

**VILLAGE OF BUFFALO GROVE
FY 2010 BUDGET**

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Village Clerk**

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Fire Chief**

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**COMPARATIVE BUDGET REVIEW
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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

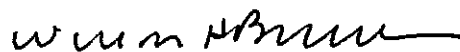
Conclusion:

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 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

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| 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% | 3.56% |
| 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 | (6,131,162) |
| NET FY 2010 BUDGET | <u>58,278,552</u> |

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

| | |
|---------------|-----------|
| 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 | (97,338) | Net Account Changes for FY 2010 |
| NET CHANGE | <u>4,474,345</u> | |

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 | (33,815) |
| NET CHANGE | <u>4,474,345</u> |

| 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 | 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 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 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 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-CornEd ROW | 5,000 | 0 | 0 | |
| 4681 Bikeway Construction-CornEd 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 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 | (3,257,639) |
| NET FY 2010 BUDGET | <u>37,710,387</u> |

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

| | |
|---------------|-----------|
| 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 | (474,816) | Net Account Changes for FY 2010 |
| NET CHANGE | <u>2,085,880</u> | |

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 | 26,739 |
| NET CHANGE | <u>2,085,880</u> |

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 |
| INTERGOV'T/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% |

CORPORATE FUND-REVENUE

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 $\$3,437,512.40 \times 1.009625 = \$3,470,598.46$ (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

$$\text{BUDGET} = \$3,470,598.46 \times 1.3364 = \$4,638,107.78$$

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- $\$2,314,838.81 \times 1.3569 = \$3,141,004.78$ (\$276,388.66/MONTH)

2. ESTIMATED FY 2009 COLLECTIONS (NET):

COLLECTIONS-JAN THROUGH SEPTEMBER TOTAL \$2,314,838.81, PLUS ESTIMATED OCTOBER-DECEMBER, 2009 ($\$276,388.66 \times 3 = \$829,165.98$) = $\$3,144,004.79$. 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% |
| | | | | 2,913,757 89.31% |

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 $\$1,030,518.18 \times 1.012342 = \$1,043,236.84$ FIRST 9 CALENDAR MONTHS ARE $\$2,314,838.81$ LESS INCENTIVES PAID OF $\$139,606.50$. TO ADJUST FOR RATE INCREASE, ESTIMATE IS $\$1,043,236.84 \times 2 = \$2,086,473.68$ 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

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

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

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) | 503,470 | 108.76% |
| TOTAL | 569,207.81 | 547,560.50 | (21,647.31) | 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) | 2,420,130 | 83.18% |
| TOTAL | 2,413,254.97 | 2,012,986.68 | (400,268.29) | 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) | 1,248,335 | 80.44% |
| TOTAL | 26.37 | --- | 1,139,254.55 | 1,004,160.36 | (135,094.19) | 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 OF PROJECTIONS.

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

ESTIMATE-ALL TAXES:

| | ESTIMATE | ACTUAL | PERCENT | BUDGET | ACTUAL | PERCENT |
|----------------------------|---------------|----------------|---------|---------------|----------------|---------|
| 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% |
| NOV 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- | | 4913 | Consulting-Other | | | NONE | |
| | Oce Copier | 5,000 | | Management | | | | |
| 4316 | Operating Equipment- | | | Consultant | 0 | | | |
| | Laser Printer | 1,400 | | Planning/ED | 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/RC 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% |
| | | | | -7.63% |
| GRAND TOTAL-OFFICE OF VILLAGE MANAGER | 803,470 | 752,796 | 742,192 | -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 | | | |
| | | | | Miscellaneous | 1,000 | | | |
| | | | 3221 | 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 | 0 | | Merchants Cash | 430 | | | |
| | Replacement | | | Register Co. | | | | |
| | | | | Neopost Friden | 900 | | | |
| | | | | IDC - Software | 24,600 | | | |
| | | | | Maintenance | | | | |
| | | | | Shred-It Document | 930 | | | |
| | | | | Destruction | | | | |
| | | | | Quench Water | 443 | | | |
| | | | | ADT Alarm | 816 | | | |
| | | | | Monitoring | | | | |
| | | | | Miscellaneous | 890 | | | |
| | | | 3230 | Wolf & Co. | 38,000 | | | |
| | | | | LLP | | | | |
| | | | 4913 | TWS Actuarial Services | 5,000 | | | |
| | | | | (Pension Actuary) | | | | |
| | | | | Lauterbach & Amen | 1,000 | | | |
| | | | | Pension Reports | | | | |
| | | | | Third Millennium | 26,503 | | | |
| | | | | Associates: | | | | |
| | | | | Utility Billing | | | | |
| | | | | 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 | | | | 4.97% |
| | 755,234 | 736,984 | 792,784 | 7.57% |

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

| CAPITAL PURCHASES | | | MAJOR CONTRACTS | | | DEBT SERVICE | | |
|-------------------|-------------------------|---------|-----------------|-----------------------|---------|--------------|------|--------|
| ACCOUNT | ITEM | AMOUNT | ACCOUNT | CONTRACTOR | AMOUNT | ACCOUNT | ITEM | AMOUNT |
| 4312 | Office Furniture- | | 3216 | M.O.P.E. | 6,645 | | NONE | |
| | Contingency | 1,085 | | Copier/Fax Contract | 3,920 | | | |
| 4315 | Reserve for Capital | 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 | | | |
| | | | | ICSRT | 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% |
| | | | | -0.68% |
| GRAND TOTAL-FIRE SERVICES | 7,858,295 | 7,430,636 | 7,804,686 | 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- | | 4914 | Northwest Central | 357,308 | | NONE | |
| | Copier Leases | 19,000 | | Dispatch | | | | |
| 4315 | Reserve for Capital | 151,271 | 4915 | Omni Youth Services | 35,000 | | | |
| | Replacement | | 4918 | Animal Control-Boarding | 4,500 | | | |
| 4316 | Operating Equipment- | | | Rabies/Disposal/Equip | 900 | | | |
| | Department | | 4931 | Illinois Criminal | 9,500 | | | |
| | Firearms Maintenance | 10,650 | | Justice Information | | | | |
| | Audio System/Eyewitness | 850 | | Authority | | | | |
| 4317 | Reserve for Computer | 0 | 4934 | CALEA-Departmental | 6,000 | | | |
| | Replacement | | | Reaccreditation | | | | |
| 4335 | Operating Equipment- | | 4938 | Northern Illinois | 54,494 | | | |
| | Patrol | | | Crime Lab | | | | |
| | Body Armor AC System | 500 | | Lab Supplies | 3100 | | | |
| | Taser Supplies | 4,200 | | BEAST Maintenance | 800 | | | |
| | | | 4949 | NIPAS | 3,700 | | | |
| | | | | Equipment Replacement | 4,000 | | | |
| | | | | M.F.F. Membership | 675 | | | |
| | | | | Equipment Replacement | 275 | | | |
| | | | | Miscellaneous | 360 | | | |
| | | | 4952 | Ballistic Vest | 8,250 | | | |
| | | | | Replacement | | | | |

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 | 1,000 | 3216 | Mosquito Abatement | 48,399 | | NONE | |
| | File Cabinets (2) | | | Program | | | | |
| 4313 | Office Equipment | 0 | 4913 | Elevator Inspection | 16,285 | | | |
| | Miscellaneous | | 4921 | Extermination | 500 | | | |
| 4315 | Reserve for Capital | 4,833 | | Services | | | | |
| | Replacement | | | | | | | |
| 4317 | Reserve for Computer | 0 | | | | | | |
| | Replacement | | | | | | | |

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

| ACCOUNT | CAPITAL PURCHASES ITEM | AMOUNT | ACCOUNT | MAJOR CONTRACTS CONTRACTOR | AMOUNT | ACCOUNT | DEBT SERVICE 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 | 0 | | | | | | |
| | Replacement | | | | | | | |

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% |
| | | | | -0.72% |
| GRAND TOTAL-PUBLIC WORKS MANAGEMENT ADMINISTRATION | 402,991 | 393,382 | 400,085 | 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

| CAPITAL PURCHASES | | | MAJOR CONTRACTS | | | DEBT SERVICE | | |
|-------------------|----------------------------------|--------|-----------------|------------------|--------|--------------|------|--------|
| ACCOUNT | ITEM | AMOUNT | ACCOUNT | CONTRACTOR | AMOUNT | ACCOUNT | ITEM | AMOUNT |
| 4315 | Reserve for Capital Replacement | 11,450 | 4913 | Consultant Fees | | | NONE | |
| | | | | Special Pavement | 7,375 | | | |
| 4316 | Operating Equipment | | | Testing | | | | |
| | 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/ | 5,500 | | Services | | | | |
| | Overhead Doors | | | Flat Roof Inspections | 13,000 | | | |
| | Painting Facilities | 500 | | Elevator Maintenance | 8,000 | | | |
| | Fire Extinguisher | 1,800 | | Surveillance & | 4,000 | | | |
| | Testing | | | Security System | | | | |
| | Repair Holiday Light | 1,050 | | Maintenance | | | | |
| | Outlets | | | Overhead Door | 9,000 | | | |
| | Roof Repairs - FD,PD | 12,000 | | Maintenance | | | | |
| | VH & PSC | | | Fire Alarm & Sprinkler | 9,500 | | | |
| | Window & Counter | 8,300 | | Maintenance | | | | |
| | Replacement #27,#26 | | 3913 | Streetlights-Contract | 205,800 | | | |
| | Hanging Heater Repl. | 5,000 | | Maintenance | | | | |
| | PW | | | | | | | |
| | All Other Maintenance | 4,000 | | | | | | |
| 4315 | Reserve for Capital | 32,246 | | | | | | |
| | Replacement | | | | | | | |
| 4316 | Operating Equipment- | | | | | | | |
| | Department | | | | | | | |
| | Miscellaneous Tools | 500 | | | | | | |
| 4317 | Reserve for Computer | 0 | | | | | | |
| | Replacement | | | | | | | |

