

VILLAGE OF BUFFALO GROVE

2009 BUDGET



INCORPORATED MARCH 7, 1958

**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET**

**Elliott Hartstein
Village President**

**Janet M. Sirabian
Village Clerk**

VILLAGE TRUSTEES

**Jeffrey Braiman
Jeffrey Berman
Steven Trilling**

**DeAnn Glover
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Brian Rubin**

**Joseph P. Tenerelli
Village Treasurer**

VILLAGE STAFF

**William H. Brimm
Village Manager**

**Scott D. Anderson
Director of Finance**

**Carmen Molinaro
Director of Golf Operations**

**Steve S. Balinski
Chief of Police**

**Ghida Neukirch
Deputy Village Manager**

**Gregory P. Boysen , P.E.
Director of Public Works**

**Robert Pfeil
Village Planner**

**Robert Giddens
Director of Management Information Systems**

**William G. Raysa
Village Attorney**

**Richard Kuenkler, P.E.
Village Engineer**

**Richard Reed
Golf Course Superintendent**

**Richard Kuhl
Deputy Director of Public Works**

**Edward Schar
Building Commissioner**

**Arthur Malinowski
Director of Human Resources**

**Katie Skibbe
Assistant Finance Director**

**Terry Vavra
Fire Chief**

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FY 2009
PROGRAM BUDGET
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VILLAGE OF BUFFALO GROVE



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Buffalo Grove, IL 60089-2100
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William H. Brimm, CM
Village Manager
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November 20, 2008

President Elliott Hartstein and
Board of Trustees
Village of Buffalo Grove
50 Raupp Boulevard
Buffalo Grove, Illinois 60089

Subject: Fiscal Year 2009 Budget Message

President Hartstein and Board of Trustees:

On behalf of your department and division directors, it is my pleasure to submit for your review and comment the proposed Village of Buffalo Grove Fiscal Year 2009 Budget for all funds, departments and/or divisions for the period beginning January 1 and ending December 31, 2009. The planning and preparation of this Budget remains based upon sound, conservative financial planning goals and objectives that have been the hallmark as to how Buffalo Grove has approached its fiscal management over the many years. Upon reflection, this submittal marks the 32nd Budget proposal brought forward for review and consideration by the President and Board of Trustees that I have been personally involved with. It is my belief that this document reflects the highest level of financial and fiscal planning that is expected from staff and when approved, you can be assured that the Budget will be managed in accordance with the expectations of the Board, community and staff.

At the time this message is being prepared, we find ourselves in what can only be described as extraordinary times, viewed in from an economic and fiscal perspective. Current conditions affect nearly every sector of the economy, including declining retail and capital spending, rising unemployment, to severe stress affecting nearly every portion of domestic as well as international financial markets, to declining consumer confidence along with the challenge government regulatory agencies are experiencing in their efforts to address such conditions will require a focused and deliberate service commitment to the Village. A new paradigm is being faced by all responsible in the development and management of the Budget and invoking a sports adage, many of us find ourselves shifting from sprinting to running as the marathoner, with the necessary emphasis now being determination, drive, focus and stamina.

The FY 2009 Budget has been built upon anticipated income from all sources equal to \$60,087,064 with proposed expenses/expenditures equal to \$60,857,692. That compares to the approved FY 2008 Budget of \$58,332,962 and \$57,348,309; in terms of percent of change, 3.01% and 6.12%, respectively. This Budget continues to provide for and fund all Core Service objectives, commitments and goals of the Village Board in terms of serving those to whom we are accountable to; that is and will remain our highest priority. As such, it is my belief that the staff has prepared a budget that is credible and reflective of programs and services that will meet the expectations of our community.

Observations Regarding Fiscal Year 2008 Performance:

- Revenue anticipated to be received and credited to the Corporate Fund, the Village's core services operating fund, should approximate \$32.87 million compared to an approved budget of \$31.96 million. While there have been true economic challenges affecting initial projections for the Fund at the time this memo was being written, there remained an overall positive strength within the revenue profile despite variances between separate revenue accounts. Stronger than anticipated performance has been realized in collections of State Income, State Sales, Home Rule Sales, Prepared Food and Beverage and Telecommunications Excise taxes. Offsetting those results have been below plan revenue from Real Estate

Transfer taxes, Building Revenue and Fees and Investment Revenue, all of which have fallen short of original expectations. While the results are positive, FY 2008 has truly been a year of unprecedented challenge in managing the overall revenue profile of the Corporate Fund and as such, has provided the foundation for expectations for FY 2009, which will be discussed.

- Expenditures of the Corporate Fund will approximate \$33.84 million, approximately 2.1% above the approved Budget of \$33.12 million. While the majority of Fund expenditure authorizations have been managed within the stated representations of the approved Budget, the most significant variances have been experienced relative to the purchase of snow and ice control salt & chemicals (347.9% over Budget) and despite recent pricing declines, with gasoline and diesel fuel purchases (47.2% over Budget); these variances alone account for \$787 thousand of the Budget variance. Short of these identified account variances, the Budget has been managed as originally presented and approved.
- Overall fiscal performance of the Waterworks & Sewerage Fund exceeds expectations as to revenue with anticipated income approximately \$708 thousand over budget. Within the detail of the revenue profile, there are variances to be noted. Revenue from the collection of Lake County Sanitary Sewer Treatment Fees exceed budget by \$1.041 million due to passage of a rate amendment ordinance by Lake County subsequent to the adoption of the FY 2008 Budget, increasing their fees as of March 1, 2008. Additional revenue was received from Lake County Sewer Tap-On as well as from Recapture Fees that were also unanticipated at time of Budget development. Despite such increases, less that anticipated revenue was realized from Sale of Water/Village Sewer Use Fees (\$473 thousand) as well as Investment Revenue (\$106 thousand).
- Operating expenses within the Waterworks & Sewerage Fund that are intended to be offset by the revenue profile that includes income earned from the metered sale of water are estimated at \$3.94 million. Revenue allocated to offset these expenses is estimated at \$3.60 million which equates to an estimated operating loss of \$337 thousand. The revenue profile is skewed, by its nature, from revenue earned from the metered sale of water, which is billed at the rate of \$2.40/thousand gallons. To breakeven, the posted rate for the period should have been \$2.63 but overall Fund fiscal performance and reserves are more than sufficient to provide for this deficit. Please note that original Budget expectations were based upon the sale of 1.62 billion gallons of water when in fact, due to conditions affecting use, estimated consumption will equal 1.42 billion gallons; this variance accounts for \$480 thousand in foregone revenue and had such consumption occurred, the system would have operated with a slight profit.
- FY 2008 will conclude yet another challenging season in the history of municipal ownership and operation of public golf facilities. Although the season started slowly, May and June produced improved results, as measured in paid rounds, over a number of prior years. Then, for yet undetermined reasons, July paid rounds were the lowest in the last 10-years although a nice rebound was experienced in August. Then came September, yet again validating the mantra that as an outdoor recreational facility, we live and die based upon the weather conditions faced daily. Due to historic rain conditions, play levels in September were 21.57% and 21.32% below the 10-year moving average paid rounds at Buffalo Grove and Arboretum, respectively; in terms of estimated lost play that equated to lost play level of approximately 1,600 paid rounds at the least, not counting other lost revenue that traditionally is earned as a result of play. Based upon the month and the time within that month, there was not enough season remaining to recover the level of play lost.

Overall, revenue will approximate \$2.54 million compared to \$2.86 million as budgeted. The Estimated Actual is indicative of a budget that was managed well in light of the revenue and play challenges with expenses anticipated to equal \$2.77 million against an approved budget of \$2.86 million. At the enterprise level, the deficit is equal to \$233 thousand and as such, further discussions will be necessary on how to address the operating loss in the near term.

- Generally, other Fund performance measures are in line with initial representations and expectations set forth at the time the Budget was presented although there are exceptions. The Village continues to address its long-term, recurring obligations to the three pension

programs that have been established to represent all full-time employees. The Illinois Municipal Retirement Fund is an externally managed multi-agency employer program while both the Police and Firefighter pension programs are locally managed as directed by the Illinois Pension Code. During FY 2008, approximately \$1.82 million will accrue to the two funds to address actuarially-based liabilities. However, it was originally anticipated that approximately \$6 million would have been realized from all sources of revenue. As a result of unprecedented losses within the equity markets, where the funds had diversified their investment portfolios in the past, combined with declining rates of return on fixed income securities, significant investment losses have resulted. It is estimated that net investment losses in FY 2008 will approximate \$2.24 million. While it is anticipated that there will be recovered value, it is important to note that future tax levies will take into account this performance and as such, the portion of the annual levy applicable to the amortization of unfunded actuarial liabilities will increase, possibly significantly for some time.

The only other significant deviation against the approved Budget is noted within the Capital Project budgets. Due to timing of planned projects brought forward from the approved FY 2008-2012 Capital Improvement Plan, approximately \$1.64 million will be paid against approved Budgets that total \$4.93 million. Most projects will be carried forward into FY 2009 as part of the approval process specific to the FY 2009-2013 Capital Improvement Plan update.

Lastly, Village debt service continues to be paid down at an aggressive rate. As of December 31, 2008, 93.6% of all debt ever issued by the Village will have been retired with the benchmarks of \$175.91/capita and .35% of assessed and equalized valuation posted, well below general measures for a community the size of Buffalo Grove.

Fiscal Year 2009 Overview:

In support of the commitment and policy directives of the Village Board, I am again pleased to report that all service objectives of the Village will be maintained so as to meet the expectations of the community. It would be remiss not to state that service delivery in FY 2009 will be somewhat contingent upon the integrity and stability of the anticipated revenue stream, as applied to all funds and account groups at the levels necessary to support any and all customary service levels.

Personnel and Benefits Management:

As a service provider, all of our efforts are planned to be delivered within the Village with a staff that is in place and executing on a daily basis, 24-hours a day, seven days a week. In terms of the fiscal commitment, approximately 48.5% of the proposed Budget is directed toward salary, benefit and pension obligations. We continue to explore any and all opportunities to attract, retain and deploy personnel in unique ways, and most specifically, with part-time staffing. However, a recommendation, as noted below, is to increase authorized full-time staffing by one although it is anticipated that that position will not be filled.

- Within the Department of Building & Zoning, following the retirement of Building Commissioner Ed Schar, and in furtherance of a recommendation presented to the Village Board, two Deputy Building Commissioner positions are proposed for FY 2009. Based upon current interest in the position, the part-time position of Property Maintenance Inspector will be reclassified to full-time. The Deputy Building Commissioner positions will be classified to support operational and administrative functions within the Department. Full-time staffing remains constant in that the Building Commissioner position remains authorized but not filled. Should there be a change in the recommendation, before implementation the matter will be thoroughly reviewed with the Village Board.

All past staffing authorizations are recommended to remain in place although there have been some minor reclassifications of existing personnel (i.e. Clerk II to Clerk III or Maintenance Worker I to Maintenance

Worker II). Budgetary recommendations requests that staffing be authorized at a level equal to a full-time workforce of 240 but with 239 positions staffed. As a point of reference, for calendar 2008/FY 2008, full-time staffing will equal 237.58 FTE compared to the full-time authorization of 239.

Regarding the FY 2009 compensation recommendation, while forwarded to the Village Board under separate cover, general survey data indicates that the average actual general wage adjustment among all comparable communities, especially amongst those communities with calendar fiscal years, suggests a 3.50% cost of living adjustment which has been incorporated into our established Pay Plan. Additionally, this level of adjustment is reflective of the fact that the last general wage adjustment was as of January 1, 2008 when a 3.00% adjustment was awarded, as then authorized; that proposal was reflective of the then transition from an 8-month transitional fiscal period (Fiscal 2007) to the first fiscal period coinciding with the calendar year.

The only exception is that this recommendation does not as yet apply to those members of the Fire Service staff covered under their collective bargaining agreement. Under the Collective Bargaining Agreement, wages are subject to mutual discussion amongst the parties to the agreement for the purpose of establishing wages for the period that begins May 1, 2009. However, for planning purposes the general wage adjustment has been incorporated into the budget process for the Fire Service.

We are encouraged that there will be a very modest increase required for the self-insured group health insurance program, far under prevailing trends within the health care market. Health insurance costs over the years, with the exception of pensions, has been the most volatile element of our wage and benefit program and the ability to again control costs through benefit design is a demonstration of the success of self insuring this risk. Staff will continue to explore various alternatives to create new plan styles as well as fair participant cost sharing, with the long term objective of controlling risks and exposures to both employer and employee, as is evident in the plan design and consolidation being implemented beginning January 1, 2009.

Lastly, all public pension obligations are provided for within the Budget. Total pension obligations for FY 2009 will total \$3,640,757 or 5.98% of the Budget. Costs are anticipated to increase over time as employees eligible to retire leave the workforce. In addition, and as noted above, the cost to fund such obligations will increase not only to provide for current costs but to address unfunded actuarial liabilities as those liabilities are calculated on an annual basis. Revenue funding for pension obligations is anticipated to equal \$7,763,955 or 12.92% of Budget.

Operations Recommendations:

Service programs will be maintained at levels which continue to produce outstanding performance and results for the community. Due to economic realities in place at the time of preparation, the Budget submitted for your review is intended to provide for the status quo in terms of overall operating programs and initiatives. Please note the following highlights:

- Within the Information Technology budget, Personal Services appear somewhat skewed, based upon consistent staffing and in light of the proposed salary adjustment. This is due to addressing comments from prior years regarding identification of any reimbursements received from the Buffalo Grove Park District for MIS consulting services. Rather than show recoveries as net of salary incurred, a revenue line account was established to clearly identify recoveries.
- Within the Human Resources Budget, funding for the coverage deductibles due the Intergovernmental Risk Management Agency (IRMA) have been consolidated from all other departmental budgets since management of the claims administration process is coordinated through HR.
- Within the Building & Zoning Budget, as suggested above, Salaries-Full Time take into consideration the dual Deputy Building Commissioner positions with the concurrent reduction in force due to not staffing the position of Building Commissioner.

- Within the Building Services/Street Lighting Budget, a reduced program for the maintenance and repair of Village facilities is proposed. In the past several years, a backlog of projects had developed, which were addressed during FY 2008. Most projects identified for FY 2009 will be undertaken in-house although some will require further action by the Village Board in terms of purchasing authorizations. All project requests have gone through a review process and only those meriting initiation are included in the Budget.
- Within the Street Operations and Maintenance Budget, a contingency remains in Account 3821, Snow & Ice Control Mix, should extraordinary commodity pricing for salt again be experienced either at the end of the 2008-2009 or into the 2009-2010 winter driving seasons. On this subject, and although not reflected within the context of the proposed Budget, as a result of the failure of the Illinois Central Management Services to provide for roadway salt for the 2008-2009 winter driving season through competitive bid, area legislators have proposed legislation that could provide a level of reimbursement to local government that procured from other sources. While proposed, the Budget has not been developed upon any expectation or representation, and should funds be recovered, they will be reflected within the Estimated Actual for the Account.
- The Forestry/Parkway/Landscape Maintenance Budget continues to be developed following past practices. There continues to be both an operational and fiscal exposure to a potential Emerald Ash Borer outbreak and whether some budgetary set-aside should be considered. Again, there are no specific funds set aside within the Budget since the risk is unknown and as such, an appropriate amount cannot be estimated; as such, a proper approach may be through the annual appropriation ordinance. The Village continues to maintain a significant undesignated unreserved Fund Balance for the Corporate Fund. These resources could be accessed to address an outbreak and the Fund Balance Policy supports needs such as that.
- Lastly, the Village maintains its commitment toward internal funding for tax abatement, capital improvement plan project implementation and local street maintenance through the Transfer Non-Operating Budget. As recommended to the Finance Committee and as a supplement of anticipated FY 2009 proceeds from the receipt of Home Rule Sales Taxes, an additional \$300,000 is programmed as a transfer to complete the anticipated calendar 2009 scope of work to be undertaken within the Motor Fuel Tax Fund. Please note that this transfer is considered extraordinary and in support of the proposed 2009 program. It is anticipated that during 2009, further recommendations will again be brought forward for consideration by the Finance Committee as well as the Village Board so as to effectively deal with the anticipated recurring gap between local roadway maintenance objectives and the ability to fund for those service demands with current recurring revenue or reserves.
- Lastly, within the overall content of the Budget, nearly \$750 thousand is programmed to be transferred to either the Reserve for Capital Replacement (vehicles and equipment) or the Reserve for Computer Replacement (technologies). Simply, budget commitments with funds paid to ourselves! Please note that the FY 2009 funding transfer equals approximately 70% of what should actually have been transferred based upon service life schedules, due to current budget challenges.

Overall, the proposed Corporate Fund revenue budget is presented with planned expenditures in excess of revenue equal to \$1.72 million. Operationally, revenue exceeds recurring obligations by \$343 thousand, with this excess applied toward operating transfer commitments, along with an additional \$3.23 million in property taxes extended for Police and Fire pension obligations. Please note that within the context of the proposed deficit is \$350,000 in contingency funding for both the local street maintenance project noted above as well as funding for the Arboretum Golf Course so that that Fund can be presented with overall revenue equal to proposed expenses. These proposed transfers are viewed in a context as one-time contingencies but are subject to improved enterprise play levels within golf as well as dealing with the annual Motor Fuel Tax program commitments as suggested above. Even excluding this contingency funding, the remaining deficit of \$1.054 million, while manageable based upon current reserves, will be of concern if such an amount remains chronic within the overall Corporate Fund Budget plan; tax abatement and capital development relying upon declining undesignated Corporate Fund Fund Balance will need to be thoroughly reviewed with the Finance Committee during FY 2009 upon completion of the FY 2008 audit process.

- Within the Waterworks & Sewerage Fund, an operating deficit is programmed. The draw from Fund Equity is to provide for system capital improvements (Arlington Heights Road Water Main Replacement as well as the completion of the Linden Avenue Lift Station) along with property tax abatement; the two projects total \$980 thousand while the abatement transfer equals another \$180 thousand. Regarding budgeted operating expenses for water and sewer supported by the metered consumption rate of \$2.40/thousand gallons, and when combined with other directed Fund revenue, a slight operating deficit is anticipated; the breakeven rate is equal to \$2.50/thousand gallons based upon the Budget submitted.

Regarding system based fees, please note that a second of three Lake County Sanitary Sewer Treatment fee increases will be effective as of March 1, 2009. The monthly residential equivalent fee will increase from the current \$23.10 to \$29.10/month for all classes of customer. A remaining monthly flat fee assessed, that being to provide for Village debt service obligations to the Northwest Water Commission, will remain at the current \$2.00/month.

- In furtherance of the adopted Capital Improvement Plan for FY 2009, a number of projects have been brought forward for further planning consideration. Please note, based upon subsequent review of the Plan relative to the Budget preparation process, that the following projects were deferred: Fire Sprinkler Retrofit-Station #27, Fire Sprinkler Retrofit-Village Hall, Fire Station #26 Bunkroom/Locker Room/ Bathroom/Overhead Garage Doors, Fire Station #27 Roof Replacement, Police Department Garage, Police Department Carpet and Window Replacement, and Bikepath Extension-Thompson to Aptakisic Road. One other project was included within the Plan but suggested as a possible year-end technology purchase and as such will be included within the FY 2009 Appropriation Ordinance: Financial System Software Upgrade. Please note that a carryover planning contingency is again suggested for work efforts that are approved and authorized for the proposed Public Service Center expansion. We will continue to work with our architectural consultant and staff will be bringing forth a logical and prioritized program early in the fiscal period for further discussion with the Village Board. Should an acceptable project move forward, it is recommended that it be debt financed.

On the revenue side, no new taxes or fees have been proposed that will benefit the Corporate or any other Village Fund or account group. Although not new, a modest increase will be necessary (\$.65/month for single-family residential along with \$.50/month for multi-family residential) to provide for increased costs of service provided by the Solid Waste Agency of Northern Cook County for the processing of refuse and waste delivered to the agency.

Buffalo Grove Golf Club/Arboretum Golf Course:

Revenue projections are based upon generally stable rates and fees although some very modest, market validated green fees increases at both facilities are suggested, combined with what is anticipated to be recovery in the number of paid rounds. Assuming a similar mix of paid play at both courses as experienced in 2008, round growth is estimated to equal 2.25% and 9.29% at Buffalo Grove and the Arboretum, respectively, based upon estimated final paid play. The levels proposed should be obtainable considering historic results, which when viewed over the ten-year period, 1999-2008, have shown average paid play equal to 39,527 and 23,295 rounds at Buffalo Grove and Arboretum, respectively.

At the Enterprise level, Personal Services, which represent 42.39% of the proposed budget, retain current staff levels. Nearly 45% of salaries and wages proposed are allocated to part-time employment as well as overtime. Staff is committed to the deployment and utilization of seasonal and part-time staff in a most prudent way, balancing the need to maintain the play integrity of the course with the many seasonal realities that can be encountered. Please know that minimal levels of staffing will be deployed on a daily basis as conditions warrant.

Lastly, the Budget maintains the recurring commitment to adequately fund both the capital equipment as well as technology reserves held by the Village to support future acquisitions; the reserve provisions total approximately \$100 thousand. In terms of course maintenance and improvements, a significant commitment is programmed to further and enhance the aesthetic appeal at both courses directed through recurring landscaping and tee/green renovations. While not reflected in the Budget, during the year course staff will continue to work with Public Works to address the continuing challenge faced at both courses relative to stream bank and lake shore erosion. While some grants have recently been awarded to address erosion, additional initiatives will be undertaken in pursuit of additional grants. Other than what is noted, the remainder of the proposed Budget is maintains the status quo in terms of golf related service delivery.

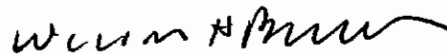
Conclusion:

To further the usefulness of the Budget, the organization of the document remains similar to prior presentations, maintaining a logical progression and representation of the information and messages meant to be conveyed. Additional information has been provided within the content of the Budget, and specifically within the Budget Addendum, that highlight areas of Village operations and can be considered valuable in terms of support of not only this Budget but to highlight past financial and fiscal trends.

As noted in prior budgets, a commitment remains for the personal development and enrichment of staff through expanded training and education opportunities designed and intended to develop and promote the next generation of municipal leaders. We have a workforce of individuals across all departments and divisions that are technically proficient in the work that they are expected to perform on a daily basis. What is believed necessary to maintain the management theme of "Commitment to Excellence" is the further nurturing of employees to accept additional responsibilities in those areas of municipal service that requires adaptive skills to supplement the technical knowledge. It will be necessary to develop staff throughout the organization so as to have them prepared to address future challenges and commitments in a constantly changing social and economic environment. Also, the workforce is aging with the average full-time employee at 43 years of age and 15 years of service commitment to the Village while those employees identified as staffing an administrative function average 49 years of age with 22 years of service. That is an indicator of future opportunity for our younger staff members who may desire further roles in public service and as such, there is an obligation to see them ready.

To close, I would like to take this opportunity to extend my sincere thanks, gratitude and appreciation to all of the department/division directors responsible for meeting and developing this Budget in a manner that is responsive to the mutual goals and objectives set forth by to the staff as well as by the President and Board of Trustees in setting the fiscal direction and policy for the Village. This Budget continues the tradition of establishing the operating direction and of our departments and divisions going forward into the future.

Sincerely,



William H. Brimm
Village Manager

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**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET
BUDGET SUMMARIES**

OPERATING BUDGET SUMMARY TABLE

**OPERATING BUDGET SUMMARY TABLE
WITH PRIOR FISCAL BUDGET & ESTIMATED ACTUAL**

**OPERATING BUDGET SUMMARY TABLE
WITH REVENUE AND EXPENSE BY CATEGORY
BUDGET/ESTIMATED ACTUAL COMPARISON
DOLLAR AND PERCENT TO TOTAL**

**BUDGET TO BUDGET COMPARISON
TOTAL BUDGET AT FUND LEVEL DETAIL**

**CONSOLIDATED BUDGET-REVENUE
FY 2009**

**COMPARATIVE BUDGET REVIEW
REVENUE**

**CONSOLIDATED BUDGET-EXPENSE
FY 2009**

**COMPARATIVE BUDGET REVIEW
EXPENSE**

**VILLAGE GOALS
2009**

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VILLAGE OF BUFFALO GROVE
OPERATING BUDGET
SUMMARY TABLE
FY 2009

FUND/ACTIVITY	FY 2009 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2009 EXPENDITURES
CORPORATE FUND:			
REVENUE	29,303,929		
LEGISLATIVE			147,750
OFFICE OF VILLAGE MANAGER			803,470
INFORMATION TECHNOLOGY			615,845
LEGAL SERVICES			230,200
FINANCE & GENERAL SERVICES			931,295
HUMAN RESOURCES			755,234
FIRE SERVICES			7,858,295
POLICE SERVICES			10,061,450
BUILDING & ZONING			944,994
PUBLIC WORKS ADMINISTRATION			402,991
ENGINEERING SERVICES			635,621
BUILDING SERVICES/STREET LIGHTING			994,989
STREET OPERATIONS & MAINTENANCE			1,734,185
FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE			1,073,291
CENTRAL GARAGE			1,346,703
DRAINAGE SYSTEM			309,789
EMERGENCY MANAGEMENT AGENCY			114,040
SUB-TOTAL OPERATIONS	29,303,929	----	28,960,142
TRANSFER NON-OPERATING	3,234,044		5,295,873
TOTAL CORPORATE FUND	32,537,973	(1,718,042)	34,256,015
ENTERPRISE FUNDS:			
WATER & SEWER FUND:			
REVENUE	8,993,275		
WATER OPERATIONS			2,865,649
SEWER OPERATIONS			696,536
LAKE COUNTY TRANSFERS-SEWER			4,287,880
CAPITAL PROGRAMS			1,195,000
DEBT SERVICE & TRANSFERS			1,319,260
TOTAL WATER & SEWER FUND	8,993,275	(1,371,050)	10,364,325
GOLF COURSE FUNDS:			
BUFFALO GROVE GOLF CLUB	1,412,300	----	1,412,300
ARBORETUM GOLF COURSE	1,399,458	(53,016)	1,452,474
TOTAL GOLF COURSE FUNDS	2,811,758	----	2,864,774
ALL OTHER FUNDS:			
SPECIAL REVENUE FUNDS:			
ILLINOIS MUNICIPAL RETIREMENT FUND	1,477,918	(21,430)	1,499,348
PARKING LOT FUND	151,500	(29,582)	185,782
MOTOR FUEL TAX FUND	2,221,395	(78,605)	2,300,000
TOTAL SPECIAL REVENUE FUNDS	3,850,813	----	3,985,130

FUND/ACTIVITY	FY 2009 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2009 EXPENDITURES
ALL OTHER FUNDS:			
CAPITAL PROJECTS FUNDS:			
FACILITIES DEVELOPMENT FUND	2,963,395	—	2,963,395
VILLAGE-WIDE CONTRACTUAL STREET MAINTENANCE FUND	107,515	(1,651,714)	1,759,229
TOTAL CAPITAL PROJECTS FUNDS	3,070,910	----	4,722,624
DEBT SERVICE FUND:			
FACILITIES DEVELOPMENT DEBT SERVICE FUND	1,491,738	(7,947)	1,499,685
TOTAL DEBT SERVICE FUND	1,491,738	----	1,499,685
PENSION & FIDUCIARY FUNDS:			
POLICE PENSION FUND	3,426,715	----	1,496,040
FIRE PENSION FUND	2,859,322	----	645,369
TOTAL PENSION & FIDUCIARY FUNDS	6,286,037	----	2,141,409
ENTERPRISE FUND:			
REFUSE SERVICE FUND	1,044,560	----	1,023,730
TOTAL-ALL FUNDS/ACTIVITIES	60,087,064	—	60,857,692

VILLAGE OF BUFFALO GROVE
OPERATING BUDGET
SUMMARY TABLE

FUND/ACTIVITY	FY 2009				FY 2008			
	FY 2009 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2009 EXPENDITURES	FY 2008		FY 2008		
				REV BUDGET	REV EST ACTUAL	EXP BUDGET	EXP EST ACTUAL	
CORPORATE FUND:								
REVENUE	29,303,929			29,042,446	29,896,365			
LEGISLATIVE			147,750			208,250	191,057	
OFFICE OF VILLAGE MANAGER			803,470			802,689	755,650	
INFORMATION TECHNOLOGY			615,845			560,416	543,590	
LEGAL SERVICES			230,200			230,350	253,113	
FINANCE & GENERAL SERVICES			931,295			882,975	870,662	
HUMAN RESOURCES			755,234			604,287	592,538	
FIRE SERVICES			7,888,295			7,689,797	7,685,307	
POLICE SERVICES			10,061,450			9,684,190	9,643,016	
BUILDING & ZONING			944,994			1,062,349	984,408	
PUBLIC WORKS ADMINISTRATION			402,991			387,710	391,078	
ENGINEERING SERVICES			635,621			623,864	612,554	
BUILDING SERVICES/STREET LIGHTING			994,989			1,014,491	968,702	
STREET OPERATIONS & MAINTENANCE			1,734,185			1,470,294	2,147,176	
FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE			1,073,291			1,045,065	967,704	
CENTRAL GARAGE			1,346,703			1,106,419	1,346,396	
DRAINAGE SYSTEM			309,789			292,958	279,411	
EMERGENCY MANAGEMENT AGENCY			114,040			111,726	113,445	
SUB-TOTAL OPERATIONS	29,303,929	---	28,960,142		29,896,365	27,777,830	28,325,807	
TRANSFER NON-OPERATING	3,234,044		5,295,873		2,969,541	5,341,228	5,509,586	
TOTAL CORPORATE FUND	32,537,973	(1,718,042)	34,256,015		32,865,906	33,119,058	33,835,393	
ENTERPRISE FUNDS:								
WATER & SEWER FUND:					7,863,959			
REVENUE	8,993,275			7,155,710		2,573,728	2,707,356	
WATER OPERATIONS			2,865,649			664,055	729,439	
SEWER OPERATIONS			696,536			2,392,100	3,577,440	
LAKE COUNTY TRANSFERS-SEWER			4,287,880			547,245	505,500	
CAPITAL PROGRAMS			1,195,000			1,242,030	1,323,530	
DEBT SERVICE & TRANSFERS			1,319,260					
TOTAL WATER & SEWER FUND	8,993,275	(1,371,050)	10,364,325		7,863,959	7,419,158	8,843,265	

FUND/ACTIVITY	FY 2009		TRANSFER FROM OPERATING		FY 2009		FY 2008		FY 2008		FY 2008	
	REVENUES	SURPLUS OR OTHER SOURCES	EXPENDITURES		REV BUDGET	REV EST ACTUAL	EXP BUDGET	EXP EST ACTUAL	EXP BUDGET	EXP EST ACTUAL	EXP BUDGET	EXP EST ACTUAL
GOLF COURSE FUNDS:												
BUFFALO GROVE GOLF CLUB	1,412,300	----	1,412,300		1,416,800	1,285,089	1,414,721	1,365,271				
ARBORETUM GOLF COURSE	1,399,458	(53,016)	1,452,474		1,446,800	1,253,700	1,446,540	1,406,648				
TOTAL GOLF COURSE FUNDS	2,811,758	----	2,864,774		2,863,600	2,538,789	2,861,261	2,771,919				
SPECIAL REVENUE FUNDS:												
ILLINOIS MUNICIPAL RETIREMENT FUND	1,477,918	(21,430)	1,499,348		1,314,705	1,335,495	1,400,860	1,409,095				
PARKING LOT FUND	151,500	(34,282)	185,782		130,580	161,850	169,046	194,526				
MOTOR FUEL TAX FUND	2,221,395	(78,605)	2,300,000		2,910,085	2,899,890	2,990,000	2,900,000				
TOTAL SPECIAL REVENUE FUNDS	3,850,813	----	3,985,130		4,355,370	4,397,235	4,559,906	4,503,621				
CAPITAL PROJECTS FUNDS:												
FACILITIES DEVELOPMENT FUND	2,963,395	----	2,963,395		2,439,000	720,820	1,689,000	944,795				
VILLAGE-WIDE CONTRACTUAL STREET MAINTENANCE FUND	107,515	(1,651,714)	1,759,229		1,150,520	119,796	3,239,444	691,203				
TOTAL CAPITAL PROJECTS FUNDS	3,070,910	----	4,722,624		3,589,520	840,616	4,928,444	1,635,998				
DEBT SERVICE FUNDS:												
FACILITIES DEVELOPMENT DEBT SERVICE FUND	1,491,738	(7,947)	1,499,685		1,496,104	1,502,667	1,528,315	1,529,115				
TOTAL DEBT SERVICE FUNDS	1,491,738	----	1,499,685		1,496,104	1,502,667	1,528,315	1,529,115				
PENSION & FIDUCIARY FUNDS:												
POLICE PENSION FUND	3,426,715	----	1,496,040		3,332,207	1,722,230	1,434,243	1,450,353				
FIRE PENSION FUND	2,859,322	----	645,369		2,666,135	98,351	481,612	495,007				
TOTAL PENSION & FIDUCIARY FUNDS	6,286,037	----	2,141,409		5,998,342	1,820,581	1,915,855	1,945,360				
ENTERPRISE FUND:												
REFUSE SERVICE FUND	1,044,560	----	1,023,730		915,192	923,345	1,016,312	995,210				
TOTAL-ALL FUNDS/ACTIVITIES	60,087,064	-----	60,857,992		58,332,962	52,753,098	57,348,309	56,059,881				

VILLAGE OF BUFFALO GROVE

OPERATING BUDGET

SUMMARY TABLE

FY 2009

REVENUE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL	EXPENSE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL
PROPERTY TAXES	12,666,926	11,922,268	12,063,119	PERSONAL SERVICES	21,868,814	21,086,794	21,036,110
SALES TAX	5,202,240	5,116,160	5,627,815	PERSONAL BENEFITS	7,810,294	7,207,227	7,162,355
INCOME TAX	4,773,480	4,399,410	4,773,365	OPERATING EXPENSES	1,619,076	1,551,442	1,518,736
MOTOR FUEL TAX	1,248,335	1,248,335	1,193,720	INSURANCE	487,150	486,232	487,090
HOME RULE SALES TAX	3,289,315	3,207,735	3,452,640	LEGAL SERVICES	280,565	300,715	316,998
REAL ESTATE TRANSFER TAX	503,470	926,315	593,825	COMMITTEES AND COMMISSIONS	103,950	168,200	168,210
TELECOMMUNICATIONS TAXES	2,420,130	2,405,000	2,550,495	COMMODITIES	5,702,273	3,369,373	5,116,537
INTERGOVT/LOCAL TAXES	1,055,090	804,000	987,737	M&R-FACILITIES	747,253	891,027	807,743
LICENSES AND PERMITS	286,500	237,150	264,230	M&R-WATER AND SEWER	68,300	61,600	64,600
DEVELOPMENT FEES/PERMITS	864,045	1,164,350	1,097,546	M&R-OTHER	145,213	148,118	134,721
SALES OF WATER	8,596,830	6,660,060	7,236,665	M&R-VEHICLES	896,144	667,723	937,177
GOLF COURSE FEES	2,709,800	2,709,000	2,421,879	CAPITAL EQUIPMENT	976,303	1,195,888	1,197,923
INTERGOVERNMENTAL REVENUE	300,263	230,225	283,411	CAPITAL PROJECTS-WATER	1,195,000	552,245	630,500
INTEREST INCOME	2,883,448	3,442,590	(1,204,110)	CAPITAL IMPROVEMENTS-STREETS	4,059,229	5,729,444	3,591,203
FINES AND FEES	1,508,100	1,422,600	1,544,724	CAPITAL IMPROVEMENTS-FACILITIES	3,073,970	1,840,550	1,027,965
OPERATING TRANSFERS	6,268,337	6,776,458	6,906,466	DEBT SERVICE	1,931,145	1,953,115	2,034,615
ALL OTHER REVENUE	5,540,755	5,661,306	2,959,571	OPERATING TRANSFERS	6,282,857	6,776,458	6,380,116
				ALL OTHER EXPENSES	3,610,156	3,372,158	3,447,282
TOTAL REVENUES	60,087,064	58,332,962	52,753,098	TOTAL EXPENSES	60,857,692	57,348,309	56,059,881

PERCENT OF TOTAL:

REVENUE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL	EXPENSE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL
PROPERTY TAXES	21.08%	20.44%	22.87%	PERSONAL SERVICES	35.93%	36.77%	37.52%
SALES TAX	8.66%	8.77%	10.67%	PERSONAL BENEFITS	12.83%	12.57%	12.78%
INCOME TAX	7.94%	7.54%	9.05%	OPERATING EXPENSES	2.66%	2.71%	2.71%
MOTOR FUEL TAX	2.08%	2.14%	2.26%	INSURANCE	0.80%	0.85%	0.87%
HOME RULE SALES TAX	5.47%	5.50%	6.54%	LEGAL SERVICES	0.46%	0.52%	0.57%
REAL ESTATE TRANSFER TAX	0.84%	1.59%	1.13%	COMMITTEES AND COMMISSIONS	0.17%	0.29%	0.30%
TELECOMMUNICATIONS TAX	4.03%	4.12%	4.83%	COMMODITIES	9.37%	5.86%	9.13%
INTERGOVERNMENTAL TAXES	1.76%	1.38%	1.87%	M&R-FACILITIES	1.23%	1.55%	1.44%
LICENSES AND PERMITS	0.44%	0.41%	0.50%	M&R-WATER AND SEWER	0.11%	0.11%	0.12%
DEVELOPMENT FEES/PERMITS	1.44%	2.00%	2.08%	M&R-OTHER	0.24%	0.26%	0.24%
SALES OF WATER	14.31%	11.42%	13.72%	M&R-VEHICLES	1.47%	1.16%	1.67%
GOLF COURSE FEES	4.51%	4.64%	4.59%	CAPITAL EQUIPMENT	1.60%	2.09%	2.14%
INTERGOVERNMENTAL REVENUE	0.50%	0.39%	0.54%	CAPITAL PROJECTS-WATER	1.96%	0.96%	1.12%
INTEREST INCOME	4.80%	5.90%	-2.28%	CAPITAL IMPROVEMENTS-STREETS	6.67%	9.99%	6.41%
FINES AND FEES	2.51%	2.44%	2.93%	CAPITAL IMPROVEMENTS-GROUNDS	5.05%	3.21%	1.83%
OPERATING TRANSFERS	10.43%	11.62%	13.09%	DEBT SERVICE	3.17%	3.41%	3.63%
ALL OTHER REVENUE	9.22%	9.71%	5.61%	OPERATING TRANSFERS	10.32%	11.82%	11.38%
TOTAL REVENUES	100.00%	100.00%	100.00%	ALL OTHER EXPENSES	5.93%	5.88%	6.15%
				TOTAL EXPENSES	100.00%	100.00%	100.00%

VILLAGE OF BUFFALO GROVE
 BUDGET TO BUDGET COMPARISON
 FY 2009 AS COMPARED TO
 APPROVED FY 2008 BUDGET

BUDGET COMPONENT	FY 2009	FY 2008	CHANGE-\$	CHANGE-%
PROPOSED/APPROVED REVENUE BUDGET	60,087,064	58,332,962	1,754,102	3.01%
FUND LEVEL DETAIL:				
CORPORATE FUND	32,537,973	31,959,124	578,849	1.81%
WATER FUND	8,993,275	7,155,710	1,837,565	25.68%
GOLF FUND	2,811,758	2,863,600	(51,842)	-1.81%
IMRF FUND	1,477,918	1,314,705	163,213	12.41%
MOTOR FUEL TAX FUND	2,221,395	2,910,085	(688,690)	-23.67%
CAPITAL PROJECTS FUNDS	3,070,910	3,589,520	(518,610)	-14.45%
DEBT SERVICE FUND	1,491,738	1,496,104	(4,366)	-0.29%
PENSION FUNDS	6,286,037	5,998,342	287,695	4.80%
ALL OTHER FUNDS	1,196,060	1,045,772	150,288	14.37%
TOTAL REVENUE	60,087,064	58,332,962	1,754,102	3.01%
 PROPOSED/APPROVED EXPENDITURE BUDGET	 60,857,692	 57,348,309	 3,509,383	 6.12%
FUND LEVEL DETAIL:				
CORPORATE FUND	34,256,015	33,119,058	1,136,957	3.43%
WATER FUND	10,364,325	7,419,158	2,945,167	39.70%
GOLF FUND	2,864,774	2,861,261	3,513	0.12%
DEBT SERVICE FUNDS	1,499,685	1,528,315	(28,630)	-1.87%
MOTOR FUEL TAX FUND	2,300,000	2,990,000	(690,000)	-23.08%
CAPITAL PROJECT FUNDS	4,722,624	4,928,444	(205,820)	-4.18%
PENSION FUNDS	3,640,757	3,316,715	324,042	9.77%
ALL OTHER FUNDS	1,209,512	1,185,358	24,154	2.04%
TOTAL EXPENDITURES	60,857,692	57,348,309	3,509,383	6.12%

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
1011 Corporate Levy-Cook	492,095	501,682	518,629	
1012 Corporate Levy-Lake	1,548,746	1,556,039	1,582,730	
1013 Police Protection Levy-Cook	118,004	120,287	124,364	
1014 Police Protection Levy-Lake	371,387	373,139	379,542	
1015 Crossing Guard Levy-Cook	11,509	11,806	12,153	
1016 Crossing Guard Levy-Lake	36,221	36,412	37,089	
1017 Fire Service-Cook	843,827	860,149	889,297	
1018 Fire Service-Lake	2,655,734	2,668,238	2,714,027	
1019 Street & Bridge Levy-Cook	156,980	159,984	165,432	
1020 Street & Bridge Levy-Lake	494,056	496,387	504,879	
1021 Street Lighting Levy-Cook	53,247	54,241	56,105	
1022 Street Lighting Levy-Lake	167,583	168,364	171,226	
1023 ESDA Levy-Cook	2,916	2,909	3,061	
1024 ESDA Levy-Lake	9,176	9,236	9,342	
1025 IMRF Levy-Cook	314,957	313,234	362,713	
1026 IMRF Levy-Lake	991,248	1,013,694	1,106,955	
1027 Corp. Purpose Bond Levy-Cook	177,998	184,526	193,821	
1028 Corp. Purpose Bond Levy-Lake	559,906	563,251	591,517	
1031 Police Pension Levy-Cook	382,794	390,200	429,469	
1032 Police Pension Levy-Lake	1,204,748	1,224,880	1,310,687	
1033 Fire Pension Levy-Cook	320,486	326,688	368,690	
1034 Fire Pension Levy-Lake	1,008,650	1,027,773	1,125,198	
Sub-total-Property Taxes	11,922,268	12,063,119	12,656,926	6.16%
Percent to Total	20.44%	22.90%	20.71%	4.92%
OTHER TAXES-STATE:				
1051 State Income Taxes	4,399,410	4,773,365	4,773,480	
1052 State Sales Tax	5,116,160	5,627,815	5,202,240	
1054 Motor Fuel Tax Allotments	1,248,335	1,193,720	1,248,336	
1055 Township Transfer-Wheeling	9,000	19,000	19,000	
1056 Township Transfer-Vernon	138,000	150,000	150,000	
1057 Corp. Pers Prop. Replacement Tax	7,000	7,817	7,500	
Sub-total-Other Taxes-State	10,917,905	11,771,717	11,400,555	4.42%
Percent to Total	18.72%	22.34%	18.66%	3.15%
OTHER TAXES-LOCAL:				
1066 Home Rule Sales Tax	3,207,735	3,452,640	3,289,315	
1067 Real Estate Transfer Tax	926,315	593,825	503,470	
1068 Hotel/Motel Tax	180,000	198,000	200,000	
1069 Foreign Fire Insurance Tax	0	0	0	
1070 Telecommunications Excise Tax	2,405,000	2,550,495	2,420,130	
1071 Prepared Food and Beverage Tax	460,000	602,920	668,590	
1072 Automobile Rental Tax	10,000	10,000	10,000	
Sub-total-Other Taxes-Local	7,189,050	7,407,880	7,091,505	-1.36%
Percent to Total	12.32%	14.06%	11.60%	4.27%
BUSINESS LICENSES:				
1091 Business Licenses	94,000	94,000	94,000	
1092 Tobacco Licenses	500	1,850	1,800	
1094 Vending Machine Licenses	2,000	2,400	2,400	
1095 Chauffeur Licenses	300	1,700	1,700	
1096 All Other Licenses	10,000	10,000	10,000	
1097 Alarm Permits	20,000	20,000	20,000	
Sub-total-Business Licenses	126,800	129,950	129,900	2.44%
Percent to Total	0.22%	0.25%	0.21%	0.04%
ALL FUND-REVENUE				

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
LIQUOR LICENSES:				
1101 Liquor Licenses-Class A	45,000	50,000	50,000	
1102 Liquor Licenses-Class B	18,400	17,600	18,400	
1103 Liquor Licenses-Class C	17,500	16,250	25,000	
1104 Liquor Licenses-Class D	7,200	12,900	5,400	
1105 Liquor Licenses-Class E	9,000	11,250	13,500	
1106 Liquor Licenses-Class F	2,000	2,000	2,000	
1109 Liquor Licenses-Tasting	250	2,280	300	
1110 Liquor License Violations	0	0	0	
1111 Liquor Application Fee	0	2,000	2,000	
Sub-total-Liquor Licenses	99,350	114,280	116,600	17.36%
Percent to Total	0.17%	0.22%	0.19%	2.03%
ANIMAL LICENSES:				
1121 Animal Licenses-Dogs	10,000	16,000	16,000	
1122 Animal Licenses-Cats	1,000	4,000	4,000	
Sub-total-Animal Licenses	11,000	20,000	20,000	81.82%
Percent to Total	0.02%	0.04%	0.03%	0.00%
BUILDING REVENUE & FEES:				
1131 Building Permit Fees	532,000	199,753	223,900	
1132 Engineering Fees	200,000	165,000	176,200	
1133 Contractor Reg. Fees	5,000	5,160	5,000	
1134 Plan Review Fees	40,000	52,850	45,000	
1135 Filing Fees	2,500	3,260	2,500	
1136 Annexation Fees	14,700	4,000	5,000	
1137 Building Inspection Fees	140,000	168,000	160,000	
1138 Plumbing Inspection Fees	20,000	23,602	22,500	
1139 Electrical Inspection Fees	25,000	34,191	27,500	
1140 Mechanical Inspection Fees	10,000	14,460	13,500	
1141 Sign Inspection Fees	5,000	5,093	5,000	
1142 Elevator Inspection Fees	24,000	25,433	26,000	
1143 Pavement Inspection Fees	1,500	4,150	1,500	
1144 Other Inspections	30,000	37,500	32,500	
1145 Fire Suppression Inspection Fees	1,500	3,800	1,500	
1150 Water Connection Fees	5,000	12,600	5,000	
1151 Lake County Sewer Tap-On Fees	65,800	210,000	65,000	
1152 Village Sewer Tap-On Fees	2,350	1,300	1,300	
1153 Water Meter Sales	5,000	10,000	10,000	
1154 System Improvement Fees	29,500	22,200	25,000	
1155 Sewer T.V. Inspection Fees	5,500	5,499	10,145	
1156 Recapture Fees	0	89,695	0	
Sub-total-Building Revenue & Fees	1,164,350	1,097,546	864,045	-25.79%
Percent to Total	2.00%	2.08%	1.41%	-21.27%

L FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
INTERGOVERNMENTAL REVENUE-LOCAL:				
1181 Reimb.-Police Training	10,000	5,630	10,000	
1182 Reimb.-Fire Training	500	0	500	
1183 High School Police Counselor	74,100	74,253	76,350	
1184 Gasoline Sales-Park/School	65,000	91,000	85,000	
1185 D.A.R.E. Program	64,850	64,850	82,630	
1186 Police Grant Program	15,525	22,025	20,750	
1187 Fire Training Reimbursement-Local	250	0	25	
1188 IGA Reimbursement-IT Services	0	25,008	25,008	
Sub-total-Intergovernmental Revenue	230,225	282,766	300,263	30.42%
Percent to Total	0.39%	0.54%	0.49%	6.19%
SALES OF WATER:				
1201 Sales Of Water	3,193,600	2,803,400	3,162,415	
1202 Late Charges	20,000	20,000	20,000	
1204 Construction Water	2,000	3,000	2,000	
1205 Village Sewer Use Fees	697,080	614,245	690,275	
1206 Lake County Sewer Fees	2,326,300	3,367,440	4,287,880	
1210 Other Service Charges & Fees	0	8,090	0	
1211 Revenue Bond Fees-Northwest Water Commission	421,080	420,490	434,260	
Sub-total-Sales of Water	6,660,060	7,236,665	8,596,830	29.08%
Percent to Total	11.42%	13.74%	14.07%	18.80%
GOLF COURSE FEES:				
1221 Greens Fees	1,645,000	1,485,000	1,645,000	
1222 Power Cart Rental	420,000	361,000	415,000	
1223 Pull Cart Rental	7,000	8,800	7,200	
1224 Driving Range Fees	68,000	60,000	68,500	
1225 Memberships/Passes	150,000	117,400	140,000	
1226 Club Storage Fees	300	525	400	
1227 Locker Room Fees	800	420	900	
1228 Merchandise Sales	150,000	141,000	152,000	
1229 State Sales Taxes	12,300	11,700	13,300	
1230 Club Rental Fees	5,600	6,090	6,500	
1232 Rental Income	100,000	95,000	105,000	
1233 Utility Reimbursements	60,000	50,000	60,000	
1234 GPS Revenue	75,000	70,944	81,000	
1235 Coupon Sales	15,000	14,000	15,000	
Sub-total-Golf Course Fees	2,709,000	2,421,879	2,709,800	0.03%
Percent to Total	4.64%	4.60%	4.43%	11.89%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	52,820	35,120	32,120	
1242 Interest Income-Investment Pool	663,200	326,595	329,150	
1243 Interest Income-Money Market	15,500	48,550	19,000	
1244 Interest Income-Certificates of Deposit	775,300	775,000	777,000	
1245 Interest Income-Government Securities	620,500	456,000	426,250	

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
1246 Amortization-Security Discount or Premium	965,270	965,270	949,928	
1247 Loss/Gain-Security Transactions	0			
1248 Annuity Gains/Losses	350,000	(3,810,000)	350,000	
Sub-total-Investment Revenue	3,442,590	(1,203,465)	2,883,448	-16.24%
Percent to Total	5.90%	-2.28%	4.72%	-339.60%
FINES & FEES-POLICE & FIRE:				
1251 Circuit Court Fines-Cook	10,000	28,000	15,000	
1252 Circuit Court Fines-Lake	600,000	590,000	590,000	
1253 Village Ordinance Fines	45,000	82,851	60,000	
1254 Alarm Service Calls	35,000	54,158	45,000	
1255 Accident Reports	6,500	7,615	7,000	
1258 Impounding Fees	1,800	1,800	1,800	
1259 Ambulance Transport Fees	475,000	575,000	575,000	
1260 Video Subpoena Fees	4,300	4,800	4,300	
1261 DUI Assessments	40,000	33,500	35,000	
1262 Impounding Penalties	205,000	167,000	175,000	
Sub-total-Fines & Fees-Police & Fire	1,422,600	1,544,724	1,508,100	6.01%
Percent to Total	2.44%	2.93%	2.47%	2.37%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	5,331,228	5,464,886	5,280,873	
1272 Transfers From Water Fund	815,230	815,230	885,000	
1273 Transfers From Golf Fund	130,000	100,000	116,984	
1275 Trans. From Capital Project Fund	500,000	500,000	0	
1276 Trans. From Debt Service Fund	0	0	0	
1277 Trans. From Refuse Service Fund	0	0	0	
Sub-total-Operating Transfers	6,776,458	6,880,116	6,282,857	-7.28%
Percent to Total	11.62%	13.06%	10.28%	-8.68%
ALL OTHER REVENUE:				
1291 Cable Television Fees	506,000	568,365	564,000	
1292 Snow & Ice Control	2,000	2,000	2,000	
1293 Manuals, Maps & Books	800	250	250	
1294 Facilities Rental	4,930	5,150	5,300	
1296 Pension Withheld	1,090,994	1,087,850	1,128,315	
1298 SWANCC User Fees	915,192	923,345	1,044,560	
1299 All Other Income	2,938,100	78,500	3,556,000	
1300 Parking Lot Fees-Monthly Passes	65,000	83,200	83,200	
1301 Parking Lot Fees-Daily Rates	64,500	66,700	67,000	
1311 Central Garage Reimbursements	73,790	103,765	99,115	
Sub-total-All Other Revenue	5,661,306	2,919,125	6,549,740	15.69%
Percent to Total	9.71%	5.54%	10.72%	124.37%
GRAND TOTAL-ALL FUND REVENUE				
	58,332,962	52,686,302	61,110,569	4.76%
	100.00%	100.00%	100.00%	15.99%

ALL FUND-REVENUE

VILLAGE OF BUFFALO GROVE
FY 2009 COMPARATIVE BUDGET VERSUS
FY 2008 BUDGET-REVENUE

FY 2009 BUDGET	60,087,064
LESS: INTERFUND TRANSFERS	(6,282,857)
NET FY 2009 BUDGET	<u>53,804,207</u>

FY 2008 BUDGET	58,332,962
LESS: INTERFUND TRANSFERS	(6,776,458)
NET FY 2008 BUDGET	<u>51,556,504</u>

NET CHANGE-\$	2,247,703
NET CHANGE-%	4.36%

COMPONENTS OF CHANGE:

PROPERTY TAXES-FIRE PENSION	164,752	Increased Employer costs for pension program
PROPERTY TAXES-POLICE PENSION	152,614	Increased Employer costs for pension program
PROPERTY TAXES-IMRF	163,463	Increased Employer costs for pension program
PROPERTY TAXES-ALL OTHER LEVIES	253,829	Net change in all other approved net levies
STATE INCOME TAXES	374,070	Estimated change in State-shared income based taxes
STATE SALES TAXES	86,080	Estimated net change in base local sales taxes
HOME RULE SALES TAXES	81,580	Estimated net change in base local initiative sales taxes
FOOD AND BEVERAGE TAX	208,590	Estimated change due to higher collections
REAL ESTATE TRANSFER TAX	(422,845)	Estimate change due to declining real estate market
BUILDING PERMIT FEES	(276,505)	Estimate on anticipated development permit activity
ENGINEERING REVIEW & INSPECTION	(23,800)	Expected lower new subdivision development
SALES OF WATER	(24,810)	Net lower water sales anticipated based on trending
LAKE COUNTY SEWER FEES	1,961,580	Reflects change in fees during FY 2008 and 2009
INTEREST INCOME-INVESTMENT POOL	(334,050)	Lower return due to decreased general investment rates
INTEREST INCOME- GOVERNMENT SECURITIES	(194,250)	Reduce revenue on smaller invested balances
AMBULANCE TRANSPORT FEES	100,000	Expected revenue on the use of EMS transport services
ALL OTHER INCOME	(405,605)	Expected change in fund revenue (bond issuance & grant)
ALL OTHER CATEGORIES-NET	383,010	Net Account Changes for FY 2009
NET CHANGE	<u>2,247,703</u>	

CHANGE-BUDGET CATEGORIES:

PROPERTY TAXES	734,658
OTHER TAXES-STATE & LOCAL	385,105
BUILDING REVIEW & FEES	(300,305)
SALES OF WATER	1,936,770
GOLF COURSE FEES	800
INVESTMENT REVENUE	(559,142)
FINES & FEES-POLICE & FIRE	85,500
ALL OTHER REVENUE	(135,071)
ALL OTHER CATEGORIES-NET	99,388
NET CHANGE	<u>2,247,703</u>

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	7,472,033	7,484,424	7,800,966	
3012 Salaries-Overtime	859,253	884,349	908,241	
3013 Salaries-Sworn	11,163,422	11,130,541	11,542,947	
3014 Salaries-Part Time	868,314	867,895	935,410	
3015 Salaries-Elected Officials	39,000	39,000	39,000	
3016 Special Duty Pay	0	0	0	
3017 Salaries-Seasonal	73,140	0	0	
3018 Longevity Pay	152,632	150,432	154,850	
3021 Salaries-Seasonal Grounds	24,000	35,329	7,000	
3022 Salaries-Seasonal Clubhouse	137,000	142,719	140,000	
3023 Salaries-Part Time Grounds	220,000	220,421	257,000	
3024 Salaries-Part Time Clubhouse	78,000	81,000	83,400	
Sub-total-Personal Services	21,086,794	21,036,110	21,868,814	3.71%
Percent to Total	36.77%	37.68%	35.73%	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	3,110,726	3,069,929	3,364,371	
3112 Professional Training	137,099	120,699	137,351	
3113 Dues & Memberships	61,436	61,746	65,220	
3114 Uniform Rental	29,651	25,915	33,119	
3115 Clothing Allowance	78,266	73,641	78,648	
3116 Uniform Maintenance	24,260	24,260	24,260	
3117 Safety Equipment	50,295	45,782	56,634	
3118 Tuition Reimbursements	72,584	64,000	66,603	
3119 Recruit Uniforms	4,300	4,300	4,300	
3125 Employer's Contribution-Pension	358,563	378,649	394,738	
3126 Employer's Contribution-FICA	442,250	452,073	456,038	
3127 Employer's Contribution-IMRF	683,740	672,758	759,105	
3128 Employer's Contribution-Medicare	275,485	285,184	285,200	
3129 ICMA/RC Deferred Compensation	68,517	64,559	69,028	
3133 Pension Payments-Police	1,294,715	1,302,825	1,348,512	
3134 Pension Payments-Fire	218,502	217,322	367,903	
3135 Disability Payments-Police	89,528	89,528	89,528	
3136 Disability Payments-Fire	203,110	202,685	202,466	
3137 Employee Recognition	4,200	6,500	7,270	
3138 Pension Refund-Police	0	0	0	
3139 Pension Refund-Fire	0	0	0	
Sub-total-Personal Benefits	7,207,227	7,162,355	7,810,294	8.37%
Percent to Total	12.57%	12.83%	12.76%	
OPERATING EXPENSES:				
3211 Telephone	168,633	160,772	172,460	
3212 Postage	68,661	71,300	74,231	
3213 Travel	23,918	18,683	21,121	
3214 Per Diem Allowance	9,415	6,495	8,110	
3215 Reception & Community Affairs	11,155	14,760	13,005	
3216 Maintenance Contracts	418,797	428,318	475,066	
3217 Equipment Rental	21,863	18,072	21,873	
3218 Subscriptions & Publications	15,375	13,616	15,951	
3219 Printing	34,178	29,668	30,634	
3220 Village Newsletter	51,900	45,000	50,500	
3221 Computer Services	80,100	74,250	81,200	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
3224 Recruitment	2,800	1,800	3,800	
3225 CDL Testing Consortium	0	0	2,500	
3230 Audit Fees	43,225	48,000	44,225	
3231 Fiscal Agent Fees	2,000	2,800	2,800	
3235 Homeland Security	100	100	100	
3240 Supplies-Office	65,203	61,533	65,831	
3250 Supplies-All Other	73,007	81,575	91,823	
3260 Supplies-Clubhouse	21,000	21,683	20,000	
3275 Physical Fitness Equipment	400	400	400	
3332 Printing-Staff	11,950	11,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,600	3,600	
3337 Safety Equipment-F.O.S.G.	500	500	500	
3340 Equipment Rental-Communications	970	966	704	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	6,000	6,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	13,100	13,100	
3348 Supplies-O.C.O.P.	600	600	600	
3349 Supplies-Training	8,550	8,550	8,550	
3350 Supplies-C/P-C/R	4,900	4,900	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	1,441	1,450	
3353 Operating Equip.-F.O.S.G.	0	30	0	
3354 Operating Equip.-Communications	550	550	550	
3355 Operating Equip.-Records	1,572	1,572	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	720	720	
3358 Operating Equip.-Detention	150	100	150	
3359 Operating Equip.-C/P-C/R	1,300	1,300	1,300	
3370 Merchandise Purchases	125,000	123,000	125,000	
3380 Golf Cart Rental	106,000	87,000	100,000	
3390 Driving Range	5,000	4,600	5,000	
3391 Advertising & Promotions	45,000	42,057	30,000	
3392 GPS Expense	84,000	89,175	89,000	
3395 Sales Tax	11,900	11,300	11,900	
Sub-total-Operating Expenses	1,551,442	1,518,736	1,619,076	4.36%
Percent to Total	2.71%	2.72%	2.65%	6.61%
INSURANCE:				
3511 Risk Management Pool	466,152	467,090	466,990	
3512 Unemployment Insurance	20,080	20,000	20,160	
Sub-total-Insurance	486,232	487,090	487,150	0.19%
Percent to Total	0.85%	0.87%	0.80%	0.08%
LEGAL SERVICES:				
3611 Retainer Fee	50,365	50,365	50,365	
3612 Prosecutor Fee	67,000	66,700	65,000	
3613 Attorney's Fees	90,500	95,800	93,500	
3614 Recording Fees	500	670	500	
3615 Legal Notices	6,000	7,200	7,500	
3616 Litigation Reserve	10,000	26,950	10,000	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
3617 Messenger Fees	850	600	700	
3618 Special Counsel	73,000	63,520	50,000	
3619 Legal Reimbursables	2,500	5,193	3,000	
Sub-total-Legal Services	300,715	316,998	280,565	-6.70%
Percent to Total	0.52%	0.57%	0.46%	
COMMISSIONS & COMMITTEES:				
3712 Blood Commission	150	75	100	
3713 Buffalo Grove Days	60,000	65,000	60,000	
3714 Fire & Police Commission	14,000	13,435	14,000	
3715 Fireworks for the Fourth	10,000	10,000	20,000	
3716 Plan Commission	3,000	1,000	1,500	
3717 Residents with Disabilities	300	1,300	1,000	
3718 Arts Commission	42,200	5,900	7,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	200	0	100	
3721 Village Board	300	200	200	
3722 BG Symphonic Band	0	0	0	
3723 50th Anniversary Committee	38,000	71,300	0	
Sub-total-Commissions & Committees	168,200	168,210	103,950	-38.20%
Percent to Total	0.29%	0.30%	0.17%	
COMMODITIES:				
3811 Electric-Facilities	142,000	127,000	132,000	
3812 Gas-Facilities	63,600	66,000	67,100	
3814 Electric-Water & Sewer	217,514	180,000	210,000	
3815 Gas-Water & Sewer	1,648	2,600	3,000	
3817 Water Sample Analysis	11,720	10,200	11,720	
3818 Lake County Tap-On Fees	65,800	210,000	65,000	
3819 Lake County Treatment Fees	2,326,300	3,367,440	4,287,880	
3820 Water Meter Purchases	16,600	12,000	16,600	
3821 Snow & Ice Control Mix	179,200	802,557	560,000	
3822 Traffic & Street Signs	28,000	27,400	30,500	
3823 Chemicals & Fertilizers	160,220	161,911	166,220	
3824 Small Equipment Tools & Hardware	41,571	39,190	37,753	
3825 Electric-Street Lights	97,700	100,701	103,000	
3826 Gas-Street Lights	7,500	9,538	11,500	
Sub-total-Commodities	3,359,373	5,116,537	5,702,273	69.74%
Percent to Total	5.86%	9.16%	9.32%	
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks, Curbs & Bikeways	260,000	260,000	165,000	
3912 Streets & Highways	96,000	100,000	98,000	
3913 Streetlights	201,805	196,500	202,300	
3916 Buildings & Facilities	216,722	154,093	164,953	
3917 Golf Course	65,500	55,800	68,000	
3918 Parkway Trees	36,000	31,000	36,000	
3919 Irrigation Systems	14,000	10,350	12,000	
3920 Parking Lots	1,000	0	1,000	
Sub-total-Maintenance & Repairs-Facilities	891,027	807,743	747,253	-16.14%
Percent to Total	1.55%	1.45%	1.22%	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	4,800	8,000	
4012 Pumping Stations	2,100	1,900	2,100	
4013 Watermains & Services	9,000	8,500	9,000	
4014 Reservoirs	5,000	2,500	5,000	
4015 Water Meters	9,500	8,500	9,500	
4016 Hydrants & Valves	10,000	9,200	10,000	
4017 Storm and Sanitary Sewers	10,500	9,200	10,500	
4018 Lift Stations	7,500	20,000	14,200	
Sub-total-Maint. & Repair- Water & Sewer	61,600	64,600	68,300	10.88%
Percent to Total	0.11%	0.12%	0.11%	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	129,516	114,212	123,254	
4112 Radios	3,075	5,005	6,515	
4113 Mobile Data Terminals	4,277	4,277	3,894	
4116 Patrol Equipment-Police	5,250	5,227	5,250	
4117 F.O.S.G. Equipment-Police	700	700	700	
4118 Staff Equipment-Police	5,300	5,300	5,600	
Sub-total-Maintenance & Repairs-Other	148,118	134,721	145,213	-1.96%
Percent to Total	0.26%	0.24%	0.24%	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	254,050	336,170	331,521	
4212 Diesel Fuel	150,187	260,892	222,530	
4213 Automotive Parts	124,954	160,295	159,813	
4214 Garage Labor	42,087	29,554	32,508	
4215 Lubricants	9,030	14,165	15,046	
4216 Garage Overhead	0	0	0	
4217 Body Work	0	6,850	7,200	
4218 Contractual Auto Services	87,415	129,251	127,526	
Sub-total-Maintenance & Repairs-Vehicles	667,723	937,177	896,144	34.21%
Percent to Total	1.16%	1.68%	1.46%	
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	1,991	1,991	0	
4312 Office Furniture	11,210	8,800	6,735	
4313 Office Equipment	62,850	49,695	57,700	
4315 Reserve for Capital Replacement	859,627	859,627	663,299	
4316 Operating Equipment-Department	133,676	132,313	124,698	
4317 Reserve for Computer Replacement	119,744	116,444	91,621	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	6,240	6,503	4,700	
4337 Operating Equipment-Staff	550	550	550	
Sub-total-Capital Equipment	1,195,888	1,175,923	949,303	-20.62%
Percent to Total	2.09%	2.11%	1.55%	
CAPITAL PROJECTS-WATER:				
4412 System Improvements	547,245	505,500	1,190,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	
Sub-total-Capital Projects-Water	552,245	630,500	1,195,000	116.39%
Percent to Total	0.96%	1.13%	1.95%	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 %
CAPITAL PROJECTS-STREETS & ROADS:				
4511 Street Maintenance/Construction	2,990,000	2,900,000	2,300,000	
4527 Port Clinton Road/Prairie Road Intersection Improvement	164,886	0	0	
4532 Lake-Cook/Wisc. Central Bike Path	(165,000)	(240,867)	0	
4537 Deerfield Parkway Street Imp. IL 83 to Weiland Road	0	(26,350)	576,497	
4538 Dundee Road Intersection Lighting	1,645,000	76,000	438,342	
4539 Il Rt 22 Street Improvement	210,454	0	210,454	
4541 Aptakisic Road Traffic Signal Improv.	34,589	0	34,589	
4542 Weiland Road/Prairie Road Imp. Lake Cook to IL Route 22	849,515	150,052	640,000	
4543 Aptakisic Road and Brandywyn Lane Traffic Signal Improvement	0	0	206,000	
Sub-total-Capital Projects-Streets & Roads	5,729,444	2,858,835	4,405,882	-23.10%
Percent to Total	9.99%	5.12%	7.20%	54.11%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	81,300	163,226	243,255	
4613 Golf Course Improvements	84,000	48,620	68,000	
4657 Municipal Parking Facility Maintenance	42,750	40,000	43,000	
4668 Fire Station #26 Front Door Replacement	121,000	0	0	
4678 Facility Security Improvements	0	2,997	0	
4679 Grade Crossing Planning Contingency	0	9,756	0	
4681 Bikeway Construction-ComEd ROW	80,000	75,000	5,000	
4681 Bikeway Construction-ComEd ROW	15,000	6,000	0	
4682 White Pine Trail Study	415,000	50,000	515,715	
4684 Public Service Center Expansion	400,000	400,000	2,000,000	
4685 St #26 Bunkroom/Bathroom Improvement	350,000	9,000	0	
4688 Fire Station #27 Basement Improvement	0	92,628	0	
4689 EOC Remodeling/Antenna Replacement	59,500	137,738	0	
4690 Village Hall Fire Alarm System	42,000	0	0	
4691 Old Checker Road Culvert Replacement	150,000	15,000	150,000	
4692 Police Range Electronics Replacement	0	0	60,000	
4693 Dundee Road Streetscape Improvement	0	0	16,000	
Sub-total-Capital Projects-Facilities	1,840,550	1,049,965	3,100,970	68.48%
Percent to Total	3.21%	1.88%	5.07%	135.34%
DEBT SERVICE:				
4711 Principal Payments-G.O. Bonds	1,150,000	1,150,000	1,165,000	
4716 Interest Payments-G.O. Bonds	376,315	376,315	331,885	
4722 Payments to Northwest Water Commission	426,800	508,300	434,260	
Sub-total-Debt Service	1,953,115	2,034,615	1,931,145	-1.12%
Percent to Total	3.41%	3.64%	3.16%	50.00%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	635,230	635,230	705,000	
4812 Transfer-Debt Service Fund	755,000	755,000	705,000	
4813 Transfer-Capital Projects Fund	689,000	720,820	589,045	
4815 Transfer-Motor Fuel Tax Fund	1,641,550	1,690,525	957,860	
4816 Transfer-Arboretum Golf Course Fund	139,000	109,000	91,908	
4818 Transfer-IMRF Fund	0	0	0	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008	
				FY 2009	FY 2008
4819 Transfer-Refuse Service Fund	0				
4822 Transfer-Police Pension Fund	1,587,542	1,615,080	1,740,156		
4823 Transfer-Fire Pension Fund	1,329,136	1,354,461	1,493,888		
Sub-total-Operating Transfers	6,776,458	6,880,116	6,282,857		-7.28%
Percent to Total	11.82%	12.32%	10.27%		
ALL OTHER EXPENSES:					
4911 Consulting Services	0	0	0		
4913 Consulting Fees-Other	86,720	60,060	71,429		
4914 Northwest Central Dispatch	485,480	482,290	510,922		
4915 Omni Youth Services	75,000	75,000	65,000		
4918 Animal Control	5,000	5,000	5,400		
4919 Prisoner Care	1,300	1,300	1,300		
4921 Exterminating Services	500	0	500		
4922 SWANCC User Fees	1,016,312	995,210	1,023,730		
4924 Northwest Water Commission	1,186,111	1,186,111	1,283,238		
4928 IRMA Deductible-Workers Comp.	16,000	33,000	75,000		
4929 IRMA Deductible-All Other	10,000	21,000	60,000		
4931 Illinois Criminal Justice Information Authority	18,650	19,000	19,000		
4932 NWCH Administrative Fee	18,903	18,903	17,902		
4933 CAFT Operations	5,000	5,000	5,000		
4934 Commission on Accreditation	6,000	6,193	6,000		
4935 All Other Expenses	151,294	257,409	176,764		
4936 Fire Contractual Services	25,362	25,330	25,902		
4938 Northern Illinois Crime Lab	57,695	57,695	59,832		
4941 Cable Television Programming	23,700	16,400	23,000		
4942 Senior Citizen Taxi Program	2,000	1,750	2,000		
4949 NIPAS	14,010	14,010	9,010		
4950 Lease Payments	105,281	105,281	107,387		
4951 Pace Parking Lot Fees	16,500	15,000	15,500		
4952 Police Grant Charges	8,250	8,250	8,250		
4953 Credit Card Fee/Charges	35,000	36,000	36,000		
4954 Overweight Truck Enforcement	2,090	2,090	2,090		
Sub-total-All Other Expenses	3,372,158	3,447,282	3,610,156		7.06%
Percent to Total	5.88%	6.17%	5.90%		
GRAND TOTAL-ALL FUND EXPENSE					
	57,348,309	55,827,513	61,204,345		6.72%
	100.00%	100.00%	100.00%		

