

## **Principal Officials**

Michael E. Kelly, Village President

Lorna Giles, Village Clerk

## **Trustees**

Michael Airdo

T. L. Arends

Sherry Bormann

John Kavouris

Frank Napolitano

Dennis Nolan

## **Executive**

Valerie L. Salmons, Village Administrator

## **Department Directors**

Jeff Martynowicz, Finance Director

Paul Kuester, Public Works Director

Dan Palmer, Chief of Police

Brian Goralski, Building Director

Jim Plonczynski, Community Development Director

Bob Gavelek, Golf Professional/Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO  
**Village of Bartlett  
Illinois**

For the Fiscal Year Beginning  
**May 1, 2009**

A handwritten signature in black ink, appearing to be 'H.R.'.

President

A handwritten signature in black ink, appearing to be 'William R. Brown'.

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, 2009.

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

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

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

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

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

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

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

**General Government Exp (Page 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 109):** 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 115):** 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 159):** 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.

PRESIDENT

Michael E. Kelly

ADMINISTRATOR

Valerie L. Salmons

VILLAGE CLERK

Lorna Gilles

TRUSTEES

Michael A. Airdo

T. L. Arends

Sherry Bormann

John Kavouris

Frank Napolitano

Dennis M. Nolan

February 19, 2010

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

I am pleased to submit for your consideration, the approved Annual Budget for the fiscal year beginning May 1, 2010 and ending April 30, 2011. This budget is a financial plan aimed at maintaining high service levels at the lowest possible cost and addressing the goals identified in the strategic plan. It is balanced and has been prepared in accordance with all applicable local, state, and federal laws. The Village of Bartlett operates under the Budget Officer Act, which requires that the budget be adopted not later than May 1 of each year. All required hearings have been scheduled, and the appropriate notice will be given.

Budgeting is no longer a singular process. Other planning efforts, such as strategic planning and capital improvements planning, feed into the annual budget. These other processes take place throughout the year as explained on pages 24 through 26 in the Budget Summary section.

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

### **BUDGET SUMMARY**

Total expenditures (net of transfers) for all funds are \$50,721,582 a 2.1% decrease over last year's budget of \$51,843,270. The operating portion of the proposed budget totals \$36,101,582 a 6% decrease over the 2009/10 operating total of \$38,331,099.

This budget has been constructed to accomplish the following:

- Maintain current service levels in light of the economic recession.

- Minimize expenditure increases to maintain adequate fund balances taking into account the current economic recession.
- Continue development in the Town Center, Brewster Creek Business Park, and Bluff City Industrial Park.
- Continue planning for a commercial development in the Route 59 and Lake Street TIF District.
- Further the objectives established by the Village's Strategic Plan.



The largest area of the budget is in personnel related costs. The total budget includes \$20,489,050 of personnel related costs. Staffing and productivity levels continue to be a source of discussion between Department Directors and myself.

An unprecedented 6% reduction in General Fund revenues have forced us to find savings in personnel related costs. We will have five and one half positions held open in this year's budget. Two positions at the Golf Course continue to be vacant via attrition. A Secretary and Assistant Grounds Maintenance position have not been budgeted for again this year. Also, (1.5) CSO positions in the Police Department, (1) Secretary in the Building Department and (1) Maintenance Worker in the Water Department are being kept vacant. In summary, we are keeping open five and one half positions. We will continue to evaluate positions in the upcoming fiscal year as productivity and financial considerations are monitored.

Commodity related operating expenses have decreased by 14% over the 2009/10 budget. The decrease is directly attributable to the price decrease in road salt. The cost of salt in this year's budget has dropped from \$400,000 to \$250,000 or 38%.

Contractual services in the General Fund have decreased by 9% from FY 2009/10. The drop is due to reductions in professional services, more specifically legal services. Our legal fees for the Villa Olivia lawsuit have come to an end with the recent court decision. In the Enterprise Funds, contractual services are up 6% primarily due to the increase in water costs from Elgin. Internal Service funds contractual services are up 8% as we have included funds for the new CodeRED system. Overall, contractual services costs have increased 5% from the FY 2009/10 budget.

One area that has seen a substantial decrease is capital outlay. Pages 21-22 in the budget summary section lists all of the capital outlay budgeted for. The budget includes \$1,179,053 in capital outlay which is down 42% from FY 2009/10. We have only included capital items that are absolutely necessary this year. Items such as a Filter Building Diversion Box in the Sewer Fund and replacement Police Squads have been included.

This budget includes \$14.6 million in capital projects. \$8.5 million dollars have been designated for projects related to economic development activity in Town Center, the Brewster Creek TIF District and the Blue Herron/Bluff City TIF District.

Water and Sewer capital projects include Stearns Road Iron Filter Tank Replacement and Influent Pump Replacement. Also, \$4.3 million dollars will be invested for street projects including Oak Avenue and West Bartlett Road paving, Newport Boulevard resurfacing, West Bartlett and Naperville bike path and the annual street maintenance program.

### **STRATEGIC PLANNING**

This budget reflects the direction provided by the Village Board in the Strategic Plan. Staff has followed that direction by including specific funding for objectives (see box to the right) within the strategic goals spelled out by the Board.

The Town Center TIF Fund budget includes funds for increased signage, advertising and façade improvements if necessary. 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 newly formed Blue Herron/Bluff City TIF also includes funds for public improvements. Expenditures have also been included in the Route 59 & Lake Street TIF to continue planning efforts for a commercial development.

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

- Foster downtown development that serves as a community focal point
- Continue to address the development of Brewster Creek Business Park
- Explore development of commercial area at Route 59 and Lake Street
- Maintain a safe community

### **ECONOMIC OUTLOOK**

As we anticipated last year, our largest challenge would come from a recessionary economy and flat revenue sources. Unfortunately, that outlook came to fruition as the brunt of the economy has caught up with the Village in the current fiscal year and in this year's proposed budget. The Village is currently dealing with declining revenue sources in the areas of income tax, sales tax and development revenues. The current budget includes overall revenues to increase 3% to \$45,451,124. The increase is somewhat misleading as new revenues are being generated in the form of note proceeds of \$2.8 million dollars to finance public improvements at the Blue Herron TIF and grant revenue in the amount of \$2.1 million dollars to pay for road improvement projects. General Fund revenues, which are the most sensitive to the economy, are down \$1,233,467 or 6% from the FY 2009/10 budget.

Relative to the housing market, the Village may have to take into consideration declining EAV. The Village's policy for many years has been to keep the property tax rates flat or declining as Equalized Assessed Values (EAV) has increased. The budget for Property Taxes assumes no increases in EAV for DuPage County and Kane County. In Cook County, EAV has only increased due to the recovered EAV of the expiring Downtown TIF District where the Village will be able recover those property taxes into the General Fund. Those new property taxes have generated \$101,900 in Cook County.



The poor housing market has had a negative effect on the Real Estate Transfer tax over the past 5 years. The Real Estate Transfer tax has declined by 82% from its high of \$1,647,913 in FY 2005/06 to the budget amount of \$285,000.

Fortunately, the Village has identified this financial trend and budgeted accordingly for the past several years.

The State economy is currently in a poor fiscal condition. The Illinois Municipal League is projecting per capita revenues for the state income tax to decline by 21% for fiscal year 2010/11. This has led us to reduce income tax by \$785,000 from the FY 2009/10 budget. Motor Fuel Tax revenues have also declined by 9% from FY 2009/10. If declines continue in MFT revenue, this may have an adverse effect on our road program.

Sales tax revenue has declined by 8% from FY 2009/10. We are estimating total receipts to be \$1,950,000. This amount is \$175,000 less than last year's budget and 11% or \$241,485 less than the Village's highest amount ever recorded in FY 2007/08.

Development related revenues, which include Building Permits, Connection Fees and contributions to the Municipal Building and Developer Deposits Funds continue to decline. The budget for developer revenues has decreased 23% to a total of \$298,155.

The poor economy has also affected our Enterprise Funds, specifically the Water and Golf Funds. Consumption is down approximately 10% over a two year period. The consumption decrease has caused water sales to be below our projections when the rates were adjusted in FY 2008/09. In the Golf Fund our banquet operation revenues have decreased by 6% due to declining bookings of special events which include weddings.

In an attempt to deal with the reduced revenue projections and the economic slowdown, we have continued to look at staffing levels. We will need to continue our focus of maintaining operating expenditures and be vigilant in negotiating our labor contracts while closely evaluating the long term financial effects of these contracts.

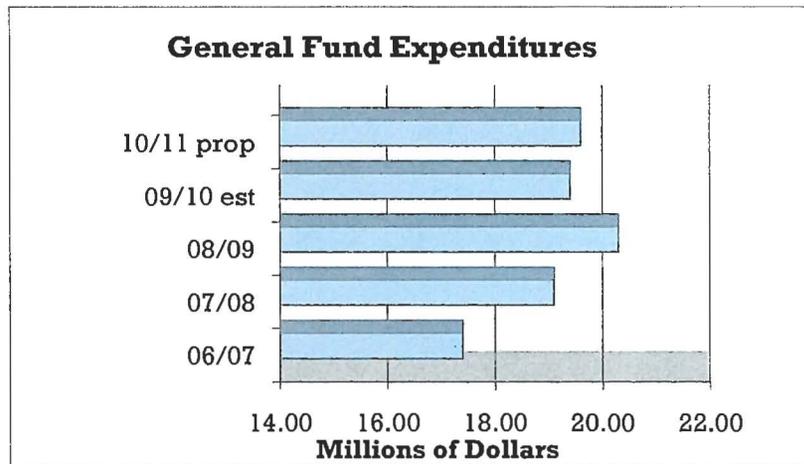
Needless to say, the state of the economy has caused adverse financial conditions for our operating budget. We will continue to monitor financial trends and adjust our budget according as we progress throughout the upcoming year.

## FUND SUMMARIES

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

### General Fund

The General Fund budget, as proposed, includes a 5.27% decrease in expenditures, to \$19,571,396 (including transfers). The following chart shows a five-year history of General Fund expenditures.



Personnel costs represent a .7% decrease in the General Fund budget. The decrease in personnel costs are primarily due to positions being held open, management pay freezes and position transfers to other funds. Commodity related expenditures have decreased 14% over the FY 2009/10 budget specifically due to cost decreases in road salt. Capital outlay has decreased from last year's budget by approximately 81%.

No additional personnel have been included in this year's budget. A Building Secretary position is being held open for the upcoming year and a CSO position is being held open for half the fiscal year. A Maintenance Worker position in the Streets Department has been transferred to the Parking Fund and a substantial portion of a Planners salary is now being charged to Central Services as that position is doing more GIS related work.

General Fund revenues will decrease 6% from the 2009/10 budget. Overall total tax income, which includes property taxes, income tax, sales tax and the real estate transfer tax, has decreased 6% or \$935,000 over FY 2009/10. License fees have decreased by 6% due to building permits being down from FY 2009/10. Fees and fines are up 13% due to a new proposed revenue source - Towing/Impound fines. Towing/Impound fines which are generated by the Police Department are estimated to generate an additional \$100,000. We are proposing to charge a \$400 fine to tow/impound a vehicle where a criminal act has occurred. Finally, miscellaneous income, which includes interest income, has decreased 2% over last year.

Not all requested expenditures are included in the proposed budget. The significant adjustments made are summarized below:

#### ***Expenditure Adjustments:***

- Eliminated a 10-1/2 foot turf mower from Public Works.

- Eliminated management pay increases totaling \$84,000.
- Reduced transfers going to the Vehicle Replacement Fund in the amount of \$137,000.
- Professional Development expenditures were eliminated in the amount of \$27,269.

Other initiatives that were used to balance the General Fund budget this year include: \$350,000 used from the IRMA excess surplus fund, \$350,000 transfer from the Developer Deposits fund, as previously noted we reduced transfers to the Vehicle Replacement funds in total by \$137,000.

The Village has been fortunate enough to have reserve undesignated fund balance in the General Fund above minimum policy requirement. We propose \$534,904 in fund balance to fund operating expenditures not being paid for by current year revenues. The Village is expected to use a portion of its fund balance this current year in the amount of \$358,207 as we have had to fund unanticipated declines in revenue. In FY 2008/09, the Village used \$610,549 of fund balance. Even with the reductions in fund balance, the General Fund remains above its policy threshold for fund balance, currently at 51% of operating expenditures.

#### **Special Revenue Fund**

This includes only the Motor Fuel Tax Fund. Expenditures are expected to decrease 63%. The major projects include installation of a traffic signal at Stearns and Prospect/Tallgrass,

Main Street improvements and \$930,000 in the annual street maintenance program.

#### **Debt Service**

Expenditures are projected to decrease 51% over the 2009/10 budget. The 2001 bond issue has been retired and the refunding of the 2002 and 2005 bond issues have helped to decrease expenditures.

#### **Internal Service Funds**

These include the Central Services and Vehicle Replacement Funds. In total, expenditures are expected to decrease 44%. The decrease is attributable to capital outlay in the Vehicle Replacement Fund being reduced from the prior year. Central Services capital outlay projects include funding for GIS and replacement desktop computers. Also, the new CodeRED emergency notification system is being funded from Central Services. In the Vehicle Replacement Fund, funding will occur for vehicle replacements in the Police Department and Public Works Department. Most notably, the Police Department will continue their annual squad replacement program, while in Public Works a new 2-½ ton dump truck is scheduled to be purchased. Funds have been set aside in previous years to finance these replacements as they become due.

#### **Capital Projects Funds**

There are 8 capital projects funds in total. The total amount budgeted in the capital projects funds in FY 2010/11 is \$12,476,572. In total, expenditures are expected to increase 56%. The major projects for 2010/11 include improvements in the Town Center TIF, Oak Avenue paving, Newport Boulevard resurfacing, North Avenue and Prospect Avenue storm water

detention, Villa Olivia storm sewer, Brewster Creek Business Park infrastructure and the Bluff City/Blue Herron TIF public improvements. For a complete listing of all capital improvement projects, see the Capital Projects Expenditures section pages 110 through 114.

### Enterprise Funds



Enterprise Funds include Water, Sewer, Parking, and Golf. Overall, Enterprise Fund expenses are budgeted to decrease 2.3%. A brief overview of each follows:

The **Water Fund** 2010/11 budget is projected to decrease 8% over the current year's budget to a total of \$7,096,121. Personnel costs are projected to decrease by 8% as salaries for non public works staff have been charged to the General Fund. Contractual services are projected to increase 8% due to increases in Elgin water costs. Commodity costs have decreased by 10% and capital outlay has decreased 7%. Revenues have increased by 12%. The increase is associated with the rate increase of 14% the Village Board passed in February 2010. Connection fees are expected to be down 17% based on fewer building permits. Capital projects have been included in accordance with the current Capital Improvements Program. The only major project this year includes the Stearns Road Iron Filter Tank replacement.

The **Sewer Fund** 2010/11 budget is projected to increase 4% over the current year's budget to a total of \$3,797,670. Personnel services have increased by 3%. All other operating areas of the Sewer Fund are budgeted to decrease as we are

trying to reduce expenses at this time. Capital outlay expenditures include a Filter Building Diversion Box and the Devon Avenue Lift Station Force Main. Operating revenues have increased 6% over the FY 2009/10 budget. The Sewer rates are proposed to increase 6% beginning May 1, 2010. Connection fees are expected to be down 17% based on fewer building permits. Capital projects have been budgeted in accordance with the current Capital Improvements Program. The influent pump replacement project and belt filter replacement projects are scheduled for the 2010/11 budget year.

The **Golf Fund** proposed budget for 2010/11 is \$2,314,935, a 7% decrease. The golf program is down 4% due to general cost cuts particularly in the area of purchases for golf shoes, clubs, balls and merchandise. Inventories are being reduced to meet the reduced demand seen in the pro shop. The Golf Grounds Maintenance budget has decreased 7% based on our efforts to reduce expenses in the Golf Fund. Golf revenues have decreased by 4% primarily due to reduced pro shop sales and food and banquet revenues from the poor economy.

The food and beverage operation, similar to our other operating functions, has been stung by the poor economy. Total Food and Beverage expenses are down 4%. Capital outlay expenses include two wireless credit card terminals at the midway and plate ware and utensil replacements.

The Golf Course cash balance is expected to be below the minimum policy requirement, which is 10% of operating expenditures, at the end of the year. Overall, the fund is budgeted to have a net income of \$3,565 and available cash

on hand at the end of the year is anticipated to be \$16,098. We have suspended transfers to the Central Service and Vehicle Replacement Funds to help maintain a cash balance in the Golf Fund. The only transfer is to the General Fund for the Golf Fund's portion of health and liability insurance.

### **Trust & Agency Funds**

This includes the Police Pension Fund and Bluff City SSA Debt Service Fund.

Police Pension revenues are expected to increase 4% due to higher contributions from Police Officers and increased interest earnings. The Police Pension budget includes expenses for current retirees and anticipated retirement that may occur in the upcoming year.

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

### **PERSONNEL SUMMARY**

Growth over the last year has slowed significantly as proven by a reduction in building permits. The national and state economies have also made funding any new positions or additional services extremely difficult. These two factors have made us look at our staffing that much more closely this fiscal year.

The proposed staffing changes are as follows:

- A portion of a Planner's salary will be charged to the Central Services fund as this position will continue to do additional GIS related tasks.
- We will reclassify a Streets Maintenance position salary and benefits to the Parking Fund as the need for maintenance at the Village's parking lots has increased.
- A CSO position in the Police Department that was approved in the FY 2008/09 budget will continue to remain open.
- A current vacancy of a CSO position in the Police Department will be hired at midyear.
- We currently have a vacancy of a Building Secretary in the Building Department. This position will remain open during FY 2010/11.
- We currently have an opening for a Streets Maintenance position. Rather than hiring a new person for this position, we will transfer a maintenance worker from the Water Department to the Street Department and hold open the Water Maintenance position.
- I am not recommending any salary adjustments for our salaried management team.

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

In a survey this past January of employees per 1,000 residents, Bartlett ranked 37<sup>th</sup> out of 40 area communities. We have been at or near the lowest for many years. There is also a chart showing changes in the employees per 1,000 residents for Bartlett over 10 years. These charts can be found on pages 19 through 21 of the Budget Summary section. Our full time equivalency is the same as 2001.

### **CONCLUSION**

The Village of Bartlett will be operating under unprecedented financial circumstances during the FY 2010/11 budget. Unemployment is currently at its highest level in 3 decades and has caused us to lose \$795,000 in income taxes alone. New development is virtually un-seen and we can no longer depend on one time revenue sources such as building permits and connection fees to help us fund future infrastructure projects. The wet spring and summer of 2009, along with the recession, has reduced consumption in our Water Fund which in turn has reduced our water sales and has made growth for rounds of golf very challenging at the Golf Course. Interest rates are also at historic lows depressing earnings that we receive on our investments.

The "Great Recession" of the last two years is bearing down on our Village. However, we have found a way to not only operate, but a way to move the Village forward. Our staff

remains committed to controlling costs in these lean times but also to find the means necessary to complete projects and find other funding sources such as the Route 25 EDP project, Oak Avenue and Newport Road construction and flood remediation of Beaver Pond. The funding for these projects is the result of well thought out and lengthy negotiations with state and county officials to find this funding.

The Village will remain in a very good financial position. Our good financial position is proven through our strong General Fund balance. This strong level of fund balance, along with a continued effort to monitor our operating expenditures and appropriate levels of staffing, will help us withstand a tough economy for the upcoming year. Our good financial position was also re-affirmed in 2009 with the refunding of our bonds. Our bond rating remained at AA2 and Moody's believes that given the Village's demonstrated record of tight budget management, commitment to maintaining strong reserve levels, and substantial flexibility afforded as a home rule village, its financial operations will continue to remain favorable.

This budget proposes to increase Water and Sewer rates by 14% and 6% respectively. One new revenue source, towing/impound fees has been included in the General Fund. Golf course fees will be determined in February 2010. We are cognizant of the financial difficulties our residents may be having and have prepared this budget to have minimal financial impact on our residents but also to keep the services to which our residents have become accustomed.

## ACKNOWLEDGEMENTS

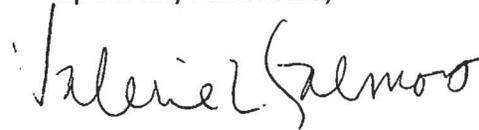
As we open the pages of a new budget in preparation for the upcoming fiscal year, we sometimes fail to appreciate the many hours of planning and the many cooperative hands that work together to produce this document. Putting together the budget is a labor-intensive task that begins anew almost as soon as the preceding budget is completed. Over the course of the year, many people share in the hard work and effort, and all of them should be recognized for their contribution to the annual budget.

First, my thanks go to Finance Director Jeff Martynowicz. His efforts have ensured the continued professionalism and quality of our most important process. Todd Dowden, Millie Oleksyk, and Lorna 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, this year in particular, for proposing a budget plan that continues the high level of services to our residents while continuing to hold down expenditures. Their cooperation and creativity in handling the subsequent cuts was critical.

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, 2009. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

I recommend this Budget for the fiscal year 2010/11. The Village Board's review of this proposed financial plan will begin on March 2, 2010. I look forward to the Board's review of this document. The Finance staff and I will be prepared to respond to your questions and concerns.

Respectfully submitted,



Valerie L. Salmons  
Village Administrator

**RESOLUTION 2010 – 26-R**

**A RESOLUTION ADOPTING THE VILLAGE OF BARTLETT  
BUDGET FOR FISCAL YEAR 2010/2011**

**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, 2010 and ending April 30, 2011 is hereby adopted in the aggregate sum of \$50,721,582 after a Public Hearing held on March 16, 2010, pursuant to a notice published in the Bartlett Examiner on March 3, 2010.

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

**ROLL CALL VOTE:**

**AYES:** Trustee Airdo, Arends, Bormann, Kavouris, Napolitano, Nolan

**NAYS:** None

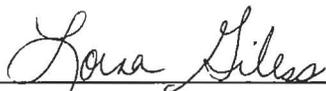
**ABSENT:** None

**PASSED** this 6th day of April 2010.

**APPROVED** this 6th day of April 2010.

  
\_\_\_\_\_  
Michael E. Kelly, Village President

**ATTEST:**

  
\_\_\_\_\_  
Lorna Giles, Village Clerk



**CERTIFICATION**

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Bartlett, Cook, DuPage, and Kane Counties, Illinois, and the foregoing is a true, complete and exact copy of Resolution 2010-26-R, which was duly enacted on April 6, 2010 and approved on April 6, 2010, as the same appears from the official records of the Village of Bartlett.

  
\_\_\_\_\_  
Lorna Giles, Village Clerk



## 2010/11 REVENUE & EXPENDITURE SUMMARY

Fund	Estimated Beginning Balance	Proposed Revenues	Proposed Expenditures	Transfers In	Transfers Out	Estimated Ending Balance
<b>General Fund</b>	\$10,748,703	\$18,368,242	\$17,680,956	\$668,250	\$1,890,440	\$10,213,799
<b>Special Revenue Fund</b>						
Motor Fuel Tax	555,644	1,130,000	1,626,500		35,000	24,144
<b>Debt Service Fund</b>	688,996	1,133,319	1,072,525	29,880		779,670
<b>Capital Projects Funds</b>						
Capital Projects	584,865	2,175,320	2,945,320	186,000		865
Municipal Building	765,802	3,600			15,000	754,402
Developer Deposits	3,727,286	179,650	520,000		1,040,000	2,346,936
Town Center TIF	1,208,107	745,000	1,366,710			586,397
Route 59 & Lake Street TIF	0	57,000	116,000	59,000		0
Bluff City TIF Project Fund	0	2,831,937	2,831,937			0
Brewster Creek TIF Municipal Account	227,918	355,000	456,747		29,880	96,291
Brewster Creek TIF Project Fund	3,343,948	4,245,000	4,239,858			3,349,090
<b>Enterprise Funds</b>						
Water	2,945,725	6,425,500	6,824,162	460,000	271,959	2,735,104
Sewer	2,574,498	3,190,400	3,537,711		259,959	1,967,228
Parking	527,189	177,500	295,901		22,110	386,678
Golf	12,533	2,318,500	2,246,685		68,250	16,098
<b>Internal Services Funds</b>						
Central Services	1,173,205	25,000	1,136,611	797,725		859,319
Vehicle Replacement	1,212,381	107,000	427,100	344,884		1,237,165
<b>Trust &amp; Agency Fund</b>						
Police Pension	17,894,604	865,000	1,951,859	1,086,859		17,894,604
Bluff City Debt Service	916,549	1,118,156	1,445,000			589,705
<b>Total Revenues &amp; Expenditures</b>		<b>\$45,451,124</b>	<b>\$50,721,582</b>	<b>\$3,632,598</b>	<b>\$3,632,598</b>	

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.

## 2010/11 SOURCES & USES

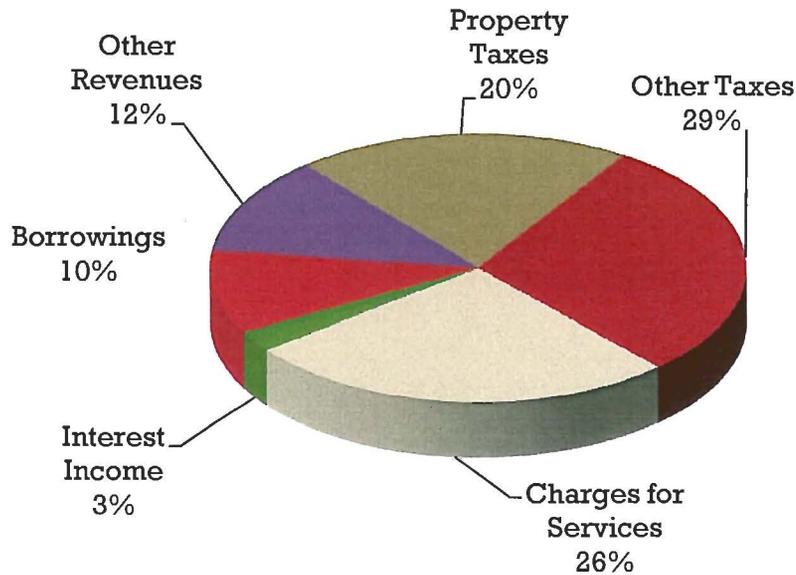
### By Fund Type

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust & Agency Fund	Total
<b>Revenues by Category</b>								
Property Taxes	8,161,859	0	1,069,525	0	0	0	0	9,231,384
Other Taxes	7,440,000	1,055,000	0	3,632,000	0	0	1,117,156	13,244,156
Charges for Services	0	0	0	0	11,876,400	0	0	11,876,400
Interest Income	225,250	15,000	20,000	192,000	220,100	57,000	426,000	1,155,350
Borrowings	0	0	0	4,571,937	0	0	0	4,571,937
Other Revenues	2,541,133	60,000	43,794	2,210,970	1,000	75,000	440,000	5,371,897
<b>Total Revenues</b>	<b>\$18,368,242</b>	<b>\$1,130,000</b>	<b>\$1,133,319</b>	<b>\$10,606,907</b>	<b>\$12,097,500</b>	<b>\$132,000</b>	<b>\$1,983,156</b>	<b>\$45,451,124</b>
<b>Expenditures by Program</b>								
Public Works	3,190,471	0	0	0	9,684,099	710,551	0	13,585,121
Public Safety	8,978,995	0	0	0	0	495,384	1,951,859	11,426,238
General Government	5,511,490	0	0	456,747	0	233,774	1,445,000	7,647,011
Golf	0	0	0	0	2,246,685	124,002	0	2,370,687
Debt Service	0	0	1,072,525	0	0	0	0	1,072,525
Capital Projects	0	1,626,500	0	12,019,825	973,675	0	0	14,620,000
<b>Total Expenditures</b>	<b>\$17,680,956</b>	<b>\$1,626,500</b>	<b>\$1,072,525</b>	<b>\$12,476,572</b>	<b>\$12,904,459</b>	<b>\$1,563,711</b>	<b>\$3,396,859</b>	<b>\$50,721,582</b>
Net Interfund Transfers	(1,222,190)	(35,000)	29,880	(839,880)	(162,278)	1,142,609	1,086,859	0
<b>Increases (Decreases) in Fund Balance</b>	<b>(\$534,904)</b>	<b>(\$531,500)</b>	<b>\$90,674</b>	<b>(\$2,709,545)</b>	<b>(\$969,237)</b>	<b>(\$289,102)</b>	<b>(\$326,844)</b>	

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.

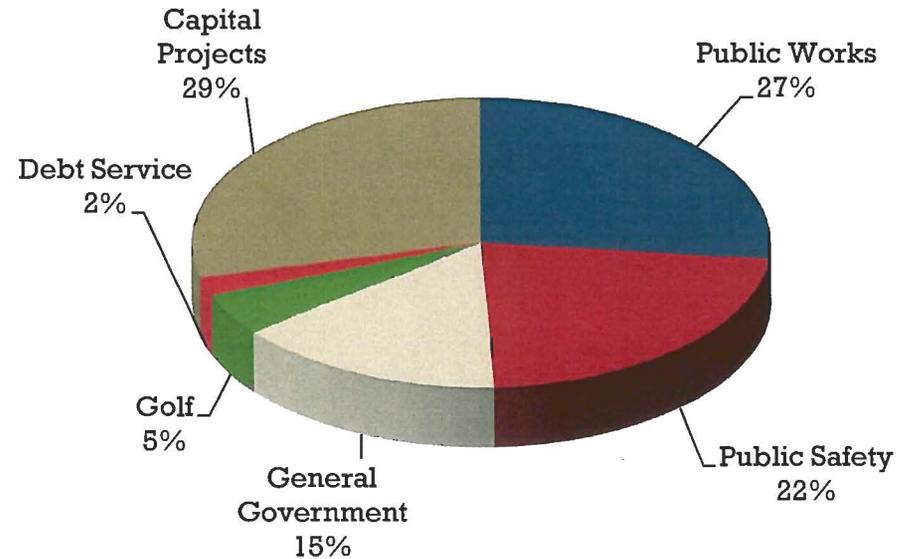
## 2010/11 SOURCES & USES

**WHERE IT COMES FROM**  
**Total Revenue = \$45,451,124**



The revenue chart above shows the distribution of Village revenues by major categories. As the reader can see, the Village is not overly dependent on one revenue source. The Village desires and has maintained a diversified revenue base. The category "Other Taxes" is the Village's largest revenue area and is made up of Motor Fuel taxes and Incremental Property taxes in the Village's TIF funds. Charges for Services are primarily revenues from our Enterprise funds and represent the second largest revenue source. Property Taxes represent 20% of the entire budget. Other taxes such as income tax, sales tax and the telecommunications tax represent 12% of the budget and interest earnings and borrowing (note proceeds) represent 7% of total revenues.

**WHERE IT GOES**  
**Total Expenditures = \$50,721,582**



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 29% of the entire budget. Public Safety and Public Works which includes streets, water and sewer represent 49% of the entire budget. General Government includes Administration, Community Development, Building, Finance, Professional Services, Liability Insurance, and Brewster Creek TIF Municipal Account. This area represents 15% of the Village budget. General Obligation Debt Service is 2% of this year's budget and the expenses related to the Village's Golf course are 5% of the budget.

**2010/11 REVENUE & EXPENDITURES COMPARED TO PRIOR YEARS**  
(Net of Transfers)

Fund	Revenues				Expenditures			
	Actual 2008/09	Budget 2009/10	Budget 2010/11	Percent Change	Actual 2008/09	Budget 2009/10	Budget 2010/11	Percent Change
<b>General Fund</b>	19,193,468	19,601,709	18,368,242	-6.29%	18,097,346	18,665,500	17,680,956	-5.27%
<b>Special Revenue Fund</b>								
Motor Fuel Tax	1,254,758	3,856,115	1,130,000	-70.70%	1,503,962	4,434,715	1,626,500	-63.32%
<b>Debt Service Fund</b>	1,348,593	1,306,016	1,133,319	-13.22%	1,888,795	2,209,669	1,072,525	-51.46%
<b>Capital Projects Funds</b>								
Capital Projects	97,635	17,000	2,175,320	100.00%	55,630	322,800	2,945,320	812.43%
Municipal Building	50,965	4,900	3,600	-26.53%	2,464,300	0	0	0.00%
Developer Deposits	392,950	187,300	179,650	-4.08%	179,131	642,000	520,000	-19.00%
Town Center TIF	1,593,076	845,000	745,000	-11.83%	325,369	1,840,218	1,366,710	-25.73%
Route 59 & Lake Street TIF	72,361	50,010	57,000	13.98%	132,704	166,010	116,000	-30.12%
Bluff City TIF Project Fund	0	0	2,831,937	100.00%	0	0	2,831,937	100.00%
Brewster Creek TIF Muni Acct	251,588	376,218	355,000	-5.64%	299,797	437,788	456,747	4.33%
Brewster Creek TIF Project Fund	2,388,193	4,544,224	4,245,000	-6.58%	2,515,527	4,591,928	4,239,858	-7.67%
<b>Enterprise Funds</b>								
Water	5,774,789	5,722,300	6,425,500	12.29%	6,186,352	7,021,846	6,824,162	-2.82%
Sewer	3,153,830	3,012,050	3,190,400	5.92%	2,913,432	3,253,208	3,537,711	8.75%
Parking	184,319	169,500	177,500	4.72%	190,704	631,255	295,901	-53.12%
Golf	2,236,869	2,415,200	2,318,500	-4.00%	2,273,253	2,303,639	2,246,685	-2.47%
<b>Internal Service Funds</b>								
Central Services	38,518	15,000	25,000	66.67%	1,044,457	1,074,794	1,136,611	5.75%
Vehicle Replacement	247,322	82,000	107,000	30.49%	876,503	853,400	427,100	-49.95%
<b>Trust &amp; Agency Fund</b>								
Police Pension	878,720	792,000	865,000	9.22%	1,837,978	1,879,100	1,951,859	3.87%
Bluff City Debt Service	1,857,690	956,936	1,118,156	16.85%	1,407,573	1,515,400	1,445,000	-4.65%
<b>Grand Total</b>	<b>\$41,015,644</b>	<b>\$43,953,478</b>	<b>\$45,451,124</b>	<b>3.41%</b>	<b>\$44,192,813</b>	<b>\$51,843,270</b>	<b>\$50,721,582</b>	<b>-2.16%</b>

Total expenditures for 2010/11 are \$50,721,582 a 2.16% decrease from the 2009/10 budget. The decrease is due to cost reductions in all of the Village's operating funds and reduction in capital project expenditures. Revenues are estimated to increase 3.41% to \$45,451,124. The increase is attributable to the issuance of note proceeds in the newly formed Bluff City TIF Project Fund and grant revenue in the Capital Projects Fund.

**2010/11 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
<b>General</b>	\$10,748,703	\$18,368,242	\$17,680,956	(1,222,190)	10,213,799	(534,904)	-4.98%	6,221,989	7,990,085
<b>Special Revenue Fund</b>									
Motor Fuel Tax	555,644	1,130,000	1,626,500	(35,000)	24,144	(531,500)	-95.65%	0	N/A
<b>Debt Service Fund</b>	688,996	1,133,319	1,072,525	29,880	779,670	90,674	13.16%	534,762	1,069,525
<b>Capital Projects Funds</b>									
Capital Projects	584,865	2,175,320	2,945,320	186,000	865	(584,000)	-99.85%	0	N/A
Municipal Building	765,802	3,600	0	(15,000)	754,402	(11,400)	-1.49%	0	N/A
Developer Deposits	3,727,286	179,650	520,000	(1,040,000)	2,346,936	(1,380,350)	-37.03%	0	N/A
Town Center TIF	1,208,107	745,000	1,366,710	0	586,397	(621,710)	-51.46%	0	N/A
Route 59 & Lake Street TIF	0	57,000	116,000	59,000	0	0	0.00%	0	N/A
Bluff City TIF Project Fund	0	2,831,937	2,831,937	0	0	0	0.00%	0	N/A
Brewster Creek TIF Municipal Acct	227,918	355,000	456,747	(29,880)	96,291	(131,627)	-57.75%	0	N/A
Brewster Creek TIF Project Fund	3,343,948	4,245,000	4,239,858	0	3,349,090	5,142	0.15%	0	N/A
<b>Enterprise Funds</b>									
Water	2,945,725	6,425,500	6,824,162	188,041	2,735,104	(210,621)	-7.15%	3,283,751	3,933,719
Sewer	2,574,498	3,190,400	3,537,711	(259,959)	1,967,228	(607,270)	-23.59%	2,265,112	2,621,557
Parking	527,189	177,500	295,901	(22,110)	386,678	(140,511)	-26.65%	29,590	44,385
Golf	12,533	2,318,500	2,246,685	(68,250)	16,098	3,565	28.44%	224,668	224,665
<b>Internal Service Funds</b>									
Central Services	1,173,205	25,000	1,136,611	797,725	859,319	(313,886)	-26.75%	113,661	170,491
Vehicle Replacement	1,212,381	107,000	427,100	344,884	1,237,165	24,784	2.04%	875,000	N/A
<b>Trust &amp; Agency Fund</b>									
Police Pension	17,894,604	865,000	975,850	1,086,859	18,870,613	976,009	5.45%	18,870,613	N/A
Bluff City Debt Service	916,549	1,118,156	1,445,000	0	589,705	(326,844)	-35.66%	0	N/A
<b>Total Revenue &amp; Expenditures</b>		<b>\$45,451,124</b>	<b>\$49,745,573</b>						

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.

## 2010/11 PROJECTED CASH BALANCES

**General Fund** – This budget shows a decrease of 5% 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. \$534,904 is being used to help the General Fund pay for operating costs not funded by current revenues due to steep declines in revenue from the current economic recession. This proposed 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 2010/11 is \$272,633.

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 2010/11 is \$14,117.

**Motor Fuel Tax Fund** – Fund balance is being reduced by 95% based on the planned completion of projects outlined in the capital budget for several years. The fund will have adequate balances for all capital projects planned in the next five years given the annual revenues expected in the same time frame.

**Debt Service Fund** - The projected cash balance is expected to increase by 10% in 2010/11 due to refunding of the 2002 and 2005 General Obligation Bonds.

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

**Water Fund** - The Water Fund cash balance will decrease 7%, to approximately \$2.7 million. The fund will not remain within the fund balance policy levels. The decrease is attributable to revenues being under budget due to decreased consumption and increases in water purchase costs. The budget includes connection fees of \$19,000 which has significantly decreased from prior years due to the development slowdown. The policy includes maintaining a balance adequate for emergency needs, funding capital improvements, funding equipment reserve and designations of specific reserves such as tank painting and radium removal.

## 2010/11 PROJECTED CASH BALANCES

**Sewer Fund** – The Sewer Fund cash balance will decrease 24%, to approximately \$1.9 million. The decrease is associated with capital projects and capital outlay of approximately \$662,800. 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 below policy levels until a \$1,250,000 loan to the Route 59 and Lake Street TIF is re-paid. If a portion of the loan is re-paid during the year the Sewer Fund will be within policy limits.

**Parking Fund** - The cash balance will decrease approximately \$140,511 (26%). 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 increase approximately \$3,500 (28%). 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 \$16,098 under minimum policy requirements. In an effort to keep cash in the Golf Fund all transfers to the Central Service and Vehicle Replacement Fund have been suspended for this fiscal year.

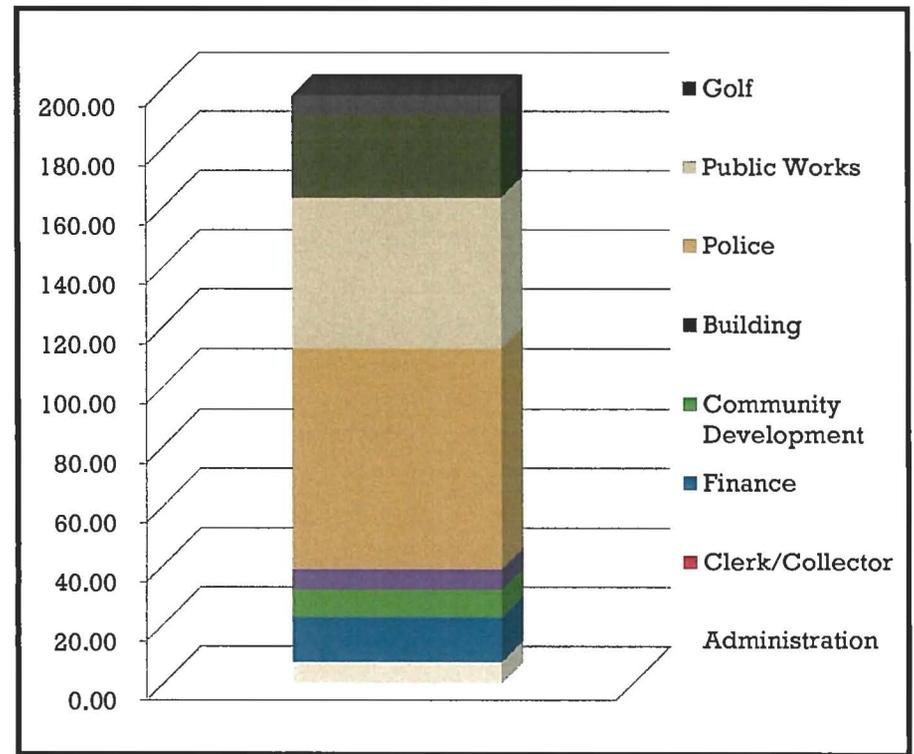
**Internal Service Funds** - Both funds must maintain sufficient balances to replace equipment at its scheduled replacement date. In addition, the Central Services Fund must have a reserve equal to 10%-15% of operating expenses. Funds are accumulated or depleted based on the equipment replacements required. The balance in the Central Services Fund will decrease 26%. The fund includes \$118,400 in capital outlay. Both funds will be within the policy limits. The Vehicle Replacement Fund balance will increase approximately 2%.

**Police Pension Fund** is evaluated by an actuary annually to determine the required contribution. In accordance with state law, the fund must be 100% funded, as determined by an actuarial review, by 2040. As of May 1, 2009, the fund is 80% funded and remains at the same level of funding from the previous year. The balance shown on page S-5 is the amount reserved for future pension payments. The "Reserve for Future Pension Payments" line item has been subtracted from the budgeted expenses for that chart to show the total expected accumulation in the Fund. The increase of nearly \$1 million is necessary to meet funding requirements imposed by the state.

## PERSONNEL REQUIREMENTS BY DEPARTMENT

The 2010/11 operating budget shows a reduction in the amount of 2.55 full time equivalent personnel via attrition. The budget includes a reduction of a Secretary in the Building Department, a Maintenance Worker in the Water Department and a Community Service Officer being hired at mid year. The budget proposes to have 5.5 positions in total held open which includes (1.5) Community Service Officers, Building Secretary, Golf Secretary, Golf Assistant Grounds Maintenance position and a Maintenance Worker in the Water Department. The openings are being held to save dollars due to the poor economy.

