

BENSENVILLE, ILLINOIS

2011



**Honoring
our Past.
Shaping
our Future**



**Village Of Bensenville
Annual Budget**



VILLAGE OF BENSENVILLE

ANNUAL BUDGET

Calendar Year January 01, 2011 - December 31, 2011

VILLAGE BOARD

Frank Soto Village President
John Adamowski Village Trustee
Morris Bartlett Village Trustee
Patricia Johnson Village Trustee
Martin O'Connell, III Village Trustee
Oronzo Peconio Village Trustee
Henry Wessler Village Trustee

JoEllen Ridder Village Clerk

Michael Cassady Village Manager

PREPARED & PRESENTED BY

Timothy J. Sloth, CPA Director of Finance

VILLAGE HALL

12 South Center Street Bensenville, Illinois 60106
630.766.8200 www.bensenville.il.us

Table of Contents

Mission and Vision Statement	4
Organizational Chart	5
Village Profile	6-8
Executive Summary	9-17
Annual Operating Budget Overview	18-19
Accounting System and Budgetary Control	20
Summary of Financial Policies	21-23
Strategic Plan	24-26
Supplemental Information	27-28
Village Information	29-30
General Budget Review	31-32
Budget Summary	33-38
Combined Statement of Revenues and Expenditures	39-45
EAV, Tax Rates and Discussions	46-47
Debt Policy	48-49
Total District Budget	50-53
Departmental Budgets	
A. Governance	54-59
B. Office of the Village Manager	60-65
C. Finance Department	66-70
D. Police Department	71-76
E. Public Works Department	77-82
F. Community and Economic Development	83-86
G. Recreation & Community Programming	87-91
Appendices	
A. 2011 Capital Improvement Plan 2011	92-100
B. Budget and Financial Policies	101-108
C. Approved Budget Ordinance	109-130
D. Capital Asset Policy	131-133
E. Glossary	134-136



Our Mission

The Mission of Village Government is to be FINANCIALLY SOUND and provide customer friendly services of the highest quality.

The Village Government engages residents and partners for community benefit.

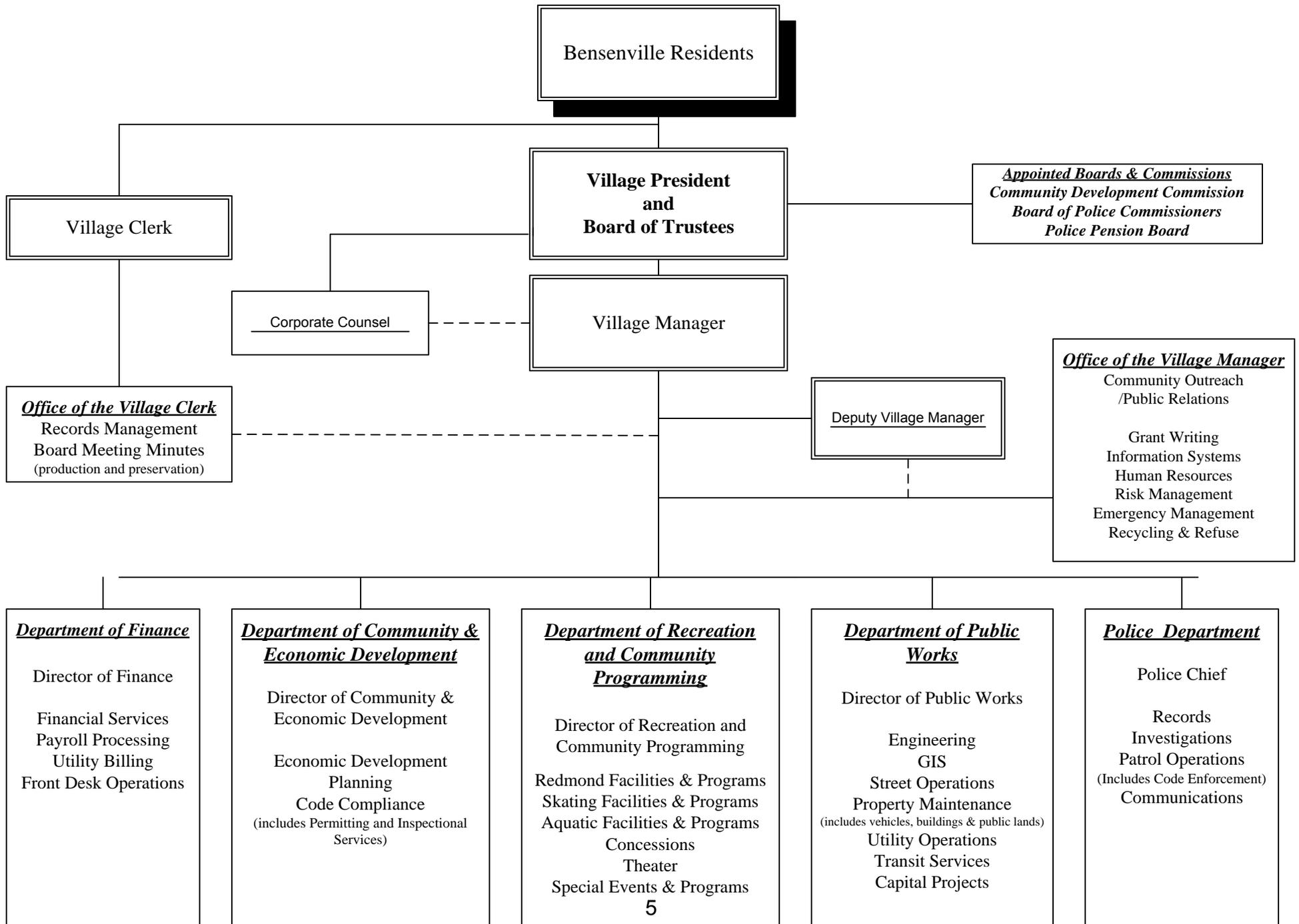
Village of Bensenville Vision 2025

Bensenville 2025 is a beautiful village where families make it their hometown.

The Village has an alive and thriving downtown, stable residential neighborhoods and enjoyable living. – “Making Bensenville a Great Place to Live.”

The Village is recognized as a Major Business and Corporate Center adjacent to O’Hare Airport, has vibrant, inviting major commercial corridors and easy connectivity within the village, to the Chicago region and to the world. – “Making Bensenville a Great Place for Business.”

Village of Bensenville Organization Chart



VILLAGE OF BENSENVILLE PROFILE

- Incorporated** The Village of Bensenville, a non-home rule community as defined by the Illinois Constitution, was incorporated in 1884.
- Governed** The Village operates under the Council-Manager form of local government which combines the political leadership of elected officials with the managerial experience of a professional Village Manager. Bensenville has eight elected officials – six Trustees, a Clerk and a President all of which serve a four year term. Current Board members are Frank Soto, President; Trustees John Adamowski, Morris Bartlett, Patricia Johnson, Martin O’Connell, III, Oronzo Peconio and Henry Wessler; and JoEllen Ridder Clerk .
- Boundaries** The Village of Bensenville is located approximately 17 miles northwest of downtown Chicago, bordering the southwest corner of O’Hare International Airport. The Village is primarily located in DuPage County with a small section (3.2%) in Cook County. The Village comprises a total land area of approximately 5.6 miles.
- Population** Population as reported by the 2000 census is 20,703. As of this writing the 2010 census is unavailable.
- Real Estate** The equalized assessed value (EAV) of real estate for 2009 is \$747,966,681.
- Tax Rate** The tax rate for 2009 is \$.6463 per \$100 of assessed value
- Debt Rating** The Village issues General Obligation Bonds for capital improvements and currently holds an “A1” bond rating from Moody's Investor Service on its outstanding debt and an A+ / Stable rating from Standard and Poor’s.
- Resources** The Village holds title to 184 acres of land which includes land for village facilities, parks, trails, ball fields, wetlands and open space. Additionally, The Village maintains a Village Hall, a public safety facility housing a police and emergency management, a public works facility, a movie theatre, two ice arenas and an indoor aquatic facility. The Village also owns and maintains the 88 acre Redmond Recreational Complex which has 2 baseball fields, a soccer field, outdoor basketball courts, sand volleyball, a canoe launch, band shell, a 1.2 mile walking path, a lake and a wetland nature preserve.
- Services** The Village provides a full range of services to its citizens, including police protection, emergency disaster management services, general governance, maintenance of village highways,

Profile (Continued)

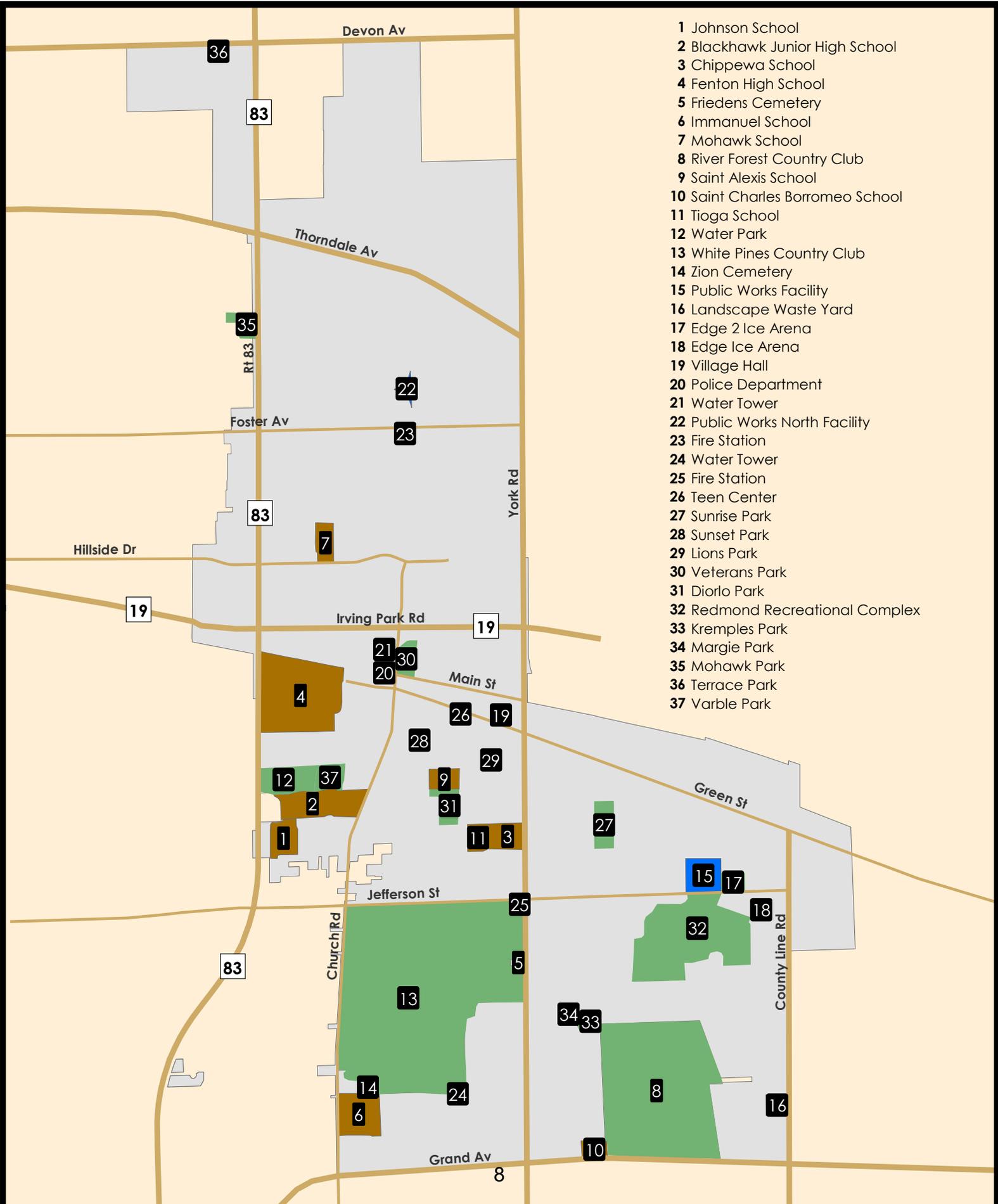
streets and sidewalks, community and economic development, code enforcement, water and sewer utility services, refuse and recycling as well as recreational services. The Village also hosts a variety of special events including, the “Music in the Park” summer concert series, classic car nights, fishing derby, holiday magic, and Liberty Fest (annual Fourth of July fireworks and celebration).

Staff The Village has an appointed Village Manager responsible to the Board of Trustees for the administration of the Village which includes a full-time staff of 111, and 105 year round part-time and 30 seasonal employees. Additionally, the members of the community frequently volunteer to assist with special events.

Affiliations The Village actively participates, maintains intergovernmental agreements, or is affiliated with the following organizations: International City / County Management Association (ICMA), Illinois City / County Management Association (ILCMA), DuPage Mayors and Managers Conference (DMMC), DuPage Major Crime Task Force, DuPage Emergency Telephone System Board, DuPage County Arson Task Force, DuPage Children’s Center, Northeast DuPage Youth and Family Services, Veterans of Foreign War, Bensenville Boys and Girls Athletic Association, Bensenville Lions Club, American Legion, Fenton High School District 100, Bensenville School District 2, Bensenville Chamber of Commerce, Bensenville Intergovernmental Group (BIG), International Council of Shopping Centers, Elk Grove Village, Village of Wood Dale, City of Chicago, State of Illinois, Illinois Law Enforcement Alarm System Mutual Aid Agreement, West Central Municipal Conference, Bensenville Park District, DuPage County, Bensenville Library District, Bensenville Fire District No. 2, College of DuPage, Chicago Steel Hockey, Addison Township, Bensenville Rotary Club, and the Forest Preserve District of DuPage County

Contact Village of Bensenville
12 S. Center Street
Bensenville, IL 60106
(630) 766-8200.
www.bensenville.il.us

Village of Bensenville



- 1 Johnson School
- 2 Blackhawk Junior High School
- 3 Chippewa School
- 4 Fenton High School
- 5 Friedens Cemetery
- 6 Immanuel School
- 7 Mohawk School
- 8 River Forest Country Club
- 9 Saint Alexis School
- 10 Saint Charles Borromeo School
- 11 Tioga School
- 12 Water Park
- 13 White Pines Country Club
- 14 Zion Cemetery
- 15 Public Works Facility
- 16 Landscape Waste Yard
- 17 Edge 2 Ice Arena
- 18 Edge Ice Arena
- 19 Village Hall
- 20 Police Department
- 21 Water Tower
- 22 Public Works North Facility
- 23 Fire Station
- 24 Water Tower
- 25 Fire Station
- 26 Teen Center
- 27 Sunrise Park
- 28 Sunset Park
- 29 Lions Park
- 30 Veterans Park
- 31 Diorlo Park
- 32 Redmond Recreational Complex
- 33 Kremple Park
- 34 Margie Park
- 35 Mohawk Park
- 36 Terrace Park
- 37 Varble Park

The Mission of the Village of Bensenville

The Mission of Village Government is to be financially sound and provide customer friendly services of the highest quality.

The Village Government engages residents and partners for community benefit.

Village Board

President
Frank Soto

Trustees

John Adamowski
Morris Bartlett
Patricia A. Johnson
Martin O'Connell
Oronzo Peconio
Henry Wesseler

Village Clerk
JoEllen Ridder

Village Manager
Michael Cassidy

December 14, 2010

Village President
Members of the Board of Trustees

Dear President and Board Members:

It is my privilege to present for your review and consideration the proposed FY 2011 Operating Budget and Community Investment Plan. The Proposed Operating Budget and Community Investment Plan totals \$69,897,143. This increased spending plan is driven by an aggressive infrastructure intervention in the north industrial center and a proposed Community Investment Plan that totals \$31.6M. This policy document establishes the framework for achieving the strategic objectives established by the Village Board. These strategic objectives are used to guide the decision making process at all levels of the organization so that the specific programs and projects that are advanced for implementation will effectively assist the Board in achieving its overall vision for the Community. This document also demonstrates the community's commitment to maintaining and enhancing its infrastructure investments. This budget has been developed to ensure that the Village of Bensenville continues to make measurable progress towards its 2025 Vision for the community and that resources are allocated to support exceptional and efficient customer services.

The 2011 Budget is the first 12 month budget that has been developed for the new calendar fiscal year. It follows a transitional 20-month fiscal year that allowed the Village to move from a May 1 to April 30 to a calendar fiscal year. This will position the Village to gain efficiencies and savings from early project bidding and also aligns all key financial processes on a calendar year cycle. This is also the first budget prepared with our MUNIS Financial platform. Because this is Year 1, MUNIS is not able to draw from historical revenue and cost data, creating challenges in effectively presenting 12 month projections. This information can be developed for specific accounts or program areas on an as needed basis during the review process. The good news is that once we get through 2011, we can officially declare the transition period over!

As with most municipalities, there are limits to the resources available to fund service provision efforts. The Village needs to continually assess the external environment for changes that may either positively or negatively impact available resources. The methodology used in developing this document acknowledges these risks and allows the Village to effectively respond to normal fluctuation in these resources. If significant variations in resources are anticipated, they are addressed through a deliberative process involving the Village Board and Staff on a quarterly basis.

Organizational Strategic Goals

To balance competing priorities and services, strategic organizational goals based on the Village's 2025 Vision Statement have been established by the Village Board. These goals provide an overarching framework to guide the Village Board in making budgetary policy decisions regarding services, programs and capital projects. The strategic organizational goals include:

- Financially Sound Village
- Quality Customer Oriented Service
- Safe and Beautiful Village
- Enrich the Lives of Village Residents
- Become a Major Business and Corporate Center
- Vibrant Major Corridors

Organizational and Community Challenges for 2011

The economic environment, coupled with the lengthy fight in opposition to the expansion of Chicago's O'Hare International Airport, had a direct impact on the Village's fiscal health and service delivery efforts. Based on actions taken by the Village since early June of 2009 to reduce expenditures including workforce reductions and deferred wage increases for both union and non-union staff, and the Village Board's commitment to use the majority of the Chicago O'Hare Settlement to repair the balance sheet, the financial health of the Village has improved and is on the road to recovery. This challenge of restoring the financial solvency of the Organization while providing for quality services, program and capital projects continues to be addressed in the 2011 Village of Bensenville Budget.

Additionally, the Village is committed to maintaining its public infrastructure which is indicative of a healthy, vibrant community. This budget includes significant dollars, in fact over 50% of total expenditures are being allocated for capital improvements, to achieve this objective. The ability to allocate sufficient resources to the maintenance and expansion of the infrastructure has and continues to be a challenge. The main revenue source for the Capital Improvement Fund has been the Village's local sales tax. This key revenue source continues to struggle with a poor economy. Other revenues supporting our capital investments include vehicle licenses as well as a transfer from the General Fund.

Other challenges include:

- Maintaining personnel costs at levels that can be financially sustained
- Continuing the Village's commitment to contribute the statutorily required amount to the Police Pension Fund (More than \$1.0M).
- Continuing efforts to transform the North Industrial Park and adjacent areas to a high-tech corporate center
- Continuing efforts to reestablish relationships with Business Stakeholders
- Addressing necessary water and sewer infrastructure improvements while maintaining sustainable rates for our utility customers

Objectives of the 2011 Budget

The 2011 Village Budget effectively addresses the challenges presented above by establishing budgetary objectives that align with the strategic organizational goals established by the Board at its strategic planning sessions and are consistent with the Financial Objectives reviewed with the Village Board in August 2009. The budgetary objectives for 2011 include:

- Funding of operations in the General Fund and Utility Fund through the use of operating revenues net of transfers.
- Restructuring of debt to assist the Village Board in achieving its strategic objectives.
- Limiting use of new debt to fund capital purchases and projects.
- Funding the Police Pension at the statutorily required contribution level.
- Development of a 5 year capital improvement plan. The CIP includes information on the Village's long term program and plans for capital improvements and the capital costs associated with the

implementation of the plan. The plan also identifies those costs associated with maintaining capital improvements so that on-going maintenance costs of improvements and their impact on the respective operating budgets can be considered when determining whether to proceed with a project.

- Realign team structure to more effectively achieve strategic objectives while attempting to maintain reduced staffing levels for 2011. As staffing changes occur, continue to evaluate all options including but not limited to the potential elimination of the position, possible change in a position from full-time to part-time status and the possible contracting out of all or portions of the work assigned to that particular position.
- Budget at “normal/average” costs and provide for a contingency equal to 1% to 2% of General Fund expenditures to address emergency situations as well as economic or financial fluctuations with a further commitment to use any unexpended contingency amounts to achieve the minimum fund balance objective established for the General Fund and once achieved to transfer any unexpended contingency amounts to the capital improvement fund.
- Develop a budget document with overall objective of working towards the goal of meeting or exceeding within a three to five year period minimum “Fund Balance” objectives for all funds.

Revenue and Expenditure Summary for Fiscal Year 2009, Actual through 2011 Proposed Budget

The following is a chart identifying total Revenues and Expenditure inclusive of the FY 2009 Actuals through the 2011 Budget.

Village of Bensenville					
Revenue & Expenditure Summary - FY 2009 Actual through FY 2011 Proposed					
	2009 Actual	FY2010 Budget	FY2010 Projected	CY2010 Budget	2011 Proposed
Total Revenues (Net of Transfers)	36,308,819	68,307,733	67,358,977	43,352,507	68,427,143
Total Expenditures	40,478,686	70,854,287	63,682,294	46,733,033	69,897,143
Revenues over (under) Expenditures	(4,169,867)	(2,546,554)	3,676,683	(3,380,526)	(1,470,000)

Revenue and Expenditure Highlights of the Budget

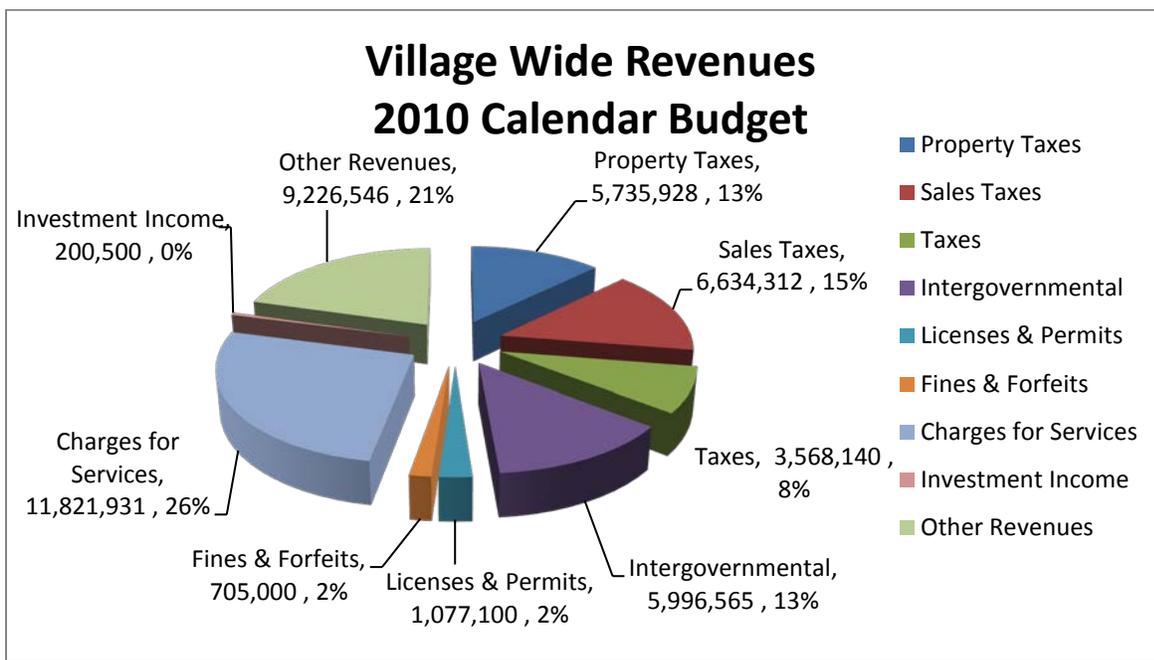
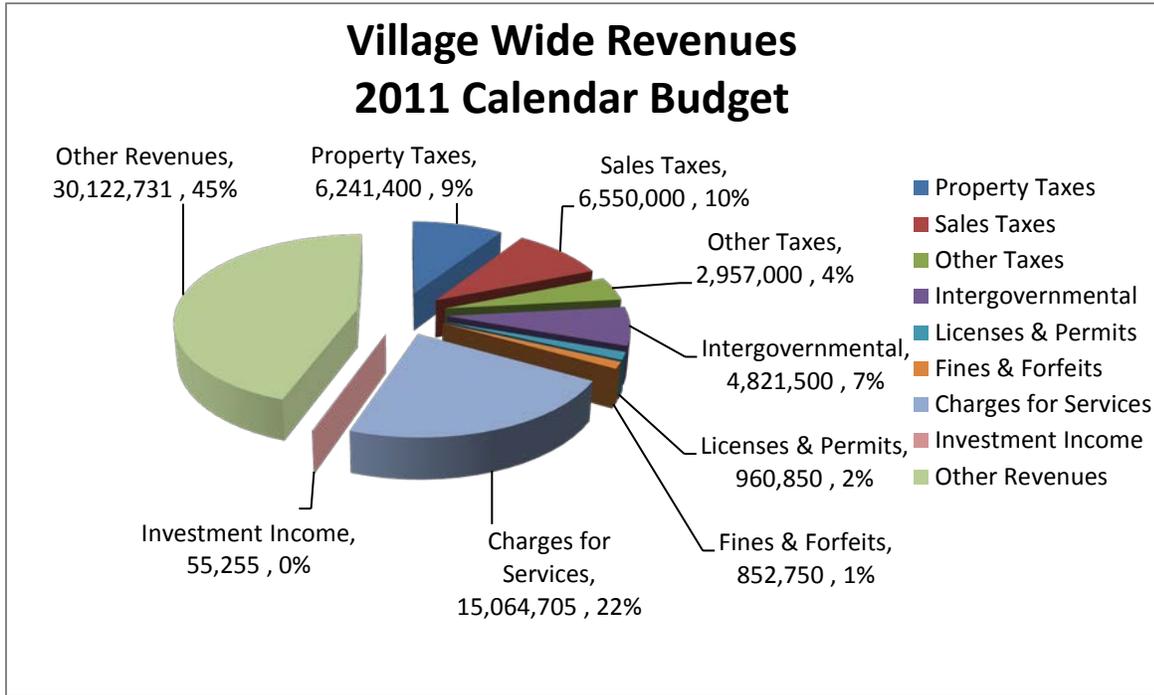
The services and programs included in the 2011 Village Budget have produced a program with the following financial characteristics:

REVENUES:

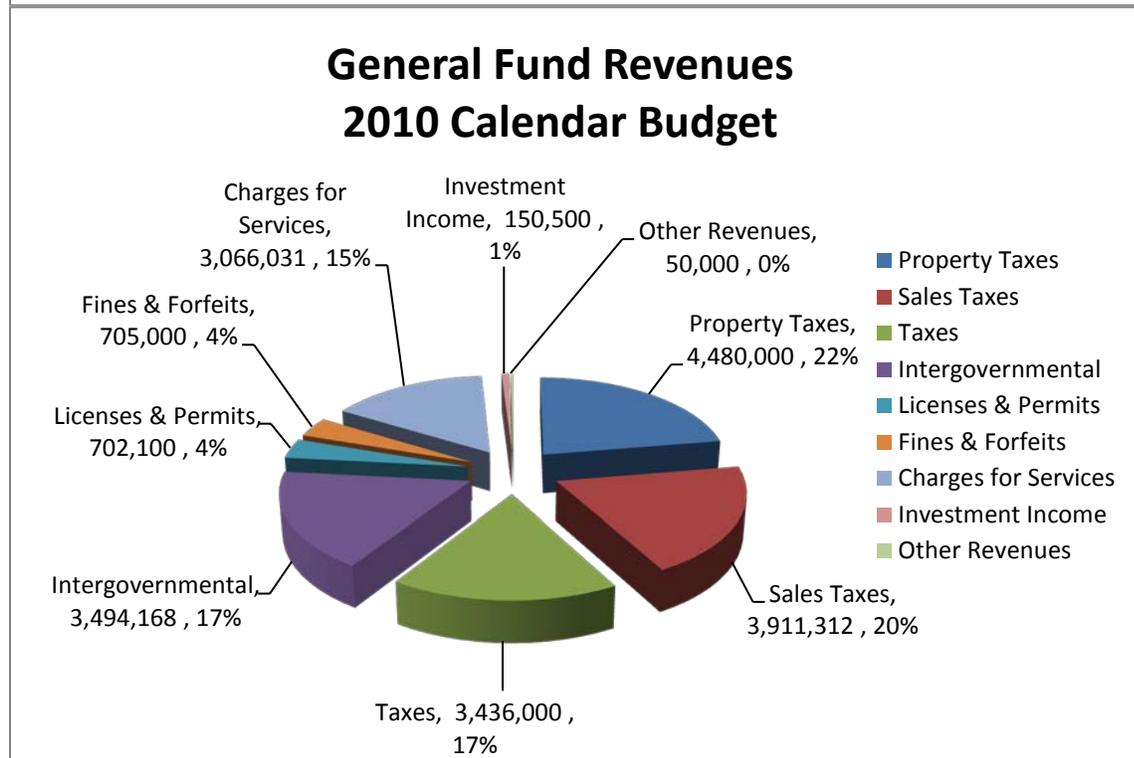
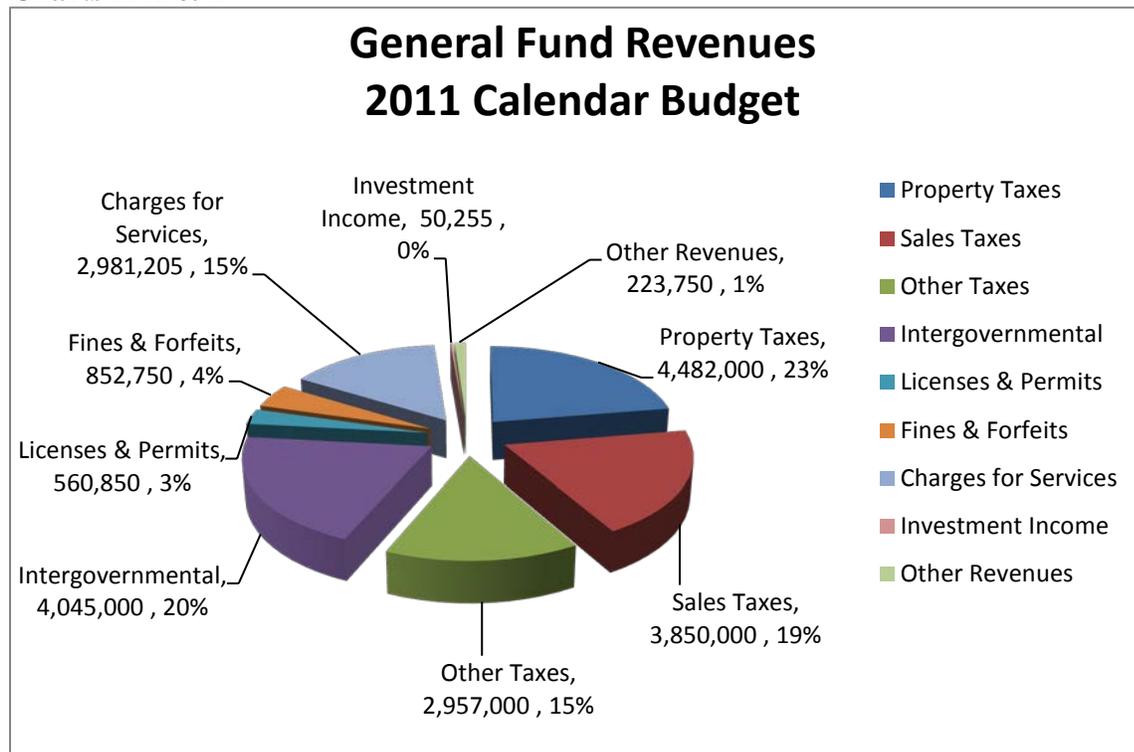
Total Village revenues across all Funds for Fiscal Year 2011 are estimated at \$68,427,143 and include approximately \$29.9M of bond proceeds (\$3.9M in the Water & Sewer Fund to be issued in January 2011, \$11.0M in the SSA #3 through #9 Funds, and \$15.0 in the North Industrial TIF Fund) to fund capital infrastructure improvements. This represents an increase over CY 2010 of \$24,373,684 or 35%. The budget assumes a 10% increase in Water and Sewer rates effective May 1, 2011, which is less than the 16% increase included in the 2008 Rate Ordinance (actual adjustment will need to be determined once the rate study, currently in progress, is completed). The projected revenue for recycling and refuse assumes no increase in these rates. We do not want to find ourselves in a position to have to significantly adjust these rates in the future so a small increase should possibly be considered (cost increases are provided for in the service contract with Allied Waste). Illustrated in Charts I a & b are the percentages

and amounts derived by revenue source for all funds in both FY 2011 and CY 2010, respectively. Illustrated in Charts II A & B are the percentages and amounts derived by revenue source in the General Fund again for both FY 2011 and CY 2010, respectively. The General Fund also includes a transfer in of \$860,000 from the Water and Sewer Fund to cover administrative costs (reflects approximately 30% the Village Board, all operating divisions of the Office of the Village Manager and the Administrative Division of the Finance Department).