ALL FUND-EXPENSE

VILLAGE OF BUFFALO GROVE
FY 2009 COMPARATIVE BUDGET VERSUS
FY 2008 BUDGET-EXPENDITURES

FY 2009 BUDGET	60,857,692
LESS: PERSONAL SERVICES	(21,868,814)
LESS: GROUP HEALTH INSURANCE	(3,364,371)
NET FY 2008 BUDGET	<u>35,624,507</u>

FY 2008 BUDGET	57,348,309
LESS: PERSONAL SERVICES	(21,086,794)
LESS: GROUP HEALTH INSURANCE	(3,110,726)
NET FY 2008 BUDGET	<u>33,150,789</u>

NET CHANGE-\$	2,473,718
NET CHANGE-%	7.46%

COMPONENTS OF CHANGE:

EMPLOYER'S OBLIGATION-IMRF	75,365	Employer's Obligation for Pension Costs
PENSION PAYMENTS-POLICE & FIRE	203,198	Employer Payments-Retirees
50th ANNIVERSARY COMMITTEE	(38,000)	Committee disbanded after festivities
ARTS COMMISSION	(49,200)	Change in fee structure
SPECIAL COUNSEL	(23,000)	Lower Contingency for Litigation/Arbitration Matters
LAKE COUNTY SANITARY TREATMENT	1,961,580	Additional Amount Due Because of Rate Increase
SNOW AND ICE CONTROL MIX	380,800	Variance due to product pricing
M & R-SIDEWALKS & BIKEPATHS	(95,000)	Reduced Scope of Work
BUILDINGS & FACILITIES	(51,769)	Reduced Scope of Work
GASOLINE & DIESEL FUEL	149,814	Vehicle & Equipment Fuel Costs
RESERVE FOR CAPITAL REPLACEMENT	(196,328)	Economically driven reduction in funding
SYSTEM IMPROVEMENTS - WATER	642,755	Replacement of water main on AH Road
STREET MAINTENANCE & CONSTRUCTION	(690,000)	Provision for Local MFT Program-2009
DUNDEE ROAD STREET LIGHTING	(1,347,311)	Project to be Completed/Final Payment Due
PORT CLINTON ROAD ROAD IMPROVEMENT	(164,886)	Project completed
LAKE COOK BIKE PATH	165,000	Reimbursement budgeted in 2008
DEERFIELD PARKWAY IMPROVEMENT	576,497	Project to be Completed/Final Payment Due
ILLINOIS ROUTE 22 STREET IMPROVEMENT	(209,515)	Project Scope for FY 2009
BUILDING IMPROVEMENTS	161,955	Project Scope for FY 2009
WHITE PINE TRAIL STUDY	100,715	Project Scope for FY 2009
FIRE STATION #26 FRONT DOOR	(121,000)	Project deferred
COMED BIKEWAY IMPROVEMENTS	(90,000)	Project to be Completed/Final Payment Due
PUBLIC SERVICE CENTER EXPANSION	1,600,000	Project Scope for FY 2009
POLICE RANGE ELECTRONICS	60,000	Project Scope for FY 2009
DUNDEE ROAD STREETScape IMPROV.	16,000	Project Scope for FY 2009
TRANSFER-DEBT SERVICE FUND	(50,000)	Lower Corporate Fund Obligations for Debt
TRANSFER-MOTOR FUEL TAX FUND	(683,690)	Transfer of Share of Home Rule Sales Tax
TRANSFER-CAPITAL PROJECTS FUND	69,770	Higher Transfer Due to FY 2009 CIP Scope
TRANSFER-POLICE & FIRE PENSION	317,366	To Account for Property Tax Collection Transfers
SWANCC	7,418	Village Share of Waste Agency Obligations
NORTHWEST WATER COMMISSION	97,127	Village Share of Commission Operations/Debt
NORTHWEST CENTRAL DISPATCH	25,442	Village Share of Dispatch Services
ALL OTHER ACCOUNTS	(327,385)	Net Account Changes for FY 2009
NET CHANGE	<u>2,473,718</u>	

CHANGE-BUDGET CATEGORIES:

PERSONAL BENEFITS	349,422
OPERATING EXPENSES	67,634
LEGAL SERVICES	(20,150)
COMMODITIES	2,342,900
MAINT & REPAIR-FACILITIES	(143,774)
MAINT & REPAIR-VEHICLES	228,421
CAPITAL EQUIPMENT	(246,585)
CAPITAL PROJECTS-WATER	642,755
CAPITAL PROJECTS-STREETS & ROADS	(1,323,562)
CAPITAL PROJECTS-FACILITIES	1,260,420
DEBT SERVICE	(21,970)
OPERATING TRANSFERS	(493,601)
ALL OTHER EXPENSES	237,998
ALL OTHER CATEGORIES-NET	<u>(406,190)</u>
NET CHANGE	2,473,718

2008 VILLAGE GOALS TASKS & MEASURES

The consideration of meaningful, measurable and reportable Tasks and Measures are critical to Goal execution and accountability. When all employees of the Village become clear as to the top organizational goals and priorities, they can and will strive to attain what is necessary and accountable in achieving those goals and priorities. Focus helps maintain the attention necessary to move the Village forward toward attainment of, and clarity in, organizational direction.

1. To guide land use and development policy and planning, the Village's Comprehensive Plan will be revised and published.

- a) Complete the analysis of existing conditions and trends in the Village; update Village land use inventory and analytic summaries of population, housing, economy and land use.
- b) Evaluate transportation issues and recommendations concerning road improvements and other transit opportunities; map street system with proposed improvements as well as bike path system with recommended additions.
- c) Develop recommendations concerning types of housing to be encouraged as well as update policies concerning affordable housing; complete projections of types of housing anticipated as well as possible units required to meet State affordable housing law.
- d) Complete recommendations regarding land use for Village as well as for sub-areas being studied. Complete maps for all identified sub-areas as well as complete future land use map which includes recommendations necessary to meet State standards for an "official map".
- e) Complete Plan elements as specified by State Planning Act, which include but are not limited to, community facilities (public ownership), telecommunications infrastructure, economic development and natural resources.
- f) Identification, for eventual implementation, of programs that include design guidelines/standards for Prairie View; recommendations concerning zoning regulations and design standards to achieve high-quality development with minimal negative impact to existing use, the roadway network or existing natural features.
- g) Complete the processes necessary to achieve both Plan Commission and Village Board approval of the Comprehensive Plan by March 31, 2008.
- h) Finalize community goals and policies relative to the execution of the Comprehensive Plan.
- i) As a component of administering the Comprehensive Plan, implement and execute the administration of quality development review processes. This would include, but not be limited to, the processing of petitions in an efficient and effective manner, balancing the needs of all parties to the process; the determination of revisions necessary to maintain the integrity of the Village's Appearance Plan; maintaining the integrity of the Village's Zoning Ordinance; and recommending an approach toward residential teardown. This process will be completed by June 30, 2008.
- j) By June 30, 2008, complete the process on the revision of the Village's process toward the "Petition for Concept and Preliminary Plan Review.

- k) By April 30, 2008, convene a staff team and prepare a report and recommendation for the Plan Commission, including the Trustee liaisons to the Plan Commission outlining recommendations to modify the Village's Appearance Plan. Prepare any updates, as recommended by the Plan Commission, for Village Board consideration by July 31, 2008.

2. Advocate on an ongoing basis an economic development strategy that is both prepared and executed in compliance with the Village's Comprehensive Plan.

- a) Annex and zone for commercial purposes 50-70 acres along the Milwaukee Avenue corridor, Lake-Cook Road to Aptakisic Road.
- b) Prepare a redevelopment program in cooperation with private developers and investors for the Industrial Drive area within the spirit of the Buffalo Grove/Lincolnshire boundary and planning agreement.
- c) Work with Dundee Road property owners, in areas properly zoned, in order to maintain our auto sales and leasing retail tax base.
- d) Conduct ongoing promotion of available commercial, industrial and other sites within the Village.
- e) Support and encourage development within all business zoned districts for primarily sales tax generating purposes.
- f) Conduct and monitor on-site visits with existing businesses to assess and improve the Village business climate.
- g) Complete efforts of Integrated Management Team regarding recommendations to consolidate business and commercial zoning classifications within the Zoning Ordinance by June 30, 2008.
- h) Complete a final recommendation of the establishment of design standards for the Prairie View sub-district.

3. Remain diligent and advocate for appropriate regional improvements to transportation systems and networks.

- a) Advocate, with both Cook and Lake County officials, a plan to improve the efficiency of the intersection of Lake Cook Road and Arlington Heights Road by June 30, 2008.
- b) Completion of Phase I engineering efforts necessary for the proposed improvements in support of roadway capacity along, with alignment of, the Weiland/Prairie Road corridor by September 30, 2008.
- c) In cooperation with Metra, continue to seek ways to modify the current North Central Service line schedule so as to make the service more convenient for commuters.

4. Develop an appropriate and fair housing policy in compliance with the objectives of the Comprehensive Plan.

- a) Maintain zoning characteristics which will provide a full range of community housing options.
- b) With new development opportunities, encourage that which increases property values and stimulates the creation of interesting neighborhoods.
- c) Maintain compliance with state mandated affordable housing standards.

5. The annual operating budgets for all Funds will be presented for consideration with recurring revenue offsetting recurring expenditures and/or expenses unless approved otherwise by the Village Board.

- a) Average property tax bill extension for Village under 10% of total extension for all public agency taxes levied.
- b) Water and Sewer consumption rates and fees will be recommended so that approved operating expenses and debt service obligations are provided for through the extension of such rates and fees.
- c) By June 30, 2008, a recommendation will be presented to the Village Board on options that may be considered to supplement other dedicated revenues directed toward the Village's annual local street maintenance program so as to maintain acceptable service levels and expectations.
- d) On a recurring basis, all efforts will be undertaken to both protect and enhance the Village's retail sales tax base.

6. Operating and capital fiscal planning shall continue to be developed and implemented in a way that provides and maintains a high level of service to the residents and property owners within the Village.

- a) Re-evaluation of the effectiveness of the Emergency Operations Center to ensure Village's compatibility with Federal guidelines shall be completed by June 30, 2008, along with the completion of the proposed relocated Emergency Operations Center to the basement of Village Hall.
- b) By June 30, 2008, recommendation shall be made to the Village Board as to whether to adopt the International Building Code in place of the current BOCA Codes.
- c) The build-out of AT&T's Lightspeed competitive video system infrastructure will be completed within the Village in conformance with Village-approved permits and plans by March 31, 2008.
- d) So as to continue Department of Building & Zoning efficiency initiatives, by June 30, 2008, the implementation of automated inspection devices shall be initiated.
- e) Evaluation and recommendation of a program of capital improvements to the Public Service Center (Public Works) and the Fire Department Headquarters shall be completed by March 31, 2008.

7. Maintain and improve upon the public infrastructure necessary to support, in part, the objectives of the Village's Comprehensive Plan.

- a) Final recommendation of a viable approach toward both the space needs and facility infrastructure improvements for the Village's Public Service Center, by June 30, 2008.
- b) Successful completion of the Village's local street improvement project by December 1, 2008.
- c) During calendar 2008, implement a drainage improvement along the White Pine Creek along with advocating an intergovernmental approach toward the programming of necessary watershed improvements along the Buffalo Grove which includes the Buffalo Creek Forest Preserve area.
- d) Continue to review, and if appropriate, implement regional "Clean Air Counts" or "Greenest Region Compact of Metropolitan Chicago" initiatives.

8. Continue efforts that improve upon the general management effectiveness of Village departments and divisions by planning for succession and leadership development through an effective investment in human capital.

- a) Assess the effectiveness of the current pay-for-performance evaluation system and recommend any improvements deemed necessary as may be recommended as part of the Village's Pay and Classification Study by September 30, 2008.
- b) By September 1, 2008, complete, in cooperation with Northern Illinois University Center for Governmental Studies, the update to the Village's Pay and Classification Study with a concurrent program of recommendations to be effective as of January 1, 2009.
- c) Complete the professional recruitment efforts for a new Fire Chief by March 31, 2008.
- d) Throughout calendar 2008, identified "Next Generation" staff members will be urged to participate in the Northern Illinois University Civic Leadership Academy.
- e) The proposed Fire Department Accreditation program initiative will be formalized and initiated in 2008.
- f) Continue management development and succession efforts within the Department of Building & Zoning, specifically through the Deputy Building and Zoning Department Director initiative.

Corporate Fund

**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET
CORPORATE FUND BUDGETS**

CORPORATE FUND REVENUE

CORPORATE FUND EXPENDITURES

**LEGISLATIVE
OFFICE OF VILLAGE MANAGER
MANAGEMENT INFORMATION SYSTEMS
LEGAL SERVICES
FINANCE AND GENERAL SERVICES
HUMAN RESOURCES
FIRE SERVICES
POLICE SERVICES
BUILDING AND ZONING
PUBLIC WORKS ADMINISTRATION
ENGINEERING SERVICES
BUILDING SERVICES/STREET LIGHTING
STREET OPERATIONS AND MAINTENANCE
FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE
CENTRAL GARAGE
DRAINAGE SYSTEM
EMERGENCY MANAGEMENT AGENCY
TRANSFER NON-OPERATING**

VILLAGE OF BUFFALO GROVE

CORPORATE FUND BUDGET

SUMMARY TABLE

FY 2009

REVENUE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL	EXPENSE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL
PROPERTY TAXES	10,401,920	9,878,159	9,988,414	PERSONAL SERVICES	19,655,825	18,990,878	18,836,816
SALES TAX	5,202,240	5,116,160	5,627,815	PERSONAL BENEFITS	3,587,683	3,322,385	3,267,968
INCOME TAX	4,773,480	4,399,410	4,773,365	OPERATING EXPENSES	1,050,527	1,011,743	977,820
HOME RULE SALES TAX	3,289,315	3,207,735	3,452,640	INSURANCE	318,000	317,051	317,940
REAL ESTATE TRANSFER TAX	503,470	926,315	593,825	LEGAL SERVICES	280,565	300,715	316,998
TELECOMMUNICATIONS TAXES	2,420,130	2,405,000	2,550,495	COMMITTEES AND COMMISSIONS	103,950	168,200	168,210
INTERGOVT/LOCAL TAXES	1,047,590	797,000	979,920	COMMODITIES	756,753	368,221	993,734
LICENSES AND PERMITS	266,500	237,150	264,230	M&R-FACILITIES	535,078	739,527	678,993
DEVELOPMENT FEES/PERMITS	747,600	1,051,200	746,252	M&R-WATER AND SEWER	8,000	8,000	7,100
SALES OF WATER	0	0	0	M&R-OTHER	86,313	86,218	88,521
INTERGOVERNMENTAL REVENUE	300,263	230,225	282,766	M&R-VEHICLES	756,152	556,941	792,721
INTEREST INCOME	663,000	1,026,500	703,000	CAPITAL EQUIPMENT	765,700	965,477	939,812
FINES AND FEES	1,508,100	1,422,600	1,544,724	CAPITAL PROJECTS-WATER	0	0	0
OPERATING TRANSFERS	705,000	635,230	635,230	CAPITAL IMPROVEMENTS-STREETS	0	0	0
ALL OTHER REVENUE	709,365	626,440	723,230	CAPITAL IMPROVEMENTS-FACILITIES	61,575	56,550	56,550
				DEBT SERVICE	0	0	0
				OPERATING TRANSFERS	5,280,873	5,331,228	5,464,886
				ALL OTHER EXPENSES	1,009,021	895,924	927,324
TOTAL REVENUES	32,537,973	31,959,124	32,865,906	TOTAL EXPENSES	34,256,015	33,119,058	33,835,393

PERCENT OF TOTAL:

REVENUE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL	EXPENSE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL
PROPERTY TAXES	31.97%	30.91%	30.39%	PERSONAL SERVICES	57.38%	57.34%	55.67%
SALES TAX	15.99%	16.01%	17.12%	PERSONAL BENEFITS	10.47%	10.03%	9.66%
INCOME TAX	14.67%	13.77%	14.52%	OPERATING EXPENSES	3.07%	3.05%	2.89%
HOME RULE SALES TAX	10.11%	10.04%	10.51%	INSURANCE	0.93%	0.96%	0.94%
REAL ESTATE TRANSFER TAX	1.55%	2.90%	1.81%	LEGAL SERVICES	0.82%	0.91%	0.94%
TELECOMMUNICATIONS TAX	7.44%	7.53%	7.76%	COMMITTEES AND COMMISSIONS	0.30%	0.51%	0.50%
INTERGOVT/LOCAL TAXES	3.22%	2.49%	2.98%	COMMODITIES	2.21%	1.11%	2.94%
LICENSES AND PERMITS	0.82%	0.74%	0.80%	M&R-FACILITIES	1.56%	2.23%	2.01%
DEVELOPMENT FEES/PERMITS	2.30%	3.29%	2.27%	M&R-WATER AND SEWER	0.02%	0.02%	0.02%
SALES OF WATER	0.00%	0.00%	0.00%	M&R-OTHER	0.25%	0.26%	0.26%
INTERGOVERNMENTAL REVENUE	0.92%	0.72%	0.86%	M&R-VEHICLES	2.21%	1.68%	2.34%
INTEREST INCOME	2.04%	3.21%	2.14%	CAPITAL EQUIPMENT	2.24%	2.92%	2.78%
FINES AND FEES	4.63%	4.45%	4.70%	CAPITAL PROJECTS-WATER	0.00%	0.00%	0.00%
OPERATING TRANSFERS	2.17%	1.99%	1.93%	CAPITAL IMPROVEMENTS-STREETS	0.00%	0.00%	0.00%
ALL OTHER REVENUE	2.18%	1.96%	2.20%	CAPITAL IMPROVEMENTS-FACILITIES	0.18%	0.17%	0.17%
				DEBT SERVICE	0.00%	0.00%	0.00%
				OPERATING TRANSFERS	15.42%	16.10%	16.15%
				ALL OTHER EXPENSES	2.95%	2.71%	2.74%
TOTAL REVENUES	100.00%	100.00%	100.00%	TOTAL EXPENSES	100.00%	100.00%	100.00%

PERCENTAGE TO TOTAL, LESS OPERATING TRANSFERS:

EXPENSE CATEGORY	FY 2009 BUDGET	FY 2008 BUDGET	FY 2008 EST ACTUAL
PERSONAL SERVICES	67.84%	68.34%	66.40%
PERSONAL BENEFITS	12.38%	11.96%	11.52%
OPERATING EXPENSES	3.63%	3.64%	3.45%
INSURANCE	1.10%	1.14%	1.12%
LEGAL SERVICES	0.97%	1.08%	1.12%
COMMITTEES AND COMMISSIONS	0.36%	0.61%	0.59%
COMMODITIES	2.61%	1.33%	3.50%
M&R-FACILITIES	1.85%	2.66%	2.39%
M&R-WATER AND SEWER	0.03%	0.03%	0.03%
M&R-OTHER	0.30%	0.31%	0.31%
M&R-VEHICLES	2.61%	2.00%	2.79%
CAPITAL EQUIPMENT	2.64%	3.47%	3.31%
CAPITAL IMPROVEMENTS-STREETS	0.00%	0.00%	0.00%
CAPITAL IMPROVEMENTS-FACILITIES	0.21%	0.20%	0.20%
ALL OTHER EXPENSES	3.48%	3.22%	3.27%
TOTAL EXPENSES	100.00%	100.00%	100.00%

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PROPERTY TAXES:				
1011 Corporate Levy-Cook	492,095	501,882	518,629	
1012 Corporate Levy-Lake	1,548,746	1,558,039	1,582,730	
1013 Police Protection Levy-Cook	118,004	120,287	124,364	
1014 Police Protection Levy-Lake	371,387	373,139	379,542	
1015 Crossing Guard Levy-Cook	11,509	11,806	12,153	
1016 Crossing Guard Levy-Lake	36,221	36,412	37,089	
1017 Fire Service-Cook	843,827	880,149	889,297	
1018 Fire Service-Lake	2,655,734	2,688,238	2,714,027	
1019 Street & Bridge Levy-Cook	156,980	159,984	165,432	
1020 Street & Bridge Levy-Lake	494,056	496,387	504,879	
1021 Street Lighting Levy-Cook	53,247	54,241	56,105	
1022 Street Lighting Levy-Lake	187,583	188,384	171,226	
1023 ESDA Levy-Cook	2,918	2,909	3,061	
1024 ESDA Levy-Lake	9,176	9,236	9,342	
1031 Police Pension Levy-Cook	382,794	390,200	429,469	
1032 Police Pension Levy-Lake	1,204,748	1,224,880	1,310,687	
1033 Fire Pension Levy-Cook	320,486	326,688	368,690	
1034 Fire Pension Levy-Lake	1,008,650	1,027,773	1,125,198	5.30%
Sub-total-Property Taxes	9,878,159	9,988,414	10,401,920	
OTHER TAXES-STATE:				
1051 State Income Taxes	4,399,410	4,773,385	4,773,480	
1052 State Seles Tax	5,116,160	5,627,815	5,202,240	
1055 Township Transfer-Wheeling	9,000	19,000	19,000	
1056 Township Transfer-Vernon	138,000	150,000	150,000	4.99%
Sub-total-Other Taxes-State	9,662,570	10,570,180	10,144,720	
OTHER TAXES-LOCAL:				
1066 Home Rule Sales Tax	3,207,735	3,452,640	3,269,315	
1067 Real Estate Transfer Tax	926,315	593,825	503,470	
1088 Hotel/Motel Tax	180,000	198,000	200,000	
1069 Foreign Fire Insurance Tax	0	0	0	
1070 Telecommunications Excise Tax	2,405,000	2,550,495	2,420,130	
1071 Prepared Food and Beverage Tax	460,000	602,920	668,590	
1072 Automobile Rental Tax	10,000	10,000	10,000	-1.36%
Sub-total-Other Taxes-Local	7,189,050	7,407,880	7,091,505	
BUSINESS LICENSES:				
1091 Business Licenses	94,000	94,000	94,000	
1092 Tobacco Licenses	500	1,850	1,800	
1094 Vending Machine Licenses	2,000	2,400	2,400	
1095 Chauffer Licenses	300	1,700	1,700	
1096 All Other Licenses	10,000	10,000	10,000	
1097 Alarm Permits	20,000	20,000	20,000	2.44%
Sub-total-Business Licenses	126,800	129,950	129,900	
LIQUOR LICENSES:				
1101 Liquor Licenses-Class A	45,000	50,000	50,000	
1102 Liquor Licenses-Class B	18,400	17,600	18,400	
1103 Liquor Licenses-Class C	17,500	16,250	25,000	
1104 Liquor Licenses-Class D	7,200	12,900	5,400	
1105 Liquor Licenses-Class E	9,000	11,250	13,500	
1106 Liquor Licenses-Class F	2,000	2,000	2,000	
1109 Liquor Licenses-Tasting	250	2,280	300	
1110 Liquor License Violations	0	0	0	
1111 Liquor Application Fee	0	2,000	2,000	17.36%
Sub-total-Liquor Licenses	99,350	114,280	116,600	
ANIMAL LICENSES:				
1121 Animal Licenses-Dogs	10,000	16,000	16,000	
1122 Animal Licenses-Cats	1,000	4,000	4,000	81.82%
Sub-total-Animal Licenses	11,000	20,000	20,000	
CORPORATE FUND-REVENUE				

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
BUILDING REVENUE & FEES:				
1131 Building Permit Fees	532,000	199,753	223,900	
1132 Engineering Fees	200,000	165,000	176,200	
1133 Contractor Reg. Fees	5,000	5,160	5,000	
1134 Plan Review Fees	40,000	52,850	45,000	
1135 Filing Fees	2,500	3,260	2,500	
1136 Annexation Fees	14,700	4,000	5,000	
1137 Building Inspection Fees	140,000	168,000	160,000	
1138 Plumbing Inspection Fees	20,000	23,602	22,500	
1139 Electrical Inspection Fees	25,000	34,191	27,500	
1140 Mechanical Inspection Fees	10,000	14,460	13,500	
1141 Sign Inspection Fees	5,000	5,093	5,000	
1142 Elevator Inspection Fees	24,000	25,433	26,000	
1143 Pavement Inspection Fees	1,500	4,150	1,500	
1144 Other Inspections	30,000	37,500	32,500	
1145 Fire Suppression Inspection Fees	1,500	3,600	1,500	-26.86%*
Sub-total-Building Revenue & Fees	1,051,200	746,252	747,600	
INTERGOVERNMENTAL REVENUE-LOCAL:				
1181 Reimb.-Police Training	10,000	5,630	10,000	
1182 Reimb.-Fire Training	500	0	500	
1183 High School Police Counselor	74,100	74,253	76,350	
1184 Gasoline Sales-Park/School	65,000	91,000	85,000	
1185 D.A.R.E. Program	64,850	64,850	82,830	
1186 Police Grant Program	15,525	22,025	20,750	
1187 Fire Training Reimbursement-Local	250	0	25	
1186 IGA Reimbursement-IT Services	0	25,008	25,008	30.42%
Sub-total-Intergovernmental Revenue	230,225	282,766	300,263	
INVESTMENT REVENUE:				
1241 Interest Income-Savings	44,000	27,000	25,000	
1242 Interest Income-Investment Pool	275,000	85,000	100,000	
1243 Interest Income-Money Market	3,000	9,000	8,000	
1244 Interest Income-Certificates of Deposit	440,000	322,000	280,000	
1245 Interest Income-Government Securities	264,500	260,000	250,000	
1246 Amortization-Security Discount or Premium	0	0	0	-35.41%
Sub-total-Investment Revenue	1,026,500	703,000	663,000	
FINES & FEES-POLICE & FIRE:				
1251 Circuit Court Fines-Cook	10,000	28,000	15,000	
1252 Circuit Court Fines-Lake	800,000	590,000	590,000	
1253 Village Ordinance Fines	45,000	82,851	60,000	
1254 Alarm Service Calls	35,000	54,158	45,000	
1255 Accident Reports	6,500	7,615	7,000	
1258 Impounding Fees	1,800	1,800	1,800	
1259 Ambulance Transport Fees	475,000	575,000	575,000	
1260 Video Subpoena Fees	4,300	4,800	4,300	
1261 DUI Assessments	40,000	33,500	35,000	
1262 Impounding Penalties	205,000	167,000	175,000	6.01%
Sub-total-Fines & Fees-Police & Fire	1,422,600	1,544,724	1,508,100	
OPERATING TRANSFERS:				
1272 Transfers From Water Fund	635,230	635,230	705,000	
1273 Transfers From Golf Fund	0	0	0	10.98%
Sub-total-Operating Transfers	635,230	635,230	705,000	

CORPORATE FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
ALL OTHER REVENUE:				
1291 Cable Television Fees	506,000	568,365	564,000	
1292 Snow & Ice Control	2,000	2,000	2,000	
1293 Manuals, Maps & Books	800	250	250	
1294 Facilities Rental	3,850	3,850	4,000	
1299 All Other Income	40,000	45,000	40,000	
1311 Central Garage Reimbursements	73,790	103,765	99,116	13.24%
Sub-total-All Other Revenue	626,440	723,230	709,365	
				1.81%
GRAND TOTAL-CORPORATE FUND	31,959,124	32,865,906	32,537,973	
Net Operating Revenue				
Grand Total-Corporate Fund	31,959,124	32,865,906	32,537,973	
Less: Police & Fire Pension Levies	2,916,678	2,969,541	3,234,044	0.90%
Net Operating Revenue	29,042,446	29,896,365	29,303,929	

CORPORATE FUND-REVENUE

VILLAGE OF BUFFALO GROVE

FY 2009 CORPORATE FUND REVENUE PROJECTIONS

For FY 2009, the proposed revenue budget for the Village's Corporate Fund totals \$32,537,973 compared to \$31,959,124 for FY 2008, an increase of \$578,849 or 1.81%. When compared to the FY 2008 estimated actual of \$32,865,906, the proposed budget is \$327,933 or 1.00% below the estimate. The values presented are believed reasonable based upon the current revenue profile for the Fund and incorporate the use of trends and observations tempered by the policy of, and an approach toward, conservative budget development and in light of current economic realities.

For FY 2009, approximately 84% of budgeted revenue is anticipated to be received from six primary tax sources: property; income; sales, both state-shared and home-rule; prepared food and beverage; telecommunications; and real estate transfer. Trend analysis and current observation remain the basis for estimating tax-based income and it is believed that the values presented are realistic based upon factors deemed reasonable at the time of development.

Major revenue assumptions for FY 2009 are as follows:

Property Taxes: This account group equals 31.97% of the proposed budget compared to 30.93% in FY 2008. The values presented are based on the final calendar 2008 tax levy, less any abatement. Revenue is reported on a cash receipt basis utilizing an estimated tax year 2008 final net extension allocated by percentage of tax burden between Cook and Lake County. The proposed budget includes the entire 2008-tax year extension/collection for Lake County and Cook County, plus/minus any prior year adjustments as well as a factor for extension/collection.

The initial levy request provides for an increase of 2.93% from the final 2007 extension plus abatements (Truth In Taxation measure), exclusive of pension levies (Police, Fire and IMRF). That change was in line with the October, 2008 revision to the Long Range Fiscal Plan which is based on growth factors that include population served, changes in broad-based price and cost trends as measured by the estimated 2009 Consumer Price Index as well as the Employment Cost Index, and budgetary expenditures per capita, both in current/constant dollars. It is estimated that nearly 100% of levies extended will be received as part of the normal collection activities.

The Corporate Fund budget includes levies applicable for Police and Fire pension purposes based on an independent actuarial analysis of both Funds' normal cost as well as to provide an amount necessary to amortize a portion of the unfunded actuarial liability in 2008. The levies are the minimum requirements as contemplated under the Illinois Pension Code as that Code applies to police and fire sworn employee plans. Please note that exclusive of pension levies accounted for within the Corporate Fund, property tax growth, budget-to-budget, is anticipated to increase by 2.96% in support of Fund operating obligations.

State Income Tax: This revenue accounts for 14.67% of the proposed budget. Revenue distribution is based on net income tax receipts received by the State of Illinois, allocated to local government on a per capita basis; the present formula distributes 1/10 of net receipts. In addition to Income Tax, the budget includes Illinois Use Tax distributions which are paid to local government following a similar per capita formula.

Estimated revenue is based on the anticipated per capita distribution of \$110.50 versus \$101.85 for FY 2008, an increase of 8.49%, on a budget-to-budget basis. However, comparing Budget to Estimated Actual, zero growth is planned due to economic factors that are anticipated to affect the total State income base upon which taxes are paid and ultimately distributed to local government. At the time of budget development, receipts continue to remain strong so a trend contrary to what is now observed is difficult to determine. Zero growth is suggested as a conservative, realistic view on the earning potential of this revenue stream into the near term.

Initial estimates upon which the budget was developed were obtained from information provided by the Illinois Municipal League along with the Illinois Department of Revenue. Although initial data indicates that Income Tax receipts for all of FY 2009 are anticipated to increase slightly, again due to economic conditions prevalent statewide that ultimately contribute to total income tax collections and subsequent shared payments, the alternative recommendation suggests stability rather than growth. For every month in FY 2008 for which revenue has been received, per capita distribution values have been above calendar 2007 comparable months, except for one month. Per capita receipts for the 5-year period 2003-2007, on a calendar basis, were \$70.28, \$74.46, \$86.51, \$94.93 and \$102.51.

As noted above, the estimate for FY 2008 was \$101.85 with the current level of receipts nearly \$8.65 per capita above that initial forecast.

Sales Tax/Home Rule Sales Tax: These two line items account for 26.10% of the proposed budget on a net of incentive basis. State Sales Tax is based on a distribution of the 1% local tax on eligible retail and service sales. The Home Rule

Sales Tax, a local initiative permissive by statute and ordinance, is based on an extension rate equal to 1% but against a limited retail and service base. Sales-based taxes are a major source of revenue within the Corporate Fund with local economic viability remaining the key to continued growth.

For the base sales tax, the FY 2009 budget is 7.56% below the estimated collections for FY 2008 although the estimated actual is 10.00% above budget. The estimate for FY 2008 is based upon consistent earned revenue that has not nor will not be offset by incentive obligation payments due at the levels incurred in prior years. For instance, due to economic conditions, the incentive agreement with Toyota will not obligate the Village to a payment in FY 2008 and for similar reasons, payments to Hines Lumber will be limited so that the Village retains the calendar minimum established within the agreement. This is despite the fact that gross sales tax receipts to date for calendar 2008 (January-November) have been below comparable calendar 2007 months for nine of eleven reporting periods. However, on a net of incentives basis, believed to be a better indicator of the strength of the broad tax base, on a similar comparative basis, retained base sales taxes have increased in six of eleven reporting periods, January-November 2008 vs. 2007. As measured on a "gross of incentives" basis, receipts have declined by approximately \$299 thousand; net of incentives, receipts have increased by \$51 thousand. To quantify economic on the Village's major taxable sales generator, reported taxable sales for Hines have declined by nearly 40% (for 2008 versus 2007; January through September).

The FY 2009 trend is based upon the realization (similar to FY 2008 methodology as well) that real growth will decline over Estimated Actual due to the anticipated closure of the Rohrman-owned Chrysler/Dodge/Jeep along with the closure of Arlington Toyota sometime in the late-summer. In that current economic conditions have seriously affected the auto industry, for budget planning purposes, the full year estimated impact of sales taxes earned by the Village in calendar 2006 from both dealerships will be deducted from initial planning estimates. Despite the reduction due to closure, it is anticipated that moderate inflation, that in and of itself provides growth apart from real growth that is realized from expanded, new retailing opportunities, generates additional revenue. Lastly, as with calendar 2008, it is believed that the Hines incentive agreement will max out in terms of payments due Hines and that the calendar minimum (no less than \$450,000) will be retained by the Village in 2009.

Growth estimates have been developed based on calendar 2008 net receipts. Moderate growth is supported by the observation that from January-September 1994 (last months without any underlying sales tax economic incentive agreements) to January-September 2008 (comparable reporting period net of Hines impact), sales tax receipts have grown by 2.2375% on a compound annual basis; that value has been used as the initial growth factor for FY 2009. No other growth factors have been applied to initial budget estimates due to Hines' and automotive adjustments. Again an offset to calculated growth, due to the automotive closures as discussed above, \$347,750 was deducted from initial estimates; that value is estimated, as a proxy, to be the base sales taxes received from both dealerships during calendar 2009.

For the Home Rule Sales Tax, similar methodology as employed for the base sales tax was used. As with base sales taxes, the FY 2009 budget was developed using a multi-year (1994-2008) growth rate of 2.4694% of the net of incentives estimated actual. In addition, a further adjustment to the methodology was employed to provide for the July 1, 2004 increase in the Home Rule Sales Tax (from .5% to 1.00%). Both adjustments "normalize" receipts over time, prior to consideration of the effect of the rate increase. The rate increase is factored back into the normalized trend for that is what's retained by the Village. FY 2009 growth remains based on the dual effects of real plus inflation growth. The FY 2009 budget estimate is 4.73% below the FY 2007 Estimated Actual but when compared against the FY 2008 budget, the change is a modest 2.54%

As with the base sales tax, gross Home Rule sales tax receipts to date for calendar 2008 (January-November) have been below comparable calendar 2007 months for eight of eleven reporting periods. On a net of incentives basis, again, believed to be a better indicator of the strength of this limited tax base, on a similar comparative basis, retained Home Rule sales taxes have increased in eight of eleven reporting periods, January-November 2008 vs. 2007. As measured on a "gross of incentives" basis, receipts have declined by approximately \$240 thousand; net of incentives, receipts have increased by \$55 thousand.

Overall, FY 2009 sales taxes are anticipated to yield \$8,491,555 compared to the FY 2008 budget of \$8,323,895 (change 2.01%). When compared to an annualized Estimated Actual of \$9,080,455, the budget change is (\$588,900) or -6.49%.

Prepared Food and Beverage Tax: This local sales-based tax initiative went into effect as of January 1, 2008. The Village approved, as permitted under its Home Rule authority, the imposition of a 1% tax on the sale of prepared food and beverages. This is a tax against a limited retail base as set forth within the Illinois Municipal Code and as codified by the Village. Based upon current trend, it is estimated that \$668,590 will be received in FY 2009. This estimate is equal to 2.05% of total Fund revenue.

Real Estate Transfer Tax: FY 2009 budget projections are based on a twelve-month moving average of monthly receipts, net of extraordinary transactions, from 1992 through 2008 and further tempered by economic conditions in the latter year.

Estimated revenue for FY 2008 will be substantially short of budget projections due to economic conditions that have and continue to impact residential housing markets. It is anticipated that the FY 2008 Estimated Actual will end the year 35.9% below budget; if not for extraordinary transactions (transfer value greater than \$2,500,000) this year that total \$146,005 (24.59% of Estimated Actual) receipts might have approximated 48% of the FY 2008 budget.

Historically, extraordinary transactions have averaged 15.03% of total transfer tax revenue. Taking the impact of extraordinary transactions further, their receipts have been instrumental in the fact that earned revenue since inception of the Transfer Tax has equaled 126.22% of budgeted revenue. The realization is that the effect of extraordinary transactions can be anticipated with confidence and as such, the base level of receipts will be increased by a factor that accounts for such receipts.

For budget purposes, historic average annual collections will be used, less the value of extraordinary transactions, further adjusted for FY 2009 to account for market conditions quantified against those historic values. Average calendar 1992 through September 2008 receipts have equaled \$821,570. However, calendar 2008 monthly receipts have equaled 55.71% of the 17 year monthly average and that factor has been used to lower initial estimates. To further quantify what this reduction factor has meant, of the ten reporting periods ended October 31st, seven reflect the lowest monthly collections since inception of the tax; based upon estimates for November and December that trend should continue.

By utilizing lower net monthly adjusted averages for FY 2009, the budget forecast is \$503,470, or 45.65% below the FY 2008 budget and 15.22% below the FY 2008 Estimated Actual. Real Estate Transfer Taxes account for 1.55% of total Fund revenue.

Despite considering the factor for extraordinary sales, revenue estimates maintain conservative development methodology due to potentially volatile swings in the real estate market further tempered by limited new residential and commercial development within Village.

Telecommunications Excise Tax: The Telecommunications Excise Tax is extended at a rate of 6% and collected by IDOR on behalf of local government and distributed based upon local collection, similar to the collection and distribution of sales-based taxes. For FY 2008, estimated receipts are forecast to approximate \$212,540/month. With the rate remaining constant and with no measurable increase in the taxable base of services, the monthly receipt average since inception of the tax will be brought forward for FY 2009; that average is equal to \$201,677 and that represents a .63% increase over the FY 2008 budget. Overall, telecommunications taxes account for 7.44% of the proposed budget.

As noted, 83.78% of the proposed Fund budget is derived from primary tax sources. While projections are conservative, receipts must be constantly monitored against an expenditure plan that is supported in large part by such revenue. With the greatest exposures being Sales (both base and Home Rule) and Real Estate Transfer taxes, care will be taken to evaluate trends so as to adjust spending patterns in order to remain in line with receipts. The initial planning targets appear sound and are based on past practice although modified wherever and whenever conflicting trends present themselves.

Licensing: Business license revenue reflects the current fee structure now in place. Liquor licenses reflect the collection of fees due by type of licensee and class as currently approved. While it is possible that new licenses may be authorized during FY 2009, none are assumed. No other major changes or deviations are noted within the budget submitted for consideration.

Building Revenue & Fees: The revenue forecast for the account group totals 2.30% of the proposed budget. Estimates take into consideration anticipated building and development plans of local developers, tempered by staff analysis and review. That review represents a conservative, realistic outlook incorporating factors such as economics, current development trends, proposed project status relative to the overall review process of the Village prior to permitting, identification of the number of lots available for permitting within an active subdivision, and the overall feasibility of the project contemplated by the developer versus the goals and objectives of the Village toward meeting comprehensive planning targets.

The revenue plan for FY 2009 is based upon minimal subdivision initiation/build out which further equates to lower levels of Engineering Review and Inspection fees; recurring efforts will continue within subdivisions previously approved for development by the Village Board. Engineering Fees include forfeited developer deposits transferred into the Fund, consistent with past practice.

Building Revenue & Fees have been developed based on limited new construction for single family housing with no multi-family residential proposed. In addition, minimal commercial/industrial/office permitting is forecast although some activity is anticipated at Berenesea Plaza and possibly additional development could move forward (such as portions of the Land & Lakes property) as well. Reliance upon these programs is minimal within the context of the entire Fund

budget. All other building-related fees are based on trends developed by the Department of Building & Zoning, generally at levels at or below the FY 2008 Estimated Actual. This maintains conservative planning around a non-recurring revenue stream.

Interest Income: Invested balances are expected to remain, on average, at or slightly below levels approximate to what are currently on hand. Further, it is anticipated that interest rates will continue to remain stable but at rates that have declined significantly in recent months. At present, short-term rates continue to moderate downward, which is where, using the Yield Curve as a proxy, the Village invests Fund assets. Investment rates are in the 2.00-3.50% range for the securities carried by the Village. At the time of this analysis, broader economic indicators tend to support lower short-term rates for the remainder of calendar 2008 into and including 2009. Other factors may cause a reversal of these observations in order to address broader economic realities across the broad economic spectrum.

Fines and Fees-Police and Fire: Revenue is forecast by both Fire and Police Departments based on their analysis of ongoing collection trends relative to the enforcement of State and local laws and ordinances along with other public safety charges and fees. Overall, the Estimated Actual for FY 2008 will be above initial projections.

All Other Revenue: There are no other positive/adverse trends within the remaining revenue line items. The largest miscellaneous revenue account group, that being Interfund Revenue, represents transfers into the Corporate Fund for services performed on behalf of the Water Fund. Cable Television Fees represent the single largest remaining line item within the All Other Revenue account group and reflects anticipated fiscal year receipts under the current franchise agreement.

The above narrative presents the logic and methodology behind the development of the FY 2009 Corporate Fund revenue budget. Should a detailed presentation be desired on a given revenue source, further information can be provided.

SALES, INCOME, MOTOR FUEL, REAL ESTATE TRANSFER
TELECOMMUNICATIONS EXCISE TAXES
FY 2009 BUDGET AND FY 2008 ESTIMATED ACTUAL

A. INCOME TAXES:

FY 2008 ESTIMATED ACTUAL:

MONTH	PER CAPITA DISTRIBUTION	CENSUS	ESTIMATE	ACTUAL	VARIANCE	FY 2008 BUDGET/EST	% REALIZED
JAN-AUG	80.23	43,195	3,465,435.05	3,465,435.05	0.00		
SEP	6.38	43,195	275,564.68	275,564.68	0.00		
OCT	7.97	43,195	344,121.61	436,125.87	92,004.26		
NOV	7.97	43,195	344,121.61	302,853.48	50,736.14		
DEC	7.97	43,195	344,121.61	0.00	(293,385.47)	4,399,410	101.83%
TOTAL	110.51	—	4,773,364.55	4,479,979.08	(293,385.47)	4,773,365	93.85%

FINAL PER CAPITA: \$103.7152

FORECAST BASED UPON A REVISED ESTIMATE FOR FY 2008 OF \$96.50/CAPITA DISTRIBUTION OR \$20.82 OVER LAST 3 MONTHS OF YEAR FOR **INCOME TAX**, OR \$6.94/MONTH; STATE'S ESTIMATE AS OF 09/01/08. USE TAX ESTIMATE FOR YEAR IS \$14.01/ CAPITA OF \$3.10 OVER LAST 3 MONTHS. TOTAL INCOME/USE TAX ESTIMATE FOR CALENDAR 2008 IS \$110.51/CAPITA OR \$23.70/ CAPITA FOR FY 2008. OCTOBER-DECEMBER ESTIMATE IS \$7.9667/MONTH.

FY 2009 BUDGET:

INITIAL ESTIMATES FOR FY 2009 BASED UPON REVIEW OF STATE'S AND IML ASSUMED GROWTH OF 6.00% GROWTH IN PER CAPITA INCOME TAX AND RELATED USE TAX DISTRIBUTIONS FROM AN ANNUALIZED BASE OF \$110.5/CAPITA. VILLAGE'S FY 2008 ESTIMATE IS BASED ON A CONSENSUS ESTIMATE THAT INCREASED FROM \$101.85 TO \$110.51 BASED ON TREND ANALYSIS WITH SUBSEQUENT GROWTH NOT REDUCED TO ACCOUNT FOR ECONOMIC UNCERTAINTY AT THE TIME OF BUDGET PREPARATION. AS OF OCTOBER 1, 2008, ECONOMIC CONDITIONS LOOKING FORWARD ARE HIGHLY UNCERTAIN AS TO THE OVERALL INCOME TAX BASE SHARE WITH LOCAL GOVERNMENT, ALONG WITH SHARED USE TAXES. THEREFORE, ESTIMATE FOR FY 2009 BASED UPON 0% GROWTH OVER FY 2008 ESTIMATED ACTUAL

BUDGET: \$110.51 X 1,000=\$110.51 X 43,195=\$4,773,479.45

B. SALES TAXES (BASE):

FY 2008 ESTIMATED ACTUAL:

1. ESTIMATED CALENDAR 2008 SALES TAX COLLECTIONS (GROSS):

JANUARY-SEPTEMBER COLLECTIONS TOTAL \$4,502,914.27

HISTORIC COLLECTION TREND (1977-2007)-LAST THREE MONTHS AS PERCENTAGE OF FIRST 9 MONTHS

IS EQUAL TO 1.3454 OF JANUARY-SEPTEMBER COLLECTIONS

THEREFORE, CALENDAR 2008 COLLECTIONS-\$4,502,914.27 X 1.3454 = \$6,058,220.86 (\$518,435.53/MONTH)

2. ESTIMATED FY 2008 COLLECTIONS (NET):

COLLECTIONS-JANUARY THROUGH SEPTEMBER TOTAL \$4,502,914.27 PLUS ESTIMATED OCTOBER-DECEMBER, 2008

(\$518,435.53 X 3 = \$1,555,306.59). TOTAL \$6,058,220.86 FROM TOTAL REDUCE BY AMOUNT PAYABLE TO

HINES/TOYOTA UNDER SALES TAX SHARING AGREEMENT = \$430,406.95. NET ESTIMATE = \$5,627,813.91

MONTH	ESTIMATE	ACTUAL	VARIANCE	
JAN-SEP	4,502,914.27	4,502,914.27	0.00	
HINES	(310,338.00)	(310,338.00)	0.00	JAN THROUGH JUL-ACTUAL
TOYOTA	0.00	0.00	0.00	
HINES-EST	(120,068.95)	(82,198.00)	37,870.95	ACTUAL AUG/NOV THROUGH ESTIMATE DECEMBER
OCT	518,435.53	491,797.92	11,233.34	
NOV	518,435.53	465,383.11	(41,819.08)	
DEC	518,435.53	0.00	(560,254.61)	
TOTAL	5,627,813.91	5,067,559.30	(560,254.61)	
				5,116,160 99.05%
				5,627,814 90.04%

3. FY 2009 BUDGET:

GROWTH IN JAN-SEP, 1994 THROUGH JAN-SEP, 2008 (NON CDW/HINES BENCHMARK PERIOD) WAS 2.9988%, ON GROSS BASIS, COMPOUNDED ANNUALLY. COMPOUND GROWTH FOR SAME PERIOD WITH HINES REBATE WAS 2.2375% MARCH, 1994 WAS FIRST PERIOD WITH LIMITED CDW SHOWROOM OPERATIONS, CEASING OPERATIONS AS OF APRIL, 2001. HINES FIRST MONTH OF TAX LIABILITY WAS JANUARY, 2001. REVENUE FOR FIRST 9 MONTHS OF CALENDAR 2008, NET OF REBATES, IS \$4,058,713.77 X 1.022375 = \$4,149,527.50 (VALUE IS ESTIMATE OF INCENTIVES PAID). FIRST 9 CALENDAR MONTHS OF GROSS RECEIPTS ARE \$4,502,914.27 LESS INCENTIVES PAID OF \$430,406.95. BASED UPON ASSUMED RELOCATION OF CHRYSLER/JEEP AND TOYOTA DEALERSHIPS IN 2009, SALES TAXES REDUCED BY REPORTED CALENDAR 2006 BASE SALES TAXES GENERATED EQUAL TO \$347,751.75 AFTER FACTORING FINAL 3 MONTH ESTIMATED RECEIPTS TO JAN-SEP RECEIPTS; LAST 3 MONTH RECEIPTS, AS PERCENT OF FIRST 9 MONTHS = 1.3375

$$\text{BUDGET} = \$4,149,527.50 \times 1.3375 = \$5,549,993.02 - 347,751.75 = \$5,202,241.27$$

C. HOME RULE SALES TAX:**FY 2008 ESTIMATED ACTUAL:****1. ESTIMATED CALENDAR 2008 SALES TAX COLLECTIONS (GROSS):**

JANUARY-SEPTEMBER COLLECTIONS TOTAL \$2,856,860.27

HISTORIC COLLECTION TREND (1992-2007)-LAST THREE MONTHS AS PERCENTAGE OF FIRST 9 MONTHS IS EQUAL TO 1.3592 OF JANUARY-SEPTEMBER COLLECTIONS

THEREFORE, CALENDAR 2008 COLLECTIONS-\$2,856,860.27 X 1.3592 = \$3,883,044.50 (\$342,061.41/MONTH)

2. ESTIMATED FY 2008 COLLECTIONS (NET):

COLLECTIONS-JAN THROUGH SEPTEMBER TOTAL \$2,856,860.27, PLUS ESTIMATED OCTOBER-DECEMBER, 2008 (\$342,061.41 X 3 = \$1,026,184.23) = \$3,883,044.50. REDUCE CALENDAR 2008 BY TOTAL OF \$430,406.95

NET-TOTAL \$3,452,637.55

MONTH	ESTIMATE	ACTUAL	VARIANCE	
JAN-SEP	2,856,860.27	2,856,860.27	0.00	
HINES	(310,338.00)	(310,338.00)	0.00	JAN THROUGH JUL ACTUAL
HINES-EST	(120,068.95)	(82,196.00)	37,872.95	ACTUAL AUG/NOV THROUGH ESTIMATE DECEMBER
SUPP PMT	0.00	0.00	37,872.95	FISCAL 2008 HRST SUPPLEMENTAL PAYMENT
OCT	342,061.41	328,131.99	23,943.53	
NOV	342,061.41	314,069.50	(4,048.38)	
DEC	342,061.41	0.00	(346,109.79)	
TOTAL	3,452,637.55	3,106,527.76	(346,109.79)	
				3,207,735 96.84%
				3,452,638 89.98%

3. FY 2009 BUDGET:

GROWTH IN JAN-SEP, 1994 THROUGH JAN-SEP, 2008 (NON CDW BENCHMARK PERIODS) WAS 8.9779%, ON GROSS BASIS, COMPOUNDED ANNUALLY. COMPOUND GROWTH FOR SAME PERIOD WITHOUT HINES REBATE AND TO ADJUST FOR .5% RATE INCREASE (AS OF 07/01/04) WAS 2.4694% MARCH, 1994 WAS FIRST PERIOD WITH LIMITED CDW SHOWROOM OPERATIONS THAT CEASED OPERATING AS OF APRIL, 2001. HINES FIRST MONTH OF TAX LIABILITY WAS JANUARY 2001. REVENUE FOR FIRST 9 MONTHS OF CALENDAR 2008, NET OF REBATES, IS \$1,206,329.89 X 1.024694 = \$1,236,119.00 FIRST 9 CALENDAR MONTHS ARE \$2,856,860.27 LESS INCENTIVES PAID OF \$310,338.00. TO ADJUST FOR RATE INCREASE, ESTIMATE IS \$1,236,119.00 X 2 = \$2,472,238.00 AND VALUE REPRESENTS FIRST 9 MONTHS AT FULL 1% HRST TAX RATE. FINAL 3 MONTHS ESTIMATED RECEIPTS TO JAN-SEP RECEIPTS; LAST 3 MONTH RECEIPTS, AS PERCENT OF FIRST 9 MONTHS = 1.3305

$$\text{FOR FY 2009, } \$2,472,238.00 \times 1.3305 \text{ (LAST 3 MONTH TO ANNUAL TREND VALUE)} = \$3,289,312.66$$

BUDGETED TRANSFER OF .20% OF ALL HOME RULES SALES TAX COLLECTIONS TO MOTOR FULE TAX FUND AS CORPORATE FUND TRANSFER SHALL EQUAL: \$3,289,312.66 X .20 = \$657,862.53

D. REAL ESTATE TRANSFER TAX:**FY 2008 ESTIMATED ACTUAL:****1. ESTIMATED FY 2008 COLLECTIONS:**

COLLECTIONS-JAN THROUGH AUGUST, 2008 TOTAL \$470,573.00. COLLECTIONS FOR SEPTEMBER THROUGH DECEMBER BASED ON AVERAGE MONTHLY COLLECTIONS 1992 THROUGH 2007/2008. ESTIMATED ACTUAL VALUES CONTAIN LONG TERM IMPACT OF EXTRAORDINARY TRANSACTIONS. ESTIMATE FOR 2008 REDUCED BY A FACTOR OF 43.85% TO ACCOUNT FOR REAL ESTATE MARKET ISSUES. ALSO, HISTORIC EXTRAORDINARY TRANSACTION AVERAGES.

MONTH	ESTIMATE	ACTUAL	VARIANCE		
JAN-AUG	470,573.00	470,573.00	0.00		
SEP	41,182.15	34,803.00	(6,379.15)		
OCT	34,307.26	36,950.63	(3,735.78)		
NOV	27,900.78	0.00	(31,836.56)		
DEC	19,861.34	0.00	(51,497.90)		
TOTAL	593,824.53	542,326.63	(51,497.90)	926,315	58.55%
				593,825	91.33%

2. FY 2009 BUDGET:

FOR BUDGET PURPOSES, THE HISTORIC AVERAGE ANNUALIZED COLLECTIONS, LESS THE VALUE OF EXTRAORDINARY COLLECTIONS, ADJUSTED FOR MARKET. AVERAGE, CALENDAR 1992 THROUGH SEPTEMBER, 2008 = \$821,570.00. CALENDAR 2008 MARKET FACTOR IS 55.71% OF HISTORIC NET AVERAGE-\$821,570.00 X 55.71% = \$457,696.65 PLUS, ADDITIONAL 10% TO ACCOUNT FOR EXTRAORDINARY COLLECTIONS.

FY 2009 BUDGET \$457,696.65 X 1.10 = \$503,466.31

E. TELECOMMUNICATIONS EXCISE TAXES:**FY 2008 ESTIMATED ACTUAL:**

COLLECTIONS BASED ON AVERAGE MONTHLY RECEIPTS AT 6%. HISTORIC COLLECTION PATTERNS USED TO ESTIMATE VERSUS BUDGET FOR FISCAL PERIOD. TAX LEVIED AT A RATE EQUAL TO 6% OF ALL ELIGIBLE CHARGES AS IDENTIFIED IN STATUTE. MONTHLY AVERAGE \$201,677.41

MONTH	ESTIMATE	ACTUAL	VARIANCE	FY 2008 BUDGET/EST	% REALIZED
JAN-SEP	1,945,462.73	1,945,462.73	0.00		
OCT	201,677.41	210,508.54	8,831.13		
NOV	201,677.41	201,741.50	8,895.22		
DEC	201,677.41	0.00	(192,782.19)	2,405,000	98.03%
TOTAL	2,550,494.96	2,357,712.77	(192,782.19)	2,550,495	92.44%

FY 2009 BUDGET:

BUDGET BASED ON HISTORIC AVERAGE COLLECTIONS AT 6% . COLLECTION AVERAGE ON MONTHLY BASIS FOR FY 2008 IS \$201,677.41

\$201,677.41 X 12 = \$2,420,128.92

F. MOTOR FUEL TAX**FY 2008 ESTIMATED ACTUAL:**

MONTH	PER CAPITA DISTRIBUTION	CENSUS	ESTIMATE	ACTUAL	VARIANCE	FY 2008 BUDGET/EST	% REALIZED
JAN-SEP	20.14	43,195	869,757.59	869,757.59	0.00		
OCT	2.50	43,195	107,987.50	79,148.19	(28,839.31)		
NOV	2.50	43,195	107,987.50	107,607.40	(29,219.41)		
DEC	2.50	43,195	107,987.50	0.00	(137,206.91)	1,248,335	84.63%
TOTAL	27.64	---	1,193,720.09	1,056,513.18	0.00	1,193,720	88.51%

FINAL PER CAPITA: \$24.4592

FORECAST BASED UPON STATE/IML ESTIMATE FOR FY 2008 OF \$26.310 CAPITA DISTRIBUTION OR \$7.50 OVER LAST FOUR MONTHS OF FISCAL YEAR, OR \$2.1092/MONTH

FY 2009 BUDGET:

ESTIMATE FOR FY 2009 BASED UPON REVIEW OF STATE'S AND IML ASSUMED GROWTH OF 0.000% CHANGE IN PER CAPITA MOTOR FUEL TAX DISTRIBUTIONS FROM A BASE OF \$28.90/CAPITA. TREND ANALYSIS MAINTAINED BASED ON CONSERVATIVE NATURE OR PROJECTIONS.

