



VILLAGE OF BARTLETT

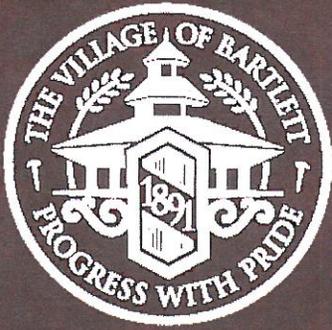
BARTLETT, ILLINOIS



Honoring Bartlett's Greatest Generation

BUDGET

2013-2014



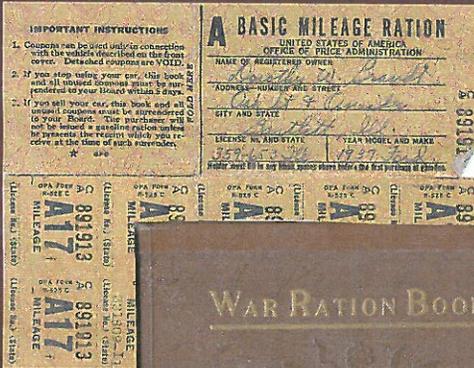
Bartlett Woman's Club members holding boxes of "cookies for Bartlett boys in the service."

Honoring Bartlett's Greatest Generation

From 2011 to 2015, the 70th anniversaries of World War II events, such as the United States involvement, battles, victories, liberations and other milestones, will be commemorated and reflected upon. These events were felt around the world from major cities to small villages, such as Bartlett.

This budget year we remember Bartlett's Greatest Generation, those residents, men and women, who sacrificed their time, talents and service to defend their homeland and reached out to world relief. We also honor our brave young men who served in the Armed Forces, both domestically and in the Pacific and European Theaters.

Bartlett's Greatest Generation's commitment and dedication secured the many freedoms our community continues to enjoy today.



Gasoline ration stamps that once belonged to resident Dorothy Brandt. An A sticker on a car was the lowest priority of gasoline rationing and entitled the car owner to 3 to 4 gallons of gasoline per week.

CITIZENS OF BARTLETT

SNAP THE JAPS

Get Behind the RUBBER SCRAP CAMPAIGN

JUNE 15TH TO 30TH, 1942

Uncle Sam needs every pound of rubber scrap that can be found--all of the thousands of discarded or little-used articles made of rubber that can be reclaimed and used in equipment for our fighting men.

Go through your home, your yard, at once. Collect all the old overshoes, leaky hose, worn-out tires and tubes, floor mats, rubber garments--anything and everything made of rubber--and take it to the nearest gas station. The government pays you 1¢ a pound.

Urge your neighbors to join in this vital and patriotic campaign. Since a shortage of rubber is considered the main reason for the threatened rationing of gasoline in the central states, this is one important way to do your part, and it may help to ward off the need for curtailment of this vital commodity.

Take your rubber to HARVEY SCHNADT'S FILLING STATION. We would appreciate your donating proceeds to Bartlett Council of Defense. For further information call Mr. Struckman, Mr. Harvey Schnadt or Mr. Phil Bergholt.

TURN IN OLD RUBBER NOW!

THE HOME FRONT EFFORTS

Bartlett residents, civic organizations and businesses quickly rallied for the homefront efforts. Rationing was one example. From food staples to everyday conveniences, citizens nationwide conserved much needed items that would be used for servicemen, their equipment and supplies.

Tires were the first product rationed by the United States Office of Price Administration, which ordered the temporary end of sales on December 11, 1941. Locally, in January 1942, new tire rationing committees were appointed on a county-wide basis. The Cook County tire rationing committee control No. 16 had jurisdiction over four townships, including Hanover. Bartlett's Art Taylor, who was also the chairman of the Bartlett Council of Defense, was on the committee. To obtain new tires for their cars and trucks, owners first had to have their tires examined by an official inspector and obtain his approval on the application. Applications were then presented to the committee, and if approved, a non-transferable certificate was given to the applicant. Bartlett's Harvey Schnadt, owner of Schnadt's Filling Station, was one of the three official tire inspectors for the committee. He could not charge for a tire inspection but could charge 50 cents or less for removing the tire and tube.

Schnadt's Filling Station, once located at Oak and Oneida Avenues, was the site of varied efforts. Residents could obtain their gasoline rationing blanks there, while Hanover Township residents needed to apply at Bartlett School. A scrap rubber drive in June of 1943, see flyer on left, was organized by Schnadt. Everyone was encouraged to go through their home and yard and collect anything and everything made of rubber. In May 1943, Schnadt was appointed chairman of the Civilian Service Corps. According to the Cook Country Herald, "Any civilian desiring ration information can obtain the same from Harvey."

Sugar was another product rationed during the war years. In fall 1942, the ration board "was contemplating a major new" program and was "anxious to have the canning sugar registration completed." Registrations were accepted at several locations throughout the four townships, one of which was at the general store in Bartlett on Tuesday from 2 to 4p.m.

"The Hosiery Salvage is on," was announced in the "News of Bartlett" column in the December 4, 1942, Cook County Herald. Residents were asked to bring washed hose, no wool please, to the post office, where a box was placed. "For further information call Mrs. Arthur Schnadt." Note no phone number was needed. The tin salvage was simultaneously being conducted. Mrs. Tom Moss was in charge.

DO YOUR PART

HANDI-POCKET VICTORY BANK

Save TO BUY DEFENSE BONDS AND STAMPS

Save TO PAY YOUR TAXES

INSERT MONEY HERE

OWN A SHARE IN AMERICA

DIMES	10	20	30	40	50	60	70	80	90	100	110	120
DOLLARS	1	2	3	4	5	6	7	8	9	10	11	12

BANK OR BORROW AT THE
BARTLETT STATE BANK
BARTLETT, ILLINOIS

Member Federal Deposit Ins. Corp.

THIS ORIGINAL SPECIALTY IS A PART OF THE PLAN OF HANDI-POCKET COIN BANK OF THE UNITED STATES. INCORPORATED 1917-24-29-36-40-41. AMERICAN BANKSERVICE CO., MILWAUKEE, WIS.

CHECK EACH DEPOSIT

KEEP AMERICA FREE

The Village's only bank at the time, the Bartlett State Bank, was the place to buy defense bonds and stamps.

Lifelong resident and general store owner Emma O'Brien (1885-1956) wrote and sent packages to the Bartlett boys in service. Upon their return, they headed to O'Brien's Store to see and thank Emmie.



Bartlett Brownies collected what some would consider the most unusual, cooking waste fat. During the 1944-1945 school year, the troop collected 265 pounds! Brownie Harriette Heppner collected the most and was awarded a prize. Waste fat was used in the production of explosives. The scouts also collected safety pins, which were sent to the Medical and Surgical Relief Committee of America.

The Village's two service organizations, the Bartlett Woman's Club and the Bartlett Lions Club supported many aspects of the war efforts at home and abroad. Around 1942, the Lions Club created a park between the Bartlett State Bank, today Associated Bank, and the depot. In the park, the club installed a flag pole and an honor roll sign, which displayed the names of Bartlett servicemen. The park remained in existence until Bartlett Avenue was extended west of Oak Street. The club gathered scrap metal from area farmers during a local scrap drive. They also collected money to purchase and send 50,000 cigarettes for overseas servicemen. Other monetary donations were made to the Red Cross, USO, Civilian Defense Fund and sent to "soldiers and sailors in service."

The following was noted in the record books of the Bartlett Woman's Club by the late Stella Krumpfuss, club historian. "With war drums beating in the distance, the Bartlett's Woman's Club opened their 1941 club year by being very war conscious. Bundles for Britain were packed and shipped to New York and boxes sent to the lads in the services. Two war bonds were purchased and one dollar was donated to Civilian Defense, five dollars to the Red Cross, ...and five dollars to the U.S.O. Although war duties occupied a large share of member's time, the American home, gardens, civic efficiency, music and the arts were not neglected in 1942. Members acted as daytime air raid wardens and fire watchers, hours were spent making surgical dressings for the Red Cross, and some took the Red Cross home nursing course. Collections were made of old silk hose for the war purpose. The 1943 new club year opened, bringing greater demands and heavier responsibilities to women who were touched with the tragedy of war. Members headed various drives and spent hours working on surgical dressings for the Red Cross. Many attended nutrition classes for rationing made cooking a serious problem in most homes. A Yank was adopted at Christmas and many fine gifts bestowed on him."

The Bartlett chapter of the Red Cross worked tireless hours sewing, knitting and more. In June 1943, the Production Unit, consisting of 42 workers, volunteered a total of 823 hours. They made 900, 4" x 8" sponges along with other items. Volunteers were recognized for their dedication. In 1944, 21 women had each volunteered 144 hours within a calendar year and received a pin. Those who worked 288 hours, of which there were 11 women, received their bars.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bartlett
Illinois**

For the Fiscal Year Beginning

May 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the Village of Bartlett for its annual budget for the fiscal year beginning May 1, 2012.

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

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

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READERS GUIDE

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

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

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

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

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

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

READERS GUIDE

Public Works Exp (Page 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 89): This section includes the balance of the General Fund expenditures - Village Board/Administration, Professional Services, Liability Insurance, Finance, Community Development, Building, and the Brewster Creek TIF Municipal Account. The final page includes a summary of the Central Services and Vehicle Replacement Funds expenses.

Golf Exp (Page 102): This section includes all expenses of the programs in the Golf Fund - Golf Program, Grounds Maintenance, Driving Range, Restaurant, Banquet, and Midway.

Debt Service Exp (Page 106): This section includes the Debt Service Fund. It also includes information on the Village's debt limit, outstanding bond issues, purpose of debt, funding of debt service, debt service schedules to maturity, and miscellaneous debt statistics.

Capital Projects Exp (Page 108): This section includes a discussion of the capital improvements planning process, some history of capital projects and a detailed list of the capital projects included in this budget. The list has a brief description of each project and the impact the project is expected to have on future operating budgets. At the end is a summary of the current 5-Year Capital Improvements Plan including a list of projects for each year of the plan.

Line Item Detail (Page 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 2, 2013

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, 2013 and ending April 30, 2014.

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

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

The proposed budget is balanced. This was accomplished through rigorous evaluation of expenditures and without the use of fund balance reserves. Additionally, we have kept the levy amount flat again in this proposed budget.

BUDGET SUMMARY

Total expenditures (net of transfers) for all funds are \$56,207,714, a 15.86% increase over last year's budget. The operating portion of the budget totals \$39,458,694, a 6.39% increase over the 2012/13 operating total.

Over the last several budget cycles, the Village responded to the economic downturn by deferring hiring, not replacing equipment, and foregoing professional development. These areas were cut significantly and we knew then that this could not be permanent without eroding the services we provide. Fortunately, we are seeing the first signs of recovery from previous years. The improved economy allows for this budget to take the initial steps toward addressing those deferments. This proposed budget includes necessary capital equipment costs, including vehicles that were deferred in prior years' budgets.

Balanced budget without using reserves and does not increase the General Fund levy amount.

Local Rebound

On a positive note, the Illinois Municipal League is projecting per capita revenues from the local use tax and income tax to increase 10% and 17% respectively

from FY 2012/13. The additional dollars generated over last fiscal year total \$641,826. The additional revenue played a substantial role in balancing this year's budget.

Our local economy continues to do well as far as retail sales. Sales tax revenue is projected to increase slightly to \$2,010,000. The Village's sales tax base did not see the kind of dramatic decline in the past years that other communities in our area did.

We also see continued progress in our Brewster Creek TIF district as businesses continue to express interest in locating to the business park. Currently, there are 72 businesses in the business park. This budget includes revenues for the issuance of notes to continue building the necessary infrastructure of the park. Maintaining the infrastructure and aesthetic appeal of the park is important to both existing businesses and those we hope to attract.

New Revenues

The State of Illinois allowed video gaming in the state on July 13, 2009, however the rules governing gaming came out in 2011. The Village Board approved video gaming for Bartlett, and staff has worked with local business owners on its implementation. The first businesses to operate video gaming terminals were approved on November 9, 2012.

This will be the first full year of collection of the gas and electric utility tax. These utility taxes will generate a combined amount of \$1,655,000. These dollars were critical to fixing the structural deficit the General Fund had in previous years.

Property Taxes

This budget also includes a zero dollar increase to the general corporate levy. This is the fourth year we have kept that levy flat. Increases to the police pension levy and debt service levy are necessary to maintain current funding levels and pay our debt obligations.

STRATEGIC PLANNING

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

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

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

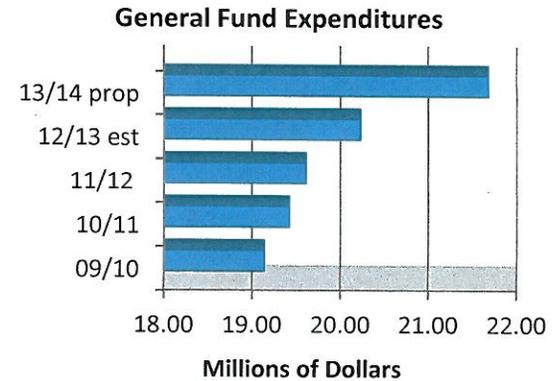
As we begin another fiscal year, you will continue to notice the budget and its expenditures relate to the goals and objectives identified by the Village Board in the Strategic Plan. As you review each department's requests, you will see departmental objectives aimed at furthering the Board's key goals.

FUND SUMMARIES

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

General Fund

The General Fund budget includes a 4.75% increase in expenditures to \$19,030,886 (net transfers).



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

General Fund revenues will increase 5.72% from the 2012/13 budget. Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has increased 5% from the last fiscal year. Fees and fines are up 5% and include a substantial increase to cable franchise fee revenue of 14%. Building permits have increased 47% as we have used an average of the last three years of revenue generation to estimate permit revenue. Finally, interest income is projected to be down 20% from FYE 2012/13.

On the expenditure side of the General Fund we continue to maintain costs with reasonable operating increases. Prior budget years have focused on reducing personnel costs in all departments. The budget includes three new positions, including two new police

officers and one new maintenance worker. Grants, such as the traffic safety enforcement grant from the Illinois Department of Transportation, have been used to fund police personnel costs for traffic safety efforts again.

Grants used to fund police personnel costs for traffic safety efforts continue.

This budget also includes a continued effort to fund some capital equipment. Pages 20 through 22 in the Budget Summary section list all of the capital outlay for which we have budgeted. Capital outlay represents a total expenditure of \$1,937,850. We continue to aggressively pursue grants, both large and small, to fund these expenses. The purchase of vehicles in the Police, Streets, Building and Golf departments make up the bulk of capital outlay. Total vehicle purchases in this year's budget total \$987,000. Professional development budgets remain primarily flat and continue to focus on necessary staff training to run each department efficiently. Our professional services budget, which includes legal and engineering costs, remains flat from last fiscal year.

Special Revenue Fund

This includes only the Motor Fuel Tax fund. We did not budget any dollars this fiscal year. Our intent was to

set aside money to use for future road repairs after the three-year road bond improvement program finished.

Debt Service

Expenditures are budgeted to increase 60% compared to last year's budget. This will be the first year of repayment for the 2012 road and infrastructure improvement bonds. The Village levies and pays for three General Obligation bonds with total debt service equaling \$1,723,788.

Internal Service Funds

These include the Central Services and Vehicle Replacement funds.

In the Vehicle Replacement fund, funding will occur for vehicle replacements in the Police Department, Public Works Department, Building Department and Golf Course. Internal service expenditures are budgeted to increase 60%.

The Central Services budget has an overall decrease of 1% from last year's budget. Capital outlay has been reduced from last year. We budgeted to re-establish the desktop computer program; also funds are provided for servers and antivirus software.

Capital Projects Funds

This fund includes eight capital project funds in total. The total amount budgeted in the capital projects fund

for 2013/14 is \$13,750,911 or 29% of total expenditures.

Major projects for 2013/14 include the continued Roadway Maintenance Project funded through the 2012 road bond and the IDNR State Park Bike Path Link in the Streets department, the Well #8 Barium and Radium Removal in the Water Department and \$2.1 million dollars designated for projects related to the economic development activity in the Brewster Creek TIF District and the Blue Heron/Bluff City TIF District. For a complete listing of all capital improvement projects, see the Capital Projects Expenditures section pages 108–111.

\$2,157,241 designated for projects related to economic development.

Enterprise Funds

Enterprise funds include Water, Sewer, Parking, and Golf. Overall, enterprise fund expenses are budgeted to increase by 1.83%. A brief overview of each follows:

The **Water Fund** 2013/14 budget is projected to increase 3.91% over the current year's budget to a total of \$8,346,136. Revenues have increased 1.57% from last year's budget. We are not recommending a change to the water rates this year. The fund includes connection fees of \$42,000 and proceeds from an IEPA loan of \$1,575,000 to upgrade Well #8.

The **Sewer Fund** 2013/14 budget is projected to decrease 9.46% over the current year's budget to a total of \$4,954,851. Capital projects have been budgeted in accordance with the current Capital Improvements Program. Revenues have decreased 10.7% due to a reduced amount of proceeds budgeted from IEPA loans and connection fees total \$50,000 in this year's budget. We are not recommending a change to the sewer rates this year.

The **Golf Fund** accounts for the resources used in operating the Bartlett Hills Golf Course. The total golf revenue proposed for 2013/14 is \$2,431,650, a 3.2% increase from last year. The Golf expenses are projected to be \$2,528,439, a 3.71% increase from 2012/13. The Golf Fund capital outlay requests include improvements to the golf shop, including new HVAC units, carpeting and a new veranda awning. We are proposing to use \$121,000 from the Municipal Building fund to help fund these improvements. The requested expenditures will continue to support the mission of maintaining a quality facility.

Restaurant and Midway sales are projected to increase 1% based on a budgeted 38,000 rounds of golf. The number of rounds budgeted has increased by 500 from last year based on current year trends. We believe the estimate is conservative and could be higher if we maintain weather conditions seen last spring, summer and fall.

The **Parking Fund** proposed budget is up 6.27%. The fund balance remains 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, 2012, the fund is 80% funded. Data from Moody's investor services suggests the Village's Police Pension funding level is one of the highest in the Chicagoland suburban area.

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

PERSONNEL SUMMARY

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

The end of this current fiscal year will see the expiration of the International Union of Operating Engineers contract with the Public Works union personnel. We will begin negotiating a new contract in the next several weeks. We have also completed a new three-year contract beginning in 2012 with the Metropolitan Alliance of Police Union. The contract calls for a 2.5% increase on May 1, 2013.

The 2013/14 Operating budget includes a net increase of three full time equivalent personnel. The budget includes the following staffing changes:

- Addition of two Police Officers in the Police Department for directed patrol efforts.
- Addition of one Maintenance Worker position in Public Works.

In a survey this past January of employees per 1,000 residents, Bartlett ranked 27th out of the 38 suburbs 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 18-19 of the Budget Summary section.

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

CONCLUSION

This budget has been constructed to accomplish the following:

- Minimize expenditure increases to maintain adequate fund balances, taking into account the fragile economy.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.
- Continue infrastructure maintenance including road improvements and flood remediation.
- Provide necessary capital outlay equipment for our police department and public works department to effectively do their jobs.
- Adding two new officers for directed patrol and one new maintenance worker in Public Works.

Each new fiscal year, we renew our commitment to providing high quality public services in the most cost efficient manner possible. We aggressively seek out funding alternatives through grants and partnerships. We maintain our fund balance policies to keep our

financial condition strong and we monitor the local impacts of the state and national economy.

*Two additional police officers
are proposed.*

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, 2012. This is the 17th consecutive year the Village has received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The budget has been prepared in accordance with all applicable local, state, and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1 of each year. The 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, Matt Coulter and Lorna Giles, in the Finance Department, also deserve thanks for their patience and valuable assistance to other departments in their budget development. To Executive Secretary Karen Mich, who continues to go above and beyond in her support of the budget document, I extend my sincere thanks. A nod of appreciation is also due Pam Rohleder, who has once again added her creativity to the budget cover. And my special thanks to the Department Directors, for their cooperation and ingenuity in proposing a budget plan that continues to move our community forward.

Respectfully submitted,



Valerie L. Salmons
Village Administrator

228 S. MAIN STREET
BARTLETT, ILLINOIS 60103
PHONE 630.837.0800
FAX 630.837.7168

VILLAGE PRESIDENT
Michael A. Airdo

ADMINISTRATOR
Valerie L. Salmons

VILLAGE CLERK
Lorna Giles

TRUSTEES
T. L. Arends
Patricia Kelly
Gregory A. Martin
Frank Napolitano
Dennis M. Nolan
Eric Shipman

**RESOLUTION 2013-24-R
A RESOLUTION ADOPTING THE
VILLAGE OF BARTLETT BUDGET
FOR FISCAL YEAR 2013/2014**

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, 2013 and ending April 30, 2014 is hereby adopted in the aggregate sum of \$56,207,714 after a Public Hearing was held on March 19, 2013, pursuant to a notice published in the Bartlett Examiner on March 6, 2013.

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

ROLL CALL VOTE:

AYES: Trustees Arends, Kelly, Martin, Napolitano, Nolan, Shipman

NAYS: None

ABSENT: None

PASSED: April 2, 2013

APPROVED: April 2, 2013

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 2013-24-R enacted on April 2, 2013, and approved on April 2, 2013, as the same appears from the official records of the Village of Bartlett.



Lorna Giles, Village Clerk



2013/14 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Revenues	Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
General Fund	\$11,171,093	\$21,342,443	\$19,030,886	\$343,250	\$2,651,113	\$11,174,787
Special Revenue Fund		0				
Motor Fuel Tax	911,379	1,175,250	0	0	0	2,086,629
Debt Service Fund	1,022,132	1,638,458	1,723,788	29,880	0	966,682
Capital Projects Funds						
Capital Projects	10,334,893	3,716,375	7,196,966	0	0	6,854,302
Municipal Building	420,708	650	0	0	121,000	300,358
Developer Deposits	4,829,721	75,329	281,396	0	54,000	4,569,654
Route 59 & Lake Street TIF	0	0	54,000	54,000	0	0
Bluff City TIF Municipal	2,031	1,500	0	0	0	3,531
Bluff City TIF Project Fund	1,560,018	1,600,000	1,577,500	0	0	1,582,518
Brewster Creek TIF Municipal Account	262,660	490,300	495,861	0	29,880	227,219
Brewster Creek TIF Project Fund	3,754,479	4,245,500	4,145,188	0	0	3,854,791
Enterprise Funds						
Water	3,294,002	8,465,500	8,346,136	0	282,740	3,130,626
Sewer	2,664,014	4,701,870	4,954,851	0	310,740	2,100,293
Parking	210,229	230,000	290,440	0	22,110	127,679
Golf	(2,643)	2,431,650	2,528,439	121,000	68,250	(46,682)
Internal Services Funds						
Central Services	749,238	500	1,129,912	1,062,263	0	682,089
Vehicle Replacement	1,155,603	51,000	987,000	617,884	0	837,487
Trust & Agency Fund						
Police Pension	26,339,905	883,795	2,195,351	1,311,556	0	26,339,905
Bluff City Debt Service	925,783	1,049,504	1,270,000	0	0	705,287
Total Revenues & Expenditures		\$52,099,624	\$56,207,714	\$3,539,833	\$3,539,833	

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.

2013/14 SOURCES & USES

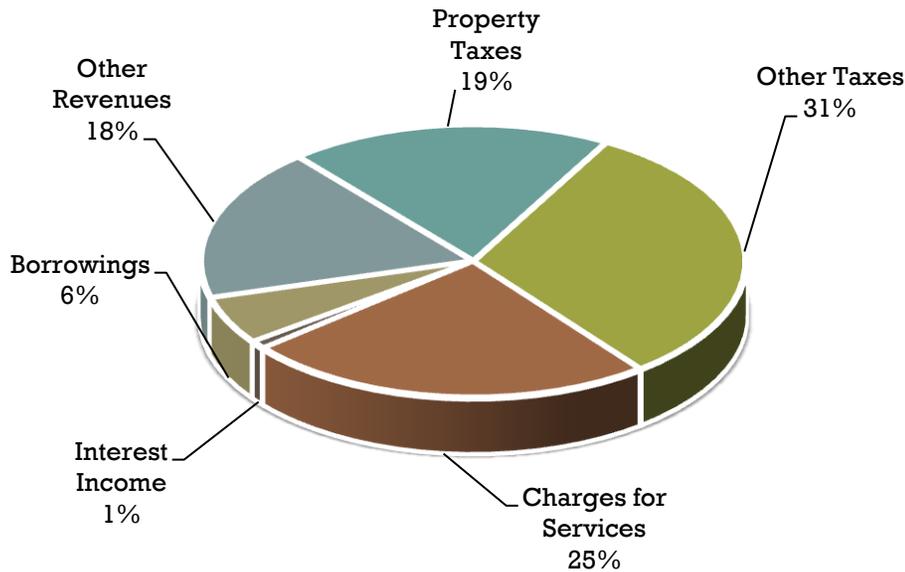
By Fund Type

	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	8,422,633	0	1,593,188	0	0	0		10,015,821
Other Taxes	10,113,700	1,175,000	0	4,014,000	0	0	1,049,404	16,352,104
Charges for Services	0	0	0	0	12,762,650	0	0	12,762,650
Interest Income	20,000	250	1,500	14,550	6,600	1,500	458,895	503,295
Borrowings	0	0	0	0	2,961,970	0	0	2,961,970
Other Revenues	2,786,110	0	43,770	6,101,104	97,800	50,000	425,000	9,503,784
Total Revenues	\$21,342,443	\$1,175,250	\$1,638,458	\$10,129,654	\$15,829,020	\$51,500	\$1,933,299	\$52,099,624
Expenditures by Program								
Public Works	3,381,932	0	0	0	10,097,457	939,552		14,418,941
Public Safety	9,945,097	0	0	0	0	691,663	2,195,351	12,832,111
General Government	5,703,857	0	0	495,861	0	307,581	1,270,000	7,777,299
Golf	0	0	0	0	2,528,439	178,116	0	2,706,555
Debt Service	0	0	1,723,788	0	0	0	0	1,723,788
Capital Projects	0	0	0	13,255,050	3,493,970	0	0	16,749,020
Total Expenditures	\$19,030,886	\$0	\$1,723,788	\$13,750,911	\$16,119,866	\$2,116,912	\$3,465,351	\$56,207,714
Net Interfund Transfers	(2,307,863)	0	29,880	(150,880)	(562,840)	1,680,147	1,311,556	0
Increases (Decreases) in Fund Balance	\$3,694	\$1,175,250	(\$55,450)	(\$3,772,137)	(\$853,686)	(\$385,265)	(\$220,496)	

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.

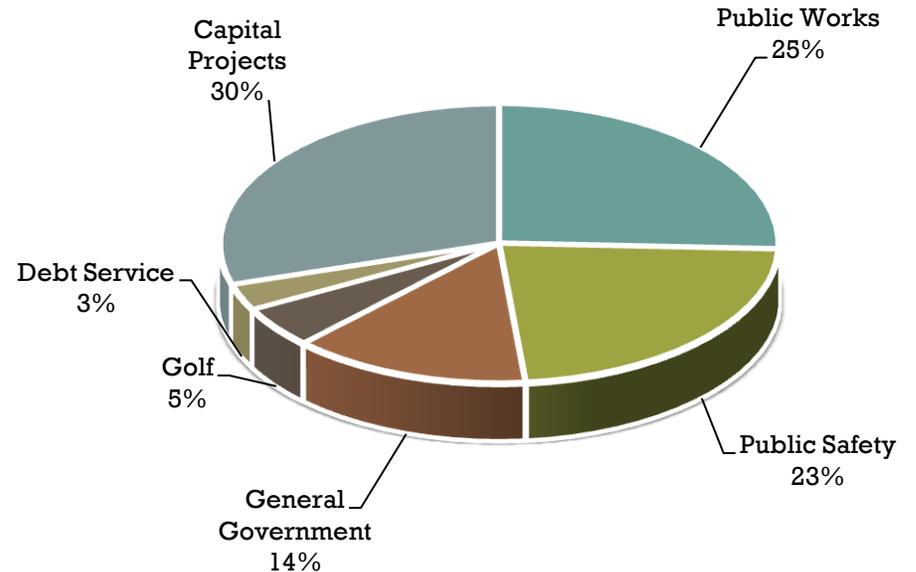
2013/14 SOURCES & USES

WHERE IT COMES FROM
Total Revenue = \$52,099,624



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 19% of the entire budget. Other revenues such as income tax, sales tax and the telecommunications tax represent 18% of the budget and interest earnings and borrowing (note proceeds) represent 6% of total revenues.

WHERE IT GOES
Total Expenditures = \$56,207,714



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 30% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 48% of the entire budget. General Government includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 14% of the Village budget. General Obligation Debt Service is 3% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

2013/14 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2011/12	Budget 2012/13	Budget 2013/14	Percent Change	Actual 2011/12	Budget 2012/13	Budget 2013/14	Percent Change
General Fund	19,335,245	20,186,767	21,342,443	5.72%	17,537,981	18,168,003	19,030,886	4.75%
Special Revenue Fund								
Motor Fuel Tax	1,285,886	1,250,100	1,175,250	-5.99%	1,931,778	930,000	0	-100.00%
Debt Service Fund	1,084,075	1,051,789	1,638,458	55.78%	1,083,469	1,080,669	1,723,788	59.51%
Capital Projects Funds								
Capital Projects	13,756,230	0	3,716,375	100.00%	148,955	676,000	7,196,966	964.64%
Municipal Building	1,505	2,357	650	-72.42%	13,803	97,816	0	-100.00%
Developer Deposits	31,810	474,285	75,329	-84.12%	9,022	293,264	281,396	-4.05%
Route 59 & Lake Street TIF	70	0	0	0.00%	25,994	55,870	54,000	-3.35%
Bluff City TIF Municipal Acct	209	210	1,500	614.29%	0	0	0	0.00%
Bluff City TIF Project Fund	3,280	1,570,000	1,600,000	1.91%	3,280	1,563,500	1,577,500	0.90%
Brewster Creek TIF Muni Acct	451,385	440,105	490,300	11.41%	414,905	486,263	495,861	1.97%
Brewster Creek TIF Project Fund	3,260,083	3,834,236	4,245,500	10.73%	3,217,165	3,821,728	4,145,188	8.46%
Enterprise Funds								
Water	6,505,402	8,334,784	8,465,500	1.57%	6,264,784	8,032,443	8,346,136	3.91%
Sewer	3,103,902	5,270,559	4,701,870	-10.79%	2,920,191	5,472,345	4,954,851	-9.46%
Parking	228,603	234,600	230,000	-1.96%	318,498	273,301	290,440	6.27%
Golf	2,483,511	2,356,250	2,431,650	3.20%	2,652,642	2,437,984	2,528,439	3.71%
Internal Service Funds								
Central Services	1,247	3,250	500	-84.62%	1,129,310	1,145,033	1,129,912	-1.32%
Vehicle Replacement	18,940	54,000	51,000	-5.56%	464,044	335,000	987,000	194.63%
Trust & Agency Fund								
Police Pension	959,873	950,000	883,795	-6.97%	4,271,856	2,235,000	2,195,351	-1.77%
Bluff City Debt Service	1,338,206	1,102,658	1,049,504	-4.82%	1,222,478	1,381,000	1,270,000	-8.04%
Grand Total	\$53,849,462	\$47,115,950	\$52,099,624	10.58%	\$43,630,155	\$48,485,219	\$56,207,714	15.93%

Total expenditures for 2013/14 are \$56,207,714 which represents 15.93 % increase from the 2012/13 budget. Increase in expenditures is primarily from the 2012 Road Improvement program, scheduled vehicle replacements and increased debt service. Revenues are estimated to increase 10.58% to \$52,099,624. The increase is attributable to a FEMA grant in the capital projects fund and positive increases to General Fund revenues.

2013/14 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	\$11,171,093	\$21,342,443	\$19,030,886	(2,307,863)	11,174,787	3,694	0.03%	6,359,472	8,262,560
Special Revenue Fund									
Motor Fuel Tax	911,379	1,175,250	0	0	2,086,629	1,175,250	128.95%	0	N/A
Debt Service Fund	1,022,132	1,638,458	1,723,788	29,880	966,682	(55,450)	-5.42%	861,894	1,723,788
Capital Projects Funds									
Capital Projects	10,334,893	3,716,375	7,196,966	0	6,854,302	(3,480,591)	0.00%	0	N/A
Municipal Building	420,708	650	0	(121,000)	300,358	(120,350)	-28.61%	0	N/A
Developer Deposits	4,829,721	75,329	281,396	(54,000)	4,569,654	(260,067)	-5.38%	0	N/A
Route 59 & Lake Street TIF	0	0	54,000	54,000	0	0	0.00%	0	N/A
Bluff City TIF Municipal	2,031	1,500	0	0	3,531	1,500	73.86%	0	N/A
Bluff City TIF Project Fund	1,560,018	1,600,000	1,577,500	0	1,582,518	22,500	1.44%	0	N/A
Brewster Creek TIF Municipal Acct	262,660	490,300	495,861	(29,880)	227,219	(35,441)	-13.49%	0	N/A
Brewster Creek TIF Project Fund	3,754,479	4,245,500	4,145,188	0	3,854,791	100,312	2.67%	0	N/A
Enterprise Funds									
Water	3,294,002	8,465,500	8,346,136	(282,740)	3,130,626	(163,376)	-4.96%	1,977,643	2,683,100
Sewer	2,664,014	4,701,870	4,954,851	(310,740)	2,100,293	(563,721)	-21.16%	1,884,720	2,219,008
Parking	210,229	230,000	290,440	(22,110)	127,679	(82,550)	-39.27%	12,767	19,151
Golf	(2,643)	2,431,650	2,528,439	52,750	(46,682)	(44,039)	1666.25%	252,843	252,843
Internal Service Funds									
Central Services	749,238	500	1,129,912	1,062,263	682,089	(67,149)	-8.96%	68,208	N/A
Vehicle Replacement	1,155,603	51,000	987,000	617,884	837,487	(318,116)	-27.53%	850,000	N/A
Trust & Agency Fund									
Police Pension	26,339,905	883,795	1,193,529	1,311,556	27,341,727	1,001,822	3.80%	27,341,727	N/A
Bluff City Debt Service	925,783	1,049,504	1,270,000	0	705,287	(220,496)	-23.82%	0	N/A
Total Revenue & Expenditures		\$52,099,624	\$55,205,892	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.

2013/14 PROJECTED FUND BALANCES

General Fund – This budget shows an 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 budget will leave the General fund with a fund balance of 58% 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 2013/14 is \$225,360.

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 2013/14 is \$17,725.

Motor Fuel Tax Fund – Fund balance is being increased by 128%. MFT dollars are being reserved this year for future road projects. The fund will have adequate balances for all capital

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

Debt Service Fund - The projected cash balance is expected to decrease by \$55,450 in 2013/14. 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, bond proceeds from the 2012 road bonds will be used to pay for \$6,000,000 of road improvements this year. Also, notes will be issued for the ongoing development of the Brewster Creek and Bluff City TIF's.