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% |
| | | | | |
| | | | | -4.35% |
| GRAND TOTAL-BUILDING SERVICES/ STREET LIGHTING | 994,989 | 856,602 | 951,668 | 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 | 1,585 | 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% |
| | | | | -11.68% |
| GRAND TOTAL-STREET OPERATIONS AND MAINTENANCE | 1,734,185 | 1,654,563 | 1,531,582 | -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 | 1,760 | 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% |
| GRAND TOTAL-FORESTRY/PARKWAY/ LANDSCAPE MAINTENANCE | | | | 0.37% |
| | 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 |
|----------------------------|------|

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

| CAPITAL PURCHASES | | | MAJOR CONTRACTS | | | DEBT SERVICE | | |
|-------------------|------|--------|-----------------|------------|--------|--------------|-----------------------------------|-----------|
| ACCOUNT | ITEM | AMOUNT | ACCOUNT | CONTRACTOR | AMOUNT | ACCOUNT | 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 | 8,150,395 | 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 patterns 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% |
| | | | | 18.32% |
| GRAND TOTAL-WATER & SEWER ENTERPRISE | 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% |
| | | | | 31.41% |
| GRAND TOTAL-WATER OPERATIONS | 5,019,910 | 4,209,498 | 6,596,621 | 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

| CAPITAL PURCHASES | | | MAJOR CONTRACTS | | | DEBT SERVICE | | |
|-------------------|-------------------------------------|---------|-----------------|---|-----------|--------------|------|--------|
| ACCOUNT | ITEM | AMOUNT | ACCOUNT | CONTRACTOR | AMOUNT | ACCOUNT | 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 Contractural 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 | 2,864,774 | 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% |
| | | | | -3.35% |
| GRAND TOTAL-BUFFALO GROVE GOLF CLUB | 1,412,300 | 1,266,579 | 1,365,000 | 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 | | | |
| | Flag/Tee Marker Suppl. | 4,000 | 3511 | Wolf & Company | 1,500 | 4816 | Transfer to Arboretum | 36,250 |
| | Lake Treatment | 3,500 | | I.R.M.A. | 10,000 | | Golf Course Fund | |
| | Portable Toilets | 8,500 | | | | | | |
| 4315 | Reserve fot | 11,593 | | | | | | |
| | Capital Replacement | | | | | | | |
| 4316 | Club Car (2) | 8,400 | | | | | | |
| | Turbine Blower | 6,500 | | | | | | |
| | Progressive Rough Mower | 16,500 | | | | | | |
| | Turficator | 8,400 | | | | | | |
| | Contingency | 1,000 | | | | | | |
| 4611 | General Maintenance | 3,000 | | | | | | |
| 4613 | Cartpath Paving | 6,000 | | | | | | |
| | Soil, Sand, Gravel | 8,000 | | | | | | |
| | Top Dressing | | | | | | | |
| | 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 | 11,425 | | | | | | |
| | Capital Replacement | | | | | | | |
| 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 | 2,000 | | | | | | |
| | by Tees | | | | | | | |

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 | | | | 7.61% |
| | 1,477,918 | 1,449,076 | 1,590,397 | 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 | 448,858 | | NONE | |
| | | | | Administration-FICA | | | | |
| | | | 3127 | Illinois Municipal | 825,750 | | | |
| | | | | Retirement Fund | | | | |
| | | | 3128 | Social Security | 278,813 | | | |
| | | | | Administration- | | | | |
| | | | | Medicare | | | | |

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% |
| | | | | 3.59% |
| GRAND TOTAL-IMRF FUND | 1,499,348 | 1,469,997 | 1,553,221 | 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% |
| | | | | -0.53% |
| GRAND TOTAL-PARKING LOT FUND | 151,500 | 135,840 | 150,700 | 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 | | 3216 | 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% |
| | | | | 20.60% |
| GRAND TOTAL-MOTOR FUEL TAX FUND | 2,221,395 | 2,366,720 | 2,679,045 | 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% |
| | | | | 16.48% |
| 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 | | | | 43.66% |
| | 2,963,395 | 552,320 | 4,257,170 | 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% |
| | | | | 110.05% |
| GRAND TOTAL-CAPITAL PROJECTS FUND VILLAGE-WIDE STREET CONSTRUCTION | 107,515 | 3,650 | 225,830 | 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

CAPITAL PROJECTS FUND-VILLAGE-WIDE STREET CONSTRUCTION-REVENUE

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 Aptakisic Road Traffic Signal Improvement | 34,589 | 33,198 | 0 | |
| 4542 Weiland Road/Prairie Road Street | 640,000 | 300,000 | 496,390 | |
| 4543 Aptakisic 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 | 1,491,738 | 1,492,023 | 1,184,417 | -20.62% |
| FACILITIES DEVELOPMENT | | | | |

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 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 | 265,950 | -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% |
| | | | | 15.37% |
| GRAND TOTAL-POLICE PENSION FUND | 3,426,715 | 4,971,562 | 3,953,398 | -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.

POLICE PENSION FUND-REVENUE

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% |
| | | | | 9.09% |
| GRAND TOTAL-POLICE PENSION FUND | 1,496,040 | 1,539,330 | 1,631,960 | 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.

FIRE PENSION FUND-REVENUE

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 | | | | 4.35% |
| | 645,369 | 653,345 | 673,453 | 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 | 0.21% |
| | | | | 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 | FY 06-07 | FY 2007 | FY 2008 | FY 2009 | FY 2009 | FY 2010 |
|--|------------|------------|-------------------|------------|------------|------------|------------|
| | BUDGET | BUDGET | BUDGET 8 MONTH | BUDGET | BUDGET | ESTIMATE | 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 | 2,883,937 |
| 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 | 7,564,620 | 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 | 60,087,084 | 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 | 21,668,814 | 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 |
|----------------------------------|-------------------|--------------|-------------------|--------------|--------------------|------------------|------------------------------------|
| REAPPORTIONMENT-(2008 LEVY) | 22.57% | | 77.43% | | 100.00% | | |
| 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 | 38,451.74 | 0.0027 | 49,660.00 | 0.0026 | 0.69% |
| SUB-TOTAL: CORPORATE | 1,633,454.10 | 0.3799 | 5,603,825.90 | 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 | 3,055,252.37 | 0.7105 | 10,481,532.63 | 0.7224 | 13,536,785.00 | 0.7197 | 100.00% |

ESTIMATED E.A.V.

| | | | | |
|-------|---------------|----------------------------|--------|--------|
| COOK | 430,000,000 | ESTIMATED/FINAL RATES: | 2009 | 2008 |
| LAKE | 1,450,870,000 | CORPORATE AND DEBT SERVICE | 0.4268 | 0.3935 |
| TOTAL | 1,880,870,000 | 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% | 7,088,562.08 | 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 | 1,633,454.10 | 0.3799 | 5,603,825.90 | 0.3862 | 7,237,280.00 | 0.3848 |
| 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 | 3,141,018.37 | 0.7305 | 10,775,766.63 | 0.7427 | 13,916,785.00 | 0.7399 |

ESTIMATED E.A.V.

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

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 | 3,261,007.00 | 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 | 13,916,785.00 | 13,467,513.00 | 449,272.00 | 3.34% | 0.7399 | 100.00% |

VILLAGE OF BUFFALO GROVE
PROPERTY TAX LEVIES/ABATEMENTS

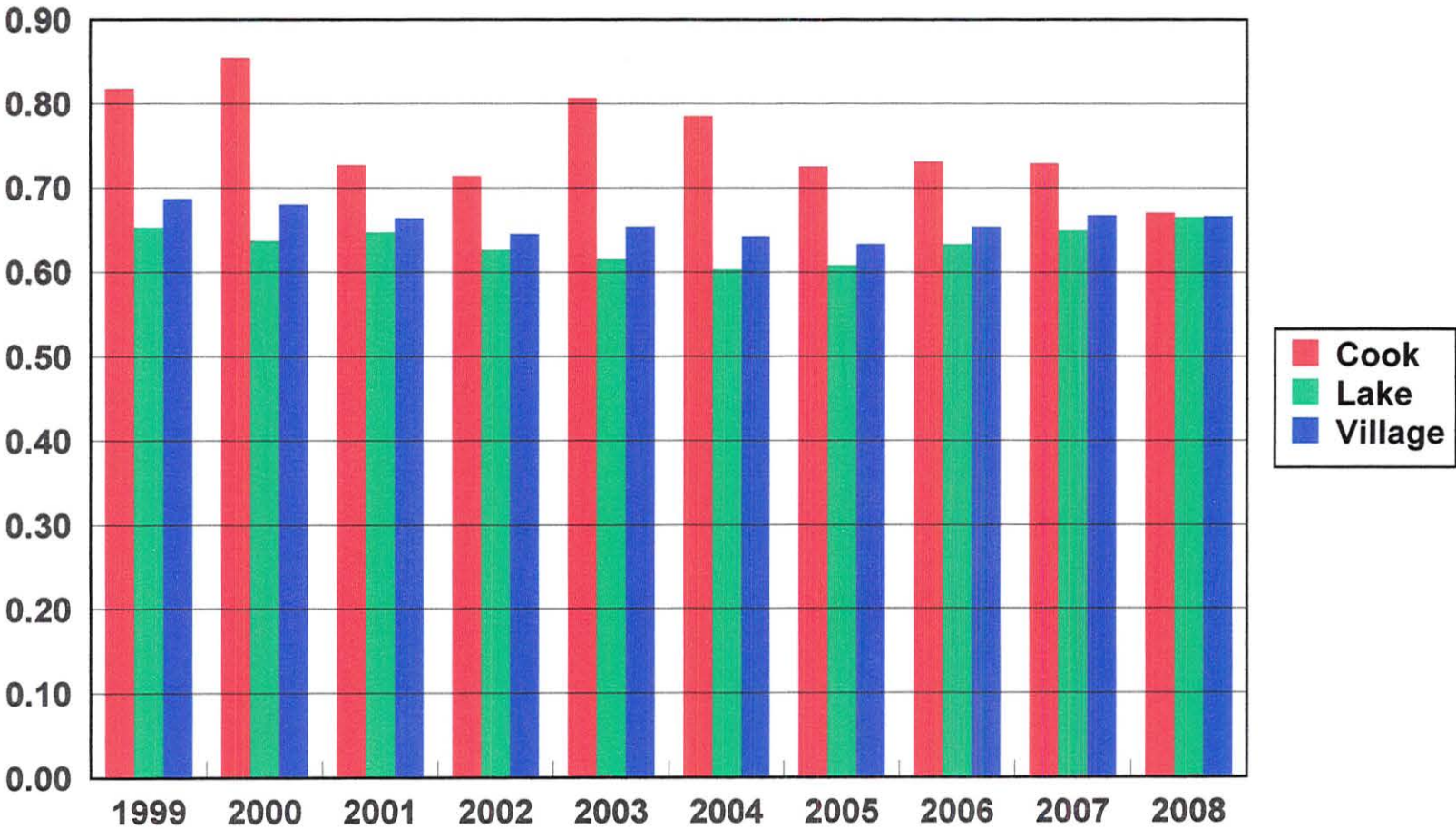
TAX LEVIES FOR CALENDAR YEARS-
1977 THROUGH 2008 w/2009 ESTIMATE
VILLAGE-WIDE TAX RATE-2008 \$.6668

