3,834,236	0%
Total Expenditures	\$3,318,779	\$25,894,368	\$2,515,527	2,660,547	\$2,867,175	\$3,193,365	\$3,495,880	\$3,821,728	9%
Excess Revenues (Exp)	(236,159)	2,953,410	(127,334)	125,665	111,083	34,098	339,309	12,508	
Ending Cash Balance	\$988,674	\$3,427,107	\$3,391,276	\$3,382,608	\$3,493,169	\$3,527,267	\$3,832,478	\$3,539,775	
Bluff City TIF Project Fund									
Revenues									
Tax Income	0	0	0	0	9,742	10,000	10,000	10,000	0%
Miscellaneous	0	0	0	448,000	1,849,500	1,018,602	1,960,000	1,560,000	-20%
Total Revenues	\$0	\$0	\$0	\$448,000	\$1,859,242	\$1,028,602	\$1,970,000	\$1,570,000	-20%
Total Expenditures	\$0	\$0	\$0	\$448,000	\$1,859,242	\$1,018,602	\$2,310,000	\$1,563,500	-32%
Excess Revenues (Exp)	0	0	0	0	0	10,000	(340,000)	6,500	
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$10,000	(\$340,000)	\$16,500	
Bluff City Municipal Fund									
Revenues									
Tax Income	0	0	0	0	622	210	600	210	0%
Miscellaneous	0	0	0	0		0	0	0	0%
Total Revenues	\$0	\$0	\$0	0	\$622	\$210	\$600	\$210	0%
Total Expenditures	\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	0%
Excess Revenues (Exp)	0	0	0	0	622	210	600	210	0%
Ending Cash Balance	\$0	\$0	\$0	\$0	\$622	\$832	\$1,222	\$1,042	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Water Fund									
Revenues									
Charges for Services	5,685,410	5,653,530	5,564,827	5,415,895	6,022,768	6,326,988	6,369,243	6,746,500	6%
Miscellaneous Income	348,686	250,701	209,962	38,861	213,607	309,235	955,712	1,588,284	66%
Transfers In	0	0	0	797,083	0	0	0	0	0%
Total Revenues	\$6,034,096	\$5,904,231	\$5,774,789	6,251,839	\$6,236,375	\$6,636,223	\$7,324,955	\$8,334,784	14%
Expenses									
Operating Expenses	4,876,542	5,314,739	6,119,854	5,920,438	6,048,797	6,267,231	6,663,847	6,303,843	-5%
Transfers Out	613,509	456,645	492,861	491,988	271,959	269,310	271,959	281,676	4%
Capital Improvements	2,043,709	511,892	65,201	118,114	131,160	0	785,000	1,728,600	120%
Total Expenses	\$7,533,760	\$6,283,276	\$6,677,916	6,530,540	\$6,451,916	\$6,536,541	\$7,720,806	\$8,314,119	8%
Excess Revenues (Exp)	(1,499,664)	(379,045)	(903,127)	(278,701)	(215,541)	99,682	(395,851)	20,665	
Radium Removal Reserve									
Ending Cash Balance	\$6,080,512	\$5,306,048	\$4,206,822	\$2,728,468	\$2,399,327	\$2,499,009	\$2,003,476	\$2,519,674	
Sewer Fund									
Revenues									
Charges for Services	2,932,022	2,967,762	2,933,464	2,919,121	3,034,905	3,037,036	3,086,196	3,222,000	4%
Miscellaneous Income	253,401	224,455	220,366	51,427	230,590	250,825	873,231	2,048,559	135%
Total Revenues	\$3,185,423	\$3,192,217	\$3,153,830	\$2,970,548	\$3,265,495	\$3,287,861	\$3,959,427	\$5,270,559	33%
Expenses									
Operating Expenses	2,338,444	2,525,722	2,913,432	2,863,473	2,959,331	2,725,580	3,357,707	3,212,205	-4%
Transfers Out	501,759	374,349	413,491	403,384	259,959	259,959	259,959	309,676	19%
Capital Improvements	28,504	0	0	0	67,178	0	897,231	2,260,140	152%
Total Expenses	\$2,868,707	\$2,900,071	\$3,326,923	\$3,266,857	\$3,286,468	\$2,985,539	\$4,514,897	\$5,782,021	28%
Excess Revenues (Exp)	316,716	292,146	(173,093)	(296,309)	(20,973)	302,322	(555,470)	(511,462)	
Ending Cash Balance	\$3,816,709	\$3,946,207	\$3,086,280	\$2,520,560	\$2,323,830	\$2,626,152	\$1,768,360	\$2,114,690	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Parking Fund									
Revenues									
Licenses and Permits	0	6,000	12,000	14,400	11,000	8,506	14,400	8,400	-42%
Charges for Services	151,260	152,195	158,133	153,952	154,843	223,000	225,000	225,000	0%
Miscellaneous Income	30,232	23,693	14,186	5,054	1,106	1,200	1,100	1,200	9%
Total Revenues	\$181,492	\$181,888	\$184,319	\$173,406	\$166,949	\$232,706	\$240,500	\$234,600	-2%
Expenses									
Operating Expenses	121,837	124,285	190,704	146,789	294,397	303,334	291,644	273,301	-6%
Transfers Out	63,990	86,348	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	\$185,827	\$210,633	\$212,814	\$168,899	\$316,507	\$325,444	\$313,754	\$295,411	-6%
Excess Revenues (Exp)	(4,335)	(28,745)	(28,495)	4,507	(149,558)	(92,738)	(73,254)	(60,811)	
Ending Cash Balance	\$593,478	\$562,030	\$516,022	\$494,113	\$344,059	\$251,321	\$584,559	\$190,510	
Golf Fund									
Revenues									
Golf Course Revenues	1,260,490	1,289,132	1,283,899	1,321,658	1,199,111	1,202,900	1,346,000	1,296,250	-4%
Pro Shop Sales	101,404	101,126	89,761	81,427	75,773	75,200	91,500	93,500	2%
Food & Beverage Sales	890,401	972,865	857,986	849,728	1,019,979	915,000	1,004,000	965,000	-4%
Miscellaneous Income	24,009	19,089	5,223	4,527	9,916	1,300	1,750	1,500	-14%
Transfers In	0	112,793	0	0	0	0	0	63,000	100%
Total Revenues	\$2,276,304	\$2,495,005	\$2,236,869	\$2,257,340	\$2,304,779	\$2,194,400	\$2,443,250	\$2,419,250	-1%
Expenses									
Golf Course Operating	1,496,832	1,563,672	1,547,166	1,395,054	1,421,792	1,439,315	1,483,604	1,524,163	3%
Food & Beverage Operating	797,409	874,647	855,783	876,244	1,001,374	950,150	958,032	982,071	3%
Capital Improvements	11,220	112,793	0	0	0	0	0	0	0%
Total Expenses	\$2,305,461	\$2,551,112	\$2,402,949	\$2,271,298	\$2,423,166	\$2,389,465	\$2,441,636	\$2,506,234	3%
Excess Revenues (Exp)	(29,157)	(56,107)	(166,080)	(13,958)	(118,387)	(195,065)	1,614	(86,984)	
Ending Cash Balance	\$286,804	\$196,802	\$14,152	\$27,120	\$200	(\$194,865)	\$1,814	(\$281,849)	

TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Revenues									
Miscellaneous	1,789,323	857,137	878,720	901,811	980,550	1,002,663	913,500	950,000	4%
Transfers In	878,342	979,595	959,258	1,042,774	1,125,357	1,172,582	1,129,933	1,285,000	14%
Total Revenues	\$2,667,665	\$1,836,732	\$1,837,978	1,944,585	\$2,105,907	\$2,175,245	\$2,043,433	\$2,235,000	9%
Total Expenses	\$546,131	\$711,371	\$615,136	695,568	\$863,344	\$2,175,245	\$2,043,433	\$2,235,000	9%
Excess Revenues (Exp)	2,121,534	1,125,361	1,222,842	1,249,017	1,242,563	0	0	0	
Ending Net Assets	\$16,476,383	\$17,908,075	\$17,894,604	\$20,357,016	\$23,047,993	\$23,047,993	\$23,047,993	\$23,047,993	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	2,215,674	1,820,330	1,848,347	723,689	1,271,018	1,218,492	1,218,492	1,102,558	-10%
Miscellaneous	40,693	48,986	9,343	166	207	100	100	100	0%
Total Revenues	\$2,256,367	\$1,869,316	\$1,857,690	723,855	\$1,271,225	\$1,218,592	\$1,218,592	\$1,102,658	-10%
Total Expenses	\$1,633,510	\$1,614,894	\$1,407,573	1,318,360	\$1,290,317	\$1,253,820	\$1,410,000	\$1,381,000	-2%
Excess Revenues (Exp)	622,857	\$254,422	\$450,117	(\$594,505)	(19,092)	(35,228)	(191,408)	(278,342)	
Ending Net Assets	\$813,707	\$1,068,130	\$1,518,247	\$923,742	\$852,959	\$817,731	\$661,551	\$539,389	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2011/12	2012/13	Change
Revenues									
Miscellaneous	51,483	48,641	38,518	13,926	4,855	3,250	3,100	3,250	5%
Transfers In	969,019	1,035,300	1,075,088	797,725	797,725	797,725	797,725	1,134,247	42%
Total Revenues	\$1,020,502	\$1,083,941	\$1,113,606	811,651	\$802,580	\$800,975	\$800,825	\$1,137,497	42%
Total Expenses	\$727,168	\$832,341	\$1,044,457	881,108	\$977,092	\$1,122,581	\$1,203,470	\$1,145,033	-5%
Excess Revenues (Exp)	293,334	251,600	69,149	(69,457)	(174,512)	(321,606)	(402,645)	(7,536)	
Ending Cash Balance	\$1,109,488	\$1,341,014	\$1,341,560	\$1,219,620	\$1,066,139	\$744,533	\$660,394	\$736,997	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	123,501	183,172	247,322	118,278	66,660	92,000	78,400	54,000	-31%
Transfers In	664,809	770,835	603,573	519,614	366,550	344,884	344,884	237,884	-31%
Total Revenues	\$788,310	\$954,007	\$850,895	637,892	\$433,210	\$436,884	\$423,284	\$291,884	-31%
Total Expenses	\$863,515	\$765,980	\$876,504	654,176	\$706,167	\$392,500	\$635,500	\$335,000	-47%
Excess Revenues (Exp)	(75,205)	188,027	(25,609)	(16,284)	(272,957)	44,384	(212,216)	(43,116)	
Ending Cash Balance	\$1,460,637	\$1,516,947	\$1,448,530	\$1,166,212	\$1,351,968	\$1,396,352	\$1,139,752	\$1,353,236	

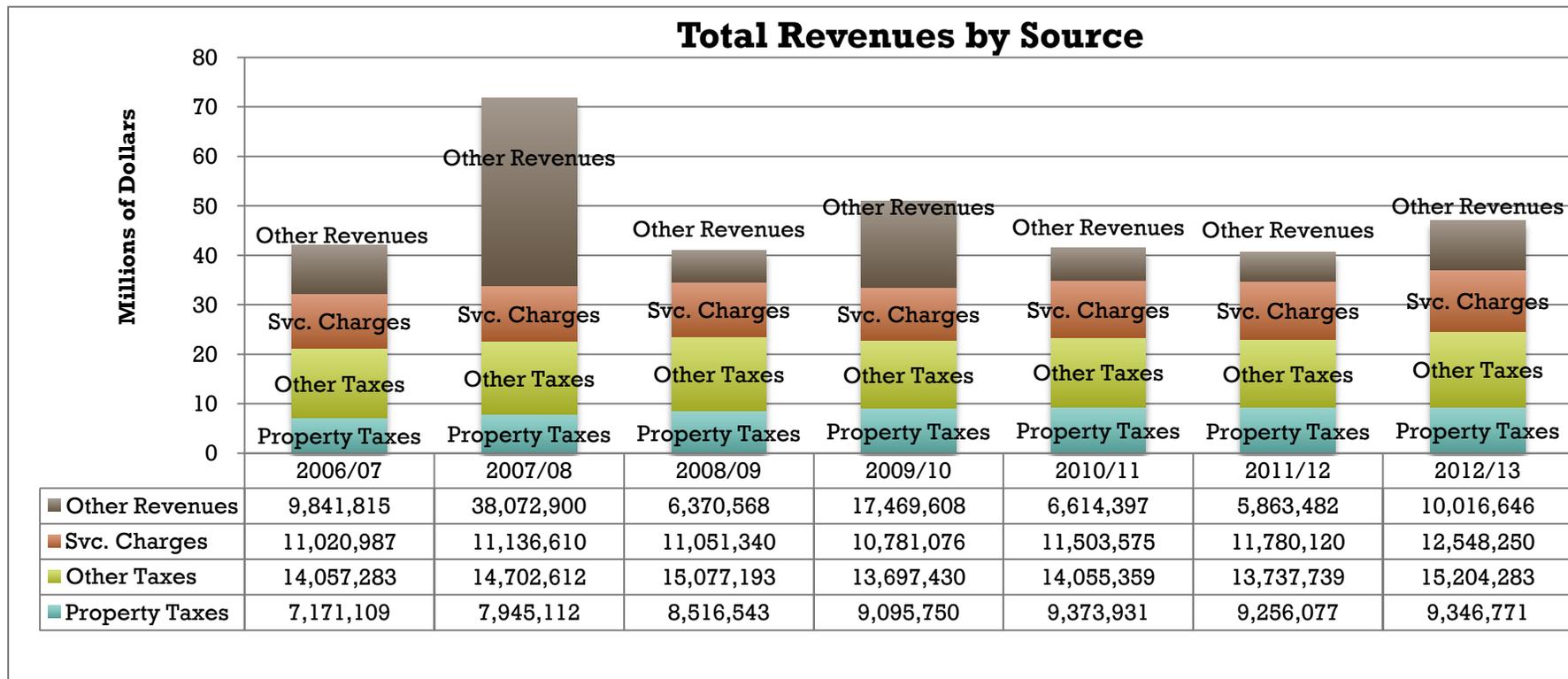
REVENUES

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

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

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

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



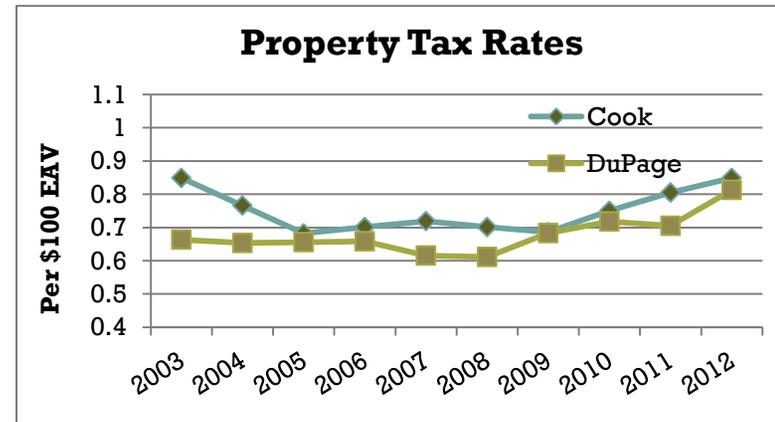
REVENUES

Property Tax: The proposed 2012 property tax budget will increase .97% over the 2011 amount. However, the proposed budgeted increase in the General levy will not increase year over year. The property tax rate is expected to fluctuate again as EAV's decrease. A home valued at \$300,000 will pay approximately \$772 in property taxes for fiscal year 2012/13.

Fund	2012/13 Proposed Budget	2011/12 Approved Budget	Increase (Decrease)	Percent Change
General	7,058,094	7,075,000	(16,906)	-.23%
Police	1,285,000	1,172,582	112,418	9.58%
Subtotal	8,343,094	8,247,582	95,512	1.15%
Debt Service	1,003,677	1,008,495	(4,818)	-.47%
Total	9,346,771	9,256,077	90,694	.97%

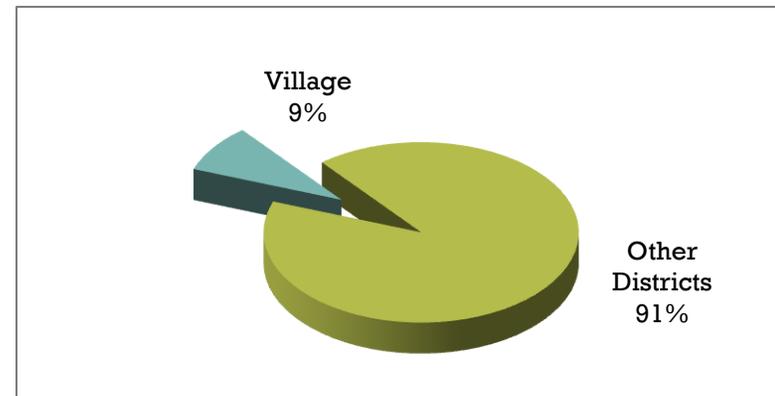
The Village has maintained a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has increased 85% and currently stands at over \$1.1 billion. This past year however, the Village realized a decrease in EAV of 6.8% due to falling home prices. EAV is projected to decrease 5% in 2011. Given the estimate of EAV and the proposed budget, the estimated tax rate will be 84 cents per 100 of EAV in the Cook County portion of Bartlett, and 81 cents in the DuPage portion. The following chart shows a ten-year history of property tax rates for the Village.



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

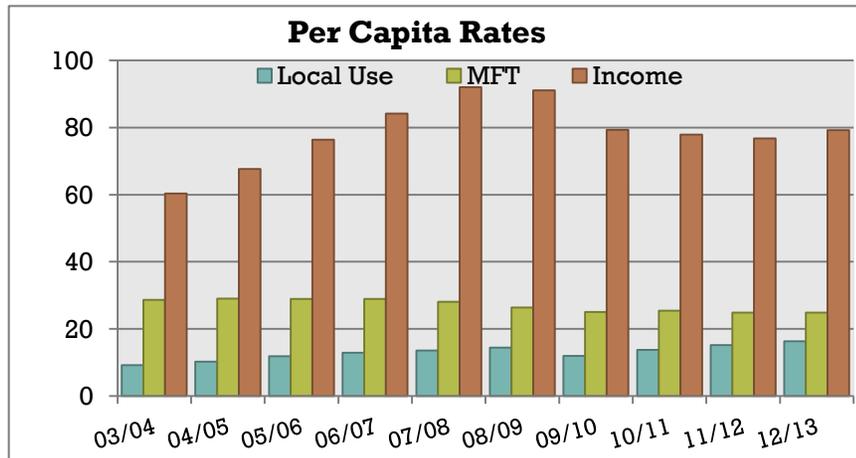
Truth In Taxation public hearing will be held in the fall of 2012, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below.



REVENUES

Date	Levy Cycle
April 2012	Village Board approves budget
May 1, 2012	Budget year begins
Fall 2012	Village Board conducts public hearing and approves tax levy
March 2013 through December 2013	Village receives Cook County taxes
June 2013 through November 2013	Village receives DuPage and Kane County taxes

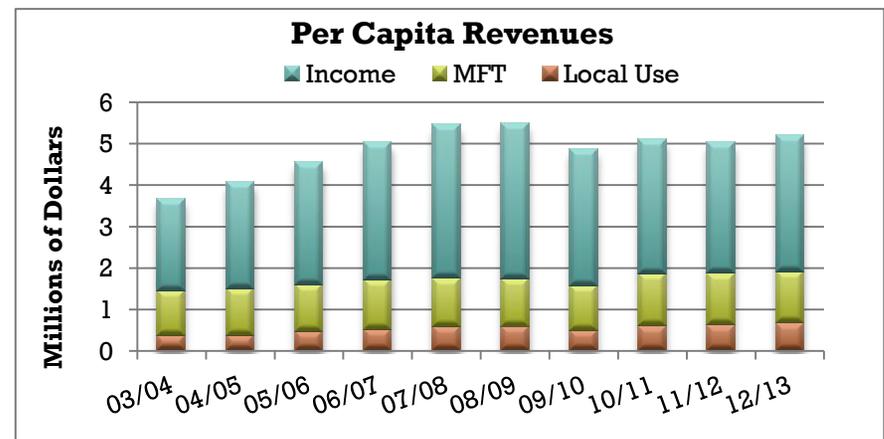
Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. They include one-sixth of the state income tax. The state income tax was raised to a flat rate of 5% for individuals in



January 2011. The state adjusted the municipal share down to one sixth from one tenth as to not give municipalities any share of the

increase. State shared revenue also includes 16% of the use tax, and approximately 25% of the motor fuel tax.

The Per Capita Rate chart on the bottom left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$16.30, \$24.90 and \$79.20 respectively. Income tax rate and MFT are primarily flat from FY 2012, however the Local use tax rate has increased 7.2% from last year. The Village's current population from the 2010 census is 41,208. The budget estimate for per capita taxes reflects revenue from the new population (41,208). Below is a chart showing the 2012/13 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.

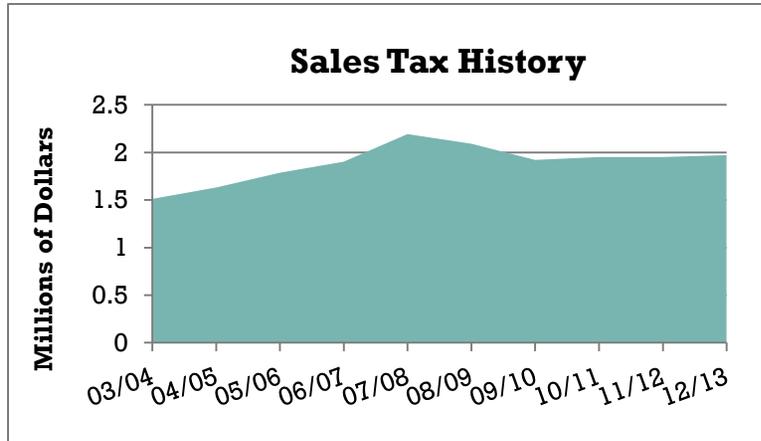


The combined revenue estimate for 2012/13 is \$3,933,674. This estimate is \$114,340 higher or 3% higher than the 2011/12 budget.

REVENUES

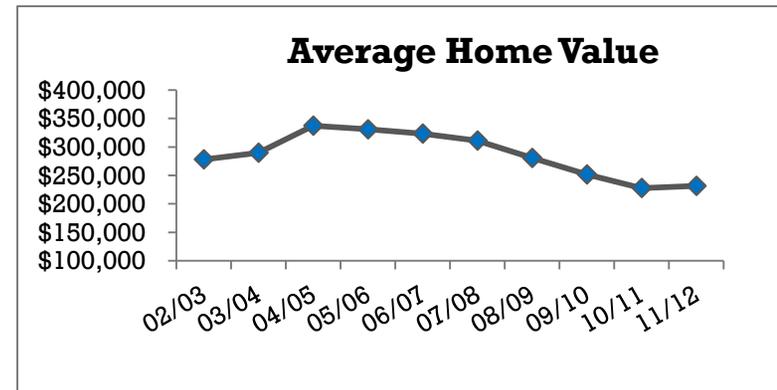
Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2012/13 is expected to be flat at \$1,250,000 based upon the per capita rate projected by the Illinois Municipal League.

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 2012/13 is \$1,975,000. The estimate is up 1% over the 2011/12 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 \$1,440,000. This represents a 4% decrease over the 2011/12 budget. The decrease is most likely attributable to packaged call and data plans limiting increased usage.

