

VILLAGE OF BUFFALO GROVE
FY 2010 BUDGET

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**COMPARATIVE BUDGET REVIEW
EXPENSE**

November 9, 2009

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

Subject: Fiscal Year 2010 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, comment and consideration the proposed Village of Buffalo Grove Fiscal Year 2010 Budget for all funds, departments and/or divisions for the period beginning January 1 and ending December 31, 2010. The planning and preparation of this Budget remains based upon sound, conservative financial goals and objectives that are characteristic as to how the Village of Buffalo Grove has approached its commitment to fiscal management over the many years. This Budget marks the 33rd proposal brought forward to the President and Board of Trustees in which I have been involved. It is my belief that this document reflects the highest level of financial and fiscal planning 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.

As was stated at the time of the preparation of the Fiscal Year 2009 Budget, the Village continues to find itself in extraordinary times in which we, collectively, continue to seek what might only be described as the new "normal". By stating "normal", staff believes that the current level of revenues will establish a new baseline as opposed to current conditions being a temporary economic reality. Nationally, statewide and locally, economic conditions continue to affect nearly every sector of the economy, affecting a broad range of measures such as unemployment, lagging retail sales, falling property values, flat income and weak confidence as to the future. These challenges, as they have been prevalent throughout all of Fiscal Year 2009, will require a sound, focused and deliberate commitment by staff to the residents and businesses in the Village throughout all of Fiscal Year 2010. Finding the new normal is to not dwell on those negatives that are around us as they are identified but to accept and confront the issues and challenges head on in a unified manner, toward a common objective. As related to the staff throughout the year, collectively we find ourselves where we are today and collectively we will move forward. It will remain easy to be pessimistic but rewarding to project optimism and to make that reality.

The Fiscal Year 2010 Budget has been developed around anticipated revenue of \$64,409,704 with proposed expenses/expenditures of \$62,353,665. That compares to the approved Fiscal Year 2009 Budget of \$60,087,064 and \$60,857,692; in terms of change, 7.19% and 2.46%, respectively. This Budget continues to provide for all Core Service objectives, commitments, goals, as well as the stated and affirmed policies, of the Village Board in terms of serving those to whom we are accountable to; that continues to remain our highest priority and commitment. As such, it remains my belief that the budget has been prepared in a way that is credible and

reflective of programs and services that will meet the expectations of our community, while remain sensitive to the challenges and conditions around us.

Observations and Reflections Regarding Fiscal Year 2009:

As early as the mid-January, it was apparent that the fiscal plan for 2009 was going to need to be administered in a way that emphasized and promoted adaptability while pursuing rational organizational change. Efforts would need to be proactive, rather than reactive, in order to yield longer-term effectiveness, efficiency and stability so as to lead to positive outcomes versus what might occur as a result of arbitrary decision making. Throughout the year, every effort has been made to communicate the challenges being faced by the Village on an inclusive basis, asking all of our staff for ideas and suggestions so as to encourage creativity and engagement, rather than simply to dictate in the form of top-down decisions. Again, as stated, collectively we encounter our conditions, collectively we will move on. I am proud of the efforts of staff, and their Commitment to Excellence, as they have executed throughout all of 2009.

- Revenue anticipated to be received and credited to the Corporate Fund, the Village's core services operating fund, should approximate \$30.31 million compared to an approved budget of \$32.54 million, a deficiency of 6.86%. Nearly all elements of the Fund's diversified revenue base have failed to meet initial expectations. All of the Fund major sources of revenue-Property Tax, Sales Tax, Income Tax, Home Rule Sales Tax and Telecommunications Tax which comprise greater than 80% of the approved budget are anticipated to yield approximately 93% initially anticipated. While a strong percentage, the reciprocal of that percentage is equal to nearly \$1.8 million of the overall \$2.23 million variance; the remaining difference is spread throughout the entire Corporate Fund Budget. These results have provided the foundation for expectations for FY 2010, which will be discussed.
- Expenditures of the Corporate Fund will approximate \$32.18 million or 93.9% of the approved Budget of \$34.26 million. While the majority of Fund expenditures have been managed within the stated representations of the approved Budget, it is here where staff stepped up and reduced spending to the minimal levels necessary to meet our service commitments to the community in furtherance of their expectations. Only what was necessary to spend has been spent and a hiring freeze was implemented with the only exceptions being in public safety or in customer facing job classifications (and then, only when justified) so as to control employment costs. The full-time workforce has been reduced through attrition, without the need to resort to layoffs or furloughs. In nearly every category, estimated actual expenditures are below the approved Budget.
- The Corporate Fund Budget for Fiscal Year 2009 had been approved with an identified deficit of \$1.72 million. Despite the challenges on the revenue side that have been addressed by sound, proactive expenditure management and operational execution, the anticipated deficit for Fiscal Year 2009 is \$1.87 million. While slightly higher than approved, most of the expenditures that are programmed within the Fund are related to staffing and personnel benefits (nearly 70% of estimated actual expenditures). There has been a conscious commitment to staff during the year, despite what is occurring around us within public sector hiring and retention. I believe we have been able to maintain fair and reasonable levels of staffing due to right-sizing efforts in past years, based upon the right number of people, in the right place, at the right time. The emphasis has been on process improvement versus adding people into the service execution equation, and that approach has demonstrated success during these times.

- Overall fiscal performance of the Waterworks and Sewerage Fund has not met expectations as to revenue, with anticipated income approximately \$603 thousand under Budget. Within the detail of the revenue profile, there are variances to be noted. Revenue from the sales of water, which includes Village sewer use fees, will miss the revenue target by slightly over \$500 thousand, with investment revenue \$151 thousand under expectations. Revenue from the collection of Lake County Sanitary Sewer Treatment Fees exceed budget by \$63 thousand due to passage of a rate amendment ordinance by Lake County that increased their fee as of March 1, 2009. Additional revenue was received from Recapture Fees that was unanticipated at time of Budget development; but for the recapture, construction related income was \$52 thousand below what had been anticipated.
- Operating expenses within the Waterworks and 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 \$4.08 million. Revenue allocated to offset these expenses is estimated at \$3.45 million which equates to an operating loss of \$630 thousand. The revenue profile is skewed, by its nature, from revenue earned from the metered sale of water, which is billed at a rate of \$2.40/thousand gallons. Based upon all factors, the breakeven rate for Fiscal Year 2009 would be \$2.85 but overall Fund fiscal resources and reserves are more than sufficient to provide for this deficit. Please note that initial Budget expectations were based upon the sale of 1.60 billion gallons of water when in fact, due to conditions during all of 2009 that affected use, estimated consumption will be lightly below 1.40 billion gallons; this variance accounts for \$480 thousand in foregone revenue and had such consumption occurred, the system would have operated, while still in deficit, at a loss closer to \$120 thousand.
- Fiscal Year 2009 will conclude a challenging although varied season for the operations of both the Buffalo Grove Golf Club and Arboretum Golf Course. Although the season began in a mixed way (great March, awful April), the realities of the summer proved no better with enterprise level results producing some of the better outcomes in the past 10-years in May, August and September offset by some of the worst results in June and July, in the prime of the season. On a stand alone basis, if trend continues, results as measured in paid rounds will be the lowest at Buffalo Grove in the past 10-years while at the Arboretum, one of the best in that same period. Despite the latter results, unless there is a strong late-fall season, on an enterprise level, play levels might end at their lowest ever but we believe that such results are due to economic conditions as well as weather conditions rather than dissatisfaction with the courses or staff services.

Overall, revenue will approximate \$2.42 million compared to \$2.81 as budgeted. The Estimated Actual is indicative of a Budget that was well managed in light of the revenue and play challenges, with expenses anticipated to equal \$2.42 million against an approved Budget of \$2.86 million. While there will be individual course profits and losses, on an enterprise level, operations are expected to breakeven. Please note that breakeven is accomplished by elimination of a transfer to debt service in lieu of property tax abatement that will be funded by the Corporate Fund so as to provide for a prior tax levy decision; that transfer contributed to the increased deficit for the Corporate Fund identified previously.

- Generally, all 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 for 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 single-employer, locally managed programs as directed by the Illinois Pension Code. During Fiscal Year 2009, approximately \$7.55 million of net income will accrue to the two funds to address actuarially-based liabilities, nearly 82% above initial expectations. While these results are outstanding and a testament to the local management of the funds, in many ways the returns offset extreme investment losses of calendar 2008. While it is anticipated that the two-year combined results will produce an overall gain, it is important to note that future tax levies will continue to take into account recurring 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. On point, please note that the unfunded actuarial liability of the Police and Firefighter pension funds has increased by an annual average of 25.45% and 22.88% over the last ten-years respectively, while annual normal costs to fund pension requirements have remained relatively constant, as measured as a percent of covered payroll.

Other significant deviations against the approved Budget are within the Capital Project Funds. Due to timing and deferral of planned projects brought forward from the approved FY 2009-2013 Capital Improvement Plan, approximately \$1.60 million will be paid against approved Budgets of \$4.72 million. For the most part, the variance is due to deferred projects (Public Service Center expansion as well as Fire Station #26 improvement) although some elements of the work deferred will be carried forward into subsequent updates to the Plan.

Lastly, Village debt service continues to be paid down at an aggressive rate. As of December 31, 2009, 94.6% of all debt ever issued by the Village will have been retired with the benchmarks of \$146.11/capita and .29% of assessed and equalized valuation posted, well below general measures for a community the size of Buffalo Grove.

Fiscal Year 2010 Overview:

As part of the support to the continued commitment and policy directives of the President and Board of Trustees, I am again pleased to report that all service objectives of the Village will be maintained into FY 2010 so as to meet the expectations of the Village, its residents and for those who call Buffalo Grove home for their business. I would be remiss and naïve not to state that service delivery into and throughout Fiscal Year 2010 will be fully 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 that are the basis for this Budget. Please note, and such instances will be identified, that the Budget has been developed on the necessity to increase two fees and to request the consideration of a new tax on the consumption of natural gas and electric service (utility tax) as well as to impose a new fee on contractor registration.

Personnel Administration and Benefits Management:

As a service provider, all of our efforts are programmed and 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, 365 days a year. In terms of fiscal commitment, approximately 46.9% of the proposed Budget is directed toward salary, benefit and pension obligations. The Village continues to explore any and all opportunities to deploy personnel in unique ways, and most specifically, with part-time staffing. Please note the following comments on matters related to personnel administration and benefits management:

- The Budget requests that full-time staffing levels be authorized with a full-time workforce of 234, compared to the Fiscal Year 2009 request of 240, but with 239 positions staffed. As a point of reference, for calendar 2009/Fiscal Year 2009, full time staffing will equal 234.07 FTE compared to a full-time authorization of 240.
- All past staffing authorizations are recommended to remain in place although there has been one reclassification of existing personnel as a result of promotion.
- Regarding the Fiscal Year 2010 compensation recommendation, forwarded to the Village Board under separate cover as required by the Municipal Code, and while salary and compensation data has been collected from communities identified as “comparable” as part of efforts necessary to propose updates to both minimum and maximum salary ranges for employees, due to prevailing economic and fiscal challenges, the recommended general wage adjustment for Fiscal Year 2010 is 0%, with wages further held in place for employees moving through their respective ranges as a result of merit. The objective, under current economic conditions is, to the best of our abilities, to preserve employment for full-time staff. Please note, despite the preceding comments, that some wage movement will be apparent within the overall Budget. Several employees have been identified to have salary levels that are below the minimum that has been suggested for their classification as a result of the completed update to the classification and compensation study undertaken by Northern Illinois University. In addition, of the employees that were hired during calendar 2009, full year wages are budgeted for 2010 versus partial wages paid in 2009. Lastly, there is one promotional adjustment that has been programmed, as required per the Village’s Personnel Rules.
- While there is a hiring freeze in place, two replacement hires will occur. So as to maintain minimum staffing in Police, due to a Police Officer retirement this fall, a replacement will be hired for deployment in the first quarter of 2010; the hire is a promotion of a Community Service Officer. The second position to be filled is a maintenance position within the Water & Sewer utility. For most of 2009, one position in the utility has been held open, not be filled. However, most recently a second individual left to take a position in the private sector. The utility operations are now minimally staffed below what is prudent and deemed too critical to leave short staffed.
- Lastly, please note that the wage recommendation needs the formal concurrence of the collectively bargained Fire Service membership, which includes Firefighter/Paramedics and Fire Lieutenants. Informal presentations have been given to Fire staff, which included the represented membership, as to the Village’s economic and fiscal challenges. The concurrence of membership to consider acceptance of the wage recommendation has been made and staff will meet with the Union Executive Board to discuss options going forward, within the spirit of the approved Collective Bargaining Agreement and as a matter of good faith with respect to the overall collective bargaining process.
- We remain encouraged that there will be a very modest change in funding the self-insured group health insurance program in Fiscal Year 2010, far under prevailing trends within the health care market. Health insurance costs over the years, with the exception of pension costs, have been the most volatile element of our wage and benefit program and the ability to control costs is a demonstration of the success of self insuring this type risk. Staff will continue to explore various alternatives to create new plan styles and programs as well as fair participant cost sharing, with the long term objective of controlling risks and exposures to both the employer and employee. As an aside, one of the “top-of-the-organization” goals for 2010 is to fully review not only the health plans offered but to include other insured risks, such as those are provided through the Intergovernmental Risk Management Agency, for possible recommendation into 2011.

- Lastly, all public pension obligations are provided for within the context of the Budget. Pension obligations for Fiscal Year 2010 will total \$3,858,634 or 6.19% of 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 by independent actuaries on an annual basis. Revenue for the funding of pension obligations is anticipated to equal \$9,083,782 or 14.10% of Budget. For the most part, funding of employer obligations comes from the extension of three separate property tax levies, and those levies remain the fastest growing component of the Village's tax levy. As measured as a percent of burden against the assessed and equalized property tax base, while the overall levy remains, on an historic basis, between .65-.70% of valuation, pension based levies, over the past ten years (2000-2009) have increased from .19% to .29%.

Operations Recommendations:

All service programs will be maintained at levels which are intended to continue to produce outstanding performance, results and outcomes. Due to economic conditions in place at the time of preparation, the Budget submitted for your review is intended to provide for a status quo in terms of operating programs and initiatives. However, please note the following, specific to the Corporate Fund:

- The Village has the authority, as set forth in the Illinois Municipal Code to extend, as a local initiative, utility based taxes on electric and natural gas services at rates set forth in 65 ILCS 5/8-11-2 and are considered taxation on occupations or privileges. The collection and distribution of electric and natural gas taxes are undertaken on behalf of the Village by the local utility companies. These taxes are proposed to further diversify the Fund revenue profile, not as an enhancement to prior "normal" revenue trends but as a "replacement" of prior income, most specifically sales-based as well as income taxes that have been received at levels that are not anticipated to recover to those past levels. It is recommended that the rate be extended at the effective rate of 5% of eligible charges.
- On a budget-to-budget comparison, a Para Mutual tax will be earned by the Village as a result of the opening of an Off-Track Wagering facility in the Village.
- Staff will be recommending an updated construction contractor registration program for the Village. That recommendation, to be in ordinance form, will call for an increase in registration fees for all non-State licensed contractors.
- Although not funded during Fiscal Year 2009 and partially funded during Fiscal Year 2008, the Reserve for Capital Replacement is proposed for funding at a rate equal to 50% of what would be ideal. Although at a lower than ideal level, reinstatement of funding is critical in maintaining the integrity of the Reserve program and the vehicle and equipment acquisition recommendations that are provided for from the Reserve.
- Within the Building Services/Street Lighting Budget, a slightly increased program for the maintenance and repair of Village facilities is proposed. In the past several years, a backlog of projects has developed, which were not addressed during Fiscal Year 2009. Most projects identified for Fiscal Year 2010 will be undertaken in-house although some may 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.
- 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 now identified Emerald Ash Borer discovery in the Village and whether a budgetary set-aside should be considered. There are no specific funds set aside within the Budget since the overall risk is unknown and as such, an appropriate amount cannot be estimated. Staff will be reviewing its parkway tree replacement program during Fiscal Year 2010 and will offer various recommendations in improving the annual planting program. In addition, after not hiring although funded, seasonal grounds labor in Fiscal Year 2009, staff requests the ability to staff during the late spring/summer so that full-time staff can be deployed toward maintenance of the urban forest.

- The Budget maintains a 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 Fiscal Year 2010 proceeds from the receipt of Home Rule Sales Taxes, an additional \$38,000 is programmed as a transfer to complete the anticipated calendar 2010 scope of work to be undertaken within the Motor Fuel Tax Fund. Please note that based upon concerns over the adequacy of the Corporate Fund Unreserved Fund Balance, the level of operating transfers for tax abatement are programmed at only \$200,000. While on a budget-to-budget basis the Transfer Non-Operating is nearly identical, the amount transferred for pension purposes, which equal property taxes anticipated to be received, increases by \$776,063; all other elements of the Transfer decline by \$847,034.

Overall, the proposed Corporate Fund Budget is presented with planned expenditures in excess of revenue by \$202 thousand. Operationally, recurring revenue exceeds recurring obligations by \$1.013 million, with this excess applied toward operating transfer commitments, along with an additional \$4.01 million in property taxes extended for Police and Fire pension purposes. While the proposed deficit is manageable based upon current reserves, if overall economic and fiscal conditions should deteriorate, all elements of the proposed Budget will need to be reviewed thoroughly with the Finance Committee during Fiscal Year 2010 and upon completion of the Fiscal Year 2009 audit process that incorporates a mandatory review of designated and undesignated Fund Balance.

- Within the Waterworks & Sewerage Fund, a somewhat significant operating deficit is programmed. The draw from Fund Equity is to provide for proposed capital improvements (Arlington Heights Road Water Main Replacement, deep well construction at Reservoir #7, completion of the lift station rehabilitation and reservoir/pump house maintenance) as well as property tax abatement; the four projects total \$2.628 million while the abatement equals \$180 thousand. Budgeted water and sewer operating expenses, supported by the metered consumption rate, and when combined with other directed Fund revenue, a slight operating surplus is anticipated; the breakeven rate is expected to equal \$2.70/thousand gallons based upon the Budgets submitted; the slight surplus is based on a projected consumption of 1.567 billion gallons of water, more in line with long term usage patterns.

Regarding system based fees, please note that the third of three Lake County Sanitary Sewer Treatment fee increases will be effective as of March 1, 2010. The monthly residential equivalent fee will increase from the current \$29.10 to \$30.00/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 decline slightly, from the current \$2.00/month to \$1.90.

Lastly, the metered rate for consumption is proposed to increase, as of January 1, 2010, from the current \$2.40/1,000 gallons to \$3.00. For several years, the revenue profile that is intended to support operating expenses of the combined water and sewer utility has not kept pace with necessary expenses, most due to declining rates of consumption. While there have been more than sufficient levels of prior period accumulated reserves within the Fund, they have been earmarked for capital improvements, maintenance and expansion; the consumption rate should provide for recurring operations. It is believed that the proposed rate should be sufficient to provide for a breakeven in terms of operating revenue and expenses.

- In support of the adopted Capital Improvement Plan for Fiscal Year 2010, a number of projects have been brought forward for further planning consideration. Within the Facilities Development Capital Projects Fund, efforts will continue on the regional storm water drainage program, which is planned for bid authorization late in 2009. This project will require the issuance of a general obligation bond financing in order to cover the anticipated scope of project costs, which will approximate \$3 million. In addition, planning will continue on the proposed Dundee Road Streetscape improvement which is being funded for the most part through an awarded CMAQ grant. Lastly, in partnership with Pace, a major parking improvement will be undertaken at the Village's Metra station to improve the commuter bus parking and turn-around area. Four street construction projects have been carried forward, three of which are complete with final payment due from the Village to lead agencies. The only major program still underway is the Weiland Road/Prairie Road street improvement Phase I engineering study that also includes elements of improvement to Lake Cook Road between Raupp Boulevard and Hastings Lane.

In closing, one additional fee adjustment has been proposed for Fiscal Year 2010. Based upon operating needs related to the Village's ownership and maintenance obligations specific to the Metra commuter depot and parking lot, the daily parking fee will increase by \$.25/day, to \$1.75 as of January 1, 2010.

Buffalo Grove Golf Club/Arboretum Golf Course:

Revenue projections will remain based upon generally stable play rates and fees although some very modest, market validated green fee increases at both facilities have been suggested, combined with what is anticipated to be continued recovery in the overall number of paid rounds. The levels expected should be attainable considering anticipated final results for 2009, which when viewed over the ten-year period, 2000-2009, indicates that average paid play equal to 38,707 and 22,944 rounds at Buffalo Grove and Arboretum, respectively has occurred. With 2009 paid play levels, as of November 6th, equaling 34,255 and 23,152, respectively, it is evident that the capacity to provide for additional play exists and despite the current economic conditions, with play priced right, 2010 can and should be a strong year for golf as an enterprise.

At the enterprise level, Personal Services, which represent 44.55% of the proposed Budget, retains current staffing levels; nearly 43% of salaries and wages proposed are to be allocated to part-time employment as well as overtime. Staff remains committed to the deployment and utilization of part-time and seasonal staff in a most prudent way, balancing the need to maintain the integrity of the courses with the many seasonal challenges that can be encountered. Please know that minimal levels of staffing will be deployed on a daily basis as conditions warrant and that the effective and efficient use of personnel extends as to how full-time employees will be deployed as well.

Lastly, the Budget maintains a commitment to fund the Reserve for Capital Replacement held by the Village to support future equipment acquisitions. As for course maintenance and improvements, a budgetary commitment is programmed to further enhance the aesthetic appeal at both courses directed through recurring landscaping and tee-to-green renovations. Other than what is noted, the remainder of the proposed Budget is maintains the status quo in terms of golf related service delivery

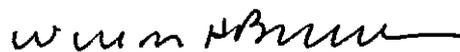
Conclusion:

To further the usefulness of the Budget, the organization of the document again 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.

A recurring commitment remains in 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. 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 require adaptive skills to supplement one's 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. In addition, the workforce is aging with the average full-time employee 43 years of age with 15 years of service commitment to the Village while those employees identified as staffing an administrative function average 50 years of age with 24 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.

In closing, 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. My appreciation also extends to all members of staff, our colleagues, who have been supportive and understanding of the challenges being faced by the Village as their employer and as the deliverer of services that residents and businesses in the community have come to rely upon. The collective Commitment to Excellence is second to none. 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

VILLAGE OF BUFFALO GROVE
OPERATING BUDGET
SUMMARY TABLE
FY 2010

FUND/ACTIVITY	FY 2010 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2010 EXPENDITURES
CORPORATE FUND:			
REVENUE	29,216,588		
LEGISLATIVE			142,990
OFFICE OF VILLAGE MANAGER			742,192
INFORMATION TECHNOLOGY			596,298
LEGAL SERVICES			235,700
FINANCE & GENERAL SERVICES			902,665
HUMAN RESOURCES			792,784
FIRE SERVICES			7,804,886
POLICE SERVICES			9,734,752
BUILDING & ZONING			971,430
PUBLIC WORKS ADMINISTRATION			400,085
ENGINEERING SERVICES			629,344
BUILDING SERVICES/STREET LIGHTING			951,668
STREET OPERATIONS & MAINTENANCE			1,531,582
FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE			1,077,209
CENTRAL GARAGE			1,279,958
DRAINAGE SYSTEM			316,377
EMERGENCY MANAGEMENT AGENCY			93,844
SUB-TOTAL OPERATIONS	29,216,588	---	28,203,764
TRANSFER NON-OPERATING	4,010,107		5,224,902
TOTAL CORPORATE FUND	33,226,695	(201,971)	33,428,666
ENTERPRISE FUNDS:			
WATER & SEWER FUND:			
REVENUE	9,922,135		
WATER OPERATIONS			2,947,922
SEWER OPERATIONS			689,851
LAKE COUNTY TRANSFERS-SEWER			4,608,915
CAPITAL PROGRAMS			2,701,000
DEBT SERVICE & TRANSFERS			1,315,699
TOTAL WATER & SEWER FUND	9,922,135	(2,341,252)	12,263,387
GOLF COURSE FUNDS:			
BUFFALO GROVE GOLF CLUB	1,365,000	---	1,365,000
ARBORETUM GOLF COURSE	1,268,200	---	1,268,200
TOTAL GOLF COURSE FUNDS	2,633,200	---	2,633,200
ALL OTHER FUNDS:			
SPECIAL REVENUE FUNDS:			
ILLINOIS MUNICIPAL RETIREMENT FUND	1,590,397	---	1,553,221
PARKING LOT FUND	150,700	---	150,700
MOTOR FUEL TAX FUND	2,679,045	---	2,679,045
TOTAL SPECIAL REVENUE FUNDS	4,420,142	---	4,382,966

FUND/ACTIVITY	FY 2010 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2010 EXPENDITURES
ALL OTHER FUNDS:			
CAPITAL PROJECTS FUNDS:			
FACILITIES DEVELOPMENT FUND	4,257,170	---	3,728,251
VILLAGE-WIDE CONTRACTUAL STREET MAINTENANCE FUND	225,830	(1,244,447)	1,470,277
TOTAL CAPITAL PROJECTS FUNDS	4,483,000	---	5,198,528
DEBT SERVICE FUND:			
FACILITIES DEVELOPMENT DEBT SERVICE FUND	1,184,417	---	1,173,750
TOTAL DEBT SERVICE FUND	1,184,417	---	1,173,750
PENSION & FIDUCIARY FUNDS:			
POLICE PENSION FUND	3,953,398	---	1,631,960
FIRE PENSION FUND	3,539,987	---	673,453
TOTAL PENSION & FIDUCIARY FUNDS	7,493,385	---	2,305,413
ENTERPRISE FUND:			
REFUSE SERVICE FUND	1,046,730	---	967,755
TOTAL-ALL FUNDS/ACTIVITIES	64,409,704	---	62,353,665

VILLAGE OF BUFFALO GROVE
OPERATING BUDGET
SUMMARY TABLE

FUND/ACTIVITY	FY 2010			FY 2009			
	REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	EXPENDITURES	REV BUDGET	REV EST ACTUAL	EXP BUDGET	EXP EST ACTUAL
CORPORATE FUND:							
REVENUE	29,216,588			29,303,929	27,108,781		
LEGISLATIVE			142,990			147,750	129,190
OFFICE OF VILLAGE MANAGER			742,192			803,470	752,796
INFORMATION TECHNOLOGY			596,298			615,845	584,065
LEGAL SERVICES			235,700			230,200	244,270
FINANCE & GENERAL SERVICES			902,665			931,295	898,340
HUMAN RESOURCES			792,784			755,234	736,984
FIRE SERVICES			7,804,886			7,858,295	7,430,636
POLICE SERVICES			9,734,752			10,061,450	9,513,762
BUILDING & ZONING			971,430			944,994	895,498
PUBLIC WORKS ADMINISTRATION			400,085			402,991	393,382
ENGINEERING SERVICES			629,344			635,621	594,232
BUILDING SERVICES/STREET LIGHTING			951,668			994,989	856,602
STREET OPERATIONS & MAINTENANCE			1,531,582			1,734,185	1,654,563
FORESTRY/PARKWAY/LANDSCAPE MAINTENANCE			1,077,209			1,073,291	919,255
CENTRAL GARAGE			1,279,958			1,346,703	1,059,535
DRAINAGE SYSTEM			316,377			309,789	239,678
EMERGENCY MANAGEMENT AGENCY			93,844			114,040	89,615
SUB-TOTAL OPERATIONS	29,216,588	----	28,203,764	29,303,929	27,108,781	28,960,142	26,992,403
TRANSFER NON-OPERATING	4,010,107		5,224,902	3,234,044	3,196,846	5,295,873	5,185,646
TOTAL CORPORATE FUND	33,226,695	(201,971)	33,428,666	32,537,973	30,305,627	34,256,015	32,178,049
ENTERPRISE FUNDS:							
WATER & SEWER FUND:							
REVENUE	9,922,135			8,993,275	8,390,330		
WATER OPERATIONS			2,947,922			2,865,650	2,660,238
SEWER OPERATIONS			689,851			631,535	610,671
LAKE COUNTY TRANSFERS-SEWER			4,608,915			4,352,880	4,377,565
CAPITAL PROGRAMS			2,701,000			1,195,000	491,155
DEBT SERVICE & TRANSFERS			1,315,699			1,319,260	1,319,260
TOTAL WATER & SEWER FUND	9,922,135	(2,341,252)	12,263,387	8,993,275	8,390,330	10,364,325	9,458,889

FUND/ACTIVITY	FY 2010 REVENUES	TRANSFER FROM OPERATING SURPLUS OR OTHER SOURCES	FY 2010 EXPENDITURES
GOLF COURSE FUNDS:			
BUFFALO GROVE GOLF CLUB	1,365,000	---	1,365,000
ARBORETUM GOLF COURSE	1,268,200	---	1,268,200
TOTAL GOLF COURSE FUNDS	2,633,200	---	2,633,200
SPECIAL REVENUE FUNDS:			
ILLINOIS MUNICIPAL RETIREMENT FUND	1,590,397	---	1,553,221
PARKING LOT FUND	150,700	---	150,700
MOTOR FUEL TAX FUND	2,679,045	---	2,679,045
TOTAL SPECIAL REVENUE FUNDS	4,420,142	---	4,382,966
CAPITAL PROJECTS FUNDS:			
FACILITIES DEVELOPMENT FUND	4,257,170	---	3,728,251
VILLAGE-WIDE CONTRACTUAL STREET MAINTENANCE FUND	225,830	(1,244,447)	1,470,277
TOTAL CAPITAL PROJECTS FUNDS	4,483,000	---	5,198,528
DEBT SERVICE FUNDS:			
FACILITIES DEVELOPMENT DEBT SERVICE FUND	1,184,417	---	1,173,750
TOTAL DEBT SERVICE FUNDS	1,184,417	---	1,173,750
PENSION & FIDUCIARY FUNDS:			
POLICE PENSION FUND	3,953,398	---	1,631,960
FIRE PENSION FUND	3,539,987	---	673,453
TOTAL PENSION & FIDUCIARY FUNDS	7,493,385	---	2,305,413
ENTERPRISE FUND:			
REFUSE SERVICE FUND	1,046,730	---	967,755
TOTAL-ALL FUNDS/ACTIVITIES	64,409,704	---	62,353,665

FY 2009 REV BUDGET	FY 2009 REV EST ACTUAL	FY 2009 EXP BUDGET	FY 2009 EXP EST ACTUAL
1,412,300	1,266,579	1,412,300	1,264,450
1,399,458	1,154,550	1,452,474	1,152,840
2,811,758	2,421,129	2,864,774	2,417,290
1,477,918	1,449,076	1,499,348	1,469,997
151,500	135,840	185,782	163,387
2,221,395	2,366,720	2,300,000	2,366,718
3,850,813	3,951,636	3,985,130	4,000,102
2,963,395	552,320	2,963,395	727,188
107,515	3,650	1,759,229	869,169
3,070,910	555,970	4,722,624	1,596,357
1,491,738	1,492,023	1,499,685	1,499,685
1,491,738	1,492,023	1,499,685	1,499,685
3,426,715	4,971,562	1,496,040	1,539,330
2,859,322	4,775,166	645,369	653,345
6,286,037	9,746,728	2,141,409	2,192,675
1,044,560	1,043,410	1,023,730	956,840
60,087,064	57,906,853	60,857,692	54,299,887

VILLAGE OF BUFFALO GROVE

OPERATING BUDGET

SUMMARY TABLE

FY 2010

REVENUE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL	EXPENSE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PROPERTY TAXES	13,762,378	12,656,926	12,509,505	PERSONAL SERVICES	21,385,639	21,868,814	21,041,816
SALES TAX	4,638,110	5,202,240	4,646,240	PERSONAL BENEFITS	7,868,020	7,810,294	7,679,911
INCOME TAX	4,043,050	4,773,480	4,041,955	OPERATING EXPENSES	1,614,356	1,619,076	1,459,113
MOTOR FUEL TAX	1,140,350	1,248,335	1,139,255	INSURANCE	507,180	487,150	488,100
HOME RULE SALES TAX	2,778,560	3,289,315	2,913,760	LEGAL SERVICES	276,065	280,565	259,964
REAL ESTATE TRANSFER TAX	496,360	503,470	569,210	COMMITTEES AND COMMISSIONS	79,150	103,950	79,080
TELECOMMUNICATIONS TAXES	2,418,736	2,420,130	2,413,255	COMMODITIES	5,921,229	5,702,273	5,655,659
UTILITY TAX-ELECTRIC & GAS	1,898,135	0	0	M&R-FACILITIES	744,263	747,253	588,914
INTERGOVT/LOCAL TAXES	1,012,225	1,055,090	997,989	M&R-WATER AND SEWER	79,200	68,300	55,737
LICENSES AND PERMITS	297,700	266,500	251,485	M&R-OTHER	140,905	145,213	126,029
DEVELOPMENT FEES/PERMITS	653,810	864,045	629,790	M&R-VEHICLES	827,019	896,144	621,607
SALES OF WATER	9,711,285	8,596,830	8,150,395	CAPITAL EQUIPMENT	853,876	976,303	145,746
GOLF COURSE FEES	2,590,200	2,709,800	2,383,529	CAPITAL PROJECTS-WATER	2,703,000	1,195,000	491,155
INTERGOVERNMENTAL REVENUE	259,548	300,263	280,224	CAPITAL IMPROVEMENTS-STREETS	4,149,322	4,059,229	3,235,887
INTEREST INCOME	5,384,425	2,883,448	7,912,770	CAPITAL IMPROVEMENTS-FACILITIES	3,900,226	3,073,970	838,560
FINES AND FEES	1,524,200	1,508,100	1,541,200	DEBT SERVICE	1,601,649	1,931,145	1,931,145
OPERATING TRANSFERS	4,193,593	6,268,337	4,786,498	OPERATING TRANSFERS	6,131,152	6,282,857	5,971,646
ALL OTHER REVENUE	7,607,039	5,540,755	2,739,793	ALL OTHER EXPENSES	3,571,414	3,610,156	3,629,818
TOTAL REVENUES	64,409,704	60,087,064	57,906,853	TOTAL EXPENSES	62,353,665	60,857,692	54,299,887

PERCENT OF TOTAL:

REVENUE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL	EXPENSE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PROPERTY TAXES	21.37%	21.06%	21.80%	PERSONAL SERVICES	34.30%	35.93%	38.75%
SALES TAX	7.20%	8.66%	8.02%	PERSONAL BENEFITS	12.62%	12.83%	14.14%
INCOME TAX	6.28%	7.94%	6.98%	OPERATING EXPENSES	2.59%	2.66%	2.69%
MOTOR FUEL TAX	1.77%	2.08%	1.97%	INSURANCE	0.81%	0.80%	0.90%
HOME RULE SALES TAX	4.31%	5.47%	5.03%	LEGAL SERVICES	0.44%	0.46%	0.48%
REAL ESTATE TRANSFER TAX	0.77%	0.84%	0.98%	COMMITTEES AND COMMISSIONS	0.13%	0.17%	0.15%
TELECOMMUNICATIONS TAX	3.76%	4.03%	4.17%	COMMODITIES	9.50%	9.37%	10.42%
UTILITY TAX-ELECTRIC & GAS	2.95%	0.00%	0.00%	M&R-FACILITIES	1.19%	1.23%	1.08%
INTERGOVERNMENTAL TAXES	1.57%	1.76%	1.72%	M&R-WATER AND SEWER	0.13%	0.11%	0.10%
LICENSES AND PERMITS	0.46%	0.44%	0.43%	M&R-OTHER	0.23%	0.24%	0.23%
DEVELOPMENT FEES/PERMITS	1.02%	1.44%	1.09%	M&R-VEHICLES	1.33%	1.47%	1.14%
SALES OF WATER	15.08%	14.31%	14.08%	CAPITAL EQUIPMENT	1.37%	1.60%	0.27%
GOLF COURSE FEES	4.02%	4.51%	4.12%	CAPITAL PROJECTS-WATER	4.33%	1.96%	0.90%
INTERGOVERNMENTAL REVENUE	0.40%	0.50%	0.48%	CAPITAL IMPROVEMENTS-STREETS	6.65%	6.67%	5.96%
INTEREST INCOME	8.36%	4.80%	13.66%	CAPITAL IMPROVEMENTS-GROUNDS	6.26%	5.05%	1.54%
FINES AND FEES	2.37%	2.51%	2.66%	DEBT SERVICE	2.57%	3.17%	3.58%
OPERATING TRANSFERS	6.51%	10.43%	8.27%	OPERATING TRANSFERS	9.83%	10.32%	11.00%
ALL OTHER REVENUE	11.81%	9.22%	4.73%	ALL OTHER EXPENSES	5.73%	5.93%	6.68%
TOTAL REVENUES	100.00%	100.00%	100.00%	TOTAL EXPENSES	100.00%	100.00%	100.00%

VILLAGE OF BUFFALO GROVE
 BUDGET TO BUDGET COMPARISON
 FY 2010 AS COMPARED TO
 APPROVED FY 2009 BUDGET

BUDGET COMPONENT	FY 2010	FY 2009	CHANGE-\$	CHANGE-%
PROPOSED/APPROVED REVENUE BUDGET	64,409,704	60,087,064	4,322,640	7.19%
FUND LEVEL DETAIL:				
CORPORATE FUND	33,226,695	32,537,973	688,722	2.12%
WATER FUND	9,922,135	8,993,275	928,860	10.33%
GOLF FUND	2,633,200	2,811,758	(178,558)	-6.35%
IMRF FUND	1,590,397	1,477,918	112,479	7.61%
MOTOR FUEL TAX FUND	2,679,045	2,221,395	457,650	20.60%
CAPITAL PROJECTS FUNDS	4,483,000	3,070,910	1,412,090	45.98%
DEBT SERVICE FUND	1,184,417	1,491,738	(307,321)	-20.60%
PENSION FUNDS	7,493,385	6,286,037	1,207,348	19.21%
ALL OTHER FUNDS	1,197,430	1,196,060	1,370	0.11%
TOTAL REVENUE	64,409,704	60,087,064	4,322,640	7.19%
PROPOSED/APPROVED EXPENDITURE BUDGET	62,353,665	60,857,692	1,495,973	2.46%
FUND LEVEL DETAIL:				
CORPORATE FUND	33,428,666	34,256,015	(827,349)	-2.42%
WATER FUND	12,263,387	10,364,325	1,899,062	18.32%
GOLF FUND	2,633,200	2,864,774	(231,574)	-8.08%
DEBT SERVICE FUNDS	1,173,750	1,499,685	(325,935)	-21.73%
MOTOR FUEL TAX FUND	2,679,045	2,300,000	379,045	16.48%
CAPITAL PROJECT FUNDS	5,198,528	4,722,624	475,904	10.08%
PENSION FUNDS	3,858,634	3,640,757	217,877	5.98%
ALL OTHER FUNDS	1,118,455	1,209,512	(91,057)	-7.53%
TOTAL EXPENDITURES	62,353,665	60,857,692	1,495,973	2.46%

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
1011 Corporate Levy-Cook	518,629	475,399	475,178	
1012 Corporate Levy-Lake	1,582,730	1,599,269	1,681,831	
1013 Police Protection Levy-Cook	124,364	113,997	113,947	
1014 Police Protection Levy-Lake	379,542	383,506	403,302	
1015 Crossing Guard Levy-Cook	12,153	11,140	11,122	
1016 Crossing Guard Levy-Lake	37,089	37,423	39,365	
1017 Fire Service-Cook	889,297	815,169	814,817	
1018 Fire Service-Lake	2,714,027	2,742,368	2,883,937	
1019 Street & Bridge Levy-Cook	165,432	151,643	151,582	
1020 Street & Bridge Levy-Lake	504,879	510,178	536,505	
1021 Street Lighting Levy-Cook	56,105	51,429	51,413	
1022 Street Lighting Levy-Lake	171,226	173,041	181,969	
1023 ESDA Levy-Cook	3,061	2,806	2,817	
1024 ESDA Levy-Lake	9,342	9,492	9,972	
1025 IMRF Levy-Cook	362,713	331,905	350,301	
1026 IMRF Levy-Lake	1,106,955	1,117,171	1,239,846	
1027 Corp. Purpose Bond Levy-Cook	193,821	177,357	177,143	
1028 Corp. Purpose Bond Levy-Lake	591,517	609,366	626,974	
1031 Police Pension Levy-Cook	429,469	392,990	456,572	
1032 Police Pension Levy-Lake	1,310,687	1,320,293	1,615,976	
1033 Fire Pension Levy-Cook	368,690	337,374	426,834	
1034 Fire Pension Levy-Lake	1,125,198	1,146,189	1,510,725	
Sub-total-Property Taxes	12,656,926	12,509,505	13,762,128	8.73%
Percent to Total	21.06%	21.60%	21.37%	10.01%
OTHER TAXES-STATE:				
1051 State Income Taxes	4,773,480	4,041,955	4,043,050	
1052 State Sales Tax	5,202,240	4,646,240	4,638,110	
1054 Motor Fuel Tax Allotments	1,248,335	1,139,255	1,140,350	
1055 Township Transfer-Wheeling	19,000	24,000	24,000	
1056 Township Transfer-Vernon	150,000	168,000	165,000	
1057 Corp. Pers Prop. Replacement Tax	7,500	0	0	
Sub-total-Other Taxes-State	11,400,555	10,019,450	10,010,510	-12.19%
Percent to Total	18.97%	17.30%	15.54%	-0.09%
OTHER TAXES-LOCAL:				
1066 Home Rule Sales Tax	3,289,315	2,913,760	2,778,560	
1067 Real Estate Transfer Tax	503,470	569,210	496,360	
1068 Hotel/Motel Tax	200,000	113,749	120,000	
1069 Foreign Fire Insurance Tax	0	0	0	
1070 Telecommunications Excise Tax	2,420,130	2,413,255	2,418,736	
1071 Prepared Food and Beverage Tax	668,590	683,420	693,975	
1072 Automobile Rental Tax	10,000	8,820	9,250	
1074 Para Mutual Tax	0	12,000	60,000	
1075 Utility Tax-Electric Service	0	0	1,109,760	
1076 Utility Tax-Natural Gas Therms	0	0	788,375	
Sub-total-Other Taxes-Local	7,091,505	6,714,214	8,475,016	19.51%
Percent to Total	11.80%	11.59%	13.16%	26.22%
BUSINESS LICENSES:				
1091 Business Licenses	94,000	94,000	94,000	
1092 Tobacco Licenses	1,800	1,800	1,800	
1094 Vending Machine Licenses	2,400	2,000	2,000	
1095 Chauffer Licenses	1,700	2,200	2,200	
1096 All Other Licenses	10,000	8,000	8,000	
1097 Alarm Permits	20,000	20,000	21,000	
Sub-total-Business Licenses	129,900	128,000	129,000	-0.69%
Percent to Total	0.22%	0.22%	0.20%	0.78%
ALL FUND-REVENUE				

ACCOUNT DESCRIPTION	2009 BUDGET	2009 EST. ACTUAL	2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
LIQUOR LICENSES:				
1101 Liquor Licenses-Class A	50,000	55,000	55,000	
1102 Liquor Licenses-Class B	18,400	21,000	20,700	
1103 Liquor Licenses-Class C	25,000	26,075	27,500	
1104 Liquor Licenses-Class D	5,400	7,200	7,200	
1105 Liquor Licenses-Class E	13,500	9,000	13,500	
1106 Liquor Licenses-Class F	2,000	2,000	2,000	
1109 Liquor Licenses-Tasting	300	1,210	300	
1110 Liquor License Violations	0	500	500	
1111 Liquor Application Fee	2,000	1,500	2,000	
Sub-total-Liquor Licenses	116,600	123,485	128,700	10.38%
Percent to Total	0.19%	0.21%	0.20%	4.22%
ANIMAL LICENSES:				
1121 Animal Licenses-Dogs	16,000	12,000	12,000	
1122 Animal Licenses-Cats	4,000	4,000	4,000	
Sub-total-Animal Licenses	20,000	16,000	16,000	-20.00%
Percent to Total	0.03%	0.03%	0.02%	0.00%
BUILDING REVENUE & FEES:				
1131 Building Permit Fees	223,900	23,275	180,000	
1132 Engineering Fees	176,200	151,500	34,960	
1133 Contractor Reg. Fees	5,000	3,960	40,000	
1134 Plan Review Fees	45,000	42,000	42,000	
1135 Filing Fees	2,500	2,100	2,500	
1136 Annexation Fees	5,000	3,500	18,900	
1137 Building Inspection Fees	160,000	150,000	150,000	
1138 Plumbing Inspection Fees	22,500	23,500	23,500	
1139 Electrical Inspection Fees	27,500	30,000	30,000	
1140 Mechanical Inspection Fees	13,500	15,700	15,000	
1141 Sign Inspection Fees	5,000	4,400	5,000	
1142 Elevator Inspection Fees	26,000	27,000	26,000	
1143 Pavement Inspection Fees	1,500	0	500	
1144 Other Inspections	32,500	40,000	35,000	
1145 Fire Suppression Inspection Fees	1,500	2,320	1,000	
1150 Water Connection Fees	5,000	750	2,500	
1151 Lake County Sewer Tap-On Fees	65,000	22,700	65,000	
1152 Village Sewer Tap-On Fees	1,300	300	650	
1153 Water Meter Sales	10,000	750	1,500	
1154 System Improvement Fees	25,000	17,500	17,500	
1155 Sewer T.V. Inspection Fees	10,145	10,145	2,300	
1156 Recapture Fees	0	58,390	0	
Sub-total-Building Revenue & Fees	864,045	629,790	693,810	-19.70%
Percent to Total	1.44%	1.09%	1.08%	10.17%

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
INTERGOVERNMENTAL REVENUE-LOCAL:				
1181 Reimb.-Police Training	10,000	3,155	5,000	
1182 Reimb.-Fire Training	500	0	500	
1183 High School Police Counselor	76,350	76,350	78,600	
1184 Gasoline Sales-Park/School	85,000	50,531	52,000	
1185 D.A.R.E. Program	82,630	108,735	83,148	
1186 Police Grant Program	20,750	16,145	15,000	
1187 Fire Training Reimbursement-Local	25	0	0	
1188 IGA Reimbursement-IT Services	25,008	25,008	25,000	
Sub-total-Intergovernmental Revenue	300,263	279,924	259,248	-13.66%
Percent to Total	0.50%	0.48%	0.40%	-7.39%
SALES OF WATER:				
1201 Sales Of Water	3,162,415	2,753,450	3,761,520	
1202 Late Charges	20,000	20,000	20,000	
1204 Construction Water	2,000	1,000	1,000	
1205 Village Sewer Use Fees	690,275	599,070	940,380	
1206 Lake County Sewer Fees	4,287,880	4,351,045	4,583,915	
1210 Other Service Charges & Fees	0	0	0	
1211 Revenue Bond Fees-Northwest Water Commission	434,260	425,830	404,470	
Sub-total-Sales of Water	8,596,830	8,150,395	9,711,285	12.96%
Percent to Total	14.31%	14.08%	15.08%	19.15%
GOLF COURSE FEES:				
1221 Greens Fees	1,645,000	1,536,000	1,630,000	
1222 Power Cart Rental	415,000	323,000	355,000	
1223 Pull Cart Rental	7,200	7,250	7,200	
1224 Driving Range Fees	68,500	71,500	72,000	
1225 Memberships/Passes	140,000	118,264	135,000	
1226 Club Storage Fees	400	395	400	
1227 Locker Room Fees	900	420	900	
1228 Merchandise Sales	152,000	124,000	145,000	
1229 State Sales Taxes	13,300	11,200	13,200	
1230 Club Rental Fees	6,500	4,500	6,500	
1232 Rental Income	105,000	80,000	90,000	
1233 Utility Reimbursements	60,000	40,000	50,000	
1234 GPS Revenue	81,000	57,000	70,000	
1235 Coupon Sales	15,000	10,000	15,000	
Sub-total-Golf Course Fees	2,709,800	2,383,529	2,590,200	-4.41%
Percent to Total	4.51%	4.12%	4.02%	8.67%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	32,120	9,489	8,720	
1242 Interest Income-Investment Pool	329,150	27,419	31,800	
1243 Interest Income-Money Market	19,000	1,380	2,100	
1244 Interest Income-Certificates of Deposit	777,000	733,509	778,716	
1245 Interest Income-Government Securities	426,250	172,118	209,056	
1246 Amortization-Security Discount or Premium	949,928	910,055	697,042	
1247 Loss/Gain-Security Transactions	0	0	0	
1248 Annuity Gains/Losses	350,000	3,952,698	1,104,040	
1249 Stock Dividends	0	119,271	100,000	
Sub-total-Investment Revenue	2,883,448	5,925,939	2,931,474	1.67%
Percent to Total	4.80%	10.23%	4.55%	-50.53%