Water Fund - The Water Fund cash balance will decrease 5%, to approximately \$3.1 million. However, the water fund experienced an increase in cash of \$985,624 from increased water consumption during the summer of 2012. 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 \$42,000 which has significantly decreased from prior years due to the development slowdown. The policy includes

2013/14 PROJECTED FUND BALANCES

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.

Sewer Fund – The Sewer Fund cash balance will decrease 21%, to approximately \$2.1 million. The decrease is associated with capital outlay of approximately \$310,740. 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 \$82,550 (39%.) 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 \$44,039. 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 \$(46,682) under minimum policy requirements. The golf fund is projected to end fiscal year 2012/13 with a minimum deficit of \$2,843 based upon solid sales at the food and beverage operation and increased rounds of golf. The projected deficit for 2013/14 may be

lower if sales at the food and beverage operation and rounds of golf increase similar to last year. 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.

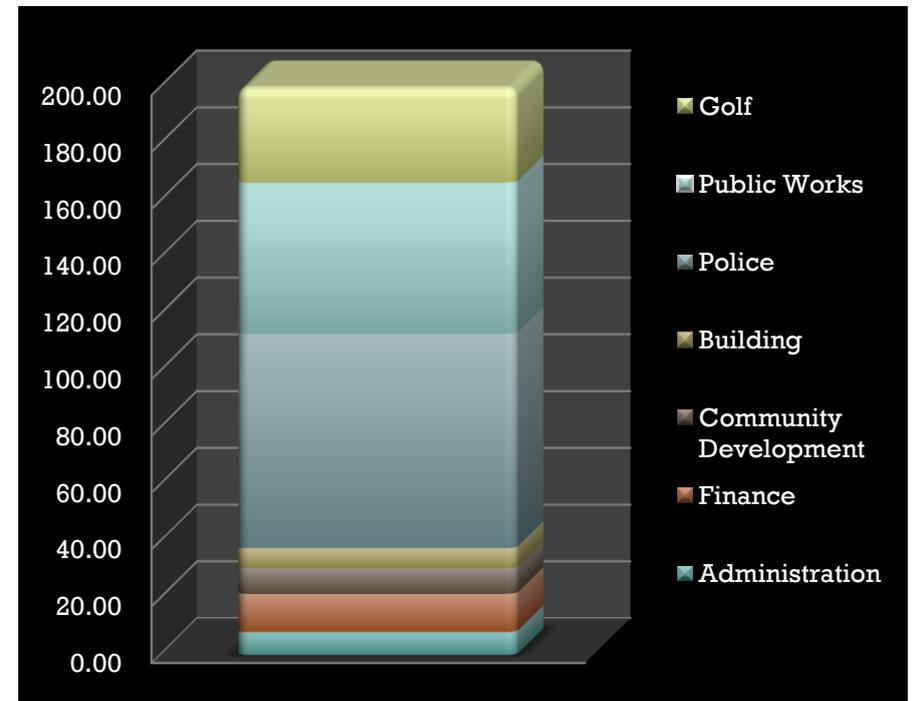
Internal Service Funds - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 9%. The fund includes \$179,600 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will decrease approximately 27% as vehicles in the streets and police department are scheduled for replacement.

Police Pension Fund is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 90% funded, as determined by an actuarial review, by 2040. As of May 1, 2012, the fund is 80% funded. The balance shown on page 14 is the amount reserved for future pension payments. The "Reserve for Future Pension Payments" line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. Increases in assets are necessary to meet full funding of 90% imposed by the State of Illinois.

PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2013/14 operating budget shows a net increase in the amount of 3 full time equivalent personnel. The budget includes an additional Maintenance Worker in the Streets Department and two additional Police Officers this fiscal year.

Department			Budget	
	2011/12	2012/13	2013/14	Change
Administration	7.96	7.96	8.08	0.12
Finance	14.00	13.50	13.50	0.00
Community Development	9.00	9.00	9.00	0.00
Building	7.08	7.08	7.08	0.00
Police	75.50	73.50	75.50	2.00
Public Works				
Streets	22.89	22.89	23.88	0.99
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	53.29	0.99
Golf				
Golf Program	8.62	8.62	8.62	0.00
Grounds Maintenance	9.70	9.70	9.70	0.00
Food & Beverage	17.23	17.23	17.23	0.00
Total Golf	35.55	35.55	35.55	0.00
Total Village Employees	201.39	198.89	202.00	3.11



EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in November 2012, comparing employees per 1,000 population for 38 suburbs in the area. Bartlett ranked 27th out of the 38 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	91	11.54	20	Rolling Meadows	24,099	114	4.73
2	Niles	29,803	296	9.93	21	West Chicago	27,086	125	4.61
3	Lake Zurich	19,321	170	8.80	22	Lake in the Hills	28,965	133	4.59
4	Barrington	10,327	83	8.04	23	Lisle	22,390	100	4.47
5	Lincolnwood	12,590	98	7.78	24	Glen Ellyn	27,500	120	4.36
6	Batavia	26,045	190	7.30	25	Crystal Lake	40,743	175	4.30
7	Wood Dale	13,770	98	7.12	26	Arlington Heights	75,101	316	4.21
8	St. Charles	32,974	230	6.98	27	Bartlett **	41,208	166	4.03
9	Woodstock	24,658	166	6.73	28	Hanover Park	37,973	152	4.00
10	Elk Grove Village	34,727	205	5.90	29	Clarendon Hills	8,497	34	4.00
11	Libertyville	20,315	117	5.76	30	Carpentersville	35,600	137	3.85
12	Northbrook	33,170	186	5.61	31	Buffalo Grove	41,496	155	3.74
13	Addison	36,942	207	5.60	32	Carol Stream	39,711	147	3.70
14	Glendale Heights	34,208	189	5.53	33	Wheaton	52,894	193	3.65
15	Skokie	64,784	354	5.46	34	Lombard	43,395	155	3.57
16	Bloomington	22,167	121	5.46	35	Huntley	24,291	84	3.46
17	Downers Grove	47,833	241	5.04	36	South Elgin	21,985	75	3.41
18	Wauconda	13,603	68	5.00	37	Elmhurst	44,121	146	3.31
19	Schaumburg	74,227	361	4.86	38	Streamwood	39,901	130	3.26

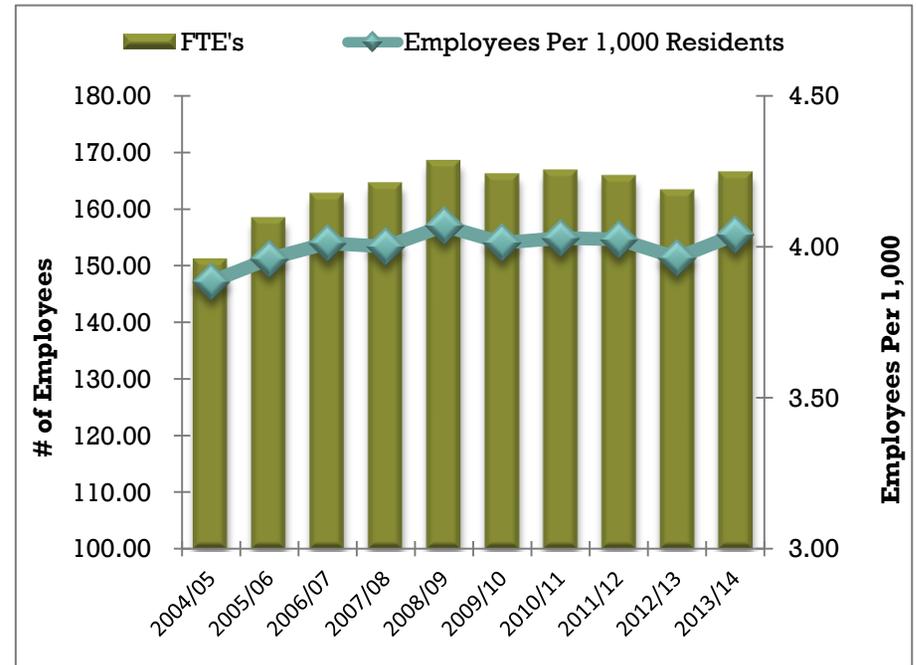
* Excludes Fire Department and Parks/Recreation Department employees ** Excludes Golf Course employees and Crossing Guards

TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
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%
2013/14	41,208	166.45	0.37%	4.04	0.37%

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

Below is a graph of the staffing information from the table. As you can see, the Village added employees in the middle of the last decade as the community has grown. The current number of employees per 1,000 is 4.03. The number of employees has increased this year to maintain essential services in Police and Streets. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



2013/14 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
Police				
(3) - Patrol Vehicles	Vehicle Replacement	Replacement	87,000	
(1) - Sergeant Vehicle	Vehicle Replacement	Replacement	31,000	
(1) - K-9 Vehicle	Vehicle Replacement	Replacement	31,000	
(1) - Traffic Squad	Vehicle Replacement	Replacement	29,000	
(1) - Investigations SUV	Vehicle Replacement	Replacement	28,500	
(2) - Investigations Vehicles	Vehicle Replacement	Replacement	54,000	
L-3 In-Car Video System	General	Replacement	6,000	
Segway	Vehicle Replacement	Replacement	8,500	
Speed Trailer	General	Replacement	9,000	
Sally Port Cage for NIPAS Equipment	General	New	3,000	
Shipping Container: Conex, 40' X 8.5'	General	New	3,750	
(2) - DVR Systems	General	New	3,000	
(4) - Traffic Counters	General	Replacement	7,000	
Directional Traffic Control Supplies	General	New	5,000	
(7) - Tactical Vests	General	New	14,700	
Weight Room Equipment	General	New	4,000	324,450
Streets				
2-1/2 Ton Dump Truck with Plow and Salt Spreader	Vehicle Replacement	Replacement	117,000	
Wheel Loader	Vehicle Replacement	Replacement	130,000	
Street Sweeper	Vehicle Replacement	Replacement	185,000	
(4) - Staff Vehicles	Vehicle Replacement	Replacement	108,000	
Landscape Tractor	Vehicle Replacement	Replacement	30,000	
Sign Machine Software	General	Replacement	3,500	
Skid Loader Grapple Bucket	General	New	3,600	
Fuel Tank Removal	General	New	50,000	
Tree Replacements	General	New	20,000	
Miscellaneous Capital	General	New	41,500	688,600

2013/14 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
Water				
Replace Well #7 Hut	Water	Replacement	21,000	
Upgrade Booster Pump #1 Control Panel	Water	Replacement	11,500	
F-350 Two Wheel Drive Pick Up Truck	Vehicle Replacement	Replacement	25,500	
Replace Cathodic Protection Systems at 2 water towers	Water	Replacement	24,000	
Automatic Chlorine Analyzers at 3 pumping stations	Water	Replacement	18,000	
Install 2 Insertion Valves on Ashford Circle	Water	New	10,000	110,000
Sewer				
75 KW Generator at Apple Orchard Lift Station	Sewer	Replacement	73,000	
New Electrical Control Panel at Devon Lift Station	Sewer	Replacement	30,000	
Entry doors at Westridge Lift Station	Sewer	Replacement	7,500	
Effluent Flow Meter	Sewer	Replacement	4,000	
Gas Meter	Sewer	Replacement	2,000	
Stainless Steel Baffles for Sandfilter Cells	Sewer	Carry Over	200,000	
Line Interior Walls of Jervey Lane Lift Station	Sewer	Carry Over	32,000	348,500
Parking				
Snow Pusher Attachment for Skid Steer	Parking	New	3,200	
Repave 1/2 of Bartlett Avenue East Lot	Parking	Replacement	70,000	\$73,200
Golf Program				
HVAC Unit (Middle Banquet Room)	Municipal Building	Replacement	17,000	
Air Conditioning Unit (Locker Rooms)	Municipal Building	Replacement	10,000	
Clubhouse Water Heater System	Municipal Building	Replacement	18,000	
Clubhouse Carpeting and Enhancements	Municipal Building	Replacement	30,000	
Golf Shop Enhancements	Municipal Building	Replacement	10,000	
Sealcoat and Re-Stripe Parking Lot	Municipal Building	Replacement	10,000	
Starter/Ranger Cart	Vehicle Replacement	Replacement	3,500	
Clubhouse Veranda Awning	Municipal Building	New	15,000	
Pull Carts	Municipal Building	Replacement	1,500	\$115,000

2013/14 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
Golf Maintenance				
Greens Aerator (48")	Golf	Replacement	21,000	
Lightweight Fairway Mower	Golf	Replacement	44,000	
Walking Greensmower (22")	Golf	Replacement	8,500	
Small Utility Vehicle	Golf	Replacement	8,500	
Bedknife Grinder	Golf	Replacement	12,000	
Building and Grounds Improvements	Golf	New	1,000	
Tree Replacements	Golf	New	1,000	96,000
Golf Food & Beverage Banquet				
Commercial Grade Food Steamer	Golf	Replacement	6,000	6,000
Building				
Inspector's Car	Vehicle Replacement	Replacement	25,000	25,000
Community Development				
Gov QA FOIA Management System	Community Development	New	8,500	8,500
Central Services				
Server Storage	Central Services	Replacement	21,000	
Desktop Computer Replacement	Central Services	Replacement	40,800	
Antivirus	Central Services	Replacement	8,000	
Servers	Central Services	Replacement	18,000	
Windows Server 2012 Software	Central Services	Replacement	14,800	
Color Copier for Community Development	Central Services	Replacement	22,000	
(6) - Digital Squad Car Camera DVR's and Microphones	Central Services	Replacement	18,000	142,600
Grand Total Capital Outlay				\$ 1,937,850

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.

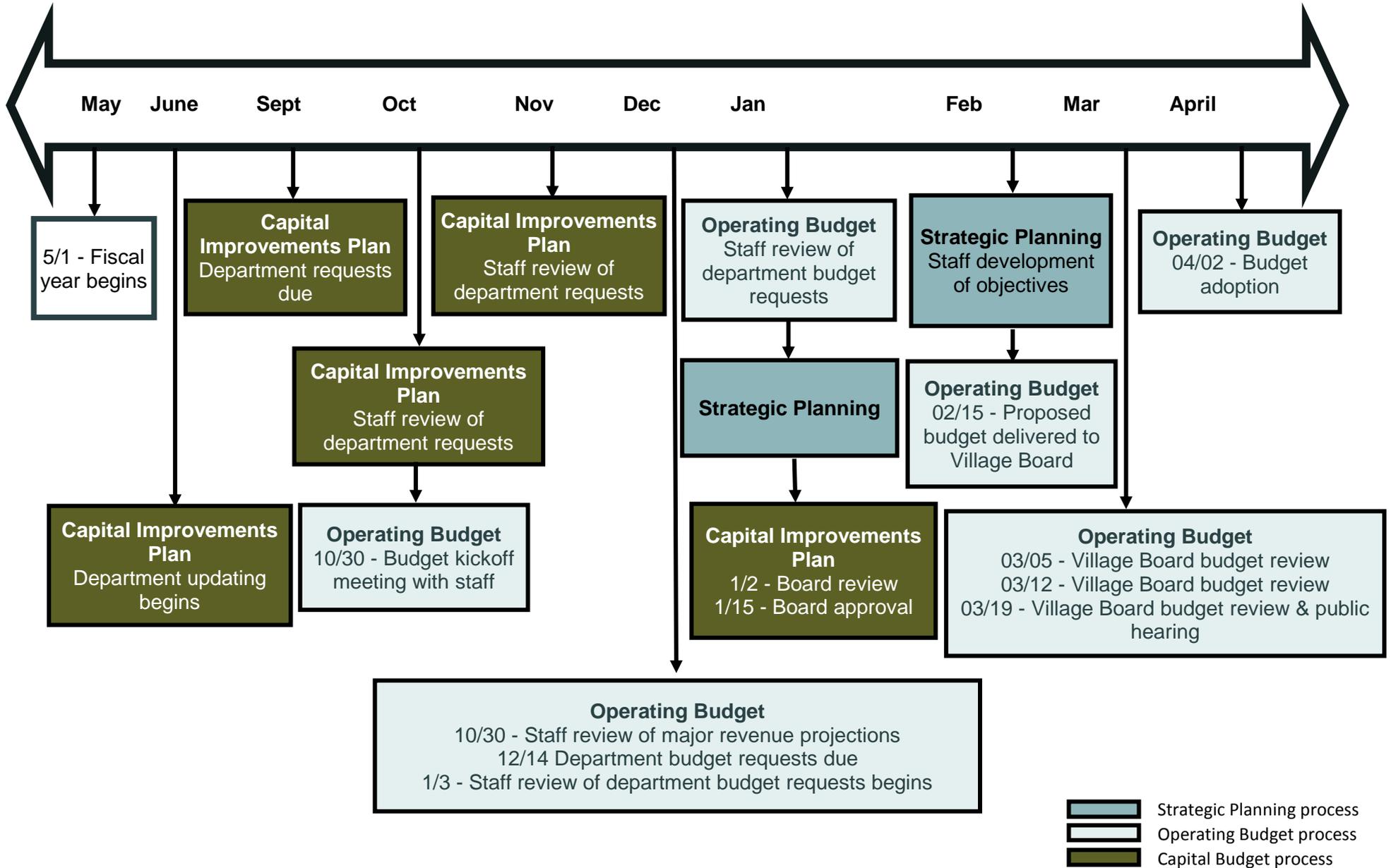
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

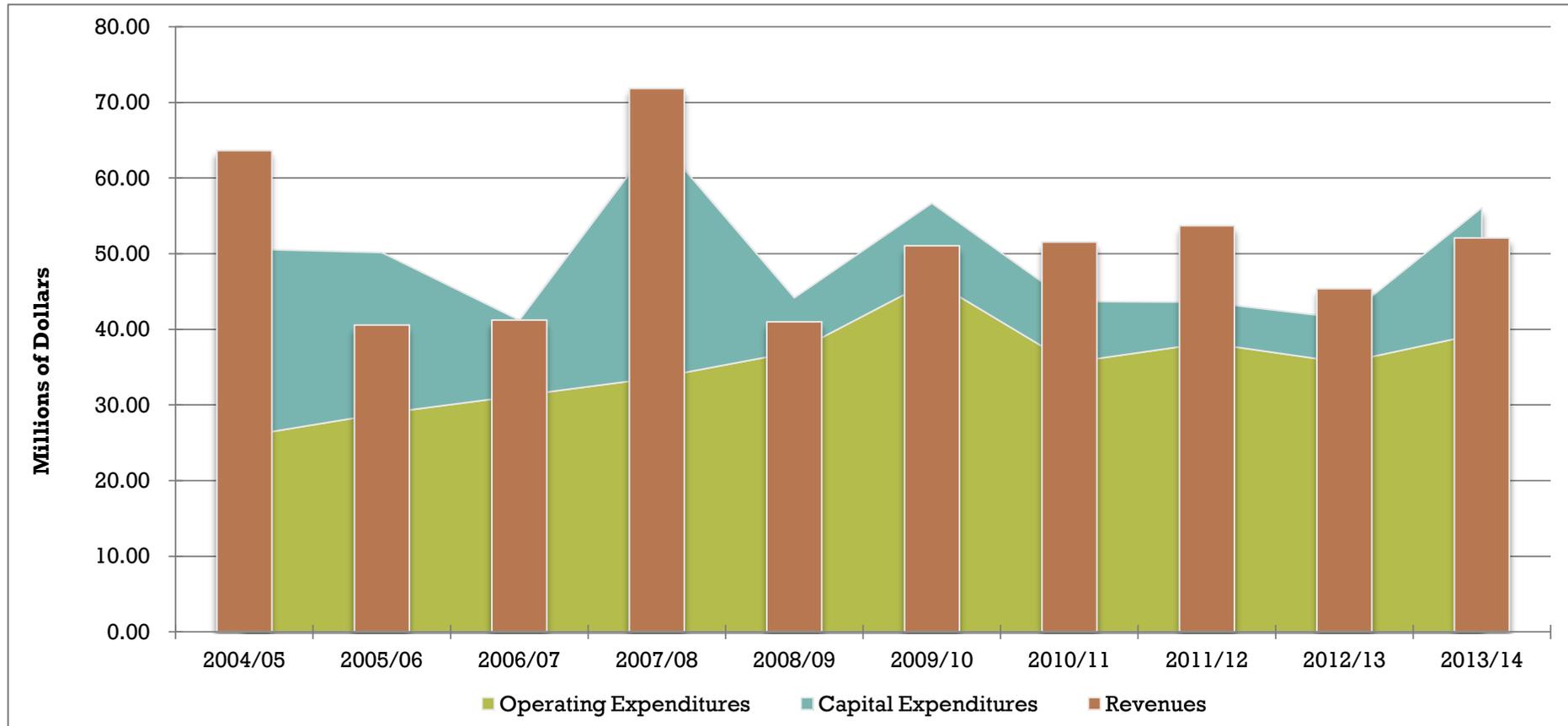
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
Strategic Planning Process												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
Capital Improvements 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 budget are increasing 11%. 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 12.23% averaging 2.5% in the five year period.



REVENUE HISTORY BY FUND & CATEGORY

	Actual					Unaudited	Budget
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Property Taxes							
General Fund	7,013,945	7,364,468	7,976,600	8,345,563	8,282,946	8,396,077	8,422,633
Debt Service Fund	931,167	1,152,075	1,119,150	1,028,368	1,032,657	1,003,677	1,593,188
Property Taxes Total	7,945,112	8,516,543	9,095,750	9,373,931	9,315,603	9,399,754	10,015,821
Other Taxes							
General Fund	8,792,037	8,586,993	7,617,500	7,697,911	7,865,226	9,663,750	10,113,700
MFT Fund	1,173,705	1,130,272	1,059,000	1,274,110	1,226,931	1,200,000	1,175,000
Capital Projects Funds	4,736,870	5,359,928	5,020,930	5,083,338	4,971,668	4,988,991	5,063,404
Other Taxes Total	14,702,612	15,077,193	13,697,430	14,055,359	14,063,825	15,852,741	16,352,104
Charges for Services							
Water Fund	5,653,530	5,643,744	5,458,886	6,021,088	6,500,266	7,506,463	6,887,500
Sewer Fund	2,967,762	3,017,817	2,929,190	3,032,781	3,042,728	3,392,061	3,312,000
Parking Fund	152,195	158,133	152,200	154,843	220,342	225,000	225,000
Golf Fund	2,363,123	2,231,646	2,240,800	2,294,863	2,321,513	2,368,000	2,430,150
Charges for Services Total	11,136,610	11,051,340	10,781,076	11,503,575	12,084,849	13,491,524	12,854,650
Other Revenues							
Licenses & Permits	1,194,923	1,016,592	889,869	1,065,392	1,010,407	746,468	707,068
Grants & Reimbursements							
General Fund	218,541	318,598	107,500	230,992	302,097	328,862	191,742
MFT Fund	0	91,077	193,400	134,725	58,684	0	0
Capital Projects Funds	82,537	43,891	74,660	110,657	27,166	6,650	3,762,604
Enterprise Funds					55,612	0	0
Grants & Reimbursements Total	301,078	453,566	375,560	476,374	443,559	335,512	3,954,346
Interest Income - All Funds	1,956,084	1,836,351	1,349,772	175,792	501,400	431,585	503,295
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	31,976,100	639,800	0	0	13,756,227	0	0
Enterprise Funds	0	0	290,000	0	0	648,170	2,961,970
Borrowings Total	31,976,100	639,800	290,000	0	13,756,227	648,170	2,961,970
Miscellaneous - All Funds	2,644,715	2,424,259	14,564,407	4,896,839	2,673,592	4,501,670	4,750,370
Other Revenues Total	38,072,900	6,370,568	17,469,608	6,614,397	18,385,185	6,663,405	12,877,049
Total Revenues	\$71,857,234	\$41,015,644	\$51,043,864	\$41,547,262	\$53,849,462	\$45,407,424	\$52,099,624

EXPENDITURE HISTORY BY FUND & CATEGORY

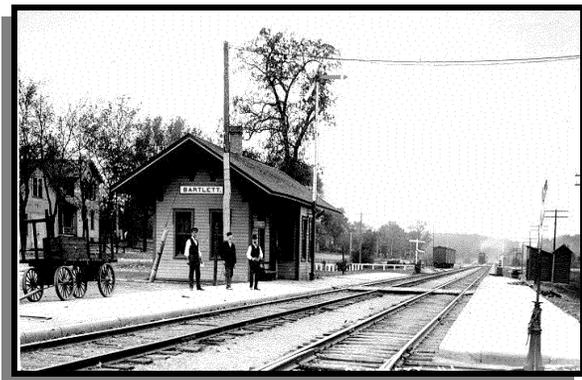
		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Personnel Services	General Fund	12,235,496	13,084,837	13,108,484	13,428,063	13,744,795	14,079,247	14,515,256
	Capital Projects Funds	68,103	90,625	373,844	397,327	407,712	424,280	461,861
	Enterprise Funds	4,356,589	4,618,683	4,731,676	4,729,116	4,902,292	4,853,459	4,994,287
	Internal Service Funds	215,919	234,195	259,202	341,899	363,483	354,010	367,087
	Trust and Agency Funds	1,757,431	1,764,681	1,872,117	2,022,768	4,183,307	1,989,669	2,091,326
	Personnel Services Total	18,633,538	19,793,021	20,345,323	20,919,173	23,601,589	21,700,665	22,429,817
Contractual Services	General Fund	2,195,840	2,164,109	1,981,138	1,901,407	1,705,365	1,790,291	2,155,211
	Debt Service Fund	2,000	1,550	128,811	1,050	1,300	3,000	3,000
	Capital Projects Funds	25,368	55,814	100,504	86,765	2,244	9,700	70,000
	Enterprise Funds	4,740,223	5,509,004	5,282,716	5,590,544	5,568,635	5,242,965	5,763,489
	Internal Service Funds	469,710	517,247	462,028	490,249	534,093	531,853	518,950
	Trust and Agency Funds	66,246	66,259	70,476	79,358	84,917	86,213	97,750
Contractual Services Total	7,499,387	8,313,983	8,025,673	8,149,373	7,896,554	7,664,022	8,608,400	
Com-modities	General Fund	912,477	1,387,433	874,449	931,141	909,051	876,868	953,824
	Enterprise Funds	933,291	1,032,482	859,945	910,282	977,313	988,352	1,070,925
	Internal Service Funds	31,482	35,429	44,356	31,674	34,288	35,000	37,340
	Commodities Total	1,877,250	2,455,344	1,778,750	1,873,097	1,920,652	1,900,220	2,062,089
Other Charges	General Fund	1,170,638	1,250,736	1,058,662	1,052,978	1,145,645	1,094,750	1,265,545
	Debt Service Fund	1,572,710	1,887,245	12,980,214	1,069,525	1,082,169	1,077,669	1,720,788
	Capital Projects Funds	437	2,124,659	4,699,617	3,149,463	3,167,660	3,203,481	3,435,688
	Enterprise Funds	109,809	105,127	98,389	112,927	103,205	125,524	165,495
	Internal Service Funds	33,222	14,953	38,376	15,040	25,616	25,250	26,935
	Trust and Agency Funds	1,627,950	1,414,611	1,320,352	1,294,097	1,226,110	1,158,275	1,276,275
Other Charges Total	4,514,766	6,797,331	20,195,610	6,694,030	6,750,405	6,684,949	7,890,726	
Capital Outlay	General Fund	142,314	210,231	100,177	156,841	33,125	95,705	141,050
	Enterprise Funds	86,224	233,244	161,021	314,572	555,455	274,553	631,700
	Internal Service Funds	847,988	1,119,136	575,856	804,398	635,874	495,387	1,166,600
	Capital Projects Funds	0	0	0	0	0	0	0
Capital Outlay Total	1,076,526	1,562,611	837,054	1,275,811	1,224,454	865,645	1,939,350	
Capital Improve-ments	MFT Fund	988,411	1,503,962	2,509,664	1,004,407	1,931,778	889,293	0
	Capital Projects Funds	30,178,498	3,701,360	2,878,797	3,661,335	255,508	955,641	9,783,362
	Enterprise Funds	624,685	65,201	118,114	198,338	49,215	819,770	3,493,970
	Bluff City SSA Debt Service	0	0	0	0	0	0	0
Capital Improvements Total	31,791,594	5,270,523	5,506,575	4,864,080	2,236,501	5,564,704	13,277,332	
Total Expenditures		\$65,393,061	\$44,192,813	\$56,688,985	\$43,775,564	\$43,630,155	\$44,380,205	\$56,207,714

EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Unaudited 2012/13	Budget 2013/14
		2007/08	2008/09	2009/10	2010/11	2011/12		
Public Works	Streets	3,499,368	3,951,272	3,339,758	3,636,551	3,316,702	3,145,960	3,615,748
	Water	5,444,854	6,603,219	6,351,667	6,416,093	6,591,677	6,396,618	6,913,705
	Sewer	2,645,582	3,111,848	3,018,139	3,139,207	3,055,980	2,957,003	3,575,372
	Parking	124,285	203,689	160,586	311,894	336,249	245,683	314,117
	Public Works Total	11,714,089	13,870,028	12,870,150	13,503,745	13,300,608	12,745,264	14,418,942
Public Safety	Police	8,654,494	9,286,893	9,125,689	9,478,648	9,661,351	10,162,075	10,636,760
	Police Pension	1,836,733	1,837,978	1,944,585	2,105,906	4,271,856	2,082,157	2,195,351
	Public Safety Total	10,491,227	11,124,871	11,070,274	11,584,554	13,933,207	12,244,232	12,832,111
General Government	Administration	1,029,372	1,179,741	1,091,766	1,185,369	1,214,373	1,227,439	1,368,254
	Professional Services	812,891	808,946	678,563	428,415	467,608	486,864	564,800
	Liability Insurance	589,424	580,625	555,037	575,999	636,918	656,754	676,500
	Finance	1,166,197	1,244,174	1,219,215	1,365,027	1,300,619	1,325,140	1,440,458
	Community Development	1,066,040	1,129,336	1,096,102	1,001,976	1,077,619	968,696	1,100,272
	Building	1,078,343	1,054,239	803,006	777,076	778,660	799,898	861,154
	Brewster Creek TIF Municipal	93,908	299,797	389,556	406,524	414,905	436,480	495,861
	Bluff City SSA Debt Service	1,614,894	1,407,573	1,318,360	1,290,317	1,222,478	1,152,000	1,270,000
	General Government Total	7,451,069	7,704,431	7,151,605	7,030,703	7,113,180	7,053,271	7,777,299
Golf	Golf Program	799,907	829,944	747,043	785,143	1,101,488	828,280	972,502
	Golf Maintenance	686,358	732,728	683,684	702,362	717,807	688,614	734,888
	Golf Driving Range	9,460	9,610	7,595	5,997	7,814	8,190	9,421
	Golf Restaurant	273,110	290,252	288,350	292,237	316,535	309,000	314,740
	Golf Banquet	534,206	501,266	521,297	644,674	592,329	587,000	608,003
	Golf Midway	67,331	64,265	66,596	64,463	64,506	70,000	67,000
	Golf Total	2,370,372	2,428,065	2,314,565	2,494,876	2,800,479	2,491,084	2,706,554
Debt Service	1,574,710	1,888,795	13,109,025	1,070,575	1,083,469	1,080,669	1,723,788	
Subtotal Operating	\$33,601,467	\$37,016,190	\$46,515,619	\$35,684,453	\$38,230,943	\$35,614,520	\$39,458,694	
Capital Projects	31,791,594	7,176,623	10,173,366	8,091,111	5,399,212	8,765,685	16,749,020	
Total Expenditures	\$65,393,061	\$44,192,813	\$56,688,985	\$43,775,564	\$43,630,155	\$44,380,205	\$56,207,714	

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	3,451,800
Peak per day	6,226,200
Municipal sewer utility (in gallons):	
Average load per day	2,111,000
Peak load per day	7,000,000

COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs 432 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.38% of the Village's total equalized assessed value.