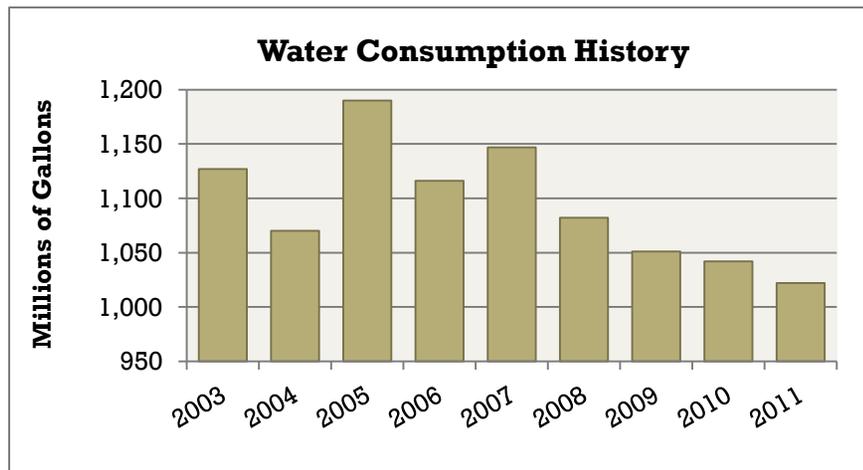
Other Taxes - Real Estate Transfer Tax: This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. This revenue source continues to be stagnant as development and a nationwide real estate market slump continue. The budget for FYE 2012/13 is proposed to be flat over the FYE 2011/12 amount.



As the chart above shows, the average value of homes sold in the current fiscal year is \$231,554 up 1% from 2011/12.

REVENUES

Service Charges - Water & Sewer Charges: These charges are based upon water consumption and the rate adopted by the Village Board. Currently the Village bills slightly more than 1 billion gallons annually. The amount is 8.5% lower than 2006 levels. 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 effective January 1, 2012, water charges are budgeted at \$6,650,000 which represents an overall increase in revenue of 13% from 2010/11 and 6% from 2011/12.

There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$1.94 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County rate, \$.77 per 1,000 gallons, includes only collection and distribution to the Metropolitan or Fox River Water Reclamation

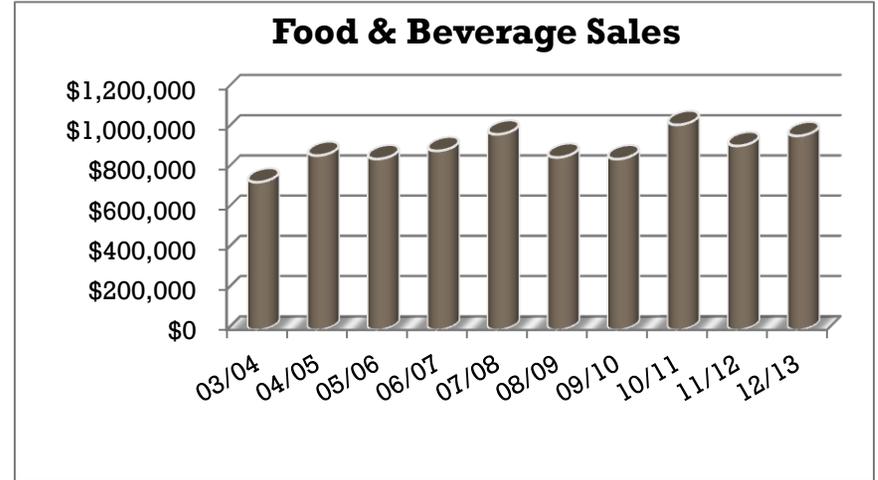
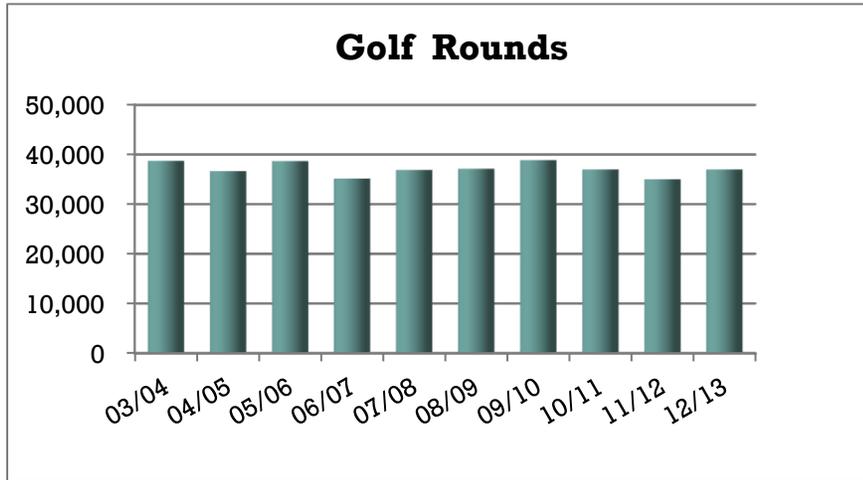
Districts' treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$10.85 in DuPage and \$9.21 in Cook and Kane. The 2012/13 revenue projection for sewer user charges is \$3,175,000, which has increased 5% from the 2011/12 budget.

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

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

Service Charges - Golf Fees: These revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 37,000 rounds of play. The number of rounds budgeted has decreased 4% from FY 2011/12 based on current year trends. A history of actual rounds played is shown in the chart on the next page.

REVENUES



The rate for nearly all rounds of play will be determined in February 2012 for the 2012 golf season. The rates are designed to remain competitive with local courses, generate sufficient revenue to cover operating costs, and increase rounds of play. Total course revenue budgeted for 2012/13 is \$1,296,250 a 4% decrease from the 2011/12 budgeted amount.

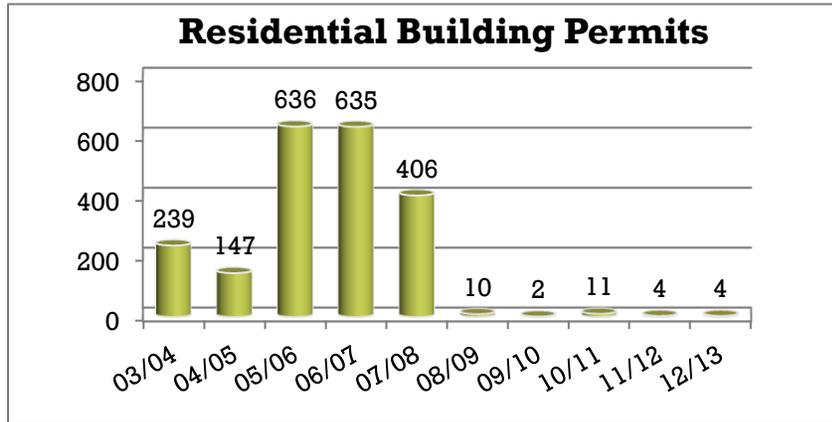
The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$93,500 for fiscal year 2012/13.

Food and beverage revenue for 2012/13 is expected to increase 4% over the current year budget. The chart following shows the history of food & beverage revenues for the past 10 years.

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

The revenue projections are driven by estimates for building permits. Residential development in the Village has decreased significantly over the last four years in part due to the economy and land available for new construction. The budget estimate for 2012/13 assumes four new construction permits to be issued. The 2011/12 budget uses an estimate of four residential permits. The following chart shows the ten-year history of residential building permits.

REVENUES



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

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

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

Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$266,500	-24%
Developer Contributions	Developer Dep	\$8,925	75%
	Municipal Bldg	\$357	25%
Connection Fees	Water	\$4,284	-25%
	Sewer	\$5,419	70%
Total		\$285,485	-22%

Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2012/13. We estimate \$745,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$2,280,000 will be drawn upon to continue public improvements at the Bluff City TIF site.

REVENUES

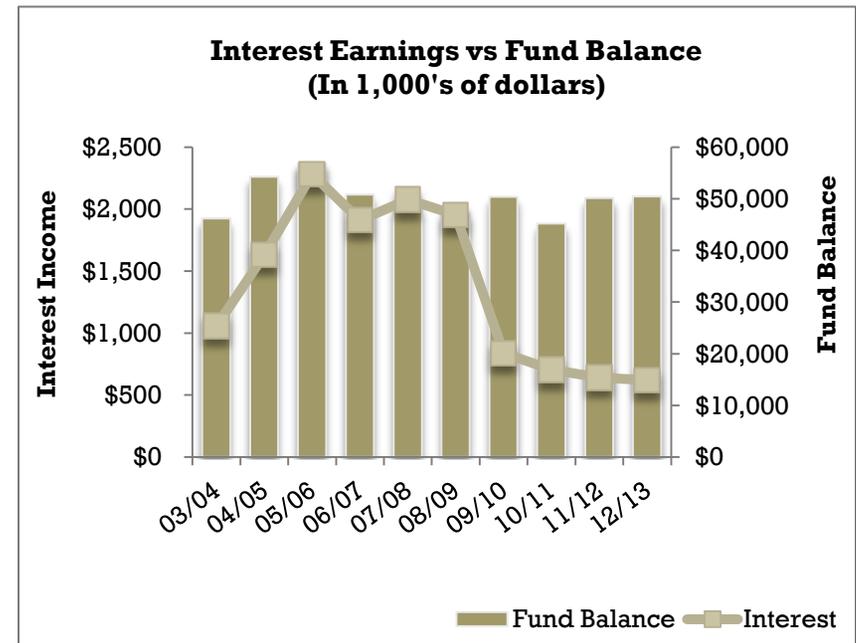
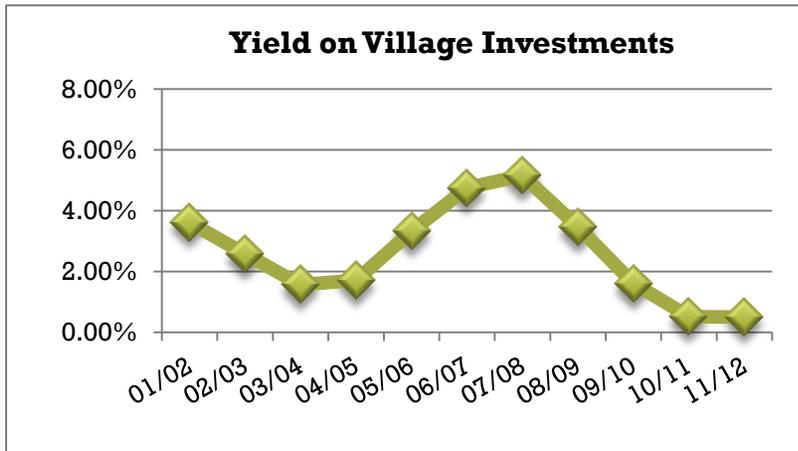
IEPA loans are budgeted for in the Water and Sewer Funds. The combined totals equal \$3,610,140 and the proceeds will be used to do necessary capital projects in both funds. The loans will be repaid over 20 years and have an annual interest rate of 2.5%.

Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$55,870 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

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

and Bluff City SSA funds) currently trending around .5% for a 360 day Certificate of Deposit.

Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2012/13 is projected to be \$621,573 which is a 3% decrease from FYE 2011/12 .



The chart above shows the relationship of interest earnings to average fund balances over the last 10 years including the 2012/13 fiscal year estimate.

SUMMARY OF REVENUES BY TYPE								
		Actual					Estimated	Budget
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
	Total Property Taxes	7,171,109	7,945,112	7,601,025	9,095,750	9,373,931	9,256,077	9,346,771
Other Taxes	Income Tax	3,318,829	3,713,978	3,772,336	3,288,304	3,227,976	3,164,774	3,263,674
	Sales Tax	1,901,526	2,191,485	2,090,593	1,925,341	1,953,494	1,975,000	1,975,000
	Telecommunications Tax	1,527,633	1,576,701	1,576,451	1,558,795	1,436,271	1,440,000	1,440,000
	Motor Fuel Tax	1,192,389	1,173,706	1,130,272	1,091,807	1,274,110	1,250,000	1,250,000
	Real Estate Transfer Tax	921,319	554,357	383,476	326,730	297,435	285,000	285,000
	TIF/SSA Taxes	4,520,377	4,734,284	5,359,928	5,013,139	5,083,338	4,844,865	4,640,609
	All Other Taxes	675,210	758,101	1,679,655	493,314	782,735	778,100	2,350,000
	Total Other Taxes	14,057,283	14,702,612	15,992,711	13,697,430	14,055,359	13,737,739	15,204,283
Service Charges	Water Charges	5,685,410	5,653,530	5,643,744	5,458,886	6,021,088	6,326,988	6,746,500
	Sewer Charges	2,932,022	2,967,764	3,017,817	2,929,190	3,032,781	3,037,036	3,222,000
	Golf Fees	2,252,295	2,363,123	2,231,646	2,240,800	2,294,863	2,193,100	2,354,750
	All Other Service Charges	151,260	152,195	158,133	152,200	154,843	223,000	225,000
		Total Service Charges	11,020,987	11,136,612	11,051,340	10,781,076	11,503,575	11,780,124
Other Revenues	Interest	3,728,914	1,956,084	1,836,351	1,349,772	175,792	686,100	548,650
	Grants & Reimbursements	681,850	301,078	453,566	375,560	476,374	847,101	621,573
	Borrowings	2,087,200	31,976,100	639,800	290,000	0	0	3,610,140
	License Fees	1,343,235	1,194,923	1,016,592	889,869	1,065,392	971,574	584,968
	Miscellaneous	2,000,616	2,644,715	2,424,259	14,564,407	4,896,839	3,358,707	4,651,315
		Total Other Revenues	9,841,815	38,072,900	6,370,568	17,469,608	6,614,397	5,863,482
Total All Revenues		42,091,194	71,857,236	41,015,644	51,043,864	41,547,262	40,637,422	47,115,950

SUMMARY OF TAX RATES AND FEES

Description	2008/09	2009/10	2010/11	2011/12	2012/13
Property Tax Rates					
DuPage County	0.611 / \$100 EAV	0.683 / \$100 EAV	0.718 / \$100 EAV	0.782 / \$100 EAV	0.813 / \$100 EAV
Cook County	0.701 / \$100 EAV	0.686 / \$100 EAV	0.750 / \$100 EAV	0.805 / \$100 EAV	0.849 / \$100 EAV
Other Taxes					
Income	\$91.08 per capita	\$79.38 per capita	\$77.90 per capita	\$76.80 per capita	\$79.20 per capita
Local Use	\$14.44 per capita	\$11.91 per capita	\$13.73 per capita	\$15.20 per capita	\$16.30 per capita
Motor Fuel	\$26.33 per capita	\$25.06 per capita	\$25.40 per capita	\$24.90 per capita	\$24.90 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	\$4.94 / 1,000 gallons	\$4.94 / 1,000 gallons	\$5.63 / 1,000 gallons	\$5.98 / 1,000 gallons	\$6.36 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$9.39 / month	\$9.39 / month	\$9.95 / month	\$9.95 / month	\$10.85 / month
Usage Rate	\$1.68 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.94 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$7.98 / month	\$7.98 / month	\$8.45 / month	\$8.45 / month	\$9.21 / month
Usage Rate	\$.67 / 1,000 gallons	\$.67 / 1,000 gallons	\$.71 / 1,000 gallons	\$.71 / 1,000 gallons	\$.77 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.00	\$1.00	\$1.00	\$1.50	\$1.50
Quarterly Pass	\$75.00	\$75.00	\$75.00	\$90.00	\$90.00
Other Revenues					
Gas Utility Tax	\$0	\$0	\$0	\$0	5 cents per therm
Electric Utility Tax	\$0	\$0	\$0	\$0	Variable Rate
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractors Licenses	\$100	\$100	\$100	\$100	\$100

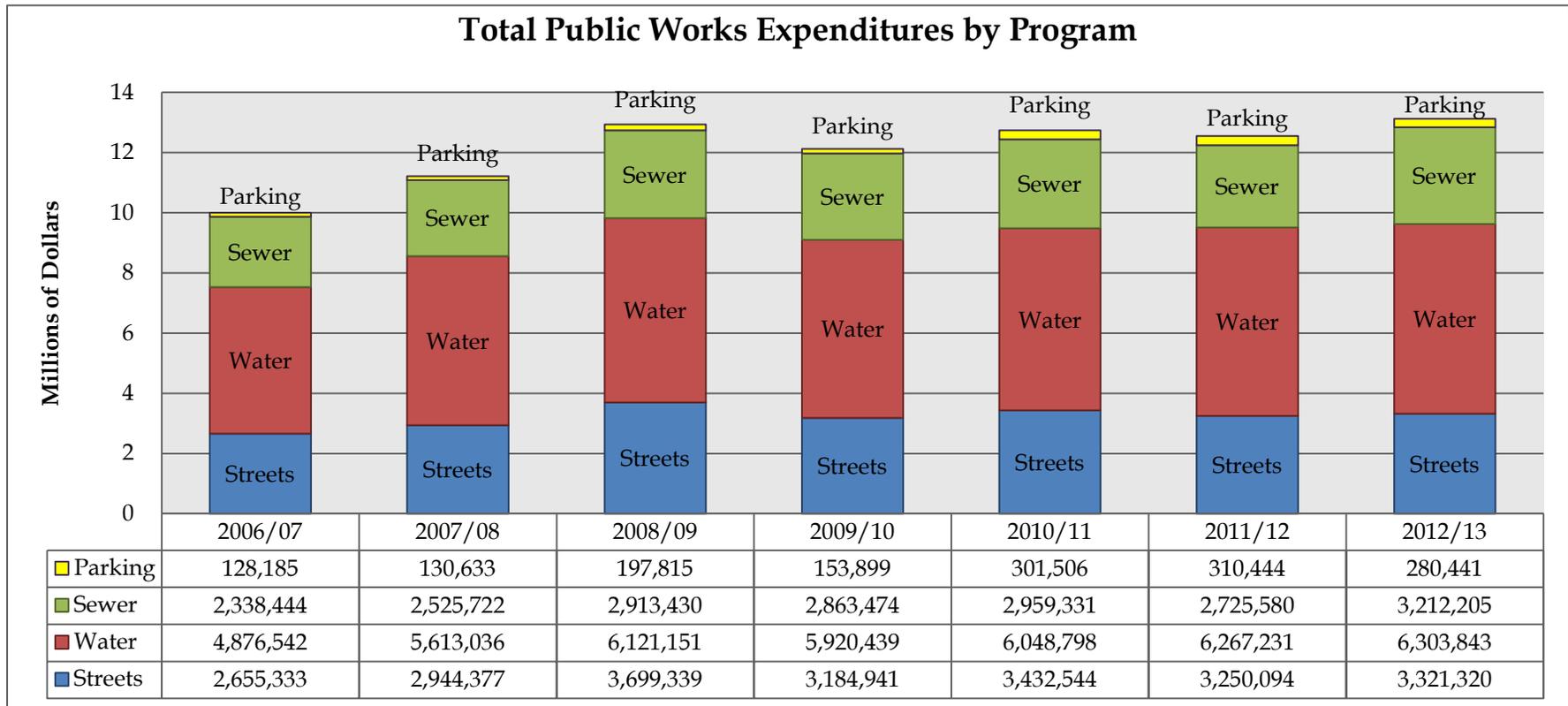
PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 37% of total expenditures, or approximately \$13.1 million in 2012/13.

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.

2012/13 Budget Highlights

The proposed FY 12/13 budget has increased by 1%. The largest increase was Total Contractual Services, which has increased by 23%. The budget for Snow Plowing Contracts was increased by 75% based on the past several years. Services to maintain streets was increased by 82% due to the additional mowing contracts that will be necessary for maintaining the Veterans Memorial and the West Bartlett /Munger Road corridor.

The Tree Trimming budget was increased by 25% because of the costs associated with removing trees that have been infested by the emerald ash borer. The increase in Contractual Services was offset by a 33% reduction in Total Capital Outlay.

Strategic Plan – 2012/13 Action Steps

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

Continue to expand the use of liquid deicing to reduce the amount of road salt used during snow removal activities.

Objective: Maintain a fiscally responsible government.

Continue involvement in the Illinois Public Works Mutual Aid Network (IPWMAN).

Continue to actively pursue grant and other funding sources for road projects.

2011/12 Highlights

Stearns Road Traffic Signals – New traffic signals were placed at Stearns/Prospect and Stearns/Tallgrass over the past summer for a total of \$174,000.

Newport Resurface – The Newport Boulevard LAPP Project was begun in the fall of 2011 but had to be suspended due to wet conditions in November. The project includes some curb replacement, drainage improvements and resurfacing for a cost of \$1,181,000. The project will be continued and completed in the Spring of 2012.

Miscellaneous Patching – The 2011 Patching Program had a spring and fall phase, for a total cost \$662,000.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- STREET MAINTENANCE

Objective: Encourage regional and local public transportation availability		
Action Steps	2011/12	Installed additional electronic pay boxes allowing commuters to pay with credit cards
	2010/11	Re-numbered existing Metra parking lots
	2008/09	Evaluated payment options for commuters using the Metra parking lots
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2011/12	Village has six trucks with road salt pre-wetting capabilities allowing deicing with less salt
	2010/11	Expanded the use of road salt pre-wetting and deicing to reduce the use of road salt
Objective: Maintain Emergency Management efforts		
Action Steps	2011/12	Assistant Public Works Director elected to Board for Illinois Public Works Mutual Aid Network
	2009/10	Continue involvement in the DuPage County and Illinois Public Works Mutual Aid Systems
Objective: Continue to provide for community land use planning		
Action Steps	2010/11	A detention pond was constructed on Prospect and North to address drainage problems
	2010/11	A new storm sewer was installed to address drainage problems in the Villa Olivia area
	2010/11	Planted 41 trees through the 50/50 tree program, 7 trees for "Tree Corridors" and 7 trees for other locations
	2009/10	Planted 32 trees through the 50/50 tree program and 29 trees on S. Berteau via Streetscape project
	2008/09	Planted 51 trees through the 50/50 tree program and 10 trees in the tree corridor program
Objective: Maintain a fiscally responsible government		
Action Steps	2011/12	Additional electronic pay boxes were installed in commuter lots allowing credit card payments
	2009/10	Continue expansion of the in-house pavement patching program

STREET MAINTENANCE SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	1,731,260	1,808,266	2,017,517	2,037,309	2,078,578	2,059,830	2,007,235
	Contractual Services	440,567	582,292	573,600	520,092	734,433	558,600	663,500
	Commodities	363,883	492,573	970,015	523,627	557,723	509,400	533,900
	Other Charges	55,862	43,236	90,388	75,169	45,685	46,654	67,685
	Capital Outlay	63,761	18,010	47,819	28,744	16,124	75,610	49,000
	Subtotal Net of Transfers	2,655,333	2,944,377	3,699,339	3,184,941	3,432,544	3,250,094	3,321,320
	Central Services Allocation	116,832	112,200	135,101	56,520	56,520	56,520	140,797
	Vehicle Replacement Allocation	305,086	412,927	243,903	210,500	123,902	123,902	56,902
	Total Streets	3,077,251	3,469,504	4,078,343	3,451,962	3,612,966	3,430,516	3,519,019
Authorized Staffing	Public Works Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Assistant PW Director	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Civil Engineer	0.34	0.34	0.34	0.34	0.34	0.34	0.34
	Engineering Technician	0.34	0.34	0.34	0.34	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	12.38	13.38	13.38	14.38	14.38	14.38	14.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
	Total Full Time Equivalents	20.56	21.56	21.56	22.56	22.88	22.88	22.88
Activity Measures	Work Orders	1,588	2,060	2,328	2,000	2,100	2,100	2,150
	JULIE calls	5,697	4,330	3,664	4,500	4,000	4,000	4,100
	Tree trimming hours	1,438	1,441	1,620	1,800	2,000	2,350	2,600
	Wood chip loads delivered	141	107	147	160	150	150	170
	Tons of salt	2,166	3,575	4,521	4,825	3,000	4,100	3,500
	Hours of snow removal	1,876	2,757	4,022	2,500	2,500	3,000	2,500
	Street sweeping miles	721	1,167	3,067	3,000	3,200	3,100	3,200
	Burials	40	24	29	20	20	18	20
	Street lights repaired	324	344	380	350	350	360	380
	Signs made	398	467	362	400	400	400	400

WATER

Department Description

Water is one of the three major divisions of Public Works. Water personnel are responsible for maintaining the entire water system, including 7 wells, 5 elevated storage towers, 2 ground storage reservoirs, and a pump station for water purchased from the City of Elgin. Bartlett pumps an average of 3.50 MGD (million gallons per day) into the water distribution system, with 2.0 MGD of that coming from Elgin. The distribution system consists of approximately 292 miles of transmission mains, 2,280 fire hydrants, and 2,290 isolation valves.