Charts I A & B



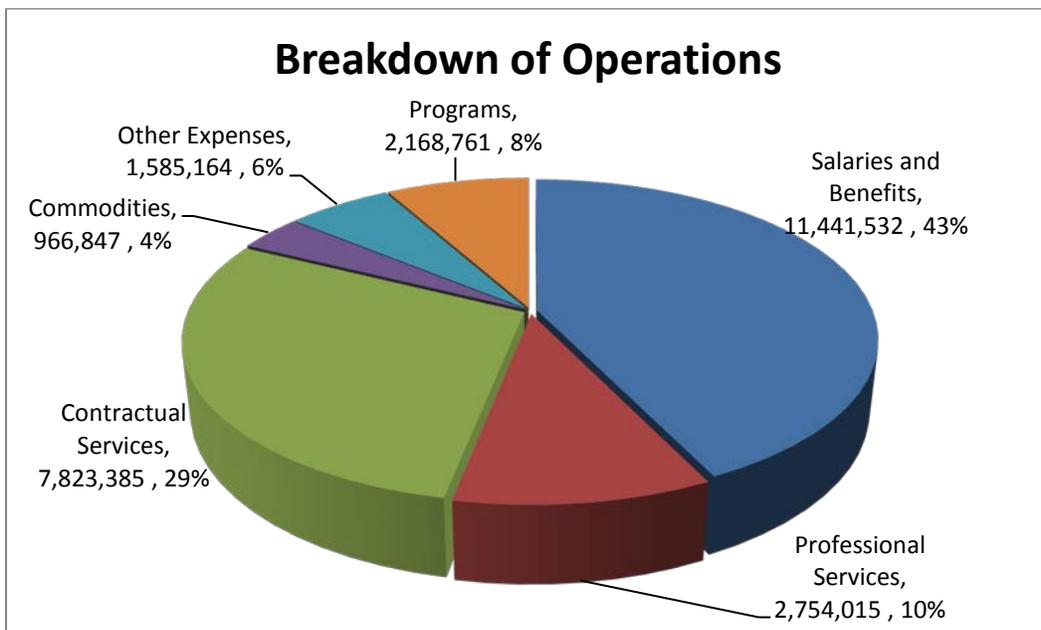
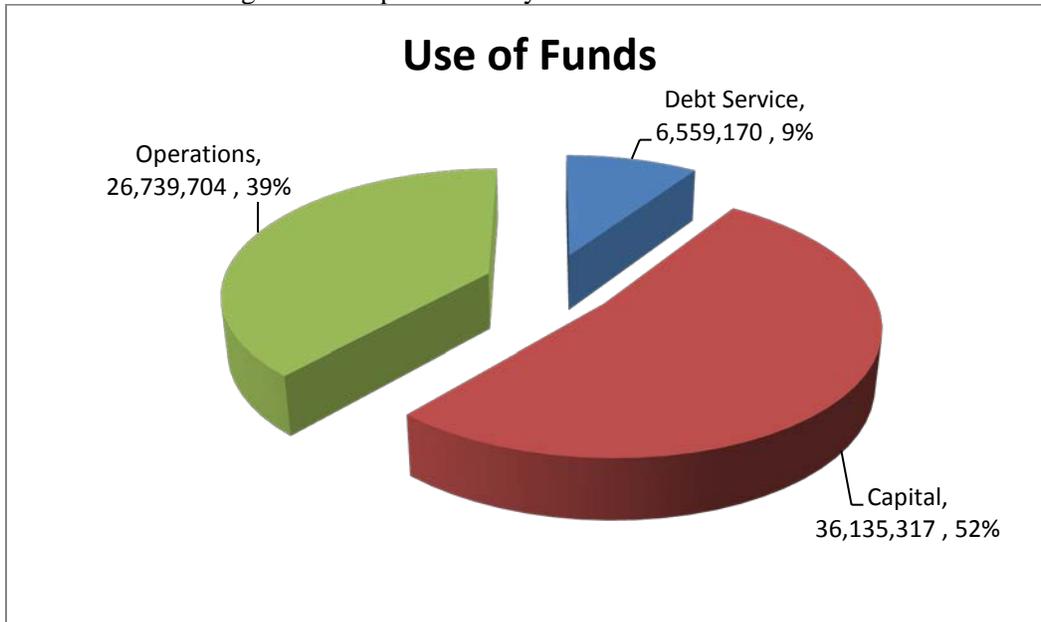
Charts II A & B



EXPENDITURES:

Total Village Expenditures across all funds for the 2011 Village Budget are estimated at \$70,294,191. Of this total, over \$31M is attributable to our capital improvement initiatives. A total of \$6,559,170, 9% is attributed to debt service with \$3.9M (versus \$4.6M in CY 2010) related to debt in the General Debt Fund

and \$1.1M related to debt within the Utility Fund. Illustrated in Charts III A & B are the breakout of expenditures by category with a further breakout of wages, benefits and other operating expenses as a percent of total cost of operations for both FY 2011 and CY 2010, respectively. Illustrated I Charts IV A & B are the breakout of operating costs by function again for both FY 2011 and CY 2010, respectively. Some of the more significant expenditures by fund are identified below.



General Fund

- Office of the Village Manager – the recommended contingency (\$255,000) is reflected in the Administrative Division of this operational area. Additionally, the Risk Management Division budget has been developed to cover 80% of the maximum Village Exposure for insurance claims (\$300,000 Liability and \$375,000 Workers Compensation). A total of \$21,000 is included for outreach initiatives including a community survey and participating in the Sister City Program. Also addressed is the funding to complete our implementation of remaining identified modules, upgrading to new version of MUNIS, custom program of interface between payroll and work and service orders

and transition of our CRM system to the MUNIS solution (\$148,440). This operational area also includes the transition of the Emergency Management Coordinator position from part-time to full-time at an estimated cost increase of \$70,000; \$15,000 for an emergency notification system is also included.

- Police Department Budget – includes a little over \$1.0M in contributions to the Police Pension Fund. It also includes the administrative fee relating to the Red Light Enforcement Program (\$282,624). The budget also includes \$148,400 in crime prevention initiatives with proposed increases in services provided at the Police Neighborhood Resource Center (PNRC) and at the Teen Center. We continue to make progress towards a shared services approach to police dispatching which will generate a significant savings in this coming year.
- Public Works Budget – includes enhanced maintenance activities with the crack sealing program (\$40,000), street light replacement program (\$10,000) and street patching program (\$50,000). PACE is included as a subdivision to the administrative budget at a cost of \$280,568. A total of \$128,450 is included in the Snow and Ice Control Subdivision of Street Operations for road de-icing chemicals, including additional dollars for salt purchases, transitioning away from the use of a sand mix due to impact on the storm water system. Another major item in the Street Division budget is the cost of electricity for street lighting which is budgeted at \$147,976. The Public Works Forestry Division Budget includes \$65,000 for a new village-wide tree trimming initiative. In the Building and Property Maintenance Division budget, \$12,000 is included for roof repairs to the Gazebo in Veteran’s Park.
- Community & Economic Development Budget – includes \$10,000 of economic development initiatives in addition to funding of conference fees and other expenses directly relating to business retention and recruitment. Also includes \$150,000 for contract building inspection services transitioning building permit related review and inspections to an outside firm.
- Recreation & Community Programming Budget – includes \$207,560 for the continuation and expansion of community events and \$26,500 for the senior monthly luncheon program. Includes \$503,000 for utility costs for and \$47,500 for the rebuilding of 5 compressors at the Edge Ice Arena facilities. Includes \$15,000 for movie rental fees and \$10,000 for advertising for theater.

Capital Improvement Fund

- Capital Purchases/Improvements relating to municipal facilities & capital equipment/fleet - \$532,000 and \$600,000, respectively
- Sidewalk Improvements - \$255,000
- Street Maintenance Program - \$14,140,600
- Redevelopment related Studies - \$800,000 (*Please be advised that this expenditure and the offsetting \$800,000 in revenues was inadvertently excluded from the preliminary draft of the budget in will be added to the final budget document*)

Utility (Stormwater & Water/Sanitary Sewer) Funds – Operations

- Public Works Budget – includes \$25,000 a stormwater utility fee study. The two most significant costs in these utility budgets, aside from personnel costs, are \$2,128,600 for the purchase of water through the DuPage Water Commission and \$1,472,174 to United Water for variable and fixed fee costs for managing the Village’s wastewater treatment facility. Another significant cost (\$234,850) is for the wastewater pretreatment program.

Utility (Stormwater & Water/Sanitary Sewer) Funds – Capital Improvements

- Stormwater System Improvements - \$700,000

- Water System Improvements - \$4,089,000 including use of industrial surcharge revenues to fund \$1,2M in watermain improvements in the North Industrial Park.
- SCADA system improvements - \$600,000
- Wastewater Treatment System Improvements - \$1,150,000
- Wastewater Treatment Facilities Improvements to the aeration system – \$1,420,500

TIF Funds

- Shortfalls in TIF #4, TIF #6 and TIF #11 are being covered through advances from the Capital Improvement Fund.
- The proposed North Industrial Park TIF includes \$15,000 in expenditures of which \$11,069,800 is earmarked to cover the Village’s 50% contribution towards the cost of the improvements proposed in seven (7) Special Service Areas and that portion of the watermain replacement in these areas not covered by the industrial surcharge revenues.

SSA Funds (North Industrial Park #3 - #9)

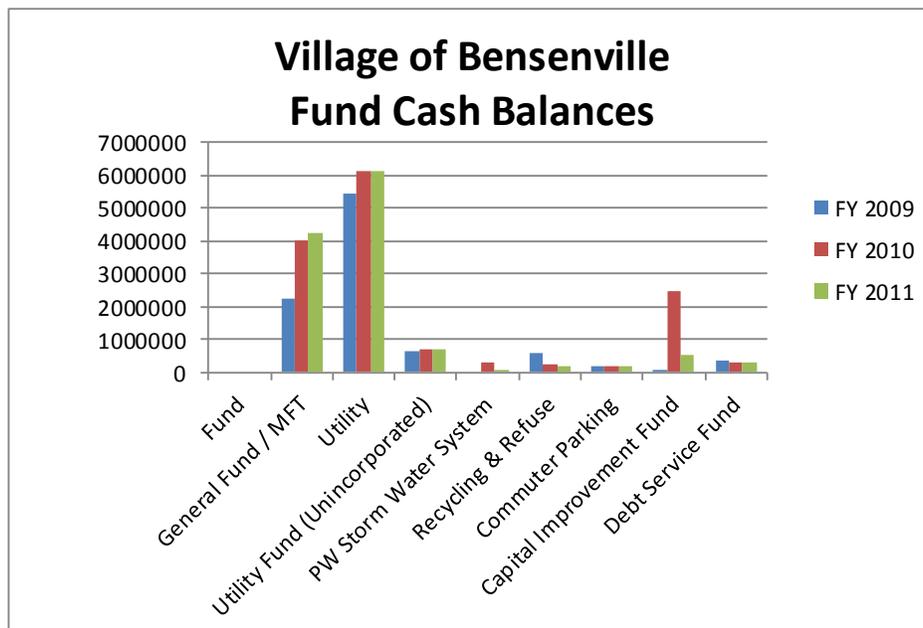
- Street and stormwater improvement totaling \$10,269,800.

Recycling and Refuse Fund

- Includes \$1,550,000 to cover cost of the Village’s contract with Allied Waste for recycling and refuse services to residential properties.

Summary of Fund Cash Balance Impacts

The following chart provides a comparison of actual and projected cash balances at FYE 2009, FYE 2010 and FYE 2011. Please note that the two major operating funds (General and Water & Sewer) both show an increase their respective cash balances.



Analysis of Personnel Changes

This document reflects an increase of three (3) in the number of full-time positions and decrease of six (6) in the number of part-time positions. The following chart reflects these changes:

Regular Full & Part Time Positions by Department			
Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	<u>2010-2011 Change</u>
<i>Full-Time Staff by Department</i>			
Governance ¹	1.00	1.00	0.00
Office of the Village Manager	5.50	6.50	1.00
Finance	10.00	10.00	0.00
Police	44.00	44.00	0.00
Public Works	26.00	28.00	2.00
Community & Economic Development	10.50	10.50	0.00
Recreation & Community Programming	11.00	11.00	0.00
<i>Total Full-Time by Department</i>	<u>108.00</u>	<u>111.00</u>	<u>3.00</u>
<i>Part-Time Staff by Department</i>			
Governance ¹	0.00	0.00	0.00
Office of the Village Manager	1.00	0.00	(1.00)
Finance	2.00	1.00	(1.00)
Police	3.00	3.00	0.00
Public Works	3.00	2.00	(1.00)
Community & Economic Development	3.00	0.00	(3.00)
Recreation & Community Programming	1.00	1.00	0.00
<i>Total Full-Time by Department</i>	<u>13.00</u>	<u>7.00</u>	<u>(6.00)</u>
<i>Part-Time Staff By Department (Authorized Hours)</i>			
Governance ¹	0	0	0
Office of the Village Manager	0	0	0
Finance	640	640	0
Police	3,836	3,836	0
Public Works	14,480	14,480	0
Community & Economic Development	0	0	0
Recreation & Community Programming	77,755	77,755	0
<i>Total Full-Time by Department</i>	<u>96,711</u>	<u>96,711</u>	<u>0</u>

¹ Elected Officials & Appointed Board & Commission Members not included in Summary

Please review the Personnel Compensation Plan section of the amendment document for further information on staffing levels and the associated personnel costs.

Conclusion

The 2011 Village Budget is the result of a process in which both the various opportunities and challenges facing the Village have been carefully assessed, documented, and addressed to facilitate the accomplishment of the strategic objectives of the Village Board. The preparation, review and deliberation of this document required a significant time commitment from the organization. The demonstrated level of commitment to this process to ensure its successful completion from both the Board and involved staff was greatly appreciated.

Michael J. Cassady
Village Manager

2011 Annual Budget Overview

Introduction

The Village of Bensenville's Annual Budget continues to reflect the Village's desire to transition the budget from a "numbers" document into a "strategic planning" document that identifies objectives to address the needs of village residents and businesses and allocating resources to achieve these objectives as well as service requirements to its residents including police protection, water and sewer services, public parking, building, code review, planning, recreational opportunities, public infrastructure maintenance and many other services for a community of more than 18,000 residents.

This detailed document is prepared as an aid to understanding the legal Ordinance Adopting the Annual Budget for the Village of Bensenville for the Fiscal Year Commencing January 1, 2011 and Ending December 31, 2011. The legal Budget Ordinance was adopted on December 14, 2010 following a public hearing held one week prior on December 7, 2010. No more than thirty days prior to the hearing, notice of the place and time is published in the local press and copies of the ordinance were made available for inspection by the public at Village Hall, 12 S. Center Street, Bensenville, Illinois. By law the legal Budget Ordinance has to be adopted by December 31 of each year.

The Village uses functional categories as opposed to detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of accounting for all funds with the exception of the enterprise funds which are on the full accrual basis of accounting. This is consistent with Generally Accepted Accounting Principles (GAAP). The Village combines a year-end review of the annual budget to assure that the base line information used for comparison purposes is reasonable.

Budget Planning Process

The budget process officially kicked off in August when the Executive Management team (consisting of the Village Manager, Deputy Village Manager and Department Heads) met at a "Budget Kickoff Meeting." At the "Budget Kickoff Meeting" the Executive Management Team reviewed the strategic plan and discussed future priorities based on the review of the strategic plan. Additionally, the Village Manager communicated his expectations and provided staff with direction and guidance in developing their departmental budgets. Finally, the Director of Finance reviewed any updates to the budget software and provided a budget timeline.

After the "Budget Kickoff Meeting", staff spent the rest of the month of August and most of September preparing preliminary departmental budgets. Once the preliminary departmental budgets were completed, staff forwarded their budgets to the Director of Finance. Additionally, during the month of September, the

Director of Finance added specific line items and non-departmental specific items to the budget and completed the first draft of the document.

During the first two weeks in the month of October, the Village Manager, Deputy Village Manager and the Director of Finance reviewed the first draft and held departmental meetings to review and make any necessary adjustments. On October 15th the preliminary budget numbers were set.

Over the next two weeks staff prepared corresponding worksheets and prepared a formal preliminary budget document for presentation to the Village Board. Throughout the month of November staff presented the budget to the Village Board at several budget review meetings. At each meeting staff discussed separate areas of the budget with the Village Board and received additional input and guidance as to the final direction of the budget document.

Additionally, the preliminary budget was presented to the public at a public hearing on the budget held on December 7, 2010. Then on December 14, 2010 the Village Board approved the 2011 Annual Budget. For 2011 the Village is seeking to win the Government Finance Officers Association (GFOA) Distinguished Budget Award. This requires preparing a final budget document in compliance with GFOA requirements. Between the December 14, 2010 meeting and March 31 staff transformed the 2011 annual budget into a format we believe to be consistent with the GFOA requirements. In early April the budget document was submitted to an independent accounting firm for an additional review to make sure the budget document is in compliance with the latest GFOA criteria. At the April 19, 2011 meeting of the Administration, Finance and Legislation Committee was presented with a first draft of the GFOA formatted budget document. The final 2011 Annual Budget which we believe is properly formatted to be in compliance with the GFOA criteria was then approved by the Village Board at the April 26th Village Board meeting.

The following is the timeline adhered to for the 2011 budget process:

August 10, 2010	Budget Kickoff Meeting
September 8, 2010	Deadline for entry of departmental budgets
September 27, 2010	Initial compiled budget presented to Village Manager for review
Sep. 27 – Oct. 28, 2010	Management Review of Budget
November 2, 2010	Board review of budget
November 9, 2010	Board review of budget

November 16, 2010	Board review of Budget
November 23, 2010	Board review of budget
November 24, 2010	Notice of Public Hearing appears in newspaper
December 7, 2010	Public Budget Hearing
December 14, 2010	Board approves final budget
Dec. 15 – March 31, 2011	Budget converted to GFOA format
April 19, 2011	GFOA formatted budget presented to Administration, Finance and Legislation Committee
April 26, 2011	Board approves GFOA formatted budget document

Accounting System and Budgetary Control

Budgetary control is provided by verification of appropriation amounts prior to expenditures and monthly review of all individual account expenditures compared with budgeted appropriations. Management receives monthly reports detailing actual revenue and expenditures versus the budget on a monthly and year to date basis. The prior year's monthly and year-to-date activity is also listed. This information is used to monitor the budget policy and implementation.

Various taxes, fees, fines and charges for services that exceed general operating expenses are proposed each year. Budget surpluses, vehicle licenses, sales tax, grants, excess fund balance and debt management comprise funding for the Village's community investment plan (capital improvement program). Capital improvements are the Village's discretionary spending, whereas operating expenditures are driven by services and programs called for by the community.

Principally charges for services, licenses and permits, taxes, income from recreational offerings and investment income provide funds for village services. All revenue sources are studied for trends, macro-economic factors, local economic factors, and participation levels (for recreational revenue) before projecting realistic goals. Property taxes, sales taxes, intergovernmental revenue, and charges for services are major sources of revenue for general operations. The property tax levy for operations has gradually increased over the past five years at roughly the rate of inflation plus allowances for new construction. The overall 2009 levy was a 1.54% increase from the 2008 tax levy. The Village has a consistent property tax collection rate of over 99%.

Idle cash during the year is invested in FDIC insured or collateralized certificates of deposit, U.S. Government securities, money market and savings accounts. These investments are short term in nature.

Budget and Financial Policies

The Village of Bensenville's budget and financial policies are the basic guidelines for the management of the Village's fiscal operations. The policies were developed within the parameters of and comply with Illinois State Statutes and the Village of Bensenville Municipal Code. The policies assist the Village Board and Village Staff in preparing the budget and managing the Village's fiscal affairs throughout the budget period. The policies will be reviewed during the preparation of the annual budget for upcoming fiscal years and modified as appropriate to accommodate changing fiscal conditions, environmental challenges, and Village Board policy initiatives.

Below is a summary of the Village of Bensenville's budget and financial policies. **See Appendix B for a more detailed comprehensive list of budget and financial policies.**

Calendar Year

In fiscal year 2010 the Village changed to a December 31, calendar year end from an April 30th fiscal year end. As such, the official year 2010 is a 20 month fiscal period from May 1, 2009 to December 31, 2010.

In 2010 the Village put together 3 budgets. One for the original fiscal year of May 1, 2009 – April 30, 2010, one for the 20 month fiscal year of May 1, 2009 – December 31, 2010 and one for the 12 month calendar year of January 1, 2010 to December 31, 2010. The Village's general ledger software was set to the 20 month fiscal year from May 1, 2009 to December 31, 2010. For this report prior year actual information is presented for fiscal year 2009. Additionally, budget and estimate information is presented for the 20 month fiscal year 2010. Finally, for comparative purposes the 12 month 2010 calendar year budget (CY2010) is shown as well. The 2011 budget is for the 12 month period of January 1, 2011 – December 31, 2011.

As a result of the transition detailed above the calendar year 2010 budget referred to as CY2010 is used for all prior year comparisons in this document.

Balanced Budget

The Village adheres to the policy of a balanced operating budget. Under normal conditions, operating expenditures are less than taxes, intergovernmental revenue, fees and forfeits, charges for services and investment income. Surplus from operations, a portion of the sales tax, vehicle licenses and bond proceeds funds ongoing capital improvement needs. A total budget deficit will only be the result of discretionary spending approved by the Village Board for capital improvements. Larger capital initiatives, such as the improvements proposed in the North Industrial Park TIF District are presented to the community in the form

of separate public input meetings that includes information on funding of the project.

Asset Inventory

The Village prescribes to the policy of asset protection. Major capital assets, including major facilities, support facilities, recreation facilities, park sites, and vehicle fleet are reviewed annually for repair proposals. Existing conditions studies are occasionally performed on older facilities to develop longer term plans for renovation or expansion. Regular and routine maintenance schedules for vehicles and other capital equipment are adhered to maximize and extend the life of Village assets.

Diversity of Revenue

To ensure the Village's continuing financial health, the Village will strive to maintain a diversified and stable revenue system so that fluctuations in any one revenue source will not have a devastating effect on the Village's financial integrity. The Village shall utilize property taxes as a "stop gap" revenue source. For each tax levy, the Village will determine the level of service it wishes to provide to its residents and the cost of providing this level of service. The cost of those services will be compared to projected revenues, excluding property taxes. The shortfall between projected revenues and estimated expenditures is "theoretically" the amount to be considered for the property tax levy. The Village will establish user charges and fees at a level that attempts to recover the full cost of providing the service.

Additionally, the Village will attempt to maximize its financial resources by encouraging Intergovernmental Cooperation. The establishment of Intergovernmental Service Agreements with other units of local government allows the Village to provide the community higher levels of service at a reduced cost. It is the objective of the Village to continue to service areas that could be enhanced through intergovernmental cooperation.

The Village will attempt to maximize its financial resources by investing excess funds in a manner that provides the highest investment return while maintaining the maximum security of invested funds and meeting the daily cash flow demands of the Village. The Village will invest funds in a manner conforming to all state statutes and local regulations governing the investment of public funds. The rules and regulations required by state statutes are detailed in the Village's Investment Policy which was adopted by the Village Board on June 15, 1999.

Charges for Services

The Village will establish user charges and fees at a level that attempts to recover the full cost of providing the service.

- a. User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
- b. The Village will set user fees to include the full cost of providing the

service, including the construction, rehabilitation, and maintenance of the capital assets necessary to provide the service.

c. The Village will consider rates and fees charged by comparable units of local government providing similar services when establishing user charges and fees.

Infrequent Revenue

The Village occasionally receives revenues that cannot be relied upon for ongoing funding. Examples of these are grants, contributions to capital projects or settlement of a lawsuit. The Village prescribes to a policy that these funds are used towards capital improvements and repairs to the Village's capital assets. If grants or contributions are designated for a specific project, they will be held for that project in the fund balance.

Debt Issuance

The Village will consider the issuance of debt or utilization of low interest loans for projects that have a useful life of 20 years or more and cannot be reasonably funded through recurring revenues. The Village's existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt. The Board reviews the statutory debt limit as part of any new issuance or referendum. The Village will not issue debt or undertake low interest loans that will last beyond the useful life of the asset for which the debt is to be issued. To minimize interest payments on assumed debt, the Village will strive to maintain or improve upon its current bond rating when issuing bonds. When considering loans, the Village will utilize, to the extent available, low interest loans (with interest rates below current rates of interest) such as Illinois Environmental Protection Agency (IEPA) loans for water and sewer infrastructure construction and rehabilitation. Detailed information on the Village's debt issuances is located on pages 47-48.

Fund Balance

The Village will avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or level of current services, an explanation of the circumstances of the utilization of fund balance and the strategy to arrest the future use of fund balance will be included in the Transmittal Letter. The Village will maintain a minimum undesignated / unreserved General Fund Balance that is sufficient to provide financial resources for the Village in the event of an emergency or the loss of a major revenue source. Therefore, the Village has set the minimum undesignated / unreserved balance for the General Fund at an amount equal to three months of General Fund operating expenditures.

Expenditure Accountability

The Village regularly reviews financial results compared to the budget. Each month financial results are reported and discussed with the Village Board. In addition, relevant program information, year-to-date revenues and expenditures and projected year-end results are provided by staff. Tracking of capital improvement project expenditures is provided on a regular basis as well.

Fiscal policy states that the Village shall make prompt payment of purchases as provided by the Local Governmental Prompt Payment Act of Illinois.

A detailed investment policy emphasizing safety of principal, authorized investments, collateralization and a policy promoting inclusion of community businesses in purchasing opportunities are also in place.

Strategic Plan

The Village of Bensenville Board and staff initiated strategic planning during the fall of 2009 to set the future direction for the Village.

During the initial phase of the strategic plan process, it was determined that it is vital to gather community input to assist with the process. To best serve that purpose the Village held a Citizen's Summit in which the residents of the Village were invited to share their views, concerns and opinions.

After considerable research, debate and refinement, an updated motto, mission and vision statements were adopted.

Motto: "We are here to help."

Mission Statement: The Mission of Village Government is to be FINANCIALLY SOUND and provide customer friendly services of the highest quality.

The Village Government engages residents and partners for community benefit.

Vision Statement: Bensenville 2025 is a beautiful village where families make it their hometown.

The Village has an alive and thriving downtown, stable residential neighborhoods and enjoyable living. – "Making Bensenville a Great Place to Live."

The Village is recognized as a Major Business and Corporate Center adjacent to O'Hare Airport, has vibrant, inviting major commercial corridors and easy connectivity within the Village, to the Chicago region and to the world. – "Making Bensenville a Great Place for Business."

Village Initiatives as Identified in the 2010 Strategic Plan

Based on the Village's mission and vision and the community needs identified at the Citizen's Summit the following five strategic initiatives:

1. Financially Sound Village Providing Quality Customer Oriented Service
2. Safe and Beautiful Village
3. Enrich the Lives of Village Residents
4. Become a Major Business and Corporate Center
5. Vibrant Major Corridors

1. Financially Sound Village Providing Quality Customer Oriented Service

Objectives

- Provide services of the highest quality within given financial resources.
- Increase cost effectiveness and efficiency in Village service delivery.
- Increase customer service by Village government.
- Increase residents' trust and confidence in Village government.
- Maintain a productive, motivated workforce.

2. Safe and Beautiful Village

Objectives

- Upgrade village and neighborhood infrastructure – streets, sidewalks.
- Have a reputation as a “great place to live, great place for business.”
- Improve the visual appeal of the Village – more attractive.
- Improve flood protection and stormwater management system.
- Upgrade the quality of the older housing stock.
- Reduce crime rate.
- Maintain and upgrade water distribution system.

3. Enrich the Lives of Village Residents

Objectives

- Have “new residents” feeling welcome – the first step in becoming their hometown.
- Have strong community events with a high level of participation by residents.
- Have the Village partnering with the park district, schools, library and community organizations to enhance the quality of residents' lives.
- Increase the number of residents participating in leisure and recreational programs.
- Have resident oriented recreational activities in the Village.

4. Become a Major Business and Corporate Center

Objectives

- Have a reputation as a business friendly Village.
- Plan for future development around O'Hare Airport.
- Increase the number of businesses in Bensenville which are consistent with the long term direction of the Village.
- Retain and grow local businesses which are consistent with the long term direction of the Village.
- More job opportunities for village residents.
- Attract major hotel(s) with conference center.

5. Vibrant Major Corridors

Objectives

- More attractive gateways and entrances to the Village.
- Revitalize major corridors with a variety of businesses, restaurants and retail shops.
- Have the private business owners investing in the buildings and business expansion.
- Upgrade the corridor infrastructure, including roadways.
- Attract new businesses that are consistent with the Village's vision, plans and direction.

Supplemental Information

The Village of Bensenville is located approximately 17 miles northwest of downtown Chicago, bordering the southwest corner of O'Hare International Airport. With a 2009 population estimate of approximately 20,175, the Village serves a very diverse population base who live mostly in single family homes with a median family income of \$55,616.

The Village has continued to grow in importance to the community. As the population in the community begins to age and becomes more diverse (see charts below from the Village of Bensenville 2009 population estimate and 2000 census), adjusting village services to meet the needs of the community and concentrating on exemplary customer service is helping the Village build goodwill in the community. The median age in the community is about 34.2

Age	2009		2000	
	Population	Percent	Population	Percent
Less than 9 years	3,033	15%	2,989	14%
10 - 19 years	2,796	14%	2,790	13%
20 - 34 years	4,656	23%	5,539	27%
35 - 44 years	3,246	16%	3,229	16%
45 - 54 years	2,972	15%	2,375	11%
55 - 64 years	1,451	7%	1,444	7%
Greater than 65 years	2,021	10%	2,338	11%
Total:	20,175	100%	20,704	100%

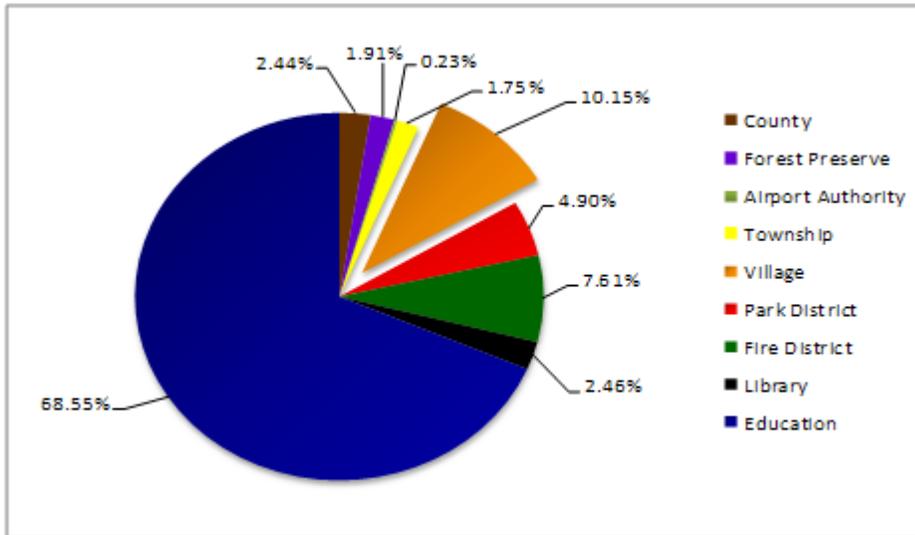
Note: The estimated Village population in 2009 was 20,175. The Census data above is from the United States Census website. The 2009 information is from the 2005 - 2009 American Community Survey 5-year estimates. The 2000 information is from the 2000 Census Fact Sheet. At the time of this report detailed information from the 2010 census was unavailable. The 2010 population estimate is 18,352.

Although predominantly White / Caucasian and Hispanic, the Village has substantial African American and Asian populations. There are 7,646 households with 52.3% being owner occupied. The average household size is 2.77 people.

	2009	Percent	2000	Percent
White / Caucasian	15,112	75%	14,615	71%
Black or African American	1,190	6%	579	3%
Indigenous	71	< 1%	99	< 1%
Asian	1,472	7%	1,318	6%
Other	2,330	12%	4,093	20%
Total:	20,175	100%	20,704	100%
Hispanic of Any Race	9,083	45%	7,690	37%

Supplemental Information (Continued)

A typical Bensenville homeowner with a \$200,000 home will have an approximate tax bill of \$3,863 of which \$392 would go to the Village. The chart below shows the distribution of 2009 real estate taxes.



The Village's prime location in the middle of the Midwest's largest transportation corridor makes it an attractive place to do business and as such the Village of Bensenville has many employment opportunities for local residents. Major industries include manufacturing, services and retail. The Village has two large industrial complexes, the North Industrial Park and the East Industrial Park, which provides a variety of factory, warehouse and office jobs. The area's largest employers are presented below:

Employer	Employees
LifeLink Corp.	400
U.S. Foodservice, Inc.	400
Central States Trucking Co.	300
Victor Envelope Manufacturing	250
Ewing-Doherty Mechanical Co.	200
Expeditors Int'l of Washington, Ir	200
Telesource	200
Allmetal, Inc.	200
ATA Trucking, Inc.	200
UPS Supply chain Solutions, Inc	200
Envelope Express, Inc.	175

Note: Source: 2009 Illinois Manufacturers Directory, 2009 Illinois Services Directory and selected telephone survey

Village Facilities

Village Hall – Located in the heart of downtown Bensenville, the Village Hall serves as the main location for conducting village business. Opened in March of 2003, the Village Hall also serves as an architectural focal point and anchor to the downtown area. Approximately 35 employees work in Village Hall which also hosts the meetings of the Village Board of Trustees. Adjacent to the Village Hall is an open community park space which hosts various village functions such as Music in the Park and Holiday Magic.

Police Department – The Bensenville Police Department is located in a separate facility at 100 N. Church Street. This facility houses the all functions of the Police Department including the Crime Prevention Division, Patrol Division, Records Division, Detective Division and 911 operations. The facility contains a state of the art emergency call center, fully equipped practice firing range, workspace for office staff, and 7 holding cells. Additionally, the facility is home to the Village's Emergency Services Disaster Agency (ESDA) which provides the community support during disaster or times of crisis.

Public Works Facility – The main Public Works facility is located on the east side of town on Jefferson Street and is the base for all public works operations for the Village. The various divisions housed at this location are administration & engineering, streets, forestry, utilities, buildings and vehicle maintenance. The facility has 4 bays for vehicle maintenance and repair, a wash facility as well as main garage which houses Public Works equipment as well as supplies for the various divisions.