Department			Budget	
	2008/09	2009/10	2010/11	Change
Administration	7.66	7.66	7.61	(0.05)
Clerk/Collector	4.50	4.00	0.00	(4.00)
Finance	11.00	11.00	15.00	4.00
Community Development	8.27	9.27	9.27	0.00
Building	9.08	8.08	7.08	(1.00)
Police	75.50	74.50	74.00	(0.50)
Public Works				
Streets	22.89	22.89	21.89	(1.00)
Water	12.45	12.45	11.45	(1.00)
Sewer	15.79	15.79	15.79	0.00
Parking	0.50	0.50	1.50	1.00
Total Public Works	51.63	51.63	50.63	(1.00)
Golf				
Golf Program	9.62	8.62	8.62	0.00
Grounds Maintenance	10.70	9.70	9.70	0.00
Food & Beverage	16.23	16.23	16.23	0.00
Total Golf	36.55	34.55	34.55	0.00
<b>Total Village Employees</b>	<b>204.19</b>	<b>200.69</b>	<b>198.14</b>	<b>(2.55)</b>



## EMPLOYEES PER 1,000 POPULATION COMMUNITY COMPARISON

Below are the results of a survey conducted in January 2010, comparing employees per 1,000 population for 40 suburbs in the area. Bartlett ranked 37th out of the 40 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	Barrington	10,168	83	8.16	21	Crystal Lake	39,788	194	4.88
2	St. Charles	32,276	252	7.81	22	Arlington Heights	76,973	369	4.79
3	Wood Dale	13,545	102	7.53	23	Lombard	43,000	206	4.79
4	Elk Grove Village	34,727	243	7.00	24	Hoffman Estates	52,520	251	4.78
5	Woodstock	24,658	166	6.73	25	Elgin	106,000	503	4.75
6	Geneva	21,901	146	6.67	26	Downers Grove	49,403	234	4.74
7	Libertyville	20,742	136	6.56	27	Carpentersville	34,662	164	4.73
8	Niles	30,068	187	6.22	28	West Chicago	26,841	125	4.66
9	Bloomington	22,854	141	6.17	29	Glen Ellyn	27,000	123	4.56
10	Addison	36,946	222	6.01	30	Park Ridge	37,775	168	4.45
11	Rolling Meadows	24,604	141	5.73	31	Buffalo Grove	45,043	193	4.28
12	Lake Zurich	19,932	111	5.57	32	Woodridge	33,253	142	4.27
13	Elmhurst	42,792	229	5.35	33	Roselle	23,115	98	4.24
14	Batavia	27,394	144	5.26	34	South Elgin	20,844	88	4.22
15	Schaumburg	75,386	387	5.13	35	Carol Stream	40,738	166	4.12
16	Des Plaines	58,710	299	5.09	35	Hanover Park	38,000	155	4.08
17	Morton Grove	22,451	114	5.08	37	Bartlett**	41,402	164	3.96
18	Glendale Heights	31,765	160	5.04	38	Palatine	67,440	257	3.81
19	Lisle	23,506	117	4.98	39	Streamwood	39,217	138	3.52
20	Wheeling	40,331	200	4.96	40	Wheaton	55,986	185	3.30

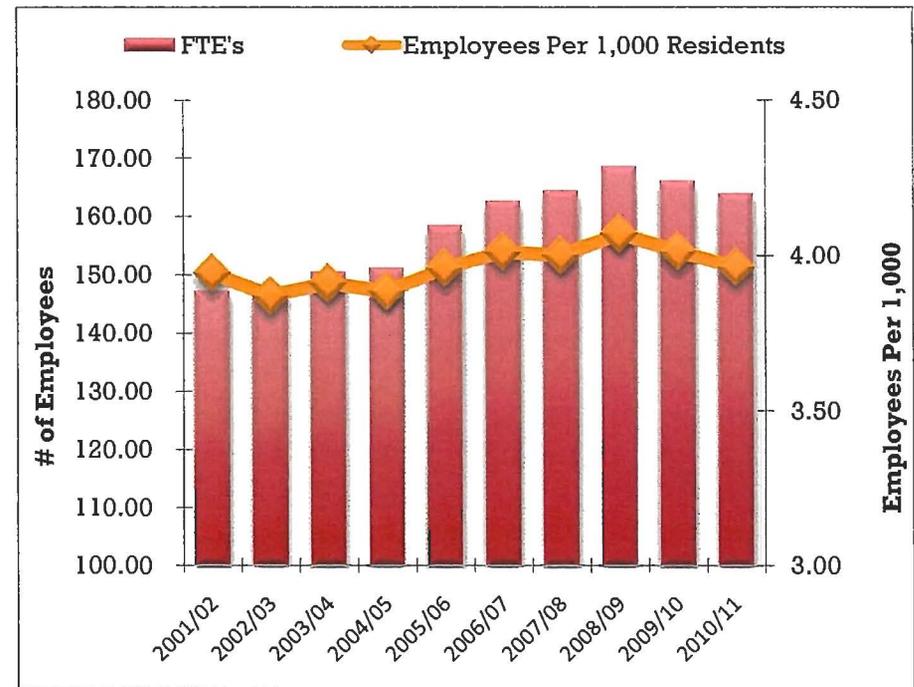
\* - excludes Fire Department and Parks/Recreation Department employees \*\* - excludes Golf Course employees and Crossing Guards

## TEN-YEAR PERSONNEL HISTORY (Excluding Golf Course Employees)

Personnel History					
Year	Population	FTE's		Employees Per 1,000 Residents	
		Number	% Change	Number	% Change
2001/02	37,345	147.22	4.98%	3.94	4.07%
2002/03	38,035	147.22	0.00%	3.87	-1.81%
2003/04	38,455	150.39	2.15%	3.91	1.04%
2004/05	38,916	151.17	0.52%	3.88	-0.67%
2005/06	40,001	158.41	4.79%	3.96	1.95%
2006/07	40,551	162.68	2.70%	4.01	1.30%
2007/08	41,132	164.55	1.15%	4.00	-0.28%
2008/09	41,402	168.49	2.39%	4.07	1.73%
2009/10	41,402	166.14	-1.39%	4.01	-1.39%
2010/11	41,402	164.09	-1.23%	3.96	-1.23%

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. However, the number of employees per 1,000 residents has decreased by 4 over the last 3 years due to attrition for cost saving purposes. Golf Course employees have been excluded from this analysis since they are entirely supported by those who use the course and its facilities.



## 2010/11 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Police</b>				
6 - Patrol Vehicles	Vehicle Replacement	Replacement	150,000	
1 - Sergeant Vehicle SUV	Vehicle Replacement	Replacement	35,000	
1 - Community Service Vehicle	Vehicle Replacement	Replacement	23,000	
1- Investigation Vehicle	General	New	30,000	
Warrant Service Supplies	General	New	6,974	
Furniture for Investigations Room	General	New	2,679	247,653
<b>Streets</b>				
(1) 2-1/2 Ton Dump Truck	Vehicle Replacement	Replacement	110,000	
2- General Purpose Riding Mowers	Vehicle Replacement	Replacement	15,600	
(1) 2-1/2 Ton Blacktop Roller	Vehicle Replacement	Replacement	30,000	
Solar Power Arrow Board	General	New	7,500	
Copy Machine for PW Admin	General	New	2,800	
Tool Crib Cages	General	New	1,000	
Salt Brine Tank/Pump	General	New	15,000	
Tree Purchaes	General	New	20,000	
(1) 2 Ton Towable Blacktop Pre - Heater	Vehicle Replacement	Replacement	14,000	215,900
<b>Water</b>				
Booster Pump Control Panel	Water	Replacement	48,000	
Utility Trailer	Water	New	2,800	
Airless Paint Sprayer	Water	Replacement	3,500	
Lake Street Booster Station Driveway	Water	Replacement	8,000	
Well Hut for Well #7	Water	Replacement	15,000	
Copy Machine for PW Admin	Water	Replacement	2,800	80,100
<b>Sewer</b>				
Filter Building Diversion Box	Sewer	Replacement	225,000	
Rebuild of Vactor Sewer Cleaning Machine	Sewer	Replacement	15,000	
Devon Ave. Lift Station Force Main	Sewer	Replacement	30,000	
2- Final Clarifer U-Tubes	Sewer	Replacement	13,000	
Copy Machine For PW Admin	Sewer	Replacement	2,800	\$285,800

## 2010/11 CAPITAL OUTLAY EXPENDITURES

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

Department/Description	Fund	New/Replacement	Budget	Department Total
<b>Parking</b>				
Resurface Lot at Eastern and Bartlett Ave.	Parking	Replacement	83,000	
Payment Card System for Commuter Lots	Parking	New	13,000	
Buildng and Ground Improvements	Parking	New	32,000	\$128,000
<b>Golf Program</b>				
Lightning Prediction System	Golf	Replacement	12,000	
HVAC Unit	Golf	Replacement	15,000	
Waste/Recycle Stations (2)	Golf	New	2,500	
Outdoor Lighting	Golf	New	10,000	\$39,500
<b>Golf Maintenance</b>				
Fairway Mower	Vehicle Replacement	Replacement	42,000	
Utility Vehicle	Vehicle Replacement	Replacement	7,500	
Tree Purchases	Golf	New	2,000	
Building and Grounds Improvements	Golf	New	2,000	53,500
<b>Golf Food &amp; Beverage Midway</b>				
Wireless Credit Card Terminal	Golf	New	2,200	2,200
<b>Golf Food &amp; Beverage Banquet</b>				
New Tableservice Plateware	Golf	Replacement	5,000	
Platter, Utensils and Table Stands	Golf	New	1,500	
Seat Cushions for Verandah Seating	Golf	Replacement	1,500	\$8,000
<b>Central Services</b>				
GIS Plan Implementation	Central Services	New	32,900	
Replacement Desktops & Laptops	Central Services	Replacement	44,500	
Replacement Copier - Finance	Central Services	Replacement	21,000	
Antimalware Software for Desktops	Central Services	Replacement	10,000	
Wireless Bridge	Central Services	Replacement	10,000	\$118,400
<b>Grand Total Capital Outlay</b>				<b>1,179,053</b>

## 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 1<sup>st</sup>. 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.

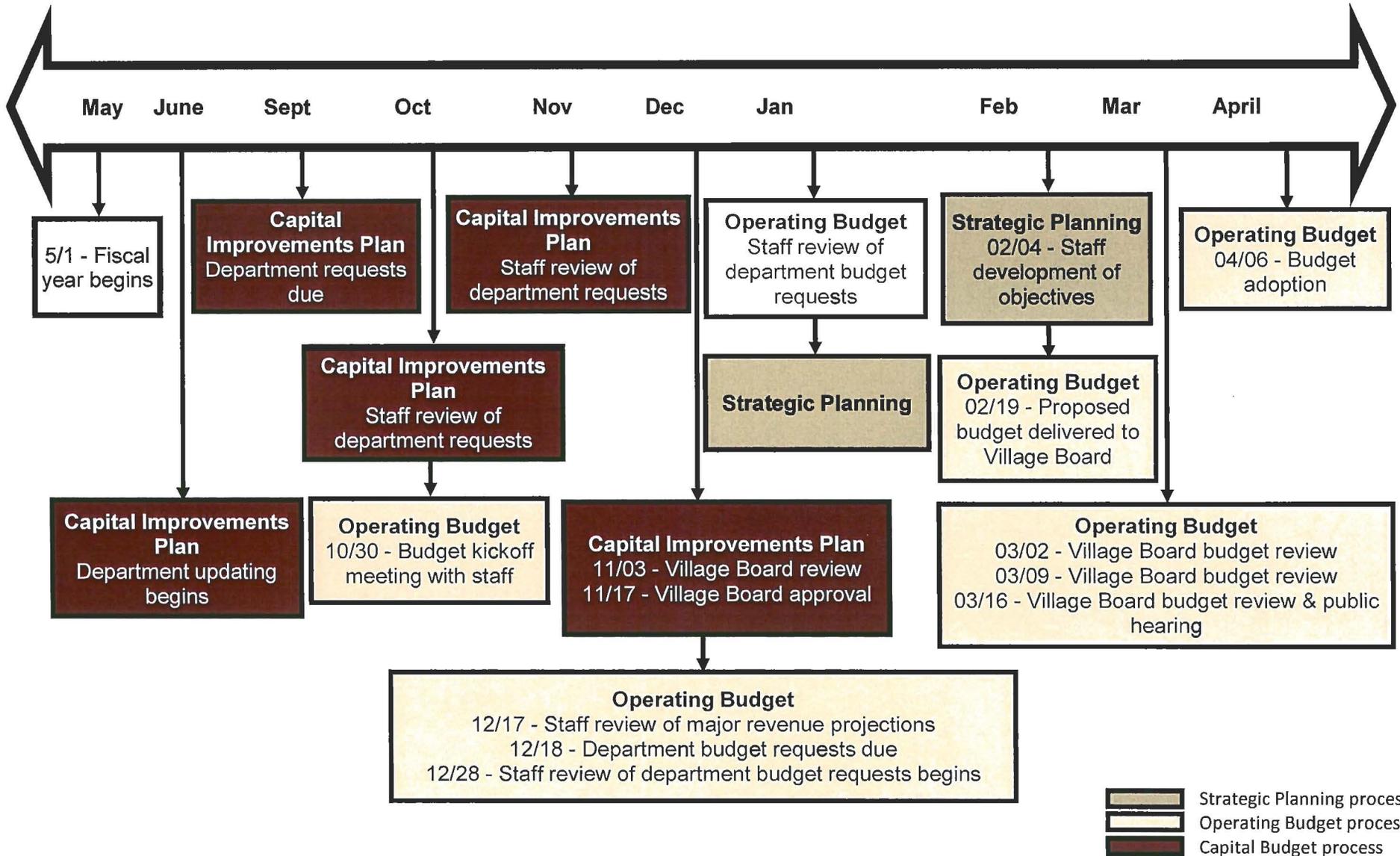
Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund will exceed its original budget or if additional interfund transfers are required. Generally, this is done once at the end of the year.

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

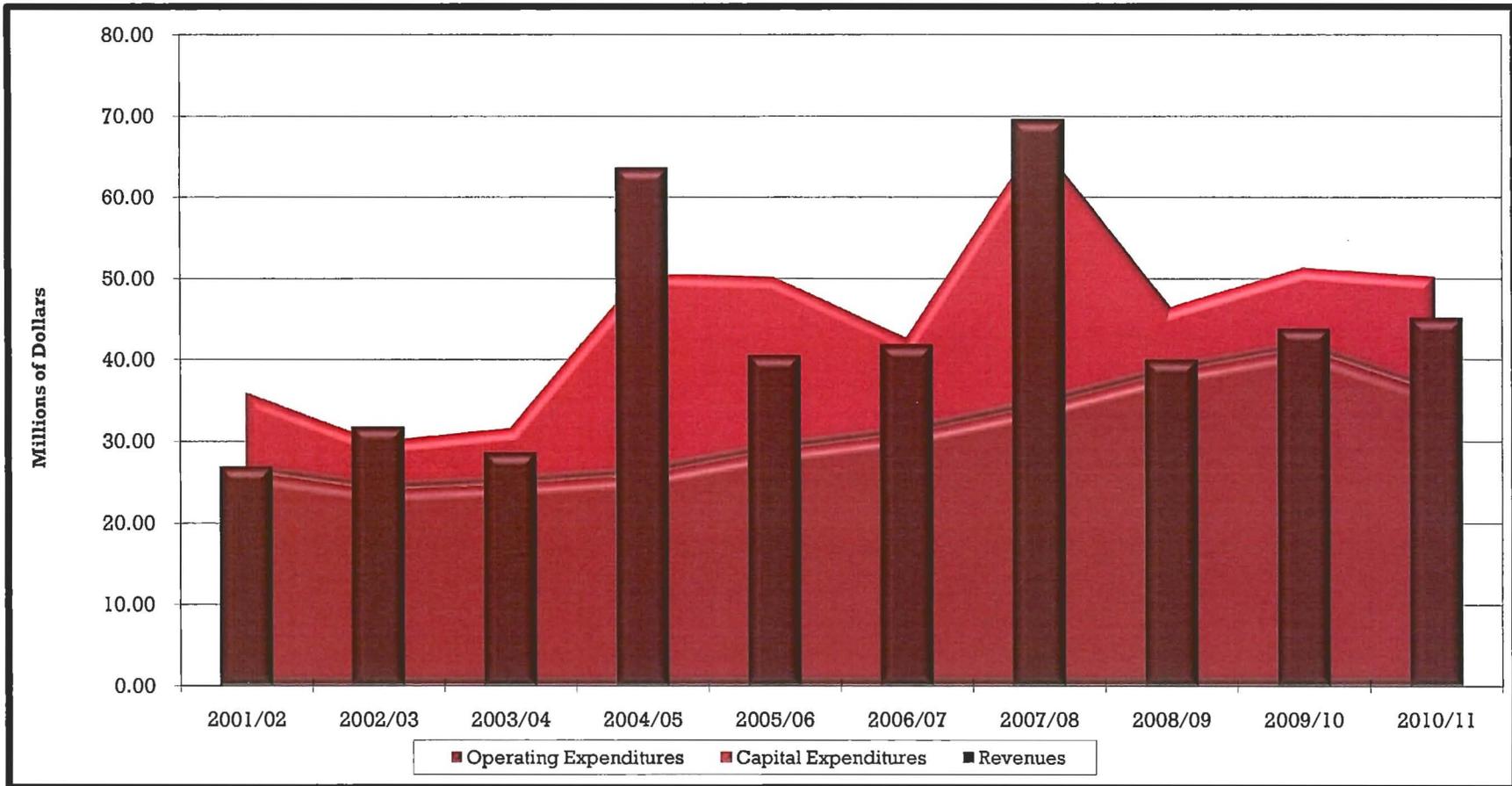
	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April
<b>Strategic Planning Process</b>												
Citizen input (informal)												
Citizen input - Bartletter feedback												
Telephone Survey												
Village Board goal setting												
Staff development of objectives												
<b>Capital Improvements Program</b>												
Department review and preparation												
Village Administrator review												
Village Board review												
<b>Annual Budget</b>												
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, until this fiscal year, have increased steadily over the past 10 years as the Village has grown. Operating expenditures have decreased by 3.5% in this year's budget. Capital expenditures have varied, sometimes significantly from one year to the next depending on the particular capital needs of the year. Revenues have generally been higher than the prior year. In this year's budget two large revenue sources, note proceeds from the Bluff City TIF and grants from two road programs are generating an additional \$4.8 million in revenue. In FY 2004/05 and FY 2007/08 the Village received bond proceeds which increased revenue drastically in those particular years.



## REVENUE HISTORY BY FUND & CATEGORY

	Actual					Unaudited 2009/10	Budget 2010/11
	2004/05	2005/06	2006/07	2007/08	2008/09		
Property Taxes							
General Fund	5,654,270	6,048,167	6,326,187	7,013,945	7,364,468	7,976,600	8,161,859
Debt Service Fund	641,115	671,845	844,922	931,167	1,152,075	1,119,150	1,069,525
<b>Property Taxes Total</b>	<b>6,295,385</b>	<b>6,720,012</b>	<b>7,171,109</b>	<b>7,945,112</b>	<b>8,516,543</b>	<b>9,095,750</b>	<b>9,231,384</b>
Other Taxes							
General Fund	7,389,608	8,368,713	8,338,654	8,792,037	8,586,993	7,617,500	7,440,000
MFT Fund	1,122,447	1,130,035	1,192,389	1,173,705	1,130,272	1,059,000	1,055,000
Capital Projects Funds	1,535,020	1,794,125	4,526,240	4,736,870	5,359,928	5,020,930	4,749,156
<b>Other Taxes Total</b>	<b>10,047,075</b>	<b>11,292,873</b>	<b>14,057,283</b>	<b>14,702,612</b>	<b>15,077,193</b>	<b>13,697,430</b>	<b>13,244,156</b>
Charges for Services							
Water Fund	5,573,197	6,182,316	5,685,410	5,653,530	5,643,744	5,458,886	6,315,000
Sewer Fund	2,735,012	3,008,404	2,932,022	2,967,762	3,017,817	2,929,190	3,098,900
Parking Fund	148,737	149,471	151,260	152,195	158,133	152,200	150,000
Golf Fund	2,214,423	2,288,209	2,252,295	2,363,123	2,231,646	2,240,800	2,312,500
<b>Charges for Services Total</b>	<b>10,671,369</b>	<b>11,628,400</b>	<b>11,020,987</b>	<b>11,136,610</b>	<b>11,051,340</b>	<b>10,781,076</b>	<b>11,876,400</b>
Other Revenues							
Licenses & Permits	1,890,418	1,806,320	1,343,235	1,194,923	1,016,592	889,869	855,900
Grants & Reimbursements							
General Fund	183,796	136,390	190,132	218,541	318,598	107,500	163,133
MFT Fund	0	0	0	0	91,077	193,400	60,000
Capital Projects Funds	3,283,682	2,012,787	491,718	82,537	43,891	74,660	2,196,570
Grants & Reimbursements Total	<b>3,467,478</b>	<b>2,149,177</b>	<b>681,850</b>	<b>301,078</b>	<b>453,566</b>	<b>375,560</b>	<b>2,419,703</b>
Interest Income - All Funds	1,631,430	2,189,547	3,728,914	1,956,084	1,836,351	1,349,772	1,155,350
Borrowings							
Debt Service Fund	0	0	0	0	0	0	0
Capital Projects Funds	23,727,680	2,208,600	2,087,200	31,976,100	639,800	1,410,000	4,571,937
Water Fund	2,133,120	0	0	0	0	0	0
Borrowings Total	<b>25,860,800</b>	<b>2,208,600</b>	<b>2,087,200</b>	<b>31,976,100</b>	<b>639,800</b>	<b>1,410,000</b>	<b>4,571,937</b>
Miscellaneous - All Funds	3,787,181	2,587,650	2,000,616	2,644,715	2,424,259	13,444,407	2,096,294
<b>Other Revenues Total</b>	<b>36,637,307</b>	<b>10,941,294</b>	<b>9,841,815</b>	<b>38,072,900</b>	<b>6,370,568</b>	<b>17,469,608</b>	<b>11,099,184</b>
<b>Total Revenues</b>	<b>\$63,651,136</b>	<b>\$40,582,579</b>	<b>\$42,091,194</b>	<b>\$71,857,234</b>	<b>\$41,015,644</b>	<b>\$51,043,864</b>	<b>\$45,451,124</b>

## EXPENDITURE HISTORY BY FUND & CATEGORY

		Actual					Unaudited 2009/10	Budget 2010/11
		2004/05	2005/06	2006/07	2007/08	2008/09		
Personnel Services	General Fund	9,755,773	10,658,902	11,330,438	12,235,496	13,084,837	13,196,352	13,266,603
	Capital Projects Funds	60,113	57,544	65,074	68,103	90,625	368,500	385,047
	Enterprise Funds	3,386,212	3,603,747	3,903,188	4,356,589	4,618,683	4,603,871	4,638,125
	Internal Service Funds	97,886	173,519	192,518	215,919	234,195	249,900	338,266
	Trust and Agency Funds	1,868,520	1,531,324	2,596,218	1,757,431	1,764,681	1,830,318	1,861,009
	<b>Personnel Services Total</b>	<b>15,168,504</b>	<b>16,025,036</b>	<b>18,087,436</b>	<b>18,633,538</b>	<b>19,793,021</b>	<b>20,248,941</b>	<b>20,489,050</b>
Contractual Services	General Fund	1,972,160	1,881,666	2,083,812	2,195,840	2,164,109	2,090,747	2,121,734
	Debt Service Fund	2,100	900	1,700	2,000	1,550	134,797	3,000
	Capital Projects Funds	9,179	5,287	21,457	25,368	55,814	97,642	302,000
	Enterprise Funds	3,946,329	4,395,756	4,357,657	4,740,223	5,509,004	5,153,462	5,565,412
	Internal Service Funds	316,673	353,122	403,282	469,710	517,247	530,970	609,375
	Trust and Agency Funds	53,208	52,476	55,753	66,246	66,259	73,916	84,550
<b>Contractual Services Total</b>	<b>6,299,649</b>	<b>6,689,207</b>	<b>6,923,661</b>	<b>7,499,387</b>	<b>8,313,983</b>	<b>8,081,534</b>	<b>8,686,071</b>	
Com- modities	General Fund	585,070	704,406	737,518	912,477	1,387,433	883,190	959,975
	Enterprise Funds	951,019	1,027,788	953,160	933,291	1,032,482	921,190	1,010,480
	Internal Service Funds	35,963	36,048	28,088	31,482	35,429	49,600	40,850
	<b>Commodities Total</b>	<b>1,572,052</b>	<b>1,768,242</b>	<b>1,718,766</b>	<b>1,877,250</b>	<b>2,455,344</b>	<b>1,853,980</b>	<b>2,011,305</b>
Other Charges	General Fund	685,846	1,080,281	990,141	1,170,638	1,250,736	1,107,961	1,246,691
	Debt Service Fund	1,462,870	2,269,110	2,021,575	1,572,710	1,887,245	13,293,639	1,069,525
	Capital Projects Funds	50,000	0	0	437	2,124,659	4,640,849	2,642,558
	Enterprise Funds	91,600	93,866	112,308	109,809	105,127	102,067	169,167
	Internal Service Funds	15,845	13,057	16,266	33,222	14,953	37,210	29,720
	Trust and Agency Funds	11,885	13,196	15,694	1,627,950	1,414,611	1,336,111	1,451,300
<b>Other Charges Total</b>	<b>2,318,046</b>	<b>3,469,510</b>	<b>3,155,984</b>	<b>4,514,766</b>	<b>6,797,331</b>	<b>20,517,837</b>	<b>6,608,961</b>	
Capital Outlay	General Fund	106,356	137,979	260,390	142,314	210,231	213,645	85,953
	Enterprise Funds	88,461	96,141	137,897	86,224	233,244	393,690	547,600
	Internal Service Funds	323,857	678,775	950,529	847,988	1,119,136	977,133	545,500
	<b>Capital Outlay Total</b>	<b>518,674</b>	<b>912,895</b>	<b>1,348,816</b>	<b>1,076,526</b>	<b>1,562,611</b>	<b>1,584,468</b>	<b>1,179,053</b>
Capital Improve- ments	MFT Fund	765,716	1,550,902	548,241	988,411	1,503,962	1,751,572	1,626,500
	Capital Projects Funds	22,717,682	17,794,280	5,719,649	30,178,498	3,701,360	4,185,873	9,146,967
	Enterprise Funds	1,260,944	1,949,327	2,083,433	624,685	65,201	473,068	973,675
	Bluff City SSA Debt Service	0	0	1,633,510	0	0	0	0
	<b>Capital Improvements Total</b>	<b>24,744,342</b>	<b>21,294,509</b>	<b>9,984,833</b>	<b>31,791,594</b>	<b>5,270,523</b>	<b>6,410,513</b>	<b>11,747,142</b>
<b>Total Expenditures</b>		<b>\$50,621,267</b>	<b>\$50,159,399</b>	<b>\$41,219,496</b>	<b>\$65,393,061</b>	<b>\$44,192,813</b>	<b>\$58,697,273</b>	<b>\$50,721,582</b>

## EXPENDITURE HISTORY BY PROGRAM & DEPARTMENT

		Actual					Unaudited	Budget
		2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
Public Works	Streets	2,197,901	2,485,944	3,050,094	3,499,368	3,951,272	3,376,725	3,366,545
	Water	4,314,555	5,020,138	4,964,214	5,444,854	6,603,219	6,576,271	6,571,191
	Sewer	2,121,937	2,189,989	2,478,608	2,645,582	3,111,848	3,339,928	3,335,221
	Parking	90,860	82,889	121,837	124,285	203,689	159,185	312,164
	<b>Public Works Total</b>	<b>8,725,253</b>	<b>9,778,960</b>	<b>10,614,753</b>	<b>11,714,089</b>	<b>13,870,028</b>	<b>13,452,109</b>	<b>13,585,121</b>
Public Safety	Police	6,945,969	7,704,775	8,321,246	8,654,494	9,286,893	9,484,414	9,474,379
	Police Pension	1,933,613	1,596,996	2,667,665	1,836,733	1,837,978	1,906,345	1,951,859
	<b>Public Safety Total</b>	<b>8,879,582</b>	<b>9,301,771</b>	<b>10,988,911</b>	<b>10,491,227</b>	<b>11,124,871</b>	<b>11,390,759</b>	<b>11,426,238</b>
General Government	Administration	1,001,581	1,054,969	1,002,898	1,029,372	1,179,741	1,192,156	1,153,779
	Professional Services	740,443	942,365	798,708	812,891	808,946	800,952	709,050
	Liability Insurance	309,635	512,718	519,669	589,424	580,625	504,937	568,500
	Finance	891,208	997,367	1,076,977	1,166,197	1,244,174	1,223,764	1,357,113
	Community Development	727,923	805,563	844,967	1,066,040	1,129,336	1,131,094	1,120,445
	Building	828,992	975,090	1,026,281	1,078,343	1,054,239	869,614	836,377
	Brewster Creek TIF Municipal	119,292	62,831	86,531	93,908	299,797	385,500	456,747
	Bluff City SSA Debt Service	0	0	0	1,614,894	1,407,573	1,334,000	1,445,000
	<b>General Government Total</b>	<b>4,619,074</b>	<b>5,350,903</b>	<b>5,356,031</b>	<b>7,451,069</b>	<b>7,704,431</b>	<b>7,442,017</b>	<b>7,647,011</b>
Golf	Golf Program	786,115	745,492	752,508	799,907	829,944	754,987	799,101
	Golf Maintenance	649,174	644,847	693,608	686,358	732,728	718,633	708,464
	Golf Driving Range	10,128	6,726	8,168	9,460	9,610	9,696	9,490
	Golf Restaurant	237,479	253,678	254,042	273,110	290,252	287,400	283,257
	Golf Banquet	437,896	445,253	481,012	534,206	501,266	490,400	505,558
	Golf Midway	67,254	67,250	62,355	67,331	64,265	63,900	64,817
	<b>Golf Total</b>	<b>2,188,046</b>	<b>2,163,246</b>	<b>2,251,693</b>	<b>2,370,372</b>	<b>2,428,065</b>	<b>2,325,016</b>	<b>2,370,687</b>
<b>Debt Service</b>	<b>1,464,970</b>	<b>2,270,010</b>	<b>2,023,275</b>	<b>1,574,710</b>	<b>1,888,795</b>	<b>13,428,436</b>	<b>1,072,525</b>	
<b>Subtotal Operating</b>	<b>\$25,876,925</b>	<b>\$28,864,890</b>	<b>\$31,234,663</b>	<b>\$33,601,467</b>	<b>\$37,016,190</b>	<b>\$48,038,337</b>	<b>\$36,101,582</b>	
<b>Capital Projects</b>	<b>24,744,342</b>	<b>21,294,509</b>	<b>9,984,833</b>	<b>31,791,594</b>	<b>7,176,623</b>	<b>10,658,936</b>	<b>14,620,000</b>	
<b>Total Expenditures</b>	<b>\$50,621,267</b>	<b>\$50,159,399</b>	<b>\$41,219,496</b>	<b>\$65,393,061</b>	<b>\$44,192,813</b>	<b>\$58,697,273</b>	<b>\$50,721,582</b>	

## 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 28<sup>th</sup>. 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 24<sup>th</sup>. 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 20<sup>th</sup> 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 14.93 square miles.

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

## COMMUNITY PROFILE

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

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

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

Nearly 11,000 residents are enrolled in school, with over half of those being in elementary grades. Seventeen percent of the

students are enrolled in college or graduate school, and 18% are in high school. The remaining students are in pre-school programs.

The 2000 census counted 12,356 housing units in the Village with 93% of them owner-occupied. The age of our housing stock reflects our recent growth. Nearly half of the housing was built during the 1990's. Ninety-two percent has been built since 1970. The average value of a single family home was \$205,000.

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.

<b>Miles of infrastructure:</b>	
Streets	127.30
Water Lines	275.00
Sanitary Sewer Lines	161.70
Storm Sewer Lines	195.80
Bike Path	19.60
<b>Capacity of water facilities (in gallons):</b>	
Elevated Storage	2,750,000
Ground Storage	1,500,000
Water Plant (per day)	12,000,000
<b>Water consumption (in gallons):</b>	
Average per day	3,693,345
Peak per day	5,452,100
<b>Municipal sewer utility (in gallons):</b>	
Average load per day	2,727,000
Peak load per day	7,407,000

## COMMUNITY PROFILE

The largest private employer in the Village is Senior Flexonics, Inc., which produces metal hoses and assemblies. The company employs 640 people, and its equalized assessed value represents less than 1% of the Village total. The ten largest taxpayers combined comprise only 3.5% of the Village's total equalized assessed value.

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

The Bartlett Fire Protection District, a separate taxing district, provides fire and emergency medical services to the residents of Bartlett. The district currently operates three fire stations and employs 45 full-time and 27 part-time firefighters.

Bartlett residents enjoy numerous recreational opportunities. The Bartlett Park District owns 36 park sites totaling 434 acres, including an aquatic center, a nine-hole, par three golf course, and community center. The Village owns and operates an 18-hole golf course. Some or all of four Forest Preserve District facilities are located within the Village as well as the Tri-County State Park.

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

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

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

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

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

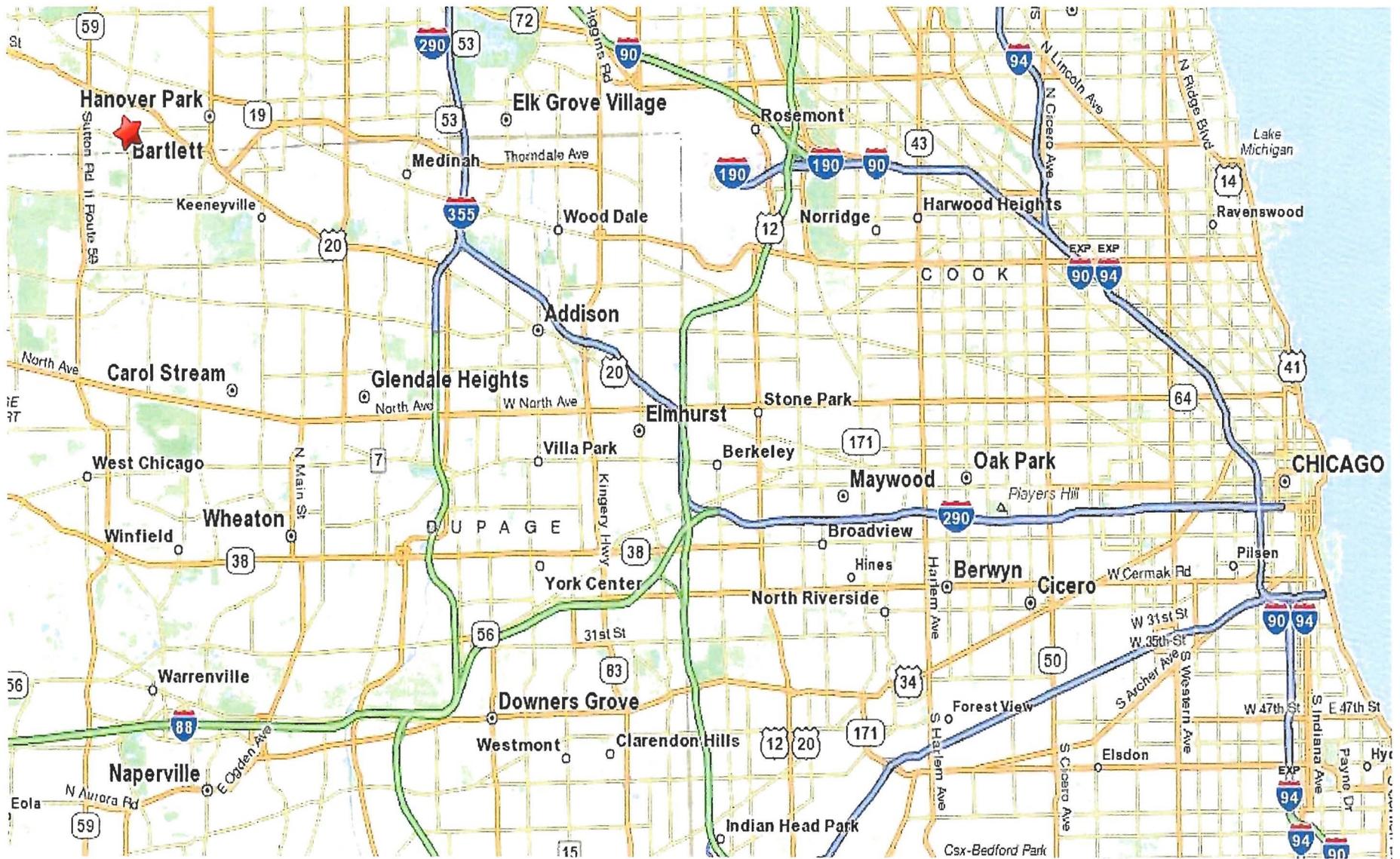
## Village of Bartlett Population

Demographic Characteristics Based on 2000 Census					
<b>Population</b>	36,706			<b>Households</b>	12,179
				Family Households	9,989    82.02%
<b>Sex</b>				Nonfamily Households	2,190    21.92%
Male	18,118	49.36%		Average household size	3.00
Female	18,588	50.64%		Average family size	3.36
<b>Age</b>				<b>School Enrollment</b>	
Under 5 years	3,922	10.68%		Population 3 years & over enrolled in school	10,822
5-9	3,515	9.58%		Nursery/pre-school	1,220    11.27%
10-14	2,736	7.45%		Kindergarten	771    7.12%
15-19	2,076	5.66%		Elementary school (1-8)	5,035    46.53%
20-24	1,369	3.73%		High school	1,937    17.90%
25-34	6,003	16.35%		College or graduate school	1,859    17.18%
35-44	7,862	21.42%			
45-54	4,932	13.44%		<b>Educational Attainment</b>	
55-59	1,361	3.71%		Population 25 years and over	23,114
60-64	873	2.38%		Less than 9th grade	495    2.14%
65-74	1,195	3.26%		9th to 12th grade, no diploma	1,277    5.52%
75-84	686	1.87%		High school graduate	5,133    22.21%
85 + years	176	0.48%		Some college, no degree	5,666    24.51%
Median Age	33.5			Associate degree	1,685    7.29%
<b>Race</b>				Bachelor's degree	6,391    27.65%
White	30,673	83.56%		Graduate or professional degree	2,467    10.67%
Black	706	1.92%			
Asian	2,854	7.78%			
Other	449	1.22%			
Hispanic or Latino	2,024	5.51%			

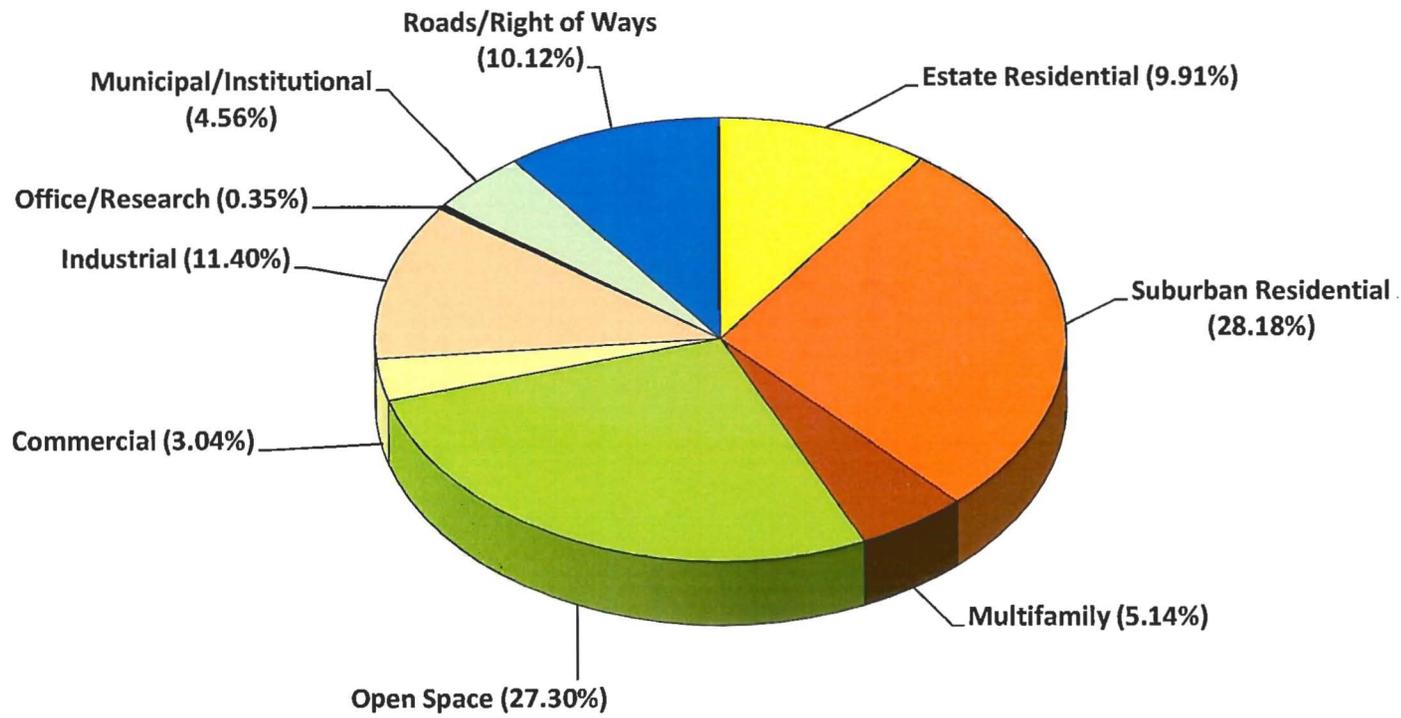
## Village of Bartlett Housing & Economic Characteristics

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

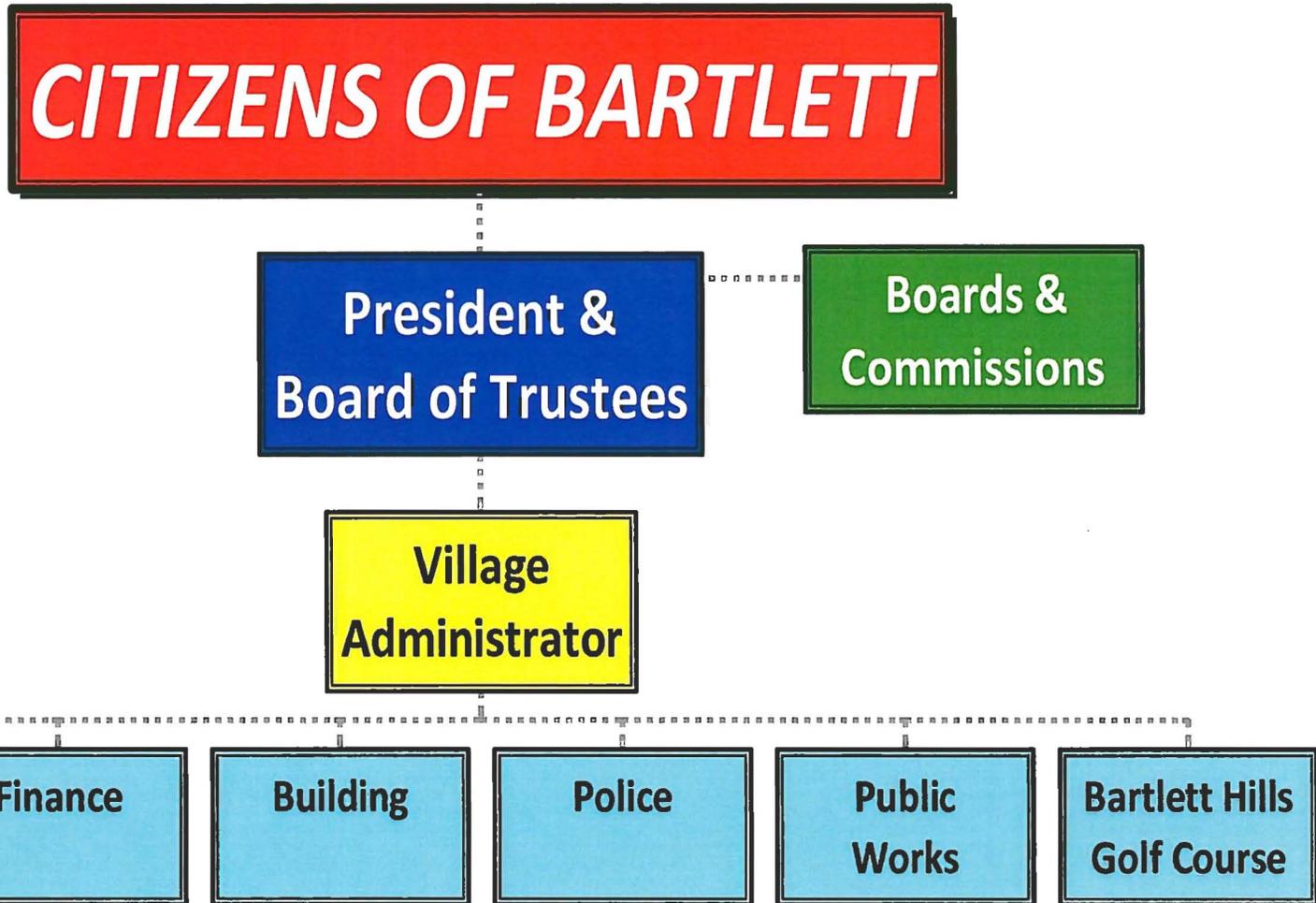
# COMMUNITY PROFILE



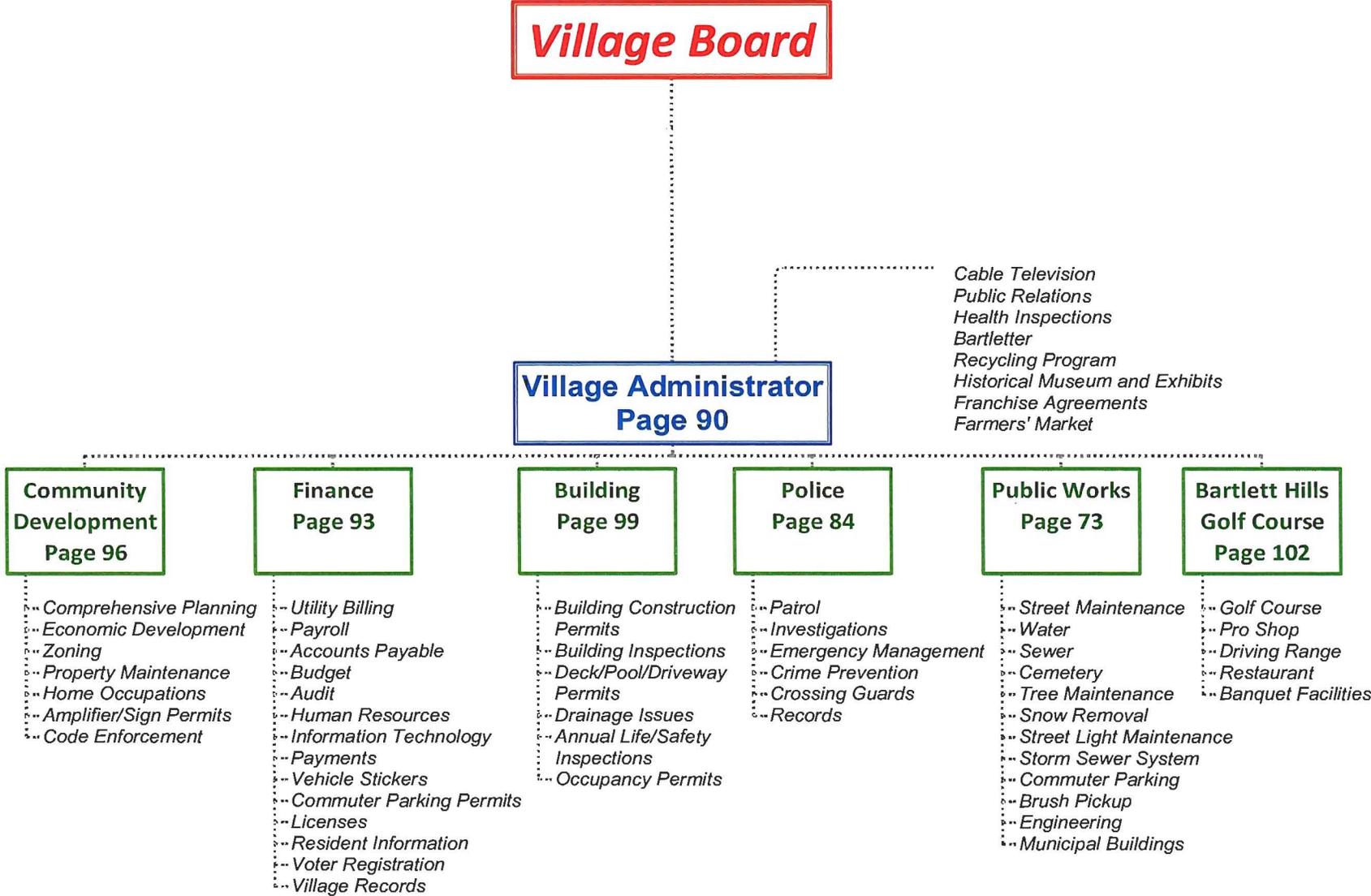
## LAND USE INVENTORY



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
- ❖ Maintain and enhance the appearance of our community
- ❖ Continue to provide high quality, responsive, and cost effective Village services
- ❖ Evaluate and promote, where possible, environmentally friendly development, purchases, awareness and programs

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

## STRATEGIC PLANNING

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

#### Objectives

Foster downtown development that serves as a community focal point.