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

2012/13 Budget Highlights

The proposed FY 12/13 budget is 5% lower than FY11/12. There are small increases in Personnel Services and Commodities which have been offset by decreases in Contractual Services and Capital Outlay.

Strategic Plan – 2012/13 Action Steps

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

Continue to research available treatment options and potential water sources in order to provide the best quality water possible.

Objective: Maintain and enhance the appearance of our community.

Power wash the exteriors of our Main Street and Stearns Road ground storage tanks.

Continue hydrant painting and establish a 3-year painting cycle for the distribution system.

2011/12 Highlights

Approximately 25% of our hydrants were painted in 2011 and more hydrants will be painted in Spring/Summer of 2012.

Spring Lakes Mobile Park Estates connected to our water system in October 2011.

The Illinois EPA granted the Village a special exception permit for barium and radium monitoring at Well 7, sampling for the two substances has been reduced from quarterly to annually.

Converted the existing hard-wire well station telemetry system to a wireless system. We anticipate this project will save the Village \$56,000 per year in phone line rental costs.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

Objective: Maintain a fiscally responsible government		
Action Steps	2010/11	Water accountability improved to 92% by checking remote areas of our distribution system
	2009/10	Completed bi-annual review of water rates and approved 14% increase
	2007/08	Decreased utility costs for electricity by 10% by purchasing electricity from a third party supplier
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2011/12	Continue hydrant painting and establish a 3-year painting cycle for the distribution system
	2010/11	Completed upgrades to Well #7 to assure compliance to IEPA standards for radium and barium
	2010/11	Researched treatment options and water sources to produce the best quality of water possible
	2009/10	Crews repaired a single water leak responsible for an estimated 500,000 gallons per day of water loss
	2008/09	Completed a water leak survey to locate leaks and help increase our water accountability Replaced 450 feet of water main on Fremont Street
Objective: Maintain a safe community		
Action Steps	2010/11	Installed another EZ Valve in distribution system to reduce customer outages from Newport Blvd water main
	2009/10	Replaced 500 feet of water on Sycamore and three water distribution valves on the north end of town
	2008/09	Completed a joint study with the Sewage Treatment Plant on new technology to replace the aging telemetry system for both departments

WATER SUMMARY

		Actual					Unaudited	Budget
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Budget	Personnel Services	1,190,675	1,286,724	1,377,157	1,394,360	1,173,412	1,172,499	1,265,780
	Contractual Services	3,542,910	3,865,051	4,475,208	4,358,228	4,730,858	4,907,083	4,762,418
	Commodities	108,265	128,595	219,209	93,664	122,088	137,499	192,800
	Other Charges	10,858	18,001	12,845	8,790	15,275	14,211	35,345
	Capital Outlay	23,834	17,665	36,732	65,396	7,164	35,939	47,500
	Subtotal Net of Transfers	4,876,542	5,316,036	6,121,151	5,920,439	6,048,798	6,267,231	6,303,843
	Central Service Allocation	116,831	112,200	135,101	131,080	131,080	128,431	140,797
	Vehicle Replacement Allocation	13,393	17,678	20,849	20,879	20,879	20,879	20,879
Total Water		5,006,766	5,445,914	6,277,101	6,072,398	6,200,757	6,416,541	6,465,519
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		11.62	12.12	12.12	12.12	12.12	12.12	12.12
Activity Measures	Well pumpage in 1,000 gallons	679,688	688,710	687,405	588,626	480,366	450,000	465,500
	Booster pumpage in 1,000 gals	1,426,923	1,385,667	1,399,059	1,321,829	1,287,378	1,275,500	1,295,500
	Number of accounts	13,004	13,250	13,334	13,340	13,340	13,345	13,355
	Service calls	7,176	6,595	6,694	4,070	3,200	2,900	3,000
	New meters installed	669	180	76	20	14	8	10
	Meters repaired	705	1,040	789	110	100	90	105
	Main breaks	37	26	16	21	20	21	22
	Final meter readings	2,101	1,314	1,061	1,124	986	1,230	1,235

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

SEWER

Department Description

The Sewer Division is one of the three major divisions of the Public Works Department. The Sewer Division consists of the main water reclamation plant located on Bittersweet Drive and approximately 150 miles of sanitary sewers. The Sewer Division is staffed by 13 employees, who maintain the sewers, 20 sewage lift stations, and two excess flow facilities, as well as manage the water reclamation plant process and the associated equipment. The reclamation plant is permitted to treat an average daily flow of 3.679 million gallons per day (MGD), with a peak flow rate of 5.151 MGD. The current average daily flow is about 2.5 MGD. The excess flow facilities treat flows in excess of the 5.151 MGD. The water reclamation plant and the two excess flow facilities are permitted discharges with water quality limitations. Permits are issued by the Illinois Environmental Protection Agency under the National Pollutant Discharge Elimination System (NPDES). The treated effluent from the reclamation plant continually meets the imposed permit limits. The treated organic matter in the sewage is biologically stabilized and hauled away by a private contractor and used as a soil amendment on farmland.

2012/13 Budget Highlights

The proposed FY12/13 budget is 3% lower than FY11/12. Increases in Personnel Services and Commodities were offset by decreases in Contractual Services and Capital Outlay.

Strategic Plan – 2012/13 Action Steps

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

Replace the Apple Orchard lift station generator. Repair the Treatment building roof. Repair the wet well at Jervey Lane lift station. Replace the hand rails on Digester 1 and 2.

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

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

2011/12 Highlights

The aluminum diversion box in the Sand Filter Building was replaced with a stainless steel box in the Spring of 2011.

We replaced 450 feet of the Devon Avenue Lift Station Force Main with PVC pipe

The Wastewater Treatment Plant received the "Clean Water Award" from the Conservation Foundation.

Ron Johnson nominated for the Central States Water Environment Association (CSWEA) Operations Award for demonstration of professionalism of duties.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2011/12	Ron Johnson nominated for the Central States Water Environment Association (CSWEA) Operations Award
	2007/08	Bartlett Wastewater Treatment Plant was nominated for "Plant of the Year" by the Central States Water Environment Association
Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas		
Action Steps	2011/12	Aluminum diversion box in the Sand Filter Building was replaced which is less susceptible to corrosion
	2010/11	Replaced portions of the Devon Avenue Lift Station Force Main (450 feet) with PVC pipe
	2010/11	The Wastewater Treatment Plant received the "Clean Water Award" from the Conservation Foundation
	2008/09	Replaced aluminum weirs and scum ring on one Final Clarifier
	2008/09	Converted the Jervey Lane Lift Station from single phase to three phase controls and pumps
	2008/09	Selected an engineering firm to fully investigate the needs of the raw sewage pumping system
	2008/09	Installed a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system
Objective: Maintain a fiscally responsible government		
Action Steps	2011/12	Eliminated phone line rental charges by converting the current hard wire telemetry system to a wireless system

SEWER SUMMARY

		Actual					Unaudited	Budget
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Budget	Personnel Services	1,378,401	1,594,439	1,714,417	1,786,232	1,847,207	1,845,480	1,913,185
	Contractual Services	608,679	621,848	802,877	690,706	630,207	517,500	617,710
	Commodities	286,942	254,155	317,716	305,395	270,894	320,300	348,900
	Other Charges	29,395	32,298	30,381	36,180	34,472	42,300	62,910
	Capital Outlay	35,027	22,982	48,039	44,960	176,551	0	269,500
	Subtotal Net of Transfers	2,338,444	2,525,722	2,913,430	2,863,474	2,959,331	2,725,580	3,212,205
	Central Services Allocation	116,831	112,200	135,101	131,080	131,080	131,080	140,797
	Vehicle Replacement Allocation	53,314	45,874	53,390	48,879	48,879	48,879	48,879
Total Sewer		2,508,589	2,683,796	3,101,921	3,043,433	3,139,290	2,905,539	3,401,881
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	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	7.00	7.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		13.96	15.46	15.46	15.79	15.79	15.79	15.79
Activity Measures	Influent flow in 1,000 gallons	781,398	914,465	879,917	996,500	920,000	839,000	900,000
	Effluent flow in 1,000 gallons	701,266	882,986	822,179	882,500	860,000	792,000	900,000
	Influent pump hours	12,724	17,303	14,144	17,000	16,000	13,000	15,000
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	12,072	14,986	15,091	16,000	15,500	15,000	16,000
	1,000 gallons of flow	235,079	346,821	334,887	345,000	340,000	311,000	340,000
	Cook Lift Stations	7	7	7	7	7	7	7
	Hours of operation	6,091	8,447	8,453	10,000	9,500	9,800	10,000
	1,000 gallons of flow	116,916	129,241	147,917	171,000	160,000	150,000	160,000

PARKING SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	51,876	61,122	67,349	68,393	150,578	122,684	123,349
	Contractual Services	21,623	33,926	38,688	39,586	35,995	62,500	61,952
	Commodities	3,801	639	318	467	9,571	3,000	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	44,537	28,598	84,351	38,343	98,253	115,150	83,000
	Subtotal Net of Transfers	121,837	124,285	190,705	146,789	294,396	303,334	273,301
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	6,348	6,348	7,110	7,110	7,110	7,110	7,110
	Total Parking	128,185	130,633	197,815	153,899	301,506	310,444	280,411
Authorized Staffing	Parking Enforcement/Maintenance	0.50	0.50	0.50	0.50	1.50	1.50	1.50
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staffing reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	0.50	0.50	0.50	0.50	1.50	1.50	1.50
Activity Measures	Total parking spaces	595	595	595	755	755	755	755
	Permit spaces	118	118	118	115	115	115	115
	Daily spaces	465	465	465	628	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	57	57	45	45	45	45
	South lot spaces	56	56	56	58	58	58	58
	East lot spaces	271	271	271	441	441	441	441
	West lot spaces	211	211	211	211	211	211	211

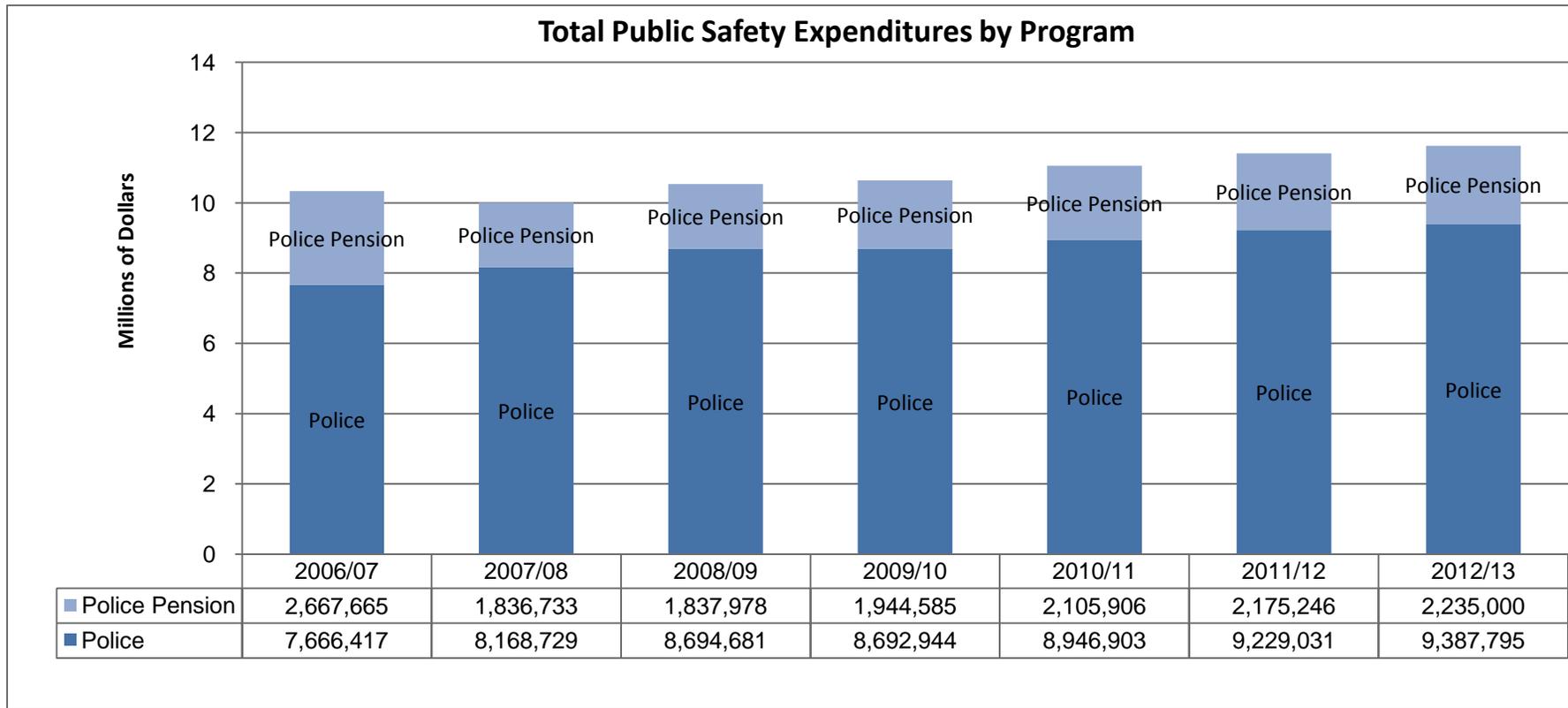
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 32% of Village expenditures for 2012/13. Police Services represent 83% of total department expenditures while 17% is attributed to Police Pension.

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

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

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



POLICE

Department Description

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

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

2012/13 Budget Highlights

The proposed budget for the police department in 2012/13 is \$11,177,206, a 4% increase.

Our professional development requests have gone up with an increase in employee participation in college education and as we continue to attempt to return to training levels prior to the nation's financial downturn. Training remains a vital part of the foundation of exceptional police service residents expect from their police department.

Finally, we have budgeted to begin replacing our patrol cars as the Ford Crown Victoria joins the ranks of nostalgic police vehicles of the past.

Strategic Plan – 2012/13 Action Steps

Objective: Maintain a safe community

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

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

2011/12 Highlights

Utilize Traffic Grants to promote traffic safety throughout the Village.

Purchased a new Records Management System and trained personnel on its utilization.

Received Armored Vehicle for safe warrant enforcements.

Implemented a Crisis Intervention Team.

The Village retains its reputation of excellence by continuing its national recognition as one to the paramount representatives of National Town Watch and the annual National Night Out community ceremony. This year the police department was honored with a 3rd place finish in our population category. This represents our 17th national award.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

Objective: Promote community identity and events		
Action Steps	2011/12	Received 3rd place award from National Association of Town Watch for 2011 National Night Out program
	2009/10	Continued building our relationship with seniors by providing them with crime prevention education programs
Objective: Maintain and enhance communications		
Action Steps	2009/10	Completed NIMS (Emergency Management) training for all first line personnel
	2009/10	Continue to serve as the facilitator for the inter-departmental Elderly Services Team
Objective: Maintain a safe community		
Action Steps	2011/12	Purchased Starcom 21 radios for staff from grant monies that are operable throughout the State of Illinois
	2011/12	Formed a Crisis Intervention Team for emotionally or mentally ill citizens who require follow-up resources
	2011/12	Received armored vehicle for safe warrant enforcements on dwellings known to involve narcotics trafficking
	2011/12	Utilize grant funding to increase traffic safety on roadways within the Village
	2011/12	Purchased a new Records Management System and train personnel on its utilization
	2010/11	Completed Emergency Management training for all first line supervisory personnel
	2009/10	Utilize grant funding for DUI and vehicle speed enforcement
	2009/10	Continue to work toward reducing traffic crashes at major intersections through on-going monitoring and enforcement actions
	2009/10	Continue to work with the railroads to reduce the frequency and duration of traffic delays at grade level rail crossings

POLICE SUMMARY

		Actual					Unaudited	Budget
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Budget	Personnel Services	6,383,924	6,927,188	7,360,239	7,514,038	7,641,052	7,869,079	7,961,035
	Contractual Services	594,501	618,708	662,405	665,551	645,681	733,572	752,347
	Commodities	288,980	316,661	306,195	270,073	308,597	333,627	389,849
	Other Charges	206,450	192,734	205,178	174,670	214,953	208,378	213,364
	Capital Outlay	192,562	113,438	160,664	68,612	136,620	84,375	71,200
	Subtotal Net of Transfers	7,666,417	8,168,729	8,694,681	8,692,944	8,946,903	9,229,031	9,387,795
	Central Services Allocation	329,479	378,300	375,424	283,921	283,921	283,921	421,295
	Vehicle Replacement Allocation	221,432	221,594	232,294	211,248	144,782	123,116	83,116
	Total Police	8,217,328	8,768,623	9,302,399	9,188,113	9,375,606	9,636,068	9,892,206
Authorized Staffing	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Police Officer	40.00	41.00	41.00	43.00	43.00	43.00	43.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.50	10.50	10.50	10.50	10.50	9.50	9.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	5.00	5.00	4.00	4.00
Total Full Time Equivalent	71.50	72.50	72.50	75.50	75.50	73.50	73.50	
Activity Measures	Service/Activities	37,513	37,692	40,421	42,000	41,884	38,116	38,116
	Offenses	3,511	3,705	3,605	4,500	3,168	3,419	3,419
	Court Cases	2,876	3,114	3,195	3,570	3,386	3,956	3,956
	Alarms	1,259	1,349	1,263	1,400	1,340	1,370	1,370
	Investigation/Youth	599	614	518	630	423	524	524
	Traffic Enforcement	510	482	478	550	586	622	622
	Crime prevention events	406	439	458	475	498	477	477
	Training hours	10,539	8,680	10,618	10,500	9,933	10,350	10,350
	Part I & II arrests	1,196	1,574	1,346	1,350	1,423	1,100	1,100
	FOI Requests	1,850	1,783	2,054	1,900	1,264	1,800	1,800

POLICE PENSION SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	474,684	632,071	542,267	3,085,512	3,471,183	2,083,296	2,131,450
	Contractual Services	55,753	66,246	66,259	70,476	79,358	88,675	97,350
	Commodities	0	0	0	0	0	0	0
	Other Charges	15,694	13,056	7,038	1,992	3,780	3,275	6,200
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	546,131	711,373	615,565	3,157,980	3,554,321	2,175,245	2,235,000
	Reserve for future pension payments	2,121,534	1,125,360	428	2,462,412	2,690,977	1,179,177	1,149,329
	Total Police Pension	2,667,665	1,836,733	615,993	5,620,392	6,245,298	3,354,422	3,384,329
Activity Measures	Number of pensioners							
	Duty disability	2	2	2	2	2	3	3
	Nonduty disability	3	3	3	3	3	2	2
	Retirement	5	5	7	9	9	11	12
	Survivor	2	2	2	2	2	3	3
	Total pensioners	12	12	14	16	16	19	20
	Number of refunds	2	2	0	0	0	0	0
	Employer normal cost as % of payroll	18.49%	18.62%	18.13%	17.98%	18.33%	20.13%	N/A
Actuarial funding percent	81.50%	81.60%	81.00%	80.80%	78.90%	77.30%	N/A	

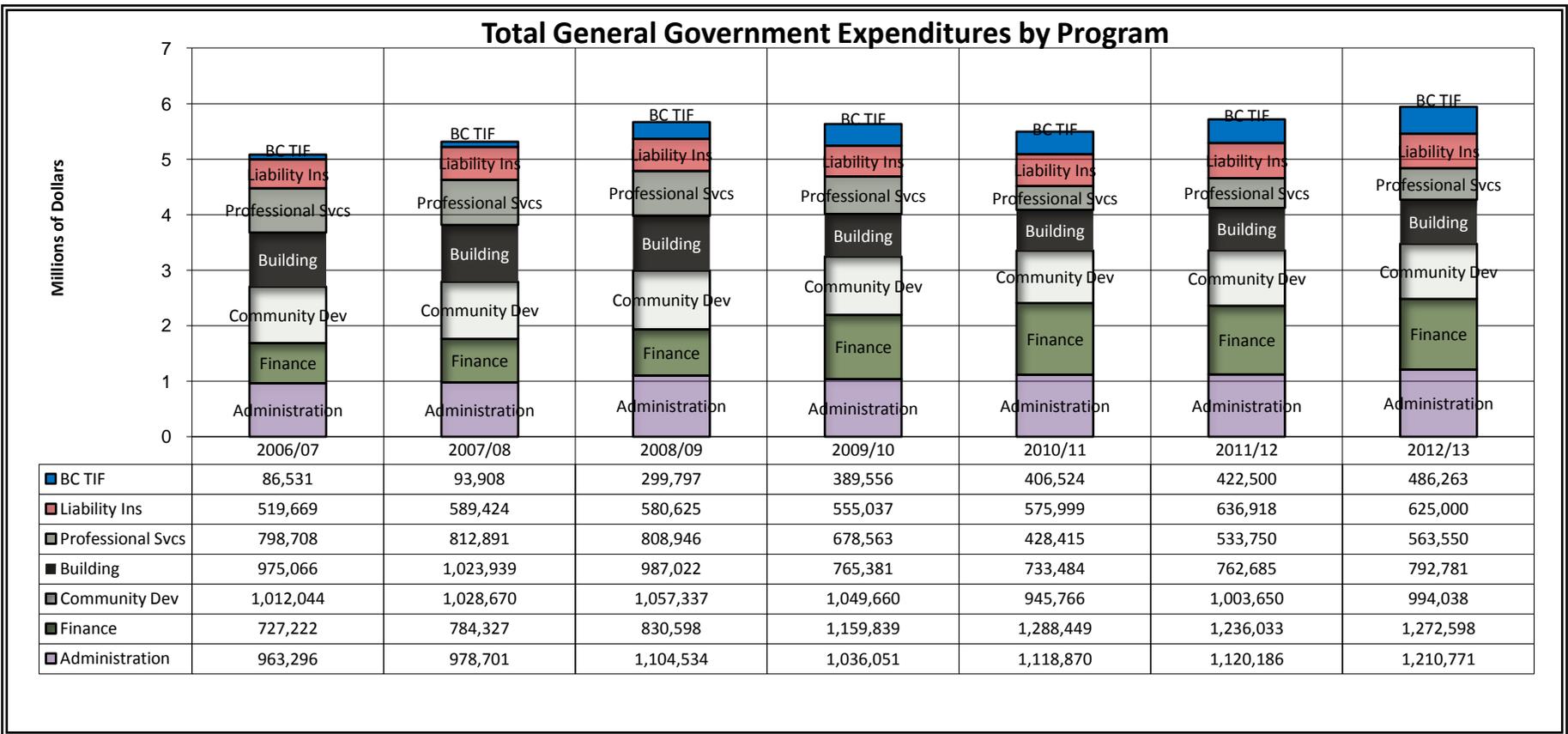
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 16% of total expenditures. The budget for 2012/13 is \$5.9 million.