Recreational Facilities

Bensenville Theatre – The Bensenville Theatre, located in the downtown area of Bensenville, is a two-screen cinema. Each theatre holds 130 seats allowing moviegoers to enjoy recent Hollywood films in an intimate setting. The theatre is adjacent to the Sundae's Too Ice Cream and Sandwich Shoppe. Sundae's Too is modeled after the old-fashioned soda shoppes of yesteryear. The ice cream shoppe offers daily lunch specials, including fresh homemade chili and sandwiches, sides and fountain creations.

Redmond Recreational Complex – The Redmond Recreational Complex is an 88 acre complex that includes 2 baseball fields, a soccer field, basketball courts, sand volleyball, canoe launch, band-shell, 1.2 mile walking path, a lake and a wetland nature preserve. It also includes the facilities listed below.

The Edge Ice Arena – The Edge Ice Arenas are one of Chicagoland's premier ice skating facilities. Home to the Chicago Steel and Robert Morris University Eagles, the Edge is also the training facility for Olympic level figure skating. The Edge Ice Arena is a facility that is professionally equipped and managed in order to meet the needs of any skater. Boasting three premier skating surfaces, The

Edge Ice Arena is among one of the largest ice skating facilities in the country. The facility provides combined training facilities with extensive skate usages and programming. The Edge Ice Arena is a state-of-the-art facility, featuring two regulation-sized sheets of ice, located in Bensenville, Illinois. The main sheet of ice at The Edge, which The Chicago Steel play every home game on, seats 2,800 fans plus 9 luxury Sky Suites and an Executive Club Level seating area.

The Water's Edge Aquatic Center – The Water's Edge Aquatic Center has an 8 lane, 25 yard lap pool and a 13 foot diving well and two 1 meter diving boards. Many programs are offered at the facility including swim lessons, diving lessons, aqua-aerobics and open swim. The facility is home to the Bensenville Beta Swim Team. The Betas are a co-ed winter swim team for children ages 6-18 and compete in the Northern Illinois Winter Swim Conference.

General Budget Review

As an aid to understanding the Village of Bensenville 2011 Budget, a few changes in the presentation have been made.

This budget was developed with all facilities in full operating status. Without capital outlay and bond proceeds included, the 2011 Annual Budget would result in a **surplus of \$5,475,284**. Including \$36,845,217 of planned capital expenditures and new bond proceeds of \$29,899,933, the Annual Budget reflects a deficit of \$1,470,000. The \$36,845,217 of planned capital expenditures are identified in the five year Community Investment Plan. Documents listing all capital expenditures of the Village can be found in Appendix A.

The \$1,470,000 planned deficit is a purposeful spend down of accumulated fund balance to pay for various major and minor capital projects. **The 2011 Annual Budget does not rely on the use of fund balance or one time revenue items for operating purposes and is therefore a balanced budget.**

This is the first year that the Village of Bensenville is seeking the Distinguished Budget Presentation Award. In order to receive the budget award, the Village has to satisfy nationally recognized guidelines for effective budget presentation. The guidelines assess how well the Village's budget serves as a policy document, a financial plan, an operations guide, and a communications device. Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award. For budgets submitted in 2009, only 1,214 entities received the award. The Government Finance Officers Association serves over 17,600 government finance professionals throughout North America. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

We believe our current budget is in conformance to program requirements and are officially submitting it to the GFOA to determine its eligibility for Distinguished Budget Presentation Award.

**Village of Bensenville
2011 BUDGET SUMMARY**

<u>SUMMARY OF OPERATING FUNDS</u>				
<u>FUND</u>	<u>CY2010 BUDGET</u>	<u>2011 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INC (DEC)</u>
General	16,741,293	17,605,468	864,175	5%
Utility	10,224,353	13,661,223	3,436,870	34%
PW Storm Water System	1,008,330	950,902	(57,428)	NA
Recycling & Refuse	1,460,000	1,550,000	90,000	6%
Commuter Parking	-	5,000	5,000	NA
Rental Property	4,759,362	-	(4,759,362)	-100%
TOTAL	\$ 34,193,338	\$ 33,772,593	\$ (420,745)	-1%

<u>SUMMARY OF CAPITAL, DEBT AND TIF / SSA FUNDS</u>				
<u>FUND</u>	<u>CY2010 BUDGET</u>	<u>2011 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INC (DEC)</u>
Capital Improvement Fund	3,277,162	4,380,600	1,103,438	34%
Debt Service Fund	4,599,562	3,949,243	(650,319)	-14%
SSA #2	84,630	-	(84,630)	-100%
TIF #1 - Towne Center	2,424,249	-	(2,424,249)	-100%
TIF #4 - Grand Ave. / Sexton	235,087	465,600	230,513	98%
TIF #5 - Heritage Square	1,245,140	94,210	(1,150,930)	-92%
TIF #6 - Route 83 & Thorndale	299,614	250,000	(49,614)	-17%
TIF #7 - Irving Park & Church	232,395	240,010	7,615	3%
TIF #11 - Grand & York	141,856	154,075	12,219	9%
TIF #13 / SSA's 3 - 9 - North Industrial	-	26,590,812	26,590,812	NA
TOTAL	\$ 12,539,695	\$ 36,124,550	\$ 23,584,855	188%

GRAND TOTAL	<u>\$ 46,733,033</u>	<u>\$ 69,897,143</u>	<u>\$ 23,164,110</u>	<u>50%</u>
--------------------	-----------------------------	-----------------------------	-----------------------------	-------------------

<u>SUMMARY BY DEPARTMENT</u>				
<u>Department</u>	<u>CY2010 BUDGET</u>	<u>2011 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INC (DEC)</u>
Governance	\$ 383,369	\$ 404,153	\$ 20,784	5%
Office of the Village Manager	\$ 3,790,754	\$ 3,930,307	\$ 139,553	4%
Finance Department	\$ 1,067,444	\$ 1,121,851	\$ 54,407	5%
Police department	\$ 5,433,851	\$ 5,733,735	\$ 299,884	6%
Public Works Department	\$ 8,291,596	\$ 8,444,392	\$ 152,796	2%
Community and Economic Development	\$ 1,014,303	\$ 996,307	\$ (17,996)	-2%
Recreation and Community Programming	\$ 2,888,894	\$ 3,013,775	\$ 124,881	4%

NOTE: Total budget increase of 50% is mainly due to significant increases in capital spending, mostly attributable to the North Industrial Park Improvements.

Budget Summary Report

Village of Bensenville Fund Structure

For accounting purposes, the Village is divided into smaller, separate entities known as funds. These funds are divided into 4 types within two broad categories. Additionally, certain funds that are classified as major funds are required to be reported separately in the Village's Comprehensive Annual Financial Report. Funds not classified as major are reported in the aggregate by fund type. The Village has four major funds. These are the General Fund, the Debt Service Fund, the Capital Improvement Fund and the Utility Fund.

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

General Fund accounts for most of the day-to-day operating expenditures of the Village. The General Fund is classified as a major fund and it accounts for resources typically associated with governments not required to be accounted for in another fund. Revenue sources include property taxes, sales taxes, other taxes, intergovernmental, licenses & permits, fines & forfeits, charges for services, investment income and other revenue. Expenditures include governance, village management, finance, police, community and economic development, public works administration, streets, snow and ice removal, recreation, marketing, legal, information technology, human resources and risk management.

Debt Service Funds are used to account for the accumulation of resources for, and the payment, of general long-term debt principal, interest, and related costs. The Village has one Debt Service Fund. It is a major fund and its revenue sources include property taxes and investment income.

Capital Projects Funds account for financial resources used to acquire or construct major capital facilities except those financed by enterprise funds. The Village has 13 such funds:

The *Capital Improvement Fund* is classified as a major fund and accounts for major street construction projects, building improvements, vehicle fleet and major equipment. Revenue sources include vehicle licenses, a portion of sales tax receipts, grants, investment income and transfers from the general fund.

The *Grand Avenue / Sexton Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for a development plan included in the assembly of site for redevelopment; the construction of a road for access to site; and assistance to the developer in the construction of a golf course and hotel complex located at a former landfill at Grand Avenue and Sexton. This TIF was established on 5/20/1998. For purposes of tax distribution, the assessed property values in the district were "frozen" at the 1998 levels. The Village receives incremental property tax revenue from the increased EAV due to the redevelopment until 5/19/2021. Tax increment revenue as well as advances from the Capital Improvement Fund are the only revenue sources for this fund.

The *Heritage Square Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for the assembly of site for the redevelopment of Heritage Square. This TIF was established on 5/20/1998. For purposes of tax distribution, the assessed property values in the district were “frozen” at the 1998 levels. The Village receives incremental property tax revenue from the increased EAV due to the redevelopment until 5/19/2021. Tax increment revenue is the only revenue source for this fund.

The *Route 83 and Thorndale Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures to provide for public improvements and facilities in the area. This TIF was established on 2/20/2001. For purposes of tax distribution, the assessed property values in the district were “frozen” at the 2001 levels. The Village receives incremental property tax revenue from the increased EAV due to the redevelopment until 5/19/2021. Tax increment revenue is the only revenue source for this fund.

The *Irving Park and Church Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for the development plan including the acquisition, construction, installation of street and water / sewer improvements, site preparation, demolition, environmental remediation, rehabilitation, repair, remodeling and replacement of existing public buildings, including the reconstruction of a new Village Hall. This TIF was established on 1/29/2001. For purposes of tax distribution, the assessed property values in the district were “frozen” at the 2001 levels. The Village receives incremental property tax revenue from the increased EAV due to the redevelopment until 1/29/2004. Tax increment revenue as well as advances from the Capital Improvement Fund are the only revenue sources for this fund.

The *Grand and York Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for the acquisition, construction, installation of street and water / sewer improvements and other redevelopment project costs for the area at Grand and York (Dominick’s Grocery Store). This TIF was established on 4/12/2001. For purposes of tax distribution, the assessed property values in the district were “frozen” at the 2001 levels. The Village receives incremental property tax revenue from the increased EAV due to the redevelopment until 4/12/2024. Tax increment revenue as well as advances from the Capital Improvement Fund are the only revenue sources for this fund.

The North Industrial *Tax Increment Financing (TIF) Fund* accounts for revenues and expenditures for the proposed roadway and sewer improvements in the North Industrial Park area. This is a new TIF that will be officially established in 2011. Once established the assessed property values in the district will be “frozen” at 2011 levels. The Village will then receive any incremental property tax revenue from the increased EAV due to the redevelopment until 2024.

Special Service Areas 3 – 9: The Village will also be establishing 7 Special Service Areas (SSAs) in 2011 for purposes of funding proposed roadway and sewer improvements in the North Industrial Park area. Each of these SSAs will be accounted for in its own fund. A Special Service Area is a taxing mechanism

that can be used to fund a wide range of special or additional services and / or physical improvements in a defined geographic area within a municipality or jurisdiction. Property taxes and bond proceeds are the only revenue sources for this fund.

Proprietary Funds are used to account for the Village's business-type activities. The Village has one Proprietary Fund type:

Enterprise Funds account for business-type activities that are financed and operated in a manner similar to a private business. The Village has four Enterprise Funds.

The *Utility Fund* is classified as a major fund and accounts for all resources needed to produce and distribute water to Bensenville residents and businesses. In addition this fund accounts for the resources needed to collect and treat wastewater. Bensenville operates its own wells and purchases water from the DuPage Water Commission to satisfy water demand. Additionally, the Village contracts to operate a treatment plant. Revenue sources include usage charges, investment income and bond proceeds.

The *Public Works Storm Water System Fund* accounts all resources needed for the maintenance of the Village's storm drain system. The funding source for this fund is a transfer from the Capital Improvement Fund.

The *Recycling and Refuse Fund* accounts for the revenues and expenses associated with the provision of recycling and refuse collection and disposal services to residents and businesses. Other services funded by the resources in this Fund include brush pickup, chipping services, and storm cleanup. The Village funds the Recycling and Refuse Fund by directly charging for services.

The *Commuter Parking Fund* accounts for resources used to provide and maintain commuter parking lots in downtown Bensenville. There are spaces for daily parking and quarterly permits. Revenue sources include daily fees, parking permit fees and investment income.

Budget Basis:

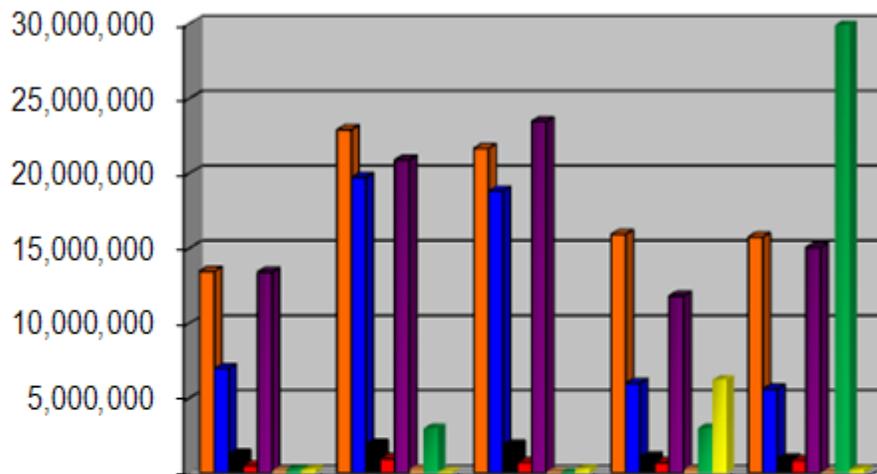
The Basis for all funds listed on page 31 is as follows:

Governmental Funds (General, Debt Service, and Capital Projects funds) are budgeted and accounted for in accordance with generally accepted accounting principles (GAAP), on a modified accrual basis. This means revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources.

Proprietary Funds (Enterprise funds) are accounted for in accordance with generally accepted accounting principles (GAAP), on an accrual basis. Revenues and expenses are recorded at the time they are earned or incurred rather than when cash is actually received or spent. In most cases, these funds are budgeted on the same basis with the following exceptions:

- ❖ Principal payments on long-term debt are applied to outstanding liability for accounting purposes, but expended for budget purposes.
- ❖ Capital outlay within Enterprise funds are recorded as fixed assets for accounting purposes, but are expended for budget purposes.
- ❖ Depreciation expense is recorded for accounting purposes only.

Total Village Revenue

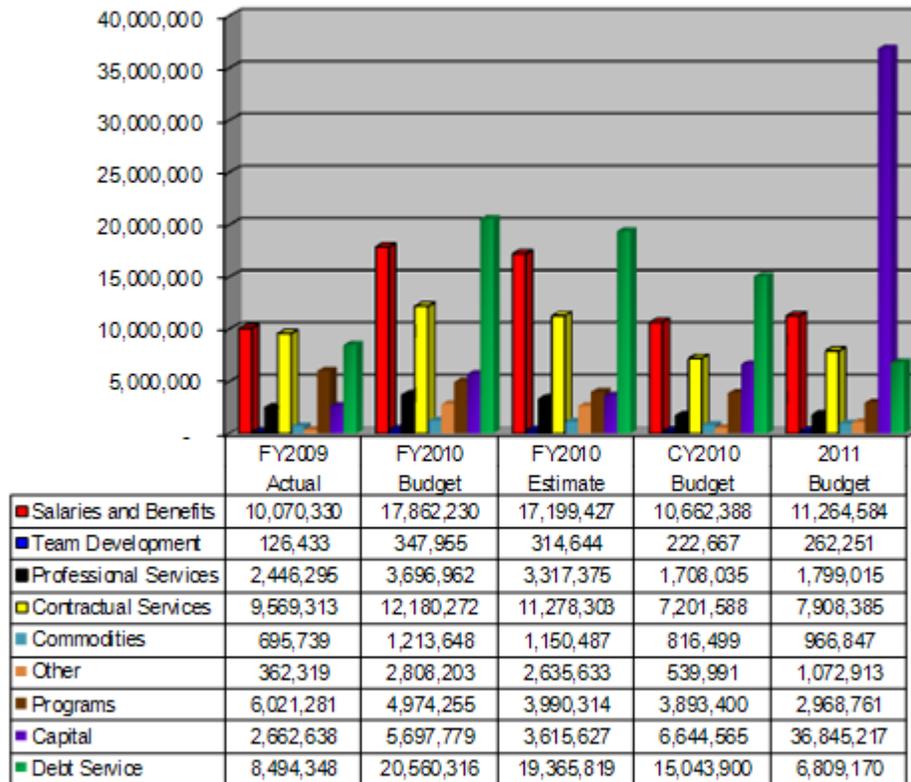


	FY2009 Actual	FY2010 Budget	FY2010 Estimate	CY2010 Budget	CY2011 Budget
■ Tax Receipts	13,473,871	22,915,011	21,673,552	15,938,380	15,748,400
■ Intergovernmental	6,984,367	19,731,059	18,829,400	5,996,565	5,621,500
■ Licenses and Permits	1,273,058	1,942,174	1,888,063	1,077,100	960,850
■ Fines & Forfeits	498,266	976,792	723,494	705,000	852,750
■ Charges for Services	13,414,319	20,904,223	23,468,217	11,821,931	15,064,705
■ Investment Income	158,368	223,387	70,925	200,500	55,255
■ Bond Proceeds	275,000	3,000,000	36,243	3,000,000	29,899,933
■ Other	231,564	78,889	274,579	6,226,546	223,750

Total Village Revenue

The chart above illustrates total revenue by major category for fiscal year 2009 Actual, the budget and estimated revenue for the 20 month fiscal year 2010, the budgeted revenue for calendar 2010 and the proposed budget amount for 2011. The Village uses trend analysis when estimating revenues for the 2011 budget. Taxes are a major source of revenue and have decreased slightly compared to the calendar 2010 budget. The future trend of property taxes is that they will be mostly flat for the next five years. Additionally the chart above shows the trend for fees and charges increasing since the CY2010 budget. The CY2010 amount was under-budgeted with the 2011 budget being a more accurate reflection of the actual amounts received. Debt issuance is increasing dramatically as the Village is embarking on a major new initiative to redevelop the North Industrial Park. In total, excluding bond proceeds and total revenue is flat compared to the calendar 2010 budget. The Village is conscientious of the general state of the economy and has made it a point to balance the budget through efficiencies rather than increased taxes.

Total Village Expenditures



Total Village Expenditures

This illustrates total expenditures by major category for FY2009 actual 2011 Budget. Salaries and employee benefits increased slightly as the Village is resuming salary increases for non-union staff that have not received an increase in over two years. Program costs are significantly less than last year due to increased staff efficiencies as well as a full year of having a business plan in place at the Edge Ice Arena. The large increase in capital is due to a new initiative to redevelop the North Industrial Park. Additionally, the Village has other significant capital items which are outlined in the Villages community investment plan. Debt Service payments have been reduced as the Village retired a significant amount of debt in 2010.

VILLAGE OF BENSENVILLE
Statement of Revenues and Expenditures
Major and Nonmajor Funds

2009-2011 Summary

	Major General Fund		
	2009 Actual	2010 Estimate	2011 Budget
Revenues			
Tax Receipts	\$ 7,776,382	\$ 13,671,007	\$ 7,611,500
Intergovernmental	6,984,367	12,131,353	7,722,500
Licenses and Permits	1,273,058	1,460,364	560,850
Fines and Forfeits	498,266	723,494	852,750
Charges for Services	3,249,843	5,409,657	3,156,105
Investment Income	63,923	50,398	50,255
Other	82,503	11,998	48,850
Total Revenues	\$ 19,928,342	\$ 33,458,271	\$ 20,002,810
Expenditures			
Salaries & Benefits	\$ 8,766,232	\$ 15,239,730	\$ 9,726,286
Team Development	90,499	280,412	249,551
Professional Services	1,761,341	2,799,045	1,542,615
Contractual Services	3,456,472	4,746,311	3,744,730
Commodities	588,786	988,818	809,237
Other	169,079	1,102,886	789,348
Programs	4,544,659	1,602,542	584,561
Capital	183,914	280,041	159,140
Debt Service	-	-	-
Total Expenditures	\$ 19,560,982	\$ 27,039,785	\$ 17,605,468
Surplus (Deficit)	\$ 367,360	\$ 6,418,486	\$ 2,397,342
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ -
Interfund Transfers	(1,615,121)	(6,411,453)	(1,789,463)
Total Other Sources (Uses)	(1,615,121)	(6,411,453)	(1,789,463)
Net Surplus (Deficit)	\$ (1,247,761)	\$ 7,033	\$ 607,879

Major Capital Improvement Fund			Major Debt Service Fund		
2009 Actual	2010 Estimate	2011 Budget	2009 Actual	2010 Estimate	2011 Budget
\$ 3,124,936	\$ 4,000,000	\$ 2,700,000	\$ 587,225	\$ 1,028,962	\$ 531,770
-	1,221,501	1,576,500	-	-	-
-	427,699	400,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68,974	6,446	5,000	184	54	-
-	132,140	-	-	-	-
<u>\$ 3,193,910</u>	<u>\$ 5,787,786</u>	<u>\$ 4,681,500</u>	<u>\$ 587,409</u>	<u>\$ 1,029,016</u>	<u>\$ 531,770</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
317,907	454,513	520,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	800,000	-	-	-
2,267,398	1,775,012	3,060,600	-	-	-
-	-	-	5,036,428	8,318,225	3,949,243
<u>\$ 2,585,305</u>	<u>\$ 2,229,525</u>	<u>\$ 4,380,600</u>	<u>\$ 5,036,428</u>	<u>\$ 8,318,225</u>	<u>\$ 3,949,243</u>
\$ 608,605	\$ 3,558,261	\$ 300,900	\$ (4,449,019)	\$ (7,289,209)	\$ (3,417,473)
\$ -	\$ -	\$ -	\$ 275,000	\$ 36,243	\$ -
(1,795,000)	(776,652)	(2,253,440)	5,607,155	7,191,456	3,414,673
(1,795,000)	(776,652)	(2,253,440)	5,882,155	7,227,699	3,414,673
<u>\$ (1,186,395)</u>	<u>\$ 2,781,609</u>	<u>\$ (1,952,540)</u>	<u>\$ 1,433,136</u>	<u>\$ (61,510)</u>	<u>\$ (2,800)</u>

VILLAGE OF BENSENVILLE
Statement of Revenues and Expenditures
Major and Nonmajor Funds
2009-2011 Summary

	Nonmajor Governmental Funds		
	2009 Actual	2010 Estimate	2011 Budget
Revenues			
Tax Receipts	\$ 1,985,328	\$ 2,841,443	\$ 1,227,628
Intergovernmental	-	17,164	-
Licenses and Permits	-	-	-
Fines and Forfeits	-	-	-
Charges for Services	-	-	-
Investment Income	24,558	13,364	2
Other	9,674	136,469	-
Total Revenues	\$ 2,019,560	\$ 3,008,440	\$ 1,227,630
Expenditures			
Salaries & Benefits	\$ -	\$ -	\$ -
Team Development	-	-	-
Professional Services	-	-	250,000
Contractual Services	-	-	-
Commodities	-	-	-
Other	-	1,274,769	-
Programs	-	-	-
Capital	-	-	25,736,637
Debt Service	2,158,319	5,207,821	1,808,070
Total Expenditures	\$ 2,158,319	\$ 6,482,590	\$ 27,794,707
Surplus (Deficit)	\$ (138,759)	\$ (3,474,150)	\$ (26,567,077)
Other Sources (Uses)			
Bond Proceeds	\$ -	\$ -	\$ 25,986,637
Interfund Transfers	(1,267,911)	-	728,230
Total Other Sources (Uses)	(1,267,911)	-	26,714,867
Net Surplus (Deficit)	\$ (1,406,670)	\$ (3,474,150)	\$ 147,790

Major Utility Fund			Nonmajor Enterprise Funds		
2009 Actual	2010 Estimate	2011 Budget	2009 Actual	2010 Estimate	2011 Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,546,805	15,441,351	10,486,500	1,617,671	2,617,209	1,597,000
729	665	-	-	-	-
-	-	-	139,387	5,585,494	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 8,547,534	\$ 15,442,016	\$ 10,486,500	\$ 1,757,058	\$ 8,202,703	\$ 1,597,000
\$ 1,304,098	\$ 1,820,242	\$ 1,472,877	\$ -	\$ 139,455	\$ 65,412
35,934	34,232	12,700	-	-	-
196,890	38,817	456,400	170,157	25,000	90,000
3,532,149	6,359,052	4,780,664	19,305	172,940	23,000
106,953	156,457	158,110	-	5,212	17,490
97,500	816,667	41,075	95,740	87,747	-
18,995	30,772	36,000	1,457,627	2,357,000	1,550,000
27,423	1,060,574	5,651,540	2,745,290	500,000	760,000
1,070,185	1,038,002	1,051,857	229,407	4,970,000	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 6,390,127	\$ 11,354,815	\$ 13,661,223	\$ 4,717,526	\$ 8,257,354	\$ 2,505,902
\$ 2,157,407	\$ 4,087,201	\$ (3,174,723)	\$ (2,960,468)	\$ (54,651)	\$ (908,902)
\$ -	\$ -	\$ 3,913,296	\$ -	\$ -	\$ -
(848,123)	195,782	(756,900)	(81,000)	(199,133)	656,900
(848,123)	195,782	3,156,396	(81,000)	(199,133)	656,900
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 1,309,284	\$ 4,282,983	\$ (18,327)	\$ (3,041,468)	\$ (253,784)	\$ (252,002)

VILLAGE OF BENSENVILLE
Statement of Revenues and Expenditures
Major and Nonmajor Funds
2009-2011 Summary - All Funds

				Total All Funds		
		2009	2010	2011		
		Actual	Estimate	Budget		
Revenues						
	Tax Receipts	\$ 13,473,871	\$ 21,541,412	\$ 12,070,898		
	Intergovernmental	6,984,367	13,370,018	9,299,000		
	Licenses and Permits	1,273,058	1,888,063	960,850		
	Fines and Forfeits	498,266	723,494	852,750		
	Charges for Services	13,414,319	23,468,217	15,239,605		
	Investment Income	158,368	70,927	55,257		
	Other	231,564	5,866,101	48,850		
	Total Revenues	\$ 36,033,813	\$ 66,928,232	\$ 38,527,210		
Expenditures						
	Salaries & Benefits	\$ 10,070,330	\$ 17,199,427	\$ 11,264,575		
	Team Development	126,433	314,644	262,251		
	Professional Services	2,446,295	3,317,375	2,859,015		
	Contractual Services	7,007,926	11,278,303	8,548,394		
	Commodities	695,739	1,150,487	984,837		
	Other	362,319	3,282,069	830,423		
	Programs	6,021,281	3,990,314	2,970,561		
	Capital	5,224,025	3,615,627	35,367,917		
	Debt Service	8,494,339	19,534,048	6,809,170		
	Total Expenditures	\$ 40,448,687	\$ 63,682,294	\$ 69,897,143		
	Surplus (Deficit)	\$ (4,414,874)	\$ 3,245,938	\$ (31,369,933)		
Other Sources (Uses)						
	Bond Proceeds	\$ 275,000	\$ 36,243	\$ 29,899,933		
	Interfund Transfers	-	-	-		
	Total Other Sources (Uses)	275,000	36,243	29,899,933		
	Net Surplus (Deficit)	\$ (4,139,874)	\$ 3,282,181	\$ (1,470,000)		

Statement of Revenues and Expenditures

The Statement of Revenues and Expenditures on pages 38 through 42, presents primary revenue and expenditure categories by major and non-major funds and three years of information. The 2009 actual amounts are audited figures. A surplus or deficit for each fund is presented. The year 2010 is a 20 month fiscal year and as such estimated revenues and expenditures for this period are inflated compared to 2009 actual and 2011 budgeted.

Governmental Funds

General Fund

The General Fund is used to account for the general operating activities of the Village, which are not accounted for in any other fund. Total budgeted revenues in 2011 are \$20,002,810 which is slightly higher than 2009. In 2010 Revenues exceeded expenditures by \$6,418,486 which covered transfers to other funds in the amount of \$6,411,453. The total estimated surplus in 2010 is \$7,033. The primary revenue sources for this fund are tax receipts and intergovernmental revenue. In 2011 this fund is budgeted to have a total surplus of \$607,879.

Capital Improvement Fund

The Capital Improvement Fund is used to accumulate funds for the replacement and development of capital assets and infrastructure. Financing for capital projects in this fund is provided by dedicated tax receipts and intergovernmental revenue as well as licenses and permits. Specifically, a portion of the Village's total sales tax is dedicated to the Capital Improvement Fund. Intergovernmental revenue includes grants from the State and Federal governments. Finally, the Village requires a vehicle sticker for vehicles registered in the Village of Bensenville. Expenditures in this fund go towards large capital items and infrastructure projects. The Village will have a net deficit of \$1,952,540 in this fund due to a planned draw down of accumulated fund balance in this fund.

Debt Service Fund

The fund is used to accumulate monies for the Village's retirement of general obligation bonded debt. Financing is provided through an annual tax on property levied specifically for the purpose of retiring bonded indebtedness. Additionally, the Village transfers cash from other funds to pay for the Village's debt service. The debt service payments out of this fund have gone down from \$5,036,428 to \$3,949,243.

Non-Major Governmental Funds

The remaining Non-Major Governmental Funds are grouped together. They consist of the Village's Tax Increment Financing District funds as well as the Special Service Area Funds. The primary revenue sources for these funds are property taxes and bond proceeds. The expenditures in these funds are largely capital in nature.

Enterprise Funds

Utility Fund

This fund was established to account for the Village's water and sewer activities. The Village provides potable water for the residences and businesses within the Village. As an Enterprise Fund, the Utility Fund is financially self-supported through charges for services. Additionally, as an Enterprise Fund; Capital Outlay and Debt Service is charged directly to the Utility Fund. Expenses out of this fund go towards the service, maintenance and infrastructure needs of maintaining a high quality water and sewer system.

Non-major Enterprise Funds

The remaining Non-major Governmental Funds are grouped together. They consist of the Village's Commuter Parking Fund, Stormwater Fund, and Recycling and Refuse Fund. Like the Utility Fund these funds are financially self-supported through Charges for Services. Capital Outlay and Debt Service is charged directly to this fund. Expenses go towards the service, maintenance and infrastructure needs of the Village's Metra commuter parking lot and the Village's stormwater system. Other Expenses include the Village's contract for refuse and recycling collection and dumping.

The Village operates under a conservative financial approach. Surplus operating budgets, program fees and taxes that exceed general operating expenses are proposed each year. Excluding Capital expenditures and bond proceeds the Village would be budgeting a \$5,475,284 surplus for 2011. This reflects the Board of Trustees' desire to operate and maintain the Village in a positive position so that it has the capacity to provide services of the highest quality to its residents.

The Budget Summary Report on page 31 balances to the Statement of Revenues and Expenditures on pages 38 - 42.

Overall the Village does not overly rely on any one revenue source to fund operations. Revenues are stratified and consist of tax receipts, intergovernmental revenue, licenses, permits, fines, forfeits, charges for services, investment income, bond proceeds and other revenues. Expenditure appropriations are developed from economic trends and forecasting as well as the assumption that facilities operate at full capacity. This generally results in appropriated expenditures that are higher than actual level of expenditures for staffing and materials.

Village of Bensenville
Equalized Assessed Valuation, Tax Levy and Tax Rates

Tax Levy Year	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<u>Equalized Assessed Valuation</u>	\$ 747,966,681	\$ 736,615,810	\$ 702,391,692	\$ 692,097,491	\$ 659,393,604
Total Tax Levy:	\$ 4,841,276	\$ 2,331,793	\$ 4,249,762	\$ 4,500,555	\$ 4,569,713
Corporate	0.2708	0.2796	0.2771	-	0.1995
IMRF	0.0284	0.0303	0.0107	0.0230	0.0287
Bond and Interest	0.0728	0.0756	0.0951	0.0973	0.1705
Fire Protection	-	-	-	-	0.0709
Firemen's Pension	-	-	-	-	0.0355
Police Protection	0.1389	0.1322	0.1295	0.1392	0.1380
Policemen's Pension	0.0400	0.0306	0.0174	0.0161	0.0141
Tort Judgments	0.0365	0.0419	0.0631	0.0580	0.0574
Social Security	0.0331	0.0358	0.0155	0.0153	0.0336
Workers Compensation	0.0258	0.0258	0.0324	0.0086	0.0307
Total Tax Rate:	<u>0.6463</u>	<u>0.6518</u>	<u>0.6408</u>	<u>0.3575</u>	<u>0.7789</u>

The tax levy in the stated year is collected in the following year, for example, taxes levied in 2009 were collected in calendar year 2010. In 2006 the Fire Department became a separate taxing district and not taxed on the Village Levy. The Village did not levy a corporate tax in 2006 to lessen the first year tax payer burden that would have resulted from the fire department's departure.

EAV, Tax Levy and Tax Rates

The spreadsheet on page 45 shows the equalized assessed valuation (EAV) and tax levy and rates for five years beginning with 2005. Excluding Fire Protection and Fire Pension the tax rate is lower than it was in 2005. In 2006 the Fire Department became its own separate taxing Fire Protection District and was no longer a part of the Village. In that year the Village did not levy a corporate property tax. This was to lessen the first year tax burden that would have resulted from the separation of the Fire District. The Village resumed levying a corporate rate in 2007. The tax rate in 2008 was slightly higher than it was in 2007 but lowered again in 2009.

The Board of Trustees and staff discuss the tax levy every fall.