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
FINES & FEES-POLICE & FIRE:				
1251 Circuit Court Fines-Cook	15,000	24,000	18,000	
1252 Circuit Court Fines-Lake	590,000	590,000	590,000	
1253 Village Ordinance Fines	60,000	76,000	65,000	
1254 Alarm Service Calls	45,000	45,000	45,000	
1255 Accident Reports	7,000	6,000	6,000	
1258 Impounding Fees	1,800	1,200	1,200	
1259 Ambulance Transport Fees	575,000	640,000	640,000	
1260 Video Subpoena Fees	4,300	4,000	4,000	
1261 DUI Assessments	35,000	30,500	30,500	
1262 Impounding Penalties	175,000	124,500	124,500	
Sub-total-Fines & Fees-Police & Fire	1,508,100	1,541,200	1,524,200	1.07%
Percent to Total	2.51%	2.66%	2.37%	-1.10%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	5,280,873	4,975,646	5,209,902	
1272 Transfers From Water Fund	885,000	885,000	885,000	
1273 Transfers From Golf Fund	116,984	111,000	38,250	
1275 Trans. From Capital Project Fund	0	298,415	0	
1276 Trans. From Debt Service Fund	0	0	0	
1277 Trans. From Refuse Service Fund	0	0	0	
Sub-total-Operating Transfers	6,282,857	6,270,061	6,131,152	-2.41%
Percent to Total	10.46%	10.83%	9.52%	-2.22%
ALL OTHER REVENUE:				
1291 Cable Television Fees	564,000	554,657	555,000	
1292 Snow & Ice Control	2,000	1,215	1,000	
1293 Manuals, Maps & Books	250	250	250	
1294 Facilities Rental	5,300	4,000	4,000	
1296 Pension Withheld	1,128,315	1,152,274	1,123,121	
1298 SWANCC User Fees	1,044,560	1,043,410	1,046,730	
1299 All Other Income	2,532,495	223,570	5,066,980	
1300 Parking Lot Fees-Monthly Passes	83,200	77,900	83,200	
1301 Parking Lot Fees-Daily Rates	67,000	57,190	66,700	
1311 Central Garage Reimbursements	99,115	100,895	100,000	
Sub-total-All Other Revenue	5,526,235	3,215,361	8,046,981	45.61%
Percent to Total	9.20%	5.55%	12.49%	150.27%
GRAND TOTAL-ALL FUND REVENUE				
	60,087,064	57,906,853	64,409,704	7.19%
	100.00%	100.00%	100.00%	11.23%

VILLAGE OF BUFFALO GROVE
 FY 2010 COMPARATIVE BUDGET VERSUS
 FY 2009 BUDGET-REVENUE

FY 2010 BUDGET	64,409,704
LESS: INTERFUND TRANSFERS	<u>(6,131,152)</u>
NET FY 2010 BUDGET	58,278,552

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

NET CHANGE-\$	4,474,345
NET CHANGE-%	8.32%

COMPONENTS OF CHANGE:

PROPERTY TAXES-PENSION LEVIES	896,542	Higher amount as a result of FY 2008 investment earnings
INCOME TAXES	(730,430)	Reduced revenue due to economy (unemployment)
STATE SALES TAX	(564,130)	Reduced revenue due to economy and loss of dealerships
HOME RULE SALES TAX	(510,755)	Reduced revenue due to economy
HOTEL/MOTEL TAX	(80,000)	Reduced revenue due to economy
PARA MUTUEL TAX	60,000	New tax implemented
UTILITY TAX - ELECTRIC & GAS	1,898,135	New tax implemented
BUILDING REVENUE/FEES	(170,235)	Anticipate Less Revenue Due to Subdivision Activity
SALES OF WATER	599,105	Water rate increase for FY 2010
VILLAGE SEWER USE FEES	250,105	Sewer rate increase for FY 2010
LAKE COUNTY SEWER FEES	296,035	Sewer rate increase for FY 2010
GOLF COURSE FEES	(119,600)	Decreased Revenue Across all Category Accounts
INVESTMENT REVENUE	48,026	Higher investment earnings in FY 2010
IMPOUNDING PENALTIES	(50,500)	Number of offenders reduced
AMBULANCE TRANSPORT FEES	65,000	Change in fee structure
ALL OTHER INCOME	2,684,385	Anticipated Grants and Proceeds from Sale of Debt
ALL OTHER CATEGORIES-NET	<u>(97,338)</u>	Net Account Changes for FY 2010
NET CHANGE	4,474,345	

CHANGE-BUDGET CATEGORIES:

PROPERTY TAXES	1,105,202
OTHER TAXES-STATE & LOCAL	(6,534)
BUILDING REVIEW & FEES	(170,235)
SALES OF WATER	1,114,455
GOLF COURSE FEES	(119,600)
INVESTMENT REVENUE	48,026
FINES & FEES-POLICE & FIRE	16,100
ALL OTHER REVENUE	2,520,746
ALL OTHER CATEGORIES-NET	<u>(33,815)</u>
NET CHANGE	4,474,345

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	7,800,966	7,564,116	7,502,080	
3012 Salaries-Overtime	908,241	661,936	797,750	
3013 Salaries-Sworn	11,542,947	11,412,031	11,464,821	
3014 Salaries-Part Time	935,410	819,209	979,803	
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	154,850	158,024	160,185	
3021 Salaries-Seasonal Grounds	7,000	26,000	12,000	
3022 Salaries-Seasonal Clubhouse	140,000	122,500	135,000	
3023 Salaries-Part Time Grounds	257,000	166,000	220,000	
3024 Salaries-Part Time Clubhouse	83,400	73,000	75,000	
Sub-total-Personal Services	21,868,814	21,041,816	21,385,639	-2.21%
Percent to Total	35.93%	38.75%	34.30%	1.63%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	3,364,371	3,398,822	3,257,756	
3112 Professional Training	137,351	74,051	118,958	
3113 Dues & Memberships	65,220	62,433	65,731	
3114 Uniform Rental	33,119	25,756	32,403	
3115 Clothing Allowance	78,648	68,145	78,339	
3116 Uniform Maintenance	24,260	23,820	24,260	
3117 Safety Equipment	56,634	44,100	57,134	
3118 Tuition Reimbursements	66,603	47,910	60,000	
3119 Recruit Uniforms	4,300	0	4,300	
3125 Employer's Contribution-Pension	394,738	363,728	412,577	
3126 Employer's Contribution-FICA	456,038	440,925	449,398	
3127 Employer's Contribution-IMRF	759,105	753,548	825,750	
3128 Employer's Contribution-Medicare	285,200	276,664	279,033	
3129 ICMA/RC Deferred Compensation	69,028	65,441	74,268	
3131 Survivor Pension-Police	0	0	98,534	
3132 Survivor Pension-Fire	0	0	88,855	
3133 Pension Payments-Police	1,348,512	1,361,195	1,349,398	
3134 Pension Payments-Fire	367,903	366,059	371,360	
3135 Disability Payments-Police	89,528	89,528	89,528	
3136 Disability Payments-Fire	202,466	212,286	123,238	
3137 Employee Recognition	7,270	5,500	7,200	
3138 Pension Refund-Police	0	0	0	
3139 Pension Refund-Fire	0	0	0	
Sub-total-Personal Benefits	7,810,294	7,679,911	7,868,020	0.74%
Percent to Total	12.83%	14.14%	12.62%	2.45%
OPERATING EXPENSES:				
3211 Telephone	172,460	163,619	168,255	
3212 Postage	74,231	73,469	75,675	
3213 Travel	21,121	9,346	18,166	
3214 Per Diem Allowance	8,110	4,050	7,835	
3215 Reception & Community Affairs	13,005	7,150	10,055	
3216 Maintenance Contracts	475,066	442,397	503,060	
3217 Equipment Rental	21,873	12,121	23,569	
3218 Subscriptions & Publications	15,951	14,665	20,421	
3219 Printing	30,634	25,503	26,965	
3220 Village Newsletter	50,500	40,000	47,034	
3221 Computer Services	81,200	87,300	92,700	

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
3224 Recruitment	3,800	800	3,800	
3225 CDL Testing Consortium	2,500	1,380	2,000	
3230 Audit Fees	44,225	48,000	41,000	
3231 Fiscal Agent Fees	2,800	2,800	2,800	
3235 Homeland Security	100	0	100	
3240 Supplies-Office	65,831	59,972	65,466	
3250 Supplies-All Other	91,823	73,566	91,293	
3260 Supplies-Clubhouse	20,000	16,300	20,000	
3275 Physical Fitness Equipment	400	0	400	
3332 Printing-Staff	11,950	7,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,000	3,600	
3337 Safety Equipment-F.O.S.G.	500	64	500	
3340 Equipment Rental-Communications	704	439	120	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	3,500	6,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	8,100	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	2,400	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	538	1,450	
3353 Operating Equip.-F.O.S.G.	0	30	0	
3354 Operating Equip.-Communications	550	307	550	
3355 Operating Equip.-Records	1,572	697	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	910	720	
3358 Operating Equip.-Detention	150	150	150	
3359 Operating Equip.-C/P-C/R	1,300	0	1,300	
3370 Merchandise Purchases	125,000	120,000	110,000	
3380 Golf Cart Rental	100,000	84,000	87,000	
3390 Driving Range	5,000	2,500	3,000	
3391 Advertising & Promotions	30,000	27,000	30,000	
3392 GPS Expense	89,000	89,000	90,000	
3395 Sales Tax	11,900	10,000	11,800	
Sub-total-Operating Expenses	1,619,076	1,459,073	1,614,356	-0.29%
Percent to Total	2.66%	2.69%	2.59%	10.64%
INSURANCE:				
3511 Risk Management Pool	466,990	467,940	468,940	
3512 Unemployment Insurance	20,160	20,160	38,240	
Sub-total-Insurance	487,150	488,100	507,180	4.11%
Percent to Total	0.80%	0.90%	0.81%	3.91%
LEGAL SERVICES:				
3611 Retainer Fee	50,365	50,365	50,365	
3612 Prosecutor Fee	65,000	67,000	67,000	
3613 Attorney's Fees	93,500	97,000	95,000	
3614 Recording Fees	500	400	500	
3615 Legal Notices	7,500	6,870	7,500	
3616 Litigation Reserve	10,000	14,500	10,000	
3617 Messenger Fees	700	500	700	
3618 Special Counsel	50,000	15,329	42,000	
3619 Legal Reimbursables	3,000	8,000	3,000	
Sub-total-Legal Services	280,565	259,964	276,065	-1.60%
Percent to Total	0.46%	0.48%	0.44%	6.19%
ALL FUND-EXPENSE				

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
COMMISSIONS & COMMITTEES:				
3712 Blood Commission	100	65	100	
3713 Buffalo Grove Days	60,000	38,100	40,000	
3714 Fire & Police Commission	14,000	13,800	11,500	
3715 Fireworks for the Fourth	20,000	20,000	20,000	
3716 Plan Commission	1,500	75	200	
3717 Residents with Disabilities	1,000	900	1,000	
3718 Arts Commission	7,000	4,500	6,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	100	0	100	
3721 Village Board	200	640	200	
3722 BG Symphonic Band	0	1,350	0	
3723 50th Anniversary Committee	0	-350	0	
Sub-total-Commissions & Committees	103,950	79,080	79,150	-23.86%
Percent to Total	0.17%	0.15%	0.13%	0.09%
COMMODITIES:				
3811 Electric-Facilities	132,000	153,000	137,000	
3812 Gas-Facilities	67,100	33,500	52,000	
3814 Electric-Water & Sewer	210,000	258,683	275,000	
3815 Gas-Water & Sewer	3,000	1,800	3,000	
3817 Water Sample Analysis	11,720	8,000	11,720	
3818 Lake County Tap-On Fees	65,000	22,700	65,000	
3819 Lake County Treatment Fees	4,287,880	4,351,045	4,583,915	
3820 Water Meter Purchases	16,600	9,500	16,600	
3821 Snow & Ice Control Mix	560,000	507,239	434,950	
3822 Traffic & Street Signs	30,500	27,000	30,000	
3823 Chemicals & Fertilizers	166,220	150,100	168,220	
3824 Small Equipment Tools & Hardware	37,753	32,150	31,824	
3825 Electric-Street Lights	103,000	95,156	104,000	
3826 Gas-Street Lights	11,500	5,786	8,000	
Sub-total-Commodities	5,702,273	5,655,659	5,921,229	3.84%
Percent to Total	9.37%	10.42%	9.50%	4.70%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks, Curbs & Bikeways	165,000	163,950	175,000	
3912 Streets & Highways	98,000	98,000	98,000	
3913 Streetlights	202,300	196,763	207,800	
3916 Buildings & Facilities	164,953	67,701	143,963	
3917 Golf Course	68,000	56,000	64,500	
3918 Parkway Trees	36,000	0	36,000	
3919 Irrigation Systems	12,000	6,500	18,000	
3920 Parking Lots	1,000	0	1,000	
Sub-total-Maintenance & Repairs-Facilities	747,253	588,914	744,263	-0.40%
Percent to Total	1.23%	1.08%	1.19%	26.38%

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	6,200	8,000	
4012 Pumping Stations	2,100	2,500	5,000	
4013 Watermains & Services	9,000	12,300	12,000	
4014 Reservoirs	5,000	3,000	5,000	
4015 Water Meters	9,500	2,100	9,500	
4016 Hydrants & Valves	10,000	15,000	15,000	
4017 Storm and Sanitary Sewers	10,500	2,000	10,500	
4018 Lift Stations	14,200	12,637	14,200	
Sub-total-Maint. & Repair- Water & Sewer	68,300	55,737	79,200	15.96%
Percent to Total	0.11%	0.10%	0.13%	42.10%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	123,254	106,098	118,971	
4112 Radios	6,515	5,015	6,515	
4113 Mobile Data Terminals	3,894	3,952	3,894	
4116 Patrol Equipment-Police	5,250	5,514	5,225	
4117 F.O.S.G. Equipment-Police	700	150	700	
4118 Staff Equipment-Police	5,600	5,300	5,600	
Sub-total-Maintenance & Repairs-Other	145,213	126,029	140,905	-2.97%
Percent to Total	0.24%	0.23%	0.23%	11.80%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	331,521	165,492	283,232	
4212 Diesel Fuel	222,530	125,594	184,158	
4213 Automotive Parts	159,813	129,655	159,813	
4214 Garage Labor	32,508	48,189	48,189	
4215 Lubricants	15,046	12,093	16,901	
4216 Garage Overhead	0	0	0	
4217 Body Work	7,200	6,825	7,200	
4218 Contractual Auto Services	127,526	133,799	127,526	
Sub-total-Maintenance & Repairs-Vehicles	896,144	621,647	827,019	-7.71%
Percent to Total	1.47%	1.14%	1.33%	33.04%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4312 Office Furniture	6,735	3,175	3,385	
4313 Office Equipment	57,700	55,585	50,600	
4315 Reserve for Capital Replacement	663,299	0	628,650	
4316 Operating Equipment-Department	124,698	79,421	124,691	
4317 Reserve for Computer Replacement	91,621	6,100	41,300	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	4,700	1,151	4,700	
4337 Operating Equipment-Staff	550	314	550	
Sub-total-Capital Equipment	949,303	145,746	853,876	-10.05%
Percent to Total	1.56%	0.27%	1.37%	485.87%
CAPITAL PROJECTS-WATER:				
4412 System Improvements	1,190,000	366,155	2,698,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	
Sub-total-Capital Projects-Water	1,195,000	491,155	2,703,000	126.19%
Percent to Total	1.96%	0.90%	4.33%	450.34%

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
CAPITAL PROJECTS-STREETS & ROADS:				
4511 Street Maintenance/Construction	2,300,000	2,366,718	2,679,045	
4537 Deerfield Parkway Street Imp. IL 83 to Weiland Road	576,497	0	576,497	
4538 Dundee Road Intersection Lighting	297,689	237,556	0	
4539 Il Rt 22 Street Improvement	210,454	0	210,454	
4541 Aptakisic Road Traffic Signal Improv.	34,589	33,198	0	
4542 Weiland Road/Prairie Road Imp. Lake Cook to IL Route 22	640,000	300,000	496,390	
4543 Aptakisic Road and Brandywyn Lane Traffic Signal Improvement	0	0	186,936	
Sub-total-Capital Projects-Streets & Roads	4,059,229	2,937,472	4,149,322	2.22%
Percent to Total	6.67%	5.41%	6.65%	41.25%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	243,255	93,052	142,475	
4613 Golf Course Improvements	68,000	43,000	96,500	
4657 Municipal Parking Facility Maintenance	43,000	47,327	359,000	
4659 BGGC HVAC Replacement	0	0	180,040	
4668 Fire Station #26 Front Door Replacement	0	28,111	0	
4681 Bikeway Construction-ComEd ROW	5,000	0	0	
4681 Bikeway Construction-ComEd ROW	0	0	0	
4682 White Pine Trail Study	515,715	63,230	0	
4684 Public Service Center Expansion	2,000,000	48,775	0	
4685 St #26 Bunkroom/Bathroom Improvement	0	0	0	
4689 EOC Remodeling/Antenna Replacement	0	23,392	0	
4691 Old Checker Road Culvert Replacement	150,000	91,573	0	
4692 Police Range Electronics Replacement	60,000	50,100	0	
4693 Dundee Road Streetscape Improvement	16,000	0	650,211	
4694 Storm Water Drainage Improvement	0	350,000	2,472,000	
Sub-total-Capital Projects-Facilities	3,100,970	838,560	3,900,226	25.77%
Percent to Total	5.10%	1.54%	6.26%	365.11%
DEBT SERVICE:				
4711 Principal Payments-G.O. Bonds	1,165,000	1,165,000	885,000	
4716 Interest Payments-G.O. Bonds	331,885	331,885	285,950	
4722 Payments to Northwest Water Commission	434,260	434,260	430,699	
Sub-total-Debt Service	1,931,145	1,931,145	1,601,649	-17.06%
Percent to Total	3.17%	3.56%	2.57%	-17.06%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	705,000	705,000	705,000	
4812 Transfer-Debt Service Fund	705,000	630,000	380,000	
4813 Transfer-Capital Projects Fund	589,045	400,000	407,000	
4815 Transfer-Motor Fuel Tax Fund	957,860	1,227,215	592,795	
4816 Transfer-Arboretum Golf Course Fund	91,908	111,000	36,250	
4818 Transfer-IMRF Fund	0	0	0	
4819 Transfer-Refuse Service Fund	0	0	0	
4822 Transfer-Police Pension Fund	1,740,156	1,713,283	2,072,548	
4823 Transfer-Fire Pension Fund	1,493,888	1,483,563	1,937,559	
Sub-total-Operating Transfers	6,282,857	6,270,061	6,131,152	-2.41%
Percent to Total	10.32%	11.55%	9.83%	-2.22%

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
ALL OTHER EXPENSES:				
4911 Consulting Services	0	0	0	
4913 Consulting Fees-Other	71,429	51,873	59,062	
4914 Northwest Central Dispatch	510,922	501,845	524,622	
4915 Omni Youth Services	65,000	35,000	35,000	
4918 Animal Control	5,400	2,400	5,400	
4919 Prisoner Care	1,300	1,300	1,300	
4921 Exterminating Services	500	400	500	
4922 SWANCC User Fees	1,023,730	956,840	967,755	
4924 Northwest Water Commission	1,283,238	1,252,889	1,272,716	
4928 IRMA Deductible-Workers Comp.	75,000	140,000	140,000	
4929 IRMA Deductible-All Other	60,000	42,018	45,000	
4931 Illinois Criminal Justice Information Authority	19,000	19,000	9,500	
4932 NWCH Administrative Fee	17,902	17,902	13,981	
4933 CAFT Operations	5,000	5,000	0	
4934 Commission on Accreditation	6,000	4,673	6,000	
4935 All Other Expenses	176,764	198,655	90,932	
4936 Fire Contractual Services	25,902	25,200	25,902	
4938 Northern Illinois Crime Lab	59,832	57,695	58,394	
4941 Cable Television Programming	23,000	25,000	33,500	
4942 Senior Citizen Taxi Program	2,000	1,600	2,000	
4949 NIPAS	9,010	778	9,010	
4950 Lease Payments	107,387	107,387	75,000	
4951 Pace Parking Lot Fees	15,500	13,500	15,500	
4952 Police Grant Charges	8,250	8,250	8,250	
4953 Credit Card Fee/Charges	36,000	38,000	38,000	
4954 Overweight Truck Enforcement	2,090	1,506	2,090	
4958 Investment/Broker Fees	0	121,107	132,000	
Sub-total-All Other Expenses	3,610,156	3,629,818	3,571,414	-1.07%
Percent to Total	5.93%	6.68%	5.73%	-1.61%
GRAND TOTAL-ALL FUND EXPENSE	60,857,692	54,299,887	62,353,665	2.46%
	100.00%	100.00%	100.00%	14.83%

ALL FUND-EXPENSE

VILLAGE OF BUFFALO GROVE
 FY 2010 COMPARATIVE BUDGET VERSUS
 FY 2009 BUDGET-EXPENDITURES

FY 2010 BUDGET	62,353,665
LESS: PERSONAL SERVICES	(21,385,639)
LESS: GROUP HEALTH INSURANCE	<u>(3,257,639)</u>
NET FY 2010 BUDGET	37,710,387

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

NET CHANGE-\$	2,085,880
NET CHANGE-%	5.86%

COMPONENTS OF CHANGE:

EMPLOYER'S OBLIGATION-IMRF	66,645	Employer's Obligation for Pension Costs
PENSION PAYMENTS-POLICE & FIRE	112,504	Employer Payments-Retirees
BUFFALO GROVE DAYS COMMITTEE	(20,000)	Village's fiscal commitment reduced
LAKE COUNTY SANITARY TREATMENT	296,035	Additional Amount Due Because of Rate Increase
SNOW AND ICE CONTROL MIX	(125,050)	Variance due to product pricing.
BUILDINGS & FACILITIES	(20,990)	Reduced Scope of Work
GASOLINE & DIESEL FUEL	(86,661)	Vehicle & Equipment Fuel Costs
RESERVE FOR CAPITAL REPLACEMENT	(34,649)	Economically driven reduction in funding
SYSTEM IMPROVEMENTS - WATER	1,508,000	Replacement of water main on AH Road and well const.
STREET MAINTENANCE & CONSTRUCTION	379,045	Provision for Local MFT Program-2010
DUNDEE ROAD STREET LIGHTING	(237,556)	Project to be Completed/Final Payment Due
WEILAND ROAD/PRAIRIE ROAD IMP	(143,610)	Project Scope for FY 2010
APTAKISIC/BRANDYWYN SIGNAL IMP	186,936	Project Scope for FY 2010
PARKING FACILITY MAINTENANCE	354,700	Project Scope for FY 2010
BGGC HVAC REPLACEMENT	180,040	Project Scope for FY 2010
WHITE PINE TRAIL STUDY	(515,715)	Project to be Completed
BUILDING IMPROVEMENTS	(100,780)	Project Scope for FY 2010
STORM WATER DRAINAGE IMPROVEMENT	2,472,000	Project Scope for FY 2010
DUNDEE ROAD STREETScape IMPROV.	634,211	Project Scope for FY 2010
OLD CHECKER CULVERT	(150,000)	Project to be Completed
PUBLIC SERVICE CENTER EXPANSION	(2,000,000)	Project deferred
POLICE RANGE ELECTRONICS	(60,000)	Project to be Completed
TRANSFER-DEBT SERVICE FUND	(325,000)	Lower Corporate Fund Obligations for Debt
TRANSFER-MOTOR FUEL TAX FUND	(365,065)	Transfer of Share of Home Rule Sales Tax
TRANSFER-CAPITAL PROJECTS FUND	(182,045)	Lower Transfer Due to FY 2010 CIP Scope
TRANSFER-POLICE & FIRE PENSION	776,063	To Account for Property Tax Collection Transfers
IRMA DEDUCTIBLE - W/C -OTHER	50,000	Higher claims rate projected for FY 2010
LEASE PAYMENTS	(32,387)	Lease amended with ComEd
SWANCC	(55,975)	Village Share of Waste Agency Obligations
ALL OTHER ACCOUNTS	<u>(474,816)</u>	Net Account Changes for FY 2010
NET CHANGE	2,085,880	

CHANGE-BUDGET CATEGORIES:

PERSONAL BENEFITS	164,341
OPERATING EXPENSES	(4,720)
LEGAL SERVICES	(4,500)
COMMISSIONS & COMMITTEES	(24,800)
COMMODITIES	218,956
MAINT & REPAIR-FACILITIES	(2,990)
MAINT & REPAIR-VEHICLES	(69,125)
CAPITAL EQUIPMENT	(95,427)
CAPITAL PROJECTS-WATER	1,508,000
CAPITAL PROJECTS-STREETS & ROADS	90,093
CAPITAL PROJECTS-FACILITIES	799,256
DEBT SERVICE	(329,496)
OPERATING TRANSFERS	(151,705)
ALL OTHER EXPENSES	(38,742)
ALL OTHER CATEGORIES-NET	<u>26,739</u>
NET CHANGE	2,085,880

VILLAGE OF BUFFALO GROVE
FY 2010 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 2010

REVENUE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL	EXPENSE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PROPERTY TAXES	11,367,864	10,401,920	10,273,706	PERSONAL SERVICES	19,236,501	19,655,825	18,990,346
SALES TAX	4,638,110	5,202,240	4,646,240	PERSONAL BENEFITS	3,443,813	3,587,683	3,496,512
INCOME TAX	4,043,050	4,773,480	4,041,955	OPERATING EXPENSES	1,062,717	1,050,527	953,923
HOME RULE SALES TAX	2,778,560	3,289,315	2,913,760	INSURANCE	337,070	318,000	318,950
REAL ESTATE TRANSFER TAX	496,360	503,470	569,210	LEGAL SERVICES	276,065	280,565	259,964
TELECOMMUNICATIONS TAXES	2,418,736	2,420,130	2,413,255	COMMITTEES AND COMMISSIONS	79,150	103,950	79,080
UTILITY TAX-ELECTRIC & GAS	1,898,135	0	0	COMMODITIES	620,674	756,753	664,974
INTERGOVT/LOCAL TAXES	1,072,225	1,047,590	1,009,989	M&R-FACILITIES	531,763	535,078	471,414
LICENSES AND PERMITS	273,700	266,500	267,485	M&R-WATER AND SEWER	8,000	8,000	1,000
DEVELOPMENT FEES/PERMITS	604,360	747,600	519,255	M&R-OTHER	90,005	86,313	77,279
SALES OF WATER	0	0	0	M&R-VEHICLES	701,774	756,152	506,148
INTERGOVERNMENTAL REVENUE	259,248	300,263	279,924	CAPITAL EQUIPMENT	743,129	765,700	142,046
INTEREST INCOME	446,897	663,000	397,631	CAPITAL PROJECTS-WATER	0	0	0
FINES AND FEES	1,524,200	1,508,100	1,541,200	CAPITAL IMPROVEMENTS-STREETS	0	0	0
OPERATING TRANSFERS	705,000	705,000	705,000	CAPITAL IMPROVEMENTS-FACILITIES	71,475	61,575	68,372
ALL OTHER REVENUE	700,250	709,365	727,017	DEBT SERVICE	0	0	0
				OPERATING TRANSFERS	5,209,902	5,280,873	5,050,646
				ALL OTHER EXPENSES	1,016,628	1,009,021	1,097,395
TOTAL REVENUES	33,226,695	32,537,973	30,305,627	TOTAL EXPENSES	33,428,666	34,256,015	32,178,049

PERCENT OF TOTAL:

REVENUE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PROPERTY TAXES	34.21%	31.97%	33.90%
SALES TAX	13.96%	15.99%	15.33%
INCOME TAX	12.17%	14.67%	13.34%
HOME RULE SALES TAX	8.36%	10.11%	9.61%
REAL ESTATE TRANSFER TAX	1.49%	1.55%	1.88%
TELECOMMUNICATIONS TAX	7.28%	7.44%	7.96%
UTILITY TAX-ELECTRIC & GAS	5.71%	0.00%	0.00%
INTERGOVT/LOCAL TAXES	3.23%	3.22%	3.33%
LICENSES AND PERMITS	0.82%	0.82%	0.88%
DEVELOPMENT FEES/PERMITS	1.82%	2.30%	1.71%
SALES OF WATER	0.00%	0.00%	0.00%
INTERGOVERNMENTAL REVENUE	0.78%	0.92%	0.92%
INTEREST INCOME	1.34%	2.04%	1.31%
FINES AND FEES	4.59%	4.63%	5.09%
OPERATING TRANSFERS	2.12%	2.17%	2.33%
ALL OTHER REVENUE	2.11%	2.18%	2.40%
TOTAL REVENUES	100.00%	100.00%	100.00%

EXPENSE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PERSONAL SERVICES	57.54%	57.38%	59.02%
PERSONAL BENEFITS	10.30%	10.47%	10.87%
OPERATING EXPENSES	3.18%	3.07%	2.96%
INSURANCE	1.01%	0.93%	0.99%
LEGAL SERVICES	0.83%	0.82%	0.81%
COMMITTEES AND COMMISSIONS	0.24%	0.30%	0.25%
COMMODITIES	1.86%	2.21%	2.07%
M&R-FACILITIES	1.59%	1.56%	1.47%
M&R-WATER AND SEWER	0.02%	0.02%	0.00%
M&R-OTHER	0.27%	0.25%	0.24%
M&R-VEHICLES	2.10%	2.21%	1.57%
CAPITAL EQUIPMENT	2.22%	2.24%	0.44%
CAPITAL PROJECTS-WATER	0.00%	0.00%	0.00%
CAPITAL IMPROVEMENTS-STREETS	0.00%	0.00%	0.00%
CAPITAL IMPROVEMENTS-FACILITIES	0.21%	0.18%	0.21%
DEBT SERVICE	0.00%	0.00%	0.00%
OPERATING TRANSFERS	15.59%	15.42%	15.70%
ALL OTHER EXPENSES	3.04%	2.95%	3.41%
TOTAL EXPENSES	100.00%	100.00%	100.00%

PERCENTAGE TO TOTAL, LESS OPERATING TRANSFERS:

EXPENSE CATEGORY	FY 2010 BUDGET	FY 2009 BUDGET	FY 2009 EST ACTUAL
PERSONAL SERVICES	68.17%	67.84%	70.00%
PERSONAL BENEFITS	12.20%	12.38%	12.89%
OPERATING EXPENSES	3.77%	3.63%	3.52%
INSURANCE	1.19%	1.10%	1.18%
LEGAL SERVICES	0.98%	0.97%	0.96%
COMMITTEES AND COMMISSIONS	0.28%	0.36%	0.29%
COMMODITIES	2.20%	2.61%	2.45%
M&R-FACILITIES	1.88%	1.85%	1.74%
M&R-WATER AND SEWER	0.03%	0.03%	0.00%
M&R-OTHER	0.32%	0.30%	0.28%
M&R-VEHICLES	2.49%	2.61%	1.87%
CAPITAL EQUIPMENT	2.63%	2.64%	0.52%
CAPITAL IMPROVEMENTS-STREETS	0.00%	0.00%	0.00%
CAPITAL IMPROVEMENTS-FACILITIES	0.25%	0.21%	0.25%
ALL OTHER EXPENSES	3.60%	3.48%	4.05%
TOTAL EXPENSES	100.00%	100.00%	100.00%

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PROPERTY TAXES:				
1011 Corporate Levy-Cook	518,629	475,399	475,178	
1012 Corporate Levy-Lake	1,582,730	1,599,269	1,681,831	
1013 Police Protection Levy-Cook	124,364	113,997	113,947	
1014 Police Protection Levy-Lake	379,542	383,506	403,302	
1015 Crossing Guard Levy-Cook	12,153	11,140	11,122	
1016 Crossing Guard Levy-Lake	37,089	37,423	39,365	
1017 Fire Service-Cook	889,297	815,169	814,817	
1018 Fire Service-Lake	2,714,027	2,742,368	2,883,937	
1019 Street & Bridge Levy-Cook	165,432	151,643	151,582	
1020 Street & Bridge Levy-Lake	504,879	510,178	536,505	
1021 Street Lighting Levy-Cook	56,105	51,429	51,413	
1022 Street Lighting Levy-Lake	171,226	173,041	181,969	
1023 ESDA Levy-Cook	3,061	2,806	2,817	
1024 ESDA Levy-Lake	9,342	9,492	9,972	
1031 Police Pension Levy-Cook	429,469	392,990	456,572	
1032 Police Pension Levy-Lake	1,310,687	1,320,293	1,615,976	
1033 Fire Pension Levy-Cook	368,690	337,374	426,834	
1034 Fire Pension Levy-Lake	1,125,198	1,146,189	1,510,725	9.29%
Sub-total-Property Taxes	10,401,920	10,273,706	11,367,864	10.65%
OTHER TAXES-STATE:				
1051 State Income Taxes	4,773,480	4,041,955	4,043,050	
1052 State Sales Tax	5,202,240	4,646,240	4,638,110	
1055 Township Transfer-Wheeling	19,000	24,000	24,000	
1056 Township Transfer-Vernon	150,000	168,000	165,000	-12.56%
Sub-total-Other Taxes-State	10,144,720	8,880,195	8,870,160	-0.11%
OTHER TAXES-LOCAL:				
1066 Home Rule Sales Tax	3,289,315	2,913,760	2,778,560	
1067 Real Estate Transfer Tax	503,470	569,210	496,360	
1068 Hotel/Motel Tax	200,000	113,749	120,000	
1070 Telecommunications Excise Tax	2,420,130	2,413,255	2,418,736	
1071 Prepared Food and Beverage Tax	668,590	683,420	693,975	
1072 Automobile Rental Tax	10,000	8,820	9,250	
1074 Para Mutual Tax	0	12,000	60,000	
1075 Utility Tax-Electric Service	0	0	1,109,760	
1076 Utility Tax-Natural Gas Therms	0	0	788,375	19.51%
Sub-total-Other Taxes-Local	7,091,505	6,714,214	8,475,016	26.22%
BUSINESS LICENSES:				
1091 Business Licenses	94,000	94,000	94,000	
1092 Tobacco Licenses	1,800	1,800	1,800	
1094 Vending Machine Licenses	2,400	2,000	2,000	
1095 Chauffer Licenses	1,700	2,200	2,200	
1096 All Other Licenses	10,000	8,000	8,000	
1097 Alarm Permits	20,000	20,000	21,000	-0.69%
Sub-total-Business Licenses	129,900	128,000	129,000	0.78%
LIQUOR LICENSES:				
1101 Liquor Licenses-Class A	50,000	55,000	55,000	
1102 Liquor Licenses-Class B	18,400	21,000	20,700	
1103 Liquor Licenses-Class C	25,000	26,075	27,500	
1104 Liquor Licenses-Class D	5,400	7,200	7,200	
1105 Liquor Licenses-Class E	13,500	9,000	13,500	
1106 Liquor Licenses-Class F	2,000	2,000	2,000	
1109 Liquor Licenses-Tasting	300	1,210	300	
1110 Liquor License Violations	0	500	500	
1111 Liquor Application Fee	2,000	1,500	2,000	10.38%
Sub-total-Liquor Licenses	116,600	123,485	128,700	4.22%

CORPORATE FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ANIMAL LICENSES:				
1121 Animal Licenses-Dogs	16,000	12,000	12,000	
1122 Animal Licenses-Cats	4,000	4,000	4,000	-20.00%
Sub-total-Animal Licenses	20,000	16,000	16,000	0.00%
BUILDING REVENUE & FEES:				
1131 Building Permit Fees	223,900	23,275	180,000	
1132 Engineering Fees	176,200	151,500	34,960	
1133 Contractor Reg. Fees	5,000	3,960	40,000	
1134 Plan Review Fees	45,000	42,000	42,000	
1135 Filing Fees	2,500	2,100	2,500	
1136 Annexation Fees	5,000	3,500	18,900	
1137 Building Inspection Fees	160,000	150,000	150,000	
1138 Plumbing Inspection Fees	22,500	23,500	23,500	
1139 Electrical Inspection Fees	27,500	30,000	30,000	
1140 Mechanical Inspection Fees	13,500	15,700	15,000	
1141 Sign Inspection Fees	5,000	4,400	5,000	
1142 Elevator Inspection Fees	26,000	27,000	26,000	
1143 Pavement Inspection Fees	1,500	0	500	
1144 Other Inspections	32,500	40,000	35,000	
1145 Fire Suppression Inspection Fees	1,500	2,320	1,000	-19.16%
Sub-total-Building Revenue & Fees	747,600	519,255	604,360	16.39%
INTERGOVERNMENTAL REVENUE-LOCAL:				
1181 Reimb.-Police Training	10,000	3,155	5,000	
1182 Reimb.-Fire Training	500	0	500	
1183 High School Police Counselor	76,350	76,350	78,600	
1184 Gasoline Sales-Park/School	85,000	50,531	52,000	
1185 D.A.R.E. Program	82,630	108,735	83,148	
1186 Police Grant Program	20,750	16,145	15,000	
1187 Fire Training Reimbursement-Local	25	0	0	
1188 IGA Reimbursement-IT Services	25,008	25,008	25,000	-13.66%
Sub-total-Intergovernmental Revenue	300,263	279,924	259,248	-7.39%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	25,000	5,000	5,000	
1242 Interest Income-Investment Pool	100,000	1,800	1,500	
1243 Interest Income-Money Market	8,000	240	500	
1244 Interest Income-Certificates of Deposit	280,000	298,509	305,870	
1245 Interest Income-Government Securities	250,000	92,082	134,027	
1246 Amortization-Security Discount or Premium	0	0	0	-32.59%
Sub-total-Investment Revenue	663,000	397,631	446,897	12.39%
FINES & FEES-POLICE & FIRE:				
1251 Circuit Court Fines-Cook	15,000	24,000	18,000	
1252 Circuit Court Fines-Lake	590,000	590,000	590,000	
1253 Village Ordinance Fines	60,000	76,000	65,000	
1254 Alarm Service Calls	45,000	45,000	45,000	
1255 Accident Reports	7,000	6,000	6,000	
1258 Impounding Fees	1,800	1,200	1,200	
1259 Ambulance Transport Fees	575,000	640,000	640,000	
1260 Video Subpoena Fees	4,300	4,000	4,000	
1261 DUI Assessments	35,000	30,500	30,500	
1262 Impounding Penalties	175,000	124,500	124,500	1.07%
Sub-total-Fines & Fees-Police & Fire	1,508,100	1,541,200	1,524,200	-1.10%

CORPORATE FUND-REVENUE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
OPERATING TRANSFERS:				
1272 Transfers From Water Fund	705,000	705,000	705,000	
1273 Transfers From Golf Fund	0	0	0	0.00%
Sub-total-Operating Transfers	705,000	705,000	705,000	0.00%
ALL OTHER REVENUE:				
1291 Cable Television Fees	564,000	554,657	555,000	
1292 Snow & Ice Control	2,000	1,215	1,000	
1293 Manuals, Maps & Books	250	250	250	
1294 Facilities Rental	4,000	4,000	4,000	
1299 All Other Income	40,000	66,000	40,000	
1311 Central Garage Reimbursements	99,115	100,895	100,000	-1.28%
Sub-total-All Other Revenue	709,365	727,017	700,250	-3.68%
				2.12%
GRAND TOTAL-CORPORATE FUND	32,537,973	30,305,627	33,226,695	9.64%
Net Operating Revenue				
Grand Total-Corporate Fund	32,537,973	30,305,627	33,226,695	
Less: Police & Fire Pension Levies	3,234,044	3,196,846	4,010,107	-0.30%
Net Operating Revenue	29,303,929	27,108,781	29,216,588	7.78%

VILLAGE OF BUFFALO GROVE

FY 2010 CORPORATE FUND REVENUE PROJECTIONS

For FY 2010, the proposed revenue budget for the Village's Corporate Fund totals \$33,226,695 compared to \$32,537,973 for FY 2009, an increase of \$688,722 or 2.12%. When compared to the FY 2009 estimated actual of \$30,305,627, the proposed budget is \$2,921,068 or 9.64% above the estimate. The values presented are believed reasonable based upon the current, and proposed, 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 2010, approximately 85% 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; utility based-telecommunications, electric and natural gas; and real estate transfer. Trend analysis and current observation remain the basis for estimating tax-based income, in the belief that the values presented are realistic based upon factors deemed reasonable at the time of development.

Major revenue assumptions for FY 2010 are as follows:

Property Taxes: This account group equals 34.21% of the proposed Budget compared to 31.97% in FY 2009. The values presented are based on the calendar 2009 tax levy, less any abatement. Revenue is reported on a cash receipt basis utilizing an estimated tax year 2009 final net extension allocated by percentage of tax burden between Cook and Lake County. The proposed budget includes the entire 2009-tax year extension/collection for Lake County and Cook County, plus/minus any prior year adjustments as well as a factor for extension/collection. As a note, pension levies alone equal 12.07% of the proposed Budget compared to 9.94% for FY 2009.

The initial levy request provides for an increase of 2.10% from the final 2008 extension plus abatements (Truth In Taxation measure), exclusive of pension levies (Police, Fire and IMRF). That change was in line with the October, 2009 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 2010 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 2009. 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 2.65% in support of Fund operating obligations. That amount, \$189,881, includes \$115,815 due because of the tax year 2008 under-extension of that year's levy in Lake County, a result of the County tax authorities use of the final tax year 2007 final percentage of reapportionment burden, rather than the final for tax year 2008 (75.48% rather than 77.43%).

State Income Tax: This revenue accounts for 12.17% 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 the distribution of the Illinois Use Tax which are also paid to local government following a similar per capita formula.

Estimated revenue is based on the anticipated per capita distribution of \$93.60 versus \$110.50 for FY 2009, a decrease of 15.29%, on a budget-to-budget basis. However, when comparing Budget to Estimated Actual, near zero growth is planned due to economic factors that are anticipated to continue that will affect the State income base upon which taxes are paid and ultimately distributed locally. At the time of budget development, receipts continue to remain weak as corporate and individual incomes remain challenged to the adverse economic circumstances throughout the State. Recent Illinois unemployment of 10.5% coupled with a weak business climate support what is now observed and anticipated into FY 2010. Zero growth is suggested as a conservative, realistic view on the earning potential of this revenue stream into FY 2010.

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. For every month in FY 2009 for which revenue has been received, per capita distribution values have been below calendar 2008 comparable months. Per capita receipts for the 5-year period 2004-2008, on a calendar basis, was \$74.46, \$86.51, \$94.93, \$102.51 and \$109.31.

As noted above, the estimate for FY 2009 was \$110.50 with the estimated receipts estimated to approximate \$93.57, nearly \$16.93 per capita below that initial forecast. Through October, on a cash flow basis, receipts total \$84.75/capita.

basis, respectively, is as follows:

- 2004 2,703,082.96
- 2005 4,625,525.44
- 2006 4,652,519.10
- 2007 4,040,449.24
- 2008 3,820,984.26
- 2009 3,109,291.71

Overall, FY 2010 sales taxes are anticipated to yield \$7,416,670 compared to the FY 2009 Budget of \$8,491,555 (change -12.66%). When compared to an Estimated Actual of \$7,560,000, the Budget change is (\$143,330) or -1.90%.

Prepared Food and Beverage Tax: This local sales-based tax initiative has been in effect since 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 \$693,975 will be received in FY 2010. This estimate is equal to 2.09% of total Fund revenue.

Real Estate Transfer Tax: FY 2010 Budget projections are based on a twelve-month moving average of monthly receipts, net of extraordinary transactions, from 1992 through 2009 and further tempered by economic conditions that have affected such transactions during 2008 and 2009. Estimated revenue for FY 2009 will exceed initial Budget projections due to an extraordinary sale in June of this year but offset by a continued soft residential housing market. It is anticipated that the FY 2009 Estimated Actual will end the fiscal year 13.06% ahead of Budget.

Historically since inception of the tax, extraordinary transactions have averaged 15.82% 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 has equaled 124.26% of budgeted revenue. This fact strongly suggests 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 accounting for such receipts.

For Budget purposes, historic average annual collections will be used, less the value of extraordinary transactions, further adjusted for FY 2010 to account for market conditions quantified against those historic values. Average calendar 1992 through September 2009 receipts have equaled \$751,100. However, calendar 2009 monthly receipts have equaled 56.49% of the 18 year monthly average and that factor has been used to lower initial estimates. To further quantify what this reduction factor has meant, of the nine reporting periods ended September 30th, six reflect the lowest monthly collections since inception of the tax; based upon estimates for October-December that trend is anticipated to continue.

By utilizing lower net monthly adjusted averages for FY 2010, the Budget forecast is \$496,360, or 1.41% below the FY 2009 Budget, as well as 12.80% below the FY 2009 Estimated Actual. Real Estate Transfer Taxes account for 1.49% of total Fund revenue.

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

Utility Based Taxes-Telecommunications, Electric and Natural Gas: The Village has the authority, as set forth in the Illinois Municipal Code, to extend a local initiative utility based taxes on electric and natural gas services at rates set forth in 65 ILCS 5/8-11-2 and are considered taxation on occupations or privileges; telecommunications taxes have been authorized by statute at a maximum rate of 6% and are collected by the Illinois Department of Revenue on behalf of local government based upon local collection, similar to the collection and distribution of sales-based taxes. The collection and distribution of electric and natural gas taxes are undertaken on behalf of the Village by the local utility companies.

Telecommunications Excise Tax: For FY 2009, estimated receipts are forecast to approximate \$201,105/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 2010; that average is equal to \$201,561 and that represents a .06% decline when compared to the FY 2009 Budget. Overall, telecommunications taxes account for 7.28% of the proposed Budget.

Electric Utility Tax: This privilege tax is being requested for consideration with the FY 2010 Budget at a rate of 5%, extended when using or consuming electricity acquired for purchase, at retail and used or consumed within the Village at rates established by statute; the average rate is equal to 5% per kilowatt hour. The intent is to propose for consideration an ordinance that would be adopted and effective as of January 1, 2010, with collection to follow in due course once that

ordinance is filed with Commonwealth Edison. For purposes of Budget development, receipts are anticipated to be received beginning at the end of the first calendar quarter of the year and the value noted, \$998,830, is based upon values provided by Commonwealth Edison based upon actual calendar 2008 billings. The anticipated receipts approximate 3.34% of the proposed Budget.

Natural Gas Utility Tax: This privilege tax is also being requested for consideration with the FY 2010 Budget at a rate of 5%, against either gross billings or consumed therms (to be determined) extended against the business of distributing, supplying, furnishing, or selling gas for use or consumption within the Village, and not for resale, at rates established by statute; the average rate is equal to 5% of gross receipts or \$.05/therm. As with the electric utility tax, the intent is to propose for consideration an ordinance that would be adopted and effective as of January 1, 2010, with collection to follow in due course once that ordinance is filed with both Nicor and North Shore Gas. For purposes of Budget development, receipts are anticipated to be received beginning at the end of the first calendar quarter of the year and the value noted, \$709,565, has been based upon values provided by Nicor and North Shore Gas based upon actual calendar 2008 billings. The anticipated receipts approximate 2.37% of the proposed Budget.

A note on the proposal to incorporate utility based taxes into the FY 2010 Budget. Such taxes have been proposed to further diversify the Village's Corporate Fund revenue profile, not as an enhancement to prior "normal" revenue trends but as a "replacement" of prior revenue, most specifically sales-based as well as income taxes that had been received at levels that are not anticipated to be recover to past levels. It is anticipated that certain economic factors, both external and internal to the Village, will affect the recurring revenue stream for some time, and most specifically in relation to both the State Sales as well as the Home Rule Sales Tax.