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

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

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



VILLAGE BOARD/ADMINISTRATION

Department Description

The Village operates with a Board of Trustees and a Village Administrator. Policymaking and legislative authority are vested in the Board of Trustees. The Village Administrator is responsible for carrying out the Board's policies and overseeing the day-to-day operations of the Village.

The Administration Department provides general administrative services for the Village as a whole.

2012/13 Budget Highlights

The 2012/13 Administration Department budget shows an increase of 4% over last year's budget. The proposed budget reflects steady service levels and programs provided by our department. This budget also proposes no personnel or capital requests.

The Bartletter got a face lift this year. A slight change to the paper type and the reduction in costs for color printing enabled us to give the 24 year old newsletter a new look and reduce overall production costs by \$12,000.

Last year at this time we had nearly completed the first year of using toters for recycling collection. An estimated 4,723 tons of recyclables were collected this past year. This volume coupled with a strong recycling secondary market has led to an estimated 34% increase in our recycling revenues.

Strategic Plan – 2012/13 Action Steps

Objective: Promote community identity and events.

Continue to celebrate Bartlett's history through exhibits, programs, and other venues.

2011/12 Highlights

The Administration Department continues to run the Bartlett Farmer's Market. The market brought an average of 536 shoppers to the downtown each week. The total market attendance for the season was up 7% over last year's market.

The Village Board approved a license agreement with Arts in Bartlett allowing the group to hold its annual fine arts fair in the landscaped area at Town Center that is owned by the Village.

The Village provided police and public works support for the Heritage Days events, the Lions Club Labor Day Dash, the Bartlett Volunteer Fire Department's Street Dance, and the 4th of July celebration events.

The Village submitted a grant application to the Illinois Emergency Management Agency relative to flood mitigation on June 30, 2011.

The Village worked with the Bartlett Park District to coordinate 191 volunteers to clean up neighborhood parks on Earth Day.

A wireless internet hotspot was installed in the council chambers. The Village President and Trustees participated in "Coffee with the Board" the third Saturday of each month.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity and events		
Action Steps	2011/12	Bartlett Farmer's Market attracted an average of 536 shoppers to the downtown each week
	2011/12	Provided police and public works support for Heritage Days events, Lions Club Labor Day Dash, Bartlett Volunteer Fire Department's Street Dance, and the 4th of July celebration events
	2010/11	Established a Sister City cultural partnership with Miaoli City, Taiwan
Objective: Maintain and enhance communications		
Action Steps	2011/12	A wireless internet hotspot was installed in the council chambers providing access to the internet
	2011/12	The Village President and Trustees participated in "Coffee with the Board" the third Saturday of each month
	2009/10	Implemented the CodeRED emergency notification system
	2008/09	Used Twitter to communicate with our residents
2008/09	Added web page to advertise bids & RFP's	
Objective: Continue efforts toward school improvements		
Action Steps	2008/09	Joint meeting with Village Board and School Board held on November 6, 2008
	2007/08	Continue to meet with State legislators and provide information on a separate school district and to work with lobbyist to forward legislation
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2011/12	Worked with Bartlett Park District to coordinate 191 volunteers to clean up neighborhood parks on Earth Day Clean Up Week was held and consisted of composting procedures, cookbook swap, and paper shredding
	2008/09	Achieved Silver Level designation from Metropolitan Mayors Caucus and Clean Air Counts Coalition
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2010/11	The Village worked closely with the Park District on re-anexaton of the Villa Olivia property
	2010/11	The Village participated in a joint taxing district meeting
	2010/11	The Village hosted the semi-annual Principals Breakfast and a meeting of religious leaders

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	752,416	810,794	902,318	900,183	956,214	963,111	1,051,706
	Contractual Services	52,535	23,498	30,942	0	0	0	0
	Commodities	5,936	20,582	29,683	6,776	6,651	8,115	8,800
	Other Charges	152,409	122,199	141,591	126,271	151,909	146,455	150,265
	Capital Outlay	0	1,628	0	2,821	4,097	2,505	0
	Subtotal Net of Transfers	963,296	978,701	1,104,534	1,036,051	1,118,870	1,120,186	1,210,771
	Central Service Allocation	52,774	63,600	65,005	49,796	49,796	49,796	74,131
	Vehicle Replacement Allocation	2,063	2,063	2,125	4,000	4,000	4,000	4,000
	Total Village Board/Admin	1,018,133	1,044,364	1,171,664	1,089,847	1,172,666	1,173,982	1,288,902
Authorized Staffing	Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant to the Village Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Relations Coord	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	0.58	0.58	0.80	0.80	0.90	0.96	0.96
	Administrative Assistant	0.27	0.27	0.86	0.86	0.93	1.00	1.00
	Total Full Time Equivalent	6.85	6.85	7.66	7.66	7.83	7.96	7.96
Activity Measures	Health Inspections	2,282	2,426	2,550	2,160	2,300	2,600	2,600
	Website Visits	n/a	508,945	357,680	255,550	284,563	285,500	300,000
	Tons of recyclables	4,723	4,599	4,267	4,214	4,792	4,730	4,750
	Pounds of Prescription Drugs Collected	n/a	n/a	n/a	n/a	n/a	489	500
	History Museum events	12	16	24	30	48	30	30
	# of Visitors at the Farmers Market	4,685	5,314	6,350	6,093	7,529	8,032	8,000

FINANCE

Department Description

The Finance Department includes Accounting, Utility Billing, Human Resources, Information Technology and the Main Office Cashiers. The department is responsible for all financial records and transactions for the Village including general ledgers, payroll, accounts payable, investments, and fixed assets. The department also prepares the annual Budget, Comprehensive Annual Financial Report (CAFR), and the annual update of the 5-year Capital Improvements Plan. The Finance Director is the Village Treasurer and, as such, functions as Treasurer to the Police Pension Fund. This includes investment decisions and all financial transactions required in the pension fund. Human Resources provides services and assistance to employees. Recruiting, benefit administration, employee relations, and post-employment requirements are part of the services provided. The Utility Billing function is responsible for the billing and collection of fees for water and sewer service. Information Technology maintains the Village's information systems, which includes local and wide-area networks, corporate software systems, document imaging system, printers, copiers, telephone system, personal computers and the Village's web site. The Main Office Cashiers provide a variety of services to the residents of Bartlett including, accepting payments for utility bills, parking and compliance citations, parking permits, vehicle stickers, contractor's licenses, business licenses just to name a few services.

2012/13 Budget Highlights

The Finance Department budget has increased 3% over the FY 2011/12 budget. Personnel services have increased 1% from last year. The transfer to Central Services was increased by 48% this year to help meet the needs of the Central Services Fund. In the

area of Central Services, a division of the Finance Department, the budget has increased 1% due to capital equipment replacement needs.

Strategic Plan – 2012/13 Action Steps

Objective: Maintain a fiscally responsible government.

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

Maintain and communicate fund balances of Villages operating fund to Village Administrator and Village Board.

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

2011/12 Highlights

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

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

Received GFOA Certificate of Achievement Award in Financial Reporting for the 29th consecutive year.

Received the GFOA's Budget Presentation Award for the 2011/2012 Budget (16th consecutive year).

STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2008/09	Refunded GO Bonds
Action Steps	2007/08	Refinanced TIF Bonds and Developer Notes relative to the Brewster Creek TIF District
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2009/10	Completed contract negotiations with the Police union employees
Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes		
Action Steps	2011/12	Updates to the web portal were created to make information more user-friendly and intuitive
Action Steps	2009/10	Phase I of the GIS implementation plan was completed
Objective: Maintain a fiscally responsible government		
Action Steps	2011/12	Monitor the delays in State shared revenues and communicate the impact of these delays
Action Steps	2011/12	Maintain and communicate fund balances of Village's operating funds to Village Administrator and Village Board
Action Steps	2011/12	Review current Village revenues and sources of new revenues in light of the poor national and state economy
Action Steps	2011/12	Received GFOA's Budget Presentaiton Award for the 2011-12 Budget for the 16th consecutive year
Action Steps	2011/12	Received GFOA Certificate of Achievement Award in Financial Reporting for the 29 th consecutive year

FINANCE SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	657,946	728,297	773,329	1,024,950	1,174,357	1,120,800	1,137,843
	Contractual Services	47,212	37,592	39,826	73,429	68,672	66,983	76,575
	Commodities	11,471	12,060	12,389	56,040	39,871	42,900	48,435
	Other Charges	9,481	6,378	5,055	5,420	5,550	5,350	9,745
	Capital Outlay	1,112	0	0	0	0	0	0
	Subtotal Net of Transfers	727,222	784,327	830,598	1,159,839	1,288,449	1,236,033	1,272,598
	Central Service Allocation	46,639	53,600	52,628	55,362	55,362	55,362	82,165
	Total Finance	773,861	837,927	883,226	1,215,201	1,343,811	1,291,395	1,354,763
Authorized Staffing	Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Chief Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	0.00	0.00	0.00	4.00	3.00	2.50	2.50
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total Full Time Equivalent	11.00	11.00	11.00	15.00	14.00	13.50	13.50
Activity Measures	Transfer stamps issued	2,111	1,314	995	445	714	852	800
	Vehicle licenses	20,727	21,783	21,568	18,700	20,000	22,000	22,500
	Business/Liquor licenses	353	326	397	378	390	380	375
	Contractor licenses	863	846	800	679	756	825	800
	Parking Ticket Payments	3,504	3,455	3,418	3,423	3,516	3,776	3,900
	Invoices sent	326	444	420	130	110	120	125
	Checks issued	11,152	10,811	11,335	10,886	10,702	11,250	11,500
	Positions filled	12	12	9	2	4	6	4
	Interviews conducted	182	21	27	12	24	41	28
	Utility bills issued	152,395	157,999	159,834	159,954	159,847	160,000	160,000
	Utility shutoff and past due letters	9,978	11,338	12,120	13,150	13,540	13,500	13,500

COMMUNITY DEVELOPMENT

Department Description

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

2012/13 Budget Highlights

The Community Development Department shows a 2% increase in its budget for next fiscal year. This is primarily due to increased insurance costs.

Strategic Plan – 2012/13 Action Steps

Objective: Attract and retain a diverse business population

Rana Pasta Company purchased an existing building and was approved for build out and an 11,000 square foot expansion which is currently under construction.

Several new businesses opened in downtown including the 2 Toots Restaurant, Topsy Monkey Restaurant, Arts in Bartlett opened gallery in a larger space. Farmers Market, Heritage Days and Bartlett Volunteer Fire Department Street Dance were successful events in downtown.

2011/12 Highlights

Hired consultant to improve on-street parking, landscaping, directional signs, and public open space.

Completed the Naperville/Munger Road intersection, bike path improvements, Sebert Landscape building.

Secured ITEP grant to install street lights and landscaping east of Route 59 and into the downtown.

Entered into a massive land reclamation phase that will develop the Southwind Blvd. portion of the project area.

Vulcan Materials has mined over one million tons of material last year.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- COMMUNITY DEVELOPMENT

Objective: Continue to develop a Town Center in our downtown		
Action Steps	2011/12	Hired consultant to improve on-street parking, landscaping, directional signs, public open space
	2011/12	Several new businesses opened in downtown - 2 Toots Restaurant, Topsy Monday, Arts in Bartlett
	2010/11	Continue projects in the Town Center TIF District
	2007/08	New Metra station dedicated on December 12, 2007
	2007/08	Town Center development received the 2007 Community Vision Award sponsored by the Urban Land Institute, the Metropolitan Planning Council, the Homebuilders Association and Metropolitan Mayor's Caucus
Objective: Continue the corridor plan for West Bartlett Road		
Action Steps	2010/11	Completed the Naperville/Munger Road intersection, bike path improvements, Sebert Landscape building
	2010/11	Secured ITEP grant to install street lights and landscaping east of Route 59 and into the downtown
Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2010/11	Entered into a massive land reclamation phase that will develop the Southwind Blvd. portion of the project area
	2010/11	Vulcan Materials limestone mine has mined over one million tons of material last year
	2009/10	Continue with fast track approval of site plans
	2009/10	The Bluff City Tax Increment Financing District was approved and land reclamation has begun
Objective: Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site		
Action Steps	2009/10	Continue to seek Development team for the TIF District

COMMUNITY DEVELOPMENT SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	766,797	848,445	875,459	921,088	882,279	875,650	896,538
	Contractual Services	164	176	696	2,463	1,532	7,000	23,500
	Commodities	18,166	17,740	16,328	8,929	8,570	11,800	22,400
	Other Charges	225,799	160,813	164,854	117,180	53,385	109,200	51,600
	Capital Outlay	1,118	1,496	0	0	0	0	0
	Subtotal Net of Transfers	1,012,044	1,028,670	1,057,337	1,049,660	945,766	1,003,650	994,038
	Central Service Allocation	47,588	52,900	54,412	41,437	41,437	41,437	61,594
	Vehicle Replacement Allocation	6,250	6,250	6,374	6,374	6,374	6,374	6,374
	Total Community Development	1,065,882	1,087,820	1,118,123	1,097,471	993,577	1,051,461	1,062,006
Authorized Staffing	Community Development Dir	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Community Dev Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Economic Development Coord	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	GIS Specialist	0.00	0.00	0.00	0.00	0.00	0.00	1.00
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00	0.00
	Code Enforcement Officer	2.00	2.00	2.00	3.00	3.00	3.00	3.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Intern	0.27	0.27	0.27	0.27	0.00	0.00	0.00
	Total Full Time Equivalents	8.27	8.27	8.27	9.27	9.00	9.00	9.00
Activity Measures	New petitions filed	48	71	43	24	19	18	20
	Cases reviewed	66	89	71	29	32	28	29
	Plan Commission reviews	20	40	24	12	14	10	10
	ZBA reviews	18	29	24	7	7	8	10
	Landscape Inspections	40	105	86	60	6	7	9
	Building set permit reviews	46	37	14	6	17	26	30
	Res. Code complaints	461	447	485	532	448	468	492
	Res. Code compliance	444	425	465	527	427	444	467
	Comm./Ind. Code complaints	n/a	n/a	n/a	34	66	73	65
	Comm./Ind. Compliance	n/a	n/a	n/a	15	41	54	48
	Business visitations	12	22	17	15	12	20	25
	FOIAs processed	n/a	n/a	n/a	540	650	755	775
	GIS maps generated	n/a	n/a	n/a	68	121	240	260
	Permits issued	167	155	162	120	104	110	120

BUILDING

Department Description

It has been approximately 64 years since the Village Board originally approved by ordinance the Building department. The Building department today, as in the past, encourages home and business owners, contractors and developers to ask questions in regards to code requirements prior to submitting construction documents. This provides valuable knowledge for their project to be completed successfully and without delay. Conducting informational meetings early on in the development process allows all parties involved the benefit of eliminating potential delays during the actual review and construction process. With this in mind the Building department holds true to its goal “To Protect the Health, Safety and Welfare of the Public that which we serve”.

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

2012/13 Budget Highlights

The Building department’s budget represents a 2% increase from the previous year’s budget. All line items have been reduced.

Group Insurance costs and publications are up due to ordering new code books. Staff will continue with document imaging in-house.

Strategic Plan – 2012/13 Action Steps

Objective: Maintain a safe community

Continue to review plans, conduct inspections and work with property owners in the Brewster Creek and Blue Heron Business Parks.

Review all the changes from existing code and update to the new 2012 set of I-Codes.

2011/12 Highlights

Continue tracking annual inspections and backflow device locations through GIS.

The Building department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation.

Continue to participate in Home Improvement Day.

The Building department reviewed and approved over \$30 million dollars of improvements within the Village.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

Objective: Maintain a safe community		
Action Steps	2011/12	Review changes from existing code and update to the new 2012 set of I-Codes
	2011/12	Continue tracking annual inspections and backflow device locations through GIS
	2011/12	Continue to educate staff about sustainable building practices as well as residents/builders
	2011/12	The Building Department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation
	2011/12	Continue to sponsor Home Improvement Day
	2010/11	Staff will continue with the document imaging transferring of the residential file folders
	2010/11	Continue to work with County organizations on new construction, buildouts and addition permits
	2010/11	The Building department reviewed and inspected over 33 million dollars of improvements
Objective: Continue to address business development in the Bluff City and Blue Heron Business Parks		
Action Steps	2011/12	Reviewing final plans for Rana Pasta with full production to begin in 2012
	2010/11	Continue to review plans and conduct inspections
	2009/10	Continue to work with County organizations on new construction, buildouts and addition permits
	2007/08	Issued 8 industrial permits and permitted 26 industrial/commercial build-outs

BUILDING SUMMARY

		2006/07	2007/08	Actual 2008/09	2009/10	2010/11	Unaudited 2011/12	Budget 2012/13
Budget	Personnel Services	802,553	857,250	873,968	710,916	695,583	718,700	730,161
	Contractual Services	147,164	137,853	92,054	42,360	24,542	27,900	43,230
	Commodities	15,156	14,552	14,078	8,510	9,729	11,900	14,250
	Other Charges	8,356	6,542	5,175	3,595	3,629	3,985	5,140
	Capital Outlay	1,837	7,742	1,748	0	0	200	0
	Subtotal Net of Transfers	975,066	1,023,939	987,022	765,381	733,484	762,685	792,781
	Central Service Allocation	45,702	60,000	61,883	48,529	48,529	48,529	72,671
	Vehicle Replacement Allocation	12,375	12,375	12,749	10,624	10,624	10,624	10,624
	Total Building	1,033,143	1,096,314	1,061,654	824,534	792,637	821,838	876,076
Authorized Staffing	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	2.00	2.00	2.00	1.00	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Part-time Inspectors	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	Total Full Time Equivalents	9.08	9.08	9.08	8.08	8.08	7.08	7.08
Activity Measures	New residential permits	635	406	10	2	2	1	4
	New commercial/industrial permit	27	15	5	3	4	3	3
	Miscellaneous permits	2,130	2,100	2,193	1,929	3,939	2,050	2,100
	Final occupancies	668	441	54	45	58	45	45
	Drainage complaints	35	56	86	104	155	108	100
	Citations issued	1	5	2	2	4	3	2
	Inspections	15,794	12,441	6,477	5,521	5,350	5,000	5,100

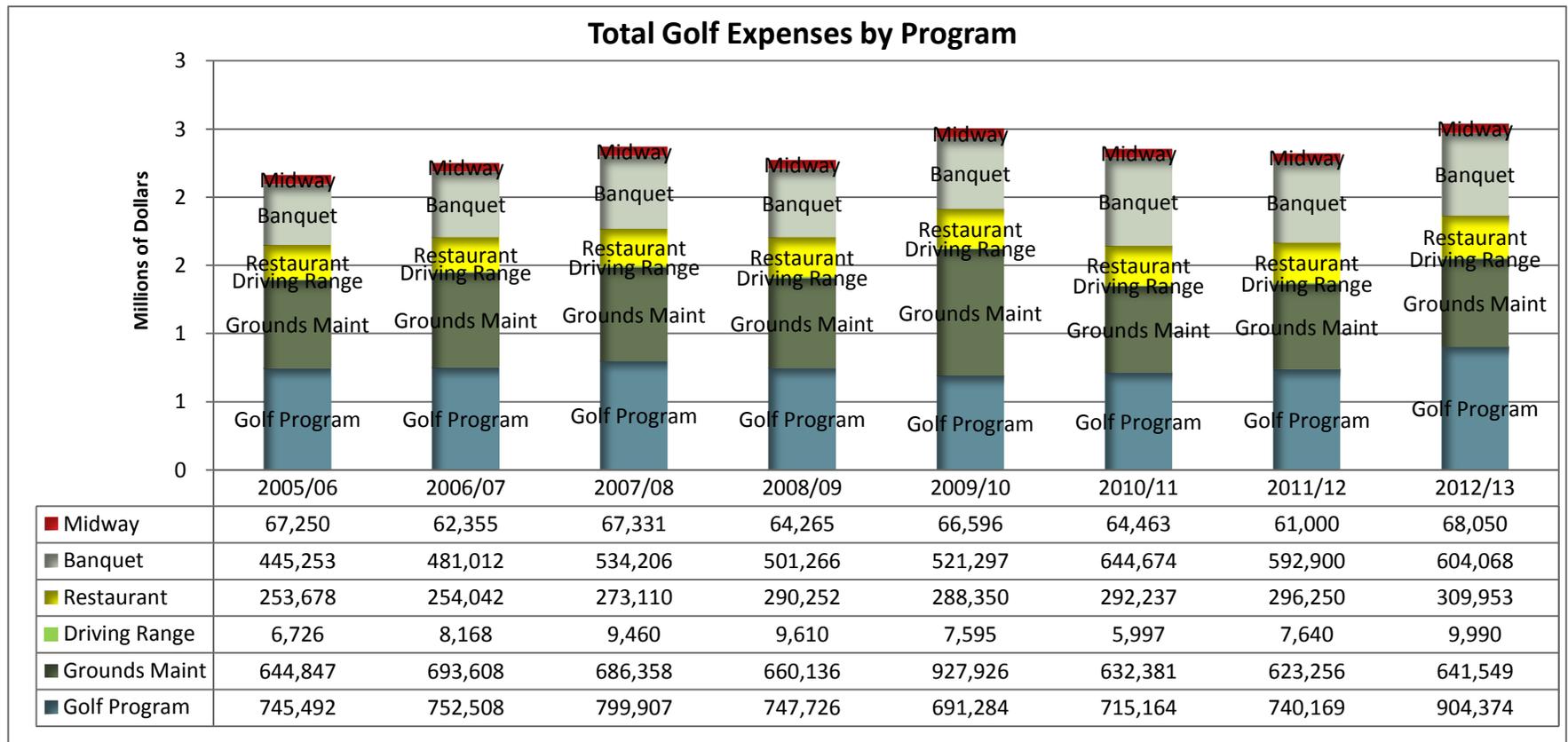
GOLF EXPENSES

BARTLETT HILLS GOLF COURSE expenses comprise almost 7% of all expenditures for a total of approximately \$2.5 million. Revenue from the golf course activities finances this operation.

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

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

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



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 37,000 rounds annually have been played over the last eight 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 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.

2012/13 Budget Highlights

Bartlett Hills FY 2012/13 golf fund revenues are projected to decrease by 1.54% from FY 2011/12 budgeted amount. Revenues include a \$50,000 transfer from the Building fund to help cover a majority of expenses related to clubhouse upgrades including carpeting, foyer improvements and a new HVAC unit. Excluding the \$50,000, revenues are projected to decrease 2%. Budgeted rounds of golf are 37,000, down from 38,500 last year. Average number of rounds for the last eight years not including this current season is 36,977. Restaurant and Midway sales are projected down by 3.36% and 4.35%, a reflection of the number of golf rounds budgeted. Banquet sales are also forecasted to be down

slightly less than 4% although future bookings are encouraging at this point.

Golf Fund expenses are projected higher by 5%. The increase is due in large part to employee related costs and expenses associated with clubhouse improvements.

Strategic Plan – 2012/13 Action Steps

Objective: Promote community identity and events

Continue to enhance marketing efforts regarding the Bartlett Hills facility.

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

Investigate more ways to maximize use of our point-of-sale and website.

Maintain golf rates that are competitive with similar facilities.

2011/12 Highlights

Increased banquet/wedding business by 24% (\$148,000). Purchased 76 new golf carts through a successful RFP process.