BUDGET: \$28.900 X 1.000=\$28.900 X 43,195=\$1,248,335.00

ESTIMATE-ALL TAXES:

	ESTIMATE	ACTUAL	PERCENT	BUDGET	ACTUAL	PERCENT
INCOME	4,773,364.55	4,479,979.08	93.85%	4,399,410.00	4,479,979.08	101.83%
SALES	5,627,813.91	5,067,559.30	90.04%	5,116,160.00	5,067,559.30	99.05%
HOME RULE SALES	3,452,637.55	3,106,527.76	89.98%	3,207,735.00	3,106,527.76	96.84%
REAL ESTATE TRANSFER	593,824.53	542,326.63	91.33%	926,315.00	542,326.63	58.55%
TELECOMMUNICATIONS	2,550,494.96	2,357,712.77	92.44%	2,405,000.00	2,357,712.77	98.03%
MOTOR FUEL	1,193,720.09	1,056,513.18	88.51%	1,248,335.00	1,056,513.18	84.63%
TOTAL	18,191,855.59	16,610,618.72	91.31%	17,302,955.00	16,610,618.72	96.00%
VARIANCE:		(1,581,236.87)	-8.69%		(692,336.28)	-4.00%
NOVEMBER\ BENCHMARK						
11/12 FISCAL PERIOD		16,675,867.62			15,861,042.06	
VARIANCE AGAINST		(65,248.90)	-0.39%		749,576.64	4.73%
BENCHMARK						

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	5,989,193	5,930,371	6,245,295	
3012 Salaries-Overtime	721,823	753,053	789,682	
3013 Salaries-Sworn	11,163,424	11,130,541	11,542,947	
3014 Salaries-Part Time	938,407	846,419	894,781	
3015 Salaries-Elected Officials	39,000	39,000	39,000	
3016 Special Duty Pay	0	0	0	
3017 Salaries-Seasonal	0	0	0	
3018 Longevity Pay	139,032	137,432	144,120	3.50%
Sub-total-Personal Services	18,990,879	18,836,816	19,655,825	4.35%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	2,846,790	2,824,744	3,101,736	
3112 Professional Training	129,699	115,999	129,951	
3113 Dues & Memberships	55,242	54,424	59,026	
3114 Uniform Rental	13,950	12,585	17,012	
3115 Clothing Allowance	75,554	71,141	75,938	
3116 Uniform Maintenance	24,260	24,260	24,260	
3117 Safety Equipment	34,115	32,282	40,954	
3118 Tuition Reimbursements	72,584	64,000	66,803	
3119 Recruit Uniforms	4,300	4,300	4,300	
3129 ICMA/RC Deferred Compensation	61,691	57,733	60,635	
3137 Employee Recognition	4,200	6,500	7,270	7.99%
Sub-total-Personal Benefits	3,322,365	3,267,968	3,587,683	9.78%
OPERATING EXPENSES:				
3211 Telephone	127,665	122,877	132,992	
3212 Postage	68,061	71,100	73,631	
3213 Travel	22,418	17,352	20,121	
3214 Per Diem Allowance	9,415	6,495	6,110	
3215 Reception & Community Affairs	11,155	14,760	13,005	
3216 Maintenance Contracts	384,497	364,168	397,766	
3217 Equipment Rental	13,157	10,572	13,167	
3218 Subscriptions & Publications	15,225	13,116	15,801	
3219 Printing	24,476	23,868	22,934	
3220 Village Newsletter	51,900	45,000	50,500	
3221 Computer Services	67,700	83,050	68,100	
3224 Recruitment	2,600	1,800	3,800	
3225 CDL Testing Consortium	0	0	2,500	
3230 Audit Fees	38,000	42,775	39,000	
3235 Homeland Security	100	100	100	
3240 Supplies-Office	47,503	45,533	48,831	
3250 Supplies-All Other	64,457	72,075	77,023	
3275 Physical Fitness Equipment	400	400	400	
3332 Printing-Staff	11,950	11,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,600	3,600	
3337 Safety Equipment-F.O.S.G.	500	500	500	
3340 Equipment Rental-Communications	970	966	704	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	6,000	8,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	13,100	13,100	
3348 Supplies-O.C.O.P.	600	600	600	
3349 Supplies-Training	8,550	8,550	8,550	
3350 Supplies-C/P-C/R	4,900	4,900	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	1,441	1,450	
3353 Operating Equip.-F.D.S.G.	0	30	0	

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
3354 Operating Equip.-Communications	550	550	550	
3355 Operating Equip.-Records	1,572	1,572	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	720	720	
3358 Operating Equip.-Detention	150	100	150	
3359 Operating Equip.-C/P-C/R	1,300	1,300	1,300	3.83%
Sub-total-Operating Expenses	1,011,743	977,820	1,050,527	7.44%

INSURANCE:

3511 Risk Management Pool	299,531	300,500	300,400	
3512 Unemployment Insurance	17,520	17,440	17,600	0.30%
Sub-total-Insurance	317,051	317,940	318,000	0.02%

LEGAL SERVICES:

3611 Retainer Fee	50,365	50,385	50,365	
3612 Prosecutor Fee	67,000	66,700	65,000	
3613 Attorney's Fees	90,500	95,800	93,500	
3614 Recording Fees	500	670	500	
3615 Legal Notices	6,000	7,200	7,500	
3616 Litigation Reserve	10,000	26,950	10,000	
3617 Messenger Fees	650	600	700	
3618 Special Counsel	73,000	63,520	50,000	
3619 Legal Reimbursables	2,500	5,193	3,000	-6.70%
Sub-total-Legal Services	300,715	316,998	280,565	-11.49%

COMMISSIONS & COMMITTEES:

3712 Blood Commission	150	75	100	
3713 Buffalo Grove Days	60,000	65,000	60,000	
3714 Fire & Police Commission	14,000	13,435	14,000	
3715 Fireworks for the Fourth	10,000	10,000	20,000	
3716 Plan Commission	3,000	1,000	1,500	
3717 Residents with Disabilities	300	1,300	1,000	
3718 Arts Commission	42,200	5,900	7,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	200	0	100	
3721 Village Board	300	200	200	
3722 BG Symphonic Band	0	0	0	
3723 50th Anniversary Committee	38,000	71,300	0	-38.20%
Sub-total-Commissions & Committees	168,200	168,210	103,950	-38.20%

COMMODITIES:

3811 Electric-Facilities	0	0	0	
3812 Gas-Facilities	20,100	20,000	20,100	
3821 Snow & Ice Control Mix	179,200	802,557	560,000	
3822 Traffic & Street Signs	27,500	27,400	30,000	
3823 Chemicals & Fertilizers	5,000	4,711	5,000	
3824 Small Equipment Tools & Hardware	35,471	33,827	32,153	
3825 Electric-Street Lights	93,450	95,701	98,000	
3828 Gas-Street Lights	7,500	9,538	11,500	105.52%
Sub-total-Commodities	368,221	993,734	756,753	-23.85%

MAINTENANCE & REPAIRS-FACILITIES:

3911 Sidewalks, Curbs & Bikeways	250,000	250,000	150,000	
3912 Streets & Highways	96,000	100,000	98,000	
3913 Streetlights	199,305	196,500	199,800	
3916 Buildings & Facilities	159,222	101,493	52,278	
3918 Parkway Trees	35,000	31,000	35,000	
Sub-total-Maintenance & Repairs-Facilities	739,527	678,993	535,078	-27.65%

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm and Sanitary Sewers	8,000	7,100	8,000	0.00%
Sub-total-Maintenance & Repairs- Water & Sewer	8,000	7,100	8,000	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	64,878	68,312	65,054	
4112 Radios	5,815	4,705	5,815	
4113 Mobile Data Terminals	4,277	4,277	3,894	
4116 Patrol Equipment-Police	5,250	5,227	5,250	
4117 F.O.S.G. Equipment-Police	700	700	700	
4118 Staff Equipment-Police	5,300	5,300	5,600	0.11%
Sub-total-Maintenance & Repairs-Other	86,218	88,521	86,313	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	204,042	272,991	266,778	
4212 Diesel Fuel	143,633	238,887	203,051	
4213 Automotive Parts	111,536	150,088	150,209	
4214 Garage Labor	0	0	0	
4215 Lubricants	7,770	12,800	13,388	
4217 Body Work	7,000	6,850	7,200	
4218 Contractual Auto Services	82,960	111,305	115,526	35.77%
Sub-total-Maintenance & Repairs-Vehicles	556,941	792,721	756,152	
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4312 Office Furniture	11,210	8,800	6,735	
4313 Office Equipment	62,850	49,695	57,700	
4315 Reserve for Capital Replacement	652,207	652,207	499,896	
4316 Operating Equipment-Department	120,676	113,313	110,498	
4317 Reserve for Computer Replacement	111,744	108,744	85,621	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	6,240	6,503	4,700	
4337 Operating Equipment-Staff	550	550	550	-20.69%
Sub-total-Capital Equipment	965,477	939,812	765,700	
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	56,550	56,550	61,575	
4612 Public Grounds Improvements	0	0	0	8.89%
Sub-total-Capital Projects-Facilities	56,550	56,550	61,575	
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	0	0	0	
4812 Transfer-Debt Service Fund	500,000	500,000	450,000	
4813 Transfer-Capital Projects Fund	689,000	720,820	589,045	
4815 Transfer-Motor Fuel Tax Fund	500,000	500,000	300,000	
4815 Transfer-Motor Fuel Tax Fund-HRST	641,550	690,525	857,860	
4816 Transfer-Arboretum Golf Course Fund	84,000	84,000	49,924	
4818 Transfer-IMRF Fund	0	0	0	
4819 Transfer-Refuse Service Fund	0	0	0	
4822 Transfer-Police Pension Fund	1,587,542	1,615,080	1,740,156	
4823 Transfer-Fire Pension Fund	1,329,136	1,354,461	1,493,888	-0.94%
Sub-total-Operating Transfers	5,331,228	5,464,888	5,280,873	

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
ALL OTHER EXPENSES:				
4911 Consulting Services	0	0	0	
4913 Consulting Fees-Other	86,720	60,080	71,429	
4914 Northwest Central Dispatch	485,480	482,290	510,922	
4915 Omni Youth Services	75,000	75,000	65,000	
4918 Animal Control	5,000	5,000	5,400	
4919 Prisoner Care	1,300	1,300	1,300	
4921 Exterminating Services	500	0	500	
4928 IRMA Deductible-Workers Comp.	11,000	33,000	75,000	
4929 IRMA Deductible-All Other	10,000	21,000	60,000	
4931 Illinois Criminal Justice Information Authority	18,650	19,000	19,000	
4932 NWCH Administrative Fee	18,903	18,903	17,902	
4933 CAFT Operations	5,000	5,000	5,000	
4934 Commission on Accreditation	6,000	8,193	6,000	
4935 All Other Expenses	39,264	75,053	41,484	
4936 Fire Contractual Services	25,362	25,330	25,902	
4938 Northern Illinois Crime Lab	57,695	57,695	59,832	
4941 Cable Television Programming	23,700	18,400	23,000	
4942 Senior Citizen Taxi Program	2,000	1,750	2,000	
4949 NIPAS	14,010	14,010	9,010	
4952 Police Grant Charges	8,250	8,250	8,250	
4954 Overweight Truck Enforcement	2,090	2,090	2,090	12.62%
Sub-total-All Other Expenses	895,924	927,324	1,009,021	18.81%
				3.43%
GRAND TOTAL-ALL FUND EXPENSE	33,119,059	33,835,393	34,258,015	1.24%

CORPORATE FUND-EXPENDITURES

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

LEGISLATIVE-401

BUDGET SUMMARY AND DESCRIPTION:

The Village Board establishes Village policy, enacts laws and ordinances, and exercises oversight of Village operations through the Village Manager. Members of the Board are assigned specific program or functional areas of responsibility by the Village President, and represent the Village at other meetings, public hearing workshops and seminars related to their assigned responsibilities. The Village Board also maintains membership and participates in programs and activities of the Northwest Municipal Conference, Illinois Municipal League, Metropolitan Mayors Caucus, Lake County Municipal League and Lake County Partners. A Village Treasurer is appointed by the President and with the consent of the Trustees.

The objective of the Village Board is to assure the community efficient and economical government service, and the establish policy and enact ordinances which protect the health, safety and welfare of Village residents.

In addition to the Village Board, Village commissions and committees are composed of residents appointed by the Village President by and with the consent of the Board of Trustees. Most meet on a regular basis to discharge their assigned responsibilities and to make and transmit recommendations for action on a wide variety of issues that may come before the Village Board. Selected commissions and committees contract with regional agencies and organizations to provide information and services pertinent to their areas of responsibility. Annual reports for each volunteer group are provided for the purpose of presenting work efforts and to address concerns.

The objective of Village commissions and committees is to faithfully discharge their respective duties and responsibility, to assist the Board of Trustees in reviewing and acting upon pertinent issues affecting the Village, and to provide research and planning services to the Village through contact with outside agencies.

Staffing for FY 2009 will consist of the following positions:

1. Village President
2. Village Trustees (6)
3. Village Treasurer

The budget for the fiscal period: \$ 147,750

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

LEGISLATIVE-401

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture	0	4913	Consulting-Other			NONE	
4313	Office Equipment	0		AV Equipment	2,000			
	Contingency			Cable Consulting	6,000			
				ED/Planning	5,000			
			4941	Cable TV Program	23,000			
				Service:				
				Take One Vidao				
			4942	Senior Citizen	2,000			
				Taxi Program				

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

LEGISLATIVE-401

SERVICE FOCUS:

Core Service Objectives:

Service Support:

Infrastructure:

Committees, Commissions & Boards:

Village Board

Arts Commission

Board of Health

Commission for Residents w/Disabilities

Blood Donor Commission

Electrical Commission

Emergency Management Agency

Fire Pension Board

Plan Commission

Zoning Board of Appeals

Regional Governance:

Northwest Municipal Conference

Illinois Municipal League

Lake County Municipal League

Metropolitan Mayors Caucus

Village Board Relations:

Policy Development

Policy Execution

Budget/Appropriation Approval

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3014 Salaries-Part Time	300	300	300	
3015 Salaries-Elected Officials	33,000	33,000	33,000	0.00%
Sub-total-Personal Services	33,300	33,300	33,300	
PERSONAL BENEFITS:				
3112 Professional Training	500	432	500	
3113 Dues & Memberships	33,950	33,500	36,700	7.98%
Sub-total-Personal Benefits	34,450	33,932	37,200	
OPERATING EXPENSES:				
3211 Telephone	250	200	200	
3213 Travel	100	100	100	
3215 Reception & Community Affairs	6,250	10,200	8,300	
3218 Subscriptions & Publications	100	0	100	
3240 Supplies-Office	100	100	100	29.41%
Sub-total-Operating Expenses	8,800	10,600	8,800	
COMMISSIONS & COMMITTEES:				
3712 Blood Commission	150	75	100	
3715 Fireworks for the Fourth	10,000	10,000	20,000	
3716 Plan Commission	3,000	1,000	1,500	
3717 Residents with Disabilities	300	1,300	1,000	
3718 Arts Commission	42,200	5,900	7,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	200	0	100	
3721 Village Board	300	200	200	
3722 BG Symphonic Band	0	0	0	
3723 50th Anniversary Committee	38,000	71,300	0	-88.21%
Sub-total-Commissions & Committees	94,200	89,775	29,950	
CAPITAL EQUIPMENT:				
4312 Office Furniture	0	0	0	
4313 Office Equipment	0	0	0	#DIV/0!
Sub-total-Capital Equipment	0	0	0	
ALL OTHER EXPENSES:				
4913 Consulting Fees-Other	13,600	2,000	13,000	
4935 All Other Expenses	200	3,300	500	
4941 Cable Television Programming	23,700	16,400	23,000	
4942 Senior Citizen Taxi Program	2,000	1,750	2,000	-2.53%
Sub-total-All Other Expenses	39,500	23,450	38,500	
				-29.05%
GRAND TOTAL-LEGISLATIVE	208,250	191,057	147,750	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

OFFICE OF VILLAGE MANAGER-405

BUDGET SUMMARY AND DESCRIPTION:

The Office of Village Manager provides administrative review and oversight to all Village departments. The Office serves to 1) analyze proposed and future land uses, provide comprehensive transportation and land use planning recommendations, and zoning ordinance reviews; 2) provide supervision, coordination and evaluation of all departmental activities and responsibilities; 3) participating in community intergovernmental or private organization activity in the best interests of the Village and responding to information needs or inquiries; 4) research and develop new or improved management systems; 5) provide staff support to designated standing and ad-hoc commissions, committees and boards; 6) communicating Village policies, programs and activities to residents to residents and business representatives.

To accomplish the above tasks, the following programs are required to be performed:

1. Planning Services
2. Departmental Supervision and Coordination
3. Community and Intergovernmental Relations
4. Research and Development
5. Administrative Services to Village Committees and Commissions
6. Public Communications

Staffing for FY 2009 will consist of the following positions:

1. Village Manager
2. Deputy Village Manager
3. Village Planner
4. Executive Secretary
5. Secretary
6. Associate Planner (Part Time)
7. Assistant to the Village Manager (Part Time)
8. Administrative Intern (Part Time)

The budget for the fiscal period: \$ 803,470

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

OFFICE OF VILLAGE MANAGER-405

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture		4913	Consulting-Other			NONE	
	Office Chair	500		Management				
	Map Storage	200		Consultant	0			
	Lateral File Cabinet	750		Planning/ED	0			
4313	Office Equipment-							
	Oce Copier	5,000						
4316	Operating Equipment-							
	Laser Printer	325						
4317	Reserve For							
	Computer Replacement	3,500						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

OFFICE OF VILLAGE MANAGER-405

SERVICE FOCUS:

Core Service Objectives:

General Services:

Personal Contact
Customer Service
Phone Contact
Mail

Brand Lift:

Customer Service Relations
Reception
E-Mail
Civic Organizations
Chamber of Commerce
Rotary Club
United Way
American Cancer Society

Social Agenda:

Buffalo Grove Days
Art Festival
Community Band
Taxi Subsidy
Fireworks
Blood Drives
Civics Forum
Youth Events
Open Houses

Service Support:

Infrastructure:

Communications:

Village Newsletter
Press Relations
Video Programming
Website
Channel 6
People, Places & Issues
Employee Newsletter

Regional Governance:

Northwest Water Commission
Solid Waste Agency of No. Cook County
Northwest Central Dispatch System
Northwest Municipal Conference
Illinois Municipal League
Lake County Partners

General Administration:

Procedures & Policies
Management Systems
Mail Activities
Research
Reports & Documents
Agendas

Planning Services:

Current Land Use Proposals
Comprehensive Planning
Zoning Interpretations
Reports & Analysis
Mapping Products
Appearance Review Team (ART)

Village Board Relations:

Policy Development
Policy Execution

Economic Development:

Business Retention
Business Attraction
Business Showcase Program

Communications Committee:

Cable Franchise Administration
Local Government Access (BGTV)
State Authorized Franchise Monitoring

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	500,412	505,820	519,797	
3014 Salaries-Part Time	131,739	109,650	128,040	
3018 Longevity Pay	3,400	3,400	3,600	2.50%
Sub-total-Personal Services	835,551	618,870	651,437	5.26%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	39,226	39,000	44,695	
3112 Professional Training	6,100	6,200	8,050	
3113 Dues & Memberships	5,125	5,000	5,825	
3118 Tuition Reimbursements	0	0	0	
3129 ICMA/RC Deferred Compensation	8,527	8,100	8,888	7.35%
Sub-total-Personal Benefits	60,978	58,300	65,458	12.28%
OPERATING EXPENSES:				
3211 Telephone	3,500	3,500	3,500	
3212 Postage	250	100	250	
3213 Travel	1,500	1,000	1,500	
3214 Per Diem Allowance	1,100	700	300	
3215 Reception & Community Affairs	3,000	2,600	2,800	
3216 Maintenance Contracts	650	650	6,180	
3216 Subscriptions & Publications	1,741	1,500	1,750	
3219 Printing	4,700	4,500	3,200	
3220 Village Newsletter	51,900	45,000	50,500	
3240 Supplies-Office	3,000	2,300	3,000	2.30%
Sub-total-Operating Expenses	71,341	61,850	72,980	18.00%
INSURANCE:				
3512 Unemployment Insurance	320	320	320	0.00%
Sub-total-Insurance	320	320	320	0.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	500	0	500	0.00%
Sub-total-Maintenance & Repairs-Other	500	0	500	0.00%
CAPITAL EQUIPMENT:				
4312 Office Furniture	1,450	950	1,450	
4313 Office Equipment	10,000	5,000	5,000	
4315 Reserve - Capital Replacement	0	0	0	
4316 Operating Equipment-Department	550	500	325	
4317 Reserve - Computer Replacement	3,500	3,500	3,500	-33.71%
Sub-total-Capital Equipment	15,500	9,950	10,275	3.27%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	16,000	4,360	0	
4935 All Other Expenses	2,500	2,000	2,500	-66.49%
Sub-total-All Other Expenses	18,500	6,360	2,500	-60.69%
				0.10%
GRAND TOTAL-OFFICE OF VILLAGE MANAGER	602,690	755,650	803,470	6.33%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2009

INFORMATION TECHNOLOGY-407

BUDGET SUMMARY AND DESCRIPTION:

The Division of Information Technology provides management, review and oversight of all Village Department's data processing needs via the following activities: 1) providing intra-departmental computer support for network technologies and individual computer; 2) planning, evaluating and maintaining the Village's core technologies including all hardware, software and network choices and acquisitions; 3) project planning and management to ensure that all technologies are compatible, state-of-the-art and effectively deployed; 4) guaranteeing the integrity and security of the overall system and its data, including all local and wide area networks, from internal and external conditions; 5) providing and coordinating employee computer training to optimize Village computer resources.

The IT Division supports one wide area network, six local area networks and more than 240 PC stations. The Division provides system oversight so that, when appropriate, department-wide data accessibility and hardware consistency is achieved.

In addition to Division responsibilities, the Director will oversee the administrative functions of the Village's Emergency Management Agency.

Staffing for FY 2009 will consist of the following positions:

1. Director of Information Technology
2. Information Technology Analyst
3. Information Technology Assistant
4. Programmer (Part Time)

The budget for the fiscal period: \$ 615,845

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

VILLAGE OF BUFFALO GROVE

FY 2009

INFORMATION TECHNOLOGY-407

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture		3216	Hewlett Packard	3,800		NONE	
	EOC Training	2,000		IDC-Software	27,000			
4313	Office Equipment			Support				
	Wireless (EOC)	2,500		Anti-Virus Software	3,200			
	Training Room (PCs)	6,500		Lotus Notes	7,300			
	Training Room Switch	2,000		RMS Support Agreement	6,000			
	Projector & Screen	4,000		Router Maintenance	4,000			
	Color Printer	1,500		Cisco Systems	4,500			
4317	Reserve for Computer	45,000		Wireless Maintenance	7,500			
	Replacement			Mobileframe Maint.	2,000			
				Miscellaneous	950			
			3221	Computer Services-				
				Support VM Ware	16,000			
				Anti-Virus Software	4,100			
				Remote Workstation	10,000			
				RMS Core Infrastr.	19,000			
				Netrix Support	15,000			
				PSC Quicker Supp.	3,000			

VILLAGE OF BUFFALO GROVE
DEPARTMENT SERVICE FOCUS

FY 2009

INFORMATION TECHNOLOGY-407

SERVICE FOCUS:

Core Service Objectives:

General Services:

Phone Contact

Brand Lift:

E-Mail

Website

Service Support:

Infrastructure:

Communications:

Website

Channel 6

Committees, Commissions & Boards:

Village Board

EMA

General Administration:

Procedures & Policies

Systems

Research

Reports & Documents

Agendas

Planning Services:

Mapping Products

Information Technologies:

System Support

System Development

Phone Systems

Training

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2008 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	268,011	270,000	278,456	
3014 Salaries-Part Time	21,955	29,000	46,100	
3018 Longevity Pay	1,400	800	1,400	11.87%
Sub-total-Personal Services	291,366	299,800	325,956	8.72%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	49,889	49,000	58,133	
3112 Professional Training	7,800	5,000	8,300	
3113 Dues & Memberships	225	150	225	
3129 ICMA/RC Deferred Compensation	4,727	4,000	4,417	13.46%
Sub-total-Personal Benefits	62,641	58,150	71,075	22.23%
OPERATING EXPENSES:				
3211 Telephone	15,814	13,000	17,574	
3213 Travel	1,800	1,100	1,800	
3214 Per Diem Allowance	455	200	350	
3215 Reception & Community Affairs	300	250	300	
3218 Maintenance Contracts	55,550	55,000	86,050	
3218 Subscriptions & Publications	350	150	350	
3221 Computer Services	66,700	63,000	67,100	
3240 Supplies-Office	450	200	450	8.88%
Sub-total-Operating Expenses	141,419	132,900	153,974	15.86%
INSURANCE:				
3512 Unemployment Insurance	240	240	240	0.00%
Sub-total-Insurance	240	240	240	0.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	500	300	500	0.00%
Sub-total-Maintenance & Repairs-Other	500	300	500	66.67%
CAPITAL EQUIPMENT:				
4312 Office Furniture	2,000	600	2,000	
4313 Office Equipment	16,650	9,000	16,500	
4317 Reserve -Computer Replacement	45,000	42,000	45,000	-0.24%
Sub-total-Capital Equipment	63,650	51,600	63,500	23.06%
ALL OTHER EXPENSES:				
4935 All Other Expenses	600	600	600	0.00%
Sub-total-All Other Expenses	600	600	600	0.00%
				9.89%
GRAND TOTAL-INFORMATION TECHNOLOGY	560,416	543,590	615,845	13.29%

INFORMATION TECHNOLOGY FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

LEGAL SERVICES-408

BUDGET SUMMARY AND DESCRIPTION:

The Village Attorney provides legal service and advice to the Village Board, Village Commissions and Committees, and Village staff on legal matters coming before the Village. The Village Attorney attends Village Board meetings, Plan Commission and Zoning Board of Appeals public hearings, and is available for staff conferences at the Village Hall, as needed. The Village Attorney receives a monthly retainer for these services. Additional funds are budgeted for legal costs incurred by specific research, ordinance preparation, annexation agreements, contracts and litigation. Within this division program, a Village Prosecutor is retained to represent certain Village interests in court.

The budget for the fiscal period: \$ 230,200

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

LEGAL SERVICES-408

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE		3611	Raysa & Zimmerman	50,000		NONE	
			3612	Village Prosecutor	85,000			
			3613	Attorney Fees	93,500			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

LEGAL SERVICES-408

SERVICE FOCUS:

Core Service Objectives:

Service Support:

Infrastructure:

Legal Services:

Corporation Counsel

Prosecutor

Special Counsel

Committees, Commissions & Boards:

Village Board

Plan Commission

Zoning Board of Appeals

General Administration:

Procedures & Policies

Research

Reports & Documents

Village Board Relations:

Policy Development

Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
LEGAL SERVICES:				
3611 Retainer Fee	50,000	50,000	50,000	
3612 Prosecutor Fee	67,000	66,700	65,000	
3613 Attorney's Fees	90,500	95,800	93,500	
3614 Recording Fees	500	670	500	
3615 Legal Notices	6,000	7,200	7,500	
3618 Litigation Reserve	10,000	26,950	10,000	
3617 Messenger Fees	850	600	700	
3618 Special Counsel	3,000	0	0	
3619 Legal Reimbursables	2,500	5,193	3,000	-0.07%
Sub-total-Legal Services	230,350	253,113	230,200	
				-0.07%
GRAND TOTAL-LEGAL SERVICES	230,350	253,113	230,200	-0.07%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2009

FINANCE AND GENERAL SERVICES-410

BUDGET SUMMARY AND DESCRIPTION:

The Department of Finance and General Services is established to provide the Village with a wide range of financial, analytical, and administrative tasks in a broad staff support environment. Various programs have been set in place to account for all Village financial transactions, the general underlying procedures for which are articulated in the Village's Investment Policy and Procedures and affirmed as part of the Village's annual audit process and the preparation of the Comprehensive Annual Financial Report.

To accomplish the tasks and duties of the Department, the following programs are required to be performed:

1. Payroll & Human Resource Support to include Health Insurance Administration
2. Financial Administration, Planning, Analysis and Budgeting
3. General Services and License Administration
4. Utility Billing
5. Bookkeeping, Accounting and Auditing
6. Statutory Administrative Services
7. General Management and Administration

Staffing for FY 2009 will consist of the following positions:

1. Director of Finance and General Services
2. Assistant Finance Director
3. Secretary
4. Clerk III (2)
5. Clerk II (3)
6. Clerk II (Part Time)

In addition, support will be provided to the Village Clerk in all of the administrative support functions of that office, including the statutory responsibilities of that position.

The budget for the fiscal period: \$ 931,295

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

FINANCE & GENERAL SERVICES-410

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4313	Office Equipment	1,000	3216	Sensus Technologies	1,320		NONE	
	Contingency			Xerox Copier	1,104			
4317	Reserve for Computer	500		Merchants Cash	430			
	Replacement			Register Co.				
				Neopost Friden	850			
				Shred-It Document	850			
				Destruction				
				Bottle-Free Water	443			
				ADT Alarm	768			
				Monitoring				
				Miscellaneous	390			
			3230	McGladrey &	39,000			
				Pullen, LLP				
			4913	TWS Actuarial Services	5,000			
				(Pension Actuary)				
				Third Millennium	26,481			
				Associates:				
				Utility Billing				
				Parking Ticket-Late/				
				Pre-Collections				

VILLAGE OF BUFFALO GROVE
DEPARTMENT SERVICE FOCUS

FY 2009

FINANCE AND GENERAL SERVICES-410

SERVICE FOCUS:

Core Service Objectives:

General Services:

Account Receivable and Payable Processing
Utility Billing
Phone Contact
Mail
Drop Box

Brand Lift:

Customer Service Relations
Reception
New Resident Correspondence
E-Mail

Social Agenda:

Buffalo Grove Days
Civics Forum

Service Support:

Infrastructure:

Payroll & Insurance Support:

Self Insurance Plan Administration
Annual Wage & Benefit Reporting
Salary Administration
Employee Benefits Administration
Coordination of Section 125 and RHS plans

Financial Services:

Budget
Treasury
Accounting
Internal/External Reporting
Transaction Based
Statutory Licensing
Audit & Certification
Capital Planning & Budgeting
Records & Village Clerk
Compliance Reporting
Voter Registration

General Administration:

Procedures & Policies
Systems
Mail Activities
Research
Reports & Documents
Agendas

Committees, Boards, Commissions:

Firefighter's Pension Fund
Police Pension Fund
Board of Fire & Police Commissioners
Buffalo Grove Days Committee

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	488,502	473,175	528,194	
3012 Salaries-Overtime	8,835	7,025	7,500	
3014 Salaries-Part Time	23,556	24,988	24,393	
3015 Salaries-Elected Officials	6,000	6,000	6,000	
3018 Longevity Pay	5,600	5,600	5,800	7.40%
Sub-total-Personal Services	532,493	516,788	571,887	10.66%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	88,046	82,814	92,158	
3112 Professional Training	2,535	3,500	3,235	
3113 Dues & Memberships	920	964	965	
3128 ICMA/ARC Deferred Compensation	3,224	3,234	4,936	
3137 Employee Recognition	0	0	0	6.93%
Sub-total-Personal Benefits	94,725	90,512	101,294	11.81%
OPERATING EXPENSES:				
3211 Telephone	11,332	11,500	11,813	
3212 Postage	67,811	71,000	73,581	
3213 Travel	2,545	1,723	1,310	
3214 Per Diem Allowance	600	250	350	
3215 Reception & Community Affairs	705	705	705	
3216 Maintenance Contracts	10,582	5,987	6,155	
3217 Equipment Rental	2,618	2,648	2,619	
3218 Subscriptions & Publications	500	250	300	
3219 Printing	10,000	10,000	10,000	
3224 Recruitment Charges	0	0	0	
3230 Audit Fees	38,000	42,775	39,000	
3240 Supplies-Office	15,000	16,000	16,000	1.40%
Sub-total-Operating Expenses	158,694	162,838	161,833	0.56%
INSURANCE:				
3511 Risk Management Pool	0	0	0	
3512 Unemployment Insurance	720	720	720	0.00%
Sub-total-Insurance	720	720	720	0.00%
COMMITTEES & COMMISSIONS				
3713 Buffalo Grove Days	60,000	65,000	60,000	
3714 Fire and Police Commission	0	0	0	0.00%
Sub-total Committees & Commissions	60,000	65,000	60,000	7.69%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	1,000	1,300	1,000	0.00%
Sub-total-Maintenance & Repairs-Other	1,000	1,300	1,000	23.08%
CAPITAL EQUIPMENT:				
4313 Office Equipment	1,000	910	1,000	
4317 Reserve - Computer Replacement	1,354	1,354	500	-36.28%
Sub-total-Capital Equipment	2,354	2,264	1,500	-33.75%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	29,989	29,740	31,461	
4935 All Other Expenses	2,000	1,500	1,500	3.04%
Sub-total-All Other Expenses	31,989	31,240	32,961	5.51%
				5.47%
GRAND TOTAL-FINANCE & GENERAL SERVICES	882,975	870,662	931,295	6.96%

ORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2009

HUMAN RESOURCES-411

BUDGET SUMMARY AND DESCRIPTION:

The Human Resources Division provides support to all Village departments. Primary functions of the Human Resources Division include recruitment, selection, training, promotion and retention of quality employees; compensation and benefit program administration; employee and labor relations; collective bargaining negotiation and management of current labor agreement; administration of the pay for performance system; policy administration and interpretation; assisting employees and management staff with day-to-day Human Resources issues; employee recognition programs; staff liaison to the Village's Board of Fire and Police Commissioners; appointed member of the Fire Pension Board; and liaison between the Village and the Intergovernmental Risk Management Agency (IRMA).

To accomplish the above tasks, the following programs are required to be performed:

1. Employee Recruitment, Selection, Orientation, Training and Development
2. Policy Creation and Administration
3. Compensation and Benefits Administration
4. Occupational Safety and Risk Management
5. Employee and Labor Relations
6. Recordkeeping and Reporting
7. Regulatory Compliance
8. Administrative Services to Village Committees and Commissions

Staffing for FY 2009 will consist of the following positions:

1. Director of Human Resources

The budget for the fiscal period: \$ 755,234

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

HUMAN RESOURCES-411

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
4313	Office Equipment	1,000	3511	IRMA	300,400		NONE	
	Contingency		3618	Special Counsel-	50,000			
4317	Reserve for Computer Replacement	100		Labor Counsel/ Special Representation				

VILLAGE OF BUFFALO GROVE
DEPARTMENT SERVICE FOCUS

FY 2009

HUMAN RESOURCES-411

SERVICE FOCUS:

Core Service Objectives:

Human Resources:

Position Classification/Specification
Position Recruitment
External Reporting

Service Support:

Infrastructure:

Payroll & Insurance Support:

Self Insurance Plan Administration
Annual Wage & Benefit Reporting
Salary Administration
Employee Benefits Administration
Coordination of Section 125 and RHS plans
Intergovernmental Risk Mgt Agency

Personnel Rules

Labor Negotiations

Collective Bargaining Agreement

General Administration:

Procedures & Policies
Systems
Mail Activities
Research
Reports & Documents
Agendas

Committees, Boards, Commissions:

Board of Fire & Police Commissioners
Police Pension Fund Board
Firefighter's Pension Fund Board

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2006 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	111,393	111,794	115,321	
3018 Longevity Pay	400	400	600	3.69%
Sub-total-Personal Services	111,793	112,194	115,921	3.32%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	17,268	17,625	46,321	
3112 Professional Training	5,695	5,695	5,695	
3113 Dues & Memberships	765	733	765	
3118 Tuition Reimbursement	72,584	64,000	66,603	
3129 ICMA/RC Deferred Compensation	3,316	3,329	4,579	
3137 Employee Recognition	4,200	6,500	7,270	28.39%
Sub-total-Personal Benefits	103,828	97,882	131,233	34.07%
OPERATING EXPENSES:				
3211 Telephone	1,200	1,200	1,200	
3213 Travel	405	405	450	
3214 Per Diem Allowance	200	150	200	
3218 Subscriptions & Publications	150	1,000	150	
3224 Recruitment Charges	1,000	1,200	2,000	
3225 CDL Testing Consortium	0	0	2,500	119.97%
Sub-total-Operating Expenses	2,955	3,955	6,500	64.35%
INSURANCE:				
3511 Risk Management Pool	299,531	300,500	300,400	
3512 Unemployment Insurance	60	80	80	0.29%
Sub-total-Insurance	299,611	300,580	300,480	-0.03%
LEGAL FEES:				
3618 Special Counsel	70,000	63,520	50,000	-28.57%
Sub-total-Legal Fees	70,000	63,520	50,000	-21.26%
COMMITTEES & COMMISSIONS:				
3714 Fire and Police Commission	14,000	13,435	14,000	0.00%
Sub-total Committees & Commissions	14,000	13,435	14,000	-4.21%
CAPITAL EQUIPMENT:				
4313 Office Equipment	1,000	500	1,000	
4317 Reserve - Computer Replacement	100	100	100	0.00%
Sub-total-Capital Equipment	1,100	600	1,100	-63.33%
ALL OTHER EXPENSES:				
4928 IRMA Deductible - Worker's Compensation	0	0	75,000	
4929 IRMA Deductible - Non Worker's Comp.	0	0	60,000	
4935 All Other Expenses	1,000	372	1,000	13500.00%
Sub-total-All Other Expenses	1,000	372	136,000	36459.14%
				24.98%
GRAND TOTAL-HUMAN RESOURCES	604,287	592,538	755,234	27.46%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

FIRE SERVICES-421

BUDGET SUMMARY AND DESCRIPTION:

The Fire Department is established to provide an overall fire Service Delivery Plan for the benefit of the citizens and business owners in the Village of Buffalo Grove covering a comprehensive system of fire prevention and suppression services. In addition, a comprehensive Mobile Intensive Care System is provided to meet the emergency medical needs of all people within our service area and is an integral part of overall operations. Mutual aid and automatic aid agreements have been established with surrounding communities in order to provide efficiencies of service on a sub-regional basis. The Mission Statement and service profile of the Buffalo Grove Fire Department is to:

Mission Statement: "Proudly Provide Professional Services with Trust, Integrity and Commitment"

The service profile consists of:

- Reducing and controlling fire losses in the Village through a comprehensive program of public education, fire suppression and training
- Engaging in fire prevention planning and code enforcement efforts to ensure the most cost effective system of community fire protection, both now and in the foreseeable future for our customers
- Providing emergency medical service and training to the citizens of the community
- Providing First Responder capabilities through overall emergency preparedness and Homeland Security initiatives, which will allow us to control and handle a variety of potential life and/or property threatening situations in our community, region or State
- Providing specialized rescue services as it relates to Hazardous Materials, Dive Rescue and Technical Rescue
- Establishing and maintaining a relationship with other Village departments, local, regional state and federal agencies, providing us with the ability to give or receive reciprocal support to accomplish an assigned mission

To accomplish the above tasks, the following programs are required to be performed:

1. Emergency Medical Service
2. Fire Suppression and Rescue Services
3. Maintenance-Physical Plant
4. Maintenance-Vehicles & Equipment
5. Training
6. Fire Prevention and Public Education

Staffing for FY 2009 will consist of the following positions:

1. Fire Chief
2. Deputy Fire Chief (2)
3. Battalion Chief (5)
4. Fire Lieutenant (9)
5. Firefighter/Paramedic (45)
6. Deputy Fire Marshall
7. Fire Inspector
8. Fire Inspector/Public Education Officer
9. Secretary
10. Clerk III
11. Fire Inspectors (2) Part-Time (Shared positions with Department of Building & Zoning)

The budget for the fiscal period: \$ 7,858,295

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2008

FIRE SERVICES-421

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture-		3216	M.O.P.E.	6,645		NONE	
	Contingency	1,085		Copier/Fax Contract	3,920			
4315	Reserve for Capital	172,476		EMS	2,500			
	Replacement			Alarm/Flow Tests	3,480			
4316	Operating Equipment-			Software Support	6,708			
	Department			Portable Radios	3,030			
	Computer Upgrades	1,421	4218	Ladder Truck	1,950			
	Hose Replacement	16,533		Safety Inspections				
	Light Water Pails	1,890		Ladder Work	3,500			
	Valves & Nozzles	3,215		Pumps and Valves	3,500			
	Airbag Replacement	1,643		Ground Ladder	3,350			
	M.O.P.E.	5,774		Safety Inspections				
	EMS	23,005		Holmatro Tool Repair	1,900			
	Capnographs			Miscellaneous	100			
	Res-Q-Pod - Cardiac		4914	Northwest Central	161,577			
	Ladder Extension	2,536		Dispatch				
	Tempest Fan	2,717	4932	NWCH Administration/	17,902			
	Washer/Dryer			Instruction Fee				
	Communications	13,849	4936	HAZMAT/Dive Team	4,050			
	Video Equipment	3,500		Medical Assessments				
	Miscellaneous Equipment	2,200		Duty Related Physical	15,458			
4317	Reserve for Computer	6,100		Examinations				
	Replacement			LCMRT	1,698			
4933	CAFT Operations-			LCSRT	1,698			
	Annual Operating	5,000		Miscellaneous	2,998			
	Commitment							

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

FIRE SERVICES-421

SERVICE FOCUS:

Core Service Objectives:

Fire Suppression:

Incident Deployment & Performance
MABAS/Mutual Aid
Fire Investigation
Pre-Planning
CAFT
Customer Service
Automatic Aid Agreements

Emergency Medical Services:

Incident Deployment & Performance
CPR Training-Public
AED Training
First Aid Training
Customer Service
Bike Medics/Special Events
Automatic Aid Agreements

Specialized Rescue:

Hazardous Materials
Dive Team
TRS
Homeland Security Deployment
Public Education

Fire Prevention:

Plan Reviews
Fire Inspection
Arson Task Force
Customer Service
Code 3/Public Debriefing

Public Education:

School Safety Task Force
Public Education-Schools
Public Education-Business
Juvenile Fire Starters
Seniors Programs
Citizens with Disabilities
Public Education-Fire Trailer
No. Illinois Public Education Team

Branding:

Fire Prevention Week
Open House
Fire Academy
Chaplaincy
BG Days-Non-EMS
Remote Demonstrations
Citizen's Emergency Response Team

Service Support:

Maintenance:

Equipment-Vehicles/All Other
MOPE
Quartermaster
Facilities
Inventory Control

Communications:

NWCDS
Vehicle Radio Systems
Mobile GIS Map Pre-Plan
Northwest Community Hospital
MDT/CAD
Phones
Public Information Officer
Pagers
Annual Report

Records:

Records Management-CARS/NFIRS
Ambulance Billing
Court Report Management
Technology
GIS/Mapping
Customer Service Audit

Training:

In Service Training-Fire/Rescur/EMS
Physical Fitness
Safety
Specialized Training
Academic Training

Compliance:

IDPH/HIPAA
NWCD/EMS Coordinator
State Fire Marshall
NFPA/NIOSH/IDOL/BOCA
Local Ordinances
Rules/Regulations/SOP's
ISO
Accreditation

Human Resources Activities:

Background Investigation
Employee Performance Appraisal
Loss Prevention & Investigation
Staff Support
Research & Development
Critical Incident Support Debriefing Team

Infrastructure:

Committees, Commissions & Boards:

Fire & Police Commission

Budget:

Operating
Capital

Purchasing:

Prepare Bid Documents

Personnel Rules/Discipline/SOP's:

Labor/Management:

Labor Contract:

Background Investigation:

Homeland Security:

EMA:

Committees, Commissions & Boards:

Board of Fire & Police Commissioners
Firefighter's Pension Fund Board

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	353,403	353,402	368,340	
3012 Salaries-Overtime	233,624	230,465	296,012	
3013 Salaries-Sworn	5,164,164	5,169,212	5,296,946	
3016 Special Duty Pay	0	0	0	
3018 Longevity Pay	46,200	46,200	48,000	3.62%
Sub-total-Personal Services	5,797,391	5,799,279	8,007,298	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	960,267	960,267	1,041,336	
3112 Professional Training	39,291	35,802	39,220	
3113 Dues & Memberships	3,227	3,227	3,307	
3115 Clothing Allowance	31,405	29,654	31,497	
3117 Safety Equipment	28,380	27,150	34,354	
3118 Tuition Reimbursements	0	0	0	
3129 ICMA/RC Deferred Compensation	10,331	7,007	8,299	7.93%
Sub-total-Personal Benefits	1,072,901	1,063,107	1,158,013	
OPERATING EXPENSES:				
3211 Telephone	26,242	25,832	26,242	
3213 Travel	8,598	6,234	8,351	
3214 Per Diem Allowance	3,510	2,285	3,810	
3216 Maintenance Contracts	27,340	25,925	26,283	
3217 Equipment Rental	7,110	5,573	7,110	
3218 Subscriptions & Publications	4,626	4,210	5,365	
3219 Printing	4,228	3,855	4,534	
3240 Supplies-Office	11,908	10,288	12,081	
3250 Supplies-All Other	28,777	27,215	29,423	0.54%
Sub-total-Operating Expenses	122,339	111,417	122,999	
INSURANCE:				
3512 Unemployment Insurance	5,280	5,280	5,280	0.00%
Sub-total-Insurance	5,280	5,280	5,280	
COMMODITIES:				
3824 Small Equipment Tools & Hardware	27,791	26,521	24,908	-10.37%
Sub-total-Commodities	27,791	26,521	24,908	
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	4,722	4,568	4,813	1.93%
Sub-total-Maintenance & Repairs-Facilities	4,722	4,568	4,813	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	34,562	33,162	34,540	-0.06%
Sub-total-Maintenance & Repairs-Other	34,562	33,162	34,540	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	0	0	0	
4213 Automotive Parts	1,250	1,200	1,250	
4217 Body Work	7,000	6,850	7,200	
4218 Contractual Auto Services	11,870	11,525	14,300	13.07%
Sub-total-Maintenance & Repairs-Vehicles	20,120	19,575	22,750	
CAPITAL EQUIPMENT:				
4312 Office Furniture	1,060	1,000	1,085	
4315 Reserve for Capital Replacement	303,519	303,519	172,476	
4316 Operating Equipment-Departmental	78,826	77,413	78,823	
4317 Reserve for Computer Replacement	8,100	6,100	6,100	-33.64%
Sub-total-Capital Equipment	389,505	388,032	258,484	

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	1,550	1,550	1,575	
4612 Public Grounds Improvements	0	0	0	1.61%
Sub-total-Capital Projects-Facilities	1,550	1,550	1,575	
ALL OTHER EXPENSES:				
4914 Northwest Central Dispatch	149,600	149,600	161,577	
4928 IRMA Deductible-Workers Comp	5,000	5,000	0	
4932 NWCH Administration Fee	18,903	18,903	17,902	
4933 CAFT Operations	5,000	5,000	5,000	
4935 All Other Expenses	9,772	8,983	7,254	
4936 Contractual Services	25,362	25,330	25,902	1.87%
Sub-total-All Other Expenses	213,637	212,816	217,635	
				2.19%
GRAND TOTAL-FIRE SERVICE	7,689,798	7,655,307	7,858,295	

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2009

POLICE SERVICES-431

BUDGET SUMMARY AND DESCRIPTION:

The Police Department delivers a wide variety of local law enforcement services to the community. The services include matters concerning crime, traffic, order maintenance, ordinance enforcement and emergency assistance. The mission of the Buffalo Grove Police Department is: As an accredited and innovative leader in law enforcement, it is the mission of the Buffalo Grove Police Department to provide the highest quality police services by working with our community and sharing our mutual responsibilities for safety, service and problem resolution. These aims are achieved through a continuous program of employee development and by maintaining a high standard of commitment, integrity, and dedication to our profession, colleagues and to all those whom we serve.

To accomplish the above tasks, the following programs are required to be performed:

- Field Operations Bureau:**
 - 1. Patrol Division
 - 2. Field Operations Support Group
- Staff Services Bureau:**
 - 1. Communications
 - 2. Records Management
 - 3. Office of the Chief of Police

Staffing for FY 2009 will consist of the following positions:

- 1. Chief of Police
- 2. Deputy Police Chief (2)
- 3. Police Commander (3)
- 4. Police Sergeant (11)
- 5. Patrol Officer (54)
- 6. Community Service Officer (3)
- 7. Secretary
- 8. Secretary (Part Time) (1)
- 9. Clerk III (4)
- 10. Records Supervisor
- 11. Clerk II (Part Time) (2)
- 12. Crossing Guard (Part Time) (9)
- 13. Desk Officer II (4)
- 14. Desk Officer I (Part Time) (2)
- 15. Court Supervisor (Part Time) (1)
- 16. Police Social Worker (1)
- 17. Research & Planning Specialist (1)
- 18. Technical Services (Part Time) (2)
- 19. Evidence Custodian (Part Time)
- 20. Crime Prevention/Community Relations (Part Time)

The budget for the fiscal period: \$10,061,450

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

POLICE SERVICES-431

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
4313	Office Furniture- Copier Leases (3) New Chairs	18,200 700	4914	Northwest Central Dispatch	349,345		NONE	
4315	Reserve for Capital Replacement	93,000	4915	Omni Youth Services	65,000			
4316	Operating Equipment- Department Firearms Maintenance	10,650	4918	Animal Control-Boarding Rabies/Disposal/Equip	4,500 900			
	Audio System/Eyewitness	850	4931	Illinois Criminal Justice Information Authority	19,000			
4317	Reserve for Computer Replacement	20,000	4934	CALEA-Departmental Reaccreditation	6,000			
4335	Operating Equipment- Patrol Body Armor AC System	500	4938	Northern Illinois Crime Lab BEAST Maintenance	59,122 710			
	AR15 Lighting	2,000	4949	NIPAS Equipment Replacement	3,700 4,000			
	Rapid Rescue Flotation System	2,200		M.F.F. Membership Equipment Replacement Miscellaneous	675 275 360			
			4952	Ballistic Vest Replacement	8,250			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

POLICE SERVICES-431

SERVICE FOCUS:

Core Service Objectives:

Patrol Division:

Traffic Safety
Unassigned Preventative Patrol
Community Service Officers
Animal Control
Crossing Guards
Motorcycle Unit
Bike Patrol
Canine Unit
Business Liaison Officer

Field Operation Support Group:

Youth Services
Investigations
Juvenile Processing
School Resource Officer
Criminal Investigation
Field Investigations
Arrests & Seizure
DARE

Crime Prevention:

Community Education
Senior Program
Volunteers
Citizen Police Academy

Service Support:

Regional Task Forces:

NIPAS/EST/MFF
Lake County Major Crime Task Force
Northern Illinois Police Crime Lab
Metropolitan Enforcement Group

Compliance:

Ill. Law Enforcement Training Board
ICJA
DCFS
CALEA

Records:

Records Management
LEADS

Arrest Processing:

Detention/Prisoner Care
Court System Process

Maintenance:

Fleet
Range/Armory
Radar
General Equipment
Building
Inventory Control

Support Service:

Evidence Custodian
Grants
Crime Analysis
Citizen Survey

Social Services:

Family Crisis Intervention Specialist
OMNI
Peer Jury

Training:

Specialized Training
Safety
In-Service Training
Academic Training
Physical Fitness

Communications:

NWCDS
Mobile Data Terminals
In-Car Radio Systems
Non-Emergency Desk
In-Car Video
Phones & Pagers

Infrastructure:

Budget:

Operating
Capital

Purchasing:

Prepare Bid Documents

Human Resources:

Internal Affairs
Background Investigations
Recruiting

EMA:

Homeland Security:

Public Information Officer:
Annual Report

Committees, Commissions & Boards:

Board of Fire & Police Commissioners
Police Pension Fund Board

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	841,074	837,950	886,516	
3012 Salaries-Overtime	382,000	352,000	382,000	
3013 Salaries-Sworn	5,999,260	5,961,329	6,246,001	
3014 Salaries-Part Time	417,129	392,043	436,728	
3016 Special Duty Pay	0	0	0	
3018 Longevity Pay	50,800	50,800	54,400	4.10%
Sub-total-Personal Services	7,690,263	7,594,122	8,005,845	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	1,050,333	1,071,573	1,131,420	
3112 Professional Training	37,000	37,000	37,000	
3113 Dues & Memberships	2,175	2,175	2,175	
3115 Clothing Allowance	34,275	34,275	34,275	
3116 Uniform Maintenance	24,260	24,260	24,260	
3118 Tuition Reimbursements	0	0	0	
3119 Recruit Uniforms	4,300	4,300	4,300	
3129 ICMA/RC Deferred Compensation	8,690	9,072	10,318	7.12%
Sub-total-Personal Benefits	1,161,033	1,182,655	1,243,748	
OPERATING EXPENSES:				
3211 Telephone	35,435	38,435	38,135	
3213 Travel	3,490	3,490	3,490	
3214 Per Diem Allowance	1,600	1,600	1,600	
3218 Subscriptions & Publications	1,080	1,080	1,080	
3224 Recruitment	1,600	1,800	1,800	
3275 Physical Fitness Equipment	400	400	400	
3332 Printing-Staff	11,950	11,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,600	3,600	
3337 Safety Equipment-F.O.S.G.	500	500	500	
3340 Equipment Rental-Communications	970	966	704	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	6,000	6,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	13,100	13,100	
3346 Supplies-O.C.O.P.	600	600	600	
3349 Supplies-Training	8,550	8,550	8,550	
3350 Supplies-C/P-C/R	4,900	4,900	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	1,441	1,450	
3353 Operating Equip.-F.O.S.G.	0	30	0	
3354 Operating Equip.-Communications	550	550	550	
3355 Operating Equip.-Records	1,572	1,572	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	720	720	
3358 Operating Equip.-Detention	150	100	150	
3359 Operating Equip.-C/P-C/R	1,300	1,300	1,300	2.28%
Sub-total-Operating Expenses	106,617	109,584	109,051	
INSURANCE:				
3512 Unemployment Insurance	6,880	6,880	6,880	0.00%
Sub-total-Insurance	6,880	6,880	6,880	
LEGAL SERVICES:				
3611 Retainer Fee	365	365	365	0.00%
Sub-total-Legal Services	365	365	365	

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-OTHER:				
4112 Radios	3,440	3,440	3,440	
4113 Mobile Data Terminals	4,277	4,277	3,894	
4116 Patrol Equipment-Police	5,250	5,227	5,250	
4117 F.O.S.G. Equipment-Police	700	700	700	
4118 Staff Equipment-Police	5,300	5,300	5,600	-0.44%
Sub-total-Maintenance & Repairs-Other	18,967	18,944	18,884	
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4313 Office Equipment	18,900	18,685	18,900	
4315 Reserve for Capital Replacement	95,000	95,000	93,000	
4316 Operating Equipment-Department	11,500	11,500	11,500	
4317 Reserve for Computer Replacement	20,000	20,000	15,000	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	8,240	6,503	4,700	
4337 Operating Equipment-Staff	550	550	550	-5.61%
Sub-total-Capital Equipment	152,190	152,238	143,850	
ALL OTHER EXPENSES:				
4911 Consulting Services	0	0	0	
4914 Northwest Central Dispatch	335,880	332,690	349,345	
4915 Omni Youth Services	75,000	75,000	65,000	
4918 Animal Control	5,000	5,000	5,400	
4919 Prisoner Care	1,300	1,300	1,300	
4928 IRMA Deductible-Workers Comp.	6,000	28,000	0	
4929 IRMA Deductible-All Other	10,000	21,000	0	
4931 Illinois Criminal Justice Information Authority	18,850	19,000	19,000	
4934 Commission on Accreditation	6,000	6,193	8,000	
4935 All Other Expenses	8,000	8,000	8,000	
4938 Northern Illinois Crime Lab	57,695	57,695	59,832	
4949 NIPAS	14,010	14,010	9,010	
4952 Police Grant Charges	8,250	8,250	8,250	
4954 Overweight Truck Enforcement	2,090	2,090	2,090	-2.67%
Sub-total-All Other Expenses	547,875	578,228	533,227	
				3.90%
GRAND TOTAL-POLICE SERVICES	9,684,190	9,643,016	10,061,450	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

BUILDING & ZONING-441

BUDGET SUMMARY AND DESCRIPTION:

The Building and Zoning Department provides for the administration and inspection of all new residential, commercial, and industrial construction, existing structures, and all businesses pursuant to Village ordinances, codes, and applicable State Statutes. Appropriate regulations and inspections on new and existing buildings are necessary in order to protect the public health, safety and general welfare as regulated by code and statute.

During the Fiscal Year, two members of staff, yet to be determined, will be promoted to act as Deputy Building Commissioner-Operations and Deputy Building Commissioner-Administration. Duties will be assigned as set forth in the respective position descriptions and as directed by the Village's Deputy Village Manager, and affirmed by the Village Manager.

To accomplish the above tasks, the following programs are required to be performed:

1. Inspectional Services
2. Department Administration
3. Building & Zoning Analysis
4. Administrative Services to Village Commissions, Committees and Boards
5. Mosquito Control

Staffing for FY 2009 will consist of the following positions:

1. Deputy Building Commissioner (2) – (to be appointed to existing personnel)
2. Plan Reviewer
3. Plumbing Inspector
4. Electrical Inspector
5. Building Inspector
6. Health Officer
7. Property Maintenance Inspector
8. Sanitarian
9. Secretary
10. Permit Coordinator
11. Clerk II (Part Time) (2)

The budget for the fiscal period: \$ 944,994

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

BUILDING & ZONING-441

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture File Cabinets (2)	900	3216	Mosquito Abatement Program	48,857		NONE	
4313	Office Equipment Miscellaneous	200	4913	Elevator Inspection	16,693			
4315	Reserve for Capital Replacement	59	4921	Extermination Services	500			
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

BUILDING & ZONING-441

SERVICE FOCUS:

Core Service Objectives:

Residential Construction Inspection:

New/Remodeling/Alteration:

Plumbing/Electrical
Structural/Mechanical

Commercial Construction Inspection:

New/Remodeling/Alteration:

Plumbing/Electrical
Structural/Mechanical

Plan Review:

Food Service Inspections:

High Risk Facilities
Schools
Low Risk Facilities
Mobile Vendors/Vending Machines
Temporary Events

Swimming Pool Inspections:

Chemical Testing
Physical Inspection

Day Care/Nursing Home Inspection:

Foodservice
Physical Inspection

Citizen Inquiry/Complaints:

Housing Court

Mosquito Abatement:

Larvacide
Monitoring/Survey
Public Information
Adulticide
Nuisance Abatement
Reporting

Property Maintenance Inspections:

Dwelling Units/Commercial Buildings
Accessory Structures
Land

Sign Review & Inspections:

Illegal Sign Removal
Garage Sales

Personal Care Facilities:

Massage
Nail Salons
Beauty/Barber Shops
Tanning

Specialty Testing:

Elevators
Carbon Monoxide
Radon
Microwave
Mold

Animal Control:

Inspection/Monitoring/Survey
Public Information

Service Support:

Building & Zoning Analysis:

Code Review:

Interpretation
Recommendation

Training:

Specialized Training
In-Service Training
Safety
Academic Training

Permit Processing:

Permit Issuance/Fee Collection

Records Management:

Communications:

Phones & Pagers
Pamphlets
Annual Report

Maintenance:

Specialized Equipment

Liaison Activities:

Federal
State
County
Other Municipal Agencies

Infrastructure:

Budget:

Purchasing:

Human Resources:

Salary Administration
Position Classification
Personnel Rules

Administrative Services:

Village Board
Electrical Commission
Plan Commission
Blood Donor Commission

Board of Health

Zoning Board of Appeals
Appearance Review Team (ART)

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	694,163	667,587	675,956	
3012 Salaries-Overtime	7,293	4,695	6,960	
3014 Salaries-Part Time	109,369	84,314	38,629	
3018 Longevity Pay	7,200	6,600	6,000	-11.06%
Sub-total-Personal Services	818,025	763,196	727,545	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	121,850	100,711	112,525	
3112 Professional Training	6,428	3,940	5,351	
3113 Dues & Memberships	1,265	1,400	1,400	
3115 Clothing Allowance	1,345	1,300	1,345	
3117 Safety Equipment	100	87	100	
3116 Tuition Reimbursement	0	0	0	
3129 ICMA/IRC Deferred Compensation	7,742	7,857	4,619	-9.65%
Sub-total-Personal Benefits	138,730	115,295	125,340	
OPERATING EXPENSES:				
3211 Telephone	7,728	7,140	7,500	
3213 Travel	2,830	2,200	1,970	
3214 Per Diem Allowance	1,100	810	650	
3215 Reception & Community Affairs	750	735	750	
3216 Maintenance Contracts	46,530	46,530	48,857	
3217 Equipment Rental	100	0	100	
3218 Subscriptions & Publications	1,067	1,067	1,081	
3219 Printing	1,750	1,713	1,400	
3240 Supplies-Office	3,000	2,675	2,800	0.70%
Sub-total-Operating Expenses	64,855	63,070	65,306	
INSURANCE:				
3512 Unemployment Insurance	800	720	720	-10.00%
Sub-total-Insurance	800	720	720	
COMMODITIES:				
3824 Small Equipment Tools & Hardware	1,035	450	600	-42.03%
Sub-total-Commodities	1,035	450	600	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,979	2,200	2,979	
4112 Radios	500	0	500	0.00%
Sub-total-Maintenance & Repairs-Other	3,479	2,200	3,479	
CAPITAL EQUIPMENT:				
4312 Office Furniture	900	450	900	
4313 Office Equipment	200	100	200	
4315 Reserve for Capital Replacement	194	194	59	
4317 Reserve for Computer Replacement	17,250	17,250	0	-93.75%
Sub-total-Capital Equipment	16,544	17,994	1,159	
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	14,731	20,960	18,693	
4921 Exterminating Services	500	0	500	
4928 IRMA Deductible-Workers Comp	0	0	0	
4935 All Other Expenses	1,650	523	1,650	23.47%
Sub-total-All Other Expenses	16,881	21,483	20,643	
				-11.05%
GRAND TOTAL-BUILDING & ZONING	1,062,349	984,408	944,994	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

PUBLIC WORKS MANAGEMENT AND ADMINISTRATION-462

BUDGET SUMMARY AND DESCRIPTION:

This program is needed to develop and oversee effective service delivery programs and policies for all Department of Public Works operations in the Village. The scope of duties includes the administration of the Village Personnel Policies and certain major projects and to provide clerical and secretarial services to the Department so as to maintain high departmental efficiency and effectiveness. Strategic and long range planning of departmental service programs, capital improvement planning and programming and certain special projects are also provided through this program. Other duties generally will include issues of planning, development and administration of departmental budgets, policy and service programs.

Lastly, the program provides project management services for all of the Village's architectural improvements and other capital improvement projects and GIS coordination services for all Village activities.

Staffing for FY 2009 will consist of the following positions:

1. Director of Public Works
2. Secretary
3. Clerk II
4. Clerk II (Part Time)

The budget for the fiscal period: \$ 402,991

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

PUBLIC WORKS MANAGEMENT AND ADMINISTRATION-462

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture			NONE			NONE	
	File Cabinet	700						
	Book Shelf	600						
4313	Office Equipment							
	GIS Software Support	1,371						
	Photocopier	4,200						
	Microfilming	6,629						
	Miscellaneous	300						
4317	Reserve for Computer Replacement	2,115						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

PUBLIC WORKS MANAGEMENT AND ADMINISTRATION-462

SERVICE FOCUS:

Core Service Objectives:

Social Agenda:

Buffalo Grove Days
Art Festival
Public Hearing Signs
Real Estate Signs
Holiday Lighting
Blood Donor Signs
Street Banners
Rotary Village Green
Arbor Day/Tree City

Service Support:

Compliance:

USEPA/IEPA
IDOT
Flood Insurance Program
Lake County SMC
Lake County Highway Department
Cook County Highway Department
Fire Flows/ISO
Accreditation

Infrastructure:

Budget:

Operating
Capital

Personnel Rules:

Salary Administration
Position Classification

Purchasing:

Prepare Bid Documents

Communications:

Internal/External
Committees
Meetings

Department Administration:

Supervision
Training
Procedures
Systems

Mapping/GIS:

Ordinance Enforcement:

Utility Records
Backflow Inventory

Records Administration:

Homeland Security:

Village Board Relations:

Policy Development
Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	239,855	240,122	251,803	
3012 Salaries-Overtime	400	400	400	
3014 Salaries-Part Time	57,062	43,443	39,814	
3018 Longevity Pay	3,600	3,200	3,400	-1.89%
Sub-total-Personal Services	300,917	287,165	295,217	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	40,703	57,823	61,310	
3112 Professional Training	3,350	3,350	3,350	
3113 Dues & Memberships	4,310	4,310	4,369	
3114 Uniform Rental	0	0	0	
3115 Clothing Allowance	250	250	250	
3117 Safety Equipment	400	400	400	
3129 ICMA/RC Deferred Compensation	6,615	6,615	6,850	37.57%
Sub-total-Personal Benefits	55,628	72,746	76,529	
OPERATING EXPENSES:				
3211 Telephone	2,600	2,600	2,800	
3213 Travel	300	300	300	
3216 Maintenance Contracts	0	0	0	
3217 Equipment Rental	0	0	0	
3218 Subscriptions & Publications	1,800	1,800	1,800	
3240 Supplies-Office	5,600	5,600	5,600	
3250 Supplies-All Other	0	0	0	0.00%
Sub-total-Operating Expenses	10,500	10,500	10,500	
INSURANCE:				
3512 Unemployment Insurance	400	400	480	20.00%
Sub-total-Insurance	400	400	480	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	4,000	4,000	4,000	0.00%
Sub-total-Maintenance & Repairs-Other	4,000	4,000	4,000	
CAPITAL EQUIPMENT:				
4312 Office Furniture	1,300	1,300	1,300	
4313 Office Equipment	12,500	12,500	12,500	
4315 Reserve for Capital Replacement	0	0	0	
4317 Reserve for Computer Replacement	2,115	2,115	2,115	0.00%
Sub-total-Capital Equipment	15,915	15,915	15,915	
ALL OTHER EXPENSES:				
4935 All Other Expenses	350	350	350	0.00%
Sub-total-All Other Expenses	350	350	350	
				3.94%
GRAND TOTAL-PUBLIC WORKS MANAGEMENT ADMINISTRATION	387,710	391,078	402,991	

JRPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

ENGINEERING SERVICES-445

BUDGET SUMMARY AND DESCRIPTION:

This program consists of subdivision and development control, capital improvement engineering, staff and general engineering services, and the necessary management of the Division. This program is needed to insure that safe, efficient and economical land development and utility service is provided in all new developments of the Village. It includes the engineering of new capital improvement construction and reconstruction projects and major contractual maintenance projects such as the sidewalk maintenance project, municipal facilities improvements, and coordination of consulting and construction on certain major capital improvements projects. This program also includes the provision of information in order to facilitate the design and construction of private or other agency projects to protect the Village utilities from damage, Flood Insurance Program activities, utility map updating, drainage problem investigation and the administration of the Division.

To accomplish the above tasks, the following programs are required to be performed:

1. Subdivision and Development
2. Capital Improvement Engineering
3. Staff and General Services
4. Administration

Staffing for FY 2009 will consist of the following positions:

1. Village Engineer
2. Civil Engineer II
3. Civil Engineer I
4. Engineering Technician
5. Secretary
6. Engineering Aide (1) (Part Time)
7. Civil Engineer II (Part Time)
8. Engineering Technician (Part Time)

The budget for the fiscal period: \$ 635,621

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

ENGINEERING SERVICES-445

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	4,892	4913	Consultant Fees			NONE	
				Special Pavement	7,375			
4316	Operating Equipment			Testing				
	Flow Meter	4,500		Misc. Testing	900			
4317	Reserve for Computer Replacement	250						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

ENGINEERING SERVICES-445

SERVICE FOCUS:

Core Service Objectives:

Service Support:

Compliance:

USEPA/IEPA

IDOT

Flood Insurance Program

Lake County SMC

Lake County Highway Department

Cook County Highway Department

Accreditation

Infrastructure:

Budget

Operating

Capital

Personnel Rules:

Salary Administration

Position Classification

Purchasing:

Prepare Bid Documents

Engineering Services:

Subdivision Inspection

Engineering Design

Plan Review

Traffic Studies

Communication:

Internal/External

Committees

Meetings

Department Administration:

Supervision

Training

Procedures

Systems

Mapping/GIS:

Ordinance Enforcement:

Records Administration:

Homeland Security:

Village Board Relations:

Policy Development

Policy Execution

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	413,751	417,734	441,746	
3012 Salaries-Overtime	600	600	600	
3014 Salaries-Part Time	85,312	86,000	63,694	
3018 Longevity Pay	2,800	2,800	2,800	5.25%
Sub-total-Personal Services	502,463	507,134	528,840	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	50,956	49,225	53,032	
3112 Professional Training	7,850	7,000	7,850	
3113 Dues & Memberships	825	600	825	
3115 Clothing Allowance	400	200	400	
3117 Employee Safety Equipment	650	300	650	
3129 ICMA/RC Deferred Compensation	5,810	5,810	6,107	3.57%
Sub-total-Personal Benefits	66,491	63,135	68,864	
OPERATING EXPENSES:				
3211 Telephone	1,500	1,200	1,500	
3213 Travel	75	75	75	
3214 Per Diem Allowance	250	200	250	
3218 Subscriptions & Publications	800	600	800	
3219 Printing	3,800	3,800	3,800	
3221 Computer Services	1,000	0	1,000	
3240 Supplies-Office	3,000	3,000	3,000	
3250 Supplies-All Other	2,000	1,750	2,000	0.00%
Sub-total-Operating Expenses	12,425	10,625	12,425	
INSURANCE:				
3512 Unemployment Insurance	400	400	400	0.00%
Sub-total-Insurance	400	400	400	
COMMODITIES:				
3824 Small Equip. Tools & Hardware	750	750	750	0.00%
Sub-total-Commodities	750	750	750	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	5,275	4,000	5,275	
4112 Radios	300	300	300	0.00%
Sub-total-Maintenance & Repairs-Other	5,575	4,300	5,575	
CAPITAL EQUIPMENT:				
4312 Office Furniture	4,500	4,500	0	
4315 Reserve - Capital Replacement	17,760	17,760	4,892	
4316 Operating Equipment	0	0	4,500	
4317 Reserve - Computer Replacement	250	250	250	-57.17%
	22,510	22,510	9,642	
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	12,400	3,000	8,275	
4935 All Other Expenses	850	700	850	-31.13%
Sub-total-All Other Expenses	13,250	3,700	9,125	
				1.88%
GRAND TOTAL-ENGINEERING SERVICES	623,864	612,554	635,821	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2009

BUILDING SERVICES/STREET LIGHTING-451

BUDGET SUMMARY AND DESCRIPTION:

The Building Services/Street Lighting Operations Division is established to provide a clean, healthy, safe and efficient working environment for Village employees and to provide a clean appearance in public areas and meeting places utilized by the public and the various committees and commissions of the Village government structure. This Section also provides for contract maintenance and operation of the street lighting system in order to move pedestrian traffic along major streets and throughout the community at intersections and crosswalks after dark. Street lighting also aids in keeping vandalism in neighborhoods to a minimum after dark and accommodates vehicular traffic and aids in law enforcement after dark.