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

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 51 full-time and 20 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%		

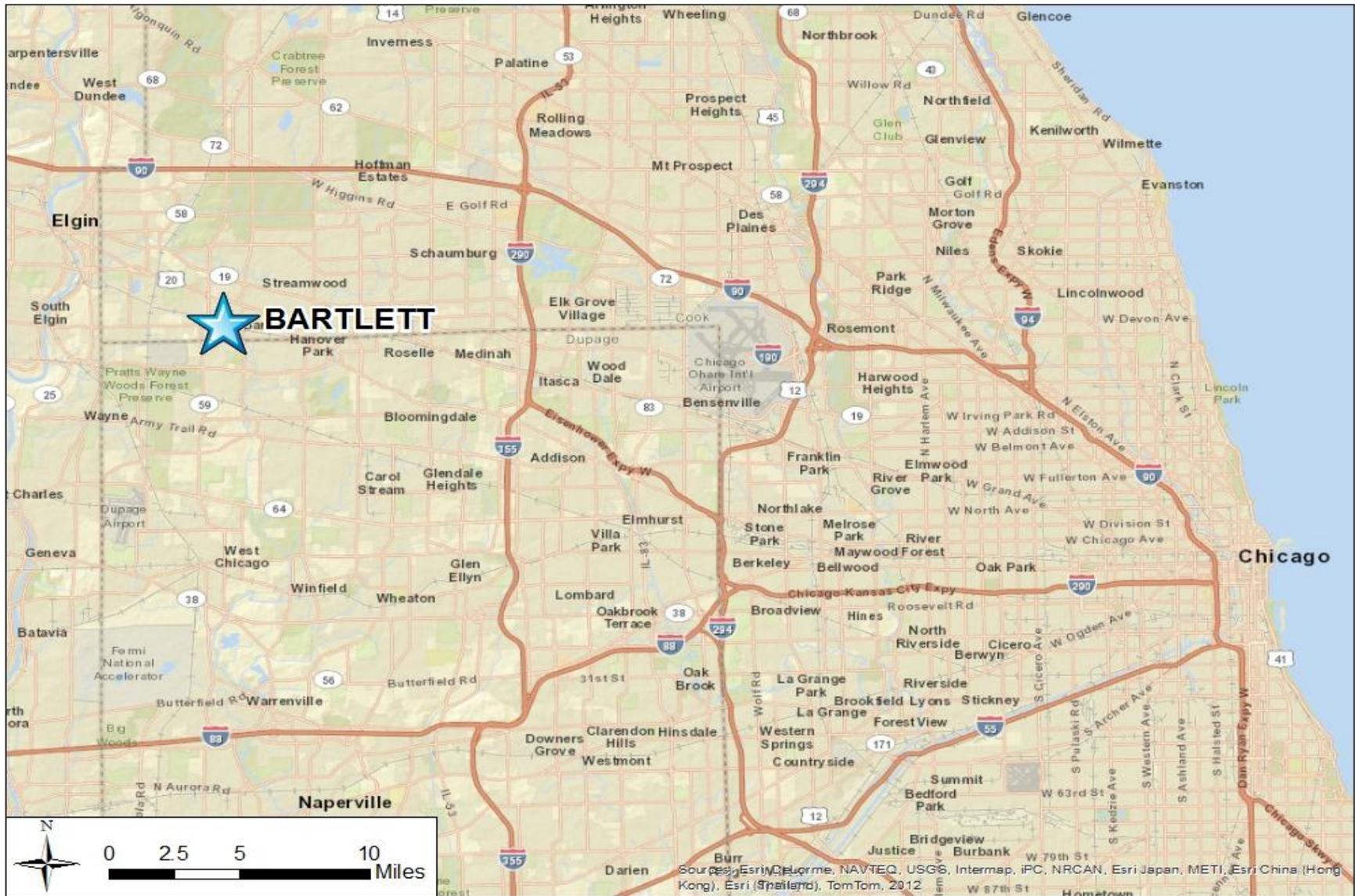
* Data is taken from the 2010 official United States Census

2000 and 2010 Census Comparison

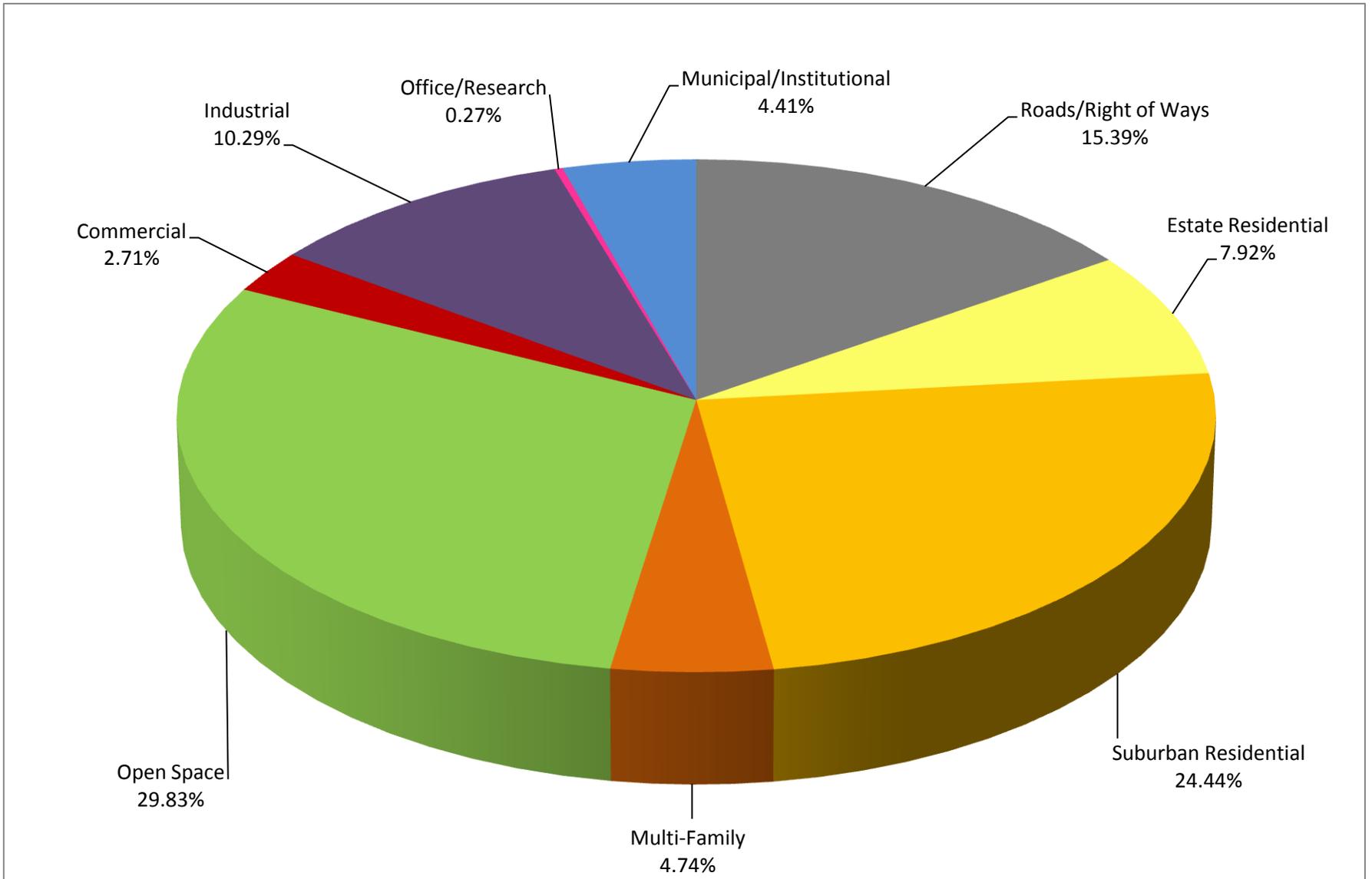
POPULATION	2000 CENSUS		2010 CENSUS		% Change
Total Population	36,706		41,208		12.3%
DEMOGRAPHIC BREAKDOWN	2000 CENSUS	% of Population	2010 CENSUS	% of Population	% Change
White, Non-Hispanic	29,996	81.7%	28,840	70.0%	3.9%
Asian	2,871	7.8%	5,918	14.4%	106.1%
Hispanic or Latino	2,024	5.5%	3,557	8.6%	75.7%
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

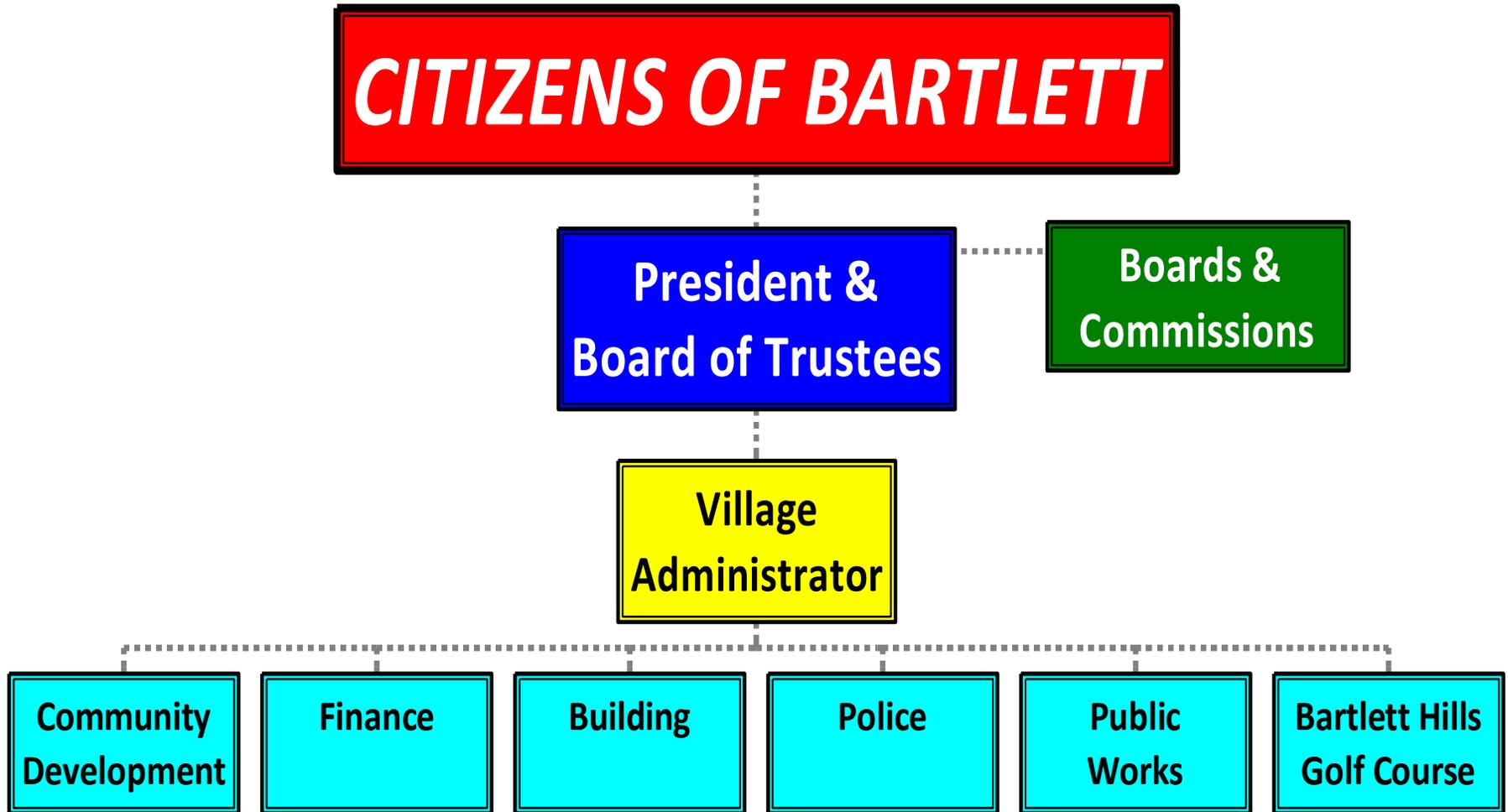
COMMUNITY PROFILE



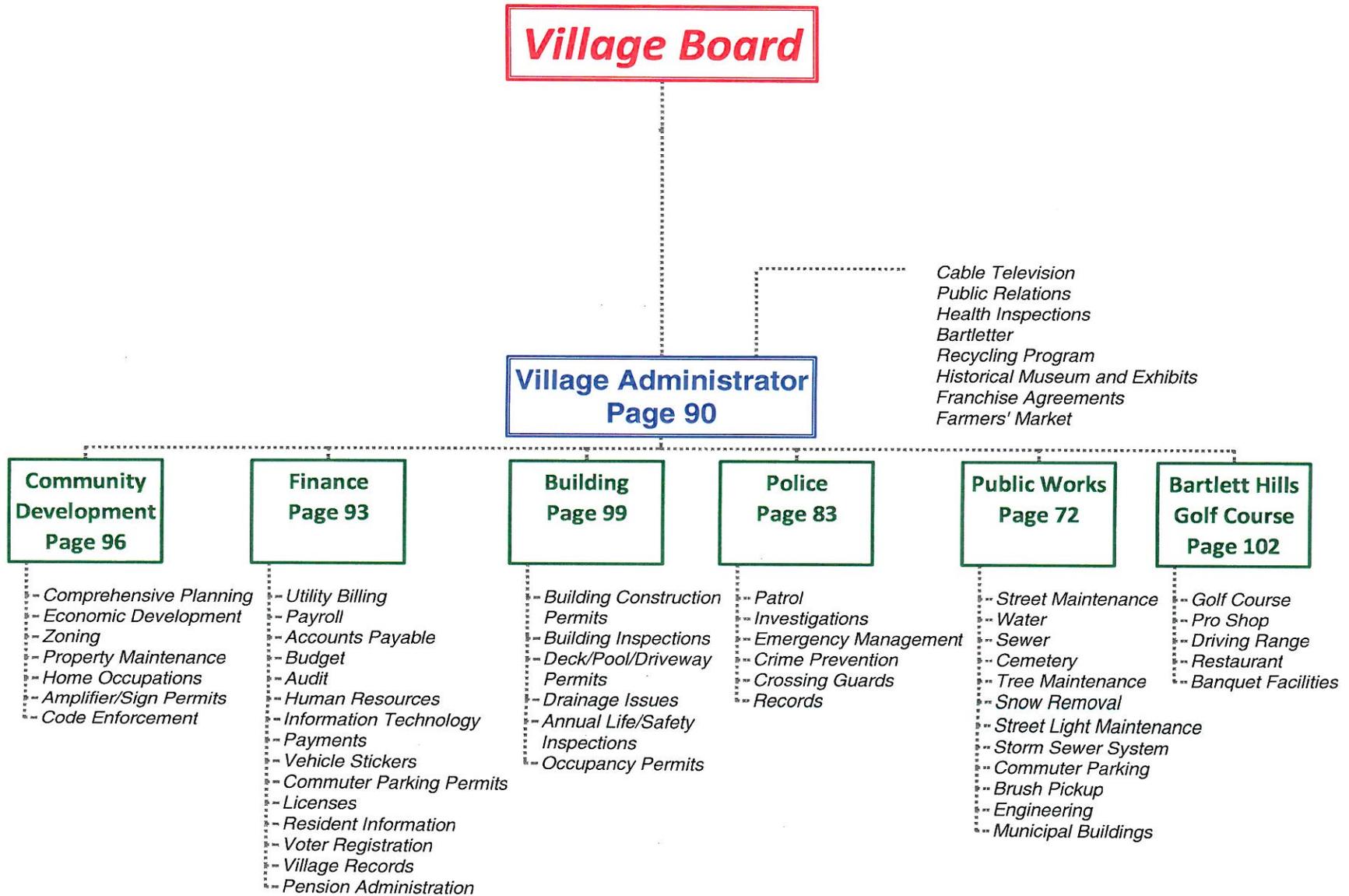
LAND USE INVENTORY



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
- ❖ Continue efforts toward promoting improvements in our schools and our local education system
- ❖ 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 and consider adjustments to reflect evolving needs and market trends.
	Develop an effective approach for more active involvement in promoting municipal authority and local control.
	Promote community identity and events tied to enhanced communications.
	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: CONTINUE EFFORTS TOWARD PROMOTING IMPROVEMENTS IN OUR SCHOOLS AND OUR LOCAL EDUCATION SYSTEM

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 to evaluate and implement the use of technology in providing services and municipal operations.
	Encourage regional and local transportation availability.
	Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.
	Continue to address residential drainage and storm water concerns.
	Maintain a safe community.
Maintain emergency management efforts.	

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

Objectives	Evaluate municipal purchases and practices for environment-friendly alternatives.

FINANCIAL POLICIES

General

The Village of Bartlett has a tradition of sound municipal financial management. These policies codify the direction provided by the Village Board to maintain the tradition. The Investment Policy was adopted by resolution 99-129R 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.

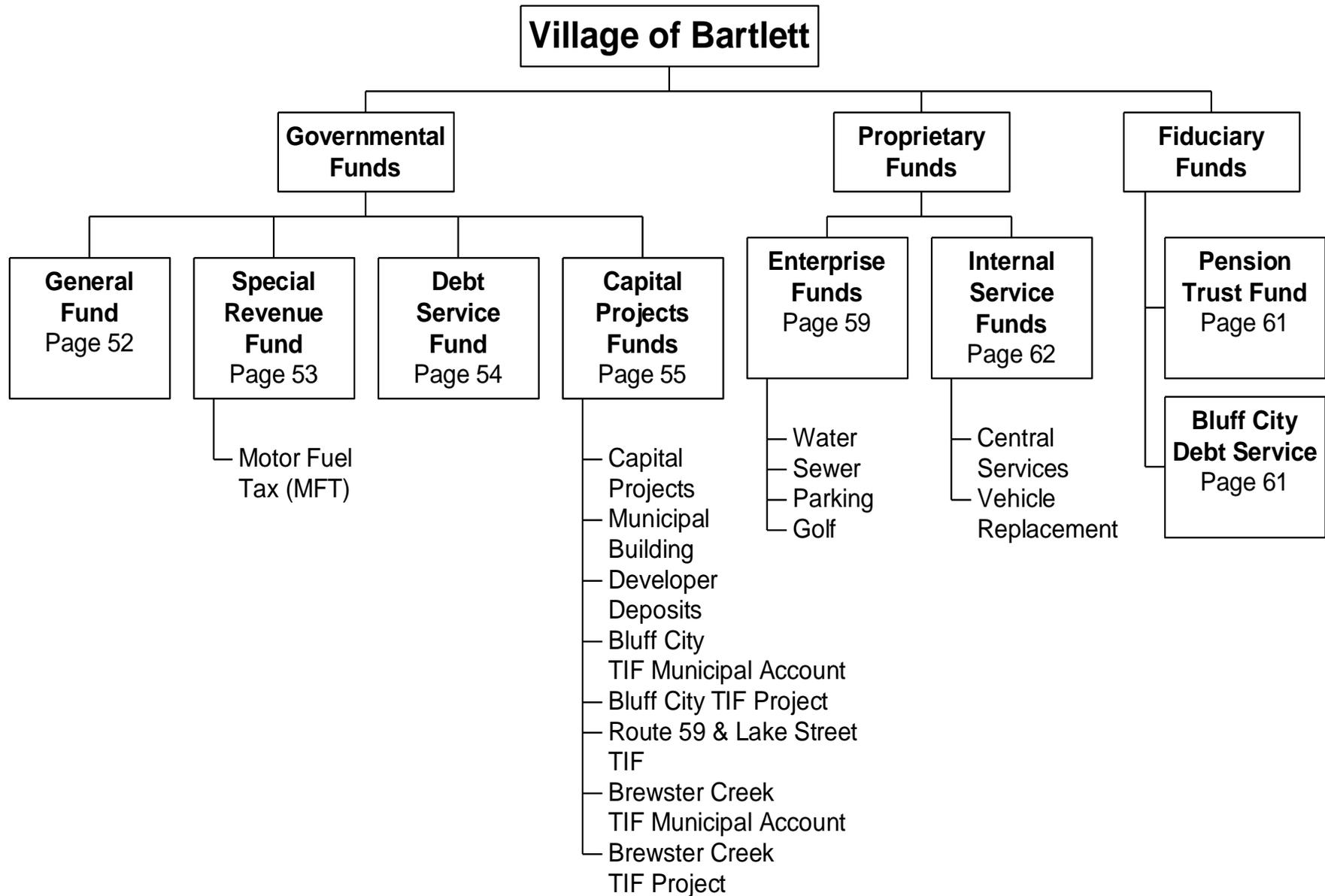
Bluff City Debt Service is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

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		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Revenues									
Tax Income	15,805,982	15,951,461	15,780,103	16,043,474	16,148,172	18,059,827	17,656,768	18,536,333	5%
Licenses & Permits	1,188,923	1,004,592	910,842	1,054,392	1,002,601	741,568	576,568	702,268	22%
Fees & Fines	1,198,664	1,146,610	978,472	1,085,584	1,195,824	1,164,200	1,160,000	1,214,100	5%
Grants & Reimbursements	218,541	318,598	136,506	230,992	302,097	328,862	196,931	191,742	-3%
Miscellaneous	792,725	772,208	756,028	819,803	686,551	534,971	596,500	698,000	17%
Transfers In	330,000	515,000	883,497	283,250	633,250	323,250	323,250	343,250	6%
Total Revenues	19,534,835	19,708,469	19,445,448	19,517,495	19,968,495	21,152,678	20,510,017	21,685,693	6%
Expenditures									
Administration	1,044,364	1,171,665	1,089,847	1,172,665	1,204,062	1,247,998	1,288,902	1,352,709	5%
Professional Services	812,891	808,946	678,563	428,415	467,608	486,864	563,550	564,800	0%
Liability Insurance	589,424	580,625	555,036	575,999	636,918	656,754	625,000	676,500	8%
Finance	1,299,227	1,238,002	1,215,201	1,343,811	1,287,321	1,345,151	1,354,763	1,426,343	5%
Community Development	1,087,820	1,118,124	1,097,471	993,577	1,068,543	991,224	1,062,006	1,092,785	3%
Building	1,096,314	1,061,657	824,534	792,637	796,708	845,004	876,226	883,840	1%
Police	9,748,218	10,261,656	10,230,886	10,500,963	10,772,581	11,474,846	11,177,206	11,834,327	6%
Street Maintenance	3,469,504	4,078,343	3,451,961	3,612,964	3,381,568	3,187,014	3,519,019	3,850,695	9%
Total Expenditures	19,147,762	20,319,018	19,143,499	19,421,031	19,615,309	20,234,855	20,466,672	21,681,999	6%
Fund Balance Transfers					0				0%
Excess Revenues (Exp)	387,073	(610,549)	301,949	96,464	353,186	917,823	43,345	3,694	
Ending Cash Balance	11,849,986	11,130,910	10,742,628	10,714,051	10,447,011	11,364,834	10,490,356	11,368,528	

SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Revenues									
Tax Income	1,173,705	1,130,272	1,091,807	1,274,110	1,226,931	1,200,000	1,250,000	1,175,000	-6%
Grants & Reimbursements	0	91,077	1,173,768	134,725	58,684	0	0	0	0%
Miscellaneous	29,960	33,409	(933)	2,417	271	300	100	250	150%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$1,203,665	\$1,254,758	2,264,642	\$1,411,252	\$1,285,886	\$1,200,300	\$1,250,100	\$1,175,250	-6%
Expenditures									
Capital Improvements	988,411	1,503,962	2,509,664	1,004,407	1,931,778	889,293	930,000	0	-100%
Transfers Out	45,000	35,000	0	0	0	0	0	0	0%
Total Expenditures	\$1,033,411	\$1,538,962	2,509,664	\$1,004,407	\$1,931,778	\$889,293	\$930,000	\$0	-100%
Excess Revenues (Exp)	170,254	(284,204)	(245,022)	406,845	(645,892)	311,007	320,100	1,175,250	
Ending Cash Balance	\$1,296,619	\$1,072,316	\$1,815,538	\$1,298,602	\$600,372	\$911,379	\$920,472	\$2,086,629	

DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Revenues									
Tax Income	931,167	1,152,075	1,123,259	1,028,368	1,032,657	1,003,677	1,003,677	1,593,188	59%
Fees and Fines	0	0	0	0	0	0	0	0	0%
Miscellaneous	0	196,518	11,402,937	53,345	51,418	45,612	48,112	45,270	-6%
Transfers In	409,575	391,402	659,664	29,880	29,880	29,880	29,880	29,880	0%
Total Revenues	\$1,340,742	\$1,739,995	13,185,860	\$1,111,593	\$1,113,955	\$1,079,169	\$1,081,669	\$1,668,338	54%
Expenditures									
Paying Agent Fees	2,000	1,550	1,525	1,050	1,300	3,000	3,000	3,000	0%
Issuance Costs	0	0	127,286	0	0	0	0	0	0%
Principal & Interest	1,572,710	1,887,245	12,980,214	1,069,525	1,082,169	1,077,669	1,077,669	1,720,788	60%
Total Expenditures	\$1,574,710	\$1,888,795	13,109,025	\$1,070,575	\$1,083,469	\$1,080,669	\$1,080,669	\$1,723,788	60%
Excess Revenues (Exp)	(233,968)	(148,800)	76,835	41,018	30,486	(1,500)	1,000	(55,450)	
Ending Cash Balance	\$1,024,393	\$875,293	\$952,128	\$993,146	\$1,023,632	\$1,022,132	\$1,024,632	\$966,682	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Capital Projects Fund									
Revenues									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	0	10,662	83,488	0	0	0	3,711,375	0%
Miscellaneous	49,250	97,635	7,731	672	13,756,230	7,500	0	5,000	100%
Transfers In	0	0	0	65,000	0	18,138	676,000	0	-100%
Total Revenues	\$49,250	\$97,635	18,393	\$149,160	\$13,756,230	\$25,638	\$676,000	\$3,716,375	450%
Expenditures									
Fund Expenditures	792,085	55,630	195,176	529,072	148,955	2,918,108	676,000	7,196,966	965%
Transfers Out	0	0	0	0	0	0	0	0	0%
Total Expenditures	\$792,085	\$55,630	195,176	\$529,072	\$148,955	\$2,918,108	\$676,000	\$7,196,966	965%
Excess Revenues (Exp)	(742,835)	42,005	(176,783)	(379,912)	13,607,275	(2,892,470)	0	(3,480,591)	
Ending Cash Balance	\$861,386	\$824,796	\$489,924	(\$379,912)	\$13,227,363	\$10,334,893	\$13,227,363	\$6,854,302	
Municipal Building Fund									
Revenues									
Grants & Reimbursements	6,507	2,110	140	2,207	140	150	357	150	-58%
Miscellaneous	4,711,994	48,855	17,088	3,627	1,365	500	2,000	500	-75%
Transfers In	0	0	0	0	0	0	0	0	0%
Total Revenues	\$4,718,501	\$50,965	17,228	\$5,834	\$1,505	\$650	\$2,357	\$650	-72%
Expenditures									
Fund Expenditures	\$3,316,236	\$2,464,300	11,827	\$840	\$13,803	\$0	\$97,816	0	0%
Transfers Out	80,000	80,000	341,342	0	0	63,000	63,000	121,000	100%
Total Expenditures	\$3,396,236	\$2,544,300	353,169	\$840	\$13,803	\$63,000	\$160,816	\$121,000	100%
Fund Balance Transfers									
From General Fund	0	0	0	0	0	0	0	0	0%
Excess Revenues (Exp)	1,322,265	(2,493,335)	(335,941)	4,994	(12,298)	(62,350)	(158,459)	(120,350)	
Ending Cash Balance	\$4,114,555	\$830,522	\$490,362	\$495,356	\$483,058	\$420,708	\$324,599	\$300,358	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Developer Deposits Fund									
Revenues									
Grants & Reimbursements	76,030	41,781	6,231	24,962	27,026	6,500	424,285	51,079	-88%
Miscellaneous	502,451	351,169	625,938	170,534	4,784	18,150	50,000	24,250	-52%
Total Revenues	\$578,481	\$392,950	632,169	\$195,496	\$31,810	\$24,650	\$474,285	\$75,329	-84%
Expenditures									
Fund Expenditures	184,627	179,131	280,775	333,471	9,022	192,533	293,264	281,396	-4%
Transfers Out	206,679	324,938	695,672	65,000	365,581	26,108	731,870	54,000	-93%
Total Expenditures	\$391,306	\$504,069	976,447	\$398,471	\$374,603	\$218,641	\$1,025,134	\$335,396	-67%
Excess Revenues (Exp)	187,175	(111,119)	(344,278)	(202,975)	(342,793)	(193,991)	(550,849)	(260,067)	
Ending Cash Balance	\$7,218,833	\$6,797,094	\$5,817,605	\$5,431,352	\$5,023,712	\$4,829,721	\$4,472,863	\$4,569,654	
Route 59 & Lake TIF Fund									
Revenues									
Tax Income	11,853	72,361	50,545	32,542	67	0	0	0	0%
Miscellaneous	10	0	6	4,967	3	0	0	0	0%
Transfers In	143,872	60,327	26,932	0	15,581	7,970	55,870	54,000	-3%
Total Revenues	\$155,735	\$132,688	77,483	\$37,509	\$15,651	\$7,970	\$55,870	\$54,000	-3%
Total Expenditures	\$155,735	\$132,688	77,483	\$27,166	\$25,994	\$7,970	\$55,870	\$54,000	-3%
Excess Revenues (Exp)	0	0	0	10,343	(10,343)	0	0	0	
Ending Cash Balance	\$0	\$0	\$0	\$10,343	\$0	\$0	\$0	\$0	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Brewster Crk TIF Muni. Fund									
Revenues									
Tax Income	184,584	242,784	362,674	416,919	450,780	483,075	439,105	490,000	12%
Miscellaneous	16,154	8,804	5,600	929	605	300	1,000	300	-70%
Total Revenues	\$200,738	\$251,588	368,274	\$417,848	\$451,385	\$483,375	\$440,105	\$490,300	11%
Total Expenditures	\$93,908	\$329,677	419,356	\$436,404	\$444,785	\$466,360	\$516,143	\$525,741	2%
Excess Revenues (Exp)	106,830	(78,089)	(51,082)	(18,556)	6,600	17,015	(76,038)	(35,441)	
Ending Cash Balance	\$366,627	\$300,298	\$262,842	\$245,754	\$245,645	\$262,660	\$169,607	\$227,219	
Brewster Crk TIF Proj. Fund									
Revenues									
Tax Income	1,292,084	1,699,486	2,552,989	2,934,108	3,179,291	3,397,000	3,088,736	3,500,000	13%
Miscellaneous	27,555,694	688,707	233,223	44,150	80,792	745,500	745,500	745,500	0%
Total Revenues	\$28,847,778	\$2,388,193	2,786,212	\$2,978,258	\$3,260,083	\$4,142,500	\$3,834,236	\$4,245,500	11%
Total Expenditures	\$25,894,368	\$2,515,527	2,660,547	\$2,867,175	\$3,217,165	\$3,921,029	\$3,821,728	\$4,145,188	8%
Excess Revenues (Exp)	2,953,410	(127,334)	125,665	111,083	42,918	221,471	12,508	100,312	
Ending Cash Balance	\$3,427,107	\$3,391,276	\$3,382,608	\$3,493,169	\$3,533,008	\$3,754,479	\$3,545,516	\$3,854,791	
Bluff City TIF Project Fund									
Revenues									
Tax Income	0	0	0	9,742	3,280	16,982	10,000	22,500	125%
Miscellaneous	0	0	448,000	1,849,500	0	0	1,560,000	1,577,500	1%
Total Revenues	\$0	\$0	\$448,000	\$1,859,242	\$3,280	\$16,982	\$1,570,000	\$1,600,000	2%
Total Expenditures	\$0	\$0	\$448,000	\$1,859,242	\$3,280	\$16,982	\$1,563,500	\$1,577,500	1%
Excess Revenues (Exp)	0	0	0	0	0	0	6,500	22,500	
Ending Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500	\$22,500	

CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Bluff City Municipal Fund									
Revenues									
Tax Income	0	0	0	622	209	1,200	210	1,500	0%
Miscellaneous	0	0	0		0	0	0		0%
Total Revenues	\$0	\$0	0	\$622	\$209	\$1,200	\$210	\$1,500	0%
Total Expenditures	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	0%
Excess Revenues (Exp)	0	0	0	622	209	1,200	210	1,500	0%
Ending Cash Balance	\$0	\$0	\$0	\$622	\$831	\$2,031	\$1,041	\$3,531	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Water Fund									
Revenues									
Charges for Services	5,653,530	5,564,827	5,415,895	6,022,768	6,500,266	7,506,463	6,750,784	6,887,500	2%
Miscellaneous Income	250,701	209,962	38,861	213,607	5,136	3,465	1,584,000	1,578,000	0%
Transfers In	0	0	797,083	0	0	0	0	0	0%
Total Revenues	\$5,904,231	\$5,774,789	6,251,839	\$6,236,375	\$6,505,402	\$7,509,928	\$8,334,784	\$8,465,500	2%
Expenses									
Operating Expenses	5,314,739	6,119,854	5,920,438	6,048,797	6,242,528	6,089,388	6,303,843	6,464,136	3%
Transfers Out	456,645	492,861	491,988	271,959	277,885	281,676	281,676	282,740	0%
Capital Improvements	511,892	65,201	118,114	131,160	22,256	153,600	1,728,600	1,882,000	9%
Total Expenses	\$6,283,276	\$6,677,916	6,530,540	\$6,451,916	\$6,542,669	\$6,524,664	\$8,314,119	\$8,628,876	4%
Excess Revenues (Exp)	(379,045)	(903,127)	(278,701)	(215,541)	(37,267)	985,264	20,665	(163,376)	
Radium Removal Reserve									
Ending Cash Balance	\$5,306,048	\$4,206,822	\$2,728,468	\$2,399,327	\$2,308,738	\$3,294,002	\$2,329,403	\$3,130,626	
Sewer Fund									
Revenues									
Grants & Reimbursements	0	0	0	0	55,612	0	0	0	0%
Charges for Services	2,967,762	2,933,464	2,919,121	3,034,905	3,042,728	3,392,061	3,227,419	3,312,000	3%
Miscellaneous Income	224,455	220,366	51,427	230,590	5,562	651,070	2,043,140	1,389,870	-32%
Total Revenues	\$3,192,217	\$3,153,830	\$2,970,548	\$3,265,495	\$3,103,902	\$4,043,131	\$5,270,559	\$4,701,870	-11%
Expenses									
Operating Expenses	2,525,722	2,913,432	2,863,473	2,959,331	2,893,232	2,787,062	3,212,205	3,342,881	4%
Transfers Out	374,349	413,491	403,384	259,959	266,177	308,797	309,676	310,740	0%
Capital Improvements	0	0	0	67,178	26,959	666,170	2,260,140	1,611,970	-29%
Total Expenses	\$2,900,071	\$3,326,923	\$3,266,857	\$3,286,468	\$3,186,368	\$3,762,029	\$5,782,021	\$5,265,591	-9%
Excess Revenues (Exp)	292,146	(173,093)	(296,309)	(20,973)	(82,466)	281,102	(511,462)	(563,721)	
Ending Cash Balance	\$3,946,207	\$3,086,280	\$2,520,560	\$2,323,830	\$2,382,912	\$2,664,014	\$1,871,450	\$2,100,293	

ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Parking Fund									
Revenues									
Licenses and Permits	6,000	12,000	14,400	11,000	7,806	4,900	8,400	4,800	-43%
Charges for Services	152,195	158,133	153,952	154,843	220,342	225,000	225,000	225,000	0%
Miscellaneous Income	23,693	14,186	5,054	1,106	455	200	1,200	200	-83%
Total Revenues	\$181,888	\$184,319	\$173,406	\$166,949	\$228,603	\$230,100	\$234,600	\$230,000	-2%
Expenses									
Operating Expenses	124,285	190,704	146,789	294,397	318,498	234,160	273,301	290,440	6%
Transfers Out	86,348	22,110	22,110	22,110	22,110	22,110	22,110	22,110	0%
Capital Improvements	0	0	0	0	0	0	0	0	0%
Total Expenses	\$210,633	\$212,814	\$168,899	\$316,507	\$340,608	\$256,270	\$295,411	\$312,550	6%
Excess Revenues (Exp)	(28,745)	(28,495)	4,507	(149,558)	(112,005)	(26,170)	(60,811)	(82,550)	
Ending Cash Balance	\$562,030	\$516,022	\$494,113	\$344,059	\$236,399	\$210,229	\$175,588	\$127,679	
Golf Fund									
Revenues									
Golf Course Revenues	1,289,132	1,283,899	1,321,658	1,199,111	1,303,881	1,288,600	1,296,250	1,324,150	2%
Pro Shop Sales	101,126	89,761	81,427	75,773	77,079	79,400	93,500	92,000	-2%
Food & Beverage Sales	972,865	857,986	849,728	1,019,979	926,750	1,000,000	965,000	1,014,000	5%
Miscellaneous Income	19,089	5,223	4,527	9,916	175,801	900	1,500	1,500	0%
Transfers In	112,793	0	0	0	0	70,750	63,000	121,000	92%
Total Revenues	\$2,495,005	\$2,236,869	\$2,257,340	\$2,304,779	\$2,483,511	\$2,439,650	\$2,419,250	\$2,552,650	6%
Expenses									
Golf Course Operating	1,563,672	1,547,166	1,395,054	1,421,792	1,747,522	1,476,493	1,524,163	1,606,946	5%
Food & Beverage Operating	874,647	855,783	876,244	1,001,374	973,370	966,000	982,071	989,743	1%
Capital Improvements	112,793	0	0	0	0	0	0	0	0%
Total Expenses	\$2,551,112	\$2,402,949	\$2,271,298	\$2,423,166	\$2,720,892	\$2,442,493	\$2,506,234	\$2,596,689	4%
Excess Revenues (Exp)	(56,107)	(166,080)	(13,958)	(118,387)	(237,381)	(2,843)	(86,984)	(44,039)	
Ending Cash Balance	\$196,802	\$14,152	\$27,120	\$200	\$200	(\$2,643)	(\$86,784)	(\$46,682)	

TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Revenues									
Miscellaneous	857,137	878,720	901,811	980,549	959,873	797,157	950,000	883,795	-7%
Transfers In	979,595	959,258	1,042,774	1,125,357	1,214,215	1,285,000	1,285,000	1,311,556	2%
Total Revenues	\$1,836,732	\$1,837,978	1,944,585	\$2,105,906	\$2,174,088	\$2,082,157	\$2,235,000	\$2,195,351	-2%
Total Expenses	\$711,371	\$615,136	695,568	\$863,344	\$979,944	\$2,082,157	\$2,235,000	\$2,195,351	-2%
Excess Revenues (Exp)	1,125,361	1,222,842	1,249,017	1,242,562	1,194,144	0	0	0	
Ending Net Assets	\$17,908,075	\$17,894,604	\$20,357,016	\$23,047,993	\$26,339,905	\$26,339,905	\$26,339,905	\$26,339,905	
Bluff City SSA Debt Serv Fund									
Revenues									
Tax Income	1,820,330	1,848,347	723,689	1,271,018	1,338,041	1,090,716	1,102,558	1,049,404	-5%
Miscellaneous	48,986	9,343	166	207	165	100	100	100	0%
Total Revenues	\$1,869,316	\$1,857,690	723,855	\$1,271,225	\$1,338,206	\$1,090,816	\$1,102,658	\$1,049,504	-5%
Total Expenses	\$1,614,894	\$1,407,573	1,318,360	\$1,290,317	\$1,222,478	\$1,152,000	\$1,381,000	\$1,270,000	-8%
Excess Revenues (Exp)	\$254,422	\$450,117	(\$594,505)	(19,092)	115,728	(61,184)	(278,342)	(220,496)	
Ending Net Assets	\$1,068,130	\$1,518,247	\$923,742	\$852,959	\$986,967	\$925,783	\$708,625	\$705,287	

INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	Change
Revenues									
Miscellaneous	48,641	38,518	13,926	4,855	1,247	500	3,250	500	-85%
Transfers In	1,035,300	1,075,088	797,725	797,725	797,725	1,134,247	1,134,247	1,062,263	-6%
Total Revenues	\$1,083,941	\$1,113,606	811,651	\$802,580	\$798,972	\$1,134,747	\$1,137,497	\$1,062,763	-7%
Total Expenses	\$832,341	\$1,044,457	881,108	\$977,093	\$1,129,310	\$1,104,113	\$1,145,033	\$1,129,912	-1%
Excess Revenues (Exp)	251,600	69,149	(69,457)	(174,513)	(330,338)	30,634	(7,536)	(67,149)	
Ending Cash Balance	\$1,341,014	\$1,341,560	\$1,219,620	\$1,066,139	\$719,104	\$749,238	\$711,568	\$682,089	
Vehicle Replacement Fund									
Revenues									
Miscellaneous	247,322	118,278	66,659	92,000	18,940	51,000	54,000	51,000	-6%
Transfers In	603,573	519,614	366,550	344,884	416,560	237,884	237,884	617,884	160%
Total Revenues	\$850,895	\$637,892	433,209	\$436,884	\$435,500	\$288,884	\$291,884	\$668,884	129%
Total Expenses	\$765,980	\$876,504	654,176	\$706,167	\$464,044	\$337,387	\$335,000	\$987,000	195%
Excess Revenues (Exp)	84,915	(238,612)	(220,967)	(269,283)	(28,544)	(48,503)	(43,116)	(318,116)	
Ending Cash Balance	\$1,516,947	\$1,448,530	\$1,166,212	\$1,351,968	\$1,204,106	\$1,155,603	\$1,160,990	\$837,487	

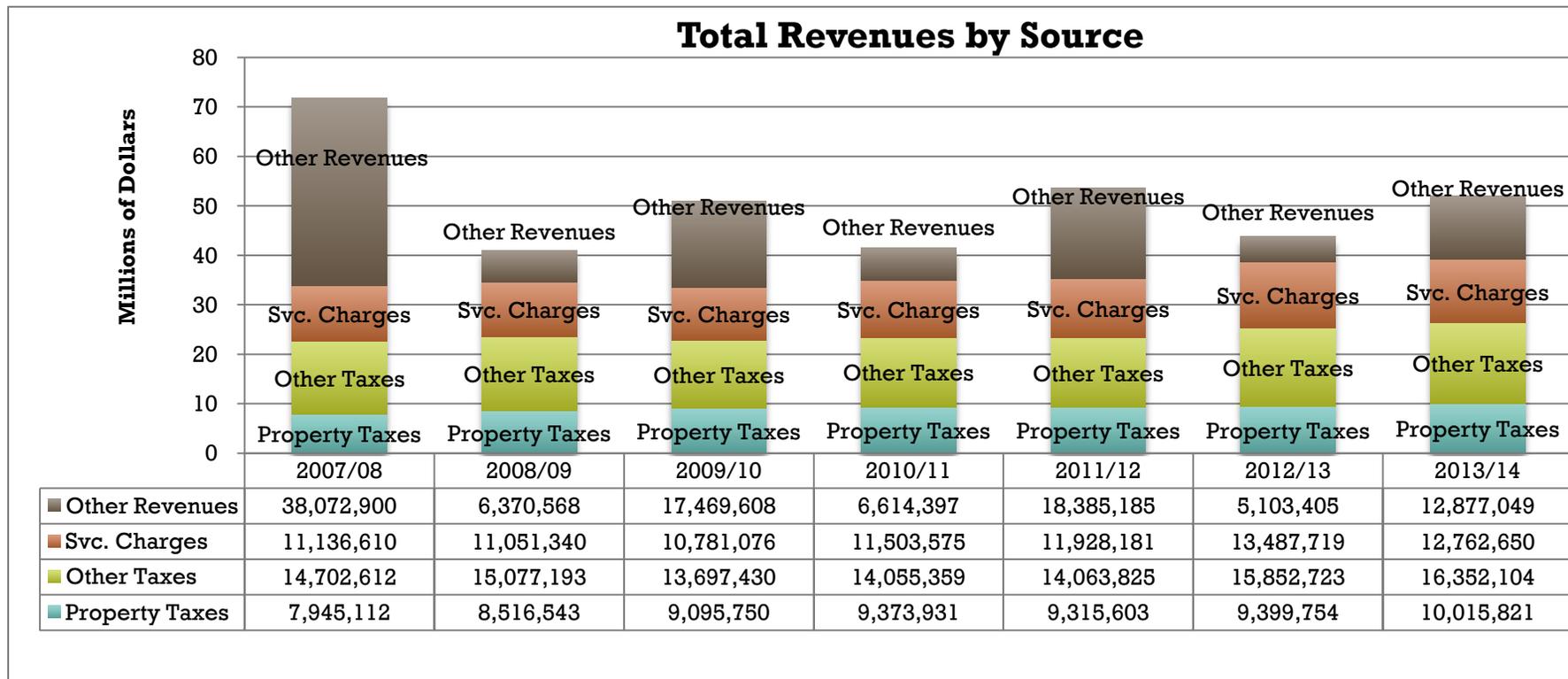
REVENUES

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.



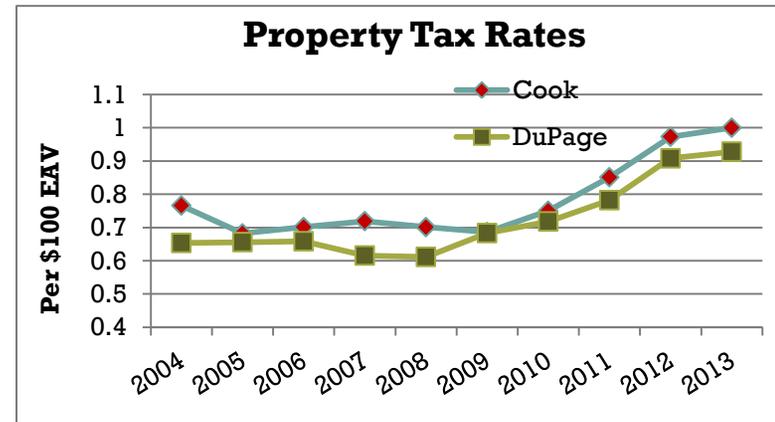
REVENUES

Property Tax: The proposed 2013 property tax budget will increase 6.88% over the 2012 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 \$861 in property taxes for fiscal year 2013/14.

Fund	2013/14 Proposed Budget	2012/13 Approved Budget	Increase (Decrease)	Percent Change
General	7,058,094	7,058,094	0	0%
Police	1,311,556	1,285,000	26,556	2.06%
Subtotal	8,396,650	8,343,094	53,556	.64%
Debt Service	1,593,188	1,003,677	589,511	58.7%
Total	9,989,838	9,346,771	643,067	6.88%

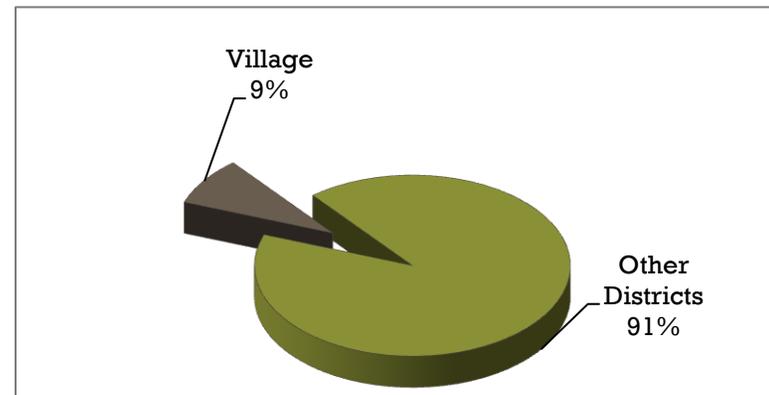
The Village has traditionally endeavored to maintain a level, or declining, property tax rate for many years. This has been possible due to increases in the equalized assessed value (EAV), which comes from a combination of new growth and appreciation in existing properties.

Over the past 10 years, the Village's EAV has increased 8.52% and currently stands at over \$1 billion. This past year however, the Village realized a decrease in EAV of 8.83% due to falling home prices. EAV is projected to decrease 6% in 2012. Given the estimate of EAV and the proposed budget, the estimated tax rate will be \$1.00 per 100 of EAV in the Cook County portion of Bartlett, and 92 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 2013, 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.



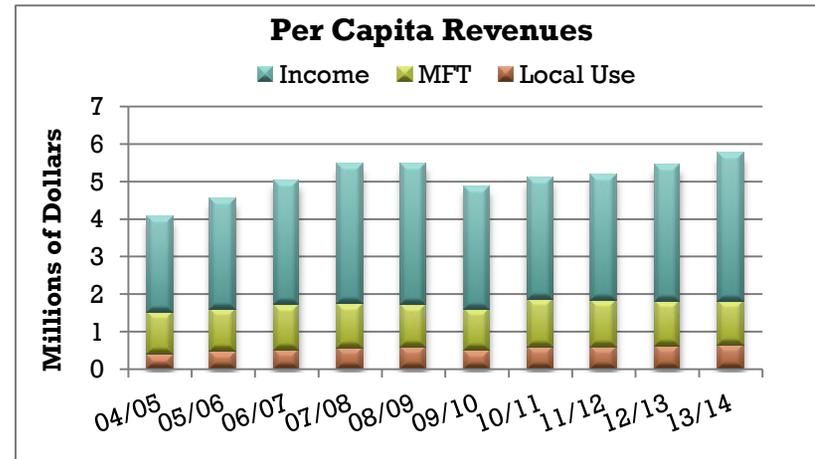
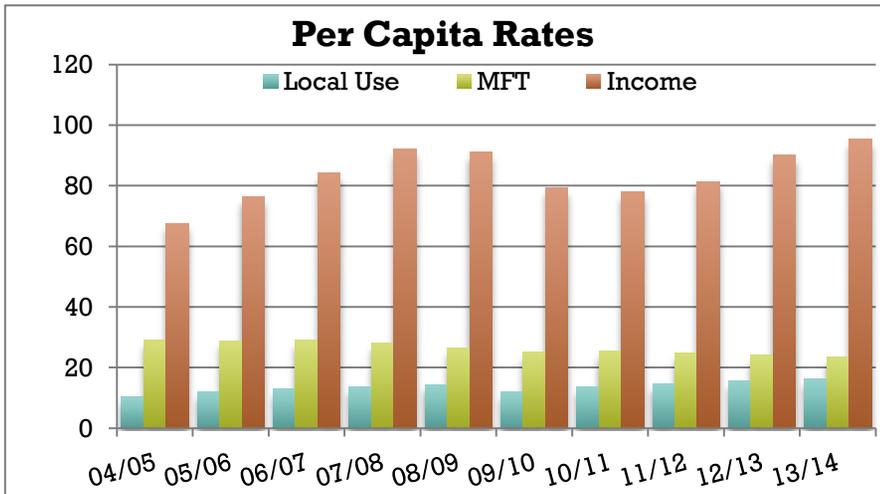
REVENUES

Date	Levy Cycle
April, 2013	Village Board approves budget
May 1, 2013	Budget year begins
Fall 2013	Village Board conducts public hearing and approves tax levy
March 2014 through December 2014	Village receives Cook County taxes
June 2014 through November 2014	Village receives DuPage and Kane County taxes

Other Taxes - Per Capita Revenue: These are revenues collected by the State and shared with municipalities based upon population. They include one-sixth of the state income tax. The state income tax was raised to a flat rate of 5% for individuals in January 2011. The state adjusted the municipal share to one sixth from one tenth as to not give municipalities any share of the

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

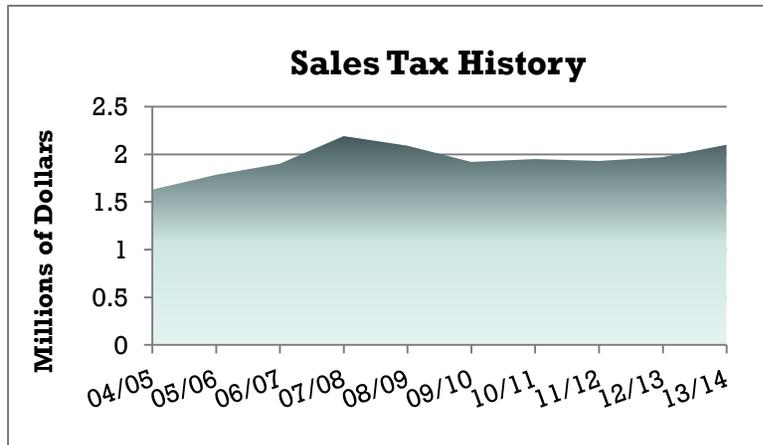
The Per Capita Rate chart below shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. The per capita rates for Local use, MFT and Income tax are \$16.20, \$23.50 and \$95.40 respectively. Income tax rate has increased 17% from FY2012 while the local use tax rate has increased 10%. The increases may be a trend towards an improving economy. MFT has decreased 5% as gas prices stay relatively high. 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 2013/14 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.



REVENUES

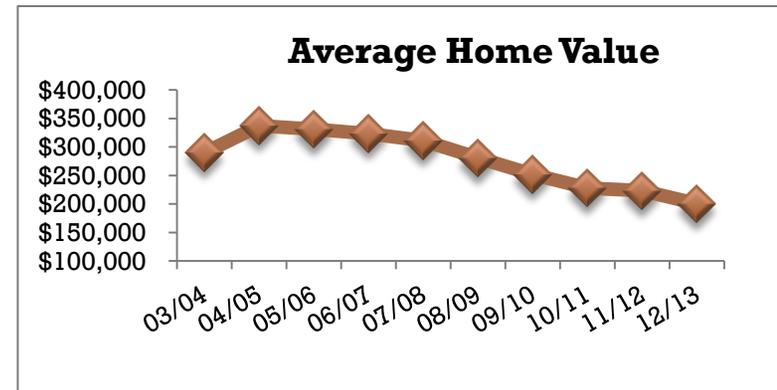
The combined revenue estimate for 2013/14 is \$4,575,000. This estimate is \$641,326 higher or 16% higher than the 2012/13 budget. Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2013/14 is expected to decrease to \$1,175,000 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 2013/14 is \$2,010,000. The estimate is up 2% over the 2012/13 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 \$1,375,000. This represents a 5% decrease over the 2012/13 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 2013/14 is proposed to increase slightly from the FYE 2012/13 amount.

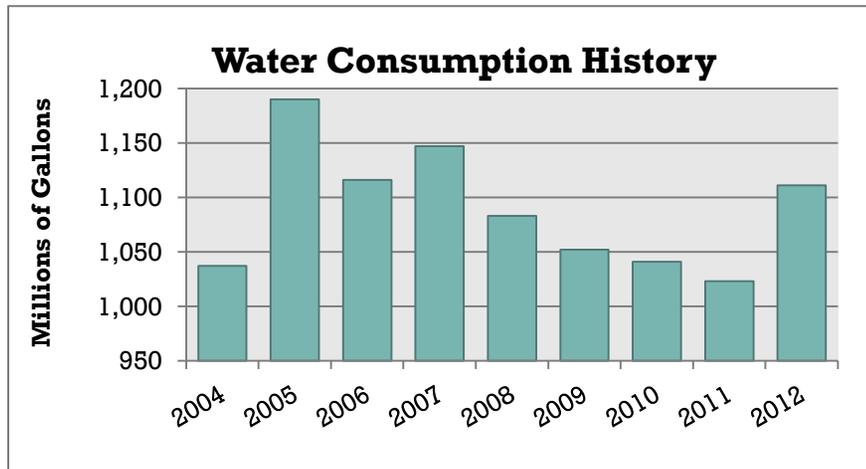


As the chart above shows, the average value of homes sold in the current fiscal year is \$200,112 down 10.3% from 2012/13.

REVENUES

Other Taxes – Gas and Electric Utility Tax: These taxes were implemented in 2012. The gas utility tax has a rate of 5 cents per therm. Budgeted revenue for fiscal year 2013/14 is \$1,055,000. The electric utility tax is also based on consumption with variable rates that decline with increased consumption. \$600,000 is budgeted for fiscal year 2013/14.

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 8.6% higher than 2011 consumption primarily due to the severe drought last summer. Below is a chart showing the consumption history for the last 9 years.



Based upon current consumption and the rate of \$6.36/1,000 gallons effective January 1, 2012, water charges are budgeted at \$6,750,000 which represents an overall increase in revenue of 2% from 2012/13.

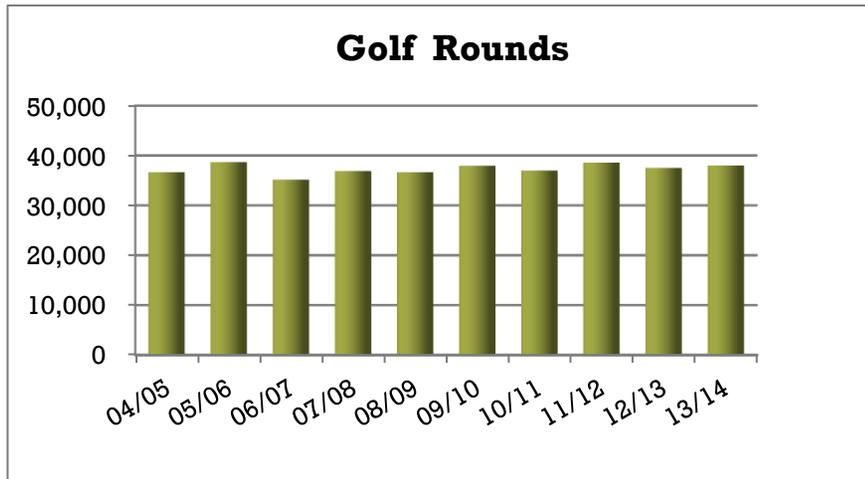
There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The DuPage rate, \$1.94 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rate, \$.77 per 1,000 gallons, includes only collection and distribution to the Metropolitan or Fox River Water Reclamation Districts’ treatment systems. In addition to the usage charge, sewer rates include a flat fee per billing cycle, \$10.85 in DuPage and \$9.21 in Cook and Kane. The 2013/14 revenue projection for sewer user charges is \$3,215,000, which has increased 1% from the 2012/13 budget.

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

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

REVENUES

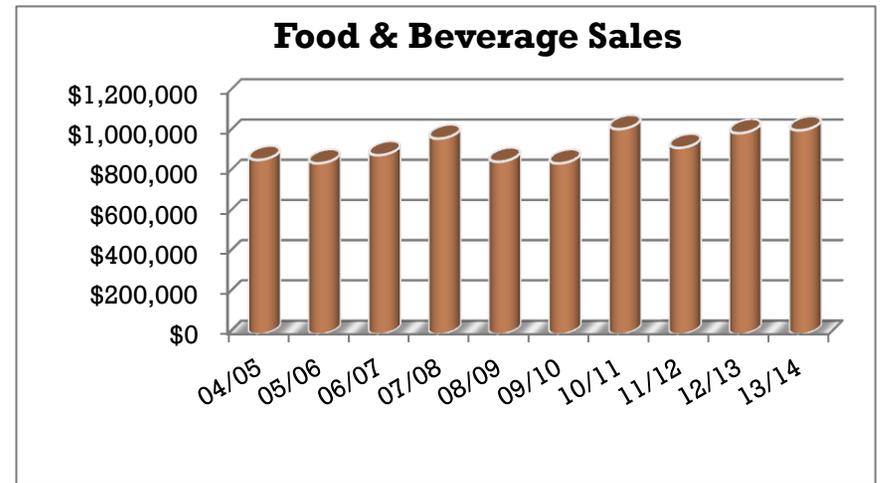
Service Charges - Golf Fees: These revenues include charges for rounds of golf, pro shop merchandise sales, and food and beverage sales. The revenue estimate for golf course fees is based on 38,000 rounds of play. The number of rounds budgeted has increased 1.3% from FY 2012/13 based on current year trends. A history of actual rounds played is shown in the chart below.



The rate for nearly all rounds of play will be determined in February 2013 for the 2013 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 2013/14 is \$1,324,150 a 2% increase from the 2012/13 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$92,000 for fiscal year 2013/14.

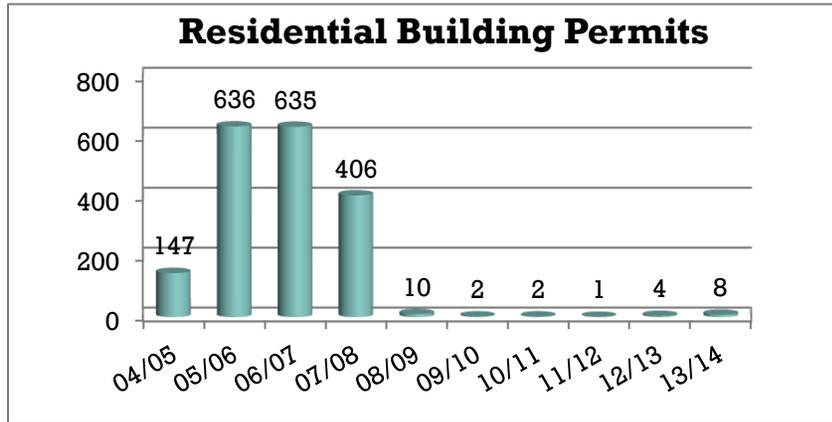
Food and beverage revenue for 2013/14 is expected to increase 5% over the current year budget. The chart following shows the history of food & beverage revenues for the past 10 years.



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 five years in part due to the economy and land available for new construction. The budget estimate for 2013/14 assumes eight new construction permits to be issued. The 2012/13 budget used 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	\$391,200	47%
Developer Contributions	Developer Dep	\$6,100	-32%
	Municipal Bldg	\$150	-58%
Connection Fees	Water	\$42,000	880%
	Sewer	\$50,000	823%
Total		\$489,450	71%

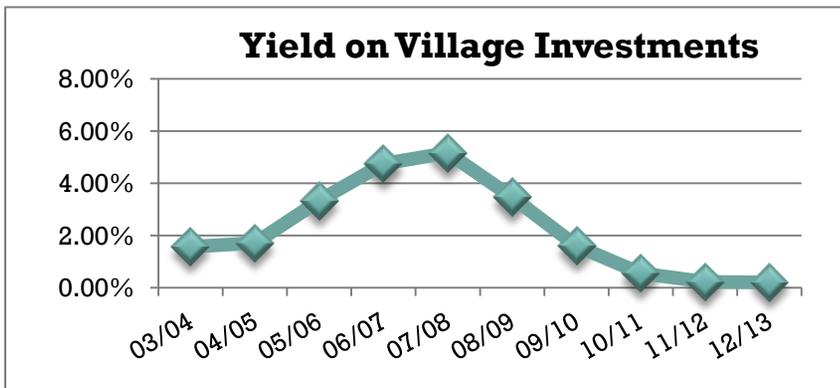
Other Revenues – Borrowings: Developer notes in the Brewster Creek TIF Project Fund and the Bluff City TIF Project Fund are planned for in 2013/14. We estimate \$745,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$1,460,000 will be drawn upon to continue 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%.

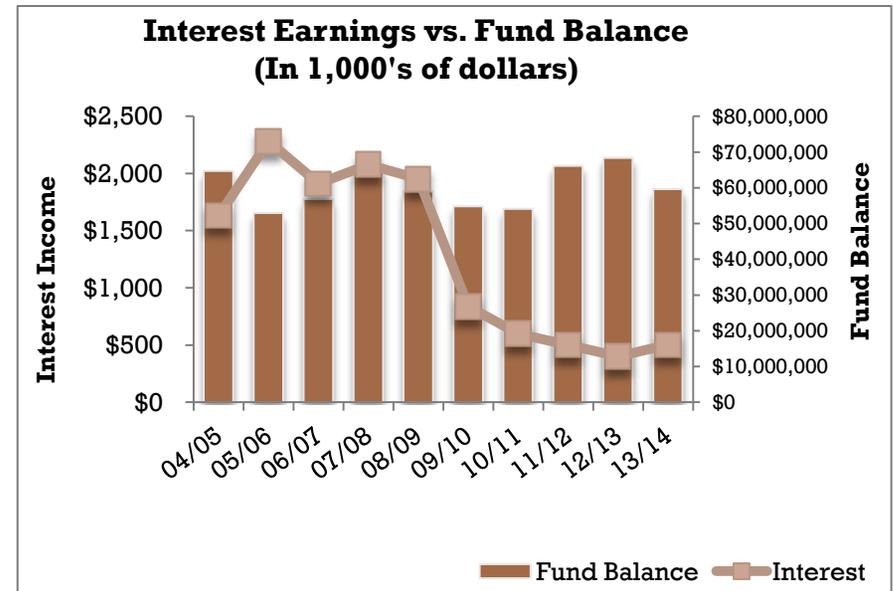
Interfund borrowing is budgeted in the Route 59 & Lake Street TIF fund. A total of \$54,000 is projected to be loaned from the Developer Deposits Fund. As the year progresses, only the actual amount needed to balance the fund will be transferred. Repayment plans, with interest, will be developed for the amount actually borrowed.

Other Revenues - Interest Income: Interest income is budgeted in every fund. It consists of money earned on investments made with temporarily idle cash. The estimates consider historic trends, anticipated interest rate changes, and cash balances available for investment. The chart below shows the yield on Village investments (exclusive of the Police Pension, Brewster Creek TIF, and Bluff City SSA funds) currently trending around .5% for a 360 day Certificate of Deposit.



Interest rates continue to be at historic lows. Overall, budgeted interest revenue for FYE 2013/14 is projected to be \$503,295 which is a 22% decrease from FYE 2012/13.

The chart below shows the relationship of interest earnings to average fund balances over the last 10 years including the 2013/14 fiscal year estimate.



SUMMARY OF TAX RATES AND FEES

Description	2009/10	2010/11	2011/12	2012/13	2013/14
Property Tax Rates					
DuPage County	0.683 / \$100 EAV	0.718 / \$100 EAV	0.782 / \$100 EAV	0.908 / \$100 EAV	0.920 / \$100 EAV
Cook County	0.686 / \$100 EAV	0.750 / \$100 EAV	0.851 / \$100 EAV	0.973 / \$100 EAV	1.000 / \$100 EAV
Other Taxes					
Income	\$79.38 per capita	\$77.90 per capita	\$81.44 per capita	\$90.00 per capita	\$95.40 per capita
Local Use	\$11.91 per capita	\$13.73 per capita	\$14.71 per capita	\$15.50 per capita	\$16.20 per capita
Motor Fuel	\$25.06 per capita	\$25.40 per capita	\$24.80 per capita	\$24.10 per capita	\$23.50 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	\$5.63 / 1,000 gallons	\$5.98 / 1,000 gallons	\$6.36 / 1,000 gallons	\$6.36 / 1,000 gallons
Water Connection	\$1,680 / dwelling unit				
Sewer Charge - DuPage					
Flat Fee	\$9.39 / month	\$9.95 / month	\$9.95 / month	\$10.85 / month	\$10.85 / month
Usage Rate	\$1.68 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.78 / 1,000 gallons	\$1.94 / 1,000 gallons	\$1.94 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$7.98 / month	\$8.45 / month	\$8.45 / month	\$9.21 / month	\$9.21 / month
Usage Rate	\$.67 / 1,000 gallons	\$.71 / 1,000 gallons	\$.71 / 1,000 gallons	\$.77 / 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	\$1.50	\$1.50	\$1.50
Quarterly Pass	\$75.00	\$75.00	\$90.00	\$90.00	\$90.00
Other Revenues					
Gas Utility Tax	\$0	\$0	\$0	5¢ per therm	5¢ per therm
Electric Utility Tax	\$0	\$0	\$0	Variable Rate	Variable Rate
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractor Licenses	\$100	\$100	\$100	\$100	\$100

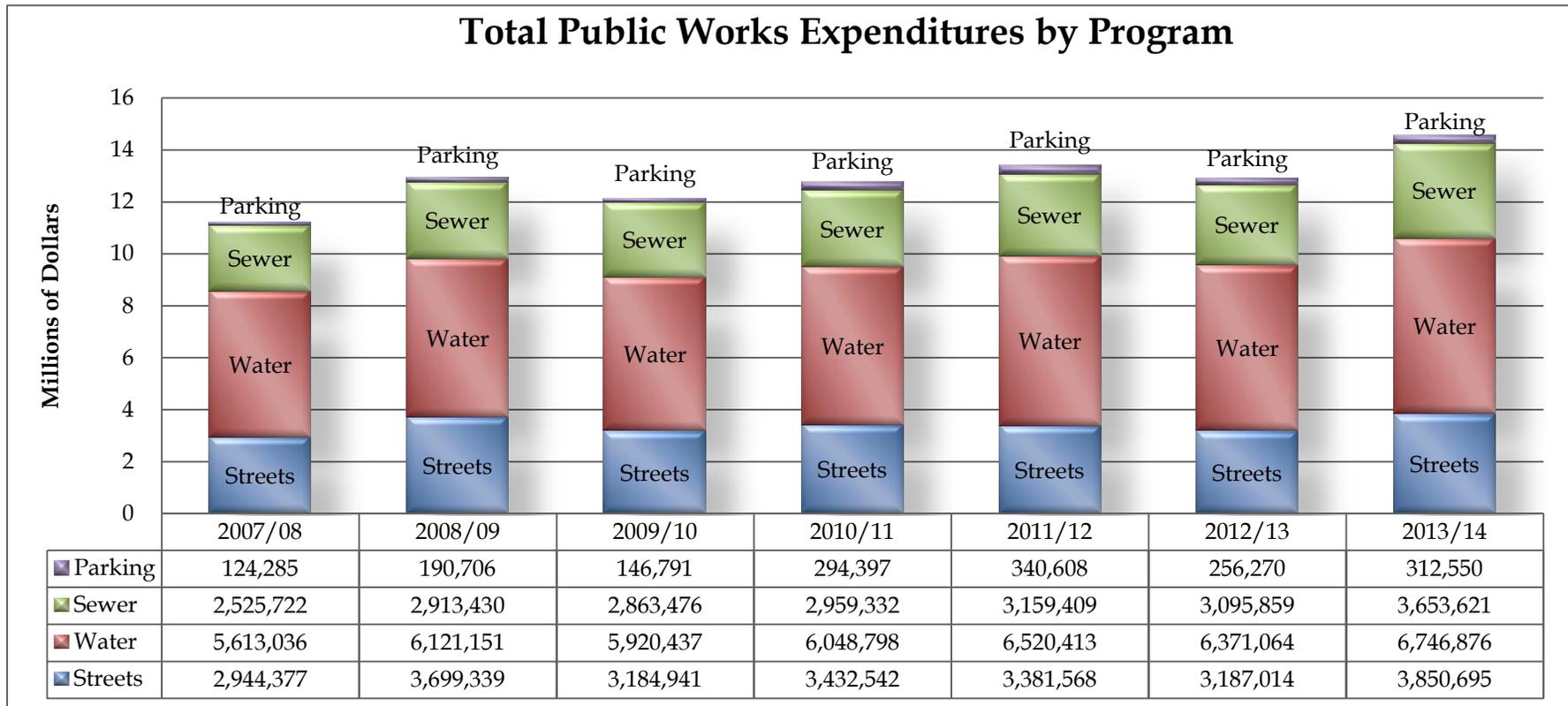
PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 26% of total expenditures, or approximately \$14.5 million in 2013/14.

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.

2013/14 Budget Highlights

The FY13/14 budget has increased by 9%. The largest increase was in Capital Outlay which includes several heavy duty trucks.

Total Personnel Services has increased by 8%, due to the addition of one maintenance workers. The additional staff is needed for our roadway paving program, maintenance of the West Bartlett Road corridor, tree trimming and in-house tree removals associated with the Emerald Ash Borer (EAB). Total Contractual Services has decreased by 2%, primarily due to a reduction in snow plowing contract costs.

Total Capital Outlay has increased dramatically. The increase is from last year, due in part to low Capital Outlay costs in FY2012/2013 that were the result of cost saving efforts.

Strategic Plan – 2013/14 Action Steps

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

The division will evaluate the use of hybrid vehicles for staff vehicle replacements.

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

Attend regular IPWMAN board meetings as well as the IPWMAN annual meeting.

2012/13 Highlights

Strategic Plan Action Steps Status Report

Continue to expand the use of liquid deicing to reduce the amount of road salt used during snow removal activities - Street division currently has five trucks in the fleet with liquid deicing capabilities.

Continue to actively pursue grant and other funding sources for road projects - Staff continues to monitor local, state and federal sources for grant funding opportunities.

Severe storms came through Bartlett on July 1st, 2012, causing severe damage to parkway trees as well as homeowner trees. Village crews worked in triple digit temperatures to clean up the debris from the storm. The work continued for three weeks with our own equipment and additional rental equipment. At the end of the three weeks our crews generated 130 loads of wood chips.