| 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 | | | TAX RATE | COOK COUNTY | | | TOTAL COLLECTED |
|---|----------------|-------------|-------------------|--------------------|----------------|-------------|-------------------|--------------------|----------------|--------------------|
| | | | TAXES EXTENDED | TAXES COLLECTED | % COLLECTED | | 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 | 486,057.00 | 472,839.43 | 97.28% | 97.78% |
| 1979 | 1981 | 0.661 | 435,129.00 | 424,251.00 | 97.50% | 0.741 | 429,997.00 | 428,675.51 | 99.23% | 98.36% |
| 1980 | 1982 | 1.160 | 942,927.00 | 933,398.00 | 98.99% | 1.041 | 766,529.73 | 764,919.12 | 99.79% | 99.35% |
| 1981 | 1983 | 1.246 | 1,076,709.00 | 1,073,887.00 | 99.74% | 1.298 | 1,028,867.18 | 1,008,272.55 | 98.00% | 98.89% |
| 1982 | 1984 | 1.064 | 954,484.00 | 952,573.00 | 99.80% | 1.322 | 1,124,454.00 | 1,114,779.74 | 99.14% | 99.44% |
| 1983 | 1985 | 1.570 | 1,494,891.00 | 1,478,297.00 | 98.89% | 1.985 | 1,612,841.20 | 1,605,597.54 | 99.55% | 99.23% |
| 1984 | 1986 | 1.681 | 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 | 0.648 | 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 | 1,862,422.98 | 1,845,059.56 | 99.07% | 99.71% |
| 2001 | 2003 | 0.647 | 6,188,984.45 | 6,191,083.96 | 100.03% | 0.728 | 1,893,528.86 | 1,881,113.16 | 99.34% | 99.87% |
| 2002 | 2004 | 0.626 | 6,496,641.66 | 6,497,063.76 | 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 | 2,466,158.54 | 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



TAX YEAR

FINAL-TAX YEAR 2008
RATE PER \$100 VALUATION

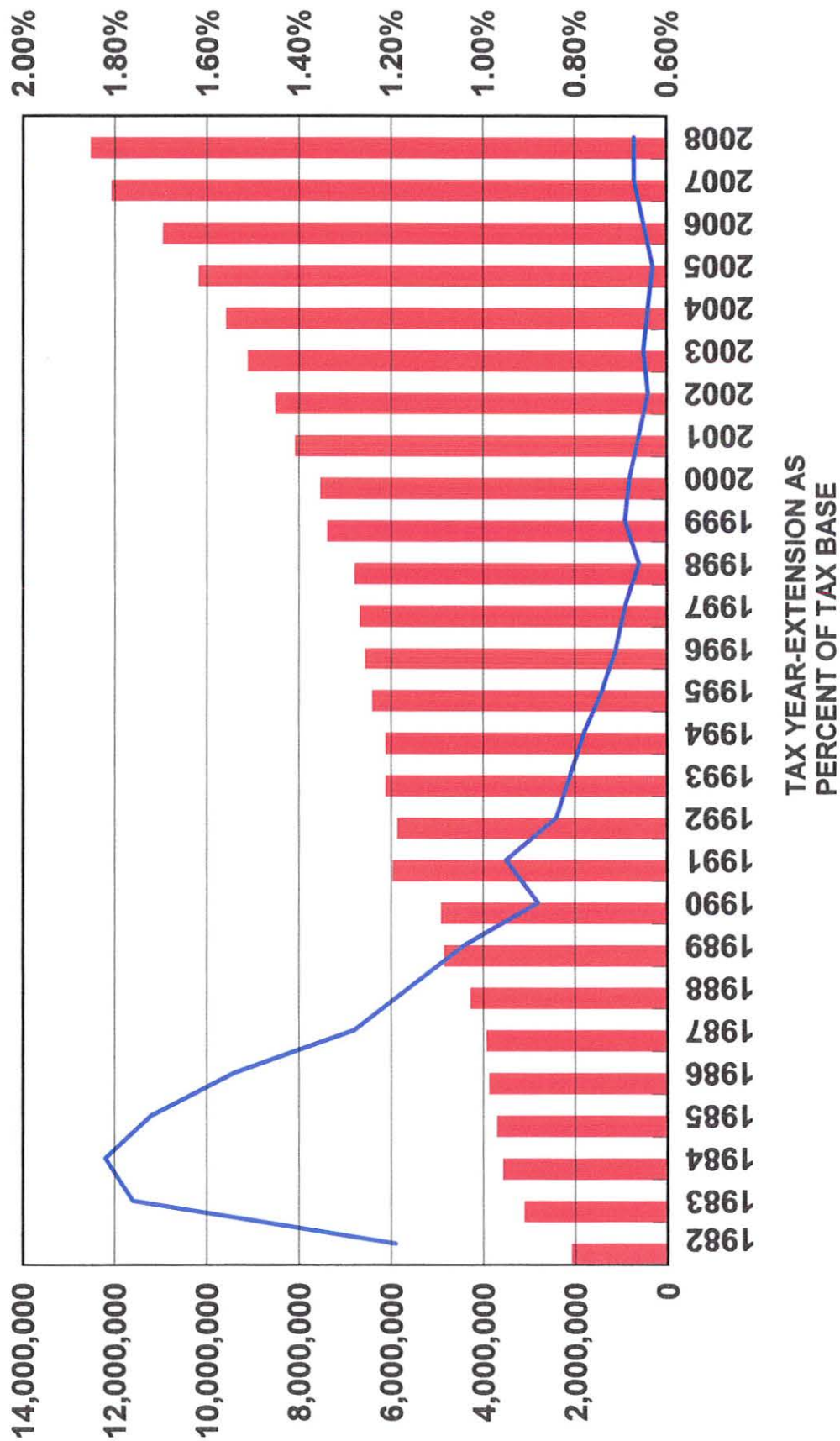
VILLAGE OF BUFFALO GROVE
PROPERTY TAX RATES (AS EXTENDED)
SUMMARY VILLAGE RATE BY COUNTY/WEIGHTED FOR ENTIRE VILLAGE

| TAX YEAR | COOK COUNTY | LAKE COUNTY | WEIGHTED RATE | ASSESSED VALUE | EXTENSION | PERCENT OF TAX BASE |
|-------------|----------------|----------------|------------------|-------------------|------------|------------------------|
| 1978 | 0.8516 | 0.6700 | 0.7672 | 106,769,303 | 819,134 | 0.77% |
| 1979 | 0.7402 | 0.6610 | 0.6990 | 123,858,055 | 865,768 | 0.70% |
| 1980 | 1.0410 | 1.1600 | 1.1030 | 154,956,825 | 1,709,174 | 1.10% |
| 1981 | 1.2980 | 1.2460 | 1.2700 | 165,678,777 | 2,104,120 | 1.27% |
| 1982 | 1.3220 | 1.0640 | 1.1896 | 174,764,181 | 2,078,995 | 1.19% |
| 1983 | 1.9850 | 1.5700 | 1.7610 | 176,467,417 | 3,107,591 | 1.76% |
| 1984 | 1.9770 | 1.6810 | 1.8187 | 196,116,981 | 3,566,780 | 1.82% |
| 1985 | 1.9059 | 1.5810 | 1.7183 | 215,037,896 | 3,694,996 | 1.72% |
| 1986 | 1.7820 | 1.3950 | 1.5428 | 250,558,340 | 3,865,614 | 1.54% |
| 1987 | 1.5610 | 1.1470 | 1.2832 | 305,732,926 | 3,923,165 | 1.28% |
| 1988 | 1.4480 | 1.0500 | 1.1640 | 367,085,237 | 4,272,872 | 1.16% |
| 1989 | 1.0850 | 1.0240 | 1.0412 | 465,231,179 | 4,843,987 | 1.04% |
| 1990 | 0.9589 | 0.8550 | 0.8824 | 556,273,807 | 4,908,560 | 0.88% |
| 1991 | 1.1610 | 0.8820 | 0.9482 | 628,853,041 | 5,962,785 | 0.95% |
| 1992 | 0.9070 | 0.8150 | 0.8381 | 699,380,664 | 5,861,509 | 0.84% |
| 1993 | 0.8830 | 0.7930 | 0.8141 | 751,640,940 | 6,119,109 | 0.81% |
| 1994 | 0.8951 | 0.7490 | 0.7811 | 783,524,174 | 6,120,107 | 0.78% |
| 1995 | 0.8030 | 0.7260 | 0.7433 | 862,362,086 | 6,409,937 | 0.74% |
| 1996 | 0.7853 | 0.6870 | 0.7078 | 927,245,509 | 6,563,044 | 0.71% |
| 1997 | 0.7630 | 0.6750 | 0.6928 | 965,036,161 | 6,685,771 | 0.69% |
| 1998 | 0.7181 | 0.6480 | 0.6624 | 1,025,454,314 | 6,792,609 | 0.66% |
| 1999 | 0.8180 | 0.6530 | 0.6866 | 1,075,675,784 | 7,385,590 | 0.69% |
| 2000 | 0.8550 | 0.6370 | 0.6798 | 1,108,908,809 | 7,538,362 | 0.68% |
| 2001 | 0.7274 | 0.6470 | 0.6643 | 1,216,666,375 | 8,082,315 | 0.66% |
| 2002 | 0.7140 | 0.6260 | 0.6448 | 1,319,372,268 | 8,507,312 | 0.64% |
| 2003 | 0.8070 | 0.6150 | 0.6539 | 1,393,418,384 | 9,111,563 | 0.65% |
| 2004 | 0.7850 | 0.6033 | 0.6421 | 1,492,778,540 | 9,585,131 | 0.64% |
| 2005 | 0.7251 | 0.6080 | 0.6330 | 1,608,264,793 | 10,183,441 | 0.63% |
| 2006 | 0.7310 | 0.6330 | 0.6536 | 1,677,222,407 | 10,961,705 | 0.65% |
| 2007 | 0.7290 | 0.6490 | 0.6668 | 1,810,821,475 | 12,074,562 | 0.67% |
| 2008 | 0.6700 | 0.6650 | 0.6661 | 1,881,094,419 | 12,530,789 | 0.67% |