As noted, 85.27% 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 by such revenue. With the greatest exposures being Sales (both base and Home Rule) and Real Estate Transfer taxes, monitoring receipt trend is critical so as to adjust spending patterns in order to remain in sync with receipts. The initial planning targets appear sound and are based on past practice although they have been 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 2010, 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 1.82% 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 2010 is based upon minimal subdivision build-out which further equates to lower levels of Engineering Review and Inspection fees; recurring efforts 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 are proposed based on limited new construction of 35 single-family housing with no multi-family residential proposed. In addition, no commercial/industrial/office permits are forecast. Reliance upon these fees are 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 2009 Estimated Actual. This maintains conservative planning around a non-recurring revenue stream. The only significant change is in Contractor Registration fees, in support of a staff initiative to address such registration that was proposed for Board consideration this fall; the Budget reflects the current contractor base extended at the registration fees proposed.

Interest Income: Invested balances are expected to remain, on average, 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 over the last year. At present, short-term rates remain at historic low levels, which are where, using the Yield Curve as a proxy, the Village invests Fund assets. Investment rates are in the .25-3.00% range for Fund-authorized 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 2009 into and including 2010. Other factors may cause a reversal of these observations in order to address broader economic realities across the broad economic spectrum.

SALES, INCOME, MOTOR FUEL, REAL ESTATE TRANSFER
 TELECOMMUNICATIONS EXCISE TAXES
 FY 2010 BUDGET AND FY 2009 ESTIMATED ACTUAL

A. INCOME TAXES:

FY 2009 ESTIMATED ACTUAL:

MONTH	PER CAPITA DISTRIBUTION	CENSUS	ESTIMATE	ACTUAL	VARIANCE	FY 2009 BUDGET/EST	% REALIZED
JAN-AUG	68.89	43,195	2,975,574.50	2,975,574.50	0.00		
SEP	6.17	43,195	266,595.22	251,842.83	(14,752.39)		
OCT	6.17	43,195	266,595.22	348,483.81	67,136.20		
NOV	6.17	43,195	266,595.22	0.00	(199,459.02)		
DEC	6.17	43,195	266,595.22	0.00	(466,054.24)	4,773,480	74.91%
TOTAL	93.57	---	4,041,955.38	3,575,901.14	(466,054.24)	4,041,955	88.47%

FINAL PER CAPITA: \$84.747

FORECAST BASED UPON A REVISED ESTIMATE FOR FY 2009 OF \$80.3081/CAPITA DISTRIBUTION OR \$20.2581 OVER LAST 4 MONTHS OF YEAR FOR **INCOME TAX**, OR \$5.0645/MONTH; STATE'S ESTIMATE AS OF 09/01/09. USE TAX ESTIMATE FOR YEAR IS \$13.2796/ CAPITA OF \$4.43 OVER LAST 4 MONTHS. TOTAL INCOME/USE TAX ESTIMATE FOR CALENDAR 2009 IS \$93.59/CAPITA OR \$24.69/ CAPITA FOR REMAINDER OF FY 2009. SEPTEMBER-DECEMBER ESTIMATE IS \$6.1719/MONTH.

FY 2010 BUDGET:

INITIAL ESTIMATES FOR FY 2010 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 2009 ESTIMATE IS BASED ON A CONSENSUS ESTIMATE THAT INCREASED FROM \$110.51 TO \$93.57 BASED ON TREND ANALYSIS WITH SUBSEQUENT GROWTH NOT REDUCED TO ACCOUNT FOR ECONOMIC UNCERTAINTY AT THE TIME OF BUDGET PREPARATION. AS OF OCTOBER 1, 2009, ECONOMIC CONDITIONS LOOKING FORWARD REMAIN UNCERTAIN AS TO THE OVERALL INCOME TAX BASE SHARE WITH LOCAL GOVERNMENT, ALONG WITH SHARED USE TAXES. THEREFORE, ESTIMATE FOR FY 2010 BASED UPON 0% GROWTH OVER FY 2009 ESTIMATED ACTUAL

BUDGET: \$93.60 X 1.000=\$93.60 X 43,195=\$4,043,050.00

B. SALES TAXES (BASE):

FY 2009 ESTIMATED ACTUAL:

1. ESTIMATED CALENDAR 2009 SALES TAX COLLECTIONS (GROSS):

JANUARY-SEPTEMBER COLLECTIONS TOTAL \$3,690,453.90
 HISTORIC COLLECTION TREND (1997-2008)-LAST THREE MONTHS AS PERCENTAGE OF FIRST 9 MONTHS IS EQUAL TO 1.3423 OF JANUARY-SEPTEMBER COLLECTIONS
 THEREFORE, CALENDAR 2009 COLLECTIONS-\$3,690,453.90 X 1.3423 = \$4,953,080.79 (\$421,080.79/MONTH)

2. ESTIMATED FY 2009 COLLECTIONS (NET):

COLLECTIONS-JANUARY THROUGH SEPTEMBER TOTAL \$3,690,453.90 PLUS ESTIMATED OCTOBER-DECEMBER, 2009 (\$421,080.79 X 3 = \$1,263,242.37). TOTAL \$4,953,696.27 FROM TOTAL REDUCE BY AMOUNT PAYABLE TO HINES UNDER SALES TAX SHARING AGREEMENT = \$230,248.00. NET ESTIMATE = \$4,723,448.27

MONTH	ESTIMATE	ACTUAL	VARIANCE	
JAN-SEP	3,690,453.90	3,690,453.90	0.00	
HINES	(139,606.50)	(139,606.50)	0.00	JAN THROUGH JUN-ACTUAL
TOYOTA	(77,211.35)	(77,211.35)	0.00	
HINES-EST	(90,641.50)	(47,802.50)	42,839.00	ACTUAL JUL/SEP THROUGH ESTIMATE DECEMBER
OCT	421,080.79	405,297.20	27,055.41	
NOV	421,080.79	387,180.87	(6,844.51)	
DEC	421,080.79	0.00	(427,925.30)	
TOTAL	4,646,236.92	4,218,311.62	(427,925.30)	5,202,240 81.09% 4,646,237 90.79%

3. FY 2010 BUDGET:

GROWTH IN JAN-SEP, 1994 THROUGH JAN-SEP, 2009 (NON CDW/HINES BENCHMARK PERIOD) WAS 1.4415%, ON GROSS BASIS, COMPOUNDED ANNUALLY. COMPOUND GROWTH FOR SAME PERIOD WITH HINES REBATE WAS .9625%. 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 2009, NET OF REBATES, IS \$3,437,512.40 X 1.009625 = \$3,470,598.46 (VALUE IS NET OF INCENTIVES PAID EXTENDED BY MULTI-YEAR TREND). FIRST 9 CALENDAR MONTHS OF GROSS RECEIPTS ARE \$3,690,453.90 LESS INCENTIVES PAID OF \$154,738.00. LAST 3 MONTHS RECEIPTS, AS PERCENT OF FIRST 9 MONTHS = 1.3364

BUDGET = \$3,470,598.46 X 1.3364 = \$4,638,107.78

**C. HOME RULE SALES TAX:
FY 2009 ESTIMATED ACTUAL:**

1. ESTIMATED CALENDAR 2009 SALES TAX COLLECTIONS (GROSS):

JANUARY-SEPTEMBER COLLECTIONS TOTAL \$2,314,838.81
HISTORIC COLLECTION TREND (1992-2008)-LAST THREE MONTHS AS PERCENTAGE OF FIRST 9 MONTHS IS EQUAL TO 1.3569 OF JANUARY-SEPTEMBER COLLECTIONS
THEREFORE, CALENDAR 2009 COLLECTIONS-\$2,314,838.81 X 1.3569 = \$3,141,004.78 (\$276,388.66/MONTH)

2. ESTIMATED FY 2009 COLLECTIONS (NET):

COLLECTIONS-JAN THROUGH SEPTEMBER TOTAL \$2,314,838.81, PLUS ESTIMATED OCTOBER-DECEMBER, 2009 (\$276,388.66 X 3 = \$829,165.98) = \$3,144,004.79. REDUCE CALENDAR 2009 BY TOTAL OF \$230,248.00
NET-TOTAL \$2,913,756.79

MONTH	ESTIMATE	ACTUAL	VARIANCE	
JAN-SEP	2,314,838.81	2,314,838.81	0.00	
HINES	(139,606.50)	(139,606.50)	0.00	JAN THROUGH JUN-ACTUAL
HINES-EST	(90,641.50)	(47,802.50)	42,839.00	ACTUAL JUL/SEP THROUGH ESTIMATE DECEMBER
SUPP PMT	0.00	0.00	42,839.00	FISCAL 2009 HRST SUPPLEMENTAL PAYMENT
OCT	276,388.66	241,675.58	8,125.92	
NOV	276,388.66	233,128.79	(35,133.95)	
DEC	276,388.66	0.00	(311,522.61)	
TOTAL	2,913,756.79	2,602,234.18	(311,522.61)	
				3,289,315 79.11%
				<u>2,913,757 89.31%</u>

3. FY 2010 BUDGET:

GROWTH IN JAN-SEP, 1994 THROUGH JAN-SEP, 2009 (NON CDW BENCHMARK PERIODS) WAS 6.8460%, 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 1.2342% 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 2009, NET OF REBATES, IS \$1,030,518.18 X 1.012342 = \$1,043,236.84
FIRST 9 CALENDAR MONTHS ARE \$2,314,838.81 LESS INCENTIVES PAID OF \$139,606.50. TO ADJUST FOR RATE INCREASE, ESTIMATE IS \$1,043,236.84 X 2 = \$2,086,473.68 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 = 1.3317

FOR FY 2010, \$2,086,473.68 X 1.3317 (LAST 3 MONTH TO ANNUAL TREND VALUE) = \$2,778,557.00

BUDGETED TRANSFER OF .20% OF ALL HOME RULES SALES TAX COLLECTIONS TO MOTOR FULE TAX FUND AS CORPORATE FUND TRANSFER SHALL EQUAL: \$2,778,557.00 X .20 = \$555,711.40

D. REAL ESTATE TRANSFER TAX:

FY 2009 ESTIMATED ACTUAL:

1. ESTIMATED FY 2009 COLLECTIONS:

COLLECTIONS-JAN THROUGH AUGUST, 2009 TOTAL \$457,279.50. COLLECTIONS FOR SEPTEMBER THROUGH DECEMBER BASED ON AVERAGE MONTHLY COLLECTIONS 1992 THROUGH 2008/2009. ESTIMATED ACTUAL VALUES CONTAIN LONG TERM IMPACT OF EXTRAORDINARY TRANSACTIONS. ESTIMATE FOR 2009 REDUCED BY A FACTOR OF 56.49% TO ACCOUNT FOR REAL ESTATE MARKET ISSUES. ALSO, HISTORIC EXTRAORDINARY TRANSACTION AVERAGES.

MONTH	ESTIMATE	ACTUAL	VARIANCE		
JAN-AUG	457,279.50	457,279.50	0.00		
SEP	31,653.22	45,459.00	13,805.78		
OCT	28,290.42	44,822.00	30,337.36		
NOV	25,673.17	0.00	4,664.19		
DEC	26,311.50	0.00	(21,647.31)		
TOTAL	569,207.81	547,560.50	(21,647.31)	503,470	108.76%
				569,208	96.20%

2. FY 2010 BUDGET:

FOR BUDGET PURPOSES, THE HISTORIC AVERAGE ANNUALIZED COLLECTIONS, LESS THE VALUE OF EXTRAORDINARY COLLECTIONS, ADJUSTED FOR MARKET. AVERAGE, CALENDAR 1992 THROUGH AUGUST, 2009 = \$798,790.00. CALENDAR 2009 MARKET FACTOR IS 56.49% OF HISTORIC NET AVERAGE-\$798,790.00 X 56.49% = \$451,236.47 PLUS, ADDITIONAL 10% TO ACCOUNT FOR EXTRAORDINARY COLLECTIONS.

FY 2010 BUDGET \$451,236.47 X 1.10 = \$496,360.12

E. TELECOMMUNICATIONS EXCISE TAXES:

FY 2009 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 \$201,715.27

MONTH	ESTIMATE	ACTUAL	VARIANCE	FY 2009 BUDGET/EST	% REALIZED
JAN-SEP	1,808,109.16	1,808,109.16	0.00		
OCT	201,715.27	204,877.52	3,162.25		
NOV	201,715.27	0.00	(198,553.02)		
DEC	201,715.27	0.00	(400,268.29)		
TOTAL	2,413,254.97	2,012,986.68	(400,268.29)	2,420,130	83.18%
				2,413,255	83.41%

FY 2010 BUDGET:

BUDGET BASED ON HISTORIC AVERAGE COLLECTIONS AT 6% . COLLECTION AVERAGE ON MONTHLY BASIS FOR FY 2009 IS \$201,715.27

\$201,561.33 X 12 = \$2,418,735.96

F. MOTOR FUEL TAX

FY 2009 ESTIMATED ACTUAL:

MONTH	PER CAPITA DISTRIBUTION	CENSUS	ESTIMATE	ACTUAL	VARIANCE	FY 2009 BUDGET/EST	% REALIZED
JAN-SEP	19.90	43,195	859,765.62	859,765.62	0.00		
OCT	2.16	43,195	93,162.98	71,617.39	(21,545.59)		
NOV	2.16	43,195	93,162.98	72,777.35	(41,931.21)		
DEC	2.16	43,195	93,162.98	0.00	(135,094.19)		
TOTAL	26.37	---	1,139,254.55	1,004,160.36	(135,094.19)	1,248,335	80.44%
						1,139,255	88.14%

FINAL PER CAPITA: \$23.2471

FORECAST BASED UPON STATE/IML ESTIMATE FOR FY 2009 OF \$26.3748 CAPITA DISTRIBUTION OR \$6.4705 OVER LAST THREE MONTHS OF FISCAL YEAR, OR \$2.1568/MONTH

FY 2010 BUDGET:

ESTIMATE FOR FY 2010 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 \$26.40/CAPITA. TREND ANALYSIS MAINTAINED BASED ON CONSERVATIVE NATURE OR PROJECTIONS.

BUDGET: \$26.400 X 1.000=\$26.400 X 43,195=\$1,140,348.00

ESTIMATE-ALL TAXES:

	<u>ESTIMATE</u>	<u>ACTUAL</u>	<u>PERCENT</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>PERCENT</u>
INCOME	4,041,955.38	3,575,901.14	88.47%	4,773,480.00	3,575,901.14	74.91%
SALES	4,646,236.92	4,218,311.62	90.79%	5,202,240.00	4,218,311.62	81.09%
HOME RULE SALES	2,913,756.79	2,602,234.18	89.31%	3,289,315.00	2,602,234.18	79.11%
REAL ESTATE TRANSFER	569,207.81	547,560.50	96.20%	503,470.00	547,560.50	108.76%
TELECOMMUNICATIONS	2,413,254.97	2,012,986.68	83.41%	2,420,130.00	2,012,986.68	83.18%
MOTOR FUEL	1,139,254.55	1,004,160.36	88.14%	1,248,335.00	1,004,160.36	80.44%
TOTAL	15,723,666.42	13,961,154.48	88.79%	17,436,970.00	13,961,154.48	80.07%
VARIANCE:		(1,762,511.94)	-11.21%		(3,475,815.52)	-19.93%
NOVI BENCHMARK						
11/12 FISCAL PERIOD		14,413,360.88			15,983,889.17	
VARIANCE AGAINST BENCHMARK		(452,206.40)	-3.14%		(2,022,734.69)	-12.65%

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	6,245,295	6,058,774	5,947,346	
3012 Salaries-Overtime	789,682	532,128	674,475	
3013 Salaries-Sworn	11,542,947	11,412,031	11,464,821	
3014 Salaries-Part Time	894,781	804,349	964,803	
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	144,120	144,064	146,056	-2.13%
Sub-total-Personal Services	19,655,825	18,990,346	19,236,501	1.30%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	3,101,736	3,118,825	2,976,494	
3112 Professional Training	129,951	70,051	114,758	
3113 Dues & Memberships	59,026	57,713	59,097	
3114 Uniform Rental	17,012	13,479	16,796	
3115 Clothing Allowance	75,936	66,145	75,627	
3116 Uniform Maintenance	24,260	23,820	24,260	
3117 Safety Equipment	40,954	34,700	40,954	
3118 Tuition Reimbursements	66,603	47,910	60,000	
3119 Recruit Uniforms	4,300	0	4,300	
3129 ICMA/RC Deferred Compensation	60,635	58,369	64,327	
3137 Employee Recognition	7,270	5,500	7,200	-4.01%
Sub-total-Personal Benefits	3,587,683	3,496,512	3,443,813	-1.51%
OPERATING EXPENSES:				
3211 Telephone	132,992	128,087	130,387	
3212 Postage	73,831	73,419	75,325	
3213 Travel	20,121	9,346	17,166	
3214 Per Diem Allowance	8,110	4,050	7,835	
3215 Reception & Community Affairs	13,005	7,150	10,055	
3216 Maintenance Contracts	397,766	368,897	406,295	
3217 Equipment Rental	13,167	8,403	13,263	
3218 Subscriptions & Publications	15,801	14,515	20,271	
3219 Printing	22,934	22,503	21,465	
3220 Village Newsletter	50,500	40,000	47,034	
3221 Computer Services	68,100	78,000	81,400	
3224 Recruitment	3,800	800	3,800	
3225 CDL Testing Consortium	2,500	1,380	2,000	
3230 Audit Fees	39,000	45,000	38,000	
3235 Homeland Security	100	0	100	
3240 Supplies-Office	48,831	43,272	48,466	
3250 Supplies-All Other	77,023	64,966	77,493	
3275 Physical Fitness Equipment	400	0	400	
3332 Printing-Staff	11,950	7,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,000	3,600	
3337 Safety Equipment-F.O.S.G.	500	64	500	
3340 Equipment Rental-Communications	704	439	120	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	3,500	6,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	8,100	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	2,400	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	538	1,450	
3353 Operating Equip.-F.O.S.G.	0	30	0	

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
3354 Operating Equip.-Communications	550	307	550	
3355 Operating Equip.-Records	1,572	697	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	910	720	
3358 Operating Equip.-Detention	150	150	150	
3359 Operating Equip.-C/P-C/R	1,300	0	1,300	1.16%
Sub-total-Operating Expenses	1,050,527	953,923	1,062,717	11.40%

INSURANCE:

3511 Risk Management Pool	300,400	301,350	302,350	
3512 Unemployment Insurance	17,600	17,600	34,720	6.00%
Sub-total-Insurance	318,000	318,950	337,070	5.68%

LEGAL SERVICES:

3611 Retainer Fee	50,365	50,365	50,365	
3612 Prosecutor Fee	65,000	67,000	67,000	
3613 Attorney's Fees	93,500	97,000	95,000	
3614 Recording Fees	500	400	500	
3615 Legal Notices	7,500	6,870	7,500	
3616 Litigation Reserve	10,000	14,500	10,000	
3617 Messenger Fees	700	500	700	
3618 Special Counsel	50,000	15,329	42,000	
3619 Legal Reimbursables	3,000	8,000	3,000	-1.60%
Sub-total-Legal Services	280,565	259,964	276,065	6.19%

COMMISSIONS & COMMITTEES:

3712 Blood Commission	100	65	100	
3713 Buffalo Grove Days	60,000	38,100	40,000	
3714 Fire & Police Commission	14,000	13,800	11,500	
3715 Fireworks for the Fourth	20,000	20,000	20,000	
3716 Plan Commission	1,500	75	200	
3717 Residents with Disabilities	1,000	900	1,000	
3718 Arts Commission	7,000	4,500	6,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	100	0	100	
3721 Village Board	200	640	200	
3722 BG Symphonic Band	0	1,350	0	
3723 50th Anniversary Committee	0	-350	0	-23.86%
Sub-total-Commissions & Committees	103,950	79,080	79,150	0.09%

COMMODITIES:

3811 Electric-Facilities	0	0	0	
3812 Gas-Facilities	20,100	5,000	16,000	
3821 Snow & Ice Control Mix	560,000	507,239	434,950	
3822 Traffic & Street Signs	30,000	27,000	30,000	
3823 Chemicals & Fertilizers	5,000	0	5,000	
3824 Small Equipment Tools & Hardware	32,153	27,793	26,724	
3825 Electric-Street Lights	98,000	92,156	100,000	
3826 Gas-Street Lights	11,500	5,786	8,000	-17.98%
Sub-total-Commodities	756,753	664,974	620,674	-6.66%

MAINTENANCE & REPAIRS-FACILITIES:

3911 Sidewalks, Curbs & Bikeways	150,000	144,950	150,000	
3912 Streets & Highways	98,000	98,000	98,000	
3913 Streetlights	199,800	196,763	205,800	
3916 Buildings & Facilities	52,278	31,701	42,963	
3918 Parkway Trees	35,000	0	35,000	
Sub-total-Maintenance & Repairs-Facilities	535,078	471,414	531,763	-0.62%
				12.80%

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm and Sanitary Sewers	8,000	1,000	8,000	0.00%
Sub-total-Maintenance & Repairs- Water & Sewer	8,000	1,000	8,000	700.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	65,054	57,648	68,771	
4112 Radios	5,815	4,715	5,815	
4113 Mobile Data Terminals	3,894	3,952	3,894	
4116 Patrol Equipment-Police	5,250	5,514	5,225	
4117 F.O.S.G. Equipment-Police	700	150	700	
4118 Staff Equipment-Police	5,600	5,300	5,600	4.28%
Sub-total-Maintenance & Repairs-Other	86,313	77,279	90,005	16.47%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	266,778	136,248	244,296	
4212 Diesel Fuel	203,051	113,457	169,230	
4213 Automotive Parts	150,209	118,834	150,209	
4214 Garage Labor	0	0	0	
4215 Lubricants	13,388	10,500	15,313	
4217 Body Work	7,200	6,825	7,200	
4218 Contractual Auto Services	115,526	120,284	115,526	-7.19%
Sub-total-Maintenance & Repairs-Vehicles	756,152	506,148	701,774	38.65%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4312 Office Furniture	6,735	3,175	3,385	
4313 Office Equipment	57,700	55,585	50,600	
4315 Reserve for Capital Replacement	499,896	0	534,403	
4316 Operating Equipment-Department	110,498	75,721	108,191	
4317 Reserve for Computer Replacement	85,621	6,100	41,300	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	4,700	1,151	4,700	
4337 Operating Equipment-Staff	550	314	550	-2.95%
Sub-total-Capital Equipment	765,700	142,046	743,129	423.16%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	61,575	68,372	71,475	
4612 Public Grounds Improvements	0	0	0	16.08%
Sub-total-Capital Projects-Facilities	61,575	68,372	71,475	4.54%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	0	0	0	
4812 Transfer-Debt Service Fund	450,000	450,000	200,000	
4813 Transfer-Capital Projects Fund	589,045	400,000	407,000	
4815 Transfer-Motor Fuel Tax Fund	300,000	300,000	37,085	
4815 Transfer-Motor Fuel Tax Fund-HRST	657,860	628,800	555,710	
4816 Transfer-Arboretum Golf Course Fund	49,924	75,000	0	
4819 Transfer-Refuse Service Fund	0	0	0	
4822 Transfer-Police Pension Fund	1,740,156	1,713,283	2,072,548	
4823 Transfer-Fire Pension Fund	1,493,888	1,483,563	1,937,559	-1.34%
Sub-total-Operating Transfers	5,280,873	5,050,646	5,209,902	3.15%

CORPORATE FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ALL OTHER EXPENSES:				
4911 Consulting Services	0	0	0	
4913 Consulting Fees-Other	71,429	51,873	59,062	
4914 Northwest Central Dispatch	510,922	501,845	524,622	
4915 Omni Youth Services	65,000	35,000	35,000	
4918 Animal Control	5,400	2,400	5,400	
4919 Prisoner Care	1,300	1,300	1,300	
4921 Exterminating Services	500	400	500	
4928 IRMA Deductible-Workers Comp.	75,000	140,000	140,000	
4929 IRMA Deductible-All Other	60,000	42,018	45,000	
4931 Illinois Criminal Justice Information Authority	19,000	19,000	9,500	
4932 NWCH Administrative Fee	17,902	17,902	13,981	
4933 CAFT Operations	5,000	5,000	0	
4934 Commission on Accreditation	6,000	4,673	6,000	
4935 All Other Expenses	41,484	155,955	37,117	
4936 Fire Contractual Services	25,902	25,200	25,902	
4938 Northern Illinois Crime Lab	59,832	57,695	58,394	
4941 Cable Television Programming	23,000	25,000	33,500	
4942 Senior Citizen Taxi Program	2,000	1,600	2,000	
4949 NIPAS	9,010	778	9,010	
4952 Police Grant Charges	8,250	8,250	8,250	
4954 Overweight Truck Enforcement	2,090	1,506	2,090	0.75%
Sub-total-All Other Expenses	1,009,021	1,097,395	1,016,628	-7.36%
				-2.42%
GRAND TOTAL-ALL FUND EXPENSE	34,256,015	32,178,049	33,428,666	3.89%

CORPORATE FUND-EXPENDITURES

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

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

The budget for the fiscal period: \$ 142,990

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

LEGISLATIVE-401

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture	0	4913	Consulting-Other	2,000		NONE	
4313	Office Equipment	0	4941	Cable TV Program	33,500			
	Contingency			Service: Take One Video				
			4942	Senior Citizen	2,000			
				Taxi Program				

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
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	0.00%
PERSONAL BENEFITS:				
3112 Professional Training	500	400	500	
3113 Dues & Memberships	36,700	35,740	36,740	0.11%
Sub-total-Personal Benefits	37,200	36,140	37,240	3.04%
OPERATING EXPENSES:				
3211 Telephone	200	50	100	
3213 Travel	100	40	100	
3215 Reception & Community Affairs	8,300	4,900	6,300	
3218 Subscriptions & Publications	100	245	150	
3240 Supplies-Office	100	235	100	-23.30%
Sub-total-Operating Expenses	8,800	5,470	6,750	23.40%
COMMISSIONS & COMMITTEES:				
3712 Blood Commission	100	65	100	
3715 Fireworks for the Fourth	20,000	20,000	20,000	
3716 Plan Commission	1,500	75	200	
3717 Residents with Disabilities	1,000	900	1,000	
3718 Arts Commission	7,000	4,500	6,000	
3719 Zoning Board of Appeals	50	0	50	
3720 Other Boards/Commissions	100	0	100	
3721 Village Board	200	640	200	
3722 BG Symphonic Band	0	1,350	0	
3723 50th Anniversary Committee	0	(350)	0	-7.68%
Sub-total-Commissions & Committees	29,950	27,180	27,650	1.73%
CAPITAL EQUIPMENT:				
4312 Office Furniture	0	0	0	
4313 Office Equipment	0	0	0	0.00%
Sub-total-Capital Equipment	0	0	0	0.00%
ALL OTHER EXPENSES:				
4913 Consulting Fees-Other	13,000	0	2,000	
4935 All Other Expenses	500	500	550	
4941 Cable Television Programming	23,000	25,000	33,500	
4942 Senior Citizen Taxi Program	2,000	1,600	2,000	-1.17%
Sub-total-All Other Expenses	38,500	27,100	38,050	40.41%
				-3.22%
GRAND TOTAL-LEGISLATIVE	147,750	129,190	142,990	10.68%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

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

The budget for the fiscal period: \$ 742,192

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

OFFICE OF VILLAGE MANAGER-405

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4313	Office Equipment- Oce Copier	5,000	4813	Consulting-Other Management			NONE	
4316	Operating Equipment- Laser Printer	1,400		Consultant Planning/ED	0 0			
4317	Reserve For Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	519,797	522,412	440,477	
3014 Salaries-Part Time	128,040	104,000	159,061	
3018 Longevity Pay	3,600	3,600	2,600	-7.57%
Sub-total-Personal Services	651,437	630,012	602,138	-4.42%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	44,695	45,820	43,563	
3112 Professional Training	6,050	2,000	3,600	
3113 Dues & Memberships	5,825	5,790	5,525	
3129 ICMA/RRC Deferred Compensation	8,888	7,154	10,262	-3.83%
Sub-total-Personal Benefits	65,458	60,764	62,950	3.60%
OPERATING EXPENSES:				
3211 Telephone	3,500	3,350	3,500	
3212 Postage	250	170	250	
3213 Travel	1,500	100	800	
3214 Per Diem Allowance	300	0	600	
3215 Reception & Community Affairs	2,800	550	2,000	
3216 Maintenance Contracts	6,180	6,180	6,200	
3218 Subscriptions & Publications	1,750	1,050	1,320	
3219 Printing	3,200	1,000	2,200	
3220 Village Newsletter	50,500	40,000	47,034	
3240 Supplies-Office	3,000	2,700	3,000	-8.33%
Sub-total-Operating Expenses	72,980	55,100	66,904	21.42%
INSURANCE:				
3512 Unemployment Insurance	320	320	800	150.00%
Sub-total-Insurance	320	320	800	150.00%
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	0	0	
4313 Office Equipment	5,000	3,900	5,000	
4315 Reserve - Capital Replacement	0	0	0	
4316 Operating Equipment-Department	325	0	1,400	
4317 Reserve - Computer Replacement	3,500	0	0	-37.71%
Sub-total-Capital Equipment	10,275	3,900	6,400	64.10%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	0	0	0	
4935 All Other Expenses	2,500	2,700	2,500	0.00%
Sub-total-All Other Expenses	2,500	2,700	2,500	-7.41%
GRAND TOTAL-OFFICE OF VILLAGE MANAGER				-7.63%
				-1.41%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2010

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 2010 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: \$ 596,298

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

VILLAGE OF BUFFALO GROVE

FY 2010

INFORMATION TECHNOLOGY-407

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture	0	3216	Hewlett Packard	3,600		NONE	
4313	Office Equipment			Anti-Virus Software	4,500			
	E-mail Retention	9,000		Lotus Notes	7,500			
	server			RMS Support Agreement	6,000			
4317	Reserve for Computer	35,000		Router Maintenance	4,000			
	Replacement			Cisco Systems	8,500			
				Wireless Maintenance	8,000			
			3221	Miscellaneous	1,000			
				Computer Services-				
				Quarterly review	11,200			
				Anti-Virus Software	2,000			
				RMS Core Server	40,320			
				RMS Core Infrastr.	26,880			

VILLAGE OF BUFFALO GROVE

DEPARTMENT SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	278,456	278,000	278,456	
3014 Salaries-Part Time	46,100	56,000	61,250	
3018 Longevity Pay	1,400	1,600	1,800	4.77%
Sub-total-Personal Services	325,956	335,600	341,506	1.76%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	58,133	58,100	58,111	
3112 Professional Training	8,300	1,500	7,600	
3113 Dues & Memberships	225	225	225	
3129 ICMA/RC Deferred Compensation	4,417	4,400	4,417	-1.02%
Sub-total-Personal Benefits	71,075	64,225	70,353	9.54%
OPERATING EXPENSES:				
3211 Telephone	17,574	17,000	14,234	
3213 Travel	1,800	600	0	
3214 Per Diem Allowance	350	200	125	
3215 Reception & Community Affairs	300	200	150	
3216 Maintenance Contracts	66,050	68,500	43,100	
3218 Subscriptions & Publications	350	200	350	
3221 Computer Services	67,100	78,000	80,400	
3240 Supplies-Office	450	1,000	500	-9.82%
Sub-total-Operating Expenses	153,974	165,700	138,859	-16.20%
INSURANCE:				
3512 Unemployment Insurance	240	240	480	100.00%
Sub-total-Insurance	240	240	480	100.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	500	500	500	0.00%
Sub-total-Maintenance & Repairs-Other	500	500	500	0.00%
CAPITAL EQUIPMENT:				
4312 Office Furniture	2,000	1,000	0	
4313 Office Equipment	16,500	16,500	9,000	
4317 Reserve -Computer Replacement	45,000	0	35,000	-30.71%
Sub-total-Capital Equipment	63,500	17,500	44,000	151.43%
ALL OTHER EXPENSES:				
4935 All Other Expenses	600	300	600	0.00%
Sub-total-All Other Expenses	600	300	600	100.00%
				-3.17%
GRAND TOTAL-INFORMATION TECHNOLOGY	615,845	584,065	596,298	2.09%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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.

Please note that legal services that may be necessary to be provided by Special Counsel for matters related to collective bargaining or representation on personnel matters is accounted for within the Human Resources-411 budget.

The budget for the fiscal period: \$ 235,700

VILLAGE OF BUFFALO GROVE
 CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	67,000			
			3613	Attorney Fees	95,000			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
LEGAL SERVICES:				
3611 Retainer Fee	50,000	50,000	50,000	
3612 Prosecutor Fee	65,000	67,000	67,000	
3613 Attorney's Fees	93,500	97,000	95,000	
3614 Recording Fees	500	400	500	
3615 Legal Notices	7,500	6,870	7,500	
3616 Litigation Reserve	10,000	14,500	10,000	
3617 Messenger Fees	700	500	700	
3618 Special Counsel	0	0	2,000	
3619 Legal Reimbursables	3,000	8,000	3,000	2.39%
Sub-total-Legal Services	230,200	244,270	235,700	-3.51%
				2.39%
GRAND TOTAL-LEGAL SERVICES	230,200	244,270	235,700	-3.51%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2010

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 2010 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 (2)
6. Clerk II (2) (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: \$ 902,665

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	1,198			
4317	Reserve for Computer Replacement	0		Merchants Cash Register Co.	430			
				Neopost Friden	900			
				IDC - Software Maintenance	24,600			
				Shred-It Document Destruction	930			
				Quench Water	443			
				ADT Alarm Monitoring	816			
				Miscellaneous	890			
			3230	Wolf & Co. LLP	38,000			
			4913	TWS Actuarial Services (Pension Actuary)	5,000			
				Lauterbach & Amen Pension Reports	1,000			
				Third Millennium Associates: Utility Billing	26,503			
				Parking Ticket-Late/Pre-Collections				

VILLAGE OF BUFFALO GROVE

DEPARTMENT SERVICE FOCUS

FY 2010

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

Buffalo Grove Days Committee

Village Board Relations:

Policy Development

Policy Execution

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	528,194	498,860	478,838	
3012 Salaries-Overtime	7,500	7,140	7,500	
3014 Salaries-Part Time	24,393	34,741	49,593	
3015 Salaries-Elected Officials	6,000	6,000	6,000	
3018 Longevity Pay	5,800	5,800	4,800	-4.40%
Sub-total-Personal Services	571,887	552,541	546,731	-1.05%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	92,158	93,359	80,863	
3112 Professional Training	3,235	2,705	3,055	
3113 Dues & Memberships	965	965	1,190	
3129 ICMA/RC Deferred Compensation	4,936	4,267	5,085	
3137 Employee Recognition	0	0	0	-10.96%
Sub-total-Personal Benefits	101,294	101,296	90,193	-10.96%
OPERATING EXPENSES:				
3211 Telephone	11,913	12,120	12,633	
3212 Postage	73,581	73,249	75,075	
3213 Travel	1,310	650	1,410	
3214 Per Diem Allowance	350	50	350	
3215 Reception & Community Affairs	705	650	705	
3216 Maintenance Contracts	6,155	6,045	31,527	
3217 Equipment Rental	2,619	2,619	2,619	
3218 Subscriptions & Publications	300	317	300	
3219 Printing	10,000	14,303	10,000	
3224 Recruitment Charges	0	0	0	
3230 Audit Fees	39,000	45,000	38,000	
3240 Supplies-Office	16,000	16,000	16,000	16.48%
Sub-total-Operating Expenses	161,933	171,003	188,619	10.30%
INSURANCE:				
3511 Risk Management Pool	0	0	0	
3512 Unemployment Insurance	720	720	1,120	55.56%
Sub-total-Insurance	720	720	1,120	55.56%
COMMITTEES & COMMISSIONS				
3713 Buffalo Grove Days	60,000	38,100	40,000	
3714 Fire and Police Commission	0	0	0	-33.33%
Sub-total Committees & Commissions	60,000	38,100	40,000	4.99%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	1,000	1,000	1,000	0.00%
Sub-total-Maintenance & Repairs-Other	1,000	1,000	1,000	0.00%
CAPITAL EQUIPMENT:				
4313 Office Equipment	1,000	1,000	1,000	
4317 Reserve - Computer Replacement	500	0	0	-33.33%
Sub-total-Capital Equipment	1,500	1,000	1,000	0.00%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	31,461	31,180	32,502	
4935 All Other Expenses	1,500	1,500	1,500	3.16%
Sub-total-All Other Expenses	32,961	32,680	34,002	4.05%
				-3.07%
GRAND TOTAL-FINANCE & GENERAL SERVICES	931,295	898,340	902,665	0.48%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

1. Director of Human Resources

The budget for the fiscal period: \$ 792,784

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	302,350		NONE	
	Contingency		3618	Special Counsel-	40,000			
4317	Reserve for Computer Replacement	0		Labor Counsel/ Special Representation				

VILLAGE OF BUFFALO GROVE
DEPARTMENT SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	115,321	115,792	115,352	
3018 Longevity Pay	600	600	600	0.03%
Sub-total-Personal Services	115,921	116,392	115,952	-0.38%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	46,321	44,809	46,198	
3112 Professional Training	5,695	1,095	5,695	
3113 Dues & Memberships	765	765	895	
3118 Tuition Reimbursement	66,603	47,910	60,000	
3129 ICMA/RC Deferred Compensation	4,579	3,883	4,579	
3137 Employee Recognition	7,270	5,500	7,200	-5.08%
Sub-total-Personal Benefits	131,233	103,962	124,567	19.82%
OPERATING EXPENSES:				
3211 Telephone	1,200	840	840	
3213 Travel	450	766	715	
3214 Per Diem Allowance	200	150	200	
3218 Subscriptions & Publications	150	400	5,150	
3224 Recruitment Charges	2,000	0	2,000	
3225 CDL Testing Consortium	2,500	1,380	2,000	
3240 Office Supplies	0	517	150	70.08%
Sub-total-Operating Expenses	6,500	4,053	11,055	172.76%
INSURANCE:				
3511 Risk Management Pool	300,400	301,350	302,350	
3512 Unemployment Insurance	80	80	160	0.68%
Sub-total-Insurance	300,480	301,430	302,510	0.36%
LEGAL FEES:				
3618 Special Counsel	50,000	15,329	40,000	-20.00%
Sub-total-Legal Fees	50,000	15,329	40,000	160.94%
COMMITTEES & COMMISSIONS:				
3714 Fire and Police Commission	14,000	13,800	11,500	-17.86%
Sub-total-Committees & Commissions	14,000	13,800	11,500	-16.67%
CAPITAL EQUIPMENT:				
4313 Office Equipment	1,000	0	1,000	
4317 Reserve - Computer Replacement	100	0	200	9.09%
Sub-total-Capital Equipment	1,100	0	1,200	0.00%
ALL OTHER EXPENSES:				
4928 IRMA Deductible - Worker's Compensation	75,000	140,000	140,000	
4929 IRMA Deductible - Non Worker's Comp.	60,000	42,018	45,000	
4935 All Other Expenses	1,000	0	1,000	36.76%
Sub-total-All Other Expenses	136,000	182,018	186,000	2.19%
GRAND TOTAL-HUMAN RESOURCES	755,234	736,984	792,784	4.97%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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: "Provide Professional Services with Pride, Integrity, Loyalty 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 2010 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: \$ 7,804,886

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

FIRE SERVICES-421

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE 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	156,084		EMS	9,500			
	Replacement			Alarm/Flow Tests	3,880			
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.	3,074		Safety Inspections				
	EMS	22,410		Holmatro Tool Repair	1,900			
	Capnographs			Miscellaneous	100			
	Res-Q-Pod - Cardiac		4914	Northwest Central	167,314			
	Ladder Extension	2,536		Dispatch				
	Tempest Fan	2,717	4932	NWCH Administration/	13,981			
	Washer/Dryer			Instruction Fee				
	Communications	10,412	4936	HAZMAT/Dive Team	4,050			
	Video Equipment	3,500		Medical Assessments				
	Miscellaneous Equipment	1,740		Duty Related Physical	15,458			
4317	Reserve for Computer	6,100		Examinations				
	Replacement			LCMRT	1,698			
				LCSRT	1,698			
				Miscellaneous	2,998			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 Briefing

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	366,340	366,330	366,340	
3012 Salaries-Overtime	296,012	148,006	215,548	
3013 Salaries-Sworn	5,296,946	5,285,946	5,379,889	
3016 Special Duty Pay	0	0	0	
3018 Longevity Pay	48,000	48,000	50,400	0.08%
Sub-total-Personal Services	6,007,298	5,848,282	6,012,177	2.80%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	1,041,336	1,056,336	1,010,196	
3112 Professional Training	39,220	18,786	32,855	
3113 Dues & Memberships	3,307	3,307	3,307	
3115 Clothing Allowance	31,497	26,251	31,497	
3117 Safety Equipment	34,354	30,150	34,354	
3129 ICMA/RC Deferred Compensation	8,299	8,299	8,299	-3.24%
Sub-total-Personal Benefits	1,158,013	1,143,129	1,120,508	-1.98%
OPERATING EXPENSES:				
3211 Telephone	26,242	25,875	26,242	
3213 Travel	8,351	2,175	8,901	
3214 Per Diem Allowance	3,610	1,050	3,710	
3216 Maintenance Contracts	26,283	25,175	33,683	
3217 Equipment Rental	7,110	4,209	7,110	
3218 Subscriptions & Publications	5,365	4,450	5,465	
3219 Printing	4,534	2,550	4,365	
3240 Supplies-Office	12,081	8,562	12,051	
3250 Supplies-All Other	29,423	22,231	28,423	5.65%
Sub-total-Operating Expenses	122,999	96,277	129,950	34.98%
INSURANCE:				
3512 Unemployment Insurance	5,280	5,280	10,720	103.03%
Sub-total-Insurance	5,280	5,280	10,720	103.03%
COMMODITIES:				
3824 Small Equipment Tools & Hardware	24,908	18,850	19,479	-21.80%
Sub-total-Commodities	24,908	18,850	19,479	3.34%
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	4,813	4,710	4,813	0.00%
Sub-total-Maintenance & Repairs-Facilities	4,813	4,710	4,813	2.19%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	34,540	32,210	34,440	-0.29%
Sub-total-Maintenance & Repairs-Other	34,540	32,210	34,440	6.92%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	0	0	0	
4213 Automotive Parts	1,250	1,110	1,250	
4217 Body Work	7,200	6,825	7,200	
4218 Contractual Auto Services	14,300	14,300	14,300	0.00%
Sub-total-Maintenance & Repairs-Vehicles	22,750	22,235	22,750	2.32%
CAPITAL EQUIPMENT:				
4312 Office Furniture	1,085	425	1,085	
4315 Reserve for Capital Replacement	172,476	0	156,084	
4316 Operating Equipment-Departmental	78,823	44,521	71,091	
4317 Reserve for Computer Replacement	6,100	6,100	6,100	-9.33%
Sub-total-Capital Equipment	258,484	51,046	234,360	359.12%

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	1,575	1,260	1,475	
4612 Public Grounds Improvements	0	0	0	-6.35%
Sub-total-Capital Projects-Facilities	1,575	1,260	1,475	17.06%
ALL OTHER EXPENSES:				
4914 Northwest Central Dispatch	161,577	152,500	167,314	
4932 NWCH Administration Fee	17,902	17,902	13,981	
4933 CAFT Operations	5,000	5,000	0	
4935 All Other Expenses	7,254	6,755	7,017	
4936 Contractual Services	25,902	25,200	25,902	-1.57%
Sub-total-All Other Expenses	217,635	207,357	214,214	3.31%
GRAND TOTAL-FIRE SERVICES	7,858,295	7,430,636	7,804,886	-0.68% 5.04%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 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. Technical Services (Part Time) (2)
18. Evidence Custodian (Part Time)
19. Crime Prevention/Community Relations (Part Time)

The budget for the fiscal period: \$9,734,752

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

POLICE SERVICES-431

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4313	Office Furniture- Copier Leases	19,000	4914	Northwest Central Dispatch	357,308		NONE	
4315	Reserve for Capital Replacement	151,271	4915	Omni Youth Services	35,000			
4316	Operating Equipment- Department		4918	Animal Control-Boarding	4,500			
	Firearms Maintenance	10,650		Rabies/Disposal/Equip	900			
	Audio System/Eyewitness	850	4931	Illinois Criminal Justice Information Authority	9,500			
4317	Reserve for Computer Replacement	0	4934	CALEA-Departmental Reaccreditation	6,000			
4335	Operating Equipment- Patrol		4938	Northern Illinois Crime Lab	54,494			
	Body Armor AC System	500		Lab Supplies	3100			
	Taser Supplies	4,200		BEAST Maintenance	800			
			4949	NIPAS Equipment Replacement M.F.F. Membership Equipment Replacement Miscellaneous	3,700 4,000 675 275 360			
			4952	Ballistic Vest Replacement	8,250			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	886,516	820,793	764,025	
3012 Salaries-Overtime	382,000	220,000	347,000	
3013 Salaries-Sworn	6,246,001	6,126,085	6,084,932	
3014 Salaries-Part Time	436,728	428,316	456,704	
3016 Special Duty Pay	0	0	0	
3018 Longevity Pay	54,400	54,400	54,800	-3.72%
Sub-total-Personal Services	8,005,645	7,649,594	7,707,461	0.76%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	1,131,420	1,133,000	1,086,114	
3112 Professional Training	37,000	27,000	36,945	
3113 Dues & Memberships	2,175	2,175	2,175	
3115 Clothing Allowance	34,275	34,275	34,275	
3116 Uniform Maintenance	24,260	23,820	24,260	
3119 Recruit Uniforms	4,300	0	4,300	
3129 ICMA/RC Deferred Compensation	10,318	10,460	11,544	-3.55%
Sub-total-Personal Benefits	1,243,748	1,230,730	1,199,613	-2.53%
OPERATING EXPENSES:				
3211 Telephone	38,135	38,135	38,610	
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	1,800	800	1,800	
3275 Physical Fitness Equipment	400	0	400	
3332 Printing-Staff	11,950	7,950	11,950	
3336 Safety Equipment-Patrol	3,600	3,000	3,600	
3337 Safety Equipment-F.O.S.G.	500	64	500	
3340 Equipment Rental-Communications	704	439	120	
3343 Supplies-Patrol	3,000	3,000	3,000	
3345 Supplies-F.O.S.G.	6,000	3,500	6,000	
3346 Supplies-Communications	2,400	2,400	2,400	
3347 Supplies-Records	13,100	8,100	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	2,400	4,900	
3351 Supplies-Detention	1,300	1,300	1,300	
3352 Operating Equip.-Patrol	1,450	538	1,450	
3353 Operating Equip.-F.O.S.G.	0	30	0	
3354 Operating Equip.-Communications	550	307	550	
3355 Operating Equip.-Records	1,572	697	1,572	
3356 Operating Equip.-O.C.O.P.	200	200	200	
3357 Operating Equip.-Training	720	910	720	
3358 Operating Equip.-Detention	150	150	150	
3359 Operating Equip.-C/P-C/R	1,300	0	1,300	-0.10%
Sub-total-Operating Expenses	109,051	89,240	108,942	22.08%
INSURANCE:				
3512 Unemployment Insurance	6,880	6,880	13,440	95.35%
Sub-total-Insurance	6,880	6,880	13,440	95.35%
LEGAL SERVICES:				
3611 Retainer Fee	365	365	365	0.00%
Sub-total-Legal Services	365	365	365	0.00%