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
Objective: Evaluate municipal purchases and practices for environment-friendly alternatives		
Action Steps	2012/13	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	2012/13	Continue to actively pursue grant and other funding sources for road projects
	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

		2007/08	2008/09	Actual 2009/10	2010/11	2011/12	Unaudited 2012/13	Budget 2013/14
Budget	Personnel Services	1,808,266	2,017,517	2,037,310	2,078,578	2,108,454	2,029,382	2,162,060
	Contractual Services	582,292	573,600	520,092	734,432	445,714	473,365	649,300
	Commodities	492,573	970,015	523,626	557,723	528,798	419,216	425,625
	Other Charges	43,236	90,388	75,169	45,685	51,695	42,847	67,847
	Capital Outlay	18,010	47,819	28,744	16,124	6,953	24,505	118,600
	Subtotal Net of Transfers	2,944,377	3,699,339	3,184,941	3,432,542	3,141,614	2,989,315	3,423,432
	Central Services Allocation	112,200	135,101	56,520	56,520	56,520	140,797	90,361
	Vehicle Replacement Allocation	412,927	243,903	210,500	123,902	183,434	56,902	336,902
	Total Streets	3,469,504	4,078,343	3,451,961	3,612,964	3,381,568	3,187,014	3,850,695
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	0.66	0.66	0.66	0.66
	Arborist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	0.68	0.68	0.68	0.68	0.68	0.68	0.68
	Street Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Maintenance Workers	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Maintenance Workers	13.38	13.38	14.38	14.38	14.38	14.38	15.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
	Total Full Time Equivalent	21.56	21.56	22.56	22.88	22.88	22.88	23.88
Activity Measures	Work Orders	2,060	2,328	2,000	2,100	2,100	2,150	2,200
	JULIE calls	4,330	3,664	4,500	4,000	4,000	4,100	4,200
	Tree trimming hours	1,441	1,620	1,800	2,000	2,350	2,600	3,600
	Wood chip loads delivered	107	147	160	150	150	170	170
	Tons of salt	3,575	4,521	4,825	3,000	3,000	3,500	3,500
	Hours of snow removal	2,757	4,022	2,500	2,500	3,000	2,500	3,000
	Street sweeping miles	1,167	3,067	3,000	3,200	3,100	3,200	3,300
	Burials	24	29	20	20	18	20	20
	Street lights repaired	344	380	350	350	360	380	380
	Signs made	467	362	400	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 3.25 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 13,330 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.

2013/14 Budget Highlights

The FY13/14 budget is 2% higher than FY12/13. There are small increases in Personnel Services, Contractual Services, and Commodities. Our largest line item expenditure, the Elgin Water Agreement, is projected to increase by 2%.

Strategic Plan – 2013/14 Action Steps

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

Replace water main on San Diego Place and a section of N. Hickory; two areas which are prone to frequent water main breaks.

Objective: Maintain and enhance the appearance of our community.

Replace the Well 7 hut which is beginning to deteriorate.

2012/13 Highlights

Continue to monitor our water accountability to maintain low percentage of un-accounted water - change station meters annually/regularly inspect remote areas of distribution system.

Powerwash the exteriors of Main Street and Stearns Road ground storage tanks –Both tanks were power washed in September 2012.

Continue hydrant painting and establish a 3-year painting cycle for the distribution system - Approximately 300 hydrants were painted in summer of 2012.

Continue to research available treatment options in order to provide the best quality water possible - Will conduct a water source and water treatment option study.

Bid was awarded for Water and Wastewater shared telemetry system upgrade in May 2012, project will start in early 2013.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- WATER

Objective: Maintain a fiscally responsible government		
Action Steps	2012/13	Accountability remains strong because station meters are changed annually
	2010/11	Water accountability improved to 92% by checking remote areas of our distribution system
	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	2012/13	Exteriors of Main Street and Stearns Road ground storage tanks were powerwashed
	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
Objective: Maintain a safe community		
Action Steps	2012/13	Bid awarded for Water and Wastewater Shared Telemetry System upgrade; project will start in early 2013
	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

WATER SUMMARY

		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	1,286,724	1,377,157	1,394,360	1,173,412	1,243,795	1,292,431	1,323,777
	Contractual Services	3,865,051	4,475,208	4,358,228	4,730,858	4,854,933	4,606,700	4,823,969
	Commodities	128,595	219,209	93,664	122,089	120,665	136,118	196,500
	Other Charges	18,001	12,845	8,789	15,275	11,545	13,764	35,390
	Capital Outlay	17,665	36,732	65,396	7,164	11,590	40,375	84,500
	Subtotal Net of Transfers	5,316,036	6,121,151	5,920,437	6,048,798	6,242,528	6,089,388	6,464,136
	Central Service Allocation	112,200	135,101	131,080	131,080	131,080	140,797	131,861
	Vehicle Replacement Allocation	17,678	20,849	20,879	20,879	26,805	20,879	20,879
Total Water		5,445,914	6,277,101	6,072,396	6,200,757	6,400,413	6,251,064	6,616,876
Authorized Staffing	Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Assistant Public Works Director	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Civil Engineer	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Engineering Technician	0.33	0.33	0.33	0.33	0.33	0.33	0.33
	Secretary	0.66	0.66	0.66	0.66	0.66	0.66	0.66
	Water Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		12.12						
Activity Measures	Well pumpage in 1,000 gallons	688,710	687,405	588,626	480,366	441,423	555,855	556,000
	Booster pumpage in 1,000 gals	1,385,667	1,399,059	1,321,829	1,287,378	1,166,501	1,268,558	1,250,200
	Number of accounts	13,250	13,334	13,340	13,340	13,303	13,330	13,340
	Service calls	6,595	6,694	4,070	3,200	3,681	3,820	3,850
	New meters installed	180	76	20	14	14	10	10
	Meters repaired	1,040	789	110	100	94	72	85
	Main breaks	26	16	21	20	16	30	27
	Final meter readings	1,314	1,061	1,124	986	1,078	1,140	1,170

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.

2013/14 Budget Highlights

The FY13/14 budget is 4% higher than FY12/13.

The budget includes \$73,000 to replace the Apple Orchard lift station generator. Parts are becoming obsolete for the generator which was installed in 1985. The new natural gas fired generator will replace the current diesel generator.

Strategic Plan – 2013/14 Action Steps

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

Replace the electrical panel at the Devon lift station and relocate panel to inside the building along with replacing the entry doors at the Westridge lift station. Plan also includes replacing the effluent flow meter and placing it at the outfall.

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

Continue process control parameter changes which have allowed significant savings in both chemical use and sludge removal.

2012/13 Highlights

The Control building roof was repaired in May of 2012 and the treatment building roof was repaired in November of 2012.

Repairing the wet well at Jervey Lane lift station is planned for the Spring of 2013.

The Maintenance staff will be replacing the hand rails on Digester 1 and 2 at the onset of the new year.

The telemetry project has been approved and Sweeney Electric was awarded the project. The Raw Influent Pump and Dewatering project were also approved with Boller Construction and Manuso's each awarded the projects, respectively.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- SEWER

Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2012/13	Awarded the Clean Water Award from the Conservation Foundation
	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	2012/13	Repaired the roofs on the Control and Treatment Buildings
	2012/13	Replaced the hand rails on Digester 1 and 2
	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
Objective: Maintain a fiscally responsible government		
Action Steps	2012/13	Eliminating phone line rental charges by converting the current hard wire telemetry system to a wireless system

SEWER SUMMARY

		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	1,594,439	1,714,417	1,786,232	1,847,207	1,924,642	1,879,588	1,958,401
	Contractual Services	621,848	802,877	690,708	630,206	483,721	364,380	622,710
	Commodities	254,155	317,716	305,396	270,896	348,593	346,394	348,900
	Other Charges	32,298	30,381	36,180	34,472	43,270	56,700	64,370
	Capital Outlay	22,982	48,039	44,960	176,551	93,006	140,000	348,500
	Subtotal Net of Transfers	2,525,722	2,913,430	2,863,476	2,959,332	2,893,232	2,787,062	3,342,881
	Central Services Allocation	112,200	135,101	131,080	131,080	131,080	140,797	131,861
	Vehicle Replacement Allocation	45,874	53,390	48,879	48,879	55,097	48,000	48,879
Total Sewer		2,683,796	3,101,921	3,043,435	3,139,291	3,079,409	2,975,859	3,523,621
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	0.66	0.66	0.66	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Total Full Time Equivalents		15.46	15.46	15.79	15.79	15.79	15.79	15.79
Activity Measures	Influent flow in 1,000 gallons	914,465	879,917	996,500	920,000	839,000	840,000	840,000
	Effluent flow in 1,000 gallons	882,986	822,179	882,500	860,000	792,000	793,000	793,000
	Influent pump hours	17,303	14,144	17,000	16,000	13,000	13,000	13,000
	DuPage Lift Stations	13	13	13	13	13	13	13
	Hours of operation	14,986	15,091	16,000	15,500	15,000	15,000	15,000
	1,000 gallons of flow	346,821	334,887	345,000	340,000	311,000	312,000	312,000
	Cook Lift Stations	7	7	7	7	7	7	7
	Hours of operation	8,447	8,453	10,000	9,500	9,800	9,800	9,800
	1,000 gallons of flow	129,241	147,917	171,000	160,000	150,000	150,000	150,000

PARKING SUMMARY

		2007/08	2008/09	Actual			Unaudited	Budget
				2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	61,122	67,349	68,394	150,578	132,762	136,332	128,940
	Contractual Services	33,926	38,688	39,587	35,995	45,219	70,900	83,300
	Commodities	639	318	467	9,571	3,310	4,400	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	28,598	84,351	38,343	98,253	137,207	22,528	73,200
	Subtotal Net of Transfers	124,285	190,706	146,791	294,397	318,498	234,160	290,440
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	6,348	7,110	7,110	7,110	7,110	7,110	7,110
	Total Parking	130,633	197,816	153,901	301,507	325,608	241,270	297,550
Authorized Staffing	Parking Enforcement/Maintenance	0.50	0.50	0.50	1.50	1.50	1.50	1.50
	Portions of other employee positions are charged to parking to capture appropriate cost. However, for staff reporting purposes these amounts are reported in the employees "home" department. Included is a public works employee and a parking enforcement officer.							
	Total Full Time Equivalents	0.50	0.50	1.50	1.50	1.50	1.50	1.50
Activity Measures	Total parking spaces	595	595	755	755	755	755	755
	Permit spaces	118	118	115	115	115	115	115
	Daily spaces	465	465	628	628	628	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	57	45	45	45	45	45
	South lot spaces	56	56	58	58	58	58	58
	East lot spaces	271	271	441	441	441	441	441
	West lot spaces	211	211	211	211	211	211	211

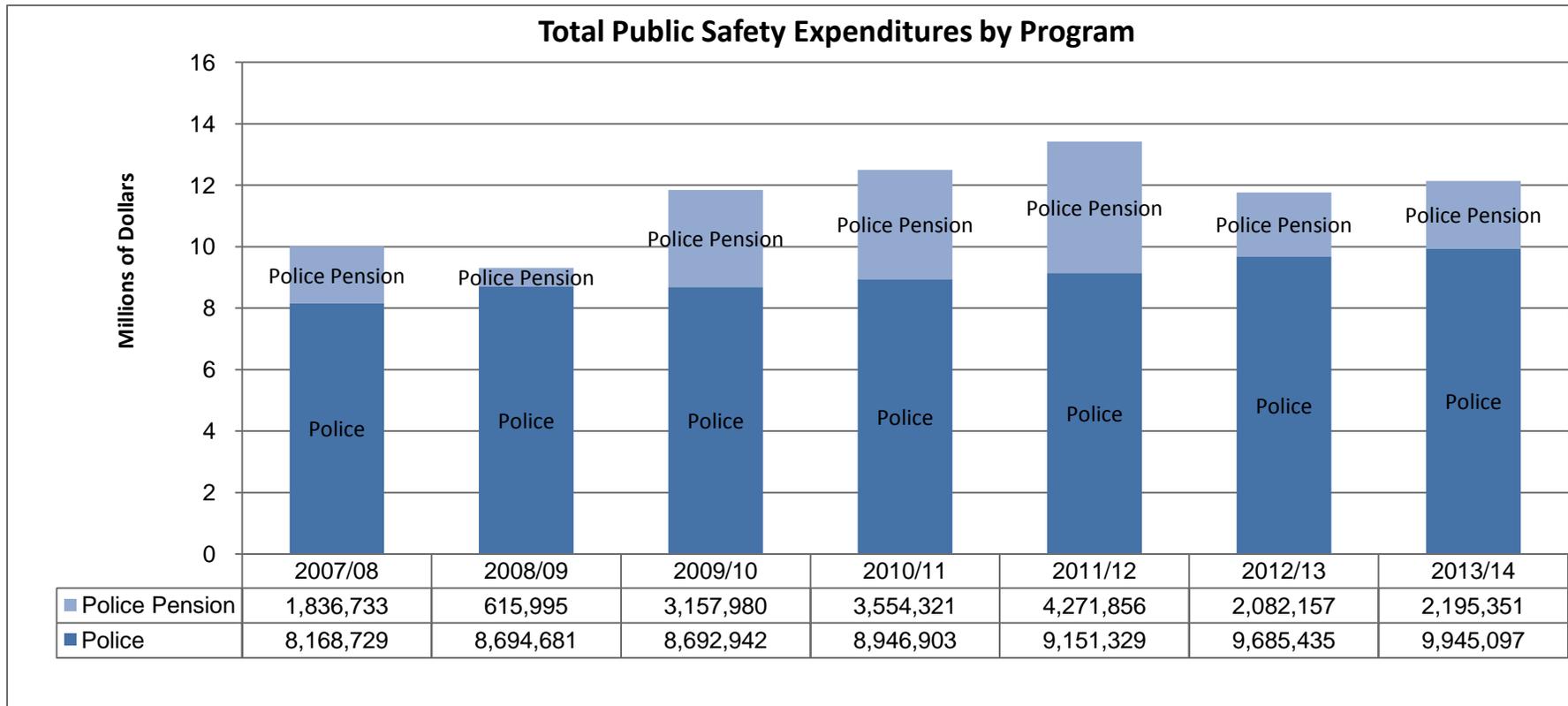
PUBLIC SAFETY EXPENDITURES

PUBLIC SAFETY represents 23% of Village expenditures for 2013/14. Police Services represent 82% of total department expenditures while 18% 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.

2013/14 Budget Highlights

The budget for the police department in 2013/14 has increased by 5%.

This budget year request involves an increase of two additional police officers. The justification for the request stems from three primary considerations. First, due to the recent national economic downturn the department never fully realized the manpower required to successfully man a fifth beat on a permanent basis. The fifth beat was designed to address the growing population and new business park west of Rt. 59. Second, there has been a steady trend in civic requests for police operations relating to various festivals, fun runs and civic gatherings, which have required an

extensive increase in overtime expenditures in order to effectively police. Finally, there has been a recent demographic shift representing persons of extensive criminal history moving into our affordable multi-family housing areas. These citizens required extensive police presence and interaction in order to stem the trend of violent crime occurring within the Village. While the efforts proved highly effective it was at great cost through extensive overtime allocation, which involved officers who were already dedicated to other police operational tasks. These three considerations justify the need for additional police resources on a more permanent basis in order to more efficiently and effectively address the needs of the community on a consistent basis.

With the first year's initiative into replacing our squad cars from the old Ford Crown Victoria, to the new Ford Interceptor complete, we look forward to the second phase of the transition this budget year. According to Ford the new squad cars are reporting 20-25% better fuel economy than the old Crown Victoria.

Strategic Plan – 2013/14 Action Steps

Objective: Maintain a Safe Community.

Continue to promote safety in the Village by proactively addressing the influence of gang activity and major crime.

Continue to enhance the department's ability to investigate cyber-based crime.

POLICE

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

Continue to enhance our investigation efforts of serious/fatal motor vehicle accidents.

2012/13 Highlights

The Village was awarded the nation's first place/top award for our participation in National Night Out. This represents the Village's fifth 1st Place Award in the past 10 years. The Village has not placed below 3rd place in the nation since 2002. This most recent award reflects our continued positive involvement between the police department, village staff and our community. Additionally, the police department was actively involved with planning and participating in many civic events such as; the 4th of July festivities, Fireman's Street Dance, Heritage Days Celebration and carnival, and various Chamber of Commerce, school and other civic functions and festivities.

The police department expects to receive approximately \$40,000.00 in grant allocations from the Illinois Department of Transportation to assist in keeping the Village's streets safe through various measures designed to promote the use of seat belts, and to curtail driving under the influence of alcohol. This amount translates to 613 hours of extra traffic enforcement. The

campaigns we have worked thus far have resulted in 28 DUIs and 203 seat belt citations.

The police department was awarded their fifth re-accreditation from the Commission of Accreditation of Law Enforcement Agencies. Along with this honor, the department also received the following distinctions; Accreditation Meritorious Award, and Accreditation with Excellence.

The Bartlett police department has been working with local, county, and state authorities to enforce illegal narcotics sales, use and delivery since 1995. The police department has had an officer assigned in an undercover capacity since that time in a variety of task forces, such as NEMEG, HIDTA, DUMEG, and most recently the federal DEA task force. All of these efforts have resulted in a large quantity of arrests and drug seizures throughout the Village.

K-9 team reports Brewster's performance productivity and health remains very good and is anticipated to successfully bridge another fiscal budget year without replacement.

With a first prize honor, The Village is once again honored with our 18th award for excellence by the National Town Watch and the annual National Night Out community ceremony.

Officer Michael Kmiecik & Brewster were awarded the department's Officer of The Year Award, and also received the Cook County Sheriff's Law Enforcement Award of Merit.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- POLICE

Objective: Promote community identity and events		
Action Steps	2012/13	Received 5th re-accreditation from the Commission of Accreditation of Law Enforcement Agencies
	2012/13	Received 1st place award from National Association of Town Watch for 2012 National Night Out program
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	2012/13	Continue to promote safety in the Village by proactively addressing the influence of gang activity and major crime
	2012/13	Continue to enhance the department's ability to investigate cyber-based crime
	2012/13	Support the Crisis Intervention Team to impact interaction of those with mental health considerations
	2012/13	Continue to enhance investigation efforts of serious/fatal motor vehicle accidents
	2011/12	Purchased Starcom 21 radios for staff from grant monies that are operable throughout the State of Illinois
	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
	2010/11	Completed Emergency Management training for all first line supervisory personnel

POLICE SUMMARY

		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	6,927,188	7,360,239	7,514,038	7,641,053	7,943,756	8,258,675	8,390,003
	Contractual Services	618,708	662,405	665,551	645,679	693,921	752,347	843,461
	Commodities	316,661	306,195	270,072	308,598	312,323	389,849	436,843
	Other Charges	192,734	205,178	174,669	214,953	177,658	213,364	219,340
	Capital Outlay	113,438	160,664	68,612	136,620	23,671	71,200	55,450
	Subtotal Net of Transfers	8,168,729	8,694,681	8,692,942	8,946,903	9,151,329	9,685,435	9,945,097
	Central Services Allocation	378,300	375,424	283,921	283,921	283,921	421,295	394,558
	Vehicle Replacement Allocation	221,594	232,294	211,248	144,782	123,116	83,116	183,116
	Total Police	8,768,623	9,302,399	9,188,111	9,375,606	9,558,366	10,189,846	10,522,771
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	7.00
	Police Officer	41.00	41.00	43.00	43.00	43.00	43.00	44.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.50	10.50	10.50	10.50	9.50	9.50	9.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officers	4.00	4.00	5.00	5.00	4.00	4.00	4.00	
Total Full Time Equivalent	72.50	72.50	75.50	75.50	73.50	73.50	75.50	
Activity Measures	Service/Activities	37,692	40,421	42,000	41,884	42,300	38,116	45,676
	Offenses	3,705	3,605	4,500	3,168	3,758	3,419	2,948
	Court Cases	3,114	3,195	3,570	3,386	3,956	3,956	3,485
	Alarms	1,349	1,263	1,400	1,340	1,370	1,370	1,318
	Investigation/Youth	614	518	630	423	524	524	940
	Traffic Enforcement	482	478	550	586	622	622	1,270
	Crime prevention events	439	458	475	498	477	477	505
	Training hours	8,680	10,618	10,500	9,933	10,350	10,350	10,250
	Part I & II arrests	1,574	1,346	1,350	1,423	1,450	1,100	1,410
	FOI Requests	1,783	2,054	1,900	1,264	1,800	1,800	1,800

POLICE PENSION SUMMARY

		2007/08	2008/09	Actual 2009/10	2010/11	2011/12	Unaudited 2012/13	Budget 2013/14
Budget	Personnel Services	632,071	542,267	623,100	780,206	891,395	953,704	1,079,504
	Contractual Services	66,246	66,259	70,476	79,358	84,917	86,213	97,750
	Commodities	0	0	0	0	0	0	0
	Other Charges	13,056	7,038	1,992	3,780	3,632	6,275	6,275
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	711,373	615,564	695,568	863,344	979,944	1,046,192	1,183,529
	Reserve for future pension payments	1,125,360	428	2,462,412	2,690,977	3,291,912	1,035,965	1,001,822
	Total Police Pension	1,836,733	615,992	3,157,980	3,554,321	4,271,856	2,082,157	2,185,351
Activity Measures	Number of pensioners							
	Duty disability	2	2	2	2	3	3	3
	Nonduty disability	3	3	3	3	2	2	2
	Retirement	5	7	9	9	11	11	14
	Survivor	2	2	2	2	3	2	2
	Total pensioners	12	14	16	16	19	18	21
	Number of refunds	2	0	0	0	0	0	0
	Employer normal cost as % of payroll	18.62%	18.13%	17.98%	18.33%	20.13%	18.88%	N/A
Actuarial funding percent	81.60%	81.00%	80.80%	78.90%	77.30%	80.70%	N/A	

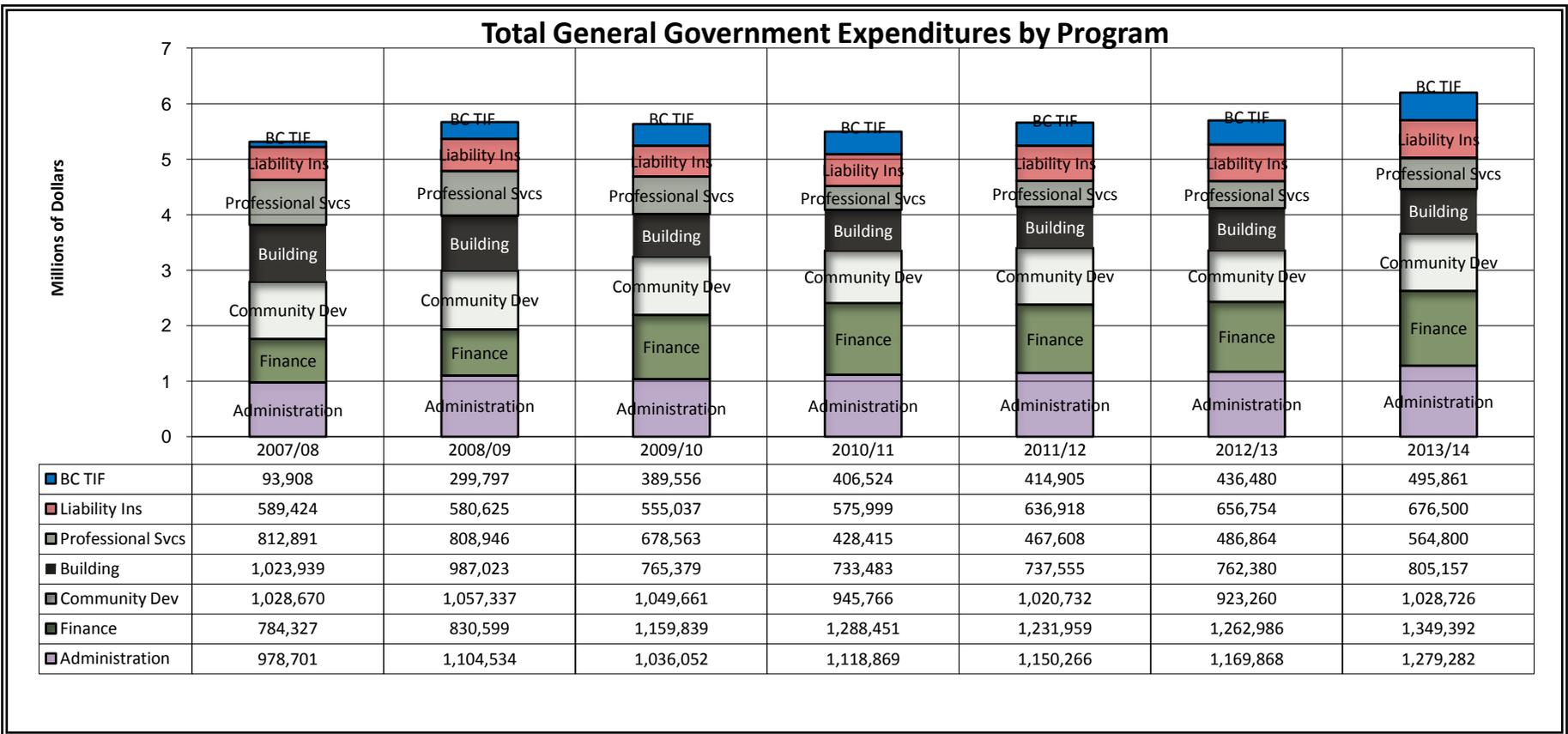
GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 14% of total expenditures. The budget for 2013/14 is \$7.7 million.

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

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

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



VILLAGE BOARD/ADMINISTRATION

Department Description

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

2013/14 Budget Highlights

The 2013/14 Administration Department budget shows an increase of 5% over last year's budget. The most significant request in our proposed budget is the redesign of our Village website. The Village website was last updated in 2006. The website redesign would include tools to make the website more user-friendly, and the addition of mobile applications and an expanded service request system.

Strategic Plan – 2013/14 Action Steps

Objective: Promote community identity and events.
Encourage, promote, and support civic and community groups.

2012/13 Highlights

A provision for garbage toters is included in the new waste hauler franchise renewal agreement. The new toters will assist in reducing blowing trash. The agreement also includes a 2% reduction in cost to residents in the first year.

The Village Board approved video gaming for Bartlett; and tied the ordinance into our local liquor license ordinance. Once approved, the staff developed a permitting process and worked with local business owners on its implementation.

The Administration staff worked diligently with our engineering consultants and FEMA on the review of our Hazard Mitigation grant application. This grant is to create additional stormwater storage in the Hearthwood Farms/North and Prospect Ave. portion of the Village. In the coming year we look forward to the construction starting on the Beaver Pond-Forest Preserve stormwater relief project.

In 2014, we will wish the Bartlett Depot a happy 140th birthday. The Bartlett Depot Museum interprets and shares the legacy of the community's railroading heritage with the public through exhibitions, education and media to increase awareness and knowledge of the past, present and future significance of the railroad industry in Bartlett. When the Bartlett Depot Museum opened its doors on September 12, 2010, the Village's original depot was back in service, but in a whole new way.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- ADMINISTRATION

Objective: Promote community identity and events		
Action Steps	2012/13	Continue to celebrate Bartlett's history through exhibits, programs, and other venues
	2012/13	Bartlett Farmer's Market attracted an average of 419 shoppers to the downtown each week
	2012/13	Provided support for Heritage Days, Street Dance, Labor Day Dash, Arts in Bartlett, Holiday Tree Lighting Little League Parade, BHS Homecoming festivities, Apple Blossom Run, Memorial Day Walk events
	2010/11	Established a Sister City cultural partnership with Miaoli City, Taiwan
Objective: Maintain and enhance communications		
Action Steps	2012/13	Expand and update information opportunities on the internet site
	2011/12	A wireless internet hotspot was installed in the council chambers providing access to the internet The Village President and Trustees participate in "Coffee with the Board" the third Saturday of each month
	2009/10	Implemented the CodeRED emergency notification system Used Twitter to communicate with our residents
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	2012/13	A provision for garbage toters was included in contract to assist in reduction of blowing trash
	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
Objective: Facilitate intergovernmental relationships with other local taxing districts		
Action Steps	2012/13	The Village participated in a joint taxing district meeting
	2010/11	The Village worked closely with the Park District on re-anexaton of the Villa Olivia property

VILLAGE BOARD/ADMINISTRATION SUMMARY

		2007/08	2008/09	Actual 2009/10	2010/11	2011/12	Unaudited 2012/13	Budget 2013/14
Budget	Personnel Services	810,794	902,318	900,184	956,213	996,127	1,014,311	1,096,987
	Contractual Services	23,498	30,942	0	0	0	0	16,000
	Commodities	20,582	29,683	6,776	6,651	9,438	9,461	9,900
	Other Charges	122,199	141,591	126,271	151,908	142,200	146,095	156,395
	Capital Outlay	1,628	0	2,821	4,097	2,501	0	0
	Subtotal Net of Transfers	978,701	1,104,534	1,036,052	1,118,869	1,150,266	1,169,868	1,279,282
	Central Service Allocation	63,600	65,005	49,796	49,796	49,796	74,131	69,427
	Vehicle Replacement Allocation	2,063	2,125	4,000	4,000	4,000	4,000	4,000
Total Village Board/Admin		1,044,364	1,171,664	1,089,848	1,172,665	1,204,062	1,247,999	1,352,709
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 Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Health Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	History Museum Director	0.58	0.80	0.80	0.90	0.80	0.86	0.96
	Management Analyst	0.27	0.86	0.86	0.93	1.00	1.00	1.00
	History Museum Intern	0.00	0.00	0.00	0.00	0.00	0.12	0.12
	Total Full Time Equivalents		6.85	7.66	7.66	7.83	7.80	7.98
Activity Measures	Health Inspections	2,426	2,550	2,160	2,300	1,295	2,000	2,000
	Website Visits	508,945	357,680	255,550	284,563	260,971	296,485	300,000
	Tons of recyclables	4,599	4,267	4,214	4,792	4,708	5,020	5,100
	Pounds of Prescription Drugs Collected	n/a	n/a	n/a	n/a	419	420	450
	History Museum events	16	24	30	48	35	32	35
	# of Visitors at the Farmers Market	5,314	6,350	6,093	7,529	8,032	6,290	7,000

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

2013/14 Budget Highlights

The Finance Department budget has increased 5% over the FY 2012/13 budget. The budget includes a line item for rebates to provide for the new senior discount on gas and electric utility taxes.

Strategic Plan – 2013/14 Action Steps

Objective: Obtain a fiscally responsible government.

Maintain and communicate fund balance of Village's Operating funds to Village Administrator and Village Board.

Continue to evaluate the use of virtualization and cloud services for the Village's servers in an effort to be more efficient and save money.

2012/13 Highlights

Electric and Utility tax was implemented in 2012. The new tax is designed to reduce the General Funds dependence on using transfers from other funds and fund balance to produce a balanced budget. The new taxes also allow the Village to maintain its current service levels.

Begin the virtualization of servers to save on equipment and energy costs.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- FINANCE

Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks		
Action Steps	2012/13	Route 25 road improvements completed with Economic Development Program grants
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	2012/13	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	2012/13	Begin the virtualization of servers to save on equipment and energy costs
	2011/12	Updates to the web portal were created to make information more user-friendly and intuitive
	2009/10	Phase I of the GIS implementation plan was completed
Objective: Maintain a fiscally responsible government		
Action Steps	2012/13	Implemented electric and utility tax to produce a balanced budget
	2012/13	Monitor the delays in State shared revenues and communicate the impact of these delays
	2012/13	Maintain and communicate fund balances of Village's operating funds to Village Administrator and Village Board
	2012/13	Review current Village revenues and sources of new revenues in light of the poor national and state economy
	2012/13	Received GFOA's Budget Presentation Award for the 2012-13 Budget for the 17th consecutive year
	2012/13	Received GFOA Certificate of Achievement Award in Financial Reporting for the 30 th consecutive year

FINANCE SUMMARY

		2007/08	2008/09	Actual 2009/10	2010/11	2011/12	Unaudited 2012/13	Budget 2013/14
Budget	Personnel Services	728,297	773,329	1,024,950	1,174,357	1,127,771	1,166,719	1,189,392
	Contractual Services	37,592	39,826	73,430	68,672	58,980	54,215	60,900
	Commodities	12,060	12,389	56,040	39,872	38,881	36,162	47,100
	Other Charges	6,378	5,055	5,419	5,550	6,327	5,890	52,000
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Transfers	784,327	830,599	1,159,839	1,288,451	1,231,959	1,262,986	1,349,392
	Central Service Allocation	53,600	52,628	55,362	55,362	55,362	82,165	76,951
	Total Finance	837,927	883,227	1,215,201	1,343,813	1,287,321	1,345,151	1,426,343
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	4.00	3.00	2.50	2.50	2.50
	Benefits Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Total Full Time Equivalent	11.00	11.00	15.00	14.00	13.50	13.50	13.50
Activity Measures	Transfer stamps issued	1,314	995	445	714	819	750	800
	Business/Liquor licenses	326	397	378	390	450	500	525
	Contractor licenses	846	800	679	800	869	875	890
	Parking Ticket Payments	3,455	3,418	3,423	3,516	3,670	3,700	3,715
	Invoices sent	444	420	130	97	110	115	120
	Checks issued	10,811	11,335	10,886	10,702	10,667	10,700	10,750
	Positions filled	12	9	2	4	6	2	2
	Interviews conducted	21	27	12	24	36	10	20
	Utility bills issued	157,999	159,834	159,954	159,847	159,463	159,624	159,800
	Utility shutoff and past due letters	11,338	12,120	13,150	13,540	13,676	13,700	13,725

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 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. The department works with the Bartlett Chamber 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 on the 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.

2013/14 Budget Highlights

The Community Development Department shows a 3% increase in its budget for next fiscal year.

Strategic Plan – 2013/14 Action Steps

Objective: Attract and retain a diverse business population. The Economic Development Coordinator has worked with twelve new businesses that located in the retail shopping centers throughout the Village to assist them during their site selection, business licensing and occupancy permit processes.

Over forty potential businesses have been contacted to attract them to the Village including restaurants interested in the Nest Café building.

2012/13 Highlights

The existing BAPS Mandir was annexed to the Village along with a large future commercial parcel along Army Trail Road. The total annexation of 38 acres with the accompanying Annexation Agreement approved of the first phase of development that allowed the BAPS community to begin work on their parking lot expansion, gazebos and landscaping.

A new interactive map gallery was launched on the Village's website providing the public with options for obtaining GIS related information. The maps posted on the interactive gallery included road closures, parade routes, the 2012 street resurfacing project, village wide zoning, school, parks and restaurant locations, demographics and traffic counts. The Village also launched its first web-based application to help residents find their polling place for the 2012 election.

Reviewed and approved Rhinodox, a 65,000 square foot industrial building in the Brewster Creek Business Park.

The EDC hosted three public hearings on video gaming and sent a positive recommendation to the Village Board which approved an ordinance and license to allow video gaming in the Village.

Reviewed Stella's Café which will be the first establishment designed solely for video gaming in the Village.

The Bartlett Dining Guide was updated and printed promoting local restaurants.

The fourth holiday coupon insert in the Bartletter was prepared for over 60 participating businesses.