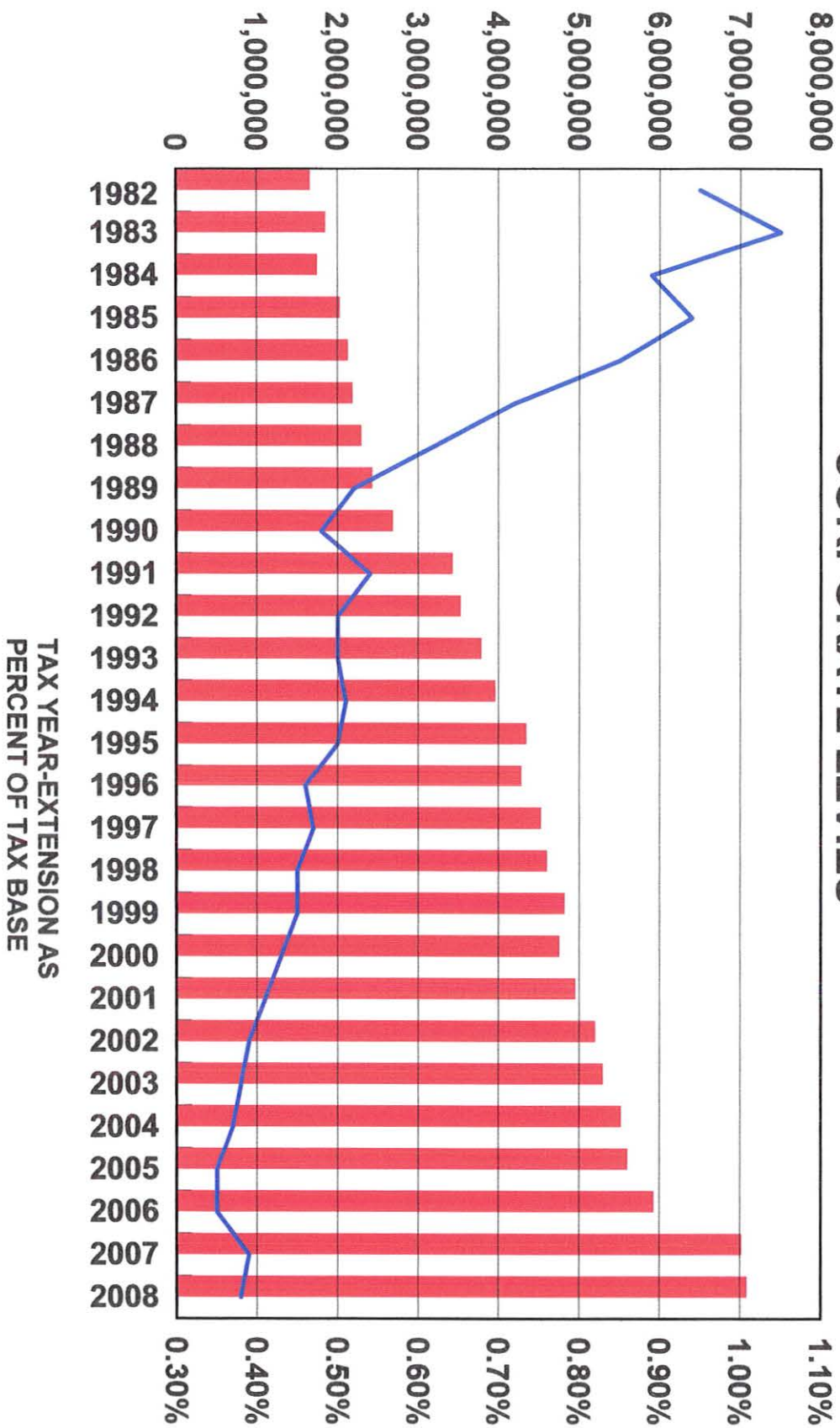
VILLAGE OF BUFFALO GROVE
PROPERTY TAX EXTENSION AS PERCENT OF TAX BASE
WITH TAX YEAR 2008 FINAL

| 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% |

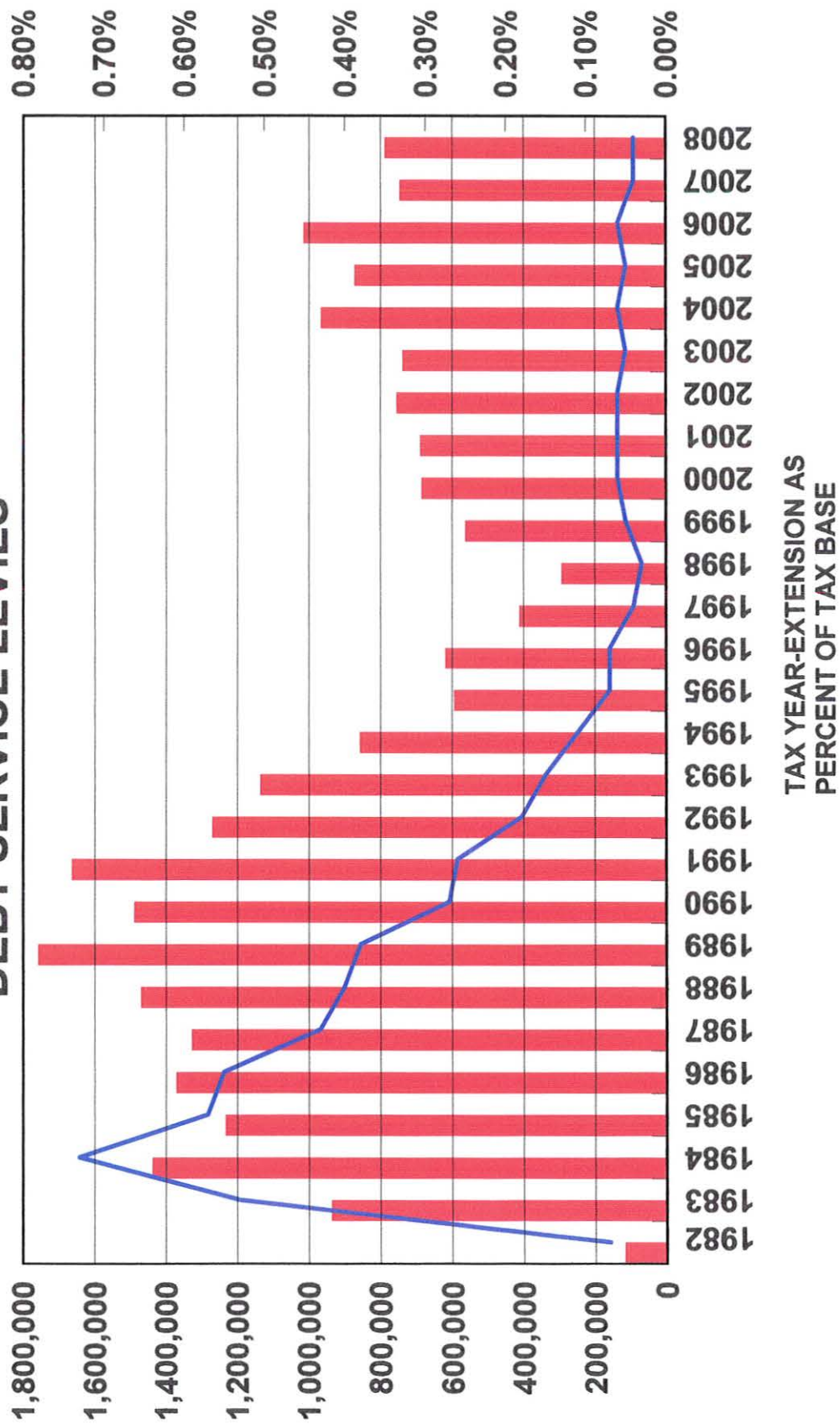
VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED