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-OTHER:				
4112 Radios	3,440	3,440	3,440	
4113 Mobile Data Terminals	3,894	3,952	3,894	
4116 Patrol Equipment-Police	5,250	5,514	5,225	
4117 F.O.S.G. Equipment-Police	700	150	700	
4118 Staff Equipment-Police	5,600	5,300	5,600	-0.13%
Sub-total-Maintenance & Repairs-Other	18,884	18,356	18,859	2.74%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4313 Office Equipment	18,900	18,685	19,000	
4315 Reserve for Capital Replacement	93,000	0	151,270	
4316 Operating Equipment-Department	11,500	11,500	11,500	
4317 Reserve for Computer Replacement	15,000	0	0	
4329 Vehicle Safety Equipment	0	0	0	
4335 Operating Equipment-Patrol	4,700	1,151	4,700	
4337 Operating Equipment-Staff	550	314	550	30.19%
Sub-total-Capital Equipment	143,650	31,650	187,020	490.90%
ALL OTHER EXPENSES:				
4911 Consulting Services	0	0	0	
4914 Northwest Central Dispatch	349,345	349,345	357,308	
4915 Omni Youth Services	65,000	35,000	35,000	
4918 Animal Control	5,400	2,400	5,400	
4919 Prisoner Care	1,300	1,300	1,300	
4928 IRMA Deductible-Workers Comp.	0	0	0	
4929 IRMA Deductible-All Other	0	0	0	
4931 Illinois Criminal Justice Information Authority	19,000	19,000	9,500	
4934 Commission on Accreditation	6,000	4,673	6,000	
4935 All Other Expenses	8,000	7,000	6,800	
4938 Northern Illinois Crime Lab	59,832	57,695	58,394	
4949 NIPAS	9,010	778	9,010	
4952 Police Grant Charges	8,250	8,250	8,250	
4954 Overweight Truck Enforcement	2,090	1,506	2,090	-6.41%
Sub-total-All Other Expenses	533,227	486,947	499,052	2.49%
				-3.25%
GRAND TOTAL-POLICE SERVICES	10,061,450	9,513,762	9,734,752	2.32%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

1. Deputy Building Commissioner (2)
2. Plan Reviewer
3. Plumbing Inspector
4. Electrical Inspector
5. Building Inspector
6. Health Inspector
7. Secretary
8. Clerk II (Part Time) (2)
9. Property Maintenance Inspector

The budget for the fiscal period: \$ 971,430

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

BUILDING & ZONING-441

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4312	Office Furniture File Cabinets (2)	1,000	3216	Mosquito Abatement Program	48,399		NONE	
4313	Office Equipment Miscellaneous	0	4913 4921	Elevator Inspection Extermination Services	16,285 500			
4315	Reserve for Capital Replacement	4,833						
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	675,956	632,502	697,343	
3012 Salaries-Overtime	6,960	2,400	3,669	
3014 Salaries-Part Time	38,629	43,405	44,608	
3018 Longevity Pay	6,000	6,000	6,200	3.34%
Sub-total-Personal Services	727,545	684,307	751,820	9.87%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	112,525	115,676	115,821	
3112 Professional Training	5,351	3,839	4,808	
3113 Dues & Memberships	1,400	1,312	1,422	
3115 Clothing Allowance	1,345	0	1,345	
3117 Safety Equipment	100	50	100	
3129 ICMA/RC Deferred Compensation	4,619	4,619	4,855	2.40%
Sub-total-Personal Benefits	125,340	125,496	128,351	2.27%
OPERATING EXPENSES:				
3211 Telephone	7,500	7,219	7,500	
3213 Travel	1,970	650	850	
3214 Per Diem Allowance	850	400	600	
3215 Reception & Community Affairs	750	725	750	
3216 Maintenance Contracts	48,857	48,399	48,399	
3217 Equipment Rental	100	0	100	
3218 Subscriptions & Publications	1,081	789	831	
3219 Printing	1,400	850	1,100	
3240 Supplies-Office	2,800	2,600	1,865	-5.07%
Sub-total-Operating Expenses	65,308	61,632	61,995	0.59%
INSURANCE:				
3512 Unemployment Insurance	720	720	1,440	100.00%
Sub-total-Insurance	720	720	1,440	100.00%
COMMODITIES:				
3824 Small Equipment Tools & Hardware	600	350	600	0.00%
Sub-total-Commodities	600	350	600	71.43%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,979	2,450	2,856	
4112 Radios	500	0	500	-3.54%
Sub-total-Maintenance & Repairs-Other	3,479	2,450	3,356	36.98%
CAPITAL EQUIPMENT:				
4312 Office Furniture	900	450	1,000	
4313 Office Equipment	200	0	0	
4315 Reserve for Capital Replacement	59	0	4,833	
4317 Reserve for Computer Replacement	0	0	0	403.28%
Sub-total-Capital Equipment	1,159	450	5,833	1196.22%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	18,693	18,693	16,285	
4921 Exterminating Services	500	400	500	
4928 IRMA Deductible-Workers Comp	0	0	0	
4935 All Other Expenses	1,650	1,000	1,250	-13.47%
Sub-total-All Other Expenses	20,843	20,093	18,035	-10.24%
				2.80%
GRAND TOTAL-BUILDING & ZONING	944,994	895,498	971,430	8.48%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010 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: \$ 400,085

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	251,803	251,344	252,530	
3012 Salaries-Overtime	400	400	400	
3014 Salaries-Part Time	39,614	36,133	39,614	
3018 Longevity Pay	3,400	2,800	3,000	0.11%
Sub-total-Personal Services	295,217	290,677	295,544	1.67%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	61,310	58,680	56,091	
3112 Professional Training	3,350	3,350	3,350	
3113 Dues & Memberships	4,369	4,369	4,400	
3114 Uniform Rental	0	0	0	
3115 Clothing Allowance	250	250	250	
3117 Safety Equipment	400	400	400	
3129 ICMA/RC Deferred Compensation	6,850	6,876	6,850	-6.78%
Sub-total-Personal Benefits	76,529	73,925	71,341	-3.50%
OPERATING EXPENSES:				
3211 Telephone	2,800	2,800	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	0.00%
INSURANCE:				
3512 Unemployment Insurance	480	480	960	100.00%
Sub-total-Insurance	480	480	960	100.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	4,000	4,000	7,940	98.50%
Sub-total-Maintenance & Repairs-Other	4,000	4,000	7,940	98.50%
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	0	0	-13.29%
Sub-total-Capital Equipment	15,915	13,800	13,800	0.00%
ALL OTHER EXPENSES:				
4935 All Other Expenses	350	0	0	-100.00%
Sub-total-All Other Expenses	350	0	0	0.00%
GRAND TOTAL-PUBLIC WORKS MANAGEMENT ADMINISTRATION				
	402,991	393,382	400,085	-0.72%
				1.70%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010 will consist of the following positions:

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

The budget for the fiscal period: \$ 629,344

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

ENGINEERING SERVICES-445

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
4315	Reserve for Capital Replacement	11,450	4913	Consultant Fees			NONE	
				Special Pavement Testing	7,375			
4316	Operating Equipment Flow Meter	4,500		Misc. Testing	900			
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	441,746	439,121	448,542	
3012 Salaries-Overtime	600	600	600	
3014 Salaries-Part Time	83,694	83,000	84,754	
3018 Longevity Pay	2,800	3,200	3,200	-2.22%
Sub-total-Personal Services	528,840	505,921	517,096	2.21%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	53,032	53,811	53,532	
3112 Professional Training	7,850	3,000	6,750	
3113 Dues & Memberships	825	600	825	
3115 Clothing Allowance	400	200	400	
3117 Employee Safety Equipment	650	300	650	
3129 ICMA/RC Deferred Compensation	6,107	5,850	6,016	-1.00%
Sub-total-Personal Benefits	68,864	63,761	68,173	6.92%
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	16.94%
INSURANCE:				
3512 Unemployment Insurance	400	400	800	100.00%
Sub-total-Insurance	400	400	800	100.00%
COMMODITIES:				
3824 Small Equip. Tools & Hardware	750	750	750	0.00%
Sub-total-Commodities	750	750	750	0.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	5,275	5,275	5,275	
4112 Radios	300	300	300	0.00%
Sub-total-Maintenance & Repairs-Other	5,575	5,575	5,575	0.00%
CAPITAL EQUIPMENT:				
4312 Office Furniture	0	0	0	
4315 Reserve for Capital Replacement	4,892	0	11,450	
4316 Operating Equipment	4,500	4,500	4,500	
4317 Reserve for Computer Replacement	250	0	0	65.42%
	9,642	4,500	15,950	254.44%
ALL OTHER EXPENSES:				
4913 Consultant Fees-Other	8,275	2,000	8,275	
4935 All Other Expenses	850	700	300	-6.03%
Sub-total-All Other Expenses	9,125	2,700	8,575	217.59%
				-0.99%
GRAND TOTAL-ENGINEERING SERVICES	635,621	594,232	629,344	5.91%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

1. Building Maintenance Supervisor
2. Building Maintenance Worker II (CL)
3. Building Maintenance Worker II (2)
4. Secretary (Partial)

The budget for the fiscal period: \$ 951,668

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

BUILDING SERVICES/STREET LIGHTING-451

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
3916	Buildings & Facilities		3216	Contract Custodial	83,600		NONE	
	Misc HVAC Repairs/ Overhead Doors	5,500		Services				
	Painting Facilities	500		Flat Roof Inspections	13,000			
	Fire Extinguisher	1,800		Elevator Maintenance	8,000			
	Testing			Surveillance & Security System	4,000			
	Repair Holiday Light Outlets	1,050		Maintenance				
	Roof Repairs - FD,PD	12,000		Overhead Door Maintenance	9,000			
	VH & PSC			Fire Alarm & Sprinkler Maintenance	9,500			
	Window & Counter Replacement #27,#26	8,300	3913	Streetlights-Contract	205,800			
	Hanging Heater Repl. PW	5,000		Maintenance				
	All Other Maintenance	4,000						
4315	Reserve for Capital Replacement	32,246						
4316	Operating Equipment- Department							
	Miscellaneous Tools	500						
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	298,951	298,742	298,254	
3012 Salaries-Overtime	7,320	5,400	6,970	
3014 Salaries-Part Time	0	0	0	
3018 Longevity Pay	2,786	2,730	2,730	-0.36%
Sub-total-Personal Services	309,057	306,872	307,954	0.35%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	70,178	70,178	70,146	
3112 Professional Training	3,400	500	400	
3113 Dues & Memberships	315	310	315	
3114 Uniform Rental	5,825	5,234	6,020	
3115 Clothing Allowance	872	872	872	
3117 Safety Equipment	1,300	1,156	1,300	
3129 ICMA/RC Deferred Compensation	0	0	0	-3.46%
Sub-total-Personal Benefits	81,890	78,250	79,053	1.03%
OPERATING EXPENSES:				
3211 Telephone	3,000	2,500	3,000	
3216 Maintenance Contracts	127,955	109,886	127,100	
3217 Equipment Rental	475	256	475	
3218 Subscriptions & Publications	225	210	225	
3240 Supplies-Office	525	460	525	
3250 Supplies-All Other	29,400	29,400	30,870	0.38%
Sub-total-Operating Expenses	161,580	142,712	162,195	13.65%
INSURANCE:				
3512 Unemployment Insurance	320	320	640	100.00%
Sub-total-Insurance	320	320	640	100.00%
COMMODITIES:				
3812 Gas-Facilities	20,100	5,000	16,000	
3824 Small Equipment Tools & Hardware	295	127	295	
3825 Electric-Street Lights	98,000	92,156	100,000	
3826 Gas-Street Lights	11,500	5,786	8,000	-4.31%
Sub-total-Commodities	129,895	103,069	124,295	20.59%
MAINTENANCE & REPAIRS-FACILITIES				
3913 Streetlights	199,800	196,763	205,800	
3916 Buildings & Facilities	47,465	26,991	38,150	-1.34%
Sub-total-Maintenance & Repairs-Facilities	247,265	223,754	243,950	9.03%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	760	350	760	
4112 Radios	75	75	75	0.00%
Sub-total-Maintenance & Repairs-Other	835	425	835	96.47%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	62,072	0	32,246	
4316 Operating Equipment-Department	1,350	1,200	500	
4317 Reserve for Computer Replacement	325	0	0	-48.63%
Sub-total-Capital Equipment	63,747	1,200	32,746	2628.83%

CORPORATE FUND

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ALL OTHER EXPENSES:				
4935 All Other Expenses	400	0	0	-100.00%
Sub-total-All Other Expenses	400	0	0	0.00%
GRAND TOTAL-BUILDING SERVICES/ STREET LIGHTING	994,989	856,602	951,668	-4.35% 11.10%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010

ST8(M)/10 Annual Sidewalk/Bike Path Maintenance

Staffing for FY 2010 will consist of the following positions:

1. Deputy Director of Public Works (Partial)
2. Operations Manager-Streets/Drainage/Sanitary Sewer (Partial)
3. Maintenance Worker II (CL) (2)
4. Maintenance Worker II (3)
5. Maintenance Worker I
6. Secretary (Partial)
7. Laborer (Part Time Seasonal)

The budget for the fiscal period: \$1,531,582

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	83,514	3216	Street Lighting Maintenance	85,970		NONE	
4316	Operating Equipment-Department			Photo Copier	4,566			
	Barricades	1,000	3821	Sign Machine Maint.	500			
4317	Reserve for Computer Replacement	0		Road Salt	400,000			
				State Bid				
				Calcium Chloride	30,000			
				State Bid				
				Sidewalk Salt	4,950			
			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 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	517,206	504,264	453,380	
3012 Salaries-Overtime	65,720	134,030	69,473	
3014 Salaries-Part Time	8,364	0	0	
3018 Longevity Pay	4,228	4,228	4,572	-11.43%
Sub-total-Personal Services	595,518	642,522	527,425	-17.91%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	118,703	118,265	87,131	
3112 Professional Training	1,200	1,031	1,600	
3113 Dues & Memberships	220	220	160	
3114 Uniform Rental	3,060	2,211	2,649	
3115 Clothing Allowance	1,561	1,127	1,352	
3117 Safety Equipment	850	580	850	
3129 ICMA/RC Deferred Compensation	409	901	614	-25.12%
Sub-total-Personal Benefits	126,003	124,335	94,356	-24.11%
OPERATING EXPENSES:				
3211 Telephone	4,463	4,400	4,463	
3216 Maintenance Contracts	91,036	91,036	91,036	
3217 Equipment Rental	782	250	782	
3218 Subscriptions & Publications	75	75	75	
3240 Supplies-Office	525	426	525	
3250 Supplies-All Other	5,000	1,565	5,000	0.00%
Sub-total-Operating Expenses	101,881	97,772	101,881	4.20%
INSURANCE:				
3512 Unemployment Insurance	640	640	1,280	100.00%
Sub-total-Pensions	640	640	1,280	100.00%
COMMODITIES:				
3821 Snow & Ice Control Mix	560,000	507,239	434,950	
3822 Traffic & Street Signs	30,000	27,000	30,000	
3824 Small Equip. Tools & Hardware	500	4,517	500	-21.18%
Sub-total-Commodities	590,500	538,756	465,450	-13.61%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks, Curbs & Bikeways	150,000	144,950	150,000	
3912 Streets & Highways	98,000	98,000	98,000	0.00%
Sub-total-Maint. & Repairs-Facilities	248,000	242,950	248,000	2.08%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	9,000	7,413	9,000	
4112 Radios	600	100	600	0.00%
Sub-total-Maintenance & Repairs-Other	9,600	7,513	9,600	27.78%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve - Capital Replacement	60,418	0	82,515	
4316 Operating Equipment-Department	1,000	0	1,000	
4317 Reserve - Computer Replacement	150	0	0	35.65%
Sub-total-Capital Equipment	61,568	0	83,515	0.00%
ALL OTHER EXPENSES:				
4935 All Other Expenses	475	75	75	-84.21%
Sub-total-All Other Expenses	475	75	75	0.00%
GRAND TOTAL-STREET OPERATIONS AND MAINTENANCE	1,734,185	1,654,563	1,531,582	-11.68%
				-7.43%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

1. Deputy Director of Public Works (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. Laborers (Part Time Seasonal) (6)

The budget for the fiscal period: \$1,077,209

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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:

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	53,149	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	716			
4317	Reserve for Computer Replacement	0		Rolling Hills	225			
				Miscellaneous	4,059			

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	712,702	725,612	714,269	
3012 Salaries-Overtime	7,867	4,877	7,916	
3014 Salaries-Part Time	50,733	0	50,733	
3018 Longevity Pay	5,556	5,556	6,100	0.28%
Sub-total-Personal Services	776,858	736,045	779,018	5.84%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	155,083	154,970	163,222	
3112 Professional Training	3,900	1,830	3,900	
3113 Dues & Memberships	1,275	1,275	1,455	
3114 Uniform Rental	4,531	2,787	4,531	
3115 Clothing Allowance	2,539	1,100	2,539	
3117 Safety Equipment	1,250	1,180	1,250	
3129 ICMA/RC Deferred Compensation	409	800	614	5.04%
Sub-total-Personal Benefits	168,987	163,942	177,511	8.28%
OPERATING EXPENSES:				
3211 Telephone	3,786	3,000	3,786	
3213 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	525	435	525	
3250 Supplies-All Other	5,000	4,700	5,000	0.00%
Sub-total-Operating Expenses	20,996	14,854	20,996	41.35%
INSURANCE:				
3512 Unemployment Insurance	960	960	1,760	83.33%
Sub-total-Insurance	960	960	1760	83.33%
COMMODITIES:				
3823 Chemicals and Fertilizers	5,000	0	5,000	
3824 Small Equipment Tools & Hardware	600	279	600	0.00%
Sub-total-Commodities	5,600	279	5,600	1907.17%
MAINTENANCE & REPAIRS-FACILITIES:				
3918 Parkway Trees	35,000	0	35,000	0.00%
Sub-total-Maintenance & Repairs-Facilities	35,000	0	35,000	0.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	600	600	600	
4112 Radios	500	500	500	0.00%
Sub-total-Maintenance & Repairs-Other	1,100	1,100	1,100	0.00%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	59,115	0	53,149	
4316 Operating Equipment-Department	3,000	2,000	3,000	
4317 Reserve for Computer Replacement	1,000	0	0	-11.04%
Sub-total-Capital Equipment	63,115	2,000	56,149	2707.45%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Work Comp	0	0	0	
4935 All Other Expenses	675	75	75	-88.89%
Sub-total-All Other Expenses	675	75	75	0.00%
				0.37%
GRAND TOTAL-FORESTRY/PARKWAY/ LANDSCAPE MAINTENANCE	1,073,291	919,255	1,077,209	17.18%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 will consist of the following positions:

1. Deputy Director of Public Works (Partial)
2. Fleet Manager
3. Automotive Mechanic III
4. Automotive Mechanic II (3)
5. Automotive Shop Assistant (Part Time)
6. Secretary (Partial)

The budget for the fiscal period: \$1,279,958

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

CENTRAL GARAGE-465

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	16,604	3216	Regulated Waste Disposal Services	1,500		NONE	
4316	Operating Equipment Department	0		Underground Tank Pressure Testing	2,000			
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	439,530	426,219	427,634	
3012 Overtime	8,760	5,426	8,668	
3014 Salaries-Part Time	15,582	15,850	15,582	
3018 Longevity Pay	3,750	3,750	3,690	-2.58%
Sub-total-Personal Services	487,622	451,245	455,574	0.96%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	99,164	98,596	97,817	
3112 Professional Training	2,000	1,000	2,000	
3113 Dues & Memberships	240	240	123	
3114 Uniform Rental	2,785	2,622	2,785	
3115 Clothing Allowance	1,069	650	1,069	
3117 Safety Equipment	750	684	750	
3129 ICMA/RC Deferred Compensation	409	440	578	-1.22%
Sub-total-Personal Benefits	106,417	104,232	105,122	0.85%
OPERATING EXPENSES:				
3211 Telephone	4,059	4,000	4,059	
3213 Travel	25	0	25	
3216 Maintenance Contracts	3,500	1,474	3,500	
3217 Equipment Rental	450	352	450	
3218 Subscriptions & Publications	2,500	3,124	2,500	
3240 Supplies-Office	525	500	525	
3250 Supplies-All Other	5,200	5,000	5,200	0.00%
Sub-total-Operating Expenses	16,259	14,450	16,259	12.52%
INSURANCE:				
3512 Unemployment Insurance	400	400	800	100.00%
Sub-total-Insurance	400	400	800	100.00%
COMMODITIES:				
3824 Small Equipment Tools & Hardware	3,000	2,120	3,000	0.00%
Sub-total-Commodities	3,000	2,120	3,000	41.51%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	3,200	2,900	3,200	
4112 Radios	200	200	200	0.00%
Sub-total-Maintenance & Repairs-Other	3,400	3,100	3,400	9.68%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	266,778	136,248	244,296	
4212 Diesel Fuel	203,051	113,457	169,230	
4213 Automotive Parts	148,959	117,724	148,959	
4214 Garage Labor	0	0	0	
4215 Lubricants	13,388	10,500	15,313	
4218 Contractual Auto Services	101,226	105,984	101,226	-7.41%
Sub-total-Maintenance & Repairs-Vehicles	733,402	483,913	679,024	40.32%
CAPITAL EQUIPMENT:				
4313 Office Equipment	100	0	100	
4315 Reserve for Capital Replacement	15,553	0	16,604	
4316 Operating Equipment-Department	0	0	0	
4317 Reserve for Computer Replacement	150	0	0	5.70%
Sub-total-Capital Equipment	15,803	0	16,704	0.00%
ALL OTHER EXPENSES:				
4935 All Other Expenses	400	75	75	-81.25%
Sub-total-All Other Expenses	400	75	75	0.00%
				-4.96%
GRAND TOTAL-CENTRAL GARAGE	1,346,703	1,059,535	1,279,958	20.80%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENT BUDGET SUMMARY

FY 2010

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.

Staffing for FY 2010 will consist of the following positions:

1. Operations Manager-Streets/Drainage/Sanitary Sewer (Partial)
2. Maintenance Worker II (CL)
3. Maintenance Worker I
4. Secretary (Partial)

The budget for the fiscal period: \$ 316,377

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

DRAINAGE SYSTEM-466

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
4315	Reserve for Capital Replacement	20,252		NONE			NONE	
4316	Operating Equipment-Department	300						
4317	Reserve for Computer Replacement	0						
4611	Annual Storm Sewer Contractual Repair Program	30,000						
	Storm Sewer Videotape Inspection Program	30,000						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	187,037	153,043	186,166	
3012 Salaries-Overtime	6,543	3,849	6,731	
3014 Salaries-Part Time	0	0	0	
3018 Longevity Pay	1,800	1,800	1,564	-0.47%
Sub-total-Personal Services	195,380	158,692	194,461	22.54%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	8,032	7,579	7,689	
3112 Professional Training	800	615	200	
3113 Dues & Memberships	120	120	40	
3114 Uniform Rental	811	625	811	
3115 Clothing Allowance	428	420	428	
3117 Safety Equipment	1,300	200	1,300	
3129 ICMA/RC Deferred Compensation	395	420	614	-6.76%
Sub-total-Personal Benefits	11,886	9,979	11,082	11.05%
OPERATING EXPENSES:				
3211 Telephone	720	598	720	
3216 Maintenance Contracts	5,000	0	5,000	
3217 Equipment Rental	796	250	892	
3218 Subscriptions & Publications	75	75	75	
3240 Supplies-Office	500	237	500	
3250 Supplies-All Other	1,000	300	1,000	1.19%
Sub-total-Operating Expenses	8,091	1,460	8,187	460.75%
INSURANCE:				
3512 Unemployment Insurance	160	160	320	100.00%
Sub-total-Pensions	160	160	320	100.00%
COMMODITIES:				
3824 Small Equipment Tools & Hardware	1,000	350	1,000	0.00%
Sub-total-Commodities	1,000	350	1,000	185.71%
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm & Sanitary Sewers	8,000	1,000	8,000	0.00%
Sub-total-Maintenance & Repairs- Water & Sewer	8,000	1,000	8,000	700.00%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,500	750	2,500	
4112 Radios	200	100	200	0.00%
Sub-total-Maintenance & Repairs-Other	2,700	850	2,700	217.65%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	21,311	0	20,252	
4316 Operating Equipment-Department	0	0	300	
4317 Reserve for Computer Replacement	1,131	0	0	-8.42%
Sub-total-Capital Equipment	22,442	0	20,552	0.00%
CAPITAL PROJECTS-FACILITIES:				
4611 Building/Public Ground Improvements	60,000	67,112	70,000	16.67%
Sub-total-Capital Projects-Facilities	60,000	67,112	70,000	4.30%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Work Comp	0	0	0	
4935 All Other Expenses	130	75	75	-42.31%
Sub-total-All Other Expenses	130	75	75	0.00%
				2.13%
GRAND TOTAL-DRAINAGE SYSTEM	309,789	239,678	316,377	32.00%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010 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: \$ 93,844

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	6,000		NONE			NONE	
4316	Operating Equipment-Department							
	Radio Replacements	14,900						
4317	Reserve for Computer Replacement	0						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	25,740	25,740	25,740	
3012 Salaries-Overtime	0	0	0	
3014 Salaries-Part Time	22,604	22,604	22,604	0.00%
Sub-total-Personal Services	48,344	48,344	48,344	0.00%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	9,646	9,646	0	
3112 Professional Training	2,100	1,400	1,500	
3113 Dues & Memberships	300	300	300	
3115 Clothing Allowance	1,700	1,000	1,600	-75.27%
Sub-total-Personal Benefits	13,746	12,346	3,400	-72.46%
OPERATING EXPENSES:				
3211 Telephone	6,400	5,000	6,400	
3213 Travel	750	500	500	
3214 Per Diem Allowance	600	400	400	
3215 Reception & Community Affairs	150	125	150	
3216 Maintenance Contracts	6,000	6,000	6,000	
3218 Subscriptions & Publications	50	50	50	
3221 Computer Services	0	0	0	
3235 Homeland Security	100	0	100	
3240 Supplies-Office	3,200	1,000	3,600	-0.29%
Sub-total-Operating Expenses	17,250	13,075	17,200	31.55%
COMMODITIES:				
3824 Small Equipment Tools & Hardware	500	450	500	0.00%
Sub-total-Commodities	500	450	500	11.11%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	200	200	200	0.00%
Sub-total-Maintenance & Repairs-Other	200	200	200	0.00%
CAPITAL EQUIPMENT:				
4313 Office Equipment	2,500	3,000	3,000	
4315 Reserve for Capital Replacement	11,000	0	6,000	
4316 Operating Equipment-Department	10,000	12,000	14,900	
4317 Reserve for Computer Replacement	10,300	0	0	-29.29%
Sub-total-Capital Equipment	33,800	15,000	23,900	59.33%
ALL OTHER EXPENSES:				
4935 All Other Expenses	200	200	300	50.00%
Sub-total-All Other Expenses	200	200	300	50.00%
				-17.71%
GRAND TOTAL-EMERGENCY MANAGEMENT AGENCY	114,040	89,615	93,844	4.72%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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	\$ 53,860
2.	Facilities Development Debt Service-Series 2001-B	\$ 0
3.	Facilities Development Debt Service-Series 2002-B	\$ 146,140
4.	Facilities Development Debt Service-Series 2003	\$ 0

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 2010-play period at the course.

Arboretum Golf Course Fund	\$ 0
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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 2010 through FY 2014 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 2010 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 \$555,710 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: \$5,224,902

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

TRANSFER NON-OPERATING-481

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
	NONE			NONE		4812	Transfer-Debt Service Fund	
							Facilities-01A	53,860
							Facilities-01B	0
							Facilities-02B	146,140
							Facilities-03	0
						4813	Transfer-Capital	
							Proj. Fund-Facilities	67,000
							Municipal Parking	29,000
							Facility Maintenance	
							Dundee Rd Streetscape Improvement	130,041
							BGGC HVAC System Replacement	180,040
						4815	Transfer-Motor Fuel	37,085
							Tax Fund-Supplement	
							Transfer-Motor Fuel	555,710
							Tax Fund-HRST	
						4816	Transfer-Arboretum	0
							Golf Course Fund	
						4822	Transfer-Police Pension Fund	2,072,548
						4823	Transfer-Fire Pension Fund	1,937,559

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
OPERATING TRANSFERS:				
4812 Transfer-Debt Service Fund	450,000	450,000	200,000	
4813 Transfer-Capital Projects Fund	589,045	400,000	407,000	
4815 Transfer-Motor Fuel Tax Fund	300,000	300,000	37,085	
4815 Transfer-Motor Fuel Tax Fund-HRST	657,860	628,800	555,710	
4816 Transfer-Arboretum Golf Course Fund	49,924	75,000	0	
4822 Transfer-Police Pension Fund	1,740,156	1,713,283	2,072,548	
4823 Transfer-Fire Pension Fund	1,493,888	1,483,563	1,937,559	-1.34%
Sub-total-Operating Transfers	5,280,873	5,050,646	5,209,902	3.15%
ALL OTHER EXPENSES:				
4935 All Other Expenses	15,000	135,000	15,000	0.00%
Sub-total-All Other Expenses	15,000	135,000	15,000	-88.89%
				-1.34%
GRAND TOTAL-TRANSFER NON-OPERATING	5,295,873	5,185,646	5,224,902	0.76%
Net Transfer Non-Operating:				
Grand Total-Transfer Non-Operating	5,295,873	5,185,646	5,224,902	
Less: Home Rule Sales Tax Transfer	657,860	628,800	555,710	
Less: Fire & Police Pension Transfers	3,234,044	3,196,846	4,010,107	-53.06%
Net Transfer Non-Operating	1,403,969	1,360,000	659,085	-51.54%

CORPORATE FUND

VILLAGE OF BUFFALO GROVE
FY 2010 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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
BUILDING REVENUE & FEES:				
1150 Water Connection Fees	5,000	750	2,500	
1151 Lake County Sewer Tap-On Fees	65,000	22,700	65,000	
1152 Village Sewer Tap-On Fees	1,300	300	650	
1153 Water Meter Sales	10,000	750	1,500	
1154 System Improvement Fees	25,000	17,500	17,500	
1155 Sewer T.V. Inspection Fees	10,145	10,145	2,300	
1156 Recapture Fees	0	58,390	0	-23.18%
Sub-total-Building Revenue & Fees	116,445	110,535	89,450	-19.08%
SALES OF WATER:				
1201 Sales Of Water	3,162,415	2,753,450	3,761,520	
1202 Late Charges	20,000	20,000	20,000	
1204 Construction Water	2,000	1,000	1,000	
1205 Village Sewer Use Fees	690,275	599,070	940,380	
1206 Lake County Sewer Fees	4,287,880	4,351,045	4,583,915	
1210 Other Service Charges & Fees	0	0	0	
1211 Revenue Bond Fees-Northwest Water Comm	434,260	425,830	404,470	12.96%
Sub-total-Sales of Water	8,596,830	6,150,395	9,711,285	19.15%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	2,000	1,300	1,300	
1242 Interest Income-Investment Pool	37,500	5,000	7,500	
1243 Interest Income-Money Market	3,000	100	100	
1244 Interest Income-Certificates of Deposit	175,000	100,000	90,000	
1245 Interest Income-Government Securities	60,000	20,000	20,000	-57.15%
Sub-total-Investment Revenue	277,500	126,400	118,900	-5.93%
ALL OTHER REVENUE:				
1299 All Other Income	2,500	3,000	2,500	0.00%
Sub-total-All Other Revenue	2,500	3,000	2,500	-16.67%
				10.33%
GRAND TOTAL-WATER FUND REVENUE	8,993,275	8,390,330	9,922,135	18.26%

WATER FUND REVENUE

VILLAGE OF BUFFALO GROVE

FY 2010 WATER FUND REVENUE PROJECTIONS

For FY 2010, the proposed revenue budget for the Village's Water and Sewer Fund totals \$9,922,135 compared to \$8,993,275 for FY 2009, an increase of \$928,860 or 10.33%. When compared to the FY 2009 Estimated Actual of \$8,390,330, the proposed budget is \$1,531,805 or 18.26% over that value. Fund revenue is comprised of five account groups, the largest of which (representing 97.87% of total) is Sales of Water.

Major revenue assumptions for FY 2010 are as follows:

Building Revenue & Fees: The revenue forecast totals .90% 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. In terms of budget-to-budget change, the budget represents a 23.18% decrease while 19.08% below the FY 2009 Estimated Actual. The Estimated Actual is approximate to the FY 2009 Budget, due to utility recapture fees collected by the Village (\$58,390) that for the most part offsets all other variances against the approved Budget.

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 (\$3.00/1,000 gallons), further allocating the charge at \$2.40 and \$.60/1,000 gallons respectively. Estimates are determined using ten-year moving average (2000-2009) 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; average consumption has been somewhat modified based upon trends observed within the review period that tend to indicate reduced consumption patters when compared to average.

Consumption per user/consumer has declined somewhat over the past ten years as compared to cumulative historic averages. Overall calendar 2009 consumption is 15.21% below the historic average usage per user/consumer (6,333 gallons/month compared to 7,469 since calendar 1976). For calendar 2009, average consumption declined by 26.45% and 15.87% and 4.12% for Cook County single-family, Lake County single-family and commercial customers respectively, compared to historic average consumption. Conditions during 2009 that could affect consumption changed dramatically from 2008. The somewhat warm but wetter conditions of 2008, while not reversed, have been replaced periods of general conditions that are characterized as generally cooler and damper throughout 2009 to date.

Actual revenue received remains dependent upon usage trends that are in many ways seasonally driven in that the customer base has become 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, 2010, the monthly flat fee charged to each user/consumer within the Village will be reduced from the current \$2.00/month from the current \$1.90. 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 1-3 years.

The last line item of significance is Lake County Sanitary Sewer 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 \$29.10/month or \$3.88/1,000 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 \$29.10 by 7,500 equates to the metered rate of \$3.88/1,000 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, 2009 from \$23.10/month to the current \$29.10/month and a final increase will occur, as of March 1, 2010, to \$30.00/month or \$4.00/1,000 gallons. Using annualized user/consumer

estimates for FY 2010, for single-family dwelling units, \$2,759,755 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 \$1,824,160 for a total of \$4,583,915.

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 1.00-2.50% range for investments carried by the Village. At the time of this analysis, broader economic indicators tend to support stable (at best) to declining short-term rates for the remainder of calendar 2009 and possibly continuing into calendar 2010. 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 2010 Water Fund revenue budget. Should a more detailed presentation be desired on any specific revenue source, further information can be provided.

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	891,384	841,402	888,948	
3012 Salaries-Overtime	59,559	77,308	65,275	
3014 Salaries-Part Time	27,629	0	0	
3018 Longevity Pay	6,930	6,760	6,929	-2.47%
Sub-total-Personal Services	985,502	925,470	961,152	3.86%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	157,073	173,497	175,700	
3112 Professional Training	3,400	2,000	2,200	
3113 Dues & Memberships	894	720	934	
3114 Uniform Rental	4,607	4,177	4,607	
3115 Clothing Allowance	2,712	2,000	2,712	
3117 Safety Equipment	14,680	8,900	14,680	
3125 Employer's Contribution-Pension	182,960	174,728	194,825	
3129 ICMA/RC Deferred Compensation	3,011	1,772	4,559	8.36%
Sub-total-Personal Benefits	369,337	367,794	400,217	8.82%
OPERATING EXPENSES:				
3211 Telephone	27,368	25,532	27,368	
3216 Maintenance Contracts	70,500	70,500	90,265	
3217 Equipment Rental	8,706	3,718	10,306	
3218 Subscriptions & Publications	150	150	150	
3219 Printing	6,000	2,000	4,000	
3240 Supplies-Office	1,000	800	1,000	
3250 Supplies-All Other	6,300	3,100	6,300	16.13%
Sub-total-Operating Expenses	120,024	105,800	139,389	31.75%
INSURANCE:				
3511 Risk Management Pool	146,590	146,590	146,590	
3512 Unemployment Insurance	960	960	1,920	0.65%
Sub-total-Insurance	147,550	147,550	148,510	0.65%
COMMODITIES:				
3814 Electric-Water & Sewer	210,000	258,683	275,000	
3815 Gas-Water & Sewer	3,000	1,800	3,000	
3817 Water Sample Analysis	11,720	8,000	11,720	
3818 Lake County Tap-On Fees	65,000	22,700	65,000	
3819 Lake County Treatment Fees	4,287,880	4,351,045	4,583,915	
3820 Water Meter Purchases	16,600	9,500	16,600	
3823 Chemicals & Fertilizers	5,220	3,000	5,220	
3824 Small Equipment Tools & Hardware	3,100	2,357	3,100	7.84%
Sub-total-Commodities	4,602,520	4,657,085	4,963,555	6.58%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks/Bikeways	15,000	19,000	25,000	
3916 Buildings & Facilities	87,675	15,000	76,000	-1.63%
Sub-total-Maintenance & Facilities	102,675	34,000	101,000	197.06%
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	6,200	8,000	
4012 Pumping Stations	2,100	2,500	5,000	
4013 Watermains & Services	9,000	12,300	12,000	
4014 Reservoirs	5,000	3,000	5,000	
4015 Water Meters	9,500	2,100	9,500	
4016 Hydrants & Valves	10,000	15,000	15,000	
4017 Storm and Sanitary Sewers	2,500	1,000	2,500	
4018 Lift Stations	14,200	12,637	14,200	18.08%
Sub-total-Maintenance & Repairs-Water & Sewer	60,300	54,737	71,200	30.08%

WATER FUND-ENTERPRISE EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	8,200	6,450	8,200	
4112 Radios	700	300	700	0.00%
Sub-total-Maintenance & Repairs-Other	8,900	6,750	8,900	31.85%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	14,743	6,244	6,936	
4212 Diesel Fuel	19,479	12,137	14,928	
4213 Automotive Parts	9,604	10,821	9,604	
4214 Garage Labor	32,508	48,189	48,189	
4215 Lubricants	1,658	1,593	1,588	
4216 Garage Overhead	0	0	0	
4218 Contractual Auto Services	12,000	13,515	12,000	3.61%
Sub-total-Maintenance & Repairs-Vehicles	89,992	92,499	93,245	0.81%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	66,547	0	71,229	
4316 Operating Equipment-Department	9,200	3,700	13,500	
4317 Reserve for Computer Replacement	3,500	0	0	6.92%
Sub-total-Capital Equipment	79,247	3,700	84,729	2189.97%
CAPITAL PROJECTS-WATER:				
4412 System Improvements	1,190,000	366,155	2,698,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	126.19%
Sub-total-Capital Projects-Water	1,195,000	491,155	2,703,000	450.34%
DEBT SERVICE:				
4722 Payments to Northwest Water Commission	434,260	434,260	430,699	-0.82%
Sub-total-Debt Service	434,260	434,260	430,699	-0.82%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	705,000	705,000	705,000	
4812 Transfer-Debt Service Fund	180,000	180,000	180,000	0.00%
Sub-total-Operating Transfers	885,000	885,000	885,000	0.00%
ALL OTHER EXPENSES:				
4924 Northwest Water Commission	1,283,238	1,252,889	1,272,716	
4935 All Other Expenses	780	200	75	-0.87%
Sub-total-All Other Expenses	1,284,018	1,253,089	1,272,791	1.57%
GRAND TOTAL-WATER & SEWER ENTERPRISE				18.32%
	10,364,325	9,458,889	12,263,387	29.65%

WATER FUND-ENTERPRISE EXPENSE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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. Arlington Heights Water Main Replacement (CIP WS22/09)
6. Deep Well Construction – Pump House #7 (CIP WS23/10)

Staffing for FY 2010 will consist of the following positions:

1. Superintendent of Water Operations
2. SCADA Program Development Technician
3. Maintenance Worker III
4. Maintenance Worker II (3)
5. Maintenance Worker I
6. Water Customer Service Worker I
7. Secretary (Partial)

The budget for the fiscal period: \$6,596,621

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

WATER OPERATIONS-541

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3916	Roof Repairs	20,000	3216	Misc Contracts	72,765	4722	Northwest Water	430,699
	Painting all Stations	56,000	3511	IRMA	109,942		Commission	
4315	Reserve for Capital	45,219	3814	Electric-Water & Sewer	230,000	4811	Transfer to Corporate	705,000
	Replacement			Exelon Energy Services			Fund	
4317	Reserve for Computer	0	4924	Northwest Water	1,272,716	4812	Transfer to Debt	180,000
	Replacement			Commission			Service Fund	
4412	Reservoir #7	198,000						
	Roofing							
	Deep Well	1,000,000						
	Construction							
	Arlington Heights	980,000						
	Water Main Replacement							
	Pump House and	150,000						
	Reservoir Maint.							

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	625,394	564,411	625,719	
3012 Salaries-Overtime	45,728	54,681	57,008	
3014 Salaries-Part Time	27,629	0	0	
3018 Longevity Pay	4,760	4,960	4,960	-2.25%
Sub-total-Personal Services	703,511	624,052	687,687	10.20%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	97,693	97,893	97,893	
3112 Professional Training	1,800	1,500	1,800	
3113 Dues & Memberships	774	600	774	
3114 Uniform Rental	2,985	2,834	2,985	
3115 Clothing Allowance	1,880	1,500	1,880	
3117 Safety Equipment	6,900	5,000	6,900	
3125 Employer's Contribution-Pension	129,720	117,821	139,394	
3129 ICMA/RC Deferred Compensation	2,616	1,352	3,944	4.58%
Sub-total-Personal Benefits	244,368	228,500	255,570	11.85%
OPERATING EXPENSES:				
3211 Telephone	9,553	8,000	9,553	
3216 Maintenance Contracts	53,000	53,000	72,765	
3217 Equipment Rental	1,018	500	1,018	
3219 Printing	6,000	2,000	4,000	
3240 Supplies-Office	500	500	500	
3250 Supplies-All Other	2,800	2,300	2,800	24.38%
Sub-total-Operating Expenses	72,871	66,300	90,636	36.71%
INSURANCE:				
3511 Risk Management Pool	109,942	109,942	109,942	
3512 Unemployment Insurance	640	640	1,280	0.58%
Sub-total-Insurance	110,582	110,582	111,222	0.58%
COMMODITIES:				
3814 Electric-Water & Sewer	165,000	218,926	230,000	
3815 Gas-Water & Sewer	3,000	1,800	3,000	
3817 Water Sample Analysis	11,720	8,000	11,720	
3820 Water Meter Purchases	16,600	9,500	16,600	
3823 Chemicals & Fertilizers	5,220	3,000	5,220	
3824 Small Equipment Tools & Hardware	1,600	1,500	1,600	32.00%
Sub-total-Commodities	203,140	242,726	268,140	10.47%
MAINTENANCE & REPAIRS-FACILITIES:				
3911 Sidewalks/Bikeways	15,000	19,000	25,000	
3916 Buildings & Facilities	87,675	15,000	76,000	-1.63%
Sub-total-Maintenance & Facilities	102,675	34,000	101,000	197.06%
MAINTENANCE & REPAIRS-WATER & SEWER:				
4011 Well Equipment	8,000	6,200	8,000	
4012 Pumping Stations	2,100	2,500	5,000	
4013 Watermains & Services	9,000	12,300	12,000	
4014 Reservoirs	5,000	3,000	5,000	
4015 Water Meters	9,500	2,100	9,500	
4016 Hydrants & Valves	10,000	15,000	15,000	25.00%
Sub-total-Maintenance & Repairs-Water & Sewer	43,600	41,100	54,500	32.60%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	2,000	1,750	2,000	
4112 Radios	500	200	500	0.00%
Sub-total-Maintenance & Repairs-Other	2,500	1,950	2,500	28.21%

WATER FUND

WATER OPERATIONS

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	11,159	4,798	4,566	
4212 Diesel Fuel	15,625	6,204	5,460	
4213 Automotive Parts	7,473	7,300	7,473	
4214 Garage Labor	16,902	27,380	27,380	
4215 Lubricants	893	858	853	
4216 Garage Overhead	0	0	0	
4218 Contractual Auto Services	7,000	9,899	7,000	-10.70%
Sub-total-Maintenance & Repairs-Vehicles	59,052	56,439	52,732	-6.57%
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	35,093	0	45,219	
4316 Operating Equipment-Department	3,000	1,500	6,000	
4317 Reserve for Computer Replacement	1,500	0	0	29.36%
Sub-total-Capital Equipment	39,593	1,500	51,219	3314.60%
CAPITAL PROJECTS-WATER:				
4412 System Improvements	830,000	105,000	2,328,000	
4413 Reserve-Well Improvements	5,000	5,000	5,000	
4414 Recapture Payments	0	120,000	0	179.40%
Sub-total-Capital Projects-Water	835,000	230,000	2,333,000	914.35%
DEBT SERVICE:				
4722 Payments to Northwest Water Commission	434,260	434,260	430,699	-0.82%
Sub-total-Debt Service	434,260	434,260	430,699	-0.82%
OPERATING TRANSFERS:				
4811 Transfer-Corporate Fund	705,000	705,000	705,000	
4812 Transfer-Debt Service Fund	180,000	180,000	180,000	0.00%
Sub-total-Operating Transfers	885,000	885,000	885,000	0.00%
ALL OTHER EXPENSES:				
4924 Northwest Water Commission	1,283,238	1,252,889	1,272,716	
4935 All Other Expenses	520	200	0	-0.86%
Sub-total-All Other Expenses	1,283,758	1,253,089	1,272,716	1.57%
GRAND TOTAL-WATER OPERATIONS	5,019,910	4,209,498	6,596,621	31.41% 56.71%

WATER FUND

WATER OPERATIONS

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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)

Staffing for FY 2010 will consist of the following positions:

1. Operations Manager-Streets/Drainage/Sanitary Sewer (Partial)
2. Maintenance Worker II (CL)
3. Maintenance Worker II
4. Maintenance Worker I
5. Secretary (Partial)

The budget for the fiscal period: \$5,666,766

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

SEWER OPERATIONS-542

ACCOUNT	CAPITAL PURCHASES ITEM	AMOUNT	ACCOUNT	MAJOR CONTRACTS CONTRACTOR	AMOUNT	ACCOUNT	DEBT SERVICE ITEM	AMOUNT
4315	Reserve for Capital Replacement	26,010	3216	Telemetry Equipment	2,500		NONE	
				Sewer Line Survey	4,000			
4316	Operating Equipment			Software Contract	11,000			
	Concrete Saw	7,500	3217	Equipment Rental	9,288			
4317	Reserve for Computer Replacement	0		J.U.L.I.E.				
			3511	IRMA	36,648			
4412	Sanitary Sewer Inspection Survey	35,000	3814	Electric-Water & Sewer Exelon Energy Services	45,000			
	Sanitary Sewer Contractual Repairs	35,000	3818	Lake County Public Works Department (Tap-On Fees)	65,000			
	OTP Lift Station Replacement	300,000	3819	Lake County Public Works Department (Sanitary Sewer Treatment Fees)	4,583,915			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	265,990	276,991	263,229	
3012 Salaries-Overtime	13,831	22,627	8,267	
3018 Longevity Pay	2,170	1,800	1,969	-3.02%
Sub-total-Personal Services	281,991	301,418	273,465	-9.27%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	59,380	75,604	77,807	
3112 Professional Training	1,600	500	400	
3113 Dues & Memberships	120	120	160	
3114 Uniform Rental	1,622	1,343	1,622	
3115 Clothing Allowance	832	500	832	
3117 Safety Equipment	7,780	3,900	7,780	
3125 Employer's Contribution-Pension	53,240	56,907	55,431	
3129 ICMA/RC Deferred Compensation	395	420	615	15.75%
Sub-total-Personal Benefits	124,969	139,294	144,647	3.84%
OPERATING EXPENSES:				
3211 Telephone	17,815	17,532	17,815	
3216 Maintenance Contracts	17,500	17,500	17,500	
3217 Equipment Rental	7,688	3,218	9,288	
3218 Subscriptions & Publications	150	150	150	
3240 Supplies-Office	500	300	500	
3250 Supplies-All Other	3,500	800	3,500	3.39%
Sub-total-Operating Expenses	47,153	39,500	48,753	23.43%
INSURANCE:				
3511 Risk Management Pool	36,648	36,648	36,648	
3512 Unemployment Insurance	320	320	640	0.87%
Sub-total-Insurance	36,968	36,968	37,288	0.87%
COMMODITIES:				
3814 Electric-Water & Sewer	45,000	39,757	45,000	
3818 Lake County Tap-On Fees	65,000	22,700	65,000	
3819 Lake County Treatment Fees	4,287,880	4,351,045	4,583,915	
3824 Small Equipment Tools & Hardware	1,500	857	1,500	6.73%
Sub-total-Commodities	4,399,380	4,414,359	4,695,415	6.37%
MAINTENANCE & REPAIRS-WATER & SEWER:				
4017 Storm and Sanitary Sewers	2,500	1,000	2,500	
4018 Lift Stations	14,200	12,637	14,200	0.00%
Sub-total-Maintenance & Repairs- Water & Sewer	16,700	13,637	16,700	22.46%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	6,200	4,700	6,200	
4112 Radios	200	100	200	0.00%
Sub-total-Maintenance & Repairs-Other	6,400	4,800	6,400	33.33%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	3,584	1,446	2,370	
4212 Diesel Fuel	3,854	5,933	9,468	
4213 Automotive Parts	2,131	3,521	2,131	
4214 Garage Labor	15,606	20,809	20,809	
4215 Lubricants	765	735	735	
4218 Contractual Auto Services	5,000	3,616	5,000	30.94%
Sub-total-Maintenance & Repairs-Vehicles	30,940	36,060	40,513	12.35%