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

Promote community identity and events.

Encourage resident involvement.

Maintain and enhance communication.

Facilitate intergovernmental relationships with other local taxing districts.

### KEY STRATEGIC GOAL: ATTRACT AND RETAIN A DIVERSE BUSINESS POPULATION

#### Objectives

Continue to develop a Town Center in our downtown.

Provide support to existing and new business community.

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

Continue to address business development of the Bluff City and Blue Heron Business Parks.

Explore development potential of commercial area at Route 59 and Lake Street and the Los Castores site.

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

#### Objectives

Continue efforts toward school improvements.

## STRATEGIC PLANNING

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

#### Objectives

- Promote residential, industrial, and commercial property maintenance.
- Promote an inviting outdoor environment.
- Continue to provide for community land use planning.
- Implement the corridor plan for West Bartlett Road.

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

#### Objectives

- Focus on the development, motivation and recognition of municipal staff.
- Maintain a fiscally responsible government.
- Continue implementation of phase four of the technology plan, GIS.
- Encourage regional 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

- Continue clean air counts efforts.
- 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.

## FINANCIAL POLICIES

4. Water, Sewer, and Parking Funds will be self-supporting.
5. Water and sewer rates will be reviewed every two years and set at levels adequate to meet expenditures for the next two years, less any excess fund balance.
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 cash and investments balance (generically referred to as fund balance below) levels for each fund as follows:

### **General Fund**

Fund balance shall be equal to:

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

If the unreserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. Unreserved balance above the minimum may be used for non-recurring expenditures. Any unreserved balance above the maximum will be used for non-recurring expenditures or transferred to the Municipal

## FINANCIAL POLICIES

Building Fund for construction, renovation, and major maintenance and repairs to Village buildings.

### ***Water and Sewer Funds***

Fund balances shall be equal to:

- ◆ 25-35% of expenditures (emergency needs), plus
- ◆ 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 fund balance 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 expenditures. If the balances exceed the maximum, the overage will be used to keep future rate increases lower.

### ***Golf Fund***

Fund balance target shall be:

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

- ◆ Any designation of fund balance 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***

Fund balance shall be equal to:

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

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

## FINANCIAL POLICIES

### ***Central Services Fund***

Fund balance shall be equal to:

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

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

### ***Vehicle Replacement Fund***

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

### ***Debt Service Fund***

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

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

### ***Police Pension Fund***

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

### ***All Other Funds***

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

### **Capital Improvements Policy**

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

## FINANCIAL POLICIES

### **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:

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

## FINANCIAL POLICIES

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

### *Financial Reporting Policies*

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

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

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

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

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

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

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

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

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

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

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

## VILLAGE OF BARTLETT FUND STRUCTURE

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

The *Brewster Creek Tax Increment Financing (TIF) Municipal Account Fund* receives 12.5% of the property tax increment from the Brewster Creek TIF District. These funds can only be used for municipal expenses related to the Brewster Creek Industrial Park. These include advertising and personnel costs for monitoring the development. Revenue sources include property taxes and investment income.

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

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:

## VILLAGE OF BARTLETT FUND STRUCTURE

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

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

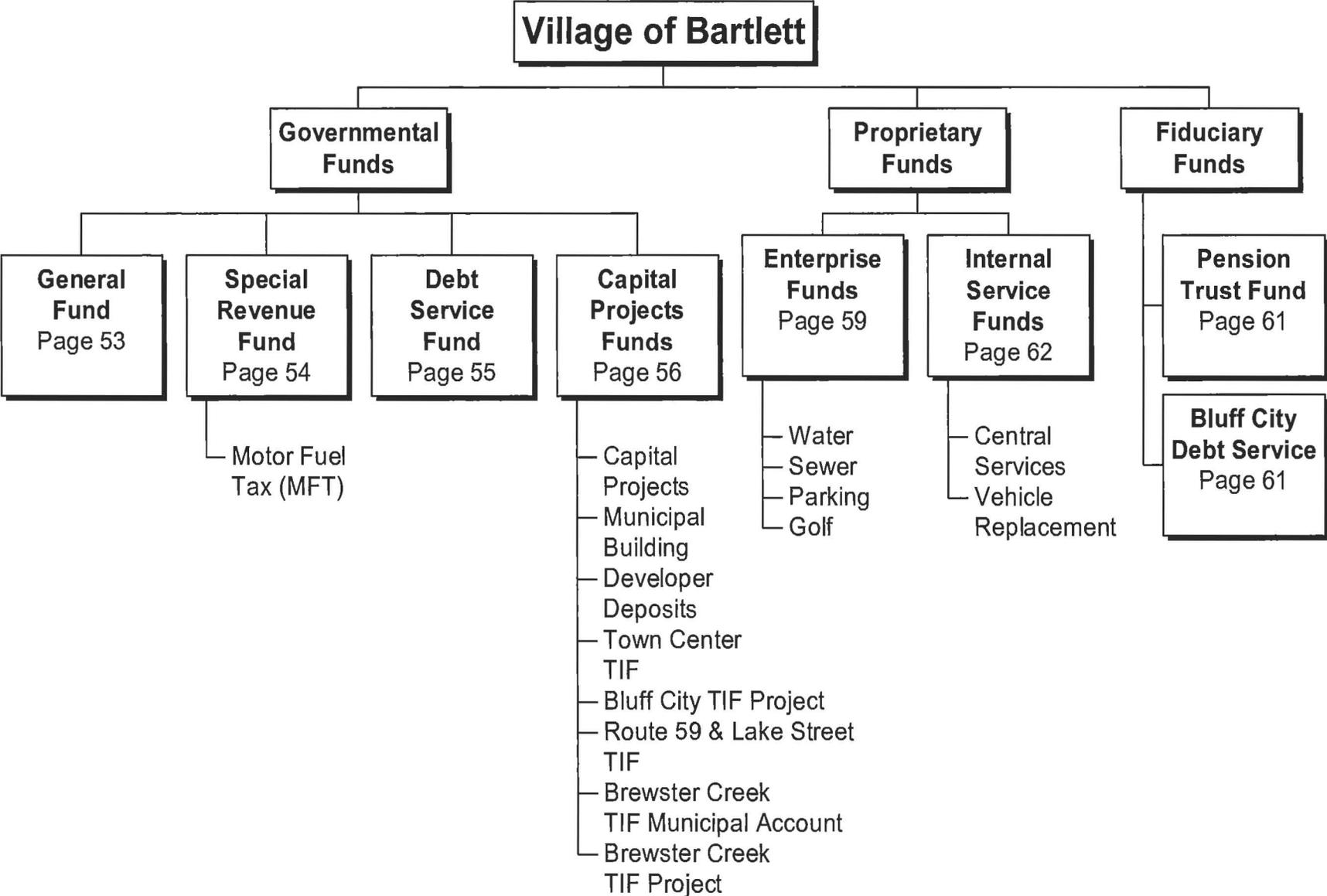
**Bluff City Debt Service** is used to account for the activity in the Bluff City SSA which does not involve the measurement of operating results.

**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		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Revenues</b>									
Tax Income	13,043,878	14,416,880	14,664,841	15,805,982	15,951,461	15,594,100	16,537,287	15,601,859	-6%
Licenses & Permits	1,890,418	1,806,320	1,343,235	1,188,923	1,004,592	875,469	891,872	841,500	-6%
Fees & Fines	964,508	1,046,617	1,035,247	1,198,664	1,146,610	956,700	974,000	1,097,500	13%
Grants & Reimbursements	183,796	136,390	190,132	218,541	318,598	107,500	520,800	163,133	-69%
Miscellaneous	226,835	631,271	886,433	792,725	772,208	851,750	677,750	664,250	-2%
Transfers In	358,100	363,000	247,221	330,000	515,000	668,250	668,250	668,250	0%
<b>Total Revenues</b>	<b>16,667,535</b>	<b>18,400,478</b>	<b>18,367,109</b>	<b>19,534,835</b>	<b>19,708,469</b>	<b>19,053,769</b>	<b>20,269,959</b>	<b>19,036,492</b>	<b>-6%</b>
<b>Expenditures</b>									
Administration	1,009,202	1,070,022	1,018,133	1,044,364	1,171,665	1,170,684	1,135,646	1,147,216	1%
Professional Services	740,443	942,365	798,708	812,891	808,946	800,952	929,250	709,050	-24%
Liability Insurance	309,635	512,718	519,669	589,424	580,625	504,937	627,900	568,500	-9%
Finance	897,401	1,013,295	1,093,660	1,299,227	1,238,002	1,201,828	1,241,359	1,341,483	8%
Community Development	739,496	806,726	850,834	1,087,820	1,118,124	1,107,511	1,185,829	1,109,617	-6%
Building	829,777	985,029	1,033,143	1,096,314	1,061,657	873,976	959,628	851,746	-11%
Police	7,931,263	8,510,647	9,095,670	9,748,218	10,261,656	10,363,701	10,975,816	10,472,891	-5%
Street Maintenance	2,346,535	2,773,995	3,077,251	3,469,504	4,078,343	3,412,387	3,637,753	3,370,893	-7%
<b>Total Expenditures</b>	<b>14,803,752</b>	<b>16,614,797</b>	<b>17,487,068</b>	<b>19,147,762</b>	<b>20,319,018</b>	<b>19,435,976</b>	<b>20,693,181</b>	<b>19,571,396</b>	<b>-5%</b>
Fund Balance Transfers	0	0	(115,000)			0	(2,000,000)		0%
<b>Excess Revenues (Exp)</b>	<b>1,863,783</b>	<b>1,785,681</b>	<b>765,041</b>	<b>387,073</b>	<b>(610,549)</b>	<b>(382,207)</b>	<b>(2,423,222)</b>	<b>(534,904)</b>	
<b>Ending Cash Balance</b>	<b>9,397,844</b>	<b>10,702,479</b>	<b>11,347,741</b>	<b>11,849,986</b>	<b>11,130,910</b>	<b>10,748,703</b>	<b>10,707,688</b>	<b>10,213,799</b>	

## SPECIAL REVENUE FUND HISTORY

Motor Fuel Tax (MFT) Fund	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Revenues</b>									
Tax Income	1,122,447	1,130,035	1,192,389	1,173,705	1,130,272	1,059,000	1,115,000	1,055,000	-5%
Grants & Reimbursements	0	0	0	0	91,077	193,400	193,400	60,000	-69%
Miscellaneous	15,023	22,621	48,044	29,960	33,409	17,500	2,547,715	15,000	-99%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$1,137,470</b>	<b>\$1,152,656</b>	<b>\$1,240,433</b>	<b>\$1,203,665</b>	<b>\$1,254,758</b>	<b>\$1,269,900</b>	<b>\$3,856,115</b>	<b>\$1,130,000</b>	<b>-71%</b>
<b>Expenditures</b>									
Capital Improvements	765,716	1,550,902	548,241	988,411	1,503,962	1,751,572	4,434,715	1,626,500	-63%
Transfers Out	93,100	90,000	45,000	0		35,000	35,000	35,000	0%
<b>Total Expenditures</b>	<b>\$858,816</b>	<b>\$1,640,902</b>	<b>\$593,241</b>	<b>\$988,411</b>	<b>\$1,503,962</b>	<b>\$1,786,572</b>	<b>\$4,469,715</b>	<b>\$1,661,500</b>	<b>-63%</b>
<b>Excess Revenues (Exp)</b>	278,654	(488,246)	647,192	215,254	(249,204)	(516,672)	(613,600)	(531,500)	
<b>Ending Cash Balance</b>	<b>\$990,923</b>	<b>\$717,691</b>	<b>\$1,087,807</b>	<b>\$1,296,619</b>	<b>\$1,072,316</b>	<b>\$555,644</b>	<b>\$458,716</b>	<b>\$24,144</b>	

## DEBT SERVICE FUND HISTORY

Debt Service Fund	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Revenues</b>									
Tax Income	641,115	671,845	844,922	931,167	1,152,075	1,119,150	1,119,150	1,069,525	-4%
Fees and Fines	189,250	178,138	122,891	0		0	0	0	0%
Miscellaneous	120,012	167,133	186,270	171,519	196,518	11,411,135	186,866	63,794	-66%
Transfers In	694,507	1,218,666	862,238	409,575	391,402	711,854	711,854	29,880	-96%
<b>Total Revenues</b>	<b>\$1,644,884</b>	<b>\$2,235,782</b>	<b>\$2,016,321</b>	<b>\$1,512,261</b>	<b>\$1,739,995</b>	<b>\$13,242,139</b>	<b>\$2,017,870</b>	<b>\$1,163,199</b>	<b>-42%</b>
<b>Expenditures</b>									
Paying Agent Fees	2,100	900	1,700	2,000	1,550	3,000	3,000	3,000	0%
Issuance Costs	0	0	0	0	0	131,797			0%
Principal & Interest	1,462,870	2,269,110	2,021,575	1,572,710	1,887,245	13,293,639	2,206,669	1,069,525	-52%
<b>Total Expenditures</b>	<b>\$1,464,970</b>	<b>\$2,270,010</b>	<b>\$2,023,275</b>	<b>\$1,574,710</b>	<b>\$1,888,795</b>	<b>\$13,428,436</b>	<b>\$2,209,669</b>	<b>\$1,072,525</b>	<b>-51%</b>
<b>Excess Revenues (Exp)</b>	<b>179,914</b>	<b>(34,228)</b>	<b>(6,954)</b>	<b>(62,449)</b>	<b>(148,800)</b>	<b>(186,297)</b>	<b>(191,799)</b>	<b>90,674</b>	
<b>Ending Cash Balance</b>	<b>\$1,124,642</b>	<b>\$1,093,497</b>	<b>\$1,086,542</b>	<b>\$1,024,393</b>	<b>\$875,293</b>	<b>\$688,996</b>	<b>\$1,106,138</b>	<b>\$779,670</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Capital Projects Fund</b>									
<b>Revenues</b>									
Licenses & Permits	0	0	0	0	0	0	0	0	0%
Grants & Reimbursements	0	111,547	0	0	0	64,680	0	2,170,320	0%
Miscellaneous	47,472	344,505	103,857	49,250	97,635	18,500	17,000	5,000	-71%
Transfers In	94,713	349,935	47,000	0	0	0	33,000	186,000	464%
<b>Total Revenues</b>	<b>\$142,185</b>	<b>\$805,987</b>	<b>\$150,857</b>	<b>\$49,250</b>	<b>\$97,635</b>	<b>\$83,180</b>	<b>\$50,000</b>	<b>\$2,361,320</b>	<b>4623%</b>
<b>Expenditures</b>									
Fund Expenditures	276,357	1,221,216	338,784	792,085	55,630	323,111	322,800	2,945,320	812%
Transfers Out	0	227,789	0	0	0	0	0	0	0%
<b>Total Expenditures</b>	<b>\$276,357</b>	<b>\$1,449,005</b>	<b>\$338,784</b>	<b>\$792,085</b>	<b>\$55,630</b>	<b>\$323,111</b>	<b>\$322,800</b>	<b>\$2,945,320</b>	<b>812%</b>
<b>Excess Revenues (Exp)</b>	<b>(134,172)</b>	<b>(643,018)</b>	<b>(187,927)</b>	<b>(742,835)</b>	<b>42,005</b>	<b>(239,931)</b>	<b>(272,800)</b>	<b>(584,000)</b>	
<b>Ending Cash Balance</b>	<b>\$2,373,519</b>	<b>\$1,975,433</b>	<b>\$1,533,743</b>	<b>\$861,386</b>	<b>\$824,796</b>	<b>\$584,865</b>	<b>\$503,622</b>	<b>\$865</b>	
<b>Municipal Building Fund</b>									
<b>Revenues</b>									
Fees & Fines	2,000,000	0	0	0	0	0	0	0	0%
Grants & Reimbursements	135,530	85,169	91,435	6,507	2,110	280	1,900	1,600	-16%
Miscellaneous	6,012,084	120,586	68,034	4,711,994	48,855	15,000	3,000	2,000	-33%
Transfers In	0	0	115,000	0	0	0	2,000,000	0	0%
<b>Total Revenues</b>	<b>\$8,147,614</b>	<b>\$205,755</b>	<b>\$274,469</b>	<b>\$4,718,501</b>	<b>\$50,965</b>	<b>\$15,280</b>	<b>\$2,004,900</b>	<b>\$3,600</b>	<b>-100%</b>
<b>Expenditures</b>									
Fund Expenditures	\$2,169,269	\$6,174,551	\$585,951	\$2,229,447	\$2,464,300	\$0	\$0	\$0	0%
Transfers Out	0	80,000	80,000	80,000	80,000	80,000	560,000	15,000	-97%
<b>Total Expenditures</b>	<b>\$2,169,269</b>	<b>\$6,254,551</b>	<b>\$665,951</b>	<b>\$2,309,447</b>	<b>\$2,544,300</b>	<b>\$80,000</b>	<b>\$560,000</b>	<b>\$15,000</b>	<b>-97%</b>
<b>Fund Balance Transfers</b>									
From General Fund	0	0	0	0	0	0	0	0	0%
<b>Excess Revenues (Exp)</b>	<b>5,978,345</b>	<b>(6,048,796)</b>	<b>(391,482)</b>	<b>2,409,054</b>	<b>(2,493,335)</b>	<b>(64,720)</b>	<b>1,444,900</b>	<b>(11,400)</b>	
<b>Ending Cash Balance</b>	<b>\$8,274,441</b>	<b>\$2,083,637</b>	<b>\$996,713</b>	<b>\$4,114,555</b>	<b>\$830,522</b>	<b>\$765,802</b>	<b>\$399,213</b>	<b>\$754,402</b>	

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Developer Deposits Fund</b>									
<b>Revenues</b>									
Grants & Reimbursements	1,900,434	1,461,022	304,013	76,030	41,781	9,700	32,300	24,650	-24%
Miscellaneous	158,881	357,962	455,907	309,039	351,169	125,000	155,000	155,000	0%
<b>Total Revenues</b>	<b>\$2,059,315</b>	<b>\$1,818,984</b>	<b>\$759,920</b>	<b>\$385,069</b>	<b>\$392,950</b>	<b>\$134,700</b>	<b>\$187,300</b>	<b>\$179,650</b>	<b>-4%</b>
<b>Expenditures</b>									
Fund Expenditures	349,743	162,235	101,196	244,064	179,131	511,942	642,000	520,000	-19%
Transfers Out	1,378,285	296,124	220,160	206,679	324,938	438,993	567,493	1,040,000	83%
<b>Total Expenditures</b>	<b>\$1,728,028</b>	<b>\$458,359</b>	<b>\$321,356</b>	<b>\$450,743</b>	<b>\$504,069</b>	<b>\$950,935</b>	<b>\$1,209,493</b>	<b>\$1,560,000</b>	<b>29%</b>
<b>Excess Revenues (Exp)</b>	<b>331,287</b>	<b>1,360,625</b>	<b>438,564</b>	<b>(65,674)</b>	<b>(111,119)</b>	<b>(816,235)</b>	<b>(1,022,193)</b>	<b>(1,380,350)</b>	
<b>Ending Cash Balance</b>	<b>\$3,046,484</b>	<b>\$4,022,790</b>	<b>\$4,478,449</b>	<b>\$4,654,640</b>	<b>\$4,543,521</b>	<b>\$3,727,286</b>	<b>\$3,936,736</b>	<b>\$2,346,936</b>	
<b>Town Center TIF Fund</b>									
<b>Revenues</b>									
Tax Income	886,879	935,509	1,230,389	1,428,019	1,496,950	1,450,000	825,000	725,000	-12%
Grants & Reimbursements	1,247,718	355,049	96,270	0	0	0	0	0	0%
Miscellaneous	11,975	90,417	76,474	86,195	96,126	76,750	20,000	20,000	0%
Transfers In	0	0	0	0	0	0	0	0	0%
<b>Total Revenues</b>	<b>\$2,146,572</b>	<b>\$1,380,975</b>	<b>\$1,403,133</b>	<b>\$1,514,214</b>	<b>\$1,593,076</b>	<b>\$1,526,750</b>	<b>\$845,000</b>	<b>\$745,000</b>	<b>-12%</b>
<b>Total Expenditures</b>	<b>\$2,449,179</b>	<b>\$1,161,745</b>	<b>\$928,477</b>	<b>\$862,799</b>	<b>\$325,639</b>	<b>\$4,027,462</b>	<b>\$1,840,218</b>	<b>\$1,366,710</b>	<b>-26%</b>
<b>Excess Revenues (Exp)</b>	<b>(302,607)</b>	<b>219,230</b>	<b>474,656</b>	<b>651,415</b>	<b>1,267,437</b>	<b>(2,500,712)</b>	<b>(995,218)</b>	<b>(621,710)</b>	
<b>Ending Cash Balance</b>	<b>\$1,063,269</b>	<b>\$1,378,399</b>	<b>\$1,792,556</b>	<b>\$3,012,647</b>	<b>\$3,708,819</b>	<b>\$1,208,107</b>	<b>\$1,889,771</b>	<b>\$586,397</b>	
<b>Route 59 &amp; Lake TIF Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	11,271	11,853	72,361	57,000	50,000	57,000	14%
Miscellaneous	0	0	6	10	0	0	10	0	-100%
Transfers In	2,814,078	231,735	107,412	143,872	60,327	20,500	116,000	59,000	-49%
<b>Total Revenues</b>	<b>\$2,814,078</b>	<b>\$231,735</b>	<b>\$118,689</b>	<b>\$155,735</b>	<b>\$132,688</b>	<b>\$77,500</b>	<b>\$166,010</b>	<b>\$116,000</b>	<b>-30%</b>
<b>Total Expenditures</b>	<b>\$2,814,078</b>	<b>\$231,735</b>	<b>\$118,689</b>	<b>\$155,735</b>	<b>\$132,688</b>	<b>\$77,500</b>	<b>\$166,010</b>	<b>\$116,000</b>	<b>-30%</b>
<b>Excess Revenues (Exp)</b>	<b>0</b>								
<b>Ending Cash Balance</b>	<b>\$0</b>								

### CAPITAL PROJECTS FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Brewster Crk TIF Muni. Fund</b>									
<b>Revenues</b>									
Tax Income	81,018	107,327	133,613	184,584	242,784	335,000	371,218	350,000	-6%
Miscellaneous	3,220	7,386	14,806	16,154	8,804	8,000	5,000	5,000	0%
<b>Total Revenues</b>	<b>\$84,238</b>	<b>\$114,713</b>	<b>\$148,419</b>	<b>\$200,738</b>	<b>\$251,588</b>	<b>\$343,000</b>	<b>\$376,218</b>	<b>\$355,000</b>	<b>-6%</b>
<b>Total Expenditures</b>	<b>\$119,292</b>	<b>\$62,831</b>	<b>\$86,675</b>	<b>\$93,908</b>	<b>\$329,677</b>	<b>\$415,380</b>	<b>\$467,668</b>	<b>\$486,627</b>	<b>4%</b>
<b>Excess Revenues (Exp)</b>	<b>(35,054)</b>	<b>51,882</b>	<b>61,744</b>	<b>106,830</b>	<b>(78,089)</b>	<b>(72,380)</b>	<b>(91,450)</b>	<b>(131,627)</b>	
<b>Ending Cash Balance</b>	<b>\$146,744</b>	<b>\$198,626</b>	<b>\$260,370</b>	<b>\$367,200</b>	<b>\$300,298</b>	<b>\$227,918</b>	<b>\$136,468</b>	<b>\$96,291</b>	
<b>Brewster Crk TIF Proj. Fund</b>									
<b>Revenues</b>									
Tax Income	567,123	751,289	935,293	1,292,084	1,699,486	2,505,021	2,599,224	2,500,000	-4%
Miscellaneous	1,219,652	2,263,452	2,147,327	27,555,694	688,707	295,000	1,945,000	1,745,000	-10%
<b>Total Revenues</b>	<b>\$1,786,775</b>	<b>\$3,014,741</b>	<b>\$3,082,620</b>	<b>\$28,847,778</b>	<b>\$2,388,193</b>	<b>\$2,800,021</b>	<b>\$4,544,224</b>	<b>\$4,245,000</b>	<b>-7%</b>
<b>Total Expenditures</b>	<b>\$3,843,325</b>	<b>\$3,703,231</b>	<b>\$3,318,779</b>	<b>\$25,894,368</b>	<b>\$2,515,527</b>	<b>\$2,847,349</b>	<b>\$4,591,928</b>	<b>\$4,239,858</b>	<b>-8%</b>
<b>Excess Revenues (Exp)</b>	<b>(2,056,550)</b>	<b>(688,490)</b>	<b>(236,159)</b>	<b>2,953,410</b>	<b>(127,334)</b>	<b>(47,328)</b>	<b>(47,704)</b>	<b>5,142</b>	
<b>Ending Cash Balance</b>	<b>\$3,272,099</b>	<b>\$1,139,299</b>	<b>\$988,674</b>	<b>\$3,427,107</b>	<b>\$3,391,276</b>	<b>\$3,343,948</b>	<b>\$277,274</b>	<b>\$3,349,090</b>	
<b>Bluff City TIF Project Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	0	0	0	0	0	0	0%
Miscellaneous	0	0	0	0	0	1,120,000	0	2,831,937	100%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,120,000</b>	<b>\$0</b>	<b>\$2,831,937</b>	<b>100%</b>
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,120,000</b>	<b>\$0</b>	<b>\$2,831,937</b>	<b>100%</b>
<b>Excess Revenues (Exp)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Cash Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Water Fund</b>									
<b>Revenues</b>	5,573,197	6,182,316	5,685,410	5,653,530	5,564,827	5,458,886	5,613,800	6,315,000	12%
Charges for Services	2,260,463	403,006	348,686	250,701	209,962	125,700	108,500	110,500	2%
Miscellaneous Income	0	0	0	0	0	0	480,000	460,000	100%
Transfers In	<b>\$7,833,660</b>	<b>\$6,585,322</b>	<b>\$6,034,096</b>	<b>\$5,904,231</b>	<b>\$5,774,789</b>	<b>\$5,584,586</b>	<b>\$5,722,300</b>	<b>\$6,885,500</b>	<b>20%</b>
<b>Expenses</b>									
Operating Expenses	4,212,713	4,939,166	4,876,542	5,316,036	6,121,151	5,823,959	6,026,846	6,227,487	3%
Transfers Out	615,288	618,595	613,509	456,645	492,861	661,988	655,561	271,959	-59%
Capital Improvements	1,145,987	1,949,181	2,043,709	511,892	65,201	359,736	995,000	596,675	-40%
<b>Total Expenses</b>	<b>\$5,973,988</b>	<b>\$7,506,942</b>	<b>\$7,533,760</b>	<b>\$6,284,573</b>	<b>\$6,679,213</b>	<b>\$6,845,683</b>	<b>\$7,677,407</b>	<b>\$7,096,121</b>	<b>-8%</b>
<b>Excess Revenues (Exp)</b>	1,859,672	(921,620)	(1,499,664)	(380,342)	(904,424)	(1,261,097)	(1,955,107)	(210,621)	
<b>Radium Removal Reserve</b>									
<b>Ending Cash Balance</b>	<b>\$8,753,955</b>	<b>\$7,628,744</b>	<b>\$6,080,512</b>	<b>\$5,306,048</b>	<b>\$4,206,822</b>	<b>\$2,945,725</b>	<b>\$3,863,872</b>	<b>\$2,735,104</b>	
<b>Sewer Fund</b>									
<b>Revenues</b>									
Charges for Services	2,735,012	3,008,404	2,932,022	2,967,762	2,933,464	2,929,190	2,925,800	3,098,900	6%
Miscellaneous Income	61,414	162,618	253,401	224,455	220,366	98,700	86,250	91,500	6%
<b>Total Revenues</b>	<b>\$2,796,426</b>	<b>\$3,171,022</b>	<b>\$3,185,423</b>	<b>\$3,192,217</b>	<b>\$3,153,830</b>	<b>\$3,027,890</b>	<b>\$3,012,050</b>	<b>\$3,190,400</b>	<b>6%</b>
<b>Expenses</b>									
Operating Expenses	2,046,924	2,093,431	2,338,444	2,525,722	2,913,432	3,022,929	3,128,208	3,160,711	1%
Transfers Out	1,687,064	506,428	501,759	374,349	413,491	403,411	403,411	259,959	-36%
Capital Improvements	107,777	146	28,504	0	0	113,332	125,000	377,000	202%
<b>Total Expenses</b>	<b>\$3,841,765</b>	<b>\$2,600,005</b>	<b>\$2,868,707</b>	<b>\$2,900,071</b>	<b>\$3,326,923</b>	<b>\$3,539,672</b>	<b>\$3,656,619</b>	<b>\$3,797,670</b>	<b>4%</b>
<b>Excess Revenues (Exp)</b>	(1,045,339)	571,017	316,716	292,146	(173,093)	(511,782)	(644,569)	(607,270)	
<b>Ending Cash Balance</b>	<b>\$2,895,279</b>	<b>\$3,415,361</b>	<b>\$3,816,709</b>	<b>\$3,946,207</b>	<b>\$3,086,280</b>	<b>\$2,574,498</b>	<b>\$2,717,785</b>	<b>\$1,967,228</b>	

## ENTERPRISE FUNDS HISTORY

	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Parking Fund</b>									
<b>Revenues</b>									
Licenses and Permits	0	0	0	6,000	12,000	14,400	7,200	14,400	100%
Charges for Services	148,737	149,471	151,260	152,195	158,133	152,200	150,000	150,000	0%
Miscellaneous Income	15,589	29,226	30,232	23,693	14,186	15,900	86,250	13,100	-85%
<b>Total Revenues</b>	<b>\$164,326</b>	<b>\$178,697</b>	<b>\$181,492</b>	<b>\$181,888</b>	<b>\$184,319</b>	<b>\$182,500</b>	<b>\$243,450</b>	<b>\$177,500</b>	<b>-27%</b>
<b>Expenses</b>									
Operating Expenses	90,860	82,889	121,837	124,285	190,704	149,223	236,755	295,901	25%
Transfers Out	115,915	371,137	63,990	86,348	0	22,110	22,110	22,110	0%
Capital Improvements	7,180	0	0	0	0	0	394,500	0	0%
<b>Total Expenses</b>	<b>\$213,955</b>	<b>\$454,026</b>	<b>\$185,827</b>	<b>\$210,633</b>	<b>\$190,704</b>	<b>\$171,333</b>	<b>\$653,365</b>	<b>\$318,011</b>	<b>-51%</b>
<b>Excess Revenues (Exp)</b>	(49,629)	(275,329)	(4,335)	(28,745)	(6,385)	11,167	(409,915)	(140,511)	
<b>Ending Cash Balance</b>	<b>\$872,335</b>	<b>\$599,259</b>	<b>\$597,478</b>	<b>\$562,030</b>	<b>\$516,022</b>	<b>\$527,189</b>	<b>\$487,630</b>	<b>\$386,678</b>	
<b>Golf Fund</b>									
<b>Revenues</b>									
Golf Course Revenues	1,248,940	1,344,939	1,260,490	1,289,132	1,283,899	1,307,750	1,370,300	1,354,000	-1%
Pro Shop Sales	98,490	93,172	101,404	101,126	89,761	85,050	104,200	91,500	-12%
Food & Beverage Sales	866,993	850,098	890,401	972,865	857,986	848,000	933,000	867,000	-7%
Miscellaneous Income	34,874	118,362	24,009	19,089	5,223	4,000	7,700	6,000	-22%
Transfers In	0	0	0	112,793	0	0	0	0	100%
<b>Total Revenues</b>	<b>\$2,249,297</b>	<b>\$2,406,571</b>	<b>\$2,276,304</b>	<b>\$2,495,005</b>	<b>\$2,236,869</b>	<b>\$2,244,800</b>	<b>\$2,415,200</b>	<b>\$2,318,500</b>	<b>-4%</b>
<b>Expenses</b>									
Golf Course Operating	1,531,170	1,511,548	1,496,832	1,563,672	1,547,166	1,404,719	1,591,357	1,461,303	-8%
Food & Beverage Operating	742,629	766,181	797,409	874,647	855,783	841,700	887,141	853,632	-4%
Capital Improvements	0	0	11,220	112,793	0	0	0	0	0%
<b>Total Expenses</b>	<b>\$2,273,799</b>	<b>\$2,277,729</b>	<b>\$2,305,461</b>	<b>\$2,551,112</b>	<b>\$2,402,949</b>	<b>\$2,246,419</b>	<b>\$2,478,498</b>	<b>\$2,314,935</b>	<b>-7%</b>
<b>Excess Revenues (Exp)</b>	(24,502)	128,842	(29,157)	(56,107)	(166,080)	(1,619)	(63,298)	3,565	
<b>Ending Cash Balance</b>	<b>\$83,483</b>	<b>\$225,537</b>	<b>\$286,804</b>	<b>\$196,802</b>	<b>\$14,152</b>	<b>\$12,533</b>	<b>\$295,613</b>	<b>\$16,098</b>	

## TRUST AND AGENCY FUND HISTORY

Police Pension Fund	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Revenues</b>									
Miscellaneous	1,150,761	755,928	1,789,323	857,137	878,720	902,844	792,000	865,000	9%
Transfers In	782,853	841,068	878,342	979,595	959,258	1,003,501	1,087,100	1,086,859	0%
<b>Total Revenues</b>	<b>\$1,933,614</b>	<b>\$1,596,996</b>	<b>\$2,667,665</b>	<b>\$1,836,732</b>	<b>\$1,837,978</b>	<b>\$1,906,345</b>	<b>\$1,879,100</b>	<b>\$1,951,859</b>	<b>4%</b>
<b>Total Expenses</b>	<b>\$391,081</b>	<b>\$603,828</b>	<b>\$546,131</b>	<b>\$711,371</b>	<b>\$615,136</b>	<b>\$1,906,345</b>	<b>\$1,879,100</b>	<b>\$1,951,859</b>	<b>4%</b>
<b>Excess Revenues (Exp)</b>	1,542,533	993,168	2,121,534	1,125,361	1,222,842	0	0	0	
<b>Ending Net Assets</b>	<b>\$13,383,319</b>	<b>\$14,413,532</b>	<b>\$16,476,383</b>	<b>\$17,908,075</b>	<b>\$17,894,604</b>	<b>\$17,894,604</b>	<b>\$18,955,854</b>	<b>\$17,894,604</b>	
<b>Bluff City SSA Debt Serv Fund</b>									
<b>Revenues</b>									
Tax Income	0	0	2,215,674	1,820,330	1,848,347	673,909	947,436	1,117,156	18%
Miscellaneous	0	0	40,693	48,986	9,343	1,000	9,500	1,000	-89%
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,256,367</b>	<b>\$1,869,316</b>	<b>\$1,857,690</b>	<b>\$674,909</b>	<b>\$956,936</b>	<b>\$1,118,156</b>	<b>17%</b>
<b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,633,510</b>	<b>\$1,614,894</b>	<b>\$1,407,573</b>	<b>\$1,334,000</b>	<b>\$1,515,400</b>	<b>\$1,445,000</b>	<b>-5%</b>
<b>Excess Revenues (Exp)</b>	0	0	622,857	\$254,422	\$450,117	(659,091)	(558,464)	(326,844)	
<b>Ending Net Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$813,706</b>	<b>\$1,076,073</b>	<b>\$1,575,640</b>	<b>\$916,549</b>	<b>\$358,085</b>	<b>\$589,705</b>	

## INTERNAL SERVICES FUNDS HISTORY

Central Services Fund	Actual					Unaudited	Budget		%
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>Revenues</b>									
Miscellaneous	8,722	26,357	51,483	48,461	38,518	42,200	15,000	25,000	67%
Transfers In	737,025	898,857	969,019	1,035,300	1,075,088	797,725	854,581	797,725	-7%
<b>Total Revenues</b>	<b>\$745,747</b>	<b>\$925,214</b>	<b>\$1,020,502</b>	<b>\$1,083,761</b>	<b>\$1,113,606</b>	<b>\$839,925</b>	<b>\$869,581</b>	<b>\$822,725</b>	<b>-5%</b>
<b>Total Expenses</b>	<b>\$600,316</b>	<b>\$687,032</b>	<b>\$727,168</b>	<b>\$832,341</b>	<b>\$1,044,457</b>	<b>\$1,008,280</b>	<b>\$1,074,794</b>	<b>\$1,136,611</b>	<b>6%</b>
<b>Excess Revenues (Exp)</b>	145,431	238,182	293,334	251,420	69,149	(168,355)	(205,213)	(313,886)	
<b>Ending Cash Balance</b>	<b>\$585,034</b>	<b>\$841,856</b>	<b>\$1,109,488</b>	<b>\$1,341,014</b>	<b>\$1,341,560</b>	<b>\$1,173,205</b>	<b>\$1,124,896</b>	<b>\$859,319</b>	
<b>Vehicle Replacement Fund</b>									
<b>Revenues</b>									
Miscellaneous	64,749	149,193	123,501	183,172	247,322	118,500	82,000	107,000	30%
Transfers In	517,598	614,292	664,809	770,835	603,573	481,884	531,637	344,884	-35%
<b>Total Revenues</b>	<b>\$582,347</b>	<b>\$763,485</b>	<b>\$788,310</b>	<b>\$954,007</b>	<b>\$850,895</b>	<b>\$600,384</b>	<b>\$613,637</b>	<b>\$451,884</b>	<b>-26%</b>
<b>Total Expenses</b>	<b>\$189,908</b>	<b>\$567,489</b>	<b>\$863,515</b>	<b>\$765,980</b>	<b>\$876,504</b>	<b>\$836,533</b>	<b>\$853,400</b>	<b>\$427,100</b>	<b>-50%</b>
<b>Excess Revenues (Exp)</b>	392,439	195,996	(75,205)	188,027	(25,609)	(236,149)	(239,763)	24,784	
<b>Ending Cash Balance</b>	<b>\$1,157,634</b>	<b>\$1,350,917</b>	<b>\$1,460,637</b>	<b>\$1,516,947</b>	<b>\$1,448,530</b>	<b>\$1,212,381</b>	<b>\$1,084,587</b>	<b>\$1,237,165</b>	

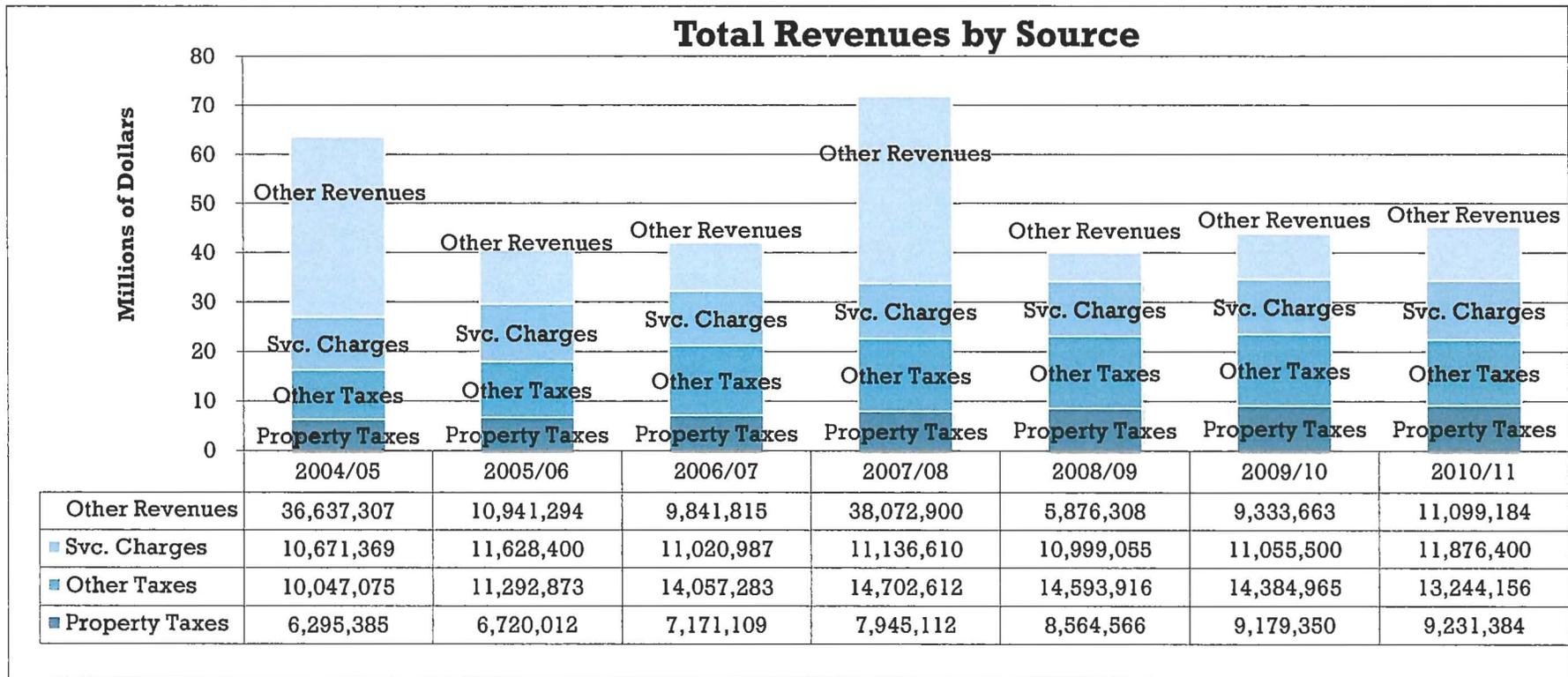
## REVENUES

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, with the exception of one year, 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 2010 levy will increase 1.17% over the 2009 levy. The property tax rate is expected to follow the Village's practice of maintaining a level rate. A home valued at \$300,000 will pay approximately \$630 in property taxes for fiscal year 2010/11.