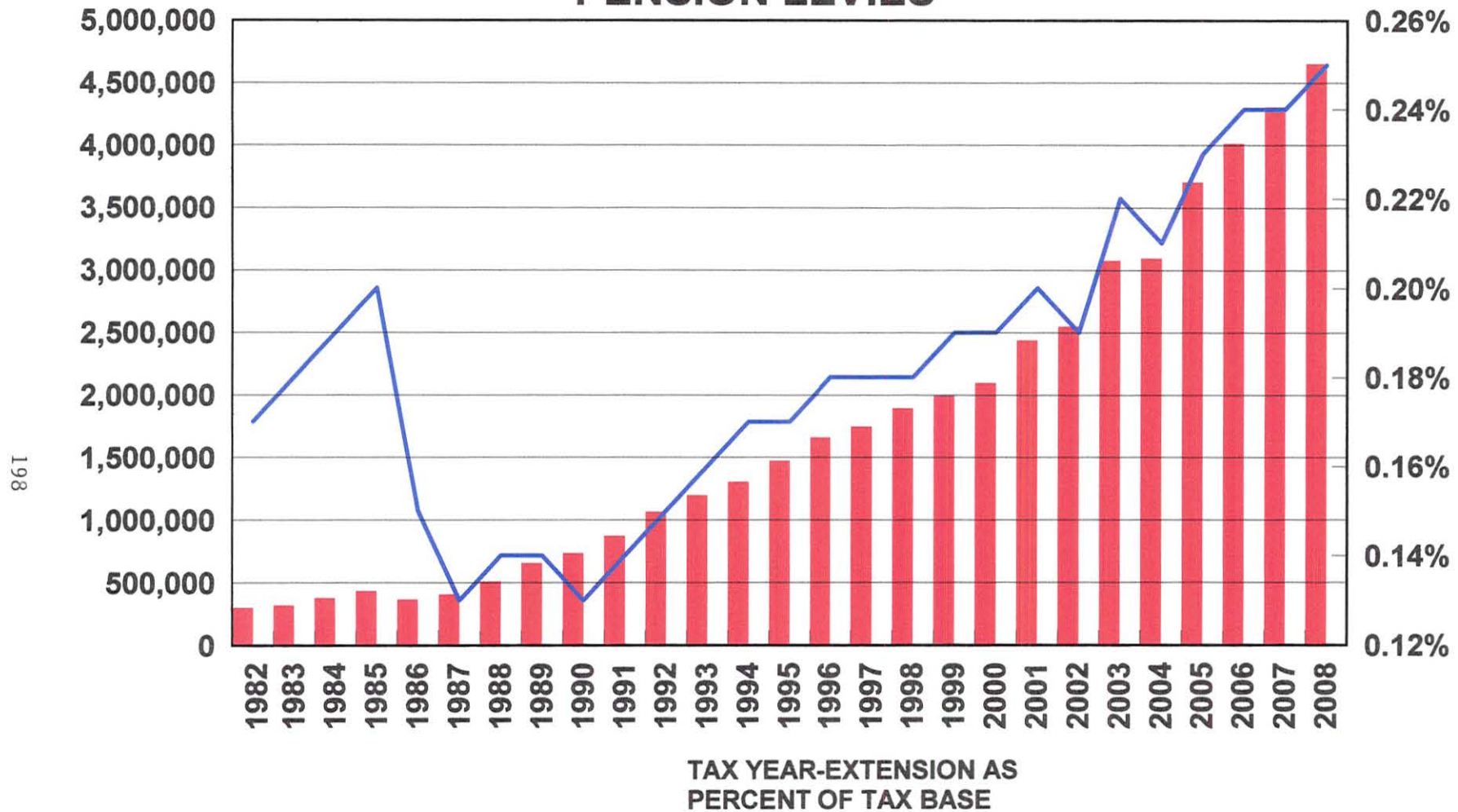
VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED CORPORATE LEVIES



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED DEBT SERVICE LEVIES



VILLAGE OF BUFFALO GROVE ANNUAL PROPERTY TAXES EXTENDED PENSION LEVIES



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 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

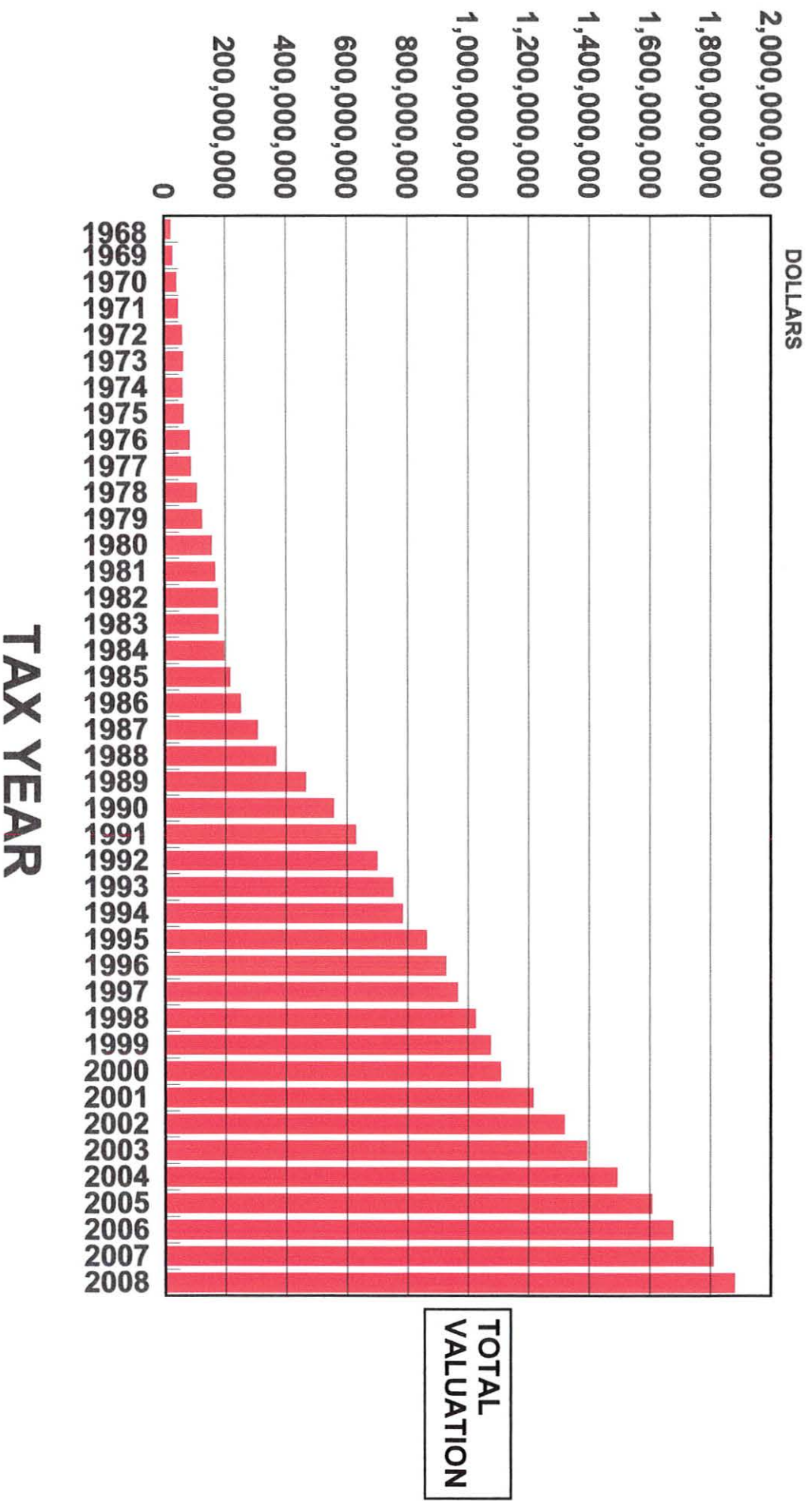
HISTORIC GROWTH PATTERNS: (88-08 & 98-08)

| | | | |
|----------------------------------|-------|-----------------------|-------|
| 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