To accomplish the above tasks, the following programs are required to be performed:

1. Building and Equipment Operation and Maintenance
2. Custodial Services
3. Street Lighting Operation and Maintenance

Staffing for FY 2009 will consist of the following positions:

1. Building Maintenance Supervisor
2. Building Maintenance Worker (CL)
3. Building Maintenance Worker (2)
4. Secretary (Partial)
5. Clerk I (Partial)

The budget for the fiscal period: \$ 994,989

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

BUILDING SERVICES/STREET LIGHTING-451

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3916	Buildings & Facilities		3216	Contract Custodial	83,255		NONE	
	Misc HVAC Repairs/	15,500		Services				
	Overhead Doors			Flat Roof Inspections	13,000			
	Painting Facilities	3,375		Elevator Maintenance	8,000			
	Fire Extinguisher	1,750		Surveillance &	5,200			
	Testing			Security System				
	Repair Holiday Light	1,050		Maintenance				
	Outlets			Overhead Door	9,000			
	Police Department	2,900		Maintenance				
	Evidence Cage			Fire Alarm & Sprinkler	9,500			
	Elevator Improvements	10,000		Maintenance				
	Efficient Lighting Initiative	1,500	3913	Streetlights-Contract	199,800			
	Public Works	7,800		Maintenance				
	Bunk Room							
	BGGC Shed Repair	2,500						
	All Other Maintenance	1,090						
4315	Reserve for Capital	62,072						
	Replacement							
4316	Operating Equipment-							
	Department							
	Miscellaneous Tools	1,350						
4317	Reserve for Computer	325						
	Replacement							

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

BUILDING SERVICES/STREET LIGHTING-451

SERVICE FOCUS:

Core Service Objectives:

Street Lighting:

High Pressure Sodium Maintenance
Energy
Light Rental
Gas Lamps
Cable Maintenance
Pole Maintenance
Pole Replacement
Breakaway Replacement
Bulb Recycling

Metra Facility:

Metra Station Maintenance
Metra Housekeeping
Pace Housekeeping

Service Support:

Building Custodial:

Housekeeping
Carpets & Floors
Window Washing

Public Building Maintenance:

Transit Shelter Maintenance
C.A.F.T. Site Maintenance
Plumbing/Electrical/Mechanical
H.V.A.C. Repair/P.M.'s
Fire Systems
Snow Removal
Parking Lot Snow Removal
Campus Snow Removal
Remote Site Snow Removal
Pace Snow Removal
Refrigeration/Recovery/Recycling
Outside Shelter Maintenance
Shop Maintenance
Painting/Graffiti Removal
Utility Locates
Carpentry
Hauling/Moving
Interior Signage

Facilities Energy:

Campus Generators
Campus Lighting
Metra/Pace Electricity

Compliance:

USEPA/IEPA
IDOT
Lake County Highway Department
Cook County Highway Department
Accreditation

Emergency Services Support:

ESDA Alarm Maintenance

Infrastructure:

Budget:

Operating
Capital

Personnel Rules:

Salary Administration
Position Classification

Purchasing:

Service Inquiries:
Workorders

Records Administration:

Homeland Security:

Communication:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	279,572	281,930	298,951	
3012 Salaries-Overtime	5,908	8,574	7,320	
3014 Salaries-Part Time	0	0	0	
3018 Longevity Pay	2,586	2,586	2,788	7.29%
Sub-total-Personal Services	288,086	293,090	309,057	5.45%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	81,280	60,824	70,178	
3112 Professional Training	1,250	1,250	3,400	
3113 Dues & Memberships	310	310	315	
3114 Uniform Rental	2,904	3,869	5,825	
3115 Clothing Allowance	872	872	872	
3117 Safety Equipment	885	963	1,300	
3129 ICMA/RC Deferred Compensation	0	0	0	21.35%
Sub-total-Personal Benefits	87,481	68,088	81,890	20.27%
OPERATING EXPENSES:				
3211 Telephone	2,436	2,218	3,000	
3216 Maintenance Contracts	129,505	125,500	127,955	
3217 Equipment Rental	465	450	475	
3218 Subscriptions & Publications	211	210	225	
3240 Supplies-Office	470	460	525	
3250 Supplies-All Other	17,480	26,500	29,400	7.31%
Sub-total-Operating Expenses	150,567	155,338	161,580	4.02%
INSURANCE:				
3512 Unemployment Insurance	320	320	320	0.00%
Sub-total-Insurance	320	320	320	0.00%
COMMODITIES:				
3812 Gas-Facilities	20,100	20,000	20,100	
3824 Small Equipment Tools & Hardware	295	295	295	
3825 Electric-Street Lights	93,450	95,701	98,000	
3826 Gas-Street Lights	7,500	9,538	11,500	7.05%
Sub-total-Commodities	121,345	125,534	129,895	3.47%
MAINTENANCE & REPAIRS-FACILITIES				
3913 Streetlights	199,305	196,500	199,800	
3916 Buildings & Facilities	154,500	96,925	47,465	-30.11%
Sub-total-Maintenance & Repairs-Facilities	353,805	293,425	247,265	-15.73%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	760	760	760	
4112 Radios	75	75	75	0.00%
Sub-total-Maintenance & Repairs-Other	835	835	835	0.00%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	30,072	30,072	62,072	
4316 Operating Equipment-Department	1,500	1,500	1,350	
4317 Reserve for Computer Replacement	175	175	325	100.80%
Sub-total-Capital Equipment	31,747	31,747	63,747	100.80%

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
ALL OTHER EXPENSES:				
4935 All Other Expenses	325	325	400	23.08%
Sub-total-All Other Expenses	325	325	400	23.08%
				-1.92%
GRAND TOTAL-BUILDING SERVICES/ STREET LIGHTING	1,014,491	968,702	994,989	2.71%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

STREET OPERATIONS AND MAINTENANCE-461

BUDGET SUMMARY AND DESCRIPTION:

The Street Operations and Maintenance Section is established to provide for the maintenance of 111.85 center line miles of streets and approximately 223.7 miles of curb and gutter so as to insure that they are smooth, clean, safe and structurally sound for vehicular traffic in a variety of weather conditions. Whenever street conditions are unsafe, it is necessary to take measures that will insure continuously safe traffic flows through the community. This Section also provides for safe and efficient vehicular traffic movement through the use of traffic control devices and pavement markings to inform operators of motor vehicles and pedestrians of conditions and regulations so as to minimize traffic accidents while accommodating smooth and reasonably rapid traffic movements. In addition to traffic related matters, the budget for this Section provides for the maintenance of pavement surfaces and safety standards on all Village sidewalks and bikeways so as to keep personal injuries of pedestrians to a minimum as well as providing for the construction of various sections of sidewalk or bikeway primarily to fill in gaps or to provide for proper width of surface.

To accomplish the above tasks, the following programs are required to be performed:

1. Street and Curb Maintenance
2. Snow and Ice Control
3. Traffic Signal, Signage and Stripping
4. Village-wide Sidewalk and Bikeway Construction and Maintenance

The following project, as identified in the Capital Improvement Plan, is proposed for FY 2009

ST8(M)/09 Annual Sidewalk/Bike Path Maintenance

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Operations Manager for Streets, Sewer, & Drainage (Partial)
3. Maintenance Worker II (CL) (2)
4. Maintenance Worker II (3)
5. Maintenance Worker I (2)
6. Secretary (Partial)
7. Clerk I (Partial)
8. Laborer (Part Time Seasonal)

The budget for the fiscal period: \$1,734,185

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

STREET OPERATIONS AND MAINTENANCE-461

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	60,418	3216	Street Lighting Maintenance	85,970		NONE	
4316	Operating Equipment-Department			Photo Copier	4,568			
	Barricades	1,000		Sign Machine Maint.	500			
4317	Reserve for Computer Replacement	150	3821	Road Salt	530,000			
				State Bid				
				Calcium Chloride	30,000			
				State Bid				
			3911	Sidewalks/Curbs/Bikepath	150,000			
			3912	Streets & Highways	87,000			
				Crack Sealing & Road Material				
				Aggregate Mix/Patch	11,000			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

STREET OPERATIONS AND MAINTENANCE-461

SERVICE FOCUS:

Core Service Objectives:

Snow Removal:

- Road Salt/Calcium Chloride
- Snow Plowing
- Snow Fence
- Snow Loading
- Mailbox Repair & Replacement
- Sidewalk Snow Removal

Streets, Walks, Bikepath:

- Annual Street Maintenance
- Bikepath Maintenance
- Joint & Crack Seal
- Pot Hole Patch
- Surface Patch
- Base Repairs
- Sub-Base Repairs
- Shoulder Repairs
- Guard Rail Maintenance
- Sidewalk Replacement
- Bikepath Maintenance
- Route 83 Bike Overpass
- Bridge & Overpass Maintenance

Drainage System:

- Curb & Gutter Replacement
- Street Cleaning
- Flood Control
- Ditch Maintenance

Refuse Collection & Recycling:

- Debris Cleanup
- Clean Up Days
- Residential Mulch Pile

Service Support:

Emergency Services Support:

- Fire
- Police

Working Yards:

- Yard Operations

Compliance:

- USEPA/IEPA
- IDOT

- Lake County Highway Department

- Cook County Highway Department

- Accreditation

Infrastructure:

Budget:

- Operating
- Capital

Personnel Rules:

- Salary Administration
- Position Classification

Purchasing:

- Prepare Bid Documents

Service Inquiries:

- Workorders

Communication:

- Internal/External

Mapping/GIS:

Records Administration:

Homeland Security:

Ordinance Enforcement:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	529,233	513,754	517,206	
3012 Salaries-Overtime	61,666	130,000	65,720	
3014 Salaries-Part Time	8,077	3,855	8,364	
3018 Longevity Pay	5,130	5,130	4,226	-1.42%
Sub-total-Personal Services	604,106	652,839	595,516	-8.78%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	105,772	101,736	118,703	
3112 Professional Training	2,100	2,100	1,200	
3113 Dues & Memberships	300	190	220	
3114 Uniform Rental	2,908	2,514	3,060	
3115 Clothing Allowance	1,467	940	1,561	
3117 Safety Equipment	600	518	850	
3129 ICMA/RC Deferred Compensation	867	867	409	10.50%
Sub-total-Personal Benefits	114,034	108,865	126,003	15.74%
OPERATING EXPENSES:				
3211 Telephone	4,463	4,200	4,463	
3216 Maintenance Contracts	87,090	87,090	91,036	
3217 Equipment Rental	782	782	782	
3218 Subscriptions & Publications	75	0	75	
3240 Supplies-Office	375	375	525	
3250 Supplies-All Other	5,000	4,582	5,000	4.19%
Sub-total-Operating Expenses	97,785	97,029	101,881	5.00%
PENSIONS:				
3512 Unemployment Insurance	560	560	640	14.29%
Sub-total-Pensions	560	560	640	14.29%
COMMODITIES:				
3821 Snow & Ice Control Mix	179,200	802,557	560,000	
3822 Traffic & Street Signs	27,500	27,400	30,000	
3824 Small Equip. Tools & Hardware	500	485	500	184.99%
Sub-total-Commodities	207,200	830,442	590,500	-28.89%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks, Curbs & Bikeways	250,000	250,000	150,000	
3912 Streets & Highways	96,000	100,000	98,000	-28.32%
Sub-total-Maint. & Repairs-Facilities	346,000	350,000	248,000	-29.14%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	9,000	16,500	9,000	
4112 Radios	600	100	600	0.00%
Sub-total-Maintenance & Repairs-Other	9,600	16,600	9,600	-42.17%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve - Capital Replacement	89,866	69,866	60,418	
4316 Operating Equipment-Department	500	400	1,000	
4317 Reserve - Computer Replacement	150	150	150	-31.98%
Sub-total-Capital Equipment	90,516	90,416	61,568	-31.91%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Work Comp	0	0	0	
4935 All Other Expenses	495	425	475	-4.04%
Sub-total-All Other Expenses	495	425	475	11.78%
				17.95%
GRAND TOTAL-STREET OPERATIONS AND MAINTENANCE	1,470,298	2,147,176	1,734,185	-19.23%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE-463

BUDGET SUMMARY AND DESCRIPTION:

The Forestry and Grounds Section is established to provide for the maintenance and care of parkway trees by spraying to arrest or prevent disease, trimming to shape and improve aesthetics, tree removal in the event of storm damage, disease or insect infestation (such as confirmation of Emerald Ash Borer) and tree replacement for those trees that have been removed. Recommendations concerning general climatic and environmental suitability of all private and public plantings, which are submitted to and approved by the Village Forester, are also provided.

Various activities are performed on Village parkways due to Village utility repairs or damage related to salt, snowplows, and other vehicles. Medians are maintained for aesthetic purposes. The Buffalo Grove Nature Preserve, detention areas and corridor right-of-way are maintained for aesthetic appearance, weed control purposes and for flood control purposes. Aquatic weed control is provided for the Ridgewood pond, Westchester ponds, and the Pace/Metra pond as well as other Village open spaces to control aquatic grass growth. Landscape maintenance of Village owned properties and right-of-way is provided by the Section.

To accomplish the above tasks, the following programs are required to be performed:

1. Forestry
2. Parkway and Village-Owned Property Landscape Maintenance

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Forestry and Grounds Supervisor
3. Maintenance Worker II (CL) (3)
4. Maintenance Worker II (2)
5. Maintenance Worker I (4)
6. Secretary (Partial)
7. Clerk I (Partial)
8. Laborers (Part Time Seasonal) (6)

The budget for the fiscal period: \$1,073,291

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE-463

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	59,115	3216	Parkway Stump Removal/Pkwy Restoration	10,750		NONE	
4316	Operating Equipment-Department		3918	Parkway Trees				
	Holiday Lighting Replacement	3,000		St. Aubin	30,000			
				Itasca Greenhouse	718			
4317	Reserve for Computer Replacement	1,000		Rolling Hills	225			
				Miscellaneous	4,059			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE-463

SERVICE FOCUS:

Core Service Objectives:

Public Grounds:

Mowing
Parkway Restoration
Tree Maintenance
Tree Spraying
Tree Trimming
Tree Removal
Stump Removal
Tree Replacement
Storm Damage
Emergency Tree Trimming
Weed Control
Fertilize & Herbicide
Landscape Maintenance
Prairie Burn
Village Green Electric
Aquatic Weed Control

Service Support:

Working Yards:

Yard Operations
Tree Nursery

Compliance:

USEPA/IEPA
IDOT
Lake County Highway Department
Cook County Highway Department
Accreditation

Infrastructure:

Budget:

Operating
Capital

Personnel Rules:

Salary Administration
Position Classification

Purchasing:

Prepare Bid Documents

Service Inquiries:

Workorders

Communication:

Mapping/GIS:

Records Administration:

Homeland Security:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	696,590	667,329	712,702	
3012 Salaries-Overtime	7,488	1,300	7,867	
3014 Salaries-Part Time	48,061	34,000	50,733	
3018 Longevity Pay	5,386	5,386	5,556	2.55%
Sub-total-Personal Services	757,525	708,015	776,858	9.72%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	144,908	134,000	155,083	
3112 Professional Training	2,900	1,830	3,900	
3113 Dues & Memberships	1,185	1,275	1,275	
3114 Uniform Rental	4,531	2,787	4,531	
3115 Clothing Allowance	2,539	1,100	2,539	
3117 Safety Equipment	1,200	1,180	1,250	
3129 ICMA/RC Deferred Compensation	867	867	409	6.87%
Sub-total-Personal Benefits	158,130	143,039	168,987	10.75%
OPERATING EXPENSES:				
3211 Telephone	3,786	2,226	3,786	
3218 Travel	0	0	0	
3216 Maintenance Contracts	10,750	6,202	10,750	
3217 Equipment Rental	835	467	835	
3218 Subscriptions & Publications	100	50	100	
3240 Supplies-Office	700	435	525	
3250 Supplies-All Other	5,000	4,700	5,000	-0.83%
Sub-total-Operating Expenses	21,171	14,080	20,996	-0.82%
INSURANCE:				
3512 Unemployment Insurance	960	960	960	0.00%
Sub-total-Insurance	960	960	960	0.00%
COMMODITIES:				
3823 Chemicals and Fertilizers	5,000	4,711	5,000	
3824 Small Equipment Tools & Hardware	600	500	600	0.00%
Sub-total-Commodities	5,600	5,211	5,600	0.00%
MAINTENANCE & REPAIRS-FACILITIES:				
3918 Parkway Trees	35,000	31,000	35,000	0.00%
Sub-total-Maintenance & Repairs-Facilities	35,000	31,000	35,000	0.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	600	590	600	
4112 Radios	500	400	500	0.00%
Sub-total-Maintenance & Repairs-Other	1,100	990	1,100	0.00%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	61,034	61,034	59,115	
4316 Operating Equipment-Department	3,000	2,000	3,000	
4317 Reserve for Computer Replacement	750	750	1,000	-2.58%
Sub-total-Capital Equipment	64,784	63,784	63,115	-0.53%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Work Comp	0	0	0	
4935 All Other Expenses	795	625	675	-15.06%
Sub-total-All Other Expenses	795	625	675	-15.06%
				2.70%
GRAND TOTAL-FORESTRY/PARKWAY/ LANDSCAPE MAINTENANCE	1,045,085	967,704	1,073,291	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

CENTRAL GARAGE-465

BUDGET SUMMARY AND DESCRIPTION:

This program provides preventative maintenance, repair and replacement of the Village vehicle and equipment fleet consisting of forty-three cars, sixty trucks, one hundred pieces of stationary and portable equipment (exclusive of equipment at both the Buffalo Grove Golf Club and Arboretum Golf Course) and eight pieces of heavy equipment. Maintenance services for the Village are provided in order to sustain a cost effective service life for each vehicle and piece of equipment. This type of in-house service allows for immediate attention to any vehicle or equipment mechanical failure that could critically hamper the ability of the unit to operate effectively to deliver service to Village residents.

In addition to the operational aspects of operating the garage, purchases will be coordinated through this program for the replacement of vehicles and equipment as identified annually through the Reserve for Capital Replacement.

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Fleet Manager
3. Automotive Mechanic III
4. Automotive Mechanic II (3)
5. Automotive Mechanic Apprentice (Part Time)
6. Secretary (Partial)
7. Clerk I (Partial)

The budget for the fiscal period: \$1,346,703

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

CENTRAL GARAGE-465

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	15,553	3216	Regulated Waste Disposal Services	1,500		NONE	
4316	Operating Equipment Department			Underground Tank Pressure Testing	2,000			
	Bead Blasting Cabinet	0						
4317	Reserve for Computer Replacement	150						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2009

CENTRAL GARAGE-465

SERVICE FOCUS:

Core Service Objectives:

Service Support:

Vehicle Maintenance:

Safety:

Lighting
Tires & Wheels
Windshields & Glass
Safety Inspection
Hydraulics
Recovery & Recycling

Performance:

Engine Overhaul
Engine Tune-Up
Engine Re-Build
Small Engine Repair & Replacement
Batteries & Cables
Radio Repair & Replacement
Electrical Systems
Fuel Systems
Exhaust Systems
Start & Charging Systems
Emission Systems
Heating & Air Conditioning Systems
Belts, Power Drives & Steering
Transmission
Radiator & Cooling Systems
Welding
General Diagnostics

Aesthetics:

Accessory Repair & Replacement
Frame & Sheet Metal
Body Repair
Air Conditioning
Wash & Detail

Compliance:

USEPA/IEPA
IDOT
Accreditation

Working Yards:

Fuels Distribution

Infrastructure:

Budget:

Operating
Capital
Reserve for Capital
Replacement

Personnel Rules:

Salary Administration
Position Classification

Purchasing:

Prepare Bid Documents

Service Inquiries:

Workorders

Communication:

Records Administration:
Homeland Security:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	398,305	407,881	439,530	
3012 Overtime	7,854	14,789	8,760	
3014 Salaries-Part Time	15,047	13,026	15,582	
3018 Longevity Pay	3,530	3,530	3,750	10.10%
Sub-total-Personal Services	424,736	439,326	467,622	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	84,042	84,042	99,164	
3112 Professional Training	2,000	1,000	2,000	
3113 Dues & Memberships	240	170	240	
3114 Uniform Rental	2,785	2,622	2,785	
3115 Clothing Allowance	1,069	650	1,069	
3117 Safety Equipment	700	664	750	
3129 ICMA/RC Deferred Compensation	433	433	409	16.60%
Sub-total-Personal Benefits	91,269	89,601	106,417	
OPERATING EXPENSES:				
3211 Telephone	4,059	2,260	4,059	
3213 Travel	25	0	25	
3216 Maintenance Contracts	5,500	1,084	3,500	
3217 Equipment Rental	450	352	450	
3218 Subscriptions & Publications	2,500	1,074	2,500	
3240 Supplies-Office	500	500	525	
3250 Supplies-All Other	5,200	6,478	5,200	-10.83%
Sub-total-Operating Expenses	18,234	11,748	16,259	
INSURANCE:				
3512 Unemployment Insurance	400	400	400	0.00%
Sub-total-Insurance	400	400	400	
COMMODITIES:				
3824 Small Equipment Tools & Hardware	3,000	3,526	3,000	0.00%
Sub-total-Commodities	3,000	3,526	3,000	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	3,000	3,100	3,200	
4112 Radios	200	390	200	6.25%
Sub-total-Maintenance & Repairs-Other	3,200	3,490	3,400	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	204,042	272,991	266,778	
4212 Diesel Fuel	143,633	238,687	203,051	
4213 Automotive Parts	110,286	148,888	148,959	
4214 Garage Labor	0	0	0	
4215 Lubricants	7,770	12,800	13,388	
4218 Contractual Auto Services	71,090	99,780	101,226	36.62%
Sub-total-Maintenance & Repairs-Vehicles	536,821	773,146	733,402	
CAPITAL EQUIPMENT:				
4313 Office Equipment	100	0	100	
4315 Reserve for Capital Replacement	21,259	21,259	15,553	
4316 Operating Equipment-Department	3,500	0	0	
4317 Reserve for Computer Replacement	3,500	3,500	150	-44.28%
Sub-total-Capital Equipment	28,359	24,759	15,803	
ALL OTHER EXPENSES:				
4935 All Other Expansas	400	400	400	0.00%
Sub-total-All Other Expenses	400	400	400	
				21.72%
GRAND TOTAL-CENTRAL GARAGE	1,106,419	1,346,398	1,346,703	

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2009

DRAINAGE SYSTEM-466

BUDGET SUMMARY AND DESCRIPTION:

This program is established to provide for the preventive maintenance for the Village storm sewer and drainage systems. The storm sewer program guidelines are the same as they are for the sanitary sewer system program, which is a separate budget and part of the Water and Sewer enterprise, funded with user fees and rates. The maintenance program includes annual cleaning and inspections of catch basins, curb inlets and cleaning of the storm sewer system. In addition, the program includes the maintenance of approximately 11 miles of streams, creeks, tributaries and other above ground drainage. These tasks are completed on a four year cycle with a quarter of the Village completed each year.

The following projects, as identified in the Capital Improvement Plan, are proposed for FY 2009

ST29/01	Annual Storm Sewer Contractual Repair Program
ST30/01	Storm Sewer Videotape Inspection Program

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Utility Field Supervisor (Partial)
3. Maintenance Worker II (CL)
4. Maintenance Worker I
5. Secretary (Partial)
6. Clerk I (Partial)

The budget for the fiscal period: \$ 309,789

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

DRAINAGE SYSTEM-466

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	21,311		NONE			NONE	
4316	Operating Equipment-Department							
	Root Cutting Tool	0						
4317	Reserve for Computer Replacement	1,131						
4611	Annual Storm Sewer Contractual Repair Program	30,000						
	Storm Sewer Videotape Inspection Program	30,000						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

DRAINAGE SYSTEM-466

SERVICE FOCUS:

Core Service Objectives:

Drainage System:

Sump Pump Connections
Sump Pump Discharge
Culvert Maintenance
Storm Sewer Cleaning
Detention/Retention Basin Cleaning
Storm Water Pumping
Flood Control
Manhole Cleaning
Manhole Repair
Manhole Replacement
Catch Basin Cleaning
Catch Basin Repair
Catch Basin Replacement
Root Control
Pipe Repair
Pipe Replacement
Inlet Cleaning
Inlet Replacement
Ditch Maintenance

Service Support:

Compliance:

USEPA/IEPA

IDOT

Lake County Highway Department

Cook County Highway Department

Accreditation

Infrastructure:

Budget:

Operating

Capital

Personnel Rules:

Salary Administration

Position Classification

Purchasing:

Prepare Bid Documents

Service Inquiries:

Workorders

Communication:

Internal/External

Mapping/GIS:

Records Administration:

Homeland Security:

Ordinance Enforcement:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	148,912	158,293	187,037	
3012 Salaries-Overtime	6,155	3,205	6,543	
3014 Salaries-Part Time	0	0	0	
3018 Longevity Pay	1,000	1,000	1,800	25.19%
Sub-total-Personal Services	156,067	162,498	195,380	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	24,011	7,904	8,032	
3112 Professional Training	800	400	800	
3113 Dues & Memberships	120	120	120	
3114 Uniform Rental	822	793	811	
3115 Clothing Allowance	412	400	428	
3117 Safety Equipment	1,200	1,000	1,300	
3129 ICMA/RC Deferred Compensation	542	542	395	-57.41%
Sub-total-Personal Benefits	27,907	11,159	11,886	
OPERATING EXPENSES:				
3211 Telephone	720	766	720	
3216 Maintenance Contracts	5,000	4,200	5,000	
3217 Equipment Rental	796	300	796	
3218 Subscriptions & Publications	75	75	75	
3240 Supplies-Office	400	400	500	
3250 Supplies-All Other	1,000	850	1,000	1.25%
Sub-total-Operating Expenses	7,991	6,591	8,091	
INSURANCE:				
3512 Unemployment Insurance	160	160	180	0.00%
Sub-total-Pensions	160	160	160	
COMMODITIES:				
3824 Small Equipment Tools & Hardware	1,000	900	1,000	0.00%
Sub-total-Commodities	1,000	900	1,000	
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm & Sanitary Sewers	8,000	7,100	8,000	0.00%
Sub-total-Maintenance & Repairs- Water & Sewer	8,000	7,100	8,000	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,500	2,200	2,500	
4112 Radios	200	0	200	0.00%
Sub-total-Maintenance & Repairs-Other	2,700	2,200	2,700	
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	27,503	27,503	21,311	
4316 Operating Equipment-Department	5,300	5,000	0	
4317 Reserve for Computer Replacement	1,200	1,200	1,131	-34.00%
Sub-total-Capital Equipment	34,003	33,703	22,442	
CAPITAL PROJECTS-FACILITIES:				
4611 Building/Public Ground Improvements	55,000	55,000	60,000	9.09%
Sub-total-Capital Projects-Facilities	55,000	55,000	60,000	
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Work Comp	0	0	0	
4935 All Other Expenses	130	100	130	0.00%
Sub-total-All Other Expenses	130	100	130	
				5.75%
GRAND TOTAL-DRAINAGE SYSTEM	292,958	279,411	309,789	
CORPORATE FUND				

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

EMERGENCY MANAGEMENT AGENCY (EMA)-471

BUDGET SUMMARY AND DESCRIPTION:

To assist the Village of Buffalo Grove in its recovery stages from an emergency declaration due to the aftermath of a natural, man-made, or Technological disaster by coordinating for the following programs through either or all federal, state and local emergency assistance programs:

1. Essential Health and Welfare Services
2. Manpower and Equipment Provision
3. Mitigating, Responding and Recovery
4. Financial Assistance from Other Agencies
5. Public Education for Emergency Situations

The primary responsibility of the Village's EMA, coordinated through the Emergency Management Commission, is to provide a coordinated emergency and non-emergency communications program through the MCSC (Mobilecom). This activity, as well as other directed support activities are further defined and articulated as to procedure and protocol within the Village's Emergency Preparedness Plan.

Staffing for FY 2009 will consist of the following positions:

1. EMA Coordinator (Undertaken by Village's Information Technology Director)
2. Secretary (Shared position with Office of Village Manager)
3. Emergency Response Coordinator (Part Time)
3. EMA Volunteers

The budget for the fiscal period: \$ 114,040

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

EMERGENCY MANAGEMENT AGENCY (EMA)-471

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	11,000		NONE			NONE	
4316	Operating Equipment-Department MobilComm Replacement Fund	10,000						
4317	Reserve for Computer Replacement Replace Computers in EOC	10,300						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

EMERGENCY MANAGEMENT AGENCY (EMA)-471

SERVICE FOCUS:

Core Service Objectives:

National Information Management
System
Citizens Corp Council
Citizens Emergency Response
Team

Service Support:

Maintenance:

General Equipment

Support Service:

Training:

Specialized Training

In-Service Training

Communications:

NWCDS

Mobile Data Terminals

Infrastructure:

Budget:

Operating

Capital

Purchasing:

Prepare Bid Documents

Homeland Security:

Emergency Preparedness Plan

Emergency Operations Center

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	26,017	23,500	25,740	
3012 Salaries-Overtime	0	150	0	
3014 Salaries-Part Time	20,800	25,700	22,604	3.26%
Sub-total-Personel Services	46,817	49,350	48,344	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	8,259	8,200	9,646	
3112 Professional Training	2,100	1,500	2,100	
3113 Dues & Memberships	300	300	300	
3115 Clothing Allowance	1,500	1,500	1,700	13.05%
Sub-total-Personal Benefits	12,159	11,500	13,746	
OPERATING EXPENSES:				
3211 Telephone	6,400	6,400	6,400	
3213 Travel	750	725	750	
3214 Per Diem Allowance	600	300	600	
3215 Reception & Community Affairs	150	270	150	
3216 Maintenance Contracts	6,000	6,000	6,000	
3218 Subscriptions & Publications	50	50	50	
3221 Computer Services	0	50	0	
3235 Homeland Security	100	100	100	
3240 Supplies-Office	3,000	3,000	3,200	1.17%
Sub-total-Operating Expenses	17,050	16,895	17,250	
COMMODITIES:				
3824 Small Equipment Tools & Hardware	500	400	500	0.00%
Sub-total-Commodities	500	400	500	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	200	200	200	0.00%
Sub-total-Maintenance & Repairs-Other	200	200	200	
CAPITAL EQUIPMENT:				
4313 Office Equipment	2,500	3,000	2,500	
4315 Reserve for Capital Replacement	6,000	6,000	11,000	
4316 Operating Equipment-Department	16,000	15,000	10,000	
4317 Reserve for Computer Replacement	10,300	10,300	10,300	-2.87%
Sub-total-Capital Equipment	34,800	34,300	33,800	
ALL OTHER EXPENSES:				
4935 All Other Expenses	200	800	200	0.00%
Sub-total-All Other Expenses	200	800	200	
				2.07%
GRAND TOTAL-EMERGENCY MANAGEMENT AGENCY	111,726	113,445	114,040	

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

TRANSFER NON-OPERATING-481

BUDGET SUMMARY AND DESCRIPTION

This program provides for various operating transfers of a non-operating nature from prior accumulations of Corporate Fund Fund Balance for debt service (tax abatement), capital projects, pension fund transfers, and other operating uses as recommended and authorized within the Village's Fund Balance Use policy for the Corporate Fund. In addition, two transfers, from recurring revenues for pension purposes, (fire and police) account for the remittance of property taxes received as part of the employer's statutory obligations; this representation is in conformance with applicable accounting standards. The revenue offset is noted within Corporate Fund Property Taxes as budgeted and estimated.

Funds will be transferred for the abatement of previously levied property taxes for the following to support total debt service obligations in lieu of property taxes and other sources:

1.	Facilities Development Debt Service-Series 2001-A	\$ 93,045
2.	Facilities Development Debt Service-Series 2001-B	\$ 53,400
3.	Facilities Development Debt Service-Series 2002-B	\$ 146,275
4.	Facilities Development Debt Service-Series 2003	\$ 157,280

A further transfer as an operating budget contingency is proposed for the Arboretum Golf Course Fund. This transfer is to supplement all other sources of funds anticipated to be received during the calendar 2009-play period at the course.

Arboretum Golf Course Fund	\$ 49,924
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Additionally, funds will be transferred to the Facilities Development Capital Project Fund for various capital development programs authorized by the Corporate Authorities as part of the Village's FY 2009 through FY 2013 Capital Improvement Plan. Funding for these transfers will come from prior accumulation of unreserved Corporate Fund Fund Balance.

A transfer is proposed to supplement Motor Fuel Tax entitlements received from the State of Illinois to provide for the anticipated scope of work to be undertaken in 2009 for maintenance to local streets; as with other capital based transfers, this will come from prior accumulation of unreserved Corporate Fund Fund Balance. Additionally, a transfer of \$657,860 represents estimated receipts equal to .20% of anticipated Home Rule Sales Tax collections.

Lastly, the accounting for transfers of property tax receipts for the employers' obligation to the local Police and Firefighter's pensions fund programs is identified. This amount is equal to anticipated property tax receipts identified as revenue within the Corporate Fund.

The budget for the period: \$5,295,873

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

TRANSFER NON-OPERATING-481

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
NONE			NONE			4812	Transfer-Debt Service Fund	
							Facilities-01A	93,045
							Facilities-01B	53,400
							Facilities-02B	146,275
							Facilities-03	157,280
						4813	Transfer-Capital	
							Proj. Fund-Facilities	
							Municipal Parking	43,000
							Facility Maintenance	
							Aptakasic Road/	5,000
							Thompson Blvd Link	
							White Pine Trail Study	141,365
							Old Checker Road/	150,000
							Farrington Ditch	
							Culvert Replacement	
							Police Range Electronics	60,000
							Replacement	
							Dundee Road Street	16,000
							scapa Improvement	
							BGGC HVAC Repair	91,150
							PSC Rear Lot	13,300
							Improvements	
							Roof Replacement @	32,230
							Station #25	
							Resurface PSC	37,000
							Garage Floor	
						4815	Transfer-Motor Fuel	300,000
							Tax Fund-Supplement	
							Transfer-Motor Fuel	657,860
							Tax Fund-HRST	
						4816	Transfer-Arboratum	49,924
							Golf Course Fund	
						4822	Transfer-Police Pension	1,740,156
							Fund	
						4823	Transfer-Fire Pension	1,493,888
							Fund	

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
OPERATING TRANSFERS:				
4812 Transfer-Debt Service Fund	500,000	500,000	450,000	
4813 Transfer-Capital Projects Fund	689,000	720,820	589,045	
4815 Transfer-Motor Fuel Tax Fund	500,000	500,000	300,000	
4815 Transfer-Motor Fuel Tax Fund-HRST	641,550	690,525	657,860	
4816 Transfer-Arboretum Golf Course Fund	84,000	84,000	49,924	
4818 Transfer-IMRF Fund	0	0	0	
4822 Transfer-Police Pension Fund	1,587,542	1,615,080	1,740,156	
4823 Transfer-Fire Pension Fund	1,329,136	1,354,461	1,493,888	-0.94%
Sub-total-Operating Transfers	5,331,228	5,464,886	5,280,873	
ALL OTHER EXPENSES:				
4935 All Other Expenses	10,000	44,700	15,000	50.00%
Sub-total-All Other Expenses	10,000	44,700	15,000	
				-0.65%
GRAND TOTAL-TRANSFER NON-OPERATING	5,341,228	5,509,586	5,295,873	
Net Transfer Non-Operating:				
Grand Total-Transfer Non-Operating	5,341,228	5,509,586	5,295,873	
Less: Home Rule Sales Tax Transfer	641,550	690,525	657,860	
Less: Fire & Police Pension Transfers	2,916,678	2,969,541	3,234,044	-21.26%
Net Transfer Non-Operating	1,783,000	1,849,520	1,403,969	

..PORATE FUND

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Enterprise
Fund

**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET
ENTERPRISE FUND BUDGETS**

WATER FUND REVENUE

WATER & SEWER ENTERPRISE

**WATER OPERATIONS
SEWER OPERATIONS**

**GOLF ENTERPRISE
REVENUE
EXPENSE**

**BUFFALO GROVE GOLF CLUB
ARBORETUM GOLF COURSE**

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 (FY 2009 v. FY 2008 (EA))
BUILDING REVENUE & FEES:				
1150 Water Connection Fees	5,000	12,600	5,000	
1151 Lake County Sewer Tap-On Fees	65,800	210,000	65,000	
1152 Village Sewer Tap-On Fees	2,350	1,300	1,300	
1153 Water Meter Sales	5,000	10,000	10,000	
1154 System Improvement Fees	29,500	22,200	25,000	
1155 Sewer T.V. Inspection Fees	5,500	5,499	10,145	
1158 Recapture Fees	0	89,695	0	2.91%
Sub-total-Building Revenue & Fees	113,150	351,294	118,445	66.85%
SALES OF WATER:				
1201 Sales Of Water	3,193,600	2,803,400	3,162,415	
1202 Late Charges	20,000	20,000	20,000	
1204 Construction Water	2,000	3,000	2,000	
1205 Village Sewer Use Fees	697,080	614,245	690,275	
1206 Lake County Sewer Fees	2,326,300	3,367,440	4,267,880	
1210 Other Service Charges & Fees	0	8,090	0	
1211 Revenue Bond Fees-Northwest Water Comm	421,080	420,490	434,260	29.08%
Sub-total-Sales of Water	6,660,080	7,236,865	8,596,830	8.80%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	2,000	2,500	2,000	
1242 Interest Income-Investment Pool	110,000	35,000	37,500	
1243 Interest Income-Money Market	3,000	3,000	3,000	
1244 Interest Income-Certificates of Deposit	190,000	175,000	175,000	
1245 Interest Income-Government Securities	75,000	58,000	60,000	-26.97%
Sub-total-Investment Revenue	380,000	273,500	277,600	-26.97%
ALL OTHER REVENUE:				
1299 All Other Income	2,500	2,500	2,500	0.00%
Sub-total-All Other Revenue	2,500	2,500	2,500	0.00%
				25.88%
GRAND TOTAL-WATER FUND REVENUE	7,155,710	7,863,959	8,993,275	25.88%

WATER FUND REVENUE

VILLAGE OF BUFFALO GROVE

FY 2009 WATER FUND REVENUE PROJECTIONS

For FY 2009, the proposed revenue budget for the Village's Water and Sewer Fund totals \$8,993,275 compared to \$7,155,710 for FY 2008, an increase of \$1,837,565 or 25.68%. When compared to the FY 2008 Estimated Actual of \$7,863,959, the proposed budget is \$1,129,316 or 14.36% over that value. Fund revenue is comprised of five account groups, the largest of which (representing 95.59% of total) is Sales of Water.

Major revenue assumptions for FY 2009 are as follows:

Building Revenue & Fees: The revenue forecast totals 1.29% of the proposed Budget. This account group takes into consideration anticipated building and development plans, tempered by analysis and review by staff in a manner comparable to that followed for the development of the Corporate Fund budget. Review incorporates a conservative, realistic outlook using factors such as economics, current development trends, status relative to the overall review process of the Village prior to final permitting along with the feasibility of the project assumed by a developer versus the goals and desires of the Village in meeting comprehensive planning targets.

Building Revenue & Fees have been developed based on limited new construction for single family housing along with minimal commercial activity. The only commercial projects being considered within the projections are proposed commercial buildings within the Plaza Berenesa development although it is likely that other development could move forward (such as portions of the Land & Lakes program) as well. In terms of budget-to-budget change, the budget represents a 2.91% increase while 66.85 below the FY 2008 Estimated Actual. The Estimated Actual is \$234,849 above the proposed budget, due to utility recapture fees collected by the Village (\$89,695) along with a the receipt of Lake County Sewer Tap-On Fees (\$210,000) that were unanticipated at the time of initial budget development.

Sales of Water: Significant revenue accrues from the metered sale of water, fees for the local share of the debt service requirements of the Northwest Water Commission along with sanitary sewer treatment fees due the County of Lake.

Sales of Water and Village Sewer Use Charges are based on the current metered consumption rate (\$2.40/1,000 gallons), further allocating the charge at \$1.97 and \$.43/1,000 gallons respectively. Estimates are determined using ten-year moving average (1999-2008) consumption trends for each of the three billing districts and extending those values by the anticipated annualized number of user/consumers in each district, further extended at the above rates per 1,000 gallons metered.

Consumption per user/consumer has been relatively constant over the past ten years as compared to cumulative historic averages. Overall calendar 2008 consumption is 11.47% below the historic average usage per user/consumer (6,651 gallons/month compared to 7,513 since calendar 1976). For calendar 2008, average consumption declined by 23.07% and 14.13% but increased by 2.30% for Cook County single-family, Lake County single-family and commercial customers respectively, compared to historic average consumption. Conditions during 2008 that could affect consumption changed dramatically from 2007. The warm and dry conditions of 2007 were reversed with at times a generally cooler and wetter set of conditions encountered during 2008.

Actual revenue received will be dependent upon usage trends that are in many ways seasonally driven in that the customer base has become more stable/less growth oriented. As future patterns of consumption modify consumption averages, revenue patterns will likewise adjust either upward or downward.

Bond fee revenue is based upon fiscal year debt service requirements adjusted for other non-fee/rate sources of funds used to moderate the requirements downward. As of January 1, 2009, the monthly flat fee charged to each user/consumer within the Village will remain at the current \$2.00/month. Although all direct debt of the Village was retired as of December 31, 2007, future debt service obligations to the Northwest Water Commission remain constant and as such, no future reductions are anticipated over the next 2-4 years.

The last line item of significance is Lake County Treatment Fees. Revenue is reflective of the fact that the Village charges all residential and commercial (based on what is defined as "residential equivalent") user/consumers within Lake County a fee of \$23.10/month or \$3.08/1,000 gallons, respectively. This value is comparable to the residential rate in that the County considers the "residential equivalent" equal to 7,500 gallons consumed per month. Dividing \$23.10 by 7,500 equates to the metered rate of \$3.08/1,000 gallons. Commercial account charges are further analyzed on a multi-year moving average of monthly charges that are used to anticipate future fiscal period revenue projections.

The County of Lake raised the treatment fee as of March 1, 2008 from \$15.25/month to the current \$23.10/month and a second increase will occur, as of March 1, 2009, to \$29.10/month or \$3.88/1,000 gallons. Using annualized

user/consumer estimates for FY 2009, for single-family dwelling units, \$2,592,050 is expected to be earned from that class of consumers; for commercial accounts, using the above rate methodology, estimated revenue to be received from this class is \$1,695,830 for a total of \$4,287,880.

Interest Income: Balances are expected, on average, to increase as cash-financed capital programs conclude and debt service obligations continue to remain at current levels. It is anticipated that interest rates will remain stable but at rates that have increased in recent months; it is further anticipated that rates may continue to moderate upward slightly from current levels during the fiscal period. As with the Corporate Fund, rates have proven that observation to be fact and are now in the 2.50-3.00% range for investments carried by the Village. At the time of this analysis, broader economic indicators tend to support declining short-term rates for the remainder of calendar 2008 and possibly continuing into calendar 2009. However, other factors may cause a reversal of that observation in order to address broader economic realities across the broad economic spectrum.

All Other Revenue: No changes are anticipated to occur within this account group.

It is hoped that the above narrative presents the logic and methodology behind the development of the FY 2009 Water Fund revenue budget. Should a more detailed presentation be desired on any specific revenue source, further information can be provided.

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008 FY 2009 v. FY 2008 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	848,489	902,673	891,384	
3012 Salaries-Overtime	58,475	72,257	59,559	
3014 Salaries-Part Time	17,002	9,476	27,629	
3018 Longevity Pay	6,400	5,800	6,930	5.93%
Sub-total-Personal Services	930,366	990,206	985,502	0.48%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	167,665	149,385	157,073	
3112 Professional Training	3,400	2,600	3,400	
3113 Dues & Memberships	894	720	894	
3114 Uniform Rental	4,701	3,830	4,607	
3115 Clothing Allowance	2,712	2,500	2,712	
3117 Safety Equipment	14,680	13,200	14,680	
3125 Employer's Contribution-Pension	166,893	175,469	182,960	
3129 ICMA/IRC Deferred Compensation	1,626	1,626	3,011	1.87%
Sub-total-Personal Benefits	362,571	349,330	369,337	5.73%
OPERATING EXPENSES:				
3211 Telephone	27,368	26,295	27,368	
3216 Maintenance Contracts	27,500	62,050	70,500	
3217 Equipment Rental	8,706	7,500	8,706	
3218 Subscriptions & Publications	150	500	150	
3219 Printing	6,000	5,000	6,000	
3240 Supplies-Office	1,000	1,000	1,000	
3250 Supplies-All Other	6,300	5,500	6,300	55.83%
Sub-total-Operating Expenses	77,024	107,845	120,024	11.29%
INSURANCE:				
3511 Risk Management Pool	146,621	146,590	146,590	
3512 Unemployment Insurance	960	960	960	-0.02%
Sub-total-Insurance	147,581	147,550	147,550	0.00%
COMMODITIES:				
3814 Electric-Water & Sewer	217,514	180,000	210,000	
3815 Gas-Water & Sewer	1,648	2,600	3,000	
3817 Water Sample Analysis	11,720	10,200	11,720	
3818 Lake County Tap-On Fees	65,800	210,000	65,000	
3819 Lake County Treatment Fees	2,326,300	3,367,440	4,287,880	
3820 Water Meter Purchases	16,600	12,000	16,600	
3823 Chemicals & Fertilizers	5,220	3,200	5,220	
3824 Small Equipment Tools & Hardware	2,600	2,400	3,100	73.85%
Sub-total-Commodities	2,647,402	3,787,840	4,602,520	21.51%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks/Bikeways	10,000	10,000	15,000	
3916 Buildings & Facilities	35,500	25,000	87,875	125.66%
Sub-total-Maintenance & Facilities	45,500	35,000	102,875	193.36%
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	4,800	8,000	
4012 Pumping Stations	2,100	1,900	2,100	
4013 Watermains & Services	9,000	8,500	9,000	
4014 Reservoirs	5,000	2,500	5,000	
4015 Water Meters	9,500	8,500	9,500	
4016 Hydrants & Valves	10,000	9,200	10,000	
4017 Storm and Sanitary Sewers	2,500	2,100	2,500	
4018 Lift Stations	7,500	20,000	14,200	12.50%
Sub-total-Maintenance & Repairs-Water & Sewer	53,600	57,500	60,300	4.87%

WATER FUND-ENTERPRISE EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2008 v. FY 2009 FY 2008 v. FY 2008 (EA)
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	8,200	7,900	8,200	
4112 Radios	700	300	700	0.00%
Sub-total-Maintenance & Repairs-Other	8,900	8,200	8,900	8.54%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	13,008	14,179	14,743	
4212 Diesel Fuel	6,554	22,205	19,479	
4213 Automotive Parts	13,418	10,207	9,604	
4214 Garage Labor	35,087	29,554	32,508	
4215 Lubricents	1,260	1,385	1,658	
4216 Garage Overhead	0	0	0	
4218 Contractual Auto Services	4,455	17,946	12,000	21.97%
Sub-total-Maintenance & Repairs-Vehicles	73,782	95,456	89,992	-5.72%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	1,991	1,991	0	
4315 Reserve for Capital Replacement	80,275	80,275	66,547	
4316 Operating Equipment-Department	6,000	6,000	9,200	
4317 Reserve for Computer Replacement	3,000	2,700	3,500	-13.17%
Sub-total-Capital Equipment	91,286	90,966	79,247	-12.88%
CAPITAL PROJECTS-WATER:				
4412 System Improvements	547,245	505,500	1,190,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	116.39%
Sub-total-Capital Projects-Water	552,245	630,500	1,195,000	89.53%
DEBT SERVICE:				
4722 Payments to Northwest Water Commission	426,800	508,300	434,280	1.75%
Sub-total-Debt Service	426,800	508,300	434,260	-14.57%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	635,230	635,230	705,000	
4812 Transfer-Debt Service Fund	180,000	180,000	180,000	8.56%
Sub-total-Operating Transfers	815,230	815,230	885,000	8.56%
ALL OTHER EXPENSES:				
4924 Northwest Water Commission	1,186,111	1,186,111	1,283,238	
4935 All Other Expenses	780	33,231	780	8.18%
Sub-total-All Other Expenses	1,186,891	1,219,342	1,284,018	5.30%
				39.70%
GRAND TOTAL-WATER & SEWER ENTERPRISE	7,419,158	8,843,265	10,364,325	17.20%

WATER FUND-ENTERPRISE EXPENSE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

WATER OPERATIONS-541

BUDGET SUMMARY AND DESCRIPTION:

The Water Operations Section is established to provide uninterrupted, safe, high quality potable water for all Village residents and contract water users. Water service is also a vital part of fire protection throughout the Village. Pumps, water mains, and fire hydrants must be capable of disbursing large quantities of water when needed. This Section also provides the basis for producing revenues to finance utility operation, maintenance and capital development. As part of this program, a full accounting of water distributed to water users is obtained by reading all meters on a scheduled basis, such readings being the basis for billing. Meter testing and repairs are performed to assure reading accuracy according to AWWA Standard C-700 for the purpose of providing an accurate basis for billing the costs of water service to the water users and also for the purpose of complying with Illinois Department of Natural Resources Lake Michigan Water Allocation usage accounting regulations. A program for system debt service and transfers has been established to monitor a flow of operating funds as well as to account for payments on bond obligations of the Northwest Water Commission that are the fiscal responsibility of the Village. Lastly, various identified capital programs are funded and managed to completion.

To accomplish the above tasks, the following programs are required to be performed:

1. Water Pumpage and Purification
2. Water Distribution and Storage
3. Water Metering and Customer Service
4. Water and Sewer Fund Debt Service and Operating Transfers
5. Water and Sewer SCADA System Improvement Program
6. Annual Reservoir and Pumphouse Contractual Repair Program

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Superintendent of Utility Operations
3. SCADA Program Development Technician
4. Maintenance Worker III
5. Maintenance Worker II (3)
6. Maintenance Worker I
7. Water Customer Service Worker I
8. Secretary (Partial)
9. Clerk I (Partial)
10. Seasonal Grounds/Water Enforcement (Part Time) (2)

The budget for the fiscal period: \$5,019,910

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

WATER OPERATIONS-541

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3916	Remodel Offices	10,000	3216	Connect-CTY	53,000	4722	Northwest Water	434,280
	AC	18,000	3511	IRMA	108,942		Commission	
	Painting all Stations	58,000	3814	Electric-Water & Sewer	185,000	4811	Transfer to Corporate	705,000
	Miscellaneous Projects	3,675		Exelon Energy Services			Fund	
4315	Reserve for Capital	35,093	4924	Northwest Water	1,283,238	4812	Transfer to Debt	180,000
	Replacement			Commission			Service Fund	
4317	Reserve for Computer	1,500						
	Replacement							
4412	SCADA Monitoring	20,000						
	System							
	Reservoir/Pumphouse	120,000						
	Repair Program							
	Arlington Heights	680,000						
	Water Main Replacement							

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2009

WATER OPERATIONS-541

SERVICE FOCUS:

Core Service Objectives:

Water Service:

Water Production
Quality/Chlorinating
Reservoir Maintenance
Fire Protection
Distribution Pump Maintenance
Watermain Repair
Pipe Repair
Emergency Shut-Off
Building Service Repair/Replacement
Water System Maintenance

Service Support:

Emergency Services Support:

Fire

Utility Control:

Water Samples
Backflow Test & Prevention
Telemetry
Well Maintenance
General Maintenance
Hydrant Flushing
Water Meter Installation
Water Meter Calibration
Exercise Vaults
Valve Repair & Replacement
Hydrant Replacement
Hydrant Repair

Compliance:

USEPA/IEPA
IDOT
Lake County SMC
Fire Flows-ISO

Infrastructure:

Budget:

Operating
Capital

Personnel Rules:

Salary Administration
Position Classification

Purchasing:

Service Inquiries:

Workorders
Street Lighting

Records Administration:

Homeland Security:

Communication:

Internal/External

Ordinance Enforcement:

Utility Records
Backflow Inventory

Utility Management:

Utility Billing
Turn-On/Turn-Off
Meter Reading
Meter Testing & Calibration
B-Box Repair & Replacement
Valve Box Repair & Replacement

Mapping/GIS:

Utility System Base Mapping

Regional Governance:

Northwest Water Commission
IDOT-Lake Michigan Water Allocation

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	551,295	568,013	625,394	
3012 Salaries-Overtime	43,313	44,457	45,726	
3014 Salaries-Part Time	17,002	9,476	27,629	
3018 Longevity Pay	4,800	4,800	4,760	14.13%
Sub-total-Personel Services	616,410	626,746	703,511	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	101,241	98,983	97,693	
3112 Professional Training	1,600	1,500	1,800	
3113 Dues & Memberships	774	600	774	
3114 Uniform Rental	3,058	2,400	2,985	
3115 Clothing Allowance	1,660	1,700	1,860	
3117 Safety Equipment	6,900	6,000	6,900	
3125 Employer's Contribution-Pension	109,973	104,340	129,720	
3129 ICMA/RC Deferred Compensation	1,084	1,084	2,616	7.79%
Sub-total-Personal Benefits	226,710	216,607	244,368	
OPERATING EXPENSES:				
3211 Telephone	9,553	7,322	9,553	
3216 Maintenance Contracts	10,000	45,050	53,000	
3217 Equipment Rental	1,018	800	1,018	
3219 Printing	6,000	5,000	6,000	
3240 Supplies-Office	500	500	500	
3250 Supplies-All Other	2,800	2,300	2,800	143.95%
Sub-total-Operating Expenses	29,871	60,972	72,871	
INSURANCE:				
3511 Risk Management Pool	109,973	109,942	109,942	
3512 Unemployment Insurance	640	640	840	-0.03%
Sub-total-Insurance	110,613	110,582	110,582	
COMMODITIES:				
3814 Electric-Water & Sewer	170,018	145,000	165,000	
3815 Gas-Water & Sewer	1,648	2,600	3,000	
3817 Water Sample Analysis	11,720	10,200	11,720	
3820 Water Meter Purchases	16,600	12,000	16,600	
3823 Chemicals & Fertilizers	5,220	3,200	5,220	
3824 Small Equipment Tools & Hardware	1,600	1,500	1,600	-1.77%
Sub-total-Commodities	208,804	174,500	203,140	
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks/Bikeways	10,000	10,000	15,000	
3916 Buildings & Facilities	35,500	25,000	87,675	125.66%
Sub-total-Maintenance & Facilities	45,500	35,000	102,675	
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	4,800	8,000	
4012 Pumping Stations	2,100	1,900	2,100	
4013 Watermains & Services	9,000	8,500	9,000	
4014 Reservoirs	5,000	2,500	5,000	
4015 Water Meters	9,500	8,500	9,500	
4016 Hydrants & Valves	10,000	9,200	10,000	0.00%
Sub-total-Maintenance & Repairs-Water & Sewer	43,600	35,400	43,600	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,000	1,900	2,000	
4112 Radios	500	200	500	0.00%
Sub-total-Maintenance & Repairs-Other	2,500	2,100	2,500	

WATER FUND

WATER OPERATIONS

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	9,967	10,732	11,159	
4212 Diesel Fuel	2,757	14,469	15,625	
4213 Automotive Parts	11,208	6,686	7,473	
4214 Garage Labor	29,116	15,366	16,902	
4215 Lubricants	735	735	693	
4216 Garage Overhead	0	0	0	
4218 Contractual Auto Services	1,000	8,313	7,000	7.79%
Sub-total-Maintenance & Repairs-Vehicles	54,763	56,301	59,052	
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	1,991	1,991	0	
4315 Reserve for Capital Replacement	41,815	41,815	35,093	
4316 Operating Equipment-Department	0	0	3,000	
4317 Reserve for Computer Replacement	1,500	1,200	1,500	-12.61%
Sub-total-Capital Equipment	45,306	45,006	39,593	
CAPITAL PROJECTS-WATER:				
4412 System Improvements	50,000	50,000	830,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	1418.18%
Sub-total-Capital Projects-Water	55,000	175,000	835,000	
DEBT SERVICE:				
4722 Payments to Northwest Water Commission	426,800	508,300	434,260	1.75%
Sub-total-Debt Service	426,800	508,300	434,260	
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	635,230	635,230	705,000	
4812 Transfer-Debt Service Fund	180,000	180,000	180,000	8.56%
Sub-total-Operating Transfers	815,230	815,230	885,000	
ALL OTHER EXPENSES:				
4924 Northwest Water Commission	1,186,111	1,186,111	1,283,238	
4935 All Other Expenses	520	33,031	520	8.19%
Sub-total-All Other Expenses	1,186,631	1,219,142	1,283,758	
				29.82%
GRAND TOTAL-WATER OPERATIONS	3,866,762	4,080,886	5,019,910	

WATER FUND

WATER OPERATIONS

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

SEWER OPERATIONS-542

BUDGET SUMMARY AND DESCRIPTION:

The Sewer Operations Section is established to provide inspection, cleaning and maintenance of the Village's sanitary sewer system. This is essential so as to provide a safe and efficient system that has the potential to operate at 100% of the designed flow capacity and reduce the likelihood of sewage back-up in residences and other properties. This Section also provides funding to meet the Village's responsibilities to pay to the County of Lake those charges which the Village is required to collect from residents and commercial customers, as well as property developers, who are served by Lake County sewerage facilities pursuant to the agreement between the Village and County entitled "Agreement for Sewage Disposal" dated August 18, 1972. Lastly, utility locates within the Village so as to prevent damage to them during site digs are coordinated by staff.

In addition to operations, this Section provides for the monitoring of sewerage flow to comply with the Metropolitan Water Reclamation District of Greater Chicago's requirements for control of infiltration and inflows which utilize some of the District's sewage treatment capacity during wet seasons.