The following timeline was used for the 2010 tax levy which will be finalized and collected in 2011:

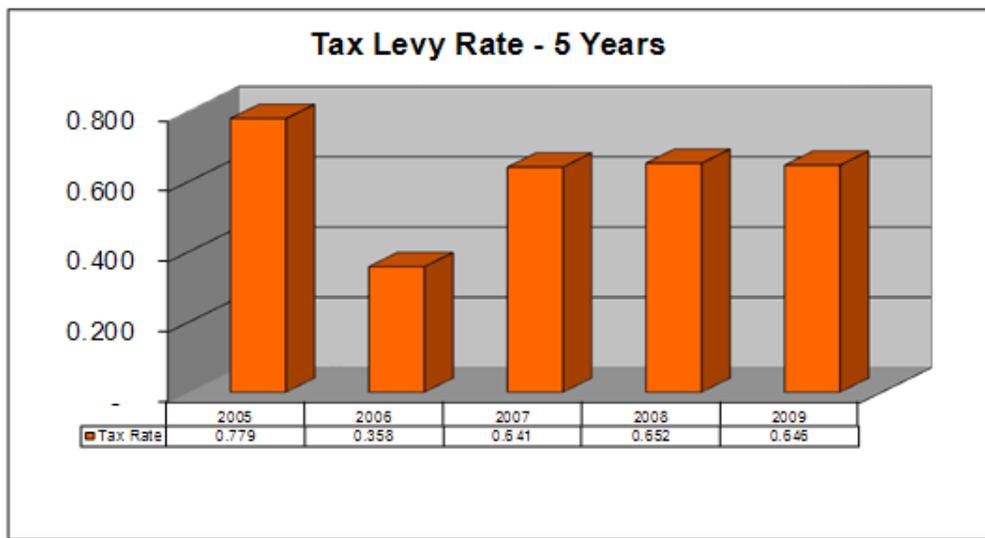
October 19, 2009: Present Tax Levy Estimate Determination of Truth in Taxation Hearing to the Administration, Finance and Legislation Committee.

October 26, 2009: Present Tax Levy Estimate Determination of Truth in Taxation Hearing to the Board of Trustees.

November 23, 2010: Pass Tax Levy Ordinance

November 29, 2010: Tax Levy Filed with DuPage and Cook County Clerks

December 28, 2010: Deadline to file Tax Levy Ordinance with the County Clerks.



Debt Position

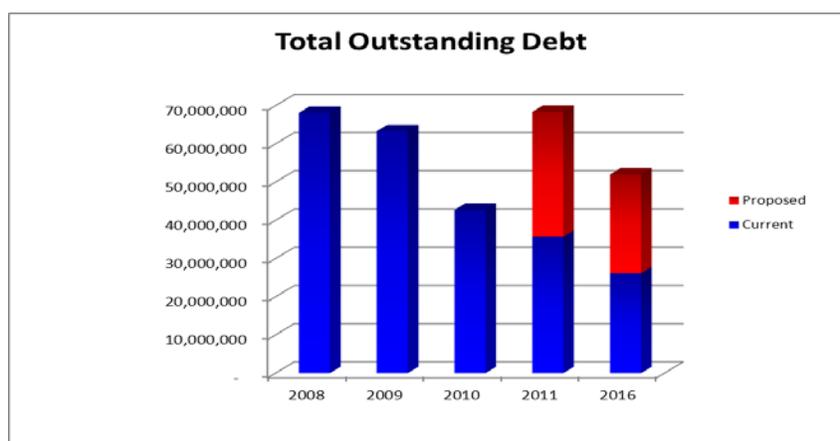
Village residents call for quality infrastructure, so we budget capital and infrastructure expenditures for facilities, roadways, sidewalks, equipment, vehicles, water, sewer, and recreation, and open space needs. Therefore, the costs associated with acquiring and improving many long-term capital assets are met with the issuance of debt and surplus operations. The Village reviews existing obligation structure, current and projected surplus from operations and future liability levels before making decisions to issue new debt.

The Village issues bonds, debt certificates, and other debt instruments to pay the principal and interest on other outstanding bonds, purchase capital assets, finance various public capital infrastructure improvements such as the construction and installation of street, water and sewer improvements, and to finance corporate purpose projects of the Village. A list of Village debt by fund is shown on page 48.

On December 1, 2010 the Village's Standard and Poor's bond rating was confirmed at A+ with a stable outlook. Standard and Poor's cites **"the stable outlook reflects our expectation that the Village will maintain positive operations and build its cash levels and unreserved general fund balance. If the Village reports and maintains very strong reserves, the rating could experience upward pressure."**

Additionally, in 2010 the Village's municipal bond rating was increased from A3 to A1 by Moody's.

The graph below shows the Village's efforts to stabilize its outstanding debt obligations.



List of Village Debt by Fund

	Balance as of 4/30/2008	Balance as of 4/30/2009	Debt New ¹ /Proposed ² 12/31/2010	Retirements/ Write-Offs (Non-Recourse Debt) Through 12/31/10	Balance as of 12/31/2010	Debt Proposed New 12/31/2011	Retirements 2011	Balance as of 12/31/11	Retirements 2012	Retirements 2013	Retirements 2014	Retirements 2015	Balance Remaining as of 1/01/2016
Debt Service Fund	31,160,823	28,015,168	3,450,000	6,801,964	24,663,204	-	2,954,095	21,709,109	2,727,147	2,597,384	2,724,029	2,858,477	10,802,072
Utility Fund	11,250,000	10,690,000	-	1,185,000	9,505,000	4,933,007	3,700,000	10,738,007	205,000	265,000	260,000	303,528	9,704,479
SSA #2 Ser.2000	235,000	160,000	-	160,000	-	-	-	-	-	-	-	-	-
SSAs N. Industrial #3, #4, #5, #6, #7, #8 & #9	-	-	-	-	-	10,990,000	-	10,990,000	343,000	360,500	381,000	401,500	9,504,000
Rental Property	4,000,000	4,205,000	-	4,205,000	-	-	-	-	-	-	-	-	-
TIF #1	2,765,000	1,912,710	-	1,912,710	-	-	-	-	-	-	-	-	-
TIF #4	2,585,000	2,475,000	-	1,395,000	1,080,000	-	75,000	1,005,000	80,000	90,000	100,000	110,000	625,000
TIF #5	2,115,000	2,015,000	-	995,000	1,020,000	-	50,000	970,000	55,000	60,000	65,000	790,000	-
TIF #7	2,165,000	2,040,000	-	275,000	1,765,000	-	155,000	1,610,000	190,000	270,000	150,000	150,000	850,000
TIF #11	1,840,000	1,790,000	-	105,000	1,685,000	-	70,000	1,615,000	90,000	100,000	110,000	125,000	1,190,000
TIF (N Industrial)	-	-	-	-	-	16,715,000	-	16,715,000	-	-	-	400,000	16,315,000
Total:	58,115,823	53,302,878	3,450,000	17,034,674	39,718,204	32,638,007	7,004,095	65,352,116	3,690,147	3,742,884	3,790,029	5,138,505	48,990,551
Total Outstanding - VOB Debt Proposed for SSAs & N Industrial TIF	58,115,823	53,302,878			39,718,204			65,352,116					48,990,551
Total Outstanding - VOB Debt Current (includes W&S Restructuring)	58,115,823	53,302,878			39,718,204			21,724,109					23,171,551
TIF Funds (Non-Recourse)													
TIF #2	7,000,000	7,000,000	-	7,000,000	-	-	-	-	-	-	-	-	-
TIF #6	3,000,000	3,000,000	-	-	3,000,000	-	-	3,000,000	-	-	-	-	3,000,000
Total Outstanding - Non-Recourse Debt	10,000,000	10,000,000			3,000,000			3,000,000					3,000,000
Total Outstanding - All Debt Proposed	68,115,823	63,302,878			42,718,204			68,352,116					51,990,551
Total Outstanding - All Debt Current (Recourse & Non-Recourse including W&S Restructuring)	68,115,823	63,302,878			42,718,204			24,724,109					26,171,551

Total Village

Total Village Staffing

<u>Headcounts</u>	<u>2009 Budget</u>	<u>CY2010 Budget</u>	<u>2011 Proposed</u>
Full-Time Positions	120	108	111
Part-Time	<u>15</u>	<u>13</u>	<u>10</u>
Total	135	121	121

Major Budget Changes

Revenue

Total revenue is proposed to be up \$24,161,122 or 54.58% from CY2010 budget. Revenue changes include:

- Tax revenue is proposed to increase slightly (1.48%) to \$12,070,898.
- Total Intergovernmental Revenue is budgeted to decrease by \$626,041 or 6.31%. In CY2010 the Village budgeted \$1,000,000 of Chicago O'Hare International Airport proceeds in the Capital Improvement Fund. This amount was not budgeted in 2011. Excluding this one-time occurrence Intergovernmental Revenues would actually increase \$373,959 or 4.2%.
- Licenses and Permits is budgeted to be \$116,250 or 10.8% less than the CY2010 budget. This is due to conservative budgeting of business licenses and building permits to reflect a potential downturn in the economy.
- Fines and Forfeitures revenue is budgeted to increase by \$147,750 or 21%. This is solely due to the way redlight camera violations are being accounted. In the past the Village would post the net revenue (gross revenues – associated expenditures) into the revenue account. The Village is now posting gross revenues into the revenue account and the expenditures into an expenditures account instead of netting the two amounts together in one account.
- Charges for Services is budgeted to increase by \$3,417,674 or 28.91%. Most of this increase (\$3,298,100) is in the Utility Fund. Utility fund revenues are projecting about 16% higher than budgeted. The 2011 budget reflects this trend. Additionally, the 2011 budget reflects a modest increase in utility rates.
- Investment Income is budgeted to be \$145,243 less than the CY2010 budget. This is due to the fed funds rate to continue to be at or near zero.
- Bond Proceeds are projected to be \$26,899,933 higher than last year's CY2010 budget. The Village has budgeted for 3 bond issuances totaling \$29,899,933 to pay for extensive capital improvement initiatives.

- Other revenues are budgeted to be \$5,592,672 less than the CY2010 budget. \$5,459,382 of this difference is from rental income proceeds from property the Village owned in 2010 that the Village no longer owns.

Expenditures

Salaries and Benefits

The proposed budget is \$534,819 (4.9%) above the CY2010 budget. This is partially due to expected wage increases during the year. The Village has contracts with 3 collective bargaining units that are due increases in 2011. Additionally, Village health insurance costs are set to increase by 8% in 2011. Additionally, in the spirit of conservatism the Village budgets known vacancies at 100% even though those positions might not be filled until the middle of the year. The difference at the end of the year goes towards strengthening the Village's fund balance reserves. Finally, the Village is budgeting to make 100% of its required pension contribution.

There are three significant changes to the Village wide staffing level in 2011 compared to the CY2010 budget. The Village is converting 3 part time positions into full time. The Village is making its Emergency Management Coordinator a full time position as well as converting two part time Public Works Technicians to full time. Total authorized positions remains constant at 121.

Budgeted amounts assume full employment with no vacancies.

Team Development

The 2011 budget for Team Development increased \$25,909 or 10.96% from the CY2010 budget. This reflects the Village's effort to maintain a highly skilled workforce capable of delivering on its strategic objectives including providing quality customer oriented services. The increase reflects increased opportunities for staff training, including customer service specific training. Other Team Development expenditures include membership dues, professional development expenditures and subscriptions to professional journals and newspapers.

Professional Services

The 2011 budget for Professional Service increased \$469,030 or 19.62% from the CY2010 budget. This is due to:

- \$10,000 is for project management services specifically for facilitation, promotion and representation at the County, State & Federal level.
- \$8,000 is for estimated increase in legal services in the Police Commission.
- \$30,000 is for an allowance for participation in the Illinois City / County Management Association Fellowship Program.
- \$24,000 is for increased in public relations expenditures.

- \$36,540 is for increased information technology contract expenditures and specific process efficiency evaluation / implementation consulting services.
- \$15,000 is for the implementation of an automated timekeeping solution.
- \$14,400 increase in Professional Service in Community and Economic Development.
- \$25,000 of the decrease is due to a water and sewer rate study that was budgeted in CY2010 and not budgeted in 2011.
- \$10,000 of the decrease is for a pavement condition survey budgeted in CY2010 that is not budgeted in 2011.
- The remaining amount are items that were classified as “Other” expenditures in CY2010 that are now properly classified as Professional Services.

Contractual Services

The 2011 budget for Contractual Services increased \$1,020,456 or 13.56% from the CY2010 budget.

- \$23,900 of this increase is to provide funding for the development of a new hiring list for potential patrol officer vacancies.
- \$115,089 reflects a change in how the Village accounts for its redlight camera enforcement program. In the past the Village would only post the net revenue (ticket revenue minus service / maintenance fees) to a revenue account. In 2011 the Village is properly accounting for gross revenue and separately accounting for the expenditures in an expenditure account.
- The remaining amount are items that were classified as “Other” expenditures in CY2010 that are now properly classified as Contractual Services.

Commodities

The 2011 budget for Commodities increased \$202,088 or 25.8% from the CY2010 budget.

- \$7,000 is for uniforms and ballistic vests for potential new officers.
- \$3,000 is for a SWAT team tactical vest and required equipment to have an officer assigned to the DuPage SWAT team.
- The remaining amount are items that were classified as “Other” expenditures in CY2010 that are now properly classified as Commodities.

Other

The 2011 budget for “Other” expenditures decreased \$3,206,898 or 79.43% from the CY2010 budget.

- \$165,000 is a decrease in the amount budgeted for workers compensation claims payments.
- The remaining is difference is mostly due to properly classifying accounts in 2011 that were lumped together and classified as “other” in 2010.

Programs

The 2011 budget for Programs decreased \$82,839 or 2.71% from the CY2010 budget.

- \$10,000 reduction in senior citizen programming.
- \$3,000 for elimination of a Father's Day program.
- \$5,000 reduction in the Halloween / Oktoberfest special event.
- \$2,500 reduction in the budget for Liberty Fest.
- \$125,000 was for a Transportation Orientation Study budgeted in CY2010 that was classified as a Program that was not budgeted in 2011.

Capital

The 2011 budget for Capital increased \$31,120,502 or 732.69% from the CY2010 budget.

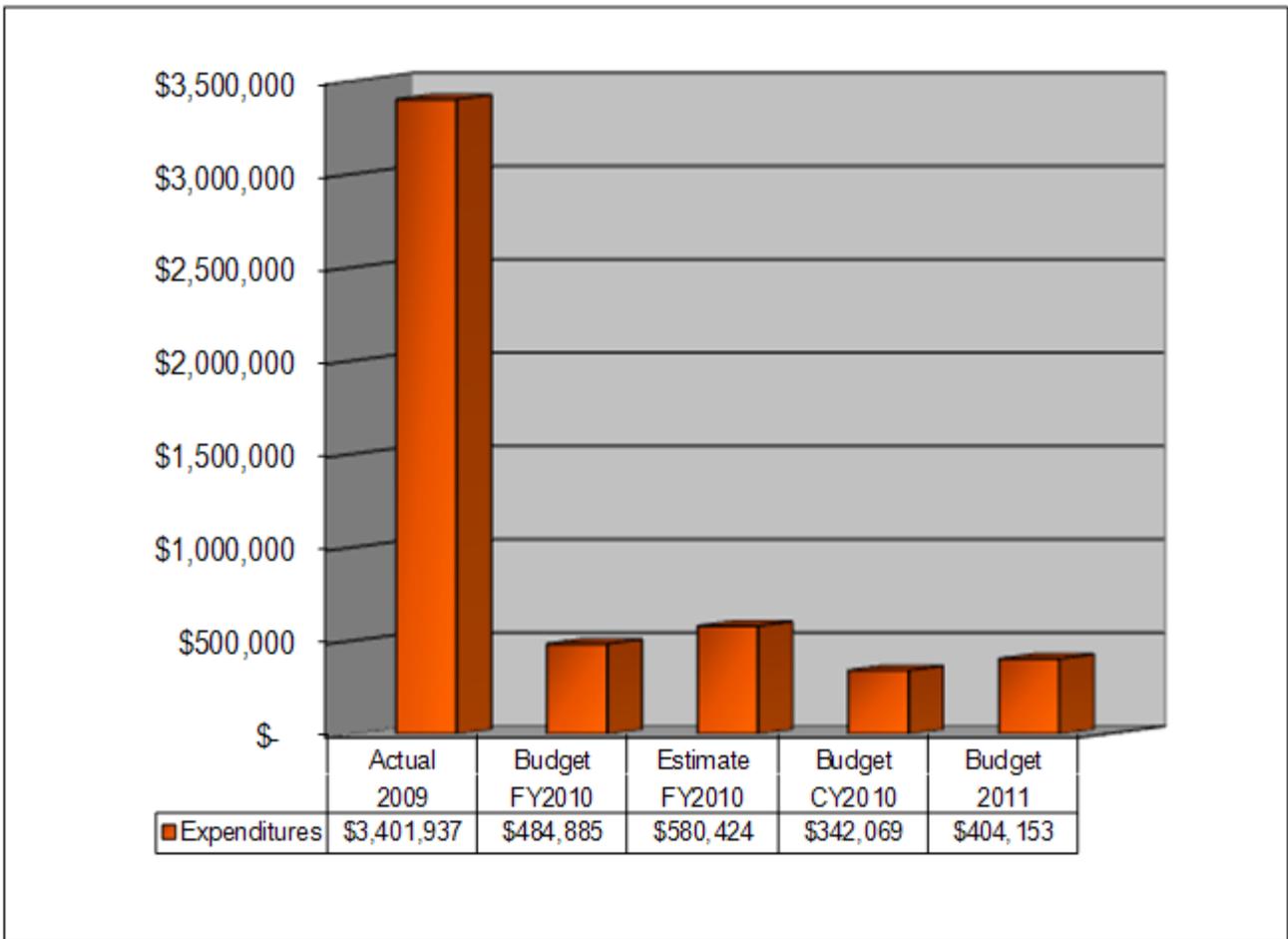
- Details of the Village's Capital expenditures can be found in Appendix A.

Debt Service

The 2011 budget for Debt Service decreased \$6,959,961 or 50.55% from the CY2010 budget.

- In CY2010 the Village called (paid off early) the Series 2000 bond issuance in the amount of \$795,967. This raises the amount of the budget in CY2010 as the Village budgeted for this bond issuance to be called. In addition in 2011 the Village does not have to budget for the payment that would have been due had this bond issuance not been called.
- In CY2010 the Village called (paid off early) the Series 2003E bond issuance in the amount of \$1,340,098. This raises the amount of the budget in CY2010 as the Village budgeted for this bond issuance to be called. In addition in 2011 the Village does not have to budget for the payment that would have been due had this bond issuance not been called.
- A complete summary of the Village's debt obligations can be found on page 48.

GOVERNANCE



Highlights & Initiatives

- FY 2011 Budget: \$ 404,153*
CY 2010 Budget: \$ 342,069
FY 2009 Audited: \$ 3,401,936

Percent Change: 18.15% Increase
- Maintains re-established relationships with Regional Organizations and COGS (\$30,325)
- Provides resources for the continued involvement in the legislative process at both the state and federal levels (\$129,950)
- Continues Board commitment to an on-going Strategic Planning process (\$22,000)
- Addresses the need for on-going training for elected and appointed members of boards and commissions (\$7,300)
- Funds implementation of Phase I of Record Storage initiative (\$10,000)
- Board of Police Commissioners: provides the funding necessary to develop new hiring list for Patrol Officer (\$29,500)
- FY 2011 Proposed Staffing Level: 1 Full-Time 0 Part-Time*
CY 2010 Staffing Level: 1 Full-Time 0 Part-Time

Governance

General Responsibilities:

The Governance area encompasses the budget for the Village's democratic legislative process, elected officials, Village record keeping, maintenance of the Village code and ordinances as well as State and Federal Intergovernmental legislative activities. The Department's budget includes expenditures for the Village Board, Village Clerk's Office, Community Development Commission and Police Commission. The Village's strategic planning expenditures are also a part of the Governance budget. Governance sets the strategic direction for the entire village.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	<u>2010-2011 Change</u>
<i>Elected/Appointed Officials</i>			
Village President	1.00	1.00	0.00
Board of Trustee Members	6.00	6.00	0.00
Village Clerk	1.00	1.00	0.00
CDC Commissioners	7.00	7.00	0.00
Police Commissioners	3.00	3.00	0.00
<i>Total Elected/Appointed Officials</i>	18.00	18.00	0.00
<i>Full-Time Staff by Position</i>			
Deputy Village Clerk	1.00	1.00	0.00
<i>Total Full-Time Staff by Position</i>	1.00	1.00	0.00
<i>Part-Time Staff by Position</i>			
None	0.00	0.00	0.00
<i>Total Part-Time Staff by Position</i>	0.00	0.00	0.00
<i>Part-Time Staff by Authorized Hours</i>			
None	0.00	0.00	0.00
<i>Total Part-Time Staff by Hours</i>	0.00	0.00	0.00

Governance (Continued)

The Governance area encompasses the following:

Village Board

The Village operates under the President-Trustee form of local government. Bensenville has eight elected officials: a Village President (Mayor), six Trustees and a Village Clerk. Officials are elected at large and represent the entire Village.

The Village Board create policy and direction for the Village. Functions include:

- Passing resolutions and ordinances
- Approving the expenditure of money
- Levy taxes
- Approve subdivisions, zoning and other land use regulations
- Deal with any / all other issues that affect the Village of Bensenville

The President appoints the Village Manager with the approval of the Board. The Village Manager carries out the policies and oversees the daily operations of Village business.

Village Clerk's Office

The Village Clerk's Office serves as the official keeper of the Village's official records, administrator of village contracts and receives legal documents on behalf of the Village. Additionally, the Village Clerk's Office is responsible for processing all Freedom of Information Act (FOIA) requests the Village receives.

Community Development Commission

The Community Development Commission (CDC) meets on a regular basis to execute a range of services regarding zoning, planning and development issues. They prepare and recommend to the Board of Trustees a comprehensive plan for the present and future development of the Village. The CDC conducts Public Hearings for the review of the cases presented by the Community and Economic Development Department staff, petitioning applicants and interested parties. These cases generally involve one or more of the following: Conditional Use Permits, Planned Unit Developments, Rezoning, Variances, Text Amendments and Site Plan Reviews. Based on the cases presented by the staff and the applicant, the CDC makes recommendations to the Community and Economic Development Committee (CEDC) for approval, conditional approval or denial of these applications. It also has the power to initiate proposals for amendments and advise other bodies regarding zoning or land use decisions.

The Board of Fire and Police Commissioners

The Board of Fire and Police Commissioners meets on a monthly basis and is responsible for maintaining the police officer eligibility roster for the Village of Bensenville. Additionally, the Board of Fire and Police Commissioners hears officer discipline issues.

Governance (Continued)

FY2010 Accomplishments

The Village completed a strategic planning process identifying the following initiatives:

Financially Sound Village Providing Quality Customer Oriented Service

Safe and Beautiful Village

Enrich the Lives of Village Residents

Become a Major Business and Corporate Center

Vibrant Major Corridors

The Strategic Plan identified the following policy and management agenda:

Items marked with a ✓ were completed during the year.

- Water and Sewer Rates: Resolution of Litigation, Village Action Plan ✓
- Residential Flooding: Analysis, Direction, Funding ✓
- Code Enforcement: Evaluation, Direction, Staffing ✓
- Village Comprehensive Economic Development Policy and Plan Development, Direction, Strategy, Marketing, Tool Kit ✓
- Industrial Park: Evaluation, Plan, Direction ✓
- Property Maintenance on Major Corridors: Evaluation, Direction, Actions ✓
- Capital Assets Improvement, Plan and Program: Development and Funding ✓
- Alternative Revenue Study: Evaluation, Report, Direction – In Progress
- Tax Increment Financing (TIF): Evaluation, Direction ✓
- Non Related Occupants Regulation: Evaluation, Direction, Village's Role, Actions ✓
- Foreclosed Homes: Assessment, Direction, Village's Role, Actions ✓
- Legends Golf Course: Evaluation, Direction, Actions – In Progress
- Comprehensive Land Use Plan: Development ✓
- Five Year Financial Plan and Projections: Development – In Progress
- Computer System: Evaluation, Direction, Funding ✓
- Bill Payment Online: Evaluation, Direction, Funding ✓
- Building Code (2006 Revision): Update, Direction ✓
- Branding and Marketing ✓
- Elgin – O'Hare Western Bypass: Evaluation, Plan for Bensenville ✓
- Business Advisory Commission: Development 1st Quarter ✓
- Health Insurance Cost Containment: Evaluation, Direction ✓
- Consolidated Police Dispatch: Evaluation, Direction – In Progress
- Training for Village Team: Program Development, Direction, Funding ✓
- Complaint Tracking System: Evaluation, Direction, Funding ✓

Governance – FY2010 Accomplishments (Continued)

- CDBG: Dollar Attraction ✓
- Pavement Restoration: Evaluation, Direction, Policy, Funding ✓
- York Road Billboard Removal ✓
- Calendar year Budget Transition ✓
- Billing and Collections Processes: Evaluation, Direction ✓
- Structural Budget Deficit Plan: Direction, Implementation ✓
- Banking Services: Direction ✓
- Financial Audit Completion (2009) ✓
- Home Improvements Grant Program: Transition Out of the Program ✓
- Overweight Truck Permit Program: Legal Issue Resolved ✓
- Leaking Underground Storage Tanks: Direction ✓
- Local Ordinances on Industrial Pretreatment ✓
- Steel Hockey Club: Contract ✓
- Marquee sign: Improvement – In Progress

Summary of Budgeted Expenditures

Budgeted Expenditures	FY 2009 Actual	FY 2010 Budget	FY 2010 Projected	CY 2010 Budget	2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$96,252	\$116,597	\$116,456	\$67,796	\$68,662
Benefits	<u>17,603</u>	<u>28,296</u>	<u>30,228</u>	<u>16,768</u>	<u>17,636</u>
Total Personnel Services	\$113,855	\$144,893	\$146,684	\$84,564	\$86,298
<i>Operating Expenditures</i>					
Team Development	\$4,574	\$106,642	\$101,608	\$69,705	\$81,540
Professional Services	63,602	174,539	141,901	140,000	157,000
Contractual Services	22,985	59,339	33,957	39,950	69,090
Commodities	6,404	10,597	12,368	7,850	7,225
Programs	<u>3,190,517</u>	<u>(11,125)</u>	<u>143,906</u>	<u>0</u>	<u>3,000</u>
Total Operating Expenditures	\$3,288,082	\$339,992	\$433,740	\$257,505	\$317,855
<i>Other Expenditures</i>					
Capital	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Other Expenditures	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,401,937	\$484,885	\$580,424	\$342,069	\$404,153

Major Budget Changes

Team Development

The \$11,835 (16.98%) increase from the CY2010 budget is due to:

- \$4,000 is for participation in the NWMC, Northwest Municipal Conference. The Village is a new member of this organization.
- The remaining \$7,835 is for expected increases in membership dues as well as for increased training.

Professional Services

The \$17,000 (12.14%) increase from the CY2010 budget is due to:

- \$10,000 is for project management services specifically for facilitation, promotion and representation at the County, State & Federal level.
- The remaining \$7,000 is for estimated increase in legal services in the Police Commission.

Contractual Services

The \$29,140 (72.9%) increase from the CY2010 budget is due to:

- \$23,900 of this increase is to provide funding for the development of a new hiring list for potential patrol officer vacancies.
- The remainder is due to expected increases in existing contractual services.

All other expenditure categories are consistent with last year's budget.

Overall -

The total budgeted expenditures are 18.15% higher than the CY2010 budget.

Office of the Village Manager

General Responsibilities:

The Office of the Village Manager is responsible for the high level administrative and supervisory duties in implementing the day-to-day operations of the Village. The Village Manager acts as the Chief Executive Officer of the Village and is responsible for implementing policy and carrying out directives of the Village Board.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	2010-2011 <u>Change</u>
<i>Full-Time Staff by Position</i>			
Village Manager	1.00	1.00	0.00
Deputy Village Manager	0.00	0.00	0.00
Executive Assistant	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	0.00
Hr/RM Director	1.00	1.00	0.00
Marketing/Business Development Admin	0.50	0.50	0.00
Cable Director	1.00	1.00	0.00
Emergency Management Coordinator	0.00	1.00	1.00
<i>Total Full-Time Staff by Position</i>	5.50	6.50	1.00
<i>Part-Time Staff by Position</i>			
Emergency Management Coordinator	1.00	0.00	(1.00)
<i>Total Part-Time Staff by Position</i>	1.00	0.00	(1.00)
<i>Part-Time Staff by Authorized Hours</i>			
None	0.00	0.00	0.00
<i>Total Part-Time Staff by Hours</i>	0.00	0.00	0.00

The Office of the Village Manager directly supervises the following:

Administration

The Office of the Village Manager is responsible for developing, recommending and implementing long range plans affecting the entire Village. The Village Manager acts as a direct liaison with the elected Board of trustees in setting priorities.

Office of the Village Manager (Continued)

Legal

The Village Attorney counsels the Administration and Village Board on any legal matters that may arise. The Attorney offers legal opinions regarding interpretation of the Village Code of Ordinances and Illinois Statutes, represents the Village in any litigation, reviews contracts and agreements and assists in the development of ordinances and resolutions.

Human Resources / Employee Benefits Administration

Develops, implements and communicates benefit programs and policies including health and life insurance, workers' compensation, retirement plans, employee assistance, employee recognition, unemployment insurance, supplemental retirement compensation, sick and vacation time.

Salary Administration

Develops and administers the compensation management programs for full-time exempt and non-exempt personnel; researches, develops and implements wage and salary modifications in policy; researches and implements part-time wage schedules. Monitors documented time for compliance with the Fair Labor Standards Act, and other satisfactory internal controls.

Personnel Policies and Procedures Administration

Develop, implement and communicate personnel policies and procedures to all Village of Bensenville Staff.

Risk Management

Human Resources manages all functions of the Village's risk management program including managing property, liability, workers' compensation, employment practices and unemployment insurance.

Marketing and Public Information

The Marketing Department is responsible for administration, organization, development and distribution of public information, media releases, public relations, Village website, and assists in developing marketing and promotional strategies for the Village. The marketing department is also the Village's in-house advertising and promotion team. They also pursue outside revenue sources in the form of advertising in the recreation brochure as well as securing sponsorships for Village special events.

Information Technology

Maintains all centralized computer hardware, coordinates software purchases and software development, and maintains a secure computer environment with reliable, usable data. Performs in-house and coordinates external computer training on the Village's computer applications. Responsible for overall management of the Village's telephone communications and voice mail systems.

Emergency Management

The Village's Emergency Services Disaster Agency (ESDA) monitors severe weather, assists at disaster scenes, maintains traffic control during emergency and community events, crowd control, search and rescue on land and water, disseminates public information, offers mutual aid (assisting other suburban ESDA units) and trains local volunteers for emergencies.

Office of the Village Manager (Continued)

FY2010 Accomplishments

Financially Sound Village Providing Quality Customer Oriented Service

- Implemented Strategic Plan.
- Settled litigation over the water and sewer rates (Industrial Surcharge).
- Transitioned to a calendar fiscal year.
- Eliminated structural deficit.
- Broker change for Liability and Workman's Compensation Insurance saving \$63,000 a year on premiums.
- Health insurance rates costs increased at a lower amount than the industry norm of 10 – 15%.
- Worked with collective bargaining units and achieved 7 month postponement of wage increases.

Safe and Beautiful Village

- Developed analysis, direction and funding plans to address residential flooding issues.
- Increased participation in the wellness luncheon and employee flu shot administration.

Enrich the Lives of Village Residents

- Implemented a complaint tracking system to increase responsiveness to Village stakeholders.

Become a Major Business and Corporate Center

- Village comprehensive economic development policy and plan direction, strategy, marketing and tool kit.
- Developed strategy and plan for the North Industrial Park TIF area.

Vibrant Major Corridors

- Marquee Sign Improvement
- Elgin – O'Hare and western bypass: Evaluation Plan

Office of the Village Manager (Continued)

Summary of Budgeted Expenditures					
Budgeted Expenditures	FY 2009	FY 2010	FY 2010	FY 2010	FY 2011
	Actual	20 Month	20 Month	Calendar	Budget
		Budget	Projected	Budget	Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$694,954	\$877,973	\$875,000	\$413,092	\$490,330
Benefits	<u>184,549</u>	<u>269,249</u>	<u>265,000</u>	<u>137,205</u>	<u>207,950</u>
Total Personnel Services	\$879,503	\$1,147,222	\$1,140,000	\$550,297	\$698,280
<i>Operating Expenditures</i>					
Team Development	\$18,982	\$66,650	\$55,814	\$50,983	\$54,712
Professional Services	9,108	803,322	838,784	575,700	666,240
Contractual Services	2,384,340	2,555,450	2,720,360	1,286,264	1,366,275
Commodities	22,295	46,535	48,123	32,900	33,450
Other Expenditures	0	1,107,420	970,593	1,095,000	955,000
Programs	<u>10,455</u>	<u>199,931</u>	<u>135,207</u>	<u>199,610</u>	<u>156,350</u>
Total Operating Expenditures	\$2,445,180	\$4,779,308	\$4,768,881	\$3,240,457	\$3,232,027
Total Other Expenditures	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$3,324,683	\$5,926,530	\$5,908,881	\$3,790,754	\$3,930,307

Major Budget Changes

Salaries and Other Wages

The \$77,238 (18.6%) increase from the CY2010 budget is due to:

- \$48,431 is for a new full time Emergency Management Coordinator position that will manage the Village’s Emergency Services Disaster Agency (ESDA).
- The remaining increase in this category is to account for expected wage increases in 2011.

Benefits

The \$70,745 (51.5%) increase from the CY2010 budget is due to:

- \$28,863 is the maximum potential benefit amount for the new Emergency Management Coordinator position.
- \$30,000 is for unemployment benefits that are now 100% budgeted in this area. Unemployment benefits used to be budgeted in a different part of the budget but are now a part of the Village Manager budget. This was switched to make it easier to track total unemployment benefits.
- The remainder is due to increasing health insurance premiums of approximately 8%.

Professional Services

The \$90,540 (15.7%) increase from the CY2010 budget is due to:

- \$30,000 is for an allowance for participation in the Illinois City / County Management Association Fellowship Program.
- \$24,000 is for increased in public relations expenditures.
- \$36,540 is for increased information technology contract expenditures and specific process efficiency evaluation / implementation consulting services.

Contractual Services

The \$80,011 (6.2%) increase from the CY2010 budget is due to:

- Moving the budget for the Village's phone services into the Information technology budget and out of the finance budget.

Other Expenditures

The \$140,000 (12.8%) decrease from the CY2010 budget is due to:

- \$165,000 is a decrease in the amount budgeted for workers compensation claims payments with other accounts classified as "other" slightly increasing.