Had a full field of 132 golfers for our 4th of July Firecracker Open. Also had good participation in our 2-Player Scramble and our Men's and Ladies Club Championships.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

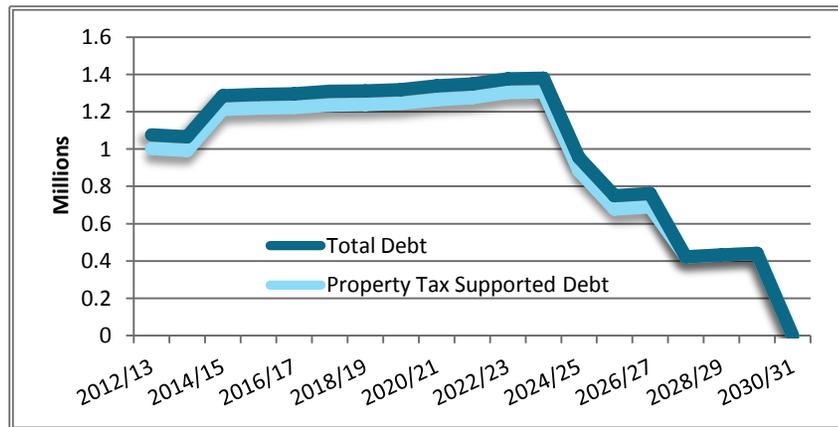
Objective: Promote community identity and events		
Action Steps	2011/12	Continue to enhance marketing efforts for Bartlett Hills
	2011/12	Maintain Junior Golf Program and continue to support U-46 athletics
	2011/12	Maintain golf rates that are competitive and properly represent service levels and the perceived value of golfing
	2011/12	Increased banquet/wedding business by 24% (\$148,000)
	2011/12	Purchased 76 new golf carts through a successful RFP process
	2009/10	Renovated practice range tee
	2009/10	Hosted golf outing for the Bartlett Lions Club, Bartlett Learning Center, Bartlett Chamber, IGFOA, IRMA, Euclid Beverage, Food for Friends, and numerous others.
	2007/08	Served as "home course" to the golf teams at Bartlett, Elgin and South Elgin High Schools
Objective: Maintain and enhance communications		
Action Steps	2009/10	Enhanced golf course website
	2009/10	Enhanced internet based wedding search coverage which has become the prominent method of selection
	2009/10	Completed the Route 59 Bartlett Hills sign.
	2007/08	Point of sale system upgraded to better utilize marketing via e-mail

GOLF SUMMARY

		Actual					Unaudited	Budget
		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Budget	Personnel Services	1,282,236	1,414,304	1,459,762	1,482,692	1,557,918	1,538,968	1,560,079
	Contractual Services	184,445	219,398	192,234	194,197	193,484	192,800	229,250
	Commodities	554,152	549,902	495,235	460,419	507,730	477,930	499,450
	Other Charges	72,055	59,510	61,901	53,419	63,180	51,447	64,920
	Capital Outlay	34,499	16,979	64,122	12,322	32,604	60,070	73,100
	Subtotal Net of Transfers	2,127,387	2,260,093	2,273,254	2,203,049	2,354,916	2,321,215	2,426,799
	Central Services Allocation	57,134	67,500	39,917	0	0	0	0
	Vehicle Replacement Allocation	67,172	45,726	24,779	0	0	0	0
	Total Golf	2,251,693	2,373,319	2,337,950	2,203,049	2,354,916	2,321,215	2,426,799
Authorized Staffing	Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	0.00	0.00	0.00	0.00	0.00	1.00	1.00
	Secretary	1.00	1.00	1.00	0.00	0.00	0.00	0.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	13.23	13.23	13.23
Total Full Time Equivalents	36.55	36.55	36.55	34.55	34.55	35.55	35.55	
Activity Measures	Total golf rounds	35,150	36,900	36,460	37,950	37,000	34,900	37,000
	Total resident rounds	16,294	15,867	16,042	17,077	16,280	14,658	15,910
	Percent resident rounds	46%	43%	44%	45%	44%	42%	43%
	Season Passes	77	70	76	75	78	75	80
	Leagues	9	9	10	10	10	11	11
	Golf outings	64	88	73	82	51	73	65
	Non-golf banquet functions	199	192	172	110	125	125	135
	Junior Golf participants	148	140	124	90	70	42	75

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 2% of all expenditures for a total of approximately \$1 million in 2012/13. 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, 2012, the Village has two outstanding debt issues for total indebtedness of \$14,110,000. This represents 1% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

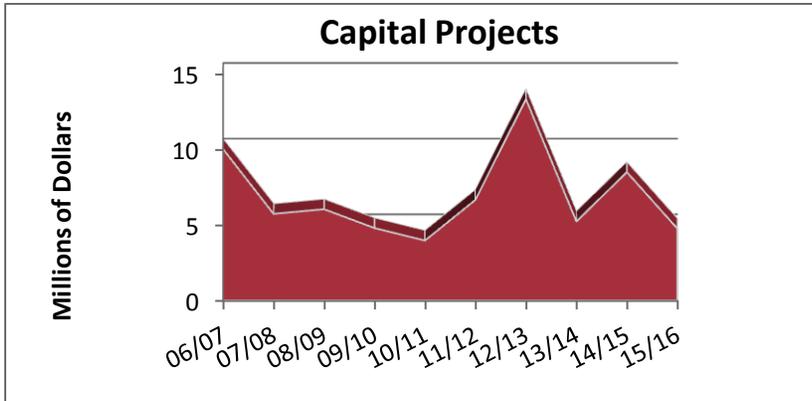
Issue Date:	November 29, 2007
Final Maturity Date:	December 15, 2021
Net Interest Rate:	4.4740%
Funding Source:	Property Tax TIF Municipal fund Bartlett Fire Protection District

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2007 GO		2009 GO		Total		Grand
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2012/13	195,000	165,688	355,000	361,981	550,000	527,669	1,077,669
2013/14	200,000	157,888	355,000	354,881	555,000	512,769	1,067,769
2014/15	210,000	149,888	580,000	347,781	790,000	497,669	1,287,669
2015/16	215,000	141,488	605,000	333,281	820,000	474,769	1,294,769
2016/17	225,000	132,888	625,000	315,131	850,000	448,019	1,298,019
2017/18	235,000	123,888	655,000	296,381	890,000	420,269	1,310,269
2018/19	240,000	114,488	685,000	273,456	925,000	387,944	1,312,944
2019/20	250,000	104,888	715,000	249,481	965,000	354,369	1,319,369
2020/21	265,000	94,888	755,000	224,456	1,020,000	319,344	1,339,344
2021/22	275,000	83,625	795,000	196,144	1,070,000	279,769	1,349,769
2022/23	280,000	71,250	860,000	166,331	1,140,000	237,581	1,377,581
2023/24	290,000	58,650	900,000	131,931	1,190,000	190,581	1,380,581
2024/25	305,000	45,600	510,000	95,931	815,000	141,531	956,531
2025/26	320,000	31,113	325,000	75,531	645,000	106,644	751,644
2026/27	335,000	15,913	350,000	62,531	685,000	78,444	763,444
2027/28			375,000	48,531	375,000	48,531	423,531
2028/29			400,000	33,531	400,000	33,531	433,531
2029/30			425,000	17,531	425,000	17,531	442,531
2030/31							
Total	3,840,000	1,492,143	10,270,000	3,584,825	14,110,000	5,076,968	19,186,968

2012/13 CAPITAL PROJECTS EXPENDITURES

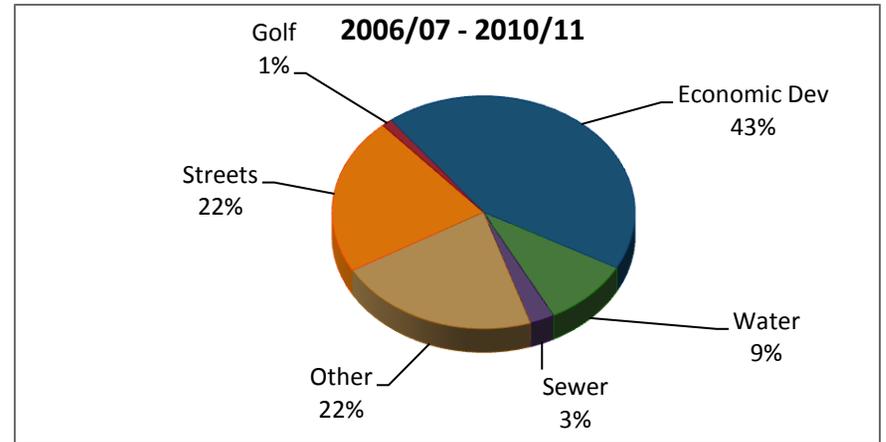
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



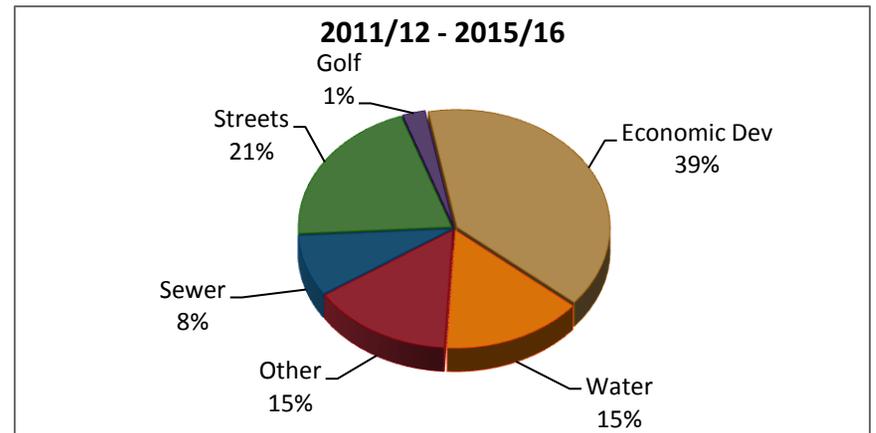
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2012/13 total \$8,193,004, 17% of total expenditures.



The next two pages have charts itemizing the capital projects included in the 2012/13 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.



2012/13 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Well #8 Barium and Radium Removal	1,575,000	Water	Removal of Barium and Radium from well	\$125,000/year
Water Main Replacement	153,600	Water	Replace 825 feet of water main	None
Total Water Projects	1,728,600			
SEWER				
Influent Pump Replacement	965,140	Sewer	Replacement of three influent pumps and control system at the Stearns Road Treatment Plant	None
Belt Filter Press Replacement	1,070,000	Sewer	Replace the belt filter press at Stearns Road Treatment Plant	None
Sanitary Sewer System Evaluation	225,000	Sewer	Evaluate condition of the Sanitary Sewer System	None
Total Sewer Projects	2,260,140			
STREETS				
Sidewalk Installations	60,000	Developer Deposits	Construct a new sidewalk on Stearns from Windsor to Bittersweet	None
West Bartlett & Naperville Roads Bike Path	385,000	Capital Proj.	Construct path from West Bartlett Road/Park Place, west and north to New Spaulding/Naperville Road, then Old Spaulding to Golfview Drive	None
West Bartlett Road Streetscape	233,264	Developer Deposits	Replace/Install 38 streetlights, install parkway trees, bike path nodes with benches, etc., install 76 hanging baskets of flowers	Annual maintenance costs approximately \$25,000-\$75,000
12/13 MFT Maintenance Program	930,000	MFT	General patching, curb/gutter repairs, resurfacing	None
Newport Blvd Resurfacing	291,000	Capital Proj.	Patch and resurface Newport Blvd. Villages cost sharing portion	
Total Street Projects	1,899,264			

2012/13 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
ECONOMIC DEVELOPMENT				
Brewster Creek Public Improvements	745,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, watermains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	\$175,000 growing to \$225,000 per year for plan review, marketing, inspection, police protection, street maintenance, general admin.
Blue Heron/Bluff City TIF Public Improvements	1,560,000	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	2,305,000			
TOTAL CAPITAL PROJECTS	8,193,004			

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2011/12	2012/13	2013/14	2014/15	2015/16	Five Year Total
Water	Stearns Road Iron Filter Tank Replacement			444,675			444,675
	1,000 GPM Well				3,053,337		3,053,337
	Well #8 Barium and Radium Removal		1,575,000				1,575,000
	Water Main Replacement		153,600	122,000			275,600
	Water Tower Painting			185,000	255,000		440,000
	Total Water Projects	0	1,728,600	751,675	3,308,337	0	5,788,612
Sewer	Influent Pump Replacement		965,140				965,140
	Phosphorous Removal				30,000	514,000	544,000
	Belt Filter Press Replacement	25,000	1,070,000				1,095,000
	Sanitary Sewer System Evaluation	20,000	225,000	225,000	225,000		695,000
	Total Sewer Projects	45,000	2,260,140	225,000	255,000	514,000	3,299,140
Streets	Sidewalk Installations		60,000				60,000
	W Bartlett/Naperville Bike Path	302,500	385,000				687,500
	West Bartlett Corridor Streetscape	24,104	233,264				257,368
	11/12 MFT Annual Maintenance Program	906,562					906,562
	12/13 MFT Annual Maintenance Program		930,000				930,000
	13/14 MFT Annual Maintenance Program			930,000			930,000
	14/15 MFT Annual Maintenance Program				930,000		930,000
	15/16 MFT Annual Maintenance Program					930,000	930,000
	Main Street Improvements	115,948					115,948
	Stearns/Prospect/Tallgrass Traffic Signals	157,563					157,563
	Newport Blvd. Resurfacing	1,036,500	291,000				1,327,500
	Miscellaneous MFT Road Patching	661,742					661,742
	Gifford/W. Bartlett Traffic Signal	25,000					25,000
	Total Street Projects	3,229,919	1,899,264	930,000	930,000	930,000	7,919,183
Econ. Dev.	Route 25 Road Improvements	1,079,660					1,079,660
	Brewster Creek Public Improvements	56,500	745,000	745,000	745,000	745,000	3,036,500
	Bluff City/Blue Heron Public Improvements	1,960,000	1,560,000	2,560,000	2,560,000	2,560,000	11,200,000
	Total Economic Development Projects	3,096,160	2,305,000	3,305,000	3,305,000	3,305,000	15,316,160

CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	2011/12	2012/13	2013/14	2014/15	2015/16	Five Year Total
		Golf	Asphalt Cart Paths	93,700			
	Total Golf Projects	93,700	0	0	0	0	93,700
Other	Salt Storage Dome				668,000		668,000
	North/Prospect/Hearthwood Detention	175,000					175,000
	Inland Steel Detention Engineering Study						0
	Total Other Projects	175,000	0	0	668,000	0	843,000
Total All Projects		\$6,639,779	\$8,193,004	\$5,211,675	\$8,466,337	\$4,749,000	\$33,259,795