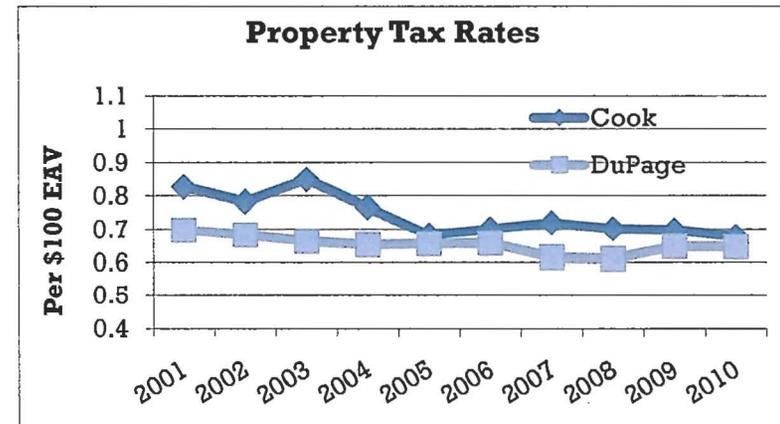
Fund	2010/11 Proposed Levy	2009/10 Approved Levy	Increase (Decrease)	Percent Change
General	7,075,000	6,973,100	101,900	1.46%
Police	1,086,859	1,031,575	55,284	5.35%
<b>Subtotal</b>	<b>8,161,859</b>	<b>8,004,675</b>	<b>157,184</b>	<b>1.96%</b>
Debt Service	1,069,525	1,119,150	(49,625)	(4.43)%
<b>Total</b>	<b>9,231,384</b>	<b>9,123,825</b>	<b>107,559</b>	<b>1.17%</b>

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

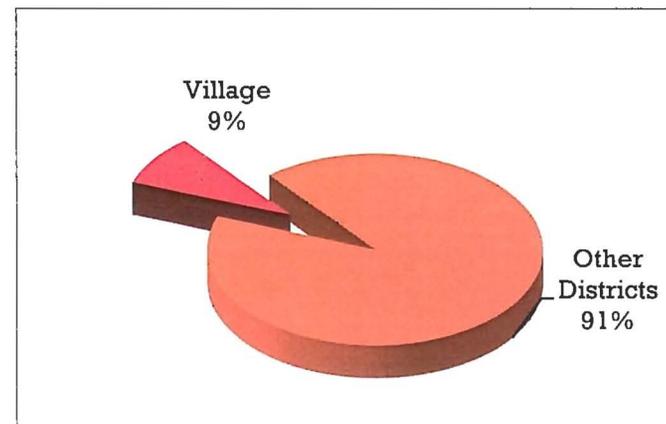
Over the past 10 years, the Village's EAV has more than doubled, and currently stands at over \$1.33 billion. Annual increases have averaged 8%. It is projected to increase 0% in 2010, to \$1.42 billion. The only increase to EAV is in Cook County where the Village will benefit from the recovered EAV of the expiring Downtown TIF District. The estimate in EAV is very conservative due to decreasing market value costs in the housing market.

Given the estimate of EAV and the proposed budget, the estimated tax rate will be 68 cents per 100 of EAV in the Cook

County portion of Bartlett, and 68 cents in the DuPage portion. The chart below 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.



## REVENUES

Truth In Taxation public hearing will be held in the fall of 2010, in accordance with state law. The levy must be approved and filed by the last Tuesday in December. The tax levy cycle is shown in the table below:

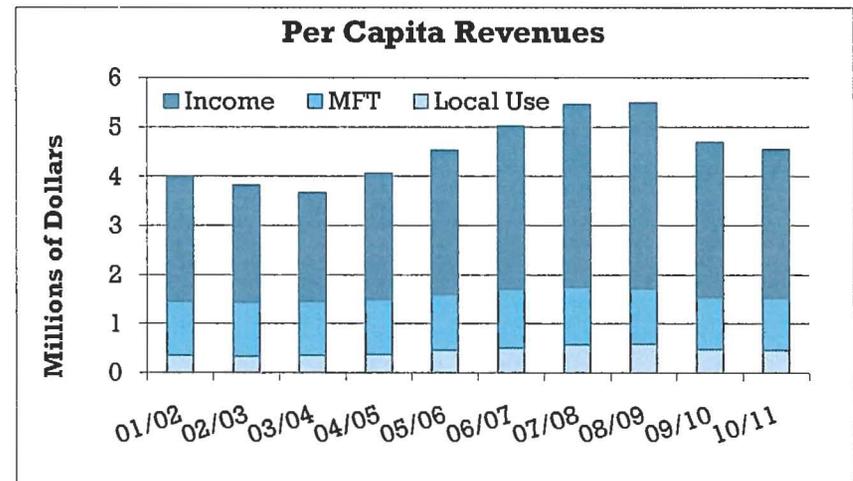
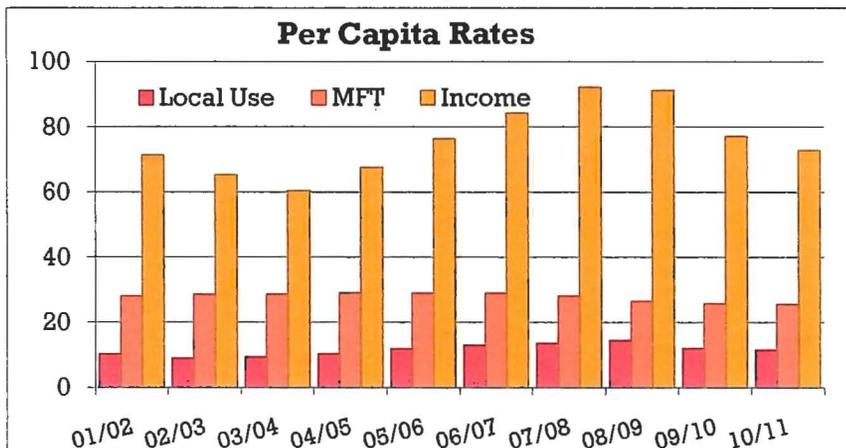
Date	Levy Cycle
April 2010	Village Board approves budget
May 1, 2010	Budget year begins
Fall 2010	Village Board conducts public hearing and approves tax levy
March 2011 through December 2011	Village receives Cook County taxes
June 2011 through November 2011	Village receives DuPage and Kane County taxes

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

population. They include one-tenth of the state income tax, 16% of the use tax, and approximately 25% of the motor fuel tax.

The Per Capita Rate chart on the left shows the per capita rates for each of the three revenue sources. These estimates are prepared by the Illinois Municipal League. As the chart shows, the per capita rate for local use tax, motor fuel tax and income tax are all expected to decrease in FYE 2011. The decreases are 4%, 4% and 0.2% respectively. The decreases from FYE 2009 to FYE 2010 were 16%, 2% and 18% respectively.

A special census was conducted in the summer of 2007. The census resulted in an additional 2,025 residents. The budget estimate for per capita taxes reflects revenue from the higher population (41,402) certified in December 2007. Below is a chart showing the 2010/11 revenue estimates along with several years of history.

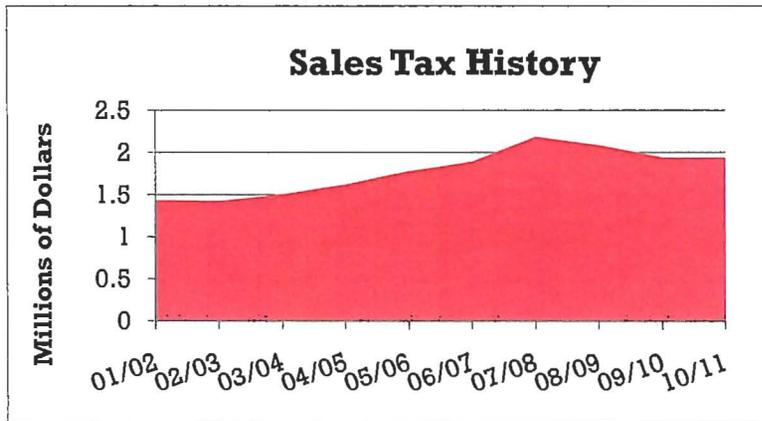


## REVENUES

Income and local use tax revenue are budgeted in the General Fund and are available for general governmental purposes. The combined revenue estimate for 2010/11 is \$3,490,000. This is \$865,000 lower or 20% lower than the 2009/10 budget.

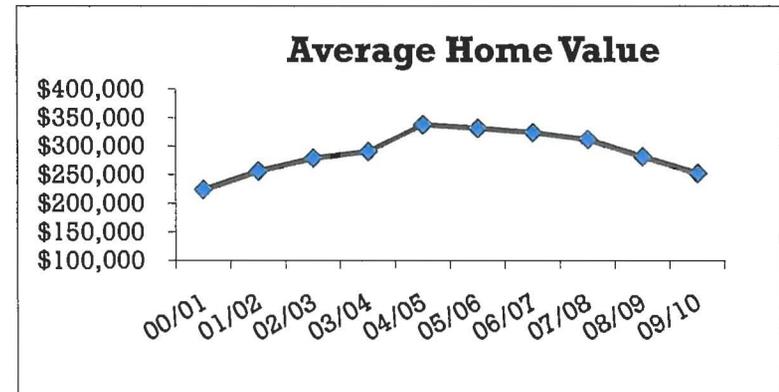
Motor fuel tax is budgeted in the Motor Fuel Tax Fund and is restricted for street maintenance and construction. Revenue for 2010/11 is expected to decrease to \$1,055,000 based upon the per capita rate projected by the Illinois Municipal League.

**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 2010/11 of \$1,950,000, represents a 8% decrease from the 2009/10 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 \$1,565,000. This represents a 1% increase over the 2009/10 budget. The 2009/10 estimate is expected to meet the budgeted amount.

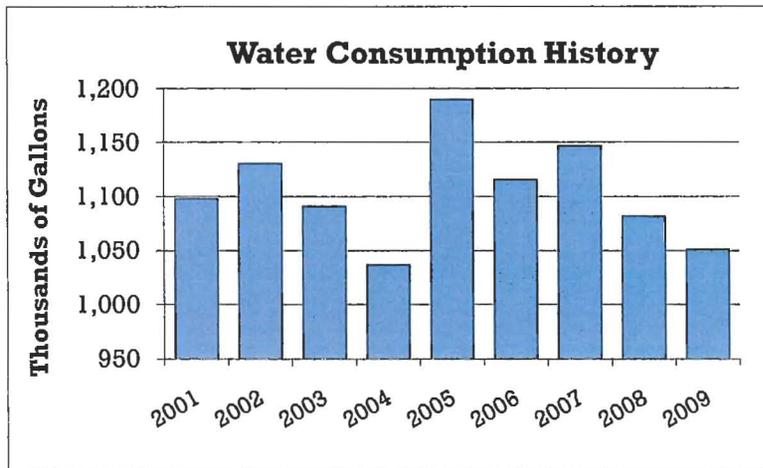
**Other Taxes - Real Estate Transfer Tax:** This is a tax on the sale of property at the rate of \$3.00 per \$1,000 of sale price. This revenue has decreased drastically in the previous four fiscal years reflecting a decrease in development and a nationwide real estate market slump. The real estate transfer tax has seemed to hit the floor as



far as decreasing as the FYE 2009/10 estimated over budget by 15%. The budget for FYE 2010/11 is budgeted to have a modest increase of 1%. As the chart above shows, the average value of homes sold in the current fiscal year is \$251,618 down 10% from 2008/09.

## REVENUES

**Service Charges - Water & Sewer Charges:** These charges are based upon water consumption and the rate adopted by the Village Board. Over the last two years, consumption has decreased by 10% due to wet weather conditions and a poor economy causing users to practice conservation. Below is a chart showing the consumption history for the last 9 years.



Based upon average consumption and the rate of \$5.63/1,000 gallons, water charges are budgeted at \$6,200,000, an increase of 13% from the FY2009/10 budget. There are different rates for sewer based on whether the user is in Cook, Kane, or DuPage County. The proposed DuPage rate, \$1.78 per 1,000 gallons, includes wastewater treatment. The Cook and Kane County proposed rate, \$.71 per 1,000 gallons, includes only collection and

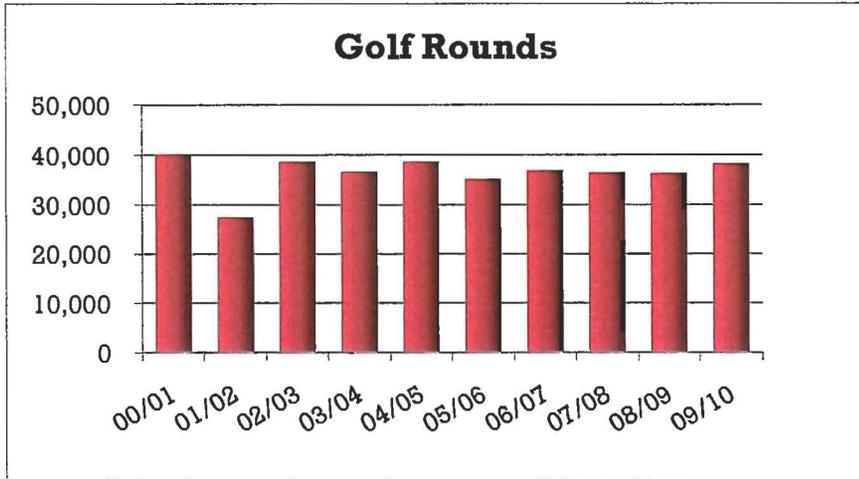
distribution to the Metropolitan or Fox River Water Reclamation Districts' treatment systems. In addition to the usage charge, proposed sewer rates include a flat fee per billing cycle, \$9.91 in DuPage and \$8.45 in Cook and Kane. The 2010/11 revenue projection for sewer user charges is \$3,036,000, an increase of 6% from the 2009/10 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 8,000 gallons of water per month) will see a bill similar to the one below:

<b>"Typical" Residential Water Bill</b>		
	<b>DuPage County</b>	<b>Cook/Kane County</b>
Water	45.04	45.04
Sewer	24.19	14.13
<b>Total</b>	<b>69.23</b>	<b>59.17</b>

**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 38,500 rounds of play. The number of rounds budgeted has increased by 1,000 from the 2009/10 budget. A history of actual rounds played is shown in the chart on the next page.

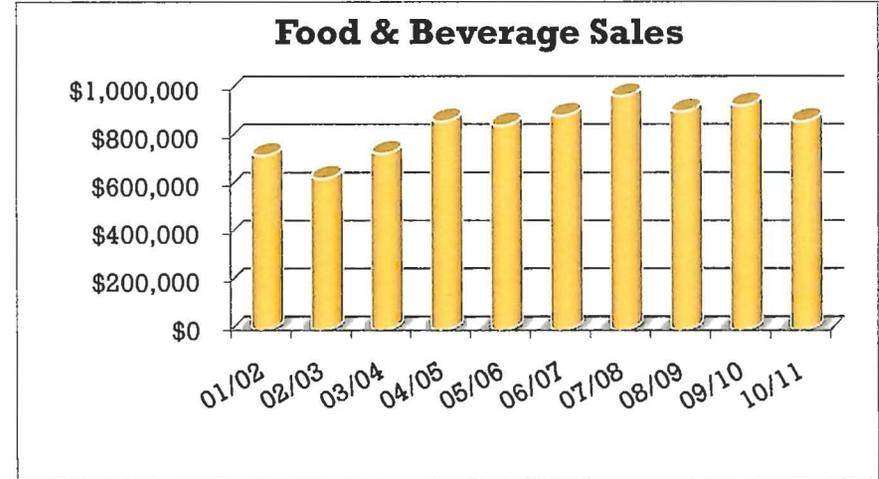
## REVENUES



The rate for nearly all rounds of play will be determined in February 2010 for the 2010 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 2010/11 is \$1,354,000, a 1% decrease from the 2009/10 budgeted amount.

The budget estimate for pro shop sales is based upon history. Pro shop sales are expected to total \$91,500 for fiscal year 2010/11.

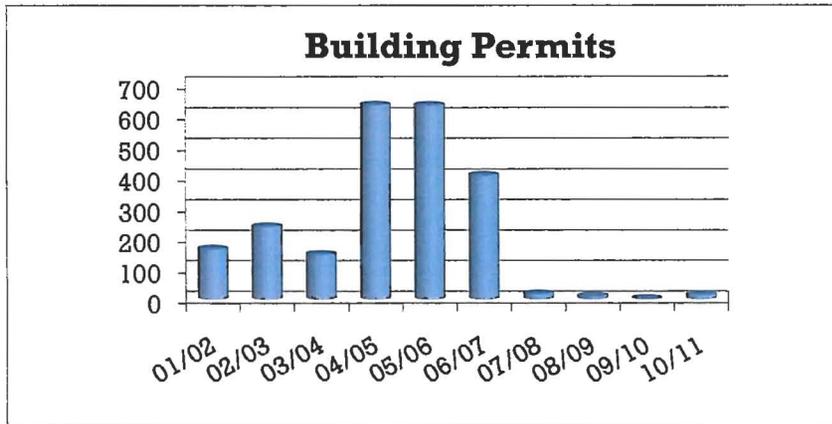
Food and beverage revenue for 2010/11 is expected to decrease 7% over the current year budget. The chart following shows the history of food & beverage revenues for the past 10 years.



**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 three years in part due to the economy and land available for new construction. The budget estimate for 2009/10 assumes two new construction permits to be issued. The 2010/11 budget uses an estimate of 14 residential permits. The following chart shows the ten-year history of residential building permits.

## REVENUES



The 2010/11 estimate is based on approved developments and those in the approval process with reasonable expectation of progressing to construction. Revenues are estimated based upon average cost of permit and contribution fees for the specific development or similar ones from the recent past. A portion of the revenue estimate includes miscellaneous building permits, such as porches, decks, etc. in accordance with recent history. 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:

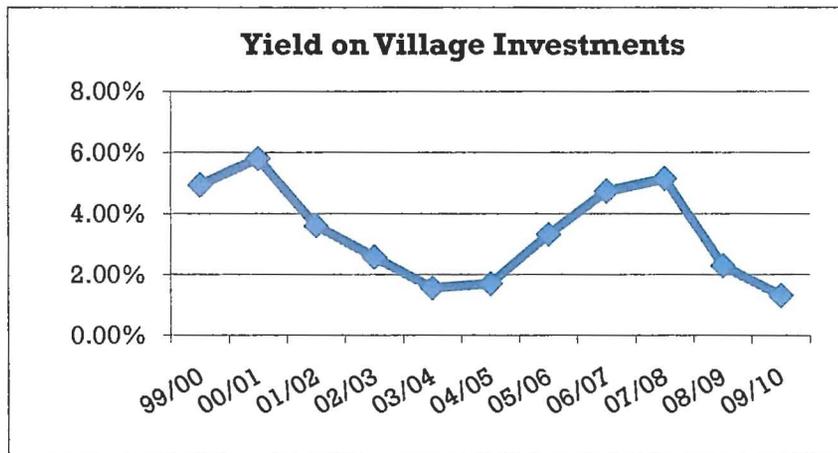
Developer Revenues			
Revenue Source	Fund	Budget	% Change
Building Permits	General	\$254,626	-18%
Developer Contributions	Developer Dep	\$9,731	-70%
	Municipal Bldg	\$280	-15%
Connection Fees	Water	\$18,358	-19%
	Sewer	\$15,160	-19%
Total		\$298,155	-23%

**Other Revenues – Borrowings:** Developer notes in the Brewster Creek TIF Project Fund and the newly formed Bluff City TIF Project Fund are planned for in 2010/11. We estimate \$1,740,000 will be drawn on to continue the public improvements in the Brewster Creek Business Park and \$2,651,937 will be drawn upon to begin public improvements at the Bluff City TIF site.

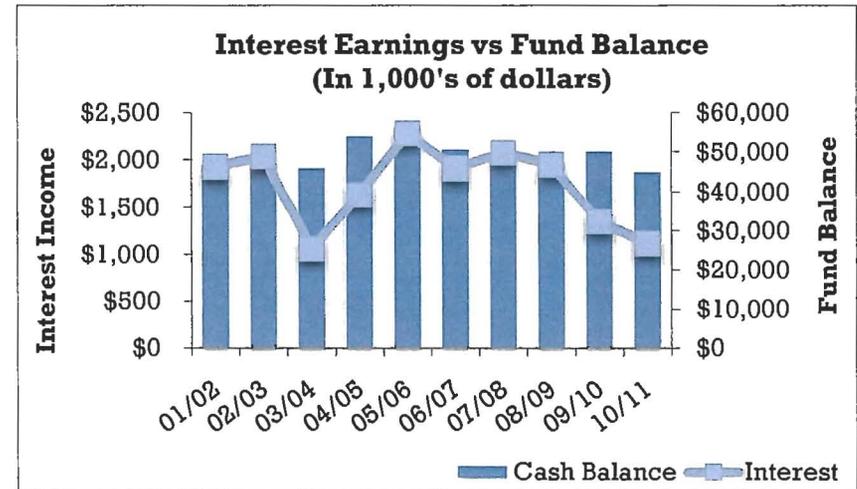
## REVENUES

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

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



Interest rates continue to be at historic lows. Overall, budgeted interest revenue is expected to decrease by .5% from the fiscal year 2009/10 budget. The budget projection for interest income is \$1,155,350.



The chart above shows the relationship of interest earnings to average fund balances over the last 10 years including the 2010/11 fiscal year estimate.

SUMMARY OF REVENUES BY TYPE								
		Actual					Estimated	Budget
		2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
	<b>Total Property Taxes</b>	<b>6,295,385</b>	<b>6,720,012</b>	<b>7,171,109</b>	<b>7,945,112</b>	<b>7,601,025</b>	<b>9,095,750</b>	<b>9,231,384</b>
<b>Other Taxes</b>	Income Tax	2,557,705	2,941,183	3,318,829	3,713,978	3,772,336	3,150,000	3,015,000
	Sales Tax	1,627,025	1,785,526	1,901,526	2,191,485	2,090,593	1,950,000	1,950,000
	Telecommunications Tax	1,491,515	1,391,107	1,527,633	1,576,701	1,576,451	1,555,000	1,565,000
	Motor Fuel Tax	1,122,447	1,130,035	1,192,389	1,173,706	1,130,272	1,059,000	1,015,000
	Real Estate Transfer Tax	1,185,899	1,647,913	921,319	554,357	383,476	325,000	285,000
	TIF/SSA Taxes	1,535,020	1,794,125	4,520,377	4,734,284	5,359,928	4,685,930	4,399,156
	All Other Taxes	527,464	602,984	675,210	758,101	1,679,655	972,500	1,015,000
	<b>Total Other Taxes</b>	<b>10,047,075</b>	<b>11,292,873</b>	<b>14,057,283</b>	<b>14,702,612</b>	<b>15,992,711</b>	<b>13,697,430</b>	<b>13,244,156</b>
<b>Service Charges</b>	Water Charges	5,573,197	6,182,316	5,685,410	5,653,530	5,643,744	5,458,886	6,315,000
	Sewer Charges	2,735,012	3,008,404	2,932,022	2,967,764	3,017,817	2,929,190	3,098,900
	Golf Fees	2,214,423	2,288,209	2,252,295	2,363,123	2,231,646	2,240,800	2,312,500
	All Other Service Charges	148,737	149,471	151,260	152,195	158,133	152,200	150,000
	<b>Total Service Charges</b>	<b>10,671,369</b>	<b>11,628,400</b>	<b>11,020,987</b>	<b>11,136,612</b>	<b>11,051,340</b>	<b>10,781,076</b>	<b>11,876,400</b>
<b>Other Revenues</b>	Interest	1,631,430	2,189,547	3,728,914	1,956,084	1,836,351	1,349,772	1,155,350
	Grants & Reimbursements	3,467,478	2,149,177	681,850	301,078	453,566	375,560	2,419,703
	Borrowings	25,860,800	2,208,600	2,087,200	31,976,100	639,800	290,000	4,571,937
	License Fees	1,890,418	1,806,320	1,343,235	1,194,923	1,016,592	889,869	855,900
	Miscellaneous	3,787,181	2,587,650	2,000,616	2,644,715	2,424,259	14,564,407	2,096,294
	<b>Total Other Revenues</b>	<b>36,637,307</b>	<b>10,941,294</b>	<b>9,841,815</b>	<b>38,072,900</b>	<b>6,370,568</b>	<b>17,469,608</b>	<b>11,099,184</b>
<b>Total All Revenues</b>		<b>63,651,136</b>	<b>40,582,579</b>	<b>42,091,194</b>	<b>71,857,236</b>	<b>41,015,644</b>	<b>51,043,864</b>	<b>45,451,124</b>

## SUMMARY OF TAX RATES AND FEES

Description	2006/07	2007/08	2008/09	2009/10	2010/11
<b>Property Tax Rates</b>					
DuPage County	0.658 / \$100 EAV	0.615 / \$100 EAV	0.611 / \$100 EAV	0.648 / \$100 EAV	0.647 / \$100 EAV
Cook County	0.701 / \$100 EAV	0.719 / \$100 EAV	0.701 / \$100 EAV	0.6981 / \$100 EAV	0.678 / \$100 EAV
<b>Other Taxes</b>					
Income	\$84.22 per capita	\$92.02 per capita	\$91.08 per capita	\$77.00 per capita	\$72.82 per capita
Local Use	\$12.91 per capita	\$13.57 per capita	\$14.44 per capita	\$12.00 per capita	\$11.47 per capita
Motor Fuel	\$28.93 per capita	\$28.07 per capita	\$26.33 per capita	\$25.60 per capita	\$25.40 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%
<b>Service Charges</b>					
Water Charge	\$4.51 / 1,000 gallons	\$4.51 / 1,000 gallons	\$4.94 / 1,000 gallons	\$4.94 / 1,000 gallons	\$5.63 / 1,000 gallons
Water Connection	\$1,600 / dwelling unit	\$1,680 / dwelling unit			
Sewer Charge - DuPage					
Flat Fee	\$8.24 / month	\$8.24 / month	\$9.39 / month	\$9.39 / month	\$9.95 / month
Usage Rate	\$1.47 / 1,000 gallons	\$1.47 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.68 / 1,000 gallons	\$1.78 / 1,000 gallons
Sewer Charge - Cook & Kane					
Flat Fee	\$7.00 / month	\$7.00 / month	\$7.98 / month	\$7.98 / month	\$8.45 / month
Usage Rate	\$.59 / 1,000 gallons	\$.59 / 1,000 gallons	\$.67 / 1,000 gallons	\$.67 / 1,000 gallons	\$.71 / 1,000 gallons
Sewer Connection Charge					
Du Page	\$2,125 / dwelling unit				
Cook & Kane	\$940 / dwelling unit				
Parking Fees					
Daily Rate	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Quarterly Pass	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
<b>Other Revenues</b>					
Vehicle License - Passenger Car	\$15	\$15	\$15	\$15	\$15
Cable TV Franchise Fee	5% of gross receipts				
Garbage Franchise Fee	5% of gross receipts				
Dog Licenses	\$2	\$2	\$2	\$2	\$2
Contractors Licenses	\$100	\$100	\$100	\$100	\$100

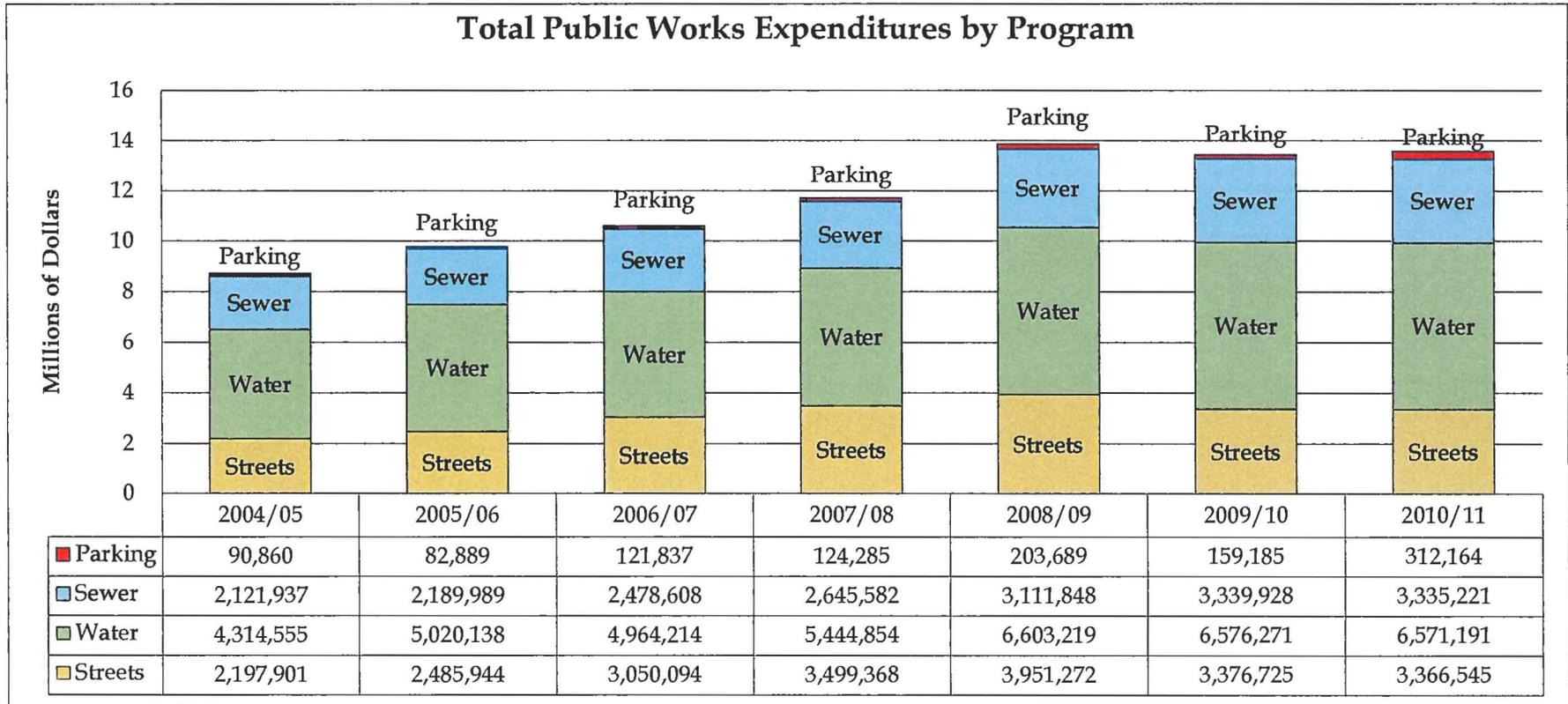
## PUBLIC WORKS EXPENDITURES

The largest use of funds is for **PUBLIC WORKS**, which comprises 37% of total expenditures, or approximately \$13.6 million in 2010/11.

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.

### **2010/11 Budget Highlights**

The total Street Maintenance budget has decreased by 7% for 2010/2011. This is due to reductions in Total Commodities, Total Capital Outlay, and Total Transfers Out.

The salt budget has been decreased by 38% for 2010/11 due to lower than anticipated salt costs.

We expect to patch approximately 20,000 square feet of pavement in FY2010/2011. We estimate that by patching in-house we will save \$50,000 over the cost of using a contractor for the same repairs.

Capital Outlays include the replacement of a large dump truck, along with modifications to our salt brine making tank. The truck will be fitted with salt pre-wetting equipment, bringing our "pre-wetting

fleet" to four. These purchases are in keeping with efforts to decrease our salt usage, both to control our costs and to help our environment.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Maintain a fiscally responsible government.**

Continue expansion of the in-house pavement patching program.

**Objective: Evaluate municipal purchases and practices for environment-friendly alternatives.**

Expand the use of road salt pre-wetting and deicing to reduce the use of road salt.

### **2009/10 Highlights**

Staff has determined a pre-paid card system will provide a cost effective alternative for commuters and the Village.

Our crews patched approximately 10,000 square feet of pavement in 2009. This saved the Village an estimated \$25,000 over having the same work done by a contractor.

Staff worked to address numerous drainage problems, including the installation of over 500 feet of storm sewer to address rear yard and street drainage issues in the Chippendale Drive / Nantucket Court area.

Our existing utility atlas data has been transferred to our GIS system, and the engineering section began using GPS equipment to verify the location of the utilities. The equipment used will allow us to accurately locate water valves or sewer manholes to within 12 inches.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - STREET MAINTENANCE

<b>Objective: Encourage public transportation availability</b>		
<b>Action Steps</b>	2009/10	Re-number existing Metra parking lots
	2008/09	Completed installation of electronic pay boxes in the Metra parking lots
	2008/09	Evaluated payment options for commuters using the Metra parking lots
<b>Objective: Continue to develop a Town Center in our downtown</b>		
<b>Action Steps</b>	2007/08	Worked with Metra throughout the construction of the station and the parking areas
	2007/08	Completed extension of Railroad Avenue from Oak Avenue east to Berteau Avenue
<b>Objective: Maintain Emergency Management efforts</b>		
<b>Action Steps</b>	2009/10	Continue involvement in the DuPage County and Illinois Public Works Mutual Aid Systems
<b>Objective: Continue to provide for community land use planning</b>		
<b>Action Steps</b>	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
	2007/08	Planted 60 trees through the 50/50 tree program
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes</b>		
<b>Action Steps</b>	2009/10	Continue expansion of the in-house pavement patching program

## STREET MAINTENANCE SUMMARY

		Actual					Unaudited	Budget
		2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
<b>Budget</b>	Personnel Services	1,384,405	1,560,555	1,731,260	1,808,266	2,017,516	2,028,097	2,024,554
	Contractual Services	336,047	300,339	440,567	582,292	573,600	495,750	530,250
	Commodities	278,920	305,647	363,883	492,573	970,015	491,000	520,900
	Other Charges	16,763	16,586	55,862	43,236	90,388	63,618	68,467
	Capital Outlay	32,532	10,681	63,761	18,010	47,819	85,000	46,300
	<b>Subtotal Net of Transfers</b>	<b>2,048,667</b>	<b>2,193,808</b>	<b>2,655,333</b>	<b>2,944,377</b>	<b>3,699,338</b>	<b>3,163,465</b>	<b>3,190,471</b>
	Central Services Allocation	72,270	105,937	116,832	112,200	135,101	56,520	56,520
	Vehicle Replacement Allocation	76,964	284,250	305,086	412,927	243,903	192,402	123,902
	<b>Total Streets</b>	<b>2,197,901</b>	<b>2,583,995</b>	<b>3,077,251</b>	<b>3,469,504</b>	<b>4,078,342</b>	<b>3,412,387</b>	<b>3,370,893</b>
<b>Authorized Staffing</b>	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	0.00	0.34	0.34	0.34	0.34	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	11.38	12.38	13.38	13.38	13.38	14.38	13.38
	Custodian	1.14	1.14	1.14	1.14	1.14	1.14	1.14
<b>Total Full Time Equivalent</b>	<b>19.22</b>	<b>20.56</b>	<b>21.56</b>	<b>21.56</b>	<b>21.56</b>	<b>22.88</b>	<b>21.88</b>	
<b>Activity Measures</b>	Work Orders	1,691	1,588	2,060	2,328	2,328	2,000	2,000
	JULIE calls	4,297	5,697	4,330	3,664	3,664	4,500	4,500
	Tree trimming hours	1,406	1,438	1,441	1,620	1,620	1,800	2,000
	Wood chip loads delivered	173	141	107	147	147	160	150
	Tons of salt	2,834	2,166	3,575	4,521	4,521	4,825	3,500
	Hours of snow removal	1,883	1,876	2,757	4,022	4,022	2,500	2,500
	Street sweeping miles	979	721	1,167	3,067	3,067	3,000	3,500
	Burials	41	40	24	29	29	20	20
	Street lights repaired	347	324	344	380	380	350	350
	Signs made	269	398	467	362	362	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 3.90 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 13,335 service connections, which are metered and billed monthly. All of our meters have been changed out to drive-by radio-read meters. 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, boxes, and main valves, building and ground maintenance, water sampling, water meter installation and repair, handling customer complaint calls, and water meter readings.

### **2010/11 Budget Highlights**

The total water operating budget has decreased 3% for 2010/2011. Increases in Total Contractual Services were offset by decreases in all other areas.

The contractual services budget has increased 8%. Elgin water purchases will have the biggest impact on the budget, with an 11% increase. This is the result of a 7% rate increase beginning in January of 2010, followed by an additional 7% increase in January of 2011.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Maintain a fiscally responsible government.**  
Reduce our unaccounted water.

**Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas.**  
Complete upgrades to Well #7 to assure compliance to IEPA standards for Radium and Barium.

### **2009/10 Highlights**

Crews found and repaired a single water leak responsible for an estimated 500,000 gallons per day of water loss. Water personnel completed leak checks in 26 remote areas of our system with no detected leaks found. The Village has chosen a firm to perform an electronic leak detection survey, which will begin in early 2010.

A radio-path study was completed in June 2009 and we have a budgetary proposal to convert to a wireless telemetry system.

Install leak detection equipment for the underground fuel storage tank at the Stearns Road Booster Station.

Replaced approximately 500 feet of water main on Sycamore Lane between Cedar Lane and Spruce Lane.