Programs

The \$43,260 (21.6%) decrease from the CY2010 budget is due to:

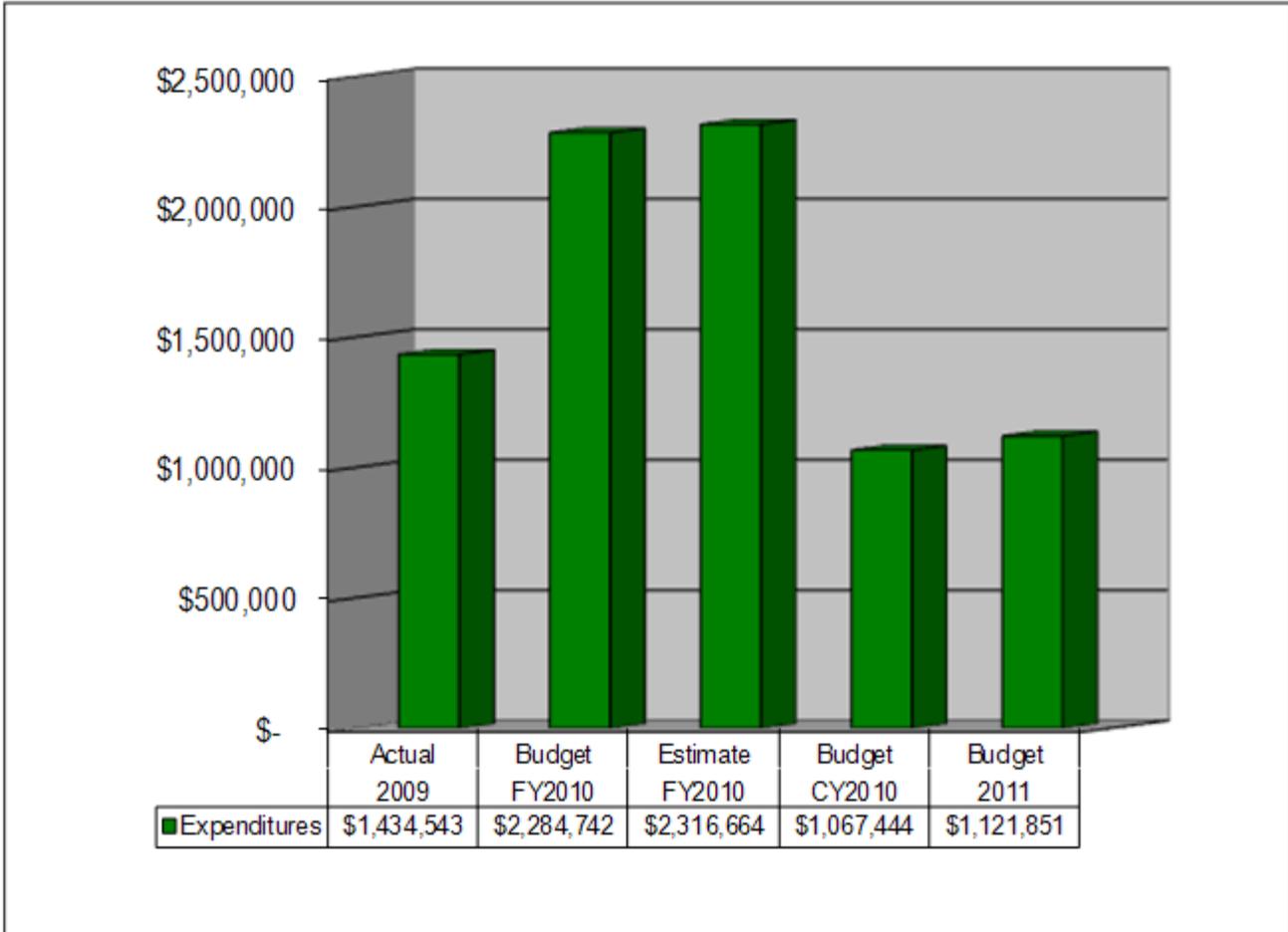
- Correctly budgeting programs to other departments that were previously budgeted in the Office of the Village Manager budget.

All other expenditure categories are consistent with last year's budget.

Overall -

The total budgeted expenditures are 5.42% higher than the CY2010 budget.

FINANCE DEPARTMENT



Highlights & Initiatives

- *FY 2011 Budget: \$1,121,851*
CY 2010 Budget: \$ 1,067,444
FY 2009 Audited: \$1,434,543
Percent Change: 5.09% Increase
- Develop 5 Year VOB Financial Plan
- Develop monthly Budget vs. Actual Reports for Department Heads and continue to refine monthly and quarterly financial packages provided to the Village Board
- Format Budget per GFOA guidelines and submit for Distinguished Budget Presentation Award
- Address all items identified in the 2009 Audit Management Letter
- Provide for implementation of TimeForce co. computerized timekeeping software
- Provide for one Specialized Training program for each departmental staff member
- Provide for the evaluation of the outsourcing of Printing and Mailing of Utility Bills
- *FY 2011 Proposed Staffing Level: 10 Full-Time 1 Part-Time*
- *CY 2010 Staffing Level: 10 Full-Time 2 Part-Time*
- *May 1, 2009 staffing Level: 10 Full-Time 4 Part-Time*

Finance Department

General Responsibilities:

The Finance Department is dedicated to providing exceptional services to residents and businesses, other Village departments, and other governmental agencies by applying modern financial management practices to ensure that the Village is able to deliver services effectively and efficiently on a sustained basis and in a manner that is reflective of the organizations commitment to excellent customer service.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	2010-2011 <u>Change</u>
<i>Full-Time Staff by Position</i>			
Director	1.00	1.00	0.00
Assistant Director	1.00	1.00	0.00
Payroll Admin/Staff Accountant	1.00	1.00	0.00
Accounts Payable Administrator	1.00	1.00	0.00
Administrative Assistant	1.00	0.00	(1.00)
Account Clerk	2.00	3.00	1.00
Cashier/Receptionist	1.00	1.00	0.00
Utility Billing Clerk	2.00	2.00	0.00
<i>Total Full-Time Staff by Position</i>	10.00	10.00	0.00
<i>Part-Time Staff by Position</i>			
Office Assistant -Cashier	1.00	0.00	(1.00)
Utility Billing Clerk	1.00	1.00	0.00
<i>Total Part-Time Staff by Position</i>	2.00	1.00	(1.00)
<i>Part-Time Staff by Authorized Hours</i>			
Interns/Seasonal	640	640	0
<i>Total Part-Time Staff by Hours</i>	640	640	0

The Finance Department supervises the following:

Budget Preparation

Coordinates yearly budget and reports progress to the Board through monthly and quarterly financial reports. Staff tracks all capital projects from planning stage through project closeout and asset posting. Finance is also responsible for the preparation of the Village's Truth-In-Taxation Resolution, Tax Levy, Budget and Abatement Ordinances.

Finance Department (Continued)

Audit Program

Finance staff prepares the preliminary audit schedules for the independent public accounting firm.

Cash Management

Implements effective control of receipts and disbursements, reviews and monitors debt management procedures, protects cash and assets through sound internal control, and invests surplus funds to earn a market rate of return and ensures the preservation of capital.

Utility Billing

Responsible for the preparation and distribution of monthly water and sewer billings and final bills as well as the scheduling of customer service appointments for Public Works Meter Technicians.

FY2010 Accomplishments

Financially Sound Village Providing Quality Customer Oriented Service

- Implemented online utility bill payment.
- Implemented a “no fee” banking arrangement saving the Village \$16,000 a year in bank charges.
- Awarded Certificate of Achievement for Excellence in Financial Reporting for the Village’s 2009 Comprehensive Annual Financial Report.
- Implementing schedule and processes that insured the timely monthly mailing of water and sewer bills.
- Coordinated the installation of new radio meter reading units Village-Wide so that accurate meter readings can be more easily obtained.

Finance Department (Continued)

Summary of Budgeted Expenditures					
Budgeted Expenditures	FY 2009 Actual	FY 2010 5/01/09-12/31/10 Budget	FY 2010 5/01/09- 12/31/09 Projected	FY 2010 Calendar Budget	FY 2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$500,510	\$935,955	\$885,598	\$508,703	\$557,900
Benefits	<u>172,695</u>	<u>302,853</u>	<u>309,722</u>	<u>176,174</u>	<u>200,941</u>
Total Personnel Services	\$673,205	\$1,238,808	\$1,195,320	\$684,877	\$758,841
<i>Operating Expenditures</i>					
Team Development	\$3,405	\$8,632	\$6,199	\$6,275	\$6,950
Professional Services	158,630	354,111	356,863	70,600	156,000
Contractual Services	425,473	504,982	567,860	234,960	121,260
Commodities	22,111	45,510	50,387	22,160	23,800
Other Expenses	26,796	65,632	72,924	48,572	55,000
Programs	<u>0</u>	<u>400</u>	<u>444</u>	<u>0</u>	<u>0</u>
Total Operating Expenditures	\$636,415	\$979,267	\$1,054,677	\$382,567	\$363,010
<i>Other Expenditures</i>					
Capital	\$27,423	\$0	\$0	\$0	\$0
Interfund Charges	<u>97,500</u>	<u>66,667</u>	<u>66,667</u>	<u>0</u>	<u>0</u>
Total Other Expenditures	\$124,923	\$66,667	\$66,667	\$0	\$0
Total Expenditures	\$1,434,543	\$2,284,742	\$2,316,664	\$1,067,444	\$1,121,851

Major Budget Changes

Salaries and Other Wages

The \$49,197 (9.6%) increase from the CY2010 budget is due to:

- \$37,773 is for the full year budgeting of the Finance Director position. The position was vacant for the first 6 months of CY2010 and was not budgeted for a full year.
- The remaining increase is to account for expected wage increases in 2011.

Benefits

The \$24,767 (14.06%) increase from the CY2010 budget is due to:

- \$14,093 is due to increasing health insurance premiums of approximately 8%.
- The remainder is to account for potential changes in family status that can significantly affect the cost health insurance premiums.

Professional Services

The \$85,400 (120.96%) increase from the CY2010 budget is due to:

Finance Department (Continued)

- \$15,000 is for the implementation of an automated timekeeping solution.

- The remainder is to fully account for the Village's annual audit within the Finance department budget. In CY2010 the audit was accounted for across several departmental budgets.

Contractual Services

The \$113,700 (48.39%) decrease from the CY2010 budget is due to:

- \$16,000 is a reduction in the budget for bank fees as a result of moving to a different banking agreement that eliminates monthly fees.
- The remainder is a result of moving the budget for the Village's phone services into the Information technology budget and out of the finance budget.

Other Expenditures

The \$6,428 (13.2%) increase from the CY2010 budget is due to:

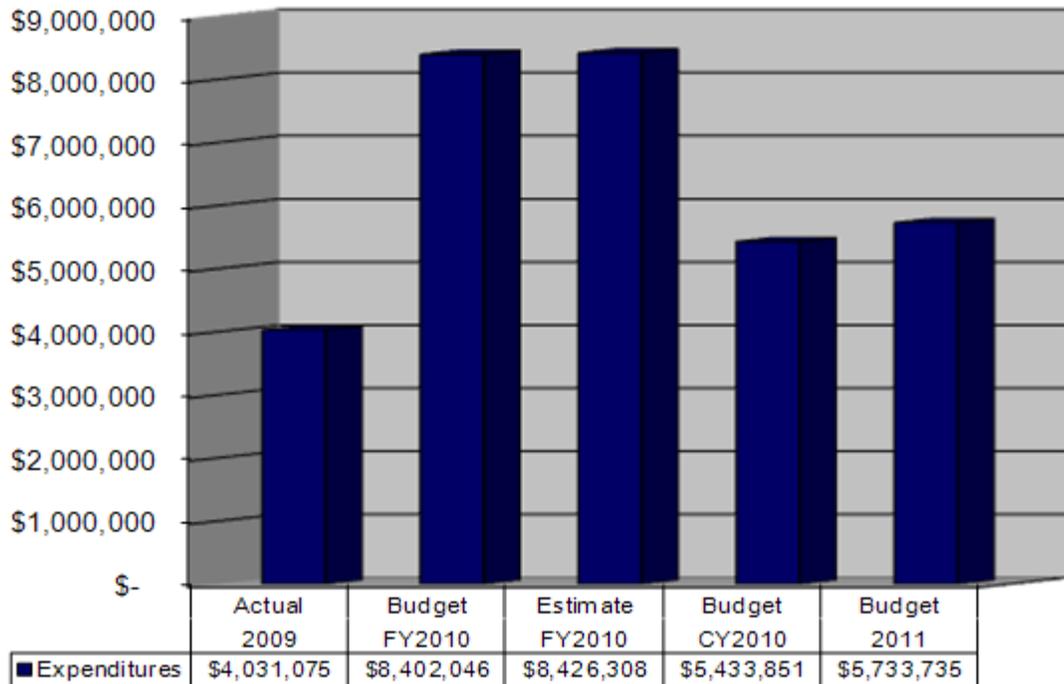
- The increase is a result of increasing the budget amount for a 50% sales tax rebate to a local car dealership. The increase is to account for an expected continued improvement in car sales.

All other expenditure categories are consistent with last year's budget.

Overall -

The total budgeted expenditures are 5.09% higher than the CY2010 budget.

POLICE DEPARTMENT



Highlights & Initiatives

- FY 2011 Budget: \$ 5,733,735*
CY 2010 Budget: \$ 5,433,851
FY 2009 Audited: \$ 4,031,075

Percent Change: 5.52% Increase
- Reflects continued commitment to fund Police Pension Obligation at the expected actuarially determined level of a little over \$1.0M
- Continued commitment to utilized part-time officers to reduce costs associated with over-time resulting from injuries, sickness, military leaves, directed activities, crime prevention programs and special events while still maintaining a high quality level of service to the community
- Provides for the training of two officers as patrol rifle instructors in order to more cost effectively provide the training that must be completed to move forward with the rifle program
- Includes cost associated with the transitioning to administrative hearing process for non-traffic Village code violations, building code violations and zoning violations (\$15,000)
- Continuation of the Police Department Accreditation initially at state level and later to consider accreditation at the National level (\$6,141)
- Provides for the active participation in the Sheriff's SWAT team through the assignment of an officer who would train with the SWAT team on a regular basis
- Includes enhancements to the Village's crime prevention initiative, providing for (1) after school tutoring for two hrs. on Mondays & Wednesdays at the PNRC, (2) expanded hours at the Teen Center, and (3) additional PT hours designated to Crime Prevention such "neighborhood watch", "airport watch", crime free housing program, and other outreach programs.
- Fleet Replacement Plan: 2 squads at a cost including equipment of \$30,000/vehicle (Included in the CIP Fund)
- | | | | |
|---|---------------------|--------------------|-----------------------------|
| <i>FY 2011 Proposed Staffing Level:</i> | <i>44 Full-Time</i> | <i>3 Part-Time</i> | <i>3836 Part-Time Hours</i> |
| <i>CY 2010 Staffing Level:</i> | <i>44 Full-Time</i> | <i>3 Part-Time</i> | <i>3836 Part-Time Hours</i> |
| <i>May 1, 2009 staffing Level:</i> | <i>44 Full-Time</i> | <i>2 Part-Time</i> | <i>3574 Part-Time Hours</i> |

Police Department

General Responsibilities:

The Bensenville Police Department is dedicated to promoting and maintaining a safe and peaceful community. In partnership with residents, the police department serves a vital role enhancing the quality of life for those in the Village by preserving order, protecting life and property and enforcing laws while safeguarding individual liberties.

Police Divisions

- Crime Prevention Division
- Patrol Division
- Records Division
- Detective Division

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	<u>2010-2011 Change</u>
<i>Full-Time Staff by Position</i>			
<i>Sworn Personnel</i>			
Chief of Police	1.00	1.00	0.00
Deputy Chief of Police	1.00	1.00	0.00
Sergeant	5.00	5.00	0.00
Police Officers/Detectives	25.00	25.00	0.00
School Liaison Officer	1.00	1.00	0.00
<i>Total Sworn Personnel</i>	<u>33.00</u>	<u>33.00</u>	<u>0.00</u>
<i>Non-Sworn Personnel</i>			
Evidence Custodian	1.00	1.00	0.00
Code Enforcement Officer	1.00	1.00	0.00
Dispatchers	5.00	5.00	0.00
Administrative Aide	1.00	1.00	0.00
Clerks	3.00	3.00	0.00
<i>Total Non-Sworn Personnel</i>	<u>11.00</u>	<u>11.00</u>	<u>0.00</u>
<i>Total Full-Time Staff</i>	<u>44.00</u>	<u>44.00</u>	<u>0.00</u>
<i>Part-Time Staff by Position</i>			
Dispatcher	2.00	2.00	0.00
Investigative Aide	1.00	1.00	0.00
<i>Total Part-Time Staff by Position</i>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>
<i>Part-Time Staff by Authorized Hours</i>			
Police Officers	1,750	1,750	0.00
Crossing Guards	2,080	2,080	0.00
<i>Total Part-Time Staff by Hours</i>	<u>3,836</u>	<u>3,836</u>	<u>0.00</u>

Police Department (Continued)

The Police Department supervises the following:

Crime Prevention Division

The Crime Prevention Unit develops, implements, coordinates and evaluates crime prevention efforts. The Crime Prevention Unit handles several programs, such as Neighborhood Watch, Business Watch, Airport Watch, Crime Free Multi-Housing and the Student Watch Program. The Crime Prevention Unit is the most proactive unit within the police department.

Patrol Division

Uniform Patrol is the backbone of the Bensenville Police Department with all other division supporting the activities of patrol. Uniform Patrol Officers respond to calls for police services as well as taking initial criminal investigative reports. Patrol Officers are the first to respond to all critical incidents and are responsible for the handling of the situation until assistance arrives. Quick response times to citizen requests are important to the Uniform Patrol Division.

Records Division

The Records Division, a component of the Administrative Section of the Bensenville Police Department. The Records Division serves as a repository for criminal histories, correspondence, fingerprints, photographs, incident and accident reports, and all warrants generated by, or entrusted to, the Bensenville Police Department. The Records Division's services include accident reports, offense records and fingerprinting.

Detective Division

The Detective Division's mission and primary responsibility is to thoroughly investigate felony and serious misdemeanor crimes occurring within Bensenville's jurisdiction and to identify, arrest, and present offenders to the judicial system. Investigators work cooperatively with officers and investigators from other divisions, personnel from other city departments, other local, state and federal agencies and citizens to accomplish this mission.

FY2010 Accomplishments

Safe and Beautiful Village

- Opened the Elm Court Apartment Complex Police Neighborhood Resource Center (PNRC).
- Became a member of the DuPage County Major Crash Task Force.
- Hired a Civilian Evidence Custodian.
- Greatly expanded the Neighborhood Watch Program from 42 to 230 members.
- Implemented an Airport Watch Program that now has 56 members.
- Implemented a Business Watch Program that now has 141 members.

Police Department (Continued)

- Expanded the Green Teen Zone.
- Held first annual National Night Out.
- Held first joint Police / Fire Citizen Academy.
- Started Overweight Truck Permit Program.
- Implemented internet crash report requests.
- Met FEMA NIMS training compliance guidelines for all full-time police personnel.
- Completed security assessment for Strategic National Stockpile.
- Streamlined the administrative tow procedure.
- Became a member of the Dupage Anti-Gang taskforce (ATAC).
- Conducted multi-jurisdictional response to active shooter training.

Summary of Budgeted Expenditures					
Budgeted Expenditures	2009 Actual	FY 2010 Budget	FY2010 Actual	CY2010 Budget	2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$2,884,179	\$5,176,902	\$5,101,000	\$3,150,297	\$3,265,089
Benefits	<u>629,937</u>	<u>2,159,399</u>	<u>2,143,000</u>	<u>1,534,348</u>	<u>1,570,399</u>
<i>Total Personnel Services</i>	\$3,514,116	\$7,336,301	\$7,244,000	\$4,684,645	\$4,835,488
<i>Operating Expenditures</i>					
Team Development	\$34,112	\$55,864	\$62,071	\$40,469	\$64,338
Professional Services	98,703	105,242	100,158	59,435	75,575
Contractual Services	107,255	427,359	483,551	359,430	474,519
Commodities	109,819	188,762	209,736	123,989	140,562
Other Expenses	689	1,089	1,210	780	1,248
Programs	<u>109,317</u>	<u>238,834</u>	<u>271,588</u>	<u>126,640</u>	<u>129,865</u>
<i>Total Operating Expenditures</i>	\$459,895	\$1,017,150	\$1,128,314	\$710,743	\$886,107
Capital	\$57,064	\$48,595	\$53,994	\$0	\$12,140
Interfund Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,463</u>	<u>0</u>
<i>Total Other Expenditures</i>	\$57,064	\$48,595	\$53,994	\$38,463	\$12,140
Total Expenditures	\$4,031,075	\$8,402,046	\$8,426,308	\$5,433,851	\$5,733,735

Police Department (Continued)

Major Budget Changes

Salaries and Other Wages

The \$114,792 (3.6%) increase from the CY2010 budget is due to:

- The increase in salaries is for regular salary increases negotiated with the various police department collective bargaining units.

Team Development

The \$23,869 (58.98%) increase from the CY2010 budget is due to:

- 100% of the increase is due to increased training in the patrol division. Training opportunities for patrol include PTI basic training, crash investigation, taser instruction, basic SWAT training and rifle training.

Professional Services

The \$16,140 (27.16%) increase from the CY2010 budget is due to:

- The increase in this budget area is due to increased legal services for the Village's adjudication processes. In 2011, the Village will have the following hearing types: tow hearings, C/P ticket hearings, redlight camera enforcement hearings and Village code violation hearings.

Contractual Services

The \$115,089 (32.02%) increase from the CY2010 budget is due to:

- The increase in this budget area reflects a change in how the Village accounts for its redlight camera enforcement program. In the past the Village would only post the net revenue (ticket revenue minus service / maintenance fees) to a revenue account. In 2011 the Village is properly accounting for gross revenue and separately accounting for the expenditures in an expenditure account.

Commodities

The \$16,573 (13.37%) increase from the CY2010 budget is due to:

- \$7,000 is for uniforms and ballistic vests for potential new officers.
- \$3,000 is for a SWAT team tactical vest and required equipment to have an officer assigned to the DuPage SWAT team.
- The remainder is for various miscellaneous type equipment purchases including training rifles, gun cases, cable locks, omega rails for rifle lighting accessories, rifle bags, flares, vehicle lock out kits, uniform accessories and rifle cleaning supplies.

Capital

The \$12,140 increase in capital expenditures budgeted are for:

- Office furnishings including 2 tables and chairs for the report taking room.
- Monthly lease payments for 2 unmarked squad cars.

Police Department (Continued)

Interfund Charges

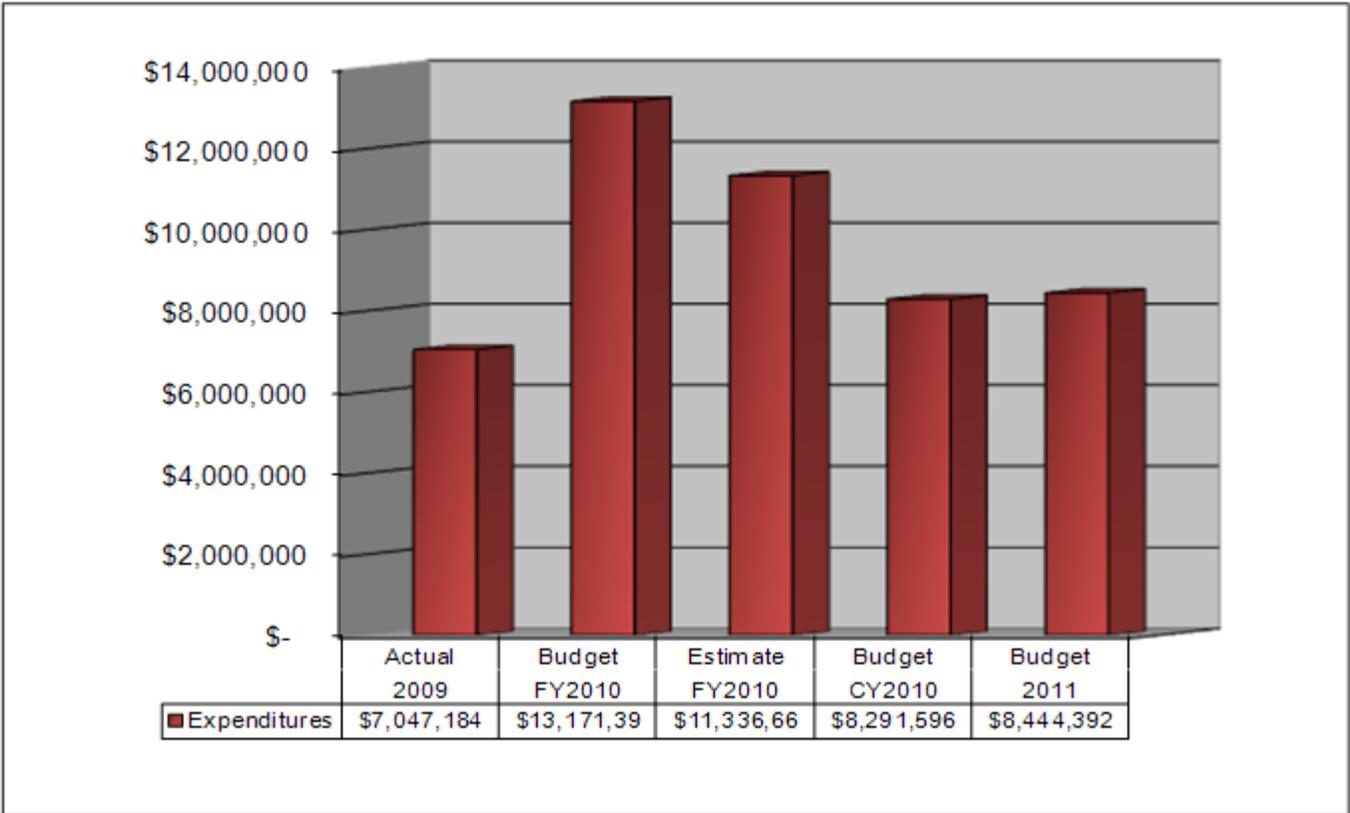
Last year there was a \$38,463 inter-fund charge budgeted that is not budgeted in 2011. For 2011 inter-fund transfers / advances are no longer budgeted directly to specific departments rather they are shown as part of the fund as whole.

All other expenditure categories are consistent with last year's budget.

Overall -

The total budgeted expenditures are 5.52% higher than the CY2010 budget.

PUBLIC WORKS DEPARTMENT



Highlights & Initiatives

- *FY 2011 Budget: \$8,444,392*
CY 2010 Budget: \$ 8,291,596 *Percent Change: 1.8% Increase*
FY 2009 Audited: \$ 7,047,184
- Provides for a Storm Sewer Maintenance Program to include scheduled flushing, checking for damage and clearing obstructions in order to alleviate backups that cause area flooding.
- Provides for a Crack Sealing Program to prolong life of Village streets and delay need for more costly maintenance such as a grind and overlay: \$40,000
- Establishes a Street Light Replacement Program to expedite replacement of downed poles with the help of an outside contractor: \$10,000
- Establishes a Decorative Pole Refurbishment Program to address faded decorative poles: \$25,000
- Retro reflectivity Sign Upgrades to bring Village in compliance with IDOT regulations: \$10,000
- Reactivate Tree Trimming Program to provide for proactive maintenance of parkway trees: \$65,000
- Gazebo Repair: \$12,000
- *FY 2011 Proposed Staffing Level:* *28 Full-Time* *2 Part-Time* *14,485 Part-Time Hours*
CY 2010 Staffing Level: *26 Full-Time* *3 Part-Time* *14,485 Part-Time Hours*
May 1, 2009 staffing Level: *26 Full-Time* *3 Part-Time* *17,605 Part-Time Hours*

Public Works Department

General Responsibilities:

Public Works provides essential services to plan, design, construct, maintain, repair, manage and operate Bensenville's buildings, facilities, public infrastructure, natural resources, and park and highway systems in a manner that provides the best value and highest quality service available to satisfy the needs of residents. The department works to provide efficient, effective, high quality, constantly improving services to residents through the coordinated resources and expertise of Public Works staff.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	2010-2011 <u>Change</u>
<i>Full-Time Staff by Position</i>			
Director of Public Works	1.00	1.00	0.00
Assistant to the Director	1.00	1.00	0.00
Engineering/GIS Coordinator	1.00	1.00	0.00
Secretary	1.00	1.00	0.00
Account Clerk	1.00	1.00	0.00
Utility Supervisor	1.00	1.00	0.00
Public Works Supervisor	0.00	1.00	1.00
Assistant PW Sup/Fleet Manager	0.00	1.00	1.00
Forester/Property Maint Supervisor	1.00	0.00	(1.00)
Mechanic	1.00	1.00	0.00
Technician II - Utilities	6.00	6.00	0.00
Technician I - Utilities	1.00	3.00	2.00
Technician II - Streets & Forestry	7.00	7.00	0.00
Technician I - Streets & Forestry	2.00	1.00	(1.00)
Technician II - Building	1.00	1.00	0.00
Technician I - Building	1.00	1.00	0.00
<i>Total Full-Time Staff by Position</i>	<u>26.00</u>	<u>28.00</u>	2.00
<i>Part-Time Staff by Position</i>			
Secretary	1.00	0.00	(1.00)
Service Aide	2.00	2.00	0.00
<i>Total Part-Time Staff by Position</i>	<u>3.00</u>	<u>2.00</u>	(1.00)
<i>Part-Time Staff by Authorized Hours</i>			
Street Operations	1,000	1,000	0
Forestry	8,480	8,480	0
Water Distribution	5,000	5,000	0
<i>Total Part-Time Staff by Hours</i>	<u>14,480</u>	<u>14,480</u>	0

The Public Works Department supervises the following:

Administration

This division has multiple functions which include but are not limited to overseeing day to day operations of the department, budgeting, execution of purchase orders, payroll and customer service.

Engineering

This division works to oversee capital projects as well as improvements that are handled by the Public Works Department. In addition to this they review plans for Community Development, ensure compliance with storm water ordinances, maintain and store all Village maps, and inspect such things as drainage from private developments that are located within in the Village.

Project Bidding

The Village of Bensenville utilizes contractors to perform large infrastructure improvements, routine maintenance programs, and specialty services. These services are secured through a formal bid process which is managed by the Public Works Department.

Building and Vehicle

The Building and Vehicle Maintenance Division maintains and repairs all Village buildings. This includes such activities as electrical repair and installation, repairing damage caused by vandalism and repairs to rental/lease property. In addition they maintain and provide improvements to electrical systems, plumbing, HVAC, lighting, interior and exterior structural upkeep.

This division maintains and repairs all Village vehicles. This includes performing all necessary preventative maintenance as well as ensuring that vehicles are repaired when problems occur.

Streets

This division is responsible for repair and minor reconstruction of all streets, sidewalks, alleys, curbs, city-owned parking lots and storm sewer structures within in the Village. In addition to this they install maintain and repair street lights as well as street sweeping in residential, commercial and industrial areas. Traffic Control as well as Snow and Ice Control are two subdivisions contained within the Streets Department.

Traffic Control

This subdivision maintains street signs, traffic signals and pavement markers throughout the Village as well as the removal of graffiti.

Snow & Ice Control Operations

The Snow and Ice Control Operations is a subdivision of the Streets division and is responsible for providing a fast and effective response to winter weather. This is done through the removal of snow from Village roadways and selected sidewalks as well as salting operations in order to minimize icing. These efforts ensure safe travel throughout the Village. Ice Control Operations are performed either as a predecessor to a full snow plowing operation or as a stand-alone operation.

Public Works Department (Continued)

Forestry

This division is responsible for the care of all public grounds and trees. This includes tree planting, tree spraying, tree trimming, flower planting, brush removal, creek maintenance, vermin control, parkway restoration, and parking lot and public building grounds maintenance. In addition they erect and remove holiday decorations and are responsible for updating the community events sign.

Utilities

This division handles various aspects of the potable water supplied to the Village. Their responsibilities include hydrant repair and maintenance, meter installation, reading, testing, and repair, valve replacement and maintenance, also repair and maintenance of water mains.

Water Quality Report

This water quality report is prepared to inform the consumer about the quality of the water and the services that the Bensenville Department of Public Works - Utilities Division provides on a daily basis. This is a required report by the EPA and summarizes the quality of the water provided every calendar year. It includes information about where Village water comes from, what it contains and how it compares to the USEPA standards. The Public Works department prepares this annual report.

FY2010 Accomplishments

Financially Sound Village Providing Quality Customer Oriented Service

- Water service shut-offs were performed on a regular basis for non-payment water customers.
- Completed sale of surplus vehicles / equipment.
- Replaced dump body on vehicle #703.
- Trained United Water staff on old Vactor and Crane truck providing cost savings and efficiency by sharing equipment with wastewater contractor.
- Updated customer service workflow information to improve internal and external communication.

Safe and Beautiful Village

- Completed a pavement maintenance program update providing an understanding of street conditions throughout the Village.
- Performed thermal striping of roadways for safer driving conditions.
- Completed Veteran's Park detention project alleviating flooding at Church and Green intersection.
- Completed paving of the Police Department parking lot.

Public Works Department (Continued)

- Completed pavement maintenance program update.

Enrich the Lives of Village Residents

- Completed paving of Veteran's Park parking lot.
- Completed water conservation study.