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2012-2016". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
100 - General Fund								
410100	Property Tax	6,448,950	6,996,421	7,262,258	7,075,000	7,075,000	7,058,094	0%
410101	Road & Bridge Tax	127,372	153,488	138,071	135,000	125,000	135,000	8%
410103	Police Pension Tax	915,518	1,000,416	1,083,305	1,172,582	1,172,582	1,285,000	10%
410104	State Replacement Tax	47,746	42,355	47,121	23,100	40,000	0	-100%
410105	Sales Tax	2,090,593	1,925,341	1,953,494	1,975,000	1,950,000	1,975,000	1%
410106	State Income Tax	3,772,336	3,288,304	3,227,976	3,164,774	3,312,160	3,263,674	-1%
410107	Telecommunications Tax	1,576,451	1,558,795	1,436,271	1,440,000	1,500,000	1,440,000	-4%
410109	Local Use Tax	589,019	488,253	597,543	620,000	507,174	670,000	32%
410110	Real Estate Transfer Tax	383,476	326,730	297,435	285,000	285,000	285,000	0%
410112	Utility Gas Tax	0	0	0	0	0	995,000	100%
410113	Utility Electric Tax	0	0	0	0	0	550,000	100%
	Total Tax Income	15,951,462	15,780,103	16,043,474	15,890,456	15,966,916	17,656,768	11%
420100	Vehicle Licenses	327,980	321,258	306,320	300,000	315,000	0	-100%
420101	Vehicle License Penalties	0	0	12,495	12,500	0	0	-100%
420200	Business Licenses	51,517	51,660	46,285	46,500	45,000	46,500	3%
420210	Contractors Licenses	46,450	42,465	53,690	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	40,664	40,175	51,719	45,000	33,000	45,000	36%
420220	Dog Licenses	672	953	760	500	1,000	500	-50%
420230	Building Permits	393,248	291,356	398,085	340,500	352,000	266,500	-24%
420231	Erosion Control Permits	2,475	700	175	500	1,000	500	-50%
420625	Antenna License Fees	141,587	162,276	184,863	167,568	141,171	167,568	19%
	Total License Fees	1,004,592	910,842	1,054,392	963,068	938,171	576,568	-39%
430235	Plan Review Fees	88,331	30,929	17,595	22,000	40,000	35,000	-13%
430236	Elevator Inspections	6,817	5,509	3,784	4,000	4,000	4,000	0%
430240	Annexation Fees	6,410	0	124	0	0	0	0%
430260	Cable TV Franchise Fees	460,067	473,725	539,804	565,922	502,000	536,000	7%
430265	ATT Landscaping Fees	28,500	9,000	4,500	0	2,500	0	-100%
430280	Garbage Franchise Fees	212,166	168,544	230,037	261,360	206,000	215,000	4%
430300	Village Fines	64,781	62,559	59,632	82,116	62,500	85,000	36%
430305	County Fines	279,538	228,206	175,308	160,000	160,000	160,000	0%
430310	Towing/Impound Fines	0	0	54,800	122,000	148,600	125,000	-16%
	Total Fees & Fines	1,146,610	978,472	1,085,584	1,217,398	1,125,600	1,160,000	3%
440406	Grants	313,722	131,923	226,106	173,383	211,946	191,931	-9%
440540	FOIA Requests	4,876	4,583	4,886	5,000	5,000	5,000	0%
	Total Grants & Reimbursements	318,598	136,506	230,992	178,383	216,946	196,931	-9%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
100 - General Fund								
480100	Mining Royalties	78,415	92,247	73,264	75,000	75,000	75,000	0%
480200	Sale of Cemetery Lots	2,080	2,580	1,740	500	1,000	500	-50%
480360	Capital Lease Proceeds	0	0	124,455	0	0	0	0%
480600	Interest Income	352,947	126,654	31,489	41,500	50,000	40,000	-20%
480601	Miscellaneous Income	297,928	513,585	498,655	350,000	300,000	425,000	42%
480602	IRMA Reimbursements	35,319	13,468	82,959	50,000	10,000	50,000	400%
480666	Yard Waste Bags	5,518	7,493	7,240	6,000	6,000	6,000	0%
	Total Miscellaneous Income	772,208	756,028	819,802	523,000	442,000	596,500	35%
490220	Transfer from MFT	35,000	0	0	0	35,000	0	-100%
490430	Transfer from Developer Deposits	200,000	600,247	0	350,000	350,000	0	-100%
490500	Transfer from Water	120,000	120,000	120,000	120,000	120,000	120,000	0%
490510	Transfer from Sewer	80,000	80,000	80,000	80,000	80,000	120,000	50%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	65,000	68,250	68,250	68,250	68,250	68,250	0%
	Total Transfers In	515,000	883,497	283,250	633,250	668,250	323,250	-52%
Total General Fund Revenues		\$19,708,468	\$19,445,447	\$19,517,495	\$19,405,555	\$19,357,883	\$20,510,017	6%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,130,272	1,091,807	1,274,110	1,250,000	1,250,000	1,250,000	0%
	Total Tax Income	1,130,272	1,091,807	1,274,110	1,250,000	1,250,000	1,250,000	0%
440406	Grant Income	91,077	1,173,768	134,725	168,621	135,484	0	100%
	Total Grant & Reimbursements	91,077	1,173,768	134,725	168,621	135,484	0	100%
480600	Interest Income	33,409	(933)	2,417	500	3,500	100	-97%
	Total Miscellaneous Income	33,409	(933)	2,417	500	3,500	100	-97%
Total Motor Fuel Tax Revenues		\$1,254,758	\$2,264,643	\$1,411,252	\$1,419,121	\$1,388,984	\$1,250,100	-10%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
300 - Debt Service Fund								
410100	Property Tax	1,152,075	1,123,259	1,028,368	1,008,495	1,008,495	1,003,677	0%
	Total Tax Income	1,152,075	1,123,259	1,028,368	1,008,495	1,008,495	1,003,677	0%
480300	Bond Proceeds	0	10,980,000	0	0	0	0	0%
480301	Premiums		238,769	0	0	0	0	0%
480600	Interest Income	22,229	10,464	2,868	4,000	4,000	4,000	0%
480601	Miscellaneous Income	174,289	173,705	50,476	43,794	43,794	44,112	1%
	Total Miscellaneous Income	196,518	11,402,937	53,345	47,794	47,794	48,112	1%
490420	Transfer from Municipal Building	80,000	341,342	0	0	0	0	0%
490430	Transfer from Developer Deposits	64,611	68,493	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,880	29,800	29,880	29,880	29,880	29,880	0%
490500	Transfer from Water	216,911	220,029	0		0	0	0%
	Total Transfers In	391,402	659,664	29,880	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$1,739,995	\$13,185,861	\$1,111,592	\$1,086,169	\$1,086,169	\$1,081,669	0%
400 - Capital Projects Fund								
440406	Grants	0	10,662	83,488	94,150	160,000	0	-100%
	Total Grants & Reimbursements	0	10,662	83,488	94,150	160,000	0	-100%
480600	Interest Income	22,635	7,731	528	0	800	0	-100%
480601	Miscellaneous Income	75,000	0	144	0	0	0	0%
	Total Miscellaneous Income	97,635	7,731	672	0	800	0	-100%
490430	Transfer from Developer Deposits	0	0	65,000	150,871	310,000	676,000	118%
	Total Transfers In	0	0	65,000	150,871	310,000	676,000	118%
Total Capital Projects Fund Revenues		\$97,635	\$18,392	\$149,160	\$245,021	\$470,800	\$676,000	44%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
420 - Municipal Building Fund								
440510	Contributions	2,110	140	2,207	2,025	476	357	-25%
	Total Grants & Reimbursements	2,110	140	2,207	2,025	476	357	-25%
480600	Interest Income	48,855	17,088	3,627	1,800	1,200	2,000	67%
	Total Miscellaneous Income	48,855	17,088	3,627	1,800	1,200	2,000	67%
490100	Transfer from General	0	0	0	0	0	0	0%
	Total Transfers In	0	0	0	0	0	0	0%
Total Municipal Building Fund Revenues		\$50,965	\$17,228	\$5,834	\$3,825	\$1,676	\$2,357	41%
430 - Developer Deposits Fund								
440406	Grants	0	0	16,871	0	734,750	415,360	100%
440510	Contributions	41,781	6,231	8,091	3,922	5,100	8,925	75%
	Total Grants & Reimbursements	41,781	6,231	24,962	3,922	739,850	424,285	-43%
480600	Interest Income	351,169	54,316	101,559	60,000	95,000	50,000	-47%
480601	Miscellaneous Income	0	571,622	68,975	0	0	0	0%
	Total Miscellaneous Income	351,169	625,938	170,534	60,000	95,000	50,000	-47%
Total Developer Deposit Fund Revenues		\$392,950	\$632,169	\$195,495	\$63,922	\$834,850	\$474,285	-43%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	72,361	50,545	32,542	0	33,000	0	-100%
	Total Tax Income	72,361	50,545	32,542	0	33,000	0	-100%
480600	Interest Income	16	6	10	0	0	0	0%
480601	Miscellaneous Income	0	0	4,957	0	0	0	0%
	Total Miscellaneous Income	16	6	4,967	0	0	0	0%
490430	Transfer from Developer Deposits	60,327	26,932	0	27,100	42,200	55,870	32%
	Total Transfers In	60,327	26,932	0	27,100	42,200	55,870	32%
Total Rte 59 & Lake TIF Fund Revenues		\$132,704	\$77,484	\$37,509	\$27,100	\$75,200	\$55,870	-26%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	0	0	622	210	600	210	100%
	Total Tax Income	0	0	622	210	600	210	100%
480600	Interest Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Revenues		\$0	\$0	\$622	\$210	\$600	\$210	100%
444 - Bluff City TIF Project Fund								
410100	Property Tax	0	0	9,742	10,000	10,000	10,000	100%
	Total Tax Income	0	0	9,742	10,000	10,000	10,000	100%
480350	Note Proceeds	0	448,000	1,849,500	1,018,602	1,960,000	1,560,000	-20%
480600	Interest Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	0	448,000	1,849,500	1,018,602	1,960,000	1,560,000	-20%
Total Bluff City TIF Project Fund Revenues		\$0	\$448,000	\$1,859,242	\$1,028,602	\$1,970,000	\$1,570,000	-20%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	242,784	362,674	416,919	445,700	439,769	439,105	0%
	Total Tax Income	242,784	362,674	416,919	445,700	439,769	439,105	0%
480600	Interest Income	8,804	5,600	929	1,000	900	1,000	11%
	Total Miscellaneous Income	8,804	5,600	929	1,000	900	1,000	11%
Total BCTIF Municipal Account Revenues		\$251,587	\$368,275	\$417,848	\$446,700	\$440,669	\$440,105	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
481 - Brewster Creek TIF 2000 Project Fund								
410100	Property Tax	1,699,486	2,538,021	2,919,131	3,155,463	3,078,389	3,073,736	0%
410105	Sales Tax	0	14,968	14,977	15,000	10,500	15,000	100%
	Total Tax Income	1,699,486	2,552,989	2,934,108	3,170,463	3,088,889	3,088,736	0%
480350	Note Proceeds	639,800	231,000	42,600	56,500	745,000	745,000	0%
480600	Interest Income	48,907	2,223	1,550	500	1,300	500	-62%
480300	Bond Proceeds	0	0	0	0	0	0	0%
	Total Miscellaneous Income	688,707	233,223	44,150	57,000	746,300	745,500	0%
Total BCTIF Project Fund Revenues		\$2,388,193	\$2,786,213	\$2,978,257	\$3,227,463	\$3,835,189	\$3,834,236	0%
500 - Water Fund								
440406	Grants	0	0	0	160,000	160,000	0	100%
	Total Grants & Reimbursements	0	0	0	160,000	160,000	0	100%
450100	Water Sales	5,464,285	5,309,958	5,924,036	6,230,488	6,273,243	6,650,000	6%
450105	Late Payment Fees	90,868	86,528	95,563	95,000	90,000	95,000	6%
450110	Meter Sales	9,675	2,652	1,489	1,500	6,000	1,500	-75%
450120	Water Connection Charges	78,917	16,758	1,680	140,734	5,712	4,284	-25%
	Total Charges For Services	5,643,744	5,415,895	6,022,768	6,467,722	6,374,955	6,750,784	6%
480600	Interest Income	131,009	37,684	7,485	8,500	5,000	9,000	80%
480601	Miscellaneous Income	36	1,178	1,122	0	0	0	0%
480650	Developer Contributions	0	0	205,000	0	0	0	0%
480652	IEPA Loan Program	0	0	0	0	785,000	1,575,000	101%
	Total Miscellaneous Income	131,045	38,861	213,607	8,500	790,000	1,584,000	101%
490300	Transfer from Debt Service	0	653,658	0	0	0	0	0%
490510	Transfer from Sewer Fund	0	143,425	0	0	0	0	0%
	Total Transfers In	0	797,083	0	0	0	0	0%
Total Water Fund Revenues		\$5,774,789	\$6,251,839	\$6,236,375	\$6,636,222	\$7,324,955	\$8,334,784	14%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
510 - Sewer Fund								
440406	Grants	0	0	0	240,000	240,000	0	100%
	Total Grants & Reimbursements	0	0	0	240,000	240,000	0	100%
450100	Sewer Charges	2,885,348	2,856,867	2,983,660	2,990,036	3,036,000	3,175,000	5%
450105	Late Payment Fees	48,115	48,033	49,121	47,000	47,000	47,000	0%
450120	Sewer Connection Charges	84,353	14,220	2,125	2,125	3,196	5,419	70%
	Total Charges For Services	3,017,817	2,919,121	3,034,906	3,039,161	3,086,196	3,227,419	5%
480600	Interest Income	136,013	51,427	14,591	8,700	6,000	8,000	33%
480601	Miscellaneous Income	0	0	0	0	0	0	0%
480650	Developer Contributions	0	0	216,000	0	0	0	
480652	IEPA Loan Program	0	0	0	0	627,231	2,035,140	100%
	Total Miscellaneous Income	136,013	51,427	230,591	8,700	633,231	2,043,140	223%
Total Sewer Fund Revenues		\$3,153,830	\$2,970,548	\$3,265,496	\$3,287,861	\$3,959,427	\$5,270,559	33%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	12,000	14,400	11,000	8,506	14,400	8,400	-42%
	Total License Fee	12,000	14,400	11,000	8,506	14,400	8,400	-42%
450200	Parking Meter Revenue	158,133	153,952	154,843	223,000	225,000	225,000	0%
	Total Charges For Services	158,133	153,952	154,843	223,000	225,000	225,000	0%
480600	Interest Income	14,186	5,054	1,106	1,200	1,100	1,200	9%
	Total Miscellaneous Income	14,186	5,054	1,106	1,200	1,100	1,200	9%
Total Parking Fund Revenues		\$184,318	\$173,405	\$166,949	\$232,706	\$240,500	\$234,600	-2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
550 - Golf Fund								
460000	Green Fees - 18 holes	617,472	649,984	596,510	576,000	655,000	670,000	2%
460010	Twilight Fees	125,685	137,870	138,123	148,000	152,000	160,500	6%
460020	Green Fees - 9 holes	64,206	64,173	40,992	32,000	48,000	35,500	-26%
460030	Permanent Tee Time Fee	9,450	9,300	8,850	9,000	9,000	9,000	0%
460040	Season Passes	91,075	92,870	71,440	85,000	100,000	90,000	-10%
460050	Handicapping Fees	3,700	3,700	3,465	4,100	3,500	3,500	0%
460060	Range Balls	33,914	32,641	29,521	31,000	36,000	84,000	133%
460070	Pull Cart Rentals	1,451	1,153	825	900	1,500	1,500	0%
460080	Motorized Cart Rentals	335,456	328,504	307,850	315,000	339,000	240,000	-29%
460090	Club Rentals	1,145	1,165	885	950	1,500	1,500	0%
460100	Locker Rentals	345	300	650	950	500	750	50%
	Total Golf Course Revenues	1,283,899	1,321,658	1,199,111	1,202,900	1,346,000	1,296,250	-4%
461000	Bags/Head Covers	3,983	3,426	2,239	2,500	4,000	3,500	-13%
461010	Golf Shoes	4,366	6,157	3,955	4,500	6,000	6,000	0%
461020	Golf Balls	28,451	23,309	19,857	20,000	27,000	25,000	-7%
461030	Golf Clubs	15,881	16,746	15,756	18,000	17,000	22,000	29%
461040	Golf Gloves	5,814	5,191	4,935	5,000	5,500	5,000	-9%
461050	Miscellaneous Golf Merchandise	30,053	25,206	27,680	24,000	30,000	30,000	0%
461060	Miscellaneous Non-Taxable Sales	1,213	1,391	1,350	1,200	2,000	2,000	0%
	Total Golf Pro Shop Sales	89,761	81,427	75,773	75,200	91,500	93,500	2%
470000	Restaurant Sales	121,773	125,356	112,715	109,000	119,000	115,000	-3%
470010	Banquet Sales	625,254	605,311	800,448	704,000	770,000	740,000	-4%
470020	Midway Sales	110,959	119,061	106,815	102,000	115,000	110,000	-4%
	Total Food & Beverage Revs	857,986	849,728	1,019,979	915,000	1,004,000	965,000	-4%
480600	Interest Income	5,103	4,019	408	300	750	500	-33%
480601	Miscellaneous Income	120	508	9,641	1,000	1,000	1,000	0%
	Total Miscellaneous Income	5,223	4,527	10,049	1,300	1,750	1,500	-14%
490420	Transfer from Municipal Building	0	0	0		0	63,000	0%
	Total Transfers In	0	0	0	0	0	63,000	0%
Total Golf Fund Revenues		\$2,236,868	\$2,257,341	\$2,304,912	\$2,194,400	\$2,443,250	\$2,419,250	-1%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
600 - Central Services Fund								
480600	Interest Income	38,518	13,926	3,033	3,250	3,100	3,250	5%
480601	Miscellaneous Income	0	0	1,822	0	0	0	0%
	Total Miscellaneous Income	38,518	13,926	4,855	3,250	3,100	3,250	5%
490100	Transfer from General	764,969	535,565	535,565	535,565	535,565	852,653	59%
490500	Transfer from Water	135,101	131,080	131,080	131,080	131,080	140,797	7%
490510	Transfer from Sewer	135,101	131,080	131,080	131,080	131,080	140,797	7%
490550	Transfer from Golf	39,917	0	0	0	0	0	0%
	Total Transfers In	1,075,088	797,725	797,725	797,725	797,725	1,134,247	42%
Total Central Services Fund Revenues		\$1,113,606	\$811,651	\$802,580	\$800,975	\$800,825	\$1,137,497	42%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	201,569	101,760	62,999	55,000	75,000	50,000	-33%
480600	Interest Income	45,753	16,518	3,660	37,000	3,400	4,000	18%
	Total Miscellaneous Income	247,322	118,278	66,660	92,000	78,400	54,000	-31%
490100	Transfer from General	497,445	442,746	289,682	268,016	268,016	161,016	-40%
490500	Transfer from Water	20,849	20,879	20,879	20,879	20,879	20,879	0%
490510	Transfer from Sewer	53,390	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	24,779	0	0	0	0	0	0%
	Total Transfers In	603,573	519,614	366,550	344,884	344,884	237,884	-31%
Total Vehicle Replacement Fund Revenues		\$850,895	\$637,892	\$433,210	\$436,884	\$423,284	\$291,884	-31%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
700 - Police Pension Fund								
480500	Pension Member Contributions	407,375	419,356	424,038	419,663	438,500	425,000	-3%
480510	Pension Service Credit	0	0	48,423	0	0	0	0%
480600	Interest Income	471,345	482,455	507,252	521,000	475,000	525,000	11%
480601	Miscellaneous Income	0	0	836	62,000	0	0	0%
	Total Miscellaneous Income	878,720	901,811	980,550	1,002,663	913,500	950,000	4%
490100	Village Contribution (from General)	959,258	1,042,774	1,125,357	1,172,582	1,129,933	1,285,000	14%
	Total Transfers In	959,258	1,042,774	1,125,357	1,172,582	1,129,933	1,285,000	14%
Total Police Pension Fund Revenues		\$1,837,978	\$1,944,584	\$2,105,906	\$2,175,245	\$2,043,433	\$2,235,000	9%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	1,848,347	723,689	1,271,018	1,218,492	1,218,492	1,102,558	-10%
	Total Tax Income	1,848,347	723,689	1,271,018	1,218,492	1,218,492	1,102,558	-10%
480600	Interest Income	9,343	166	207	100	100	100	0%
480601	Miscellaneous Income	0	0	207	0	0	0	0%
	Total Miscellaneous Income	9,343	166	207	100	100	100	0%
Total Bluff City SSA Debt Svc Fund Revenues		\$1,857,690	\$723,855	\$1,271,225	\$1,218,592	\$1,218,592	\$1,102,658	-10%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1800 - Street Maintenance								
511000	Regular Salaries	1,384,771	1,387,923	1,359,973	1,350,000	1,399,866	1,305,931	-7%
511100	Overtime Salaries	104,988	79,821	98,280	55,000	55,000	55,000	0%
511200	Temporary Salaries	5,620	3,328	7,404	22,830	6,500	7,200	11%
514000	Employee Retirement Contributions	267,308	269,397	276,405	300,000	299,307	281,327	-6%
515000	Employee Group Insurance	254,829	296,841	336,516	332,000	330,341	357,777	8%
	Total Personnel Services	2,017,517	2,037,309	2,078,578	2,059,830	2,091,014	2,007,235	-4%
522300	Uniform Rentals	10,095	5,231	5,438	5,400	6,000	6,000	0%
522500	Equipment Rental	16,158	29,418	12,756	20,000	24,000	24,000	0%
523100	Advertising	2,109	0	1,967	200	500	500	0%
524120	Utilities	130,203	134,516	162,132	185,000	190,000	190,000	0%
524230	Snow Plowing Contracts	235,598	185,873	401,754	150,000	100,000	175,000	75%
526000	Vehicle Maintenance	46,519	24,284	26,510	38,000	40,000	40,000	0%
527100	Services to Maintain Streets	37,072	41,781	20,981	40,000	55,000	100,000	82%
527110	Services to Maintain Traffic Signals	26,542	29,891	28,850	30,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	64,073	59,333	58,329	68,000	70,000	70,000	0%
527140	Tree Trimming	5,231	9,765	15,715	22,000	20,000	25,000	25%
	Total Contractual Services	573,600	520,092	734,433	558,600	538,500	663,500	23%
530100	Materials & Supplies	98,012	84,674	63,351	75,000	78,500	78,500	0%
530110	Uniforms	2,925	2,100	2,533	3,500	3,000	3,000	0%
530115	Subscriptions/Publications	458	351	389	400	400	400	0%
530150	Small Tools	2,066	995	3,229	5,500	6,000	6,000	0%
530160	Safety Equipment	1,553	935	665	1,000	3,000	3,000	0%
532000	Automotive Supplies	102,812	82,710	107,501	85,000	87,000	82,500	-5%
532200	Office Supplies	1,773	3,620	1,732	3,000	4,000	4,000	0%
532300	Postage	817	576	855	500	500	500	0%
534230	Snow Plowing Salt	661,697	252,813	263,957	250,000	250,000	250,000	0%
534300	Equipment Maintenance Materials	38,842	38,926	51,955	30,000	30,000	30,000	0%
534500	Grounds Maintenance Materials	24,716	27,751	30,116	25,000	25,000	25,000	0%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1800 - Street Maintenance								
534600	Building Maintenance Materials	5,230	4,959	4,439	4,500	8,000	23,000	188%
534800	Street Light Maintenance Materials	29,114	23,216	27,001	26,000	28,000	28,000	0%
	Total Commodities	970,014	523,627	557,723	509,400	523,400	533,900	2%
541600	Professional Development	4,147	1,938	1,253	2,000	6,813	6,170	-9%
543101	Dues	1,265	899	1,298	1,654	1,654	1,515	-8%
543800	Storm Water Facilities Maintenance	55,540	72,132	42,869	42,000	50,000	50,000	0%
546900	Contingencies	29,436	200	265	1,000	10,000	10,000	0%
	Total Other Charges	90,389	75,169	45,685	46,654	68,467	67,685	-1%
570100	Machinery & Equipment	24,793	17,950	14,911	65,610	53,500	29,000	-46%
574800	Tree Purchases	23,026	10,794	1,213	10,000	20,000	20,000	0%
	Total Capital Outlay	47,819	28,744	16,124	75,610	73,500	49,000	-33%
590600	Transfer to Central Services	135,101	56,520	56,520	56,520	56,520	140,797	149%
590610	Transfer to Vehicle Replacement	243,903	210,500	123,902	123,902	123,902	56,902	-54%
	Total Transfers Out	379,004	267,020	180,422	180,422	180,422	197,699	10%
Total Street Maintenance Expenditures		\$4,078,343	\$3,451,962	\$3,612,966	\$3,430,516	\$3,475,303	\$3,519,019	1%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5000 - Water Operating								
511000	Regular Salaries	976,194	996,286	766,838	788,757	853,939	846,848	-1%
511100	Overtime Salaries	62,673	38,556	33,209	38,000	40,000	40,000	0%
514000	Employee Retirement Contributions	177,787	179,304	156,313	162,000	177,124	175,032	-1%
515000	Employee Group Insurance	160,503	180,214	217,052	183,742	182,515	203,900	12%
	Total Personnel Services	1,377,157	1,394,360	1,173,412	1,172,499	1,253,578	1,265,780	1%
520025	Elgin Water Agreement	3,684,886	3,637,256	3,985,677	4,347,208	4,289,040	4,142,564	-3%
522300	Uniform Rentals	3,913	2,449	2,399	2,100	2,500	2,500	0%
522400	Service Agreements	257,915	355,084	339,655	178,000	243,154	182,804	-25%
522500	Equipment Rental	2,443	2,448	2,147	2,150	4,200	4,400	5%
522600	Meter Reading Service	9,543	0	0	0	0	0	0%
522720	Printing Services	25,841	10,034	9,269	1,800	9,400	9,400	0%
522800	Analytical Testing	650	12,517	12,750	12,875	22,940	20,000	-13%
523100	Advertising	141	0	0	0	0	0	0%
523401	Engineering Services	0	0	0	12,000	50,000	25,000	-50%
523700	Agents Fees	0	0	0	0	0	0	0%
524120	Utilities	393,180	284,868	284,514	290,000	330,000	314,000	-5%
526000	Vehicle Maintenance	6,144	2,822	3,770	2,950	3,750	3,750	0%
527120	Services to Maintain Mains	89,255	50,750	90,677	58,000	58,000	58,000	0%
	Total Contractual Services	4,473,911	4,358,228	4,730,858	4,907,083	5,012,984	4,762,418	-5%
530100	Materials & Supplies	31,292	23,996	37,554	33,000	35,000	35,000	0%
530110	Uniforms	1,610	1,050	1,071	1,500	1,600	1,600	0%
530115	Subscriptions/Publications	59	59	59	59	350	350	0%
530120	Chemical Supplies	18,095	6,165	9,896	15,030	17,250	18,200	6%
530150	Small Tools	591	571	611	1,200	1,300	1,300	0%
530160	Safety Equipment	283	1,064	287	1,000	1,300	1,300	0%
532000	Automotive Supplies	17,240	14,283	17,853	16,200	19,400	24,000	24%
532200	Office Supplies	1,397	2,369	1,786	1,400	4,750	4,500	-5%
532300	Postage	24,415	24,234	24,527	26,410	26,850	27,550	3%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5000 - Water Operating								
534300	Equipment Maintenance Materials	109,149	11,725	6,791	12,800	45,000	45,000	0%
534500	Grounds Maintenance Materials	1,659	1,784	1,869	2,900	5,000	5,000	0%
534600	Building Maintenance Materials	9,579	2,864	2,668	6,000	8,000	8,000	0%
534810	Meter Maintenance Materials	3,840	3,500	17,117	20,000	21,000	21,000	0%
	Total Commodities	219,209	93,664	122,088	137,499	186,800	192,800	3%
541600	Professional Development	1,598	1,043	804	1,000	2,130	2,150	1%
543101	Dues	437	860	824	900	1,055	1,095	4%
543900	Community Relations	76	0	0	0	1,000	1,000	0%
546300	Bank Charges	5,809	5,437	5,428	4,311	6,100	6,100	0%
546900	Contingencies	4,926	1,449	8,219	8,000	25,000	25,000	0%
	Total Other Charges	12,845	8,790	15,275	14,211	35,285	35,345	0%
570100	Machinery & Equipment	36,732	65,396	7,164	35,939	175,200	47,500	-73%
	Total Capital Outlay	36,732	65,396	7,164	35,939	175,200	47,500	-73%
590100	Transfer to General	120,000	120,000	120,000	120,000	120,000	120,000	0%
590300	Transfer to Debt Service	216,911	220,029	0	0	0	0	0%
590600	Transfer to Central Services	135,101	131,080	131,080	128,431	131,080	140,797	7%
590610	Transfer to Vehicle Replacement	20,849	20,879	20,879	20,879	20,879	20,879	0%
	Total Transfers Out	492,861	491,988	271,959	269,310	271,959	281,676	4%
Total Water Operating Expenses		\$6,612,714	\$6,412,427	\$6,320,757	\$6,536,541	\$6,935,806	\$6,585,519	-5%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5100 - Sewer Operating								
511000	Regular Salaries	1,216,004	1,263,957	1,257,316	1,292,492	1,296,246	1,318,245	2%
511100	Overtime Salaries	64,988	49,049	55,961	47,950	40,000	40,000	0%
514000	Employee Retirement Contributions	224,559	235,517	247,416	262,908	262,918	267,438	2%
515000	Employee Group Insurance	208,866	237,709	286,514	242,130	252,003	287,502	14%
	Total Personnel Services	1,714,417	1,786,232	1,847,207	1,845,480	1,851,167	1,913,185	3%
522300	Uniform Rentals	6,252	3,547	3,554	3,800	4,200	4,000	-5%
522400	Service Agreements	12,912	18,969	21,293	20,000	26,210	26,210	0%
522500	Equipment Rental	6,846	2,448	6,278	12,000	3,500	3,500	0%
522600	Meter Reading Service	0	0	0	0	0	0	0%
522800	Analytical Testing	4,021	2,745	5,937	5,200	7,000	6,000	-14%
523100	Advertising	650	0	446	0	500	500	0%
523401	Engineering Services	14,295	580	0	0	10,000	10,000	0%
524120	Utilities	504,414	501,444	439,846	380,000	490,000	440,000	-10%
524210	Sludge Removal	65,700	60,750	58,050	50,000	75,000	70,000	-7%
526000	Vehicle Maintenance	4,635	2,469	5,396	6,500	7,500	7,500	0%
527120	Services to Maintain Mains	183,152	97,755	89,406	40,000	50,000	50,000	0%
	Total Contractual Services	802,877	690,706	630,207	517,500	673,910	617,710	-8%
530100	Materials & Supplies	28,803	23,925	27,002	32,000	32,000	32,000	0%
530110	Uniforms	2,696	1,800	1,946	2,000	2,600	2,600	0%
530120	Chemical Supplies	80,899	74,641	67,082	72,000	95,000	89,000	-6%
530150	Small Tools	2,188	515	673	2,000	3,000	3,000	0%
530160	Safety Equipment	5,140	3,958	2,588	4,500	5,300	5,300	0%
532000	Automotive Supplies	19,836	18,495	17,868	25,000	21,000	27,000	29%
532200	Office Supplies	4,457	4,730	4,028	4,800	6,750	6,500	-4%
532300	Postage	21,816	21,969	22,347	24,500	23,000	25,000	9%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	138,589	146,314	109,837	130,000	140,000	140,000	0%
534500	Grounds Maintenance Materials	8,251	4,524	3,388	7,500	10,000	12,000	20%
534600	Building Maintenance Materials	5,042	4,525	14,137	16,000	6,500	6,500	0%
	Total Commodities	317,718	305,395	270,894	320,300	345,150	348,900	1%
541600	Professional Development	5,166	2,397	2,376	3,500	6,950	4,380	-37%
534101	Dues	2,611	10,346	8,233	9,300	9,530	9,530	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	4,323	5,437	5,428	5,500	6,000	6,000	0%
546900	Contingencies	281	0	435	6,000	25,000	25,000	0%
	Total Other Charges	30,381	36,180	34,472	42,300	65,480	62,910	-4%
570100	Machinery & Equipment	48,039	44,960	176,551	0	422,000	269,500	-36%
	Total Capital Outlay	48,039	44,960	176,551	0	422,000	269,500	-36%
590100	Transfer to General	80,000	80,000	80,000	80,000	80,000	120,000	50%
590500	Transfer to Water	145,000	143,425	0	0	0	0	0%
590600	Transfer to Central Services	135,101	131,080	131,080	131,080	131,080	140,797	7%
590610	Transfer to Vehicle Replacement	53,390	48,879	48,879	48,879	48,879	48,879	0%
	Total Transfers Out	413,491	403,384	259,959	259,959	259,959	309,676	19%
Total Sewer Operating Expenses		\$3,326,923	\$3,266,858	\$3,219,290	\$2,985,539	\$3,617,666	\$3,521,881	-3%