To accomplish the above tasks, the following programs are required to be performed:

1. Local Sewerage System Operational Maintenance
2. Interceptor Sewer and Sewage Treatment Service
3. Underground Utility Location
4. Sanitary Sewer Videotape Inspection Survey Project
5. Annual Sanitary Sewer Contractual Repair Project
6. Lift Station Emergency Generator Improvements (CIP WS18/01)
7. Arlington Heights Road Water Main Replacement (CIP WS22/09)

Staffing for FY 2009 will consist of the following positions:

1. Deputy Director of Public Works Operations (Partial)
2. Utility Field Supervisor
3. Maintenance Worker II (2)
4. Maintenance Worker I
5. Secretary (Partial)
6. Clerk I (Partial)

The budget for the fiscal period: \$5,344,415

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

SEWER OPERATIONS-542

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	31,454	3216	Telemetry Equipment	2,500		NONE	
				Sewer Line Survey	4,000			
4316	Operating Equipment			Software Contract	11,000			
	Concrete Saw	6,200	3217	Equipment Rental	7,668			
4317	Reserve for Computer Replacement	2,000		J.U.L.I.E.				
			3511	IRMA	36,648			
4412	Sanitary Sewer Inspection Survey	30,000	3814	Electric-Water & Sewer Exelon Energy Services	45,000			
	Sanitary Sewer Contractual Repairs	30,000	3818	Lake County Public Works Department (Tap-On Fees)	65,000			
	Linden Avenue Lift Station Replacement	300,000	3819	Lake County Public Works Department (Sanitary Sewer Treatment Fees)	4,287,880			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2009

SEWER OPERATIONS-542

SERVICE FOCUS:

Core Service Objectives:

Sewerage Service:

Locating Water, Sewer, Storm Mains
Sewerage Pumping
Sanitary Sewer Pipe Repair
Sanitary Sewer Pipe Maintenance
Sanitary Sewer Cleaning
Root Maintenance
Lift Station Upgrade
Manhole Repair & Replacement
Sewer System Maintenance
Locating Manholes, B-Boxes and
Street Light Cables

Service Support:

Emergency Services Support:
Fire

Compliance:

USEPA/IEPA
Lake County SMC
J.U.L.I.E.
M.U.R.D

Infrastructure:

Budget:

Operating
Capital

Purchasing:

Prepare Bid Documents

Service Inquiries:

Workorders

Communication:

Internal/External

Mapping/GIS:

Ordinance Enforcement:

Utility Records

Records Administration:

Homeland Security:

Regional Governance:

Lake County Public Works
Metropolitan Water Reclamation
District of Greater Chicago

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	297,194	334,660	265,990	
3012 Salaries-Overtime	15,162	27,800	13,831	
3016 Longevity Pay	1,600	1,000	2,170	-10.18%
Sub-total-Personal Services	313,956	363,460	281,991	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	66,424	50,402	59,380	
3112 Professional Training	1,600	1,100	1,600	
3113 Dues & Memberships	120	120	120	
3114 Uniform Rental	1,643	1,430	1,622	
3115 Clothing Allowance	832	800	632	
3117 Safety Equipment	7,780	7,200	7,780	
3125 Employer's Contribution-Pension	56,920	71,129	53,240	
3129 ICMA/RC Deferred Compensation	542	542	395	-8.02%
Sub-total-Personal Benefits	135,861	132,723	124,989	
OPERATING EXPENSES:				
3211 Telephona	17,815	18,973	17,815	
3216 Maintenance Contracts	17,500	17,000	17,500	
3217 Equipment Rental	7,688	6,700	7,688	
3218 Subscriptions & Publications	150	500	150	
3240 Supplies-Office	500	500	500	
3250 Supplies-All Other	3,500	3,200	3,500	0.00%
Sub-total-Operating Expenses	47,153	46,873	47,153	
INSURANCE:				
3511 Risk Management Pool	36,648	36,648	36,648	
3512 Unemployment Insurance	320	320	320	0.00%
Sub-total-Insurance	36,968	36,968	36,988	
COMMODITIES:				
3814 Electric-Water & Sewer	47,498	35,000	45,000	
3818 Lake County Tap-Ort Fees	65,800	210,000	65,000	
3619 Lake County Treatment Fees	2,326,300	3,367,440	4,287,880	
3824 Small Equipment Tools & Hardware	1,000	900	1,500	80.28%
Sub-total-Commodities	2,440,598	3,613,340	4,399,360	
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm and Sanitary Sewers	2,500	2,100	2,500	
4018 Lift Stations	7,500	20,000	14,200	67.00%
Sub-total-Maintenance & Repairs- Water & Sewer	10,000	22,100	16,700	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	6,200	6,000	6,200	
4112 Radios	200	100	200	0.00%
Sub-total-Maintenance & Repairs-Other	6,400	6,100	6,400	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	3,041	3,447	3,584	
4212 Diesel Fuel	3,797	7,736	3,854	
4213 Automotive Parts	2,210	3,521	2,131	
4214 Garage Labor	5,971	14,188	15,606	
4215 Lubricants	525	630	765	
4216 Garage Overhead	0	0	0	
4218 Contractual Auto Services	3,455	9,833	5,000	62.85%
Sub-total-Maintenance & Repairs-Vehicles	18,999	39,155	30,940	

WATER FUNO

SEWER OPERATIONS

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	38,460	38,460	31,454	
4316 Operating Equipment-Department	6,000	6,000	6,200	
4317 Reserve for Computer Replacement	1,500	1,500	2,000	-13.72%
Sub-total-Capital Equipment	45,960	45,960	39,654	
CAPITAL PROJECTS-SEWER:				
4412 System Improvements	497,245	455,500	360,000	-27.60%
Sub-total-Capital Projects-Sewer	497,245	455,500	360,000	
ALL OTHER EXPENSES:				
4935 All Other Expenses	260	200	280	0.00%
Sub-total-All Other Expenses	260	200	280	
				50.40%
GRAND TOTAL-SEWER OPERATIONS	3,553,400	4,762,379	5,344,415	

WATER FUND

SEWER OPERATIONS

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
PROPERTY TAXES:				
1027 Corporate Purpose Bond Levy-Cook	0	1,572	0	
1028 Corporate Purpose Bond Levy-Leke	0	88	0	0.00%
Sub-total-Property Taxes	0	1,660	0	
GOLF COURSE FEES:				
1221 Greens Fees	1,645,000	1,485,000	1,645,000	
1222 Power Cart Rental	420,000	361,000	415,000	
1223 Pull Cart Rental	7,000	8,800	7,200	
1224 Driving Range Fees	68,000	60,000	68,500	
1225 Memberships/Passes	150,000	117,400	140,000	
1226 Club Storage Fees	300	525	400	
1227 Locker Room Fees	800	420	900	
1228 Merchandise Sales	150,000	141,000	152,000	
1229 Sales Tax Revenue	12,300	11,700	13,300	
1230 Club Rentals	5,600	6,090	6,500	
1232 Rental Income	100,000	95,000	105,000	
1233 Utility Reimbursements	60,000	50,000	60,000	
1234 GPS Income	75,000	70,944	81,000	
1235 Coupon Sales	15,000	14,000	15,000	0.03%
Sub-total-Golf Course Fees	2,709,000	2,421,879	2,709,800	
INVESTMENT REVENUE:				
1241 Interest Income-Savings	1,000	900	900	
1242 Interest Income-Investment Pool	5,500	0	1,500	-63.08%
Sub-total-Investment Revenue	6,500	900	2,400	
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund-Debt	0	0	0	
1271 Transfer From Corporate Fund-Contingency	84,000	84,000	49,924	
1273 Transfer From Golf Fund	55,000	25,000	41,964	-33.88%
Sub-total-Operating Transfers	139,000	109,000	91,908	
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	350	3,500	2,650	
1299 GPS Advertising	8,750	1,850	5,000	-15.93%
Sub-total-All Other Revenue	9,100	5,350	7,650	
				-1.81%
GRAND TOTAL-GOLF ENTERPRISE	2,863,800	2,538,789	2,811,758	

GOLF ENTERPRISE-REVENUE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	634,350	651,380	664,287	
3012 Salaries-Overtime	57,000	59,039	59,000	
3021 Salaries-Seasonal Grounds	24,000	35,329	7,000	
3022 Salaries-Seasonal Clubhouse	137,000	142,719	140,000	
3023 Salaries-Part Time Grounds	220,000	220,421	257,000	
3024 Salaries-Part Time Clubhouse	78,000	81,000	83,400	
3018 Longevity	7,200	7,200	3,800	4.92%
Sub-total-Personel Services	1,157,550	1,187,088	1,214,487	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	98,271	95,800	105,582	
3112 Professional Training	4,000	2,100	4,000	
3113 Dues & Memberships	5,300	6,602	5,300	
3114 Uniform Rentals	11,000	9,500	11,500	
3117 Safety Equipment	1,500	300	1,000	
3125 Employer's Contribution-Pension	191,670	203,180	211,778	
3129 ICMA/RC Deferred Compensation	5,200	5,200	5,382	9.39%
Sub-total-Personal Benefits	314,941	322,682	344,522	
OPERATING EXPENSES:				
3211 Telephone	13,000	11,500	12,000	
3212 Postage	600	200	400	
3213 Travel	1,500	1,331	1,000	
3219 Printing	3,700	800	1,700	
3221 Computer Services	12,400	11,200	13,100	
3230 Audit Fees	5,225	5,225	5,225	
3231 Fiscal Agent Fees	0	0	0	
3240 Supplies-Clubhouse	16,700	15,000	16,000	
3260 Supplies-Golf Course	21,000	21,683	20,000	
3370 Merchandise Purchases	125,000	123,000	125,000	
3380 Golf Cart Rental	106,000	87,000	100,000	
3390 Driving Range	5,000	4,600	5,000	
3391 Advertising & Promotions	45,000	42,057	30,000	
3392 GPS Expense	84,000	89,175	89,000	
3395 Sales Tax	11,900	11,300	11,900	-4.59%
Sub-total-Operating Expenses	451,025	424,071	430,325	
INSURANCE & PENSIONS:				
3511 Risk Management Pool	20,000	20,000	20,000	
3512 Unemployment Insurance	1,600	1,600	1,600	0.00%
Sub-total-Insurance & Pensions	21,600	21,600	21,600	
COMMODITIES:				
3811 Electric-Facilities	133,000	115,000	120,000	
3812 Gas-Facilities	40,000	42,000	43,000	
3823 Chemicals & Fertilizers	148,000	154,000	154,000	
3824 Small Equipment Tools & Hardware	3,500	2,963	2,500	-1.54%
Sub-total-Commodities	324,500	313,963	319,500	
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	17,000	22,600	20,000	
3917 Golf Course	65,500	55,800	68,000	
3919 Irrigation Systems	14,000	10,350	12,000	3.63%
Sub-total-Maintenance & Repairs-Other	96,500	86,750	100,000	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	53,000	38,000	50,000	-5.66%
Sub-total-Maintenance & Repairs-Other	53,000	38,000	50,000	

GOLF ENTERPRISE-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	37,000	49,000	50,000	35.14%
Sub-total-Maintenance & Repairs-Vehicles	37,000	49,000	50,000	
CAPITAL EQUIPMENT:				
4315 Reserve for Capitel Replacement	127,145	127,145	96,856	
4316 Operating Equipment	7,000	0	5,000	
4317 Reserve for Computer Replacement	5,000	5,000	2,500	-25.00%
Sub-total-Capital Equipment	139,145	132,145	104,358	
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	11,000	0	8,000	
4613 Golf Course Improvements	84,000	48,620	68,000	-20.00%
Sub-total-Capital Projects-Facilities	95,000	48,620	78,000	
OPERATING TRANSFERS:				
4811 Trans-Corporate Fund	0	0	0	
4812 Trans-Debt Service Fund	75,000	75,000	75,000	
4816 Trans-Arboretum Golf Course Fund	55,000	25,000	41,984	-10.01%
Sub-total-Operating Transfers	130,000	100,000	116,984	
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	5,000	0	0	
4953 Credit Card Fee/Charges	35,000	36,000	36,000	
4935 All Other Expenses	1,000	0	1,000	-9.76%
Sub-total-All Other Expenses	41,000	36,000	37,000	
GRAND TOTAL-GOLF ENTERPRISE	2,861,261	2,771,919	2,884,774	0.12%

GOLF ENTERPRISE-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
GOLF COURSE FEES:				
1221 Greens Fees	840,000	770,000	835,000	
1222 Power Cart Rental	210,000	176,000	205,000	
1223 Pull Cart Rental	6,000	6,800	8,200	
1224 Driving Range Fees	68,000	60,000	68,500	
1225 Memberships/Passes	100,000	83,000	95,000	
1226 Club Storage Fees	300	525	400	
1227 Locker Room Fees	300	320	400	
1228 Merchandise Sales	80,000	81,000	82,000	
1229 State Sales Taxes	7,000	7,100	8,000	
1230 Club Rental Fees	1,600	1,000	1,500	
1232 Rental Income	45,000	40,000	45,000	
1233 Utility Reimbursements	25,000	20,000	25,000	
1234 GPS Rental Fees	30,000	34,944	36,000	-0.37%
Sub-total-Golf Course Fees	1,413,200	1,280,889	1,408,000	
INVESTMENT REVENUE:				
1241 Interest Income-Savings	1,000	900	900	
1242 Interest Income-Investment Pool	2,500	0	1,000	-45.71%
Sub-total-Investment Revenue	3,500	900	1,900	
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	100	3,500	2,400	2300.00%
Sub-total-All Other Revenue	100	3,500	2,400	
				-0.32%
GRAND TOTAL-BUFFALO GROVE GOLF CLUB	1,416,800	1,285,089	1,412,300	

BUFFALO GROVE GOLF CLUB-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2009

BUFFALO GROVE GOLF CLUB-546

BUDGET SUMMARY AND DESCRIPTION:

The Buffalo Grove Golf Club Fund is to provide the entire scope of staff and administrative services necessary to operate the Buffalo Grove Golf Club on an annual basis. The majority of the services are of a physical nature in that the programs identified are to provide for the efficient and effective operations of a golf course. Overall objectives of the Fund are to maintain the physical quality of the golf course grounds in a manner that is acceptable to the patron and to enhance the enjoyment of the game. Pro Shop activities provide support services to the patron in the form of a retail activity.

To accomplish the above tasks, the following programs are required to be performed:

1. Golf Course Maintenance and Operations
2. Departmental Administration
3. Club House Operations
4. Facilities Planning

Staffing for FY 2009 will consist of the following positions:

1. Director of Golf Operations (Partial)
2. Assistant Director of Golf Operations
3. Assistant Golf Professional
4. Golf Course Superintendent (Partial)
5. Golf Course Supervisor
6. Assistant Golf Professional (Part Time) (2)
7. Golf Course Maintenance Workers (Part Time)
8. Golf Course Starters/Rangers (Part Time)
9. Golf Course Attendants/Cashiers (Part Time)

The budget for the fiscal period: \$1,412,300

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

BUFFALO GROVE GOLF CLUB-546

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3917	Tree Trimming & Transplanting	8,000	3221	Meteorlogix	2,300	4812	Transfer to Debt Service Fund	0
	Animal & Pest Control	15,000		Crescent Systems	2,600	4816	Transfer to Arboretum Golf Course Fund	41,984
	Flag/Tee Marker Suppl.	5,000		Toro	3,000			
	Lake Treatment	3,500	3230	Systems				
	Portable Toilets	7,000		McGladrey & Pullen	2,600			
4316	Bobcat Skid Loader #2777	40,000	3511	I.R.M.A.	10,000			
	Contingency	3,000						
4611	General Maintenance	3,000						
4613	Cartpath Paving	6,000						
	Soil, Sand, Gravel	7,500						
	Top Dressing							
	Landscaping & Flower Beds	5,000						
	Deep Tine Aerating	3,500						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2009

BUFFALO GROVE GOLF CLUB-546

SERVICE FOCUS:

Core Service Objectives:

Sales of Retail Golf:

- Daily Fee Play
- Reserved Starting Time
- Outing Play
- Cart Rental
- League Play
- Membership Play
- Driving Range
- GPS
- Golf Instruction

Pro Shop Operations:

- Purchasing
- Retail Sales
- Promotion & Customer Goodwill

Maintenance:

- Course Maintenance
- Building Maintenance
- Public Space Maintenance
- Range Maintenance

Dining/Banquet Sales:

- Banquet
- Restaurant
- Beverage Carts
- Lease Management

Capital Improvements:

- Course
- Facilities

Public Land Management:

- Floodplain Set Aside/Protection
- Open Space Management
- Adjacent Property Owner Goodwill

Service Support:

Capital Improvements:

- Facilities

Maintenance:

- Equipment Maintenance
- Pesticide & Fertilization
- Building Maintenance

Marketing:

- Advertising & Promotions
- Specialized Marketing
- Directed Communications
- Web Site
- Golf Expo & Convention
- Complimentary Golf

Training:

- Safety
- Specialized Training
- In-House Training
- Academic Training

Infrastructure:

Purchasing:

- Prepare Bid Documents

Budget:

- Operating
- Capital

Human Resources:

Communications:

Records Administration:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	301,225	306,105	314,832	
3012 Salaries-Overtime	27,000	29,240	28,000	
3021 Salaries-Seasonal Grounds	12,000	15,169	0	
3022 Salaries-Seasonal Clubhouse	52,000	57,919	55,000	
3023 Salaries-Part Time Grounds	110,000	113,261	132,000	
3024 Salaries-Part Time Clubhouse	78,000	81,000	80,000	
3018 Longevity	3,800	3,800	3,800	5.07%
Sub-total-Personal Services	584,025	608,494	613,632	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	56,206	56,000	63,741	
3112 Professional Training	2,000	800	2,000	
3113 Dues & Memberships	3,200	3,000	3,200	
3114 Uniform Rentals	5,000	4,500	5,500	
3117 Safety Equipment	500	0	500	
3125 Employer's Contribution-Pension	98,490	104,000	108,973	
3129 ICMA/RC Deferred Compensation	5,200	5,200	5,382	10.96%
Sub-total-Personal Benefits	170,596	173,500	189,296	
OPERATING EXPENSES:				
3211 Telephone	6,500	6,000	6,500	
3212 Postage	300	100	300	
3213 Travel	500	731	500	
3219 Printing	1,200	300	700	
3221 Computer Services	7,200	7,000	7,900	
3230 Audit Fees	2,600	2,800	2,600	
3240 Supplies-Clubhouse	8,200	7,000	8,000	
3260 Supplies-Golf Course	7,000	8,100	7,000	
3370 Merchandise Purchases	65,000	63,000	65,000	
3380 Golf Cart Rental	46,000	39,000	44,000	
3390 Driving Range	5,000	4,600	5,000	
3391 Advertising & Promotions	15,000	11,828	10,000	
3392 GPS Expense	30,000	35,175	35,000	
3395 State Sales Tax	6,800	6,800	6,800	-0.99%
Sub-total-Operating Expenses	201,300	192,234	199,300	
INSURANCE & PENSIONS:				
3511 Risk Management Pool	10,000	10,000	10,000	
3512 Unemployment Insurance	800	800	800	0.00%
Sub-total-Insurance & Pensions	10,800	10,800	10,800	
COMMODITIES:				
3811 Electric-Facilities	65,000	80,000	60,000	
3812 Gas-Facilities	18,000	17,000	18,000	
3823 Chemicals & Fertilizers	60,000	61,000	64,000	
3824 Small Equipment Tools & Hardware	1,500	1,343	1,500	-0.69%
Sub-total-Commodities	144,500	139,343	143,500	
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	9,000	10,000	10,000	
3917 Golf Course	37,000	38,800	38,500	
3919 Irrigation Systems	5,000	6,300	6,000	6.86%
Sub-total-Maintenance & Repairs-Other	51,000	54,900	54,500	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	25,000	13,000	23,000	-8.00%
Sub-total-Maintenance & Repairs-Other	25,000	13,000	23,000	

BUFFALO GROVE GOLF CLUB-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	23,000	30,000	30,000	30.43%
Sub-total-Maintenance & Repairs-Vehicles	23,000	30,000	30,000	
CAPITAL EQUIPMENT:				
4315 Reserve for Capital Replacement	71,000	71,000	53,288	
4316 Operating Equipment	5,000	0	3,000	
4317 Reserve for Computer Replacement	5,000	5,000	2,500	-27.42%
Sub-total-Capital Equipment	81,000	76,000	58,788	
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	5,000	0	3,000	
4613 Golf Course Improvements	40,000	22,000	24,000	-40.00%
Sub-total-Capital Projects-Facilities	45,000	22,000	27,000	
OPERATING TRANSFERS:				
4811 Trans-Corporate Fund	0	0	0	
4812 Trans-Debt Service Fund	0	0	0	
4816 Trans-Arboretum Golf Course Fund	55,000	25,000	41,984	-23.67%
Sub-total-Operating Transfers	55,000	25,000	41,984	
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	3,000	0	0	
4953 Credit Card Fees/Charges	20,000	20,000	20,000	
4935 All Other Expenses	500	0	500	-12.77%
Sub-total-All Other Expenses	23,500	20,000	20,500	
				-0.17%
GRAND TOTAL-BUFFALO GROVE GOLF CLUB	1,414,721	1,365,271	1,412,300	

BUFFALO GROVE GOLF CLUB-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
PROPERTY TAXES:				
1027 Corporate Purpose Bond Levy-Cook	0	1,572	0	
1028 Corporate Purpose Bond Levy-Lake	0	88	0	0.00%
Sub-total-Property Taxes	0	1,660	0	
GOLF COURSE FEES:				
1221 Greens Fees	805,000	715,000	810,000	
1222 Power Cart Rental	210,000	185,000	210,000	
1223 Pull Cart Rental	1,000	2,000	1,000	
1225 Memberships/Passes	50,000	34,400	45,000	
1227 Locker Room Fees	500	100	500	
1228 Merchandise Sales	70,000	60,000	70,000	
1229 Sales Tax Revenue	5,300	4,800	5,300	
1230 Club Rentals	4,000	5,090	5,000	
1232 Rental Income	55,000	55,000	60,000	
1233 Utility Reimbursements	35,000	30,000	35,000	
1234 GPS Income	45,000	36,000	45,000	
1235 Coupon Sales	15,000	14,000	15,000	0.46%
Sub-total-Golf Course Fees	1,295,800	1,141,190	1,301,800	
INVESTMENT REVENUE:				
1241 Interest Income-Savings	0	0	0	
1242 Interest Income-Investment Pool	3,000	0	500	-83.33%
Sub-total-Investment Revenue	3,000	0	500	
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund-Debt	0	0	0	
1271 Transfer From Corporate Fund-Contingency	84,000	84,000	49,924	
1273 Transfer From Golf Fund	55,000	25,000	41,984	-33.88%
Sub-total-Operating Transfers	139,000	109,000	91,908	
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	250	0	250	
1299 GPS Advertising	8,750	1,850	5,000	-41.67%
Sub-total-All Other Revenue	9,000	1,850	5,250	
				-3.27%
GRAND TOTAL-ARBORETUM GOLF COURSE	1,448,800	1,253,700	1,399,458	

ARBORETUM GOLF COURSE-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

ARBORETUM GOLF COURSE-548

BUDGET SUMMARY AND DESCRIPTION:

The Arboretum Golf Course Fund is to provide for the entire scope of staff and administrative services necessary to operate the Arboretum Golf course on an annual basis. The majority of the services are of a physical nature in that the programs identified are to provide for the efficient and effective operations of a golf course. Overall objectives of the Fund are to maintain the physical quality of the golf course grounds in a manner that is acceptable to the patron and to enhance the enjoyment of the game. Limited Pro Shop services are offered in support of the golf play in a retail manner.

To accomplish the above tasks, the following programs are required to be performed:

1. Golf Course Maintenance and Operations
2. Departmental Administration
3. Club House Operations
4. Facilities Planning

Staffing for FY 2009 will consist of the following positions:

1. Director of Golf Operations (Partial)
2. Head Golf Professional
3. Golf Course Superintendent (Partial)
4. Golf Course Maintenance Worker III
5. Facility Coordinator
6. Maintenance/Horticulturist
7. Assistant Golf Professional (Part Time)
8. Golf Course Maintenance Workers (Part Time)
9. Golf Course Starters/Rangers (Part Time)
10. Golf Course Attendants/Cashiers (Part Time)

The budget for the fiscal period: \$1,452,474

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2008

ARBORETUM GOLF COURSE-548

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3917	Tree Trimming	8,000	3221	DTN Weather	3,000	4812	Transfer to Debt	75,000
	Lake Algae Treatment	2,500		Crescent Systems	2,200		Service	
	Tee/Fairway Repair	4,000	3230	McGladrey & Pullen	2,625			
	Flag/Tee Markers	6,000	3380	Golf Cart Rental	56,000			
	Mulch	3,000	3511	I.R.M.A.	10,000			
	Renovate #13 Bunkers	6,000						
4316	300 Gallon Sprayer	39,000						
	One Ton Dump Truck	50,000						
	Contingency	2,000						
4611	Maint Contingency	5,000						
4613	Trees	3,000						
	Lake Bank Stabilization	7,000						
	Soil, Sand, Gravel	7,000						
	Landscape & Flowers	8,000						
	Deep Tine Aeration	3,000						
	Landscape Entrance	2,000						
	Gabion Repairs #15	4,000						
	Cart Path Repairs	6,000						
	Cobblestone Work	4,000						
	by Tees							

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2009

ARBORETUM GOLF COURSE-548

SERVICE FOCUS:

Core Service Objectives:

Sales of Retail Golf:

- Daily Fee Play
- Reserved Starting Time
- Outing Play
- Cart Rental
- League Play
- Membership Play
- GPS
- Golf Instruction

Pro Shop Operations:

- Purchasing
- Retail Sales
- Promotion & Customer Goodwill

Maintenance:

- Course Maintenance
- Building Maintenance
- Public Space Maintenance

Dining/Banquet Sales:

- Banquet
- Restaurant
- Beverage Carts
- Lease Management

Capital Improvements:

- Course
- Facilities

Public Land Management:

- Floodplain Set Aside/Protection
- Open Space Management
- Adjacent Property Owner Goodwill

Service Support:

Capital Improvements:

- Facilities

Maintenance:

- Equipment Maintenance
- Pesticide & Fertilization
- Building Maintenance

Marketing:

- Advertising & Promotions
- Specialized Marketing
- Directed Communications
- Web Site
- Golf Expo & Convention
- Complimentary Golf

Training:

- Safety
- Specialized Training
- In-House Training
- Academic Training

Infrastructure:

Purchasing:

- Prepare Bid Documents

Budget:

- Operating
- Capital

Human Resources:

Communications:

Records Administration:

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL SERVICES:				
3011 Salaries-Full Time	333,125	343,275	349,455	
3012 Salaries-Overtime	30,000	29,799	31,000	
3021 Salaries-Seasonal Grounds	12,000	20,160	7,000	
3022 Salaries-Seasonal Clubhouse	85,000	84,800	85,000	
3023 Salaries-Part Time Grounds	110,000	107,160	125,000	
3018 Longevity	3,400	3,400	3,400	4.77%
Sub-total-Personal Services	573,525	588,594	600,855	
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	40,065	39,800	41,821	
3112 Professional Training	2,000	1,300	2,000	
3113 Dues & Memberships	2,100	3,602	2,100	
3114 Uniform Rentals	6,000	5,000	6,000	
3117 Safety Equipment	1,000	300	500	
3125 Employer's Contribution-Pension	93,180	99,180	102,805	7.54%
Sub-total-Personal Benefits	144,345	149,182	155,226	
OPERATING EXPENSES:				
3211 Telephone	6,500	5,500	5,500	
3212 Postage	300	100	100	
3213 Travel	1,000	600	500	
3219 Printing	2,500	500	1,000	
3221 Computer Services	5,200	4,200	5,200	
3230 Audit Fees	2,625	2,625	2,625	
3231 Fiscal Agent Fees	0	0	0	
3240 Supplies-Clubhouse	8,500	8,000	8,000	
3260 Supplies-Golf Course	14,000	13,583	13,000	
3370 Merchandise Purchases	60,000	60,000	60,000	
3380 Golf Cart Rental	80,000	48,000	56,000	
3391 Advertising & Promotions	30,000	30,229	20,000	
3392 GPS Expense	54,000	54,000	54,000	
3395 Sales Tax	5,100	4,500	5,100	-7.49%
Sub-total-Operating Expenses	249,725	231,837	231,025	
INSURANCE & PENSIONS:				
3511 Risk Management Pool	10,000	10,000	10,000	
3512 Unemployment Insurance	800	800	800	0.00%
Sub-total-Insurance & Pensions	10,800	10,800	10,800	
COMMODITIES:				
3811 Electric-Facilities	68,000	55,000	60,000	
3812 Gas-Facilities	22,000	25,000	25,000	
3823 Chemicals & Fertilizers	88,000	93,000	90,000	
3824 Small Equipment Tools & Hardware	2,000	1,620	1,000	-2.22%
Sub-total-Commodities	180,000	174,620	176,000	
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	8,000	12,600	10,000	
3917 Golf Course	28,500	17,200	29,500	
3919 Irrigation Systems	9,000	4,050	6,000	0.00%
Sub-total-Maintenance & Repairs-Other	45,500	33,850	45,500	
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	28,000	25,000	27,000	-3.57%
Sub-total-Maintenance & Repairs-Other	28,000	25,000	27,000	
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	14,000	19,000	20,000	42.86%
Sub-total-Maintenance & Repairs-Vehicles	14,000	19,000	20,000	

ARBORETUM GOLF COURSE-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL EQUIPMENT:				
4315 Reserve for Capital Replacement	56,145	56,145	43,568	
4316 Operating Equipment	2,000	0	2,000	-21.63%
Sub-total-Capital Equipment	58,145	56,145	45,568	
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	6,000	0	5,000	
4613 Golf Course Improvements	44,000	26,620	44,000	-2.00%
Sub-total-Capital Projects-Facilities	50,000	26,620	49,000	
OPERATING TRANSFERS:				
4812 Trans-Debt Service Fund	75,000	75,000	75,000	0.00%
Sub-total-Operating Transfers	75,000	75,000	75,000	
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	2,000	0	0	
4953 Credit Card Fee/Charges	15,000	16,000	16,000	
4935 All Other Expenses	500	0	500	-5.71%
Sub-total-All Other Expenses	17,500	16,000	18,500	
				0.41%
GRAND TOTAL-ARBORETUM GOLF COURSE	1,446,540	1,406,648	1,452,474	

ARBORETUM GOLF COURSE-EXPENSE

All Other

**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET
ALL OTHER FUND BUDGETS**

**SPECIAL REVENUE
ILLINOIS MUNICIPAL RETIREMENT FUND
PARKING LOT FUND
MOTOR FUEL TAX FUND**

**CAPITAL PROJECTS
CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT FUND
CAPITAL PROJECTS FUND-VILLAGE-WIDE CONTRACTUAL STREET MAINTENANCE FUND**

**DEBT SERVICE
FACILITIES DEVELOPMENT DEBT SERVICE FUND**

**PENSION AND FIDUCIARY
POLICE PENSION FUND
FIRE PENSION FUND**

**ENTERPRISE
REFUSE SERVICE**

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PROPERTY TAXES:				
1025 IMRF Levy-Cook	314,957	313,234	362,713	
1026 IMRF Levy-Lake	991,248	1,013,694	1,106,955	
1040 Prior Years Taxes	0	0	0	12.51%
Sub-total-Property Taxes	1,306,205	1,326,928	1,469,668	
OTHER TAXES-STATE:				
1057 Corp. Personal Property Replacement Taxes	7,000	7,817	7,500	7.14%
Sub-total-Other Taxes-State	7,000	7,817	7,500	
INVESTMENT REVENUE:				
1242 Interest Income-Investment Pool	1,500	750	750	-50.00%
Sub-total-Investment Revenue	1,500	750	750	
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	
				12.41%
GRAND TOTAL-IMRF FUND	1,314,705	1,335,495	1,477,918	

IMRF FUND-REVENUE

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

ILLINOIS MUNICIPAL RETIREMENT FUND-501

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE		3126	Social Security Administration-FICA	455,233		NONE	
			3127	Illinois Municipal Retirement Fund	759,105			
			3128	Social Security Administration- Medicare	285,010			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

ILLINOIS MUNICIPAL RETIREMENT FUND-501

BUDGET SUMMARY AND DESCRIPTION:

The Village's IMRF Fund is to provide for the funding of employer contributions for FICA (Social Security), Medicare for those employees that participate in that program only, and Illinois Municipal Retirement Fund retirement and disability programs. Any level of expenditure represents the Village's obligation to contribute for employee retirement and disability costs in FY 2009. The tax rate for calendar, 2009 is estimated to be 6.20% for each period of the total wages of participating employees up to \$106,800 for the FICA portion of wages and 1.45% for each period of total wages of those employees participating within the Medicare system. The Village's calendar 2009 obligation to IMRF is 11.23% of total wages, with no cap on the amount of individual earnings.

The budget for the fiscal period: \$1,499,348

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL BENEFITS:				
3126 Employer's Contribution-FICA	441,750	451,328	455,233	
3127 Employer's Contribution-IMRF	683,740	672,758	759,105	
3128 Employer's Contribution-Medicare	275,370	285,009	285,010	7.03%
Sub-total-Personal Benefits	1,400,860	1,409,095	1,499,348	
				7.03%
GRAND TOTAL-IMRF FUND	1,400,860	1,409,095	1,499,348	

IMRF FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
ALL OTHER INCOME:				
1294 Rental Income	1,080	1,300	1,300	
1299 All Other Income	0	10,650	0	
1300 Parking Lot Fees-Monthly Passes	65,000	83,200	83,200	
1301 Parking Lot Fees-Daily Rates	64,500	66,700	67,000	18.02%
Sub-total-All Other Income	130,580	161,850	151,500	
				16.02%
GRAND TOTAL-PARKING LOT FUND	130,580	161,850	151,500	

PARKING LOT FUND-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

PARKING LOT FUND-503

BUDGET SUMMARY AND DESCRIPTION:

This Fund is to provide for the accounting of both revenues and expenditures related to the Village's operation of the commuter station parking lot at the Canadian National/METRA site. Rates for daily parking equal \$1.50/day times the average estimated daily usage based on identified trends. The sale of bi-monthly convenience passes are also based on current sales trends with the pass valued at \$50/bi-monthly with a prorated cost if purchased later in the sales period, as set by Ordinance. Expenditures are based on projections for both lot and station maintenance for the fiscal period. The largest obligations are land lease rental fees due Commonwealth Edison on an annual basis. An additional contract with PACE requires payment by the Village for daily fees collected as well as a portion of the bi-monthly convenience parking pass revenue when commuters use the PACE-owned area of the parking lot. Payments due PACE are actual collections reduced by the lesser of 50% of the revenue collected monthly from users of the PACE lot or actual maintenance performed by the Village that is dedicated to the PACE lot.

The budget for the fiscal period: \$185,782

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

PARKING LOT FUND-503

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE		3218	Maintenance Contract	6,800		NONE	
				Station Cleaning				
			4950	Commonwealth Edison	107,387			
				Station Site Rental Fee				
			4951	PACE Parking Lot	15,500			
				Rental Fees				

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2008 v. FY 2009
PERSONAL SERVICES:				
3014 Salaries-Part Time	8,000	12,000	13,000	62.50%
Sub-total-Personal Services	8,000	12,000	13,000	
PERSONAL BENEFITS:				
3126 Employer's Contribution-FICA	500	745	805	
3128 Employer's Contribution-Medicare	115	175	190	61.79%
Sub-total-Personal Benefits	615	920	995	
OPERATING EXPENSES:				
3211 Telephone	800	100	100	
3216 Maintenance Contracts	6,800	2,100	6,800	
3250 Supplies-All Other	2,250	4,000	8,500	59.59%
Sub-total-Operating Expenses	9,650	6,200	15,400	
COMMODITIES:				
3811 Facilities-Electric	9,000	12,000	12,000	
3812-Facilities-Gas	3,500	4,000	4,000	
3822 Traffic & Street Signs	500	0	500	
3823 Chemicals & Fertilizers	2,000	0	2,000	
3825 Electric-Street Lighting	4,250	5,000	5,000	22.08%
Sub-total-Commodities	19,250	21,000	23,500	
MAINTENANCE & REPAIRS-FACILITIES:				
3913 Parking Lot Lights	2,500	0	2,500	
3916 Building & Facilities	5,000	5,000	5,000	
3918 Parkway Trees	1,000	0	1,000	
3920 Parking Lots	1,000	0	1,000	0.00%
Sub-total-Maintenance & Repairs-Facilities	9,500	5,000	9,500	95.00%
CAPITAL EQUIPMENT:				
316-Operating Equipment-Department	0	13,000	0	0.00%
Sub-total-Operating Equipment	0	13,000	0	0.00%
ALL OTHER EXPENSES:				
4935 All Other Expenses	250	16,125	500	
4950 Lease Payments	105,281	105,281	107,387	
4951 Pace Parking Lot Fees	16,500	15,000	15,500	1.11%
Sub-total-All Other Expenses	122,031	136,406	123,387	
				9.90%
GRAND TOTAL-PARKING LOT FUND	169,046	194,526	185,782	

PARKING LOT FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
OTHER TAXES-STATE:				
1054 Motor Fuel Tax Allotment	1,248,335	1,193,720	1,248,335	0.00%
Sub-total-Other Taxes-State	1,248,335	1,193,720	1,248,335	
INVESTMENT REVENUE:				
1242 Interest Income-Investment Pool	200	845	200	0.00%
Sub-total-Investment Revenue	200	845	200	
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund-HRST	641,550	690,525	657,860	
1271 Transfers From Corporate Fund-Other	500,000	500,000	300,000	
1275 Transfers From Capital Projects Fund	500,000	500,000	0	-41.65%
Sub-total-Operating Transfers	1,641,550	1,690,525	957,860	
ALL OTHER REVENUE:				
1299 All Other Revenue	20,000	15,000	15,000	-25.00%
Sub-total-All Other Revenue	20,000	15,000	15,000	
				-23.67%
GRAND TOTAL-MOTOR FUEL TAX FUND	2,910,085	2,899,890	2,221,395	

NOTES:

ESTIMATED DECEMBER 31, 2008 CASH AND INVESTMENT BALANCE-\$0

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

MOTOR FUEL TAX FUND-504

BUDGET SUMMARY AND DESCRIPTION:

Motor Fuel Tax improvements and projects are needed to provide for safety and capacity improvements for Village roadways. They also provide for the ongoing maintenance and improvement of local Village-owned streets, where designed and required. In FY 2009, emphasis will be directed toward the construction related engineering for those streets recommended for improvement in 2009 along with the actual design of those streets recommended for work in 2009 as a result of the 2002 Pavement Evaluation Program. Detailed plans and specifications will be prepared for the identified streets including surface treatments, base repairs and any necessary drainage and curb improvement. Construction will be performed by a contractor selected through a competitive bidding process with construction engineering will be performed by a consulting engineer. The Village Engineer will perform administration of the engineering service and construction contract.

The following program is being performed in FY 2009 through the Fund:

Village-wide Contractual Street Maintenance:

Sandalwood Road	Buffalo Grove Rd. to Port Clinton Rd.
Sandalwood Court	Sandalwood Road to end
Raintree Road	Sandalwood Road to Sandalwood Road
Raintree Court	Sandalwood Road to end
Bayberry Drive	Sandalwood Road to Sandalwood Road
Scottish Pine Court	Raintree Road to end
White Oak Court	Raintree Road to end
Blue Ash Drive	Sandalwood Road to Unit Line
Chestnut Terrace	Prairie Road to Brandywyn Lane
Chestnut Court East	Chestnut Terrace to end
Chestnut Court West	Chestnut Terrace to end
Crabapple Terrace	Chestnut Terrace to end
Acorn Place	Chestnut Terrace to end
Timberhill Lane	Lake Cook Road to Bernard Drive
Windsor Drive	Weidner Road to Bernard Drive
Whitehall Drive	Arlington Heights Road to Timberhill Lane
Whitehall Court	Whitehall Drive to end
Country Lane	Stonegate Road to Weidner Road
Fabish Drive	Hobson Drive to Deerfield Parkway
Fabish Court	Fabish Drive to end
Hilldale Lane	Fabish Drive to Hobson Drive
Canterbury Drive	Hilldale Lane to Fabish Drive
Cumberland Lane	Canterbury Lane to Fabish Drive
Cumberland Court	Cumberland Drive to end

The budget for the fiscal period: \$ 2,300,000

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

MOTOR FUEL TAX FUND-504

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4511	Street Maintenance & Construction:			NONE			NONE	
	Contract Construction	2,300,000						
	Design/Construction Engineering							

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL PROJECTS-STREETS & ROADS:				
4511 Street Maintenance/Construction	2,990,000	2,900,000	2,300,000	-23.08%
Sub-total-Capital Projects-Streets & Roads	2,990,000	2,900,000	2,300,000	-23.08%
GRAND TOTAL-MOTOR FUEL TAX FUND	2,990,000	2,900,000	2,300,000	-23.08%

MOTOR FUEL TAX FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
INVESTMENT REVENUE:				
1242 Interest Income-Investment Pool	0	0	0	0.00%
Sub-total-Investment Revenue	0	0	0	
OPERATING TRANSFERS:				
1271 Transfers-Corporate Fund	689,000	720,820	589,045	-14.51%
Sub-total-Operating Transfers	689,000	720,820	589,045	
ALL OTHER INCOME:				
1299 All Other Income-Capital Financing	1,500,000	0	2,000,000	
1299 All Other Income-Grants	250,000	0	374,350	35.68%
Sub-total-All Other Income	1,750,000	0	2,374,350	
				21.50%
GRAND TOTAL-CAPITAL PROJECTS FUND FACILITIES DEVELOPMENT	2,439,000	720,820	2,963,395	

CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

FACILITIES DEVELOPMENT CAPITAL PROJECTS FUND-511

BUDGET SUMMARY AND DESCRIPTION:

This Fund provides for the accounting of design, acquisition and construction elements of various Village capital facilities and equipment. The identified projects have been previously planned for as part of the FY 2009 elements of the Village's comprehensive Capital Improvement Plan for the FY 2009 through FY 2013 period adopted by the President and Board of Trustees on November 3, 2008. Funding will come from several sources, most notably the transfer of prior accumulations of unreserved Corporate Fund Fund Balance as authorized under current Village use policies along with the assumed issuance of corporate debt to support the proposed program to fund various improvements to the Village's Public Service Center (Public Works). Lastly, it is anticipated that grant funding will be both sought and obtained prior to initiating any final work elements on the White Pine Trail Study in conformance with current policies of the Village toward the implementation of this project.

The following projects, as identified in the Capital Improvement Plan, are proposed for FY 2009:

PBF33/97 Municipal Parking Facility Maintenance
PBF50/01 Public Service Center Expansion/Improvement
PBF81/09 PSC Rear Lot Improvements
PBF82/09 Roof Replacement @ Station #25
PBF84/09 BGGC HVAC Replacement
PBF89/09 Police Range Electronics Replacement
PBF90/09 Resurface PSC Garage Floor
ST35/03 White Pine Trail Study
ST38/04 Old Checker Road/Farrington Ditch Culvert Replacement
ST39/06 ComEd Bikeway Extension
ST42/09 Dundee Road Streetscape Improvement

The budget for the fiscal period: \$ 2,963,395

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

FACILITIES DEVELOPMENT CAPITAL PROJECTS FUND-511

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4611	BGGC HVAC Repair	91,150		NONE			NONE	
	PSC Floor Resurfacing	37,000						
	Roof Replacement #25	32,230						
	PSC Rear Lot Improve.	13,300						
4657	Municipal Parking	43,000						
	Facility Maintenance							
4881	Bikeway Construction	5,000						
	ComEd ROW							
4682	White Pine Trail Study	515,715						
4684	Public Service Center	2,000,000						
	Improvement							
4691	Old Checker Road/	150,000						
	Farrington Ditch							
	Culvert Replacement							
4692	Police Range Electronics	60,000						
	Replacement							
4693	Dundee Road Street	18,000						
	scape Improvement							

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL PROJECTS-FACILITIES:				
4611 Building/Public Ground Improvements	13,750	106,676	173,680	
4657 Municipal Parking Facility Maintenance	42,750	40,000	43,000	
4688 Fire Station #26 Front Door Replacement	121,000	0	0	
4676 Facility Security Improvements	0	2,997	0	
4679 Grade Crossing Planning Contingency	0	9,756	0	
4681 Bikeway Construction-ComEd ROW Thompson/Aptakisic	60,000	75,000	5,000	
4681 Bikeway Construction-ComEd ROW Hastings/Metra Station Link	15,000	6,000	0	
4682 White Pine Trail Study	415,000	50,000	515,715	
4684 Public Service Center Expansion	400,000	400,000	2,000,000	
4685 St #26 Bunkroom/Bathroom Improvement	350,000	9,000	0	
4688 Fire Station #27 Basement Improvement	0	92,626	0	
4689 EOC Remodeling/Antenna Replacement	59,500	137,738	0	
4690 Village Hall Fire Alarm System	42,000	0	0	
4691 Old Checker Road Culvert Replacement	150,000	15,000	150,000	
4692 Police Range Electronics Replacement	0	0	60,000	
4693 Dundee Road Streetscape Improvement	0	0	16,000	
				75.45%
Sub-total-Capital Projects-Facilities	1,689,000	944,795	2,863,395	
				75.45%
GRAND TOTAL-CAPITAL PROJECTS FUND FACILITIES DEVELOPMENT FUND	1,689,000	944,795	2,863,395	

CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
INVESTMENT REVENUE:				
1241 Interest Income-Savings	20	350	20	
1242 Interest Income-Investment Pool	3,000	2,400	14,000	
1243 Interest Income-Money Market	500	9,250	500	
1244 Interest Income-Certificates of Deposit	7,500	38,000	0	
1245 Interest Income-Government Securities	23,000	3,000	0	-57.32%
Sub-total-Investment Revenue	34,020	53,000	14,520	
ALL OTHER INCOME:				
1299 All Other Income-Grants	1,116,500	66,796	92,995	-91.67%
Sub-total-All Other Income	1,116,500	66,796	92,995	
				-90.66%
GRAND TOTAL-CAPITAL PROJECTS FUND	1,150,520	119,796	107,515	
VILLAGE-WIDE STREET CONSTRUCTION				

NOTES:

CAPITAL PROJECTS-STREETS & HIGHWAY PROGRAMS FUNDED WITH PARTIAL PROCEEDS OF SERIES 1994
CORPORATE PURPOSE GENERAL OBLIGATION BONDS (ORIGINAL PROCEEDS-\$705,000)

CAPITAL PROJECTS-STREETS & HIGHWAY PROGRAMS FUNDED WITH PROCEEDS OF SERIES 1995
CORPORATE PURPOSE GENERAL OBLIGATION BONDS (ORIGINAL PROCEEDS-\$2,775,850)

CAPITAL PROJECTS-STREETS & HIGHWAY PROGRAMS FUNDED WITH PROCEEDS OF SERIES 2003
CORPORATE PURPOSE GENERAL OBLIGATION BONDS (ORIGINAL PROCEEDS-\$2,601,280)

DEBT PROCEEDS TO FUND STREET & ROAD PROJECTS PER FY 2008 THROUGH FY 2012
CAPITAL IMPROVEMENT PLAN

ILLINOIS ROUTE 22 PROJECT BASED ON ESTIMATED LOCAL SHARE AS ESTABLISHED WITHIN
JOINT AGENCY PARTICIPATION AGREEMENTS AS OF 12/31/08.

WEILAND ROAD/PRAIRIE ROAD PROJECT REPRESENTS PHASE I ENGINEERING COSTS TO BE REIMBURSED
BY COUNTY OF LAKE PER INTERGOVERNMENTAL AGREEMENT; VILLAGE ADVANCING FUNDS FOR
THIS PHASE OF PROJECT IN ORDER TO PRESERVE OTHER FUNDING COMMITMENTS.

AS OF DECEMBER 31, 2008, CASH AND INVESTMENT ESTIMATE: \$1,566,500

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

VILLAGE-WIDE STREET CONSTRUCTION CAPITAL PROJECTS FUND-512

BUDGET SUMMARY AND DESCRIPTION:

Construction projects in partnership with other public jurisdictions for transportation purposes relative to streets will be funded from within this budget. Proceeds from the sale of the Village's Corporate Purpose General Obligation Bonds-Series 1994 and Series 2003 plus certain of the proceeds from the Corporate Purpose General Obligation Bonds-Series 1995, along with interest earnings, grant proceeds and prior accumulation of unreserved Corporate Fund Fund Balance as authorized under current Village use policies, provide the funding for projects undertaken. The elements of this program have been identified and recommended as part of the Village's comprehensive Capital Improvements Plan for the period FY 2009 through FY 2013 adopted on November 3, 2008 with the projects noted scheduled for FY 2009 implementation or continuation. In addition, a portion of unexpended interest income earned within the Fund over past fiscal periods is proposed for transfer to the Motor Fuel Tax Fund so as to be used toward the anticipated costs of the proposed FY 2009 local street maintenance program.

The following projects, as identified in the Capital Improvement Plan, are proposed for FY 2009:

SLC13/05 Aptakisic Road Traffic Signal Improvement
ST36/02 Dundee Road Lighting Completion Project
ST37/04 Illinois Route 22/Half Day Road Street Improvement
ST40/08 Weiland Road/Prairie Road Street Improvement

The budget for the fiscal period: \$1,759,229

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

VILLAGE-WIDE STREET CONSTRUCTION CAPITAL PROJECTS FUNO-512

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
4538	Dundee Road Intersection Lighting Project	297,689		NONE		4815	Transfer-Motor Fuel Tax Fund	0
4539	Il Rt 22 Half Day Street Improvement	210,454						
4541	Aptakisic Road Traffic Signal Improvement	34,589						
4542	Weiland Road/Prairie Road Street Improvement-Lake Cook Route 22	640,000						
4537	Deerfield Parkway Street Improvement	576,497						

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
CAPITAL PROJECTS-STREETS & ROADS:				
4527 Port Clinton Road/Prairie Road Intersection Improvement	164,886	0	0	
4532 Lake-Cook/Wisconsin Central Bike Path	(165,000)	(240,887)	0	
4537 Deerfield Parkway Street Improvement IL 83 to Weiland Road	0	0	576,497	
4538 Dundee Road Intersection Lighting Project	1,845,000	262,760	297,689	
4539 Il Route 22 Street Improvement	210,454	0	210,454	
4541 Aptakisic Road Traffic Signal Improvement	34,589	0	34,589	
4542 Weiland Road/Prairie Road Straat	649,515	150,052	640,000	
4543 Aptakisic Road and Brandywyn Lane Traffic Signal Improvement	0	0	0	
4935 All Other Expense - Pavement Analysis	0	19,258	0	
				-35.78%
Sub-total-Capital Projects-Streets & Roads	2,739,444	191,203	1,759,229	
OPERATING TRANSFERS:				
4815 Transfer-Motor Fuel Tax Fund	500,000	500,000	0	-100.00%
Sub-total-Operating Transfers	500,000	500,000	0	
				-45.69%
GRAND TOTAL-CAPITAL PROJECTS FUND VILLAGE-WIDE STREET CONSTRUCTION	3,239,444	691,203	1,759,229	

CAPITAL PROJECTS FUND-VILLAGE-WIDE STREET CONSTRUCTION-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PROPERTY TAXES:				
1027 Corp. Purpose Bond Levy-Cook	177,998	182,954	193,821	
1028 Corp. Purpose Bond Levy-Lake	559,906	563,163	591,517	
1040 Prior Years Taxes	0	0	0	6.43%
Sub-total-Property Taxes	737,904	746,117	785,338	
INVESTMENT REVENUE:				
1241 Interest Income-Savings	200	250	200	
1242 Interest Income-Investment Pool	3,000	1,300	1,200	-56.25%
Sub-total-Investment Revenue	3,200	1,550	1,400	
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	500,000	500,000	450,000	
1272 Transfers From Water Fund	180,000	180,000	180,000	
1273 Transfers From Golf Course Fund	75,000	75,000	75,000	-6.62%
Sub-total-Operating Transfers	755,000	755,000	705,000	
				-0.29%
GRAND TOTAL-DEBT SERVICE FUND FACILITIES DEVELOPMENT	1,496,104	1,502,667	1,491,738	

DEBT SERVICE FUND-FACILITIES DEVELOPMENT-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

FACILITIES DEVELOPMENT DEBT SERVICE FUND-523

BUDGET SUMMARY AND DESCRIPTION:

The Facilities Development Debt Service Fund is to provide for the payment of principal, interest and fiscal agents fees on corporate purpose general obligation bonds issued to fund various capital development and construction projects in the Village. The projects include the construction of a new Police Station, Club House at the Buffalo Grove Golf Club, expansion of the Public Service Center, remodeling of the lower level of Village Hall, construction of a build-to-suit facility for the United States Postal Service, rehabilitation of certain Village facilities in order to accommodate the requirements of the American's with Disabilities Act, expansion of the Fire Service headquarters with a new administrative wing and the construction of the Village's rail commuter station along the Wisconsin Central railway in participation with METRA. Ten issues of general obligation bonds have been closed to date:

- Corporate Purpose General Obligation Bonds-Series 1986
- Corporate Purpose General Obligation Bonds-Series 1989
- Corporate Purpose General Obligation Bonds-Series 1992
- Corporate Purpose General Obligation Bonds-Series 1993-A
- Corporate Purpose General Obligation Bonds-Series 1994
- Corporate Purpose General Obligation Bonds-Series 2001-A
- Corporate Purpose General Obligation Bonds-Series 2001-B
- Corporate Purpose General Obligation Bonds-Series 2002-A
- Corporate Purpose General Obligation Bonds-Series 2002-B
- Corporate Purpose General Obligation Bonds-Series 2003

As of January 1, 2009, the Series 1986, Series 1989, Series 1992, Series 1993-A, Series 1994 and Series 2002-A bonds have been retired. Of all bonds issued, a total amount of \$29,678,000 of indebtedness was incurred. The balance remaining as of the beginning of FY 2009 totals \$7,740,000 representing a retirement rate of 88.33%

The budget for the fiscal period: \$ 1,499,685

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

FACILITIES DEVELOPMENT DEBT SERVICE FUND-523

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
	NONE			NONE		4711	Principal Payments	
							General Obligation	
							Bonds:	
							Series 2001-A	245,000
							Series 2001-B	520,000
							Series 2002-A	0
							Series 2002-B	130,000
							Series 2003	270,000
						4716	Interest Payments	
							General Obligation	
							Bonds:	
							Series 2001-A	184,518
							Series 2001-B	86,533
							Series 2002-A	0
							Series 2002-B	16,275
							Series 2003	44,560

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
OPERATING EXPENSES:				
3231 Fiscal Agent Fees	2,000	2,800	2,800	40.00%
Sub-total-Operating Expenses	2,000	2,800	2,800	
DEBT SERVICE:				
4711 Principal Payments-General Obligation Bonds	1,150,000	1,150,000	1,165,000	
4716 Interest Payments-General Obligation Bonds	376,315	376,315	331,885	-1.93%
Sub-total-Debt Service	1,526,315	1,526,315	1,496,885	
GRAND TOTAL-DEBT SERVICE FUND FACILITIES DEVELOPMENT	1,526,315	1,529,115	1,499,685	-1.87%

DEBT SERVICE FUND-FACILITIES DEVELOPMENT-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
INVESTMENT REVENUE:				
1241 Interest Income-Savings	5,000	3,500	3,500	
1242 Interest Income-Investment Pool	200,000	170,000	150,000	
1243 Interest Income-Money Market	1,500	2,500	1,500	
1245 Interest Income-Government Securities	23,750	20,000	16,250	
1246 Amortization-Security Discount or Premium	816,420	816,420	792,359	
1247 Loss/Gain-Security Transactions	0	0	0	
1248 Annuity Gain/Losses	100,000	(1,500,000)	100,000	-7.24%
Sub-total-Investment Revenue	1,146,670	(487,580)	1,063,609	
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	1,587,542	1,615,080	1,740,156	9.61%
Sub-total-Operating Transfers	1,587,542	1,615,080	1,740,156	
ALL OTHER REVENUE:				
1296 Pension Withheld	597,995	594,730	622,950	
1299 All Other Income	0	0	0	4.17%
Sub-total-All Other Revenue	597,995	594,730	622,950	
				2.84%
GRAND TOTAL-POLICE PENSION FUND	3,332,207	1,722,230	3,426,715	

REVENUE IN EXCESS OF AMOUNTS NECESSARY TO PROVIDE FOR BENEFITS AND FUND EXPENDITURES
WILL BE APPLIED TOWARD THE SATISFACTION OF BOTH FUTURE AND PAST SERVICE BENEFIT OBLIGATIONS
AS DETERMINED AS THE OUTPUT OF ANNUAL FUND ACTUARIAL ANALYSIS.

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2009

POLICE PENSION FUND-531

BUDGET SUMMARY AND DESCRIPTION:

This Fund provides for the accounting of funds received and paid out for qualifying benefits for retirement or disability based on actuarial estimates and assumptions provided either by the Illinois Department of Insurance or independent actuaries retained by the Village for eligible public safety employees within the Village's Police Service. Benefits are defined by the applicable sections of the Illinois Pension Code. All excess funds will be accumulated in the Fund Balance in order to meet future pension obligations of retired and/or disabled employees or their family members.

The current distribution of pensions paid (retirement, disability, or death) and by rank of member at time of separation is as follows:

	<u>Retirement</u>	<u>Disability</u>	<u>Death</u>
Police Officer	8	2	1
Sergeant	7		
Commander	5		
Deputy Chief	2		1
Chief	1		
Deferred	1		

The budget for the fiscal period: \$ 1,496,040

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

POLICE PENSION FUND-531

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE			NONE			NONE	

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL BENEFITS:				
3133 Pension Payments-Police	1,294,715	1,302,825	1,348,512	
3135 Disability Payments-Police	89,528	89,528	89,528	
3138 Pension Refund-Police	0	0	0	3.89%
Sub-total-Personel Benefits	1,384,243	1,392,353	1,438,040	
ALL OTHER EXPENSES:				
4935 All Other Expenses	50,000	58,000	58,000	16.00%
Sub-total-All Other Expenses	50,000	58,000	58,000	
				4.31%
GRAND TOTAL-POLICE PENSION FUND	1,434,243	1,450,353	1,496,040	

POLICE PENSION FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
INVESTMENT REVENUE:				
1241 Interest Income-Savings	600	620	500	
1242 Interest Income-Investment Pool	65,000	31,500	24,000	
1243 Interest Income-Money Market	7,500	24,800	6,000	
1244 Interest Income-Certificates of Deposit	137,800	240,000	322,000	
1245 Interest Income-Government Securities	234,250	115,000	100,000	
1246 Amortization-Security Discount or Premium	148,850	148,850	157,569	
1247 Loss/Gain-Security Transactions	0	0	0	
1248 Annuity Gain/Losses	250,000	(2,310,000)	250,000	1.90%
Sub-total-Investment Revenue	844,000	(1,749,230)	860,069	
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	1,329,136	1,354,461	1,493,888	12.40%
Sub-total-Operating Transfers	1,329,136	1,354,461	1,493,888	
ALL OTHER REVENUE:				
1296 Pension Withheld	492,999	493,120	505,365	
1299 All Other Income	0	0	0	2.51%
Sub-total-All Other Revenue	492,999	493,120	505,365	
				7.25%
GRAND TOTAL-FIRE PENSION FUND	2,666,135	98,351	2,859,322	

REVENUE IN EXCESS OF AMOUNTS NECESSARY TO PROVIDE FOR BENEFITS AND FUND EXPENDITURES WILL BE APPLIED TOWARD THE SATISFACTION OF BOTH FUTURE AND PAST SERVICE BENEFIT OBLIGATIONS AS DETERMINED AS THE OUTPUT OF ANNUAL FUND ACTUARIAL ANALYSIS.

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

FIRE PENSION FUND-532

BUDGET SUMMARY AND DESCRIPTION:

This Fund provides for the accounting of funds received and paid out for qualifying benefits for retirement or disability based on actuarial estimates and assumptions provided either by the Illinois Department of Insurance or independent actuaries retained by the Village for eligible public safety employees within the Village's Fire Service. Benefits are defined by the applicable sections of the Illinois Pension Code. All excess funds will be accumulated in the Fund Balance in order to meet future pension obligations of retired and/or disabled employees or their family members.

The current distribution of pensions paid (retirement, disability, or death) and by rank of member at time of separation is as follows:

	<u>Retirement</u>	<u>Disability</u>	<u>Death</u>
Firefighter/Paramedic	1	2	1
Lieutenant	3	1	
Battalion Chief	1	1	
Deputy Chief			
Chief	1		

The budget for the fiscal period: \$ 645,369

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

FIRE PENSION FUND-532

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE			NONE			NONE	

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
PERSONAL BENEFITS:				
3134 Pension Payments-Fire	218,502	217,322	367,903	
3136 Disability Payments-Fire	203,110	202,685	202,466	
3139 Pension Refund-Fire	0	0	0	35.28%
Sub-total-Personal Benefits	421,612	420,007	570,369	
ALL OTHER EXPENSES:				
4935 All Other Expenses	60,000	75,000	75,000	25.00%
Sub-total-All Other Expenses	60,000	75,000	75,000	
GRAND TOTAL-FIRE PENSION FUND	481,612	495,007	645,369	34.00%

FIRE PENSION FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
OPERATING TRANSFERS:				
1271 Transfers-Corporate Fund				
For FY 2008 "True-Up"	0	0	0	
For FY 2009 "True-Up"	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	
ALL OTHER INCOME:				
1298 SWANCC User Fees	915,192	923,345	1,044,560	14.14%
Sub-total-All Other Income	915,192	923,345	1,044,560	
				14.14%
GRAND TOTAL-REFUSE SERVICE FUND	915,192	923,345	1,044,560	

REFUSE SERVICE FUND-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2009

REFUSE SERVICE FUND-550

BUDGET SUMMARY AND DESCRIPTION:

The Refuse Service Fund is established as required by the Project Use Agreement between the Village and Solid Waste Agency of Northern Cook County (SWANCC) for the purpose of accounting for all user fees collected by the Village on behalf of the Agency for transfer station and waste disposal services performed by the Agency. The budget is based on the FY 2009-2010 commitment by the Village of an estimated 17,538 tons of refuse to be processed at a budgeted rate of \$59.54/ton, plus an estimated FY 2008-2009 true-up of \$20,485 as credited under the Village/Agency Project Use Agreement.

The budget for the fiscal period: \$ 1,023,730

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2009

REFUSE SERVICE FUND-550

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE		4922	Solid Waste Agency of Northern Cook County	1,023,730			

ACCOUNT DESCRIPTION	FY 2008 BUDGET	FY 2008 EST. ACTUAL	FY 2009 BUDGET	FY 2009 v. FY 2008
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	
ALL OTHER EXPENSES:				
4922 SWANCC User Fees	1,020,872	1,026,350	1,044,215	
Plus: FY 2008 "True-Up"	(4,560)	(31,140)	0	
Plus: FY 2009 "True-Up"	0	0	(20,485)	0.73%
Sub-total-All Other Expenses	1,016,312	995,210	1,023,730	
				0.73%
GRAND TOTAL-REFUSE SERVICE FUND	1,016,312	995,210	1,023,730	

REFUSE SERVICE FUND-EXPENSE

Addendum

**VILLAGE OF BUFFALO GROVE
FY 2009 BUDGET
BUDGET ADDENDUM**

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ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007 (8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
PROPERTY TAXES:						
1011 Corporate Levy-Cook	383,893	327,129	163,347	492,095	501,682	518,629
1012 Corporate Levy-Lake	1,044,284	965,240	1,021,542	1,548,746	1,556,039	1,582,730
1013 Police Protection Levy-Cook	111,932	117,095	55,364	118,004	120,287	124,364
1014 Police Protection Levy-Lake	318,064	327,193	346,446	371,387	373,139	379,542
1015 Crossing Guard Levy-Cook	11,274	11,725	5,338	11,509	11,806	12,153
1016 Crossing Guard Levy-Lake	32,023	32,762	34,012	36,221	36,412	37,089
1017 Fire Service-Cook	800,628	837,636	395,902	843,827	860,149	889,297
1018 Fire Service-Lake	2,275,045	2,340,559	2,477,360	2,655,734	2,668,238	2,714,027
1019 Street & Bridge Levy-Cook	148,858	155,772	73,651	156,980	159,984	165,432
1020 Street & Bridge Levy-Lake	422,988	435,265	460,876	494,056	496,387	504,879
1021 Street Lighting Levy-Cook	50,525	52,838	24,962	53,247	54,241	56,105
1022 Street Lighting Levy-Lake	143,571	147,641	156,326	187,583	188,364	171,226
1023 ESDA Levy-Cook	2,729	2,866	1,364	2,916	2,909	3,061
1024 ESDA Levy-Lake	7,993	8,031	8,546	9,176	9,236	9,342
1025 IMRF Levy-Cook	285,318	316,159	143,033	314,957	313,234	362,713
1026 IMRF Levy-Lake	817,712	670,307	882,296	991,248	1,013,694	1,106,955
1027 Corp. Purpose Bond Levy-Cook	200,018	311,932	142,091	177,996	184,528	193,821
1028 Corp. Purpose Bond Levy-Lake	547,287	584,020	739,741	559,906	563,251	591,517
1029 Special Service Area Levy-Cook	31,079	0	0	0	0	0
1030 Special Service Area Levy-Lake	1,042,067	0	0	0	0	0
1031 Police Pension Levy-Cook	253,410	419,254	180,683	382,794	390,200	429,469
1032 Police Pension Levy-Lake	739,435	1,043,918	1,087,468	1,204,748	1,224,880	1,310,687
1033 Fire Pension Levy-Cook	258,814	320,993	177,883	320,486	326,688	368,690
1034 Fire Pension Levy-Lake	745,578	856,577	987,088	1,008,650	1,027,773	1,125,198
1035 Tax Increment Financing Levy	1,253,495	0	0	0	0	0
Sub-total-Property Taxes	11,928,018	10,484,912	9,565,361	11,922,268	12,063,119	12,658,926
Percent to Total	24.30%	23.56%	21.49%	20.44%	20.88%	23.99%
OTHER TAXES-STATE:						
1051 State Income Taxes	3,437,040	3,930,745	2,895,505	4,399,410	4,773,365	4,773,480
1052 State Sales Tax	5,247,800	5,506,955	3,693,130	5,116,160	5,827,815	5,202,240
1053 Motor Fuel Tax Allotments	1,258,250	1,231,060	623,585	1,248,335	1,193,720	1,248,335
1055 Township Transfer-Wheeling	10,000	10,000	9,000	9,000	19,000	19,000
1056 Township Transfer-Vernon	120,000	126,500	138,000	138,000	150,000	150,000
1057 Corp. Pers Property Replacement Tax	8,500	4,500	5,400	7,000	7,817	7,500
Sub-total-Other Taxes-State	10,079,590	10,809,760	7,564,820	10,917,905	11,771,717	11,400,555
Percent to Total	20.54%	24.29%	17.00%	18.72%	22.31%	18.97%
OTHER TAXES-LOCAL:						
1066 Home Rule Sales Tax	2,622,860	3,250,320	2,261,605	3,207,735	3,452,640	3,289,315
1087 Real Estate Transfer Tax	902,000	922,130	625,750	926,315	593,625	503,470
1068 Hotel/Motel Tax	99,800	126,800	74,400	180,000	198,000	200,000
1069 Foreign Fire Insurance Tax	34,500	39,000	0	0	0	0
1070 Telecommunications Excise Tax	2,517,630	2,408,925	1,578,903	2,405,000	2,550,495	2,420,130
1071 Prepared Food and Beverage Tax	0	0	0	460,000	802,920	668,590
1072 Automobile Rental Tax	2,500	9,200	10,500	10,000	10,000	10,000
Sub-total-Other Taxes-Local	6,179,290	6,756,375	4,551,158	7,189,050	7,407,880	7,091,505
Percent to Total	12.59%	15.18%	10.23%	12.32%	14.04%	11.80%
VEHICLE LICENSES:						
1081 Passenger Registration	550,000	559,000	108,000	0	0	0
1082 Truck Registration	6,000	5,000	500	0	0	0
1083 Motorcycle Registration	1,500	1,600	100	0	0	0
1084 Senior Citizen Registration	14,500	14,500	500	0	0	0
1085 Vehicle Transfers	1,200	1,200	1,000	0	0	0
Sub-total-Vehicle Licenses	573,200	581,300	110,100	0	0	0
Percent to Total	1.17%	1.31%	0.25%	0.00%	0.00%	0.00%

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007 (8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
BUSINESS LICENSES:						
1091 Business Licenses	94,000	94,000	94,000	94,000	94,000	94,000
1092 Tobacco Licenses	1,000	500	500	500	1,850	1,600
1094 Vending Machine Licenses	3,500	2,500	2,000	2,000	2,400	2,400
1095 Chauffer Licenses	300	300	300	300	1,700	1,700
1096 All Other Licenses	11,000	11,000	10,000	10,000	10,000	10,000
1097 Alarm Permits	20,000	20,000	20,000	20,000	20,000	20,000
Sub-total-Business Licenses	129,800	128,300	126,800	126,800	129,950	129,900
Percent to Total	0.27%	0.26%	0.28%	0.22%	0.25%	0.22%
LIQUOR LICENSES:						
1101 Liquor Licenses-Class A	52,500	47,500	0	45,000	50,000	50,000
1102 Liquor Licenses-Class B	23,000	20,700	0	18,400	17,600	18,400
1103 Liquor Licenses-Class C	20,000	20,000	0	17,500	16,250	25,000
1104 Liquor Licenses-Class D	7,200	7,200	0	7,200	12,900	5,400
1105 Liquor Licenses-Class E	6,000	9,000	0	9,000	11,250	13,500
1106 Liquor Licenses-Class F	2,000	2,000	0	2,000	2,000	2,000
1109 Liquor Licenses-Tasting	1,800	500	0	250	2,280	300
1110 Liquor License Violations	0	0	0	0	0	0
1111 Liquor Application Fee	0	0	0	0	2,000	2,000
Sub-total-Liquor Licenses	112,300	106,900	0	99,350	114,280	116,600
Percent to Total	0.24%	0.22%	0.00%	0.17%	0.22%	0.19%
ANIMAL LICENSES:						
1121 Animal Licenses-Dogs	10,000	10,000	10,000	10,000	16,000	16,000
1122 Animal Licenses-Cats	1,000	1,000	1,000	1,000	4,000	4,000
Sub-total-Animal Licenses	11,000	11,000	11,000	11,000	20,000	20,000
Percent to Total	0.02%	0.02%	0.02%	0.02%	0.04%	0.03%
BUILDING REVENUE & FEES:						
1131 Building Permit Fees	207,000	275,000	509,800	532,000	199,753	223,900
1132 Engineering Fees	306,400	238,000	280,800	200,000	165,000	176,200
1133 Contractor Reg. Fees	5,000	5,000	2,500	5,000	5,160	5,000
1134 Plan Review Fees	30,000	30,000	24,000	40,000	52,850	45,000
1135 Filing Fees	2,500	2,500	2,000	2,500	3,260	2,500
1136 Annexation Fees	30,100	15,000	17,500	14,700	4,000	5,000
1137 Building Inspection Fees	125,000	125,000	90,000	140,000	168,000	160,000
1138 Plumbing Inspection Fees	20,000	20,000	20,000	20,000	23,602	22,500
1139 Electrical Inspection Fees	20,000	20,000	20,000	25,000	34,191	27,500
1140 Mechanical Inspection Fees	10,000	10,000	7,000	10,000	14,460	13,500
1141 Sign Inspection Fees	5,000	5,000	1,500	5,000	5,093	5,000
1142 Elevator Inspection Fees	20,000	20,000	12,500	24,000	25,433	26,000
1143 Pavement Inspection Fees	11,500	6,500	10,000	1,500	4,150	1,500
1144 Other Inspections	25,000	40,000	25,000	30,000	37,500	32,500
1145 Fire Suppression Inspection Fees	0	0	0	1,500	3,800	1,500
1150 Water Connection Fees	7,500	8,000	7,000	5,000	12,600	5,000
1151 Lake County Sewer Tap-On Fees	50,000	75,000	85,000	65,800	210,000	65,000
1152 Village Sewer Tap-On Fees	2,000	2,500	2,500	2,350	1,300	1,300
1153 Water Meter Sales	5,000	10,000	8,000	5,000	10,000	10,000
1154 System Improvement Fees	50,000	50,000	50,000	29,500	22,200	25,000
1155 Sewer T.V. Inspection Fees	8,274	5,300	10,380	5,500	5,499	10,145
1156 Recapture Fees	0	0	0	0	89,695	0
Sub-total-Building Revenue & Fees	940,274	962,600	1,185,480	1,164,350	1,097,546	864,045
Percent to Total	1.98%	1.96%	2.68%	2.00%	2.08%	1.44%