WATER FUND

SEWER OPERATIONS

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL EQUIPMENT:				
4311 Automobiles & Trucks	0	0	0	
4315 Reserve for Capital Replacement	31,454	0	26,010	
4316 Operating Equipment-Department	6,200	2,200	7,500	
4317 Reserve for Computer Replacement	2,000	0	0	-15.49%
Sub-total-Capital Equipment	39,654	2,200	33,510	1423.18%
CAPITAL PROJECTS-SEWER:				
4412 System Improvements	360,000	261,155	370,000	2.78%
Sub-total-Capital Projects-Sewer	360,000	261,155	370,000	41.68%
ALL OTHER EXPENSES:				
4935 All Other Expenses	260	0	75	-71.15%
Sub-total-All Other Expenses	260	0	75	0.00%
				6.03%
GRAND TOTAL-SEWER OPERATIONS	5,344,415	5,249,391	5,666,766	7.95%

WATER FUND

SEWER OPERATIONS

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PROPERTY TAXES:				
1027 Corporate Purpose Bond Levy-Cook	0	0	0	
1028 Corporate Purpose Bond Levy-Lake	0	0	0	0.00%
Sub-total-Property Taxes	0	0	0	0.00%
GOLF COURSE FEES:				
1221 Greens Fees	1,645,000	1,536,000	1,630,000	
1222 Power Cart Rental	415,000	323,000	355,000	
1223 Pull Cart Rental	7,200	7,250	7,200	
1224 Driving Range Fees	68,500	71,500	72,000	
1225 Memberships/Passes	140,000	118,264	135,000	
1226 Club Storage Fees	400	395	400	
1227 Locker Room Fees	900	420	900	
1228 Merchandise Sales	152,000	124,000	145,000	
1229 Sales Tax Revenue	13,300	11,200	13,200	
1230 Club Rentals	6,500	4,500	6,500	
1232 Rental Income	105,000	80,000	90,000	
1233 Utility Reimbursements	60,000	40,000	50,000	
1234 GPS Income	81,000	57,000	70,000	
1235 Coupon Sales	15,000	10,000	15,000	-4.41%
Sub-total-Golf Course Fees	2,709,800	2,383,529	2,590,200	8.67%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	900	100	500	
1242 Interest Income-Investment Pool	1,500	0	250	-68.75%
Sub-total-Investment Revenue	2,400	100	750	650.00%
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund-Debt	0	0	0	
1271 Transfer From Corporate Fund-Contingency	49,824	0	0	
1273 Transfer From Golf Fund	41,984	36,000	36,250	-60.56%
Sub-total-Operating Transfers	91,908	36,000	36,250	0.69%
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	2,650	1,000	1,000	
1299 GPS Advertising	5,000	500	5,000	-21.57%
Sub-total-All Other Revenue	7,650	1,500	6,000	300.00%
				-6.35%
GRAND TOTAL-GOLF ENTERPRISE	2,811,758	2,421,129	2,633,200	8.76%

GOLF ENTERPRISE-REVENUE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	664,287	663,940	665,786	
3012 Salaries-Overtime	59,000	52,500	58,000	
3021 Salaries-Seasonal Grounds	7,000	26,000	12,000	
3022 Salaries-Seasonal Clubhouse	140,000	122,500	135,000	
3023 Salaries-Part Time Grounds	257,000	166,000	220,000	
3024 Salaries-Part Time Clubhouse	80,000	73,000	75,000	
3018 Longevity	7,200	7,200	7,200	-3.42%
Sub-total-Personal Services	1,214,487	1,111,140	1,172,986	5.57%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	105,562	108,500	105,562	
3112 Professional Training	4,000	2,000	2,000	
3113 Dues & Memberships	5,300	4,000	5,700	
3114 Uniform Rentals	11,500	8,100	11,000	
3117 Safety Equipment	1,000	500	1,500	
3125 Employer's Contribution-Pension	211,778	189,000	217,752	
3129 ICMA/RC Deferred Compensation	5,382	5,300	5,382	1.27%
Sub-total-Personal Benefits	344,522	315,400	348,896	10.62%
OPERATING EXPENSES:				
3211 Telephone	12,000	10,000	10,500	
3212 Postage	400	50	350	
3213 Travel	1,000	0	1,000	
3219 Printing	1,700	1,000	1,500	
3221 Computer Services	13,100	9,300	11,300	
3230 Audit Fees	5,225	3,000	3,000	
3231 Fiscal Agent Fees	0	0	0	
3240 Supplies-Clubhouse	16,000	15,900	16,000	
3260 Supplies-Golf Course	20,000	16,300	20,000	
3370 Merchandise Purchases	125,000	120,000	110,000	
3380 Golf Cart Rental	100,000	84,000	87,000	
3390 Driving Range	5,000	2,500	3,000	
3391 Advertising & Promotions	30,000	27,000	30,000	
3392 GPS Expense	89,000	89,000	90,000	
3395 Sales Tax	11,900	10,000	11,800	-8.10%
Sub-total-Operating Expenses	430,325	388,050	395,450	1.91%
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	0.00%
COMMODITIES:				
3811 Electric-Facilities	120,000	143,000	125,000	
3812 Gas-Facilities	43,000	26,000	33,000	
3823 Chemicals & Fertilizers	154,000	147,100	156,000	
3824 Small Equipment Tools & Hardware	2,500	2,000	2,000	-1.10%
Sub-total-Commodities	319,500	318,100	316,000	-0.66%
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	20,000	18,500	20,000	
3917 Golf Course	68,000	56,000	64,500	
3919 Irrigation Systems	12,000	6,500	18,000	2.50%
Sub-total-Maintenance & Repairs-Other	100,000	81,000	102,500	26.54%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	50,000	42,000	42,000	-16.00%
Sub-total-Maintenance & Repairs-Other	50,000	42,000	42,000	0.00%

GOLF ENTERPRISE-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	50,000	23,000	32,000	-36.00%
Sub-total-Maintenance & Repairs-Vehicles	50,000	23,000	32,000	39.13%
CAPITAL EQUIPMENT:				
4315 Reserve for Capital Replacement	96,856	0	23,018	
4316 Operating Equipment	5,000	0	3,000	
4317 Reserve for Computer Replacement	2,500	0	0	-75.07%
Sub-total-Capital Equipment	104,356	0	26,018	0.00%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	8,000	0	4,000	
4613 Golf Course Improvements	68,000	43,000	96,500	32.24%
Sub-total-Capital Projects-Facilities	76,000	43,000	100,500	133.72%
OPERATING TRANSFERS:				
4811 Trans-Corporate Fund	0	0	0	
4812 Trans-Debt Service Fund	75,000	0	0	
4816 Trans-Arboretum Golf Course Fund	41,984	36,000	36,250	-69.01%
Sub-total-Operating Transfers	116,984	36,000	36,250	0.69%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	0	0	0	
4953 Credit Card Fee/Charges	36,000	38,000	38,000	
4935 All Other Expenses	1,000	0	1,000	5.41%
Sub-total-All Other Expenses	37,000	38,000	39,000	2.63%
				-8.08%
GRAND TOTAL-GOLF ENTERPRISE	2,664,774	2,417,290	2,633,200	8.93%

GOLF ENTERPRISE-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
GOLF COURSE FEES:				
1221 Greens Fees	835,000	781,000	830,000	
1222 Power Cart Rental	205,000	168,000	180,000	
1223 Pull Cart Rental	6,200	6,000	6,200	
1224 Driving Range Fees	68,500	71,500	72,000	
1225 Memberships/Passes	95,000	88,264	95,000	
1226 Club Storage Fees	400	395	400	
1227 Locker Room Fees	400	320	400	
1228 Merchandise Sales	82,000	70,000	80,000	
1229 State Sales Taxes	8,000	7,000	8,000	
1230 Club Rental Fees	1,500	1,000	1,500	
1232 Rental Income	45,000	30,000	40,000	
1233 Utility Reimbursements	25,000	20,000	20,000	
1234 GPS Rental Fees	36,000	22,000	30,000	-3.16%
Sub-total-Golf Course Fees	1,408,000	1,265,479	1,363,500	7.75%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	900	100	500	
1242 Interest Income-Investment Pool	1,000	0	0	-73.68%
Sub-total-Investment Revenue	1,900	100	500	400.00%
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	0.00%
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	2,400	1,000	1,000	-58.33%
Sub-total-All Other Revenue	2,400	1,000	1,000	0.00%
GRAND TOTAL-BUFFALO GROVE GOLF CLUB				
	1,412,300	1,266,579	1,365,000	-3.35%
				7.77%

BUFFALO GROVE GOLF CLUB-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010 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: \$1,365,000

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

BUFFALO GROVE GOLF CLUB-546

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
3917	Tree Trimming & Transplanting	14,000	3221	Meteorlogix	2,300	4812	Transfer to Debt Service Fund	0
	Animal & Pest Control	15,000	3230	Crescent Systems	3,000	4816	Transfer to Arboretum	36,250
	Flag/Tee Marker Suppl.	4,000	3511	Wolf & Company	1,500		Golf Course Fund	
	Lake Treatment	3,500		I.R.M.A.	10,000			
	Portable Toilets	8,500						
4315	Reserve fot Capital Replacement	11,593						
4316	Club Car (2)	8,400						
	Turbine Blower	6,500						
	Progressive Rough Mower	16,500						
	Turfgator	8,400						
	Contingency	1,000						
4611	General Maintenance	3,000						
4613	Cartpath Paving	6,000						
	Soil, Sand, Gravel Top Dressing	8,000						
	Landscaping & Flower Beds	6,000						
	Deep Tine Aerating	3,500						
	Pond Aerator #17	10,000						
	Tee Renovation @ 6,11, and 14	25,000						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	314,832	315,000	314,832	
3012 Salaries-Overtime	28,000	25,000	28,000	
3021 Salaries-Seasonal Grounds	0	23,000	6,000	
3022 Salaries-Seasonal Clubhouse	55,000	56,000	60,000	
3023 Salaries-Part Time Grounds	132,000	80,000	115,000	
3024 Salaries-Part Time Clubhouse	80,000	73,000	75,000	
3018 Longevity	3,800	3,800	3,800	-1.79%
Sub-total-Personal Services	613,632	575,800	602,632	4.66%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	63,741	64,500	63,741	
3112 Professional Training	2,000	0	1,000	
3113 Dues & Memberships	3,200	1,000	3,200	
3114 Uniform Rentals	5,500	3,000	5,000	
3117 Safety Equipment	500	200	1,000	
3125 Employer's Contribution-Pension	108,973	97,000	113,052	
3129 ICMA/RC Deferred Compensation	5,382	5,300	5,382	1.63%
Sub-total-Personal Benefits	189,296	171,000	192,375	12.50%
OPERATING EXPENSES:				
3211 Telephone	6,500	5,000	5,500	
3212 Postage	300	50	250	
3213 Travel	500	0	500	
3219 Printing	700	500	500	
3221 Computer Services	7,900	5,000	5,300	
3230 Audit Fees	2,600	1,500	1,500	
3240 Supplies-Clubhouse	8,000	9,400	8,000	
3260 Supplies-Golf Course	7,000	6,000	7,000	
3370 Merchandise Purchases	65,000	64,000	60,000	
3380 Golf Cart Rental	44,000	40,000	40,000	
3390 Driving Range	5,000	2,500	3,000	
3391 Advertising & Promotions	10,000	9,000	10,000	
3392 GPS Expense	35,000	36,000	36,000	
3395 State Sales Tax	6,800	6,000	6,800	-7.50%
Sub-total-Operating Expenses	199,300	184,950	184,350	-0.32%
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	0.00%
COMMODITIES:				
3811 Electric-Facilities	60,000	83,000	65,000	
3812 Gas-Facilities	18,000	10,000	15,000	
3823 Chemicals & Fertilizers	64,000	58,000	65,000	
3824 Small Equipment Tools & Hardware	1,500	1,400	1,000	1.74%
Sub-total-Commodities	143,500	152,400	146,000	-4.20%
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	10,000	8,000	10,000	
3917 Golf Course	38,500	42,000	41,000	
3919 Irrigation Systems	6,000	4,500	5,000	2.75%
Sub-total-Maintenance & Repairs-Other	54,500	54,500	56,000	2.75%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	23,000	29,000	23,000	0.00%
Sub-total-Maintenance & Repairs-Other	23,000	29,000	23,000	-20.69%

BUFFALO GROVE GOLF CLUB-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	30,000	12,000	18,000	-40.00%
Sub-total-Maintenance & Repairs-Vehicles	30,000	12,000	18,000	50.00%
CAPITAL EQUIPMENT:				
4315 Reserve for Capital Replacement	53,288	0	11,593	
4316 Operating Equipment	3,000	0	1,000	
4317 Reserve for Computer Replacement	2,500	0	0	-78.58%
Sub-total-Capital Equipment	58,788	0	12,593	0.00%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	3,000	0	3,000	
4613 Golf Course Improvements	24,000	17,000	58,500	56.10%
Sub-total-Capital Projects-Facilities	27,000	17,000	61,500	261.76%
OPERATING TRANSFERS:				
4811 Trans-Corporate Fund	0	0	0	
4812 Trans-Debt Service Fund	0	0	0	
4816 Trans-Arboretum Golf Course Fund	41,984	36,000	36,250	-13.66%
Sub-total-Operating Transfers	41,984	36,000	36,250	0.69%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	0	0	0	
4953 Credit Card Fees/Charges	20,000	21,000	21,000	
4935 All Other Expenses	500	0	500	4.88%
Sub-total-All Other Expenses	20,500	21,000	21,500	2.38%
				-3.35%
GRAND TOTAL-BUFFALO GROVE GOLF CLUB	1,412,300	1,264,450	1,365,000	7.95%

BUFFALO GROVE GOLF CLUB-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PROPERTY TAXES:				
1027 Corporate Purpose Bond Levy-Cook	0	0	0	
1028 Corporate Purpose Bond Levy-Lake	0	0	0	0.00%
Sub-total-Property Taxes	0	0	0	0.00%
GOLF COURSE FEES:				
1221 Greens Fees	810,000	755,000	800,000	
1222 Power Cart Rental	210,000	155,000	175,000	
1223 Pull Cart Rental	1,000	1,250	1,000	
1225 Memberships/Passes	45,000	30,000	40,000	
1227 Locker Room Fees	500	100	500	
1228 Merchandise Sales	70,000	54,000	65,000	
1229 Sales Tax Revenue	5,300	4,200	5,200	
1230 Club Rentals	5,000	3,500	5,000	
1232 Rental Income	60,000	50,000	50,000	
1233 Utility Reimbursements	35,000	20,000	30,000	
1234 GPS Income	45,000	35,000	40,000	
1235 Coupon Sales	15,000	10,000	15,000	-5.77%
Sub-total-Golf Course Fees	1,301,800	1,118,050	1,226,700	9.72%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	0	0	0	
1242 Interest Income-Investment Pool	500	0	250	-50.00%
Sub-total-Investment Revenue	500	0	250	0.00%
OPERATING TRANSFERS:				
1271 Transfer From Corporate Fund-Debt	0	0	0	
1271 Transfer From Corporate Fund-Contingency	49,924	0	0	
1273 Transfer From Golf Fund	41,984	36,000	36,250	-60.56%
Sub-total-Operating Transfers	91,908	36,000	36,250	0.69%
ALL OTHER REVENUE:				
1299 Miscellaneous Revenue	250	0	0	
1299 GPS Advertising	5,000	500	5,000	-4.76%
Sub-total-All Other Revenue	5,250	500	5,000	900.00%
				-9.38%
GRAND TOTAL-ARBORETUM GOLF COURSE	1,399,458	1,154,550	1,268,200	9.84%

ARBORETUM GOLF COURSE-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010 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: \$1,268,200

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	0
	Lake Algae Treatment	2,500		Crescent Systems	3,000		Service	
	Tee/Fairway Repair	4,000	3230	Wolf and Company	1,500			
	Flag/Tee Markers	6,000	3380	Golf Cart Rental	47,000			
	Mulch	3,000	3511	I.R.M.A.	10,000			
4315	Reserve for Capital Replacement	11,425						
4316	300 Gallon Sprayer	50,000						
	Fairway Mowers (2)	84,000						
	Tractor	27,000						
	Contingency	2,000						
4611	Maint Contingency	1,000						
4613	Trees	3,000						
	Lake Bank Stabilization	5,000						
	Soil, Sand, Gravel	7,000						
	Landscape & Flowers	8,000						
	Deep Tine Aeration	3,500						
	Landscape Entrance	2,000						
	Gabion Repairs #15	4,000						
	Cart Path Repairs	3,500						
	Cobblestone Work by Tees	2,000						

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL SERVICE FOCUS
FY 2010

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 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3011 Salaries-Full Time	349,455	348,940	350,954	
3012 Salaries-Overtime	31,000	27,500	30,000	
3021 Salaries-Seasonal Grounds	7,000	3,000	6,000	
3022 Salaries-Seasonal Clubhouse	85,000	66,500	75,000	
3023 Salaries-Part Time Grounds	125,000	86,000	105,000	
3018 Longevity	3,400	3,400	3,400	-5.08%
Sub-total-Personal Services	600,855	535,340	570,354	6.54%
PERSONAL BENEFITS:				
3111 Group Medical & Life Insurance	41,821	42,000	41,821	
3112 Professional Training	2,000	2,000	1,000	
3113 Dues & Memberships	2,100	3,000	2,500	
3114 Uniform Rentals	6,000	5,100	6,000	
3117 Safety Equipment	500	300	500	
3125 Employer's Contribution-Pension	102,805	92,000	104,700	0.83%
Sub-total-Personal Benefits	155,226	144,400	156,521	8.39%
OPERATING EXPENSES:				
3211 Telephone	5,500	5,000	5,000	
3212 Postage	100	0	100	
3213 Travel	500	0	500	
3219 Printing	1,000	500	1,000	
3221 Computer Services	5,200	4,300	6,000	
3230 Audit Fees	2,625	1,500	1,500	
3231 Fiscal Agent Fees	0	0	0	
3240 Supplies-Clubhouse	8,000	6,500	8,000	
3260 Supplies-Golf Course	13,000	10,300	13,000	
3370 Merchandise Purchases	60,000	58,000	50,000	
3380 Golf Cart Rental	56,000	44,000	47,000	
3391 Advertising & Promotions	20,000	18,000	20,000	
3392 GPS Expense	54,000	53,000	54,000	
3395 Sales Tax	5,100	4,000	5,000	-8.62%
Sub-total-Operating Expenses	231,025	203,100	211,100	3.94%
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	0.00%
COMMODITIES:				
3811 Electric-Facilities	60,000	60,000	60,000	
3812 Gas-Facilities	25,000	16,000	18,000	
3823 Chemicals & Fertilizers	90,000	89,100	91,000	
3824 Small Equipment Tools & Hardware	1,000	600	1,000	-3.41%
Sub-total-Commodities	176,000	165,700	170,000	2.60%
MAINTENANCE & REPAIRS-FACILITIES:				
3916 Buildings & Facilities	10,000	10,500	10,000	
3917 Golf Course	29,500	14,000	23,500	
3919 Irrigation Systems	6,000	2,000	13,000	2.20%
Sub-total-Maintenance & Repairs-Other	45,500	26,500	46,500	75.47%
MAINTENANCE & REPAIRS-OTHER:				
4111 Department Equipment	27,000	13,000	19,000	-29.63%
Sub-total-Maintenance & Repairs-Other	27,000	13,000	19,000	46.15%
MAINTENANCE & REPAIRS-VEHICLES:				
4211 Gasoline	20,000	11,000	14,000	-30.00%
Sub-total-Maintenance & Repairs-Vehicles	20,000	11,000	14,000	27.27%

ARBORETUM GOLF COURSE-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL EQUIPMENT:				
4315 Reserve for Capital Replacement	43,568	0	11,425	
4316 Operating Equipment	2,000	0	2,000	-70.54%
Sub-total-Capital Equipment	45,568	0	13,425	0.00%
CAPITAL PROJECTS-FACILITIES:				
4611 Building Improvements	5,000	0	1,000	
4613 Golf Course Improvements	44,000	26,000	38,000	-20.41%
Sub-total-Capital Projects-Facilities	49,000	26,000	39,000	50.00%
OPERATING TRANSFERS:				
4812 Trans-Debt Service Fund	75,000	0	0	-100.00%
Sub-total-Operating Transfers	75,000	0	0	0.00%
ALL OTHER EXPENSES:				
4928 IRMA Deductible-Workers Comp	0	0	0	
4953 Credit Card Fee/Charges	16,000	17,000	17,000	
4935 All Other Expenses	500	0	500	6.06%
Sub-total-All Other Expenses	16,500	17,000	17,500	2.94%
				-12.69%
GRAND TOTAL-ARBORETUM GOLF COURSE	1,452,474	1,152,840	1,268,200	10.01%

ARBORETUM GOLF COURSE-EXPENSE

VILLAGE OF BUFFALO GROVE
FY 2010 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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PROPERTY TAXES:				
1025 IMRF Levy-Cook	362,713	331,905	350,301	
1026 IMRF Levy-Lake	1,106,955	1,117,171	1,239,846	
1040 Prior Years Taxes	0	0	0	8.20%
Sub-total-Property Taxes	1,469,668	1,449,076	1,590,147	9.74%
OTHER TAXES-STATE:				
1057 Corp. Personal Property Replacement Taxes	7,500	0	0	-100.00%
Sub-total-Other Taxes-State	7,500	0	0	0.00%
INVESTMENT REVENUE:				
1242 Interest Income-Investment Pool	750	0	250	-66.67%
Sub-total-Investment Revenue	750	0	250	0.00%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	0	0	0	0.00%
Sub-total-Operating Transfers	0	0	0	0.00%
GRAND TOTAL-IMRF FUND	1,477,918	1,449,076	1,590,397	7.61% 9.75%

IMRF FUND-REVENUE

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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	448,858		NONE	
			3127	Illinois Municipal Retirement Fund	825,750			
			3128	Social Security Administration- Medicare	278,813			

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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, 2010 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 2010 obligation to IMRF is 12.62% of total wages, with no cap on the amount of individual earnings.

The budget for the fiscal period: \$1,553,221

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL BENEFITS:				
3126 Employer's Contribution-FICA	455,233	440,000	448,658	
3127 Employer's Contribution-IMRF	759,105	753,548	825,750	
3128 Employer's Contribution-Medicare	285,010	276,449	278,813	3.59%
Sub-total-Personal Benefits	1,499,348	1,469,997	1,553,221	5.66%
GRAND TOTAL-IMRF FUND	1,499,348	1,469,997	1,553,221	3.59%
				5.66%

IMRF FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ALL OTHER INCOME:				
1294 Rental Income	1,300	750	800	
1299 All Other Income	0	0	0	
1300 Parking Lot Fees-Monthly Passes	83,200	77,900	83,200	
1301 Parking Lot Fees-Daily Rates	67,000	57,190	66,700	-0.53%
Sub-total-All Other Income	151,500	135,840	150,700	10.94%
GRAND TOTAL-PARKING LOT FUND	151,500	135,840	150,700	-0.53%
				10.94%

PARKING LOT FUND-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 \$1.75/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: \$150,700

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

PARKING LOT FUND-503

CAPITAL PURCHASES			MAJOR CONTRACTS			DEBT SERVICE		
ACCOUNT	ITEM	AMOUNT	ACCOUNT	CONTRACTOR	AMOUNT	ACCOUNT	ITEM	AMOUNT
	NONE		3218	Maintenance Contract	6,500		NONE	
				Station Cleaning				
			4950	Commonwealth Edison	75,000			
				Station Site Rental Fee				
			4951	PACE Parking Lot	15,500			
				Rental Fees				

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL SERVICES:				
3014 Salaries-Part Time	13,000	14,860	15,000	15.38%
Sub-total-Personal Services	13,000	14,860	15,000	0.94%
PERSONAL BENEFITS:				
3126 Employer's Contribution-FICA	805	925	740	
3128 Employer's Contribution-Medicare	190	215	220	-3.52%
Sub-total-Personal Benefits	995	1,140	960	-15.79%
OPERATING EXPENSES:				
3211 Telephone	100	0	0	
3216 Maintenance Contracts	6,800	3,000	6,500	
3250 Supplies-All Other	8,500	5,500	7,500	-9.09%
Sub-total-Operating Expenses	15,400	8,500	14,000	64.71%
COMMODITIES:				
3811 Facilities-Electric	12,000	10,000	12,000	
3812-Facilities-Gas	4,000	2,500	3,000	
3822 Traffic & Street Signs	500	0	0	
3823 Chemicals & Fertilizers	2,000	0	2,000	
3825 Electric-Street Lighting	5,000	3,000	4,000	-10.64%
Sub-total-Commodities	23,500	15,500	21,000	35.48%
MAINTENANCE & REPAIRS-FACILITIES:				
3913 Parking Lot Lights	2,500	0	2,000	
3916 Building & Facilities	5,000	2,500	5,000	
3918 Parkway Trees	1,000	0	1,000	
3920 Parking Lots	1,000	0	1,000	-5.26%
Sub-total-Maintenance & Repairs-Facilities	9,500	2,500	9,000	260.00%
ALL OTHER EXPENSES:				
4935 All Other Expenses	500	0	240	
4950 Lease Payments	107,387	107,387	75,000	
4951 Pace Parking Lot Fees	15,500	13,500	15,500	-26.46%
Sub-total-All Other Expenses	123,387	120,887	90,740	-24.94%
				-18.88%
GRAND TOTAL-PARKING LOT FUND	185,782	163,387	150,700	-7.76%

PARKING LOT FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
OTHER TAXES-STATE:				
1054 Motor Fuel Tax Allotment	1,248,335	1,139,255	1,140,350	-8.65%
Sub-total-Other Taxes-State	1,248,335	1,139,255	1,140,350	0.10%
INVESTMENT REVENUE:				
1242 Interest Income-Investment Pool	200	250	200	0.00%
Sub-total-Investment Revenue	200	250	200	-20.00%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund-HRST	657,860	628,800	555,710	
1271 Transfers From Corporate Fund-Other	300,000	300,000	37,085	
1275 Transfers From Capital Projects Fund	0	298,415	0	-38.11%
Sub-total-Operating Transfers	957,860	1,227,215	592,795	-51.70%
ALL OTHER REVENUE:				
1299 All Other Revenue	15,000	0	945,700	6204.67%
Sub-total-All Other Revenue	15,000	0	945,700	0.00%
GRAND TOTAL-MOTOR FUEL TAX FUND				
	2,221,395	2,366,720	2,679,045	20.60%
				13.20%

NOTES:

ESTIMATED DECEMBER 31, 2009 CASH AND INVESTMENT BALANCE-\$0

MOTOR FUEL TAX FUND-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 2010, emphasis will be directed toward the construction related engineering for those streets recommended for improvement in 2010 along with the actual design of those streets recommended for work in 2010 as a result of the 2009 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 2010 through the Fund:

Village-wide Contractual Street Maintenance:

Knollwood Drive	Thompson Boulevard to Oxford Drive
Oxford Drive	Knollwood Drive to end
Woodstone Circle	Woodstone Drive to Woodstone Drive
Woodstone Drive	Weiland Road to Woodstone Circle
Brandywyn Lane	Aptakisic Road to Com Ed ROW
Coventry Lane	Brandywyn Lane to end
Coventry Court	Coventry Lane to end
London Court	Brandywyn Lane to end
Dover Court	Brandywyn Lane to end
Brandywyn Lane	Deerfield Parkway to Thompson Boulevard
Brandywyn Court	Brandywyn Lane to end
LeJardin Court	Armstrong Drive to end
Old Oak Drive	Buffalo Grove Road to end
Old Oak Court West	Old Oak Drive to end
Old Oak Court East	Old Oak Drive to end
Old Checker Road	Checker Drive to Buffalo Grove Road
Main Street	Half Day Road to Port Clinton Road

The budget for the fiscal period: \$ 2,679,045

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL PROJECTS-STREETS & ROADS:				
4511 Street Maintenance/Engineering & Design	200,000	206,398	338,000	
4511 Street Maintenance/Construction	2,100,000	2,160,320	2,341,045	16.48%
Sub-total-Capital Projects-Streets & Roads	2,300,000	2,366,718	2,679,045	13.20%
GRAND TOTAL-MOTOR FUEL TAX FUND	2,300,000	2,366,718	2,679,045	13.20%

MOTOR FUEL TAX FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
OPERATING TRANSFERS:				
1271 Transfers-Corporate Fund	589,045	400,000	407,000	-30.91%
Sub-total-Operating Transfers	589,045	400,000	407,000	1.75%
ALL OTHER INCOME:				
1299 All Other Income-Capital Financing	2,000,000	0	3,000,000	
1299 All Other Income-Pace Lot Reimbursement	0	0	330,000	
1299 All Other Income-Grants-White Pine Trail	374,350	152,320	0	
1299 All Other Income-Grants-Dundee Road Streetscape Improvement	0	0	520,170	62.16%
Sub-total-All Other Income	2,374,350	152,320	3,850,170	2427.69%
GRAND TOTAL-CAPITAL PROJECTS FUND FACILITIES DEVELOPMENT	2,963,395	552,320	4,257,170	43.66% 670.78%

CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010 elements of the Village's comprehensive Capital Improvement Plan for the FY 2010 through FY 2014 period adopted by the President and Board of Trustees on November 2, 2009. 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 the proposed Storm Water Drainage Improvement program, which includes funding to reimburse for previously capitalized project engineering and design fees paid to Christopher Burke Engineering. Lastly, it is anticipated that grant funding will be both sought and obtained prior to initiating any work elements on the Dundee Road Streetscape Improvement as well as the Municipal Parking Facility Maintenance program specific to the repair of the Pace parking lot at the Village's Metra station.

The following projects, as identified in the Capital Improvement Plan, are proposed for FY 2010:

PBF33/97 Municipal Parking Facility Maintenance
PBF69/08 Fire Station #25 Window Replacement
PBF72/09 Fire Station #27 Carpet Replacement
PBF84/09 Buffalo Grove Golf Club HVAC System Replacement
PBF92/10 IT Redundant Data Storage Project
PBF93/10 Storm Water Drainage Improvement
ST42/09 Dundee Road Streetscape Improvement

The budget for the fiscal period: \$ 3,728,251

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL PROJECTS-FACILITIES:				
4611 Building/Public Ground Improvements	173,680	24,680	67,000	
4657 Municipal Parking Facility Maintenance	43,000	47,327	359,000	
4659 BGGC HVAC Replacement	0	0	180,040	
4668 Fire Station #26 Front Door Replacement	0	28,111	0	
4681 Bikeway Construction-ComEd ROW Thompson/Aptakisic	5,000	0	0	
4682 White Pine Trail Study	515,715	63,230	0	
4684 Public Service Center Expansion	2,000,000	48,775	0	
4689 EOC Remodeling/Antenna Replacement	0	23,392	0	
4691 Old Checker Road Culvert Replacement	150,000	91,573	0	
4692 Police Range Electronics Replacement	60,000	50,100	0	
4693 Dundee Road Streetscape Improvement	16,000	0	650,211	
4694 Storm Water Drainage Improvement	0	350,000	2,472,000	
				25.81%
Sub-total-Capital Projects-Facilities	2,963,395	727,188	3,728,251	412.69%
				25.81%
GRAND TOTAL-CAPITAL PROJECTS FUND FACILITIES DEVELOPMENT FUND	2,963,395	727,188	3,728,251	412.69%

CAPITAL PROJECTS FUND-FACILITIES DEVELOPMENT-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
INVESTMENT REVENUE:				
1241 Interest Income-Savings	20	450	20	
1242 Interest Income-Investment Pool	14,000	3,200	4,000	
1243 Interest Income-Money Market	500	0	0	
1244 Interest Income-Certificates of Deposit	0	0	0	
1245 Interest Income-Government Securities	0	0	0	-72.31%
Sub-total-Investment Revenue	14,520	3,650	4,020	10.14%
ALL OTHER INCOME:				
1299 All Other Income-Cook County Hgwy Dept	92,995	0	221,810	138.52%
Sub-total-All Other Income	92,995	0	221,810	0.00%
GRAND TOTAL-CAPITAL PROJECTS FUND VILLAGE-WIDE STREET CONSTRUCTION	107,515	3,650	225,830	110.05% 6087.12%

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-\$2,601,260)

DEBT PROCEEDS TO FUND STREET & ROAD PROJECTS PER FY 2010 THROUGH FY 2014 CAPITAL IMPROVEMENT PLAN

ILLINOIS ROUTE 22 PROJECT BASED ON ESTIMATED LOCAL SHARE AS ESTABLISHED WITHIN JOINT AGENCY PARTICIPATION AGREEMENTS AS OF 12/31/09.

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, 2009, CASH AND INVESTMENT ESTIMATE: \$1,278,300

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY
FY 2010

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 and grant proceeds, 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 2010 through FY 2014 adopted on November 2, 2009 with the projects noted scheduled for FY 2010 implementation or continuation.

The following projects, as identified in the Capital Improvement Plan, are proposed for FY 2010:

SLC14/09 Aptakisic Road and Brandywyn Lane Traffic Signal Improvement
ST32/02 Deerfield Parkway Street Improvement
ST37/04 Illinois Route 22/Half Day Road Street Improvement
ST40/08 Weiland Road/Prairie Road Street Improvement

The budget for the fiscal period: \$1,470,277

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
CAPITAL PROJECTS-STREETS & ROADS:				
4537 Deerfield Parkway Street Improvement IL 83 to Weiland Road	576,497	0	576,497	
4538 Dundee Road Intersection Lighting Project	297,689	237,556	0	
4539 Il Route 22 Street Improvement	210,454	0	210,454	
4541 Aptakistic Road Traffic Signal Improvement	34,589	33,198	0	
4542 Weiland Road/Prairie Road Street	640,000	300,000	496,390	
4543 Aptakistic Road and Brandywyn Lane Traffic Signal Improvement	0	0	186,936	
				-16.42%
Sub-total-Capital Projects-Streets & Roads	1,759,229	570,754	1,470,277	157.60%
OPERATING TRANSFERS:				
4815 Transfer-Motor Fuel Tax Fund	0	298,415	0	0.00%
Sub-total-Operating Transfers	0	298,415	0	-100.00%
				-16.42%
GRAND TOTAL-CAPITAL PROJECTS FUND VILLAGE-WIDE STREET CONSTRUCTION	1,759,229	869,169	1,470,277	69.16%

CAPITAL PROJECTS FUND-VILLAGE-WIDE STREET CONSTRUCTION-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PROPERTY TAXES:				
1027 Corp. Purpose Bond Levy-Cook	193,821	177,357	177,143	
1028 Corp. Purpose Bond Levy-Lake	591,517	609,366	626,974	
1040 Prior Years Taxes	0	0	0	2.39%
Sub-total-Property Taxes	785,338	786,723	804,117	2.21%
INVESTMENT REVENUE:				
1241 Interest Income-Savings	200	200	200	
1242 Interest Income-Investment Pool	1,200	100	100	-78.57%
Sub-total-Investment Revenue	1,400	300	300	0.00%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	450,000	450,000	200,000	
1272 Transfers From Water Fund	180,000	180,000	180,000	
1273 Transfers From Golf Course Fund	75,000	75,000	0	-46.10%
Sub-total-Operating Transfers	705,000	705,000	380,000	-46.10%
				-20.60%
GRAND TOTAL-DEBT SERVICE FUND FACILITIES DEVELOPMENT	1,491,738	1,492,023	1,184,417	-20.62%

DEBT SERVICE FUND-FACILITIES DEVELOPMENT-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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, 2010, 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 2010 totals \$6,575,000 representing a retirement rate of 77.85%

The budget for the fiscal period: \$ 1,173,750

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 (EA)
OPERATING EXPENSES:				
3231 Fiscal Agent Fees	2,800	2,800	2,800	0.00%
Sub-total-Operating Expenses	2,800	2,800	2,800	0.00%
DEBT SERVICE:				
4711 Principal Payments-General Obligation Bonds	1,165,000	1,165,000	885,000	
4716 Interest Payments-General Obligation Bonds	331,885	331,885	285,950	-21.77%
Sub-total-Debt Service	1,496,885	1,496,885	1,170,950	-21.77%
GRAND TOTAL-DEBT SERVICE FUND FACILITIES DEVELOPMENT	1,499,685	1,499,685	1,173,750	-21.73%

DEBT SERVICE FUND-FACILITIES DEVELOPMENT-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
INVESTMENT REVENUE:				
1241 Interest Income-Savings	3,500	1,223	1,200	
1242 Interest Income-Investment Pool	150,000	15,819	16,000	
1243 Interest Income-Money Market	1,500	40	500	
1245 Interest Income-Government Securities	16,250	18,036	55,029	
1246 Amortization-Security Discount or Premium	792,359	752,486	530,242	
1247 Loss/Gain-Security Transactions	0	0	0	
1248 Annuity Gain/Losses	100,000	1,702,698	570,700	
1249 Stock Dividends	0	119,271	100,000	19.75%
Sub-total-Investment Revenue	1,063,609	2,609,573	1,273,671	51.19%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	1,740,156	1,713,283	2,072,548	19.10%
Sub-total-Operating Transfers	1,740,156	1,713,283	2,072,548	20.97%
ALL OTHER REVENUE:				
1296 Pension Withheld	622,950	624,129	607,179	
1299 All Other Income	0	24,577	0	-2.53%
Sub-total-All Other Revenue	622,950	648,706	607,179	-6.40%
GRAND TOTAL-POLICE PENSION FUND	3,426,715	4,971,562	3,953,398	15.37% -20.48%

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 2010

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	10	2	1
Sergeant	7		
Commander	5		
Deputy Chief	2		1
Chief	1		

The budget for the fiscal period: \$ 1,631,960

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL BENEFITS:				
3131 Survivor Pension-Police	0	0	98,534	
3133 Pension Payments-Police	1,348,512	1,361,195	1,349,398	
3135 Disability Payments-Police	89,528	89,528	89,528	
3138 Pension Refund-Police	0	0	0	6.91%
Sub-total-Personal Benefits	1,438,040	1,450,723	1,537,460	5.98%
ALL OTHER EXPENSES:				
4935 All Other Expenses	58,000	12,500	12,500	
4958 Investment/Broker Fees	0	76,107	82,000	62.93%
Sub-total-All Other Expenses	58,000	88,607	94,500	6.65%
GRAND TOTAL-POLICE PENSION FUND	1,496,040	1,539,330	1,631,960	9.09% 6.02%

POLICE PENSION FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
INVESTMENT REVENUE:				
1241 Interest Income-Savings	500	1,216	500	
1242 Interest Income-Investment Pool	24,000	1,250	2,000	
1243 Interest Income-Money Market	6,000	1,000	1,000	
1244 Interest Income-Certificates of Deposit	322,000	335,000	382,846	
1245 Interest Income-Government Securities	100,000	42,000	0	
1246 Amortization-Security Discount or Premium	157,569	157,569	166,800	
1247 Loss/Gain-Security Transactions	0	0	0	
1248 Annuity Gain/Losses	250,000	2,250,000	533,340	26.33%
Sub-total-Investment Revenue	860,069	2,788,035	1,086,486	-61.03%
OPERATING TRANSFERS:				
1271 Transfers From Corporate Fund	1,493,888	1,483,563	1,937,559	29.70%
Sub-total-Operating Transfers	1,493,888	1,483,563	1,937,559	30.60%
ALL OTHER REVENUE:				
1296 Pension Withheld	505,365	503,568	515,942	
1299 All Other Income	0	0	0	2.09%
Sub-total-All Other Revenue	505,365	503,568	515,942	2.46%
				23.81%
GRAND TOTAL-FIRE PENSION FUND	2,859,322	4,775,166	3,539,987	-25.87%

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 2010

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	2
Lieutenant	3	1	
Battalion Chief		1	
Deputy Chief			
Chief	1		

The budget for the fiscal period: \$ 673,453

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

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 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
PERSONAL BENEFITS:				
3132 Survivor Pension-Fire	0	0	88,855	
3134 Pension Payments-Fire	367,903	366,059	371,360	
3136 Disability Payments-Fire	202,466	212,286	123,238	
3139 Pension Refund-Fire	0	0	0	2.29%
Sub-total-Personal Benefits	570,369	578,345	583,453	0.88%
ALL OTHER EXPENSES:				
4935 All Other Expenses	75,000	30,000	40,000	
4958 Investment/Broker Fees	0	45,000	50,000	20.00%
Sub-total-All Other Expenses	75,000	75,000	90,000	20.00%
GRAND TOTAL-FIRE PENSION FUND	645,369	653,345	673,453	4.35% 3.08%

FIRE PENSION FUND-EXPENDITURES

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ALL OTHER INCOME:				
1298 SWANCC User Fees	1,044,560	1,043,410	1,046,730	0.21%
Sub-total-All Other Income	1,044,560	1,043,410	1,046,730	0.32%
GRAND TOTAL-REFUSE SERVICE FUND	1,044,560	1,043,410	1,046,730	0.32%

REFUSE SERVICE FUND-REVENUE

VILLAGE OF BUFFALO GROVE
DEPARTMENTAL BUDGET SUMMARY

FY 2010

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 2010-2011 commitment by the Village of an estimated 17,548 tons of refuse to be processed at a budgeted rate of \$56.62/ton, less an estimated FY 2009-2010 true-up of \$25,815 as credited under the Village/Agency Project Use Agreement.