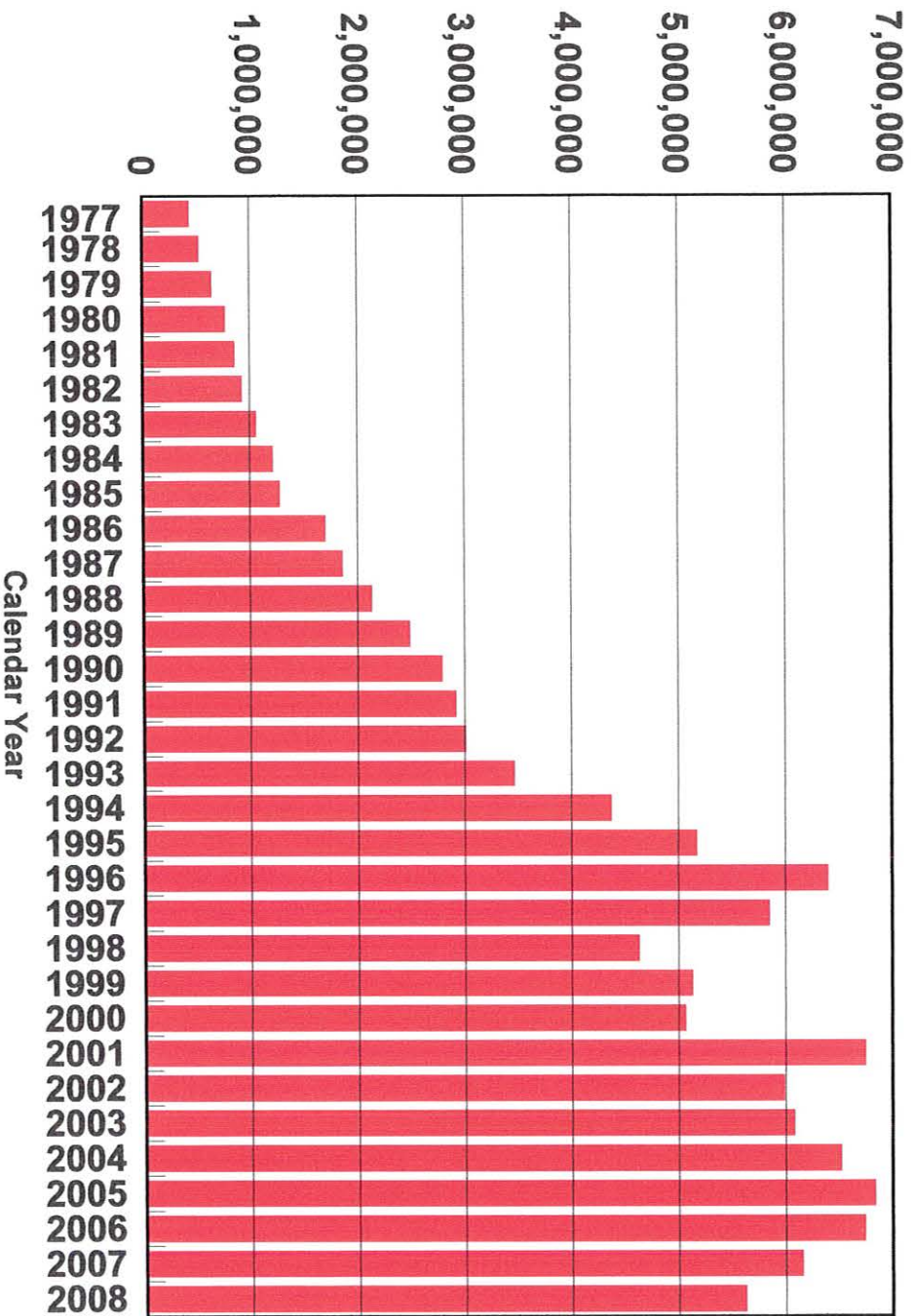
VILLAGE OF BUFFALO GROVE
TAX COLLECTION HISTORY

| 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% |

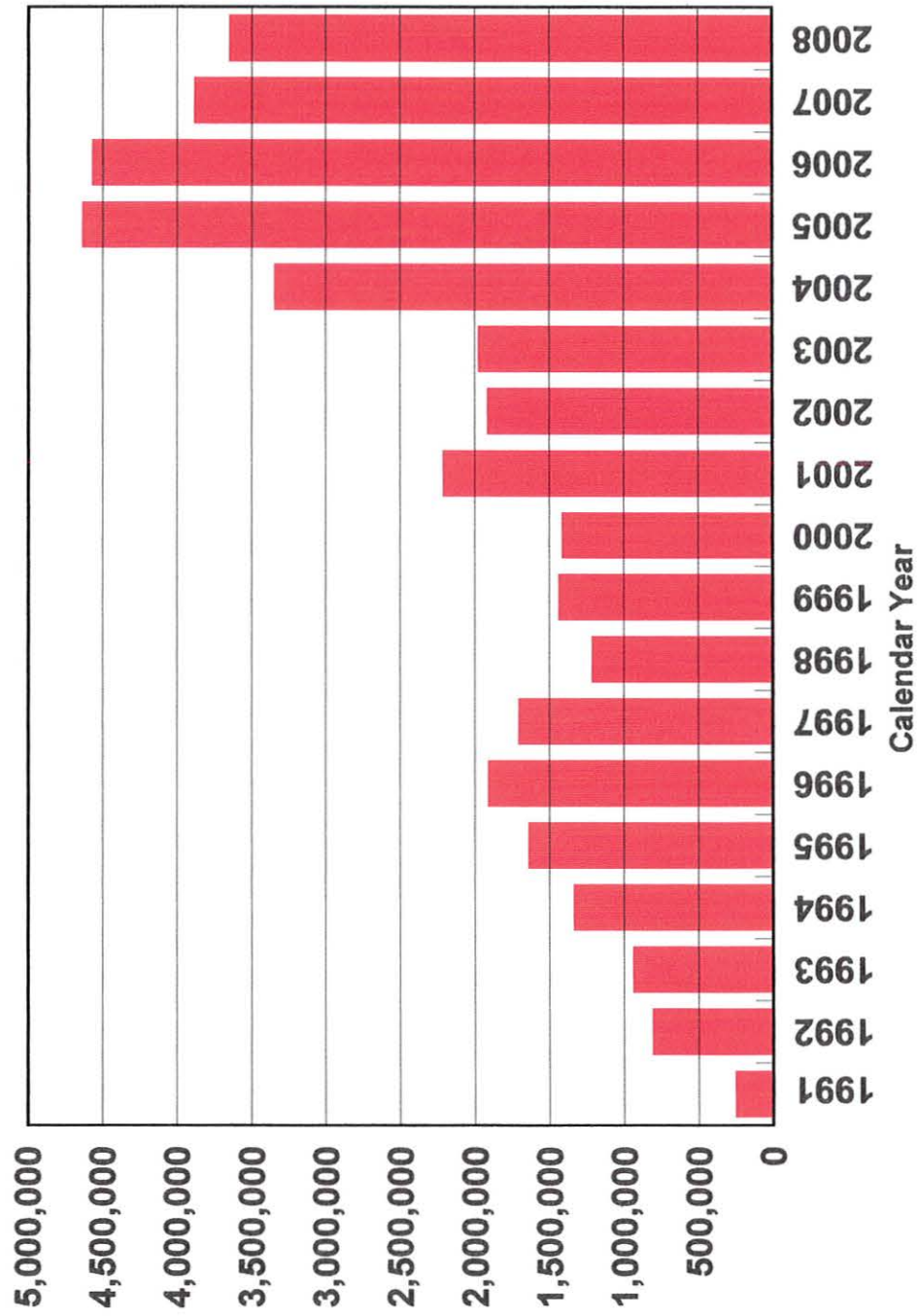
NOTE:

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

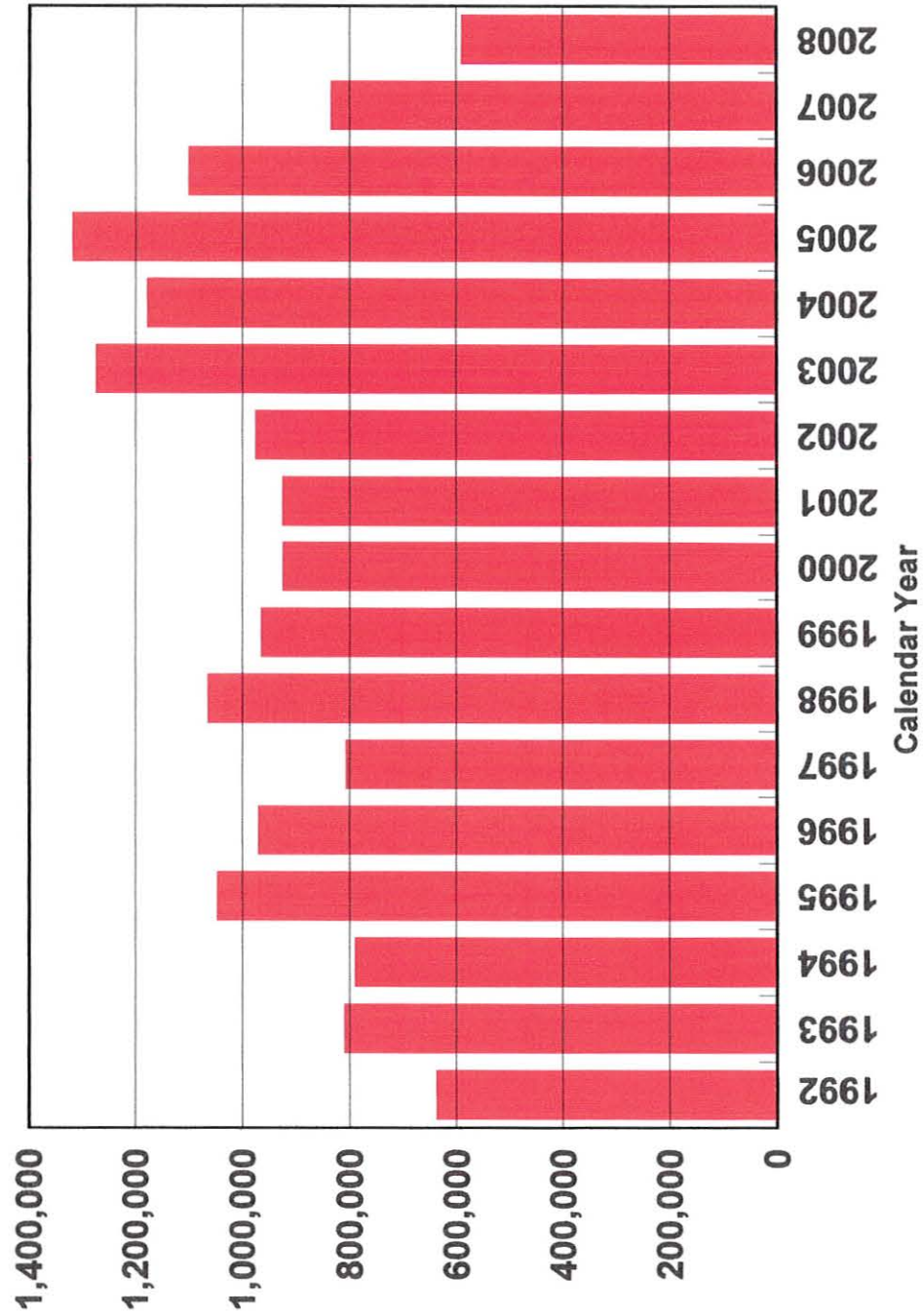
VILLAGE OF BUFFALO GROVE ANNUAL SALES TAX COLLECTIONS



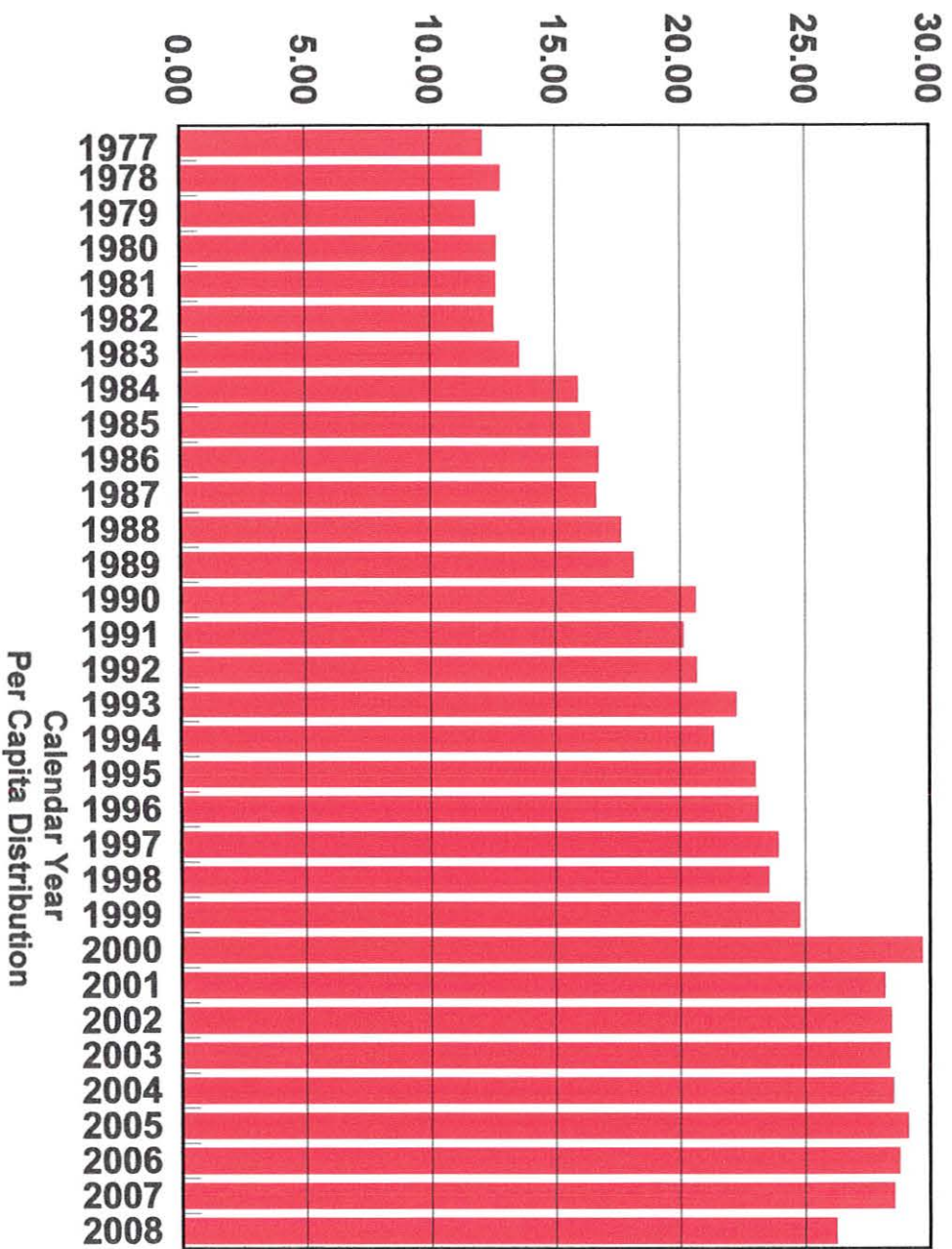
VILLAGE OF BUFFALO GROVE ANNUAL HOME RULE SALES TAX COLLECTIONS



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 | | | COST OF CAPITAL: | | | | | |
| GENERAL OBLIGATION DEBT | 6,575,000 | | | EXCLUSIVE OF SSA | | | | | |
| GENERAL OBLIGATION DEBT-LESS GOLF/FAC | 5,375,000 | | | AND TIF | | | | | |
| PERCENT OF VALUATION | 0.29% | | | 4.32% | | | | | |

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 | 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) |

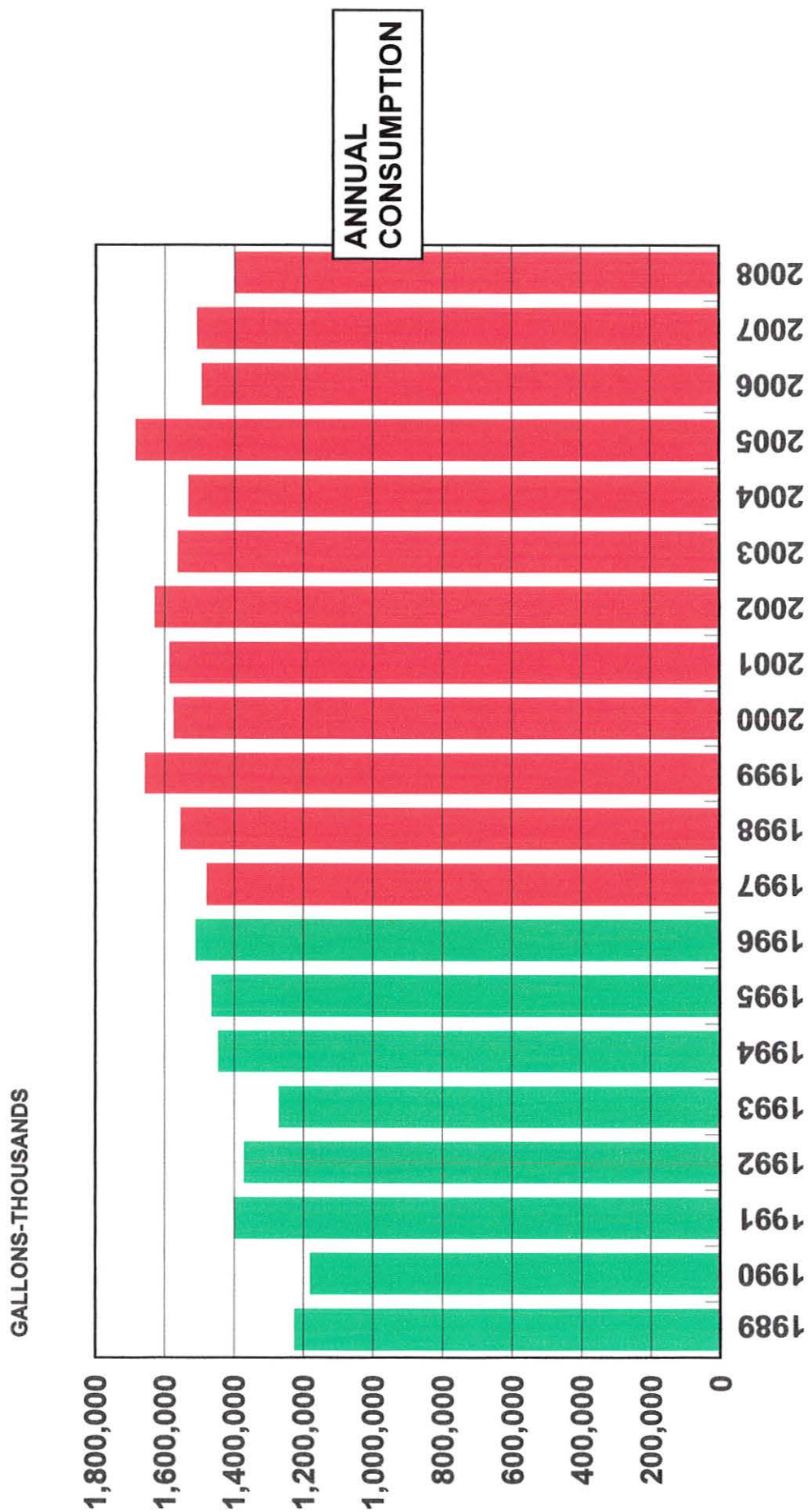
Employer Contributions represent deposits from Property Tax extensions along with Corporate Personal Property Replacement Tax, only

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 | 1,580,625 | 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% | 68.65% |
| 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) | (8,752,460) | (9,638,968) | (7,621,003) | (7,659,222) | (3,196,524) | (2,606,335) | (1,880,398) | (1,610,709) | (1,944,307) | (1,229,613) | (366,298) | (5,032,709) |