We replaced three water distribution valves on the north end of town that were not operable.  
The department put our first “green vehicle” into service with the purchase of a 2009 Saturn VUE hybrid.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - WATER

<b>Objective: Continue to develop a Town Center in our downtown</b>		
<b>Action Steps</b>	2007/08 2007/08	Finalized environmental cleanup with environmental Consultant Worked with developer to review appropriate uses for the Town Center and construction of the remaining housing and commercial properties
<b>Objective: Maintain a fiscally responsible government</b>		
<b>Action Steps</b>	2009/10  2007/2008	Completed bi-annual review of water rates and approved 14% increase  Decreased utility costs for electricity by 10% by purchasing electricity from a third party supplier
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to focus on core municipal service areas</b>		
<b>Action Steps</b>	2009/10  2008/09  2007/08	Crews repaired a single water leak responsible for an estimated 500,000 gallons per day of water loss  Completed a water leak survey to locate leaks and help increase our water accountability Replaced 450 feet of water main on Fremont Street  99% of the meters in our system have been changed from manual-read meters to radio-read water meters An application for the construction of well site 9 has been prepared
<b>Objective: Maintain a safe community</b>		
<b>Action Steps</b>	2009/10  2008/09  2007/08	Replaced 500 feet of water on Sycamore and three water distribution valves on the north end of town  Completed a joint study with the Sewage Treatment Plant on new technology to replace the aging telemetry system for both departments Install leak detection equipment for the underground fuel storage tank at the Stearns Road Booster Station  Second WRT radium removal system was completed and put on line in January, 2007

## WATER SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	898,580	1,077,520	1,190,675	1,286,724	1,377,157	1,379,595	1,291,190
	Contractual Services	3,152,931	3,561,217	3,542,910	3,865,051	4,475,208	4,204,580	4,631,369
	Commodities	142,285	278,506	108,265	128,595	219,209	156,200	189,675
	Other Charges	8,085	9,528	10,858	18,001	12,846	12,384	35,153
	Capital Outlay	10,832	12,395	23,834	17,665	36,732	71,200	80,100
	<b>Subtotal Net of Transfers</b>	<b>4,212,713</b>	<b>4,939,166</b>	<b>4,876,542</b>	<b>5,316,036</b>	<b>6,121,152</b>	<b>5,823,959</b>	<b>6,227,487</b>
	Central Service Allocation	75,013	105,937	116,831	112,200	135,101	131,080	131,080
	Vehicle Replacement Allocation	26,829	13,393	13,393	17,678	20,849	20,879	20,879
	<b>Total Water</b>	<b>4,314,555</b>	<b>5,058,496</b>	<b>5,006,766</b>	<b>5,445,914</b>	<b>6,277,102</b>	<b>5,975,918</b>	<b>6,379,446</b>
<b>Authorized Staffing</b>	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	0.00	0.00	0.33	0.33	0.33	0.66	0.66
	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	5.00	5.00	6.00	6.00	6.00	6.00	6.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
	<b>Total Full Time Equivalents</b>	<b>10.29</b>	<b>10.29</b>	<b>11.62</b>	<b>12.12</b>	<b>12.12</b>	<b>12.45</b>	<b>12.45</b>
<b>Activity Measures</b>	Well pumpage in 1,000 gallons	499,222	537,083	679,688	688,710	687,405	588,626	602,500
	Booster pumpage in 1,000 gals	1,259,112	1,239,076	1,426,923	1,385,667	1,399,059	1,321,829	1,401,200
	Number of accounts	12,094	12,303	13,004	13,250	13,334	13,340	13,360
	Service calls	7,529	6,790	7,176	6,595	6,694	4,070	4,350
	New meters installed	139	336	669	180	76	20	18
	Meters replaced	305	285	705	1,040	789	110	120
	Main breaks	21	25	37	26	16	21	22
	Final meter readings	1,490	1,626	2,101	1,314	1,061	1,124	1,230

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

## SEWER

### **Department Description**

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

### **2010/11 Budget Highlights**

The total Sewer Operating budget has decreased 3% for 2010/2011. Total Personnel Services has increased by 3%, but that increase has been offset by decreases in other areas, most notably a 36% decrease in Total Transfers Out.

### **Strategic Plan – 2010/11 Action Steps**

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

Replace the aluminum diversion box in the Sand Filter Building with a stainless steel box.

Replace portions of the Devon Avenue Lift Station Force Main with PVC pipe.

### **2009/10 Highlights**

Convert the Jervey Lane Lift Station from single phase to three phase controls and pumps.

Installed a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system.

A new Caterpillar 650 KW generator was installed at the Treatment Plant to replace the original Waukesha generator.

New air headers and gates were installed on Aeration Tanks 3 and 4 and the Drum Screen Project was completed.

The period of September, 2008 through October, 2009 was one of the wettest times on record. The excess flows caused numerous requests for overhead sewers to be installed.

Over \$225,000 has been spent on overhead sewer installations for 31 residents since the flood of 2008.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - SEWER

Objective: Promote an inviting outdoor environment		
Action Steps	2007/08	Removed abandoned West Bartlett Road lift station
Objective: Focus on the development, motivation and recognition of the municipal staff		
Action Steps	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 keep pace with community growth		
Action Steps	2009/10	Replace aluminum diversion box in the Sand Filter Building Replace portions of the Devon Avenue Lift Station Force Main with PVC pipe
	2008/09	Replace aluminum weirs and scum ring on one Final Clarifier Convert the Jervey Lane Lift Station from single phase to three phase controls and pumps Select an engineering firm to fully investigate the needs of the raw sewage pumping system Install a sanitary sewer and service line from Kohler Field to the Fox River Water Reclamation District sewer system
	2007/08	2,500 feet of storm, sewer and catch basins have been cleaned Sanitary sewer line extension was completed from West Bartlett Road to Spitzer Road to serve new fire station and portion of business park
Objective: Maintain a safe community		
Action Steps	2007/08	Approved bid for replacement generator at the waste water treatment plant Trained all employees on Public Works Mutual Aid System

## SEWER SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	1,149,171	1,190,846	1,378,401	1,594,439	1,714,417	1,710,996	1,784,183
	Contractual Services	574,003	611,276	608,679	621,848	802,877	726,500	680,350
	Commodities	284,543	234,080	286,942	254,155	317,716	307,900	349,900
	Other Charges	28,739	26,856	29,395	32,298	30,381	34,533	60,478
	Capital Outlay	10,468	30,373	35,027	22,982	48,039	243,000	285,800
	<b>Subtotal Net of Transfers</b>	<b>2,046,924</b>	<b>2,093,431</b>	<b>2,338,444</b>	<b>2,525,722</b>	<b>2,913,430</b>	<b>3,022,929</b>	<b>3,160,711</b>
	Central Services Allocation	75,013	105,937	116,831	112,200	135,101	131,080	131,080
	Vehicle Replacement Allocation	0	53,268	53,314	45,784	53,390	48,879	48,879
<b>Total Sewer</b>	<b>2,121,937</b>	<b>2,252,636</b>	<b>2,508,589</b>	<b>2,683,706</b>	<b>3,101,921</b>	<b>3,202,888</b>	<b>3,340,670</b>	
<b>Authorized Staffing</b>	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	0.30	0.30	0.33	0.33	0.33	0.66	0.66
	Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Lab Technician	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Wastewater Operators	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Senior Maintenance Workers	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Maintenance Workers	6.00	6.00	6.00	7.00	7.00	7.00	7.00
	Customer Service Representative	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Billing Clerk	0.50	0.50	0.50	1.00	1.00	1.00	1.00
	Building Custodian	0.14	0.14	0.14	0.14	0.14	0.14	0.14
<b>Total Full Time Equivalents</b>	<b>13.93</b>	<b>13.93</b>	<b>13.96</b>	<b>15.46</b>	<b>15.46</b>	<b>15.79</b>	<b>15.79</b>	
<b>Activity Measures</b>	Influent flow in 1,000 gallons	797,867	838,896	781,398	914,465	879,917	996,500	930,000
	Effluent flow in 1,000 gallons	805,338	829,292	701,266	882,986	822,179	882,500	930,000
	Influent pump hours	14,355	13,753	12,724	17,303	14,144	17,000	16,500
	DuPage Lift Stations	11	11	13	13	13	13	13
	Hours of operation	13,297	13,728	12,072	14,986	15,091	16,000	16,000
	1,000 gallons of flow	298,095	292,459	235,079	346,821	334,887	345,000	345,000
	Cook Lift Stations	6	6	7	7	7	7	7
	Hours of operation	7,256	6,303	6,091	8,447	8,453	10,000	8,500
1,000 gallons of flow	125,832	121,591	116,916	129,241	147,917	171,000	150,000	

## PARKING SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	52,411	47,878	51,876	61,122	67,349	66,575	123,993
	Contractual Services	9,573	10,991	21,623	33,926	38,688	25,642	38,908
	Commodities	5,612	2,451	3,801	639	318	800	5,000
	Other Charges	0	0	0	0	0	0	0
	Capital Outlay	23,264	21,569	44,537	28,598	84,351	56,206	128,000
	<b>Subtotal Net of Transfers</b>	<b>90,860</b>	<b>82,889</b>	<b>121,837</b>	<b>124,285</b>	<b>190,706</b>	<b>149,223</b>	<b>295,901</b>
	Central Service Allocation	0	0	0	0	0	0	0
	Vehicle Replacement Allocation	6,202	6,202	6,348	6,348	7,110	7,110	7,110
	<b>Total Parking</b>	<b>97,062</b>	<b>89,091</b>	<b>128,185</b>	<b>130,633</b>	<b>197,816</b>	<b>156,333</b>	<b>303,011</b>
<b>Authorized Staffing</b>	Parking Enforcement Officer	0.50	0.50	0.50	0.50	0.50	0.50	0.50
	Streets Maintenance							1
		Portions of other employee positions are charged to parking to capture appropriate cost. However, for staffing reporting purposes these amounts are reported in the employees "home" department. Included are public works employees who are responsible for maintenance, collector's office employees who sell monthly passes, and police employees who supervise the parking enforcement officer.						1.50
	<b>Total Full Time Equivalent</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>3.00</b>
<b>Activity Measures</b>	Total parking spaces	595	595	595	595	595	755	755
	Permit spaces	118	118	118	118	118	115	115
	Daily spaces	465	465	465	465	465	628	628
	Motorcycle spaces	12	12	12	12	12	12	12
	North lot spaces	57	57	57	57	57	45	45
	South lot spaces	56	56	56	56	56	58	58
	East lot spaces	271	271	271	271	271	441	441
	West lot spaces	211	211	211	211	211	211	211

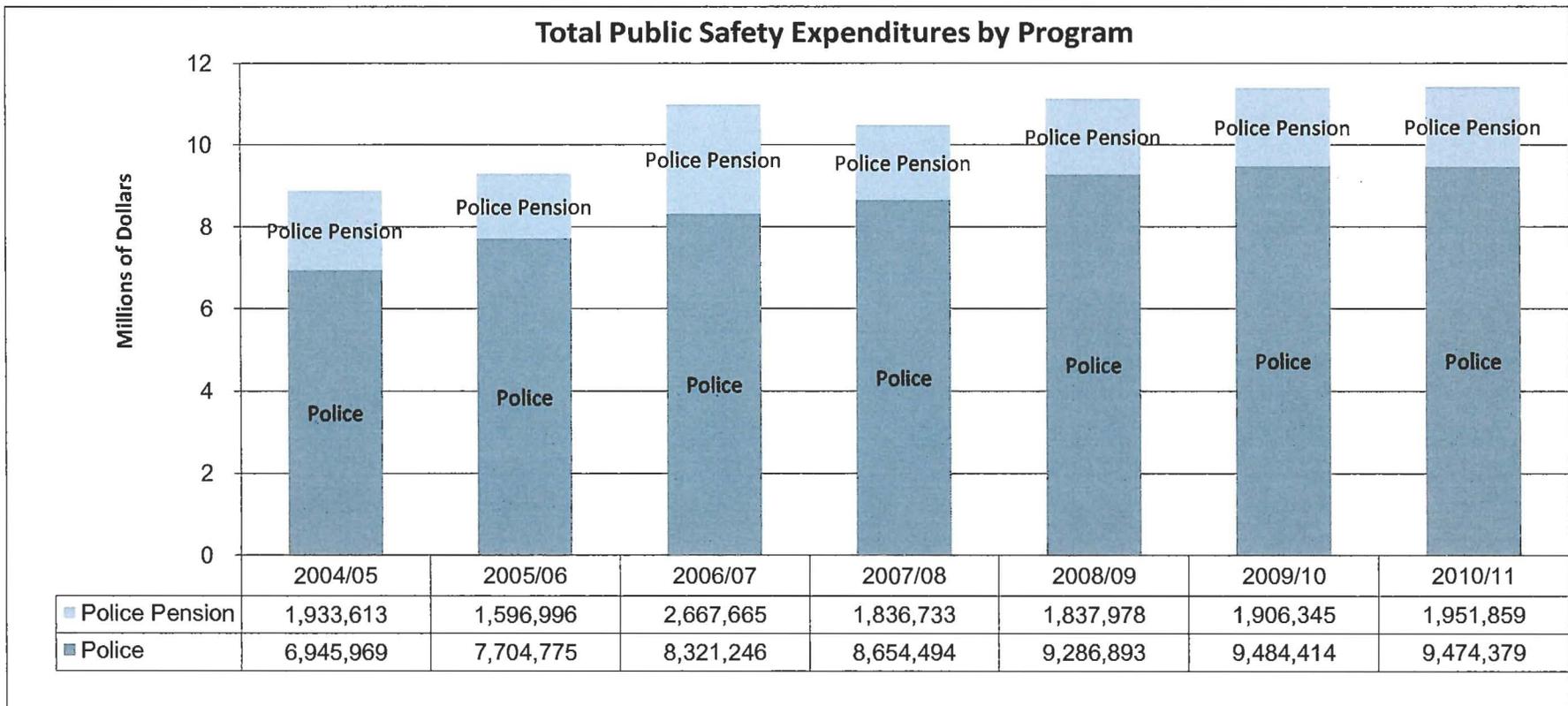
## PUBLIC SAFETY EXPENDITURES

**PUBLIC SAFETY** represents 31% of Village expenditures for 2010/11. Nearly all of this \$11.4 million is spent on police services, but crossing guards and civil defense are also included. These expenditures represent 31% of total operating expenditures.

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 consists of 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, court liaison and training. 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).

### ***2010/11 Budget Highlights***

For the upcoming budget, the police department is not recommending any increase in spending. This year's budget proposal is for \$10,472,891, down from last year's approved \$10,975,816.

### ***Strategic Plan – 2010/11 Action Steps***

#### ***Objective: Maintain a safe community***

Utilize grant funding to increase traffic safety on roadways within the Village.

The Traffic Unit will continue to organize overweight truck enforcement with the Illinois State Police.

### ***2009/10 Highlights***

We received two grants from I.D.O.T. for DUI enforcement and speed enforcement, which totaled \$51,099.72

Continue to work with the railroads to reduce the frequency and duration of traffic delays at grade level rail crossings.

Continued to work toward reducing traffic crashes at major intersections through on-going monitoring and enforcement actions.

During the first six months of FY 09/10, the 5<sup>th</sup> patrol beat was operational during more than 87% of all patrol shifts.

Reduced the illegal use of fireworks during the summer holiday season through enforcement efforts.

Enforce statutes related to overweight trucks, commercial vehicle safety and commercial vehicle equipment regulations in the West Bartlett Road Corridor.

Continue building our relationship with seniors by providing them with crime prevention education programs to help prevent them from becoming victims of crimes and scams targeting the elderly.

The department's 2009 National Night Out (NNO) program earned a 2<sup>nd</sup> Place National Award, which is our 15<sup>th</sup> NNO award since we began participating in NNO in 1994. It was also the 8<sup>th</sup> consecutive year we have received a national award of 3<sup>rd</sup> place or higher.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT – POLICE

Objective: Promote community identity and events		
Action Steps	2009/10	Continued building our relationship with seniors by providing them with crime prevention education programs
	2007/08	Received first place award from National Association of Tour Watch for 2006 National Night Out program
Objective: Maintain and enhance communications		
Action Steps	2009/10	Complete NIMS (Emergency Management) training for all first line personnel Continue to serve as the facilitator for the inter-departmental Elderly Services Team
	2007/08	Established a multi-department elder services team to address issues unique to senior residents
Objective: Maintain a safe community		
Action Steps	2009/10	Attain CALEA Re-Accreditation in 2010 Utilize grant funding for DUI and vehicle speed enforcement Continue to work toward reducing traffic crashes at major intersections through on-going monitoring and enforcement actions Continue to work with the railroads to reduce the frequency and duration of traffic delays at grade level rail crossings.
	2007/08	Awarded \$49,106 in Illinois Department of Transportation grants targeted for traffic enforcement Participated in a full scale disaster drill, Operation Illinois Wind, simulating a tornado touchdown and hazardous material leak

## POLICE SUMMARY

	Actual					Unaudited	Budget	
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	
<b>Budget</b>	Personnel Services	5,607,840	6,067,780	6,383,924	6,927,188	7,360,239	7,584,794	7,597,020
	Contractual Services	581,466	552,265	594,501	618,708	662,405	692,712	781,027
	Commodities	231,679	274,182	288,980	316,661	306,195	313,117	353,110
	Other Charges	189,051	181,013	206,450	192,374	205,178	198,261	208,185
	Capital Outlay	56,461	104,626	192,562	113,438	160,664	95,780	39,653
	<b>Subtotal Net of Transfers</b>	<b>6,666,497</b>	<b>7,179,866</b>	<b>7,666,417</b>	<b>8,168,369</b>	<b>8,694,681</b>	<b>8,884,664</b>	<b>8,978,995</b>
	Central Services Allocation	283,000	293,384	329,479	378,300	375,424	283,921	283,921
	Vehicle Replacement Allocation	198,913	196,329	221,432	221,594	232,294	191,616	123,116
<b>Total Police</b>	<b>7,148,410</b>	<b>7,669,579</b>	<b>8,217,328</b>	<b>8,768,263</b>	<b>9,302,399</b>	<b>9,360,201</b>	<b>9,386,032</b>	
<b>Authorized Staffing</b>	Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy Chief	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Commander	3.00	3.00	3.00	3.00	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	6.00
	Police Officer	39.00	39.00	40.00	41.00	41.00	43.00	43.00
	Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Accreditation Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Records Clerk	10.00	10.50	10.50	10.50	10.50	10.50	10.50
	Evidence Custodian / Court Ofc.	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Community Service Officers	4.00	4.00	4.00	4.00	4.00	5.00	5.00
	<b>Total Full Time Equivalent</b> s	<b>70.00</b>	<b>70.50</b>	<b>71.50</b>	<b>72.50</b>	<b>72.50</b>	<b>75.50</b>	<b>75.50</b>
<b>Activity Measures</b>	Service/Activities	40,000	31,041	37,513	37,692	40,421	42,000	43,000
	Offenses	4,000	3,361	3,511	3,705	3,605	4,500	4,000
	Court Cases	3,700	3,329	2,876	3,114	3,195	3,570	3,400
	Alarms	1,300	1,042	1,259	1,349	1,263	1,400	1,300
	Investigation/Youth	600	623	599	614	518	630	600
	Traffic Enforcement	N/A	461	510	482	478	550	520
	Crime prevention events	425	379	406	439	458	475	470
	Training hours	5,000	8,850	10,539	8,680	10,618	10,500	9,500
	Part I & II arrests	1,150	1,162	1,196	1,574	1,346	1,350	1,550
	FOI Requests	2,200	2,100	1,850	1,783	2,054	1,900	2,300

## POLICE PENSION SUMMARY

			Actual			Unaudited	Budgeted	
	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	
<b>Budget</b>	Personnel Services	325,988	538,156	474,684	632,071	541,839	622,547	885,000
	Contractual Services	53,208	52,476	55,753	66,246	66,259	73,916	84,550
	Commodities	0	0	0	0	0	0	0
	Other Charges	11,885	13,196	15,694	13,056	7,038	2,111	6,300
	Capital Outlay	0	0	0	0	0	0	0
	Subtotal Net of Reserve	391,081	603,827	546,131	711,373	615,136	698,574	975,850
	Reserve for future pension payments	1,542,532	993,169	2,121,534	1,125,360	1,222,842	1,207,771	976,009
<b>Total Police Pension</b>	<b>1,933,613</b>	<b>1,596,996</b>	<b>2,667,665</b>	<b>1,836,733</b>	<b>1,837,978</b>	<b>1,906,345</b>	<b>1,951,859</b>	
<b>Activity Measures</b>	Number of pensioners							
	Duty disability	4	3	2	2	2	2	2
	Nonduty disability	3	3	3	3	3	3	3
	Retirement	1	4	5	5	7	7	9
	Survivor	2	2	2	2	2	2	2
	Total pensioners	10	12	12	12	14	14	16
	Number of refunds	1	3	2	2	0	0	0
Employer normal cost as % of payroll	18.52%	18.36%	18.49%	18.62%	18.13%	17.98%	N/A	
Actuarial funding percent	78.20%	79.50%	81.50%	81.60%	81.00%	80.80%	N/A	

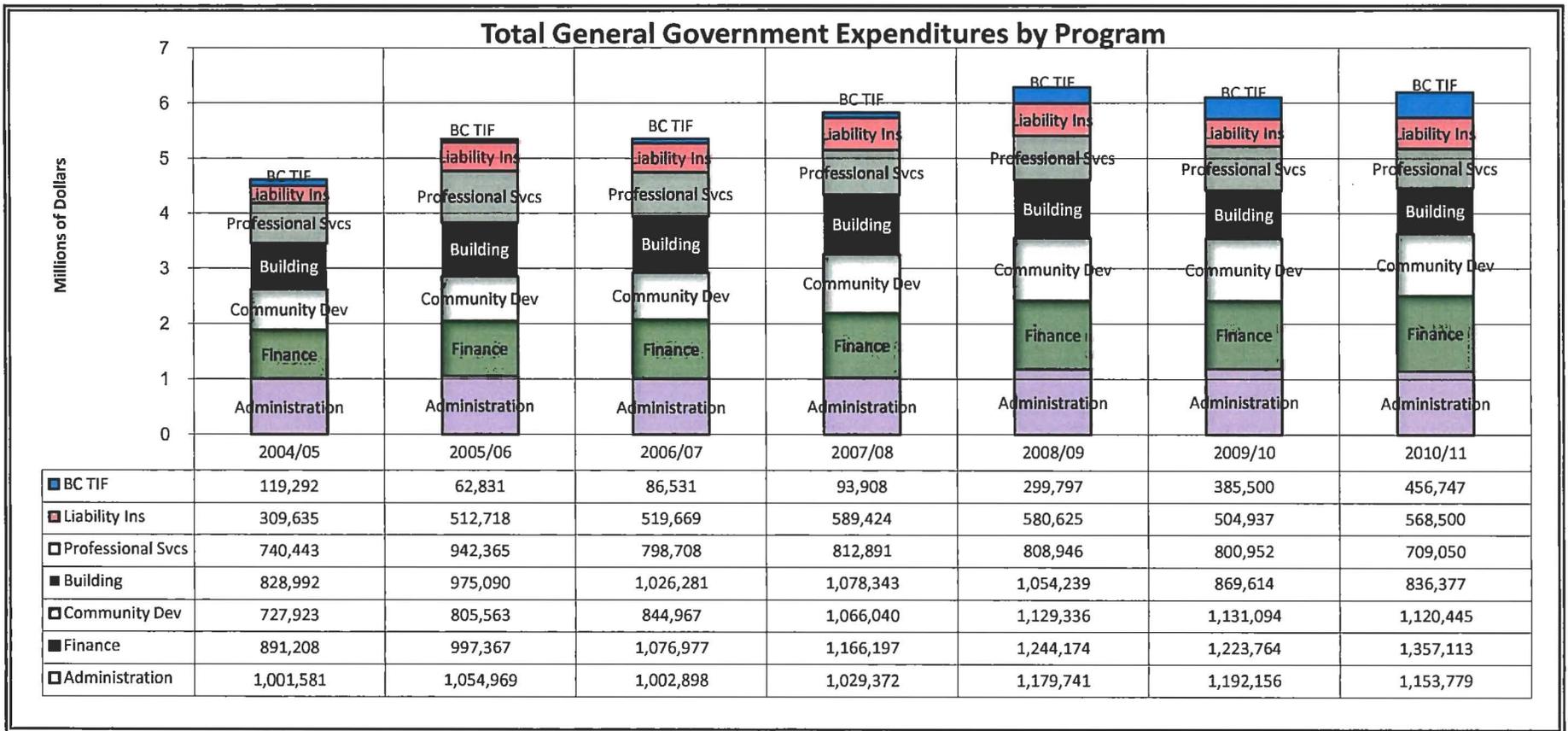
## GENERAL GOVERNMENT EXPENDITURES

Most of the remaining Village departments are combined under the category of **GENERAL GOVERNMENT**, which represents 15% of total expenditures and 21% of operating expenditures. The budget for 2010/11 is \$7.6 million.

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

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

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



## VILLAGE BOARD/ADMINISTRATION

### **Department Description**

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

The Administration Department provides general administrative services for the Village as a whole. The staff works directly with the Village Board and directs all Village departments. Additional duties include the recycling program, health inspection program, and monitoring of municipal franchise agreements. The Administration Department also includes the History Museum Curator and Archivist who designs new exhibits, records museum inventory, and presents education programs to increase awareness of local history. The History Museum is incorporated in the lobby of the Village Hall. A Community Relations Coordinator is responsible for, among other things, production of the Bartletter (a bi-monthly newsletter distributed free of charge to Village residents) and maintenance of the Village cable channel, website content and writing various news releases. A full time Health Inspector monitors business and residential sanitation, spot inspections of food and drink establishments and weed control.

### **2010/11 Budget Highlights**

The 2010/11 Administration Department budget shows an increase of 1% over last year's budget. Continued efforts to enhance communication with our residents, provide museum exhibits and programs, and health inspections continue at current levels.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Promote community identity and events.**

Facilitate intergovernmental relationships with other local taxing districts.

### **2009/10 Highlights**

Continue work on Train Depot Museum.

The Village met with officials from Elgin Community College to discuss the hosting of ECC courses at the Village Hall.

The Village approved the purchase of a mass notification system from CodeRED.

Bartlett began using Twitter to communicate with our residents.

The Village continues to evaluate municipal purchases and practices for environmental-friendly alternatives throughout the past year.

The Farmer's Market had an average attendance of 508 visitors, a 4% increase over last year's average weekly attendance.

In October, the train whistles were silenced in downtown Bartlett by a newly established quiet zone and construction began on the Bartlett Depot Museum.

The Village monitored Canadian National Railway operations within our community and the impact of the sale on our residents.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - ADMINISTRATION

<b>Objective: Promote community identity and events</b>		
<b>Action Steps</b>	2009/10	Continue renovation work on the train depot museum Host Elgin Community College courses at the Village Hall
	2008/09	Farmers Market moved to Town Center location Continued work on Train Depot Museum
	2007/08	Created Discover downtown program with Park District and Chamber of Commerce
<b>Objective: Maintain and enhance communication</b>		
<b>Action Steps</b>	2009/10	Implemented the CodeRED emergency notification system
	2009/10	Used Twitter to communicate with our residents
	2008/09	Added web page to advertise bids & RFP's
<b>Objective: Continue efforts toward school improvements</b>		
<b>Action Steps</b>	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
<b>Objective: Evaluate municipal purchases and practices for environment-friendly alternatives</b>		
<b>Action Steps</b>	2008/09	Achieved Silver Level designation from Metropolitan Mayors Caucus and Clean Air Counts Coalition
	2008/09	Investigate creation of an on-going prescription medication collection

## VILLAGE BOARD/ADMINISTRATION SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	657,811	708,609	752,416	810,794	902,318	931,883	936,926
	Contractual Services	190,406	136,971	52,535	23,498	30,942	0	0
	Commodities	12,236	47,256	5,936	20,582	29,683	7,330	7,250
	Other Charges	114,204	111,839	152,409	122,199	141,591	144,810	149,244
	Capital Outlay	2,520	8,161	0	1,628	0	32,865	0
	<b>Subtotal Net of Transfers</b>	<b>977,177</b>	<b>1,012,836</b>	<b>963,296</b>	<b>978,701</b>	<b>1,104,534</b>	<b>1,116,888</b>	<b>1,093,420</b>
	Central Service Allocation	29,962	55,123	52,774	63,600	65,005	49,796	49,796
Vehicle Replacement Allocation	2,063	2,063	2,063	2,063	2,125	4,000	4,000	
	<b>Total Village Board/Administration</b>	<b>1,009,202</b>	<b>1,070,022</b>	<b>1,018,133</b>	<b>1,044,364</b>	<b>1,171,664</b>	<b>1,170,684</b>	<b>1,147,216</b>
<b>Authorized Staffing</b>	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 Curator	0.58	0.58	0.58	0.58	0.80	0.80	0.80
	Summer Intern	0.00	0.00	0.27	0.27	0.86	0.86	0.81
	<b>Total Full Time Equivalents</b>	<b>6.58</b>	<b>6.58</b>	<b>6.85</b>	<b>6.85</b>	<b>7.66</b>	<b>7.66</b>	<b>7.61</b>
<b>Activity Measures</b>	Health inspections	2,150	2,350	2,282	2,426	2,550	2,160	2,160
	Communication documents	162	136	208	388	439	525	525
	Tons of recyclables	5,326	5,162	4,723	4,599	4,233	4,228	4,400
	Historical Society events	16	21	12	16	25	30	35
	# of Visitors at the Farmer's Market	2,210	2,040	4,685	5,314	6,350	6,093	6,500

## FINANCE

### ***Department Description***

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

### ***2010/11 Budget Highlights***

The Finance Department budget has decreased 59% over the FY 2009/2010 budget. The decrease is due to a transfer of \$2,000,000 to the Municipal Building Fund not re-occurring in 2010/11. Increases in personnel are due to a re-classification of salaries from the Water fund to the General Fund/Finance department to help moderate water rates. The budget does not propose any expanded services in the areas of

Finance or Human Resources. In the area of Central Services, which is a division of the Finance Department, the budget has increased by 6% due to the costs associated with the CodeRED contract and re-classification of the Planner's salary for additional GIS work.

### ***Strategic Plan – 2010/11 Action Steps***

***Objective: Obtain a fiscally responsible government.***

Provide financial data and information to taxing districts on the expiration of the Downtown TIF.

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

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

Continue to develop and utilize the Village's Geographic Information System to improve services to residents and businesses.

### ***2009/10 Highlights***

Prepare for negotiations with the Local 150 Public Works Union.

Received the GFOA Budget Presentation Award for 2009-2010 Budget.

Received the GFOA's Certificate of Achievement in Financial Reporting for the 27<sup>th</sup> consecutive year.

On Line Payments for Water/Sewer Bills, Parking Tickets and Traffic Citations were added this year.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - FINANCE

<b>Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks</b>		
<b>Action Steps</b>	2009/10	Refinanced TIF Bonds and Developer Notes relative to the Brewster Creek TIF District
<b>Objective: Continue efforts toward school district disconnection</b>		
<b>Action Steps</b>	2007/08	Worked with Village Lobbyist to monitor disconnection issue with State Legislature
<b>Objective: Focus on the development, motivation and recognition of the municipal staff</b>		
<b>Action Steps</b>	2009/10	Completed contract negotiations with the Police union employees
	2009/10	Prepare for negotiations with the Local 150 Public Works Union. The current collective bargaining contract expires April 30, 2010
<b>Objective: Continue to provide and maintain infrastructure, facilities and services to keep pace with community changes</b>		
<b>Action Steps</b>	2009/10	Phase I of the GIS implementation plan was completed.
	2008/09	Auto pay system for water bills completed in September
<b>Objective: Maintain a fiscally responsible government</b>		
<b>Action Steps</b>	2009/10	Received GFOA Certificate of Achievement Award in Financial Reporting for the 27 <sup>th</sup> consecutive year

## FINANCE SUMMARY

		2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	657,946	728,297	773,329	1,016,143	1,016,143	1,152,956
	Contractual Services	47,212	37,592	39,826	76,490	76,490	79,780
	Commodities	11,471	12,060	12,388	46,833	46,833	43,040
	Other Charges	9,481	6,378	5,054	7,000	7,000	10,345
	Capital Outlay	1,112	0	0	0	0	0
	Subtotal Net of Transfers	727,222	784,327	830,597	1,146,466	1,146,466	1,286,121
	Central Service Allocation	46,639	53,600	52,628	55,362	55,362	55,362
	Vehicle Replacement Allocation	0	0	0	0	0	0
<b>Total Finance</b>	<b>773,861</b>	<b>837,927</b>	<b>883,225</b>	<b>1,201,828</b>	<b>1,201,828</b>	<b>1,341,483</b>	
<b>Authorized Staffing</b>	Finance Director	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
	Chief Accountant	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
	Payroll Specialist	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
	Human Resources Manager	1.00	1.00	1.00	1.00	1.00	1.00
	Main Office Cashiers	0.00	0.00	0.00	0.00	0.00	4.00
	Benefits Coordinator	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
	Information Systems Specialist	0.00	1.00	1.00	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00
	<b>Total Full Time Equivalent</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>15.00</b>
<b>Activity Measures</b>	Transfer stamps issued	1,776	2,111	1,314	995	900	800
	Vehicle licenses	21,057	20,727	21,783	21,568	21,900	22,200
	Parking Ticket Payments	2,810	3,504	3,455	3,418	3,400	3,500
	Invoices sent	295	326	444	420	450	450
	Checks issued	10,318	11,152	10,811	11,335	11,550	12,000
	Positions filled	14	12	12	8	2	1
	Interviews conducted	37	182	21	27	12	15
	Utility bills issued	145,984	152,395	157,999	159,834	161,000	161,200
	Utility shutoff letters sent	9,155	9,978	11,338	12,120	12,400	12,600

## COMMUNITY DEVELOPMENT

### **Department Description**

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

### **2010/11 Budget Highlights**

The Community Development Department's budget request for 2010/11 fiscal year is for a 6% decrease.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Continue to address the development of the Brewster Creek Business Park (BCBP).**

Three new buildings were completed and received occupancy permits during the fiscal year.

**Objective: Continue to address the development of the Bluff City/Blue Heron Business Park.**

TIF District was established during the fiscal year and work began on the land reclamation in this development.

**Objective: Continue to develop a Town Center in the downtown.**

Approved of a one (1) year extension of the Town Center TIF district to collect the final year of taxes.

### **2009/10 Highlights**

Continue with fast track approval of site plans in the Brewster Creek Business Park and Bluff City Industrial Park.

Completion, approval and implementation of the Bluff City/Blue Heron Tax Increment Financing District.

Finalize projects in Town Center TIF District prior to its closing.

Continue to seek Development team for the Route 59 and Lake Street TIF District.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT – COMMUNITY DEVELOPMENT

<b>Objective: Continue to develop a Town Center in our downtown</b>		
<b>Action Steps</b>	2009/10	Continue projects in the Town Center TIF District.
	2007/08	New Metra station dedicated on December 12, 2007 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
<b>Objective: Provide support to existing and new business community</b>		
<b>Action Steps</b>	2007/08	New marketing folders designed to be used at tradeshow and other economic development events
	2007/08	Dining in Downtown Bartlett advertisements were created and published in local newspapers over a series of 4 weeks.
<b>Objective: Continue to address business development of the Bluff City and Blue Heron Business Parks</b>		
<b>Action Steps</b>	2009/10	Continue with fast track approval of site plans The Bluff City Tax Increment Financing District was approved and land reclamation has begun
	2007/08	Village Board approved allocation of Village’s IRB Volume Cap to S&D Hinge Co. 3 industrial buildings totaling 503,397 square feet were approved in 2007
<b>Objective: Explore development potential of commercial area at Route 59 and Lake Street and the West Bartlett Road site</b>		
<b>Action Steps</b>	2009/10	Continue to seek Development team for the TIF District On April 17, 2007, the Village Board approved the West Bartlett Road Corridor Plan
	2007/08	New park space totaling 1.22 acres approved in 2 new developments

## COMMUNITY DEVELOPMENT SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	681,907	722,588	766,797	848,445	875,459	898,600	867,506
	Contractual Services	466	441	164	176	696	3,900	3,000
	Commodities	14,470	15,753	18,166	17,740	16,327	12,000	22,400
	Other Charges	7,435	9,776	225,799	160,813	164,853	145,200	168,900
	Capital Outlay	0	1,227	1,118	1,496	0	0	0
	<b>Subtotal Net of Transfers</b>	<b>704,278</b>	<b>749,785</b>	<b>1,012,044</b>	<b>1,028,670</b>	<b>1,057,335</b>	<b>1,059,700</b>	<b>1,061,806</b>
	Central Service Allocation	29,030	50,753	47,588	52,900	54,412	41,437	41,437
	Vehicle Replacement Allocation	6,188	6,188	6,250	6,250	6,374	6,374	6,374
<b>Total Community Development</b>	<b>739,496</b>	<b>806,726</b>	<b>1,065,882</b>	<b>1,087,820</b>	<b>1,118,121</b>	<b>1,107,511</b>	<b>1,109,617</b>	
<b>Authorized Staffing</b>	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
	Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	2.00	2.00	2.00	2.00	2.00	3.00	3.00
	Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Intern	0.27	0.27	0.27	0.27	0.27	0.27	0.27
<b>Total Full Time Equivalent</b> s	<b>8.27</b>	<b>8.27</b>	<b>8.27</b>	<b>8.27</b>	<b>8.27</b>	<b>9.27</b>	<b>9.27</b>	
<b>Activity Measures</b>	New petitions filed	56	41	48	71	43	24	22
	Cases reviewed	96	68	66	89	71	29	30
	Plan Commission reviews	36	29	20	40	24	12	13
	ZBA reviews	25	18	18	29	24	7	12
	Landscape Inspections	N/A	N/A	40	105	86	60	50
	Building set permit reviews	N/A	N/A	46	37	14	6	10
	Res. Code complaints	505	498	461	447	485	454	450
	Res. Code compliance	489	460	444	425	465	431	425
	Comm./Ind. Code complaints	N/A	N/A	N/A	N/A	N/A	34	40
	Comm./Ind. Compliance	N/A	N/A	N/A	N/A	N/A	15	35
	Business visitations	8	9	12	22	17	15	20
	Permits issued	163	145	167	155	162	137	140

## BUILDING

### **Department Description**

In 1947, 56 years after the Village incorporated, the Building Department was approved by ordinance. In addition to reviewing plans for large-scale developments, the Building Department looks at smaller projects such as decks, swimming pools, driveways, etc., with the same importance as large developments. From the inception of the Building Department to today, the department's goals have not changed – to protect the public health, safety and welfare.

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

### **2010/11 Budget Highlights**

The Building Department's budget represents an 11% decrease from the previous year's budget. File data will continue to be implemented in the Village GIS system.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Maintain a safe community.**

Continue tracking Annual inspections and backflow device locations through GIS.

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

Continue to sponsor Home Improvement Day. The theme for this year will be "Building Green Today - Saving the Earth for Tomorrow".

### **2009/10 Highlights**

Continue tracking Annual inspections and backflow device locations through GIS.

Continue to work with County organizations on new construction, buildouts and addition permits.

The Building Department reviewed and inspected over 20 million dollars of improvements within the Village.

We updated and adopted the new Energy Code requirements. This will require all new construction permits for residential and commercial will need to comply with the 2009 IECC.

Continue to work with the Public Works Department on Drainage issues, Erosion Control Inspections and Bonds required for all work conducted in the Village right of way.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - BUILDING

Objective: Maintain a safe community		
Action Steps	2009/10	Continue tracking Annual inspections and backflow device locations through GIS
	2009/10	The Building Department will continue to be the "Green Team" to educate residents/builders and implement new requirements while promoting energy conservation
	2009/10	Continue to sponsor Home Improvement Day. The theme for this year will be "Building Green Today – Saving the Earth for Tomorrow"
	2009/10	Reviewed and inspected over 20 million dollars of improvements
	2007/08	Bartlett Fire Station #3 rezoning and site plan approved on July 17, 2007 Full building permit issued on November 27, 2007 for new fire station #3
Objective: Continue to address business development in the Bluff City and Blue Heron Business Parks		
Action Steps	2009/10	Continue to review plans and conduct inspections 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

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	665,820	775,552	802,553	857,250	873,968	736,835	687,641
	Contractual Services	95,667	116,508	147,164	137,853	92,054	60,943	83,627
	Commodities	9,764	14,733	15,156	14,552	14,078	12,910	13,275
	Other Charges	8,400	6,814	8,356	6,542	5,175	4,135	8,050
	Capital Outlay	14,843	12,545	1,837	7,742	1,748	0	0
	<b>Subtotal Net of Transfers</b>	<b>794,494</b>	<b>926,152</b>	<b>975,066</b>	<b>1,023,939</b>	<b>987,023</b>	<b>814,823</b>	<b>792,593</b>
	Central Service Allocation	24,970	46,502	45,702	60,000	61,883	48,529	48,529
	Vehicle Replacement Allocation	10,313	12,375	12,375	12,375	12,749	10,624	10,624
<b>Total Building</b>	<b>829,777</b>	<b>985,029</b>	<b>1,033,143</b>	<b>1,096,314</b>	<b>1,061,655</b>	<b>873,976</b>	<b>851,746</b>	
<b>Authorized Staffing</b>	Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Building Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Electrical Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Building Inspector	2.00	2.00	2.00	2.00	2.00	1.00	1.00
	Permit Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00
	Secretary	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Part-time Inspectors	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	<b>Total Full Time Equivalents</b>	<b>8.08</b>	<b>8.08</b>	<b>9.08</b>	<b>9.08</b>	<b>9.08</b>	<b>8.08</b>	<b>8.08</b>
<b>Activity Measures</b>	New residential permits	147	636	635	406	10	2	14
	New commercial permits	14	14	27	15	5	3	3
	Miscellaneous permits	183	2,646	2,130	2,100	2,193	1,929	1,800
	Final occupancies	140	334	668	441	54	45	34
	Drainage complaints	135	57	35	56	86	104	115
	Citations issued	0	2	1	5	2	2	2
	Inspections	7,502	13,991	15,794	12,441	6,477	5,521	5,500

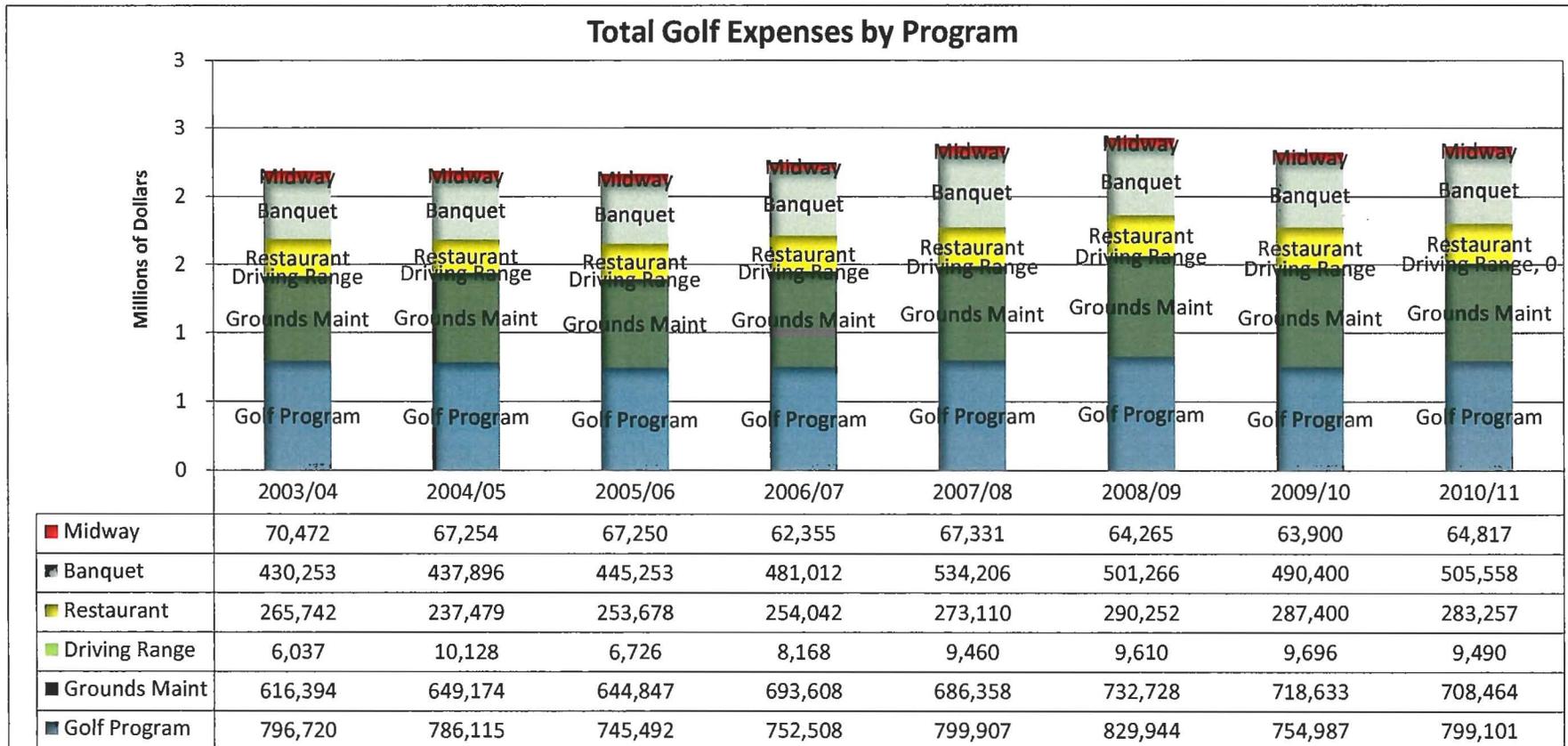
## GOLF EXPENSES

**BARTLETT HILLS GOLF COURSE** expenses comprise almost 6% of all expenditures for a total of approximately \$2.3 million. They total 6% of operating expenditures. 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 five years. The course hosts tournaments, outings, and leagues, offers a practice facility with grass tees, and a full service golf shop. In winter months, when weather and ground conditions allow, the course is open for golf. With sufficient snow cover, the course is used for cross-country skiing as staff grooms trails for those with their own equipment. The clubhouse includes amenities such as the golf shop, locker rooms, cart storage, lounge, grille room and banquet facilities.