Summary of Budgeted Expenditures					
Budgeted Expenditures	2009 Actual	FY2010 Budget	FY2010 Actual	CY2010 Budget	2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$1,636,076	\$2,883,795	\$2,432,526	\$1,764,347	\$1,854,494
Benefits	<u>507,939</u>	<u>968,126</u>	<u>953,618</u>	<u>589,538</u>	<u>613,421</u>
Total Personnel Services	\$2,144,015	\$3,851,921	\$3,386,144	\$2,353,885	\$2,467,915
<i>Operating Expenditures</i>					
Team Development	\$46,608	\$69,700	\$43,988	\$41,050	\$28,011
Professional Services	124,976	372,100	317,909	315,100	256,400
Contractual Services	4,333,884	8,005,587	7,030,363	4,997,071	5,030,441
Commodities	354,436	693,453	445,653	495,490	519,050
Other Expenses	0	0	0	0	41,075
Programs	<u>43,265</u>	<u>96,880</u>	<u>52,029</u>	<u>72,000</u>	<u>81,500</u>
Total Operating Expenditures	\$4,903,169	\$9,237,720	\$7,889,942	\$5,920,711	\$5,956,477
Capital	\$0	\$81,750	\$60,574	\$17,000	\$20,000
Interfund Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Expenditures	\$0	\$81,750	\$60,574	\$17,000	\$20,000
Total Expenditures	\$7,047,184	\$13,171,391	\$11,336,660	\$8,291,596	\$8,444,392

Major Budget Changes

Salaries and Other Wages

The \$90,147 (5.11%) increase from the CY2010 budget is due to:

- The increase in salaries is to account for the addition of one staff member and to account for regular salary increases negotiated with the Public Works collective bargaining unit.

Team Development

The \$13,039 (31.76%) decrease from the CY2010 budget is due to:

- The budget for this are decreased as a result in a decrease in membership dues, training programs, and publications in the Utility Administration division of Public Works.

Public Works Department (Continued)

Professional Services

The \$58,700 (18.63%) decrease from the CY2010 budget is due to:

- \$25,000 of the decrease is due to a water and sewer rate study that was budgeted in CY2010 and not budgeted in 2011.
- \$10,000 of the decrease is for a pavement condition survey budgeted in CY2010 that is not budgeted in 2011.
- The remaining decrease is for a tree inventory that was budgeted in CY2010 that is not budgeted in 2011.

Other

The \$41,075 increase from the CY2010 budget is due to:

- This increase is a result of permit fees for the Illinois Environmental Protection Agency (IEPA) NPDES permit that was budgeted elsewhere in CY2010. The NPDES stands for the National Pollutant Discharge Elimination System.

Programs

The \$9,500 (13.19%) increase from the CY2010 budget is due to:

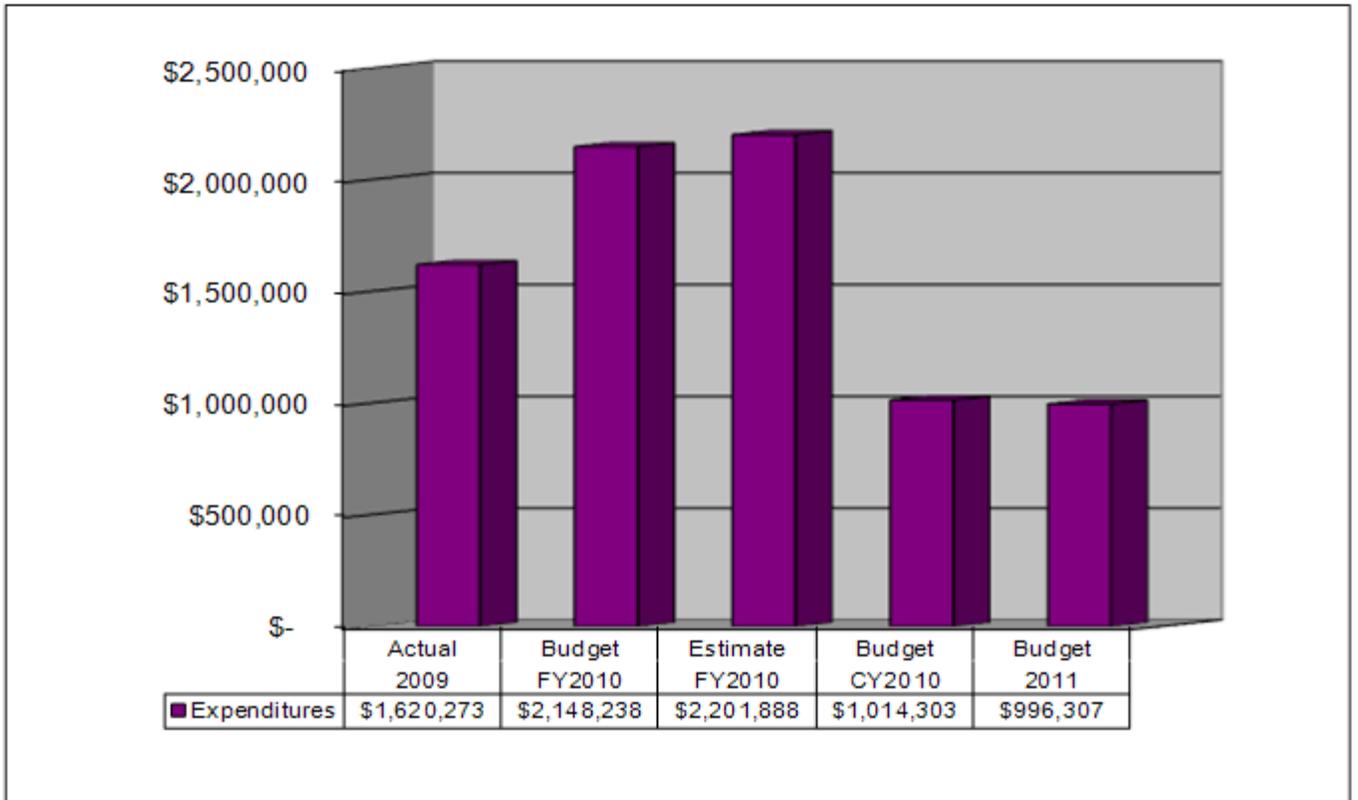
- This increase is due to increased disposal charges due to new IEPA requirements for testing of material before hauling.

All other expenditure categories are consistent with last year's budget.

Overall -

The total budgeted expenditures are 1.8% higher than the CY2010 budget.

COMMUNITY & ECONOMIC DEVELOPMENT



Highlights & Initiatives

- FY 2011 Budget: \$ 996,307*
CY 2010 Budget: \$ 1,014,303 *Percent Change: 1.77% Decrease*
FY 2009 Audited: \$ 1,620,273
- Provides for reduction of 1.5 full-time equivalent positions (eliminates 3 part-time positions - Inspectional Services Secretary, Electrical Inspector & Plumbing Inspector).
- Assume obligation for salary of Assistant to the Director position initially covered in part by the OMP.
- Includes continued responsibility for coordinating FAA and RTA Grant Funded Studies.
- Includes responsibility for coordinating Community Development Block Grant (CDBG) improvements and ongoing grant applications.
- Eliminated outside Planning Services for Community Development Commission: \$14,000 budget reduction.
- Includes funding for continued economic retention and recruitment efforts.
- Neighborhood Stabilization Program: proactive Foreclosure Program.
- Reflects new contracts for plan review & inspections with pass through of costs to permittee: \$20,000 savings.
- Memberships in Illinois Development Council (IDC), Society of Industrial and Office Realtors (SIOR).
- Includes replacement of one departmental vehicle (Capital Improvement Budget)
- FY 2011 Proposed Staffing Level: 10.5 Full-Time 0 Part-Time*
CY 2010 Staffing Level: 10.5 Full-Time 3 Part-Time
May 1, 2009 staffing Level: 14 Full-Time 3 Part-Time

Community & Economic Development Department

General Responsibilities:

The Department reviews and monitors all site improvements and building construction activities in the Village and is responsible for issues related to planning, zoning, landscaping, signage, and design. It is a long-term goal of the Department to "maintain high standards for development/redevelopment" within the community.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	<u>2010-2011 Change</u>
<i>Full-Time Staff by Position</i>			
Director	1.00	1.00	0.00
Assistant to the Director	1.00	1.00	0.00
Office Support	2.00	2.00	0.00
Bldg & Zoning Plan Reviewer	1.00	1.00	0.00
Code Compliance Inspectors	3.00	3.00	0.00
Code Compliance Plan Reviewer	1.00	1.00	0.00
Marketing & ED Coordinator	0.50	0.50	0.00
Community Liaison	1.00	1.00	0.00
<i>Total Full-Time Staff by Position</i>	<u>10.50</u>	<u>10.50</u>	<u>0.00</u>
<i>Part-Time Staff by Position</i>			
Plumbing Inspector	1.00	0.00	(1.00)
Electrical Inspector	1.00	0.00	(1.00)
Office Support	1.00	0.00	(1.00)
<i>Total Part-Time Staff by Position</i>	<u>3.00</u>	<u>0.00</u>	<u>(3.00)</u>
<i>Part-Time Staff by Authorized Hours</i>			
Interns/Seasonal	0	0	0
<i>Total Part-Time Staff by Hours</i>	<u>0</u>	<u>0</u>	<u>0</u>

The Community and Economic Development Department supervises the following:

Planning & Economic Development

Planning and Economic Development reviews all development proposals and applications for compliance with zoning, subdivision, signage ordinances as well as, Village landscape, appearance and sound planning practices. The staff also provides recommendations to the Community Development Commission (CDC) and The Village President and Board of Trustees. The CDC is an appointed citizen review body that conducts Public Hearings on rezoning, conditional use permits, site plans, variances and other development requests.

Community and Economic Development (Continued)

Permitting

Permitting accepts all applications for building permits required to complete alterations, additions, and new building construction. Each residential, multiple family dwelling, commercial, and industrial project requires a permit. Each permit application is reviewed by the Village Plan Reviewer and checked for compliance with the Village's building codes and zoning ordinances. Once a permit is approved, the construction can be completed and inspected by the Village.

Inspectional Services

Inspectional Services provides inspectors to the public year round. A team of qualified inspectors perform inspections of commercial, industrial and multiple family residences to insure compliance with Village code.

Inspections provided:

- Annual Fire and Life Safety Inspections
- Annual Business License Inspections
- Annual Liquor License Inspections
- Real Estate Transfer Inspections
- Rental Property Inspections
- Property Maintenance Inspections

FY2010 Accomplishments

Financially Sound Village Providing Quality Customer Oriented Service

- Reduced permit review time.
- Departmental staff completed required customer service training.

Safe and Beautiful Village

- Adopted the ICC 2006 building code.
- Established a schedule for annual inspections.
- Re-establishment of the provisional business license process.
- Completed Request for Proposal (RFP) for building plan review and inspections.
- Established a tall grass and weeds enforcement protocol.
- Closed out Volk Brothers subdivision CDBG infrastructure grant.
- Re-established an overhead sewer program.
- Effectively monitored OMP demolition protocol resulting in no significant environmental issues.
- Started the "COVE" (Inspections / Corrections) meeting.

Become a Major Business and Corporate Center

- Completed RFP for airport compatibility study.

Vibrant Major Corridors

- Worked with the O'Hare Modernization Program (OMP) to landscape the York Road corridor.

Community and Economic Development (continued)

Summary of Budgeted Expenditures					
Budgeted Expenditures	2009 Actual	FY2010 Budget	FY2010 Projected	CY2010 Budget	2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$760,601	\$1,068,048	\$1,060,000	\$582,797	\$582,242
Benefits	<u>270,808</u>	<u>358,991</u>	<u>355,000</u>	<u>207,246</u>	<u>198,015</u>
Total Personnel Services	\$1,031,409	\$1,427,039	\$1,415,000	\$790,043	\$780,257
<i>Operating Expenditures</i>					
Team Development	\$8,401	\$16,995	\$18,883	\$12,660	\$12,550
Professional Services	0	14,400	16,000	14,400	0
Contractual Services	23,981	186,729	207,477	169,200	175,700
Commodities	45,878	37,933	27,703	18,000	17,800
Programs	<u>509,705</u>	<u>465,142</u>	<u>516,825</u>	<u>10,000</u>	<u>10,000</u>
Total Operating Expenditures	\$587,965	\$721,199	\$786,888	\$224,260	\$216,050
<i>Other Expenditures</i>					
Capital	<u>\$899</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Other Expenditures	\$899	\$0	\$0	\$0	\$0
Total Expenditures	\$1,620,273	\$2,148,238	\$2,201,888	\$1,014,303	\$996,307

Professional Services

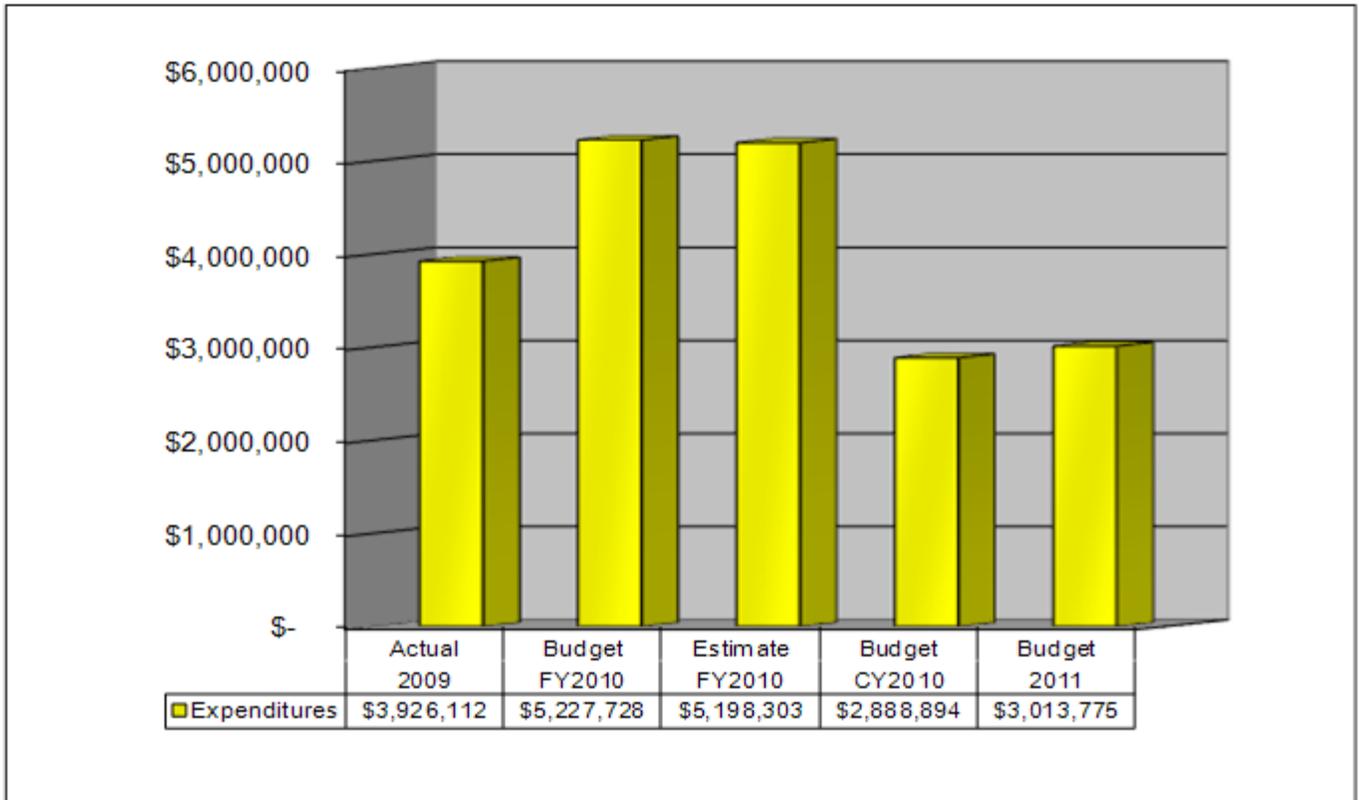
The \$14,400 decrease from the CY2010 budget is due to:

- \$14,400 was budgeted in CY2010 for petition processing that was not budgeted in 2011.

Overall -

The total budgeted expenditures are 1.77% higher than the CY2010 budget.

DEPARTMENT OF RECREATION & COMMUNITY PROGRAMMING



Highlights & Initiatives

- FY 2011 Budget: \$3,013,775*
CY 2010 Budget: \$ 2,888,894
FY 2009 Audited: \$ 3,926,112

Percent Change: 4.32% Increase
- Business Plan for Skating Programs: Operational revenues exceed operational expenses (provides for the transfer of net revenues of \$358,263 to the Debt Service Fund to cover a portion of the debt service costs related to the construction of Edge II)
- Expenses exceed revenues in concession, aquatic and theatre operations alternatives to address situation to be identified in FY 2011
- Provides for continuation of community events at the CY 2010 budget level and includes the continuation of the 2-day 4th of July/Liberty Feast
- Provides for the rebuilding of 5 compressors needed to maintain the three sheets of ice
- Profit and Loss statements for enterprise functions (Skating, Concessions, Aquatics and Theatre) attached
- | | | | |
|---|---------------------|--------------------|-------------------------------|
| <i>FY 2011 Proposed Staffing Level:</i> | <i>11 Full-Time</i> | <i>1 Part-Time</i> | <i>77,755 Part-Time Hours</i> |
| <i>CY 2010 Staffing Level:</i> | <i>11 Full-Time</i> | <i>1 Part-Time</i> | <i>77,755 Part-Time Hours</i> |
| <i>May 1, 2009 staffing Level:</i> | <i>15 Full-Time</i> | <i>1 Part-Time</i> | <i>77,755 Part-Time Hours</i> |

Recreation & Community Programming

General Responsibilities:

The Department of Recreation and Community Programming is responsible for all aspects of Bensenville recreational facilities and activities including managing the Redmond Recreational Complex. In addition, this department is also responsible for planning and holding many special events throughout the year including Music in the Park, Fourth of July and Holiday Magic.

Regular Full & Part Time Positions, Fiscal Years 2010 & 2011 (01/11)			
	<u>2010</u>	<u>2011</u>	<u>2010-2011 Change</u>
<i>Full-Time Staff by Position</i>			
Director	1.00	1.00	0.00
Office Manager	1.00	0.00	(1.00)
Administrative Assistant	0.00	1.00	1.00
Front Desk Manager	1.00	1.00	0.00
Redmond Facilities Manager	1.00	1.00	0.00
Facilities Operation Manager	1.00	1.00	0.00
Figure Skating Director	1.00	1.00	0.00
Programming Manager/Hockey Director	0.00	1.00	1.00
Hockey Director	2.00	1.00	(1.00)
Aquatic Manager	1.00	1.00	0.00
Concessions Manager	1.00	1.00	0.00
Janitorial Services Manager	1.00	1.00	0.00
<i>Total Full-Time Staff by Position</i>	11.00	11.00	0.00
<i>Part-Time Staff by Position</i>			
Cleaning - Village Hall	1.00	1.00	0.00
<i>Total Part-Time Staff by Position</i>	1.00	1.00	0.00
<i>Part-Time Staff by Authorized Hours</i>			
Redmond	14,000	14,000	0
Cleaning- Admin	1,040	1,040	0
Skating - Cleaning	11,150	11,150	0
Skating - Front Desk	7,280	7,280	0
Skating - Zamboni	10,000	10,000	0
Skating - Instructors	5,500	5,500	0
Aquatic	8,485	8,485	0
Concessions	7,800	7,800	0
Pro Shop	3,250	3,250	0
Theater	9,250	9,250	0
<i>Total Part-Time Staff by Hours</i>	77,755	77,755	0

The Department of Recreation and Community Programming supervises the following:

Recreation Administration

Recreation Administration provides overall support and direction to programming and services. Provides leadership for the development and maintenance of Recreation staff, partnerships and volunteers and oversees the promotion and distribution of information regarding the Village's programs, services and recreational opportunities.

Redmond Recreational Complex

The 88 acre Redmond Recreational Complex houses diverse activities that are continuously upgraded and improved to meet the changing recreational needs of the community.

Skating

The skating division is responsible for all operations of the Edge Ice Arena. The Edge Ice Arena is a state-of-the-art facility, featuring two regulation-sized sheets of ice. The facility provides combined training facilities with extensive skate usages and programming. Programs are available for hockey players, figure skaters and recreational skaters of all ages.

Aquatics

The Aquatics Division is responsible for all operations of the Water's Edge Aquatic Center including swim lessons, open swim, aqua aerobics and maintenance of the facility.

Concessions / Pro-Shop

This area is responsible for the management of the concessions and pro-shop at the Edge Ice Arena.

Bensenville Theatre

This operations of the Bensenville Theatre fall under the Department of Recreation and Community Programming. The Bensenville Theatre is a Village owned movie theatre / ice cream shop located in downtown Bensenville.

FY2010 Accomplishments

Financially Sound Village Providing Quality Customer Oriented Service

- Replaced light fixtures on all three ice rinks reducing annual energy costs by approximately \$40,000.
- Negotiated contract with electricity provider until 2013 locking in future electric rates.
- Reorganized and consolidated staff.
- Implemented first ever business plan for the Edge Ice Arena operations.
- Realignment of the Chicago Steel hockey organization staff and expense.
- Elimination of Village bike race saving \$35,000 annually.
- Maximized usage of locker rooms.

Department of Recreation and Community Programming (Continued)

- Installed timers on the ice compressors and motion sensors on locker room lights reducing kilowatt usage of electricity.

Summary of Budgeted Expenditures					
Budgeted Expenditures	F2009 Actual	FY2010 Budget	FY2010 Projected	CY2010 Budget	2011 Budget
<i>Personnel Services</i>					
Salaries & Other Wages	\$1,408,807	\$2,251,884	\$2,269,573	\$1,313,599	\$1,351,356
Benefits	<u>335,420</u>	<u>464,161</u>	<u>504,733</u>	<u>267,845</u>	<u>278,978</u>
Total Personnel Services	\$1,744,227	\$2,716,045	\$2,774,306	\$1,581,444	\$1,630,334
<i>Operating Expenditures</i>					
Team Development	\$10,262	\$23,471	\$26,078	\$15,200	\$14,150
Professional Services	0	1,336	1,484	800	800
Contractual Services	1,114,445	1,314,266	1,281,460	747,700	833,100
Commodities	134,796	222,847	357,140	97,900	241,500
Other Expenses	141,594	250,845	151,492	136,200	3,100
Programs	<u>700,395</u>	<u>615,593</u>	<u>513,760</u>	<u>260,150</u>	<u>238,991</u>
Total Operating Expenditures	\$2,101,492	\$2,428,358	\$2,331,414	\$1,257,950	\$1,331,641
Capital	\$80,393	\$83,325	\$92,583	\$49,500	\$51,800
Interfund Charges	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Expenditures	\$80,393	\$83,325	\$92,583	\$49,500	\$51,800
Total Expenditures	\$3,926,112	\$5,227,728	\$5,198,303	\$2,888,894	\$3,013,775

Major Budget Changes

Contractual Services

The \$85,400 (11.42%) increase is related to expenditures in the Redmond Recreational Complex area and is due to:

- \$19,000 is budgeted for advertising that was budgeted elsewhere last year.
- \$30,000 was budgeted for electricity that was budgeted elsewhere last year.
- \$36,000 was budgeted for repairs and maintenance of equipment that was budgeted elsewhere last year.

Department of Recreation and Community Programming (Continued)

Commodities

The \$143,600 (146.68%) increase from the CY2010 budget is due to:

- The increase in this account is mainly due to more accurately categorizing expenditures that used to be classified as other as commodities. A corresponding decrease is seen in the Other category.

Other

The \$133,100 (97.72%) decrease from the CY2010 budget is due to:

- The decrease in this account is mainly due to more accurately categorizing expenditures that used to be classified as other as commodities. A corresponding increase is seen in the Commodities.

Programs

The \$21,159 (8.13%) decrease from the CY2010 budget is due to:

- \$10,000 reduction in senior citizen programming.
- \$3,000 for elimination of a Father's Day program.
- \$5,000 reduction in the Halloween / Oktoberfest special event.
- \$2,500 reduction in the budget for Libertyfest.

All other expenditure categories are consistent with last year's budget.

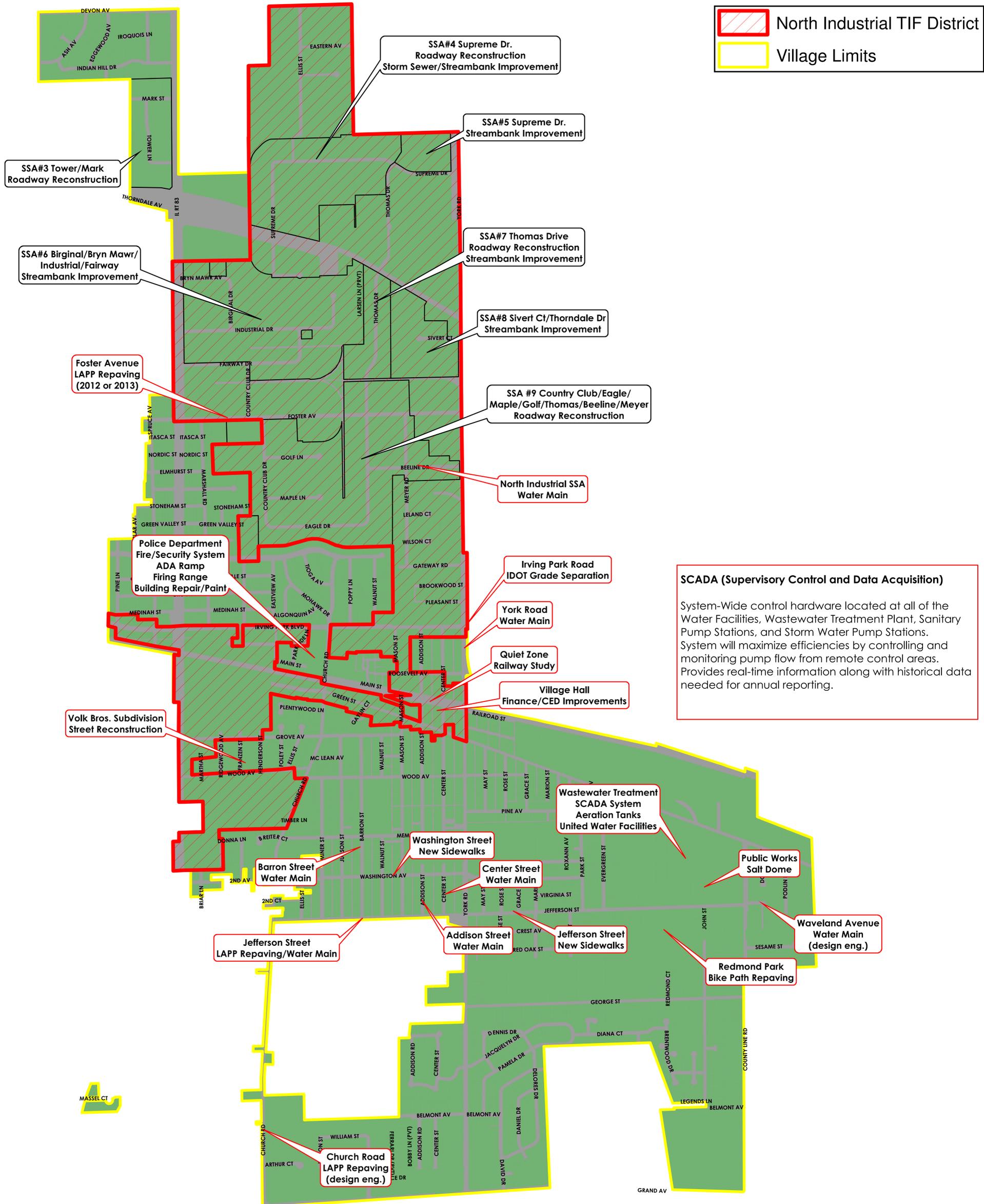
Overall -

The total budgeted expenditures are 4.32% higher than the CY2010 budget.



Village of Bensenville

2011 Capital Projects



2011 Capital Improvement Plan

Item	Description	Cost	Capital Fund	Storm Water	
Streets					
Volk Brothers CDBG Project	Additional Streets within Volk Bros.	\$1,500,000	\$1,500,000		
Grade Separation (York & Irving)	Street Lights, Signals, Etc.	\$300,000	\$300,000		
Village Street Program	Village Streets/Local Share of LAPP	\$527,500	\$527,500		
Quiet Zone	Railway Study	\$25,000	\$25,000		
SSA #3	Roadway Reconstruction	\$1,242,600			
SSA #4	Roadway Reconstruction	\$2,330,000			
SSA #5	No Road Work				
SSA #6	No Road Work				
SSA #7	Roadway Reconstruction	\$1,167,000			
SSA #8	No Road Work				
SSA #9	Roadway Reconstruction	\$7,076,000			
Sidewalks					
Washington Street	ITEP Grant Local Share	\$50,000	\$50,000		
Jefferson Street	CMAQ Sidewalk Local Share	\$65,000	\$65,000		
Redmond Park	Bikepath Design/Study	\$100,000	\$100,000		
Residential	50/50 Program	\$50,000	\$50,000		
Equipment/Vehicles					
2011 Prinoth SW4s	Sidewalk Snow Plowing Vehicle	\$70,000	\$70,000		
2011 Case 721E	Front End Loader	\$200,000	\$100,000		
2011 International	6 Wheeler Dump Truck	Removed (\$137,000)	Removed (\$27,400)	Removed (\$27,400)	
2011 Ford F-150 4x4	Pickup Truck	\$25,000			
2011 Ford F-450 Quad Cab Dump	1 Ton Dump Truck	\$55,000	\$55,000		
2011 61" Deck Mower	Mower for Village Property Maintenance	\$7,600	\$7,600		
2011 Ford Explorer	Supervisor Vehicle	\$27,000	\$27,000		
Enclosed Trailer	For Landscape Maintenance Equipment	\$6,500	\$6,500		
2011 Ford Taurus Squad	Police Squad Car	\$30,000	\$30,000		
2011 Ford Taurus Squad	Police Squad Car	\$30,000	\$30,000		
2011 Ford Fusion or Focus	Code Enforcement Vehicle	\$17,000	\$17,000		
Generator Unit	ESDA - Generator for PD Building	\$25,000	\$25,000		
R900 GPRS Gateway System	Meter Reading System	\$72,500			
Bobcat Excavator	Mini Excavator	Removed (\$28,000)	Removed (\$14,000)		
Public Works Vehicles Loans	7 Current Loans	\$94,900	\$50,560		
Squad Car Loans	7 Current Loans	\$34,400	\$34,400		
Municipal Facilities					
Salt Dome	Replace Existing Public Works Salt Bins	\$300,000	\$300,000		
Fire/Security System	Police Department Building	\$20,000	\$20,000		
Ramp for Disabled Persons	Police Department Building	\$60,000	\$60,000		
Firing Range Equipment	Police Department Building	\$27,000	\$27,000		
Paint PD Building Interior	Police Department Building	Moved to Op. (\$30,000)	Moved to Op. (\$30,000)		
Power Assists for Entry Doors	Village Hall	\$20,500	\$20,500		
HVAC Capital Replacement	Village Buildings	\$50,000	\$50,000		
Finance and CED Improvements	Village Hall Interior Rebuild	\$25,000	\$25,000		
Fueling Station	Village Fleet Vehicle Fueling	Removed (\$150,000)	Removed (\$75,000)		
Wastewater Treatment					
SCADA	Automated Controls/Security	\$360,000			
Aeration Tanks	Energy Reduction Project	\$350,000			
Sanitary Sewer Lining/INI Study	For Locations throughout Village	\$250,000			
Overhead Sewer Program	50/50 up to \$5000 Program	\$60,000			
United Water Facilities	UW Capital Recommendation	\$500,000			
Water					
Jefferson Street	Watermain Replacement	\$905,600			
York Rd	Watermain Replacement	\$890,400			
Barron St	Watermain Replacement	\$328,600			
Waveland Ave (Design Eng. only)	Watermain Replacement	\$30,000			
Center St	Watermain Replacement	\$330,720			
Addison St	Watermain Replacement	\$330,720			
Green St	Watermain Replacement	\$354,040			
Industrial (SSA area)	Watermain Replacement	\$2,000,000			
SCADA	Automated Controls/Security	\$180,000			
Stormwater					
Stormwater Mgmt. Initiatives	Residential Flood Control Initiatives	\$450,000		\$450,000	
OMP Stormwater Detention	Annual Payment (1 of 3)	\$150,000		\$150,000	
Stormwater Study	Identify Areas of Greatest Concern	\$50,000		\$50,000	
David Drive Drainage	David Drive	Removed (\$165,600)		Removed (\$165,600)	
Residential Drainage Program	50/50 Program for Projects	\$50,000		\$50,000	
Streambank Stabilization	York & Forestview	Removed (\$205,500)		Removed (\$205,500)	
SCADA	Automated Controls/Security	\$60,000		\$60,000	
SSA #3	No Stormwater Work				
SSA #4	84" Culvert/Streambank/Storm Sewer	\$3,029,000			
SSA #5	Streambank Improvements	\$375,000			
SSA #6	Streambank Improvements	\$3,638,000			
SSA #7	Streambank Improvements	\$705,000			
SSA #8	Streambank Improvements	\$977,000			
SSA #9	No Stormwater Work				
		93	\$31,984,580	\$3,573,060	\$760,000

2011 Capital Budget

Project Type	Cost
Streets	14,168,100
Sidewalks	265,000
Equipment/Vehicles	694,900
Municipal Facilities	502,500
Wastewater Treatment	1,520,000
Water	5,350,080
Stormwater	9,484,000
Sub-Total Expenditures	<u>31,984,580</u>
Revenue Source	
General CIP	3,573,060
Water & Sewer Fund	6,311,920
Stormwater Fund	760,000
TIF (North Industrial)	11,069,800
SSAs (North Industrial)	10,269,800
Sub-Total Funding Source	<u>31,984,580</u>

2011 Capital Improvement Plan

Overview

This section is a summary of the Village of Bensenville's Capital Improvement Plan for 2011. During the 2011 budget process the Village identified its capital needs for the next five years and is in the process of officially formulating its 5 year Community Investment Plan.

The total Capital Improvement Plan for 2011 is \$31,974,580. A detailed list is on pages A-2 to A-3.

Major Initiatives

North Industrial Park (\$22,539,600)

Road, sanitary and storm sewer improvements to the designated special service areas in a new TIF district in the North Industrial Park.