PUBLIC WORKS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5200 - Parking Operating								
511000	Regular Salaries	57,967	58,600	127,401	112,350	112,350	113,342	1%
514000	Employee Retirement Contributions	9,382	9,794	23,177	10,334	10,334	10,007	-3%
	Total Personnel Services	67,349	68,393	150,578	122,684	122,684	123,349	1%
522400	Service Agreements	9,694	8,398	4,378	24,000	24,052	24,952	4%
523800	Rent to Railroad	14,848	20,549	18,554	15,500	15,000	15,000	0%
524120	Utilities	13,889	10,378	12,800	10,000	10,000	10,000	0%
529000	Other Contractual Services	257	262	263	13,000	13,908	12,000	-14%
	Total Contractual Services	38,688	39,586	35,995	62,500	62,960	61,952	-2%
530100	Materials and Supplies	318	467	9,571	3,000	5,000	5,000	0%
	Total Commodities	318	467	9,571	3,000	5,000	5,000	0%
570100	Machinery & Equipment	403	927	58,310	15,150	14,000	0	-100%
570200	Building & Grounds Improvements	83,948	37,416	39,943	100,000	87,000	83,000	-5%
	Total Capital Outlay	84,351	38,343	98,253	115,150	101,000	83,000	-18%
590100	Transfer to General	15,000	15,000	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	7,110	7,110	7,110	7,110	7,110	7,110	0%
	Total Transfers Out	22,110	22,110	22,110	22,110	22,110	22,110	0%
Total Parking Operating Expenses		\$212,815	\$168,899	\$316,506	\$325,444	\$313,754	\$295,411	-6%

PUBLIC SAFETY EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1700 - Police								
511000	Regular Salaries	5,375,019	5,485,601	5,470,767	5,560,879	5,560,879	5,504,298	-1%
511100	Overtime Salaries	474,830	396,093	419,490	475,000	475,000	475,000	0%
511201	Crossing Guard Salaries	125,794	136,150	129,724	138,661	138,661	138,661	0%
514000	Employee Retirement Contributions	536,771	540,395	545,339	595,658	595,658	595,575	0%
515000	Employee Group Insurance	847,825	955,799	1,075,732	1,098,881	1,098,881	1,247,501	14%
	Total Personnel Services	7,360,238	7,514,038	7,641,052	7,869,079	7,869,079	7,961,035	1%
522400	Service Agreements	52,373	56,569	41,238	78,408	78,408	73,487	-6%
522500	Equipment Rentals	18,768	19,610	27,725	18,296	18,296	19,668	7%
522700	Computer Services	16,891	17,783	15,118	39,133	39,133	35,978	-8%
523100	Advertising	1,405	496	100	3,000	3,000	3,000	0%
524220	Towing	0	0	0	200	1,000	1,000	0%
524240	Impounding Animals	3,457	5,219	4,076	3,000	3,000	3,000	0%
525400	Communications - DuComm	461,700	479,712	488,676	502,535	502,535	503,064	0%
526000	Vehicle Maintenance	64,931	48,687	37,894	45,000	51,000	51,000	0%
526050	Vehicle Setup	38,055	33,090	29,219	41,000	47,126	54,650	16%
526100	Auto Body Repairs	4,825	4,385	1,633	3,000	7,500	7,500	0%
	Total Contractual Services	662,405	665,551	645,681	733,572	750,998	752,347	0%
530100	Materials & Supplies	44,571	39,484	42,617	40,830	40,830	42,770	5%
530110	Uniforms	64,267	60,059	71,966	68,000	74,881	64,051	-14%
530115	Subscriptions/Publications	5,090	7,114	6,804	5,000	7,032	6,781	-4%
530125	Shooting Range Supplies	23,174	26,334	30,785	30,997	30,997	33,997	10%
532000	Automotive Supplies	130,162	107,445	128,004	154,500	154,500	198,750	29%
532200	Office Supplies	22,137	16,719	16,749	20,000	25,000	25,000	0%
532300	Postage	4,542	3,687	5,517	6,800	6,800	7,000	3%
534300	Equipment Maintenance Materials	12,252	9,230	6,156	7,500	9,000	11,500	28%
	Total Commodities	306,195	270,073	308,597	333,627	349,040	389,849	12%

PUBLIC SAFETY EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1700 - Police								
541600	Professional Development	86,085	68,384	85,631	80,000	80,000	85,000	6%
542000	Planning & Research	9,047	5,483	4,948	10,025	10,025	11,195	12%
542810	Safety Program Expenses	1,510	7,264	9,073	17,308	17,308	12,354	-29%
543101	Dues	22,272	22,773	14,533	20,625	20,625	20,915	1%
543900	Community Relations	43,173	42,103	45,921	37,720	37,720	35,700	-5%
544001	Prisoner Detention	1,533	958	881	1,000	1,000	1,000	0%
545100	Emergency Management	2,168	80	1,146	10,000	10,000	10,500	5%
545200	Police/Fire Commission	25,873	3,381	13,657	13,700	13,700	18,700	36%
546900	Contingencies	13,517	24,243	10,465	18,000	18,000	18,000	0%
547015	Capital Lease Payment	0	0	28,699	0	0	0	0%
	Total Other Charges	205,178	174,670	214,953	208,378	208,378	213,364	2%
570100	Machinery & Equipment	160,664	68,612	136,620	84,375	84,375	71,200	-16%
	Total Capital Outlay	160,664	68,612	136,620	84,375	84,375	71,200	-16%
590600	Transfer to Central Services	375,424	283,921	283,921	283,921	283,921	421,295	48%
590610	Transfer to Vehicle Replacement	232,294	211,248	144,782	123,116	123,116	83,116	-32%
590700	Transfer to Police Pension	959,258	1,042,774	1,125,357	1,129,933	1,129,933	1,285,000	14%
	Total Transfers Out	1,566,976	1,537,942	1,554,060	1,536,970	1,536,970	1,789,411	16%
Total Police Expenditures		\$10,261,657	\$10,230,886	\$10,500,963	\$10,766,001	\$10,798,840	\$11,177,206	4%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
7000 - Police Pension Fund								
511500	Payments to Pensioners	541,839	623,100	780,206	904,119	900,000	972,121	8%
511600	Refunds to Participants	0	0	0	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	1,222,842	1,249,016	1,242,562	1,179,177	1,036,033	1,149,329	11%
	Total Personnel Services	1,764,681	1,872,116	2,022,768	2,083,296	1,946,033	2,131,450	10%
521000	Financial Consultant	63,776	67,675	70,826	74,000	83,000	80,000	-4%
523001	Personnel Testing	0	0	0	750	1,500	2,250	50%
523400	Legal Services	2,483	2,801	2,800	7,800	8,000	8,000	0%
529000	Other Contractual Services	0	0	5,732	6,125	0	7,100	100%
	Total Contractual Services	66,259	70,476	79,358	88,675	92,500	97,350	5%
541600	Professional Development	0	0	1,647	775	300	1,600	433%
546300	Bank Charges	7,038	1,992	2,133	2,500	3,600	3,600	0%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	Total Other Charges	7,038	1,992	3,780	3,275	4,900	6,200	27%
Total Police Pension Fund Expenses		\$1,837,979	\$1,944,584	\$2,105,906	\$2,175,246	\$2,043,433	\$2,235,000	9%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1100 - Village Board/Administration								
511000	Regular Salaries	698,595	702,870	735,821	717,430	766,080	763,847	0%
511100	Overtime Salaries	4,361	2,549	5,007	4,370	6,000	6,000	0%
511200	Temporary Salaries	19,764	0	0	0	0	0	0%
514000	Employee Retirement Contributions	110,936	114,307	122,709	126,185	143,319	143,387	0%
515000	Employee Group Insurance	68,662	80,458	92,676	115,126	112,788	138,472	23%
	Total Personnel Services	902,318	900,183	956,214	963,111	1,028,187	1,051,706	2%
529000	Other Contractual Services	30,942	0	0	0	0	0	0%
	Total Contractual Services	30,942	0	0	0	0	0	0%
530115	Subscriptions/Publications	298	92	313	300	300	300	0%
530135	Recycling Expenses	18,782	0	0	0	0	0	0%
532000	Automotive Supplies	825	602	355	2,060	750	2,300	207%
532200	Office Supplies	4,278	4,534	2,767	2,570	4,200	3,500	-17%
532300	Postage	5,500	1,548	3,216	3,185	2,200	2,700	23%
	Total Commodities	29,683	6,776	6,651	8,115	7,450	8,800	18%
541600	Professional Development	17,214	18,471	14,877	13,755	21,384	15,590	-27%
543101	Dues	58,573	58,833	60,188	58,315	61,805	61,725	0%
543900	Community Relations	42,283	33,515	60,173	52,385	42,725	50,950	19%
543910	Historical Society Expenses	8,953	8,757	9,071	12,000	12,000	12,000	0%
546900	Contingencies	14,568	6,695	7,599	10,000	10,000	10,000	0%
	Total Other Charges	141,592	126,271	151,909	146,455	147,914	150,265	2%
570100	Machinery & Equipment	0	2,821	4,097	2,505	2,200	0	-100%
	Total Capital Outlay	0	2,821	4,097	2,505	2,200	0	-100%
590600	Transfer to Central Services	65,005	49,796	49,796	49,796	49,796	74,131	49%
590610	Transfer to Vehicle Replacement	2,125	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	67,130	53,796	53,796	53,796	53,796	78,131	45%
Total Village Board/Administration Exp		\$1,171,664	\$1,089,847	\$1,172,666	\$1,173,982	\$1,239,547	\$1,288,902	4%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1200 - Professional Services								
521000	Actuarial Consultant	1,125	1,250	1,350	1,750	1,350	1,750	30%
522900	Professional Planners	31,924	1,058	0	0	0	0	0%
523400	Legal Services	436,120	363,289	359,144	415,000	446,800	426,800	-4%
523401	Engineering Services	283,935	311,646	66,053	112,000	100,000	100,000	0%
	Total Contractual Services	753,104	677,243	426,547	528,750	548,150	528,550	-4%
546900	Contingencies	55,842	1,320	1,868	5,000	35,000	35,000	0%
	Total Other Charges	55,842	1,320	1,868	5,000	35,000	35,000	0%
Total Professional Services Expenditures		\$808,946	\$678,563	\$428,415	\$533,750	\$583,150	\$563,550	-3%
1210- Liability Insurance								
544100	IRMA Premiums	532,398	483,305	487,163	571,918	548,314	575,000	5%
544200	IRMA Deductible Payments	48,227	71,732	88,836	65,000	50,000	50,000	0%
	Other Charges	580,625	555,037	575,999	636,918	598,314	625,000	4%
Total Liability Insurance Expenditures		\$580,625	\$555,037	\$575,999	\$636,918	\$598,314	\$625,000	4%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1400 - Finance								
511000	Regular Salaries	569,687	717,455	821,947	782,300	789,860	787,747	0%
511100	Overtime Salaries	173	4,333	2,166	6,800	5,500	5,500	0%
514000	Employee Retirement Contributions	100,171	129,956	154,066	153,000	154,145	154,197	0%
515000	Employee Group Insurance	103,298	173,206	196,178	178,700	180,432	190,399	6%
	Total Personnel Services	773,329	1,024,950	1,174,357	1,120,800	1,129,937	1,137,843	1%
522400	Service Agreements	0	2,154	1,465	1,863	1,830	1,875	2%
522501	Document Imaging	1,324	0	0	0	0	0	0%
522950	Ordinance Codification	0	7,962	3,303	5,020	7,000	7,500	7%
523100	Advertising	0	113	83	100	500	500	0%
523110	Legal Publications	0	3,980	4,948	4,000	6,000	5,000	-17%
523500	Audit Services	38,502	37,390	41,192	40,000	46,200	44,200	-4%
529000	Other Contractual Services	0	21,831	17,681	16,000	16,000	17,500	9%
	Total Contractual Services	39,826	73,429	68,672	66,983	77,530	76,575	-1%
530115	Subscriptions/Publications	1,049	2,293	1,256	1,350	1,435	1,435	0%
530135	Recycling Expenses	0	7,219	6,903	7,150	8,000	8,000	0%
532200	Office Supplies	8,899	15,290	8,706	10,400	10,500	10,500	0%
532300	Postage	2,440	31,238	23,007	24,000	26,000	28,500	10%
	Total Commodities	12,389	56,040	39,871	42,900	45,935	48,435	5%
541600	Professional Development	3,307	2,311	2,218	2,000	6,050	5,525	-9%
543101	Dues	1,403	2,047	1,652	1,700	1,720	1,720	0%
546900	Contingencies	344	1,061	1,680	1,650	2,500	2,500	0%
	Total Other Charges	5,055	5,420	5,550	5,350	10,270	9,745	-5%
570100	Machinery & Equipment	0	0	0	0	0	0	0%
	Total Capital Outlay	0	0	0	0	0	0	0%
590420	Transfer to Municipal Building	0	0	0	0	0	0	0%
590550	Transfer to Golf	0	0	0	0	0	0	0%
590600	Transfer to Central Services	52,628	55,362	55,362	55,362	55,362	82,165	48%
	Total Transfers Out	52,628	55,362	55,362	55,362	55,362	82,165	48%
Total Finance Expenditures		\$883,226	\$1,215,201	\$1,343,811	\$1,291,395	\$1,319,034	\$1,354,763	3%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1500 - Community Development								
511000	Regular Salaries	654,209	673,482	635,957	630,000	641,677	630,669	-2%
511100	Overtime Salaries	5,667	4,881	1,629	650	1,000	1,000	0%
511200	Temporary Salaries	5,940	5,924	0	0	0	0	0%
514000	Employee Retirement Contributions	115,084	119,774	118,245	122,000	125,864	123,801	-2%
515000	Employee Group Insurance	94,559	117,028	126,448	123,000	123,038	141,068	15%
	Total Personnel Services	875,460	921,088	882,279	875,650	891,579	896,538	1%
522501	Document Imaging Services	0	1,306	0	500	2,000	2,000	0%
523100	Advertising	25	0	0	6,000	25,000	20,000	-20%
526000	Vehicle Maintenance	671	1,157	1,532	500	1,500	1,500	0%
	Total Contractual Services	696	2,463	1,532	7,000	28,500	23,500	-18%
530100	Materials & Supplies	4,042	2,101	2,011	2,500	7,600	7,600	0%
530115	Subscriptions/Publications	739	806	832	800	1,500	1,500	0%
532000	Automotive Supplies	8,165	2,631	2,401	3,000	7,800	7,800	0%
532200	Office Supplies	1,918	1,828	1,599	1,500	3,000	3,000	0%
532300	Postage	1,463	1,562	1,727	4,000	2,500	2,500	0%
	Total Commodities	16,328	8,929	8,570	11,800	22,400	22,400	0%
541600	Professional Development	6,437	3,382	2,187	5,200	5,730	7,350	28%
542100	Rebates	154,563	108,751	48,003	100,000	35,000	35,000	0%
543101	Dues	3,673	3,759	3,118	4,000	4,200	4,250	1%
546900	Contingencies	180	1,289	77	0	1,000	5,000	400%
	Total Other Charges	164,854	117,180	53,385	109,200	45,930	51,600	12%
570100	Machinery & Equipment	0	0	0	0	0	0	100%
	Total Capital Outlay	0	0	0	0	0	0	100%
590600	Transfer to Central Services	54,412	41,437	41,437	41,437	41,437	61,594	49%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,374	6,374	6,374	0%
	Total Transfers Out	60,786	47,811	47,811	47,811	47,811	67,968	42%
Total Community Development Expenditures		\$1,118,123	\$1,097,471	\$993,577	\$1,051,461	\$1,036,220	\$1,062,006	2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
1600 - Building								
511000	Regular Salaries	648,953	512,273	497,702	511,000	512,185	505,420	-1%
511100	Overtime Salaries	3,548	1,103	0	200	1,500	1,000	-33%
511200	Temporary Salaries	2,492	1,514	883	1,500	3,000	2,500	-17%
514000	Employee Retirement Contributions	112,325	91,102	91,505	101,000	101,413	100,078	-1%
515000	Employee Group Insurance	106,650	104,924	105,492	105,000	105,252	121,163	15%
	Total Personnel Services	873,968	710,916	695,583	718,700	723,350	730,161	1%
522300	Uniform Rentals	844	0	0	200	700	400	-43%
522500	Equipment Rentals	17	242	225	50	250	250	0%
522501	Document Imaging Services	8,998	0	1,000	900	1,000	1,000	0%
523010	Elevator Inspections	6,601	5,671	3,606	1,500	3,136	2,580	-18%
526000	Vehicle Maintenance	5,755	2,538	1,149	3,250	5,000	4,000	-20%
526005	Plan Review Services	69,839	33,908	18,563	22,000	45,000	35,000	-22%
	Total Contractual Services	92,055	42,360	24,542	27,900	55,086	43,230	-22%
530115	Subscriptions/Publications	210	50	31	1,000	605	1,550	156%
532000	Automotive Supplies	6,158	3,972	4,812	4,850	5,600	5,500	-2%
532200	Office Supplies	6,353	3,577	3,295	4,450	6,180	5,500	-11%
532300	Postage	1,357	911	1,591	1,600	1,629	1,700	4%
	Total Commodities	14,079	8,510	9,729	11,900	14,014	14,250	2%
541600	Professional Development	4,389	2,901	3,149	3,500	7,015	4,200	-40%
543101	Dues	424	486	366	385	635	690	9%
546900	Contingencies	362	207	114	100	300	250	-17%
	Total Other Charges	5,175	3,595	3,629	3,985	7,950	5,140	-35%
570100	Machinery & Equipment	1,748	0	0	200	360	150	100%
	Total Capital Outlay	1,748	0	0	200	360	150	100%
590600	Transfer to Central Services	61,883	48,529	48,529	48,529	48,529	72,671	50%
590610	Transfer to Vehicle Replacement	12,749	10,624	10,624	10,624	10,624	10,624	0%
	Total Transfers Out	74,632	59,153	59,153	59,153	59,153	83,295	41%
Total Building Expenditures		\$1,061,657	\$824,534	\$792,637	\$821,838	\$859,913	\$876,226	2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
4430 - Bluff City TIF Municipal Acct Fund								
511000	Regular Salaries				0	0	0	0%
523401	Employee Retirement Contrib.				0	0	0	0%
	Total Personnel Services	0	0	0	0	0	0	0%
523100	Advertising				0	0	0	0%
523400	Legal Services				0	0	0	0%
524000	Bond Issuance Costs				0	0	0	0%
	Total Contractual Services	0	0	0	0	0	0	0%
541600	Professional Development	0			0	0	0	0%
546900	Contingencies	0			0	0	0	0%
	Total Other Charges	0	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0		0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Bluff City TIF Municipal Acct Exp		\$0	\$0	\$0	\$0	\$0	\$0	0%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	81,223	325,316	347,093	361,000	335,044	386,980	16%
514000	Employee Retirement Contributions	9,402	48,528	50,234	52,000	55,550	65,283	18%
	Total Personnel Services	90,625	373,844	397,327	413,000	390,594	452,263	16%
523100	Advertising	2,928	9,121	4,838	7,000	25,000	10,000	-60%
523400	Legal Services	0	165	2,558	0	8,000	5,000	-38%
523401	Engineering Services	6,033	5,932	1,781	0	16,000	7,000	-56%
	Total Contractual Services	8,961	15,218	9,177	7,000	49,000	22,000	-55%
541600	Professional Development	211	494	20	2,500	6,000	7,000	17%
546900	Contingencies	200,000	0	0	0	20,000	5,000	-75%
	Total Other Charges	200,211	494	20	2,500	26,000	12,000	-54%
590300	Transfer to Debt Service	29,880	29,800	29,880	29,880	29,880	29,880	0%
	Total Transfers Out	29,880	29,800	29,880	29,880	29,880	29,880	0%
Total Brewster Crk TIF Municipal Acct Exp		\$329,677	\$419,356	\$436,404	\$452,380	\$495,474	\$516,143	4%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5500 - Golf Program								
511000	Regular Salaries	245,237	243,058	246,419	249,000	243,911	248,790	2%
511100	Overtime Salaries	429	311	211	400	500	500	0%
511200	Temporary Salaries	120,850	111,209	108,644	105,000	102,000	98,000	-4%
514000	Employee Retirement Contribution	51,135	48,734	52,525	54,637	54,637	55,686	2%
515000	Employee Group Insurance	35,606	41,674	52,880	37,637	37,590	43,273	15%
	Total Personnel Services	453,256	444,986	460,679	446,674	438,638	446,249	2%
522400	Service Agreements	17,023	17,930	17,958	18,800	18,900	19,300	2%
523100	Advertising	9,586	8,059	11,059	12,000	13,000	13,700	5%
523425	Handicapping Services	2,335	2,965	1,805	1,500	2,500	2,000	-20%
524100	Building Maintenance Services	28,467	37,502	35,738	39,000	39,000	37,000	-5%
524120	Utilities	45,493	42,077	40,973	39,500	45,000	43,000	-4%
529000	Other Contractual Services	0	0	0	0	0	30,250	100%
	Total Contractual Services	102,903	108,534	107,533	110,800	118,400	145,250	23%
530100	Materials & Supplies	11,826	12,458	12,632	12,400	13,400	13,400	0%
530110	Uniforms	1,881	180	166	2,000	2,500	2,500	0%
532000	Automotive Supplies	11,847	11,493	8,705	13,300	12,000	14,200	18%
532200	Office Supplies	1,312	1,686	1,533	1,400	1,700	1,700	0%
532300	Postage	209	81	70	150	200	200	0%
534200	Golf Cart Maintenance Materials	4,813	5,931	4,211	3,500	2,500	3,500	40%
534300	Equipment Maintenance Materials	812	635	277	1,000	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	3,317	1,555	1,371	1,600	3,400	2,400	-29%
534331	Purchases - Golf Shoes	3,563	5,966	4,444	3,600	3,900	4,000	3%
534332	Purchases - Golf Balls	20,188	20,123	16,710	16,000	20,500	20,000	-2%
534333	Purchases - Golf Clubs	15,756	17,220	16,415	18,000	15,000	19,000	27%
534334	Purchases - Golf Gloves	2,566	3,330	2,260	3,000	3,300	3,300	0%
534335	Purchases - Misc Golf Merchandise	20,643	21,928	20,339	19,500	22,000	22,000	0%
534336	Purchases - Rental Golf Clubs	105	0	1,400	1,000	1,500	1,500	0%
534600	Building Maintenance Materials	1,389	720	1,850	1,100	1,500	1,500	0%
	Total Commodities	100,229	103,308	92,382	97,550	104,400	110,200	6%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5500 - Golf Program								
541600	Professional Development	2,825	1,701	1,757	2,400	3,100	3,500	13%
543101	Dues	2,261	1,595	1,819	2,175	2,425	2,175	-10%
546300	Bank Charges	23,742	23,590	20,854	20,500	24,000	24,000	0%
546900	Contingencies	5,813	7,571	5,483	6,000	10,000	10,000	0%
	Total Other Charges	34,641	34,456	29,913	31,075	39,525	39,675	0%
570100	Machinery & Equipment	56,696	0	24,656	54,070	59,000	63,000	7%
	Total Capital Outlay	56,696	0	24,656	54,070	59,000	63,000	7%
590100	Transfer to General	65,000	68,250	68,250	68,250	68,250	68,250	0%
590600	Transfer to Central Services	39,917	0	0	0	0	0	0%
	Total Transfers Out	104,917	68,250	68,250	68,250	68,250	68,250	0%
Total Golf Program Expenses		\$852,643	\$759,534	\$783,414	\$808,419	\$828,213	\$872,624	5%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	256,247	263,409	261,383	258,550	258,550	266,665	3%
511100	Overtime Salaries	6,880	5,593	4,374	7,000	7,000	3,750	-46%
511200	Temporary Salaries	104,023	101,451	89,861	93,500	101,840	90,750	-11%
514000	Employee Retirement Contribution	54,471	54,704	60,321	60,328	60,328	62,257	3%
515000	Employee Group Insurance	60,322	47,340	60,962	52,626	52,626	60,582	15%
	Total Personnel Services	481,944	472,497	476,901	472,004	480,344	484,004	1%
522300	Uniform Rentals	1,774	1,667	1,809	1,350	2,000	1,800	-10%
522500	Equipment Rental	685	548	515	1,500	4,085	800	-80%
524120	Utilities	18,372	16,308	16,120	14,750	18,000	15,600	-13%
526000	Vehicle Maintenance	717	319	965	1,000	1,000	1,000	0%
	Total Contractual Services	21,548	18,841	19,409	18,600	25,085	19,200	-23%
530100	Materials & Supplies	50,941	44,583	56,579	49,730	48,625	48,875	1%
530150	Small Tools	958	340	1,060	1,000	1,000	750	-25%
532000	Automotive Supplies	24,453	18,383	19,103	24,500	20,500	24,075	17%
532200	Office Supplies	0	179	0	0	500	300	-40%
534300	Equipment Maintenance Materials	21,337	20,232	17,038	18,500	20,500	19,750	-4%
534500	Grounds Maintenance Materials	32,492	31,607	25,600	23,500	30,672	27,000	-12%
534600	Building Maintenance Materials	2,499	2,921	1,714	1,000	1,500	1,000	-33%
534700	Tree Maintenance Materials	4,585	4,930	4,785	4,350	5,000	4,250	-15%
	Total Commodities	137,264	123,174	125,879	122,580	128,297	126,000	-2%
541600	Professional Development	1,825	3,102	1,656	2,500	3,530	2,680	-24%
543101	Dues	1,310	1,013	947	1,500	1,645	1,165	-29%
546900	Contingencies	8,818	1,388	7,590	3,072	4,500	4,500	0%
	Total Other Charges	11,953	5,503	10,193	7,072	9,675	8,345	-14%
570100	Machinery & Equipment	3,285	4,384	0	0	0	2,000	0%
570200	Building & Grounds Improvements	3,756	1,234	0	1,500	1,500	1,000	-33%
574800	Tree Purchases	385	2,292	0	1,500	1,500	1,000	-33%
	Total Capital Outlay	7,426	7,910	0	3,000	3,000	4,000	33%
590610	Transfer to Vehicle Replacement	24,779	0	0	0	0	0	0%
	Total Transfers Out	24,779	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$684,915	\$627,926	\$632,381	\$623,256	\$646,401	\$641,549	-1%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,672	4,837	4,226	4,500	5,100	5,100	0%
514000	Employee Retirement Contribution	358	370	323	390	390	390	0%
	Total Personnel Services	5,030	5,208	4,550	4,890	5,490	5,490	0%
530100	Materials & Supplies	4,580	2,387	1,447	2,750	3,500	2,000	-43%
	Total Commodities	4,580	2,387	1,447	2,750	3,500	2,000	-43%
570100	Machinery & Equipment	0	0	0	0	0	2,500	0%
	Total Capital Outlay	0	0	0	0	0	2,500	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		\$9,610	\$7,594	\$5,996	\$7,640	\$8,990	\$9,990	11%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5560 - Golf Restaurant								
511000	Regular Salaries	91,796	89,960	88,869	109,000	108,232	109,079	1%
511100	Overtime Salaries	2,950	2,949	1,593	3,500	500	3,000	500%
511200	Temporary Salaries	73,572	75,713	73,241	56,000	59,991	61,000	2%
514000	Employee Retirement Contributions	22,115	23,593	28,030	29,000	26,781	29,580	10%
515000	Employee Group Insurance	13,559	15,955	18,872	23,500	24,058	27,694	15%
	Total Personnel Services	203,992	208,169	210,604	221,000	219,562	230,353	5%
522400	Service Agreements	5,069	4,655	5,096	4,200	4,250	4,200	-1%
523100	Advertising	160	240	80	0	250	100	-60%
524100	Building Maintenance Services	2,065	1,863	2,794	2,700	3,000	3,000	0%
524120	Utilities	7,553	6,953	6,786	6,800	7,000	7,000	0%
	Total Contractual Services	14,846	13,710	14,756	13,700	14,500	14,300	-1%
530100	Materials & Supplies	5,512	4,093	4,707	4,200	4,250	4,200	-1%
530110	Uniforms	49	435	560	350	500	500	0%
532200	Office Supplies	210	299	412	400	500	500	0%
534300	Equipment Maintenance Materials	2,850	1,392	3,318	2,000	2,500	2,500	0%
534320	Food & Beverage Purchases	58,213	55,946	53,205	50,500	55,000	52,300	-5%
	Total Commodities	66,834	62,165	62,203	57,450	62,750	60,000	-4%
541600	Professional Development	992	862	842	550	800	800	0%
546300	Bank Charges	1,366	1,690	1,279	1,550	1,400	1,500	7%
546900	Contingencies	2,222	1,755	2,552	2,000	3,000	3,000	0%
	Total Other Charges	4,580	4,306	4,674	4,100	5,200	5,300	2%
Total Golf Restaurant Expenses		\$290,252	\$288,350	\$292,238	\$296,250	\$302,012	\$309,953	3%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5570 - Golf Banquet								
511000	Regular Salaries	143,470	146,211	146,914	165,000	166,495	171,776	3%
511100	Overtime Salaries	2,701	6,070	12,596	7,000	4,000	4,000	0%
511200	Temporary Salaries	102,080	112,990	147,198	120,000	115,000	120,000	4%
514000	Employee Retirement Contributions	32,558	36,420	48,003	48,000	49,000	48,900	0%
515000	Employee Group Insurance	16,091	30,091	32,550	36,000	36,086	41,542	15%
	Total Personnel Services	296,899	331,782	387,259	376,000	370,581	386,218	4%
522400	Service Agreements	17,618	18,682	14,170	13,000	13,000	13,000	0%
522500	Equipment Rentals	4,151	3,423	8,396	7,000	6,000	6,000	0%
523100	Advertising	21,053	22,190	19,943	20,500	21,500	21,500	0%
524100	Building Maintenance Services	2,065	1,863	2,096	2,200	3,000	2,500	-17%
524120	Utilities	7,553	6,953	6,786	7,000	7,000	7,000	0%
	Total Contractual Services	52,440	53,111	51,391	49,700	50,500	50,000	-1%
530100	Materials & Supplies	12,232	8,990	14,696	13,000	12,000	13,000	8%
530110	Uniforms	110	525	211	500	750	500	-33%
532200	Office Supplies	1,547	1,690	1,840	1,500	1,750	1,750	0%
534300	Equipment Maintenance Materials	2,939	2,093	3,337	2,000	3,000	3,000	0%
534320	Food & Beverage Purchases	124,371	109,540	159,592	138,000	132,000	138,000	5%
	Total Commodities	141,200	122,838	179,676	155,000	149,500	156,250	5%
541600	Professional Development	992	1,259	871	1,100	1,100	1,100	0%
546300	Bank Charges	7,480	5,306	8,348	5,600	8,000	7,000	-13%
546900	Contingencies	2,255	2,589	9,182	2,500	4,000	3,500	-13%
	Total Other Charges	10,727	9,154	18,400	9,200	13,100	11,600	-11%
570100	Machinery & Equipment	0	4,412	7,948	3,000	8,000	0	100%
	Total Capital Outlay	0	4,412	7,948	3,000	8,000	0	100%
Total Golf Banquet Expenses		\$501,265	\$521,297	\$644,674	\$592,900	\$591,681	\$604,068	2%