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

### **2010/11 Budget Highlights**

Bartlett Hills 2010/11 golf fund revenues are projected lower by 4%. Golf shop merchandise sales are forecast to be lower but in line with actual sales numbers the past two seasons. Restaurant and Midway sales are projected to increase, a reflection of the increase in rounds of golf. Banquet sales are forecast to increase by 2.8% over FY 09/10 estimated sales.

The other 2.6% include savings of cost of goods sold related to golf shop merchandise and banquet food/beverage.

### **Strategic Plan – 2010/11 Action Steps**

**Objective: Promote community identity and events.**

Continue to enhance marketing efforts for Bartlett Hills.

Maintain Junior Golf Program and continue to support U-46 athletics.

Maintain golf rates that are competitive and properly represent service levels and the perceived value of the golfing experience.

### **2009/10 Highlights**

Maintain Junior Golf Program and continue to support U-46 athletics. Instituted two player promotions structured to fill down times on our tee sheets.

Enhance golf course website and renovate practice range tee.

Enhance internet based wedding search coverage which has become the prominent method of selection.

Changed credit card processing company to one who is fully integrated with our point-of-sale system.

Began the replacement of cart path timber curbing with stone curbing. Completed greenside and teeside stone curbing.

Purchased new lounge chairs and dance floor.

## STRATEGIC PLAN ACTION STEPS STATUS REPORT - GOLF

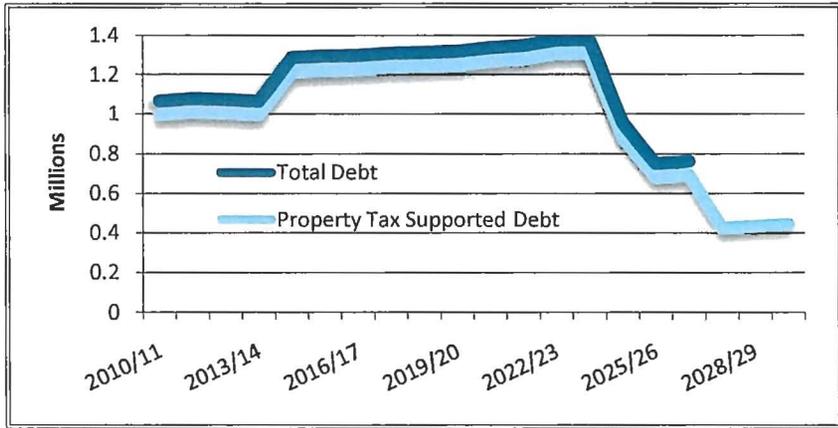
Objective: Promote community identity and events		
Action Steps	2009/10	Maintain Junior Golf Program and continue to support U-46 athletics
	2009/10	Maintain golf rates that are competitive
	2009/10	Renovate practice range tee
	2009/10	Hosted golf outing for the Bartlett Lions Club, Bartlett Learning Center, Bartlett chamber, IGFOA, IRMA, Euclid Beverage, Food for Friends, and numerous others.
	2007/08	Enhance golf course website
	2007/08	Serve as "home course" to the golf teams at Bartlett, Elgin and South Elgin High Schools
Objective: Maintain and enhance communications		
Action Steps	2009/10	Enhance golf course website
	2009/10	Enhance internet based wedding search coverage which has become the prominent method of selection
	2009/10	Completed the Route 59 Bartlett Hills sign.
	2007/08	Point of sale system upgraded to better utilize marketing via e-mail

## GOLF SUMMARY

		2004/05	2005/06	2006/07	2007/08	2008/09	Unaudited 2009/10	Budget 2010/11
<b>Budget</b>	Personnel Services	1,286,050	1,287,503	1,282,236	1,414,304	1,430,505	1,446,705	1,438,759
	Contractual Services	209,822	212,272	184,445	219,398	201,550	196,740	214,785
	Commodities	518,579	512,751	554,152	549,902	543,315	456,290	465,905
	Other Charges	54,776	57,482	72,055	59,510	69,875	55,150	73,536
	Capital Outlay	43,897	31,804	34,499	16,979	53,856	23,284	53,700
	<b>Subtotal Net of Transfers</b>	<b>2,113,124</b>	<b>2,101,812</b>	<b>2,127,387</b>	<b>2,260,093</b>	<b>2,299,101</b>	<b>2,178,169</b>	<b>2,246,685</b>
	Central Services Allocation	51,932	51,740	57,134	67,500	40,000	0	0
	Vehicle Replacement Allocation	22,990	9,694	67,172	45,726	49,571	0	0
	<b>Total Golf</b>	<b>2,188,046</b>	<b>2,163,246</b>	<b>2,251,693</b>	<b>2,373,319</b>	<b>2,388,672</b>	<b>2,178,169</b>	<b>2,246,685</b>
<b>Authorized Staffing</b>	Golf Pro/Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Golf Pro	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Grounds Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Grounds Supt	1.00	1.00	1.00	1.00	1.00	0.00	0.00
	Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Senior Grounds Maintenance Wkr	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Asst Food & Beverage Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Head Cook	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sous Chef	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Secretary	1.00	1.00	1.00	1.00	1.00	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
	<b>Total Full Time Equivalents</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>34.55</b>	<b>34.55</b>
<b>Activity Measures</b>	Total golf rounds	36,369	38,665	35,150	36,900	36,460	37,950	38,500
	Total resident rounds	16,366	17,399	16,294	15,867	16,042	17,077	17,325
	Percent resident rounds	45%	45%	46%	43%	44%	45%	45%
	Season Passes	71	66	77	70	76	75	80
	Leagues	9	9	9	9	10	1,082	10
	Golf outings	70	73	64	88	73	110	80
	Non-golf banquet functions	217	196	199	192	172	90	120
	Junior Golf participants	161	148	148	140	124	124	100

## DEBT SERVICE EXPENDITURES

**DEBT SERVICE** expenditures comprise 2% of all expenditures for a total of approximately \$1 million in 2010/11. 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. About 93% 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 reaffirmed in December 2009.

As of April 30, 2010, the Village has two outstanding debt issues for total indebtedness of \$15,185,000. This represents 1.1% of equalized assessed value. Following is more detailed information on each of the outstanding debt issues.

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

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

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

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

**DEBT SERVICE PAYMENTS TO MATURITY**  
(Excluding Paying Agents Fees)

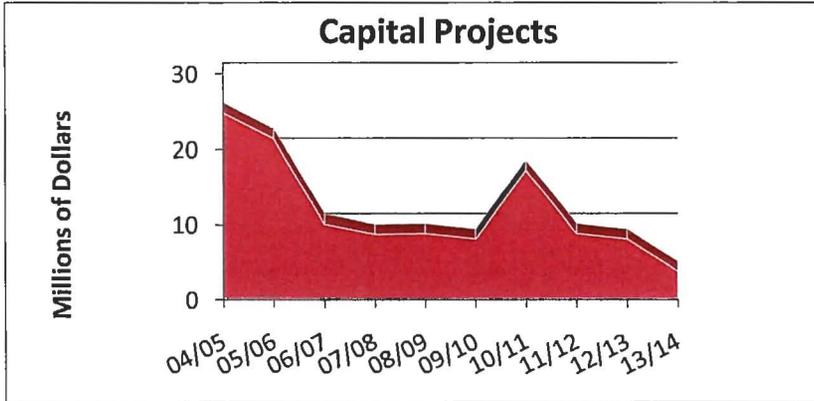
Fiscal Year	2007 GO		2009 GO		Total		Grand Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2010/11	180,000	180,288	355,000	354,237	535,000	534,525	1,069,525
2011/12	185,000	173,088	355,000	369,081	540,000	542,169	1,082,169
2012/13	195,000	165,688	355,000	361,981	550,000	527,669	1,077,669
2013/14	200,000	157,888	355,000	354,881	555,000	512,769	1,067,769
2014/15	210,000	149,888	580,000	347,781	790,000	497,669	1,287,669
2015/16	215,000	141,488	605,000	333,281	820,000	474,769	1,294,769
2016/17	225,000	132,888	625,000	315,131	850,000	448,019	1,298,019
2017/18	235,000	123,888	655,000	296,381	890,000	420,269	1,310,269
2018/19	240,000	114,488	685,000	273,456	925,000	387,944	1,312,944
2019/20	250,000	104,888	715,000	249,481	965,000	354,369	1,319,369
2020/21	265,000	94,888	755,000	224,456	1,020,000	319,344	1,339,344
2021/22	275,000	83,625	795,000	196,144	1,070,000	279,769	1,349,769
2022/23	280,000	71,250	860,000	166,331	1,140,000	237,581	1,377,581
2023/24	290,000	58,650	900,000	131,931	1,190,000	190,581	1,380,581
2024/25	305,000	45,600	510,000	95,931	815,000	141,531	956,531
2025/26	320,000	31,113	325,000	75,531	645,000	106,644	751,644
2026/27	335,000	15,913	350,000	62,531	685,000	78,444	763,444
2027/28			375,000	48,531	375,000	48,531	423,531
2028/29			400,000	33,531	400,000	33,531	433,531
2029/30			425,000	17,531	425,000	17,531	442,531
<b>Total</b>	<b>4,205,000</b>	<b>1,845,519</b>	<b>10,980,000</b>	<b>4,257,081</b>	<b>15,185,000</b>	<b>6,102,600</b>	<b>21,287,600</b>

**DEBT SERVICE EXPENDITURES**

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## 2010/11 CAPITAL PROJECTS EXPENDITURES

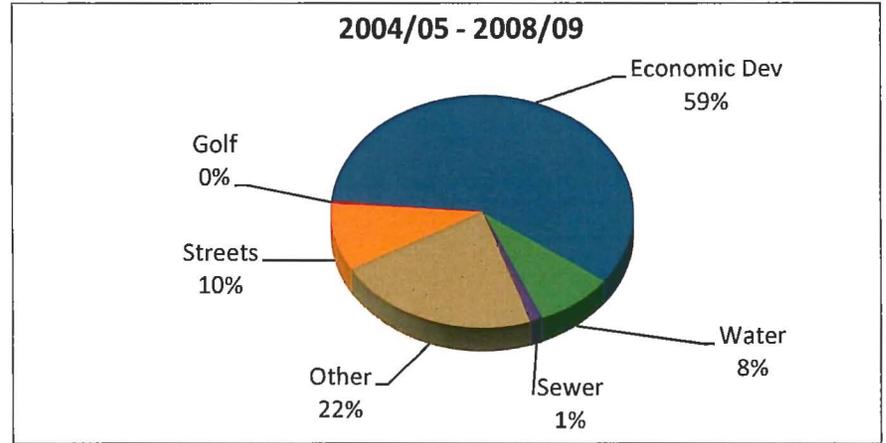
**CAPITAL PROJECTS** include the purchase, construction, replacement, addition, or major repair of public facilities. Expenditures can vary significantly from year to year. The chart below shows actual, estimated, budgeted, and proposed expenditures over ten years.



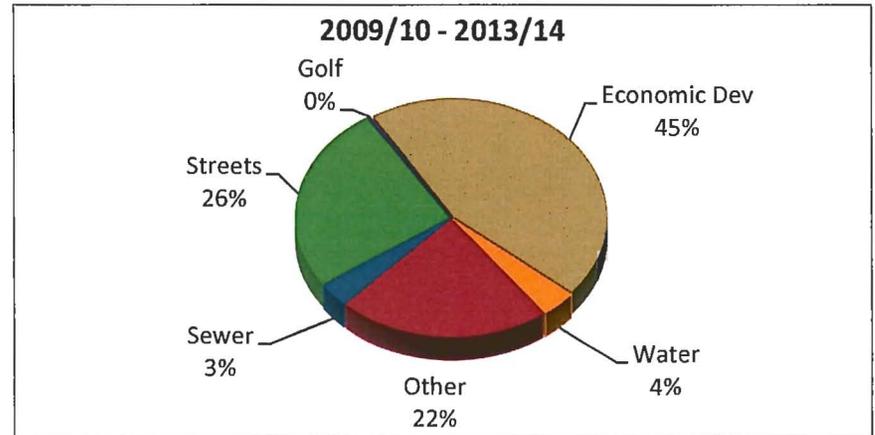
The Village maintains a 5-year Capital Improvements Program that is updated annually. This planning process precedes the operating budget development to allow more time for discussion. It also allows early preparation of plans and specifications for bid prior to the construction season. This results 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 2010/11 total \$14,620,000, 29% of total expenditures.



The next five pages have charts itemizing the capital projects included in the 2010/11 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.



## 2010/11 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
<b>Water Projects</b>				
Stearns Road Iron Filter Tank Replacement	444,675	Water	Rebuild tank for existing iron removal filter	None
<b>Total Water Projects</b>	<b>444,675</b>			

<b>Sewer Projects</b>				
Influent Pump Replacement	352,000	Sewer	Replacement of three influent pumps and control system at the Stearns Road Treatment Plant	None
Belt Filter Press Replacement	25,000	Sewer	Replace the belt filter press at the Stearns Road Treatment Plant	None
<b>Total Sewer Projects</b>	<b>377,000</b>			

<b>Streets Projects</b>				
Sidewalk Installations	60,000	Developer Deposits	Construct a new sidewalk on Stearns from Windsor to Bittersweet	None
West Bartlett & Naperville Roads Bike Path	386,500	Capital Proj. MFT Water	Construct path from West Bartlett Road/Park Place, west and north to New Spaulding/Naperville Road, then Old Spaulding to Golfview Drive	None
West Bartlett Road Streetscape	210,000	Developer Deposits	Replace 13 streetlights, install parkway trees, bike path nodes with benches, etc., install 26 hanging baskets of flowers	Annual maintenance costs Approximately \$5,000
10/11 MFT Maintenance Program	930,000	MFT	General patching, curb/gutter repairs, resurfacing	None

## 2010/11 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
Roadway Crack Sealing	30,000	MFT	Clean pavement cracks and fill with mastic sealer	None
Main Street Improvements	170,000	DuPage/MFT	Rebuild Main Street south of Devon Avenue	None
Stearns/Prospect/Tallgrass Signals	360,000	MFT	New traffic signals and interconnection system	None
Oak and West Bartlett Road Paving	1,370,320	Capital Projects	Curb/gutter on Oak, paved parking at park, grind/overlay Oak and West Bartlett Roads	None
Newport Blvd. Resurfacing	800,000	Capital Projects	Patch and resurface Newport Blvd.	None
<b>Total Streets Projects</b>	<b>4,316,820</b>			

Economic Development				
Route 59 & Lake Planning	116,000	Route 59 and Lake	Planning, Legal, Engineering and Development	None
Downtown TIF Miscellaneous Projects	1,368,710	Town Center TIF	Land Purchase, Site Prep and Façade Program and other consulting services	None
Brewster Creek TIF Other Costs	2,499,858	Brewster Creek TIF Project	Principal and Interest on Brewster Creek Debt	None

## 2010/11 CAPITAL PROJECTS EXPENDITURES

Project	Budget	Fund	Description	Operating Budget Impacts
Brewster Creek Public Improvements	1,740,000	Brewster Creek TIF Project	Reclaim mining pit, construct sanitary sewer, water- mains, storm sewer system, wetland mitigation, roadway system, site amenities for Brewster Creek Business Park	\$100,000 growing to \$225,000 per year for plan review, marketing, inspection, police protection, street maintenance, general admin.
Blue Heron/Bluff City TIF Public Improvements	2,831,937	Blue Heron TIF/Dev. Deposits	Site preparation/land reclamation/soil remediation to fill quarry site. Complete Southwind Blvd, water distribution, sewers, etc.	None
<b>Total Economic Develop. Projects</b>	<b>8,556,505</b>			

<b>Other Projects</b>				
North Ave/Prospect Stormwater Detention Pond	675,000	Capital Projects	Expand pond to minimize flooding in the northwest area of the Village	None
Villa Olivia Storm Sewer Overflow	250,000	Developer Deposits	Construct new storm sewer piping for detention pond in Villa Olivia subdivision	None
<b>Total Other Projects</b>	<b>925,000</b>			
<b>TOTAL CAPITAL PROJECTS</b>	<b>14,620,000</b>			

## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Year					Five Year Total
		2009/10	2010/11	2011/12	2012/13	2013/14	
<b>Water</b>	Sycamore Lane Watermain Replacement	108,110					108,110
	Well #7 Radium Removal Modifications	251,626					251,626
	Stearns Road Iron Filter Tank Replacement		444,675				444,675
	1,000 GPM Well				2,907,939		2,907,939
	Well #8 Barium and Radium Removal			1,575,000			1,575,000
	West Bartlett/Naperville Bike path		150,000				150,000
	<b>Total Water Projects</b>	<b>359,736</b>	<b>594,675</b>	<b>1,575,000</b>	<b>2,907,939</b>	<b>0</b>	<b>5,437,350</b>
<b>Sewer</b>	Influent Screening System	13,332					13,332
	Influent Pump Replacement	100,000	352,000				452,000
	Phosphorous Removal				30,000	514,000	544,000
	Belt Filter Press Replacement		25,000	330,000			355,000
	<b>Total Sewer Projects</b>	<b>113,332</b>	<b>377,000</b>	<b>330,000</b>	<b>30,000</b>	<b>514,000</b>	<b>1,364,332</b>
<b>Streets</b>	Sidewalk Installations	34,000	60,000				94,000
	Route 59 & Woodland Hills Traffic Signal	441,664					441,664
	W Bartlett/Naperville Bike Path	141,500	236,500				378,000
	09/10 MFT Annual Maintenance Program	895,000					895,000
	Schick Road Bridge	439,307					439,307
	West Bartlett Road Streetscape	385,600	210,100	200,100	187,600	187,600	1,171,000
	10/11 MFT Annual Maintenance Program		930,000				930,000
	Roadway Crack Sealing	20,000	30,000	30,000	30,000	30,000	140,000
	11/12 MFT Annual Maintenance Program			930,000			930,000
	12/13 MFT Annual Maintenance Program				930,000		930,000
	13/14 MFT Annual maintenance Program					930,000	930,000
	Wayne Court Coachwalk Replacement	50,000					50,000
	Main Street Improvements		170,000				170,000
	Stearns/Prospect/Tallgrass Traffic Signals		360,000				360,000
	Oak and West Bartlett Road Paving	64,680	1,370,320				1,435,000
	Newport Blvd. Resurfacing	100,000	800,000				900,000
	Gerber Road improvements		440,000				440,000
	<b>Total Street Projects</b>	<b>2,571,751</b>	<b>4,606,920</b>	<b>1,160,100</b>	<b>1,147,600</b>	<b>1,147,600</b>	<b>10,633,971</b>

## CURRENT FIVE-YEAR CAPITAL IMPROVEMENTS PLAN SUMMARY

	Project	Year					Five Year Total
		2009/10	2010/11	2011/12	2012/13	2013/14	
<b>Economic Development</b>	Sycamore Lane Watermain Replacement	108,110					108,110
	Town Center Streetscape Improvements						0
	Underground Town Center Power Poles	392,000					392,000
	Historic Train Station Improvements	451,360					451,360
	Route 25 Road Improvements	1,700,787	566,928				2,267,715
	Berteau Ave Rehabilitation	852,500					852,500
	Brewster Creek Public Improvements	290,000	1,740,000	1,625,000	1,425,000		5,080,000
	Blue Herron/Bluff City Public Improvements	1,120,000	2,831,937	1,860,000	1,860,000	1,960,000	9,631,937
<b>Total Economic Development Projects</b>	<b>4,806,647</b>	<b>5,138,865</b>	<b>3,485,000</b>	<b>3,285,000</b>	<b>1,960,000</b>	<b>18,675,512</b>	
<b>Golf</b>	Range Tee Renovation	105,700					105,700
	<b>Total Golf Projects</b>	<b>105,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,700</b>
<b>Other</b>	Ballfield Complex	16,931					16,931
	Welcome to Bartlett Signs	24,642					24,642
	Villa Olivia Storm Sewer Overflow		250,000				250,000
	North Ave. & Prospect Stormwater Detention		675,000	2,175,000			2,850,000
	Beaver Pond Forest Pres. Stormwater Imp.		5,500,000				5,500,000
	Tornado Warning Sirens						0
	Salt Storage Dome				635,000		635,000
<b>Total Other Projects</b>	<b>41,573</b>	<b>6,425,000</b>	<b>2,175,000</b>	<b>635,000</b>	<b>0</b>	<b>9,276,573</b>	
<b>Total All Projects</b>		<b>\$7,998,739</b>	<b>\$17,142,460</b>	<b>\$8,725,100</b>	<b>\$8,005,539</b>	<b>\$3,621,600</b>	<b>\$45,493,438</b>

Complete descriptions, location maps, and explanation of funding sources for each project can be found in the "Village of Bartlett Capital Improvements Program 2010-2014". Copies are available at Village Hall and at the Library.

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated	Budget		% Change
		2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	
<b>100 - General Fund</b>								
410100	Property Tax	5,493,278	6,086,810	6,448,950	6,973,100	6,973,100	7,075,000	1%
410101	Road & Bridge Tax	109,687	126,588	127,372	110,000	110,000	110,000	0%
410103	Police Pension Tax	832,909	927,135	915,518	1,003,500	1,087,100	1,086,859	0%
410104	State Replacement Tax	45,432	52,461	47,746	42,500	50,000	40,000	-20%
410105	Sales Tax	1,901,526	2,191,485	2,090,593	1,950,000	2,125,000	1,950,000	-8%
410106	State Income Tax	3,318,829	3,713,978	3,772,336	3,150,000	3,800,000	3,015,000	-21%
410107	Telecommunications Tax	1,527,633	1,576,701	1,576,451	1,555,000	1,555,000	1,565,000	1%
410109	Local Use Tax	514,228	576,467	589,019	485,000	555,000	475,000	-14%
410110	Real Estate Transfer Tax	921,319	554,357	383,476	325,000	282,087	285,000	1%
	<b>Total Tax Income</b>	<b>14,664,841</b>	<b>15,805,982</b>	<b>15,951,462</b>	<b>15,594,100</b>	<b>16,537,287</b>	<b>15,601,859</b>	<b>-6%</b>
420100	Vehicle Licenses	309,999	305,040	327,980	310,000	325,000	310,000	-5%
420200	Business Licenses	39,452	47,237	51,517	40,000	40,000	40,000	0%
420210	Contractors Licenses	53,860	53,015	46,450	50,000	50,000	50,000	0%
420215	Liquor/Bar Licenses	32,910	36,905	40,664	33,000	33,000	33,000	0%
420220	Dog Licenses	816	696	672	700	800	700	-13%
420230	Building Permits	828,573	669,250	393,248	276,000	310,300	269,025	-13%
420231	Erosion Control Permits	11,400	3,050	2,475	1,000	4,000	1,000	-75%
420625	Antenna License Fees	66,225	73,730	141,587	164,769	128,772	137,775	7%
	<b>Total License Fees</b>	<b>1,343,235</b>	<b>1,188,923</b>	<b>1,004,592</b>	<b>875,469</b>	<b>891,872</b>	<b>841,500</b>	<b>-6%</b>
430235	Plan Review Fees	47,856	85,122	88,331	50,000	90,000	70,000	-22%
430236	Elevator Inspections	3,607	4,047	6,817	4,000	4,000	4,000	0%
430240	Annexation Fees	100,000	100,000	6,410	0	0	0	0%
430260	Cable TV Franchise Fees	412,620	443,828	460,067	448,500	440,000	448,000	2%
430265	ATT Landscaping Fees	0	0	28,500	9,000	0	0	0%
430280	Garbage Franchise Fees	193,231	260,975	212,166	145,000	145,000	168,000	16%
430300	Village Fines	73,563	75,299	64,781	64,700	70,000	62,500	-11%
430305	County Fines	204,370	229,393	279,538	235,500	225,000	245,000	9%
430310	Towing/Impound Fines	0	0	0	0	0	100,000	100%
	<b>Total Fees &amp; Fines</b>	<b>1,035,247</b>	<b>1,198,664</b>	<b>1,146,610</b>	<b>956,700</b>	<b>974,000</b>	<b>1,097,500</b>	<b>13%</b>
440406	Grants	184,686	212,891	313,722	102,500	515,800	158,133	-69%
440540	FOIA Requests	5,446	5,650	4,876	5,000	5,000	5,000	0%
	<b>Total Grants &amp; Reimbursements</b>	<b>190,132</b>	<b>218,541</b>	<b>318,598</b>	<b>107,500</b>	<b>520,800</b>	<b>163,133</b>	<b>-69%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>100 - General Fund</b>								
480100	Mining Royalties	66,744	108,443	78,415	83,750	100,000	75,000	-25%
480200	Sale of Cemetery Lots	2,255	36,435	2,080	2,000	1,000	1,000	0%
480600	Interest Income	643,768	537,188	352,947	275,000	213,750	225,250	5%
480601	Miscellaneous Income	147,757	77,529	297,928	475,000	350,000	350,000	0%
480602	IRMA Reimbursements	22,688	28,718	35,319	10,000	10,000	10,000	0%
480666	Yard Waste Bags	3,221	4,328	5,518	6,000	3,000	3,000	0%
	<b>Total Miscellaneous Income</b>	<b>886,433</b>	<b>792,641</b>	<b>772,208</b>	<b>851,750</b>	<b>677,750</b>	<b>664,250</b>	<b>-2%</b>
490220	Transfer from MFT	45,000	45,000	35,000	35,000	35,000	35,000	0%
490430	Transfer from Developer Deposits	0	0	200,000	350,000	350,000	350,000	0%
490500	Transfer from Water	85,595	125,000	120,000	120,000	120,000	120,000	0%
490510	Transfer from Sewer	57,814	80,000	80,000	80,000	80,000	80,000	0%
490520	Transfer from Parking	12,642	15,000	15,000	15,000	15,000	15,000	0%
490550	Transfer from Golf	46,170	65,000	65,000	68,250	68,250	68,250	0%
	<b>Total Transfers In</b>	<b>247,221</b>	<b>330,000</b>	<b>515,000</b>	<b>668,250</b>	<b>668,250</b>	<b>668,250</b>	<b>0%</b>
<b>Total General Fund Revenues</b>		<b>\$18,367,109</b>	<b>\$19,534,751</b>	<b>\$19,708,468</b>	<b>\$19,053,769</b>	<b>\$20,269,959</b>	<b>\$19,036,492</b>	<b>-6%</b>
<b>220 - Motor Fuel Tax (MFT) Fund</b>								
410111	MFT Allotments	1,192,389	1,173,706	1,130,272	1,059,000	1,115,000	1,015,000	-9%
	<b>Total Tax Income</b>	<b>1,192,389</b>	<b>1,173,706</b>	<b>1,130,272</b>	<b>1,059,000</b>	<b>1,115,000</b>	<b>1,015,000</b>	<b>-9%</b>
440406	Grant Income	0	0	91,077	193,400	193,400	60,000	-69%
	<b>Total Grant &amp; Reimbursements</b>	<b>0</b>	<b>0</b>	<b>91,077</b>	<b>193,400</b>	<b>193,400</b>	<b>60,000</b>	<b>-69%</b>
480600	Interest Income	48,044	29,960	33,409	17,500	12,000	15,000	25%
480601	Miscellaneous Income	0	0	0	0	2,535,715	0	-100%
	<b>Total Miscellaneous Income</b>	<b>48,044</b>	<b>29,960</b>	<b>33,409</b>	<b>17,500</b>	<b>2,547,715</b>	<b>15,000</b>	<b>-99%</b>
<b>Total Motor Fuel Tax Revenues</b>		<b>\$1,240,433</b>	<b>\$1,203,666</b>	<b>\$1,254,758</b>	<b>\$1,269,900</b>	<b>\$3,856,115</b>	<b>\$1,090,000</b>	<b>-72%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>300 - Debt Service Fund</b>								
410100	Property Tax	844,922	931,167	1,152,075	1,119,150	1,119,150	1,069,525	-4%
	<b>Total Tax Income</b>	844,922	931,167	1,152,075	1,119,150	1,119,150	1,069,525	-4%
430240	Annexation Fees	122,891	0	0	0	0	0	0%
	<b>Total Fees &amp; Fines</b>	122,891	0	0	0	0	0	0%
480300	Bond Proceeds	0	0	0	10,980,000	0	0	0%
480301	Premiums				238,769			
480600	Interest Income	65,662		22,229	25,500	20,000	20,000	0%
480601	Miscellaneous Income	120,608		174,289	166,866	166,866	43,794	-74%
	<b>Total Miscellaneous Income</b>	186,270	0	196,518	11,411,135	186,866	63,794	-66%
490100	Transfer from General	0	0	0	0	0	0	0%
490400	Transfer from Capital Projects	0	0	0	0	0	0	0%
490420	Transfer from Municipal Building	80,000	80,000	80,000	80,000	80,000	0	-100%
490430	Transfer from Developer Deposits	65,748	62,808	64,611	68,493	68,493	0	-100%
490480	Transfer from Brewster Creek TIF	0		29,880	29,880	29,880	29,880	0%
490500	Transfer from Water	397,690	201,767	216,911	390,029	390,029	0	-100%
490510	Transfer from Sewer	273,800	0	0	143,452	143,452	0	-100%
490520	Transfer from Parking	45,000	65,000	0	0	0	0	0%
	<b>Total Transfers In</b>	862,238	409,575	391,402	711,854	711,854	29,880	-96%
<b>Total Debt Service Fund Revenues</b>		<b>\$2,016,321</b>	<b>\$1,340,742</b>	<b>\$1,739,995</b>	<b>\$13,242,139</b>	<b>\$2,017,870</b>	<b>\$1,163,199</b>	<b>-42%</b>
<b>400 - Capital Projects Fund</b>								
440406	Grants	0	0	0	64,680	0	2,170,320	100%
	<b>Total Grants &amp; Reimbursements</b>	0	0	0	64,680	0	2,170,320	100%
480600	Interest Income	76,612	36,750	22,635	18,500	17,000	5,000	-71%
480601	Miscellaneous Income	27,245	12,500	75,000	0	0	0	0%
	<b>Total Miscellaneous Income</b>	103,857	49,250	97,635	18,500	17,000	5,000	-71%
490430	Transfer from Developer Deposits	47,000	0	0	0	33,000	186,000	464%
490520	Transfer from Parking	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	47,000	0	0	0	33,000	186,000	464%
<b>Total Capital Projects Fund Revenues</b>		<b>\$150,857</b>	<b>\$49,250</b>	<b>\$97,635</b>	<b>\$83,180</b>	<b>\$50,000</b>	<b>\$2,361,320</b>	<b>4623%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>420 - Municipal Building Fund</b>								
430240	Annexation Fees	0	0	0	0	0	0	0%
	<b>Total Fees &amp; Fines</b>	0	0	0	0	0	0	0%
440510	Contributions	91,435	6,507	2,110	280	1,900	1,600	-16%
	<b>Total Grants &amp; Reimbursements</b>	91,435	6,507	2,110	280	1,900	1,600	-16%
480300	Bond Proceeds	0	4,545,000	0	0	0	0	0%
480301	Debt Issuance Premium		65,333	0	0	0	0	0%
480600	Interest Income	68,034	101,662	48,855	15,000	3,000	2,000	-33%
	<b>Total Miscellaneous Income</b>	68,034	4,711,995	48,855	15,000	3,000	2,000	-33%
490100	Transfer from General	115,000	0	0	0	2,000,000	0	-100%
	<b>Total Transfers In</b>	115,000	0	0	0	2,000,000	0	-100%
<b>Total Municipal Building Fund Revenues</b>		<b>\$274,469</b>	<b>\$4,718,502</b>	<b>\$50,965</b>	<b>\$15,280</b>	<b>\$2,004,900</b>	<b>\$3,600</b>	<b>-100%</b>
<b>430 - Developer Deposits Fund</b>								
440510	Contributions	304,013	76,030	41,781	9,700	32,300	24,650	-24%
	<b>Total Grants &amp; Reimbursements</b>	304,013	76,030	41,781	9,700	32,300	24,650	-24%
480600	Interest Income	455,907	502,451	351,169	125,000	155,000	155,000	0%
	<b>Total Miscellaneous Income</b>	455,907	502,451	351,169	125,000	155,000	155,000	0%
<b>Total Developer Deposit Fund Revenues</b>		<b>\$759,920</b>	<b>\$578,481</b>	<b>\$392,950</b>	<b>\$134,700</b>	<b>\$187,300</b>	<b>\$179,650</b>	<b>-4%</b>
<b>440 - Town Center Tax Increment Financing (TIF) Fund</b>								
410100	Property Tax	1,224,526	1,425,431	1,496,950	1,450,000	825,000	725,000	-12%
410115	Sales Tax - State Portion	5,863	2,588	0	0	0	0	0%
	<b>Total Tax Income</b>	1,230,389	1,428,019	1,496,950	1,450,000	825,000	725,000	-12%
440406	Grant Income	96,270	0	0	0	0	0	0%
	<b>Total Grants &amp; Reimbursements</b>	96,270	0	0	0	0	0	0%

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>440 - Town Center Tax Increment Financing (TIF) Fund</b>								
480600	Interest Income	76,474	86,196	96,126	76,750	20,000	20,000	0%
	<b>Total Miscellaneous Income</b>	76,474	86,196	96,126	76,750	20,000	20,000	0%
490430	Transfer from Developer Deposits	0	0	0	0	0	0	0%
	<b>Total Transfers In</b>	0	0	0	0	0	0	0%
<b>Total Town Center TIF Fund Revenues</b>		<b>\$1,403,133</b>	<b>\$1,514,215</b>	<b>\$1,593,076</b>	<b>\$1,526,750</b>	<b>\$845,000</b>	<b>\$745,000</b>	<b>-12%</b>
<b>442 - Route 59 &amp; Lake TIF Fund</b>								
410100	Property Tax - Current	11,271	71,800	72,361	57,000	50,000	57,000	14%
	<b>Total Tax Income</b>	11,271	71,800	72,361	57,000	50,000	57,000	14%
480600	Interest Income	6	10	16	0	10	0	-100%
	<b>Total Miscellaneous Income</b>	6	10	16	0	10	0	-100%
490420	Transfer from Municipal Building	0	0	0	0	0	0	0%
490430	Transfer from Developer Deposits	107,412	64,200	60,327	20,500	116,000	59,000	-49%
	<b>Total Transfers In</b>	107,412	64,200	60,327	20,500	116,000	59,000	-49%
<b>Total Rte 59 &amp; Lake TIF Fund Revenues</b>		<b>\$118,689</b>	<b>\$136,010</b>	<b>\$132,704</b>	<b>\$77,500</b>	<b>\$166,010</b>	<b>\$116,000</b>	<b>-30%</b>
<b>443 - Bluff City TIF Municipal Fund</b>								
410100	Property Tax - Current	0	0	0	0	0	0	0%
	<b>Total Tax Income</b>	0	0	0	0	0	0	0%
480600	Interest Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>444 - Bluff City TIF Project Fund</b>								
410100	Property Tax	0	0	0	0	0	0	0%
	<b>Total Tax Income</b>	0	0	0	0	0	0	0%
480350	Note Proceeds	0	0	0	1,120,000	0	2,831,937	100%
480600	Interest Income	0	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	0	0	0	1,120,000	0	2,831,937	100%
<b>Total Bluff City TIF Project Fund Revenues</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,120,000</b>	<b>\$0</b>	<b>\$2,831,937</b>	<b>100%</b>
<b>480 - Brewster Creek TIF Municipal Account Fund</b>								
410100	Property Tax - Current	133,613	184,584	242,784	335,000	371,218	350,000	-6%
	<b>Total Tax Income</b>	133,613	184,584	242,784	335,000	371,218	350,000	-6%
480600	Interest Income	14,806	16,154	8,804	8,000	5,000	5,000	0%
	<b>Total Miscellaneous Income</b>	14,806	16,154	8,804	8,000	5,000	5,000	0%
<b>Total BCTIF Municipal Account Revenues</b>		<b>\$148,419</b>	<b>\$200,738</b>	<b>\$251,587</b>	<b>\$343,000</b>	<b>\$376,218</b>	<b>\$355,000</b>	<b>-6%</b>
<b>481 - Brewster Creek TIF 2000 Project Fund</b>								
410100	Property Tax	935,293	1,292,084	1,699,486	2,505,021	2,599,224	2,500,000	-4%
	<b>Total Tax Income</b>	935,293	1,292,084	1,699,486	2,505,021	2,599,224	2,500,000	-4%
480350	Note Proceeds	2,087,200	1,431,100	639,800	290,000	1,900,000	1,740,000	-8%
480600	Interest Income	60,127	124,594	48,907	5,000	45,000	5,000	-89%
480300	Bond Proceeds	0	26,000,000	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	2,147,327	27,555,694	688,707	295,000	1,945,000	1,745,000	-10%
<b>Total BCTIF Project Fund Revenues</b>		<b>\$3,082,620</b>	<b>\$28,847,778</b>	<b>\$2,388,193</b>	<b>\$2,800,021</b>	<b>\$4,544,224</b>	<b>\$4,245,000</b>	<b>-7%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>500 - Water Fund</b>								
450100	Water Sales	5,062,232	5,254,131	5,464,285	5,345,528	5,495,000	6,200,000	13%
450105	Late Payment Fees	95,355	92,158	90,868	90,000	90,000	90,000	0%
450110	Meter Sales	30,344	10,210	9,675	5,000	6,000	6,000	0%
450120	Water Connection Charges	497,479	297,031	78,917	18,358	22,800	19,000	-17%
	<b>Total Charges For Services</b>	<b>5,685,410</b>	<b>5,653,530</b>	<b>5,643,744</b>	<b>5,458,886</b>	<b>5,613,800</b>	<b>6,315,000</b>	<b>12%</b>
480600	Interest Income	348,128	250,677	131,009	125,700	108,500	110,500	2%
480601	Miscellaneous Income	558	24	36	0	0	0	0%
	<b>Total Miscellaneous Income</b>	<b>348,686</b>	<b>250,701</b>	<b>131,045</b>	<b>125,700</b>	<b>108,500</b>	<b>110,500</b>	<b>2%</b>
490200	Transfer from Municipal Building	0	0	0	0	480,000	15,000	-97%
490430	Transfer from Developer Deposits	0	0	0	0	0	445,000	100%
	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>480,000</b>	<b>460,000</b>	<b>96%</b>
<b>Total Water Fund Revenues</b>		<b>\$6,034,096</b>	<b>\$5,904,231</b>	<b>\$5,774,789</b>	<b>\$5,584,586</b>	<b>\$6,202,300</b>	<b>\$6,885,500</b>	<b>11%</b>
<b>510 - Sewer Fund</b>								
450100	Sewer Charges	2,520,912	2,597,487	2,885,348	2,865,200	2,865,000	3,036,000	6%
450105	Late Payment Fees	46,634	44,734	48,115	48,830	42,000	45,000	7%
450120	Sewer Connection Charges	364,476	325,543	84,353	15,160	18,800	17,900	-5%
	<b>Total Charges For Services</b>	<b>2,932,022</b>	<b>2,967,764</b>	<b>3,017,817</b>	<b>2,929,190</b>	<b>2,925,800</b>	<b>3,098,900</b>	<b>6%</b>
480600	Interest Income	252,517	224,455	136,013	98,700	86,250	91,500	6%
480601	Miscellaneous Income	884	0	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	<b>253,401</b>	<b>224,455</b>	<b>136,013</b>	<b>98,700</b>	<b>86,250</b>	<b>91,500</b>	<b>6%</b>
<b>Total Sewer Fund Revenues</b>		<b>\$3,185,423</b>	<b>\$3,192,219</b>	<b>\$3,153,830</b>	<b>\$3,027,890</b>	<b>\$3,012,050</b>	<b>\$3,190,400</b>	<b>6%</b>
<b>520 - Parking Fund</b>								
420200	Metra Station Bus. License Fee	0	6,000	12,000	14,400	7,200	14,400	100%
	<b>Total License Fee</b>	<b>0</b>	<b>6,000</b>	<b>12,000</b>	<b>14,400</b>	<b>7,200</b>	<b>14,400</b>	<b>100%</b>
450200	Parking Meter Revenue	151,260	152,195	158,133	152,200	150,000	150,000	0%
	<b>Total Charges For Services</b>	<b>151,260</b>	<b>152,195</b>	<b>158,133</b>	<b>152,200</b>	<b>150,000</b>	<b>150,000</b>	<b>0%</b>
480600	Interest Income	30,232	23,693	14,186	15,900	12,300	13,100	7%
	<b>Total Miscellaneous Income</b>	<b>30,232</b>	<b>23,693</b>	<b>14,186</b>	<b>15,900</b>	<b>12,300</b>	<b>13,100</b>	<b>7%</b>
<b>Total Parking Fund Revenues</b>		<b>\$181,492</b>	<b>\$181,888</b>	<b>\$184,318</b>	<b>\$182,500</b>	<b>\$169,500</b>	<b>\$177,500</b>	<b>5%</b>