- Roadway Reconstruction - \$11,815,600
- Watermain Replacement - \$2,000,000
- Streambank / Storm Sewer Improvements - \$8,724,000

Funding Source: General Obligation Bonds that will be paid by SSA tax levy and incremental tax revenue from increased equalized assessed value as a result of improvements.

Volk Brothers CDBG Project (\$1,500,000)

Street reconstruction which includes the addition of sidewalk, curb and gutter, storm sewer and relocation of sanitary sewer.

Funding Source: 50% CDBG grant, 50% Capital Improvement Fund

Grade Separation Enhancements York & Irving (\$300,000)

The grade separation will require modification of the existing intersection, this includes items as ornamental street lighting and decorative treatment to the overpass wing walls. Underground utilities will also be impacted by this separation and while these costs are expected to be borne by IDOT, they have been included into the water main portion of the capital plan as a contingency.

Funding Source: Capital Improvement Fund

Village Street Program (\$527,500)

LAPP Grant Projects include design engineering (Church Rd.), design and construction (Jefferson Street)

Funding Source: This is for the Village's 50% portion which is from the Capital Improvement Fund.

Quiet Zone Railway Study (\$25,000)

It is estimated that 90% of train noise comes from blowing the horns, so quiet zones can make a significant difference in the quality of life close to railroad crossings.

Funding Source: Capital Improvement Fund.

Sidewalks (\$265,000)

To add additional sidewalks at Washington Street, Jefferson Street (Evergreen to York), and reconstruct the walking path at Redmond Park as well as to fund a 50/50 neighborhood sidewalk improvement plan.

Funding Source: Capital Improvement Fund with up to \$115,000 from grant receipts.

Vehicles (\$583,300)

- 2011 Prinoth SW4s sidewalk snow plow (\$70,000)
- 2011 Case 721E Front End Loader (\$200,000)
- 2011 Ford F150 4x4 (\$25,000)
- 2011 Ford F450 Quad Cab Dump Truck (\$55,000)
- 2011 Ford Explorer (\$27,000)
- 2011 Ford Taurus Squad (\$30,000)
- 2011 Ford Taurus Squad (\$30,000)
- 2011 Ford Fusion Code Car (\$17,000)
- PW Vehicle Loan Payment – 7 vehicles (\$94,900)
- Squad Car Loan Payment – 7 vehicles (\$34,400)

Funding Source: Capital Improvement Fund / Utility Fund.

Equipment (\$39,100)

- 2011 61" Deck Mower (\$7,600)
- Enclosed Trailer for Landscape Equipment (\$6,500)
- Generator Unit ESDA (\$25,000)
- R900 GPRS Gateway Meter Reading System (\$72,500)

Funding Source: Capital Improvement Fund / Utility Fund.

Watersystem Improvements (\$3,170,080)

- Jefferson Street – Watermain Replacement (\$905,600)
- York Road – Watermain Replacement (\$890,400)
- Barron Street – Watermain Replacement (\$328,600)
- Waveland -Design Engineering only (\$30,000)
- Center Street – Watermain Replacement (\$330,720)
- Addison Street – Watermain Replacement (\$330,720)
- Green Street – Watermain Replacement (\$354,040)

Funding Source: Utility Fund

Wastewater Treatment (\$1,150,000)

- Aeration Tanks – Energy Reduction Project (\$350,000)
- Sanitary Sewer INI Study (\$250,000)
- 50 / 50 Overhead Sewer Program (\$50,000)
- United Water - Wastewater Treatment Plant Improvements (\$500,000)

Funding Source: Utility Fund

SCADA System (\$600,000)

The SCADA (Supervisory Control and Data Acquisition) is a system-wide control hardware located at all of the water facilities, wastewater treatment plant, wastewater pump stations and stormwater pump stations. The system will provide real time system access and trending; reduce overtime; provide precise and flexible alarming; allow remote access; improve auditing; provide security; data collection and automated reporting.

Funding Source: Utility Fund

Stormwater Initiatives (\$700,000)

- Residential Flood Control Initiatives (\$450,000)
- OMP Stormwater Detention Annual Payment 1/3 (\$150,000)
- Stormwater Study to Identify Needs (\$50,000)
- 50 / 50 Residential Drainage Program (\$50,000)

Funding Source: Stormwater Fund

Public Works Salt Dome (\$300,000)

42 foot salt dome with 10 foot high walls and a storage capacity of 806 tons. The Village currently in concrete bins. These bins do not have adequate capacity as such the Village also stores salt offsite at another municipality.

Funding Source: Capital Improvement Fund

Village Hall Improvements (\$45,500)

- ADA Compliant Power Assist Doors (\$20,500)
- Finance and CED Interior Workspace Rebuild (\$25,000)

Funding Source: Capital Improvement Fund

Police Department Building (\$107,000)

- Upgrade Fire / Security System (\$20,000)
- ADA Compliant Ramp for Disabled Persons (\$60,000)
- Firing Range Equipment (\$27,000)

Funding Source: Capital Improvement Fund

HVAC Capital Replacement (\$50,000)

Replacement and rebuilding of HVAC at various Village facilities.

Funding Source: Capital Improvement Fund

NOTE: Not every capital item that is budgeted for is listed on the Capital Improvement Plan. The Village's total budget for capital expenditures for 2011 is \$36,845,217 with the difference of \$4,870,637 outlined below:

North Industrial Park (\$4,647,037) – There is \$4,647,037 more budgeted for the North Industrial Park TIF / SSA 3-9 than identified in the Capital Improvement Plan.

- \$2,500,000 is budgeted for potential capital infrastructure requirements to facilitate redevelopment that is not specifically identified. This gives the Village flexibility to act on potential “game changing” developments during the year.
- \$1,516,837 is budgeted for potential additional water main repair that is not specifically identified in the Capital Improvement Plan.
- \$630,200 is budgeted over the amounts identified in the Capital Improvement Plan as a contingency.

Miscellaneous Capital Items (\$223,600)

Miscellaneous capital items are those item that are capital in nature but are not large enough to be included in the Capital Improvement Plan. Miscellaneous items are approved as part of the regular budget process.

Funding for the Capital Improvement Plan comes from annual dedicated funding sources including vehicle licenses, a portion of the Village’s sales tax, grants, a utility capital charge, and transfers from other funds. Additionally, the Village is issuing bonds for the development of the North Industrial Park TIF district and Special Service Areas 3 – 9.

Impact on Operating Budget

The Corporate Fund includes the revenues and expenditures that drive the daily services provided by the Village. In addition to these daily services, the Village Board has set forth a policy to utilize Corporate Funds to accomplish their goal of improving overall Village infrastructure. As such the Village has budgeted transfers to the Capital Improvement Fund as well as the Debt Service Fund (to pay the debt service on prior capital expenditures). These transfers have a direct impact on the Village’s operating budget.

The CIP can have two direct impacts on the Corporate Fund operating budgets. The first impact is the transferring of funds from the Corporate Fund to pay for certain projects; this reduces the available funds for operations. These projects generally include design projects and resurfacing and reconstruction projects. The second impact is the ongoing costs borne by the Corporate Fund related to improvements made on capital assets.

When funding for capital projects comes from the corporate and special revenue funds, operating budget development must have a clear connection to the CIP process. When the village decides to use Corporate Funds to pay for capital improvements, the Village must determine the priority of projects and if revenues are sufficient to maintain normal day-to-day operations of the Village within the Village’s fund balance policy. The Village also must consider the creation and/or expansion of current Village infrastructure and the ongoing costs of maintenance. For example, if a new roadway is built the Public Works Department must include supplemental information in its budget to maintain the new roadways. This would include not only employees or contractors to maintain the roadway, but equipment and supplies for the roadway maintenance.

For 2011, the budgeted transfer from the Corporate Fund to the Capital Improvement Fund is \$144,025. In addition, the budgeted transfer amount from the Corporate Fund to the Debt Service Fund is \$2,505,438.

There is also a minimal impact on the 2010 operating budget associated with the increase in ongoing costs. The budgeted capital items are modifications or improvements to existing capital items and not creations or expansions of capital. Therefore, there is a minimal increase in annual operating costs, such as personnel, supplies, or equipment. In most cases operating costs are projected to remain constant offsetting the impact of inflation.

BUDGET AND FINANCIAL POLICIES

The Village of Bensenville's budget and financial policies are the basic guidelines for the management of the Village's fiscal operations. The policies were developed within the parameters of and comply with Illinois State Statutes and the Village of Bensenville Municipal Code. The policies assist the Village Board and Village Staff in preparing the budget and managing the Village's fiscal affairs throughout the budget period. The policies will be reviewed during the preparation of the annual budget for upcoming Fiscal Year and modified as appropriate to accommodate changing fiscal conditions, environmental challenges, and Village Board policy initiatives.

Budget Policies

1. Following the completion of the 2010 transitional year, the fiscal year of the Village of Bensenville will begin on January 1 of each calendar year and end on December 31 of the same calendar year. All accounting and budgeting functions of the Village will occur in conjunction with this fiscal time period.
2. The Budget will be prepared on a basis consistent with Generally Accepted Accounting Principals (GAAP). Any exceptions to preparing the budget on a basis consistent with GAAP will be disclosed in the Basis of Budgeting Section of the document supporting the 2011 Budget.
3. The Budget Officer of the Village, prior to October 1 of the year preceding the budget period, will submit to the Village Board a budget document that includes the Legal Budget request for the upcoming fiscal year. The budget document will include the following information:
 - a. A transmittal letter that describes organizational goals, analyzes service and program impacts of the proposed budget, and highlights the major initiatives included in the proposed budget and their impact on the Village's financial condition.
 - b. An estimate of all revenues for each Fund, prepared on a realistic basis at the account level and taking into account all available information. The Village will strive to maintain a reasonable and balanced estimate of revenues to avoid under or overestimation, both of which are equally undesirable (*Underestimation may lead to an unnecessary reduction in programs and services and overestimation may lead to an expansion of services and programs that cannot be supported with available resources*).
 - c. A section that describes major revenue sources, illustrates historical trends, and establishes projections that form the basis for the revenue estimate. This section will also include an analysis of the assumptions underlying each projection.
 - d. An accounting of expenditures/expenses in each Fund by Department and Division according to sub-class categories established for operating expenditures. The Legal Budget will include the actual expenditures for the previous year, the budgeted and projected actual expenditures/expenses for the preceding year, and budgeted expenditures/expenses for the upcoming budget period.

- e. Specific objectives for every operating Department. These objectives will be consistent with strategic organizational goals as described in the transmittal letter and will be explicitly linked to these goals in an explanatory paragraph.
 - f. A Capital Improvements section that describes each major category of projects, analyzes the work to be performed in the budget period, illustrates the expenditure budget for the budget period, and forecasts, for a minimum of a five (5) year period future capital project funding needs. The Capital Improvements section will also identify on-going costs related to the proposed improvements.
4. The Budget submitted to the Village Board will include a balanced budget, as defined herein for each Accounting Fund. The transmittal letter will highlight and explain any circumstances in which a budget in any Fund is not balanced.
 5. A public hearing on the proposed Budget will be held before the Village Board. The public hearing format will provide Village residents with the opportunity to express their opinions regarding estimated revenues, proposed fee or tax increases, and proposed expenditures/expenses. Residents will have the opportunity to express their reasons for wishing to increase or decrease any expenditures/expenses. The notice of public hearing will be published in newspapers circulating in the community not less than seven days in advance of the date of the public hearing (ILCS 5/8-2-9.9)
 6. The Budget Document will be developed with the objective of achieving the “best practices” criteria identified in the Government Finance Officers Association Distinguished Budget Program. The final budget document will be published no later than 90 days following its adoption by the Village Board and will be made available to the public on the Village’s web site.
 7. The Budget Officer of the Village may approve the transfer of money between accounts within an Accounting Fund at his/her discretion as long as these transfers do not result in a change to the total expenditure amounts included in the approved budget for the respective Accounting Fund. If it becomes necessary to effectuate a change that impacts total expenditure dollars budgeted in a particular Accounting Fund, such change can only be made following the approval, by a two-thirds vote of the members of the Corporate Authorities then holding office (65 ILCS 5/8-2-9.6), of an ordinance amending the budget for the respective Accounting Fund. Regular reporting that includes information on major transfers between categories of expenditures will be provided to the Village Board.

Minimum Fund and Cash Balances and Balanced Budget Determinations

1. The Village will avoid the appropriation of fund balance for recurring operating expenditures. If at any time the utilization of a fund balance to pay for operating expenditures is necessary to maintain the quality or level of current services, an explanation of the circumstances of the utilization of fund balance and the strategy to arrest the future use of fund balance will be included in the Transmittal Letter.
2. The Village will maintain a minimum Undesignated/Unreserved General Fund Balance that is sufficient to provide financial resources for the Village in the event of an emergency or the loss of a major revenue source. Therefore, the Village has set

the minimum Undesignated/Unreserved Balance for the General Fund at an amount equal to three months of General Fund operating expenditures.

3. The minimum Fund Balance for the Unreserved – Undesignated Fund Balance in the Capital Improvement Fund has been established at one half (50%) of the operating revenues allocated to this fund (this does not include capital grants or other one time revenue sources). This is necessary to ensure sufficient resources are available in the Fund so that work can begin by early spring of the new fiscal year which means that a majority of the work may be completed prior to the receipt of all revenues for the fiscal period in question. As such a reserve to address this potential cash flow situation needs to be established. The maximum Fund Balance allowable in the Capital Improvement Fund is equal to 3% of the equalized assessed value of the taxable real property located in the corporate boundaries of the Village (ILCS 5/8-2-9.5). Based on the 2009 equalized assessed value of the Village, this limit was just over \$22.4M.
4. No minimum Fund Balance has been established for the TIF Funds. These Funds were established to account for the resources associated with capital infrastructure construction and maintenance within the respective TIF District. Throughout the majority of its existence, it is very possible that these TIF Funds will have negative Unreserved – Undesignated Fund Balances because capital projects proposed within the respective District will require more resources in the beginning than have been accumulated. A TIF Fund, in order to pay for these capital projects, may receive loans from other accounting funds of the Village and these loans will lead to a negative Fund Balance until they are repaid by the TIF Fund. Longer term and more significant loans will be reviewed with and approved by the Village Board and will include a plan as to how these loans will be managed and potential risks and benefits associated with the respective interfund loan.
5. The minimum Fund Balance for the Debt Service Fund has been established at the amount necessary to meet all payment obligations by their respective due date.
6. The minimum Unrestricted Net Assets for the Enterprise Funds is established at three months of operating expenditures plus one quarter (25%) of the accumulated depreciation of the Capital Assets of the Fund. Enterprise fund revenues are traditionally stable and predictable; establishing a minimum fund balance of three months operating expenditures should provide sufficient security for operating activities in these Funds. The addition of one quarter (25%) of accumulated depreciation of the Capital Assets of the enterprise funds is necessary to ensure adequate resources are available to reconstruct or rehabilitate capital assets as they reach the end of their useful lives. The expense of reconstructing or rehabilitating capital assets in enterprise funds can be prohibitive unless an adequate reserve has been accumulated in the fund for the purpose of reconstruction or rehabilitation.
7. The Pension Trust Funds minimum fund balances are established by actuarial projections. The Village will strive to provide enough resources to fully fund current estimates of future pension liabilities.
8. An assessment of the minimum Unrestricted Net Assets for the enterprise fund will be conducted once the Village's Comprehensive Annual Financial Report (CAFR) becomes available for each Fiscal Year. The Minimum Unrestricted Net Assets is not

predictable and therefore a balanced budget in the enterprise and internal service funds (*as defined below*) may not necessarily indicate that minimum Unrestricted Net Assets are equal to an amount set by policy (*please see the Village's most recent CAFR to assess whether the Village has been able to comply this policy*).

9. The minimum unrestricted cash and investment balance for the General Fund is established at an amount sufficient to cover the two months of the fiscal year with the highest cash disbursements.
10. The definition of a balanced budget for each accounting fund for which budget appropriations occur shall be:
 - a. General Fund – A General Fund balanced budget is determined by the positive or negative results of the Unreserved – Undesignated Fund Balance. The expenditures associated with General Fund operating activities are supported by the revenues and accumulated resources of this category of Fund Balance. Increases or decreases in this Fund Balance category are indicative of the General Fund's ability to support continuing operations.
 - b. Capital Improvement Fund – A balanced budget in the Capital Improvement Fund is determined by whether the Unreserved – Undesignated Fund Balance is greater than the minimum Fund Balance required by Village Policy.
 - c. Tax Increment Financing Funds – A balanced budget in a TIF Fund is determined by the Fund's ability to provide resources for anticipated projects and/or debt service payments. An analysis of a balanced budget for each of the TIF Funds must therefore focus on the cash balance of the respective Fund and its ability to provide funding for future projects and/or debt service payments.
 - d. Debt Service Fund - A balanced budget in the Debt Service Fund has been established by Village Policy as a positive Net Change in Fund Balance (*i.e., a Net Change in Fund Balance greater than \$0*). A positive Net Change in Fund Balance indicates that the Fund is receiving sufficient revenues to pay the Village's obligations.
 - e. Water & Sewer Fund - A balanced budget in the Water and Sewer Fund is determined by the positive or negative change in Net Assets. The budgeted Change in Net Assets is indicative of the Fund's ability to generate sufficient resources to meet operating and non-operating expenses. If the Change in Net Assets is equal to or greater than \$0, the Fund's budget is considered to be balanced.
 - f. Recycling & Refuse Fund - A balanced budget in the Recycling and Refuse Fund is determined by the positive or negative change in Net Assets. The budgeted Change in Net Assets is indicative of the Fund's ability to generate sufficient resources to meet operating and non-operating expenses. If the Change in Net Assets is equal to or greater than \$0, the Fund's budget is considered to be balanced.
 - g. Motor Vehicle System Parking Fund - A balanced budget in the Motor Vehicle Parking System Fund is determined by the positive or negative change in Net Assets. The budgeted Change in Net Assets is indicative of the Fund's ability to generate sufficient resources to meet operating and non-operating expenses. If

the Change in Net Assets is equal to or greater than \$0, the Fund's budget is considered to be balanced.

- h. Police Pension Fund - A balanced budget in the Police Pension Fund is achieved when additions exceed deductions in the Fund.

Revenues

1. To ensure the Village's continuing financial health, the Village will strive to maintain a diversified and stable revenue system so that fluctuations in any one revenue source will not have a devastating effect on the Village's financial integrity.
2. The Village shall utilize property taxes as a "stop gap" Revenue source. For each tax levy, the Village will determine the level of service it wishes to provide to its residents and the cost of providing this level of service. The cost of those services will be compared to projected revenues, excluding property tax. The shortfall between projected revenues and estimated expenditures is "theoretically" the amount to be considered for the property tax levy.
3. The Village will establish user charges and fees at a level that attempts to recover the full cost of providing the service.
 - a. User Fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
 - b. The Village will set user fees to include the full cost of providing the service, including the construction, rehabilitation, and maintenance of the capital assets necessary to provide the service.
 - c. The Village will consider rates and fees charged by comparable units of local government providing similar services when establishing user charges and fees.
4. The Village will attempt to maximize its financial resources by encouraging Intergovernmental Cooperation. The establishment of intergovernmental service agreements with other units of local government allows the Village to provide the community higher levels of service at a reduced cost. It is the objective of the Village to continue to service areas that could be enhanced through intergovernmental cooperation.
5. The Village will attempt to maximize its financial resources by investing excess funds in a manner that provides the highest investment return while maintaining the maximum security of invested funds and meeting the daily cash flow demands of the Village. The Village will invest funds in a manner conforming to all state statutes and local regulations governing the investment of public funds. The rules and regulations required by State Statutes are detailed in the Village's Investment Policy which was adopted by the Village Board on June 15, 1999.

Operating Expenditures

1. The Village will fund all operating expenditures in a particular Fund from the operating revenues generated by that Fund. In developing the budget, recommendations will be made regarding services level adjustments that may be necessary to meet this

objective. Services will not be expanded beyond the Village's ability to utilize current revenues to pay for the expansion of these services.

2. The Village will continually assess its organization and service provision efforts in order to provide service enhancements by increasing efficiency or effectiveness. During each budget process the Village will assess its current organization and service provision strategy and make adjustments if the analysis demonstrates that a particular enhancement would improve operations.
3. The Village shall continually examine its service provision efforts in an effort to reduce operating expenditures and/or enhance the quality and level of services without increasing cost.
4. The Village will establish Personnel Services budgets necessary to continue to provide quality and level of services to residents. To attract and retain quality employees, the Village will maintain a compensation and benefits package that is competitive with other public sector employers.
5. The Village will provide sufficient resources to train Employees and thereby develop the specialized knowledge and expertise necessary to maintain and improve the quality of Village services.
6. The Village will strive to adopt new technologies and techniques that will allow the Village to maintain and improve the level of services provided to residents while maintaining a stable workforce. To achieve this objective, the Village will investigate, fund, and implement information and communication technology solutions that allow for the automation of functions.
7. Operating Expenditures will be budgeted, accounted for, and reported in the following major categories:
 - i. Personnel Services
 - Salaries
 - Fringe Benefits
 - ii. Operating Expenditures
 - Team Development
 - Professional Services
 - Contractual Services
 - Commodities
 - Other Expenses
 - Programs
 - iii. Other Expenditures
 - Capital
 - Interfund Charges

Capital Projects

1. The Village will develop a multi-year plan for capital projects. This plan will identify projects likely to be constructed within a five year time period and will also identify the likely source of funding for the project.

2. The Village will attempt to support recurring capital projects (such as the annual street/water & sewer main maintenance programs) and capital purchases or projects that have a useful life of less than 20 years with recurring revenues or excess fund balances in the Capital Improvement and Utility (Water, Sewer and Storm) Funds. Issuance of debt for funding of capital purchases or projects having a useful life of 20 years or more may be considered.
3. The Village will set utility rates that are sufficient to provide funding for recurring capital projects (such as the annual main replacement programs) and capital purchases or projects that necessary to maintain utility infrastructure and have a useful life of less than 20 years. Rates shall be set at a minimum to maintain sufficient cash resources to fund such capital expenditures on a pay as you go basis and to fund debt service payments for those capital purchases or projects having a useful life of 20 years or more. This minimum level will be set through the use of the Village's Water and Sewer Rate Analysis.
4. Capital maintenance expenditures will be sufficient to address need for the deterioration of the Village's capital infrastructure as necessary to protect the community's quality of life. Capital maintenance expenditures will be sufficient to ensure a relatively stable level of expenditures in every budget year.

Debt

1. The Village will consider the issuance of debt or utilization of low interest loans for projects that have a useful life of 20 years or more and cannot be reasonably funded through recurring revenues.
2. The Village will not issue debt or undertake low interest loans that will last beyond the useful life of the asset for which the debt is to be issued.
3. To minimize interest payments on assumed debt, the Village will strive to maintain or improve upon its current bond rating when issuing bonds. When considering loans, the Village will utilize, to the extent available, low interest loans (with interest rates below current rates of interest) such as Illinois Environmental Protection Agency (IEPA) loans for Water and Sewer Infrastructure construction and rehabilitation.

Financial Reporting

1. Following the conclusion of the fiscal year, the Village will prepare a Comprehensive Annual Financial Report (CAFR) in accordance with generally accepted accounting and reporting principles established by the Governmental Accounting Standards Board (GASB). The CAFR shall also satisfy all criteria of the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.
2. Included as part of the CAFR shall be the audit report prepared by independent certified public accountants designated by the Village Board to audit the Village's financial statements.
3. The Village will capitalize projects in compliance with the Capitalization Policy

established in conjunction with the conversion of the Comprehensive Annual Financial Report to the GASB Statement #34 format.

4. On a continual basis, the Finance Department will prepare and present to the Village Board a monthly financial report on initiatives and status of major revenue sources and to the Administration, Finance and Legislative Committee a quarterly financial report that will include revenue and expenditure summaries and a cash and investment report for each Fund. These quarterly reports shall be presented to the Committee within 45 days of the end of the quarter.

**VILLAGE OF BENSENVILLE
12 SOUTH CENTER STREET
BENSENVILLE, ILLINOIS 60106**

Ordinance No. 100-2010

**An Ordinance Adopting the Annual Budget for the Village of Bensenville for the Fiscal Year Commencing
January 1, 2011 and Ending December 31, 2011**

**APPROVED BY THE
VILLAGE BOARD OF TRUSTEES
OF THE
VILLAGE OF BENSENVILLE**

**THIS 14th DAY OF December 2010 Published in pamphlet form by authority of the President and Board of Trustees
of the Village of Bensenville, DuPage and Cook Counties, Illinois this 15th day of December, 2010**

STATE OF ILLINOIS)
COUNTIES OF COOK) SS
AND DUPAGE)

I, Corey Williamsen, do hereby certify that I am the duly appointed Deputy Village Clerk of the Village of Bensenville, DuPage and Cook Counties, Illinois, and as such officer, I am the keeper of the records and files of said Village;

I do further certify that the foregoing constitutes a full, true and correct copy of Ordinance No.100-2010 entitled An Ordinance Adopting the Annual Budget for the Village of Bensenville for the Fiscal Year Commencing January 1, 2011 and Ending December 31, 2011.

IN WITNESS WHEREOF, I have hereunto affixed my official hand and seal on this 15th day of December, 2010.



Corey Williamsen
Deputy Village Clerk



ORDINANCE NO. 100-2010

**AN ORDINANCE ADOPTING THE ANNUAL BUDGET FOR THE VILLAGE OF
BENSENVILLE FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2011 AND
ENDING DECEMBER 31, 2011**

WHEREAS, the Village of Bensenville, DuPage and Cook Counties, Illinois has heretofore adopted the annual budget procedure provided for in 65 ILCS 5/8-2-9.1 through and including 65 ILCS 5/8-2-9.10; and

WHEREAS, the tentative annual budget for the fiscal year commencing on January 1, 2011 and ending on December 31, 2011 was made conveniently available for public inspection for a period of ten (10) days prior to the date hereof; and

WHEREAS, notice of a public hearing was duly published in a newspaper of general circulation within the Village as provided by statute; and

WHEREAS, in accordance with the statutes made and provided therefore, the Village held a public hearing on said budget on December 7, 2010.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Bensenville, Counties of DuPage and Cook, Illinois, as follows:

SECTION ONE: The document titled Village of Bensenville 2011 Budget Final, attached hereto and incorporated herein as Exhibit "A", is the Annual Budget for the fiscal year ending December 31, 2011 and the same is hereby passed and adopted.

SECTION TWO: This Ordinance shall be in full force and take effect upon its passage, approval and publication in pamphlet form, as provided by law.

SECTION THREE: the Village Clerk is directed to transmit certified copies of this ordinance to the Clerks of DuPage and Cook Counties.

PASSED AND APPROVED by the President and Board of Trustees at the Village of Bensenville, this 14th day of December, 2010.



Frank Soto, Village President

ATTEST:



JoEllen Ridder, Village Clerk

AYES: Adamowski, Johnson, O'Connell, Peconio, Wesseler

NAYS: None

ABSENT: Bartlett

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
General Fund Revenues					
Property Taxes					
Corporate	\$3,012,367	\$4,024,000	\$3,842,052	\$2,024,000	\$2,026,000
IMRF	128,476	403,715	407,369	212,000	212,000
Police Protection	122,312	1,256,000	1,861,250	1,037,000	1,037,000
Police Pension	131,959	1,196,000	488,807	296,000	296,000
Tort Judgment/Liability	362,576	568,355	544,238	271,000	271,000
FICA	158,943	473,515	478,183	247,000	247,000
Workers Compensation	200,488	377,000	357,762	193,000	193,000
Road & Bridge	0	400,000	412,789	200,000	200,000
Total Property Taxes	\$4,117,121	\$8,698,585	\$8,392,450	\$4,480,000	\$4,482,000
Taxes					
Utility Tax - Electric	\$1,738,613	\$2,460,956	\$2,346,121	\$1,560,000	\$1,025,000
Utility Tax - Natural Gas	0	0	0	0	340,000
Replacement Tax	187,332	260,000	264,730	156,000	172,500
Hotel/Motel Tax	63,467	96,569	0	60,000	57,000
Village Amusement	98,901	156,775	115,074	100,000	85,000
Telecommunications Tax	<u>1,570,948</u>	<u>2,543,798</u>	<u>2,552,632</u>	<u>1,560,000</u>	<u>1,450,000</u>
Total Taxes	\$3,659,261	\$5,518,098	\$5,278,557	\$3,436,000	\$3,129,500
Intergovernmental					
Auto Rental Tax	\$6,376	\$8,212	\$133,858	\$4,800	\$1,422,500
Income Taxes	1,823,220	2,587,665	2,339,908	1,594,311	1,650,000
State Use Tax	293,858	413,921	395,615	248,436	250,000
Sales Tax - General Fund	4,155,103	6,370,312	6,350,000	3,911,312	3,850,000
Operating Grants - St - Admin	105,337	0	37,116	0	0
Operating Grants - Pace	0	73,775	68,337	42,000	35,000
Capital Grants Federal Admin	120	0	3,447	0	0
Grant (ISBE Nutrition Program)	0	24,624	0	24,624	0
Chicago Reimbursement	0	50,000	49,470	50,000	0
Motor Fuel Tax Allotment (MFT Transfer)	0	876,802	876,800	529,997	515,000
O'Hare Settlement Proceeds (In Lieu of charges to UT)	0	1,000,000	1,000,000	1,000,000	0
Total Intergovernmental	\$6,384,014	\$11,405,311	\$11,254,551	\$7,405,480	\$7,722,500
Licenses & Permits					
Business Licenses	\$245,540	\$460,065	\$450,000	\$245,400	\$170,000
Liquor Licenses	48,700	94,858	75,000	48,700	60,000
Dog Licenses	206	138	1,006	0	850
Vehicle Stickers	457,453	335,732	374,358		0
Truck Weight Permits	0	0	0	0	5,000
Building Permits - DuPage	521,159	676,381	560,000	408,000	325,000
Building Permits - Cook	0	0	0	0	
Total Licenses & Permits	\$1,273,058	\$1,567,174	\$1,460,364	\$702,100	\$560,850
Fines & Forfeits					
Fines - Traffic Enforcement	\$476,370	\$380,782	\$518,725	\$125,000	\$275,000
Fines - False Alarms	2,507	40,505	535	25,000	25,000
Fines - Parking	0	225,000	0	225,000	
Fines Red-light Violations	0	330,000	202,786	330,000	552,000
Fines - PD - Misc.	234	155	373	0	250
Fines - Code Enforcement	<u>19,155</u>	<u>350</u>	<u>1,075</u>	<u>0</u>	<u>500</u>
Total Fines & Forfeits	\$498,266	\$976,792	\$723,494	\$705,000	\$852,750
Charges for Services					
Return Checks Fees	\$225	\$105	\$189	\$0	\$250
Basset/Report/Misc. Fees	3,947	11,822	19,874	0	12,000
Reim. Exp - Police Services	83,515	80,773	82,954	42,000	80,000
Reim. Exp - Police Training	0	0	0	0	0
Downtown Parking Fees	6,118	643	1,500	0	1,200
Auto Towing Fees	106,000	155,000	160,000	102,000	110,000
Reim Exp - Fire Services	660	0	0	0	0
Dial-A-Bus Fares	0	19,711	17,805	12,000	12,500
Engineering Review & Inspection Fees	16,500	10,000	0	10,000	10,000
Zoning Hearing Fees	3,075	27,750	32,895	6,000	30,000
Maps/Codes/Plan Reviews	40	1,095	1,226	0	500
Sign Permit Fees	8,185	14,531	15,219	6,000	8,500
Elevator Inspection Fees	7,809	10,400	9,553	5,500	6,500
Alarm Connect/Pump Fees	4,400	3,860	20,185	0	13,450
Smoke Detectors	2,219	1,532	3,053	0	1,500
Reim Exp-Code Enforcement	1,295	0	0	0	0
Inspection Fee Zoning	3,600	0	150	0	
Inspection Fee Rental Units	84,258	113,148	103,817	72,000	72,000
Inspection Fee Real Estate Trsf	6,363	11,305	13,311	6,000	8,000
Recreation Fees - Redmond	136,939	119,011	240,885	110,000	110,000
Miscellaneous Revenue - Redmond	498	1,702	42,205	0	2,000
Rink Revenue - Ice Rental	1,771,267	2,970,058	3,002,040	1,800,000	1,811,705
Rink Revenue - Party Room Rental	13,729	12,100	4,565	12,000	1,000
Rink Revenue - Skate Rental	7,113	9,217	41,837	7,000	8,500
Rink Revenue - Public Skating	9,416	18,748	29,757	9,400	16,500