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

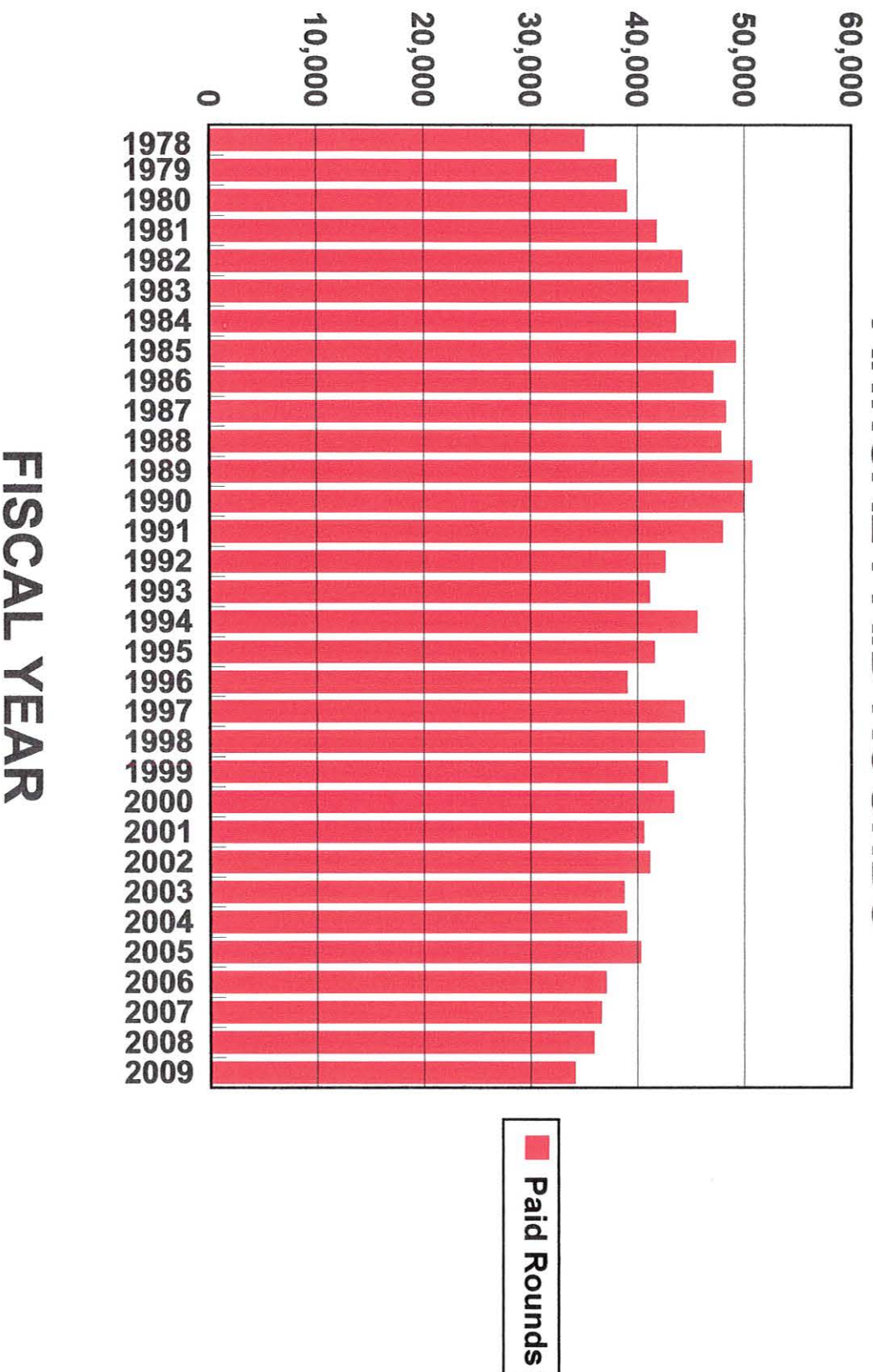
VILLAGE OF BUFFALO GROVE ANNUAL WATER CONSUMPTION



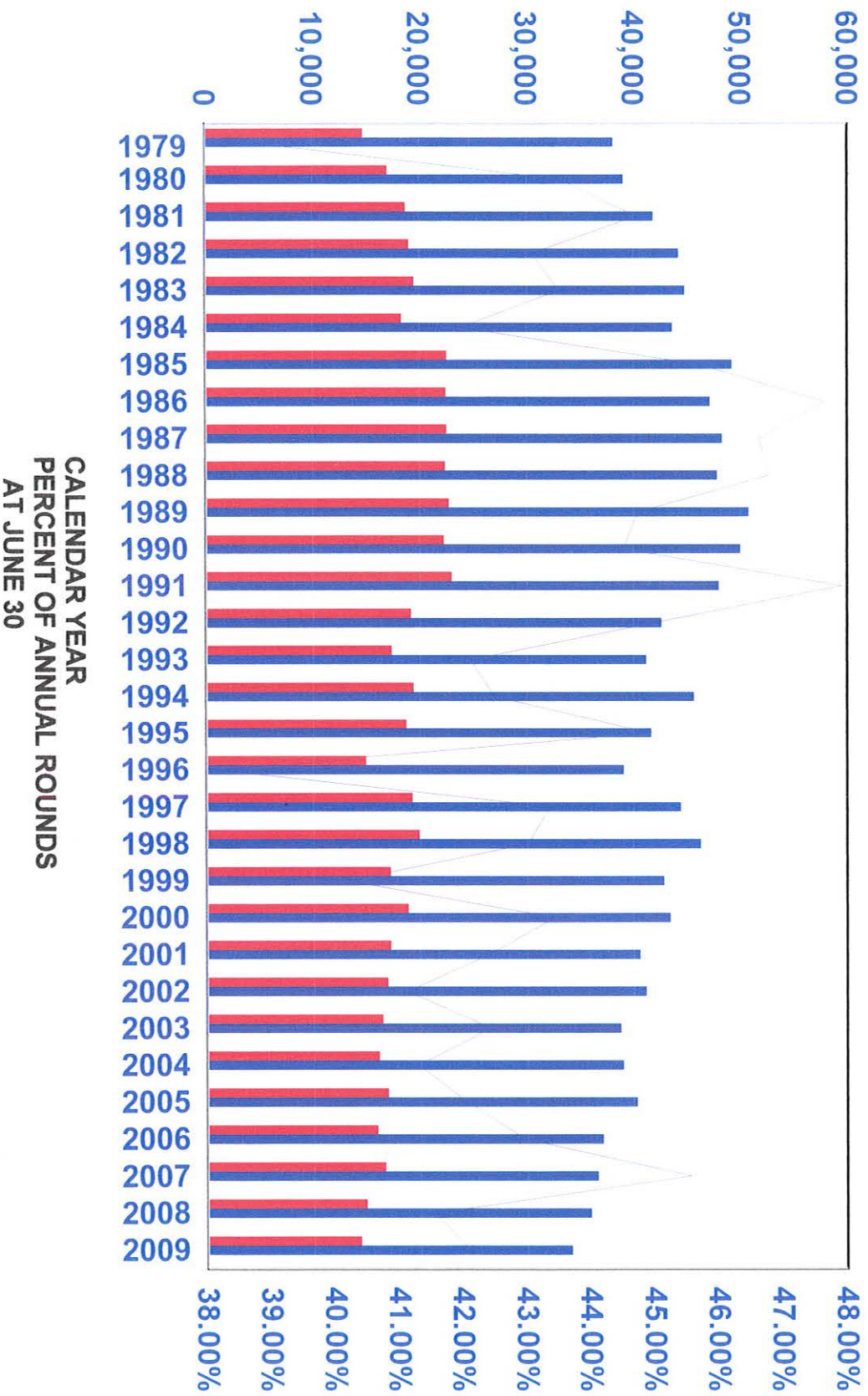
VILLAGE OF BUFFALO GROVE AVERAGE MONTHLY CONSUMPTION



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> |

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> |

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> |

| | |
|--------------------------------|------|
| 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/ | (155,032,667) |
| (EXCESS ABOVE) BREAKEVEN | |
| @ 3.00/1,000 GALLONS | |
| VARIANCE TO ESTIMATED | -9.89% |
| CONSUMPTION | |

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:

| | | |
|---|----------------|-------|
| SWANCC SURCHARGE: | SINGLE FAMILY: | 5.65 |
| | MULTI FAMILY: | 4.50 |
| ANTICIPATED SWANCC SURCHARGE AS OF 5/01/10 BASED ON CURRENT AGENCY BUDGET (FORECAST-UPDATED 03/11/09 BY BROOKE BEAL): | | |
| TIPPING FEES PER TON | | 51.46 |
| DEBT SERVICE PER TON | | 5.16 |
| TOTAL PROJECTED RATE PER TON | | 56.62 |

CALCULATED RATE STRUCTURE-EFFECTIVE AS OF MAY 1, 2010:

| | | |
|---|--|------|
| SWANCC SURCHARGE: | | 5.12 |
| PER UNIT AVERAGE: | | 5.36 |
| WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: | | 4.29 |
| MULTI-FAMILY: | | |
| RECOMMENDED RATE STRUCTURE AS OF MAY 1, 2010: | | |
| WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: | | 5.65 |
| MULTI-FAMILY: | | 4.50 |

PROPOSED VILLAGE SURCHARGE FOR SWANCC EFFECTIVE MAY 1, 2010:

IF DISTRIBUTED EQUALLY BASED ON SYSTEM WIDE AVERAGE PER TON

ANTICIPATED TO BE DELIVERED:

ANNUAL AVERAGE (TONS)= 1,08529

CURRENT CUSTOMER BASE= 16,169

TOTAL ESTIMATED REFUSE DELIVERIES (TONS):

FEES DUE SWANCC @ PROJECTED RATE PER TON:

FY 2010-2011 RATE WITHOUT PROPOSED SUBSIDY:

CUMULATIVE VARIANCE-CALCULATED VS RECOMMENDED:

| | |
|---|-----------|
| WEIGHTED-SINGLE AND ATTACHED SINGLE-FAMILY: | 43,984.73 |
| MULTI-FAMILY: | 9,177.51 |
| TOTAL | 53,162.24 |

17,548.00

993,567.76

5.12

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

SURCHARGE NET OF SUBSIDY DISTRIBUTED ON WASTE GENERATION:

SINGLE-FAMILY AND ATTACHED SINGLE-FAMILY: 5.358633 14,287.16 81.42% 808,939.27 0.00 150,960

MULTI-FAMILY: 4.286907 3,260.84 18.58% 184,628.49 0.00 43,068

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 \$ 0 as 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> | | | <i>\$ 2,831,191</i> |
| 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 program. \$ 260,000 |
| 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> | | | <i>\$ 970,660</i> |
| 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 |
| | 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:

VARIOUS PROJECTS:

(BUDGET OR FUND BALANCE): (OTHER FUNDING OR T.B.D.):

| FISCAL YEAR | PROJECT CODE | OPERATING FUND BUDGET | PROJECT CODE | FUND BALANCE FUNDING | PROJECT CODE | DEBT FUNDING | PROJECT CODE | OPERATING FUND BUDGET | PROJECT CODE | AMOUNT |
|----------------|-----------------|--------------------------|-----------------|-------------------------|-----------------|-----------------|-----------------|--------------------------|-----------------|-----------|
| 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 | | 2,455,000 | | 58,500 | | 0 | | 1,750,120 | | 2,227,275 |
| TOTAL 2012 | | 6,490,895 | | | | | | | | |
| 2013 | ST8(M)/10 | 250,000 | PBF33/97 | 37,100 | | | WS18/01 | 300,000 | | |
| | ST9(M)/10 | 2,315,250 | | | | | | | | |
| SUB-TOTAL | | 2,565,250 | | 37,100 | | 0 | | 300,000 | | 0 |
| TOTAL 2013 | | 2,902,350 | | | | | | | | |
| 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 | | 2,680,000 | | 67,000 | | 0 | | 1,630,120 | | 0 |
| TOTAL 2014 | | 4,377,120 | | | | | | | | |
| TOTAL-FUNDING SOURCE | | 12,200,250 | | 2,488,351 | | 397,390 | | 6,950,240 | | 8,583,421 |
| GRAND TOTAL | | 30,619,652 | | | | | | | | |

* 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 |