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007 (8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
INTERGOVERNMENTAL REVENUE-LOCAL:						
1181 Reimb.-Police Training	10,000	5,000	5,000	10,000	5,630	10,000
1182 Reimb.-Fire Training	1,000	1,000	500	500	0	500
1183 High School Police Counselor	67,525	70,286	43,400	74,100	74,253	76,350
1184 Gasoline Sales-Park/School	36,400	41,300	35,000	65,000	91,000	85,000
1185 D.A.R.E. Program	60,734	62,860	0	64,850	64,850	82,630
1186 Police Grant Program	6,000	43,750	73,500	15,525	22,025	20,750
1187 Fire Training Reimbursement-Local	1,000	1,000	250	250	0	25
1188 IGA Reimbursement -IT Services	0	0	0	0	25,008	25,008
Sub-total-Intergovernmental Revenue	182,659	225,196	157,650	230,225	282,766	300,263
Percent to Total	0.38%	0.46%	0.35%	0.39%	0.54%	0.50%
SALES OF WATER:						
1201 Sales Of Water	2,494,590	2,525,150	1,679,700	3,193,600	2,803,400	3,162,415
1202 Late Charges	25,000	21,000	15,000	20,000	20,000	20,000
1204 Construction Water	1,500	2,000	2,000	2,000	3,000	2,000
1205 Village Sewer Use Fees	365,450	369,920	246,070	697,080	614,245	690,275
1206 Lake County Sewer Fees	2,178,450	2,299,260	1,547,026	2,326,300	3,367,440	4,287,880
1210 Other Service Charges & Fees	279,095	325,050	240,330	0	8,090	0
1211 Revenue Bond Fees-Northwest Water Commission	857,955	817,410	525,930	421,080	420,490	434,260
Sub-total-Sales of Water	6,202,040	6,359,790	4,256,056	6,660,060	7,236,665	8,596,830
Percent to Total	13.04%	12.96%	9.56%	11.42%	13.72%	14.31%
GOLF COURSE FEES:						
1221 Greens Fees	0	0	1,632,000	1,645,000	1,485,000	1,645,000
1222 Power Cart Rental	0	0	400,000	420,000	361,000	415,000
1223 Pull Cart Rental	0	0	8,000	7,000	8,800	7,200
1224 Driving Range Fees	0	0	68,000	68,000	60,000	68,500
1225 Memberships/Passes	0	0	140,000	150,000	117,400	140,000
1226 Club Storage Fees	0	0	500	300	525	400
1227 Locker Room Fees	0	0	1,000	800	420	900
1228 Merchandise Sales	0	0	150,000	150,000	141,000	152,000
1229 State Sales Taxes	0	0	12,188	12,300	11,700	13,300
1230 Club Rental Fees	0	0	4,700	5,600	6,090	6,500
1232 Rental Income	0	0	104,000	100,000	95,000	105,000
1233 Utility Reimbursements	0	0	62,000	60,000	50,000	60,000
1234 GPS Revenue	0	0	45,000	75,000	70,944	81,000
1235 Coupon Sales	0	0	15,000	15,000	14,000	15,000
Sub-total-Golf Course Fees	0	0	2,642,388	2,709,000	2,421,879	2,709,800
Percent to Total	0.00%	0.00%	5.94%	4.64%	4.59%	4.51%
INVESTMENT REVENUE:						
1241 Interest Income-Savings	18,650	29,880	37,000	52,820	35,120	32,120
1242 Interest Income-Investment Pool	342,550	505,100	619,200	663,200	326,595	329,150
1243 Interest Income-Money Market	18,800	6,600	7,750	15,500	48,550	19,000
1244 Interest Income-Certificates of Deposit	517,800	779,500	624,900	775,300	775,000	777,000
1245 Interest Income-Government Securities	297,250	365,400	304,233	620,500	456,000	426,250
1246 Amortization-Security Discount or Premium	944,000	773,830	661,280	965,270	965,270	949,928
1248 Annuity Gains/Losses	0	200,000	257,808	350,000	(3,810,000)	350,000
Sub-total-Investment Revenue	2,139,050	2,660,310	2,512,171	3,442,590	-1,203,465	2,883,448
Percent to Total	4.50%	5.42%	5.65%	5.90%	-2.28%	4.80%
FINES & FEES-POLICE & FIRE:						
1251 Circuit Court Fines-Cook	20,000	17,500	4,000	10,000	28,000	15,000
1252 Circuit Court Fines-Lake	630,000	630,000	390,000	600,000	590,000	590,000
1253 Village Ordinance Fines	80,000	75,000	50,000	45,000	82,851	60,000
1254 Alarm Service Calls	25,000	35,000	20,000	35,000	54,158	45,000

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007 (8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
1255 Accident Reports	7,000	7,000	4,000	6,500	7,615	7,000
1256 Special Duty-Police	0	0	0	0	0	0
1257 Special Duty-Fire	0	0	0	0	0	0
1258 Impounding Fees	1,300	1,300	850	1,800	1,800	1,800
1259 Ambulance Transport Fees	375,000	375,000	320,000	475,000	575,000	575,000
1260 Video Subpoena Fees	4,000	4,000	2,600	4,300	4,800	4,300
1261 DUI Assessments	35,000	32,000	23,000	40,000	33,500	35,000
1262 Impounding Penalties	180,000	210,000	134,000	205,000	167,000	175,000
Sub-total-Fines & Fees-Police & Fire	1,357,300	1,386,800	948,450	1,422,600	1,544,724	1,508,100
Percent to Total	2.85%	2.83%	2.13%	2.44%	2.93%	2.51%
OPERATING TRANSFERS:						
1271 Transfers From Corporate Fund	4,040,550	4,738,562	4,872,712	5,331,228	5,464,886	5,280,873
1272 Transfers From Water Fund	769,465	819,790	834,790	815,230	815,230	885,000
1273 Transfers From Golf Fund	110,960	110,960	82,160	130,000	100,000	116,984
1274 Transfers From Capital Projects Fund	0	0	0	500,000	500,000	0
1276 Transfers From Debt Service Fund	22,400	0	0	0	0	0
1277 Transfers From Refuse Service Fund	50,000	0	0	0	0	0
Sub-total-Operating Transfers	4,993,375	5,669,312	5,589,662	6,776,458	6,880,116	6,282,857
Percent to Total	10.50%	11.55%	12.56%	11.62%	13.04%	10.46%
ALL OTHER REVENUE:						
1291 Cable Television Fees	432,000	456,000	340,000	506,000	568,365	564,000
1292 Snow & Ice Control	3,000	2,000	2,000	2,000	2,000	2,000
1293 Manuals, Maps & Books	1,200	1,200	800	800	250	250
1294 Facilities Rental	6,350	5,850	3,290	4,930	5,150	5,300
1296 Pension Withheld	978,740	991,775	741,642	1,090,994	1,087,850	1,128,315
1298 SWANCC User Fees	984,400	992,245	660,800	915,192	923,345	1,044,560
1299 All Other Income	192,000	312,500	3,419,100	2,938,100	145,296	2,532,495
1300 Parking Lot Fees-Monthly Passes	45,500	47,000	39,000	65,000	83,200	83,200
1301 Parking Lot Fees-Daily Rates	71,000	72,500	43,350	64,500	66,700	67,000
1311 Reimbursements-Central Garage	12,500	60,000	30,000	73,790	103,765	99,115
Sub-total-All Other Revenue	2,726,690	2,941,070	5,279,982	5,661,306	2,985,921	5,526,235
Percent to Total	5.73%	5.99%	11.86%	9.71%	5.66%	9.20%
GRAND TOTAL-ALL FUND REVENUE	47,554,586	49,083,825	44,500,878	58,332,962	52,753,098	60,087,064

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
PERSONAL SERVICES:						
3011 Salaries-Full Time	6,128,472	6,093,668	5,093,093	7,472,033	7,484,424	7,800,966
3012 Salaries-Overtime	689,913	708,484	608,504	859,253	884,348	908,241
3013 Salaries-Sworn	9,942,259	10,245,288	7,186,325	11,163,422	11,130,541	11,542,947
3014 Salaries-Part Time	710,635	817,013	706,931	868,314	867,895	935,410
3015 Salaries-Elected Officials	39,000	39,000	26,000	39,000	39,000	39,000
3016 Special Duty Pay	0	0	0	0	0	0
3017 Salaries-Seasonal	0	0	0	73,140	0	0
3018 Longevity Pay	151,400	150,000	126,300	152,632	150,432	154,850
3021 Salaries-Seasonal Grounds	0	0	61,000	24,000	35,329	7,000
3022 Salaries-Seasonal Clubhouse	0	0	133,000	137,000	142,719	140,000
3023 Salaries-Part Time Grounds	0	0	206,500	220,000	220,421	257,000
3024 Salaries-Part Time Clubhouse	0	0	73,000	78,000	81,000	83,400
Sub-total-Personal Services	17,681,679	18,053,653	14,220,653	21,086,794	21,036,110	21,868,814
Percent to Total	34.54%	37.69%	31.44%	36.77%	37.52%	35.93%
PERSONAL BENEFITS:						
3111 Group Medical & Life Insurance	2,840,376	2,828,629	1,957,332	3,110,726	3,069,929	3,364,371
3112 Professional Training	104,285	118,646	108,346	137,099	120,699	137,351
3113 Dues & Memberships	48,485	49,428	45,005	61,438	61,746	65,220
3114 Uniform Rental	17,259	16,232	21,592	29,651	25,915	33,119
3115 Clothing Allowance	67,993	68,572	53,822	78,266	73,641	78,648
3116 Uniform Maintenance	24,120	23,960	24,260	24,260	24,260	24,260
3117 Safety Equipment	42,575	44,600	36,649	50,295	45,782	56,634
3118 Tuition Reimbursements	27,900	32,547	75,957	72,584	64,000	66,603
3119 Recruit Uniforms	4,800	4,800	4,800	4,300	4,300	4,300
3125 Employer's Contribution-Pension	134,234	147,652	289,670	358,563	378,649	394,738
3126 Employer's Contribution-FICA	390,380	393,090	294,890	442,250	452,073	456,038
3127 Employer's Contribution-IMRF	545,765	610,965	415,685	683,855	672,758	759,105
3128 Employer's Contribution-Medicare	228,750	250,610	180,335	275,370	285,184	285,200
3129 ICMA/RC Deferred Compensation	72,260	55,190	47,629	68,517	64,559	69,028
3133 Pension Payments-Police	893,920	1,093,400	794,350	1,294,715	1,302,825	1,348,512
3134 Pension Payments-Fire	0	0	19,329	218,502	217,322	367,903
3135 Disability Payments-Police	42,580	89,530	59,685	89,528	89,528	89,528
3136 Disability Payments-Fire	208,600	202,620	135,395	203,110	202,685	202,466
3137 Employee Recognition	3,250	5,200	2,835	4,200	6,500	7,270
3138 Pension Refund-Police	25,000	0	0	0	0	0
3139 Pension Refund-Fire	25,000	0	0	0	0	0
Sub-total-Personal Benefits	5,747,532	6,035,671	4,567,746	7,207,227	7,162,355	7,810,294
Percent to Total	11.24%	12.60%	10.10%	12.57%	12.78%	12.83%
OPERATING EXPENSES:						
3211 Telephona	145,252	145,477	107,232	168,633	160,772	172,460
3212 Postage	68,921	74,701	51,966	68,661	71,300	74,231
3213 Travel	19,187	20,232	19,780	23,918	18,683	21,121
3214 Per Diem Allowance	7,135	7,300	6,390	9,415	6,495	6,110
3215 Reception & Community Affairs	9,755	10,155	6,424	11,155	14,760	13,005
3216 Maintenance Contracts	329,389	343,339	299,911	418,797	428,318	475,066
3217 Equipment Rental	27,948	23,920	16,028	21,863	18,072	21,873
3218 Subscriptions & Publications	25,501	24,189	11,290	15,375	13,616	15,951
3219 Printing	34,524	33,719	34,520	34,176	29,668	30,634
3220 Village Nawsletter	40,000	50,000	40,000	51,900	45,000	50,500
3221 Computer Services	25,500	66,000	56,033	80,100	74,250	81,200
3224 Recruitment	2,800	2,800	2,350	2,800	1,800	3,800
3225 CDL Testing Consortium	0	0	0	0	0	2,500
3230 Audit Faes	38,000	38,000	43,000	43,225	48,000	44,225
3231 Fiscal Agent Fees	10,100	2,000	4,500	2,000	2,800	2,800
3235 Homeland Security	100	100	67	100	100	100
3240 Supplies-Office	50,763	49,599	51,309	65,203	61,533	65,831
3250 Supplies-All Other	68,495	70,980	51,516	73,007	81,575	91,823
3260 Supplies-Clubhouse	0	0	21,500	21,000	21,683	20,000
ALL FUND-EXPENSE						

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
3275 Physical Fitness Equipment	400	400	400	400	400	400
3332 Printing-Staff	11,200	11,100	8,165	11,950	11,950	11,950
3336 Safety Equipment-Patrol	3,650	3,650	3,800	3,600	3,600	3,600
3337 Safety Equipment-F.O.S.G.	1,700	500	350	500	500	500
3340 Equipment Rental-Communications	2,050	2,050	950	970	966	704
3343 Supplies-Patrol	3,000	3,000	2,140	3,000	3,000	3,000
3345 Supplies-F.O.S.G.	6,000	6,050	4,615	6,000	6,000	6,000
3346 Supplies-Communications	2,500	2,500	2,380	2,400	2,400	2,400
3347 Supplies-Records	13,100	13,100	9,325	13,100	13,100	13,100
3348 Supplies-O.C.O.P.	600	600	400	600	600	600
3349 Supplies-Training	8,300	8,550	5,650	8,550	8,550	8,550
3350 Supplies-C/P-C/R	4,900	4,900	3,235	4,900	4,900	4,900
3351 Supplies-Detention	1,300	1,300	915	1,300	1,300	1,300
3352 Operating Equip.-Patrol	4,108	1,975	4,950	1,450	1,441	1,450
3353 Operating Equip.-F.O.S.G.	530	280	0	0	30	0
3354 Operating Equip.-Communications	570	570	375	550	550	550
3355 Operating Equip.-Records	1,625	1,622	1,185	1,572	1,572	1,572
3356 Operating Equip.-O.C.O.P.	300	300	200	200	200	200
3357 Operating Equip.-Training	750	720	480	720	720	720
3358 Operating Equip.-Detention	100	150	150	150	100	150
3359 Operating Equip.-C/P-C/R	1,300	1,300	1,300	1,300	1,300	1,300
3370 Merchandise Purchases	0	0	120,000	125,000	123,000	125,000
3380 Golf Cart Rental	0	0	97,000	106,000	87,000	100,000
3390 Driving Range	0	0	5,000	5,000	4,600	5,000
3391 Advertising & Promotions	0	0	49,000	45,000	42,057	30,000
3392 GPS Expense	0	0	39,000	84,000	89,175	89,000
3395 Sales Tax	0	0	11,600	11,900	11,300	11,900
Sub-total-Operating Expenses	971,353	1,027,128	1,196,581	1,551,442	1,518,736	1,619,076
Percent to Total	1.90%	2.14%	2.65%	2.71%	2.71%	2.66%
INSURANCE:						
3511 Risk Management Pool	383,631	449,352	20,000	466,152	467,090	466,990
3512 Unemployment Insurance	18,320	18,320	19,840	20,080	20,000	20,160
Sub-total-Insurance	401,951	467,672	39,840	486,232	487,090	487,150
Percent to Total	0.79%	0.98%	0.09%	0.85%	0.87%	0.80%
LEGAL SERVICES:						
3611 Retainer Fee	50,365	50,365	38,865	50,365	50,365	50,365
3612 Prosecutor Fee	52,200	63,000	46,700	67,000	66,700	65,000
3613 Attorney's Fees	85,000	88,000	60,700	90,500	95,800	93,500
3614 Recording Fees	500	500	270	500	670	500
3615 Legal Notices	6,000	6,000	3,300	6,000	7,200	7,500
3616 Litigation Reserve	50,000	50,000	30,000	10,000	26,950	10,000
3617 Messenger Fees	800	800	530	850	600	700
3618 Special Counsel	76,000	41,000	35,300	73,000	63,520	50,000
3619 Legal Reimbursables	3,500	3,600	2,300	2,500	5,193	3,000
Sub-total-Legal Services	324,365	303,265	215,985	300,715	316,998	280,565
Percent to Total	0.63%	0.63%	0.48%	0.52%	0.57%	0.46%
COMMISSIONS & COMMITTEES:						
3712 Blood Commission	200	200	133	150	75	100
3713 Buffalo Grove Days	28,000	40,000	60,000	60,000	65,000	60,000
3714 Fire & Police Commission	20,000	10,000	5,000	14,000	13,435	14,000
3715 Fireworks for the Fourth	10,000	10,000	10,000	10,000	10,000	20,000
3716 Plan Commission	3,500	3,000	2,000	3,000	1,000	1,500
3717 Residents with Disabilities	350	350	233	300	1,300	1,000
3718 Arts Commission	200	5,200	5,700	42,200	5,900	7,000
3719 Zoning Board of Appeals	50	50	33	50	0	50
3720 Other Boards/Commissions	500	100	66	200	0	100
3721 Village Board	500	500	266	300	200	200

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
3722 BG Symphonic Band	0	0	0	0	0	0
3723 50th Anniversary Committee	0	0	25,000	38,000	71,300	0
Sub-total-Commissions & Committees	63,300	89,400	108,431	168,200	168,210	103,950
Percent to Total	0.12%	0.14%	0.24%	0.29%	0.30%	0.17%
COMMODITIES:						
3811 Electric-Facilities	5,000	5,000	144,000	142,000	127,000	132,000
3812 Gas-Facilities	20,800	22,000	60,000	63,800	66,000	67,100
3814 Electric-Water & Sewer	164,738	164,738	145,009	217,514	180,000	210,000
3815 Gas-Water & Sewer	2,316	2,316	1,648	1,648	2,600	3,000
3817 Water Sample Analysis	4,945	4,945	4,945	11,720	10,200	11,720
3818 Lake County Tap-On Fees	50,000	50,000	85,000	65,800	210,000	65,000
3819 Lake County Treatment Fees	2,178,450	2,299,260	1,547,026	2,326,300	3,367,440	4,287,880
3820 Water Meter Purchases	13,000	13,000	11,600	18,800	12,000	16,600
3821 Snow & Ice Control Mix	144,800	153,760	64,055	179,200	802,557	560,000
3822 Traffic & Street Signs	27,000	28,000	18,835	28,000	27,400	30,500
3823 Chemicals & Fertilizers	12,520	12,520	149,813	160,220	161,911	166,220
3824 Small Equipment Tools & Hardware	25,295	27,691	35,558	41,571	39,190	37,753
3825 Electric-Street Lights	65,620	65,620	58,310	97,700	100,701	103,000
3826 Gas-Street Lights	3,000	4,500	6,400	7,500	9,538	11,500
Sub-total-Commodities	2,717,484	2,853,350	2,332,199	3,359,373	5,116,537	5,702,273
Percent to Total	5.31%	5.96%	5.18%	5.86%	9.13%	9.37%
MAINTENANCE & REPAIRS-FACILITIES:						
3911 Sidewalks, Curbs & Bikeways	110,000	150,000	200,000	260,000	260,000	165,000
3912 Streets & Highways	51,120	53,970	69,000	96,000	100,000	98,000
3913 Streetlights	184,500	196,000	160,552	201,805	196,500	202,300
3916 Buildings & Facilities	33,193	70,747	138,395	216,722	154,093	164,953
3917 Golf Course	0	0	70,900	65,500	55,800	68,000
3918 Parkway Trees	30,500	31,385	32,600	36,000	31,000	36,000
3919 Irrigation Systems	0	0	16,000	14,000	10,350	12,000
3920 Parking Lots	1,000	1,000	800	1,000	0	1,000
Sub-total-Maintenance & Repairs-Facilities	410,313	503,102	688,247	691,027	807,743	747,253
Percent to Total	0.80%	1.05%	1.52%	1.55%	1.44%	1.23%
MAINTENANCE & REPAIRS-WATER & SEWER:						
4011 Well Equipment	8,000	8,000	6,500	8,000	4,800	8,000
4012 Pumping Stations	2,000	2,000	1,700	2,100	1,900	2,100
4013 Watermains & Services	6,000	8,000	6,700	9,000	8,500	9,000
4014 Reservoirs	5,000	5,000	3,000	5,000	2,500	5,000
4015 Water Meters	10,600	10,600	8,200	9,500	8,500	9,500
4016 Hydrants & Valves	10,000	10,000	7,000	10,000	9,200	10,000
4017 Storm & Sanitary Sewers	7,000	10,000	9,000	10,500	9,200	10,500
4018 Lift Stations	7,000	7,000	6,500	7,500	20,000	14,200
Sub-total-Maintenance & Repairs- Water & Sewer	55,600	60,600	48,600	61,600	64,600	68,300
Percent to Total	0.11%	0.13%	0.11%	0.11%	0.12%	0.11%
MAINTENANCE & REPAIRS-OTHER:						
4111 Department Equipment	64,341	67,213	107,324	129,518	114,212	123,254
4112 Radios	5,620	5,900	6,133	3,075	5,005	6,515
4113 Mobile Data Terminals	2,900	2,900	3,528	4,277	4,277	3,894
4116 Patrol Equipment-Police	7,100	7,100	6,095	5,250	5,227	5,250
4117 F.O.S.G. Equipment-Police	700	700	465	700	700	700
4118 Staff Equipment-Police	7,118	7,118	4,620	5,300	5,300	5,600
Sub-total-Maintenance & Repairs-Other	87,779	90,931	128,165	148,116	134,721	145,213
Percent to Total	0.17%	0.19%	0.28%	0.26%	0.24%	0.24%
MAINTENANCE & REPAIRS-VEHICLES:						
4211 Gasoline	109,480	206,691	187,588	254,050	336,170	331,521
4212 Diesel Fuel	71,940	123,655	82,025	150,187	260,892	222,530
4213 Automotive Parts	103,176	103,426	85,503	124,954	160,295	159,813
4214 Garage Labor	25,083	43,429	28,406	42,087	29,554	32,508

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
4215 Lubricants	7,918	9,442	6,317	9,030	14,165	15,046
4216 Garage Overhead	0	0	0	0	0	0
4217 Body Work	5,800	5,975	4,283	0	6,850	7,200
4218 Contractual Auto Services	57,525	73,773	44,384	87,415	129,251	127,526
Sub-total-Maintenance & Repairs-Vehicles	380,922	566,391	438,506	667,723	937,177	896,144
Percent to Total	0.74%	1.18%	0.97%	1.16%	1.67%	1.47%
CAPITAL EQUIPMENT:						
4311 Automobiles & Trucks	36,078	34,607	12,729	1,991	1,991	0
4312 Office Furniture	5,800	4,800	5,179	11,210	6,800	6,735
4313 Office Equipment	62,448	57,648	41,551	62,850	49,695	57,700
4315 Reserve for Capital Replacement	972,208	857,490	967,339	859,627	859,627	663,299
4316 Operating Equipment-Department	101,251	125,696	129,048	133,676	132,313	124,698
4317 Reserve for Computer Replacement	113,377	119,013	117,616	119,744	119,744	91,821
4329 Vehicle Safety Equipment	10,200	5,100	0	0	0	0
4335 Operating Equipment-Patrol	4,225	6,990	5,710	6,240	6,503	4,700
4337 Operating Equipment-Staff	550	550	365	550	550	550
Sub-total-Capital Equipment	1,306,137	1,211,894	1,279,537	1,195,868	1,179,223	949,303
Percent to Total	2.55%	2.53%	2.83%	2.09%	2.10%	1.56%
CAPITAL PROJECTS-WATER:						
4412 System Improvements	105,000	105,000	593,592	547,245	505,500	1,190,000
4413 Reserve-Well Improvements	5,000	5,000	5,000	5,000	5,000	5,000
4414 Recapture Payments	0	0	0	0	120,000	0
Sub-total-Capital Projects-Water	110,000	110,000	598,592	552,245	630,500	1,195,000
Percent to Total	0.22%	0.23%	1.32%	0.96%	1.12%	1.96%
CAPITAL PROJECTS-STREETS & ROADS:						
4511 Street Maintenance/Construction	2,443,000	2,500,000	2,765,000	2,990,000	2,900,000	2,300,000
4527 Port Clinton Road/Prairie Road Intersection Improvement	164,886	0	164,886	164,886	0	0
4532 Lake-Cook/Wisconsin Central Bike Path	0	0	(165,000)	(165,000)	(240,867)	0
4537 Deerfield Parkway Street Improvement IL 83 to Weiland Road	513,485	1,118,908	0	0	(26,350)	576,497
4538 Dundee Road Intersection Lighting Project	0	0	1,645,000	1,645,000	262,760	297,689
4539 IL Rt 22 Street Improvement	1,324,648	230,454	210,454	210,454	0	210,454
4541 Aptakisic Road Traffic Signal Improvement	34,590	0	34,589	34,589	0	34,589
4542 Weiland Road/Prairie Road Street Improvement-Lake Cook to IL Route 22	0	0	933,475	849,515	150,052	640,000
Sub-total-Capital Projects-Streets & Roads	4,480,609	3,849,362	5,588,404	5,729,444	3,045,595	4,059,229
Percent to Total	8.76%	8.04%	12.35%	9.99%	5.43%	6.67%
CAPITAL PROJECTS-FACILITIES:						
4611 Building Improvements	55,000	57,100	65,132	81,300	163,226	243,255
4613 Golf Course Improvements	0	0	87,000	84,000	48,620	68,000
4642 Fire Station Ventilation	0	0	101,950	42,750	0	0
4644 Police In-Car Video System Upgrade	0	0	20,000	0	0	0
4657 Municipal Parking Facility Maintenance	40,200	37,700	0	0	40,000	43,000
4661 Metra Parking Lot Expansion	87,311	0	0	0	0	0
4668 Fire Station #26 Front Door Replacement	0	0	135,000	121,000	0	0
4678 Facility Security Improvements	0	0	125,000	0	2,997	0
4679 Grade Crossing Planning Contingency	0	270,000	2,000,000	0	9,756	0
4681 Bikeway Construction-ComEd ROW	0	0	125,000	95,000	81,000	5,000
4682 White Pine Trail Study	5,000	451,000	415,000	415,000	50,000	515,715
4683 Firearms Range Improvements	70,000	0	0	0	0	0
4684 Public Service Center Expansion	0	0	30,000	400,000	400,000	2,000,000
4685 St #26 Bunkroom/Bathroom Improvement	0	0	0	350,000	9,000	0
4686 Police Station-Rear Stair Replacement	0	0	68,000	0	0	0

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2008 ESTIMATE	FY 2009 BUDGET
4687 Fire Station Audio Improvements	0	0	42,000	0	0	0
4688 Fire Station #27 Basement Improvement	0	0	150,000	0	92,628	0
4689 EOC Remodeling/Antenna Replacement	0	0	0	59,500	137,738	0
4690 Village Hall Fire Alarm System	0	0	0	42,000	0	0
4691 Old Checker Road Culvert Replacement	0	0	0	150,000	15,000	150,000
4692 Police Range Electronics Replacement	0	0	0	0	0	60,000
4693 Dundee Road Streetscape Improvement	0	0	0	0	0	16,000
Sub-total-Capital Projects-Facilities	257,511	815,800	3,364,082	1,840,550	1,049,965	3,100,970
Percent to Total	0.50%	1.70%	7.44%	3.21%	1.87%	5.10%
DEBT SERVICE:						
4711 Principal Payments-G.O. Bonds	2,620,700	1,405,000	1,485,004	1,150,000	1,150,000	1,165,000
4716 Interest Payments-G.O. Bonds	593,443	473,980	433,328	376,315	376,315	331,885
4722 Payments to Northwest Water Commission	789,320	817,410	631,115	426,800	508,300	434,260
4725 Principal Payments-Tax Increment Financing	3,400,000	0	0	0	0	0
4726 Interest Payments-Tax Increment Financing	538,000	0	0	0	0	0
Sub-total-Debt Service	7,941,463	2,696,390	2,549,447	1,953,115	2,034,615	1,931,145
Percent to Total	15.53%	5.63%	5.64%	3.41%	3.63%	3.17%
OPERATING TRANSFERS:						
4811 Transfer-Corporate Fund	691,865	654,790	654,790	635,230	635,230	705,000
4812 Transfer-Debt Service Fund	987,265	764,180	854,440	755,000	755,000	705,000
4813 Transfer-Capital Projects Fund	149,790	508,700	636,950	689,000	720,820	589,045
4815 Transfer-Motor Fuel Tax Fund	1,026,260	959,940	893,360	1,641,550	1,690,525	957,860
4816 Transfer-Arboretum Golf Course Fund	100,000	0	17,000	139,000	109,000	91,908
4818 Transfer-IMRF Fund	30,000	30,000	0	0	0	0
4819 Transfer-Refuse Service Fund	0	0	0	0	0	0
4822 Transfer-Police Pension Fund	992,845	1,463,172	1,268,151	1,587,542	1,615,080	1,740,156
4823 Transfer-Fire Pension Fund	1,004,390	1,177,570	1,164,971	1,329,136	1,354,461	1,493,888
Sub-total-Operating Transfers	4,982,415	5,558,352	5,489,862	6,776,458	6,880,116	6,282,857
Percent to Total	9.74%	11.60%	12.14%	11.82%	12.27%	10.32%
ALL OTHER EXPENSES:						
4911 Consulting Services	48,965	48,843	0	0	0	0
4913 Consulting Fees-Other	123,587	186,836	105,744	86,720	60,060	71,429
4914 Northwest Central Dispatch	465,415	498,325	306,437	485,480	482,290	510,922
4915 Omni Youth Services	81,000	75,000	50,000	75,000	75,000	65,000
4918 Animal Control	5,000	5,000	4,080	5,000	5,000	5,400
4919 Prisoner Care	1,300	1,300	860	1,300	1,300	1,300
4921 Exterminating Services	500	500	346	500	0	500
4922 SWANCC User Fees	1,010,770	1,060,125	687,300	1,016,312	995,210	1,023,730
4924 Northwest Water Commission	1,156,700	1,269,640	768,886	1,186,111	1,186,111	1,283,238
4928 IRMA Deductible-Workers Comp.	7,000	7,000	12,330	16,000	33,000	75,000
4929 IRMA Deductible-All Other	1,000	1,000	2,000	10,000	21,000	60,000
4931 Illinois Criminal Justice Information Authority	18,650	18,650	18,650	18,650	19,000	19,000
4932 NWCH Administrative Fee	14,320	14,844	10,641	18,903	18,903	17,902
4933 CAFT Operations	5,000	5,000	5,000	5,000	5,000	5,000
4934 Commission on Accreditation	6,000	6,000	6,000	6,000	6,193	6,000
4935 All Other Expenses	102,389	193,607	153,387	151,294	299,717	176,764
4936 Fire Contractual Services	24,225	28,565	16,796	25,362	25,330	25,902
4938 Northern Illinois Crime Lab	51,034	53,176	55,523	57,695	57,695	59,832
4941 Cable Television Programming	25,000	25,000	15,333	23,700	16,400	23,000
4942 Senior Citizen Taxi Program	1,100	1,200	667	2,000	1,750	2,000
4949 NIPAS	5,225	5,175	5,285	14,010	14,010	9,010
4950 Lease Payments	64,424	101,193	103,217	105,281	105,281	107,387
4951 Pace Parking Lot Fees	16,500	16,500	12,600	16,500	15,000	15,500
4952 Police Grant Charges	2,500	2,500	8,250	8,250	8,250	8,250
4953 Credit Card Fee/Charges			28,000	35,000	36,000	36,000
4954 Overweight Truck Enforcement	1,600	1,600	650	2,090	2,090	2,090
Sub-total-All Other Expenses	3,237,204	3,627,579	2,377,962	3,372,158	3,489,590	3,610,156
Percent to Total	6.33%	7.57%	5.26%	5.88%	6.22%	5.93%
GRAND TOTAL-ALL FUND EXPENSE	51,137,617	47,900,540	45,232,639	57,348,309	56,059,881	60,857,692

VILLAGE OF BUFFALO GROVE
FINAL DISTRIBUTION OF 2008 PROPERTY TAX LEVY; AFTER TAX ABATEMENT CONSIDERATION
WITH ESTIMATED ASSESSED VALUATION; PRIOR TO CONSIDERATION OF PRIOR YEAR TAX ADJUSTMENTS

PERCENTAGE OF DISTRIBUTION FOR
LEVY PURPOSES, BASED ON FINAL

PERCENT OF TAX DISTRIBUTION USED FOR PROPERTY TAX REAPPORTIONMENT-(2007 LEVY)	COOK EXTENSION 24.52%	COOK RATE	LAKE EXTENSION 75.48%	LAKE RATE	TOTAL EXTENSION 100.00%	WEIGHTED RATE	FUND DISTRIBUTION PERCENTAGE
TAX LEVIES:							
CORPORATE	368,133.96	0.0913	1,133,228.04	0.0781	1,501,362.00	0.0810	20.77%
CORPORATE-VEHICLE STICKERS	151,430.62	0.0376	468,149.38	0.0321	617,580.00	0.0333	8.54%
STREET AND BRIDGE	165,730.68	0.0411	510,169.32	0.0352	675,900.00	0.0365	9.35%
STREET LIGHTING	58,206.46	0.0139	173,020.54	0.0119	229,227.00	0.0124	3.17%
POLICE PROTECTION	124,587.84	0.0309	383,519.16	0.0264	508,107.00	0.0274	7.03%
FIRE PROTECTION	690,901.10	0.2211	2,742,463.90	0.1891	3,633,365.00	0.1961	50.27%
ESDA	3,066.47	0.0008	9,439.53	0.0007	12,506.00	0.0007	0.17%
CROSSING GUARD	12,174.92	0.0030	37,476.08	0.0026	49,653.00	0.0027	0.69%
SUB-TOTAL: CORPORATE	1,772,232.04	0.4398	5,455,467.96	0.3762	7,227,700.00	0.3900	58.63%
IMRF	363,366.78	0.0902	1,118,553.22	0.0771	1,481,920.00	0.0800	11.61%
ARBORETUM GOLF COURSE-SERIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00%
ARBORETUM GOLF COURSE-SERIES-02B	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00%
CORP PURP BONDS-FACILITIES-01A	64,113.06	0.0159	197,359.44	0.0138	261,472.50	0.0141	2.05%
CORP PURP BONDS-FACILITIES-01B	91,492.09	0.0227	281,640.41	0.0194	373,132.50	0.0201	2.92%
CORP PURP BONDS-FACILITIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00%
CORP PURP BONDS-FACILITIES-03	38,565.06	0.0096	118,714.94	0.0082	157,280.00	0.0085	1.23%
POLICE PENSION	430,243.61	0.1068	1,324,420.39	0.0913	1,754,664.00	0.0947	13.749%
FIRE PENSION	369,355.30	0.0917	1,136,987.70	0.0784	1,506,343.00	0.0813	11.803%
TOTAL	3,129,367.94	0.7765	9,833,144.08	0.6643	12,782,512.00	0.6667	100.00%

ESTIMATED E.A.V.

COOK	403,000,000	ESTIMATED/FINAL RATES:	2008	2007
LAKE	1,450,145,350	CORPORATE AND DEBT SERVICE	0.4328	0.4396
TOTAL	1,853,145,350	PENSION OBLIGATIONS	0.2559	0.2411

NET LEVY REQUEST (AFTER ABATEMENT) ANALYSIS-2008 VS 2007, BY LEVY CATEGORY:

	2008 REQUEST	2007 REQUEST	CHANGE-\$	CHANGE-%	2007 EXTENSION	CHANGE-%	CHANGE-\$
CORPORATE	7,227,700.00	6,990,800.00	236,900.00	3.39%	7,021,957.54	2.93%	205,742.46
SPECIAL PURPOSE/IMRF	1,481,920.00	1,311,706.00	170,214.00	12.98%	1,335,323.84	10.98%	146,596.16
PENSION	3,261,007.00	2,928,981.00	332,046.00	11.34%	2,970,833.97	9.77%	290,173.03
DEBT SERVICE	791,885.00	741,312.50	50,572.50	6.82%	748,448.71	6.09%	45,438.29
TOTAL	12,762,512.00	11,972,779.50	789,732.50	6.60%	12,074,562.06	5.70%	687,949.94
FINAL EXTENSION-2007 LEVY	—	12,074,562.06	687,949.94	5.70%	FINAL RATE		
INITIAL 2008 LEVY-GROSS	13,516,482.00	—	(753,970.00)	-5.58%	0.6666		

ABATEMENTS RECOMMENDED:

	2008 LEVY	2007 LEVY	CHANGE
CORPORATE	0.00	0.00	0.00
SPECIAL PURPOSE/IMRF	0.00	0.00	0.00
PENSION	0.00	0.00	0.00
DEBT SERVICE	705,000.00	785,000.00	(80,000.00)
TOTAL	705,000.00	785,000.00	(80,000.00)

LEVY TO ABATEMENT RECONCILEMENT:

NET LEVY REQUEST-2008/2007 CHANGE	769,732.50
NET CHANGE-ABATEMENTS-2008/2007	(80,000.00)
GROSS LEVY REQUEST-2008/2007	709,732.50
CHANGE	—
VARIANCE-LEVY TO ABATEMENT	0.00

ESTIMATED EXTENSION-NET OF PRIOR YEAR COLLECTION ADJUSTMENTS:

	COOK	LAKE	TOTAL
LEVY	3,302,233.94	10,165,278.06	13,467,512.00
ABATEMENT	(172,866.00)	(532,134.00)	(705,000.00)
ADJUSTMENT	0.00	(100,269.64)	(100,269.64)
NET	3,129,367.94	9,532,874.42	12,662,242.36
EST RATE-2008	0.7765	0.6574	0.6833
FINAL-2007	0.7290	0.6490	0.6668
CHANGE	0.0475	0.0084	0.0165

VILLAGE OF BUFFALO GROVE
ESTIMATED DISTRIBUTION OF 2008 PROPERTY TAX LEVY
PRIOR TO TAX ABATEMENT CONSIDERATION; WITH ESTIMATED ASSESSED VALUATION

PERCENTAGE OF DISTRIBUTION FOR
LEVY PURPOSES. BASED ON FINAL
PERCENT OF TAX DISTRIBUTION
USED FOR PROPERTY TAX

	COOK LEVY	COOK RATE	LAKE LEVY	LAKE RATE	TOTAL LEVY	WEIGHTED RATE
REAPPORTIONMENT-(2007 LEVY)	24.52%		75.48%		100.00%	
TAX LEVIES:						
CORPORATE	368,133.96	0.0913	1,133,228.04	0.0781	1,501,362.00	0.0810
CORPORATE-VEHICLE STICKERS	151,430.62	0.0376	486,149.38	0.0321	617,580.00	0.0333
STREET AND BRIDGE	165,730.68	0.0411	510,169.32	0.0352	675,900.00	0.0365
STREET LIGHTING	58,208.48	0.0139	173,020.54	0.0119	229,227.00	0.0124
POLICE PROTECTION	124,587.84	0.0309	383,519.16	0.0264	508,107.00	0.0274
FIRE PROTECTION	890,901.10	0.2211	2,742,463.90	0.1891	3,633,365.00	0.1961
ESDA	3,066.47	0.0008	9,439.53	0.0007	12,506.00	0.0007
CROSSING GUARD	12,174.92	0.0030	37,478.08	0.0026	49,653.00	0.0027
SUB-TOTAL:CORPORATE	1,772,232.04	0.4398	5,455,467.96	0.3762	7,227,700.00	0.3900
IMRF	383,386.78	0.0902	1,118,553.22	0.0771	1,481,920.00	0.0800
ARBORETUM GOLF COURSE-SERIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000
ARBORETUM GOLF COURSE-SERIES-02B	35,866.63	0.0089	110,408.37	0.0076	146,275.00	0.0079
CORP PURP BONDS-FACILITIES-01A	105,317.69	0.0261	324,199.81	0.0224	429,517.50	0.0232
COPR PURP BONDS-FACILITIES-01B	148,721.77	0.0389	457,810.73	0.0316	606,532.50	0.0327
CORP PURP BONDS-FACILITIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000
CORP PURP BONDS-FACILITIES-03	77,130.11	0.0191	237,429.89	0.0164	314,560.00	0.0170
POLICE PENSION	430,243.61	0.1088	1,324,420.39	0.0913	1,754,664.00	0.0947
FIRE PENSION	369,355.30	0.0917	1,138,987.70	0.0764	1,508,343.00	0.0813
TOTAL	3,302,233.94	0.8194	10,165,278.08	0.7010	13,467,512.00	0.7267

ESTIMATED E.A.V.

COOK	403,000,000	INITIAL RATES:	2008	2007
LAKE	1,450,145,350	CORPORATE AND DEBT SERVICE	0.4708	0.4843
TOTAL	1,853,145,350	PENSION OBLIGATIONS	0.2659	0.2411
			0.7267	0.7254

GROSS, PRE-ABATEMENT LEVY ANALYSIS-2008 VS 2007, BY LEVY CATEGORY:

	2008 REQUEST	2007 REQUEST	CHANGE-\$	CHANGE-%	RATE
CORPORATE	7,227,700.00	6,990,800.00	236,900.00	3.39%	0.3900
SPECIAL PURPOSE-IMRF	1,481,920.00	1,311,706.00	170,214.00	12.98%	0.0800
PENSION	3,281,007.00	2,928,981.00	352,046.00	11.34%	0.1760
DEBT SERVICE	1,498,885.00	1,526,312.50	(29,427.50)	-1.93%	0.0808
TOTAL	13,467,512.00	12,757,779.50	709,732.50	5.56%	0.7267

VILLAGE OF BUFFALO GROVE
PROPERTY TAX LEVIES/ABATEMENTS

TAX LEVIES FOR CALENDAR YEARS-
1977 THROUGH 2007 w/2008 ESTIMATE
VILLAGE-WIDE TAX RATE-2007 \$.6668

TAX YEAR	GROSS TAX LEVY	TOTAL ABATEMENTS	PERCENT OF LEVY	PER \$100 A.E.V.
2008	13,467,512.00	705,000.00	5.23%	0.0380
2007	12,757,779.50	785,000.00	6.15%	0.0434
2006	11,565,123.00	945,737.50	8.18%	0.0564
2005	11,407,442.00	1,009,330.00	8.85%	0.0628
2004	10,695,888.50	1,080,478.25	10.10%	0.0724
2003	10,385,583.00	1,482,544.00	14.28%	0.1064
2002	9,314,958.00	876,442.50	9.41%	0.0664
2001	9,328,325.00	1,326,163.00	14.22%	0.1090
2000	8,964,852.50	1,237,155.00	13.80%	0.1116
1999	9,433,325.25	2,259,316.25	23.95%	0.2100
1998	9,462,175.00	2,779,798.00	29.38%	0.2711
1997	9,402,543.00	2,840,085.00	30.21%	0.2944
1996	9,263,086.00	2,690,475.00	29.05%	0.2902
1995	9,808,585.00	3,692,565.00	37.65%	0.4282
1994	10,457,746.50	4,338,923.00	41.49%	0.5455
1993	9,100,076.00	3,143,595.00	34.54%	0.4182
1992	9,872,467.83	3,909,760.00	39.60%	0.5590
1991	9,150,148.00	3,244,717.50	35.46%	0.5160
1990	8,239,828.50	3,502,425.50	42.51%	0.6296
1989	7,981,876.00	3,155,566.00	39.53%	0.6783
1988	7,430,251.00	3,162,812.50	42.57%	0.8616
1987	6,967,491.00	3,017,822.50	43.31%	0.9871
1986	6,787,077.00	2,913,560.50	42.93%	1.1628
1985	6,322,081.00	2,665,613.00	42.16%	1.2396
1984	6,582,234.00	2,960,788.00	44.98%	1.5097
1983	4,595,220.00	1,475,913.00	32.12%	0.8364
1982	4,333,846.00	2,211,266.00	51.02%	1.2653
1981	2,349,911.00	200,905.00	8.55%	0.1213
1980	1,913,797.00	301,408.00	15.75%	0.1945
1979	1,087,661.00	170,940.00	15.72%	0.1380
1978	945,976.00	168,020.00	17.76%	0.1574
1977	826,565.00	175,100.00	21.18%	0.1987
TOTAL	250,201,430.58	64,429,225.00	25.75%	—

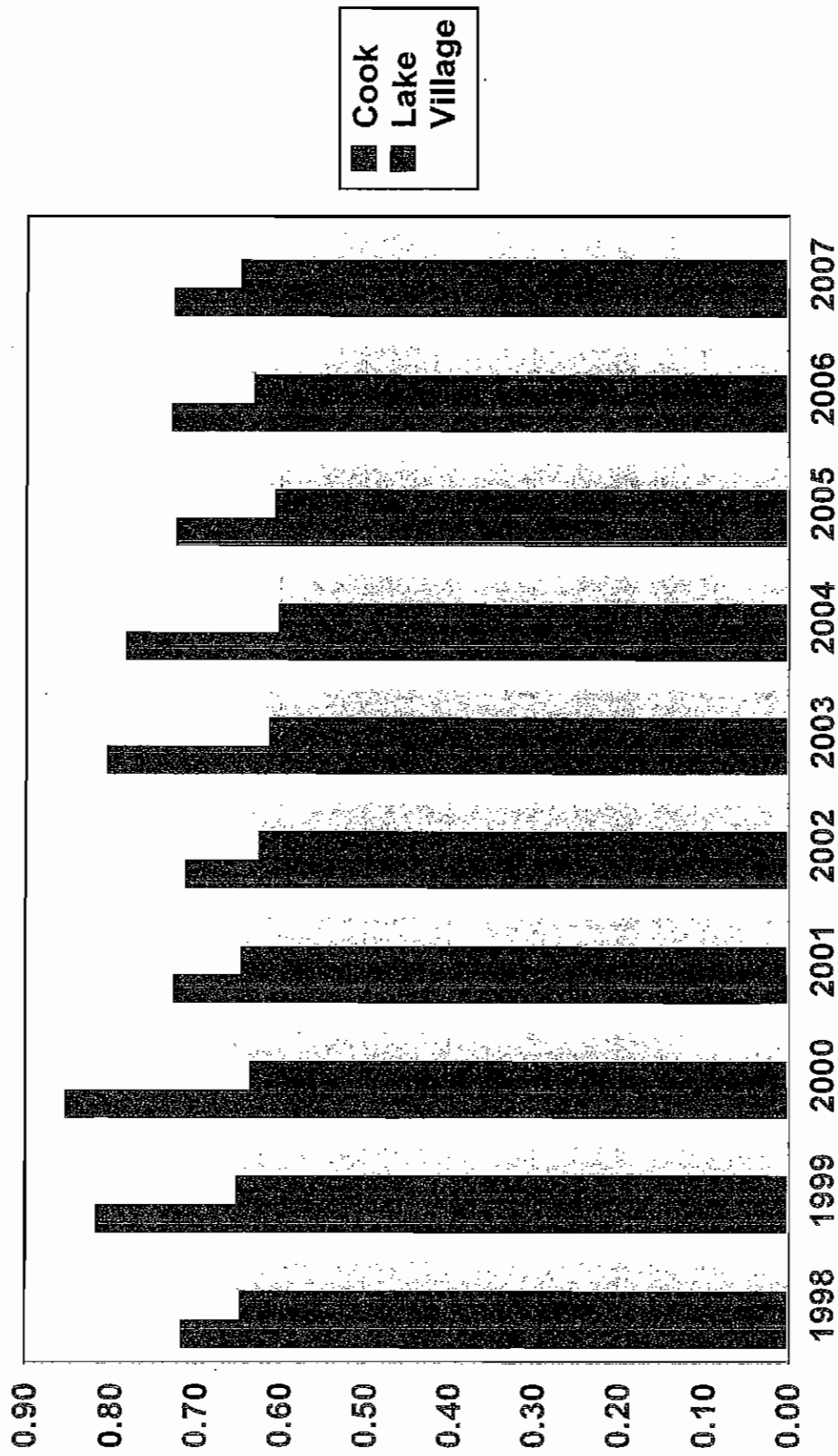
VILLAGE OF BUFFALO GROVE
PROPERTY TAX COLLECTION HISTORY
TAX RATES, TAX LEVIES, AND TAX COLLECTIONS

TAX YEAR	FISCAL YEAR	TAX RATE	LAKE COUNTY			TAX RATE	COOK COUNTY			TOTAL COLLECTED
			TAXES EXTENDED	TAXES COLLECTED	% COLLECTED		TAXES EXTENDED	TAXES COLLECTED	% COLLECTED	
1977	1979	0.880	227,927.00	227,989.00	100.03%	0.815	445,112.00	432,399.85	97.14%	98.12%
1978	1980	0.670	333,128.00	328,192.00	98.52%	0.852	486,057.00	472,839.43	97.28%	97.78%
1979	1981	0.661	435,129.00	424,251.00	97.50%	0.741	429,997.00	426,675.51	99.23%	98.36%
1980	1982	1.160	942,927.00	933,398.00	98.99%	1.041	766,529.73	764,919.12	99.79%	99.35%
1981	1983	1.246	1,076,709.00	1,073,887.00	99.74%	1.298	1,028,867.18	1,008,272.55	98.00%	98.89%
1982	1984	1.064	954,484.00	952,573.00	99.80%	1.322	1,124,454.00	1,114,779.74	99.14%	99.44%
1983	1985	1.570	1,494,891.00	1,478,297.00	98.89%	1.985	1,612,841.20	1,605,597.54	99.55%	99.23%
1984	1986	1.881	1,762,461.00	1,759,475.80	99.83%	1.977	1,804,427.29	1,817,288.89	100.71%	100.28%
1985	1987	1.581	1,965,438.59	1,980,347.56	99.74%	1.906	1,729,719.47	1,728,139.70	99.91%	99.82%
1986	1988	1.395	2,160,094.01	2,173,978.85	100.64%	1.782	1,705,603.75	1,703,032.20	99.85%	100.29%
1987	1989	1.147	2,353,670.86	2,347,383.55	99.73%	1.561	1,589,282.46	1,575,917.92	100.42%	100.01%
1988	1990	1.050	2,748,750.89	2,745,057.59	99.87%	1.448	1,524,735.91	1,525,507.79	100.05%	99.93%
1989	1991	1.024	3,420,451.23	3,415,560.73	99.86%	1.085	1,423,549.73	1,418,134.85	99.62%	99.79%
1990	1992	0.855	3,502,880.62	3,492,932.89	99.72%	0.959	1,405,703.83	1,397,223.32	99.40%	99.62%
1991	1993	0.882	4,230,474.91	4,228,993.97	99.96%	1.161	1,732,297.47	1,724,194.26	99.53%	99.84%
1992	1994	0.815	4,266,113.25	4,262,316.00	99.91%	0.907	1,595,695.86	1,579,177.32	98.96%	99.65%
1993	1995	0.793	4,562,819.21	4,555,177.82	99.83%	0.883	1,556,321.97	1,542,448.04	99.11%	99.65%
1994	1996	0.749	4,580,375.84	4,583,121.28	100.06%	0.895	1,539,328.60	1,531,022.29	99.46%	99.91%
1995	1997	0.726	4,855,828.18	4,876,310.65	100.42%	0.803	1,553,928.21	1,533,406.76	98.88%	100.00%
1996	1998	0.687	5,029,696.43	5,056,372.01	100.53%	0.785	1,533,649.85	1,522,160.89	99.25%	100.23%
1997	1999	0.675	5,198,349.44	5,224,400.83	100.50%	0.763	1,487,165.75	1,459,289.34	98.13%	99.97%
1998	2000	0.648	5,276,869.28	5,283,750.90	100.13%	0.719	1,517,971.93	1,512,599.49	99.65%	100.02%
1999	2001	0.653	5,595,209.20	5,802,218.60	100.13%	0.818	1,790,021.69	1,792,024.97	100.11%	100.12%
2000	2002	0.637	5,676,190.35	5,871,694.77	99.92%	0.855	1,862,422.98	1,845,059.56	99.07%	99.71%
2001	2003	0.647	6,188,984.45	6,191,083.96	100.03%	0.728	1,893,528.86	1,881,113.16	99.34%	99.87%
2002	2004	0.626	6,496,641.66	6,497,063.78	100.01%	0.714	2,010,411.24	1,991,315.87	99.05%	99.78%
2003	2005	0.615	6,833,984.01	6,833,112.31	99.99%	0.807	2,277,392.25	2,262,917.54	99.36%	99.83%
2004	2006	0.603	7,068,039.68	7,063,322.87	99.93%	0.785	2,515,385.37	2,476,047.61	98.44%	99.54%
2005	2007	0.608	7,890,488.20	7,892,966.67	100.03%	0.726	2,492,952.33	2,468,575.93	99.02%	99.78%
2006	2007/2008	0.633	8,389,126.91	8,393,596.67	100.05%	0.731	2,572,578.30	2,551,866.16	99.19%	99.85%
2007	2008	0.649	9,137,323.81	8,821,081.86	96.54%	0.729	2,937,238.45	2,273,808.97	77.41%	91.68%
TOTAL			124,455,434.81	124,149,908.70	99.75%		49,925,171.66	48,937,754.17	98.02%	99.28%

TOTALS-LAST TEN FINAL
TAX YEARS-97 THRU 06

64,413,863.18 64,453,211.34 100.06% 20,419,830.70 20,240,609.43 99.12% 99.84%

VILLAGE OF BUFFALO GROVE PROPERTY TAX EXTENSION RATES



TAX YEAR

FINAL-TAX YEAR 2007
RATE PER \$100 VALUATION

VILLAGE OF BUFFALO GROVE
PROPERTY TAX RATES (AS EXTENDED)
SUMMARY VILLAGE RATE BY COUNTY/WEIGHTED FOR ENTIRE VILLAGE

TAX YEAR	COOK COUNTY	LAKE COUNTY	WEIGHTED RATE	ASSESSED VALUE	EXTENSION	PERCENT OF TAX BASE
1978	0.8516	0.6700	0.7672	106,769,303	819,134	0.77%
1979	0.7402	0.6610	0.6990	123,858,055	865,768	0.70%
1980	1.0410	1.1600	1.1030	154,956,825	1,709,174	1.10%
1981	1.2980	1.2460	1.2700	165,678,777	2,104,120	1.27%
1982	1.3220	1.0640	1.1896	174,764,181	2,078,995	1.19%
1983	1.9850	1.5700	1.7610	176,467,417	3,107,591	1.76%
1984	1.9770	1.6810	1.8187	196,116,981	3,566,780	1.82%
1985	1.9059	1.5810	1.7183	215,037,896	3,694,996	1.72%
1986	1.7820	1.3950	1.5428	250,558,340	3,865,614	1.54%
1987	1.5610	1.1470	1.2832	305,732,926	3,923,165	1.28%
1988	1.4480	1.0500	1.1640	367,085,237	4,272,872	1.16%
1989	1.0850	1.0240	1.0412	465,231,179	4,843,987	1.04%
1990	0.9589	0.8550	0.8824	556,273,807	4,908,560	0.88%
1991	1.1610	0.8820	0.9482	628,853,041	5,962,785	0.95%
1992	0.9070	0.8150	0.8381	699,380,664	5,861,509	0.84%
1993	0.8830	0.7930	0.8141	751,640,940	6,119,109	0.81%
1994	0.8951	0.7490	0.7811	783,524,174	6,120,107	0.78%
1995	0.8030	0.7260	0.7433	862,362,086	6,409,937	0.74%
1996	0.7853	0.6870	0.7078	927,245,509	6,563,044	0.71%
1997	0.7630	0.6750	0.6928	965,036,161	6,685,771	0.69%
1998	0.7181	0.6480	0.6624	1,025,454,314	6,792,609	0.66%
1999	0.8180	0.6530	0.6866	1,075,675,784	7,385,590	0.69%
2000	0.8550	0.6370	0.6798	1,108,908,809	7,538,362	0.68%
2001	0.7274	0.6470	0.6643	1,216,666,375	8,082,315	0.66%
2002	0.7140	0.6260	0.6448	1,319,372,268	8,507,312	0.64%
2003	0.8070	0.6150	0.6539	1,393,418,384	9,111,563	0.65%
2004	0.7850	0.6033	0.6421	1,492,778,540	9,585,131	0.64%
2005	0.7251	0.6080	0.6330	1,608,264,793	10,183,441	0.63%
2006	0.7310	0.6330	0.6536	1,677,222,407	10,961,705	0.65%
2007	0.7290	0.6490	0.6668	1,810,821,475	12,074,562	0.67%

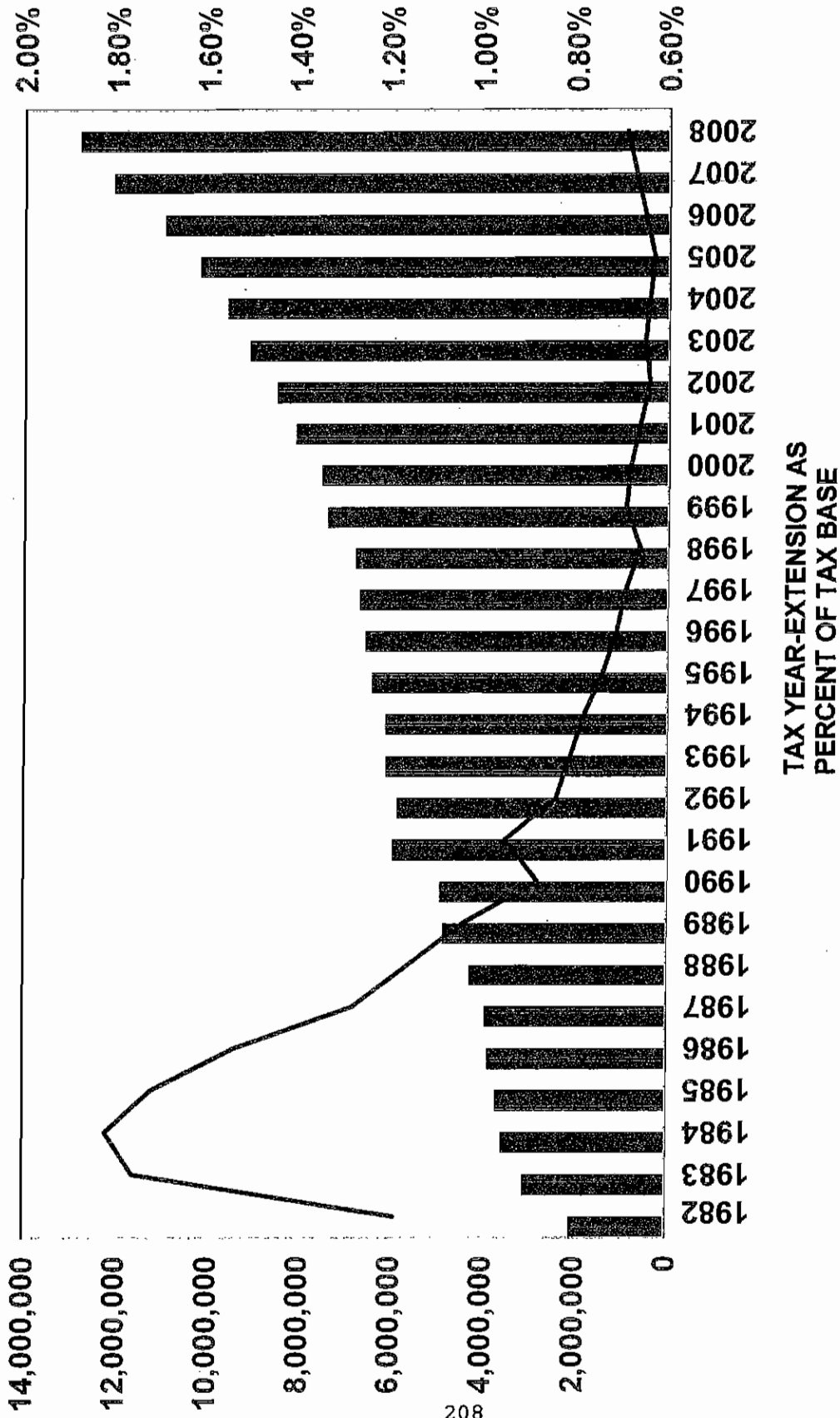
VILLAGE OF BUFFALO GROVE

PROPERTY TAX EXTENSION AS PERCENT OF TAX BASE

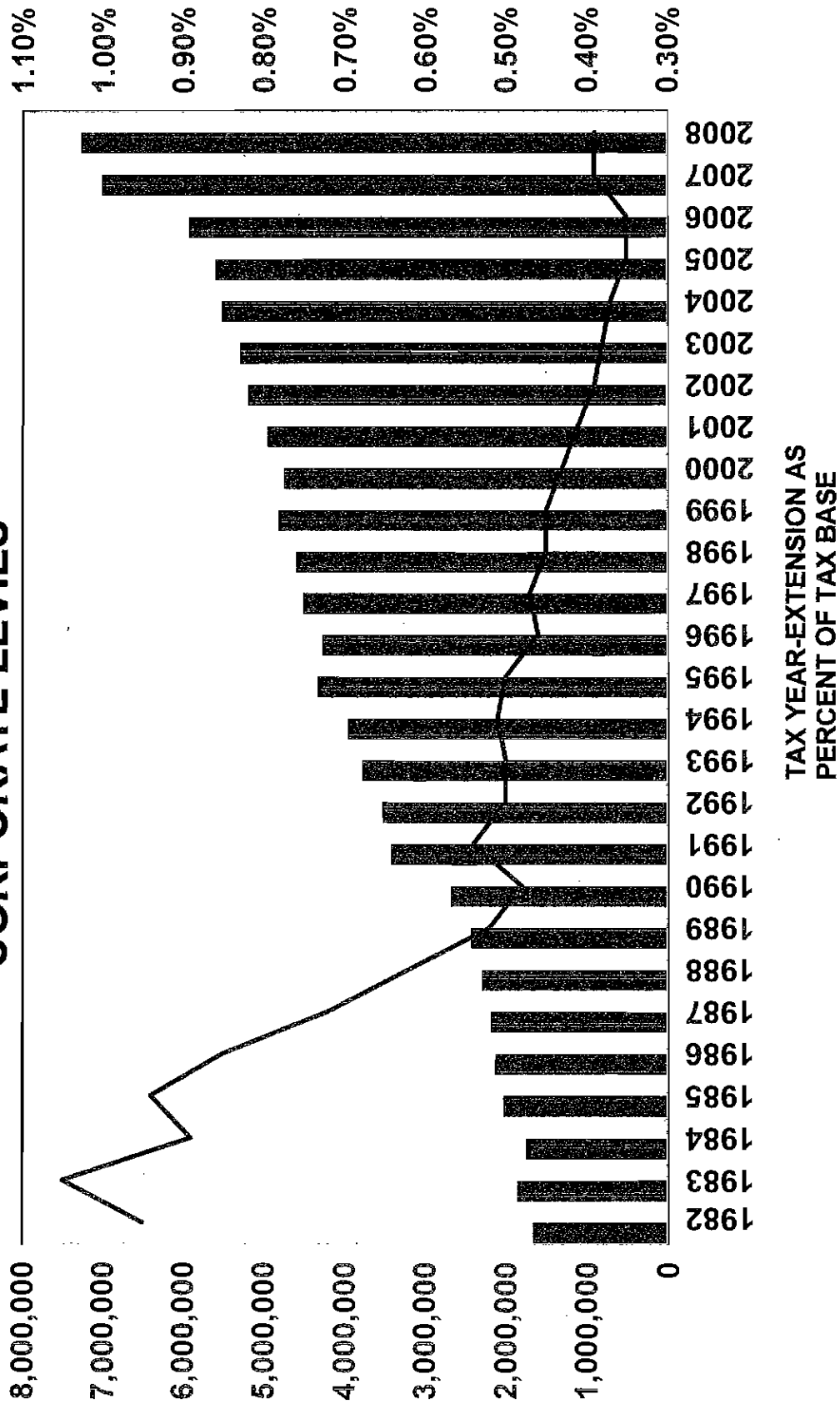
WITH TAX YEAR 2008 ESTIMATE BASED ON INITIAL LEVY, POST ABATEMENT/ESTIMATED TAX BASE