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 Monkey, 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

		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	848,445	875,459	921,089	882,279	879,270	882,460	922,876
	Contractual Services	176	696	2,463	1,532	5,629	10,500	23,500
	Commodities	17,740	16,328	8,928	8,570	9,780	9,600	20,550
	Other Charges	160,813	164,854	117,181	53,385	126,053	20,700	53,300
	Capital Outlay	1,496	0	0	0	0	0	8,500
	Subtotal Net of Transfers	1,028,670	1,057,337	1,049,661	945,766	1,020,732	923,260	1,028,726
	Central Service Allocation	52,900	54,412	41,437	41,437	41,437	61,590	57,685
	Vehicle Replacement Allocation	6,250	6,374	6,374	6,374	6,374	6,374	6,374
	Total Community Development	1,087,820	1,118,123	1,097,472	993,577	1,068,543	991,224	1,092,785
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	1.00	1.00
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Code Enforcement Officer	2.00	2.00	3.00	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	0.00	0.00	0.00	0.00
	Total Full Time Equivalents	8.27	8.27	9.27	9.00	9.00	9.00	9.00
Activity Measures	New petitions filed	71	43	24	19	27	27	30
	Cases reviewed	89	71	29	32	35	35	35
	Plan Commission reviews	40	24	12	14	11	15	16
	ZBA reviews	29	24	7	7	15	12	14
	Landscape Inspections	105	86	60	6	9	10	10
	Building set permit reviews	37	14	6	17	38	35	40
	Res. Code complaints	447	485	532	448	403	415	450
	Res. Code compliance	425	465	527	427	389	403	425
	Comm./Ind. Code complaints	n/a	n/a	34	66	97	100	105
	Comm./Ind. Compliance	n/a	n/a	15	41	88	95	100
	Business visitations	22	17	15	12	15	18	20
	FOIAs processed	n/a	n/a	540	650	865	875	900
	GIS maps generated	n/a	n/a	68	121	624	645	670
	Addresses Assigned	n/a	n/a	n/a	n/a	42	45	50
	Documents recorded	n/a	n/a	n/a	n/a	10	15	15
	Permits issued	155	162	120	104	157	155	160

BUILDING

Department Description

The Village Board originally approved by ordinance the Building department approximately 65 years ago. The Building department provides quality services to everyone who makes contact with our office. Public Safety is stressed to our staff and shared with our clients. Our goal is “Building a Safer Bartlett”.

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

2013/14 Budget Highlights

The Building department’s budget represents a 1% increase from the previous year’s budget. All line items continually stay reduced.

Strategic Plan – 2013/14 Action Steps

Objective: Maintain a safe Community.

The department has been stepping up their watch on “House Flippers”. Dozens of properties have been tagged with stop work orders for not acquiring the proper permits. The Building Department is part of the foreclosure team and works with all departments to make sure a vacant home does not become a blighted property.

2012/13 Highlights

There have been a lot of new businesses that have moved into the business parks. The Building Department works with each new tenant/owner to help them understand the Village process.

The Building department staff meets with contractors to eliminate delays during the actual review of the construction process.

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

The Building department reviewed and approved over \$55 million dollars of improvements within the Village.

The Building department is one of the highest requested departments of providing freedom of information requests.

Submitted annual paper work to FEMA/Homeland Security to remain certified as a Community Rating System (CRS) Community. Bartlett receives a discount in flood insurance for our residents. In addition, being a CRS community allows the Village to apply for federal funding from FEMA for our flood control projects.

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

Our staff attended Earth Day at the Nature Ridge Center/Tri-County State Park. This is part of our Home Improvement Day in which we answer questions related to construction projects.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- BUILDING

Objective: Maintain a safe community		
Action Steps	2012/13	Review changes from existing code and update to the new 2012 set of I-Codes
	2012/13	The Building department reviewed and inspected over \$55 million dollars of improvements
	2012/13	Promote all aspects of construction projects by meeting with building owners and contractors
	2012/13	Staff attended classes on Energy Conservation Code to properly inspect and enact new code
	2012/13	The Building Department will continue to be the “Green Team” to educate residents/builders and implement new requirements while promoting energy conservation
	2012/13	Continue to educate staff about sustainable building practices as well as residents/builders
	2012/13	Continue to sponsor Home Improvement Day
	2010/11	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	2012/13	Continue to review plans, conduct inspections and work with property owners in the Brewster Creek and Blue Heron Business Parks.
	2012/13	Staff continues to promote all aspects of construction by meeting with building owners and contractors
	2012/13	Reviewing final plans for Rana Pasta with full production to begin in 2013
	2012/13	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

		2007/08	2008/09	Actual 2009/10	2010/11	2011/12	Unaudited 2012/13	Budget 2013/14
Budget	Personnel Services	857,250	873,968	710,916	695,582	689,417	727,700	753,938
	Contractual Services	137,853	92,054	42,359	24,543	34,377	18,000	32,250
	Commodities	14,552	14,078	8,510	9,729	9,831	12,580	13,806
	Other Charges	6,542	5,175	3,594	3,629	3,930	4,100	5,163
	Capital Outlay	7,742	1,748	0	0	0	0	0
	Subtotal Net of Transfers	1,023,939	987,023	765,379	733,483	737,555	762,380	805,157
	Central Service Allocation	60,000	61,883	48,529	48,529	48,529	72,000	68,059
	Vehicle Replacement Allocation	12,375	12,749	10,624	10,624	10,624	10,624	10,624
	Total Building	1,096,314	1,061,655	824,532	792,636	796,708	845,004	883,840
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	1.00	1.00	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	2.00	1.00	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	8.08	8.08	7.08	7.08	7.08
Activity Measures	New residential permits	406	10	2	2	1	3	8
	New commercial/industrial permit	15	5	3	4	2	2	3
	Miscellaneous permits	2,100	2,193	1,929	3,939	2,081	2,038	2,300
	Final occupancies	441	54	45	58	54	50	50
	Drainage complaints	56	86	104	155	86	80	100
	Citations issued	5	2	2	4	7	8	10
	Inspections	12,441	6,477	5,521	5,350	5,163	5,814	5,900

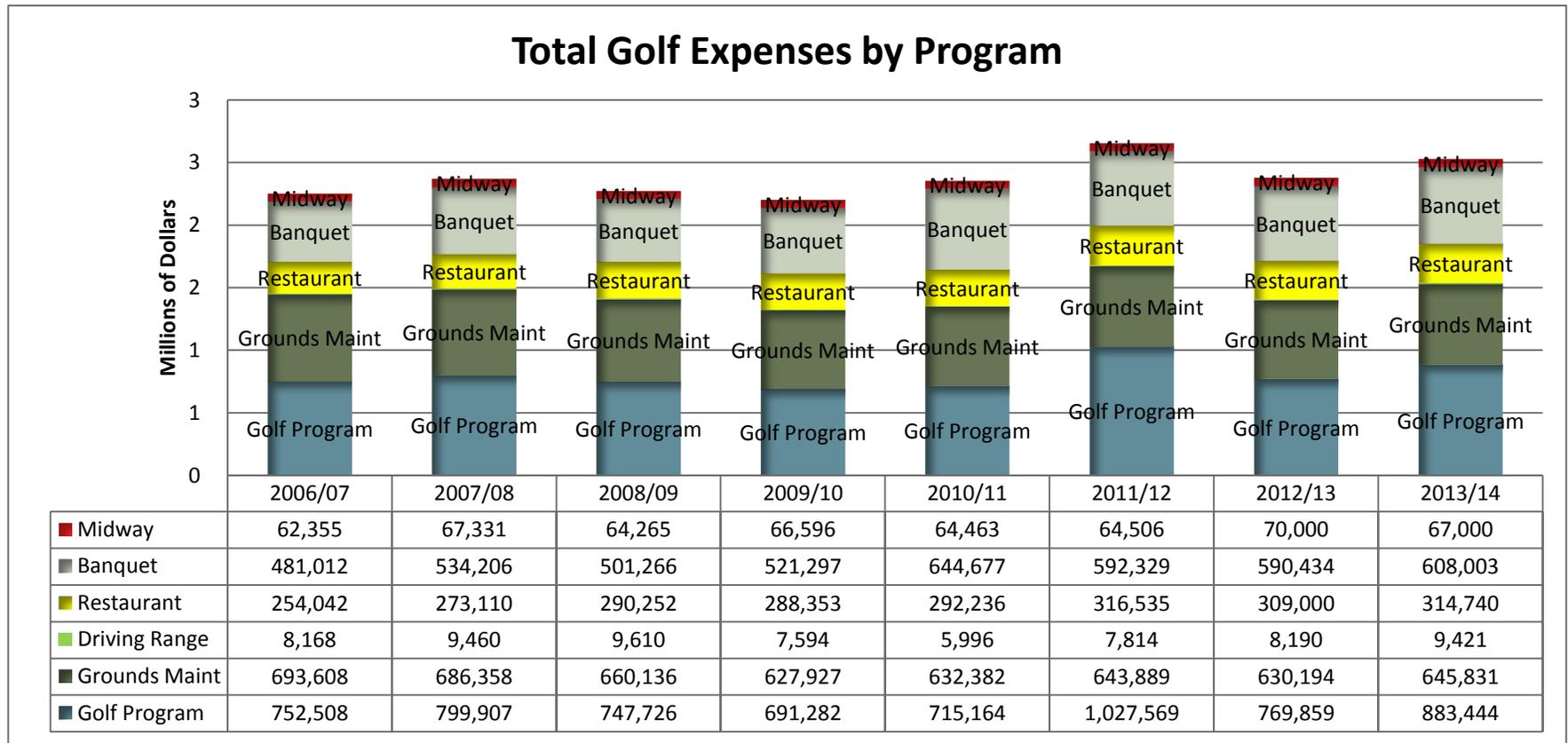
GOLF EXPENSES

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

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

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

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



GOLF

Department Description

Bartlett Hills is an 18-hole golf course purchased by the Village in 1978. An average of 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. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room and banquet facilities.

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

2013/14 Budget Highlights

Bartlett Hills FY 2013/14 golf fund revenues are projected to increase by 6% from FY 2012/13 budgeted amount. Revenues includes a \$121,000 transfer from the building fund to cover expenses related to clubhouse upgrades including an HVAC unit, hot water system, and golf shop/clubhouse carpeting and enhancements. Revenues are projected to increase by 3.20%. Budgeted rounds of golf are 38,000, up from 37,000 last year. Restaurant sales are forecast to improve about 15%. Midway sales are projected up about 1%, a reflection of the budgeted rounds. Banquet sales are projected higher by 4% as future bookings and interest in our facility continue to be very good.

Golf fund expenses are projected higher by 10%. The increase is due in large part to capital expenditures related to clubhouse improvements, parking lot, starter/ranger cart, pull carts, steamer for kitchen and replacement greens equipment.

Strategic Plan – 2013/14 Action Steps

Objective: Promote community identity and events.

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

Increase opportunities for families and youth golfers to play Bartlett Hills.

Encourage, promote, and support civic and community groups.

Continue to enhance marketing efforts for Bartlett Hills.

2012/13 Highlights

The golf program utilized its improved marketing assistance program e-mailing monthly newsletters to over 4,000 e-mail accounts.

Successfully hosted golf outings for the Bartlett Lions Club, Bartlett Learning Center, Bartlett Chamber, Bartlett Christian Academy, and Bartlett Soccer.

In an effort to promote more family golf, offered free golf to juniors with paid adult each evening during the summer.

Installed a new point-of-sale/credit card processing terminal in the Midway which is integrated into our Clubhouse point-of-sale system.

Forecasting \$1,000,000 in food/beverage sales, up almost 8% from FY'11-12.

STRATEGIC PLAN ACTION STEPS STATUS REPORT- GOLF

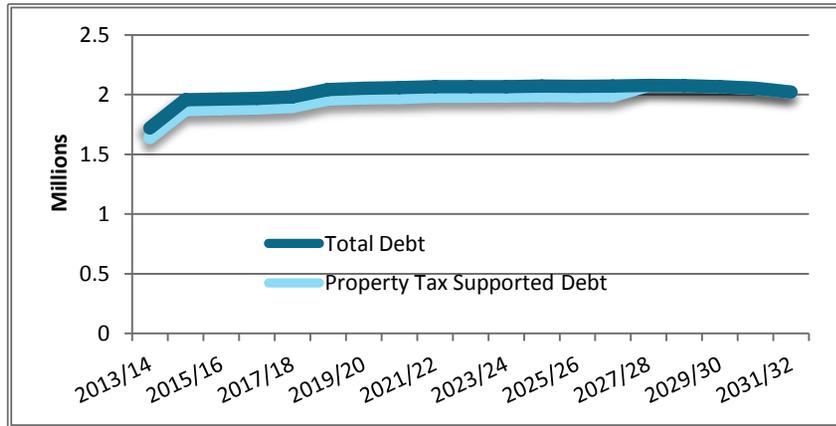
Objective: Promote community identity and events		
Action Steps	2012/13	Continue to enhance marketing efforts and interior enhancements for Bartlett Hills
	2012/13	Maintain Junior Golf Program and continue to support U-46 athletics
	2012/13	Maintain golf rates that are competitive and properly represent service levels and the perceived value of golfing
	2012/13	Encourage, promote, and support civic and community groups
	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.
Objective: Maintain and enhance communications		
Action Steps	2012/13	Improved relationship between point-of-sale and website
	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.

GOLF SUMMARY

		Actual					Unaudited	Budget
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Budget	Personnel Services	1,414,304	1,459,762	1,482,692	1,557,918	1,601,093	1,545,108	1,583,169
	Contractual Services	219,398	192,234	194,197	193,484	184,762	200,985	233,510
	Commodities	549,902	495,235	460,419	507,730	504,745	501,440	520,525
	Other Charges	59,510	61,901	53,419	63,180	48,390	55,060	65,735
	Capital Outlay	16,979	64,122	12,322	32,604	313,652	71,650	125,500
	Subtotal Net of Transfers	2,260,093	2,273,254	2,203,049	2,354,916	2,652,642	2,374,243	2,528,439
	Central Services Allocation	67,500	39,917	0	0	0	0	0
	Vehicle Replacement Allocation	45,726	24,779	0	0	0	0	0
	Total Golf	2,373,319	2,337,950	2,203,049	2,354,916	2,652,642	2,374,243	2,528,439
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	0.00	0.00	0.00	0.00	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	0.00	0.00	0.00	0.00	1.00	1.00	1.00
	Secretary	1.00	1.00	0.00	0.00	0.00	0.00	0.00
	Golf seasonal employees	6.62	6.62	6.62	6.62	6.62	6.62	6.62
	Grounds seasonal employees	5.70	5.70	5.70	5.70	5.70	5.70	5.70
	Food & Beverage Part-time staff	13.23	13.23	13.23	13.23	13.23	13.23	13.23
Total Full Time Equivalents	36.55	36.55	34.55	34.55	35.55	35.55	35.55	
Activity Measures	Total golf rounds	36,900	36,460	37,950	37,000	38,572	37,500	38,000
	Total resident rounds	15,867	16,042	17,077	16,280	16,585	16,875	17,100
	Percent resident rounds	43%	44%	45%	44%	43%	45%	45%
	Season Passes	70	76	75	78	83	83	85
	Leagues	9	10	10	10	11	10	10
	Golf outings	88	73	82	51	79	88	85
	Non-golf banquet functions	192	172	110	125	125	129	135
	Junior Golf participants	140	124	90	70	42	40	50

DEBT SERVICE EXPENDITURES

DEBT SERVICE expenditures comprise 3% of all expenditures for a total of approximately \$1.7 million in 2013/14. 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, 2013, the Village has three outstanding debt issues for total indebtedness of \$27,085,000. This represents 3% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

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

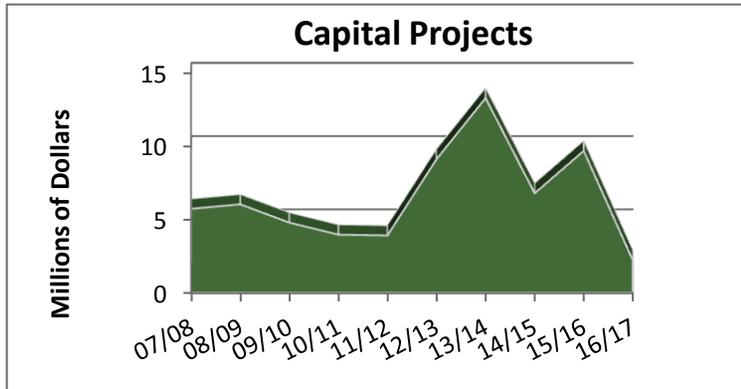
Issue Date: November 29, 2007
 Final Maturity Date: December 15, 2021
 Net Interest Rate: 4.4740%
 Funding Source: Property Tax
 TIF Municipal fund
 Bartlett Fire Protection District

DEBT SERVICE PAYMENTS TO MATURITY
(Excluding Paying Agents Fees)

Fiscal Year	2007 GO		2009 GO		2012 GO		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2013/14	200,000	157,888	355,000	354,881	200,000	453,019	1,720,788
2014/15	210,000	149,888	580,000	347,781	220,000	449,019	1,956,688
2015/16	215,000	141,488	605,000	333,281	225,000	444,619	1,964,388
2016/17	225,000	132,888	625,000	315,131	230,000	440,120	1,968,139
2017/18	235,000	123,888	655,000	296,381	235,000	435,518	1,980,787
2018/19	240,000	114,488	685,000	273,456	300,000	430,818	2,043,762
2019/20	250,000	104,888	715,000	249,481	310,000	424,818	2,054,187
2020/21	265,000	94,888	755,000	224,456	300,000	418,618	2,057,962
2021/22	275,000	83,625	795,000	196,144	305,000	412,018	2,066,787
2022/23	280,000	71,250	860,000	166,331	285,000	404,776	2,067,357
2023/24	290,000	58,650	900,000	131,931	290,000	397,650	2,068,231
2024/25	305,000	45,600	510,000	95,931	725,000	389,675	2,071,206
2025/26	320,000	31,113	325,000	75,531	950,000	367,925	2,069,569
2026/27	335,000	15,913	350,000	62,531	970,000	339,425	2,072,869
2027/28			375,000	48,531	1,345,000	309,113	2,077,644
2028/29			400,000	33,531	1,375,000	265,400	2,073,931
2029/30			425,000	17,531	1,415,000	210,400	2,067,931
2030/31					1,900,000	153,800	2,053,800
2031/32					1,945,000	77,800	2,022,800
Total	3,645,000	1,326,455	9,915,000	3,222,844	13,525,000	6,824,531	38,458,830

2013/14 CAPITAL PROJECTS EXPENDITURES

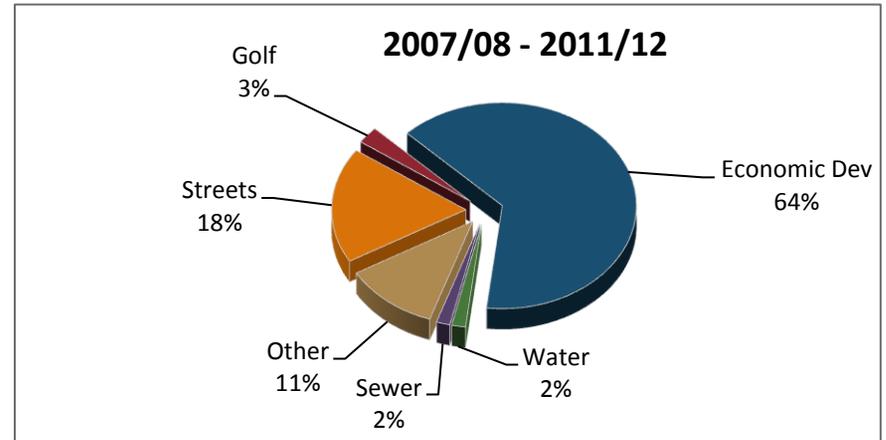
CAPITAL PROJECTS include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



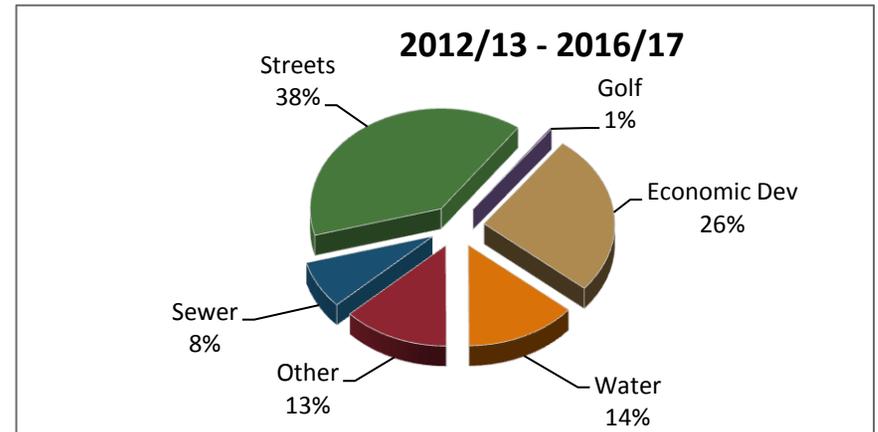
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2013/14 total \$13,277,332, 23% of total expenditures.



The next two pages have charts itemizing the capital projects included in the 2013/14 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.



2013/14 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
WATER				
Water Main Replacement	122,000	Water	Replace 825 feet of water main	None
Water Tower Painting	185,000	Water	Sandblast and paint water towers	None
Well #8 Barium & Radium Removal	1,575,000	Water	New treatment system to remove barium	\$125,000
Total Water Projects	1,882,000			

SEWER				
Influent Pump Replacement	662,970	Sewer	Replacement of three influent pumps and control system at the Stearns Road Treatment Plant	None
Belt Filter Press Replacement	724,000	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	1,611,970			

STREETS				
West Bartlett Corridor Streetscape	77,488	Developer Deposits	Replace/Install 35 streetlights, install parkway trees, bike path nodes with benches, etc., install 76 hanging baskets of flowers	Annual maintenance costs approximately \$5,000
2012 Roadway Maintenance Bond Project	6,000,000	Capital Projects	Asphalt paving of various streets throughout the Village	None
IDNR State Park Bike Path Links	10,500	Developer Deposits	Install two bike path links connecting to the IDNR State park with Koehler field and Lakewood Mills subdivision	None
IDOT Route 20 Improvements	71,408	Developer Deposits	Widen Route 20 to provide a turn lane at Bartlett Road and Oak Avenue	None

2013/14 CAPITAL PROJECTS EXPENDITURES

PROJECT	BUDGET	FUND	DESCRIPTION	OPERATING BUDGET IMPACTS
STREETS (CONTINUED)				
Asphalt Cart Paths	60,000	Developer Deposits	Replace existing gravel cart paths	None
Schick Road Traffic & Bike Path	62,000	Developer Deposits	Extension of bike path on Schick Road	None
Total Street Projects	6,281,396			

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			

OTHER				
North & Prospect/Hearthwood Farms Stormwater Detention	1,196,766	Capital Projects	Construct stormwater detention ponds to alleviate flooding on the east side of Prospect	None
Total Economic Development Projects	1,196,766			

TOTAL CAPITAL PROJECTS	13,277,132			
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CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Five Year					Total
		2012/13	2013/14	2014/15	2015/16	2016/17	
Water	Stearns Road Iron Filter Tank Replacement			444,675			444,675
	1,000 GPM Well				3,206,004		3,206,004
	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	153,600	1,882,000	699,675	3,206,004	0	5,941,279
Sewer	Influent Pump Replacement	302,170	662,970				965,140
	Phosphorous Removal			31,500	539,700		571,200
	Belt Filter Press Replacement	346,000	724,000				1,070,000
	Sanitary Sewer System Evaluation	20,000	225,000	225,000	225,000		695,000
		Total Sewer Projects	668,170	1,611,970	256,500	764,700	0
Streets	Sidewalk Installations			60,000			60,000
	W Bartlett/Naperville Bike Path			385,000			385,000
	West Bartlett Corridor Streetscape	549,069	77,488				626,557
	12/13 MFT Annual Maintenance Program	847,662					847,662
	13/14 MFT Annual Maintenance Program						0
	14/15 MFT Annual Maintenance Program						0
	15/16 MFT Annual Maintenance Program				2,790,000		2,790,000
	Roadway Maintenance Bond	2,900,000	6,000,000	3,100,000			12,000,000
	Asphalt Cart Paths	42,552	60,000				102,552
	Schick Road Traffic & Bike Path		62,000				62,000
	IDNR State Park Bike Path Links		10,500	66,223			76,723
	IDOT Route 20 Improvements		71,408				71,408
	Total Street Projects	4,339,283	6,281,396	3,611,223	2,790,000	0	16,959,902
Econ. Dev.	Brewster Creek Public Improvements	745,000	745,000	745,000	745,000	745,000	3,725,000
	Bluff City/Blue Heron Public Improvements	1,560,000	1,560,000	1,460,000	1,460,000	1,460,000	7,500,000
		Total Economic Development Projects	2,305,000	2,305,000	2,205,000	2,205,000	2,205,000
Other	Salt Storage Dome				701,400		701,400
	North/Prospect/Hearthwood Detention	3,234	1,196,766				1,200,000
	Inland Steel Detention Engineering Study	50,000					50,000
		Total Other Projects	53,234	1,196,766	0	701,400	0
Total All Projects		\$7,519,287	\$13,277,132	\$6,772,398	\$9,667,104	\$2,205,000	\$39,378,921

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2013-2017". Copies are available at Village Hall, Library, or via the Village of Bartlett website.

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
100 - General Fund								
410100	Property Tax	6,996,421	7,262,258	7,111,077	7,111,077	7,058,094	7,111,077	1%
410101	Road & Bridge Tax	153,488	138,071	153,885	142,500	135,000	141,000	4%
410103	Police Pension Tax	1,000,416	1,083,305	1,171,869	1,285,000	1,285,000	1,311,556	2%
410104	State Replacement Tax	42,355	47,121	42,346	23,850	0	40,000	100%
410105	Sales Tax	1,925,341	1,953,494	1,993,151	1,995,000	1,975,000	2,010,000	2%
410106	State Income Tax	3,288,304	3,227,976	3,358,779	3,625,000	3,263,674	3,925,000	20%
410107	Telecommunications Tax	1,558,795	1,436,271	1,424,011	1,375,000	1,440,000	1,375,000	-5%
410109	Local Use Tax	488,253	597,543	602,410	620,000	670,000	650,500	-3%
410110	Real Estate Transfer Tax	326,730	297,435	290,644	285,000	285,000	310,000	9%
410112	Utility Gas Tax	0	0	0	995,000	995,000	1,055,000	6%
410113	Utility Electric Tax	0	0	0	600,000	550,000	600,000	9%
410114	Gaming Tax	0	0	0	2,400	0	7,200	100%
	Total Tax Income	15,780,103	16,043,474	16,148,172	18,059,827	17,656,768	18,536,333	5%
420100	Vehicle Licenses	321,258	306,320	303,221	0	0	0	0%
420101	Vehicle License Penalties	0	12,495	9,595	0	0	0	0%
420200	Business Licenses	51,660	46,285	48,330	47,500	46,500	47,500	2%
420210	Contractors Licenses	42,465	53,690	48,879	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	40,175	51,719	38,675	45,000	45,000	45,000	0%
420220	Dog Licenses	953	760	700	500	500	500	0%
420230	Building Permits	291,356	398,085	383,988	430,500	266,500	391,200	47%
420231	Erosion Control Permits	700	175	350	500	500	500	0%
420625	Antenna License Fees	162,276	184,863	168,863	167,568	167,568	167,568	0%
	Total License Fees	910,843	1,054,392	1,002,601	741,568	576,568	702,268	22%
430235	Plan Review Fees	30,929	17,595	12,203	14,000	35,000	25,000	-29%
430236	Elevator Inspections	5,509	3,784	2,653	3,500	4,000	3,500	-13%
430260	Cable TV Franchise Fees	473,725	539,804	572,129	577,400	536,000	608,900	14%
430265	ATT Landscaping Fees	9,000	4,500	0	0	0	0	0%
430280	Garbage Franchise Fees	168,544	230,037	270,130	196,300	215,000	207,700	-3%
430300	Village Fines	62,559	59,632	82,678	85,000	85,000	85,000	0%
430305	County Fines	228,206	175,308	146,831	133,800	160,000	134,000	-16%
430310	Towing/Impound Fines	0	54,800	109,200	154,200	125,000	150,000	20%
	Total Fees & Fines	978,472	1,085,460	1,195,824	1,164,200	1,160,000	1,214,100	5%
440406	Grants	131,923	226,106	218,585	131,931	191,931	0	-100%
440407	Public Safety Operating	0	0	78,571	191,931	0	186,742	100%
440540	FOIA Requests	4,583	4,886	4,941	5,000	5,000	5,000	0%
	Total Grants & Reimbursements	136,506	230,992	302,097	328,862	196,931	191,742	-3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
100 - General Fund								
480100	Mining Royalties	92,247	73,264	56,343	75,000	75,000	75,000	0%
480200	Sale of Cemetery Lots	2,580	1,740	450	500	500	500	0%
480600	Interest Income	126,654	31,489	18,138	20,000	40,000	20,000	-50%
480601	Miscellaneous Income	513,585	498,655	513,703	356,971	425,000	500,000	18%
480602	IRMA Reimbursements	13,468	82,959	90,228	75,000	50,000	95,000	90%
480666	Yard Waste Bags	7,493	7,240	7,689	7,500	6,000	7,500	25%
	Total Miscellaneous Income	756,027	695,347	686,551	534,971	596,500	698,000	17%
490430	Transfer from Developer Deposits	600,247	0	350,000	0	0	0	0%
490500	Transfer from Water	120,000	120,000	120,000	120,000	120,000	130,000	8%
490510	Transfer from Sewer	80,000	80,000	80,000	120,000	120,000	130,000	8%
490520	Transfer from Parking	15,000	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	68,250	68,250	68,250	68,250	68,250	68,250	0%
	Total Transfers In	883,497	283,250	633,250	323,250	323,250	343,250	6%
Total General Fund Revenues		\$19,445,448	\$19,392,915	\$19,968,495	\$21,152,678	\$20,510,017	\$21,685,693	6%
220 - Motor Fuel Tax (MFT) Fund								
410111	MFT Allotments	1,091,807	1,274,110	1,226,931	1,200,000	1,250,000	1,175,000	-6%
	Total Tax Income	1,091,807	1,274,110	1,226,931	1,200,000	1,250,000	1,175,000	-6%
440406	Grant Income	1,173,768	134,725	58,684	0	0	0	0%
	Total Grant & Reimbursements	1,173,768	134,725	58,684	0	0	0	0%
480600	Interest Income	(933)	2,417	271	300	100	250	100%
	Total Miscellaneous Income	(933)	2,417	271	300	100	250	100%
Total Motor Fuel Tax Revenues		\$2,264,642	\$1,411,252	\$1,285,886	\$1,200,300	\$1,250,100	\$1,175,250	-6%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
300 - Debt Service Fund								
410100	Property Tax	1,123,259	1,028,368	1,032,657	1,003,677	1,003,677	1,593,188	59%
	Total Tax Income	1,123,259	1,028,368	1,032,657	1,003,677	1,003,677	1,593,188	59%
480300	Bond Proceeds	10,980,000	0	0	0	0	0	0%
480301	Premiums	238,769	0	0	0	0	0	0%
480600	Interest Income	10,464	2,868	1,465	1,500	4,000	1,500	-63%
480601	Miscellaneous Income	173,705	50,476	49,953	44,112	44,112	43,770	-1%
	Total Miscellaneous Income	11,402,938	53,344	51,418	45,612	48,112	45,270	-6%
490420	Transfer from Municipal Building	341,342	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	68,493	0	0	0	0	0	0%
490480	Transfer from Brewster Creek TIF	29,800	29,880	29,880	29,880	29,880	29,880	0%
490500	Transfer from Water	220,029	0	0	0	0	0	0%
	Total Transfers In	659,664	29,880	29,880	29,880	29,880	29,880	0%
Total Debt Service Fund Revenues		\$13,185,861	\$1,111,592	\$1,113,955	\$1,079,169	\$1,081,669	\$1,668,338	54%
400 - Capital Projects Fund								
440406	Grants	10,662	83,488	0	0	0	3,711,375	100%
	Total Grants & Reimbursements	10,662	83,488	0	0	0	3,711,375	100%
480300	Bond Proceeds	0	0	13,525,000	0	0	0	0%
480301	Debt Issue Premium	0	0	231,227	0	0	0	0%
480600	Interest Income	7,731	528	3	7,500	0	5,000	100%
480601	Miscellaneous Income	0	144	0	0	0	0	0%
	Total Miscellaneous Income	7,731	672	13,756,230	7,500	0	5,000	100%
490430	Transfer from Developer Deposits	0	65,000	0	18,138	676,000	0	-100%
	Total Transfers In	0	65,000	0	18,138	676,000	0	-100%
Total Capital Projects Fund Revenues		\$18,393	\$149,160	\$13,756,230	\$25,638	\$676,000	\$3,716,375	450%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
420 - Municipal Building Fund								
440510	Contributions	140	2,207	140	150	357	150	-58%
	Total Grants & Reimbursements	140	2,207	140	150	357	150	-58%
480600	Interest Income	17,088	3,627	1,365	500	2,000	500	-75%
	Total Miscellaneous Income	17,088	3,627	1,365	500	2,000	500	-75%
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		\$17,228	\$5,834	\$1,505	\$650	\$2,357	\$650	-72%
430 - Developer Deposits Fund								
440406	Grants	0	16,871	23,104	0	415,360	44,979	100%
440510	Contributions	6,231	8,091	3,922	6,500	8,925	6,100	-32%
	Total Grants & Reimbursements	6,231	24,962	27,026	6,500	424,285	51,079	-88%
480600	Interest Income	54,316	101,559	4,784	8,750	50,000	8,250	-84%
480601	Miscellaneous Income	571,622	68,975	0	9,400	0	16,000	100%
	Total Miscellaneous Income	625,938	170,534	4,784	18,150	50,000	24,250	-52%
Total Developer Deposit Fund Revenues		\$632,169	\$195,496	\$31,810	\$24,650	\$474,285	\$75,329	-84%
442 - Route 59 & Lake TIF Fund								
410100	Property Tax - Current	50,545	32,542	67	0	0	0	0%
	Total Tax Income	50,545	32,542	67	0	0	0	0%
480600	Interest Income	6	10	3	0	0	0	0%
480601	Miscellaneous Income	0	4,957	0	0	0	0	0%
	Total Miscellaneous Income	6	4,967	3	0	0	0	0%
490430	Transfer from Developer Deposits	26,932	0	15,581	7,970	55,870	54,000	-3%
	Total Transfers In	26,932	0	15,581	7,970	55,870	54,000	-3%
Total Rte 59 & Lake TIF Fund Revenues		\$77,483	\$37,509	\$15,651	\$7,970	\$55,870	\$54,000	-3%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
443 - Bluff City TIF Municipal Fund								
410100	Property Tax - Current	0	622	209	1,200	210	1,500	100%
	Total Tax Income	0	622	209	1,200	210	1,500	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	\$622	\$209	\$1,200	\$210	\$1,500	100%
444 - Bluff City TIF Project Fund								
410100	Property Tax	0	9,742	3,280	16,982	10,000	22,500	100%
	Total Tax Income	0	9,742	3,280	16,982	10,000	22,500	100%
480350	Note Proceeds	448,000	1,849,500	0	0	1,560,000	1,577,500	1%
480600	Interest Income	0	0	0	0	0	0	0%
	Total Miscellaneous Income	448,000	1,849,500	0	0	1,560,000	1,577,500	1%
Total Bluff City TIF Project Fund Revenues		\$448,000	\$1,859,242	\$3,280	\$16,982	\$1,570,000	\$1,600,000	2%
480 - Brewster Creek TIF Municipal Account Fund								
410100	Property Tax - Current	362,674	416,919	450,780	483,075	439,105	490,000	12%
	Total Tax Income	362,674	416,919	450,780	483,075	439,105	490,000	12%
480600	Interest Income	5,600	929	605	300	1,000	300	-70%
	Total Miscellaneous Income	5,600	929	605	300	1,000	300	-70%
Total BCTIF Municipal Account Revenues		\$368,274	\$417,848	\$451,385	\$483,375	\$440,105	\$490,300	11%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
481 - Brewster Creek TIF 2000 Project Fund								
410100	Property Tax	2,538,021	2,919,131	3,155,463	3,382,000	3,073,736	3,485,000	13%
410105	Sales Tax	14,968	14,977	23,828	15,000	15,000	15,000	0%
	Total Tax Income	2,552,989	2,934,108	3,179,291	3,397,000	3,088,736	3,500,000	13%
480350	Note Proceeds	231,000	42,600	80,300	745,000	745,000	745,000	0%
480600	Interest Income	2,223	1,550	492	500	500	500	0%
	Total Miscellaneous Income	233,223	44,150	80,792	745,500	745,500	745,500	0%
Total BCTIF Project Fund Revenues		\$2,786,212	\$2,978,258	\$3,260,083	\$4,142,500	\$3,834,236	\$4,245,500	11%
500 - Water Fund								
440406	Grants	0	0	0	0	0	0	0%
	Total Grants & Reimbursements	0	0	0	0	0	0	0%
450100	Water Sales	5,309,958	5,924,036	6,260,350	7,409,283	6,650,000	6,750,000	2%
450105	Late Payment Fees	86,528	95,563	97,766	95,000	95,000	95,000	0%
450110	Meter Sales	2,652	1,489	1,416	500	1,500	500	-67%
450120	Water Connection Charges	16,758	1,680	140,734	1,680	4,284	42,000	100%
	Total Charges For Services	5,415,896	6,022,768	6,500,266	7,506,463	6,750,784	6,887,500	2%
480600	Interest Income	37,684	7,485	3,883	2,965	9,000	3,000	-67%
480601	Miscellaneous Income	1,178	1,122	1,253	500	0	0	0%
480652	IEPA Loan Program	0	0	0	0	1,575,000	1,575,000	0%
	Total Miscellaneous Income	38,862	8,607	5,136	3,465	1,584,000	1,578,000	0%
490300	Transfer from Debt Service	653,658	0	0	0	0	0	0%
490510	Transfer from Sewer Fund	143,425	0	0	0	0	0	0%
	Total Transfers In	797,083	0	0	0	0	0	0%
Total Water Fund Revenues		\$6,251,841	\$6,031,375	\$6,505,402	\$7,509,928	\$8,334,784	\$8,465,500	2%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
510 - Sewer Fund								
440406	Grants	0	0	55,612	0	0	0	0%
	Total Grants & Reimbursements	0	0	55,612	0	0	0	0%
450100	Sewer Charges	2,856,867	2,983,660	2,993,575	3,342,936	3,175,000	3,215,000	1%
450105	Late Payment Fees	48,033	49,121	47,028	47,000	47,000	47,000	0%
450120	Sewer Connection Charges	14,220	2,125	2,125	2,125	5,419	50,000	100%
	Total Charges For Services	2,919,120	3,034,906	3,042,728	3,392,061	3,227,419	3,312,000	3%
480600	Interest Income	51,427	14,591	5,562	2,900	8,000	2,900	-64%
480652	IEPA Loan Program	0	0	0	648,170	2,035,140	1,386,970	-32%
	Total Miscellaneous Income	51,427	14,591	5,562	651,070	2,043,140	1,389,870	-32%
Total Sewer Fund Revenues		\$2,970,547	\$3,049,497	\$3,103,902	\$4,043,131	\$5,270,559	\$4,701,870	-11%
520 - Parking Fund								
420200	Metra Station Bus. License Fee	14,400	11,000	7,806	4,900	8,400	4,800	-43%
	Total License Fee	14,400	11,000	7,806	4,900	8,400	4,800	-43%
450200	Parking Meter Revenue	153,952	154,843	220,342	225,000	225,000	225,000	0%
	Total Charges For Services	153,952	154,843	220,342	225,000	225,000	225,000	0%
480600	Interest Income	5,054	1,106	455	200	1,200	200	-83%
	Total Miscellaneous Income	5,054	1,106	455	200	1,200	200	-83%
Total Parking Fund Revenues		\$173,406	\$166,949	\$228,603	\$230,100	\$234,600	\$230,000	-2%