The budget for the fiscal period: \$ 967,755

VILLAGE OF BUFFALO GROVE

CAPITAL OUTLAY, MAJOR CONTRACTS, AND DEBT SERVICE

FY 2010

~~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	967,755			

ACCOUNT DESCRIPTION	FY 2009 BUDGET	FY 2009 EST. ACTUAL	FY 2010 BUDGET	FY 2010 v. FY 2009 FY 2010 v. FY 2009 (EA)
ALL OTHER EXPENSES:				
4922 SWANCC User Fees	1,044,215	971,960	993,570	
Plus: FY 2009 "True-Up"	(20,485)	(15,120)	0	
Plus: FY 2010 "True-Up"	0	0	(25,815)	-5.47%
Sub-total-All Other Expenses	1,023,730	956,840	967,755	1.14%
				-5.47%
GRAND TOTAL-REFUSE SERVICE FUND	1,023,730	956,840	967,755	1.14%

REFUSE SERVICE FUND-EXPENSE

**VILLAGE OF BUFFALO GROVE
FY 2010 BUDGET
BUDGET ADDENDUM**

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007				
			BUDGET 8 MONTH	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
PROPERTY TAXES:							
1011 Corporate Levy-Cook	383,893	327,129	163,347	492,095	518,629	475,399	475,178
1012 Corporate Levy-Lake	1,044,284	965,240	1,021,542	1,548,746	1,582,730	1,599,269	1,681,831
1013 Police Protection Levy-Cook	111,932	117,095	55,364	118,004	124,364	113,997	113,947
1014 Police Protection Levy-Lake	318,064	327,193	346,446	371,387	379,542	383,506	403,302
1015 Crossing Guard Levy-Cook	11,274	11,725	5,338	11,509	12,153	11,140	11,122
1016 Crossing Guard Levy-Lake	32,023	32,762	34,012	36,221	37,089	37,423	39,365
1017 Fire Service-Cook	800,628	837,636	395,902	843,827	889,297	815,169	814,817
1018 Fire Service-Lake	2,275,045	2,340,559	2,477,380	2,655,734	2,714,027	2,742,368	2,863,937
1019 Street & Bridge Levy-Cook	148,858	155,772	73,651	156,980	165,432	151,643	151,582
1020 Street & Bridge Levy-Lake	422,988	435,265	460,876	494,056	504,879	510,178	536,505
1021 Street Lighting Levy-Cook	50,525	52,838	24,982	53,247	56,105	51,429	51,413
1022 Street Lighting Levy-Lake	143,571	147,641	156,328	167,583	171,226	173,041	181,969
1023 ESDA Levy-Cook	2,729	2,866	1,364	2,916	3,061	2,806	2,817
1024 ESDA Levy-Lake	7,993	8,031	8,546	9,176	9,342	9,492	9,972
1025 IMRF Levy-Cook	285,318	316,159	143,033	314,957	362,713	331,905	350,301
1026 IMRF Levy-Lake	817,712	870,307	882,296	991,248	1,106,955	1,117,171	1,239,846
1027 Corp. Purpose Bond Levy-Cook	200,018	311,932	142,091	177,998	193,821	177,357	177,143
1028 Corp. Purpose Bond Levy-Lake	547,287	584,020	739,741	559,906	591,517	609,366	626,974
1029 Special Service Area Levy-Cook	31,079	0	0	0	0	0	0
1030 Special Service Area Levy-Lake	1,042,067	0	0	0	0	0	0
1031 Police Pension Levy-Cook	253,410	419,254	180,683	382,794	429,469	392,990	456,572
1032 Police Pension Levy-Lake	739,435	1,043,918	1,087,468	1,204,748	1,310,687	1,320,293	1,615,976
1033 Fire Pension Levy-Cook	258,814	320,993	177,883	320,486	368,690	337,374	426,834
1034 Fire Pension Levy-Lake	745,576	856,577	987,088	1,008,650	1,125,198	1,146,189	1,510,725
1035 Tax Increment Financing Levy	1,253,495	0	0	0	0	0	0
Sub-total-Property Taxes	11,928,018	10,484,912	9,565,361	11,922,268	12,656,926	12,509,505	13,762,128
Percent to Total	24.30%	23.56%	21.49%	20.44%	21.70%	20.82%	21.37%
OTHER TAXES-STATE:							
1051 State Income Taxes	3,437,040	3,930,745	2,895,505	4,399,410	4,773,480	4,041,955	4,043,050
1052 State Sales Tax	5,247,800	5,506,955	3,693,130	5,116,160	5,202,240	4,646,240	4,638,110
1053 Motor Fuel Tax Allotments	1,256,250	1,231,060	823,585	1,248,335	1,248,335	1,139,255	1,140,350
1055 Township Transfer-Wheeling	10,000	10,000	9,000	9,000	19,000	24,000	24,000
1056 Township Transfer-Vernon	120,000	126,500	138,000	138,000	150,000	168,000	165,000
1057 Corp. Pers Property Replacement Tax	8,500	4,500	5,400	7,000	7,500	0	0
Sub-total-Other Taxes-State	10,079,590	10,809,760	7,564,820	10,917,905	11,400,555	10,019,450	10,010,510
Percent to Total	20.54%	24.29%	17.00%	18.72%	18.97%	17.30%	15.54%
OTHER TAXES-LOCAL:							
1066 Home Rule Sales Tax	2,622,860	3,250,320	2,261,605	3,207,735	3,289,315	2,913,760	2,778,560
1067 Real Estate Transfer Tax	902,000	922,130	625,750	926,315	503,470	569,210	496,360
1068 Hotel/Motel Tax	99,800	126,800	74,400	180,000	200,000	113,749	120,000
1069 Foreign Fire Insurance Tax	34,500	39,000	0	0	0	0	0
1070 Telecommunications Excise Tax	2,517,630	2,408,925	1,578,903	2,405,000	2,420,130	2,413,255	2,418,736
1071 Prepared Food and Beverage Tax	0	0	0	460,000	668,590	683,420	693,975
1072 Automobile Rental Tax	2,500	9,200	10,500	10,000	10,000	8,820	9,250
1074 Para Mutual Tax	0	0	0	0	0	12,000	60,000
1075 Utility Tax-Electric Service	0	0	0	0	0	0	1,109,760
1076 Utility Tax-Natural Gas Therms	0	0	0	0	0	0	788,375
Sub-total-Other Taxes-Local	6,179,290	6,756,375	4,551,158	7,189,050	7,091,505	6,714,214	8,475,016
Percent to Total	12.59%	15.18%	10.23%	12.32%	11.80%	11.59%	13.16%
VEHICLE LICENSES:							
1081 Passenger Registration	550,000	559,000	108,000	0	0	0	0
1082 Truck Registration	6,000	5,000	500	0	0	0	0
1083 Motorcycle Registration	1,500	1,600	100	0	0	0	0
1084 Senior Citizen Registration	14,500	14,500	500	0	0	0	0
1085 Vehicle Transfers	1,200	1,200	1,000	0	0	0	0
Sub-total-Vehicle Licenses	573,200	581,300	110,100	0	0	0	0
Percent to Total	1.17%	1.31%	0.25%	0.00%	0.00%	0.00%	0.00%
ALL FUND-REVENUE							

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007				
			BUDGET 8 MONTH	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
BUSINESS LICENSES:							
1091 Business Licenses	94,000	94,000	94,000	94,000	94,000	94,000	94,000
1092 Tobacco Licenses	1,000	500	500	500	1,800	1,800	1,800
1094 Vending Machine Licenses	3,500	2,500	2,000	2,000	2,400	2,000	2,000
1095 Chauffer Licenses	300	300	300	300	1,700	2,200	2,200
1096 All Other Licenses	11,000	11,000	10,000	10,000	10,000	8,000	8,000
1097 Alarm Permits	20,000	20,000	20,000	20,000	20,000	20,000	21,000
Sub-total-Business Licenses	129,800	128,300	126,800	126,800	129,900	128,000	129,000
Percent to Total	0.27%	0.26%	0.28%	0.22%	0.22%	0.22%	0.20%
LIQUOR LICENSES:							
1101 Liquor Licenses-Class A	52,500	47,500	0	45,000	50,000	55,000	55,000
1102 Liquor Licenses-Class B	23,000	20,700	0	18,400	18,400	21,000	20,700
1103 Liquor Licenses-Class C	20,000	20,000	0	17,500	25,000	26,075	27,500
1104 Liquor Licenses-Class D	7,200	7,200	0	7,200	5,400	7,200	7,200
1105 Liquor Licenses-Class E	6,000	9,000	0	9,000	13,500	9,000	13,500
1106 Liquor Licenses-Class F	2,000	2,000	0	2,000	2,000	2,000	2,000
1109 Liquor Licenses-Tasting	1,600	500	0	250	300	1,210	300
1110 Liquor License Violations	0	0	0	0	0	500	500
1111 Liquor Application Fee	0	0	0	0	2,000	1,500	2,000
Sub-total-Liquor Licenses	112,300	106,900	0	99,350	116,600	123,485	128,700
Percent to Total	0.24%	0.22%	0.00%	0.17%	0.19%	0.21%	0.20%
ANIMAL LICENSES:							
1121 Animal Licenses-Dogs	10,000	10,000	10,000	10,000	16,000	12,000	12,000
1122 Animal Licenses-Cats	1,000	1,000	1,000	1,000	4,000	4,000	4,000
Sub-total-Animal Licenses	11,000	11,000	11,000	11,000	20,000	16,000	16,000
Percent to Total	0.02%	0.02%	0.02%	0.02%	0.03%	0.03%	0.02%
BUILDING REVENUE & FEES:							
1131 Building Permit Fees	207,000	275,000	509,800	532,000	223,900	23,275	180,000
1132 Engineering Fees	306,400	238,000	280,800	200,000	176,200	151,500	34,960
1133 Contractor Reg. Fees	5,000	5,000	2,500	5,000	5,000	3,960	40,000
1134 Plan Review Fees	30,000	30,000	24,000	40,000	45,000	42,000	42,000
1135 Filing Fees	2,500	2,500	2,000	2,500	2,500	2,100	2,500
1136 Annexation Fees	30,100	15,000	17,500	14,700	5,000	3,500	18,900
1137 Building Inspection Fees	125,000	125,000	90,000	140,000	160,000	150,000	150,000
1138 Plumbing Inspection Fees	20,000	20,000	20,000	20,000	22,500	23,500	23,500
1139 Electrical Inspection Fees	20,000	20,000	20,000	25,000	27,500	30,000	30,000
1140 Mechanical Inspection Fees	10,000	10,000	7,000	10,000	13,500	15,700	15,000
1141 Sign Inspection Fees	5,000	5,000	1,500	5,000	5,000	4,400	5,000
1142 Elevator Inspection Fees	20,000	20,000	12,500	24,000	26,000	27,000	26,000
1143 Pavement Inspection Fees	11,500	6,500	10,000	1,500	1,500	0	500
1144 Other Inspections	25,000	40,000	25,000	30,000	32,500	40,000	35,000
1145 Fire Suppression Inspection Fees	0	0	0	1,500	1,500	2320	1000
1150 Water Connection Fees	7,500	8,000	7,000	5,000	5,000	750	2,500
1151 Lake County Sewer Tap-On Fees	50,000	75,000	85,000	65,800	65,000	22,700	65,000
1152 Village Sewer Tap-On Fees	2,000	2,500	2,500	2,350	1,300	300	650
1153 Water Meter Sales	5,000	10,000	8,000	5,000	10,000	750	1,500
1154 System Improvement Fees	50,000	50,000	50,000	29,500	25,000	17,500	17,500
1155 Sewer T.V. Inspection Fees	8,274	5,300	10,380	5,500	10,145	10,145	2,300
1156 Recapture Fees	0	0	0	0	0	58,390	0
Sub-total-Building Revenue & Fees	940,274	962,800	1,185,480	1,164,350	864,045	629,790	693,810
Percent to Total	1.98%	1.96%	2.66%	2.00%	1.44%	1.09%	1.08%

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	FY 2007		FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
			BUDGET	8 MONTH				
INTERGOVERNMENTAL REVENUE-LOCAL:								
1181 Reimb.-Police Training	10,000	5,000	5,000		10,000	10,000	3,155	5,000
1182 Reimb.-Fire Training	1,000	1,000	500		500	500	0	500
1183 High School Police Counselor	67,525	70,286	43,400		74,100	76,350	76,350	78,600
1184 Gasoline Sales-Park/School	36,400	41,300	35,000		65,000	85,000	50,531	52,000
1185 D.A.R.E. Program	60,734	62,860	0		64,850	82,630	108,735	83,148
1186 Police Grant Program	6,000	43,750	73,500		15,525	20,750	16,145	15,000
1187 Fire Training Reimbursement-Local	1,000	1,000	250		250	25	0	0
1188 IGA Reimbursement -IT Services	0	0	0		0	25,008	25,008	25,000
Sub-total-Intergovernmental Revenue	182,659	225,196	157,650		230,225	300,263	279,924	259,248
Percent to Total	0.38%	0.46%	0.35%		0.39%	0.50%	0.48%	0.40%
SALES OF WATER:								
1201 Sales Of Water	2,494,590	2,525,150	1,679,700		3,193,600	3,162,415	2,753,450	3,761,520
1202 Late Charges	25,000	21,000	15,000		20,000	20,000	20,000	20,000
1204 Construction Water	1,500	2,000	2,000		2,000	2,000	1,000	1,000
1205 Village Sewer Use Fees	365,450	369,920	246,070		697,080	690,275	599,070	940,380
1206 Lake County Sewer Fees	2,178,450	2,299,260	1,547,026		2,326,300	4,287,880	4,351,045	4,583,915
1210 Other Service Charges & Fees	279,095	325,050	240,330		0	0	0	0
1211 Revenue Bond Fees-Northwest Water Commission	857,955	817,410	525,930		421,080	434,260	425,830	404,470
Sub-total-Sales of Water	6,202,040	6,359,790	4,256,056		6,660,060	8,596,830	8,150,395	9,711,285
Percent to Total	13.04%	12.96%	9.56%		11.42%	14.31%	14.08%	15.08%
GOLF COURSE FEES:								
1221 Greens Fees	0	0	1,632,000		1,645,000	1,645,000	1,536,000	1,630,000
1222 Power Cart Rental	0	0	400,000		420,000	415,000	323,000	355,000
1223 Pull Cart Rental	0	0	8,000		7,000	7,200	7,250	7,200
1224 Driving Range Fees	0	0	68,000		68,000	68,500	71,500	72,000
1225 Memberships/Passes	0	0	140,000		150,000	140,000	118,264	135,000
1226 Club Storage Fees	0	0	500		300	400	395	400
1227 Locker Room Fees	0	0	1,000		800	900	420	900
1228 Merchandise Sales	0	0	150,000		150,000	152,000	124,000	145,000
1229 State Sales Taxes	0	0	12,188		12,300	13,300	11,200	13,200
1230 Club Rental Fees	0	0	4,700		5,600	6,500	4,500	6,500
1232 Rental Income	0	0	104,000		100,000	105,000	80,000	90,000
1233 Utility Reimbursements	0	0	62,000		60,000	60,000	40,000	50,000
1234 GPS Revenue	0	0	45,000		75,000	81,000	57,000	70,000
1235 Coupon Sales	0	0	15,000		15,000	15,000	10,000	15,000
Sub-total-Golf Course Fees	0	0	2,642,388		2,709,000	2,709,800	2,383,529	2,590,200
Percent to Total	0.00%	0.00%	5.94%		4.64%	4.51%	4.12%	4.02%
INVESTMENT REVENUE:								
1241 Interest Income-Savings	18,650	29,880	37,000		52,820	32,120	9,489	8,720
1242 Interest Income-Investment Pool	342,550	505,100	619,200		663,200	329,150	27,419	31,800
1243 Interest Income-Money Market	18,800	6,600	7,750		15,500	19,000	1,380	2,100
1244 Interest Income-Certificates of Deposit	517,800	779,500	624,900		775,300	777,000	733,509	778,716
1245 Interest Income-Government Securities	297,250	365,400	304,233		620,500	426,250	172,118	209,056
1246 Amortization-Security Discount or Premium	944,000	773,830	661,280		965,270	949,928	910,055	697,042
1248 Annuity Gains/Losses	0	200,000	257,808		350,000	350,000	3,952,698	1,104,040
1249 Stock Dividends	0	0	0		0	0	119,271	100,000
Sub-total-Investment Revenue	2,139,050	2,660,310	2,512,171		3,442,590	2,883,448	5,925,939	2,931,474
Percent to Total	4.50%	5.42%	5.65%		5.90%	4.80%	10.23%	4.55%
FINES & FEES-POLICE & FIRE:								
1251 Circuit Court Fines-Cook	20,000	17,500	4,000		10,000	15,000	24,000	18,000
1252 Circuit Court Fines-Lake	630,000	630,000	390,000		600,000	590,000	590,000	590,000
1253 Village Ordinance Fines	80,000	75,000	50,000		45,000	60,000	76,000	65,000
1254 Alarm Service Calls	25,000	35,000	20,000		35,000	45,000	45,000	45,000
ALL FUND-REVENUE								

ACCOUNT DESCRIPTION	FY 05-06 BUDGET	FY 06-07 BUDGET	BUDGET 8 MONTH	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
1255 Accident Reports	7,000	7,000	4,000	6,500	7,000	6,000	6,000
1256 Special Duty-Police	0	0	0	0	0	0	0
1257 Special Duty-Fire	0	0	0	0	0	0	0
1258 Impounding Fees	1,300	1,300	850	1,800	1,800	1,200	1,200
1259 Ambulance Transport Fees	375,000	375,000	320,000	475,000	575,000	640,000	640,000
1260 Video Subpoena Fees	4,000	4,000	2,600	4,300	4,300	4,000	4,000
1261 DUI Assessments	35,000	32,000	23,000	40,000	35,000	30,500	30,500
1262 Impounding Penalties	180,000	210,000	134,000	205,000	175,000	124,500	124,500
Sub-total-Fines & Fees-Police & Fire	1,357,300	1,386,800	948,450	1,422,600	1,508,100	1,541,200	1,524,200
Percent to Total	2.85%	2.83%	2.13%	2.44%	2.51%	2.66%	2.37%
OPERATING TRANSFERS:							
1271 Transfers From Corporate Fund	4,040,550	4,738,562	4,672,712	5,331,228	5,280,873	4,975,646	5,209,902
1272 Transfers From Water Fund	769,465	819,790	834,790	815,230	885,000	885,000	885,000
1273 Transfers From Golf Fund	110,960	110,960	82,160	130,000	116,984	111,000	36,250
1274 Transfers From Capital Projects Fund	0	0	0	500,000	0	298,415	0
1276 Transfers From Debt Service Fund	22,400	0	0	0	0	0	0
1277 Transfers From Refuse Service Fund	50,000	0	0	0	0	0	0
Sub-total-Operating Transfers	4,993,375	5,669,312	5,589,662	6,776,458	6,282,857	6,270,061	6,131,152
Percent to Total	10.50%	11.55%	12.56%	11.62%	10.46%	10.83%	9.52%
ALL OTHER REVENUE:							
1291 Cable Television Fees	432,000	456,000	340,000	506,000	564,000	554,657	555,000
1292 Snow & Ice Control	3,000	2,000	2,000	2,000	2,000	1,215	1,000
1293 Manuals, Maps & Books	1,200	1,200	800	800	250	250	250
1294 Facilities Rental	6,350	5,850	3,290	4,930	5,300	4,000	4,000
1296 Pension Withheld	978,740	991,775	741,642	1,090,994	1,128,315	1,152,274	1,123,121
1298 SWANCC User Fees	984,400	992,245	660,800	915,192	1,044,560	1,043,410	1,046,730
1299 All Other Income	192,000	312,500	3,419,100	2,938,100	2,532,495	223,570	5,066,980
1300 Parking Lot Fees-Monthly Passes	45,500	47,000	39,000	65,000	83,200	77,900	83,200
1301 Parking Lot Fees-Daily Rates	71,000	72,500	43,350	64,500	67,000	57,190	66,700
1311 Reimbursements-Central Garage	12,500	60,000	30,000	73,790	99,115	100,895	100,000
Sub-total-All Other Revenue	2,726,690	2,941,070	5,279,982	5,661,306	5,526,235	3,215,361	8,046,981
Percent to Total	5.73%	5.99%	11.86%	9.71%	9.20%	5.55%	12.49%
GRAND TOTAL-ALL FUND REVENUE	47,554,586	49,083,825	44,500,878	58,332,962	60,087,064	57,906,853	64,409,704

ALL FUND-REVENUE

ACCOUNT DESCRIPTION	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
PERSONAL SERVICES:						
3011 Salaries-Full Time	6,093,868	5,093,093	7,472,033	7,800,966	7,564,116	7,502,080
3012 Salaries-Overtime	708,484	608,504	859,253	908,241	661,936	797,750
3013 Salaries-Sworn	10,245,288	7,186,325	11,163,422	11,542,947	11,412,031	11,464,821
3014 Salaries-Part Time	817,013	706,931	868,314	935,410	819,209	979,803
3015 Salaries-Elected Officials	39,000	26,000	39,000	39,000	39,000	39,000
3016 Special Duty Pay	0	0	0	0	0	0
3017 Salaries-Seasonal	0	0	73,140	0	0	0
3018 Longevity Pay	150,000	126,300	152,632	154,850	158,024	160,185
3021 Salaries-Seasonal Grounds	0	61,000	24,000	7,000	26,000	12,000
3022 Salaries-Seasonal Clubhouse	0	133,000	137,000	140,000	122,500	135,000
3023 Salaries-Part Time Grounds	0	206,500	220,000	257,000	166,000	220,000
3024 Salaries-Part Time Clubhouse	0	73,000	78,000	83,400	73,000	75,000
Sub-total-Personal Services	18,053,653	14,220,653	21,086,794	21,868,814	21,041,816	21,385,639
Percent to total	37.69%	31.44%	36.77%	35.93%	38.75%	34.30%
PERSONAL BENEFITS:						
3111 Group Medical & Life Insurance	2,828,629	1,957,332	3,110,726	3,364,371	3,398,822	3,257,756
3112 Professional Training	118,646	108,346	137,099	137,351	74,051	118,958
3113 Dues & Memberships	49,428	45,005	61,436	65,220	62,433	65,731
3114 Uniform Rental	16,232	21,592	29,651	33,119	25,756	32,403
3115 Clothing Allowance	68,572	53,822	78,266	78,648	68,145	78,339
3116 Uniform Maintenance	23,960	24,260	24,260	24,260	23,820	24,260
3117 Safety Equipment	44,600	36,849	50,295	56,634	44,100	57,134
3118 Tuition Reimbursements	32,547	75,957	72,584	66,603	47,910	60,000
3119 Recruit Uniforms	4,800	4,800	4,300	4,300	0	4,300
3125 Employer's Contribution-Pension	147,652	289,670	358,563	394,738	363,728	412,577
3126 Employer's Contribution-FICA	393,090	294,890	442,250	456,038	440,925	449,398
3127 Employer's Contribution-IMRF	610,965	415,665	683,855	759,105	753,548	825,750
3128 Employer's Contribution-Medicare	250,610	180,335	275,370	285,200	276,664	279,033
3129 ICMA/RC Deferred Compensation	55,190	47,629	68,517	69,028	65,441	74,268
3131 Survivor Pension-Police	0	0	0	0	0	98,534
3132 Survivor Pension-Fire	0	0	0	0	0	88,855
3133 Pension Payments-Police	1,093,400	794,350	1,294,715	1,348,512	1,361,195	1,349,398
3134 Pension Payments-Fire	0	19,329	218,502	367,903	366,059	371,360
3135 Disability Payments-Police	89,530	59,685	89,528	89,528	89,528	89,528
3136 Disability Payments-Fire	202,620	135,395	203,110	202,466	212,286	123,238
3137 Employee Recognition	5,200	2,835	4,200	7,270	5,500	7,200
3138 Pension Refund-Police	0	0	0	0	0	0
3139 Pension Refund-Fire	0	0	0	0	0	0
Sub-total-Personal Benefits	6,035,671	4,567,746	7,207,227	7,810,294	7,679,911	7,868,020
Percent to Total	12.60%	10.10%	12.57%	12.83%	14.14%	12.62%
OPERATING EXPENSES:						
3211 Telephone	145,477	107,232	168,633	172,460	163,619	168,255
3212 Postage	74,701	51,966	68,661	74,231	73,469	75,675
3213 Travel	20,232	19,780	23,918	21,121	9,346	18,166
3214 Per Diem Allowance	7,300	6,390	9,415	8,110	4,050	7,835
3215 Reception & Community Affairs	10,155	6,424	11,155	13,005	7,150	10,055
3216 Maintenance Contracts	343,339	299,911	418,797	475,066	442,397	503,060
3217 Equipment Rental	23,920	16,028	21,863	21,873	12,121	23,569
3218 Subscriptions & Publications	24,189	11,290	15,375	15,951	14,665	20,421
3219 Printing	33,719	34,520	34,178	30,634	25,503	26,965
3220 Village Newsletter	50,000	40,000	51,900	50,500	40,000	47,034
3221 Computer Services	66,000	56,033	80,100	81,200	87,300	92,700
3224 Recruitment	2,800	2,350	2,800	3,800	800	3,800
3225 CDL Testing Consortium	0	0	0	2,500	1,380	2,000
3230 Audit Fees	38,000	43,000	43,225	44,225	48,000	41,000
3231 Fiscal Agent Fees	2,000	4,500	2,000	2,800	2,800	2,800
3235 Homeland Security	100	67	100	100	0	100
3240 Supplies-Office	49,599	51,309	65,203	65,831	59,972	65,466
3250 Supplies-All Other	70,980	51,516	73,007	91,823	73,566	91,293
3260 Supplies-Clubhouse	0	21,500	21,000	20,000	16,300	20,000
ALL FUND-EXPENSE						

ACCOUNT DESCRIPTION	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
3275 Physical Fitness Equipment	400	400	400	400	0	400
3332 Printing-Staff	11,100	8,165	11,950	11,950	7,950	11,950
3336 Safety Equipment-Patrol	3,650	3,800	3,600	3,600	3,000	3,600
3337 Safety Equipment-F.O.S.G.	500	350	500	500	64	500
3340 Equipment Rental-Communications	2,050	950	970	704	439	120
3343 Supplies-Patrol	3,000	2,140	3,000	3,000	3,000	3,000
3345 Supplies-F.O.S.G.	6,050	4,615	6,000	6,000	3,500	6,000
3346 Supplies-Communications	2,500	2,380	2,400	2,400	2,400	2,400
3347 Supplies-Records	13,100	9,325	13,100	13,100	8,100	13,100
3348 Supplies-O.C.O.P.	600	400	600	600	600	600
3349 Supplies-Training	8,550	5,650	8,550	8,550	8,550	8,550
3350 Supplies-C/P-C/R	4,900	3,235	4,900	4,900	2,400	4,900
3351 Supplies-Detention	1,300	915	1,300	1,300	1,300	1,300
3352 Operating Equip.-Patrol	1,975	4,950	1,450	1,450	538	1,450
3353 Operating Equip.-F.O.S.G.	280	0	0	0	30	0
3354 Operating Equip.-Communications	570	375	550	550	307	550
3355 Operating Equip.-Records	1,622	1,185	1,572	1,572	697	1,572
3356 Operating Equip.-O.C.O.P.	300	200	200	200	200	200
3357 Operating Equip.-Training	720	480	720	720	910	720
3358 Operating Equip.-Detention	150	150	150	150	150	150
3359 Operating Equip.-C/P-C/R	1,300	1,300	1,300	1,300	0	1,300
3370 Merchandise Purchases	0	120,000	125,000	125,000	120,000	110,000
3380 Golf Cart Rental	0	97,000	106,000	100,000	84,000	87,000
3390 Driving Range	0	5,000	5,000	5,000	2,500	3,000
3391 Advertising & Promotions	0	49,000	45,000	30,000	27,000	30,000
3392 GPS Expense	0	39,000	84,000	89,000	89,000	90,000
3395 Sales Tax	0	11,800	11,900	11,900	10,000	11,800
Sub-total-Operating Expenses	1,027,128	1,196,581	1,551,442	1,619,076	1,459,073	1,614,356
Percent to Total	2.14%	2.65%	2.71%	2.66%	2.69%	2.59%
INSURANCE:						
3511 Risk Management Pool	449,352	20,000	466,152	466,990	467,940	468,940
3512 Unemployment Insurance	18,320	19,840	20,080	20,160	20,160	38,240
Sub-total-Insurance	467,672	39,840	486,232	487,150	488,100	507,180
Percent to Total	0.98%	0.09%	0.85%	0.80%	0.90%	0.81%
LEGAL SERVICES:						
3611 Retainer Fee	50,365	36,865	50,365	50,365	50,365	50,365
3612 Prosecutor Fee	63,000	46,700	67,000	65,000	67,000	67,000
3613 Attorney's Fees	88,000	60,700	90,500	93,500	97,000	95,000
3614 Recording Fees	500	270	500	500	400	500
3615 Legal Notices	6,000	3,300	6,000	7,500	6,870	7,500
3616 Litigation Reserve	50,000	30,000	10,000	10,000	14,500	10,000
3617 Messenger Fees	800	530	850	700	500	700
3618 Special Counsel	41,000	35,300	73,000	50,000	15,329	42,000
3619 Legal Reimbursables	3,600	2,300	2,500	3,000	8,000	3,000
Sub-total-Legal Services	303,265	215,965	300,715	280,565	259,964	276,065
Percent to Total	0.63%	0.48%	0.52%	0.46%	0.48%	0.44%
COMMISSIONS & COMMITTEES:						
3712 Blood Commission	200	133	150	100	65	100
3713 Buffalo Grove Days	40,000	60,000	60,000	60,000	38,100	40,000
3714 Fire & Police Commission	10,000	5,000	14,000	14,000	13,800	11,500
3715 Fireworks for the Fourth	10,000	10,000	10,000	20,000	20,000	20,000
3716 Plan Commission	3,000	2,000	3,000	1,500	75	200
3717 Residents with Disabilities	350	233	300	1,000	900	1,000
3718 Arts Commission	5,200	5,700	42,200	7,000	4,500	6,000
3719 Zoning Board of Appeals	50	33	50	50	0	50
3720 Other Boards/Commissions	100	66	200	100	0	100
3721 Village Board	500	266	300	200	640	200

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
3722 BG Symphonic Band	0	0	0	0	1,350	0
3723 50th Anniversary Committee	0	25,000	38,000	0	-350	0
Sub-total-Commissions & Committees	69,400	108,431	168,200	103,950	79,080	79,150
Percent to Total	0.14%	0.24%	0.29%	0.17%	0.15%	0.13%
COMMODITIES:						
3811 Electric-Facilities	5,000	144,000	142,000	132,000	153,000	137,000
3812 Gas-Facilities	22,000	60,000	63,600	67,100	33,500	52,000
3814 Electric-Water & Sewer	164,738	145,009	217,514	210,000	258,683	275,000
3815 Gas-Water & Sewer	2,316	1,648	1,648	3,000	1,800	3,000
3817 Water Sample Analysis	4,945	4,945	11,720	11,720	8,000	11,720
3818 Lake County Tap-On Fees	50,000	85,000	65,800	65,000	22,700	65,000
3819 Lake County Treatment Fees	2,299,260	1,547,026	2,326,300	4,287,880	4,351,045	4,583,915
3820 Water Meter Purchases	13,000	11,600	16,600	16,600	9,500	16,600
3821 Snow & Ice Control Mix	153,760	64,055	179,200	560,000	507,239	434,950
3822 Traffic & Street Signs	28,000	18,835	28,000	30,500	27,000	30,000
3823 Chemicals & Fertilizers	12,520	149,813	160,220	166,220	150,100	168,220
3824 Small Equipment Tools & Hardware	27,691	35,558	41,571	37,753	32,150	31,824
3825 Electric-Street Lights	65,620	58,310	97,700	103,000	95,156	104,000
3826 Gas-Street Lights	4,500	6,400	7,500	11,500	5,786	8,000
Sub-total-Commodities	2,853,350	2,332,199	3,359,373	5,702,273	5,655,659	5,921,229
Percent to Total	5.96%	5.16%	5.86%	9.37%	10.42%	9.50%
MAINTENANCE & REPAIRS-FACILITIES:						
3911 Sidewalks, Curbs & Bikeways	150,000	200,000	260,000	165,000	163,950	175,000
3912 Streets & Highways	53,970	69,000	96,000	98,000	98,000	98,000
3913 Streetlights	196,000	160,552	201,805	202,300	196,763	207,800
3916 Buildings & Facilities	70,747	138,395	216,722	164,953	67,701	143,963
3917 Golf Course	0	70,900	65,500	68,000	56,000	64,500
3918 Parkway Trees	31,385	32,600	36,000	36,000	0	36,000
3919 Irrigation Systems	0	16,000	14,000	12,000	6,500	18,000
3920 Parking Lots	1,000	800	1,000	1,000	0	1,000
Sub-total-Maintenance & Repairs-Facilities	503,102	688,247	891,027	747,253	588,914	744,263
Percent to Total	1.05%	1.52%	1.55%	1.23%	1.08%	1.19%
MAINTENANCE & REPAIRS-WATER & SEWER:						
4011 Well Equipment	8,000	6,500	8,000	8,000	6,200	8,000
4012 Pumping Stations	2,000	1,700	2,100	2,100	2,500	5,000
4013 Watermains & Services	8,000	6,700	9,000	9,000	12,300	12,000
4014 Reservoirs	5,000	3,000	5,000	5,000	3,000	5,000
4015 Water Meters	10,600	8,200	9,500	9,500	2,100	9,500
4016 Hydrants & Valves	10,000	7,000	10,000	10,000	15,000	15,000
4017 Storm & Sanitary Sewers	10,000	9,000	10,500	10,500	2,000	10,500
4018 Lift Stations	7,000	6,500	7,500	14,200	12,637	14,200
Sub-total-Maintenance & Repairs- Water & Sewer	60,600	48,600	61,600	68,300	55,737	79,200
Percent to Total	0.13%	0.11%	0.11%	0.11%	0.10%	0.13%
MAINTENANCE & REPAIRS-OTHER:						
4111 Department Equipment	67,213	107,324	129,516	123,254	106,098	118,971
4112 Radios	5,900	6,133	3,075	6,515	5,015	6,515
4113 Mobile Data Terminals	2,900	3,528	4,277	3,894	3,952	3,894
4116 Patrol Equipment-Police	7,100	6,095	5,250	5,250	5,514	5,225
4117 F.O.S.G. Equipment-Police	700	465	700	700	150	700
4118 Staff Equipment-Police	7,118	4,620	5,300	5,600	5,300	5,600
Sub-total-Maintenance & Repairs-Other	90,931	128,165	148,118	145,213	126,029	140,905
Percent to Total	0.19%	0.28%	0.26%	0.24%	0.23%	0.23%
MAINTENANCE & REPAIRS-VEHICLES:						
4211 Gasoline	206,691	187,588	254,050	331,521	165,492	283,232
4212 Diesel Fuel	123,655	82,025	150,187	222,530	125,594	184,158
4213 Automotive Parts	103,426	85,503	124,954	159,813	129,655	159,813
4214 Garage Labor	43,429	28,406	42,087	32,508	48,189	48,189

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
4215 Lubricants	9,442	6,317	9,030	15,046	12,093	16,901
4216 Garage Overhead	0	0	0	0	0	0
4217 Body Work	5,975	4,283	0	7,200	6,825	7,200
4218 Contractual Auto Services	73,773	44,384	87,415	127,526	133,799	127,526
Sub-total-Maintenance & Repairs-Vehicles	566,391	438,506	667,723	896,144	621,647	827,019
Percent to Total	1.18%	0.97%	1.16%	1.47%	1.14%	1.33%
CAPITAL EQUIPMENT:						
4311 Automobiles & Trucks	34,607	12,729	1,991	0	0	0
4312 Office Furniture	4,800	5,179	11,210	6,735	3,175	3,385
4313 Office Equipment	57,648	41,551	62,850	57,700	55,585	50,600
4315 Reserve for Capital Replacement	857,490	967,339	859,627	663,299	0	628,650
4316 Operating Equipment-Department	125,696	129,048	133,676	124,698	79,421	124,691
4317 Reserve for Computer Replacement	119,013	117,616	119,744	91,621	6,100	41,300
4329 Vehicle Safety Equipment	5,100	0	0	0	0	0
4335 Operating Equipment-Patrol	6,990	5,710	6,240	4,700	1,151	4,700
4337 Operating Equipment-Staff	550	365	550	550	314	550
Sub-total-Capital Equipment	1,211,894	1,279,537	1,195,888	949,303	145,746	853,876
Percent to Total	2.53%	2.83%	2.09%	1.56%	0.27%	1.37%
CAPITAL PROJECTS-WATER:						
4412 System Improvements	105,000	593,592	547,245	1,190,000	366,155	2,698,000
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	598,592	552,245	1,195,000	491,155	2,703,000
Percent to Total	0.23%	1.32%	0.96%	1.96%	0.90%	4.33%
CAPITAL PROJECTS-STREETS & ROADS:						
4511 Street Maintenance/Construction	2,500,000	2,765,000	2,990,000	2,300,000	2,366,718	2,679,045
4527 Port Clinton Road/Prairie Road Intersection Improvement	0	164,886	164,886	0	0	0
4532 Lake-Cook/Wisconsin Central Bike Path	0	(165,000)	(165,000)	0	0	0
4537 Deerfield Parkway Street Improvement IL 83 to Weiland Road	1,118,908	0	0	576,497	0	576,497
4538 Dundee Road Intersection Lighting Project	0	1,645,000	1,645,000	297,689	237,556	0
4539 Il Rt 22 Street Improvement	230,454	210,454	210,454	210,454	0	210,454
4541 Aptakisic Road Traffic Signal Improvement	0	34,589	34,589	34,589	33,198	0
4542 Weiland Road/Prairie Road Street Improvement-Lake Cook to IL Route 22	0	933,475	849,515	640,000	300,000	496,390
Traffic Signal Improvement	0	0	0	0	0	186,936
Sub-total-Capital Projects-Streets & Roads	3,849,362	5,588,404	5,729,444	4,059,229	2,937,472	4,149,322
Percent to Total	8.04%	12.35%	9.99%	6.67%	5.41%	6.65%
CAPITAL PROJECTS-FACILITIES:						
4611 Building Improvements	57,100	65,132	81,300	243,255	93,052	142,475
4613 Golf Course Improvements	0	87,000	84,000	68,000	43,000	96,500
4642 Fire Station Ventilation	0	101,950	42,750	0	0	0
4644 Police In-Car Video System Upgrade	0	20,000	0	0	0	0
4657 Municipal Parking Facility Maintenance	37,700	0	0	43,000	47,327	359,000
4659 BGGC HVAC Replacement	0	0	0	0	0	180,040
4661 Metra Parking Lot Expansion	0	0	0	0	0	0
4668 Fire Station #26 Front Door Replacement	0	135,000	121,000	0	28,111	0
4678 Facility Security Improvements	0	125,000	0	0	0	0
4679 Grade Crossing Planning Contingency	270,000	2,000,000	0	0	0	0
4681 Bikeway Construction-CornEd ROW	0	125,000	95,000	5,000	0	0
4682 White Pine Trail Study	451,000	415,000	415,000	515,715	63,230	0
4683 Firearms Range Improvements	0	0	0	0	0	0
4684 Public Service Center Expansion	0	30,000	400,000	2,000,000	48,775	0
4685 St #26 Bunkroom/Bathroom Improvement	0	0	350,000	0	0	0
4686 Police Station-Rear Stair Replacement	0	68,000	0	0	0	0

ALL FUND-EXPENSE

ACCOUNT DESCRIPTION	FY 06-07 BUDGET	FY 2007(8) BUDGET	FY 2008 BUDGET	FY 2009 BUDGET	FY 2009 ESTIMATE	FY 2010 BUDGET
4687 Fire Station Audio Improvements	0	42,000	0	0	0	0
4688 Fire Station #27 Basement Improvement	0	150,000	0	0	0	0
4689 EOC Remodeling/Antenna Replacement	0	0	59,500	0	23,392	0
4690 Village Hall Fire Alarm System	0	0	42,000	0	0	0
4691 Old Checker Road Culvert Replacement	0	0	150,000	150,000	91,573	0
4692 Police Range Electronics Replacement	0	0	0	60,000	50,100	0
4693 Dundee Road Streetscape Improvement	0	0	0	16,000	0	650,211
4694 Storm Water Drainage Improvement	0	0	0	0	350,000	2,472,000
Sub-total-Capital Projects-Facilities	815,800	3,364,082	1,840,550	3,100,970	838,560	3,900,226
Percent to Total	1.70%	7.44%	3.21%	5.10%	1.54%	6.26%
DEBT SERVICE:						
4711 Principal Payments-G.O. Bonds	1,405,000	1,485,004	1,150,000	1,165,000	1,165,000	885,000
4716 Interest Payments-G.O. Bonds	473,980	433,328	376,315	331,885	331,885	285,950
4722 Payments to Northwest Water Commission	817,410	631,115	426,800	434,260	434,260	430,699
Sub-total-Debt Service	2,696,390	2,549,447	1,953,115	1,931,145	1,931,145	1,601,649
Percent to Total	5.63%	5.64%	3.41%	3.17%	3.56%	2.57%
OPERATING TRANSFERS:						
4811 Transfer-Corporate Fund	654,790	654,790	635,230	705,000	705,000	705,000
4812 Transfer-Debt Service Fund	764,180	854,440	755,000	705,000	630,000	380,000
4813 Transfer-Capital Projects Fund	508,700	636,950	689,000	589,045	400,000	407,000
4815 Transfer-Motor Fuel Tax Fund	959,940	893,360	1,641,550	957,860	1,227,215	592,795
4816 Transfer-Arboretum Golf Course Fund	0	17,000	139,000	91,908	111,000	36,250
4818 Transfer-IMRF Fund	30,000	0	0	0	0	0
4819 Transfer-Refuse Service Fund	0	0	0	0	0	0
4822 Transfer-Police Pension Fund	1,463,172	1,268,151	1,587,542	1,740,156	1,713,283	2,072,548
4823 Transfer-Fire Pension Fund	1,177,570	1,164,971	1,329,136	1,493,888	1,483,563	1,937,559
Sub-total-Operating Transfers	5,558,352	5,489,662	6,776,458	6,282,857	6,270,061	6,131,152
Percent to Total	11.60%	12.14%	11.82%	10.32%	11.55%	9.83%
ALL OTHER EXPENSES:						
4911 Consulting Services	48,843	0	0	0	0	0
4913 Consulting Fees-Other	186,836	105,744	86,720	71,429	51,873	59,062
4914 Northwest Central Dispatch	499,325	306,437	485,480	510,922	501,845	524,622
4915 Omni Youth Services	75,000	50,000	75,000	65,000	35,000	35,000
4918 Animal Control	5,000	4,080	5,000	5,400	2,400	5,400
4919 Prisoner Care	1,300	860	1,300	1,300	1,300	1,300
4921 Exterminating Services	500	346	500	500	400	500
4922 SWANCC User Fees	1,060,125	687,300	1,016,312	1,023,730	956,840	967,755
4924 Northwest Water Commission	1,269,640	768,886	1,186,111	1,283,238	1,252,889	1,272,716
4928 IRMA Deductible-Workers Comp.	7,000	12,330	16,000	75,000	140,000	140,000
4929 IRMA Deductible-All Other	1,000	2,000	10,000	60,000	42,018	45,000
4931 Illinois Criminal Justice Information Authority	18,650	18,650	18,650	19,000	19,000	9,500
4932 NWCH Administrative Fee	14,844	10,641	18,903	17,902	17,902	13,981
4933 CAFT Operations	5,000	5,000	5,000	5,000	5,000	0
4934 Commission on Accreditation	6,000	6,000	6,000	6,000	4,673	6,000
4935 All Other Expenses	193,607	153,387	151,294	176,764	198,655	90,932
4936 Fire Contractual Services	28,565	16,796	25,362	25,902	25,200	25,902
4938 Northern Illinois Crime Lab	53,176	55,523	57,695	59,832	57,695	58,394
4941 Cable Television Programming	25,000	15,333	23,700	23,000	25,000	33,500
4942 Senior Citizen Taxi Program	1,200	667	2,000	2,000	1,600	2,000
4949 NIPAS	5,175	5,285	14,010	9,010	778	9,010
4950 Lease Payments	101,193	103,217	105,281	107,387	107,387	75,000
4951 Pace Parking Lot Fees	16,500	12,600	16,500	15,500	13,500	15,500
4952 Police Grant Charges	2,500	8,250	8,250	8,250	8,250	8,250
4953 Credit Card Fee/Charges		28,000	35,000	36,000	38,000	38,000
4954 Overweight Truck Enforcement	1,600	650	2,090	2,090	1,506	2,090
4958 Investment/Broker Fees	0	0	0	0	121,107	132,000
Sub-total-All Other Expenses	3,627,579	2,377,982	3,372,158	3,610,156	3,629,818	3,571,414
Percent to Total	7.57%	5.26%	5.88%	5.93%	6.68%	5.73%
GRAND TOTAL-ALL FUND EXPENSE	47,900,540	45,232,639	57,348,309	60,857,692	54,299,887	62,353,665

VILLAGE OF BUFFALO GROVE
 FINAL DISTRIBUTION OF 2009 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-(2008 LEVY)	COOK EXTENSION	COOK RATE	LAKE EXTENSION	LAKE RATE	TOTAL EXTENSION	WEIGHTED RATE	FUND DISTRIBUTION PERCENTAGE
TAX LEVIES:							
CORPORATE	478,865.43	0.1114	1,642,824.57	0.1132	2,121,690.00	0.1128	29.32%
STREET AND BRIDGE	152,758.27	0.0355	524,061.73	0.0361	676,820.00	0.0360	9.35%
STREET LIGHTING	51,811.69	0.0120	177,748.31	0.0123	229,560.00	0.0122	3.17%
POLICE PROTECTION	114,831.65	0.0267	393,948.35	0.0272	508,780.00	0.0271	7.03%
FIRE PROTECTION	821,139.48	0.1910	2,817,050.52	0.1942	3,638,190.00	0.1934	50.27%
ESDA	2,839.31	0.0007	9,740.69	0.0007	12,580.00	0.0007	0.17%
CROSSING GUARD	11,208.26	0.0026	36,451.74	0.0027	49,660.00	0.0026	0.69%
SUB-TOTAL: CORPORATE	1,633,454.10	0.3799	5,603,625.90	0.3862	7,237,280.00	0.3848	53.46%
IMRF	353,019.63	0.0821	1,211,090.37	0.0835	1,564,110.00	0.0832	11.55%
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	84,554.56	0.0197	290,077.94	0.0200	374,632.50	0.0199	2.77%
CORP PURP BONDS-FACILITIES-01B	22,324.55	0.0052	76,587.95	0.0053	98,912.50	0.0053	0.73%
CORP PURP BONDS-FACILITIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00%
CORP PURP BONDS-FACILITIES-03	71,638.31	0.0167	245,766.69	0.0169	317,405.00	0.0169	2.34%
POLICE PENSION	460,114.73	0.1070	1,578,497.27	0.1088	2,038,612.00	0.1084	15.060%
FIRE PENSION	430,146.51	0.1000	1,475,686.49	0.1017	1,905,833.00	0.1013	14.079%
TOTAL	3,056,252.37	0.7105	10,481,532.63	0.7224	13,536,785.00	0.7197	100.00%

ESTIMATED E.A.V.

	2009	2008
COOK	430,000,000	
LAKE	1,450,870,000	
TOTAL	1,880,870,000	
	ESTIMATED/FINAL RATES:	
	CORPORATE AND DEBT SERVICE	
	0.4268	0.3935
	PENSION OBLIGATIONS	
	0.2929	0.2522

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

	2009 REQUEST	2008 REQUEST	CHANGE-\$	CHANGE-%	2008 EXTENSION	CHANGE-%	CHANGE-\$
CORPORATE	7,237,280.00	7,227,700.00	9,580.00	0.13%	7,088,562.06	2.10%	148,717.94
SPECIAL PURPOSE/IMRF	1,564,110.00	1,481,921.00	82,189.00	5.55%	1,451,641.14	7.75%	112,468.86
PENSION	3,944,445.00	3,261,007.00	683,438.00	20.96%	3,202,491.75	23.17%	741,953.25
DEBT SERVICE	790,950.00	791,885.00	(935.00)	-0.12%	788,094.08	0.36%	2,855.92
TOTAL	13,536,785.00	12,762,513.00	774,272.00	6.07%	12,530,789.03	8.03%	1,005,995.97
FINAL EXTENSION-2008 LEVY	—	12,530,789.03	1,005,995.97	8.03%	FINAL RATE		
INITIAL 2009 LEVY-GROSS	13,917,835.00	—	(380,850.00)	-2.74%	0.6661		

ABATEMENTS RECOMMENDED:

	2009 LEVY	2008 LEVY	CHANGE		REQUEST PERCENT
CORPORATE	0.00	0.00	0.00	CORPORATE	53.46%
SPECIAL PURPOSE/IMRF	0.00	0.00	0.00	SPECIAL PURPOSE/IMRF	11.55%
PENSION	0.00	0.00	0.00	PENSION	29.14%
DEBT SERVICE	380,000.00	705,000.00	(325,000.00)	DEBT SERVICE	5.84%
TOTAL	380,000.00	705,000.00	(325,000.00)	TOTAL	100.00%

LEVY TO ABATEMENT RECONCILEMENT:

NET LEVY REQUEST-2009/2008 CHANGE	774,272.00
NET CHANGE-ABATEMENTS-2009/2008	(325,000.00)
GROSS LEVY REQUEST-2009/2008	449,272.00
CHANGE	—
VARIANCE-LEVY TO ABATEMENT	0.00

ESTIMATED EXTENSION-NET OF PRIOR YEAR COLLECTION ADJUSTMENTS:

	COOK	LAKE	TOTAL
LEVY-GROSS	3,141,018.37	10,775,766.63	13,916,785.00
ABATEMENT	(85,766.00)	(294,234.00)	(380,000.00)
ADJUSTMENT	0.00	248,869.00	248,869.00
NET	3,055,252.37	10,730,401.63	13,785,654.00
EST RATE-2009	0.7105	0.7396	0.7329
FINAL-2008	0.6700	0.6650	0.6661
CHANGE	0.0405	0.0746	0.0668

VILLAGE OF BUFFALO GROVE
 ESTIMATED DISTRIBUTION OF 2009 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 REAPPORTIONMENT-(2008 LEVY)	COOK LEVY 22.57%	COOK RATE	LAKE LEVY 77.43%	LAKE RATE	TOTAL LEVY 100.00%	WEIGHTED RATE
TAX LEVIES:						
CORPORATE	478,865.43	0.1114	1,642,824.57	0.1132	2,121,690.00	0.1128
STREET AND BRIDGE	152,758.27	0.0355	524,061.73	0.0381	676,820.00	0.0360
STREET LIGHTING	51,811.69	0.0120	177,748.31	0.0123	229,560.00	0.0122
POLICE PROTECTION	114,831.65	0.0267	393,948.35	0.0272	508,780.00	0.0271
FIRE PROTECTION	821,139.48	0.1910	2,817,050.52	0.1942	3,638,190.00	0.1934
ESDA	2,839.31	0.0007	9,740.69	0.0007	12,580.00	0.0007
CROSSING GUARD	11,208.26	0.0026	38,451.74	0.0027	49,660.00	0.0026
SUB-TOTAL:CORPORATE	<u>1,633,454.10</u>	<u>0.3799</u>	<u>5,603,825.90</u>	<u>0.3862</u>	<u>7,237,280.00</u>	<u>0.3848</u>
IMRF	353,019.63	0.0821	1,211,090.37	0.0835	1,564,110.00	0.0832
ARBORETUM GOLF COURSE-SERIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000
ARBORETUM GOLF COURSE-SERIES-02B	32,983.80	0.0077	113,156.20	0.0078	146,140.00	0.0078
CORP PURP BONDS-FACILITIES-01A	96,710.76	0.0225	331,781.74	0.0229	428,492.50	0.0228
COPR PURP BONDS-FACILITIES-01B	62,950.55	0.0146	215,961.95	0.0149	278,912.50	0.0148
CORP PURP BONDS-FACILITIES-02A	0.00	0.0000	0.00	0.0000	0.00	0.0000
CORP PURP BONDS-FACILITIES-03	71,638.31	0.0167	245,766.69	0.0169	317,405.00	0.0169
POLICE PENSION	460,114.73	0.1070	1,578,497.27	0.1088	2,038,612.00	0.1084
FIRE PENSION	430,146.51	0.1000	1,475,688.49	0.1017	1,905,833.00	0.1013
TOTAL	<u>3,141,018.37</u>	<u>0.7305</u>	<u>10,775,766.63</u>	<u>0.7427</u>	<u>13,916,785.00</u>	<u>0.7399</u>

ESTIMATED E.A.V.