**REVENUE DETAIL**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>550 - Golf Fund</b>								
460000	Green Fees - 18 holes	634,984	629,666	617,472	644,000	655,000	660,000	1%
460010	Twilight Fees	124,905	122,549	125,685	133,500	134,500	138,000	3%
460020	Green Fees - 9 holes	55,018	60,172	64,206	62,000	75,100	63,500	-15%
460030	Permanent Tee Time Fee	10,050	10,200	9,450	9,900	10,500	10,500	0%
460040	Season Passes	88,670	82,835	91,075	95,000	105,000	100,000	-5%
460050	Handicapping Fees	5,000	3,875	3,700	3,600	4,500	3,500	-22%
460060	Range Balls	26,004	27,523	33,914	33,000	32,000	36,000	13%
460070	Pull Cart Rentals	1,141	1,127	1,451	1,250	1,700	1,500	-12%
460080	Motorized Cart Rentals	313,138	349,655	335,456	324,000	350,000	339,000	-3%
460090	Club Rentals	925	955	1,145	1,200	1,500	1,500	0%
460100	Locker Rentals	655	575	345	300	500	500	0%
	<b>Total Golf Course Revenues</b>	<b>1,260,490</b>	<b>1,289,132</b>	<b>1,283,899</b>	<b>1,307,750</b>	<b>1,370,300</b>	<b>1,354,000</b>	<b>-1%</b>
461000	Bags/Head Covers	4,247	4,757	3,983	3,650	5,000	4,000	-20%
461010	Golf Shoes	3,625	7,332	4,366	5,400	6,500	6,000	-8%
461020	Golf Balls	27,694	24,550	28,451	26,000	30,000	27,000	-10%
461030	Golf Clubs	28,042	25,771	15,881	14,300	23,000	17,000	-26%
461040	Golf Gloves	6,230	4,876	5,814	5,200	5,700	5,500	-4%
461050	Miscellaneous Golf Merchandise	28,160	30,177	30,053	29,000	32,000	30,000	-6%
461060	Miscellaneous Non-Taxable Sales	3,406	3,663	1,213	1,500	2,000	2,000	0%
	<b>Total Golf Pro Shop Sales</b>	<b>101,404</b>	<b>101,126</b>	<b>89,761</b>	<b>85,050</b>	<b>104,200</b>	<b>91,500</b>	<b>-12%</b>
470000	Restaurant Sales	122,092	114,949	121,773	126,000	120,000	127,000	6%
470010	Banquet Sales	649,179	745,484	625,254	605,000	700,000	622,000	-11%
470020	Midway Sales	119,130	112,432	110,959	117,000	113,000	118,000	4%
	<b>Total Food &amp; Beverage Revs</b>	<b>890,401</b>	<b>972,865</b>	<b>857,986</b>	<b>848,000</b>	<b>933,000</b>	<b>867,000</b>	<b>-7%</b>
480600	Interest Income	22,711	19,039	5,103	3,500	6,700	5,000	-25%
480601	Miscellaneous Income	1,298	50	120	500	1,000	1,000	0%
	<b>Total Miscellaneous Income</b>	<b>24,009</b>	<b>19,089</b>	<b>5,223</b>	<b>4,000</b>	<b>7,700</b>	<b>6,000</b>	<b>-22%</b>
490100	Transfer from General	0	112,793	0	0	0	0	0%
	<b>Total Transfers In</b>	<b>0</b>	<b>112,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Total Golf Fund Revenues</b>		<b>\$2,276,304</b>	<b>\$2,495,005</b>	<b>\$2,236,868</b>	<b>\$2,244,800</b>	<b>\$2,415,200</b>	<b>\$2,318,500</b>	<b>-4%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>600 - Central Services Fund</b>								
480600	Interest Income	51,483	48,641	38,518	42,200	15,000	25,000	67%
	<b>Total Miscellaneous Income</b>	51,483	48,641	38,518	42,200	15,000	25,000	67%
490100	Transfer from General	659,221	743,400	764,969	535,565	535,565	535,565	0%
490500	Transfer from Water	116,831	112,200	135,101	131,080	131,080	131,080	0%
490510	Transfer from Sewer	116,831	112,200	135,101	131,080	131,080	131,080	0%
490550	Transfer from Golf	76,136	67,500	39,917	0	56,856	0	-100%
	<b>Total Transfers In</b>	969,019	1,035,300	1,075,088	797,725	854,581	797,725	-7%
<b>Total Central Services Fund Revenues</b>		<b>\$1,020,502</b>	<b>\$1,083,941</b>	<b>\$1,113,606</b>	<b>\$839,925</b>	<b>\$869,581</b>	<b>\$822,725</b>	<b>-5%</b>
<b>610 - Vehicle Replacement Fund</b>								
480520	Sale of Equipment	47,260	119,949	201,569	81,500	50,000	75,000	50%
480600	Interest Income	76,241	63,223	45,753	37,000	32,000	32,000	0%
	<b>Total Miscellaneous Income</b>	123,501	183,172	247,322	118,500	82,000	107,000	30%
490100	Transfer from General	547,206	655,209	497,445	405,016	405,016	268,016	-34%
490500	Transfer from Water	13,393	17,678	20,849	20,879	20,879	20,879	0%
490510	Transfer from Sewer	53,314	45,874	53,390	48,879	48,879	48,879	0%
490520	Transfer from Parking	6,348	6,348	7,110	7,110	7,110	7,110	0%
490550	Transfer from Golf	44,548	45,726	24,779	0	49,753	0	-100%
	<b>Total Transfers In</b>	664,809	770,835	603,573	481,884	531,637	344,884	-35%
<b>Total Vehicle Replacement Fund Revenues</b>		<b>\$788,310</b>	<b>\$954,007</b>	<b>\$850,895</b>	<b>\$600,384</b>	<b>\$613,637</b>	<b>\$451,884</b>	<b>-26%</b>
<b>700 - Police Pension Fund</b>								
480500	Pension Member Contributions	401,960	374,167	407,375	443,322	392,000	440,000	12%
480600	Interest Income	1,387,363	482,970	471,345	459,522	400,000	425,000	6%
	<b>Total Miscellaneous Income</b>	1,789,323	857,137	878,720	902,844	792,000	865,000	9%
490100	Village Contribution (from General)	878,342	979,596	959,258	1,003,500	1,087,100	1,086,859	0%
	<b>Total Transfers In</b>	878,342	979,596	959,258	1,003,500	1,087,100	1,086,859	0%
<b>Total Police Pension Fund Revenues</b>		<b>\$2,667,665</b>	<b>\$1,836,733</b>	<b>\$1,837,978</b>	<b>\$1,906,344</b>	<b>\$1,879,100</b>	<b>\$1,951,859</b>	<b>4%</b>

REVENUE DETAIL								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>720 - Bluff City SSA Debt Service Fund</b>								
410100	Property Taxes	2,215,674	1,820,330	1,848,347	673,909	947,436	1,117,156	18%
	<b>Total Tax Income</b>	2,215,674	1,820,330	1,848,347	673,909	947,436	1,117,156	18%
480600	Interest Income	40,693	35,681	9,343	1,000	9,500	1,000	100%
480601	Miscellaneous Income	0	13,306	0	0	0	0	0%
	<b>Total Miscellaneous Income</b>	40,693	48,987	9,343	1,000	9,500	1,000	100%
<b>Total Bluff City SSA Debt Svc Fund Revenues</b>		<b>\$2,256,367</b>	<b>\$1,869,317</b>	<b>\$1,857,690</b>	<b>\$674,909</b>	<b>\$956,936</b>	<b>\$1,118,156</b>	<b>17%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1800 - Street Maintenance</b>								
511000	Regular Salaries	1,221,291	1,230,252	1,384,771	1,425,184	1,427,496	1,382,225	-3%
511100	Overtime Salaries	63,734	102,903	104,988	55,000	55,000	55,000	0%
511200	Temporary Salaries	8,180	6,073	5,620	3,328	6,500	6,500	0%
514000	Employee Retirement Contributions	231,483	239,603	267,308	253,458	268,020	278,741	4%
515000	Employee Group Insurance	206,572	229,435	254,829	291,127	276,822	302,088	9%
	<b>Total Personnel Services</b>	<b>1,731,260</b>	<b>1,808,266</b>	<b>2,017,517</b>	<b>2,028,097</b>	<b>2,033,838</b>	<b>2,024,554</b>	<b>0%</b>
522300	Uniform Rentals	8,392	9,110	10,095	5,000	9,660	9,000	-7%
522500	Equipment Rental	17,651	18,668	16,158	16,750	17,750	17,750	0%
523100	Advertising	1,283	1,367	2,109	0	1,000	500	-50%
524120	Utilities	192,508	174,113	130,203	185,000	190,000	190,000	0%
524230	Snow Plowing Contracts	85,800	177,416	235,598	100,000	100,000	100,000	0%
526000	Vehicle Maintenance	37,011	49,089	46,519	40,000	35,000	40,000	14%
527100	Services to Maintain Streets	17,000	65,801	37,072	42,000	55,000	55,000	0%
527110	Services to Maintain Traffic Signals	13,220	28,780	26,542	32,000	33,000	33,000	0%
527130	Sidewalk and Curb Replacement	57,589	43,285	64,073	60,000	65,000	65,000	0%
527140	Tree Trimming	10,113	14,663	5,231	15,000	20,000	20,000	0%
	<b>Total Contractual Services</b>	<b>440,567</b>	<b>582,292</b>	<b>573,600</b>	<b>495,750</b>	<b>526,410</b>	<b>530,250</b>	<b>1%</b>
530100	Materials & Supplies	74,294	72,446	98,012	72,000	70,300	78,500	12%
530110	Uniforms	3,036	1,800	2,925	2,100	3,000	3,000	0%
530115	Subscriptions/Publications	472	490	458	400	400	400	0%
530150	Small Tools	1,714	2,807	2,066	5,000	6,000	6,000	0%
530160	Safety Equipment	2,642	547	1,553	2,500	3,000	3,000	0%
532000	Automotive Supplies	72,882	101,712	102,812	80,000	85,200	87,000	2%
532200	Office Supplies	3,014	1,669	1,773	3,500	4,000	4,000	0%
532300	Postage	505	531	817	500	500	500	0%
534230	Snow Plowing Salt	106,175	208,201	661,697	240,000	400,000	250,000	-38%
534300	Equipment Maintenance Materials	27,877	35,216	38,842	25,000	27,500	27,500	0%
534500	Grounds Maintenance Materials	30,646	26,374	24,716	25,000	25,000	25,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1800 - Street Maintenance</b>								
534600	Building Maintenance Materials	9,913	7,635	5,230	7,000	8,000	8,000	0%
534800	Street Light Maintenance Materials	30,713	33,145	29,114	28,000	28,000	28,000	0%
	<b>Total Commodities</b>	<b>363,883</b>	<b>492,573</b>	<b>970,014</b>	<b>491,000</b>	<b>660,900</b>	<b>520,900</b>	<b>-21%</b>
541600	Professional Development	3,422	4,796	4,147	2,020	7,120	6,813	-4%
543101	Dues	1,185	723	1,265	1,598	1,563	1,654	6%
543800	Storm Water Facilities Maintenance	13,548	13,231	55,540	50,000	50,000	50,000	0%
546900	Contingencies	37,707	24,486	29,436	10,000	10,000	10,000	0%
	<b>Total Other Charges</b>	<b>55,862</b>	<b>43,236</b>	<b>90,389</b>	<b>63,618</b>	<b>68,683</b>	<b>68,467</b>	<b>0%</b>
570100	Machinery & Equipment	38,685	16,483	24,793	70,000	79,000	26,300	-67%
574800	Tree Purchases	25,076	1,527	23,026	15,000	20,000	20,000	0%
	<b>Total Capital Outlay</b>	<b>63,761</b>	<b>18,010</b>	<b>47,819</b>	<b>85,000</b>	<b>99,000</b>	<b>46,300</b>	<b>-53%</b>
590600	Transfer to Central Services	116,832	112,200	135,101	56,520	56,520	56,520	0%
590610	Transfer to Vehicle Replacement	305,086	412,927	243,903	192,402	192,402	123,902	-6%
	<b>Total Transfers Out</b>	<b>421,918</b>	<b>525,127</b>	<b>379,004</b>	<b>248,922</b>	<b>248,922</b>	<b>180,422</b>	<b>-28%</b>
<b>Total Street Maintenance Expenditures</b>		<b>\$3,077,251</b>	<b>\$3,469,504</b>	<b>\$4,078,343</b>	<b>\$3,412,387</b>	<b>\$3,637,753</b>	<b>\$3,370,893</b>	<b>-7%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5000 - Water Operating</b>								
511000	Regular Salaries	885,156	922,605	976,194	1,005,718	1,013,480	897,766	-11%
511100	Overtime Salaries	35,323	48,036	62,673	40,000	40,000	40,000	0%
514000	Employee Retirement Contributions	158,357	166,071	177,787	179,061	188,493	184,574	-2%
515000	Employee Group Insurance	111,839	150,012	160,503	154,816	154,728	168,850	9%
	<b>Total Personnel Services</b>	<b>1,190,675</b>	<b>1,286,724</b>	<b>1,377,157</b>	<b>1,379,595</b>	<b>1,396,701</b>	<b>1,291,190</b>	<b>-8%</b>
520025	Elgin Water Agreement	3,056,528	3,267,028	3,684,886	3,570,000	3,550,000	3,937,300	11%
522300	Uniform Rentals	3,414	3,958	3,913	2,200	4,000	2,800	-30%
522400	Service Agreements	89,252	200,069	257,915	230,000	230,829	236,829	3%
522500	Equipment Rental	3,042	3,036	2,443	3,400	5,200	4,400	-15%
522600	Meter Reading Service	28,227	8,764	9,543	0	0	0	0%
522720	Printing Services	7,281	5,961	25,841	8,500	4,000	9,000	125%
522800	Analytical Testing	2,483	21,323	650	22,500	29,440	29,440	0%
523100	Advertising	0	0	141	0	0	0	0%
523401	Engineering Services	0	0	0	0	0	0	0%
523700	Agents Fees	600	0	0	0	600	0	-100%
524000	Bond Issuance Costs	1,297	1,297	1,297	0	0	0	0%
524120	Utilities	263,892	276,973	393,180	310,000	410,000	350,000	-15%
526000	Vehicle Maintenance	2,079	2,935	6,144	2,980	4,000	3,600	-10%
527120	Services to Maintain Mains	84,815	73,707	89,255	55,000	60,000	58,000	-3%
	<b>Total Contractual Services</b>	<b>3,542,910</b>	<b>3,865,051</b>	<b>4,475,208</b>	<b>4,204,580</b>	<b>4,298,069</b>	<b>4,631,369</b>	<b>8%</b>
530100	Materials & Supplies	23,793	31,594	31,292	31,500	41,500	36,000	-13%
530110	Uniforms	1,758	1,200	1,610	1,500	1,550	1,600	3%
530115	Subscriptions/Publications	59	483	59	350	350	350	0%
530120	Chemical Supplies	15,643	13,854	18,095	19,000	21,225	20,725	-2%
530150	Small Tools	726	1,307	591	800	2,000	1,400	-30%
530160	Safety Equipment	46	1,870	283	1,000	2,000	1,400	-30%
532000	Automotive Supplies	16,600	19,919	17,240	16,500	22,265	19,200	-14%
532200	Office Supplies	3,181	1,660	1,397	3,000	5,000	4,500	-10%
532300	Postage	22,824	24,173	24,415	24,850	25,000	25,500	2%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5000 - Water Operating</b>								
534300	Equipment Maintenance Materials	12,920	13,464	109,149	30,000	50,000	45,000	-10%
534500	Grounds Maintenance Materials	6,201	4,307	1,659	3,400	5,300	5,000	-6%
534600	Building Maintenance Materials	3,368	14,739	9,579	6,300	8,800	8,000	-9%
534810	Meter Maintenance Materials	1,146	25	3,840	18,000	26,000	21,000	-19%
	<b>Total Commodities</b>	108,265	128,595	219,209	156,200	210,990	189,675	-10%
541600	Professional Development	1,593	1,013	1,598	848	2,080	2,043	-2%
543101	Dues	780	756	437	936	985	1,010	3%
543900	Community Relations	40	0	76	0	1,500	1,000	-33%
546300	Bank Charges	6,279	5,937	5,809	5,100	6,100	6,100	0%
546900	Contingencies	2,166	10,295	4,926	5,500	25,000	25,000	0%
	<b>Total Other Charges</b>	10,858	18,001	12,845	12,384	35,665	35,153	-1%
570100	Machinery & Equipment	23,834	17,665	36,732	71,200	85,800	80,100	-7%
	<b>Total Capital Outlay</b>	23,834	17,665	36,732	71,200	85,800	80,100	-7%
590100	Transfer to General	85,595	125,000	120,000	120,000	120,000	120,000	0%
590300	Transfer to Debt Service	397,690	201,767	216,911	390,029	390,029	0	-100%
590600	Transfer to Central Services	116,831	112,200	135,101	131,080	131,080	131,080	0%
590610	Transfer to Vehicle Replacement	13,393	17,678	20,849	20,879	20,879	20,879	0%
	<b>Total Transfers Out</b>	613,509	456,645	492,861	661,988	661,988	271,959	-59%
<b>Total Water Operating Expenses</b>		<b>\$5,490,051</b>	<b>\$5,772,681</b>	<b>\$6,614,012</b>	<b>\$6,485,947</b>	<b>\$6,689,213</b>	<b>\$6,499,446</b>	<b>-3%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5100 - Sewer Operating</b>								
511000	Regular Salaries	1,021,286	1,152,010	1,216,004	1,246,968	1,253,695	1,263,895	1%
511100	Overtime Salaries	34,052	46,078	64,988	40,000	40,000	40,000	0%
514000	Employee Retirement Contributions	184,468	202,535	224,559	220,371	231,493	256,163	11%
515000	Employee Group Insurance	138,595	193,816	208,866	203,657	205,380	224,125	9%
	<b>Total Personnel Services</b>	<b>1,378,401</b>	<b>1,594,439</b>	<b>1,714,417</b>	<b>1,710,996</b>	<b>1,730,568</b>	<b>1,784,183</b>	<b>3%</b>
522300	Uniform Rentals	5,647	6,241	6,252	5,500	6,300	6,300	0%
522400	Service Agreements	30,848	42,166	12,912	16,000	25,950	25,950	0%
522500	Equipment Rental	3,063	3,106	6,846	5,000	4,100	4,100	0%
522600	Meter Reading Service	28,227	8,764	0	0	0	0	0%
522800	Analytical Testing	4,615	5,063	4,021	4,000	4,900	7,000	43%
523100	Advertising	50	0	650	0	500	500	0%
523401	Engineering Services	1,274	1,284	14,295	0	10,000	10,000	0%
524120	Utilities	434,956	453,283	504,414	475,000	490,000	490,000	0%
524210	Sludge Removal	70,560	63,450	65,700	65,000	84,000	79,000	-6%
526000	Vehicle Maintenance	5,064	6,470	4,635	6,000	7,500	7,500	0%
527120	Services to Maintain Mains	24,375	32,021	183,152	150,000	50,000	50,000	0%
	<b>Total Contractual Services</b>	<b>608,679</b>	<b>621,848</b>	<b>802,877</b>	<b>726,500</b>	<b>683,250</b>	<b>680,350</b>	<b>0%</b>
530100	Materials & Supplies	24,474	28,597	28,803	30,000	35,000	34,000	-3%
530110	Uniforms	3,023	1,500	2,696	2,400	2,600	2,600	0%
530120	Chemical Supplies	80,261	104,062	80,899	86,000	110,000	98,000	-11%
530150	Small Tools	408	1,133	2,188	2,500	3,000	3,000	0%
530160	Safety Equipment	4,493	4,266	5,140	4,000	5,300	5,300	0%
532000	Automotive Supplies	13,419	18,103	19,836	18,500	20,000	20,000	0%
532200	Office Supplies	5,994	4,678	4,457	5,500	6,500	6,500	0%
532300	Postage	20,703	21,834	21,816	22,500	23,000	23,000	0%

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5100 - Sewer Operating</b>								
534300	Equipment Maintenance Materials	123,981	54,220	138,589	125,000	140,000	140,000	0%
534500	Grounds Maintenance Materials	2,212	5,617	8,251	7,000	10,000	10,000	0%
534600	Building Maintenance Materials	7,974	10,145	5,041	4,500	7,500	7,500	0%
	<b>Total Commodities</b>	<b>286,942</b>	<b>254,155</b>	<b>317,718</b>	<b>307,900</b>	<b>362,900</b>	<b>349,900</b>	<b>-4%</b>
541600	Professional Development	5,079	6,497	5,166	2,233	7,235	2,948	-59%
534101	Dues	2,435	2,585	2,611	9,300	2,955	9,530	223%
546200	Permit Fees	18,000	18,000	18,000	18,000	18,000	18,000	0%
546300	Bank Charges	3,539	3,290	4,323	5,000	3,600	5,000	39%
546900	Contingencies	342	1,926	281	0	25,000	25,000	0%
	<b>Total Other Charges</b>	<b>29,395</b>	<b>32,298</b>	<b>30,381</b>	<b>34,533</b>	<b>56,790</b>	<b>60,478</b>	<b>6%</b>
570100	Machinery & Equipment	35,027	22,982	48,039	243,000	294,700	285,800	-3%
	<b>Total Capital Outlay</b>	<b>35,027</b>	<b>22,982</b>	<b>48,039</b>	<b>243,000</b>	<b>294,700</b>	<b>285,800</b>	<b>-3%</b>
590100	Transfer to General	57,814	80,000	80,000	80,000	80,000	80,000	0%
590300	Transfer to Debt Service	273,800	0	0	143,452	143,452	0	-100%
590500	Transfer to Water	0	136,275	145,000	0	0	0	0%
590600	Transfer to Central Services	116,831	112,200	135,101	131,080	131,080	131,080	0%
590610	Transfer to Vehicle Replacement	53,314	45,874	53,390	48,879	48,879	48,879	0%
	<b>Total Transfers Out</b>	<b>501,759</b>	<b>374,349</b>	<b>413,491</b>	<b>403,411</b>	<b>403,411</b>	<b>259,959</b>	<b>-36%</b>
<b>Total Sewer Operating Expenses</b>								
		<b>\$2,840,203</b>	<b>\$2,900,071</b>	<b>\$3,326,923</b>	<b>\$3,426,340</b>	<b>\$3,531,619</b>	<b>\$3,420,670</b>	<b>-3%</b>

**PUBLIC WORKS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5200 - Parking Operating</b>								
511000	Regular Salaries	44,291	54,806	57,967	57,250	57,136	113,689	99%
514000	Employee Retirement Contributions	7,585	6,316	9,382	9,325	9,319	10,304	11%
	<b>Total Personnel Services</b>	<b>51,876</b>	<b>61,122</b>	<b>67,348</b>	<b>66,575</b>	<b>66,455</b>	<b>123,993</b>	<b>87%</b>
522400	Service Agreements	0	3,176	9,694	7,040	0	144	0%
523800	Rent to Railroad	14,337	26,513	14,848	14,642	12,500	15,000	20%
524120	Utilities	7,286	4,237	13,889	11,000	4,800	10,000	108%
529000	Other Contractual Services	0	0	257	0	18,000	13,908	-23%
	<b>Total Contractual Services</b>	<b>21,623</b>	<b>33,926</b>	<b>38,687</b>	<b>25,642</b>	<b>35,300</b>	<b>39,052</b>	<b>11%</b>
530100	Materials and Supplies	3,801	639	318	800	20,000	5,000	-75%
	<b>Total Commodities</b>	<b>3,801</b>	<b>639</b>	<b>318</b>	<b>800</b>	<b>20,000</b>	<b>5,000</b>	<b>-75%</b>
570100	Machinery & Equipment	0	3,239	403	56,206	60,000	13,000	-78%
570200	Building & Grounds Improvements	44,537	25,359	83,948	0	55,000	115,000	109%
	<b>Total Capital Outlay</b>	<b>44,537</b>	<b>28,598</b>	<b>84,351</b>	<b>56,206</b>	<b>115,000</b>	<b>128,000</b>	<b>11%</b>
590100	Transfer to General	12,642	15,000	15,000	15,000	15,000	15,000	0%
590300	Transfer to Debt Service	45,000	65,000	0	0	0	0	0%
590610	Transfer to Vehicle Replacement	6,348	6,348	7,110	7,110	7,110	7,110	0%
	<b>Total Transfers Out</b>	<b>63,990</b>	<b>86,348</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>22,110</b>	<b>0%</b>
<b>Total Parking Operating Expenses</b>		<b>\$185,827</b>	<b>\$210,633</b>	<b>\$212,814</b>	<b>\$171,333</b>	<b>\$258,865</b>	<b>\$318,155</b>	<b>23%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1700 - Police</b>								
511000	Regular Salaries	4,640,703	4,987,681	5,375,019	5,554,000	5,613,731	5,426,604	-3%
511100	Overtime Salaries	460,197	553,455	474,830	465,000	475,000	475,000	0%
511201	Crossing Guard Salaries	120,598	122,984	125,794	125,794	125,000	132,261	6%
514000	Employee Retirement Contributions	480,449	509,789	536,771	550,000	574,157	573,155	0%
515000	Employee Group Insurance	681,977	753,279	847,825	890,000	919,800	990,000	8%
	<b>Total Personnel Services</b>	<b>6,383,924</b>	<b>6,927,188</b>	<b>7,360,238</b>	<b>7,584,794</b>	<b>7,707,688</b>	<b>7,597,020</b>	<b>-1%</b>
522400	Service Agreements	45,262	48,082	52,373	55,000	61,520	109,467	78%
522500	Equipment Rentals	22,103	19,411	18,768	18,000	20,944	19,210	-8%
522700	Computer Services	22,335	23,446	16,891	40,000	51,000	51,000	0%
523100	Advertising	1,123	1,798	1,405	3,000	3,000	3,000	0%
524220	Towing	0	125	0	500	500	500	0%
524240	Impounding Animals	2,850	1,568	3,457	3,000	2,000	3,000	50%
525400	Communications - DuComm	425,672	442,020	461,700	479,712	529,100	490,000	-7%
526000	Vehicle Maintenance	40,675	46,054	64,931	48,000	48,000	51,000	6%
526050	Vehicle Setup	33,677	34,213	38,055	40,500	40,500	46,350	14%
526100	Auto Body Repairs	804	1,991	4,825	5,000	7,500	7,500	0%
	<b>Total Contractual Services</b>	<b>594,501</b>	<b>618,708</b>	<b>662,405</b>	<b>692,712</b>	<b>764,064</b>	<b>781,027</b>	<b>2%</b>
530100	Materials & Supplies	53,422	52,750	44,571	39,000	40,500	38,550	-5%
530110	Uniforms	55,843	52,167	64,267	75,000	77,101	77,666	1%
530115	Subscriptions/Publications	3,564	4,155	5,090	5,870	5,870	6,097	4%
530125	Shooting Range Supplies	11,292	16,081	23,174	28,247	28,247	30,997	10%
532000	Automotive Supplies	129,738	150,594	130,162	125,000	156,000	159,000	2%
532200	Office Supplies	24,068	22,863	22,137	25,000	26,500	25,000	-6%
532300	Postage	4,555	4,069	4,542	6,000	6,500	6,800	5%
534300	Equipment Maintenance Materials	6,498	13,982	12,252	9,000	9,000	9,000	0%
	<b>Total Commodities</b>	<b>288,980</b>	<b>316,661</b>	<b>306,195</b>	<b>313,117</b>	<b>349,718</b>	<b>353,110</b>	<b>1%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1700 - Police</b>								
541600	Professional Development	102,864	110,044	86,085	75,000	90,968	70,000	-23%
542000	Planning & Research	17,310	9,543	9,047	10,000	12,500	10,025	-20%
542810	Safety Program Expenses	1,984	2,757	1,510	7,581	7,581	8,480	12%
543101	Dues	16,550	12,435	22,272	34,180	34,180	34,480	1%
543900	Community Relations	35,405	33,131	43,173	42,500	39,500	43,500	10%
544001	Prisoner Detention	876	480	1,533	1,000	1,000	1,000	0%
545100	Emergency Management	0	0	2,168	1,000	4,500	9,000	100%
545200	Police/Fire Commission	10,032	10,804	25,873	5,000	13,700	13,700	0%
546900	Contingencies	21,429	13,540	13,517	22,000	17,000	18,000	6%
	<b>Total Other Charges</b>	<b>206,450</b>	<b>192,734</b>	<b>205,178</b>	<b>198,261</b>	<b>220,929</b>	<b>208,185</b>	<b>-6%</b>
570100	Machinery & Equipment	192,562	113,438	160,664	95,780	370,780	39,653	-89%
	<b>Total Capital Outlay</b>	<b>192,562</b>	<b>113,438</b>	<b>160,664</b>	<b>95,780</b>	<b>370,780</b>	<b>39,653</b>	<b>-89%</b>
590600	Transfer to Central Services	329,479	378,300	375,424	283,921	283,921	283,921	0%
590610	Transfer to Vehicle Replacement	221,432	221,594	232,294	191,616	191,616	123,116	-36%
590700	Transfer to Police Pension	878,342	979,595	959,258	1,003,500	1,087,100	1,086,859	0%
	<b>Total Transfers Out</b>	<b>1,429,253</b>	<b>1,579,489</b>	<b>1,566,976</b>	<b>1,479,037</b>	<b>1,562,637</b>	<b>1,493,896</b>	<b>-4%</b>
<b>Total Police Expenditures</b>								
		<b>\$9,095,670</b>	<b>\$9,748,218</b>	<b>\$10,261,657</b>	<b>\$10,363,701</b>	<b>\$10,975,816</b>	<b>\$10,472,891</b>	<b>-5%</b>

**PUBLIC SAFETY EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>7000 - Police Pension Fund</b>								
511500	Payments to Pensioners	430,335	460,307	541,839	622,547	670,000	875,000	31%
511600	Refunds to Participants	44,349	171,764	0	0	10,000	10,000	0%
513600	Reserve for Future Pension Pyts	2,121,534	1,125,360	1,222,842	1,207,771	1,103,050	976,009	-12%
	<b>Total Personnel Services</b>	<b>2,596,218</b>	<b>1,757,431</b>	<b>1,764,681</b>	<b>1,830,318</b>	<b>1,783,050</b>	<b>1,861,009</b>	<b>4%</b>
521000	Financial Consultant	50,371	56,146	63,776	69,616	65,000	72,000	11%
523001	Personnel Testing	2,390	7,100	0	1,500	2,250	2,250	0%
523400	Legal Services	2,992	3,000	2,483	2,800	10,500	10,300	-2%
	<b>Total Contractual Services</b>	<b>55,753</b>	<b>66,246</b>	<b>66,259</b>	<b>73,916</b>	<b>77,750</b>	<b>84,550</b>	<b>9%</b>
541600	Professional Development	0	0	0	0	300	300	0%
546300	Bank Charges	15,694	13,056	7,038	2,111	17,000	5,000	-71%
546900	Contingencies	0	0	0	0	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>15,694</b>	<b>13,056</b>	<b>7,038</b>	<b>2,111</b>	<b>18,300</b>	<b>6,300</b>	<b>-66%</b>
<b>Total Police Pension Fund Expenses</b>								
		<b>\$2,667,665</b>	<b>\$1,836,733</b>	<b>\$1,837,979</b>	<b>\$1,906,345</b>	<b>\$1,879,100</b>	<b>\$1,951,859</b>	<b>4%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1100 - Village Board/Administration</b>								
511000	Regular Salaries	591,453	635,688	698,595	732,940	701,050	717,846	2%
511100	Overtime Salaries	5,742	4,817	4,361	4,000	10,000	5,000	-50%
511200	Temporary Salaries	5,082	4,230	19,764	0	0	0	0%
514000	Employee Retirement Contributions	92,927	102,839	110,936	117,760	117,900	131,580	12%
515000	Employee Group Insurance	57,212	63,220	68,662	77,183	75,600	82,500	9%
	<b>Total Personnel Services</b>	<b>752,416</b>	<b>810,794</b>	<b>902,318</b>	<b>931,883</b>	<b>904,550</b>	<b>936,926</b>	<b>4%</b>
529000	Other Contractual Services	52,535	23,498	30,942	0	0	0	0%
	<b>Total Contractual Services</b>	<b>52,535</b>	<b>23,498</b>	<b>30,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
530115	Subscriptions/Publications	740	251	298	250	775	300	-61%
530135	Recycling Expenses	0	14,330	18,782	0	9,900	0	-100%
532000	Automotive Supplies	447	520	825	670	780	750	-4%
532200	Office Supplies	3,264	3,568	4,278	4,660	4,400	4,200	-5%
532300	Postage	1,485	1,913	5,500	1,750	2,470	2,000	-19%
	<b>Total Commodities</b>	<b>5,936</b>	<b>20,582</b>	<b>29,683</b>	<b>7,330</b>	<b>18,325</b>	<b>7,250</b>	<b>-60%</b>
541600	Professional Development	35,265	23,961	17,214	16,170	33,365	21,384	-36%
543101	Dues	56,441	50,956	58,573	61,785	60,385	60,560	0%
543900	Community Relations	39,848	34,908	42,283	46,855	44,725	48,300	8%
543910	Historical Society Expenses	11,517	8,015	8,953	9,000	9,000	9,000	0%
546900	Contingencies	9,338	4,359	14,568	11,000	10,000	10,000	0%
	<b>Total Other Charges</b>	<b>152,409</b>	<b>122,199</b>	<b>141,592</b>	<b>144,810</b>	<b>157,475</b>	<b>149,244</b>	<b>-5%</b>
570100	Machinery & Equipment	0	1,628	0	32,865	1,500	0	-100%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>1,628</b>	<b>0</b>	<b>32,865</b>	<b>1,500</b>	<b>0</b>	<b>-100%</b>
590600	Transfer to Central Services	52,774	63,600	65,005	49,796	49,796	49,796	0%
590610	Transfer to Vehicle Replacement	2,063	2,063	2,125	4,000	4,000	4,000	0%
	<b>Total Transfers Out</b>	<b>54,837</b>	<b>65,663</b>	<b>67,130</b>	<b>53,796</b>	<b>53,796</b>	<b>53,796</b>	<b>0%</b>
<b>Total Village Board/Administration Exp</b>		<b>\$1,018,133</b>	<b>\$1,044,364</b>	<b>\$1,171,664</b>	<b>\$1,170,684</b>	<b>\$1,135,646</b>	<b>\$1,147,216</b>	<b>1%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1200 - Professional Services</b>								
521000	Actuarial Consultant	1,125	1,125	1,125	1,250	1,250	1,250	0%
522900	Professional Planners	36,742	45,983	31,924	0	65,000	25,000	-62%
522925	Econ Development Services	0	0	0	0	0	0	0%
523400	Legal Services	517,378	461,392	436,120	429,100	613,000	467,800	-24%
523401	Engineering Services	216,776	256,591	283,935	330,602	175,000	150,000	-14%
	<b>Total Contractual Services</b>	<b>772,021</b>	<b>765,091</b>	<b>753,104</b>	<b>760,952</b>	<b>854,250</b>	<b>644,050</b>	<b>-25%</b>
546900	Contingencies	26,687	47,800	55,842	40,000	75,000	65,000	-13%
	<b>Total Other Charges</b>	<b>26,687</b>	<b>47,800</b>	<b>55,842</b>	<b>40,000</b>	<b>75,000</b>	<b>65,000</b>	<b>-13%</b>
<b>Total Professional Services Expenditures</b>		<b>\$798,708</b>	<b>\$812,891</b>	<b>\$808,946</b>	<b>\$800,952</b>	<b>\$929,250</b>	<b>\$709,050</b>	<b>-24%</b>
<b>1210- Liability Insurance</b>								
544100	IRMA Premiums	497,198	557,071	532,398	464,937	577,900	518,500	-10%
544200	IRMA Deductible Payments	22,471	32,353	48,227	40,000	50,000	50,000	0%
	<b>Other Charges</b>	<b>519,669</b>	<b>589,424</b>	<b>580,625</b>	<b>504,937</b>	<b>627,900</b>	<b>568,500</b>	<b>-9%</b>
<b>Total Liability Insurance Expenditures</b>		<b>\$519,669</b>	<b>\$589,424</b>	<b>\$580,625</b>	<b>\$504,937</b>	<b>\$627,900</b>	<b>\$568,500</b>	<b>-9%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1300 - Village Clerk/Collector</b>								
511000	Regular Salaries	161,647	169,741	185,137	0	0	0	0
511100	Overtime Salaries	10,069	11,634	14,452	0	0	0	0
514000	Employee Retirement Contributions	27,322	31,850	35,020	0	0	0	0
515000	Employee Group Insurance	36,504	42,031	47,398		0	0	0
	<b>Total Personnel Services</b>	<b>235,542</b>	<b>255,256</b>	<b>282,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
522400	Service Agreements	1,747	1,395	1,774	0	0	0	0
522501	Document Imaging Services	0	0	0	0	0	0	0
522950	Ordinance Codification	1,124	4,898	3,922	0	0	0	0
523100	Advertising	0	0	170	0	0	0	0
523110	Legal Publications	8,823	9,125	5,005	0	0	0	0
529000	Other Contractual Services	17,954	15,212	610	0	0	0	0
	<b>Total Contractual Services</b>	<b>29,648</b>	<b>30,630</b>	<b>11,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
530115	Subscriptions/Publications	814	687	648	0	0	0	0
530135	Recycling Expenses	3,442	2,400	5,873	0	0	0	0
532200	Office Supplies	9,775	10,225	8,292	0	0	0	0
532300	Postage	19,895	24,997	23,933	0	0	0	0
	<b>Total Commodities</b>	<b>33,926</b>	<b>38,309</b>	<b>38,745</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
541600	Professional Development	7	0	0	0	0	0	0
543101	Dues	255	305	305	0	0	0	0
546900	Contingencies	214	1,207	1,721	0	0	0	0
	<b>Total Other Charges</b>	<b>476</b>	<b>1,512</b>	<b>2,026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
570100	Machinery & Equipment	0	0	0	0	0	0	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
590600	Transfer to Central Services	20,207	22,800	20,516	0	0	0	0
	<b>Total Transfers Out</b>	<b>20,207</b>	<b>22,800</b>	<b>20,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
						<b>ROLLED INTO FINANCE</b>		
<b>Total Village Clerk/Collector Expenditures</b>		<b>\$319,799</b>	<b>\$348,507</b>	<b>\$354,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1400 - Finance</b>								
511000	Regular Salaries	489,340	533,302	569,687	723,907	735,587	810,794	10%
511100	Overtime Salaries	102	48	173	5,175	5,500	5,500	0%
514000	Employee Retirement Contributions	84,617	98,935	100,171	136,661	131,220	157,912	20%
515000	Employee Group Insurance	83,887	96,012	103,298	150,400	163,800	178,750	9%
	<b>Total Personnel Services</b>	<b>657,946</b>	<b>728,297</b>	<b>773,329</b>	<b>1,016,143</b>	<b>1,036,107</b>	<b>1,152,956</b>	<b>11%</b>
522400	Service Agreements	708	45	0	3,600	1,830	1,830	0%
522501	Document Imaging	3,508	3,699	1,324	0	4,000	0	-100%
522950	Ordinance Codification	0	0	0	9,000	5,500	9,000	64%
523100	Advertising	1,307	1,400	0	250	750	500	-33%
523110	Legal Publications	0	0	0	8,000	12,300	8,000	-35%
523500	Audit Services	41,689	32,448	38,502	40,000	43,565	45,000	3%
529000	Other Contractual Services	0	0	0	15,640	11,500	15,450	34%
	<b>Total Contractual Services</b>	<b>47,212</b>	<b>37,592</b>	<b>39,826</b>	<b>76,490</b>	<b>79,445</b>	<b>79,780</b>	<b>0%</b>
530115	Subscriptions/Publications	530	736	1,049	1,833	1,695	1,540	-9%
530135	Recycling Expenses	0	0	0	6,000	4,000	6,500	63%
532200	Office Supplies	8,223	8,364	8,899	15,000	22,150	10,000	-55%
532300	Postage	2,718	2,960	2,440	24,000	28,540	25,000	-12%
	<b>Total Commodities</b>	<b>11,471</b>	<b>12,060</b>	<b>12,389</b>	<b>46,833</b>	<b>56,385</b>	<b>43,040</b>	<b>-24%</b>
541600	Professional Development	7,496	4,544	3,307	3,200	9,000	6,050	-33%
543101	Dues	1,533	1,191	1,403	1,500	2,010	1,795	-11%
546900	Contingencies	452	643	344	2,300	3,050	2,500	-18%
	<b>Total Other Charges</b>	<b>9,481</b>	<b>6,378</b>	<b>5,055</b>	<b>7,000</b>	<b>14,060</b>	<b>10,345</b>	<b>-26%</b>
570100	Machinery & Equipment	1,112	0	0	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>1,112</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590420	Transfer to Municipal Building	115,000	0	0	0	2,000,000	0	100%
590550	Transfer to Golf	0	112,793	0	0	0	0	0%
590600	Transfer to Central Services	46,639	53,600	52,628	55,362	55,362	55,362	0%
	<b>Total Transfers Out</b>	<b>161,639</b>	<b>166,393</b>	<b>52,628</b>	<b>55,362</b>	<b>2,055,362</b>	<b>55,362</b>	<b>-97%</b>
<b>Total Finance Expenditures</b>		<b>\$888,861</b>	<b>\$950,720</b>	<b>\$883,226</b>	<b>\$1,201,828</b>	<b>\$3,241,359</b>	<b>\$1,341,483</b>	<b>-59%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1500 - Community Development</b>								
511000	Regular Salaries	577,012	638,434	654,209	662,000	690,250	619,946	-10%
511100	Overtime Salaries	5,345	6,295	5,667	5,100	6,000	6,000	0%
511200	Temporary Salaries	5,796	6,638	5,940	6,000	7,000	6,000	-14%
514000	Employee Retirement Contributions	100,849	112,402	115,084	118,000	124,728	122,810	-2%
515000	Employee Group Insurance	77,795	84,676	94,559	107,500	113,400	112,750	-1%
	<b>Total Personnel Services</b>	<b>766,797</b>	<b>848,445</b>	<b>875,460</b>	<b>898,600</b>	<b>941,378</b>	<b>867,506</b>	<b>-8%</b>
522501	Document Imaging Services	0	0	0	2,500	3,000	2,000	-33%
523100	Advertising	25	0	25	0	500	0	-100%
526000	Vehicle Maintenance	139	176	671	1,400	1,000	1,000	0%
	<b>Total Contractual Services</b>	<b>164</b>	<b>176</b>	<b>696</b>	<b>3,900</b>	<b>4,500</b>	<b>3,000</b>	<b>-33%</b>
530100	Materials & Supplies	4,971	5,464	4,042	3,500	7,500	7,600	1%
530115	Subscriptions/Publications	1,851	260	739	500	1,695	1,500	-12%
532000	Automotive Supplies	6,524	7,734	8,165	4,000	7,800	7,800	0%
532200	Office Supplies	3,069	2,424	1,918	2,000	3,000	3,000	0%
532300	Postage	1,751	1,858	1,463	2,000	3,000	2,500	-17%
	<b>Total Commodities</b>	<b>18,166</b>	<b>17,740</b>	<b>16,328</b>	<b>12,000</b>	<b>22,995</b>	<b>22,400</b>	<b>-3%</b>
541600	Professional Development	6,098	4,774	6,437	5,000	8,425	8,730	4%
542100	Rebates	215,048	153,796	154,563	135,000	155,000	155,000	100%
543101	Dues	3,269	2,139	3,673	4,000	4,120	4,170	1%
546900	Contingencies	1,384	104	180	1,200	1,000	1,000	0%
	<b>Total Other Charges</b>	<b>225,799</b>	<b>160,813</b>	<b>164,854</b>	<b>145,200</b>	<b>168,545</b>	<b>168,900</b>	<b>0%</b>
570100	Machinery & Equipment	1,118	1,496	0	0	600	0	100%
	<b>Total Capital Outlay</b>	<b>1,118</b>	<b>1,496</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>100%</b>
590600	Transfer to Central Services	47,588	52,900	54,412	41,437	41,437	41,437	0%
590610	Transfer to Vehicle Replacement	6,250	6,250	6,374	6,374	6,374	6,374	0%
	<b>Total Transfers Out</b>	<b>53,838</b>	<b>59,150</b>	<b>60,786</b>	<b>47,811</b>	<b>47,811</b>	<b>47,811</b>	<b>0%</b>
<b>Total Community Development Expenditures</b>		<b>\$1,065,882</b>	<b>\$1,087,820</b>	<b>\$1,118,123</b>	<b>\$1,107,511</b>	<b>\$1,185,829</b>	<b>\$1,109,617</b>	<b>-6%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>1600 - Building</b>								
511000	Regular Salaries	592,662	639,557	648,953	539,860	559,963	489,643	-13%
511100	Overtime Salaries	5,532	4,206	3,548	1,700	3,000	1,000	-67%
511200	Temporary Salaries	9,853	5,719	2,492	2,500	6,000	4,000	-33%
514000	Employee Retirement Contributions	102,480	110,430	112,325	92,775	100,800	96,748	-4%
515000	Employee Group Insurance	92,026	97,338	106,650	100,000	100,879	96,250	-5%
	<b>Total Personnel Services</b>	<b>802,553</b>	<b>857,250</b>	<b>873,968</b>	<b>736,835</b>	<b>770,642</b>	<b>687,641</b>	<b>-11%</b>
522300	Uniform Rentals	2,444	1,592	844	200	1,736	900	-48%
522500	Equipment Rentals	603	400	17	243	400	300	-25%
522501	Document Imaging Services	9,023	8,819	8,998	500	1,000	1,000	0%
523010	Elevator Inspections	5,124	5,601	6,601	6,000	5,318	6,427	21%
526000	Vehicle Maintenance	2,319	1,351	5,755	4,000	5,000	5,000	0%
526005	Plan Review Services	127,651	120,090	69,839	50,000	90,000	70,000	-22%
	<b>Total Contractual Services</b>	<b>147,164</b>	<b>137,853</b>	<b>92,055</b>	<b>60,943</b>	<b>103,454</b>	<b>83,627</b>	<b>-19%</b>
530115	Subscriptions/Publications	2,420	606	210	210	845	565	-33%
532000	Automotive Supplies	6,722	7,269	6,158	5,000	8,036	5,000	-38%
532200	Office Supplies	4,868	5,365	6,353	6,300	6,510	6,210	-5%
532300	Postage	1,146	1,312	1,357	1,400	1,658	1,500	-10%
	<b>Total Commodities</b>	<b>15,156</b>	<b>14,552</b>	<b>14,079</b>	<b>12,910</b>	<b>17,049</b>	<b>13,275</b>	<b>-22%</b>
541600	Professional Development	7,886	6,047	4,389	3,500	8,185	7,015	-14%
543101	Dues	470	435	424	635	645	635	-2%
546900	Contingencies	0	60	362	0	500	400	-20%
	<b>Total Other Charges</b>	<b>8,356</b>	<b>6,542</b>	<b>5,175</b>	<b>4,135</b>	<b>9,330</b>	<b>8,050</b>	<b>-14%</b>
570100	Machinery & Equipment	1,837	7,742	1,748	0	0	0	0%
	<b>Total Capital Outlay</b>	<b>1,837</b>	<b>7,742</b>	<b>1,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
590600	Transfer to Central Services	45,702	60,000	61,883	48,529	48,529	48,529	0%
590610	Transfer to Vehicle Replacement	12,375	12,375	12,749	10,624	10,624	10,624	0%
	<b>Total Transfers Out</b>	<b>58,077</b>	<b>72,375</b>	<b>74,632</b>	<b>59,153</b>	<b>59,153</b>	<b>59,153</b>	<b>0%</b>
<b>Total Building Expenditures</b>		<b>\$1,033,143</b>	<b>\$1,096,314</b>	<b>\$1,061,657</b>	<b>\$873,976</b>	<b>\$959,628</b>	<b>\$851,746</b>	<b>-11%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>4800 - Brewster Creek Business Park TIF Municipal Acct Fund</b>								
511000	Regular Salaries	58,788	60,674	81,223	315,600	315,604	330,134	5%
514000	Employee Retirement Contributions	6,430	7,429	9,402	52,900	51,184	54,913	7%
	<b>Total Personnel Services</b>	65,218	68,103	90,625	368,500	366,788	385,047	5%
523100	Advertising	7,082	6,376	2,928	8,000	25,000	25,000	0%
523400	Legal Services	2,036	973	0	3,000	8,000	8,000	0%
523401	Engineering Services	12,339	18,019	6,033	5,000	16,000	16,000	0%
	<b>Total Contractual Services</b>	21,457	25,368	8,961	16,000	49,000	49,000	0%
541600	Professional Development	0	437	211	1,000	2,000	2,700	35%
546900	Contingencies	0	0	200,000	0	20,000	20,000	0%
	<b>Total Other Charges</b>	0	437	200,211	1,000	22,000	22,700	3%
590300	Transfer to Debt Service	0	0	29,880	29,880	29,880	29,880	0%
	<b>Total Transfers Out</b>	0	0	29,880	29,880	29,880	29,880	0%
<b>Total Brewster Crk TIF Municipal Acct Exp</b>		<b>\$86,675</b>	<b>\$93,908</b>	<b>\$329,677</b>	<b>\$415,380</b>	<b>\$467,668</b>	<b>\$486,627</b>	<b>4%</b>