REVENUE DETAIL

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
550 - Golf Fund								
460000	Green Fees - 18 holes	649,984	596,510	624,281	610,000	670,000	620,000	-7%
460010	Twilight Fees	137,870	138,123	165,894	157,000	160,500	165,000	3%
460020	Green Fees - 9 holes	64,173	40,992	31,951	26,000	35,500	22,000	-38%
460030	Permanent Tee Time Fee	9,300	8,850	10,175	9,000	9,000	9,000	0%
460040	Season Passes	92,870	71,440	94,980	90,000	90,000	94,500	5%
460050	Handicapping Fees	3,700	3,465	4,410	3,400	3,500	3,500	0%
460060	Range Balls	32,641	29,521	30,283	31,000	84,000	32,000	-62%
460070	Pull Cart Rentals	1,153	825	770	700	1,500	1,200	-20%
460080	Motorized Cart Rentals	328,504	307,850	339,267	360,000	240,000	375,000	56%
460090	Club Rentals	1,165	885	970	900	1,500	1,200	-20%
460100	Locker Rentals	300	650	900	600	750	750	0%
	Total Golf Course Revenues	1,321,660	1,199,111	1,303,881	1,288,600	1,296,250	1,324,150	2%
461000	Bags/Head Covers	3,426	2,239	1,430	1,600	3,500	2,600	-26%
461010	Golf Shoes	6,157	3,955	4,012	4,700	6,000	6,000	0%
461020	Golf Balls	23,309	19,857	21,415	22,500	25,000	25,000	0%
461030	Golf Clubs	16,746	15,756	18,964	19,000	22,000	22,000	0%
461040	Golf Gloves	5,191	4,935	5,387	6,400	5,000	6,400	28%
461050	Miscellaneous Golf Merchandise	25,206	27,680	24,671	24,000	30,000	28,000	-7%
461060	Miscellaneous Non-Taxable Sales	1,391	1,350	1,200	1,200	2,000	2,000	0%
	Total Golf Pro Shop Sales	81,426	75,772	77,079	79,400	93,500	92,000	-2%
470000	Restaurant Sales	125,356	112,715	115,509	131,000	115,000	133,000	16%
470010	Banquet Sales	605,311	800,448	705,036	760,000	740,000	770,000	4%
470020	Midway Sales	119,061	106,815	106,205	109,000	110,000	111,000	1%
	Total Food & Beverage Revs	849,728	1,019,978	926,750	1,000,000	965,000	1,014,000	5%
480520	Sale of Equipment	0	0	161,100	0	0	0	0%
480600	Interest Income	4,019	408	132	150	500	500	0%
480601	Miscellaneous Income	508	9,641	766	750	1,000	1,000	0%
480650	Developer Contributions	0	0	13,803	0	0	0	0%
	Total Miscellaneous Income	4,527	10,049	175,801	900	1,500	1,500	0%
490420	Transfer from Municipal Building	0	0	0	70,750	63,000	121,000	92%
	Total Transfers In	0	0	0	70,750	63,000	121,000	92%
Total Golf Fund Revenues		\$2,257,341	\$2,304,910	\$2,483,511	\$2,439,650	\$2,419,250	\$2,552,650	6%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
600 - Central Services Fund								
480600	Interest Income	13,926	3,033	1,247	500	3,250	500	-85%
480601	Miscellaneous Income	0	1,822	0	0	0	0	0%
	Total Miscellaneous Income	13,926	4,855	1,247	500	3,250	500	-85%
490100	Transfer from General	535,565	535,565	535,565	852,653	852,653	757,041	-11%
490500	Transfer from Water	131,080	131,080	131,080	140,797	140,797	131,861	-6%
490510	Transfer from Sewer	131,080	131,080	131,080	140,797	140,797	131,861	-6%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	797,725	797,725	797,725	1,134,247	1,134,247	1,020,763	-10%
Total Central Services Fund Revenues		\$811,651	\$802,580	\$798,972	\$1,134,747	\$1,137,497	\$1,021,263	-10%
610 - Vehicle Replacement Fund								
480520	Sale of Equipment	62,999	55,000	17,164	50,000	50,000	50,000	0%
480600	Interest Income	3,660	37,000	1,776	1,000	4,000	1,000	-75%
	Total Miscellaneous Income	66,659	92,000	18,940	51,000	54,000	51,000	-6%
490100	Transfer from General	289,682	268,016	327,548	161,016	161,016	541,016	100%
490500	Transfer from Water	20,879	20,879	26,805	20,879	20,879	20,879	0%
490510	Transfer from Sewer	48,879	48,879	55,097	48,879	48,879	48,879	0%
490520	Transfer from Parking	7,110	7,110	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	0	0	0	0	0	0	0%
	Total Transfers In	366,550	344,884	416,560	237,884	237,884	617,884	160%
Total Vehicle Replacement Fund Revenues		\$433,209	\$436,884	\$435,500	\$288,884	\$291,884	\$668,884	129%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
700 - Police Pension Fund								
480500	Pension Member Contributions	419,356	424,038	437,328	412,737	425,000	425,000	0%
480510	Pension Service Credit	0	48,423	0	0	0	0	0%
480600	Interest Income	482,455	507,252	461,054	384,420	525,000	458,795	-13%
480601	Miscellaneous Income	0	836	61,491	0	0	0	0%
	Total Miscellaneous Income	901,811	980,549	959,873	797,157	950,000	883,795	-7%
490100	Village Contribution (from General)	1,042,774	1,125,357	1,214,215	1,285,000	1,285,000	1,311,556	2%
	Total Transfers In	1,042,774	1,125,357	1,214,215	1,285,000	1,285,000	1,311,556	2%
Total Police Pension Fund Revenues		\$1,944,585	\$2,105,906	\$2,174,088	\$2,082,157	\$2,235,000	\$2,195,351	-2%
720 - Bluff City SSA Debt Service Fund								
410100	Property Taxes	723,689	1,271,018	1,338,041	1,090,716	1,102,558	1,049,404	-5%
	Total Tax Income	723,689	1,271,018	1,338,041	1,090,716	1,102,558	1,049,404	-5%
480600	Interest Income	166	207	165	100	100	100	0%
480601	Miscellaneous Income	0	207	0	0	0	0	0%
	Total Miscellaneous Income	166	207	165	100	100	100	0%
Total Bluff City SSA Debt Svc Fund Revenues		\$723,855	\$1,271,225	\$1,338,206	\$1,090,816	\$1,102,658	\$1,049,504	-5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1800 - Street Maintenance								
511000	Regular Salaries	1,387,923	1,359,973	1,387,961	1,325,589	1,305,931	1,399,412	7%
511100	Overtime Salaries	79,821	98,280	52,407	47,573	55,000	55,000	0%
511200	Temporary Salaries	3,328	7,404	24,430	15,355	7,200	7,200	0%
514000	Employee Retirement Contributions	269,397	276,405	285,973	258,996	281,327	309,936	10%
515000	Employee Group Insurance	296,841	336,516	357,683	381,869	357,777	390,512	9%
	Total Personnel Services	2,037,310	2,078,578	2,108,454	2,029,382	2,007,235	2,162,060	8%
522300	Uniform Rentals	5,231	5,438	6,513	5,727	6,000	6,000	0%
522500	Equipment Rental	29,418	12,756	25,282	29,000	24,000	24,000	0%
523100	Advertising	0	1,967	100	1,300	500	1,300	100%
524120	Utilities	134,516	162,132	126,708	155,200	190,000	175,000	-8%
524230	Snow Plowing Contracts	185,873	401,754	55,980	50,000	175,000	100,000	-43%
526000	Vehicle Maintenance	24,284	26,510	56,290	34,360	40,000	40,000	0%
527100	Services to Maintain Streets	41,781	20,981	43,781	50,000	100,000	100,000	0%
527110	Services to Maintain Traffic Signals	29,891	28,850	37,697	32,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	59,333	58,329	63,618	65,778	70,000	70,000	0%
527140	Tree Trimming	9,765	15,715	29,745	50,000	25,000	100,000	100%
	Total Contractual Services	520,092	734,432	445,714	473,365	663,500	649,300	-2%
530100	Materials & Supplies	84,674	63,351	80,383	76,136	78,500	88,500	13%
530110	Uniforms	2,100	2,533	3,500	3,100	3,000	3,000	0%
530115	Subscriptions/Publications	351	389	798	370	400	400	0%
530150	Small Tools	995	3,229	3,916	5,000	6,000	6,000	0%
530160	Safety Equipment	935	665	394	2,000	3,000	3,000	0%
532000	Automotive Supplies	82,710	107,501	120,474	103,560	82,500	97,625	18%
532200	Office Supplies	3,620	1,732	2,216	2,550	4,000	3,500	-13%
532300	Postage	576	855	625	500	500	600	20%
534230	Snow Plowing Salt	252,813	263,957	206,311	125,000	250,000	125,000	-50%
534300	Equipment Maintenance Materials	38,926	51,955	57,820	49,500	30,000	30,000	0%
534500	Grounds Maintenance Materials	27,751	30,116	18,666	19,200	25,000	25,000	0%
534600	Building Maintenance Materials	4,959	4,439	1,847	5,000	23,000	15,000	-35%
534800	Street Light Maintenance Materials	23,216	27,001	31,848	27,300	28,000	28,000	0%
	Total Commodities	523,626	557,723	528,798	419,216	533,900	425,625	-20%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1800 - Street Maintenance								
541600	Professional Development	1,938	1,253	3,097	3,270	6,170	6,270	2%
543101	Dues	899	1,298	1,240	1,577	1,515	1,577	4%
543800	Storm Water Facilities Maintenance	72,132	42,869	47,273	32,000	50,000	50,000	0%
546900	Contingencies	200	265	85	6,000	10,000	10,000	0%
	Total Other Charges	75,169	45,685	51,695	42,847	67,685	67,847	0%
570100	Machinery & Equipment	17,950	14,911	6,447	5,625	29,000	98,600	100%
574800	Tree Purchases	10,794	1,213	506	18,880	20,000	20,000	0%
	Total Capital Outlay	28,744	16,124	6,953	24,505	49,000	118,600	100%
590600	Transfer to Central Services	56,520	56,520	56,520	140,797	140,797	90,361	-36%
590610	Transfer to Vehicle Replacement	210,500	123,902	183,434	56,902	56,902	336,902	100%
	Total Transfers Out	267,020	180,422	239,954	197,699	197,699	427,263	100%
Total Street Maintenance Expenditures		\$3,451,961	\$3,612,964	\$3,381,568	\$3,187,014	\$3,519,019	\$3,850,695	9%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5000 - Water Operating								
511000	Regular Salaries	996,286	766,838	832,019	875,633	846,848	887,766	5%
511100	Overtime Salaries	38,556	33,209	21,923	36,000	40,000	40,000	0%
514000	Employee Retirement Contributions	179,304	156,313	160,337	169,850	175,032	186,845	7%
515000	Employee Group Insurance	180,214	217,052	229,516	210,948	203,900	209,166	3%
	Total Personnel Services	1,394,360	1,173,412	1,243,795	1,292,431	1,265,780	1,323,777	5%
520025	Elgin Water Agreement	3,637,256	3,985,677	4,301,215	4,122,858	4,142,564	4,225,415	2%
522300	Uniform Rentals	2,449	2,399	2,818	2,300	2,500	2,500	0%
522400	Service Agreements	355,084	339,655	242,909	175,600	182,804	183,304	0%
522500	Equipment Rental	2,448	2,147	1,650	2,242	4,400	3,800	-14%
522600	Meter Reading Service	0	0	0	0	0	0	0%
522720	Printing Services	10,034	9,269	3,146	5,200	9,400	7,200	-23%
522800	Analytical Testing	12,517	12,750	12,642	13,000	20,000	23,000	15%
523100	Advertising	0	0	0	0	0	0	0%
523401	Engineering Services	0	0	0	0	25,000	25,000	0%
524120	Utilities	284,868	284,514	220,201	225,000	314,000	290,000	-8%
526000	Vehicle Maintenance	2,822	3,770	8,603	3,000	3,750	3,750	0%
527120	Services to Maintain Mains	50,750	90,677	61,749	57,500	58,000	60,000	3%
	Total Contractual Services	4,358,228	4,730,858	4,854,933	4,606,700	4,762,418	4,823,969	1%
530100	Materials & Supplies	23,996	37,554	34,451	34,900	35,000	36,000	3%
530110	Uniforms	1,050	1,071	1,050	1,600	1,600	1,600	0%
530115	Subscriptions/Publications	59	59	59	59	350	350	0%
530120	Chemical Supplies	6,165	9,896	14,482	13,600	18,200	18,000	-1%
530150	Small Tools	571	611	0	1,200	1,300	1,300	0%
530160	Safety Equipment	1,064	287	430	1,659	1,300	1,300	0%
532000	Automotive Supplies	14,283	17,853	21,251	24,700	24,000	24,850	4%
532200	Office Supplies	2,369	1,786	1,762	1,200	4,500	4,500	0%
532300	Postage	24,234	24,527	24,341	28,500	27,550	29,000	5%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5000 - Water Operating								
534300	Equipment Maintenance Materials	11,725	6,791	1,257	2,800	45,000	45,000	0%
534500	Grounds Maintenance Materials	1,784	1,869	1,316	1,600	5,000	5,000	0%
534600	Building Maintenance Materials	2,864	2,668	3,240	3,800	8,000	8,000	0%
534810	Meter Maintenance Materials	3,500	17,117	17,026	20,500	21,000	21,600	3%
	Total Commodities	93,664	122,089	120,665	136,118	192,800	196,500	2%
541600	Professional Development	1,043	804	294	850	2,150	2,150	0%
543101	Dues	860	824	431	920	1,095	1,140	4%
543900	Community Relations	0	0	0	0	1,000	1,000	0%
546300	Bank Charges	5,437	5,428	4,761	5,494	6,100	6,100	0%
546900	Contingencies	1,449	8,219	6,059	6,500	25,000	25,000	0%
	Total Other Charges	8,789	15,275	11,545	13,764	35,345	35,390	0%
570100	Machinery & Equipment	65,396	7,164	11,590	40,375	47,500	84,500	78%
	Total Capital Outlay	65,396	7,164	11,590	40,375	47,500	84,500	78%
590100	Transfer to General	120,000	120,000	120,000	120,000	120,000	130,000	8%
590300	Transfer to Debt Service	220,029	0	0	0	0	0	0%
590600	Transfer to Central Services	131,080	131,080	131,080	140,797	140,797	131,861	-6%
590610	Transfer to Vehicle Replacement	20,879	20,879	26,805	20,879	20,879	20,879	0%
	Total Transfers Out	491,988	271,959	277,885	281,676	281,676	282,740	0%
Total Water Operating Expenses								
		\$6,412,425	\$6,320,757	\$6,520,413	\$6,371,064	\$6,585,519	\$6,746,876	2%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5100 - Sewer Operating								
511000	Regular Salaries	1,263,957	1,257,316	1,312,357	1,288,990	1,318,245	1,342,998	2%
511100	Overtime Salaries	49,049	55,961	47,833	48,000	40,000	40,000	0%
514000	Employee Retirement Contributions	235,517	247,416	254,252	247,393	267,438	277,812	4%
515000	Employee Group Insurance	237,709	286,514	310,200	295,205	287,502	297,591	4%
	Total Personnel Services	1,786,232	1,847,207	1,924,642	1,879,588	1,913,185	1,958,401	2%
522300	Uniform Rentals	3,547	3,554	3,919	3,455	4,000	4,000	0%
522400	Service Agreements	18,970	21,293	7,803	24,456	26,210	26,210	0%
522500	Equipment Rental	2,448	6,278	13,539	1,500	3,500	3,500	0%
522600	Meter Reading Service	0	0	0	0	0	0	0%
522800	Analytical Testing	2,745	5,937	5,793	3,100	6,000	6,000	0%
523100	Advertising	0	446	0	250	500	500	0%
523401	Engineering Services	580	0	0	2,000	10,000	10,000	0%
524120	Utilities	501,444	439,846	373,753	270,835	440,000	440,000	0%
524210	Sludge Removal	60,750	58,050	60,300	37,800	70,000	75,000	7%
526000	Vehicle Maintenance	2,469	5,396	4,388	5,472	7,500	7,500	0%
527120	Services to Maintain Mains	97,755	89,406	14,226	15,512	50,000	50,000	0%
	Total Contractual Services	690,708	630,206	483,721	364,380	617,710	622,710	1%
530100	Materials & Supplies	23,925	27,002	26,546	22,269	32,000	32,000	0%
530110	Uniforms	1,800	1,946	1,925	1,925	2,600	2,600	0%
530120	Chemical Supplies	74,641	67,082	74,608	72,143	89,000	89,000	0%
530150	Small Tools	515	673	1,518	2,500	3,000	3,000	0%
530160	Safety Equipment	3,958	2,588	3,685	2,909	5,300	5,300	0%
532000	Automotive Supplies	18,495	17,868	24,716	30,318	27,000	27,000	0%
532200	Office Supplies	4,730	4,028	4,670	4,800	6,500	6,500	0%
532300	Postage	21,969	22,347	24,297	29,530	25,000	25,000	0%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5100 - Sewer Operating								
534300	Equipment Maintenance Materials	146,314	109,837	159,076	160,000	140,000	140,000	0%
534500	Grounds Maintenance Materials	4,524	3,388	6,780	10,000	12,000	12,000	0%
534600	Building Maintenance Materials	4,525	14,137	20,772	10,000	6,500	6,500	0%
	Total Commodities	305,396	270,896	348,593	346,394	348,900	348,900	0%
541600	Professional Development	2,397	2,376	3,562	3,800	4,380	6,340	45%
534101	Dues	10,346	8,233	10,366	9,500	9,530	9,530	0%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	5,437	5,428	4,761	5,400	6,000	5,500	-8%
546900	Contingencies	0	435	6,581	20,000	25,000	25,000	0%
	Total Other Charges	36,180	34,472	43,270	56,700	62,910	64,370	2%
570100	Machinery & Equipment	44,960	176,551	93,006	140,000	269,500	348,500	29%
	Total Capital Outlay	44,960	176,551	93,006	140,000	269,500	348,500	29%
590100	Transfer to General	80,000	80,000	80,000	120,000	120,000	130,000	8%
590500	Transfer to Water	143,425	0	0	0	0	0	0%
590600	Transfer to Central Services	131,080	131,080	131,080	140,797	140,797	131,861	-6%
590610	Transfer to Vehicle Replacement	48,879	48,879	55,097	48,000	48,879	48,879	0%
	Total Transfers Out	403,384	259,959	266,177	308,797	309,676	310,740	0%
Total Sewer Operating Expenses								
		\$3,266,860	\$3,219,291	\$3,159,409	\$3,095,859	\$3,521,881	\$3,653,621	4%

PUBLIC WORKS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5200 - Parking Operating								
511000	Regular Salaries	58,600	127,401	113,654	123,782	113,342	118,126	4%
511100	Overtime Salaries	0	0	4,127	1,250	0	0	0%
514000	Employee Retirement Contributions	9,794	23,177	14,981	11,300	10,007	10,814	8%
	Total Personnel Services	68,394	150,578	132,762	136,332	123,349	128,940	5%
522400	Service Agreements	8,398	4,378	19,408	31,219	24,952	22,760	-9%
523800	Rent to Railroad	20,549	18,554	13,473	17,804	15,000	28,000	87%
524120	Utilities	10,378	12,800	11,943	11,707	10,000	10,540	5%
529000	Other Contractual Services	262	263	395	10,170	12,000	22,000	83%
	Total Contractual Services	39,587	35,995	45,219	70,900	61,952	83,300	34%
530100	Materials and Supplies	467	9,571	3,310	4,400	5,000	5,000	0%
	Total Commodities	467	9,571	3,310	4,400	5,000	5,000	0%
570100	Machinery & Equipment	927	58,310	16,566	0	0	3,200	100%
570200	Building & Grounds Improvements	37,416	39,943	120,641	22,528	83,000	70,000	-16%
	Total Capital Outlay	38,343	98,253	137,207	22,528	83,000	73,200	-12%
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								
		\$168,901	\$316,507	\$340,608	\$256,270	\$295,411	\$312,550	6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1700 - Police								
511000	Regular Salaries	5,485,601	5,470,767	5,596,328	5,504,298	5,504,298	5,788,317	5%
511100	Overtime Salaries	396,093	419,490	487,171	772,640	475,000	500,000	5%
511201	Crossing Guard Salaries	136,150	129,724	129,739	138,661	138,661	138,661	0%
514000	Employee Retirement Contributions	540,395	545,339	565,535	595,575	595,575	625,976	5%
515000	Employee Group Insurance	955,799	1,075,732	1,164,983	1,247,501	1,247,501	1,337,049	7%
	Total Personnel Services	7,514,038	7,641,052	7,943,756	8,258,675	7,961,035	8,390,003	5%
522400	Service Agreements	56,569	41,238	54,185	73,487	73,487	74,125	1%
522500	Equipment Rentals	19,610	27,725	16,981	19,668	19,668	18,848	-4%
522700	Computer Services	17,783	15,118	21,373	35,978	35,978	42,478	18%
523100	Advertising	496	100	2,598	3,000	3,000	3,000	0%
524220	Towing	0	0	0	1,000	1,000	1,000	0%
524240	Impounding Animals	5,219	4,076	3,021	3,000	3,000	3,000	0%
525400	Communications - DuComm	479,712	488,676	502,536	503,064	503,064	575,410	14%
526000	Vehicle Maintenance	48,687	37,894	42,192	51,000	51,000	56,000	10%
526050	Vehicle Setup	33,090	29,219	44,854	54,650	54,650	62,100	14%
526100	Auto Body Repairs	4,385	1,633	6,181	7,500	7,500	7,500	0%
	Total Contractual Services	665,551	645,679	693,921	752,347	752,347	843,461	12%
530100	Materials & Supplies	39,484	42,617	39,345	42,770	42,770	45,622	7%
530110	Uniforms	60,059	71,966	60,145	64,051	64,051	81,701	28%
530115	Subscriptions/Publications	7,114	6,804	5,498	6,781	6,781	6,450	-5%
530125	Shooting Range Supplies	26,334	30,785	28,907	33,997	33,997	35,825	5%
532000	Automotive Supplies	107,445	128,004	151,623	198,750	198,750	211,875	7%
532200	Office Supplies	16,719	16,749	12,955	25,000	25,000	26,000	4%
532300	Postage	3,687	5,517	9,436	7,000	7,000	14,750	100%
534300	Equipment Maintenance Materials	9,230	6,156	4,414	11,500	11,500	14,620	27%
	Total Commodities	270,072	308,598	312,323	389,849	389,849	436,843	12%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1700 - Police								
541600	Professional Development	68,384	85,631	77,186	85,000	85,000	90,000	6%
542000	Planning & Research	5,483	4,948	5,940	11,195	11,195	5,915	-47%
542810	Safety Program Expenses	7,264	9,073	9,137	12,354	12,354	12,540	2%
543101	Dues	22,773	14,533	15,712	20,915	20,915	21,685	4%
543900	Community Relations	42,103	45,921	23,953	35,700	35,700	38,200	7%
544001	Prisoner Detention	958	881	278	1,000	1,000	1,000	0%
545100	Emergency Management	80	1,146	7,557	10,500	10,500	23,500	100%
545200	Police/Fire Commission	3,381	13,657	13,563	18,700	18,700	8,500	-55%
546900	Contingencies	24,243	10,465	12,600	18,000	18,000	18,000	0%
547015	Capital Lease Payment	0	28,699	11,732	0	0	0	0%
	Total Other Charges	174,669	214,954	177,658	213,364	213,364	219,340	3%
570100	Machinery & Equipment	68,612	136,620	23,671	71,200	71,200	55,450	-22%
	Total Capital Outlay	68,612	136,620	23,671	71,200	71,200	55,450	-22%
590600	Transfer to Central Services	283,921	283,921	283,921	421,295	421,295	394,558	-6%
590610	Transfer to Vehicle Replacement	211,248	144,782	123,116	83,116	83,116	183,116	100%
590700	Transfer to Police Pension	1,042,774	1,125,357	1,214,215	1,285,000	1,285,000	1,311,556	2%
	Total Transfers Out	1,537,943	1,554,060	1,621,252	1,789,411	1,789,411	1,889,230	6%
Total Police Expenditures								
		\$10,230,885	\$10,500,963	\$10,772,581	\$11,474,846	\$11,177,206	\$11,834,327	6%