		INITIAL RATES:	2009	2008
COOK	430,000,000			
LAKE	1,450,870,000	CORPORATE AND DEBT SERVICE	0.4470	0.4708
TOTAL	1,880,870,000	PENSION OBLIGATIONS	0.2929	0.2659
			<u>0.7399</u>	<u>0.7267</u>

GROSS, PRE-ABATEMENT LEVY ANALYSIS-2009 VS 2008, BY LEVY CATEGORY:

	2009 REQUEST	2008 REQUEST	CHANGE-\$	CHANGE-%	RATE	LEVY PERCENT
CORPORATE	7,237,280.00	7,227,700.00	9,580.00	0.13%	0.3848	52.00%
SPECIAL PURPOSE-IMRF	1,564,110.00	1,481,921.00	82,189.00	5.55%	0.0832	11.24%
PENSION	3,944,445.00	3,281,007.00	683,438.00	20.96%	0.2097	28.34%
DEBT SERVICE	1,170,950.00	1,496,885.00	(325,935.00)	-21.77%	0.0623	8.41%
TOTAL	<u>13,916,785.00</u>	<u>13,487,513.00</u>	<u>449,272.00</u>	<u>3.34%</u>	<u>0.7399</u>	<u>100.00%</u>

VILLAGE OF BUFFALO GROVE
PROPERTY TAX LEVIES/ABATEMENTS

TAX LEVIES FOR CALENDAR YEARS-
1977 THROUGH 2008 w/2009 ESTIMATE
VILLAGE-WIDE TAX RATE-2008 \$.6668

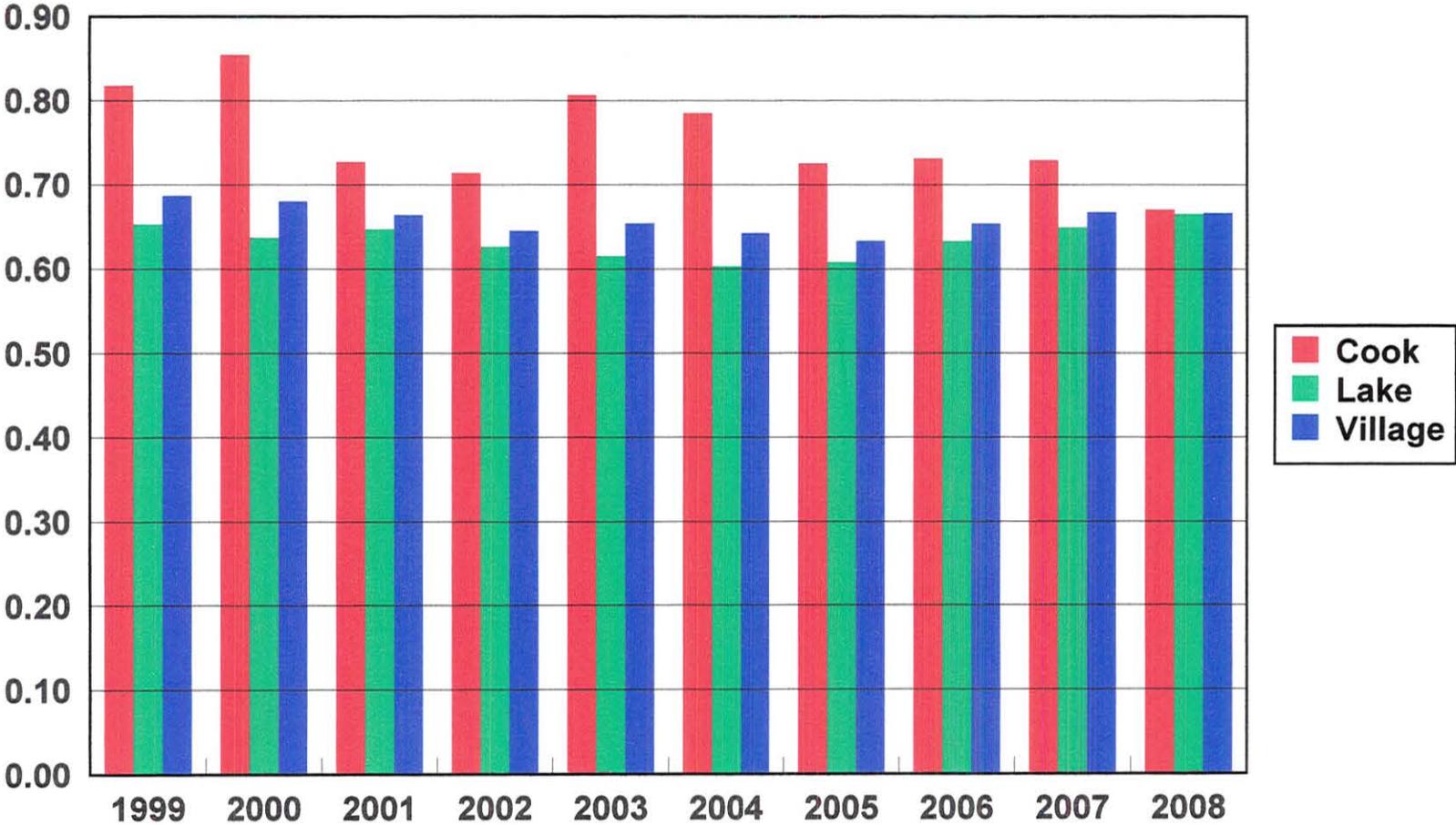
TAX YEAR	GROSS TAX LEVY	TOTAL ABATEMENTS	PERCENT OF LEVY	PER \$100 A.E.V.
2009	13,536,785.00	380,000.00	2.81%	0.0202
2008	13,467,513.00	705,000.00	5.23%	0.0375
2007	12,757,779.50	785,000.00	6.15%	0.0434
2006	11,565,123.00	945,737.50	8.18%	0.0564
2005	11,407,442.00	1,009,330.00	8.85%	0.0628
2004	10,695,888.50	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	263,738,216.58	64,809,225.00	24.57%	----

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

TAX YEAR	FISCAL YEAR	TAX RATE	LAKE COUNTY			COOK COUNTY			TOTAL COLLECTED	
			TAXES EXTENDED	TAXES COLLECTED	% COLLECTED	TAX RATE	TAXES EXTENDED	TAXES COLLECTED		% COLLECTED
1977	1979	0.680	227,927.00	227,989.00	100.03%	0.815	445,112.00	432,399.85	97.14%	98.12%
1978	1980	0.670	333,126.00	328,192.00	98.52%	0.852	488,057.00	472,839.43	97.28%	97.78%
1979	1981	0.661	435,129.00	424,251.00	97.50%	0.741	429,997.00	428,675.51	99.23%	98.36%
1980	1982	1.160	942,927.00	933,398.00	98.99%	1.041	768,529.73	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	1.681	1,762,461.00	1,759,475.80	99.83%	1.977	1,804,427.29	1,817,288.69	100.71%	100.28%
1985	1987	1.581	1,965,438.59	1,960,347.56	99.74%	1.806	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	1,569,282.46	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	3,492,932.69	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	98.68%	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	0.646	5,276,869.28	5,283,750.90	100.13%	0.719	1,517,971.93	1,512,600.43	99.65%	100.02%
1999	2001	0.653	5,595,209.20	5,602,218.60	100.13%	0.818	1,790,021.69	1,792,024.97	100.11%	100.12%
2000	2002	0.637	5,676,190.35	5,671,694.77	99.92%	0.855	1,862,422.88	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	6,498,641.66	6,497,063.76	100.01%	0.714	2,010,411.24	1,991,315.67	99.05%	99.78%
2003	2005	0.615	6,833,964.01	6,833,112.31	99.99%	0.807	2,277,392.25	2,258,677.72	99.18%	99.79%
2004	2006	0.603	7,068,039.68	7,063,322.87	99.93%	0.785	2,515,385.37	2,468,158.54	98.04%	99.44%
2005	2007	0.608	7,690,468.20	7,692,966.67	100.03%	0.726	2,492,952.33	2,459,664.75	98.67%	99.70%
2006	2007/2008	0.633	8,389,126.91	8,393,596.67	100.05%	0.731	2,572,578.30	2,543,727.69	98.88%	99.78%
2007	2008	0.649	9,137,323.61	9,133,824.46	99.96%	0.729	2,937,238.45	2,959,050.27	100.74%	100.15%
2008	2009	0.665	9,648,296.25	8,291,850.42	85.94%		2,882,492.78	1,365,707.26	47.38%	77.07%
TOTAL			134,103,731.06	132,754,501.72	98.99%		52,807,664.44	50,957,547.13	96.50%	98.29%

TOTALS-LAST TEN FINAL
TAX YEARS-1999 THRU 2008 72,724,264.32 71,370,734.49 98.14% 23,234,424.25 21,562,519.59 92.80% 96.85%

VILLAGE OF BUFFALO GROVE PROPERTY TAX EXTENSION RATES



FINAL-TAX YEAR 2008
RATE PER \$100 VALUATION

TAX YEAR

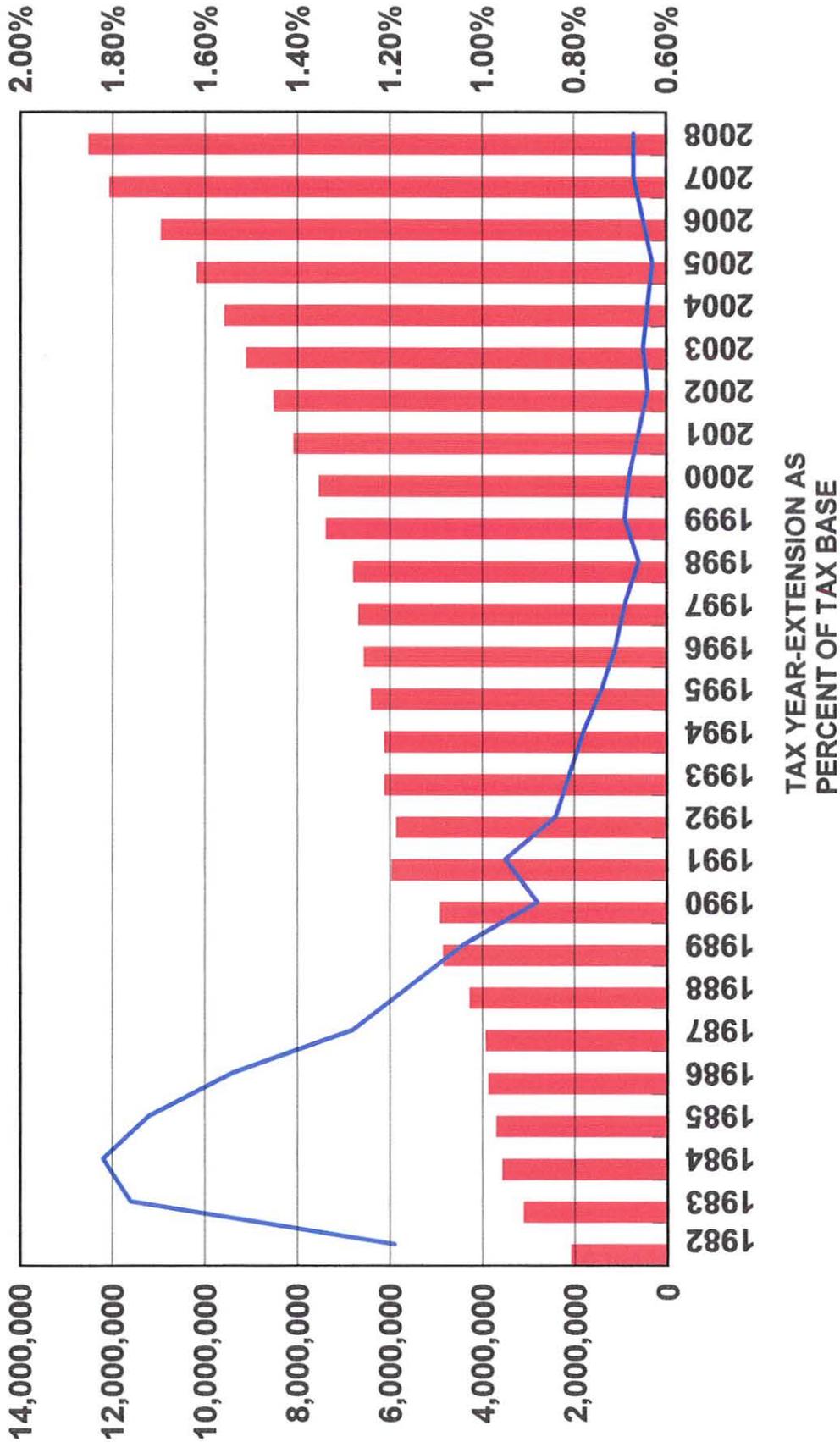
VILLAGE OF BUFFALO GROVE
PROPERTY TAX RATES (AS EXTENDED)
SUMMARY VILLAGE RATE BY COUNTY/WEIGHTED FOR ENTIRE VILLAGE

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%
2008	0.6700	0.6650	0.6661	1,881,094,419	12,530,789	0.67%

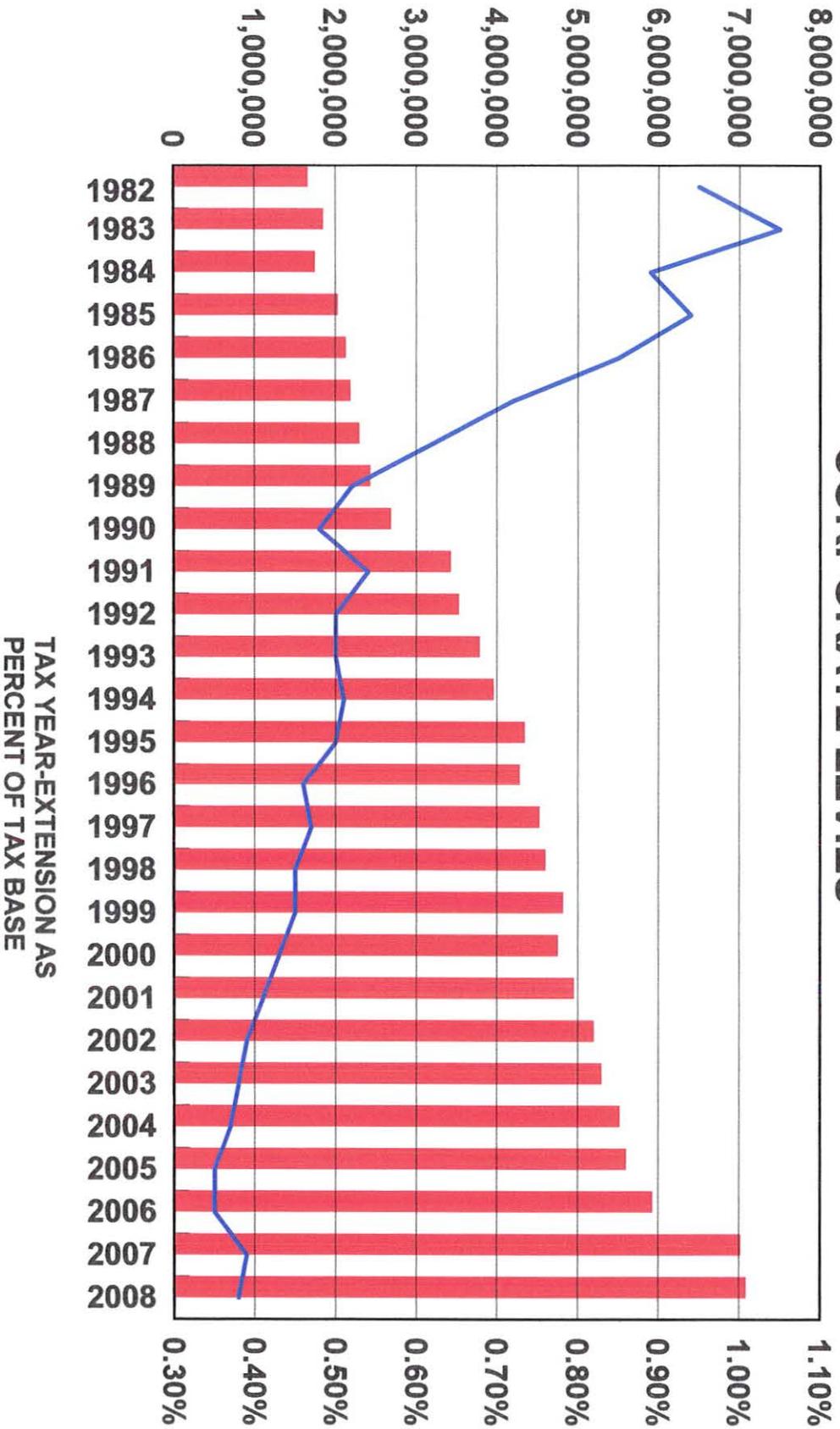
VILLAGE OF BUFFALO GROVE
PROPERTY TAX EXTENSION AS PERCENT OF TAX BASE
WITH TAX YEAR 2008 FINAL

TAX YEAR	ASSESSED VALUATION	TOTAL LEVY EXTENSION	EXTENSION % OF TAX BASE	CORPORATE LEVY	EXTENSION % OF TAX BASE	PENSION LEVIES	EXTENSION % OF TAX BASE	DEBT SERVICE LEVIES	EXTENSION % OF TAX BASE	ABATEMENTS APPROVED	% 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%	3,909,760	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%	1,660,627	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	1,881,094,419	12,530,789	0.67%	7,088,562	0.38%	4,654,133	0.25%	788,094	0.04%	705,000	0.04%

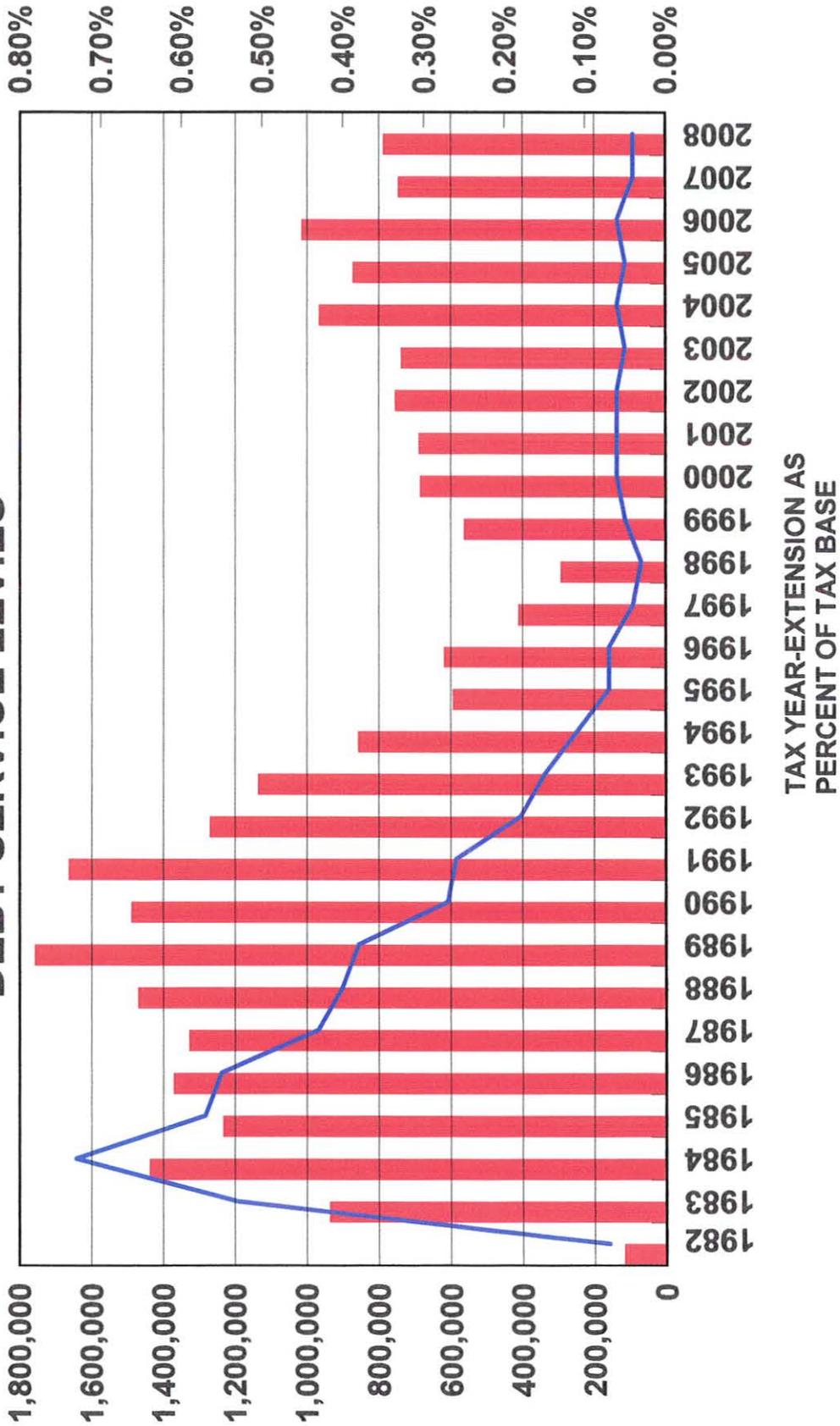
VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED CORPORATE LEVIES

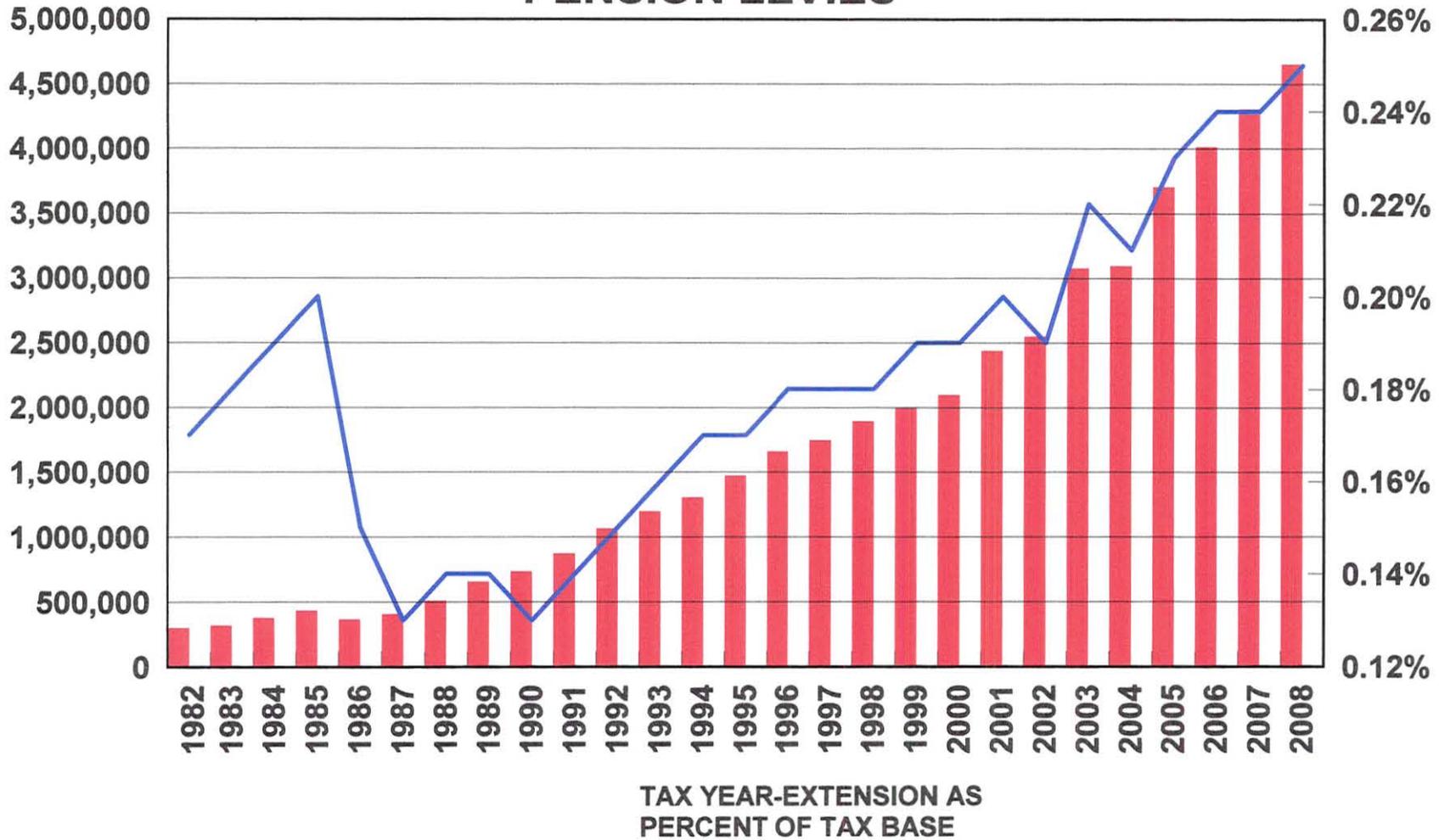


VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED DEBT SERVICE LEVIES



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED PENSION LEVIES

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TAX YEAR-EXTENSION AS
PERCENT OF TAX BASE

VILLAGE OF BUFFALO GROVE
 ASSESSED AND EQUALIZED VALUATION
 COOK AND LAKE COUNTY
 TAX YEAR 1968 THROUGH 2008 W/ESTIMATE FOR 2009

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%	16,815,797	-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	54,614,961	-0.80%	33,518,742	19.53%	88,133,703	6.06%
1978	57,049,001	4.46%	49,720,302	48.34%	106,769,303	21.14%
1979	58,029,223	1.72%	65,828,832	32.40%	123,858,055	16.01%
1980QC	73,669,999	26.95%	81,286,826	23.48%	154,956,825	25.11%
1981QL	79,265,576	7.60%	86,413,201	6.31%	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	24.56%	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	176,253,904	0.18%	575,387,036	9.92%	751,640,940	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%	732,124,660	9.46%	927,245,509	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	218,829,049	3.65%	856,846,735	5.22%	1,075,675,784	4.90%
2000	217,827,125	-0.46%	891,081,684	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%	1,037,802,182	8.49%	1,319,372,268	8.44%
2003	282,204,728	0.23%	1,111,213,656	7.07%	1,393,418,384	5.61%
2004TC	320,632,657	13.62%	1,172,145,883	5.48%	1,492,778,540	7.13%
2005	343,381,864	7.10%	1,264,882,929	7.91%	1,608,264,793	7.74%
2006	351,925,896	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	430,222,803	6.78%	1,450,871,616	3.05%	1,881,094,419	3.88%
2009	430,000,000	-0.05%	1,450,870,000	0.00%	1,880,870,000	-0.01%

FOR CALENDAR 2009:

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 2008 MULTIPLIER OF 2.9786 (COMPARED TO 2.8439 FOR 2007), WHICH WAS AN INCREASE OF OF 4.74%. MULTIPLIER FOR 2008 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

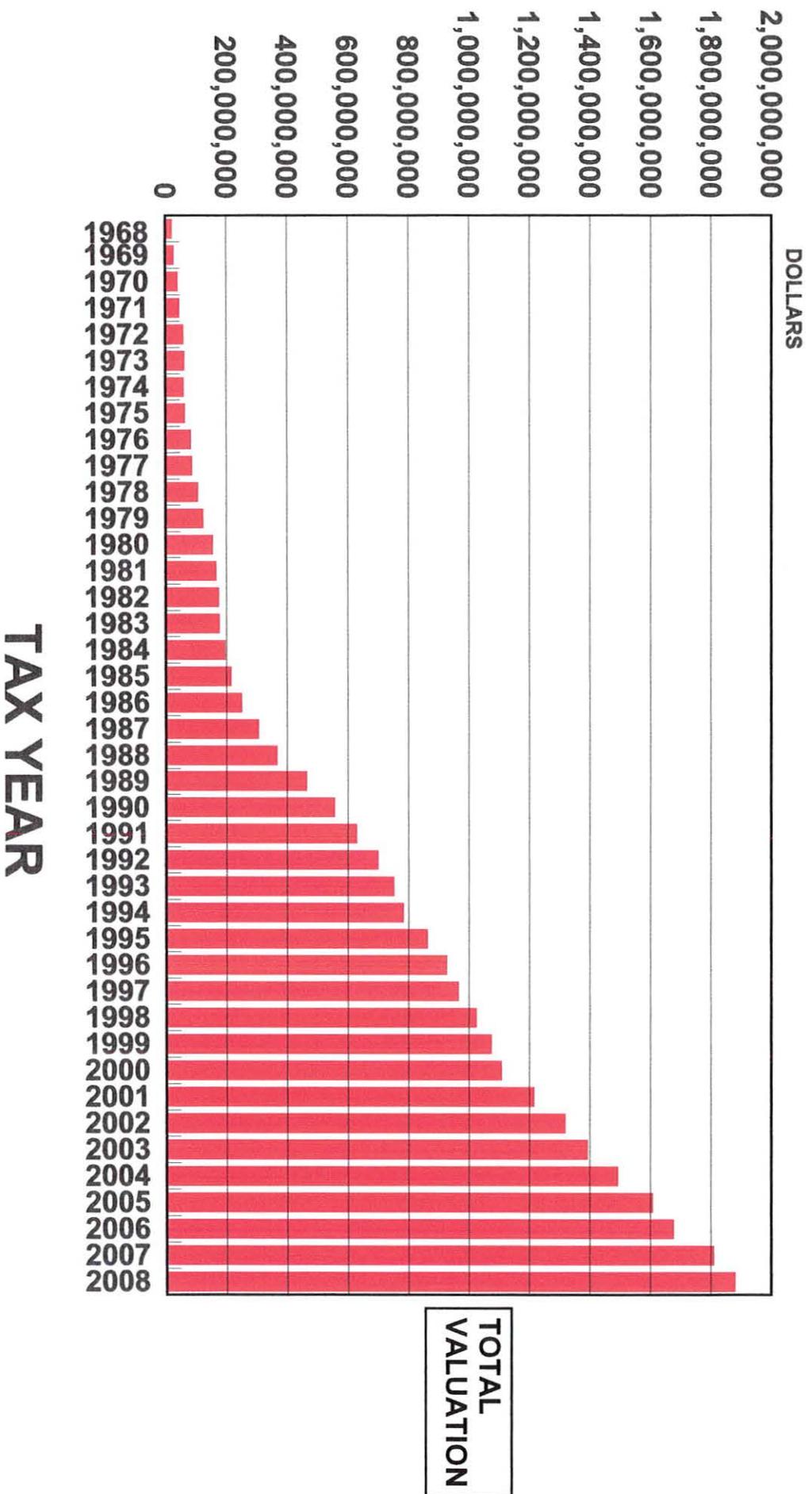
HISTORIC GROWTH PATTERNS: (88-08 & 98-08)

COOK COUNTY 20-YEAR PATTERN	7.29%	TOTAL 20-YEAR PATTERN	8.51%
COOK COUNTY LAST 10-YEAR PATTERN	7.38%	TOTAL 10-YEAR PATTERN	6.28%
LAKE COUNTY 20-YEAR PATTERN	8.94%		
LAKE COUNTY LAST 10-YEAR PATTERN	5.95%		

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	3,632,829	9,051,670	12,684,499
1971	3,632,442	1,949,056	5,581,498
1972QC	7,941,820	4,953,546	12,895,366
1973QL	4,065,622	(864,396)	3,201,226
1974	(895,776)	(1,489,529)	(2,385,305)
1975	336,732	4,409,833	4,746,565
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	18,635,600
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	(3,805,624)	5,508,860	1,703,236
1984QC	10,019,555	9,630,009	19,649,564
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	4,768,854	56,583,457	61,352,311
1989QL	25,903,299	72,242,643	98,145,942
1990	15,377,430	75,665,198	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	51,937,558	52,260,276
1994	(4,261,882)	36,145,116	31,883,234
1995TC	21,523,209	57,314,703	78,837,912
1996	1,605,618	63,277,805	64,883,423
1997QL	(210,527)	38,001,179	37,790,652
1998TC	16,212,315	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	65,484,687	107,757,566
2002	21,470,082	81,235,811	102,705,893
2003	634,642	73,411,474	74,046,116
2004TC	38,427,929	60,932,227	99,360,156
2005	22,749,207	92,737,046	115,486,253
2006	8,544,032	60,413,582	68,957,614
2007TC	50,987,472	82,611,596	133,599,068
2008	27,309,435	42,963,509	70,272,944
2009	(222,803)	(1,616)	(224,419)

VILLAGE OF BUFFALO GROVE ASSESSED AND EQUALIZED VALUATION



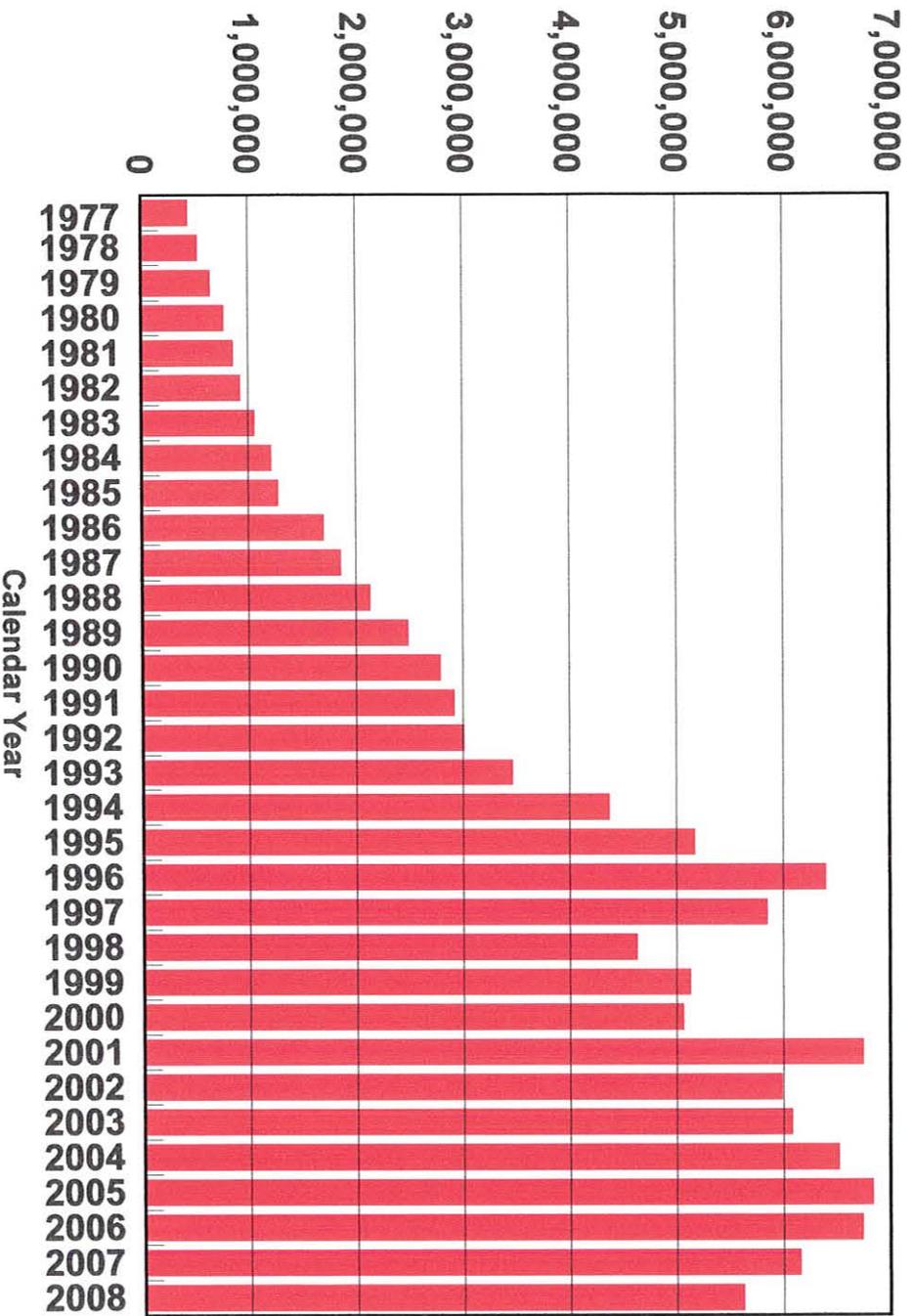
VILLAGE OF BUFFALO GROVE
TAX COLLECTION HISTORY

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	809,465.62	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	158,715.75	76.18	28.45
2003	6,081,684.37	1,977,338.98	1,275,633.00	2,471,758.04	70.28	28.38
2004	6,519,307.61	3,348,873.05	1,178,911.40	2,489,008.98	74.53	28.54
2005	6,839,470.52	4,638,558.39	1,319,414.00	2,232,904.08	86.51	29.13
2006	6,741,180.07	4,572,193.38	1,101,257.83	2,290,940.89	94.93	28.78
2007	6,157,822.25	3,886,817.58	835,290.96	2,564,859.91	102.51	28.57
2008	5,627,623.67	3,654,345.25	590,596.11	2,417,495.53	109.31	26.26
2009	2,793,768.45	1,720,256.49	502,738.00	1,412,491.91	74.38	19.20
	JULY	JULY	SEPTEMBER	JULY	SEPTEMBER	SEPTEMBER
DISTRIBUTION CHANGE-PERCENTAGE CHANGE ON COMPOUND BASIS, NET OF ANY CREDITS:						
	8.57%	9.88%	-2.09%	0.00%	7.13%	2.53%
DISTRIBUTION CHANGE-LAST 10 YEARS (1999-2008):						
	1.96%	1.16%	-2.40%	---	3.04%	1.09%
DISTRIBUTION CHANGE-FROM PRIOR YEAR (2009-2008)						
	-50.36%	-52.93%	-14.88%	-41.57%	-31.95%	-26.88%

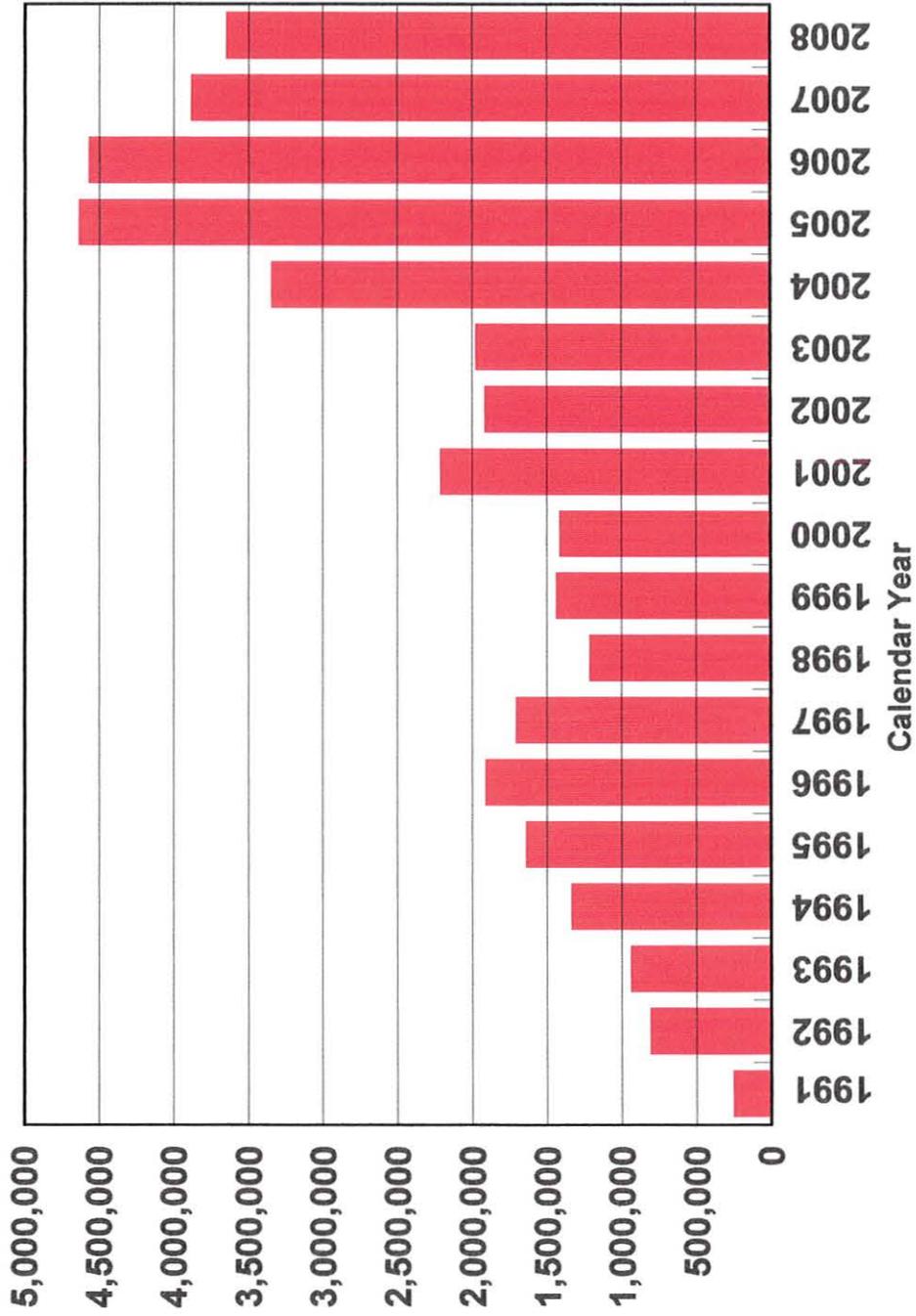
NOTE:

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

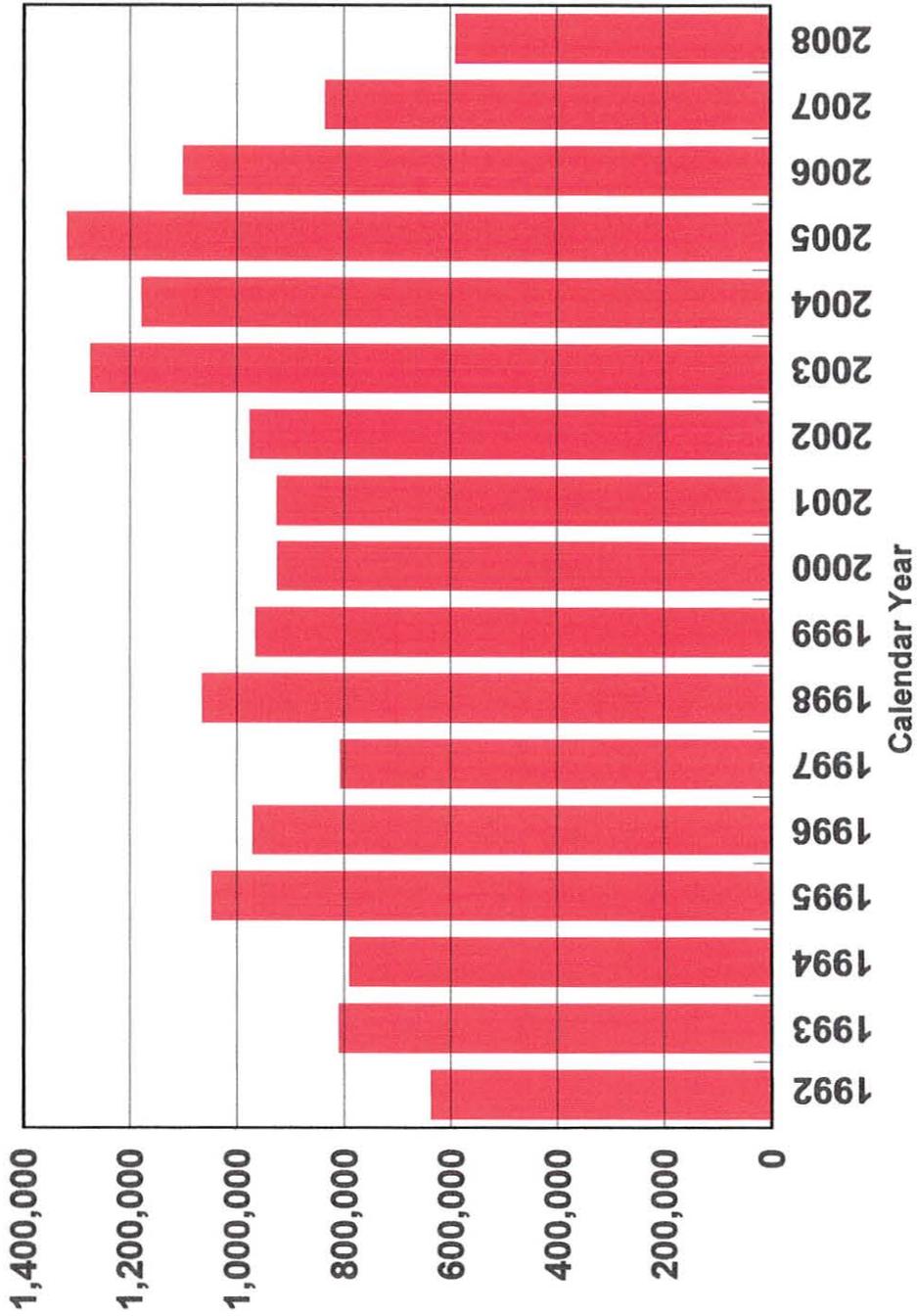
VILLAGE OF BUFFALO GROVE ANNUAL SALES TAX COLLECTIONS



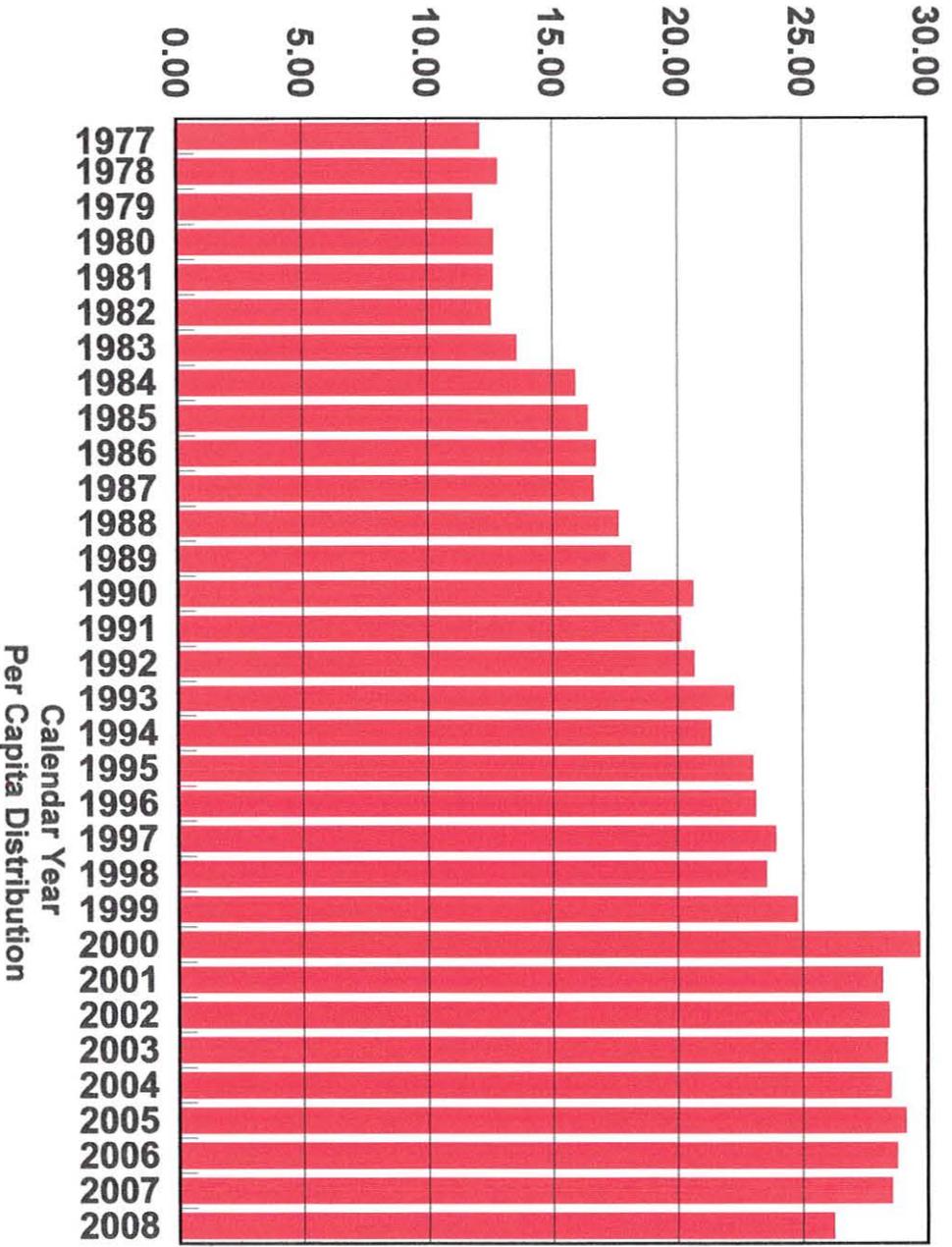
**VILLAGE OF BUFFALO GROVE
ANNUAL HOME RULE SALES TAX COLLECTIONS**



**VILLAGE OF BUFFALO GROVE
REAL ESTATE TRANSFER TAX COLLECTIONS**



VILLAGE OF BUFFALO GROVE ANNUAL MOTOR FUEL TAX COLLECTIONS



VILLAGE OF BUFFALO GROVE, ILLINOIS
SUMMARY OF BONDED INDEBTEDNESS
DECEMBER 31, 2009

DEBT ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	ORIGINAL PRINCIPAL	RETIRED/ DEFEASED	OUTSTANDING 12/31/2009	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		WATER
CORPORATE PURPOSE-SERIES 1982-A	12/06/82	12/01/96	9.12%	2,930,000	2,930,000	0	0		WATER
CORPORATE PURPOSE-SERIES 1982-A	12/06/82	12/01/96	9.12%	2,095,000	2,095,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1984	02/21/84	01/01/05	9.20%	8,750,000	8,750,000	0	0		WATER
CORPORATE PURPOSE-SERIES 1984	02/21/84	01/01/05	9.20%	2,425,000	2,425,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1986	07/15/86	01/01/98	7.62%	3,300,000	3,300,000	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 1987	05/01/87	12/30/07	6.70%	3,630,000	3,630,000	0	0		GOLF
CORPORATE PURPOSE-SERIES 1988	04/01/88	01/01/96	6.50%	2,000,000	2,000,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1989	12/15/89	12/30/10	6.88%	4,000,000	4,000,000	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 1992	11/01/92	12/30/07	5.23%	2,600,000	2,600,000	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 1993-A	03/15/93	12/30/07	4.75%	3,110,000	3,110,000	0	0		GOLF
CORPORATE PURPOSE-SERIES 1993-A	03/15/93	12/30/07	4.75%	2,335,000	2,335,000	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 1993-B	03/15/93	12/30/96	3.59%	1,440,000	1,440,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1994	05/01/94	12/30/09	5.47%	2,500,000	2,500,000	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 1995	01/01/95	06/30/96	4.41%	3,000,000	3,000,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1995-A	04/15/95	12/30/14	5.70%	3,000,000	3,000,000	0	0		STREETS
CORPORATE PURPOSE-SERIES 1998	11/15/98	05/01/01	3.50%	1,500,000	1,500,000	0	0		WATER
CORPORATE PURPOSE-SERIES 2001-A	03/05/01	12/30/20	4.81%	4,500,000	855,000	3,645,000	175,229		GOLF/FAC
CORPORATE PURPOSE-SERIES 2001-B	03/05/01	12/30/14	4.34%	5,485,000	4,030,000	1,455,000	63,147		FACILITIES
CORPORATE PURPOSE-SERIES 2002-A	01/21/02	12/30/07	3.02%	1,716,280	1,716,280	0	0		GOLF/AGC
CORPORATE PURPOSE-SERIES 2002-A	01/21/02	12/30/07	3.02%	1,358,720	1,358,720	0	0		FACILITIES
CORPORATE PURPOSE-SERIES 2002-B	02/19/02	12/30/11	3.82%	1,000,000	725,000	275,000	10,512		FACILITIES
CORPORATE PURPOSE-SERIES 2003	03/17/03	12/30/13	2.93%	2,600,000	1,400,000	1,200,000	35,141		FACILITIES
TOTAL GENERAL OBLIGATION				66,325,000	59,750,000	6,575,000	284,029	90.09%	
REVENUE:									
REVENUE REFUNDING-SERIES 1970	05/01/70	05/01/00	7.00%	4,000,000	4,000,000	0	0		
REVENUE REFUNDING-SERIES 1990	12/15/90	05/01/02	6.45%	6,825,000	6,825,000	0	0		
TOTAL REVENUE				10,825,000	10,825,000	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		
SPECIAL SERVICE AREA #1-97	03/01/97	12/01/05	5.30%	4,000,000	4,000,000	0	0		
SPECIAL SERVICE AREA #2	02/07/94	12/01/05	5.32%	2,480,000	2,480,000	0	0		
SPECIAL SERVICE AREA #3	09/30/93	12/01/05	5.30%	3,905,000	3,905,000	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		
SERIES 1987-TAXABLE	03/01/87	03/01/97	13.00%	2,010,000	2,010,000	0	0		
SERIES 1995-A	12/04/95	12/30/05	8.50%	5,100,000	5,100,000	0	0		
SERIES 1995-B	12/04/95	12/30/05	8.50%	750,000	750,000	0	0		
SERIES 1995-C	12/04/95	12/30/05	2.00%	3,400,000	3,400,000	0	0		
SERIES 1999-A	04/04/99	12/30/05	8.50%	4,150,000	4,150,000	0	0		
SERIES 1999-B	04/04/99	12/30/05	8.50%	750,000	750,000	0	0		
SERIES 1999-C	04/04/99	12/30/05	2.00%	3,400,000	3,400,000	0	0		
TOTAL TAX INCREMENT ALLOCATION REVENUE				26,050,000	26,050,000	0	0	100.00%	
GRAND TOTAL									
				121,645,000	115,070,000	6,575,000	284,029	94.59%	
							COST OF CAPITAL:	4.32%	
DEBT PER CAPITA-GENERAL OBLIGATION (TOTAL) 146.11									
GENERAL OBLIGATION DEBT 6,575,000									
GENERAL OBLIGATION DEBT-LESS GOLF/FAC 5,375,000									
PERCENT OF VALUATION 0.29%									
COST OF CAPITAL: EXCLUSIVE OF SSA AND TIF 4.32%									