**GENERAL GOVERNMENT EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>4430 - Bluff City TIF Municipal Acct Fund</b>								
511000	Regular Salaries							0%
523401	Employee Retirement Contrib.							0%
	<b>Total Personnel Services</b>	0	0	0	0	0	0	0%
523100	Advertising							0%
523400	Legal Services							0%
523401	Engineering Services							0%
	<b>Total Contractual Services</b>	0	0	0	0	0	0	0%
541600	Professional Development	0						0%
546900	Contingencies	0						0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
590300	Transfer to Debt Service	0	0					0%
	<b>Total Transfers Out</b>	0	0	0	0	0	0	0%
<b>Total Bluff City TIF Municipal Acct Exp</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5500 - Golf Program</b>								
511000	Regular Salaries	219,759	251,177	245,237	242,000	246,263	233,879	-5%
511100	Overtime Salaries	544	416	429	400	750	500	-33%
511200	Temporary Salaries	97,000	108,271	120,850	106,000	100,000	98,000	-2%
514000	Employee Retirement Contribution	45,844	49,025	51,135	50,207	50,207	52,791	5%
515000	Employee Group Insurance	36,626	37,994	35,606	31,500	31,500	34,375	9%
	<b>Total Personnel Services</b>	<b>399,773</b>	<b>446,883</b>	<b>453,256</b>	<b>430,107</b>	<b>428,720</b>	<b>419,545</b>	<b>-2%</b>
522400	Service Agreements	17,787	14,425	17,023	16,750	16,500	17,750	8%
523100	Advertising	6,614	11,103	9,586	10,500	13,600	12,250	-10%
523425	Handicapping Services	1,160	2,465	2,335	2,965	2,800	3,000	7%
524100	Building Maintenance Services	35,171	40,951	28,467	36,000	37,700	40,000	6%
524120	Utilities	38,569	48,845	45,493	46,000	50,000	48,000	-4%
	<b>Total Contractual Services</b>	<b>99,301</b>	<b>117,789</b>	<b>102,903</b>	<b>112,215</b>	<b>120,600</b>	<b>121,000</b>	<b>0%</b>
530100	Materials & Supplies	14,738	13,612	11,826	12,500	15,000	13,400	-11%
530110	Uniforms	1,580	1,809	1,881	2,100	2,500	2,500	0%
532000	Automotive Supplies	8,327	9,373	11,847	11,000	11,000	12,000	9%
532200	Office Supplies	1,462	1,128	1,312	1,550	1,900	1,700	-11%
532300	Postage	375	263	209	50	300	200	-33%
534200	Golf Cart Maintenance Materials	4,502	5,371	4,813	5,500	6,000	6,500	8%
534300	Equipment Maintenance Materials	433	630	812	750	1,000	1,000	0%
534330	Purchases - Bags/Head Covers	1,861	3,273	3,317	3,200	3,300	3,400	3%
534331	Purchases - Golf Shoes	3,103	5,413	3,563	4,000	5,200	3,900	-25%
534332	Purchases - Golf Balls	24,271	24,949	20,188	18,000	22,500	20,500	-9%
534333	Purchases - Golf Clubs	31,797	28,990	15,756	13,000	20,000	15,000	-25%
534334	Purchases - Golf Gloves	2,585	3,668	2,566	3,350	3,250	3,300	2%
534335	Purchases - Misc Golf Merchandise	24,572	26,546	20,643	22,000	23,000	22,000	-4%
534336	Purchases - Rental Golf Clubs	1,946	1,445	105	1,400	1,500	1,500	0%
534600	Building Maintenance Materials	959	1,953	1,389	1,200	1,200	1,500	25%
	<b>Total Commodities</b>	<b>122,511</b>	<b>128,423</b>	<b>100,229</b>	<b>99,600</b>	<b>117,650</b>	<b>108,400</b>	<b>-8%</b>

### GOLF EXPENSES

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5500 - Golf Program</b>								
541600	Professional Development	3,217	2,735	2,825	2,700	4,700	3,510	-25%
543101	Dues	2,058	2,126	2,261	2,375	2,415	2,425	0%
546300	Bank Charges	20,711	22,382	23,742	22,500	25,000	24,000	-4%
546900	Contingencies	15,904	11,983	5,813	7,500	15,000	15,000	0%
	<b>Total Other Charges</b>	<b>41,890</b>	<b>39,226</b>	<b>34,641</b>	<b>35,075</b>	<b>47,115</b>	<b>44,935</b>	<b>-5%</b>
570100	Machinery & Equipment	31,899	10,840	56,696	0	0	39,500	100%
	<b>Total Capital Outlay</b>	<b>31,899</b>	<b>10,840</b>	<b>56,696</b>	<b>0</b>	<b>0</b>	<b>39,500</b>	<b>100%</b>
590100	Transfer to General	46,170	65,000	65,000	68,250	68,250	68,250	0%
590600	Transfer to Central Services	76,136	67,500	39,917	0	56,856	0	-100%
	<b>Total Transfers Out</b>	<b>122,306</b>	<b>132,500</b>	<b>104,917</b>	<b>68,250</b>	<b>125,106</b>	<b>68,250</b>	<b>-45%</b>
<b>Total Golf Program Expenses</b>		<b>\$817,680</b>	<b>\$875,661</b>	<b>\$852,643</b>	<b>\$745,247</b>	<b>\$839,191</b>	<b>\$801,630</b>	<b>-4%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5510 - Golf Grounds Maintenance</b>								
511000	Regular Salaries	233,012	241,256	256,247	278,499	278,499	253,403	-9%
511100	Overtime Salaries	6,495	7,082	6,880	6,000	8,000	8,000	0%
511200	Temporary Salaries	87,037	100,200	104,023	90,000	99,840	101,840	2%
514000	Employee Retirement Contribution	47,896	51,277	54,471	60,903	60,903	65,944	8%
515000	Employee Group Insurance	41,924	54,818	60,322	44,100	44,100	48,125	9%
	<b>Total Personnel Services</b>	<b>416,364</b>	<b>454,633</b>	<b>481,944</b>	<b>479,502</b>	<b>491,342</b>	<b>477,312</b>	<b>-3%</b>
522300	Uniform Rentals	2,631	2,171	1,774	1,625	2,000	2,000	0%
522500	Equipment Rental	5,572	5,940	685	1,500	3,000	6,285	110%
524120	Utilities	10,366	21,612	18,372	17,000	21,000	18,000	-14%
526000	Vehicle Maintenance	1,989	903	717	1,000	1,500	1,000	-33%
	<b>Total Contractual Services</b>	<b>20,558</b>	<b>30,626</b>	<b>21,548</b>	<b>21,125</b>	<b>27,500</b>	<b>27,285</b>	<b>-1%</b>
530100	Materials & Supplies	74,574	55,148	50,941	54,500	63,500	51,275	-19%
530150	Small Tools	547	970	958	1,000	1,000	1,000	0%
532000	Automotive Supplies	22,032	23,509	24,453	18,000	21,300	19,600	-8%
532200	Office Supplies	179	0	0	500	500	500	0%
534300	Equipment Maintenance Materials	18,968	21,516	21,337	20,500	20,500	20,500	0%
534500	Grounds Maintenance Materials	33,905	36,621	32,492	34,000	34,500	30,380	-12%
534600	Building Maintenance Materials	11,554	3,987	2,499	2,500	3,000	2,000	-33%
534700	Tree Maintenance Materials	8,143	305	4,585	2,140	5,000	4,000	-20%
	<b>Total Commodities</b>	<b>169,902</b>	<b>142,056</b>	<b>137,264</b>	<b>133,140</b>	<b>149,300</b>	<b>129,255</b>	<b>-13%</b>
541600	Professional Development	4,296	2,351	1,825	3,000	3,100	3,186	3%
543101	Dues	910	765	1,310	1,225	1,225	1,645	34%
546900	Contingencies	11,806	0	8,818	2,000	10,000	7,500	-25%
	<b>Total Other Charges</b>	<b>17,012</b>	<b>3,116</b>	<b>11,953</b>	<b>6,225</b>	<b>14,325</b>	<b>12,331</b>	<b>-14%</b>
570100	Machinery & Equipment	2,600	0	3,285	4,384	5,500	0	-100%
570200	Building & Grounds Improvements	0	0	3,756	2,500	3,000	2,000	-33%
574800	Tree Purchases	0	2,394	385	2,900	2,000	2,000	0%
	<b>Total Capital Outlay</b>	<b>2,600</b>	<b>2,394</b>	<b>7,426</b>	<b>9,784</b>	<b>10,500</b>	<b>4,000</b>	<b>-62%</b>
590610	Transfer to Vehicle Replacement	44,548	45,726	24,779	0	49,023	0	-100%
	<b>Total Transfers Out</b>	<b>44,548</b>	<b>45,726</b>	<b>24,779</b>	<b>0</b>	<b>49,023</b>	<b>0</b>	<b>-100%</b>
<b>Total Golf Grounds Maintenance Expenses</b>		<b>\$670,984</b>	<b>\$678,551</b>	<b>\$684,915</b>	<b>\$649,776</b>	<b>\$741,990</b>	<b>\$650,183</b>	<b>-12%</b>

**GOLF EXPENSES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5520 - Golf Driving Range</b>								
511200	Temporary Salaries	4,716	4,064	4,672	4,950	5,000	5,100	2%
514000	Employee Retirement Contribution	362	337	358	446	446	390	-13%
	<b>Total Personnel Services</b>	5,078	4,401	5,030	5,396	5,446	5,490	1%
530100	Materials & Supplies	3,090	1,314	4,580	4,300	4,000	4,000	0%
	<b>Total Commodities</b>	3,090	1,314	4,580	4,300	4,000	4,000	0%
570100	Machinery & Equipment	0	3,745	0	0	0	0	100%
	<b>Total Capital Outlay</b>	0	3,745	0	0	0	0	100%
590610	Transfer to Vehicle Replacement	0	0	0	0	730	0	-100%
	<b>Total Transfers Out</b>	0	0	0	0	730	0	-100%
<b>Total Golf Driving Range Expenses</b>		<b>\$8,168</b>	<b>\$9,460</b>	<b>\$9,610</b>	<b>\$9,696</b>	<b>\$10,176</b>	<b>\$9,490</b>	<b>-7%</b>

### GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>5560 - Golf Restaurant</b>								
511000	Regular Salaries	78,656	90,274	91,796	94,000	87,965	85,374	-3%
511100	Overtime Salaries	222	1,706	2,950	2,100	3,000	2,000	-33%
511200	Temporary Salaries	72,007	65,333	73,572	75,000	70,000	75,000	7%
514000	Employee Retirement Contributions	20,142	21,657	22,115	22,000	21,650	22,998	6%
515000	Employee Group Insurance	6,310	8,112	13,559	13,900	13,860	15,125	9%
	<b>Total Personnel Services</b>	<b>177,337</b>	<b>187,082</b>	<b>203,992</b>	<b>207,000</b>	<b>196,475</b>	<b>200,497</b>	<b>2%</b>
522400	Service Agreements	5,584	5,047	5,069	4,100	5,000	4,250	-15%
523100	Advertising	503	320	160	300	1,000	500	-50%
524100	Building Maintenance Services	1,970	3,602	2,065	2,200	3,100	3,000	-3%
524120	Utilities	6,590	7,352	7,553	7,000	7,000	7,000	0%
	<b>Total Contractual Services</b>	<b>14,647</b>	<b>16,321</b>	<b>14,846</b>	<b>13,600</b>	<b>16,100</b>	<b>14,750</b>	<b>-8%</b>
530100	Materials & Supplies	5,079	6,322	5,512	4,200	5,500	4,500	-18%
530110	Uniforms	473	358	49	300	500	500	0%
532200	Office Supplies	535	670	210	250	500	500	0%
534300	Equipment Maintenance Materials	2,635	1,208	2,850	2,000	2,500	2,500	0%
534320	Food & Beverage Purchases	51,772	55,568	58,213	55,000	56,000	55,000	-2%
	<b>Total Commodities</b>	<b>60,494</b>	<b>64,126</b>	<b>66,834</b>	<b>61,750</b>	<b>65,000</b>	<b>63,000</b>	<b>-3%</b>
541600	Professional Development	545	781	992	800	900	810	-10%
546300	Bank Charges	879	1,154	1,366	1,250	1,100	1,200	9%
546900	Contingencies	140	3,646	2,222	3,000	3,500	3,000	-14%
	<b>Total Other Charges</b>	<b>1,564</b>	<b>5,581</b>	<b>4,580</b>	<b>5,050</b>	<b>5,500</b>	<b>5,010</b>	<b>-9%</b>
<b>Total Golf Restaurant Expenses</b>								
		<b>\$254,042</b>	<b>\$273,110</b>	<b>\$290,252</b>	<b>\$287,400</b>	<b>\$283,075</b>	<b>\$283,257</b>	<b>0%</b>

## GOLF EXPENSES

Account Number	Description	Actual			Estimated	Budget		%
		2006/07	2007/08	2008/09	2009/10	2009/10	2010/11	Change
<b>5570 - Golf Banquet</b>								
511000	Regular Salaries	123,088	133,994	143,470	148,000	144,975	140,254	-3%
511100	Overtime Salaries	2	3,419	2,701	5,100	3,000	4,000	33%
511200	Temporary Salaries	100,771	116,110	102,080	99,000	101,920	103,960	2%
514000	Employee Retirement Contributions	29,375	32,974	32,558	33,000	26,769	43,459	62%
515000	Employee Group Insurance	13,429	17,808	16,091	21,000	23,940	26,125	9%
	<b>Total Personnel Services</b>	<b>266,665</b>	<b>304,305</b>	<b>296,899</b>	<b>306,100</b>	<b>300,604</b>	<b>317,798</b>	<b>6%</b>
522400	Service Agreements	19,763	18,412	17,618	16,000	10,500	16,250	55%
522500	Equipment Rentals	4,594	5,920	4,151	3,200	5,000	3,500	-30%
523100	Advertising	17,202	18,905	21,053	21,000	21,000	21,500	2%
524100	Building Maintenance Services	1,970	3,602	2,065	2,200	3,100	3,000	-3%
524120	Utilities	6,410	7,352	7,553	7,000	7,000	7,000	0%
	<b>Total Contractual Services</b>	<b>49,939</b>	<b>54,191</b>	<b>52,440</b>	<b>49,400</b>	<b>46,600</b>	<b>51,250</b>	<b>10%</b>
530100	Materials & Supplies	12,033	14,409	12,232	8,500	12,500	9,000	-28%
530110	Uniforms	665	927	110	500	1,000	750	-25%
532200	Office Supplies	1,041	1,347	1,547	1,600	1,200	1,500	25%
534300	Equipment Maintenance Materials	2,800	1,208	2,939	2,000	3,000	3,000	0%
534320	Food & Beverage Purchases	136,280	146,232	124,371	100,000	140,000	103,000	-26%
	<b>Total Commodities</b>	<b>152,819</b>	<b>164,123</b>	<b>141,200</b>	<b>112,600</b>	<b>157,700</b>	<b>117,250</b>	<b>-26%</b>
541600	Professional Development	295	781	992	1,300	1,400	1,260	-10%
546300	Bank Charges	6,256	8,393	7,480	5,000	8,000	6,000	-25%
546900	Contingencies	5,038	2,413	2,255	2,500	5,000	4,000	-20%
	<b>Total Other Charges</b>	<b>11,589</b>	<b>11,587</b>	<b>10,727</b>	<b>8,800</b>	<b>14,400</b>	<b>11,260</b>	<b>-22%</b>
570100	Machinery & Equipment	0	0	0	13,500	19,000	8,000	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,500</b>	<b>19,000</b>	<b>8,000</b>	<b>0%</b>
<b>Total Golf Banquet Expenses</b>		<b>\$481,012</b>	<b>\$534,206</b>	<b>\$501,265</b>	<b>\$490,400</b>	<b>\$538,304</b>	<b>\$505,558</b>	<b>-6%</b>

### GOLF EXPENSES

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5580 - Golf Midway</b>								
511200	Temporary Salaries	15,582	15,622	17,069	17,000	16,500	16,830	2%
514000	Employee Retirement Contributions	1,437	1,378	1,571	1,600	1,262	1,287	2%
	<b>Total Personnel Services</b>	<b>17,019</b>	<b>17,000</b>	<b>18,640</b>	<b>18,600</b>	<b>17,762</b>	<b>18,117</b>	<b>2%</b>
524100	Building Maintenance Services	0	471	495	400	500	500	0%
	<b>Total Contractual Services</b>	<b>0</b>	<b>471</b>	<b>495</b>	<b>400</b>	<b>500</b>	<b>500</b>	<b>0%</b>
530100	Materials & Supplies	2,668	986	1,017	900	1,500	1,000	-33%
534300	Materials To Maintain Other Equip	0	48,874	44,113	0	0	0	0%
534320	Food & Beverage Purchases	42,668	0		44,000	46,000	43,000	-7%
	<b>Total Commodities</b>	<b>45,336</b>	<b>49,860</b>	<b>45,130</b>	<b>44,900</b>	<b>47,500</b>	<b>44,000</b>	<b>-7%</b>
570100	Machinery & Equipment	0	0	0	0	0	2,200	0%
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>0%</b>
<b>Total Golf Midway Expenses</b>								
		<b>\$62,355</b>	<b>\$67,331</b>	<b>\$64,265</b>	<b>\$63,900</b>	<b>\$65,762</b>	<b>\$64,817</b>	<b>-1%</b>

**DEBT SERVICE EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>3000 - Debt Service</b>								
523700	Agent Fees	1,700	2,000	1,550	3,000	3,000	3,000	0%
524000	Bond Issue Costs	0	0	0	131,797	0	0	0%
	<b>Total Contractual Services</b>	1,700	2,000	1,550	134,797	3,000	3,000	0%
547010	Refunding Escrow				11,086,971			
547053	2001 GO Bond Interest	101,200	78,000	55,000	29,000	29,000	0	-100%
547054	2001 GO Bond Principal	580,000	575,000	650,000	725,000	725,000	0	-100%
547055	2002 GO Bond Interest	244,265	231,155	216,525	201,725	201,726	0	-100%
547056	2002 GO Bond Principal	345,000	385,000	370,000	345,000	345,000	0	-100%
547057	2005 GO Bond Interest	284,630	223,555	220,755	253,655	253,655	0	-100%
547058	2005 GO Bond Principal	280,000	80,000	15,000	290,000	290,000	0	-100%
547059	2007 GO Bond Interest	0	0	194,965	187,288	187,288	180,288	-4%
547060	2007 GO Bond Principal	0	0	165,000	175,000	175,000	180,000	3%
547064	2009 GO Interest	0	0	0	0	0	354,237	100%
547065	2009 GO Principal	0	0	0	0	0	355,000	100%
	<b>Total Other Charges</b>	1,835,095	1,572,710	1,887,245	13,293,639	2,206,669	1,069,525	-52%
<b>Total Debt Service Fund Expenditures</b>								
		<b>\$1,836,795</b>	<b>\$1,574,710</b>	<b>\$1,888,795</b>	<b>\$13,428,436</b>	<b>\$2,209,669</b>	<b>\$1,072,525</b>	<b>-51%</b>

**NONDEPARTMENTAL EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>6000 - Central Services Fund</b>								
511000	Regular Salaries	143,144	160,697	170,587	182,000	182,055	242,626	33%
511100	Overtime Salaries	515	1,059	821	900	1,000	1,000	0%
514000	Employee Retirement Contributions	25,641	27,899	30,142	32,000	32,909	48,140	46%
515000	Employee Group Insurance	17,386	23,882	25,749	23,000	25,200	38,500	53%
516500	Unemployment Benefits	5,832	2,082	6,896	12,000	8,000	8,000	0%
	<b>Total Personnel Services</b>	<b>192,518</b>	<b>215,619</b>	<b>234,195</b>	<b>249,900</b>	<b>249,164</b>	<b>338,266</b>	<b>36%</b>
522400	Service Agreements	100,994	113,135	113,986	124,800	127,710	164,375	29%
522700	Computer Services	74,057	78,265	90,815	82,700	102,500	102,300	0%
522720	Printing Services	54,433	68,441	65,116	60,000	73,200	74,500	2%
523001	Personnel Testing	560	719	5,094	2,000	2,000	2,000	0%
524100	Building Maintenance Services	73,248	78,442	108,691	122,470	112,800	124,700	11%
524110	Telephone	95,009	122,253	125,326	130,000	133,500	132,500	-1%
524120	Utilities	4,981	8,455	8,218	9,000	9,000	9,000	0%
	<b>Total Contractual Services</b>	<b>403,282</b>	<b>469,710</b>	<b>517,247</b>	<b>530,970</b>	<b>560,710</b>	<b>609,375</b>	<b>9%</b>
530100	Materials & Supplies	24,918	24,955	28,507	35,000	39,900	33,750	-15%
534600	Building Maintenance Materials	3,170	6,527	6,922	14,600	4,600	7,100	54%
	<b>Total Commodities</b>	<b>28,088</b>	<b>31,482</b>	<b>35,429</b>	<b>49,600</b>	<b>44,500</b>	<b>40,850</b>	<b>-8%</b>
541600	Professional Development	1,664	5,669	4,226	2,600	8,960	5,060	-44%
542810	Safety Program Expenses	812	310	874	500	500	500	0%
543101	Dues	0	130	250	160	160	160	0%
546900	Contingencies	13,790	27,113	9,603	33,950	10,000	24,000	140%
	<b>Total Other Charges</b>	<b>16,266</b>	<b>33,222</b>	<b>14,953</b>	<b>37,210</b>	<b>19,620</b>	<b>29,720</b>	<b>51%</b>
570100	Machinery & Equipment	87,014	82,008	242,633	140,600	200,800	118,400	-41%
	<b>Total Capital Outlay</b>	<b>87,014</b>	<b>82,008</b>	<b>242,633</b>	<b>140,600</b>	<b>200,800</b>	<b>118,400</b>	<b>-41%</b>
<b>Total Central Services Expenses</b>		<b>\$727,168</b>	<b>\$832,041</b>	<b>\$1,044,457</b>	<b>\$1,008,280</b>	<b>\$1,074,794</b>	<b>\$1,136,611</b>	<b>6%</b>



**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>2200 - Motor Fuel Tax (MFT) Fund</b>								
583005	MFT Maintenance Program	252,951	691,090	852,340	870,601	930,000	930,000	0%
583008	W Bartlett/Naperville Bike Path	0	0	0	0	0	136,500	100%
583029	Roadway Crack Sealing	28,883	29,071	0	0	30,000	30,000	0%
583055	S Prospect/Schick Resurfacing	8,713	0	0	0	0	0	0%
583057	Stearns Rd Resurfacing	170,227	7,690	197,947	0	0	0	0%
583059	Schick Road Bridge	3,165	17,792	70,120	439,307	430,000	0	-100%
583060	Struckman LAPP Program	36,798	222,349	19,391	0	0	0	0%
583062	Rte 59 & Woodland Hills Traffic Sig	47,504	0	12,781	441,664	532,000	0	-100%
583065	Schick & Route 59 Intersection	0	20,419	0	0	75,000	0	-100%
583066	Route 25 Improvements	0	0	0	0	2,267,715	0	-100%
583067	Stearns and Newport Signal	0	0	351,384	0	0	0	0%
583068	Main Street Improvements	0	0	0	0	170,000	170,000	100%
583074	Stearns and Prospect/Tallgrass Signal	0	0	0	0	0	360,000	100%
	<b>Total Capital Improvements</b>	<b>548,241</b>	<b>988,411</b>	<b>1,503,962</b>	<b>1,751,572</b>	<b>4,434,715</b>	<b>1,626,500</b>	<b>-63%</b>
590100	Transfer to General	45,000	45,000	35,000	35,000	35,000	35,000	0%
	<b>Total Transfers Out</b>	<b>45,000</b>	<b>45,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0%</b>
<b>Total MFT Capital Projects</b>		<b>\$593,241</b>	<b>\$1,033,411</b>	<b>\$1,538,962</b>	<b>\$1,786,572</b>	<b>\$4,469,715</b>	<b>\$1,661,500</b>	<b>-63%</b>
<b>4000 - Capital Projects Fund</b>								
583008	W Bartlett/Naperville Bike Path	0	485,182	769	141,500	289,800	100,000	-65%
583047	Railroad/Western Intersection	0	37,063	0	0	0	0	0%
583051	Railroad Ave Extension Section 2	50,268	0	0	0	0	0	0%
583069	Oak Ave-W. Bartlett Rd Paving	0	0	0	64,680	0	1,370,320	100%
583070	Newport Blvd. Resurfacing	0	0	0	100,000	0	800,000	100%
583072	North Ave and Prospect Stormwater	0	0	0	0	0	675,000	100%
585007	Ballfield Complex	288,516	269,840	54,861	16,931	33,000	0	-100%
	<b>Total Capital Improvements</b>	<b>338,784</b>	<b>792,085</b>	<b>55,630</b>	<b>323,111</b>	<b>322,800</b>	<b>2,945,320</b>	<b>812%</b>
<b>Total Capital Projects Fund Exp</b>		<b>\$338,784</b>	<b>\$792,085</b>	<b>\$55,630</b>	<b>\$323,111</b>	<b>\$322,800</b>	<b>\$2,945,320</b>	<b>812%</b>

**CAPITAL PROJECTS EXPENDITURES**

Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>4200 - Municipal Building Fund</b>								
524000	Bond Issuance Costs	89,257	0	0	0	0	0	0%
	<b>Total Contractual Services</b>	89,257	0	0	0	0	0	0%
584022	Golf Parking Lot	42,805	12,527	12,527	0	0	0	0%
585009	Village Hall Expansion	3,571	0	0	0	0	0	0%
585018	Police Storage Building	80,364	0	0	0	0	0	0%
585027	Public Works Complex	49,845	98,800	78,330	0	0	0	0%
585029	West Side Fire Station	1,963,605	3,204,909	2,373,443	0	0	0	0%
	<b>Total Capital Improvements</b>	2,140,190	3,316,236	2,464,300	0	0	0	0%
590300	Transfer to Debt Service	80,000	80,000	80,000	80,000	80,000	0	-100%
590500	Transfer to Water Fund	0	0	0	0	480,000	15,000	-97%
	<b>Total Transfers Out</b>	80,000	80,000	80,000	80,000	560,000	15,000	-97%
<b>Total Municipal Building Capital Projects</b>		<b>\$2,309,447</b>	<b>\$3,396,236</b>	<b>\$2,544,300</b>	<b>\$80,000</b>	<b>\$560,000</b>	<b>\$15,000</b>	<b>-97%</b>
<b>4300 - Developer Deposits Fund</b>								
523401	Engineering Services	24,278	0	5,444	0	0	0	0%
523402	Erosion Control Services	0	0	0	0	0	0	0%
585000	LOC Draw Projects	0	59,348	0	0	0	0	0%
585019	Tornado Warning Sirens	0	0	0	0	0	0	0%
585026	Welcome to Bartlett Signs	57,015	65,279	43,996	24,642	15,000	0	-100%
	<b>Total Contractual Services</b>	24,278	0	5,444	24,642	15,000	0	-100%
583028	Sidewalk Installations	0	60,000	0	34,000	25,000	60,000	140%
583064	Struckman Bike Path	95,159	0	0	0	0	0	0%
585032	Irrigation Pump Station	0	0	100,900	0	0	0	0%
585033	West Bartlett Road Streetscape	0	0	16,116	297,600	439,000	210,000	-52%
585034	Golf Course Sign	0	0	56,671	0	0	0	0%
585035	Wayne Court Coachwalk	0	0	0	50,000	55,000	0	-100%
585038	Villa Olivia Storm Sewer	0	0	0	0	0	250,000	100%
585036	Range Tee Renovation	0	0	0	105,700	108,000	0	-100%
	<b>Total Capital Improvements</b>	95,159	60,000	173,687	487,300	627,000	520,000	-17%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
590100	Transfer to General Fund	0	0	200,000	350,000	350,000	350,000	0%
590300	Transfer to Debt Service	65,748	62,808	64,611	68,493	68,493	0	-100%
590400	Transfer to Capital Projects	47,000	0	0	0	33,000	186,000	464%
590442	Transfer to 59 & Lake TIF	107,412	143,871	60,327	20,500	116,000	59,000	-49%
590500	Transfer to Water Fund	0	0	0	0	0	445,000	100%
	<b>Total Transfers Out</b>	220,160	206,679	324,938	438,993	567,493	1,040,000	83%
<b>Total Developer Deposits Capital Projects</b>		<b>\$339,597</b>	<b>\$266,679</b>	<b>\$504,068</b>	<b>\$950,935</b>	<b>\$1,209,493</b>	<b>\$1,560,000</b>	<b>29%</b>
<b>4400 - Town Center Tax Increment Financing (TIF) Fund</b>								
522900	Professional Planners	22,326	23,569	0	0	0	0	0%
522925	Economic Development Services	3,000	3,099	2,151	8,000	35,000	40,000	14%
523100	Advertising	7,457	17,073	14,963	28,000	30,000	150,000	400%
523400	Legal Services	6,987	3,052	2,672	18,000	10,000	10,000	0%
523401	Engineering Services	8,079	5,584	21,260	3,000	5,000	5,000	0%
	<b>Total Contractual Services</b>	47,849	52,377	41,046	57,000	80,000	205,000	156%
541600	Professional Development	3,258	1,244	1,682	3,000	7,000	7,000	0%
546900	Contingencies	35,849	149,894	0	2,002,000	45,000	45,000	0%
	<b>Total Other Charges</b>	39,107	151,138	1,682	2,005,000	52,000	52,000	0%
580000	Land Acquisition	0	0	0	1,200,000	500,000	400,000	-20%
580001	Demolition/site Preparation	53,692	9,442	59,193	40,000	40,000	150,000	275%
583003	Facade Program	42,649	33,951	18,368	100,000	100,000	100,000	0%
583016	Railroad Ave Extension Section 1	673,830	4,611	0	0	0	0	0%
583017	Berteau Ave Rehabilitation	0	0	0	375,462	458,508	0	-100%
585012	Underground Power Poles	15,000	0	0	0	158,350	158,350	0%
585020	Town Center Streetscape/Signage	56,350	175,001	139,617	0	0	100,000	100%
585028	Historic Train Station Renovation	0	0	56,113	250,000	451,360	201,360	-55%
585031	Metra Train Station Upgrades	0	436,279	9,351	0	0	0	0%
585033	W. Bartlett Rd. Corridor Streetscape	0	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	841,521	659,284	282,641	1,965,462	1,708,218	1,109,710	-35%
<b>Total Town Center TIF Capital Projects</b>		<b>\$928,477</b>	<b>\$862,799</b>	<b>\$325,369</b>	<b>\$4,027,462</b>	<b>\$1,840,218</b>	<b>\$1,366,710</b>	<b>-26%</b>

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>4420 - Route 59 &amp; Lake TIF Fund</b>								
522900	Professional Planners	0	0	0	0	40,000	40,000	0%
523400	Legal Services	116	429	363	0	5,000	5,000	0%
523401	Engineering Services	0	0	0	0	3,000	3,000	0%
	<b>Total Contractual Services</b>	116	429	363	0	48,000	48,000	0%
547101	Interest Payment	118,573	155,306	132,341	77,500	118,010	68,000	-42%
	<b>Total Other Charges</b>	118,573	155,306	132,341	77,500	118,010	68,000	-42%
580000	Land Acquisition	0	0	0	0	0	0	0%
	<b>Total Capital Improvements</b>	0	0	0	0	0	0	0%
<b>Total Route 59 &amp; Lake TIF Fund</b>		<b>\$118,689</b>	<b>\$155,735</b>	<b>\$132,704</b>	<b>\$77,500</b>	<b>\$166,010</b>	<b>\$116,000</b>	<b>-30%</b>
<b>4440 - Bluff City TIF Project Fund</b>								
547006	Developer Note Interest Expense	0	0	0	0	0	0	0%
547007	Developer Note Principal	0	0	0	0	0	0	0%
	<b>Total Other Charges</b>	0	0	0	0	0	0	0%
523401	Engineering	0	0	0	100,000	0	207,400	100%
583075	Site Preparation - Earthwork	0	0	0	1,000,000	0	1,000,000	100%
583076	Roadway/Traffic Signals	0	0	0	0	0	924,537	100%
583078	Sanitary Sewer/Water Distribution	0	0	0	0	0	500,000	100%
546900	Contingencies	0	0	0	20,000	0	200,000	100%
	<b>Total Capital Improvements</b>	0	0	0	1,020,000	0	2,831,937	100%
<b>4810 - Brewster Creek Business Park TIF Projects Fund</b>								
524000	Bond Issuance Costs	223,225	824,438	3,000	1,800	1,500	2,000	33%
547001	2000 TIF Bond Principal	0	17,360,000	0	0	0	0	0%
547002	2000 Bond Interest Expense	721,278	301,910	0	0	0	0	0%
547006	Developer Note Interest Expense	0	861,083	175,775	115,121	250,000	67,000	-73%
547007	Developer Note Principal	0	5,094,400	49,000	0	0	0	0%
547061	2007 TIF Bond Interest Expense	0	511,574	1,427,650	1,420,428	1,420,428	1,365,858	-4%
547062	2007 TIF Bond Principal Expense	0	0	135,000	1,020,000	1,020,000	1,065,000	4%
	<b>Total Other Charges</b>	944,503	24,953,405	1,790,425	2,557,349	2,691,928	2,499,858	-7%

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
582015	Sanitary Sewer/Water Distribution	27,121	307,100	34,000	110,000	50,000	0	-100%
582016	Wetland Mitigation	195,422	11,927	222,793	0	0	0	0%
583031	Roadways	(4,796)	(4,466)	93,114	5,000	200,000	200,000	0%
585005	Site Preparation - Earthwork	1,927,971	452,548	373,894	165,000	1,600,000	1,500,000	-6%
585006	Signs & Landscaping	228,558	173,854	1,300	10,000	50,000	40,000	-20%
	<b>Total Capital Improvements</b>	<b>2,374,276</b>	<b>940,963</b>	<b>725,102</b>	<b>290,000</b>	<b>1,900,000</b>	<b>1,740,000</b>	<b>-8%</b>
<b>Total Brewster Creek Capital Projects</b>		<b>\$3,318,779</b>	<b>\$25,894,368</b>	<b>\$2,515,527</b>	<b>\$2,847,349</b>	<b>\$4,591,928</b>	<b>\$4,239,858</b>	<b>-8%</b>
<b>5090 - Water Fund</b>								
581006	1.0 MG Elevated Storage	16,971	0	0	0	0	0	0%
581019	Stearns Booster Radium Removal	14,388	10,120	0	0	0	0	0%
581020	Water Meter Automation	1,209,937	501,151	59,487	0	0	0	0%
581022	Kent Circle Radium Removal	308,069	0	0	0	0	0	0%
581023	Gerber Road Watermain Extension	461,210	621	0	0	0	0	0%
581024	1,000 GPM Well	33,134	0	0	0	0	0	0%
581025	Stearns Road Iron Filter Replacement	0	0	0	0	0	446,675	100%
581026	Well #8 Barrium Removal	0	0	0	0	480,000	0	-100%
581027	Sycamore Lane Watermain	0	0	5,713	108,110	35,000	0	-100%
581028	Well #7 Barrium Removal	0	0	0	251,626	480,000	0	-100%
583008	West Bartlett and Naperville Bike Path	0	0	0	0	0	150,000	100%
	<b>Total Capital Improvements</b>	<b>2,043,709</b>	<b>511,892</b>	<b>65,201</b>	<b>108,110</b>	<b>995,000</b>	<b>596,675</b>	<b>-40%</b>
<b>Total Water Capital Projects</b>		<b>\$2,043,709</b>	<b>\$511,892</b>	<b>\$65,201</b>	<b>\$108,110</b>	<b>\$995,000</b>	<b>\$596,675</b>	<b>-40%</b>
<b>5190 - Sewer Fund</b>								
582017	Influent Screening System	28,504	0	0	13,332	0	0	0%
582022	Influent Pump Replacement	0	0	0	100,000	100,000	352,000	252%
582023	Phosphorous Removal System	0	0	0	0	0	0	0%
582024	Belt Filter Replacement	0	0	0	0	25,000	25,000	0%
	<b>Total Capital Improvements</b>	<b>28,504</b>	<b>0</b>	<b>0</b>	<b>113,332</b>	<b>125,000</b>	<b>377,000</b>	<b>202%</b>
<b>Total Sewer Capital Projects</b>		<b>\$28,504</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,332</b>	<b>\$125,000</b>	<b>\$377,000</b>	<b>202%</b>
<b>5290 - Parking Fund</b>								
583017	Berteau Ave. Rehab	0	0	0	0	394,500	0	-100%
	<b>Total Capital Improvements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394,500</b>	<b>0</b>	<b>-100%</b>
<b>Total Parking Capital Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$394,500</b>	<b>\$0</b>	<b>-100%</b>

CAPITAL PROJECTS EXPENDITURES								
Account Number	Description	Actual			Estimated 2009/10	Budget		% Change
		2006/07	2007/08	2008/09		2009/10	2010/11	
<b>5590 - Golf Fund</b>								
584020	Practice Range Green	11,220	112,793	0	0	0	0	0%
	<b>Total Capital Improvements</b>	11,220	112,793	0	0	0	0	0%
<b>Total Golf Capital Projects</b>		<b>\$11,220</b>	<b>\$112,793</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>7200 - Bluff City SSA Debt Service</b>								
547003	Capitalized Interest	345,594	0	0	0	0	0	0%
547004	SSA Bond Interest Expense	238,389	521,871	254,311	54,000	450,000	195,000	-57%
547005	SSA Bond Principal Payment	920,000	920,000	920,000	920,000	920,000	920,000	0%
547102	Bond Issuance Costs	129,527	173,023	233,263	360,000	145,400	330,000	127%
	<b>Total Other Charges</b>	1,633,510	1,614,894	1,407,573	1,334,000	1,515,400	1,445,000	-5%
<b>Total Bluff City SSA Debt Service</b>		<b>\$1,633,510</b>	<b>\$1,614,894</b>	<b>\$1,407,573</b>	<b>\$1,334,000</b>	<b>\$1,515,400</b>	<b>\$1,445,000</b>	<b>-5%</b>

## 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

- **S - Storm Sewer Stencil Program:** A program that recruits volunteers to mark (stencil) the pavement adjacent to storm sewer inlets to alert citizens of the need to keep the inlet unclogged and unpolluted.

- **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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