PUBLIC SAFETY EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
7000 - Police Pension Fund								
511500	Payments to Pensioners	623,100	780,206	891,395	953,704	972,121	1,079,504	11%
511600	Refunds to Participants	0	0	0	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	2,462,412	2,690,977	3,291,912	1,035,965	1,149,329	1,001,822	-13%
	Total Personnel Services	3,085,512	3,471,183	4,183,307	1,989,669	2,131,450	2,091,326	-2%
521000	Financial Consultant	67,675	70,826	69,010	75,000	80,000	80,000	0%
523001	Personnel Testing	0	0	1,700	1,500	2,250	2,250	0%
523400	Legal Services	2,801	2,800	8,082	2,800	8,000	8,000	0%
529000	Other Contractual Services	0	5,732	6,125	6,913	7,100	7,500	100%
	Total Contractual Services	70,476	79,358	84,917	86,213	97,350	97,750	0%
541600	Professional Development	0	1,647	1,507	3,775	1,600	2,275	42%
546300	Bank Charges	1,992	2,133	2,125	2,500	3,600	3,000	-17%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	Total Other Charges	1,992	3,780	3,632	6,275	6,200	6,275	1%
Total Police Pension Fund Expenses		\$3,157,980	\$3,554,321	\$4,271,856	\$2,082,157	\$2,235,000	\$2,195,351	-2%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1100 - Village Board/Administration								
511000	Regular Salaries	702,870	735,821	742,086	736,925	763,847	797,248	4%
511100	Overtime Salaries	2,549	5,007	4,375	7,341	6,000	6,000	0%
511200	Temporary Salaries	0	0	0	0	0	0	0%
514000	Employee Retirement Contributions	114,307	122,709	130,595	125,070	143,387	151,691	6%
515000	Employee Group Insurance	80,458	92,676	119,071	144,975	138,472	142,048	3%
	Total Personnel Services	900,184	956,213	996,127	1,014,311	1,051,706	1,096,987	4%
529000	Other Contractual Services	0	0	0	0	0	16,000	100%
	Total Contractual Services	0	0	0	0	0	16,000	100%
530115	Subscriptions/Publications	92	313	201	260	300	300	0%
530135	Recycling Expenses	0	0	0	0	0	0	0%
532000	Automotive Supplies	602	355	2,529	2,491	2,300	2,620	14%
532200	Office Supplies	4,534	2,767	4,256	3,305	3,500	3,500	0%
532300	Postage	1,548	3,216	2,452	3,405	2,700	3,480	29%
	Total Commodities	6,776	6,651	9,438	9,461	8,800	9,900	13%
541600	Professional Development	18,471	14,877	7,668	14,505	15,590	18,480	19%
543101	Dues	58,833	60,188	58,984	58,655	61,725	62,565	1%
543900	Community Relations	33,515	60,173	54,987	52,845	50,950	53,350	5%
543910	Historical Society Expenses	8,757	9,071	9,493	10,090	12,000	12,000	0%
546900	Contingencies	6,695	7,599	11,068	10,000	10,000	10,000	0%
	Total Other Charges	126,271	151,908	142,200	146,095	150,265	156,395	4%
570100	Machinery & Equipment	2,821	4,097	2,501	0	0	0	0%
	Total Capital Outlay	2,821	4,097	2,501	0	0	0	0%
590600	Transfer to Central Services	49,796	49,796	49,796	74,131	74,131	69,427	-6%
590610	Transfer to Vehicle Replacement	4,000	4,000	4,000	4,000	4,000	4,000	0%
	Total Transfers Out	53,796	53,796	53,796	78,131	78,131	73,427	-6%
Total Village Board/Administration Exp		\$1,089,848	\$1,172,665	\$1,204,062	\$1,247,999	\$1,288,902	\$1,352,709	5%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1200 - Professional Services								
521000	Actuarial Consultant	1,250	1,350	1,750	2,000	1,750	2,000	14%
522900	Professional Planners	1,058	0	0	0	0	0	0%
523400	Legal Services	363,289	359,144	375,469	423,000	426,800	452,800	6%
523401	Engineering Services	311,646	66,053	89,525	56,864	100,000	75,000	-25%
	Total Contractual Services	677,243	426,547	466,744	481,864	528,550	529,800	0%
546900	Contingencies	1,320	1,868	864	5,000	35,000	35,000	0%
	Total Other Charges	1,320	1,868	864	5,000	35,000	35,000	0%
Total Professional Services Expenditures		\$678,563	\$428,415	\$467,608	\$486,864	\$563,550	\$564,800	0%
1210- Liability Insurance								
544100	IRMA Premiums	483,305	487,163	571,918	593,254	575,000	611,500	6%
544200	IRMA Deductible Payments	71,732	88,836	65,000	63,500	50,000	65,000	30%
	Other Charges	555,037	575,999	636,918	656,754	625,000	676,500	8%
Total Liability Insurance Expenditures		\$555,037	\$575,999	\$636,918	\$656,754	\$625,000	\$676,500	8%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1400 - Finance								
511000	Regular Salaries	717,455	821,947	778,041	813,475	787,747	811,086	3%
511100	Overtime Salaries	4,333	2,166	6,092	2,500	5,500	3,500	-36%
514000	Employee Retirement Contributions	129,956	154,066	148,717	150,282	154,197	161,733	5%
515000	Employee Group Insurance	173,206	196,178	194,921	200,462	190,399	213,073	12%
	Total Personnel Services	1,024,950	1,174,357	1,127,771	1,166,719	1,137,843	1,189,392	5%
522400	Service Agreements	2,154	1,465	1,828	1,965	1,875	2,000	7%
522950	Ordinance Codification	7,962	3,303	6,238	6,000	7,500	7,500	0%
523100	Advertising	113	83	100	0	500	500	0%
523110	Legal Publications	3,980	4,948	4,449	5,000	5,000	5,200	4%
523500	Audit Services	37,390	41,192	38,102	40,000	44,200	44,500	1%
529000	Other Contractual Services	21,831	17,681	8,263	1,250	17,500	1,200	-93%
	Total Contractual Services	73,430	68,672	58,980	54,215	76,575	60,900	-20%
530115	Subscriptions/Publications	2,293	1,256	1,243	1,335	1,435	1,435	0%
530135	Recycling Expenses	7,219	6,903	8,690	5,327	8,000	6,300	-21%
532200	Office Supplies	15,290	8,706	10,220	9,500	10,500	10,625	1%
532300	Postage	31,238	23,007	18,728	20,000	28,500	28,740	1%
	Total Commodities	56,040	39,872	38,881	36,162	48,435	47,100	-3%
541600	Professional Development	2,311	2,218	1,463	2,090	5,525	7,760	40%
542100	Rebates						40,000	100%
543101	Dues	2,047	1,652	1,472	1,800	1,720	1,740	1%
546900	Contingencies	1,061	1,680	3,392	2,000	2,500	2,500	0%
	Total Other Charges	5,419	5,550	6,327	5,890	9,745	52,000	100%
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	55,362	55,362	55,362	82,165	82,165	76,951	-6%
	Total Transfers Out	55,362	55,362	55,362	82,165	82,165	76,951	-6%
Total Finance Expenditures		\$1,215,201	\$1,343,813	\$1,287,321	\$1,345,151	\$1,354,763	\$1,426,343	5%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1500 - Community Development								
511000	Regular Salaries	673,482	635,957	623,295	614,800	630,669	649,589	3%
511100	Overtime Salaries	4,881	1,629	577	560	1,000	1,000	0%
511200	Temporary Salaries	5,924	0	0	0	0	0	0%
514000	Employee Retirement Contributions	119,774	118,245	122,470	120,400	123,801	127,575	3%
515000	Employee Group Insurance	117,028	126,448	132,928	146,700	141,068	144,712	3%
	Total Personnel Services	921,089	882,279	879,270	882,460	896,538	922,876	3%
522501	Document Imaging Services	1,306	0	0	400	2,000	2,000	0%
523100	Advertising	0	0	1,229	9,600	20,000	20,000	0%
526000	Vehicle Maintenance	1,157	1,532	4,400	500	1,500	1,500	0%
	Total Contractual Services	2,463	1,532	5,629	10,500	23,500	23,500	0%
530100	Materials & Supplies	2,101	2,011	2,563	2,500	7,600	6,000	-21%
530115	Subscriptions/Publications	806	832	1,046	500	1,500	1,250	-17%
532000	Automotive Supplies	2,631	2,401	2,256	3,000	7,800	7,800	0%
532200	Office Supplies	1,828	1,599	1,340	2,100	3,000	3,000	0%
532300	Postage	1,562	1,727	2,575	1,500	2,500	2,500	0%
	Total Commodities	8,928	8,570	9,780	9,600	22,400	20,550	-8%
541600	Professional Development	3,382	2,187	4,021	4,600	7,350	7,050	-4%
542100	Rebates	108,751	48,003	118,895	8,000	35,000	35,000	0%
543101	Dues	3,759	3,118	3,105	3,500	4,250	4,250	0%
546900	Contingencies	1,289	77	32	4,600	5,000	7,000	40%
	Total Other Charges	117,181	53,385	126,053	20,700	51,600	53,300	3%
570100	Machinery & Equipment	0	0	0	0	0	8,500	100%
	Total Capital Outlay	0	0	0	0	0	8,500	100%
590600	Transfer to Central Services	41,437	41,437	41,437	61,590	61,594	57,685	-6%
590610	Transfer to Vehicle Replacement	6,374	6,374	6,374	6,374	6,374	6,374	0%
	Total Transfers Out	47,811	47,811	47,811	67,964	67,968	64,059	-6%
Total Community Development Expenditures		\$1,097,472	\$993,577	\$1,068,543	\$991,224	\$1,062,006	\$1,092,785	3%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
1600 - Building								
511000	Regular Salaries	512,273	497,702	483,923	505,000	505,420	520,980	3%
511100	Overtime Salaries	1,103	0	109	400	1,000	500	-50%
511200	Temporary Salaries	1,514	883	1,546	1,200	2,500	3,000	20%
514000	Employee Retirement Contributions	91,102	91,505	91,868	100,000	100,078	105,166	5%
515000	Employee Group Insurance	104,924	105,492	111,971	121,100	121,163	124,292	3%
	Total Personnel Services	710,916	695,582	689,417	727,700	730,161	753,938	3%
522300	Uniform Rentals	0	0	0	0	400	400	0%
522500	Equipment Rentals	242	225	52	0	250	250	0%
522501	Document Imaging Services	0	1,000	0	1,000	1,000	1,000	0%
523010	Elevator Inspections	5,671	3,606	1,904	1,200	2,580	2,100	-19%
526000	Vehicle Maintenance	2,538	1,149	1,619	1,800	4,000	3,500	-13%
526005	Plan Review Services	33,908	18,563	30,802	14,000	35,000	25,000	-29%
	Total Contractual Services	42,359	24,543	34,377	18,000	43,230	32,250	-25%
530115	Subscriptions/Publications	50	31	553	1,580	1,550	1,550	0%
532000	Automotive Supplies	3,972	4,812	4,476	5,000	5,500	5,000	-9%
532200	Office Supplies	3,577	3,295	3,526	4,300	5,500	5,556	1%
532300	Postage	911	1,591	1,276	1,700	1,700	1,700	0%
	Total Commodities	8,510	9,729	9,831	12,580	14,250	13,806	-3%
541600	Professional Development	2,901	3,149	3,403	3,500	4,200	4,300	2%
543101	Dues	486	366	454	600	690	663	-4%
546900	Contingencies	207	114	73	0	250	200	-20%
	Total Other Charges	3,594	3,629	3,930	4,100	5,140	5,163	0%
570100	Machinery & Equipment	0	0	0	0	150	0	-100%
	Total Capital Outlay	0	0	0	0	150	0	100%
590600	Transfer to Central Services	48,529	48,529	48,529	72,000	72,671	68,059	-6%
590610	Transfer to Vehicle Replacement	10,624	10,624	10,624	10,624	10,624	10,624	0%
	Total Transfers Out	59,153	59,153	59,153	82,624	83,295	78,683	-6%
Total Building Expenditures		\$824,532	\$792,636	\$796,708	\$845,004	\$876,226	\$883,840	1%

GENERAL GOVERNMENT EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
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 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
4800 - Brewster Creek Business Park TIF Municipal Acct Fund								
511000	Regular Salaries	325,316	347,093	355,845	372,300	386,980	398,589	3%
514000	Employee Retirement Contributions	48,528	50,234	51,867	51,980	65,283	63,272	-3%
	Total Personnel Services	373,844	397,327	407,712	424,280	452,263	461,861	2%
523100	Advertising	9,121	4,838	5,573	4,200	10,000	10,000	0%
523400	Legal Services	165	2,558	99	2,000	5,000	5,000	0%
523401	Engineering Services	5,932	1,781	0	3,500	7,000	7,000	0%
	Total Contractual Services	15,218	9,177	5,672	9,700	22,000	22,000	0%
541600	Professional Development	494	20	1,521	2,500	7,000	7,000	0%
546900	Contingencies	0	0	0	0	5,000	5,000	0%
	Total Other Charges	494	20	1,521	2,500	12,000	12,000	0%
590300	Transfer to Debt Service	29,800	29,880	29,880	29,880	29,880	29,880	0%
	Total Transfers Out	29,800	29,880	29,880	29,880	29,880	29,880	0%
Total Brewster Crk TIF Municipal Acct Exp		\$419,356	\$436,404	\$444,785	\$466,360	\$516,143	\$525,741	2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5500 - Golf Program								
511000	Regular Salaries	243,058	246,419	250,979	248,790	248,790	256,253	3%
511100	Overtime Salaries	311	211	349	450	500	500	0%
511200	Temporary Salaries	111,209	108,644	113,524	100,000	98,000	103,000	5%
514000	Employee Retirement Contribution	48,734	52,525	54,375	55,686	55,686	57,356	3%
515000	Employee Group Insurance	41,674	52,880	55,320	43,273	43,273	44,390	3%
	Total Personnel Services	444,986	460,679	474,547	448,199	446,249	461,499	3%
522400	Service Agreements	17,930	17,958	18,852	19,200	19,300	19,400	1%
523100	Advertising	8,059	11,059	12,707	10,700	13,700	11,200	-18%
523425	Handicapping Services	2,965	1,805	2,400	1,200	2,000	2,000	0%
524100	Building Maintenance Services	37,502	35,738	35,315	27,000	37,000	37,000	0%
524120	Utilities	42,077	40,973	37,191	37,000	43,000	43,000	0%
529000	Other Contractual Services	0	0	0	25,910	30,250	35,960	19%
	Total Contractual Services	108,533	107,533	106,465	121,010	145,250	148,560	2%
530100	Materials & Supplies	12,458	12,632	11,939	11,500	13,400	13,400	0%
530110	Uniforms	180	166	1,018	1,500	2,500	2,500	0%
532000	Automotive Supplies	11,493	8,705	17,760	14,200	14,200	14,700	4%
532200	Office Supplies	1,686	1,533	1,690	1,500	1,700	1,700	0%
532300	Postage	81	70	254	120	200	200	0%
534200	Golf Cart Maintenance Materials	5,931	4,211	4,550	3,500	3,500	3,500	0%
534300	Equipment Maintenance Materials	635	277	765	970	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,555	1,371	1,437	1,400	2,400	2,000	-17%
534331	Purchases - Golf Shoes	5,966	4,444	4,472	5,800	4,000	5,000	25%
534332	Purchases - Golf Balls	20,123	16,710	14,633	17,000	20,000	20,000	0%
534333	Purchases - Golf Clubs	17,220	16,415	19,794	17,500	19,000	19,000	0%
534334	Purchases - Golf Gloves	3,330	2,260	2,457	4,400	3,300	4,400	33%
534335	Purchases - Misc Golf Merchandise	21,928	20,339	21,020	19,000	22,000	22,000	0%
534336	Purchases - Rental Golf Clubs	0	1,400	0	1,200	1,500	1,500	0%
534600	Building Maintenance Materials	720	1,850	1,365	1,100	1,500	1,500	0%
	Total Commodities	103,306	92,383	103,154	100,690	110,200	112,400	2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5500 - Golf Program								
541600	Professional Development	1,701	1,757	1,367	3,000	3,500	3,000	-14%
543101	Dues	1,595	1,819	2,186	2,130	2,175	2,175	0%
546300	Bank Charges	23,590	20,854	22,609	23,500	24,000	25,000	4%
546900	Contingencies	7,571	5,483	2,739	4,000	10,000	10,000	0%
547030	Interest Expense	0	0	3,248	4,330	0	3,310	100%
	Total Other Charges	34,457	29,913	32,149	36,960	39,675	43,485	10%
570100	Machinery & Equipment	0	24,656	311,254	63,000	63,000	117,500	87%
	Total Capital Outlay	0	24,656	311,254	63,000	63,000	117,500	87%
590100	Transfer to General	68,250	68,250	68,250	68,250	68,250	68,250	0%
590600	Transfer to Central Services	0	0	0	0	0	0	0%
	Total Transfers Out	68,250	68,250	68,250	68,250	68,250	68,250	0%
Total Golf Program Expenses		\$759,532	\$783,414	\$1,095,819	\$838,109	\$872,624	\$951,694	9%

GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		% Change
		2009/10	2010/11	2011/12	2012/13	2012/13	2013/14	
5510 - Golf Grounds Maintenance								
511000	Regular Salaries	263,409	261,383	262,829	266,665	266,665	270,315	1%
511100	Overtime Salaries	5,593	4,374	3,973	2,750	3,750	3,000	-20%
511200	Temporary Salaries	101,451	89,861	102,340	90,000	90,750	90,750	0%
514000	Employee Retirement Contribution	54,704	60,321	61,524	61,524	62,257	64,745	4%
515000	Employee Group Insurance	47,340	60,962	60,480	60,480	60,582	62,146	3%
	Total Personnel Services	472,497	476,901	491,146	481,419	484,004	490,956	1%
522300	Uniform Rentals	1,667	1,809	1,726	1,775	1,800	1,800	0%
522500	Equipment Rental	548	515	543	375	800	800	0%
524120	Utilities	16,308	16,120	14,116	14,500	15,600	15,000	-4%
526000	Vehicle Maintenance	319	965	1,352	975	1,000	1,000	0%
	Total Contractual Services	18,842	19,409	17,737	17,625	19,200	18,600	-3%
530100	Materials & Supplies	44,583	56,579	49,913	48,000	48,875	48,875	0%
530150	Small Tools	340	1,060	785	700	750	750	0%
532000	Automotive Supplies	18,383	19,103	27,164	24,000	24,075	24,450	2%
532200	Office Supplies	179	0	0	0	300	300	0%
534300	Equipment Maintenance Materials	20,232	17,038	19,446	19,500	19,750	19,500	-1%
534500	Grounds Maintenance Materials	31,607	25,600	25,785	25,000	27,000	27,000	0%
534600	Building Maintenance Materials	2,921	1,714	2,953	2,000	1,000	1,000	0%
534700	Tree Maintenance Materials	4,930	4,785	4,330	4,000	4,250	4,250	0%
	Total Commodities	123,175	125,879	130,376	123,200	126,000	126,125	0%
541600	Professional Development	3,102	1,656	1,765	2,200	2,680	2,680	0%
543101	Dues	1,013	947	758	700	1,165	970	-17%
546900	Contingencies	1,388	7,590	1,147	2,500	4,500	4,500	0%
	Total Other Charges	5,503	10,193	3,670	5,400	8,345	8,150	-2%
570100	Machinery & Equipment	4,384	0	0	800	2,000	0	-100%
570200	Building & Grounds Improvements	1,234	0	0	750	1,000	1,000	0%
574800	Tree Purchases	2,292	0	960	1,000	1,000	1,000	0%
	Total Capital Outlay	7,910	0	960	2,550	4,000	2,000	-50%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Grounds Maintenance Expenses		\$627,927	\$632,382	\$643,889	\$630,194	\$641,549	\$645,831	1%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5520 - Golf Driving Range								
511200	Temporary Salaries	4,837	4,226	4,575	4,100	5,100	4,800	-6%
514000	Employee Retirement Contribution	370	323	350	390	390	421	8%
	Total Personnel Services	5,207	4,549	4,925	4,490	5,490	5,221	-5%
530100	Materials & Supplies	2,387	1,447	2,889	1,200	2,000	4,200	100%
	Total Commodities	2,387	1,447	2,889	1,200	2,000	4,200	100%
570100	Machinery & Equipment	0	0	0	2,500	2,500	0	-100%
	Total Capital Outlay	0	0	0	2,500	2,500	0	-100%
590610	Transfer to Vehicle Replacement	0	0	0	0	0	0	0%
	Total Transfers Out	0	0	0	0	0	0	0%
Total Golf Driving Range Expenses		\$7,594	\$5,996	\$7,814	\$8,190	\$9,990	\$9,421	-6%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5560 - Golf Restaurant								
511000	Regular Salaries	89,960	88,869	109,431	105,000	109,079	108,150	-1%
511100	Overtime Salaries	2,949	1,593	3,723	200	3,000	0	-100%
511200	Temporary Salaries	75,713	73,241	61,619	64,000	61,000	65,000	7%
514000	Employee Retirement Contributions	23,593	28,030	30,512	26,000	29,580	26,780	-9%
515000	Employee Group Insurance	15,955	18,872	29,802	27,800	27,694	28,410	3%
	Total Personnel Services	208,170	210,605	235,087	223,000	230,353	228,340	-1%
522400	Service Agreements	4,655	5,096	4,900	5,500	4,200	5,500	31%
523100	Advertising	240	80	100	100	100	100	0%
524100	Building Maintenance Services	1,863	2,794	1,771	1,800	3,000	2,000	-33%
524120	Utilities	6,953	6,786	6,164	6,200	7,000	7,000	0%
	Total Contractual Services	13,711	14,756	12,935	13,600	14,300	14,600	2%
530100	Materials & Supplies	4,093	4,707	4,848	4,300	4,200	4,300	2%
530110	Uniforms	435	560	0	500	500	500	0%
532200	Office Supplies	299	412	297	500	500	500	0%
534300	Equipment Maintenance Materials	1,392	3,318	2,495	2,500	2,500	2,500	0%
534320	Food & Beverage Purchases	55,946	53,205	55,795	59,000	52,300	58,000	11%
	Total Commodities	62,165	62,202	63,435	66,800	60,000	65,800	10%
541600	Professional Development	862	842	0	800	800	800	0%
546300	Bank Charges	1,690	1,279	1,610	1,800	1,500	1,700	13%
546900	Contingencies	1,755	2,552	3,468	3,000	3,000	3,500	17%
	Total Other Charges	4,307	4,673	5,078	5,600	5,300	6,000	13%
Total Golf Restaurant Expenses		\$288,353	\$292,236	\$316,535	\$309,000	\$309,953	\$314,740	2%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5570 - Golf Banquet								
511000	Regular Salaries	146,211	146,914	166,223	162,000	171,776	167,151	-3%
511100	Overtime Salaries	6,070	12,596	7,007	9,500	4,000	8,000	100%
511200	Temporary Salaries	112,990	147,198	110,800	110,000	120,000	110,000	-8%
514000	Employee Retirement Contributions	36,420	48,003	45,364	48,434	48,900	49,887	2%
515000	Employee Group Insurance	30,091	32,550	45,682	42,000	41,542	42,615	3%
	Total Personnel Services	331,782	387,261	375,076	371,934	386,218	377,653	-2%
522400	Service Agreements	18,682	14,170	12,723	14,000	13,000	14,000	8%
522500	Equipment Rentals	3,423	8,396	7,221	7,000	6,000	7,000	17%
523100	Advertising	22,190	19,943	19,001	19,000	21,500	21,000	-2%
524100	Building Maintenance Services	1,863	2,096	1,771	1,800	2,500	2,000	-20%
524120	Utilities	6,953	6,786	6,164	6,200	7,000	7,000	0%
	Total Contractual Services	53,111	51,391	46,880	48,000	50,000	51,000	2%
530100	Materials & Supplies	8,990	14,696	12,954	11,300	13,000	13,000	0%
530110	Uniforms	525	211	340	300	500	500	0%
532200	Office Supplies	1,690	1,840	1,486	1,400	1,750	1,750	0%
534300	Equipment Maintenance Materials	2,093	3,337	3,000	3,000	3,000	3,000	0%
534320	Food & Beverage Purchases	109,540	159,592	143,662	147,400	138,000	147,000	7%
	Total Commodities	122,838	179,676	161,442	163,400	156,250	165,250	6%
541600	Professional Development	1,259	871	1,198	1,100	1,100	1,100	0%
546300	Bank Charges	5,306	8,348	5,007	3,000	7,000	3,000	-57%
546900	Contingencies	2,589	9,182	1,288	3,000	3,500	4,000	14%
	Total Other Charges	9,154	18,401	7,493	7,100	11,600	8,100	-30%
570100	Machinery & Equipment	4,412	7,948	1,438	0	0	6,000	100%
	Total Capital Outlay	4,412	7,948	1,438	0	0	6,000	100%
Total Golf Banquet Expenses		\$521,297	\$644,677	\$592,329	\$590,434	\$604,068	\$608,003	1%

GOLF EXPENSES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5580 - Golf Midway								
511200	Temporary Salaries	18,355	16,543	18,766	18,000	17,500	18,000	3%
514000	Employee Retirement Contributions	1,694	1,383	1,546	1,500	1,450	1,500	3%
	Total Personnel Services	20,049	17,926	20,312	19,500	18,950	19,500	3%
524100	Building Maintenance Services	0	395	745	750	500	750	50%
	Total Contractual Services	0	395	745	750	500	750	50%
530100	Materials & Supplies	889	729	593	700	1,000	750	-25%
534300	Materials To Maintain Other Equip	0	0	0	0	0	0	0%
534320	Food & Beverage Purchases	45,658	45,413	42,856	45,450	44,000	46,000	5%
	Total Commodities	46,547	46,142	43,449	46,150	45,000	46,750	4%
570100	Machinery & Equipment	0	0	0	3,600	3,600	0	-100%
	Total Capital Outlay	0	0	0	3,600	3,600	0	-100%
Total Golf Midway Expenses		\$66,596	\$64,463	\$64,506	\$70,000	\$68,050	\$67,000	-2%

DEBT SERVICE EXPENDITURES								
Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
3000 - Debt Service								
523700	Agent Fees	1,525	1,050	1,300	3,000	3,000	3,000	0%
524000	Bond Issue Costs	127,286	0	0	0	0	0	0%
	Total Contractual Services	128,811	1,050	1,300	3,000	3,000	3,000	0%
547010	Refunding Escrow	11,086,971	0	0	0		0	0%
547053	2001 GO Bond Interest	29,000	0	0	0		0	0%
547054	2001 GO Bond Principal	725,000	0	0	0		0	0%
547055	2002 GO Bond Interest	201,725	0	0	0		0	0%
547056	2002 GO Bond Principal	345,000	0	0	0		0	0%
547057	2005 GO Bond Interest	220,230	0	0	0		0	0%
547058	2005 GO Bond Principal	10,000	0	0	0		0	0%
547059	2007 GO Bond Interest	187,288	180,288	173,088	165,688	165,688	157,888	-5%
547060	2007 GO Bond Principal	175,000	180,000	185,000	195,000	195,000	200,000	3%
547064	2009 GO Interest	0	354,237	369,081	361,981	361,981	354,881	-2%
547065	2009 GO Principal	0	355,000	355,000	355,000	355,000	355,000	0%
547066	2012 GO Interest	0	0	0	0	0	453,019	100%
547067	2012 GO Principal	0	0	0	0	0	200,000	100%
	Total Other Charges	12,980,214	1,069,525	1,082,169	1,077,669	1,077,669	1,720,788	60%
Total Debt Service Fund Expenditures								
		\$13,109,025	\$1,070,575	\$1,083,469	\$1,080,669	\$1,080,669	\$1,723,788	60%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
6000 - Central Services Fund								
511000	Regular Salaries	176,207	245,269	241,092	246,866	245,997	258,087	5%
511100	Overtime Salaries	1,192	1,055	1,247	1,800	1,000	1,000	0%
514000	Employee Retirement Contributions	31,758	44,478	46,310	46,013	49,880	47,395	-5%
515000	Employee Group Insurance	28,549	47,420	50,178	49,331	49,331	50,605	3%
516500	Unemployment Benefits	21,496	3,677	24,656	10,000	10,000	10,000	0%
	Total Personnel Services	259,202	341,899	363,483	354,010	356,208	367,087	3%
522400	Service Agreements	103,301	135,612	142,577	140,800	147,735	153,250	4%
522700	Computer Services	73,491	87,464	100,185	99,200	111,700	131,400	18%
522720	Printing Services	70,437	66,175	50,849	56,000	60,750	55,700	-8%
523001	Personnel Testing	1,456	1,692	1,853	1,853	2,000	2,000	0%
524100	Building Maintenance Services	99,258	79,539	110,589	92,000	114,300	101,600	-11%
524110	Telephone	106,082	109,673	120,072	137,000	118,000	65,000	-45%
524120	Utilities	8,003	10,095	7,968	5,000	10,000	10,000	0%
	Total Contractual Services	462,028	490,250	534,093	531,853	564,485	518,950	-8%
530100	Materials & Supplies	29,114	29,582	27,053	30,000	32,475	32,340	0%
534600	Building Maintenance Materials	15,241	2,091	7,235	5,000	5,000	5,000	0%
	Total Commodities	44,355	31,673	34,288	35,000	37,475	37,340	0%
541600	Professional Development	3,243	4,226	6,467	11,000	11,135	11,235	1%
542810	Safety Program Expenses	300	793	50	50	500	500	0%
543101	Dues	50	200	117	200	200	200	0%
546900	Contingencies	34,783	9,821	18,982	14,000	15,000	15,000	0%
	Total Other Charges	38,376	15,040	25,616	25,250	26,835	26,935	0%
570100	Machinery & Equipment	77,146	98,231	171,830	158,000	160,030	179,600	12%
	Total Capital Outlay	77,146	98,231	171,830	158,000	160,030	179,600	12%
Total Central Services Expenses		\$881,107	\$977,093	\$1,129,310	\$1,104,113	\$1,145,033	\$1,129,912	-1%

NON-DEPARTMENTAL EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
6100 - Vehicle Replacement Fund								
570110	Administration Vehicle Replacement	26,210	0	0	0	0	0	0%
570150	Community Dev Vehicle Replace	26,210	0	0	0	0	0	0%
570160	Building Vehicle Replacement	26,210	0	0	0	0	25,000	100%
570170	Police Vehicle Replacement	175,424	211,578	68,516	218,364	234,500	269,000	15%
570180	Streets Vehicle Replacement	148,652	454,624	348,131	47,398	53,000	570,000	100%
570500	Water Vehicle Replacement	0	0	23,961	23,000	23,000	25,500	11%
570510	Sewer Vehicle Replacement	65,009	0	6,218	24,500	24,500	0	-100%
570550	Golf Vehicle Replacement	30,995	39,965	17,218	24,125	0	97,500	100%
	Total Capital Outlay	498,710	706,167	464,044	337,387	335,000	987,000	195%
Total Vehicle Replacement Expenses								
		\$498,710	\$706,167	\$464,044	\$337,387	\$335,000	\$987,000	195%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
2200 - Motor Fuel Tax (MFT) Fund								
583005	MFT Maintenance Program	869,439	805,701	1,590,331	883,793	930,000	0	-100%
583025	Gifford/W. Bartlett Traffic Signal	0	2,669	11,246	0	0	0	0%
583059	Schick Road Bridge	123,592	0	0	0	0	0	0%
583062	Rte 59 & Woodland Hills Traffic Signal	421,080	1,160	0	0	0	0	0%
583066	Route 25 Improvements	1,064,846	134,725	58,684	5,500	0	0	0%
583067	Stearns and Newport Signal	30,708	0	0	0	0	0	0%
583068	Main Street Improvements	0	13,450	104,067	0	0	0	0%
583074	Stearns and Prospect/Tallgrass Signal	0	16,711	163,100	0	0	0	0%
583080	Bike Path System Evaluation	0	0	4,350	0	0	0	0%
	Total Capital Improvements	2,509,665	974,416	1,931,778	889,293	930,000	0	-100%
Total MFT Capital Projects		\$2,509,665	\$974,416	\$1,931,778	\$889,293	\$930,000	\$0	-100%
4000 - Capital Projects Fund								
583008	W Bartlett/Naperville Bike Path	0	0	0	0	385,000	0	-100%
583069	Oak Ave-W. Bartlett Rd Paving	83,460	83,368	46,170	0	0	0	0%
583070	Newport Blvd. Resurfacing	109,526	35,537	102,785	18,108	291,000	0	-100%
583072	North Ave and Prospect Stormwater	2,190	410,166	0	0	0	1,196,766	0%
583077	2012 Road Improvement Work				2,900,000	0	6,000,000	100%
	Total Capital Improvements	195,176	529,071	148,955	2,918,108	676,000	7,196,766	965%
Total Capital Projects Fund Exp		\$195,176	\$529,071	\$148,955	\$2,918,108	\$676,000	\$7,196,766	965%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
4200 - Municipal Building Fund								
572000	Building & Grounds Improvements	0	0	13,803	0	0	0	0%
585016	Police Building Upgrades	0	0	0	0	97,816	0	-100%
585027	Public Works Complex	0	840	0	0	0	0	0%
	Total Capital Improvements	0	840	13,803	0	97,816	0	-100%
590300	Transfer to Debt Service	0	0	0	0	0	0	0%
590550	Transfer to Golf Fund	0	0	0	63,000	63,000	121,000	92%
	Total Transfers Out	0	0	0	63,000	63,000	121,000	92%
Total Municipal Building Capital Projects		\$0	\$840	\$13,803	\$63,000	\$160,816	\$121,000	-25%
4300 - Developer Deposits Fund								
523401	Engineering Services	3,304	85	(3,428)	0	0	0	0%
	Total Contractual Services	3,304	85	(3,428)	0	0	0	0%
546900	Contingencies	60,840	0	0	0	0	0	0%
	Total Other Charges	60,840	0	0	0	0	0	0%
583028	Sidewalk Installations	73,111	0	0	0	60,000	0	-100%
585019	Tornado Warning Sirens	28,937	1,500	0	0	0	0	0%
585026	Welcome to Bartlett Signs	5,658	7,271	0	0	0	0	0%
585033	West Bartlett Road Streetscape	2,779	108,303	12,054	149,981	233,264	77,488	-67%
585038	Villa Olivia Storm Sewer	0	216,312	396	0	0	0	0%
585036	Range Tee Renovation	106,146	0	0	0	0	0	0%
585039	Asphalt Cart Paths	0	0	0	42,552	0	60,000	0%
585040	Schick Road Traffic and Bike Path	0	0	0	0	0	62,000	100%
585041	IDOT Route 20 Improvements	0	0	0	0	0	71,408	100%
585042	IDNR State Bike Path Links	0	0	0	0	0	10,500	100%
	Total Capital Improvements	216,631	333,386	12,450	192,533	293,264	281,396	-4%
590100	Transfer to General Fund	600,247	0	350,000	0	0	0	0%
590300	Transfer to Debt Service	68,493	0	0	0	0	0	0%
590400	Transfer to Capital Projects	0	65,000	0	18,138	676,000	0	-100%
590442	Transfer to 59 & Lake TIF	26,932	0	15,581	7,970	55,870	54,000	-3%
	Total Transfers Out	695,672	65,000	365,581	26,108	731,870	54,000	-93%
Total Developer Deposits Capital Projects		\$976,447	\$398,471	\$374,603	\$218,641	\$1,025,134	\$335,396	-67%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
4420 - Route 59 & Lake TIF Fund								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	0	0	0	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
	Total Contractual Services	0	0	0	0	48,000	48,000	0%
547101	Interest Payment	77,484	27,166	7,810	5,120	7,870	6,000	-24%
546900	Contingencies	0	0	18,184	2,850	0	0	0%
	Total Other Charges	77,484	27,166	25,994	7,970	7,870	6,000	-24%
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		\$77,484	\$27,166	\$25,994	\$7,970	\$55,870	\$54,000	-3%
4440 - Bluff City TIF Project Fund								
547006	Developer Note Interest Expense	0	9,742	3,280	16,982	3,500	17,500	100%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	Total Other Charges	0	9,742	3,280	16,982	3,500	17,500	0%
523401	Engineering	11,700	58,487	0	0	200,000	200,000	0%
524000	Bond Issuance/Costs	302,900	42,662	0	0	0	0	0%
546900	Contingencies	0	0	0	0	160,000	160,000	0%
583002	Streetscape Improvements	0	0	0	0	0	0	0%
583036	Soil Remediation	0	0	0	0	0	0	0%
583037	Bike Paths	0	0	0	0	0	0	0%
583038	Utilities	0	0	0	0	0	0	0%
583074	Traffic Signilization	0	0	0	0	700,000	100,000	-86%
583075	Site Preparation - Earthwork	133,400	997,194	0	0	500,000	700,000	40%
583076	Road Improvements	0	751,158	0	0	0	400,000	100%
583078	Public Ingrastructure	0	0	0	0	0	0	0%
	Total Capital Improvements	448,000	1,849,501	0	0	1,560,000	1,560,000	0%
Total Bluff City TIF Project Fund		\$448,000	\$1,859,243	\$3,280	\$16,982	\$1,563,500	\$1,577,500	1%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
4810 - Brewster Creek Business Park TIF Projects Fund								
524000	Bond Issuance Costs	3,300	3,000	3,000	8,500	3,000	3,000	0%
547006	Developer Note Interest Expense	115,121	354,718	240,985	204,301	300,000	240,000	-20%
547007	Developer Note Principal	0	36,000	469,000	274,000	84,500	500,000	100%
547061	2007 TIF Bond Interest Expense	1,420,428	1,365,858	1,308,880	1,249,228	1,249,228	1,172,188	-6%
547062	2007 TIF Bond Principal Expense	1,020,000	1,065,000	1,115,000	1,440,000	1,440,000	1,485,000	3%
	Total Other Charges	2,558,849	2,824,576	3,136,865	3,176,029	3,076,728	3,400,188	11%
582015	Sanitary Sewer/Water Distribution	0	0	0	0	0	0	0%
582016	Wetland Mitigation	12,407	40,600	80,300	20,000	20,000	50,000	100%
583031	Roadways	2,086	0	0	200,000	200,000	200,000	0%
585005	Site Preparation - Earthwork	7,906	2,000	0	500,000	500,000	470,000	-6%
585006	Signs & Landscaping	79,300	0	0	25,000	25,000	25,000	0%
	Total Capital Improvements	101,699	42,600	80,300	745,000	745,000	745,000	0%
Total Brewster Creek Capital Projects		\$2,660,548	\$2,867,176	\$3,217,165	\$3,921,029	\$3,821,728	\$4,145,188	8%
5090 - Water Fund								
581020	Water Meter Automation	13,860	0	0	0	0	0	0%
581026	Well #8 Barium Removal	0	0	22,256	0	1,575,000	1,575,000	0%
581027	Sycamore Lane Watermain	104,253	0	0	0	0	0	0%
581028	Well #7 Barium Removal	0	131,160	0	0	0	0	0%
581029	Watermain Replacement	0	0	0	153,600	153,600	122,000	-21%
581030	Water Tower Painting	0	0	0	0	0	185,000	100%
	Total Capital Improvements	118,113	131,160	22,256	153,600	1,728,600	1,882,000	9%
Total Water Capital Projects		\$118,113	\$131,160	\$22,256	\$153,600	\$1,728,600	\$1,882,000	9%

CAPITAL PROJECTS EXPENDITURES

Account Number	Description	Actual			Estimated 2012/13	Budget		% Change
		2009/10	2010/11	2011/12		2012/13	2013/14	
5190 - Sewer Fund								
582022	Influent Pump Replacement	0	0	0	300,170	965,140	662,970	-31%
582024	Belt Filter Replacement	0	67,178	26,959	346,000	1,070,000	724,000	-32%
582025	Sanitary Sewer Evaluation	0	0	0	20,000	225,000	225,000	0%
	Total Capital Improvements	0	67,178	26,959	666,170	2,260,140	1,611,970	-29%
Total Sewer Capital Projects								
		\$0	\$67,178	\$26,959	\$666,170	\$2,260,140	\$1,611,970	-29%
7200 - Bluff City SSA Debt Service								
547004	SSA Bond Interest Expense	49,593	38,875	18,508	22,000	161,000	150,000	-7%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	348,766	331,442	283,970	210,000	300,000	200,000	-33%
	Total Other Charges	1,318,359	1,290,317	1,222,478	1,152,000	1,381,000	1,270,000	-8%
Total Bluff City SSA Debt Service								
		\$1,318,359	\$1,290,317	\$1,222,478	\$1,152,000	\$1,381,000	\$1,270,000	-8%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

Bartlett Police Department.

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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