GOLF EXPENSES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5580 - Golf Midway								
511200	Temporary Salaries	17,069	18,355	16,543	17,000	17,500	17,500	0%
514000	Employee Retirement Contributions	1,571	1,694	1,383	1,400	1,339	1,450	8%
	Total Personnel Services	18,640	20,049	17,926	18,400	18,839	18,950	1%
524100	Building Maintenance Services	495	0	395	0	500	500	0%
	Total Contractual Services	495	0	395	0	500	500	0%
530100	Materials & Supplies	1,017	889	729	750	1,000	1,000	0%
534300	Materials To Maintain Other Equip	44,113	0	0	0	0	0	0%
534320	Food & Beverage Purchases		45,658	45,413	41,850	44,000	44,000	0%
	Total Commodities	45,130	46,547	46,142	42,600	45,000	45,000	0%
570100	Machinery & Equipment	0	0	0	0	0	3,600	100%
	Total Capital Outlay	0	0	0	0	0	3,600	100%
Total Golf Midway Expenses		\$64,265	\$66,596	\$64,463	\$61,000	\$64,339	\$68,050	6%

DEBT SERVICE EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
3000 - Debt Service								
523700	Agent Fees	1,550	1,525	1,050	3,000	3,000	3,000	0%
524000	Bond Issue Costs	0	127,286	0	0	0	0	0%
	Total Contractual Services	1,550	128,811	1,050	3,000	3,000	3,000	0%
547010	Refunding Escrow		11,086,971	0		0		0%
547053	2001 GO Bond Interest	55,000	29,000	0		0		0%
547054	2001 GO Bond Principal	650,000	725,000	0		0		0%
547055	2002 GO Bond Interest	216,525	201,725	0		0		0%
547056	2002 GO Bond Principal	370,000	345,000	0		0		0%
547057	2005 GO Bond Interest	220,755	220,230	0		0		0%
547058	2005 GO Bond Principal	15,000	10,000	0		0		0%
547059	2007 GO Bond Interest	194,965	187,288	180,288	173,088	173,088	165,688	-4%
547060	2007 GO Bond Principal	165,000	175,000	180,000	185,000	185,000	195,000	5%
547064	2009 GO Interest	0	0	354,237	369,081	369,081	361,981	-2%
547065	2009 GO Principal	0	0	355,000	355,000	355,000	355,000	0%
	Total Other Charges	1,887,245	12,980,214	1,069,525	1,082,169	1,082,169	1,077,669	0%
Total Debt Service Fund Expenditures								
		\$1,888,795	\$13,109,025	\$1,070,575	\$1,085,169	\$1,085,169	\$1,080,669	0%

NONDEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
6000 - Central Services Fund								
511000	Regular Salaries	170,587	176,207	245,269	239,725	247,484	245,997	-1%
511100	Overtime Salaries	821	1,192	1,055	1,000	1,000	1,000	0%
514000	Employee Retirement Contributions	30,142	31,758	44,478	46,000	49,194	49,880	1%
515000	Employee Group Insurance	25,749	28,549	47,420	39,018	41,072	49,331	20%
516500	Unemployment Benefits	6,896	21,496	3,677	15,000	8,000	10,000	25%
	Total Personnel Services	234,195	259,202	341,899	340,743	346,750	356,208	3%
522400	Service Agreements	113,986	103,301	135,612	141,600	146,250	147,735	1%
522700	Computer Services	90,815	73,491	87,464	95,600	107,100	111,700	4%
522720	Printing Services	65,116	70,437	66,175	57,660	74,750	60,750	-19%
523001	Personnel Testing	5,094	1,456	1,692	1,700	2,000	2,000	0%
524100	Building Maintenance Services	108,691	99,258	79,539	107,000	113,900	114,300	0%
524110	Telephone	125,326	106,082	109,673	118,000	114,500	118,000	3%
524120	Utilities	8,218	8,003	10,095	10,500	9,000	10,000	11%
	Total Contractual Services	517,247	462,028	490,249	532,060	567,500	564,485	-1%
530100	Materials & Supplies	28,507	29,114	29,582	30,318	28,600	32,475	14%
534600	Building Maintenance Materials	6,922	15,241	2,091	6,000	6,200	5,000	-19%
	Total Commodities	35,429	44,356	31,674	36,318	34,800	37,475	8%
541600	Professional Development	4,226	3,243	4,226	6,500	6,060	11,135	84%
542810	Safety Program Expenses	874	300	793	500	500	500	0%
543101	Dues	250	50	200	160	160	200	25%
546900	Contingencies	9,603	34,783	9,821	18,000	15,000	15,000	0%
	Total Other Charges	14,953	38,376	15,040	25,160	21,720	26,835	24%
570100	Machinery & Equipment	242,633	77,146	98,231	188,300	232,700	160,030	-31%
	Total Capital Outlay	242,633	77,146	98,231	188,300	232,700	160,030	-31%
Total Central Services Expenses		\$1,044,457	\$881,108	\$977,092	\$1,122,581	\$1,203,470	\$1,145,033	-5%

NONDEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
6100 - Vehicle Replacement Fund								
570110	Administration Vehicle Replacement	0	26,210	0	0	0	0	0%
570150	Community Dev Vehicle Replace	0	26,210	0	0	0	0	0%
570160	Building Vehicle Replacement	0	26,210	0	0	0	0	0%
570170	Police Vehicle Replacement	318,361	175,424	211,578	47,000	267,000	234,500	-12%
570180	Streets Vehicle Replacement	249,911	148,652	454,624	296,500	296,500	53,000	-82%
570500	Water Vehicle Replacement	28,188	0	0	0	23,000	23,000	0%
570510	Sewer Vehicle Replacement	191,542	65,009	0	7,000	7,000	24,500	350%
570550	Golf Vehicle Replacement	88,502	30,995	39,965	42,000	42,000	0	-100%
	Total Capital Outlay	876,504	498,710	706,167	392,500	635,500	335,000	-47%
Total Vehicle Replacement Expenses								
		\$876,504	\$498,710	\$706,167	\$392,500	\$635,500	\$335,000	-47%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	852,340	869,439	805,701	1,567,794	930,000	930,000	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	132,500	0	0	0%
583025	Gifford/W. Bartlett Traffic Signal	0	0	2,669	25,000	0	0	0%
583029	Roadway Crack Sealing	0	0	29,991	0	0	0	0%
583057	Stearns Rd Resurfacing	197,947	0	0	0	0	0	0%
583059	Schick Road Bridge	70,120	123,592	0	0	0	0	0%
583060	Struckman LAPP Program	19,391	0	0	0	0	0	0%
583062	Rte 59 & Woodland Hills Traffic Sig	12,781	421,080	1,160	0	0	0	0%
583066	Route 25 Improvements	0	1,064,845	134,725	123,792	791,136	0	-100%
583067	Stearns and Newport Signal	351,384	30,708	0	0	0	0	0%
583068	Main Street Improvements	0	0	13,450	115,948	170,000	0	-100%
583074	Stearns and Prospect/Tallgrass Signal	0	0	16,711	157,563	50,000	0	-100%
583079	Gerber Road Improvements	0	0	0	0	462,000	0	-100%
583080	Bike Path System Evaluation	0	0	0	0	50,000	0	-100%
	Total Capital Improvements	1,503,962	2,509,664	1,004,407	2,122,597	2,453,136	930,000	-62%
590100	Transfer to General	35,000	0	0	0	35,000	0	-100%
	Total Transfers Out	35,000	0	0	0	35,000	0	-100%
Total MFT Capital Projects		\$1,538,962	\$2,509,664	\$1,004,407	\$2,122,597	\$2,488,136	\$930,000	-63%
4000 - Capital Projects Fund								
583008	W Bartlett/Naperville Bike Path	769	0	0	170,000	395,000	385,000	-3%
583069	Oak Ave-W. Bartlett Rd Paving	0	83,460	83,368	45,594	75,000	0	-100%
583070	Newport Blvd. Resurfacing	0	109,526	35,537	12,245	160,000	291,000	82%
583072	North Ave and Prospect Stormwater	0	2,190	410,166	17,182	0	0	0%
585007	Ballfield Complex	54,861	0	0	0	0	0	0%
	Total Capital Improvements	55,630	195,176	529,072	245,021	630,000	676,000	7%
Total Capital Projects Fund Exp		\$55,630	\$195,176	\$529,072	\$245,021	\$630,000	\$676,000	7%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
4200 - Municipal Building Fund								
585016	Police Building Upgrades	0	0	0	0	0	97,816	100%
585027	Public Works Complex	11,827	0	840	0	0	0	0%
	Total Capital Improvements	11,827	0	840	0	0	97,816	0%
590300	Transfer to Debt Service	341,342	0	0	0	0	0	0%
590550	Transfer to Golf Fund	0	0	0	0	0	63,000	100%
	Total Transfers Out	341,342	0	0	0	0	63,000	100%
Total Municipal Building Capital Projects		\$353,169	\$0	\$840	\$0	\$0	\$160,816	100%
4300 - Developer Deposits Fund								
523401	Engineering Services	5,444	3,304	85	0	0	0	0%
585000	LOC Draw Projects	0	0	0	0	0	0	0%
	Total Contractual Services	5,444	3,304	85	0	0	0	0%
546900	Contingencies	0	60,840	0	0	0	0	0%
	Total Other Charges	0	60,840	0	0	0	0	0%
583028	Sidewalk Installations	0	73,111	0	0	60,000	60,000	0%
585019	Tornado Warning Sirens	0	28,937	1,500	0	0	0	0%
585026	Welcome to Bartlett Signs	43,996	5,658	7,271	0	0	0	0%
585032	Irrigation Pump Station	100,900	0	0	0	0	0	0%
585033	West Bartlett Road Streetscape	16,116	2,779	108,303	0	371,931	233,264	-37%
585034	Golf Course Sign	56,671	0	0	0	0	0	0%
585038	Villa Olivia Storm Sewer	0	0	216,312	0	0	0	0%
585036	Range Tee Renovation	0	106,146	0	0	0	0	0%
585039	Asphalt Cart Paths	0	0	0	93,700	115,000	0	-100%
583072	North & Prospect./Hearthwood Det	0	0	0	0	0	0	0%
	Total Capital Improvements	217,683	216,632	333,386	93,700	546,931	293,264	-46%
590100	Transfer to General Fund	200,000	600,247	0	350,000	350,000	0	-100%
590300	Transfer to Debt Service	64,611	68,493	0	0	0	0	0%
590400	Transfer to Capital Projects	0	0	65,000	0	310,000	676,000	118%
590442	Transfer to 59 & Lake TIF	60,327	26,932	0	15,650	42,200	55,870	32%
590500	Transfer to Water Fund	0	0	0	0	0	0	-100%
	Total Transfers Out	324,938	695,672	65,000	365,650	702,200	731,870	4%
Total Developer Deposits Capital Projects		\$548,064	\$976,448	\$398,470	\$459,350	\$1,249,131	\$1,025,134	-18%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	363	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
	Total Contractual Services	363	0	0	0	48,000	48,000	0%
547101	Interest Payment	132,341	77,484	27,166	7,810	27,200	7,870	-71%
546900	Contingencies	0	0	0	18,184	0	0	100%
	Total Other Charges	132,341	77,484	27,166	25,994	27,200	7,870	-71%
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		\$132,704	\$77,484	\$27,166	\$25,994	\$75,200	\$55,870	-26%
4440 - Bluff City TIF Project Fund								
547006	Developer Note Interest Expense	0	0	9,742	3,280	10,000	3,500	0%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	0	0	9,742	3,280	10,000	3,500	0%
523401	Engineering	0	11,700	58,487	56,822	200,000	200,000	0%
524000	Bond Issuance/Costs	0	302,900	42,662	20,000	50,000	0	-100%
546900	Contingencies	0	0	0	0	200,000	160,000	-20%
583002	Streetscape Improvements	0	0	0	0	0	0	0%
583036	Soil Remediation	0	0	0	0	150,000	0	-100%
583037	Bike Paths	0	0	0	0	0	0	0%
583038	Utilities	0	0	0	0	150,000	0	-100%
583074	Traffic Signilization	0	0	0	165,500	250,000	700,000	100%
583075	Site Preparation - Earthwork	0	133,400	997,194	773,000	300,000	500,000	67%
583076	Road Improvements	0	0	751,158	0	500,000	0	-100%
583078	Public Ingrastructure	0	0	0	0	500,000	0	-100%
	Total Capital Improvements	0	448,000	1,849,500	1,015,322	2,300,000	1,560,000	-32%
Total Bluff City TIF Project Fund		\$0	\$448,000	\$1,859,242	\$1,018,602	\$2,310,000	\$1,563,500	-32%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	3,000	3,300	3,000	3,000	3,000	3,000	0%
547006	Developer Note Interest Expense	175,775	115,121	354,718	240,985	300,000	300,000	0%
547007	Developer Note Principal	49,000	0	36,000	469,000	24,000	84,500	100%
547061	2007 TIF Bond Interest Expense	1,427,650	1,420,428	1,365,858	1,308,880	1,308,880	1,249,228	-5%
547062	2007 TIF Bond Principal Expense	135,000	1,020,000	1,065,000	1,115,000	1,115,000	1,440,000	29%
	Total Other Charges	1,790,425	2,558,849	2,824,575	3,136,865	2,750,880	3,076,728	12%
582015	Sanitary Sewer/Water Distribution	34,000	0	0	0	0	0	0%
582016	Wetland Mitigation	222,793	12,407	40,600	56,500	20,000	20,000	100%
583031	Roadways	93,114	2,086	0	0	200,000	200,000	0%
585005	Site Preparation - Earthwork	373,894	7,906	2,000	0	500,000	500,000	0%
585006	Signs & Landscaping	1,300	79,300	0	0	25,000	25,000	0%
	Total Capital Improvements	725,102	101,698	42,600	56,500	745,000	745,000	0%
Total Brewster Creek Capital Projects		\$2,515,527	\$2,660,547	\$2,867,175	\$3,193,365	\$3,495,880	\$3,821,728	9%
5090 - Water Fund								
581020	Water Meter Automation	59,487	13,860	0	0	0	0	0%
581026	Well #8 Barrium Removal	0	0	0	0	785,000	1,575,000	101%
581027	Sycamore Lane Watermain	5,713	104,253	0	0	0	0	0%
581028	Well #7 Barrium Removal	0	0	131,160	0	0	0	0%
581029	Watermain Replacement	0	0	0	0	0	153,600	100%
	Total Capital Improvements	65,201	118,114	131,160	0	785,000	1,728,600	120%
Total Water Capital Projects		\$65,201	\$118,114	\$131,160	\$0	\$785,000	\$1,728,600	120%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2011/12	Budget		% Change
		2008/09	2009/10	2010/11		2011/12	2012/13	
5190 - Sewer Fund								
582022	Influent Pump Replacement	0	0	0	0	627,231	965,140	54%
582024	Belt Filter Replacement	0	0	67,178	0	25,000	1,070,000	4180%
582025	Sanitary Sewer Evaluation	0	0	0	0	245,000	225,000	100%
	Total Capital Improvements	0	0	67,178	0	897,231	2,260,140	152%
Total Sewer Capital Projects		\$0	\$0	\$67,178	\$0	\$897,231	\$2,260,140	152%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	254,311	49,593	38,875	18,550	180,000	161,000	-11%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	233,263	348,766	331,442	315,270	310,000	300,000	-3%
	Total Other Charges	1,407,573	1,318,360	1,290,317	1,253,820	1,410,000	1,381,000	-2%
Total Bluff City SSA Debt Service		\$1,407,573	\$1,318,360	\$1,290,317	\$1,253,820	\$1,410,000	\$1,381,000	-2%

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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