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VILLAGE OF BUFFALO GROVE
 ANALYSIS OF DEBT SERVICE-ALL ISSUES
 TEN YEAR ANALYSIS (2010-2019)

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
2010	255,000	173,493	215,000	63,913	0	0	135,000	11,140	280,000	37,404
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
2019	400,000	40,425	0	0	0	0	0	0	0	0
TOTAL	3,220,000	1,127,177	1,455,000	199,653	0	0	275,000	16,880	1,200,000	96,457

YEAR	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL 01/01/XX	PERCENT RETIRED	GRAND TOTAL PRINCIPAL	GRAND TOTAL INTEREST	PERCENT RETIRED
2010	0	0	0	0	6,575,000	13.46%	885,000	285,950	14.39%
2011	0	0	0	0	5,690,000	17.84%	1,015,000	251,323	16.50%
2012	0	0	0	0	4,675,000	19.14%	895,000	210,801	14.55%
2013	0	0	0	0	3,780,000	24.47%	925,000	174,453	15.04%
2014	0	0	0	0	2,855,000	21.54%	615,000	139,055	10.00%
2015	0	0	0	0	2,240,000	14.51%	325,000	108,810	5.28%
2016	0	0	0	0	1,915,000	18.02%	345,000	93,310	5.61%
2017	0	0	0	0	1,570,000	22.93%	360,000	76,750	5.85%
2018	0	0	0	0	1,210,000	31.82%	385,000	59,290	6.26%
2019	0	0	0	0	825,000	48.48%	400,000	40,425	6.50%
TOTAL	0	0	0	0	---	93.54%	6,150,000	1,440,167	100.00%
AVERAGE DEBT SERVICE:							615,000	144,017	

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-89 ABATEMENT	CORP PURP LEVY	SERIES-93A/B ABATEMENT	CORP PURP LEVY	SERIES-94 ABATEMENT	CORP PURP LEVY	SERIES-95 ABATEMENT
2000	0	0	0	0	0	0	699,308	369,880	239,925	94,500	246,100	160,000
2001	0	0	0	0	0	0	700,988	458,786	232,425	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
2009	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	1,400,296	828,666	472,350	259,925	539,500	394,300

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
2000	304,875	304,875	0	0	0	0	0	0	1,244,108	769,255	61.83%
2001	0	0	681,313	327,013	0	0	0	0	1,614,726	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	380,738	303,255	150,000	1,891,541	1,009,331	53.36%
2006	0	0	1,134,488	407,645	477,544	381,798	306,295	156,295	1,918,327	945,738	49.30%
2007	0	0	1,069,680	473,368	145,963	145,963	310,670	165,670	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%
2009	0	0	707,405	233,860	146,140	146,140	317,405	0	1,170,950	380,000	32.45%
TOTAL	304,875	304,875	8,272,832	3,529,065	3,728,070	2,277,369	2,131,819	943,445	16,310,242	8,143,345	49.93%

VILLAGE OF BUFFALO GROVE
POLICE PENSION FUND

	FISCAL 08	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	FY 97-98	TOTAL AVERAGE
EMPLOYEE CONTRIBUTIONS	556,685	400,527	525,381	557,044	501,472	479,603	496,496	455,073	380,291	391,398	371,999	345,802	5,461,771
CONTRIBUTION RATE	9.91%	9.91%	9.91%	9.91%	9.91%	9.91%	9.91%	9.91%	9.30%	9.00%	9.00%	9.00%	---
PAYROLL BASE	5,831,457	5,580,751	5,301,524	5,054,280	4,996,214	4,852,494	4,685,876	4,606,411	4,087,832	4,348,867	4,133,322	3,842,244	57,321,272
EMPLOYER CONTRIBUTIONS	1,868,998	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	503,095	12,402,050
PERCENT OF PAYROLL BASE	32.05%	28.16%	25.89%	27.74%	20.65%	22.79%	17.17%	18.01%	16.67%	14.83%	14.20%	13.09%	21.64%
CHANGE-PRIOR YEAR	18.95%	14.50%	-2.12%	35.91%	-6.74%	37.49%	-3.01%	21.75%	5.65%	9.88%	16.65%	---	---
OTHER INCOME TO FUND	(1,778,818)	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	1,557,990	11,610,695
EXPENSES TO FUND:													
BENEFITS PAID	1,394,971	902,961	1,234,247	1,096,056	899,370	814,559	706,156	540,968	429,012	370,055	296,836	215,679	8,900,870
COSTS TO ADMINISTER	19,083	27,164	40,031	76,632	43,584	6,566	5,413	26,597	30,883	21,774	13,846	11,652	323,225
ASSETS-END OF PERIOD	33,736,413	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	15,756,848	25,363,216
ESTIMATED ACTUARIAL LIABILITY	57,812,420	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	17,642,702	36,614,489
FUNDED RATIO	58.35%	63.55%	59.64%	61.49%	63.76%	71.51%	79.21%	79.57%	83.09%	82.76%	87.57%	89.31%	69.27%
UNFUNDED LIABILITY	(24,076,007)	(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)	(1,885,854)	(11,251,272)
PLAN MEMBERSHIP	91	91	91	88	90	87	84	84	87	85	69	69	85
UNFUNDED LIABILITY/MEMBER	264,572	217,514	238,622	207,995	174,537	120,111	77,002	69,659	49,318	46,834	36,123	27,331	132,889
FUNDING VARIANCE @90% GOAL	(18,294,765)	(14,364,009)	(16,334,597)	(13,550,388)	(11,373,478)	(6,781,974)	(3,356,862)	(2,987,429)	(1,753,465)	(1,671,298)	(488,033)	(121,584)	(7,589,823)

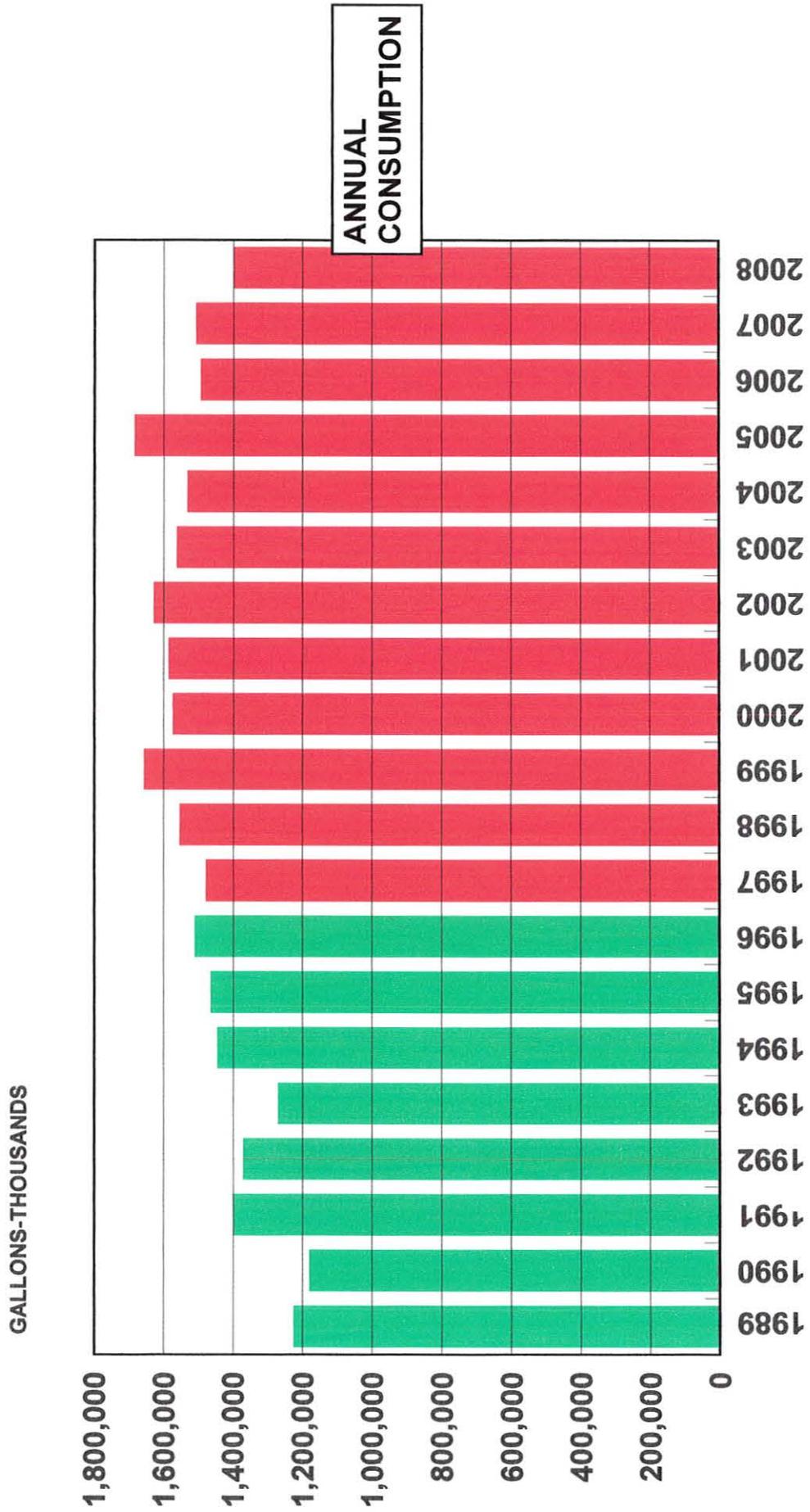
Employer Contributions represent deposits from Property Tax extensions along with Corporate Personal Property Replacement Tax, only

VILLAGE OF BUFFALO GROVE
FIRE PENSION FUND

	FISCAL 08	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	FY 97-98	TOTAL AVERAGE
EMPLOYEE CONTRIBUTIONS	465,251	331,255	455,785	496,266	383,471	346,408	341,519	323,852	307,486	288,006	269,424	256,522	4,265,245
CONTRIBUTION RATE	9.455%	9.455%	9.455%	9.455%	9.254%	8.250%	8.250%	8.250%	8.250%	8.250%	8.250%	8.250%	---
PAYROLL BASE	5,208,552	4,859,001	4,820,571	4,585,548	4,372,057	4,179,633	4,045,642	3,842,336	3,727,103	3,490,982	3,265,745	3,109,358	49,506,528
EMPLOYER CONTRIBUTIONS	1,580,825	1,342,531	1,303,852	1,145,712	1,020,259	984,610	911,092	838,314	789,546	633,591	596,561	537,660	11,684,353
PERCENT OF PAYROLL BASE	30.35%	27.63%	27.05%	24.99%	23.34%	23.56%	22.52%	21.82%	21.18%	18.15%	18.27%	17.29%	23.60%
CHANGE-PRIOR YEAR	17.73%	2.97%	13.80%	12.30%	3.62%	8.07%	8.68%	6.18%	24.61%	6.21%	10.96%	---	---
OTHER INCOME TO FUND	(3,580,766)	601,960	1,667,195	1,288,493	950,275	1,076,579	158,624	684,756	950,174	(128,957)	258,339	823,887	4,750,559
EXPENSES TO FUND:													
BENEFITS PAID	434,524	229,911	211,567	231,162	210,648	111,785	57,465	33,001	33,287	50,364	33,287	30,513	1,667,514
COSTS TO ADMINISTER	26,774	60,093	57,762	57,646	73,956	13,569	29,618	6,447	3,165	3,928	4,656	1,988	339,602
ASSETS-END OF PERIOD	24,553,284	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	7,445,810	16,380,329
ESTIMATED ACTUARIAL LIABILITY	42,711,057	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	8,680,120	23,792,264
FUNDED RATIO	57.49%	67.69%	64.64%	66.37%	63.91%	75.54%	76.22%	78.69%	78.76%	74.40%	78.66%	85.78%	68.85%
UNFUNDED LIABILITY	(18,157,773)	(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)	(1,234,310)	(7,411,935)
PLAN MEMBERSHIP	67	67	67	67	67	63	63	63	61	63	56	56	63
UNFUNDED LIABILITY/MEMBER	271,012	189,178	200,586	161,884	158,137	85,821	71,387	56,248	49,888	50,641	41,326	22,041	117,031
FUNDING VARIANCE @90% GOAL	(13,886,667)	(6,752,460)	(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)	(366,298)	(5,032,709)

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

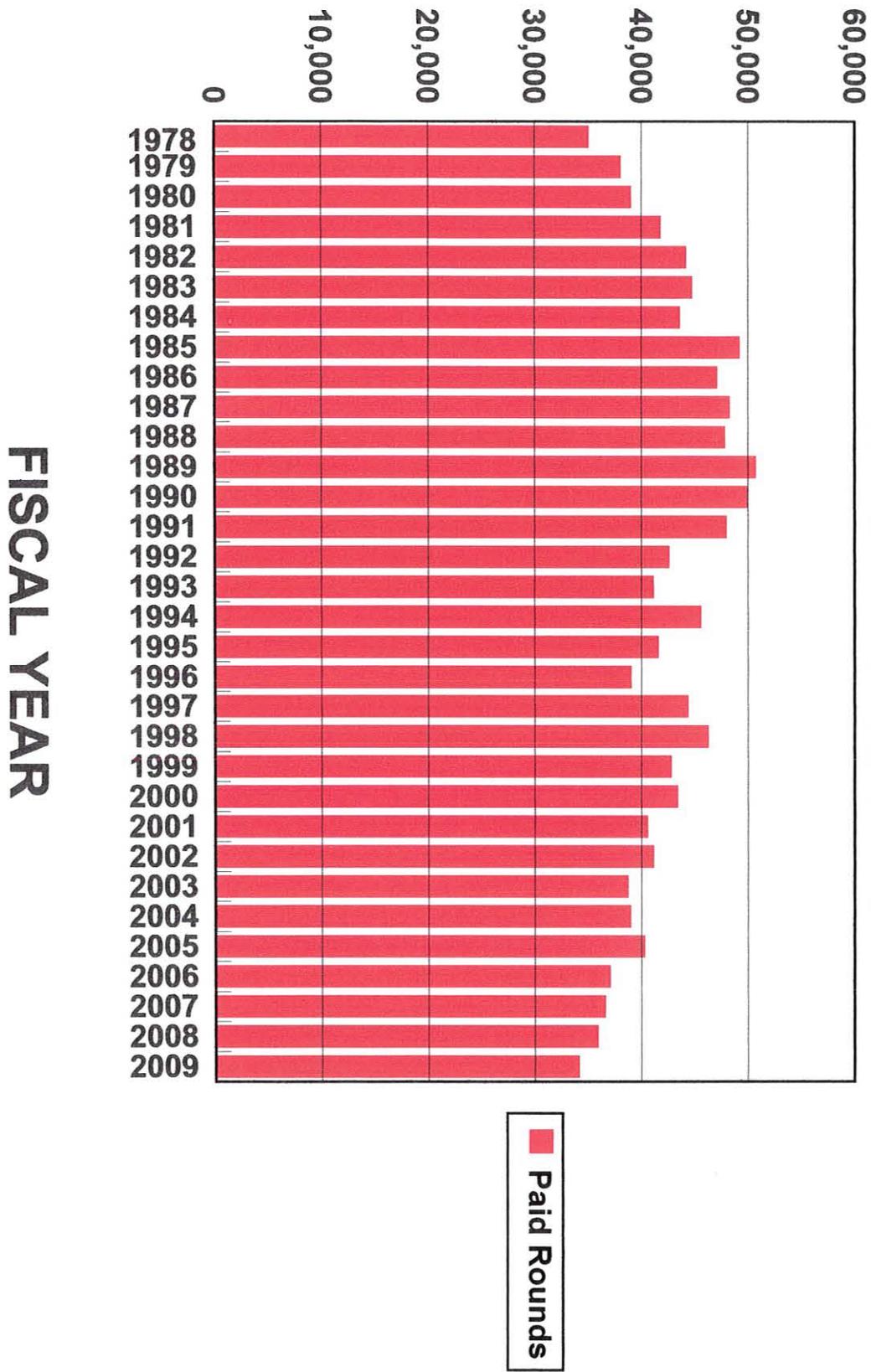
VILLAGE OF BUFFALO GROVE ANNUAL WATER CONSUMPTION



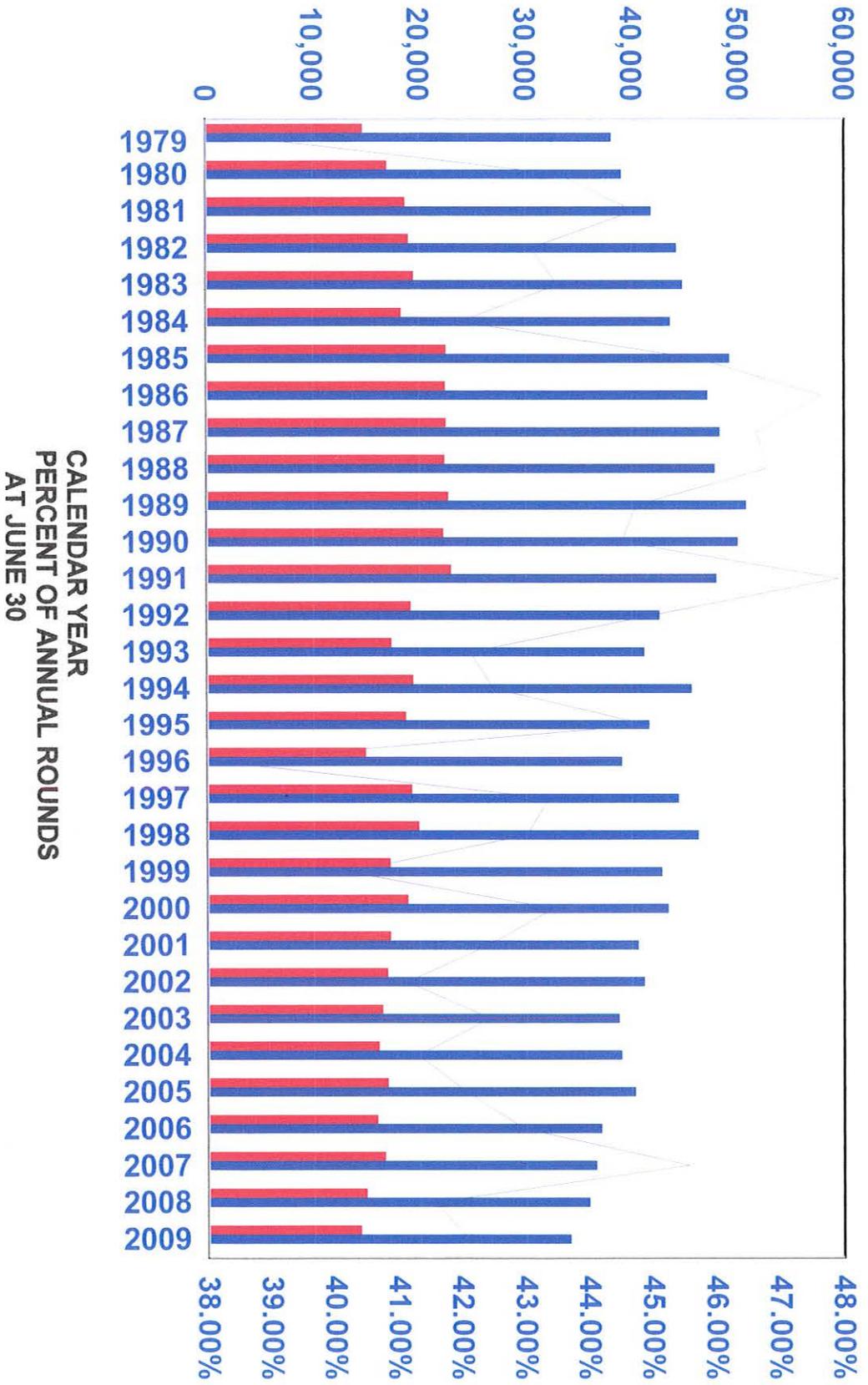
VILLAGE OF BUFFALO GROVE AVERAGE MONTHLY CONSUMPTION



BUFFALO GROVE GOLF CLUB ANNUAL PAID ROUNDS



BUFFALO GROVE GOLF CLUB 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	3.00%	2,753
1977	406,145	52,698	7,707	3.18%	4,392
1978	438,231	58,292	7,518	0.65%	4,858
1979	521,259	63,886	8,159	9.24%	5,324
1980	679,544	93,561	7,263	-2.76%	7,797
1981	663,234	95,657	6,933	-7.17%	7,971
1982	716,110	98,160	7,295	-2.33%	8,180
1983	763,662	101,066	7,556	1.16%	8,422
1984	748,310	106,983	6,995	-6.36%	8,915
1985	851,903	115,957	7,347	-1.64%	9,663
1986	868,319	123,619	7,024	-5.96%	10,302
1987	1,021,328	135,459	7,540	0.94%	11,288
1988	1,262,520	150,281	8,401	12.47%	12,523
1989	1,226,498	162,849	7,532	0.83%	13,571
1990	1,180,820	171,928	6,868	-8.05%	14,327
1991	1,400,626	178,486	7,847	5.06%	14,874
1992	1,370,773	180,472	7,595	1.69%	15,039
1993	1,270,907	184,406	6,892	-7.73%	15,367
1994	1,445,166	189,056	7,644	2.34%	15,755
1995	1,464,943	194,854	7,518	0.65%	16,238
1996	1,510,435	198,625	7,604	1.81%	16,552
1997	1,478,300	200,720	7,365	-1.40%	16,727
1998	1,553,847	202,238	7,683	2.86%	16,853
1999	1,656,788	203,670	8,135	8.91%	16,973
2000	1,573,764	204,582	7,693	2.99%	17,049
2001	1,586,065	204,949	7,739	3.61%	17,079
2002	1,628,541	205,976	7,906	5.85%	17,165
2003	1,563,085	206,493	7,570	1.34%	17,208
2004	1,531,977	206,773	7,409	-0.81%	17,231
2005	1,684,596	207,653	8,113	8.61%	17,304
2006	1,493,812	208,399	7,168	-4.03%	17,367
2007	1,507,240	210,682	7,154	-4.22%	17,557
2008	1,399,496	211,348	6,622	-11.35%	17,612
2009	1,021,464	158,097	6,461	-13.50%	13,175

TOTAL/AVERAGE:
1976-2009

39,743,878 5,320,911 7,469 --- ---

TOTAL/AVERAGE:
2000-2009

1,499,004,000 202,495 74,027

VILLAGE OF BUFFALO GROVE
 ANALYSIS OF WATER AND SEWER RATE
 FY 2010-BUDGET

WATER SYSTEM EXPENSES-BUDGET:

PERSONAL SERVICES	687,687.00
PERSONAL BENEFITS	255,570.00
OPERATING EXPENSES	90,636.00
INSURANCE AND PENSIONS	111,222.00
COMMODITIES	268,140.00
LESS:WATER METERS	(1,500.00)
M&R-WATER AND SEWER	155,500.00
M&R-OTHER	2,500.00
M&R-VEHICLES	52,732.00
CAPITAL EQUIPMENT	51,219.00
CAPITAL PROJECTS	5,000.00
OPERATING TRANSFERS	705,000.00
ALL OTHER EXPENSES	1,272,716.00
TOTAL WATER EXPENSES	<u>3,656,422.00</u>

SEWER SYSTEM EXPENSES-BUDGET

PERSONAL SERVICES	277,613.00
PERSONAL BENEFITS	146,000.00
OPERATING EXPENSES	48,753.00
INSURANCE AND PENSIONS	37,288.00
COMMODITIES	4,655,415.00
LESS:LC TAP-ON FEES	(25,000.00)
LC SEWER TREATMENT FEES	(4,583,915.00)
M&R-WATER AND SEWER	16,700.00
M&R-OTHER	6,400.00
M&R-VEHICLES	37,513.00
CAPITAL EQUIPMENT	49,438.00
CAPITAL PROJECTS	0.00
ALL OTHER EXPENSES	75.00
TOTAL SEWER EXPENSES	<u>666,280.00</u>

LESS OTHER REVENUE CREDITS:

WATER CONNECTION FEES	2,500.00
SEWER TAP ON FEES	650.00
SEWER INSPECTION FEES	2,300.00
LATE CHARGES	20,000.00
INVESTMENT REVENUE CREDIT	59,450.00
BOND FLAT FEE TRANSFER-SERIES 1990	0.00
BOND FLAT FEE TRANSFER-NWC	0.00
CONSTRUCTION WATER	1,000.00
WATER REVENUE CREDITS	<u>85,900.00</u>
NET WATER OPERATIONS EXPENSE	<u>3,570,522.00</u>

ESTIMATED CONSUMPTION-FY 2010:	1,567,300,000
CONSUMPTION RATE-WATER (2.40)	2.28
CONSUMPTION RATE-SEWER (0.60)	0.43
PROPOSED FY 2010 BUDGET:	
SALES OF WATER	3,761,520.00
VILLAGE SEWER USE CHARGES	940,380.00
TOTAL SERVICE REVENUE	<u>4,701,900.00</u>
WATER OPERATING BUDGET-NET	<u>3,570,522.00</u>
SEWER OPERATING BUDGET	<u>666,280.00</u>
TOTAL OPERATING EXPENSES	<u>4,236,802.00</u>
NET OPERATING VARIANCE	<u>465,098.00</u>

APPROXIMATE ADDITIONAL SALES/ (EXCESS ABOVE) BREAKEVEN @ 3.00/1,000 GALLONS VARIANCE TO ESTIMATED CONSUMPTION	(155,032,667) -9.89%
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VILLAGE OF BUFFALO GROVE
SOLID WASTE AGENCY OF NORTHERN COOK COUNTY-RATE PROJECTIONS-FINAL BUDGET

26-Oct-09

CURRENT RATE STRUCTURE-EFFECTIVE AS OF MAY 1, 2009:		CALCULATED RATE STRUCTURE-EFFECTIVE AS OF MAY 1, 2010:	
SWANCC SURCHARGE:	SINGLE FAMILY:	5.65	SWANCC SURCHARGE:
	MULTI FAMILY:	4.50	PER UNIT AVERAGE:
ANTICIPATED SWANCC SURCHARGE AS OF 5/01/10 BASED ON CURRENT AGENCY BUDGET (FORECAST-UPDATED 03/11/09 BY BROOKE BEAL):			5.12
			WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY:
TIPPING FEES PER TON		51.46	MULTI-FAMILY:
DEBT SERVICE PER TON		5.16	RECOMMENDED RATE STRUCTURE AS OF MAY 1, 2010:
TOTAL PROJECTED RATE PER TON		56.62	WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY:
			MULTI-FAMILY:
PROPOSED VILLAGE SURCHARGE FOR SWANCC EFFECTIVE MAY 1, 2010:			4.50
IF DISTRIBUTED EQUALLY BASED ON SYSTEM WIDE AVERAGE PER TON ANTICIPATED TO BE DELIVERED:			CUMULATIVE VARIANCE-CALCULATED VS RECOMMENDED:
ANNUAL AVERAGE (TONS)=	1,08529		WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY:
CURRENT CUSTOMER BASE=	16,169		MULTI-FAMILY:
TOTAL ESTIMATED REFUSE DELIVERIES (TONS):		17,548.00	TOTAL
FEES DUE SWANCC @ PROJECTED RATE PER TON:		993,567.76	43,984.73
FY 2010-2011 RATE WITHOUT PROPOSED SUBSIDY:		5.12	9,177.51
			53,162.24

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:	12,580
MULTI-FAMILY ATTACHED UNITS:	3,589
ANNUALIZED REFUSE TONNAGE BASED AGENCY	17,548.00

PRO-FORMA WITH WASTE STREAM ESTIMATED ON 3 YEAR ROLLING AVERAGE DISTRIBUTION FORMULA BASED ON ASSUMPTION:

12,580(X)+3,589(.80X)=17,548.00
 12,580X + 2,871.20X=17,548.00
 15,451.20X=17,548.00
 X= 1.13570467

THEREFORE, SINGLE AND ATTACHED SINGLE EQUAL: 1.135705 TONS
 MULTI-FAMILY = 80% OF SINGLE-FAMILY 0.908564 TONS

PROOF:

12,580(1.135705)+3,589(.908564)=17,548.00
 14,287.16 + 3,260.84 = 17,548.00
 17,548.00 = 17,548.00

IF SWANCC SURCHARGE IS DISTRIBUTED BASED ON GENERATION: SINGLE-FAMILY AND ATTACHED SINGLE-FAMILY:

PROJECTED RATE/TON X DISPOSAL VOLUME:	64.30
MONTHLY CHARGE:	5.36

MULTI-FAMILY:

PROJECTED RATE/TON X DISPOSAL VOLUME:	51.44
MONTHLY CHARGE:	4.29

	VOLUME	PERCENT	FEES DUE	SUBSIDY	ANNUAL UNITS
SURCHARGE NET OF SUBSIDY DISTRIBUTED ON WASTE GENERATION:					
SINGLE-FAMILY AND ATTACHED SINGLE-FAMILY:	5.358633	14,287.16	81.42%	808,939.27	0.00
MULTI-FAMILY:	4.286907	3,260.84	18.58%	184,628.49	0.00
		17,548.00	100.00%	993,567.76	0.00
					194,028

PROOF:

ESTIMATED FY 2010-2011 SWANCC SURCHARGE: 993,567.76
 (12,580*12*5.358633)+(3,589*12*4.286907)=993,567.76+0= 993,567.76

CUSTOMER RATE:	RATE	UNITS	MONTHLY SURCHARGE	ANNUAL SURCHARGE
SINGLE FAMILY	5.65	12,580	71,077.00	852,924.00
MULTI-FAMILY	4.50	3,589	16,150.50	193,806.00
			87,227.50	1,046,730.00

RATE VERSUS SURCHARGE VARIANCE: 53,162.24

**VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN
FY 2010 THROUGH FY 2014
FISCAL ANALYSIS OVERVIEW**

The following is a fiscal analysis of the FY 2010 through FY 2014 Capital Improvement Plan. The update includes 34 projects over the Plan period with an estimated value of \$30,619,652 (compared to \$30,359,869, allocated to 34 projects, proposed for the FY 2009 through FY 2013 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 \$21,987,542 in Corporate/Motor Fuel Tax projects are identified within the planning period. Of that total, \$11,050,250 or 50.2% 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 \$5,878,861 will be received in allotments from the State of Illinois distributed on a per capita basis calculated on a fixed population base of 44,500. It is also estimated that the Home Rule Sales Tax and the .20% allocation to the street program will net an additional \$3,291,664. It is estimated that the FY 2009 Motor Fuel Tax Fund carryover will equal \$ 0as of December 31, 2009. This leaves a net plan period balance of (\$1,879,724) or an annual program year shortfall of \$375,945.

Of the remaining Corporate projects, it is anticipated that \$1,150,000 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, \$2,488,351 of Corporate Fund Fund Balance will be committed over the Plan period distributed over 15 projects. Listed is a summary of selected projects:

- Sprinkler retrofit of Village owned buildings will cost \$268,000
- Improvements to Public Safety Buildings - \$421,000
- Dundee Road Streetscape Improvement - \$650,211 (partially grant reimbursed)
- Recurring maintenance of Village-owned parking facilities is expected to cost \$570,100 over the Plan Period.
- Replacing an HVAC unit at the Buffalo Grove Golf Club - \$180,040 (partially grant reimbursed)
- Financial system upgrade - \$125,000

Debt Financed Projects:

At the current time it is estimated that \$1,676,709 will be available beginning December 31, 2009 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.

In FY 2010, a bond issuance will be required for the village-wide drainage improvements (\$2.5 million). In subsequent years, an expansion to the Public Service Center is proposed to occur in FY 2011-2012 and an expansion to Fire Station #26 is proposed to occur in FY 2011. Those project have a combined cost of approximately \$5.6 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 \$6,740,240 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.

Buffalo Grove Golf Club:

For the plan period, \$210,000 of projects are programmed for the Buffalo Grove Golf Club. It is intended that the funding will be from available cash reserves.

VILLAGE OF BUFFALO GROVE
CAPITAL IMPROVEMENT PLAN FY 2010

PROJECT NO./ YEAR APPRV'D OR RECMND'D/ PRIORITY SCORE	FUND CATEGORY PROJECT NAME	PROJECT DESCRIPTION	FY 2010 ESTIMATED VILLAGE COST TO COMPLETE UNLESS NOTED
CAPITAL IMPROVEMENT PROJECTS WITH VALUE IN EXCESS OF \$50,000			
CORPORATE IMPROVEMENTS:			
1.	PBF33/97 16	Municipal Parking Facility Maintenance.	This program provides \$ 359,000 for the routine sealing, re-striping and reconstruction of Municipal parking lots.
2.	PBF84/09 19	BGGC HVAC Replacement	Redesign system and \$ 180,040 install appropriately sized units.
3.	PBF93/10 18	Villagewide Drainage Improvements	Improvement of \$ 2,471,877 drainage patterns & detention
<i>Total Anticipated Cost to Complete</i>			\$ 2,831,191
4.	ST8(M)/10 20	Annual Sidewalk/ Bike path Maintenance	New and replacement \$ 150,000 slabs.
CORPORATE IMPROVEMENTS SUB-TOTAL:			\$ 3,160,917
MOTOR FUEL TAX FUND IMPROVEMENTS:			
5.	ST9(M)/10 19	Annual Street Maintenance- Engineering/ Construction	Annual street \$ 1,740,000 maintenance and rehabilitation \$ 260,000 program.
MOTOR FUEL TAX FUND IMPROVEMENTS SUB-TOTAL:			\$ 2,000,000
STREET MAINTENANCE AND CONSTRUCTION IMPROVEMENTS:			
6.	ST37/04 NS	Illinois Route 22 Street Improvement	The Village's share \$ 210,454 of the elements of the Route 22 project.
7.	ST40/08 25	Weiland Road/ Prairie Road Street Improv.	Construction of a \$ 634,269 corridor from Lake Cook to Il Rt. 22
<i>Total Anticipated Cost to Complete</i>			\$ 970,660
8.	ST42/09 19	Dundee Road Streetscape Improvement	Improvement of \$ 650,211 walkways and aesthetics

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENT PLAN
 FY 2010 THROUGH FY 2014
 PLAN PROJECT SUMMARY
 ESTIMATED PROJECT COST-TOTAL BY FISCAL YEAR
 ALL PROJECT ELEMENTS:
 ALL CAPITAL IMPROVEMENTS/MAINTENANCE PROGRAMS

PROJECT/FUND CATEGORY	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	FY 2014 ESTIMATE	TOTAL ESTIMATE
CORPORATE IMPROVEMENTS	3,227,917	4,569,500	2,535,775	287,100	317,000	10,937,292
STREET MAINTENANCE & CONSTRUCTION IMPROVEMENTS	1,681,870	0	0	0	0	1,681,870
MOTOR FUEL TAX FUND IMPROVEMENTS	2,000,000	2,100,000	2,205,000	2,315,250	2,430,000	11,050,250
WATER SYSTEM IMPROVEMENTS	2,280,000	900,000	1,630,120	300,000	1,630,120	6,740,240
BUFFALO GROVE GOLF CLUB IMPROVEMENTS	0	90,000	120,000	0	0	210,000
ARBORETUM GOLF COURSE IMPROVEMENTS	0	0	0	0	0	0
TOTAL PROJECT ELEMENTS	9,189,787	7,659,500	6,490,895	2,902,350	4,377,120	30,619,652

TYPE OF IMPROVEMENT:	FY 2010 ESTIMATE	FY 2011 ESTIMATE	FY 2012 ESTIMATE	FY 2013 ESTIMATE	FY 2014 ESTIMATE	TOTAL ESTIMATE
PUBLIC BUILDINGS & FACILITIES	3,227,917	4,569,500	2,535,775	287,100	317,000	10,937,292
MASS TRANSIT FACILITIES	0	0	0	0	0	0
STREETS AND HIGHWAYS	3,494,934	2,100,000	2,205,000	2,315,250	2,430,000	12,545,184
STREET LIGHTS, CONTROLS & LIGHTING	186,936	0	0	0	0	186,936
WATER SYSTEM	2,280,000	900,000	1,630,120	300,000	1,630,120	6,740,240
BUFFALO GROVE GOLF COURSE	0	90,000	120,000	0	0	210,000
ARBORETUM GOLF COURSE	0	0	0	0	0	0
TOTAL PROJECT ELEMENTS	9,189,787	7,659,500	6,490,895	2,902,350	4,377,120	30,619,652

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENTS PLAN
 FY 2010 THROUGH FY 2014
 TENTATIVE FUNDING SOURCES

CORPORATE/MOTOR FUEL TAX FUND PROJECTS: (BUDGET OR FUND BALANCE):					DEBT FINANCED PROJECTS:		ENTERPRISE PROJECTS: (BUDGET OR FUND BALANCE):		VARIOUS PROJECTS: (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
2010	ST8(M)/10	150,000	PBF33/97	359,000 *	ST37/04	210,454	WS18/01	300,000	ST40/08	634,269 *
	ST9(M)/10	2,000,000	PBF69/08	16,000	SLC14/09	186,936	WS22/09	980,000	PBF93/10	2,471,877
			PBF72/09	13,000			WS23/10	1,000,000		
			PBF84/09	180,040						
			PBF92/10	38,000						
			ST42/09	650,211 *						
SUB-TOTAL		<u>2,150,000</u>		<u>1,256,251</u>		<u>397,390</u>		<u>2,280,000</u>		<u>3,106,146</u>
TOTAL 2010		<u>9,189,787</u>								
2011	ST8(M)/10	250,000	PBF33/97	48,500			WS18/01	300,000	PBF50/01	2,000,000
	ST9(M)/10	2,100,000	PBF39/99	60,000			WS24/10	600,000	PBF62/08	1,250,000
			PBF40/01	208,000			BGC11/03	25,000		
			PBF73/08	125,000			BGC13/03	65,000		
			PBF75/08	33,000						
			PBF83/09	60,000						
			PBF86/09	170,000						
			PBF87/09	70,000						
			PBF88/09	50,000						
			PBF91/10	25,000						
			ST33/03	220,000						
SUB-TOTAL		<u>2,350,000</u>		<u>1,069,500</u>		<u>0</u>		<u>990,000</u>		<u>3,250,000</u>
TOTAL 2011		<u>7,659,500</u>								

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENTS PLAN
 FY 2010 THROUGH FY 2014
 TENTATIVE FUNDING SOURCES

CORPORATE/MOTOR FUEL TAX FUND PROJECTS: (BUDGET OR FUND BALANCE):					DEBT FINANCED PROJECTS:		ENTERPRISE PROJECTS: (BUDGET OR FUND BALANCE):		VARIOUS PROJECTS: (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
2012	ST8(M)/10	250,000	PBF33/97	58,500			WS11(M)/94	665,060	PBF50/01	2,227,275
	ST9(M)/10	2,205,000					WS18/01	300,000		
							WS19/02	665,060		
							BGC2/02	120,000		
SUB-TOTAL		<u>2,455,000</u>		<u>58,500</u>		<u>0</u>		<u>1,750,120</u>		<u>2,227,275</u>
TOTAL 2012		<u>6,490,895</u>								
2013	ST8(M)/10	250,000	PBF33/97	37,100			WS18/01	300,000		
	ST9(M)/10	2,315,250								
SUB-TOTAL		<u>2,565,250</u>		<u>37,100</u>		<u>0</u>		<u>300,000</u>		<u>0</u>
TOTAL 2013		<u>2,902,350</u>								
2014	ST8(M)/10	250,000	PBF33/97	67,000			WS11(M)/94	665,060		
	ST9(M)/10	2,430,000					WS18/01	300,000		
							WS19/02	665,060		
SUB-TOTAL		<u>2,680,000</u>		<u>67,000</u>		<u>0</u>		<u>1,630,120</u>		<u>0</u>
TOTAL 2014		<u>4,377,120</u>								
TOTAL-FUNDING SOURCE		<u>12,200,250</u>		<u>2,488,351</u>		<u>397,390</u>		<u>6,950,240</u>		<u>8,583,421</u>
GRAND TOTAL		<u>30,619,652</u>								

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* denotes potential funding reimbursement

VILLAGE OF BUFFALO GROVE CAPITAL IMPROVEMENTS PLAN
 FY 2010 THROUGH FY 2014
 SOURCES AND USES OF FUNDS

CAPITAL IMPROVEMENT PLAN FUNDING ALLOCATIONS:

OPERATING BUDGET-CORPORATE FUND	1,150,000
OPERATING BUDGET-MOTOR FUEL TAX FUND	11,050,250
CORPORATE FUND FUND BALANCE	1,479,140
VILLAGE GRANT BASED PROJECTS-CORPORATE	1,009,211
CAPITAL PROJECTS-INTERGOVERNMENTAL PARTICIPATION	634,269
DEBT PROCEEDS-PRIOR ISSUES	397,390
DEBT PROCEEDS-ANTICIPATED ISSUES	7,949,152
ENTERPRISE FUND OPERATING BUDGETS:	
WATER AND SEWER FUND	6,740,240
BUFFALO GROVE GOLF CLUB	210,000
ARBORETUM GOLF COURSE	0
FUNDING TO BE DETERMINED	0
TOTAL FUNDING ALLOCATIONS	<u>30,619,652</u>

ESTIMATED SOURCES OF PLAN FUNDING:

CORPORATE FUND RECURRING REVENUES (1)	1,150,000
MOTOR FUEL TAX FUND RECURRING REVENUES (2)	5,878,861
MOTOR FUEL TAX FUND RECURRING REVENUES - SALES TAX (2)	3,291,664
MOTOR FUEL TAX FUND-FY 2008 BEGINNING BALANCE	0
CORPORATE FUND FUND BALANCE ALLOCATION (3)	1,638,181
CAPITAL PROJECTS-INTERGOVERNMENTAL PARTICIPATION-2010	221,810
CAPITAL PROJECTS-INTERGOVERNMENTAL PARTICIPATION-2011	412,459
DEBT PROCEEDS (4)	8,346,542
VILLAGE GRANTS ANTICIPATED-CORPORATE	850,170
WATER AND SEWER FUND FUND BALANCE/RECURRING REVENUES	6,740,240
BUFFALO GROVE GOLF CLUB RECURRING REVENUES	210,000
ARBORETUM GOLF COURSE RECURRING REVENUES	0
SUB TOTAL-FUNDING SOURCES	<u>28,739,927</u>
VARIANCE-ALLOCATIONS/USES	<u>1,879,725</u>
CURRENT SHORTFALL ON CONTRACTUAL STREET PROGRAMS	0
MOTOR FUEL TAX FUNDING VARIANCE	1,879,725
LESS: FY 2010 CORPORATE FUND FUND BALANCE TRANSFER	0
NET MOTOR FUEL TAX FUNDING VARIANCE (5)	1,879,725
FUNDING TO BE DETERMINED (7)	0
PLAN VARIANCE-ALLOCATION/USES	<u>0</u>

- (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 1,676,710
 (5) VARIANCE OF ESTIMATED FUNDING LESS PLAN EXPENDITURES
 FUND BALANCE TRANSFER PROPOSED FOR FY 2010, LESS ESTIMATED
 FY 2009 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

VILLAGEWIDE DRAINAGE PROJECT	2,471,877
WEILAND RD/PRAIRIE CORRIDOR	634,269
PUBLIC SERVICE CENTER EXPANSION	4,227,275
STATION #26 BUNK ROOM EXPANSION	1,250,000