TAX YEAR	ASSESSED VALUATION	EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION		EXTENSION	
		TOTAL LEVY	% OF TAX BASE	TOTAL LEVY	% OF TAX BASE	CORPORATE LEVY	% OF TAX BASE	PENSION LEVIES	% OF TAX BASE	DEBT SERVICE LEVIES	% OF TAX BASE	EXTENSION	% OF TAX BASE	ABATEMENTS APPROVED	% OF TAX BASE	EXTENSION	% OF TAX BASE	ABATEMENTS APPROVED	% OF TAX BASE	EXTENSION	% OF TAX BASE
1982	174,764,181	2,078,938	1.19%	1,661,308	0.95%	300,594	0.17%	117,035	0.07%	2,211,266	1.27%										
1983	176,467,417	3,107,732	1.76%	1,850,261	1.05%	320,641	0.18%	936,830	0.53%	1,475,913	0.84%										
1984	196,116,981	3,566,889	1.82%	1,749,167	0.89%	379,290	0.19%	1,438,431	0.73%	2,960,788	1.51%										
1985	215,037,896	3,695,159	1.72%	2,029,098	0.94%	433,516	0.20%	1,232,545	0.57%	2,665,613	1.24%										
1986	250,558,340	3,865,698	1.54%	2,128,744	0.85%	365,314	0.15%	1,371,640	0.55%	2,913,561	1.16%										
1987	305,732,926	3,922,874	1.28%	2,187,212	0.72%	407,781	0.13%	1,327,881	0.43%	3,017,823	0.99%										
1988	367,085,237	4,273,487	1.16%	2,293,940	0.62%	509,054	0.14%	1,470,493	0.40%	3,162,813	0.86%										
1989	465,231,179	4,844,011	1.04%	2,430,373	0.52%	655,665	0.14%	1,757,973	0.38%	3,155,566	0.68%										
1990	556,273,807	4,908,438	0.88%	2,684,433	0.48%	734,427	0.13%	1,489,578	0.27%	3,502,426	0.63%										
1991	628,853,041	5,962,772	0.95%	3,425,733	0.54%	872,703	0.14%	1,664,336	0.26%	3,244,718	0.52%										
1992	699,380,664	5,861,809	0.84%	3,526,113	0.50%	1,064,918	0.15%	1,270,778	0.18%	3,908,760	0.56%										
1993	751,640,940	6,119,141	0.81%	3,787,339	0.50%	1,195,905	0.16%	1,135,897	0.15%	3,143,595	0.42%										
1994	783,524,174	6,119,871	0.78%	3,959,402	0.51%	1,303,766	0.17%	856,703	0.11%	4,338,923	0.55%										
1995	862,362,086	6,409,755	0.74%	4,342,376	0.50%	1,472,866	0.17%	594,513	0.07%	3,692,565	0.43%										
1996	927,245,509	6,563,346	0.71%	4,283,815	0.46%	1,660,927	0.18%	618,904	0.07%	2,690,475	0.29%										
1997	965,036,161	6,685,515	0.69%	4,525,407	0.47%	1,748,614	0.18%	411,494	0.04%	2,840,085	0.29%										
1998	1,025,454,314	6,792,987	0.66%	4,604,735	0.45%	1,895,624	0.18%	292,628	0.03%	2,779,798	0.27%										
1999	1,075,675,784	7,385,231	0.69%	4,820,127	0.45%	2,002,252	0.19%	562,852	0.05%	2,259,316	0.21%										
2000	1,108,908,809	7,538,612	0.68%	4,757,129	0.43%	2,096,712	0.19%	684,771	0.06%	1,237,155	0.11%										
2001	1,216,666,375	8,082,512	0.66%	4,954,901	0.41%	2,438,562	0.20%	689,049	0.06%	1,326,163	0.11%										
2002	1,319,372,268	8,507,052	0.64%	5,201,287	0.39%	2,550,759	0.19%	755,006	0.06%	876,442	0.07%										
2003	1,393,418,384	9,111,356	0.65%	5,295,292	0.38%	3,077,844	0.22%	738,220	0.05%	1,482,544	0.11%										
2004	1,492,778,540	9,585,006	0.64%	5,560,159	0.37%	3,094,825	0.21%	930,022	0.06%	1,080,478	0.07%										
2005	1,608,264,793	10,183,441	0.63%	5,604,603	0.35%	3,706,252	0.23%	872,586	0.05%	1,009,330	0.06%										
2006	1,677,222,407	10,961,705	0.65%	5,930,584	0.35%	4,015,397	0.24%	1,015,724	0.06%	945,738	0.06%										
2007	1,810,821,475	12,074,562	0.67%	7,021,958	0.39%	4,306,158	0.24%	746,446	0.04%	785,000	0.04%										
2008	1,853,145,350	12,762,512	0.69%	7,227,700	0.39%	4,742,927	0.26%	791,885	0.04%	705,000	0.04%										

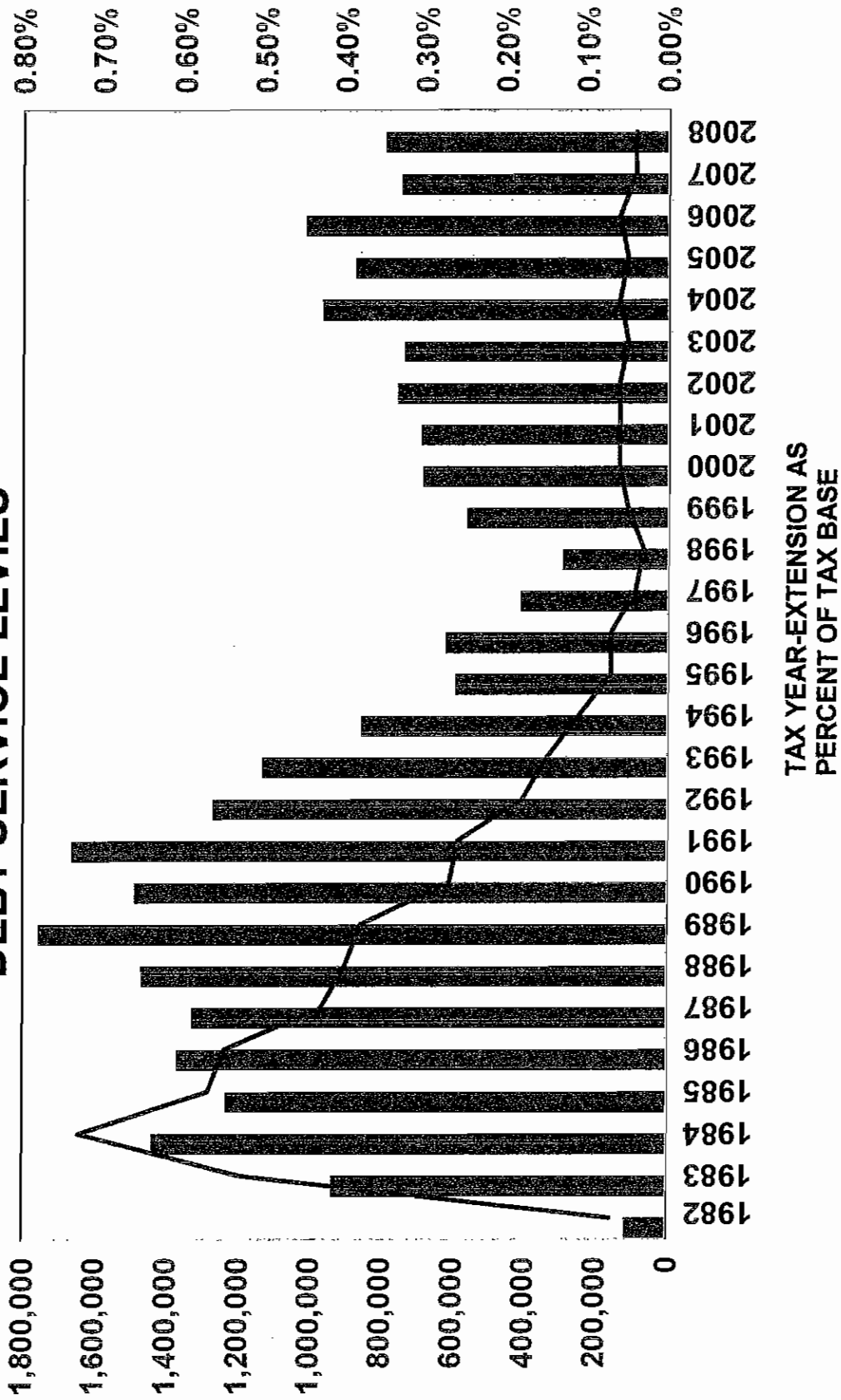
VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED



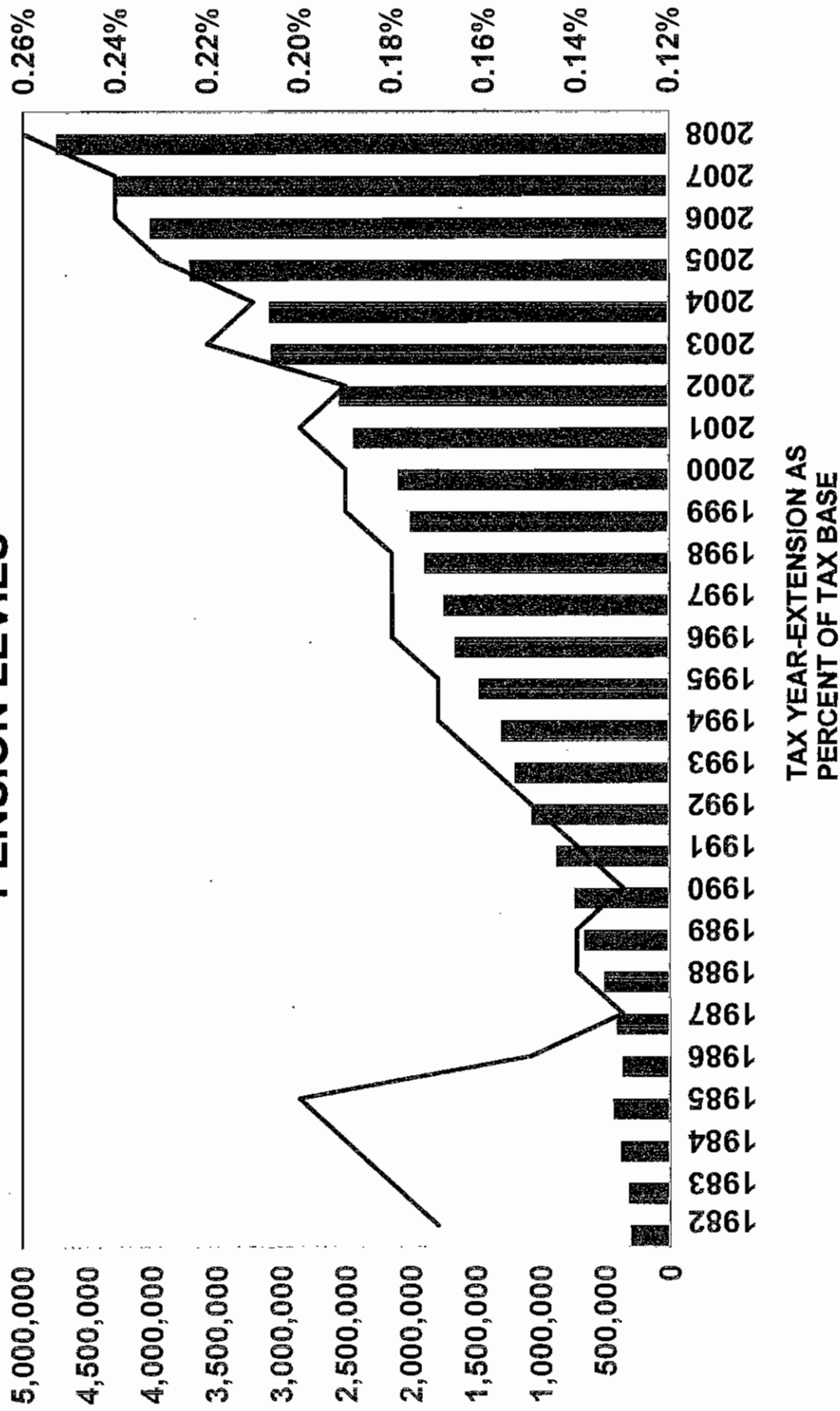
VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED CORPORATE LEVIES



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED DEBT SERVICE LEVIES



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED PENSION LEVIES



VILLAGE OF BUFFALO GROVE
 ASSESSED AND EQUALIZED VALUATION
 COOK AND LAKE COUNTY
 TAX YEAR 1968 THROUGH 2007 W/ESTIMATE FOR 2008

TAX YEAR	COOK COUNTY	% INC	LAKE COUNTY	% INC	TOTAL VALUE	% INC
1968QC	22,576,788	---	334,460	---	22,911,248	---
1969QL	24,805,106	9.87%	3,215,450	861.39%	28,020,556	22.30%
1970	28,437,935	14.65%	12,267,120	281.51%	40,705,055	45.27%
1971	32,070,377	12.77%	14,216,176	15.89%	46,286,553	13.71%
1972QC	40,012,197	24.76%	19,169,722	34.84%	59,181,919	27.86%
1973QL	44,077,819	10.16%	18,305,326	-4.51%	62,383,145	5.41%
1974	43,182,043	-2.03%	16,816,797	-8.14%	59,997,840	-3.82%
1975	43,518,775	0.78%	21,225,630	26.22%	64,744,405	7.91%
1976QC	55,054,459	26.51%	28,041,460	32.11%	83,095,919	28.34%
1977QL	54,814,961	-0.60%	33,518,742	19.53%	88,133,703	6.06%
1978	57,049,001	4.48%	49,720,302	48.34%	106,769,303	21.14%
1979	58,029,223	1.72%	65,826,832	32.40%	123,856,055	16.01%
1980QC	73,669,999	26.95%	81,266,828	23.48%	154,956,825	25.11%
1981QL	79,265,576	7.60%	86,413,201	8.31%	165,678,777	6.92%
1982	85,057,050	7.31%	89,707,131	3.81%	174,764,181	5.48%
1983	81,251,426	-4.47%	95,215,991	6.14%	176,467,417	0.97%
1984QC	91,270,981	12.33%	104,846,000	10.11%	196,116,981	11.13%
1985QL	90,721,731	-0.60%	124,316,165	18.57%	215,037,896	9.65%
1986	95,712,893	5.50%	154,845,447	24.58%	250,558,340	16.52%
1987	100,530,587	5.03%	205,202,339	32.52%	305,732,926	22.02%
1988QC	105,299,441	4.74%	261,785,796	27.57%	367,085,237	20.07%
1989QL	131,202,740	24.60%	334,028,439	27.60%	465,231,179	26.74%
1990	146,580,170	11.72%	409,693,637	22.65%	556,273,807	19.57%
1991	149,207,362	1.79%	479,645,679	17.07%	628,853,041	13.05%
1992QC	175,931,186	17.91%	523,449,478	9.13%	699,380,664	11.22%
1993QL	178,253,904	0.18%	575,387,038	9.92%	753,640,942	7.47%
1994	171,992,022	-2.42%	611,532,152	6.28%	783,524,174	4.24%
1995TC	193,515,231	12.51%	668,846,855	9.37%	862,362,086	10.06%
1996	195,120,849	0.83%	732,124,860	9.48%	927,245,709	7.52%
1997QL	194,910,322	-0.11%	770,125,839	5.19%	965,036,161	4.08%
1998TC	211,122,637	8.32%	814,331,677	5.74%	1,025,454,314	6.26%
1999	216,829,049	3.65%	858,846,735	5.22%	1,075,675,784	4.90%
2000	217,827,125	-0.46%	891,081,884	4.00%	1,108,908,809	3.09%
2001TCQL	260,100,004	19.41%	956,566,371	7.35%	1,216,666,375	9.72%
2002	281,570,086	8.25%	1,037,802,162	8.49%	1,319,372,268	8.44%
2003	282,204,728	0.23%	1,111,213,858	7.07%	1,393,418,586	5.81%
2004TC	320,632,657	13.82%	1,172,145,883	5.48%	1,492,778,540	7.13%
2005	343,381,864	7.10%	1,284,882,929	7.91%	1,608,264,793	7.74%
2006	351,925,898	2.49%	1,325,296,511	4.78%	1,677,222,407	4.29%
2007TC	402,913,368	14.49%	1,407,908,107	6.23%	1,810,821,475	7.97%
2008	403,000,000	0.02%	1,450,145,350	3.00%	1,853,145,350	2.34%

FOR CALENDAR 2008:

FOR COOK COUNTY: ASSUMPTION IS FOR VERY MODERATE GROWTH POST TRIENNIAL REASSESSMENT. GENERAL TRENDS IN YEARS AFTER TRIENNIAL REASSESSMENT PROCESS INDICATES STABLE VALUES AND FURTHER TAKES INTO CONSIDERATION MINIMAL NEW VALUATIONS AND IMPROVEMENTS AND POSSIBLE MODERATION FROM FINAL TAX YEAR 2007 MULTIPLIER OF 2.8439 (COMPARED TO 2.7078 FOR 2006), WHICH WAS AN INCREASE OF OF 5.03%. MULTIPLIER FOR 2007 REMAINS AT HISTORIC HIGH LEVELS AND SOME POTENTIAL FOR MODERATION EXISTS.

FOR LAKE COUNTY: A 3.50% GROWTH FACTOR ESTIMATE WAS USED. THIS WOULD BE REFLECTIVE A MODERATING RESIDENTIAL AND COMMERCIAL/INDUSTRIAL DEVELOPMENT IN THIS PORTION OF THE VILLAGE (LOWER PERMIT LEVELS AND ADDITIONS TO FULL VALUATION) ALONG WITH RETAINING A STABLE TAX EQUALIZATION MULTIPLIER. HOWEVER, RESALE VALUATIONS CONTINUE AT HISTORIC HIGH LEVELS

HISTORIC GROWTH PATTERNS: (87-07 & 97-07)

COOK COUNTY 20-YEAR PATTERN	7.19%	TOTAL 20-YEAR PATTERN	9.30%
COOK COUNTY LAST 10-YEAR PATTERN	7.53%	TOTAL 10-YEAR PATTERN	6.50%
LAKE COUNTY 20-YEAR PATTERN	10.11%		
LAKE COUNTY LAST 10-YEAR PATTERN	6.22%		
QL-QUADRENNIAL LAKE			
TC-TRIENNIAL COOK			

ANNUAL INCREASE IN TAX BASE:

TAX YEAR	COOK COUNTY	LAKE COUNTY	TOTAL VALUE
1968QC	—	—	—
1969QL	2,228,318	2,880,990	5,109,308
1970	3,832,829	9,051,870	12,684,499
1971	3,832,442	1,949,058	5,581,498
1972QC	7,941,820	4,953,548	12,895,366
1973QL	4,065,622	(864,396)	3,201,226
1974	(896,776)	(1,489,629)	(2,385,305)
1975	336,732	4,409,833	4,746,585
1976QC	11,535,684	6,815,830	18,351,514
1977QL	(439,498)	5,477,282	5,037,784
1978	2,434,040	16,201,560	18,835,600
1979	980,222	16,108,530	17,088,752
1980QC	15,640,776	15,457,994	31,098,770
1981QL	5,595,577	5,126,375	10,721,952
1982	5,791,474	3,293,930	9,085,404
1983	(3,606,624)	5,508,860	1,703,236
1984QC	10,019,555	9,630,009	19,849,584
1985QL	(549,250)	19,470,165	18,920,915
1986	4,991,162	30,529,282	35,520,444
1987	4,817,694	50,356,892	55,174,586
1988QC	4,788,854	56,583,457	61,352,311
1989QL	25,903,299	72,242,643	98,145,942
1990	15,377,430	75,865,198	91,042,628
1991	2,627,192	69,952,042	72,579,234
1992QC	26,723,824	43,803,799	70,527,623
1993QL	322,718	51,937,556	52,280,276
1994	(4,261,882)	36,145,116	31,883,234
1995TC	21,523,209	57,314,703	78,837,912
1996	1,605,618	83,277,805	64,683,423
1997QL	(210,527)	38,001,179	37,790,652
1998TC	18,212,315	44,205,838	60,418,153
1999	7,706,412	42,515,058	50,221,470
2000	(1,001,924)	34,234,949	33,233,025
2001TCQL	42,272,879	65,484,887	107,757,566
2002	21,470,082	81,235,811	102,705,893
2003	634,642	73,411,474	74,048,118
2004TC	38,427,929	60,932,227	99,380,158
2005	22,749,207	92,737,048	115,486,253
2006	8,544,032	60,413,582	68,957,614
2007	50,987,472	82,811,598	133,599,088
2008	86,632	42,237,243	42,323,875

ANNUAL GROWTH IN REAL ESTATE TAX BASE
WITH GENERAL RATE OF INFLATION PROXY FOR PRICE ESCALATION

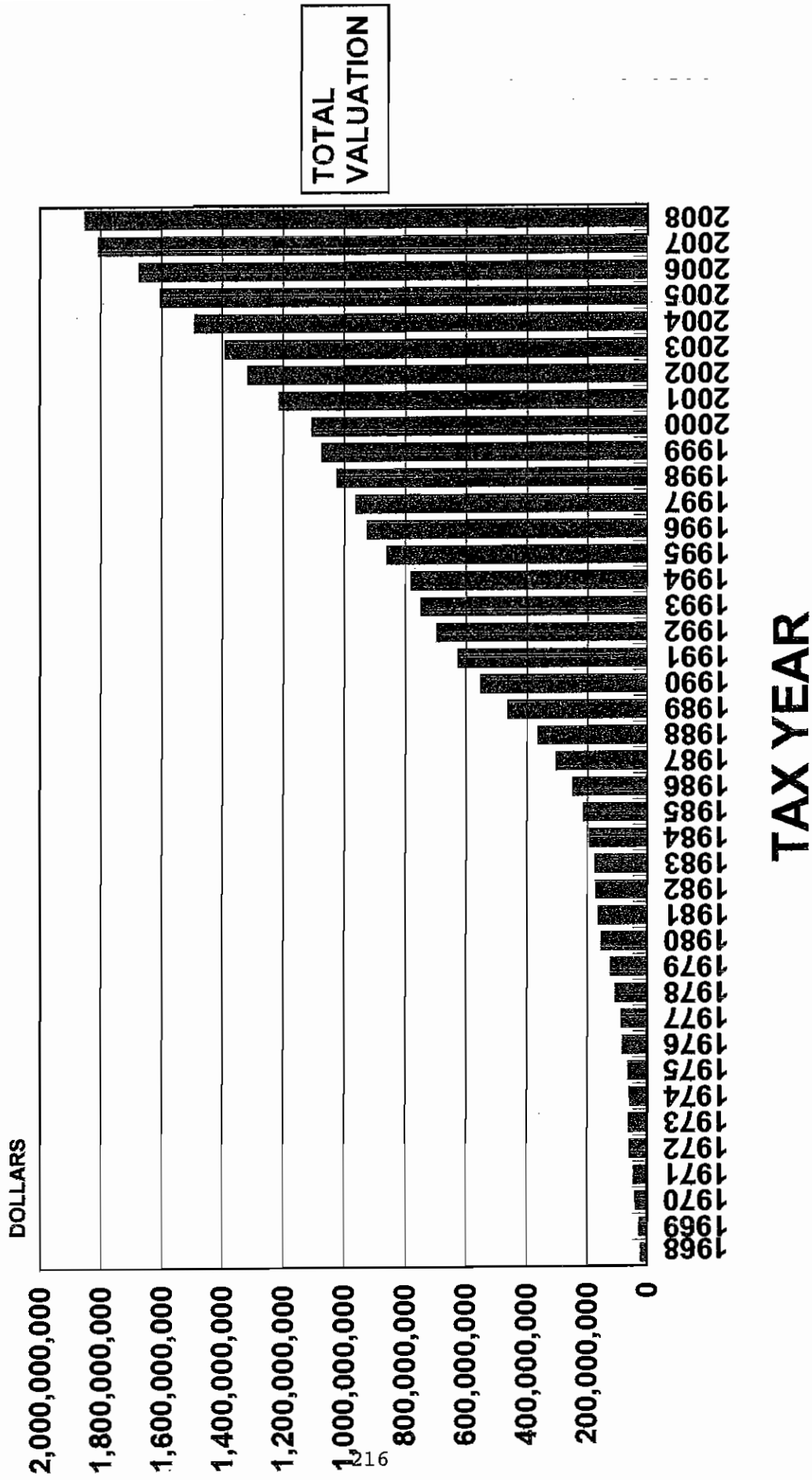
TAX YEAR	INITIAL TAX BASE	CPI	GROWTH DUE TO INFLATION	REAL GROWTH	TOTAL VALUE	
1968	—	—	—	—	22,911,248	
1969	22,911,248	5.40%	24,148,455	16.03%	28,020,556	
1970	26,020,558	5.90%	29,673,769	37.18%	40,705,055	
1971	40,705,055	4.30%	42,455,372	9.02%	46,286,553	
1972	46,286,553	3.30%	47,814,009	23.78%	59,181,919	
1973	59,181,919	6.20%	62,851,198	-0.74%	62,383,145	
1974	62,383,145	11.00%	69,245,291	-13.35%	59,997,840	
1975	59,997,840	9.10%	65,457,643	-1.09%	64,744,405	
1976	64,744,405	5.77%	68,480,157	21.34%	83,095,919	
1977	83,095,919	6.45%	88,455,606	-0.36%	88,133,703	
1978	88,133,703	7.66%	94,884,745	12.53%	108,769,303	
1979	108,769,303	11.26%	118,791,527	4.27%	123,856,055	
1980	123,856,055	13.52%	140,603,664	10.21%	154,956,825	
1981	154,956,825	10.37%	171,025,848	-3.13%	165,678,777	
1982	165,678,777	6.13%	175,834,886	-0.61%	174,764,181	
1983	174,764,181	3.22%	180,391,588	-2.18%	176,467,417	
1984	176,467,417	4.29%	184,037,869	6.56%	196,116,981	
1985	196,116,981	3.57%	203,118,357	5.87%	215,037,898	
1986	215,037,898	1.90%	219,123,616	14.35%	250,558,340	
1987	250,558,340	3.80%	259,578,440	17.78%	305,732,926	
1988	305,732,926	4.10%	318,267,978	15.34%	367,085,237	
1989	367,085,237	4.80%	384,705,328	20.93%	465,231,179	
1990	465,231,179	5.40%	490,353,663	13.44%	556,273,807	
1991	556,273,807	4.20%	579,637,307	8.49%	628,853,041	
1992	628,853,041	3.00%	647,716,632	7.98%	699,380,664	
1993	699,380,664	3.00%	720,382,084	4.34%	751,640,940	
1994	751,640,940	2.60%	771,183,604	1.60%	783,524,174	
1995	783,524,174	2.80%	805,462,651	7.08%	862,362,086	
1996	862,362,086	3.00%	886,232,949	4.39%	927,245,509	
1997	927,245,509	2.30%	948,572,156	1.74%	985,036,161	
1998	985,036,161	1.60%	980,476,740	4.59%	1,025,454,314	
1999	1,025,454,314	2.20%	1,048,014,309	2.64%	1,075,675,784	4.90%
2000	1,075,675,784	3.40%	1,112,246,761	-0.30%	1,108,908,809	3.09%
2001	1,108,908,809	2.80%	1,139,958,256	6.73%	1,216,666,375	9.72%
2002	1,216,666,375	1.60%	1,236,133,037	6.73%	1,319,372,268	6.44%
2003	1,319,372,268	2.30%	1,349,717,630	3.24%	1,393,418,384	5.61%
2004	1,393,418,384	2.70%	1,431,040,680	4.31%	1,492,778,540	7.13%
2005	1,492,778,540	3.40%	1,543,533,010	4.19%	1,608,264,793	7.74%
2006	1,608,264,793	3.20%	1,659,729,286	1.05%	1,677,222,407	4.29%
2007	1,677,222,407	2.80%	1,724,184,634	5.02%	1,810,821,475	7.97%
2008	1,810,821,475					

PERCENTAGE OF VALUATION BY COUNTY:

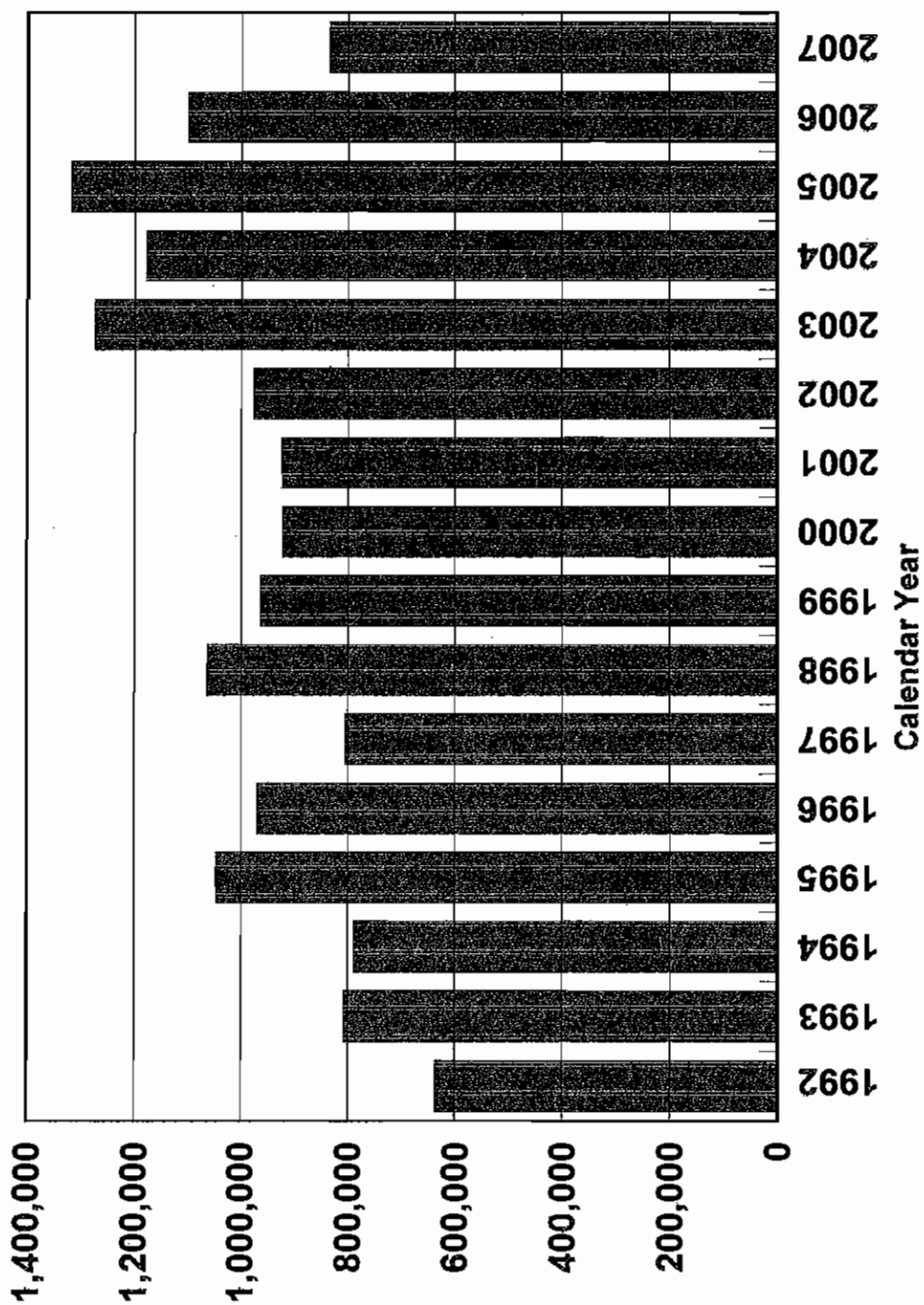
PERCENTAGE BASED ON EQUALIZED ASSESSED AND ON REAPPORTIONMENT

TAX YEAR	ASSESSED VALUATION-COOK	ASSESSED VALUATION-LAKE	APPORTIONED VALUATION-COOK	APPORTIONED VALUATION-LAKE
1968	98.54%	1.48%	98.54%	1.48%
1969	88.52%	11.48%	88.52%	11.48%
1970	69.86%	30.14%	69.86%	30.14%
1971	69.29%	30.71%	69.29%	30.71%
1972	67.61%	32.39%	67.61%	32.39%
1973	70.66%	29.34%	70.66%	29.34%
1974	71.97%	28.03%	71.97%	28.03%
1975	67.22%	32.78%	67.22%	32.78%
1976	66.25%	33.75%	66.25%	33.75%
1977	61.97%	38.03%	61.97%	38.03%
1978	53.43%	46.57%	53.43%	46.57%
1979	46.65%	53.15%	46.65%	53.15%
1980	47.54%	52.46%	47.54%	52.46%
1981	47.84%	52.16%	46.91%	53.09%
1982	48.67%	51.33%	51.71%	48.29%
1983	46.04%	53.98%	52.94%	47.06%
1984	46.54%	53.46%	49.83%	50.17%
1985	42.19%	57.81%	47.29%	52.71%
1986	38.20%	61.80%	45.62%	55.38%
1987	32.88%	67.12%	39.73%	60.27%
1988	28.89%	71.31%	39.73%	60.27%
1989	28.20%	71.80%	34.97%	65.03%
1990	26.35%	73.65%	29.67%	70.33%
1991	23.73%	76.27%	29.33%	70.67%
1992	25.16%	74.84%	26.75%	73.25%
1993	23.45%	76.55%	26.12%	73.88%
1994	21.95%	78.05%	25.15%	74.85%
1995	22.44%	77.56%	24.50%	75.50%
1996	21.04%	78.96%	23.31%	76.69%
1997	20.20%	79.80%	22.64%	77.36%
1998	20.59%	79.41%	22.54%	77.46%
1999	20.34%	79.68%	24.92%	75.08%
2000	19.64%	80.38%	24.09%	75.91%
2001	21.38%	78.62%	23.93%	76.07%
2002	21.34%	78.66%	23.82%	76.18%
2003	20.25%	79.75%	25.58%	74.42%
2004	21.48%	78.52%	28.15%	73.85%
2005	21.35%	78.65%	23.94%	76.06%
2006	20.98%	79.02%	24.20%	75.80%
2007	22.25%	77.75%	24.52%	75.48%

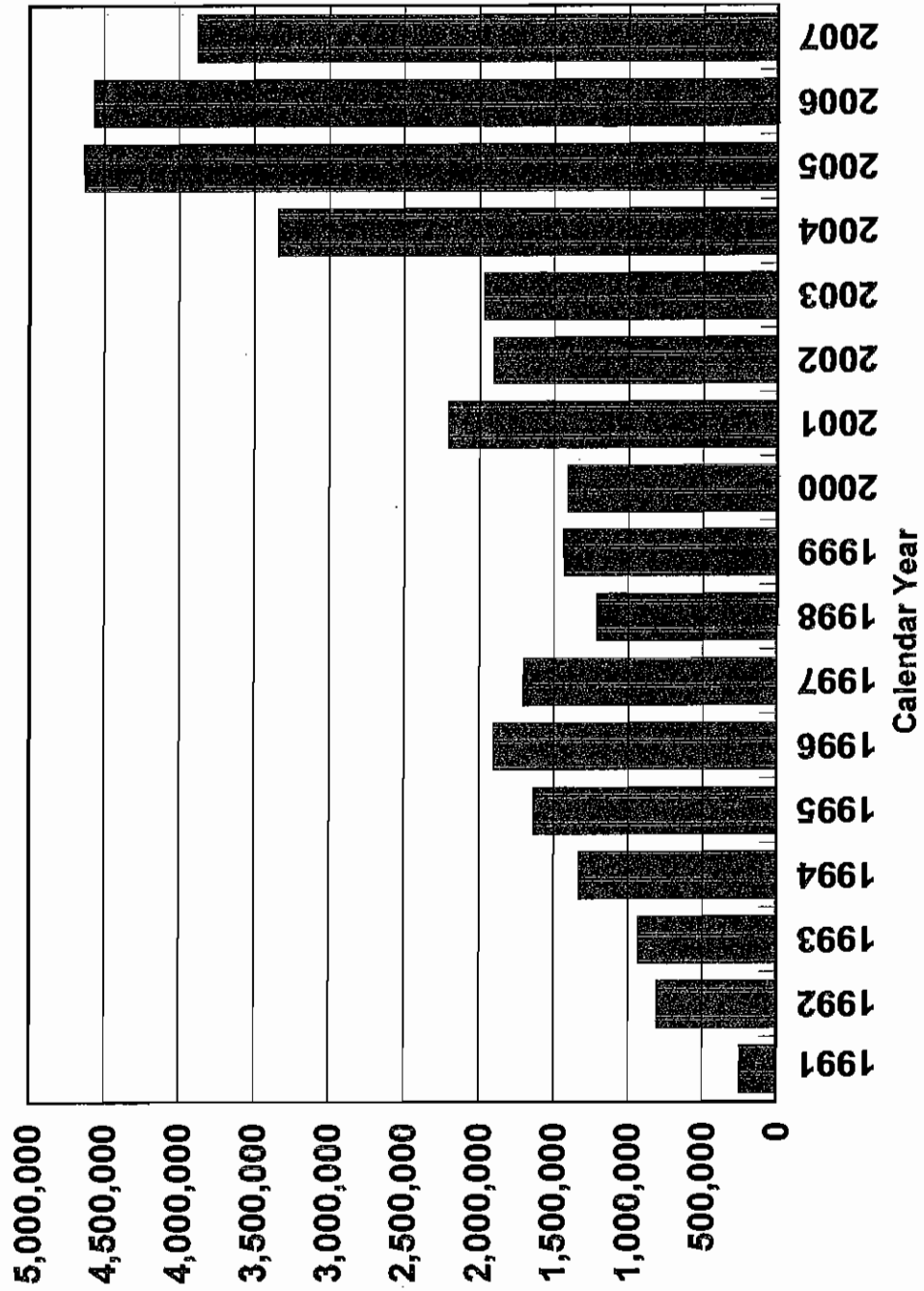
VILLAGE OF BUFFALO GROVE ASSESSED AND EQUALIZED VALUATION



VILLAGE OF BUFFALO GROVE REAL ESTATE TRANSFER TAX COLLECTIONS



VILLAGE OF BUFFALO GROVE ANNUAL HOME RULE SALES TAX COLLECTIONS



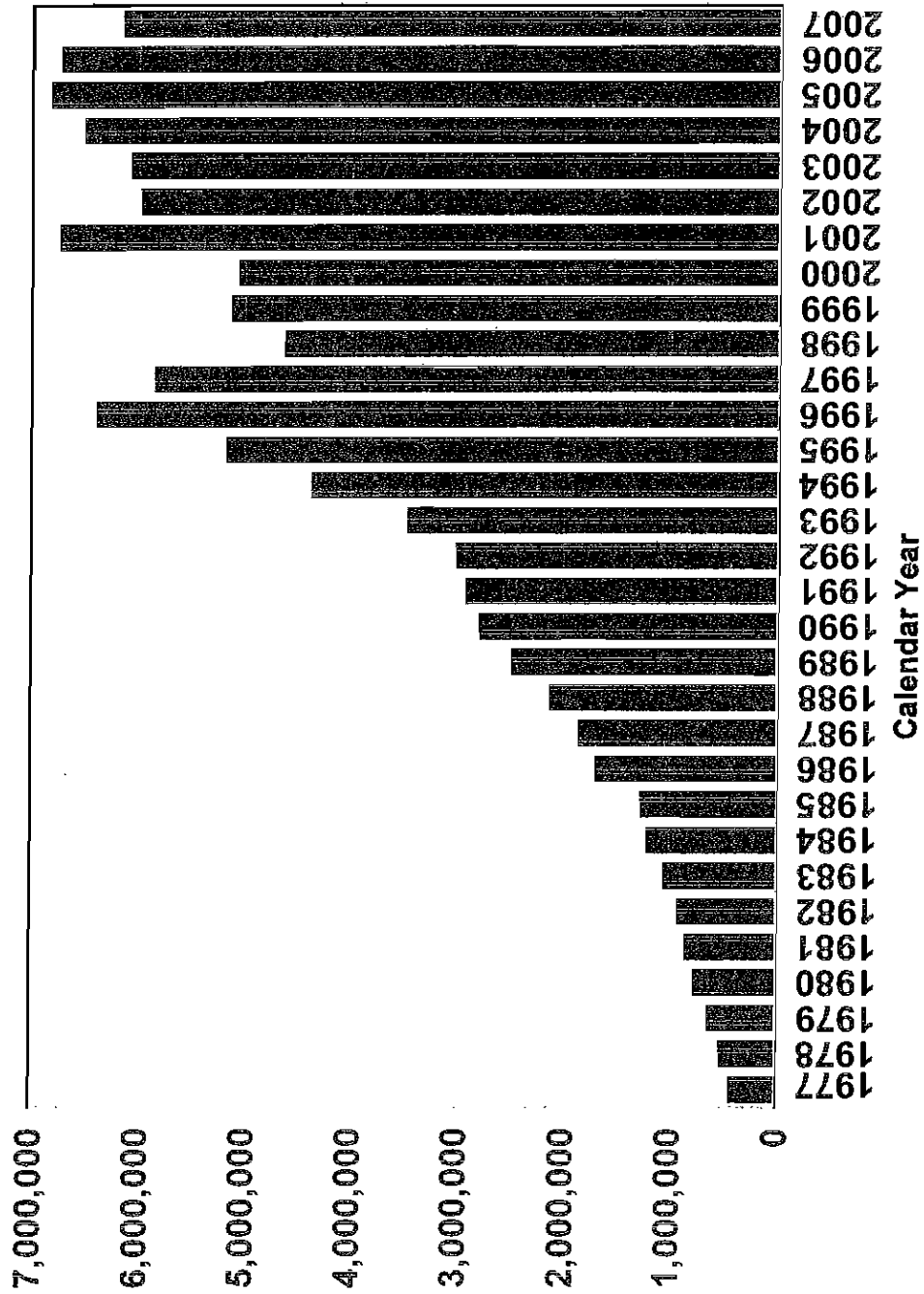
VILLAGE OF BUFFALO GROVE
TAX COLLECTION HISTORY

YEAR	SALES	HOME RULE SALES	REAL ESTATE TRANSFER	TELECOM EXCISE	INCOME	MOTOR FUEL
1976	---	---	---	---	12.07	---
1977	440,132.43	---	---	---	13.48	12.11
1978	528,880.97	---	---	---	14.66	12.81
1979	646,846.33	---	---	---	16.50	11.83
1980	773,270.86	---	---	---	17.29	12.65
1981	859,805.22	---	---	---	19.09	12.63
1982	928,244.97	---	---	---	18.96	12.55
1983	1,060,428.83	---	---	---	20.70	13.57
1984	1,214,469.37	---	---	---	23.11	15.93
1985	1,277,329.19	---	---	---	21.81	16.43
1986	1,700,901.63	---	---	---	24.29	16.76
1987	1,861,265.85	---	---	---	27.30	16.66
1988	2,135,798.96	---	---	---	28.80	17.65
1989	2,488,626.51	---	---	---	33.12	18.15
1990	2,791,417.15	---	---	---	40.16	20.64
1991	2,920,189.97	253,279.74	---	---	43.93	20.14
1992	3,009,250.26	808,465.62	636,917.25	---	45.48	20.67
1993	3,466,941.22	940,266.78	810,292.10	---	48.09	22.25
1994	4,374,798.88	1,337,563.18	790,413.85	---	53.58	21.34
1995	5,174,482.49	1,641,692.58	1,047,755.00	---	62.14	23.02
1996	6,400,417.41	1,912,537.69	970,351.85	---	69.30	23.14
1997	5,848,240.55	1,708,737.13	807,186.70	---	75.48	23.93
1998	4,634,338.18	1,215,008.10	1,064,730.94	---	81.01	23.56
1999	5,131,838.68	1,436,834.48	965,262.00	---	84.66	24.79
2000	5,069,947.47	1,414,142.27	924,892.03	---	92.55	29.69
2001	6,747,614.88	2,214,218.24	925,384.70	---	86.88	28.19
2002	5,986,571.76	1,918,263.79	976,535.50	---	76.18	28.45
2003	6,081,684.37	1,977,338.98	1,275,633.00	2,416,289.43	70.28	28.38
2004	6,519,307.61	3,348,873.05	1,178,911.40	2,460,504.59	74.53	28.54
2005	6,839,470.52	4,638,558.39	1,319,414.00	2,311,082.86	86.51	29.13
2006	6,741,180.07	4,572,193.38	1,101,257.83	2,266,941.42	94.93	28.78
2007	6,157,822.25	3,886,817.58	835,290.96	2,420,546.64	102.51	28.57
2008	3,846,723.31	2,496,164.85	542,326.63	1,766,261.90	88.05	22.13
	AUGUST	AUGUST	OCTOBER	JULY	SEPTEMBER	OCTOBER
DISTRIBUTION CHANGE-PERCENTAGE CHANGE ON COMPOUND BASIS, NET OF ANY CREDITS:						
	9.19%	11.03%	0.22%	0.00%	7.14%	2.90%
DISTRIBUTION CHANGE-LAST 10 YEARS (1998-2007):						
	0.52%	8.57%	0.34%	---	3.11%	1.79%
DISTRIBUTION CHANGE-FROM PRIOR YEAR (2008-2007)						
	-37.53%	-35.78%	-35.07%	-27.03%	-14.11%	-22.52%

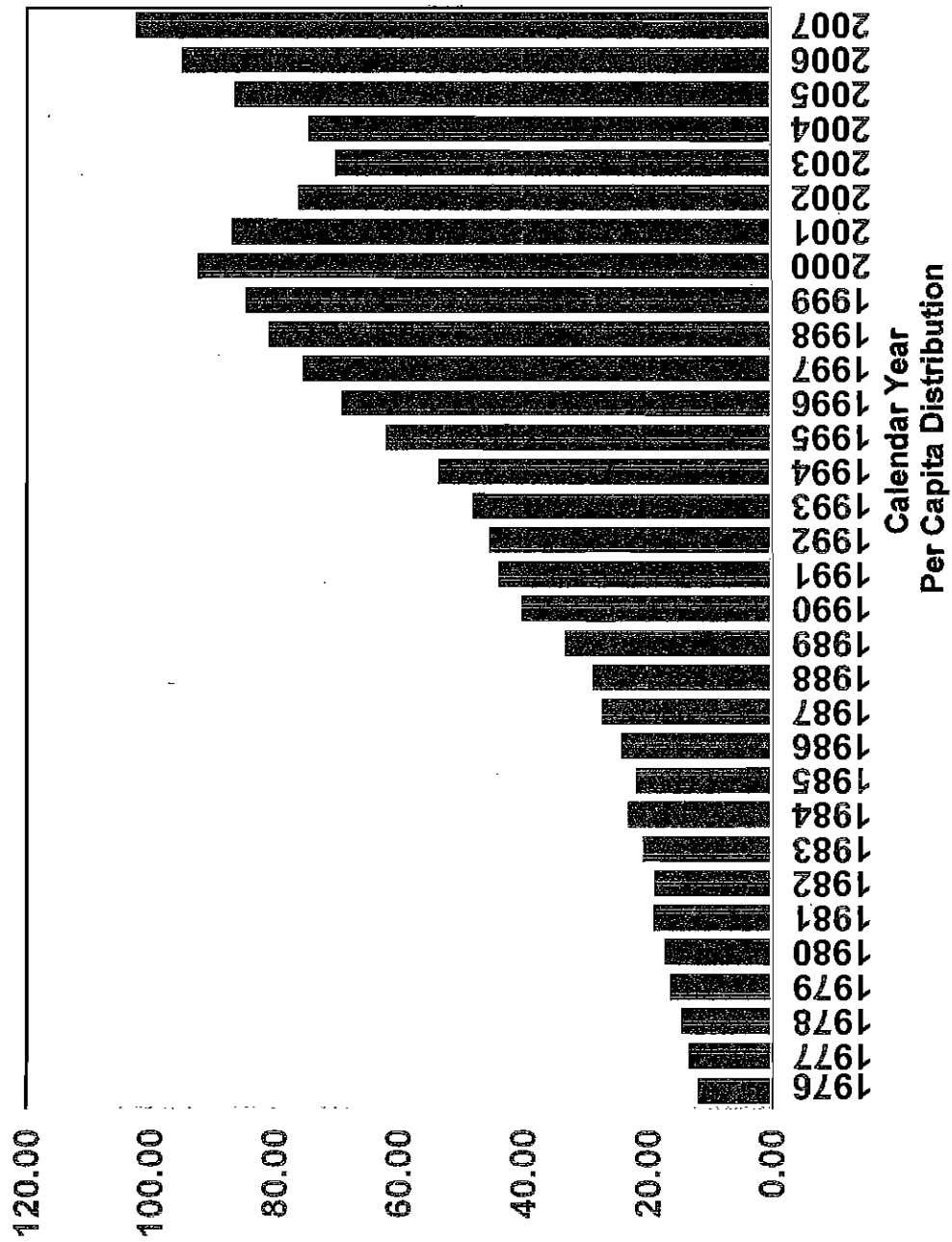
NOTE:

RECEIPTS FOR INCOME AND MOTOR FUEL BASED ON PER CAPITA DISTRIBUTION
RECEIPTS FOR SALES BASED TAXES REPRESENT GROSS DISTRIBUTION PRIOR TO ANY CREDIT
DUE AS A RESULT OF ECONOMIC INCENTIVE AGREEMENTS
RECEIPTS FOR REAL ESTATE TRANSFER TAX ARE BASED ON GROSS RECEIPTS

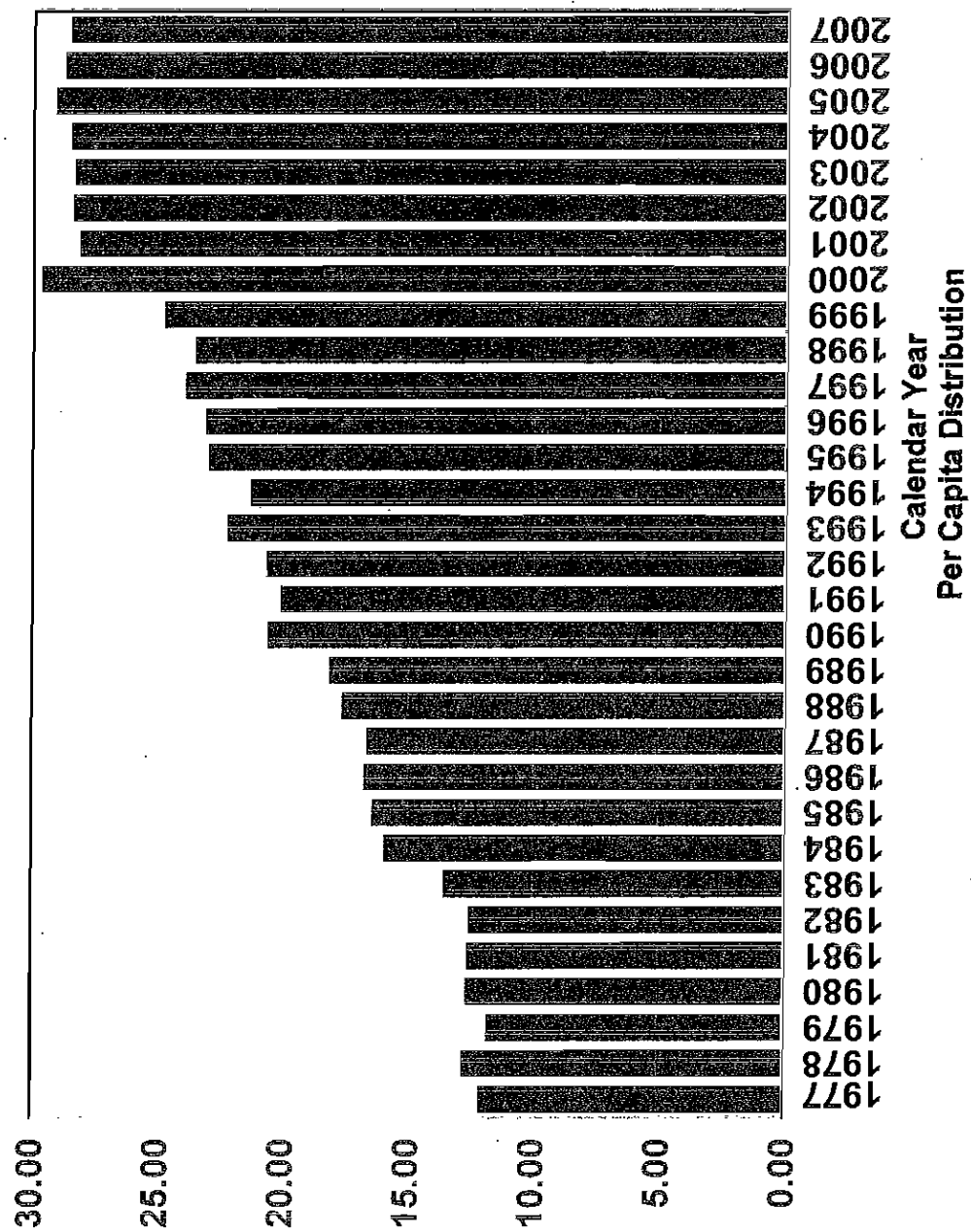
VILLAGE OF BUFFALO GROVE ANNUAL SALES TAX COLLECTIONS



VILLAGE OF BUFFALO GROVE ANNUAL INCOME TAX COLLECTIONS



VILLAGE OF BUFFALO GROVE ANNUAL MOTOR FUEL TAX COLLECTIONS



VILLAGE OF BUFFALO GROVE, ILLINOIS
SUMMARY OF BONDED INDEBTEDNESS
DECEMBER 31, 2008

DEBT ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	ORIGINAL PRINCIPAL	RETIRED/ DEFEASED	OUTSTANDING 12/31/2008	ANNUAL INTEREST	PERCENT RETIRED
GENERAL OBLIGATION:								
CORPORATE PURPOSE-SERIES 1981	04/13/81	12/01/95	9.86%	1,050,000	1,050,000	0	0	0
CORPORATE PURPOSE-SERIES 1982-A	12/06/82	12/01/96	9.12%	2,930,000	2,930,000	0	0	0
CORPORATE PURPOSE-SERIES 1982-A	12/08/82	12/01/96	9.12%	2,085,000	2,085,000	0	0	0
CORPORATE PURPOSE-SERIES 1984	02/21/84	01/01/05	9.20%	8,750,000	8,750,000	0	0	0
CORPORATE PURPOSE-SERIES 1984	02/21/84	01/01/05	9.20%	2,425,000	2,425,000	0	0	0
CORPORATE PURPOSE-SERIES 1986	07/15/86	01/01/98	7.62%	3,300,000	3,300,000	0	0	0
CORPORATE PURPOSE-SERIES 1987	05/01/87	12/30/07	6.70%	3,630,000	3,630,000	0	0	0
CORPORATE PURPOSE-SERIES 1988	04/01/88	01/01/96	6.50%	2,000,000	2,000,000	0	0	0
CORPORATE PURPOSE-SERIES 1988	12/15/88	12/30/10	6.89%	4,000,000	4,000,000	0	0	0
CORPORATE PURPOSE-SERIES 1992	11/01/92	12/30/07	5.23%	2,800,000	2,800,000	0	0	0
CORPORATE PURPOSE-SERIES 1993-A	03/15/93	12/30/07	4.75%	3,110,000	3,110,000	0	0	0
CORPORATE PURPOSE-SERIES 1993-B	03/15/93	12/30/07	4.75%	2,335,000	2,335,000	0	0	0
CORPORATE PURPOSE-SERIES 1993-B	03/15/93	12/30/96	3.59%	1,440,000	1,440,000	0	0	0
CORPORATE PURPOSE-SERIES 1994	05/01/94	12/30/09	5.47%	2,500,000	2,500,000	0	0	0
CORPORATE PURPOSE-SERIES 1995	01/01/95	06/30/96	4.41%	3,000,000	3,000,000	0	0	0
CORPORATE PURPOSE-SERIES 1995-A	04/15/95	12/30/14	5.70%	3,000,000	3,000,000	0	0	0
CORPORATE PURPOSE-SERIES 1998	11/15/98	05/01/01	3.50%	1,500,000	1,500,000	0	0	0
CORPORATE PURPOSE-SERIES 2001-A	03/05/01	12/30/20	4.81%	4,500,000	810,000	3,690,000	187,007	18.00%
CORPORATE PURPOSE-SERIES 2001-B	03/05/01	12/30/14	4.34%	5,485,000	3,510,000	1,975,000	85,715	63.33%
CORPORATE PURPOSE-SERIES 2002-A	01/21/02	12/30/07	3.02%	1,358,720	1,716,280	0	0	0
CORPORATE PURPOSE-SERIES 2002-A	01/21/02	12/30/07	3.02%	1,358,720	1,358,720	0	0	0
CORPORATE PURPOSE-SERIES 2002-B	02/19/02	12/30/11	3.82%	1,000,000	595,000	405,000	15,482	59.50%
CORPORATE PURPOSE-SERIES 2003	03/17/03	12/30/13	2.93%	2,600,000	1,130,000	1,470,000	43,047	43.46%
TOTAL GENERAL OBLIGATION				56,325,000	58,585,000	7,740,000	331,251	88.33%
REVENUE:								
REVENUE REFUNDING-SERIES 1970	05/01/70	05/01/00	7.00%	4,000,000	4,000,000	0	0	0
REVENUE REFUNDING-SERIES 1990	12/15/90	05/01/02	6.45%	6,625,000	6,625,000	0	0	0
TOTAL REVENUE				10,625,000	10,625,000	0	0	100.00%
SPECIAL SERVICE AREA:								
SPECIAL SERVICE AREA #1-91	04/01/91	12/01/05	7.86%	8,060,000	8,060,000	0	0	0
SPECIAL SERVICE AREA #1-97	03/01/97	12/01/05	5.30%	4,000,000	4,000,000	0	0	0
SPECIAL SERVICE AREA #2	02/07/94	12/01/05	5.32%	2,480,000	2,480,000	0	0	0
SPECIAL SERVICE AREA #3	09/30/93	12/01/05	5.30%	3,905,000	3,905,000	0	0	0
TOTAL SPECIAL SERVICE AREA				18,445,000	18,445,000	0	0	100.00%
TAX INCREMENT ALLOCATION REVENUE:								
SERIES 1987-NON-TAXABLE	03/01/87	03/01/97	10.00%	6,490,000	6,490,000	0	0	0
SERIES 1987-TAXABLE	03/01/87	03/01/97	13.00%	2,010,000	2,010,000	0	0	0
SERIES 1985-A	12/04/85	12/30/05	8.50%	5,100,000	5,100,000	0	0	0
SERIES 1995-B	12/04/95	12/30/05	8.50%	750,000	750,000	0	0	0
SERIES 1995-C	12/04/95	12/30/05	2.00%	3,400,000	3,400,000	0	0	0
SERIES 1999-A	04/04/99	12/30/05	8.50%	4,150,000	4,150,000	0	0	0
SERIES 1999-B	04/04/99	12/30/05	8.50%	750,000	750,000	0	0	0
SERIES 1999-C	04/04/99	12/30/05	2.00%	3,400,000	3,400,000	0	0	0
TOTAL TAX INCREMENT ALLOCATION				26,050,000	26,050,000	0	0	100.00%
REVENUE				26,050,000	26,050,000	0	0	100.00%
GRAND TOTAL				121,645,000	113,905,000	7,740,000	331,251	93.64%
				COST OF CAPITAL:				
						4.28%		
				COST OF CAPITAL:				
						4.28%		
				EXCLUSIVE OF SSA				
				AND TIF				
						4.28%		

VILLAGE OF BUFFALO GROVE
ANALYSIS OF DEBT SERVICE-ALL ISSUES OTHER THAN
SPECIAL SERVICE AREA AND TAX INCREMENT FINANCING ISSUES
TEN YEAR ANALYSIS (2009-2018)

YEAR	CORPORATE PURPOSE SERIES-2001-A		CORPORATE PURPOSE SERIES-2001-B		CORPORATE PURPOSE SERIES-2002-A		CORPORATE PURPOSE SERIES-2002-B		CORPORATE PURPOSE SERIES-2003	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2009	245,000	184,518	520,000	96,533	0	0	130,000	18,275	270,000	44,590
2010	255,000	173,493	215,000	63,913	0	0	135,000	11,140	280,000	37,405
2011	265,000	162,018	315,000	54,560	0	0	140,000	5,740	295,000	29,005
2012	280,000	150,093	310,000	40,700	0	0	0	0	305,000	20,008
2013	295,000	137,353	310,000	27,060	0	0	0	0	320,000	10,040
2014	310,000	125,635	305,000	13,420	0	0	0	0	0	0
2015	325,000	108,810	0	0	0	0	0	0	0	0
2016	345,000	93,310	0	0	0	0	0	0	0	0
2017	360,000	76,750	0	0	0	0	0	0	0	0
2018	385,000	59,290	0	0	0	0	0	0	0	0
TOTAL	3,065,000	1,271,270	1,975,000	286,188	0	0	405,000	33,155	1,470,000	141,018

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YEAR	PRINCIPAL		INTEREST		PRINCIPAL		INTEREST		PRINCIPAL		INTEREST		PRINCIPAL		INTEREST		PRINCIPAL		INTEREST	
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	TOTAL	PERCENT	2009	2010	2011	2012	2013	2014	2015	2016
2009	0	0	0	0	0	0	0	0	0	0	0	15.05%	7,740,000	6,575,000	5,690,000	4,675,000	3,760,000	2,855,000	2,240,000	1,915,000
2010	0	0	0	0	0	0	0	0	0	0	0	13.48%	6,575,000	5,690,000	4,675,000	3,760,000	2,855,000	2,240,000	1,915,000	1,210,000
2011	0	0	0	0	0	0	0	0	0	0	0	17.84%	5,690,000	4,675,000	3,760,000	2,855,000	2,240,000	1,915,000	1,210,000	89,344%
2012	0	0	0	0	0	0	0	0	0	0	0	19.14%	4,675,000	3,760,000	2,855,000	2,240,000	1,915,000	1,210,000	89,344%	5.7%
2013	0	0	0	0	0	0	0	0	0	0	0	24.47%	3,760,000	2,855,000	2,240,000	1,915,000	1,210,000	89,344%	5.7%	100.00%
2014	0	0	0	0	0	0	0	0	0	0	0	21.54%	2,855,000	2,240,000	1,915,000	1,210,000	89,344%	5.7%	100.00%	173,163
2015	0	0	0	0	0	0	0	0	0	0	0	14.51%	2,240,000	1,915,000	1,210,000	89,344%	5.7%	100.00%	173,163	5.7%
2016	0	0	0	0	0	0	0	0	0	0	0	18.02%	1,915,000	1,210,000	89,344%	5.7%	100.00%	173,163	5.7%	100.00%
2017	0	0	0	0	0	0	0	0	0	0	0	22.93%	1,210,000	89,344%	5.7%	100.00%	173,163	5.7%	100.00%	173,163
2018	0	0	0	0	0	0	0	0	0	0	0	31.82%	89,344%	5.7%	100.00%	173,163	5.7%	100.00%	173,163	5.7%
TOTAL	0	0	0	0	0	0	0	0	0	0	0	89.34%	8,915,000	7,311,629	6,311,629	5,311,629	4,311,629	3,311,629	2,311,629	1,311,629

AVERAGE DEBT SERVICE:

VILLAGE OF BUFFALO GROVE
ANALYSIS OF DEBT SERVICE SELF SUFFICIENCY
GENERAL OBLIGATION DEBT-ALL ISSUES-LAST TEN TAX YEARS

TAX YEAR	CORP PURP LEVY	SERIES-84 ABATEMENT	CORP PURP LEVY	SERIES-86 ABATEMENT	CORP PURP LEVY	SERIES-88 ABATEMENT	CORP PURP LEVY	SERIES-93A/B ABATEMENT	CORP PURP LEVY	SERIES-94 ABATEMENT	CORP PURP LEVY	SERIES-95 ABATEMENT
1999	0	0	0	0	0	0	0	507,473	890,308	73,000	356,900	175,000
2000	0	0	0	0	0	0	0	369,880	899,308	94,500	246,100	160,000
2001	0	0	0	0	0	0	0	458,786	700,968	165,425	240,700	207,600
2002	0	0	0	0	0	0	0	0	0	0	52,700	26,700
2003	0	0	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0	0	0
2008	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	1,336,139	2,080,604	332,925	896,400	569,300

TAX YEAR	CORP PURP LEVY	SERIES-98 ABATEMENT	CORP PURP LEVY	SERIES-01A/B ABATEMENT	CORP PURP LEVY	SERIES-02A/B ABATEMENT	CORP PURP LEVY	SERIES-03 ABATEMENT	TOTAL LEVY	TOTAL ABATEMENT	PERCENT
1999	1,203,844	1,203,844	0	0	0	0	0	0	2,036,577	1,784,317	67.61%
2000	304,875	304,875	0	0	0	0	0	0	1,244,106	769,255	61.83%
2001	0	0	681,313	327,013	0	0	0	0	1,614,728	951,224	58.91%
2002	0	0	781,267	354,267	709,015	0	0	0	1,490,282	354,267	23.77%
2003	0	0	811,448	418,301	822,015	465,475	279,709	170,000	1,913,172	1,053,776	55.08%
2004	0	0	939,573	434,573	804,440	610,980	299,925	144,200	2,043,938	1,189,753	58.21%
2005	0	0	1,111,608	478,593	476,678	380,736	303,255	150,000	1,891,541	1,009,330	53.36%
2006	0	0	1,134,488	407,645	477,544	381,796	306,295	156,295	1,918,326	945,738	49.30%
2007	0	0	1,069,680	473,368	145,963	145,963	310,670	185,670	1,526,313	785,001	51.43%
2008	0	0	1,036,050	401,445	146,275	146,275	314,560	157,280	1,496,885	705,000	47.10%
TOTAL	1,506,719	1,508,719	7,565,427	3,295,205	3,581,929	2,131,228	1,814,414	943,445	17,175,968	9,547,661	55.59%

VILLAGE OF BUFFALO GROVE
POLICE PENSION FUND

	FISCAL 07	FY 06-07	FY 05-06	FY 04-05	FY 03-04	FY 02-03	FY 01-02	FY 00-01	FY 99-00	FY 98-99
EMPLOYEE CONTRIBUTIONS	400,527	525,351	557,044	501,472	479,503	496,496	455,073	380,291	391,398	371,999
CONTRIBUTION RATE	9.91%	9.91%	9.91%	9.91%	9.91%	9.91%	9.91%	9.30%	9.00%	9.00%
PAYROLL BASE	4,041,645	5,301,524	5,621,029	5,060,262	4,839,586	5,010,050	4,592,059	4,087,832	4,348,867	4,133,322
EMPLOYER CONTRIBUTIONS	1,571,265	1,372,311	1,401,979	1,031,521	1,106,104	804,469	829,406	681,245	644,819	586,838
PERCENT OF PAYROLL BASE	38.88%	25.89%	24.94%	20.38%	22.86%	16.06%	18.06%	16.67%	14.83%	14.20%
CHANGE-PRIOR YEAR	14.50%	-2.12%	35.91%	-6.74%	37.49%	-3.01%	21.75%	5.65%	9.88%	16.65%
OTHER INCOME TO FUND	1,376,364	2,234,162	801,707	823,700	907,944	1,267,757	989,455	1,364,187	918,677	1,147,570
EXPENSES TO FUND:										
BENEFITS PAID	902,961	1,234,247	1,096,056	899,370	814,559	706,156	540,968	429,012	370,055	296,836
COSTS TO ADMINISTER	27,164	40,031	76,632	43,584	6,566	5,413	26,597	30,883	21,774	13,846
ASSETS-END OF PERIOD	34,503,602	32,085,571	29,227,995	27,639,953	26,227,214	24,644,688	22,787,535	21,081,166	19,115,338	17,552,273
ESTIMATED ACTUARIAL LIABILITY	54,297,346	53,800,186	47,531,537	43,348,257	36,676,875	31,112,833	28,638,849	25,371,812	23,096,262	20,044,784
FUNDED RATIO	63.55%	59.64%	61.49%	63.76%	71.51%	79.21%	79.57%	83.09%	82.76%	87.57%
UNFUNDED LIABILITY	(19,793,744)	(21,714,615)	(18,303,542)	(15,708,304)	(10,449,661)	(6,468,145)	(5,851,314)	(4,290,646)	(3,980,924)	(2,492,511)
PLAN MEMBERSHIP	91	91	88	90	87	84	84	87	85	69
UNFUNDED LIABILITY/MEMBER	217,514	238,622	207,995	174,537	120,111	77,002	69,659	49,318	46,834	36,123
FUNDING VARIANCE @90% GOAL	(14,364,009)	(16,334,597)	(13,550,388)	(11,373,478)	(6,781,974)	(3,356,862)	(2,987,429)	(1,753,465)	(1,671,296)	(488,033)

Fiscal Year 2008 Estimated Actuarial Liability is currently being calculated by Village's actuary.
When calculated, Funded Ratio will be determined.

Employer Contributions represent deposits from Property Tax extensions along with Corporate Personal Property Replacement Tax, only

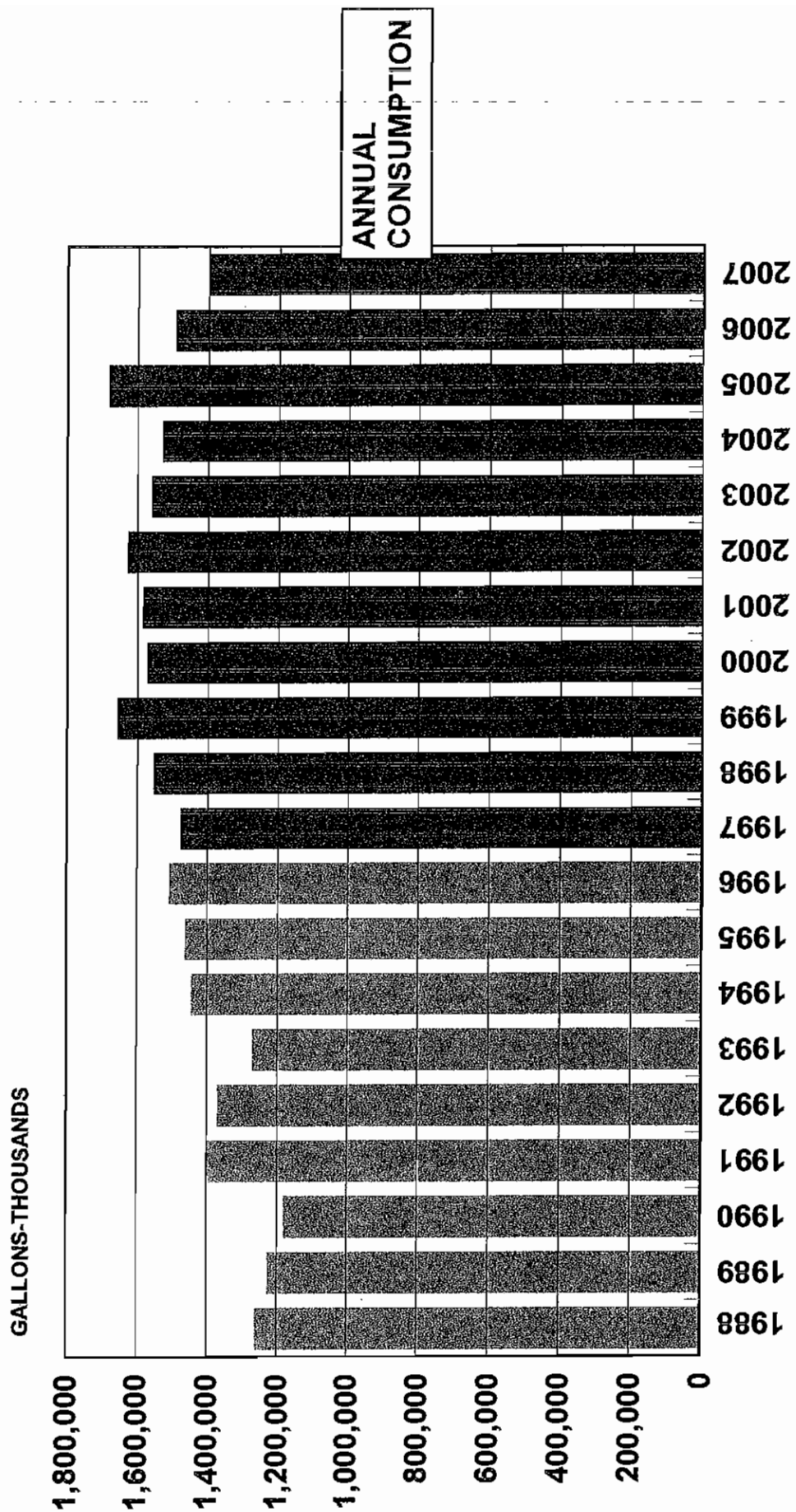
VILLAGE OF BUFFALO GROVE
FIRE PENSION FUND

	FISCAL 07	FY 06-07	FY 05-06	FY 04-05	FY 03-04	FY 02-03	FY 01-02	FY 00-01	FY 99-00	FY 98-99
EMPLOYEE CONTRIBUTIONS	331,255	455,785	496,266	383,471	346,408	341,519	323,852	307,486	288,006	269,424
CONTRIBUTION RATE	9.455%	9.455%	9.455%	9.254%	8.250%	8.250%	8.250%	8.250%	8.250%	8.250%
PAYROLL BASE	4,859,001	4,820,571	4,585,548	4,143,751	4,198,885	4,139,624	3,925,479	3,727,103	3,490,982	3,265,745
EMPLOYER CONTRIBUTIONS	1,342,531	1,303,852	1,145,712	1,020,259	984,610	911,092	838,314	789,546	633,591	596,561
PERCENT OF PAYROLL BASE	27.63%	27.05%	24.99%	24.62%	23.45%	22.01%	21.36%	21.18%	18.15%	18.27%
CHANGE-PRIOR YEAR	2.97%	13.80%	12.30%	3.62%	8.07%	8.68%	6.18%	24.61%	6.21%	10.96%
OTHER INCOME TO FUND	601,960	1,667,195	1,288,493	950,275	1,076,579	158,624	684,756	950,174	(128,957)	258,339
EXPENSES TO FUND:										
BENEFITS PAID	229,911	211,567	231,162	210,648	111,785	57,465	33,001	33,287	50,364	33,287
COSTS TO ADMINISTER	60,093	57,762	57,646	73,956	13,569	29,618	6,447	3,165	3,928	4,656
ASSETS-END OF PERIOD	26,549,471	24,563,729	21,406,226	18,764,563	16,695,162	14,412,919	13,088,767	11,281,291	9,270,539	8,532,191
ESTIMATED ACTUARIAL LIABILITY	39,224,368	38,002,997	32,252,477	29,359,761	22,101,873	18,910,282	16,632,406	14,324,444	12,460,940	10,846,449
FUNDED RATIO	67.69%	64.64%	66.37%	63.91%	75.54%	76.22%	78.69%	78.76%	74.40%	78.66%
UNFUNDED LIABILITY	(12,674,897)	(13,439,268)	(10,846,251)	(10,595,198)	(5,406,711)	(4,497,363)	(3,543,639)	(3,043,153)	(3,190,401)	(2,314,258)
PLAN MEMBERSHIP	67	67	67	67	63	63	63	61	63	56
UNFUNDED LIABILITY/MEMBER	189,178	200,586	161,884	158,137	85,821	71,387	56,248	49,888	50,641	41,326
FUNDING VARIANCE @90% GOAL	(8,752,460)	(9,638,968)	(7,621,003)	(7,659,222)	(3,196,524)	(2,606,335)	(1,880,398)	(1,610,709)	(1,944,307)	(1,229,613)

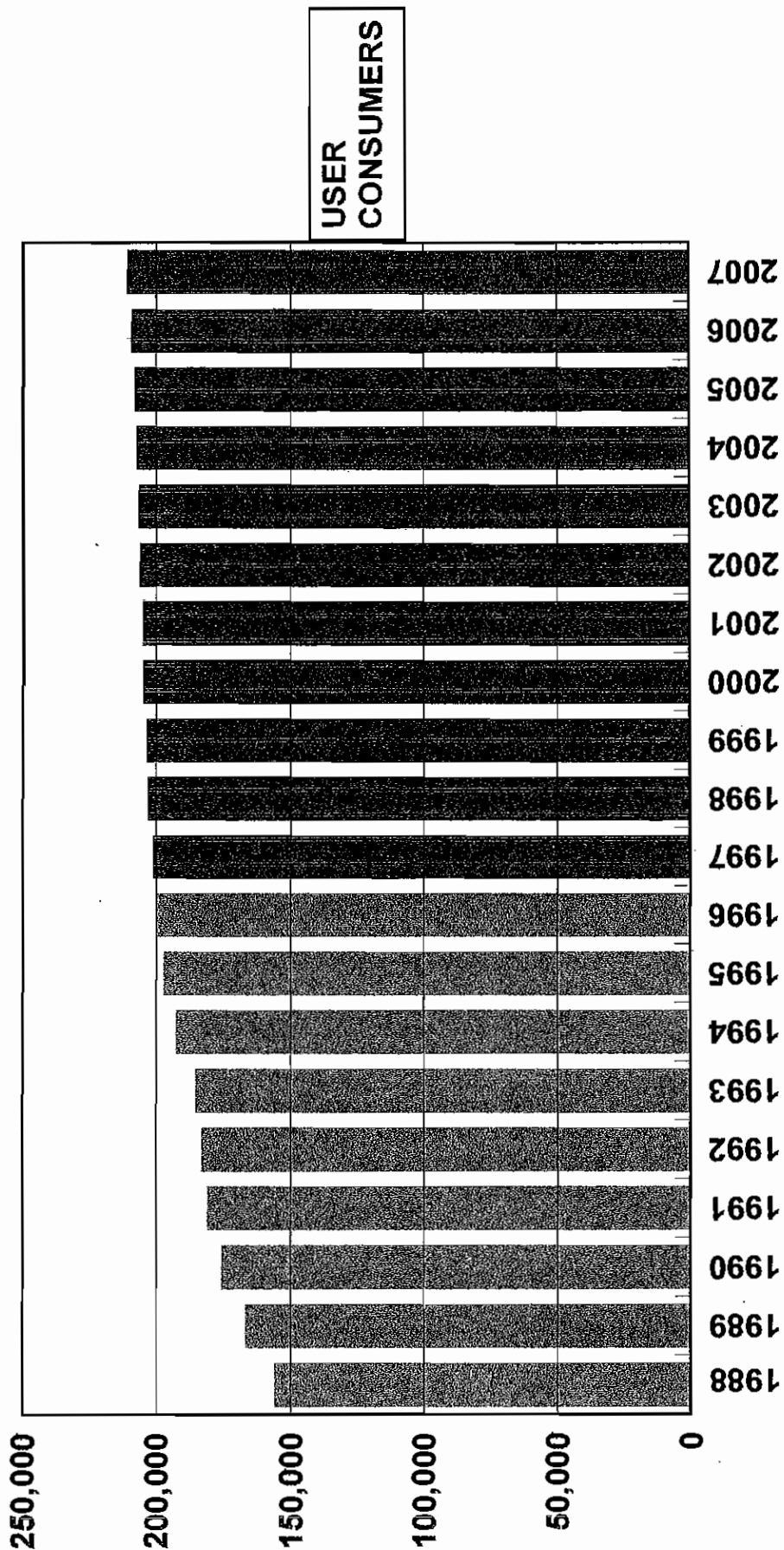
Fiscal Year 2008 Estimated Actuarial Liability is currently being calculated by Village's actuary.
When calculated, Funded Ratio will be determined.

Employer Contributions represent deposits from Property Tax extensions along with Corporate Personal Property Replacement Tax, only

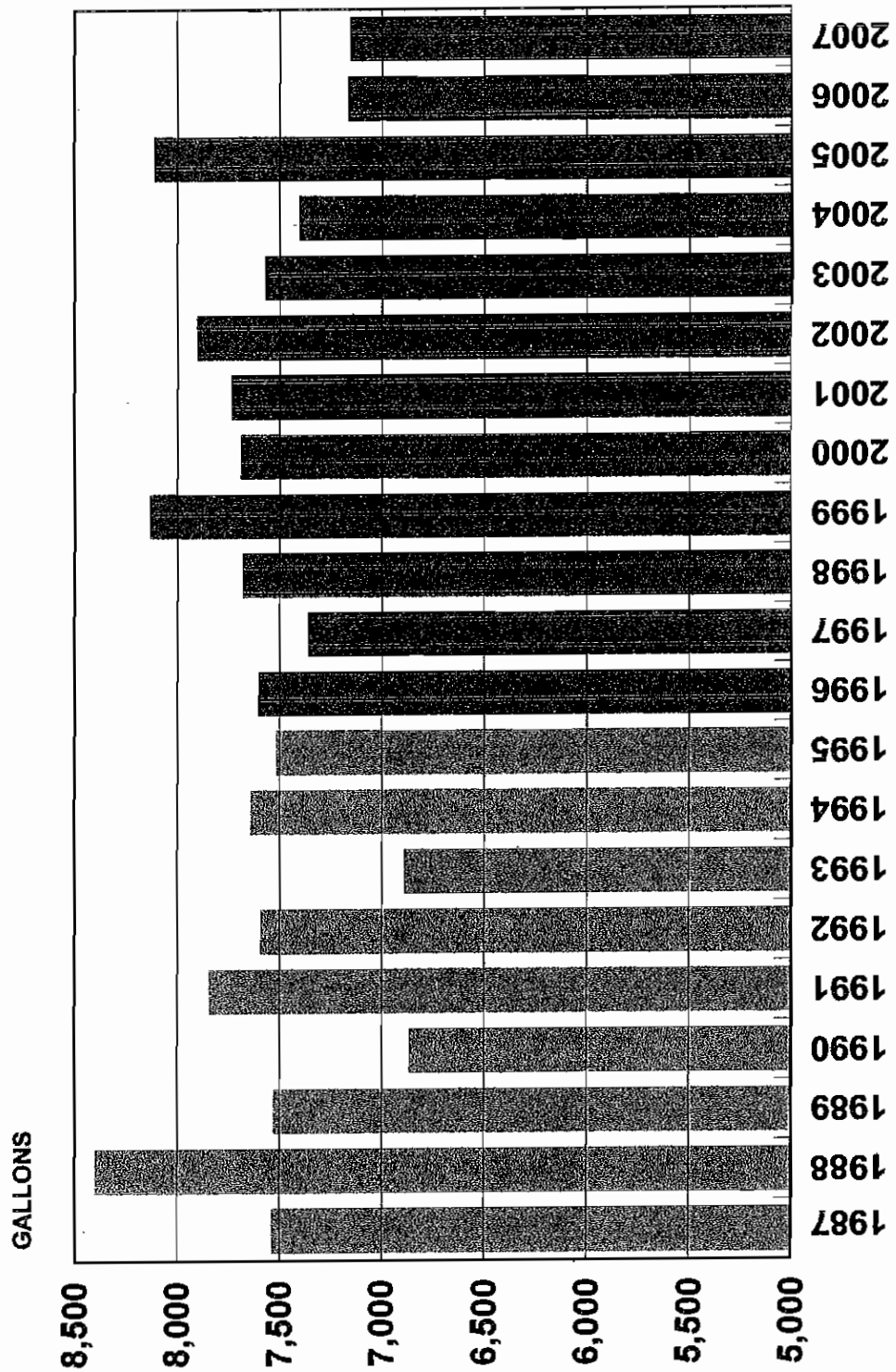
VILLAGE OF BUFFALO GROVE ANNUAL WATER CONSUMPTION



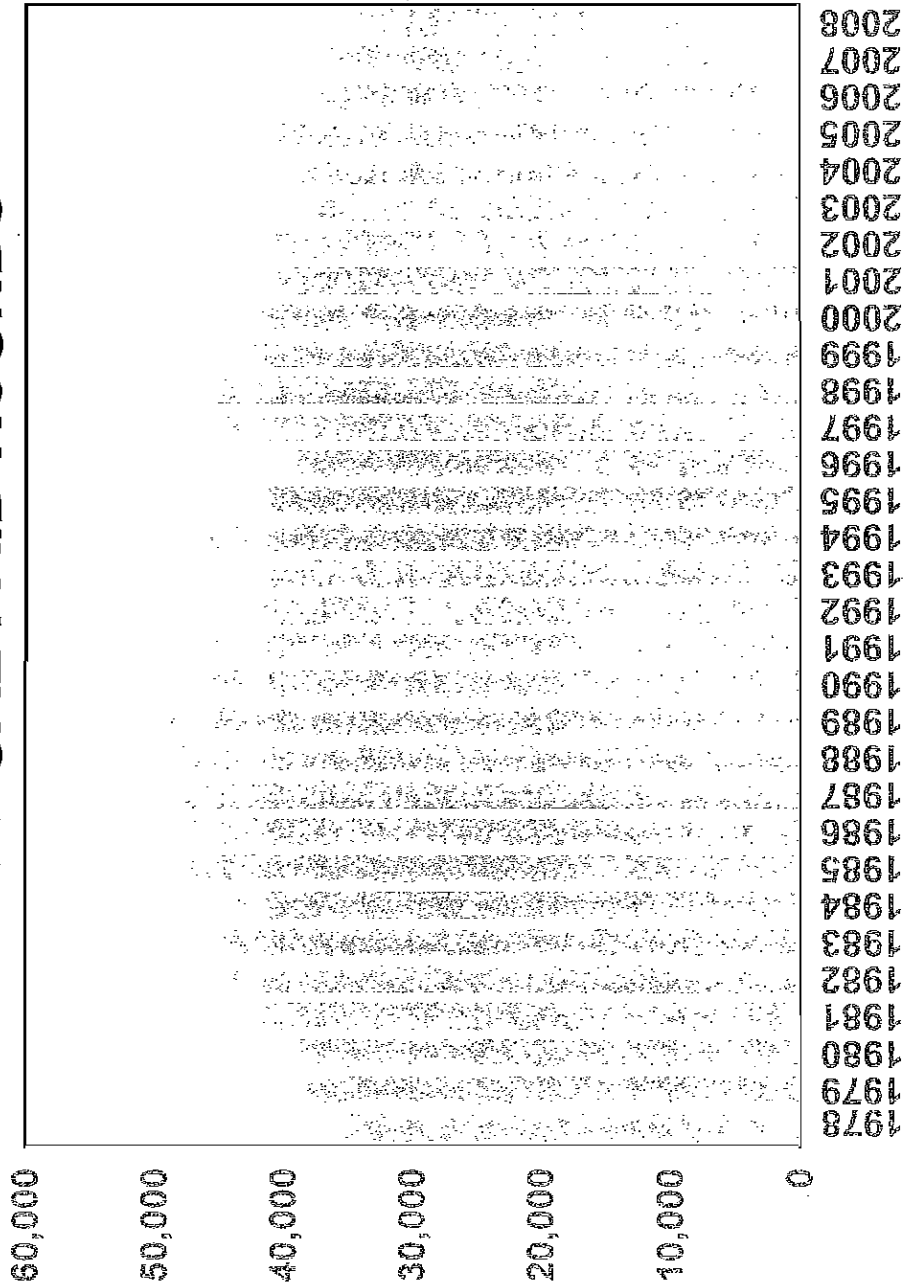
VILLAGE OF BUFFALO GROVE ANNUAL USER/CONSUMERS



VILLAGE OF BUFFALO GROVE AVERAGE MONTHLY CONSUMPTION

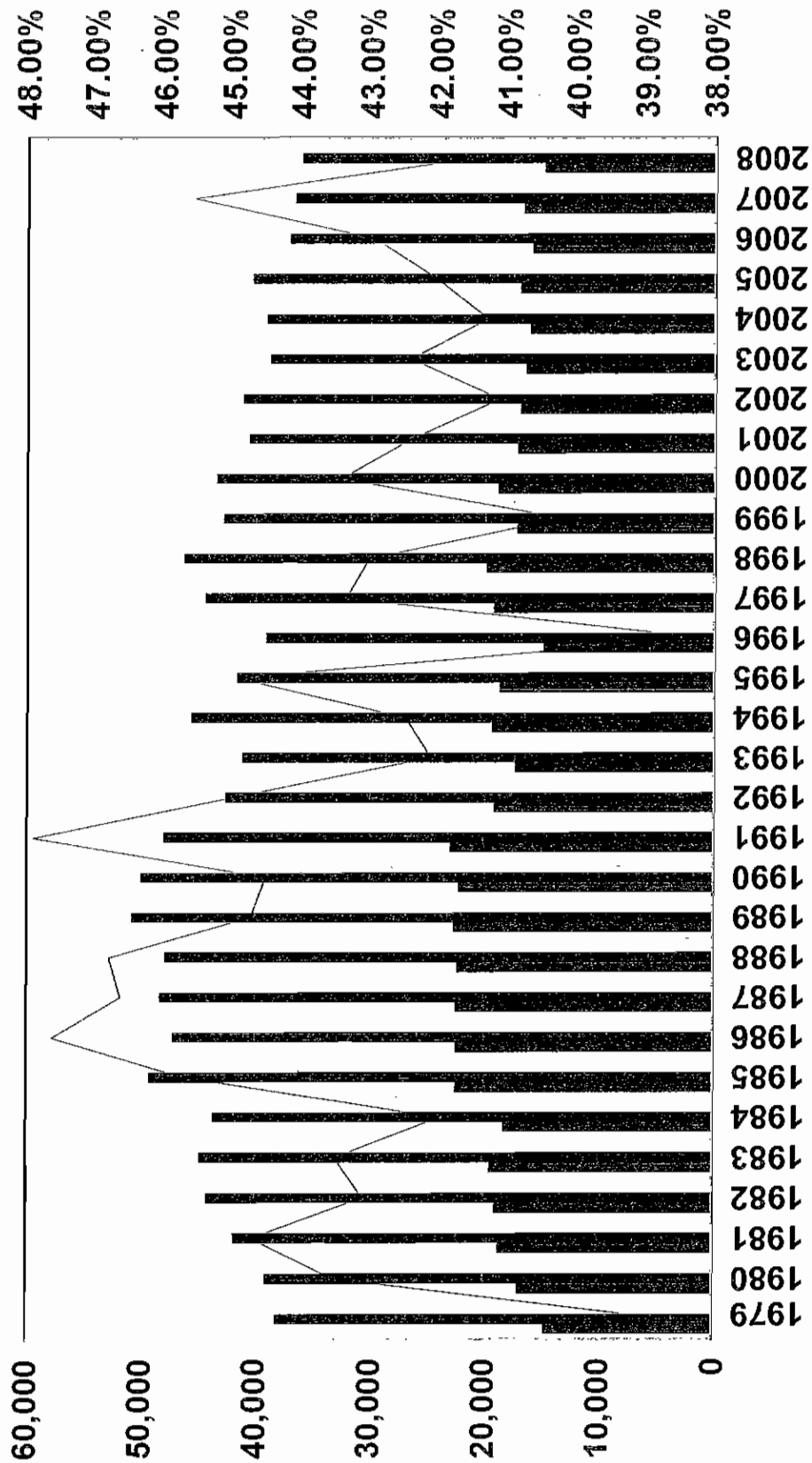


BUFFALO GROVE GOLF CLUB **ANNUAL PAID ROUNDS**



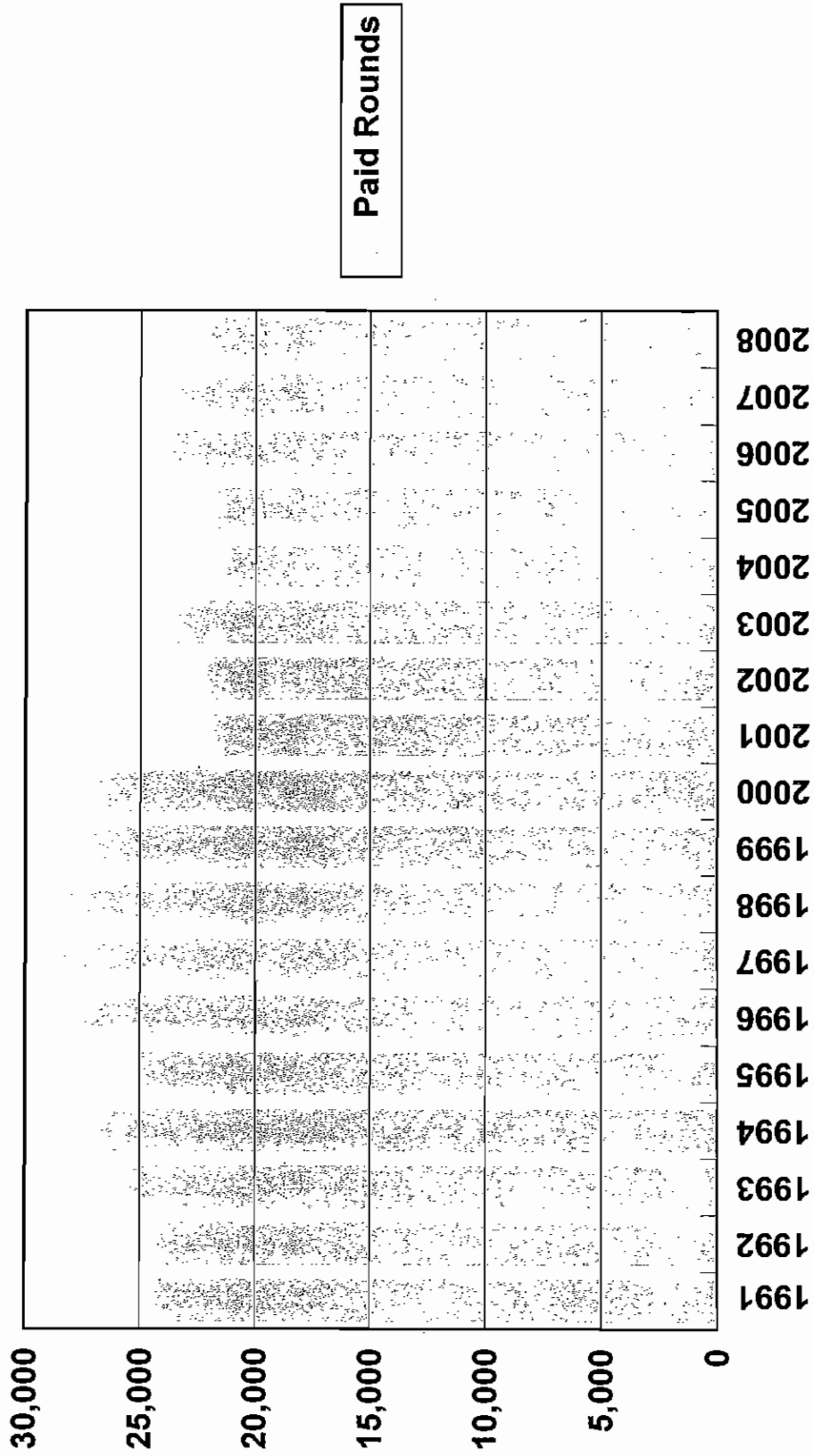
FISCAL YEAR

BUFFALO GROVE GOLF CLUB PAID ROUNDS AT 6/30 AND 12/31

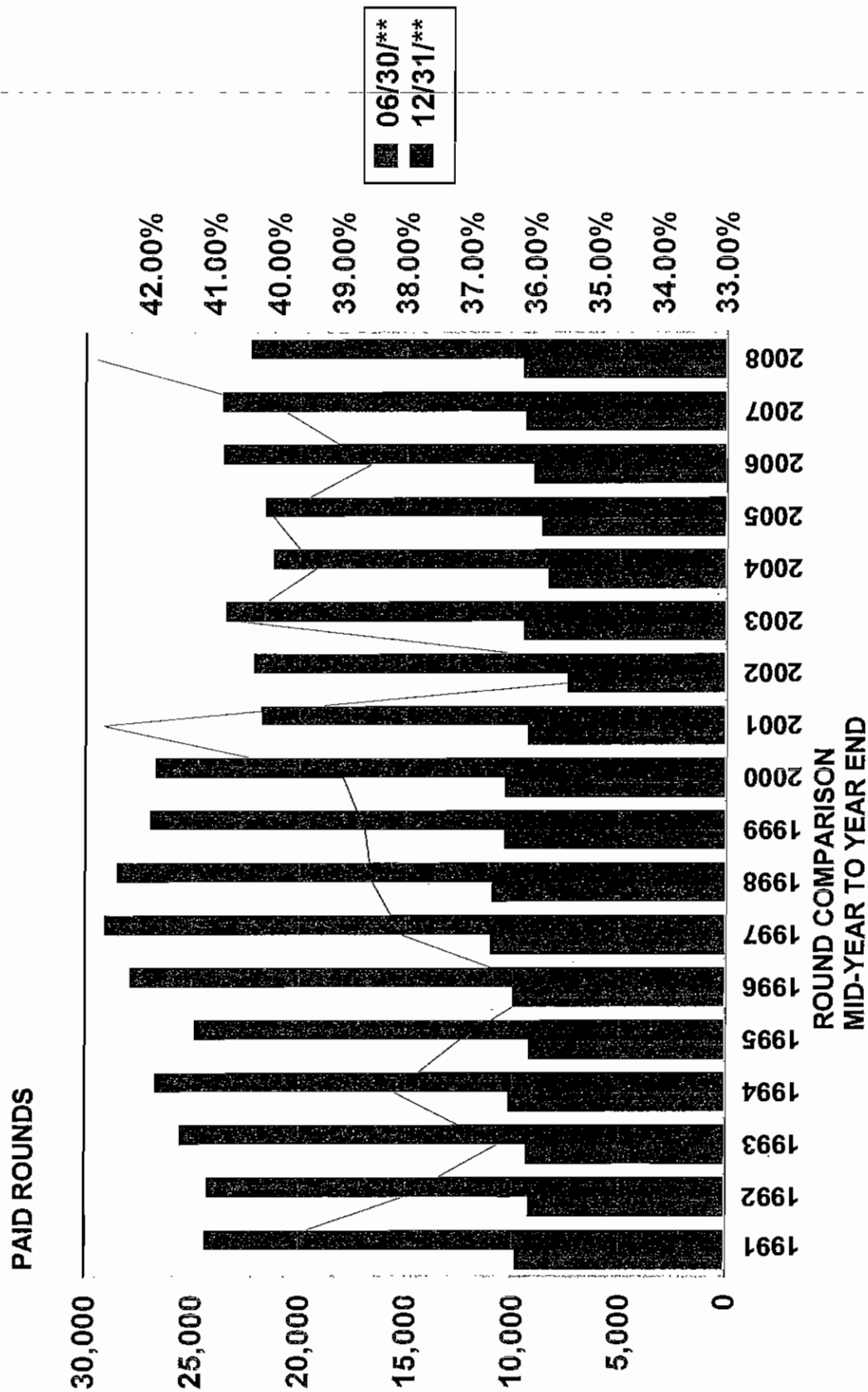


CALENDAR YEAR
PERCENT OF ANNUAL ROUNDS
AT JUNE 30

ARBORETUM GOLF COURSE ANNUAL PAID ROUNDS



ARBORETUM GOLF COURSE PAID ROUNDS AT 6/30 AND 12/31



AVERAGE CONSUMPTION PATTERNS FOR VILLAGE-
CONSOLIDATED BASIS

BILLING PERIOD	ANNUAL CONSUMPTION	USER/ CONSUMERS	MONTHLY AVG GALLONS	DEVIATION FROM AVERAGE	MONTHLY CONSUMERS
1976	254,170	33,036	7,694	2.43%	2,753
1977	406,145	52,698	7,707	2.61%	4,392
1978	438,231	58,292	7,518	0.09%	4,858
1979	521,259	63,886	8,159	8.63%	5,324
1980	679,544	93,561	7,263	-3.30%	7,797
1981	663,234	95,657	6,933	-7.69%	7,971
1982	716,110	98,160	7,295	-2.87%	8,180
1983	763,662	101,066	7,556	0.60%	8,422
1984	748,310	106,983	6,995	-6.87%	8,915
1985	851,903	115,957	7,347	-2.19%	9,663
1986	868,319	123,619	7,024	-6.48%	10,302
1987	1,021,328	135,459	7,540	0.38%	11,288
1988	1,262,520	150,281	8,401	11.85%	12,523
1989	1,226,498	162,849	7,532	0.27%	13,571
1990	1,180,820	171,928	6,868	-8.56%	14,327
1991	1,400,626	178,486	7,847	4.48%	14,874
1992	1,370,773	180,472	7,595	1.13%	15,039
1993	1,270,907	184,406	6,892	-8.24%	15,367
1994	1,445,166	189,056	7,644	1.77%	15,755
1995	1,464,943	194,854	7,518	0.10%	16,238
1996	1,510,435	198,625	7,604	1.25%	16,552
1997	1,478,300	200,720	7,365	-1.94%	16,727
1998	1,553,847	202,238	7,683	2.30%	16,853
1999	1,656,788	203,670	8,135	8.31%	16,973
2000	1,573,764	204,582	7,693	2.42%	17,049
2001	1,586,065	204,949	7,739	3.03%	17,079
2002	1,628,541	205,976	7,906	5.27%	17,165
2003	1,563,085	206,493	7,570	0.78%	17,208
2004	1,531,977	206,773	7,409	-1.36%	17,231
2005	1,684,596	207,653	8,113	8.01%	17,304
2006	1,493,812	208,399	7,168	-4.56%	17,367
2007	1,507,240	210,682	7,154	-4.75%	17,557
2008	1,189,488	176,084	6,755	-10.06%	14,674
TOTAL/AVERAGE: 1976-2008	38,512,406	5,127,550	7,511	---	---

VILLAGE OF BUFFALO GROVE
ANALYSIS OF WATER AND SEWER RATE
FY 2009-BUDGET

WATER SYSTEM EXPENSES-BUDGET:

PERSONAL SERVICES	703,511.00
PERSONAL BENEFITS	244,368.00
OPERATING EXPENSES	72,871.00
INSURANCE AND PENSIONS	110,582.00
COMMODITIES	203,140.00
LESS:WATER METERS	(10,000.00)
M&R-WATER AND SEWER	146,275.00
M&R-OTHER	2,500.00
M&R-VEHICLES	59,052.00
CAPITAL EQUIPMENT	39,593.00
CAPITAL PROJECTS	5,000.00
OPERATING TRANSFERS	705,000.00
ALL OTHER EXPENSES	1,283,758.00
TOTAL WATER EXPENSES	3,585,650.00

LESS OTHER REVENUE CREDITS:

WATER CONNECTION FEES	5,000.00
SEWER TAP ON FEES	1,300.00
SEWER INSPECTION FEES	10,145.00
LATE CHARGES	20,000.00
INVESTMENT REVENUE CREDIT	138,750.00
BOND FLAT FEE TRANSFER-SERIES 1990	0.00
BOND FLAT FEE TRANSFER-NWC	0.00
CONSTRUCTION WATER	2,000.00
WATER REVENUE CREDITS	177,195.00
NET WATER OPERATIONS EXPENSE	3,388,455.00

SEWER SYSTEM EXPENSES-BUDGET

PERSONAL SERVICES	281,991.00
PERSONAL BENEFITS	124,969.00
OPERATING EXPENSES	47,153.00
INSURANCE AND PENSIONS	36,968.00
COMMODITIES	4,399,380.00
LESS:LC TAP-ON FEES	(65,000.00)
LC SEWER TREATMENT FEES	(4,287,880.00)
M&R-WATER AND SEWER	16,700.00
M&R-OTHER	6,400.00
M&R-VEHICLES	30,940.00
CAPITAL EQUIPMENT	39,654.00
CAPITAL PROJECTS	0.00
ALL OTHER EXPENSES	260.00
TOTAL SEWER EXPENSES	631,535.00

ESTIMATED CONSUMPTION-FY 2009:

1,605,287,500	
CONSUMPTION RATE-WATER (1.97)	2.11
CONSUMPTION RATE-SEWER (0.43)	0.39

PROPOSED FY 2008 BUDGET:

SALES OF WATER	3,162,415.00
VILLAGE SEWER USE CHARGES	690,275.00
TOTAL SERVICE REVENUE	3,852,690.00
WATER OPERATING BUDGET-NET	3,388,455.00
SEWER OPERATING BUDGET	631,535.00
TOTAL OPERATING EXPENSES	4,019,990.00
NET OPERATING VARIANCE	(167,300.00)

APPROXIMATE ADDITIONAL SALES/ (EXCESS ABOVE) BREAK-EVEN @ 2.40/1,000 GALLONS	69,708,333
VARIANCE TO ESTIMATED CONSUMPTION	4.34%

VILLAGE OF BUFFALO GROVE
ANALYSIS OF WATER AND SEWER RATE
FY 2008-RATE ANALYSIS BASED ON ESTIMATED ACTUAL REVENUE/EXPENSE

WATER SYSTEM EXPENSES		SEWER SYSTEM EXPENSES	
PERSONAL SERVICES	626,746.00	PERSONAL SERVICES	363,460.00
PERSONAL BENEFITS	216,607.00	PERSONAL BENEFITS	132,723.00
OPERATING EXPENSES	60,972.00	OPERATING EXPENSES	46,873.00
INSURANCE AND PENSIONS	110,582.00	INSURANCE AND PENSIONS	36,968.00
COMMODITIES	174,500.00	COMMODITIES	3,613,340.00
LESS:WATER METERS	(10,000.00)	LESS:LC TAP-ON FEES	(210,000.00)
M&R-WATER AND SEWER	70,400.00	LC SEWER TREATMENT FEES	(3,367,440.00)
M&R-OTHER	2,100.00	M&R-WATER AND SEWER	22,100.00
M&R-VEHICLES	56,301.00	M&R-OTHER	6,100.00
CAPITAL EQUIPMENT	45,006.00	M&R-VEHICLES	39,155.00
CAPITAL PROJECTS	5,000.00	CAPITAL EQUIPMENT	45,960.00
OPERATING TRANSFERS	635,230.00	CAPITAL PROJECTS	0.00
ALL OTHER EXPENSES	1,219,142.00	ALL OTHER EXPENSES	200.00
TOTAL WATER EXPENSES	<u>3,212,586.00</u>	TOTAL SEWER EXPENSES	<u>729,439.00</u>

LESS OTHER REVENUE CREDITS:		ESTIMATED CONSUMPTION-FY 2008:	
			1,424,018,750
WATER CONNECTION FEES	12,600.00	CONSUMPTION RATE-WATER (1.97)	2.12
SEWER TAP ON FEES	1,300.00	CONSUMPTION RATE-SEWER (0.43)	0.51
SEWER INSPECTION FEES	5,499.00		
LATE CHARGES	20,000.00	FY 2008 ESTIMATED ACTUAL:	
BOND FLAT FEE TRANSFERS	0.00	SALES OF WATER	2,803,400.00
BOND FLAT FEE TRANSFER-NWC	8,090.00	VILLAGE SEWER USE CHARGES	614,245.00
CONSTRUCTION WATER	3,000.00	TOTAL SERVICE REVENUE	<u>3,417,645.00</u>
INTEREST REVENUE CREDIT	136,750.00	WATER OPERATING EXPENSE-NET	3,025,347.00
WATER REVENUE CREDITS	<u>187,239.00</u>	SEWER OPERATING EXPENSE-NET	729,439.00
NET WATER OPERATIONS EXPENSE	<u>3,025,347.00</u>	TOTAL OPERATING EXPENSES	<u>3,754,786.00</u>
		NET OPERATING VARIANCE	<u>(337,141.00)</u>
		APPROXIMATE ADDITIONAL SALES/ EXCESS ABOVE BREAKEVEN @ 2.40/1,000 GALLONS VARIANCE TO ESTIMATED CONSUMPTION	140,475,417 9.86%

CURRENT RATE STRUCTURE-EFFECTIVE AS OF MAY 1, 2008:

SWANCC SURCHARGE: SINGLE FAMILY: 5.00
 MULTI FAMILY: 4.00
 ANTICIPATED SWANCC SURCHARGE AS OF 5/01/09 BASED ON CURRENT
 AGENCY BUDGET (FDRECAST-UPDATED xx/xx/xx BY BROOKE BEAL):
 TIPPING FEES PER TON 54.39
 DEBT SERVICE PER TON 5.15
 TOTAL PROJECTED RATE PER TON 59.54

PROPOSED VILLAGE SURCHARGE FOR SWANCC EFFECTIVE MAY 1, 2009:
 IF DISTRIBUTED EQUALLY BASED ON SYSTEM WIDE AVERAGE PER TON
 ANTICIPATED TO BE DELIVERED:

ANNUAL AVERAGE (TONS)= 1,06682
 CURRENT CUSTOMER BASE= 16,137
 TOTAL ESTIMATED REFUSE DELIVERIES (TONS):
 FEES DUE SWANCC @ PROJECTED RATE PER TON:
 FY 2009-2010 RATE WITHOUT PROPOSED SUBSIDY:

CALCULATED RATE STRUCTURE-EFFECTIVE AS OF MAY 1, 2009:

SWANCC SURCHARGE: 5.39
 PER UNIT AVERAGE: 5.64
 WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: 4.51
 MULTI-FAMILY:
 RECOMMENDED RATE STRUCTURE AS OF MAY 1, 2009:
 WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: 5.65
 MULTI-FAMILY: 4.50

CUMULATIVE VARIANCE-CALCULATED VS RECOMMENDED:

WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: 984.07
 MULTI-FAMILY: (636.19)
 TOTAL 347.88

IF DISTRIBUTED BASED ON ANTICIPATED REFUSE GENERATION-MULTI

FAMILY ASSUMED TO GENERATE 80% OF SINGLE-FAMILY

DISTRIBUTION FORMULA BASED ON 12/31 UNIT COUNTS AND DISPOSAL:

SINGLE AND ATTACHED SINGLE-FAMILY UNITS: 12,548
 MULTI-FAMILY ATTACHED UNITS: 3,589
 ANNUALIZED REFUSE TONNAGE BASED AGENCY 17,538.00
 PRO-FORMA WITH WASTE STREAM ESTIMATED ON 3 YEAR ROLLING AVERAGE
 DISTRIBUTION FORMULA BASED ON ASSUMPTION:
 $12,548(X)+3,589(.80X)=17,538.00$
 $12,548X + 2,871.20X=17,538.00$
 $15,419.20X=17,538.00$
 $X= 1.137413095$

THEREFORE, SINGLE AND ATTACHED SINGLE EQUAL: 1.137413 TONS
 MULTI-FAMILY = 80% OF SINGLE-FAMILY 0.909930 TONS

PROOF:

$12,548(1.137413)+3,589(.909930)=17,538.00$
 $14,272.26 + 3,265.74 = 17,538.00$
 $17,538.00 = 17,538.00$

IF SWANCC SURCHARGE IS DISTRIBUTED BASED ON GENERATION:

SINGLE-FAMILY AND ATTACHED SINGLE-FAMILY:

PROJECTED RATE/TON X DISPOSAL VOLUME: 67.72
 MONTHLY CHARGE: 5.64

MULTI-FAMILY:

PROJECTED RATE/TON X DISPOSAL VOLUME: 54.18
 MONTHLY CHARGE: 4.51

SURCHARGE NET OF SUBSIDY DISTRIBUTED ON WASTE GENERATION:

	VOLUME	PERCENT	FEES DUE	SUBSIDY	ANNUAL UNITS	
SINGLE-FAMILY AND ATTACHED SINGLE-FAMILY:	5.643465	14,272.26	81.38%	849,770.33	0.00	150,576
MULTI-FAMILY:	4.514772	3,265.74	18.62%	194,442.19	0.00	43,088
		17,538.00	100.00%	1,044,212.52	0.00	193,664

PROOF:

ESTIMATED FY 2009-2010 SWANCC SURCHARGE: 1,044,212.52
 $(12,548*12*5.643465)+(3,589*12*4.514772)=1,044,212.52+0=$ 1,044,212.52

CUSTOMER RATE:

	RATE	UNITS	MONTHLY SURCHARGE	ANNUAL SURCHARGE
SINGLE FAMILY	5.85	12,548	70,896.20	850,754.40
MULTI-FAMILY	4.50	3,589	16,150.50	193,806.00
			87,046.70	1,044,560.40

RATE VERSUS SURCHARGE VARIANCE: 347.88

**VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN
FY 2009 THROUGH FY 2013
FISCAL ANALYSIS OVERVIEW**

The following is a fiscal analysis of the FY 2009 through FY 2013 Capital Improvement Plan. The update includes 34 projects over the Plan period with an estimated value of \$30,359,869 (compared to \$31,520,540, allocated to 35 projects, proposed for the FY 2008 through FY 2012 Plan update). This fiscal analysis incorporates actual or anticipated funding sources that will be required to fund the listed projects.

Corporate/Motor Fuel Tax Fund Projects:

A total of \$24,308,333 in Corporate/Motor Fuel Tax projects are identified within the planning period. Of that total, \$14,973,951 or 61.6% are the annual Motor Fuel Tax Fund street rehabilitation and maintenance projects. These estimates have been prepared by the Village's consulting engineers and reviewed by staff. To provide for this work, it is estimated that \$6,306,084 will be received in allotments from the State of Illinois distributed on a per capita basis calculated on a fixed population base of 43,195. It is also estimated that the Home Rule Sales Tax and the .25% allocation to the street program will net an additional \$4,778,222. It is estimated that the FY 2008 Motor Fuel Tax Fund carryover will equal \$0 as of December 31, 2008. This leaves a net plan period balance of (\$3,889,645). Please note several attached memorandums regarding funding issues in Motor Fuel Tax Fund over the next five years.

Of the remaining Corporate projects, it is anticipated that \$1,250,000 will be programmed within departmental budgets annually to be funded on a pay-as-you-go basis and represents the Village's commitment to maintaining the annual sidewalk and bike path replacement program and is traditionally included within the Public Works Street Operations Budget. Finally, \$1,862,993 of Corporate Fund Fund Balance will be committed over the Plan period distributed over 22 projects. Listed is a summary of selected projects:

- A repair of the culvert along Old Checker Road is estimated to be \$150,000.
- Sprinkler retrofit of Village owned buildings will cost \$294,700
- Improvements to Public Safety Buildings - \$557,000
- Dundee Road Streetscape Improvement - \$130,042
- Recurring maintenance of Village-owned parking facilities is expected to cost \$255,800 over the Plan Period.
- Replacing an HVAC unit at the Buffalo Grove Golf Club - \$91,150

Debt Financed Projects:

At the current time it is estimated that \$1,566,485 will be available beginning December 31, 2008 from the initial proceeds of the Corporate Purpose General Obligation Bonds-Series 1994, 1995, and 2003, supplemented with other revenue such as interest income. Those bonds were originally issued for the construction of the METRA commuter station and the Police Headquarters Building Improvement, along with providing funds for the Village's obligations on an intergovernmental basis for regional street and highway projects. At the end of FY 2009, \$1,356,031 will be the estimated balance to bring forward into FY2010.

An expansion to the Public Service Center is proposed to occur in FY 2009 and an expansion to Fire Station #26 is proposed to occur in FY 2010. Those project have a combined cost of approximately \$6.0 million and external financing will be required for all or a portion of the expenditures.

Water System Projects:

For the plan period, a total of \$4,762,740 of water and sewer projects is proposed. It is again recommended that the use of on-hand cash and investment balances continue to be committed to complete the work identified. Sufficient balances are now on-hand to accomplish the objectives of the Plan.

Other Funding Sources:

Three projects are identified as having an unknown source of funding although for project ST35/03, ST36/03 and ST40/08, there is a strong potential for grant funding. The three projects are:

• ST35/03	White Pine Bikeway	\$	515,715
• ST36/03	Dundee Road Lighting Completion Improvement	\$	438,342
• ST40/08	Weiland Road/Prairie Road Corridor	\$	640,000

VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN FY 2009

PROJECT NO./ YEAR APPRV'D OR RECMND'D/ PRIORITY SCORE	FUND CATEGORY PROJECT NAME	PROJECT DESCRIPTION	FY 2009 ESTIMATED VILLAGE COST TO COMPLETE UNLESS NOTED
CAPITAL IMPROVEMENT PROJECTS WITH VALUE IN EXCESS OF \$50,000			
CORPORATE IMPROVEMENTS:			
1.	PBF50/01* 21	Public Service Center Expansion	Addition to PSC based on space needs analysis.
			\$ 2,000,000
		<i>Total Anticipated Cost to Complete</i>	<i>\$ 4,670,273</i>
2.	PBF84/09 9	BGGC HVAC Replacement	Redesign system and install appropriately sized units.
			\$ 91,150
3.	PBF89/09 12	Police Range Electronics Replacement	Replace electronic controls.
			\$ 60,000
4.	ST8(M)/09 20	Annual Sidewalk/ Bike path Maintenance	New and replacement slabs.
			\$ 250,000
5.	ST35/03* 19	White Pine Trail Bikeway	Bikeway to extend along White Pine Ditch from Bernard Drive to Chatham
			\$ 515,715
		<i>Total Anticipated Cost to Complete</i>	<i>\$ 623,945</i>
6.	ST38/04 12	Old Checker Culvert Repair	Repair of culvert along Farrington ditch.
			\$ 150,000
		CORPORATE IMPROVEMENTS SUB-TOTAL:	\$ 3,066,865
MOTOR FUEL TAX FUND IMPROVEMENTS:			
7.	ST9(M)/09 19	Annual Street Maintenance- Engineering/ Construction	Annual street maintenance and rehabilitation program.
			\$ 2,300,000 410,000
		MOTOR FUEL TAX FUND IMPROVEMENTS SUB-TOTAL:	\$ 2,710,000

VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN FY 2009

PROJECT NO./ YEAR APPRV'D OR RECMND'D/ PRIORITY RATING	FUND CATEGORY PROJECT NAME	PROJECT DESCRIPTION	FY 2009 ESTIMATED VILLAGE COST TO COMPLETE UNLESS NOTED
STREET MAINTENANCE AND CONSTRUCTION IMPROVEMENTS:			
8. ST37/04* NS	Illinois Route 22 Street Improvement	The Village's share of the elements of the Route 22 project.	\$ 210,454
<i>Total Anticipated Cost to Complete</i>			\$ 1,996,367
9. ST36/02 22	Dundee Road Lighting Completion Improvement	Provides for lighting improvements along Dundee Road Corridor.	\$ 438,342
10. ST40/08 24	Weiland Road/ Prairie Road Street Improv.	Construction of a corridor from Lake Cook to Il Rt. 22	\$ 640,000
<i>Total Anticipated Cost to Complete</i>			\$941,616.44
STREET MAINTENANCE AND CONSTRUCTION IMPROVEMENTS SUB-TOTAL:			\$ 1,288,796
WATER SYSTEM IMPROVEMENTS:			
11. WS18/01 19	Lift Station Repair and Rehabilitation Program	Installation of permanent emergency generators.	\$ 300,000
12. WS22/09 21	Arlington Heights Rd Water Main Replacement	Repair existing water main	\$ 680,000
WATER SYSTEM IMPROVEMENTS SUB-TOTAL:			\$ 980,000
MAINTENANCE AND CAPITAL IMPROVEMENT PROJECTS WITH VALUE LESS THAN \$50,000			
CORPORATE IMPROVEMENTS:			
1. PBF33/97 16	Municipal Parking Facility Maintenance.	This program provides for the routine sealing, re-striping and reconstruction of Municipal parking lots.	\$ 29,000
2. PBF81/09 10	PSC Rear Lot Improvements	Expand rear lot area to allow for vertical storage.	\$ 13,300
3. ST342/09* 19	Dundee Road Streetscape Improvement	Improvement of walkways and aesthetics	\$ 16,000
<i>Total Anticipated Cost to Complete</i>			\$ 130,042

VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN FY 2009

PROJECT NO./ YEAR APPRV'D OR RECMND'D/ PRIORITY RATING	FUND CATEGORY PROJECT NAME	PROJECT DESCRIPTION	FY 2009 ESTIMATED VILLAGE COST TO COMPLETE UNLESS NOTED
4. PBF82/09 12	Roof Replacement @ Station #25	Replace Roof.	\$ 32,230
5. PBF90/09 11	Resurface PSC Garage Floor	Remove and replace failed flooring.	\$ 37,000
CORPORATE IMPROVEMENTS SUB-TOTAL:			\$ 127,530

Total Projects Identified: 17

Capital Improvement Projects With Value in Excess of \$50,000: 12

Maintenance and Capital Improvement Projects With Value
Less Than \$50,000: 5

Total FY 2009 Estimated Cost: \$8,173,191

Capital Improvement Projects With Value in Excess of \$50,000: \$8,061,661

Maintenance and Capital Improvement Projects With Value
Less Than \$50,000: \$111,530

(M) Denotes Maintenance Programs

* project funded over multiple years

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENT PLAN

FY 2009 THROUGH FY 2013

PLAN PROJECT SUMMARY

ESTIMATED PROJECT COST-TOTAL BY FISCAL YEAR

ALL PROJECT ELEMENTS:

ALL CAPITAL IMPROVEMENTS/MAINTENANCE PROGRAMS

PROJECT/FUND CATEGORY	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
CORPORATE IMPROVEMENTS	3,194,395	5,203,987	281,000	355,000	300,000	9,334,382
STREET MAINTENANCE & CONSTRUCTION IMPROVEMENTS	1,288,796	0	0	0	0	1,288,796
MOTOR FUEL TAX FUND IMPROVEMENTS	2,710,000	2,845,000	2,985,750	3,137,537	3,295,664	14,973,951
WATER SYSTEM IMPROVEMENTS	980,000	300,000	1,591,370	300,000	1,591,370	4,762,740
BUFFALO GROVE GOLF CLUB IMPROVEMENTS	0	0	0	0	0	0
ARBORETUM GOLF COURSE IMPROVEMENTS	0	0	0	0	0	0
TOTAL PROJECT ELEMENTS	8,173,191	8,348,987	4,858,120	3,792,537	5,187,034	30,359,869
TYPE OF IMPROVEMENT:	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
PUBLIC BUILDINGS & FACILITIES	3,194,395	5,203,987	281,000	355,000	300,000	9,334,382
MASS TRANSIT FACILITIES	0	0	0	0	0	0
STREETS AND HIGHWAYS	3,998,796	2,845,000	2,985,750	3,137,537	3,295,664	16,262,747
STREET LIGHTS, CONTROLS & LIGHTING	0	0	0	0	0	0
WATER SYSTEM	980,000	300,000	1,591,370	300,000	1,591,370	4,762,740
BUFFALO GROVE GOLF COURSE	0	0	0	0	0	0
ARBORETUM GOLF COURSE	0	0	0	0	0	0
	8,173,191	8,348,987	4,858,120	3,792,537	5,187,034	30,359,869

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENT PLAN

FY 2009 THROUGH FY 2013

PLAN PROJECT SUMMARY

ESTIMATED PROJECT COST-TOTAL BY FISCAL YEAR

ALL PROJECT ELEMENTS:

MAINTENANCE AND CAPITAL IMPROVEMENT PROJECTS WITH A VALUE GREATER THAN \$50,000

PROJECT/FUND CATEGORY	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
CORPORATE IMPROVEMENTS	3,066,865	5,056,216	250,000	355,000	300,000	9,028,081
STREET MAINTENANCE & CONSTRUCTION IMPROVEMENTS	1,288,796	0	0	0	0	1,288,796
MOTOR FUEL TAX FUND IMPROVEMENTS	2,710,000	2,845,000	2,985,750	3,137,537	3,295,664	14,973,951
WATER SYSTEM IMPROVEMENTS	980,000	300,000	1,591,370	300,000	1,591,370	4,762,740
BUFFALO GROVE GOLF CLUB IMPROVEMENTS	0	0	0	0	0	0
ARBORETUM GOLF COURSE IMPROVEMENTS	0	0	0	0	0	0
TOTAL PROJECT ELEMENTS	8,045,661	8,201,216	4,827,120	3,792,537	5,187,034	30,053,568
TYPE OF IMPROVEMENT:	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
PUBLIC BUILDINGS & FACILITIES	3,066,865	5,056,216	250,000	355,000	300,000	9,028,081
MASS TRANSIT FACILITIES	0	0	0	0	0	0
STREETS AND HIGHWAYS	3,998,796	2,845,000	2,985,750	3,137,537	3,295,664	16,262,747
STREET LIGHTS, CONTROLS & LIGHTING	0	0	0	0	0	0
WATER SYSTEM	980,000	300,000	1,591,370	300,000	1,591,370	4,762,740
BUFFALO GROVE GOLF COURSE	0	0	0	0	0	0
ARBORETUM GOLF COURSE	0	0	0	0	0	0
	8,045,661	8,201,216	4,827,120	3,792,537	5,187,034	30,053,568

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENT PLAN

FY 2009 THROUGH FY 2013

PLAN PROJECT SUMMARY

ESTIMATED PROJECT COST-TOTAL BY FISCAL YEAR

ALL PROJECT ELEMENTS:

MAINTENANCE AND CAPITAL IMPROVEMENT PROJECTS WITH A VALUE LESS THAN \$50,000

PROJECT/FUND CATEGORY	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
CORPORATE IMPROVEMENTS	127,530	147,771	31,000	0	0	306,301
STREET MAINTENANCE & CONSTRUCTION IMPROVEMENTS	0	0	0	0	0	0
MOTOR FUEL TAX FUND IMPROVEMENTS	0	0	0	0	0	0
WATER SYSTEM IMPROVEMENTS	0	0	0	0	0	0
BUFFALO GROVE GOLF CLUB IMPROVEMENTS	0	0	0	0	0	0
ARBORETUM GOLF COURSE IMPROVEMENTS	0	0	0	0	0	0
TOTAL PROJECT ELEMENTS	127,530	147,771	31,000	0	0	306,301

TYPE OF IMPROVEMENT:	FY 2009 ESTIMATE	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	TOTAL ESTIMATE
PUBLIC BUILDINGS & FACILITIES	127,530	147,771	31,000	0	0	306,301
MASS TRANSIT FACILITIES	0	0	0	0	0	0
STREETS AND HIGHWAYS	0	0	0	0	0	0
STREET LIGHTS, CONTROLS & LIGHTING	0	0	0	0	0	0
WATER SYSTEM	0	0	0	0	0	0
BUFFALO GROVE GOLF COURSE	0	0	0	0	0	0
ARBORETUM GOLF COURSE	0	0	0	0	0	0
	127,530	147,771	31,000	0	0	306,301

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENTS PLAN
FY 2009 THROUGH FY 2013
TENTATIVE FUNDING SOURCES

CORPORATE/MOTOR FUEL TAX FUND PROJECTS:				DEBT FINANCED PROJECTS: ENTERPRISE PROJECTS:				VARIOUS PROJECTS:			
(BUDGET OR FUND BALANCE):				(BUDGET OR FUND BALANCE):				(OTHER FUNDING OR T.B.D.)			
FISCAL YEAR	PROJECT CODE	OPERATING FUND BUDGET	PROJECT CODE	FUND BALANCE FUNDING	PROJECT CODE	DEBT FUNDING	PROJECT CODE	OPERATING FUND BUDGET	PROJECT CODE	AMOUNT	
2009	ST8(M)/09	250,000	PBF33/97	29,000	ST37/04	210,454	WS18/01	300,000	ST35/03	515,715	
	ST9(M)/09	2,710,000	PBF81/09	13,300			WS22/09	680,000	ST36/02	438,342	
			PBF82/09	32,230					ST40/08	640,000 *	
			PBF84/09	91,150					PBF50/01	2,000,000	
			PBF89/09	60,000							
			PBF90/09	37,000							
			ST38/04	150,000							
			ST42/09	16,000 *							
SUB-TOTAL				428,680		210,454		980,000		3,594,057	
TOTAL 2009											
2010	ST8(M)/09	250,000	PBF33/97	106,800			WS18/01	300,000	PBF50/01	2,227,275	
	ST9(M)/09	2,845,000	PBF39/99	90,700					PBF62/08	1,478,399	
			PBF40/01	204,000							
			PBF69/08	14,200							
			PBF71/08	22,700							
			PBF73/08	105,000							
			PBF75/08	31,000							
			PBF76/08	20,600							
			PBF83/09	29,271							
			PBF85/09	30,000							
			PBF86/09	160,000							
			PBF87/09	70,000							
			PBF88/09	50,000							
			ST33/03	200,000							
			ST42/09	114,042 *							
SUB-TOTAL				1,248,313		0		300,000		3,705,674	
TOTAL 2010											

CORPORATE/MOTOR FUEL TAX FUND PROJECTS:				DEBT FINANCED PROJECTS:				ENTERPRISE PROJECTS:				VARIOUS PROJECTS:			
(BUDGET OR FUND BALANCE):				(BUDGET OR FUND BALANCE):				(BUDGET OR FUND BALANCE):				(OTHER FUNDING OR T.B.D.)			
FISCAL YEAR	PROJECT CODE	OPERATING FUND BUDGET	PROJECT CODE	FUND BALANCE FUNDING	PROJECT CODE	DEBT FUNDING	PROJECT CODE	OPERATING FUND BUDGET	PROJECT CODE	PROJECT AMOUNT					
2011	ST8(M)/09	250,000	PBF33/97	20,000			WS11(M)/94	645,685							
	ST9(M)/09	2,985,750	PBF72/08	11,000			WS18/01	300,000							
							WS19/02	645,685							
SUB-TOTAL		3,235,750		31,000		0		1,591,370							0
TOTAL 2011		4,858,120													
2012	ST8(M)/09	250,000	PBF33/97	50,000			WS18/01	300,000							
	ST9(M)/09	3,137,537	PBF61/08	55,000											
SUB-TOTAL		3,387,537		105,000		0		300,000							0
TOTAL 2012		3,792,537													
2013	ST8(M)/09	250,000	PBF33/97	50,000			WS11(M)/94	645,685							
	ST9(M)/09	3,295,664					WS18/01	300,000							
							WS19/02	645,685							
SUB-TOTAL		3,545,664		50,000		0		1,591,370							0
TOTAL 2013		5,187,034													
TOTAL-FUNDING SOURCE		16,223,951		1,862,993		210,454		4,762,740							7,299,731
GRAND TOTAL		30,359,869													

* denotes potential funding reimbursement

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENTS PLAN
FY 2009 THROUGH FY 2013
SOURCES AND USES OF FUNDS

CAPITAL IMPROVEMENT PLAN FUNDING ALLOCATIONS:

OPERATING BUDGET-CORPORATE FUND	1,250,000
OPERATING BUDGET-MOTOR FUEL TAX FUND	14,973,951
OPERATING BUDGET-PARKING LOT FUND	0
CORPORATE FUND FUND BALANCE	1,862,993
CAPITAL PROJECTS FUND FUND BALANCE	0
DEBT PROCEEDS	210,454
ENTERPRISE FUND OPERATING BUDGETS:	
WATER AND SEWER FUND	4,762,740
BUFFALO GROVE GOLF CLUB	0
ARBORETUM GOLF COURSE	0
OPERATING BUDGET-PARKING LOT FUND	0
GRANT FUNDING	0
FUNDING TO BE DETERMINED	7,299,731
TOTAL FUNDING ALLOCATIONS	<u>30,359,869</u>

ESTIMATED SOURCES OF PLAN FUNDING:

CORPORATE FUND RECURRING REVENUES (1)	1,250,000
MOTOR FUEL TAX FUND RECURRING REVENUES (2)	6,306,084
MOTOR FUEL TAX FUND RECURRING REVENUES - SALES TAX (2)	4,778,222
MOTOR FUEL TAX FUND-FY 2008 BEGINNING BALANCE	0
CORPORATE FUND FUND BALANCE ALLOCATION (3)	1,862,993
CAPITAL PROJECTS FUND FUND BALANCE ALLOCATION (6)	0
DEBT PROCEEDS (4)	210,454
PARKING LOT FUND FUND BALANCE ALLOCATION	0
WATER AND SEWER FUND FUND BALANCE/RECURRING REVENUES	4,762,740
BUFFALO GROVE GOLF CLUB RECURRING REVENUES	0
ARBORETUM GOLF COURSE RECURRING REVENUES	0
SUB TOTAL-FUNDING SOURCES	<u>19,170,493</u>
VARIANCE-ALLOCATIONS/USES	<u>11,189,376</u>
CURRENT SHORTFALL ON CONTRACTUAL STREET PROGRAMS	0
MOTOR FUEL TAX FUNDING VARIANCE	3,889,645
LESS: FY 2008 CORPORATE FUND FUND BALANCE TRANSFER	0
NET MOTOR FUEL TAX FUNDING VARIANCE (5)	3,889,645
FUNDING TO BE DETERMINED (7)	<u>7,299,731</u>
PLAN VARIANCE-ALLOCATION/USES	0

(1) REPRESENTS FUNDING FOR RECURRING CORPORATE FUND PROJECTS OVER PERIOD OF PLAN

(2) REVENUE ESTIMATES PER SCHEDULE FOLLOWING FOR PERIOD OF PLAN

(3) REPRESENTS ALLOCATIONS OF FUND BALANCE BASED ON CURRENT POLICY AND AVAILABILITY.

(4) DISTRIBUTION OF DEBT PROCEEDS PLUS INTEREST AND OTHER SUPPLEMENTAL INCOME:

 STREET MAINT & CONSTRUCTION 1,566,485

(5) VARIANCE OF ESTIMATED FUNDING LESS PLAN EXPENDITURES

 FUND BALANCE TRANSFER PROPOSED FOR FY 2008, LESS ESTIMATED

 FY 2008 CARRYOVER OF \$0.00

(6) REPRESENTS BALANCE IN CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT FUND BALANCE

(7) REPRESENTS PROJECTS WITHOUT DESIGNATED SOURCES OF FUNDING, LESS GRANT FUNDING

 WHITE PINE DITCH PARKWAY 515,715

 DUNDEE ROAD ARTERIAL LIGHTING 438,342

 WEILAND RD/PRAIRIE CORRIDOR 640,000

 PUBLIC SERVICE CENTER EXPANSION 4,227,275

 STATION #26 BUNK ROOM EXPANSION 1,478,399