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Rink Revenue - Hockey School	63,192	68,124	190,822	54,000	0
Rink Revenue - Figure Skating	143,432	239,624	118,275	143,000	145,000
Rink Revenue - Ice Shows	61	2,432	9,446	0	0
Rink Revenue - Rate Hockey	0	1,134	38,540	0	23,000
Rink Revenue - Adult Leagues	2,626	608	762	0	0
Steel Sponsorship Revenue	156,843	0	0	0	0
Rink Rev Sponsorship/Promotional	16,399	33,399	17,232	16,399	16,000
Aquatic Center	55,096	75,333	82,643	50,000	70,000
Pro Shop Merchandise	45,037	106,244	77,028	75,000	50,000
Ice Rink Concessions	185,283	293,676	241,607	200,000	200,000
Concession Stand - Vending Commission	11,242	21,553	15,984	12,000	5,000
Movie Theatre Admission Sales	36,742	73,307	67,497	46,500	43,000
Rental Premier Sports/PRV.ACLRN	12,888	0	0	0	0
Double Feature Shop Food Sales	64,988	110,446	107,567	60,000	63,000
Miscellaneous Charges	78,108	80,942	18,742	60,000	25,000
Miscellaneous Reimbursement	0	6,200	211,877	0	25,000
Teen Center Contributions	0	6,000	0	6,000	5,000
Franchise Fees Cable	74,594	284,625	368,615	143,232	170,000
Interfund Charges - UT	0	0	0	0	0
Total Charges for Services	\$3,223,702	\$4,996,158	\$5,409,657	\$3,066,031	\$3,156,105
Investment Income					
Interest Income	\$53,264	\$153,468	\$48,968	\$150,000	\$25,000
Interest on Investments	8,090	1,429	1,106	500	25,000
Interest - Property Tax Corp	0	0	112	0	100
Interest - Property Tax IMRF	17	8	22	0	25
Interest - Property Tax FICA	25	10	25	0	25
Interest - Property Tax PD Protection	0	0	98	0	50
Interest - Property Tax Tort	0	0	29	0	25
Interest - Property Tax Work Comp	0	0	19	0	20
Interest - Property Tax RD & BRDG	0	0	19	0	10
Total Investment Income	\$61,396	\$154,915	\$50,398	\$150,500	\$50,255
Other Revenues					
Reimburse Expenditures - General	\$51	\$15,000	\$0	\$0	\$10,000
Liability Insurance Claim Reimbursement	84,504	50,000	15,000	50,000	5,000
Local Government Rebates	0	0	0	0	20,000
Program Contributions	0	0	0	0	1,500
Comm Serv - Program Contrib.	0	0	0	0	10,000
Miscellaneous	0	0	0	0	350
Revenue Over and Short	(2,052)	(2,587)	(3,002)	0	2,000
Total Other Revenues	\$82,503	\$62,413	\$11,998	\$50,000	\$48,850
Interfund Transfers In					
Transfer from CIP	1,795,000	0	0	0	0
Transfer from Utility Fund	781,200	596,666	596,666	0	830,000
Transfer from Recycling & Refuse	81,000	135,000	135,000	81,000	30,000
Transfer from Dial A Bus	200,500	0	0	0	0
Transfer from TORT	0	0	0	0	0
Transfer from Insurance	0	0	0	0	0
Transfer from Refunding Series 2002A	0	155,805	155,805	93,483	0
Transfer from Commuter Parking	0	64,133	64,133	41,000	0
Total Interfund Transfers In	\$2,857,700	\$951,604	\$951,604	\$215,483	\$860,000
Sub Total General Fund	\$22,157,021	\$34,331,050	\$33,533,073	\$20,210,594	\$20,862,810
Interfund Transfers Out					
Transfer to Debt Svc for EDGE	(\$2,243,784)	(\$2,034,038)	(\$2,034,038)	(\$793,947)	(\$358,263)
TR to Debt Svc-Edge (Net Skating Rev)	0	(406,000)	(406,000)	(406,000)	0
Transfer to Stormwater	0	(159,942)	(159,942)	(75,489)	0
Transfer to CIP	0	0	0	0	(144,025)
Transfer to Dial A Bus	(200,500)	0	0	0	0
Transfer to Insurance	0	0	0	0	0
Transfer to Debt (MFT)	0	(740,846)	(740,846)	(370,936)	(370,975)
Transfer to Debt Service	(1,665,794)	(3,145,429)	(3,145,429)	(1,566,713)	(1,776,200)
Total Interfund Transfers Out	(\$4,110,078)	(\$6,486,255)	(\$6,486,255)	(\$3,213,085)	(\$2,649,463)
Total General Funds	\$18,046,943	\$27,844,795	\$27,046,818	\$16,997,509	\$18,213,347
Pace Fund					
Intergovernmental					
Operating Grants - PACE	\$60,102	\$0	\$0	\$0	\$0
Total Intergovernmental	\$60,102	\$0	\$0	\$0	\$0
Charges for Services					
Dial - A - Bus Fares	13,547	\$0	0	\$0	\$0
Total Charges for Services	\$13,547	\$0	\$0	\$0	\$0

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Total Pace Fund	\$73,649	\$0	\$0	\$0	\$0
Motor Fuel Tax Fund					
Charges for Services					
Miscellaneous Charges	\$12,594	\$0	\$0	\$0	\$0
Total Charges for Services	\$12,594	\$0	\$0	\$0	\$0
Interfund Transfers					
Transfer to Debt Service (FY 2009 & Original Budget 2010); Transfer to General (Amended 2010)	(\$362,743)	(\$876,802)	(\$876,802)	(\$529,997)	\$0
Total Interfund Transfers	(\$362,743)	(\$876,802)	(\$876,802)	(\$529,997)	\$0
Intergovernmental					
Motor Fuel Tax Allotment	\$540,251	\$876,802	\$876,802	\$529,997	\$0
Total Intergovernmental	\$540,251	\$876,802	\$876,802	\$529,997	\$0
Investment Income					
Interest on Investments	\$2,527	\$0	\$0	\$0	\$0
Total Investment Income	\$2,527	\$0	\$0	\$0	\$0
Total Motor Fuel Fund	\$192,629	\$0	\$0	\$0	\$0
Capital Improvement Fund					
Licenses & Permits					
Vehicle Stickers	\$0	\$375,000	\$427,699	\$375,000	\$400,000
Total Licenses & Permits	\$0	\$375,000	\$427,699	\$375,000	\$400,000
Intergovernmental					
Operating Grants - Pace	\$0	\$0	\$49,101	\$0	\$0
Capital Grants - Federal	0	46,000	46,000	46,000	26,500
Capital Grants - Federal - CED	0	0	0	0	750,000
FAA Grant	0	800,000	0	800,000	800,000
RTA Grant	0	100,000	100,000	100,000	0
DuPage County - Accessibility Grant	0	26,400	26,400	26,400	0
Chicago O'Hare Settlement Proceeds	0	1,000,000	1,000,000	1,000,000	0
Total Intergovernmental	\$0	\$1,972,400	\$1,221,501	\$1,972,400	\$1,576,500
Investment Income					
Interest on Investments	\$68,974	\$4,935	\$6,446	\$0	\$5,000
Total Investment Income	\$68,974	\$4,935	\$6,446	\$0	\$5,000
Other Taxes					
Sales Tax	\$3,124,936	\$4,620,000	\$4,000,000	\$2,723,000	\$2,700,000
Proceeds from TIF 1 distributed surplus	0	132,140	132,140	132,140	0
Total Other Taxes	\$3,124,936	\$4,752,140	\$4,132,140	\$2,855,140	\$2,700,000
Interfund Transfer Out					
Transfer to General Fund	(\$1,795,000)	\$0	\$0	\$0	\$0
Transfer to Utility (Storm Capital)	0	(930,840)	0	(930,840)	(760,000)
Transfer to Debt Service (EDGE)	0	(660,189)	0	(660,189)	(909,235)
Transfer to Debt Service	0	(267,276)	0	(267,276)	0
Total Interfund Transfer Out	(\$1,795,000)	(\$1,858,305)	\$0	(\$1,858,305)	(\$1,669,235)
Interfund Transfers In					
Transfer from General Fund	\$0	\$0	\$0	\$0	\$144,025
W&S Road Restoration & Equip.	\$0	\$409,850	\$409,850	\$409,850	\$0
Total Interfund Transfers in	\$0	\$409,850	\$409,850	\$409,850	\$144,025
Interfund Advances - Out					
Advance to TIF 4	\$0	(\$226,000)	(\$226,000)	(\$186,000)	(\$399,550)
Advance to TIF 7	0	(357,000)	(357,000)	(185,000)	(195,285)
Advance to TIF 11	0	(209,000)	(209,000)	(106,000)	(133,395)
Total Interfund Advances	\$0	(\$792,000)	(\$792,000)	(\$477,000)	(\$728,230)
Total Capital Improvement Fund	\$1,398,910	\$4,864,020	\$5,405,636	\$3,277,085	\$2,428,060
SSA #2					
Property Tax					
Property Tax	\$22,637	\$44,400	\$42,897	\$22,000	\$0
Total Property Tax	\$22,637	\$44,400	\$42,897	\$22,000	\$0
Interfund Transfers					
Transfer to Debt Service 374 Acct	(\$21,000)	\$0	\$0	\$0	\$0
Total Interfund Transfers	(\$21,000)	\$0	\$0	\$0	\$0
Investment Income					

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Interest on Investments	\$14	\$1	\$2	\$0	\$0
Total Investment Income	\$14	\$1	\$2	\$0	\$0
Total SSA #2	\$1,651	\$44,401	\$42,899	\$22,000	\$0
SSA #3					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$36,556
Total Property Tax	\$0	\$0	\$0	\$0	\$36,556
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$664,757
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$664,757
Total SSA #3	\$0	\$0	\$0	\$0	\$701,313
SSA #4					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$157,640
Total Property Tax	\$0	\$0	\$0	\$0	\$157,640
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$2,866,613
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$2,866,613
Total SSA #4	\$0	\$0	\$0	\$0	\$3,024,253
SSA #5					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$11,015
Total Property Tax	\$0	\$0	\$0	\$0	\$11,015
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$200,300
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$200,300
Total SSA #5	\$0	\$0	\$0	\$0	\$211,315
SSA #6					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$107,017
Total Property Tax	\$0	\$0	\$0	\$0	\$107,017
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$1,946,053
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$1,946,053
Total SSA #6	\$0	\$0	\$0	\$0	\$2,053,070
SSA #7					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$55,055
Total Property Tax	\$0	\$0	\$0	\$0	\$55,055
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$1,001,145
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$1,001,145
Total SSA #7	\$0	\$0	\$0	\$0	\$1,056,200
SSA #8					
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$28,730
Total Property Tax	\$0	\$0	\$0	\$0	\$28,730
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$522,434
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$522,434
Total SSA #8	\$0	\$0	\$0	\$0	\$551,164
SSA #9					

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Property Tax					
Property Tax	\$0	\$0	\$0	\$0	\$208,160
Total Property Tax	\$0	\$0	\$0	\$0	\$208,160
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$3,785,335
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$3,785,335
Total SSA #9	\$0	\$0	\$0	\$0	\$3,993,495
Total SSA Revenue	\$1,651	\$44,401	\$42,899	\$22,000	\$11,590,810
TIF #1 Town Center					
Property Tax					
Property Tax	\$1,301,413	\$1,438,527	\$1,389,354	\$0	\$0
Total Property Tax	\$1,301,413	\$1,438,527	\$1,389,354	\$0	\$0
Other Revenues					
Other Revenue	\$9,674	\$0	\$136,469	\$0	\$0
Total Other Revenues	\$9,674	\$0	\$136,469	\$0	\$0
Interfund Transfers					
Transfer to Debt Service	(\$923,006)	\$0	\$0	\$0	\$0
Total Interfund Transfer	(\$923,006)	\$0	\$0	\$0	\$0
Investment Income					
Interest on Investments	\$24,100	\$13,269	\$13,298	\$0	\$0
Total Investment Income	\$24,100	\$13,269	\$13,298	\$0	\$0
Total TIF #1	\$412,181	\$1,451,796	\$1,539,121	\$0	\$0
TIF # 2 O'Hare Cargo					
Intergovernmental					
Chicago O'Hare Settlement Proceeds	\$0	\$350	\$350	\$350	\$0
Total Intergovernmental	\$0	\$350	\$350	\$350	\$0
Total TIF #2	\$0	\$350	\$350	\$350	\$0
TIF #4 Grand Ave/Sexton Parcel					
Property Tax					
Property Tax	\$48,985	\$98,880	\$157,150	\$49,087	\$66,050
Total Property Tax	\$48,985	\$98,880	\$157,150	\$49,087	\$66,050
Interfund Advances In					
Advance from Cap Proj. Fund	\$0	\$0	\$0	\$0	\$399,550
Total Advances In	\$0	\$0	\$0	\$0	\$399,550
Interfund Transfers					
Transfer to Debt Service	(\$97,969)	\$0	\$0	\$0	\$0
Total Interfund Transfer	(\$97,969)	\$0	\$0	\$0	\$0
Investment Income					
Interest on Investments	\$62	\$1	\$3	\$0	\$1
Total Investments	\$62	\$1	\$3	\$0	\$1
Total TIF 4	(\$48,922)	\$98,881	\$157,153	\$49,087	\$465,601
TIF #5 Heritage Square					
Property Tax					
Property Tax	\$261,663	\$519,200	\$523,022	\$260,000	\$242,000
Total Property Tax	\$261,663	\$519,200	\$523,022	\$260,000	\$242,000
Interfund Transfers					
Transfer to Debt Service	(\$199,681)	\$0	\$0	\$0	\$0
Total Interfund Transfer	(\$199,681)	\$0	\$0	\$0	\$0
Investment Income					
Interest on Investments	\$152	\$10	\$25	\$0	\$0
Total Investments	\$152	\$10	\$25	\$0	\$0
Total TIF 5	\$62,134	\$519,210	\$523,047	\$260,000	\$242,000

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
TIF #6 RTE & Thorndale					
Property Tax					
Property Tax	\$272,926	\$615,000	\$576,581	\$307,500	\$250,000
Total Property Tax	\$272,926	\$615,000	\$576,581	\$307,500	\$250,000
Investment Income					
Interest on Investments	\$181	\$12	\$28	\$0	\$0
Total Investments	\$181	\$12	\$28	\$0	\$0
Total TIF 6	\$273,107	\$615,012	\$576,609	\$307,500	\$250,000
TIF #7 Irving Park & Church					
Property Tax					
Property Tax	\$45,312	\$93,969	\$94,561	\$46,984	\$44,725
Total Property Tax	\$45,312	\$93,969	\$94,561	\$46,984	\$44,725
Interfund Advances In					
Advance from Cap Proj. Fund	\$0	\$0	\$0	\$0	\$195,285
Total Advances In	\$0	\$0	\$0	\$0	\$195,285
Interfund Transfers					
Transfer to Debt Service	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfer	\$0	\$0	\$0	\$0	\$0
Investment Income					
Interest on Investments	\$28	\$2	\$5	\$0	\$0
Total Investments	\$28	\$2	\$5	\$0	\$0
Total TIF 7	\$45,340	\$93,971	\$94,566	\$46,984	\$240,010
TIF #11 Grand & York					
Property Tax					
Property Tax	\$32,392	\$71,712	\$57,878	\$35,856	\$20,680
Total Property Tax	\$32,392	\$71,712	\$57,878	\$35,856	\$20,680
Interfund Advances In					
Advance from Cap Proj. Fund	\$0	\$0	\$0	\$0	\$133,395
Total Advances In	\$0	\$0	\$0	\$0	\$133,395
Interfund Transfers					
Transfer to Debt Service	(\$26,255)	\$0	\$0	\$0	\$0
Total Interfund Transfer	(\$26,255)	\$0	\$0	\$0	\$0
Investment Income					
Interest on Investments	\$21	\$2	\$3	\$0	\$2
Total Investments	\$21	\$2	\$3	\$0	\$2
Total TIF 11	\$6,158	\$71,714	\$57,881	\$35,856	\$154,077
TIF #12					
Intergovernmental					
Chicago O'Hare Settlement Proceeds	\$0	\$16,814	\$16,814	\$16,814	\$0
Total Intergovernmental	\$0	\$16,814	\$16,814	\$16,814	\$0
Total TIF #12	\$0	\$16,814	\$16,814	\$16,814	\$0
TIF #13					
Other Funding Sources					
Proceeds from Debt	\$0	\$0	\$0	\$0	\$15,000,000
Total Other Funding Sources	\$0	\$0	\$0	\$0	\$15,000,000
Total TIF #13	\$0	\$0	\$0	\$0	\$15,000,000
Total TIF Revenue	\$749,998	\$2,867,748	\$2,965,541	\$716,591	\$16,351,687

Debt Service Fund

Property Tax					
Property Tax	\$587,225	\$1,064,500	\$1,028,962	\$534,500	\$531,770
Total Property Tax	\$587,225	\$1,064,500	\$1,028,962	\$534,500	\$531,770

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Other Funding Sources					
Proceeds from Debt	\$275,000	\$0	\$32,946	\$0	\$0
Bond Proceeds - Premium/Discount	0	0	3,297	0	0
Bond Premium/Discount	0	0	0	0	0
Total other Funding Sources	\$275,000	\$0	\$36,243	\$0	\$0
Investment Income					
Interest on Investments	\$184	\$21	\$54	\$0	\$0
Total Investment Income	\$184	\$21	\$54	\$0	\$0
Interfund Transfers In					
Transfer from SSA #2	\$87,923	\$0	\$0	\$0	\$0
Transfer from TIF #1	923,006	0	0	0	0
Transfer from TIF #5	199,681	0	0	0	0
Transfer from TIF #7	0	0	0	0	0
Transfer from TIF #11	26,255	0	0	0	0
Transfer from CIP (EDGE Bonds)	0	660,189	660,189	660,189	358,263
Transfer from GF Rev Net Skating (EDGE Bc)	0	406,000	406,000	406,000	0
Transfer from GF (EDGE Bonds)	0	793,947	793,947	793,947	0
Transfer from GF (MFT)	0	740,846	740,846	370,936	370,975
Transfer from Motor Fuel Fund	362,743	0	0	0	0
Transfer from TIF #4	97,969	0	0	0	0
Transfer from CIP	0	267,276	267,276	267,276	909,235
Transfer from GF	3,909,578	4,385,520	4,385,520	1,566,713	1,776,200
Total Interfund Transfers In	\$5,607,155	\$7,253,778	\$7,253,778	\$4,065,061	\$3,414,673
Sub Total Debt Service Fund	\$6,469,564	\$8,318,300	\$8,319,037	\$4,599,561	\$3,946,443
Interfund Transfers Out					
Transfer to General Fund (2002A)	0	(62,322)	(62,322)	0	0
Total Interfund Transfers Out	\$0	(\$62,322)	(\$62,322)	\$0	\$0
Total Debt Fund	\$6,469,564	\$8,255,978	\$8,256,715	\$4,599,561	\$3,946,443
Utility Fund					
Charges for Services					
Water Sales Operations	\$2,389,704	\$3,514,056	\$4,253,081	\$1,956,000	\$2,905,000
Water Sales Debt Services	273,940	500,118	500,000	300,000	415,000
Sewer Fees - Operations	1,827,164	3,098,804	3,586,119	1,860,000	2,975,000
Sewer Fees - Pretreatment	279,434	350,473	703,124	192,000	545,000
Sewer Fees - Capital Recovery	414,660	573,181	707,579	288,000	288,000
Industrial Capital Surcharge - Water	186,261	1,006,000	260,154	0	0
Industrial Capital Surcharge - Sewer	0	184,000	39,666	0	0
Sewer Fees - Pretreatment - EGV	94,845	164,139	121,983	120,000	0
Utilities Penalties	90,009	46,470	82,201	50,000	200,000
Water Sales - Capital Recovery	2,936,071	3,824,504	5,174,998	2,412,400	3,150,000
W/S Turn On/Off	54,700	10,450	2,200	10,000	1,500
Meters & Materials	0	1,682	6,601	0	5,000
Water & Sewer Miscellaneous	15	325	3,645	0	2,000
Total Charges for Services	\$8,546,805	\$13,274,202	\$15,441,351	\$7,188,400	\$10,486,500
Other Revenues/Financing Sources					
Interest on Investments	\$729	\$50,219	\$665	\$50,000	\$0
Bond Proceeds	0	3,000,000	0	3,000,000	3,913,296
Total Interest Income	\$729	\$3,050,219	\$665	\$3,050,000	\$3,913,296
Interfund Transfers In					
TR from General FD-StormH2O Operations	0	159,942	159,942	75,489	0
Transfer from R&R	0	0	0	0	73,100
Transfer from CIP to Stormwater Capital	0	930,840	930,840	930,840	0
Interfund Transfers In	\$0	\$1,090,782	\$1,090,782	\$1,006,329	\$73,100
Sub Total Utility Fund	\$8,547,534	\$17,415,203	\$16,532,798	\$11,244,729	\$14,472,896
Interfund Transfers Out					
Transfer to General Fund	(\$781,200)	(\$895,000)	(\$895,000)	\$0	(\$830,000)
Transfer to CIP - Road Rest & Equip.	0	0	0	(409,850)	0
Transfer from Utility Fund - Debt Service	(1,139,266)	(1,077,270)	(1,077,270)	0	0
Transfer to Utility Fund - Debt Service	1,072,343	1,077,270	1,077,270	0	0
Total Interfund Transfers Out	(\$848,123)	(\$895,000)	(\$895,000)	(\$409,850)	(\$830,000)
Total Utility Fund	\$7,699,411	\$16,520,203	\$15,637,798	\$10,834,879	\$13,642,896
Stormwater Fund					
Interfund Transfers In					
Transfer from Capital Impr. Fund	0	0	0	0	760,000

Village of Bensenville 2011 Budget Final
Revenue Estimate by Fund, FY 2009 Actual through FY 2011 Budget

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
<i>Interfund Transfers In</i>	\$0	\$0	\$0	\$0	\$760,000
Total Stormwater Fund	\$0	\$0	\$0	\$0	\$760,000
Recycling & Refuse Fund					
Charges for Services					
Utility Penalties	\$26,153	(\$40)	(\$40)	\$0	\$0
Recycling & Refuse Charges	1,567,160	2,604,199	2,566,532	1,543,500	1,560,000
Miscellaneous Charges	0	(2,217)	(2,217)	0	2,000
Total Charges for Services	\$1,593,313	\$2,601,942	\$2,564,275	\$1,543,500	\$1,562,000
Interfund Transfers Out					
Transfer to Utility Fund	0	0	0	0	(73,100)
Transfer to General Fund	(\$81,000)	(\$135,000)	(\$135,000)	(\$81,000)	0
Total Interfund Transfers Out	(\$81,000)	(\$135,000)	(\$135,000)	(\$81,000)	(\$73,100)
Total Recycling & Refuse Fund	\$1,512,313	\$2,466,942	\$2,429,275	\$1,462,500	\$1,488,900
Commuter Parking Fund					
Charges for Services					
Parking Fees Commuter Lot	\$24,358	\$31,893	\$52,906	\$24,000	\$35,000
Miscellaneous Charges	0	28	28	0	0
Total Charges for Services	\$24,358	\$31,921	\$52,934	\$24,000	\$35,000
Interfund Transfers					
Transfer to General Fund	0	(\$64,133)	(\$64,133)	(\$41,000)	(\$30,000)
Total Interfund Transfers	0	(\$64,133)	(\$64,133)	(\$41,000)	(\$30,000)
Total Commuter Parking Fund	\$24,358	(\$32,212)	(\$11,199)	(\$17,000)	\$5,000
Rental Property Fund					
Other Funding Sources					
Lease Income - VOB Property	\$82,837	\$13,776	\$18,565	\$0	\$0
Proceeds from Chicago	0	5,459,382	5,459,382	5,459,382	0
Proceeds from Debt	4,597	0	0	0	0
Total Other Funding Sources	\$87,434	\$5,473,158	\$5,477,947	\$5,459,382	\$0
Other Revenues					
Revenue - Miscellaneous	\$51,953	\$2,700	\$107,547	\$0	\$0
Total Other Revenue	\$51,953	\$2,700	\$107,547	\$0	\$0
Total Rental Property Fund	\$139,387	\$5,475,858	\$5,585,494	\$5,459,382	\$0

Village of Bensenville					
Revenue & Expenditure Summary - FY 2009 Actual through FY 2011 Budget					
	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
<i>Total Revenues (Net of Transfers)</i>	36,308,813	68,307,733	67,358,977	43,352,507	68,427,143
<i>Total Expenditures</i>	40,478,686	70,854,287	63,682,294	46,733,033	69,897,143
<i>Revenues over(under) Expenditures</i>	(4,169,873)	(2,546,554)	3,676,683	(3,380,526)	(1,470,000)

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
General Fund Expenditures					
Governance					
Village Board					
Salaries	\$ 20,790	\$ 36,237	\$ 36,237	\$ 21,502	\$ 20,400
Fringe Benefits	2,737	3,738	6,020	2,225	2,195
Team Development	3,689	95,494	95,133	62,575	70,205
Professional Services	-	110,000	84,199	110,000	120,000
Contractual Services	4,008	9,810	2,208	8,450	12,920
Commodities	4,891	7,270	9,474	5,000	3,125
Programs	3,190,517	(11,125)	143,883	-	3,000
Village Board Total	\$ 3,226,632	\$ 251,424	\$ 377,154	\$ 209,752	\$ 231,845
Village Clerk					
Salaries	\$ 62,750	\$ 65,803	\$ 63,240	\$ 37,564	\$ 39,822
Fringe Benefits	12,348	22,591	21,956	13,365	14,213
Team Development	885	3,428	4,231	1,005	3,010
Contractual Services	18,327	41,829	31,527	24,000	26,970
Commodities	1,513	3,227	1,694	2,750	3,500
Programs	-	-	23	-	-
Village Clerk Total	\$ 95,823	\$ 136,878	\$ 122,671	\$ 78,684	\$ 87,515
CDC Commission					
Salaries	\$ 1,890	\$ 4,380	\$ 3,226	\$ 2,960	\$ 2,960
Fringe Benefits	145	335	251	226	227
Team Development	-	3,010	928	2,600	2,250
Professional Services	-	1,000	-	1,000	-
Commodities	-	100	827	100	600
CDC Commission Total	\$ 2,035	\$ 8,825	\$ 5,232	\$ 6,886	\$ 6,037
Board of Police Commissioners					
Salaries	\$ 10,822	\$ 10,177	\$ 13,753	\$ 5,770	\$ 5,480
Fringe Benefits	2,373	1,630	2,002	952	1,001
Team Development	-	4,710	1,317	3,525	6,075
Professional Services	63,602	63,539	57,702	29,000	37,000
Contractual Services	650	7,700	222	7,500	29,200
Commodities	-	-	-	-	-
Board of Police Commissioners Total	\$ 77,447	\$ 87,756	\$ 74,996	\$ 46,747	\$ 78,756
Total Governance	\$ 3,401,937	\$ 484,883	\$ 580,053	\$ 342,069	\$ 404,153
Office of the Village Manager					
Administration					
Salaries	\$ 340,907	\$ 496,370	\$ 480,000	\$ 250,960	\$ 268,650
Fringe Benefits	59,508	140,335	165,000	76,863	85,582
Team Development	11,047	37,558	23,490	23,558	26,437
Professional Services	9,019	154,833	118,241	144,000	174,000
Contractual Services	3,819	1,360	611	1,160	1,160
Commodities	5,660	13,400	11,612	8,000	8,600
Other Expenses	-	267,420	37,260	255,000	280,000
Programs	214	78,780	594	78,780	-
Administration Total	\$ 430,174	\$ 1,190,056	\$ 836,808	\$ 838,321	\$ 844,429
Legal Services					
Salaries	\$ 7,257	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	1,425	-	-	-	-
Team Development	89	-	-	-	-
Professional Services	1,423,741	1,096,091	1,099,750	543,000	487,000
Contractual Services	-	500	250	500	-
Legal Services Total	\$ 1,432,512	\$ 1,096,591	\$ 1,100,000	\$ 543,500	\$ 487,000

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Human Resources					
Salaries	\$ -	\$ 66,557	\$ 73,952	\$ 39,850	\$ 42,605
Fringe Benefits	-	45,319	50,354	27,514	57,620
Team Development	-	13,675	15,194	13,675	13,675
Professional Services	-	11,000	12,222	11,000	11,000
Contractual Services	-	7,150	7,944	7,150	12,550
Commodities	-	250	278	250	250
Human Resources Total	\$ -	\$ 143,951	\$ 159,944	\$ 99,439	\$ 137,700
Risk Management					
Salaries	\$ 38,054	\$ 66,057	\$ 73,397	\$ 39,850	\$ 42,605
Fringe Benefits	15,752	11,434	12,706	6,898	7,760
Team Development	-	1,400	1,556	1,400	1,400
Professional Services	-	70,000	77,778	70,000	70,000
Contractual Services	595,885	680,515	680,000	247,115	505,862
Other Expenses	-	840,000	840,000	840,000	450,000
Risk Management Total	\$ 649,691	\$ 1,669,406	\$ 1,685,437	\$ 1,205,263	\$ 1,077,627
Marketing & Community Relations					
Salaries	\$ 233,677	\$ 219,456	\$ 172,250	\$ 73,363	\$ 78,970
Fringe Benefits	62,178	67,049	45,000	24,360	26,555
Team Development	7,935	8,017	8,908	6,350	6,400
Professional Services	-	68,000	75,556	68,000	92,000
Contractual Services	90,940	102,798	114,220	-	-
Commodities	10,078	7,394	8,216	4,000	4,450
Programs	9,841	119,930	133,256	119,930	145,450
Capital Improvements	2,548	-	-	-	-
Marketing & Community Relations Total	\$ 417,197	\$ 592,644	\$ 557,406	\$ 296,003	\$ 353,825
Information Technology					
Salaries	66,678	14,535	16,150	-	-
Fringe Benefits	15,044	2,516	2,796	-	-
Professional Services	-	499,489	495,000	282,700	319,240
Contractual Services	253,974	640,474	640,000	465,039	549,408
Commodities	2,106	5,606	6,229	5,000	5,000
Capital Improvements	43,010	108,900	121,000	103,900	97,500
Information Technology Total	\$ 380,812	\$ 1,271,520	\$ 1,281,175	\$ 856,639	\$ 971,148
Emergency Management					
Salaries	\$ 8,381	\$ 14,998	\$ 16,664	\$ 9,069	\$ 57,500
Fringe Benefits	642	2,596	2,884	1,570	30,433
Team Development	-	6,000	6,667	6,000	6,800
Contractual Services	15,981	27,062	30,069	22,800	35,300
Commodities	4,451	19,385	21,539	15,150	15,150
Other Expenses	-	-	-	-	-
Programs	400	1,221	1,357	900	10,900
Capital Improvements	-	5,000	5,556	5,000	-
Emergency Management Totals	\$ 29,855	\$ 76,262	\$ 84,736	\$ 60,489	\$ 156,083
Total Office of the Village Manager	\$ 3,340,241	\$ 6,040,430	\$ 5,705,506	\$ 3,899,654	\$ 4,027,812
Finance Department					
Administration					
Salaries	\$ 275,291	\$ 550,989	\$ 550,000	\$ 284,427	\$ 322,200
Fringe Benefits	99,121	200,218	199,800	115,633	135,500
Team Development	3,405	5,299	5,888	4,275	6,950
Professional Services	132,630	319,877	355,419	70,600	156,000
Contractual Services	398,823	478,832	525,369	216,960	60,910
Commodities	18,231	39,077	49,641	21,660	19,800
Other Expenses	26,796	65,632	72,924	48,572	55,000
Administration Total	\$ 954,297	\$ 1,659,924	\$ 1,759,041	\$ 762,127	\$ 756,360
Total Finance Department - General Fund	\$ 954,297	\$ 1,659,924	\$ 1,759,041	\$ 762,127	\$ 756,360

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Police Department					
<i>Administration</i>					
Salaries	\$ 319,544	\$ 520,517	\$ 519,000	\$ 335,802	\$ 358,510
Fringe Benefits	213,224	340,976	335,000	199,333	223,643
Team Development	34,112	34,229	38,032	19,014	15,513
Professional Services	83,803	71,267	79,186	40,560	56,700
Contractual Services	97,455	376,733	418,592	313,275	421,575
Commodities	104,576	151,862	168,736	90,400	90,624
Other Expenses	-	78	87	78	648
Programs	-	1,095	1,214	1,095	8,441
Capital Improvements	3,965	4,837	5,374	4,408	4,920
Administration Total	\$ 856,679	\$ 1,501,594	\$ 1,565,221	\$ 1,003,965	\$ 1,180,574
<i>Patrol</i>					
Salaries	\$ 1,903,530	\$ 3,550,911	\$ 3,500,000	\$ 2,156,417	\$ 2,199,162
Fringe Benefits	261,948	1,384,747	1,380,000	1,037,675	1,042,311
Team Development	-	15,530	17,256	15,350	39,290
Professional Development	14,900	33,975	20,972	18,875	18,875
Contractual Services	-	8,105	19,563	8,105	28,275
Commodities	778	27,576	30,640	26,889	41,428
Other Expenses	689	621	690	312	-
Programs	109,317	215,559	245,730	103,365	101,540
Capital Improvements	53,099	43,308	48,120	33,605	-
Patrol Total	\$ 2,344,261	\$ 5,280,332	\$ 5,262,971	\$ 3,400,593	\$ 3,470,881
<i>Investigations</i>					
Salaries	\$ 434,694	\$ 722,045	\$ 702,000	\$ 400,588	\$ 422,551
Fringe Benefits	62,248	274,798	270,000	186,316	184,042
Team Development	-	6,105	6,783	6,105	9,535
Contractual Services	1,077	8,736	9,707	8,006	2,153
Commodities	4,465	9,324	10,360	6,700	8,510
Other Expenses	-	390	433	390	600
Programs	-	22,180	24,644	22,180	22,180
Capital Improvements	-	-	-	-	4,920
Investigation Total	\$ 502,484	\$ 1,043,578	\$ 1,023,927	\$ 630,285	\$ 654,491
<i>Communications</i>					
Salaries	\$ 226,411	\$ 383,429	\$ 380,000	\$ 257,489	\$ 284,866
Fringe Benefits	92,517	158,878	158,000	111,024	120,403
Contractual Services	8,723	33,785	35,689	30,045	22,520
Capital Improvements	-	450	500	450	-
Communications Total	\$ 327,651	576,542	574,189	\$ 399,008	\$ 427,789
Total Police Department	\$ 4,031,075	\$ 8,402,046	\$ 8,426,308	\$ 5,433,851	\$ 5,733,735
Community & Economic Development					
<i>Administration</i>					
Salaries	\$ 278,449	\$ 469,783	\$ 465,000	\$ 260,419	\$ 289,167
Fringe Benefits	93,532	161,830	160,000	94,317	103,985
Team Development	7,353	11,850	13,167	8,125	5,600
Professional Services	-	14,400	16,000	14,400	-
Contractual Services	19,449	24,595	27,328	10,400	17,100
Commodities	32,883	13,000	-	5,200	5,000
Programs	509,705	465,142	516,824	10,000	10,000
Capital Improvements	899	-	-	-	-
Total Administration	\$ 942,270	1,160,600	1,198,319	\$ 402,861	\$ 430,852
<i>Code Compliance</i>					
Salaries	\$ 482,152	\$ 598,265	\$ 595,000	\$ 322,378	\$ 293,075
Fringe Benefits	177,276	197,161	195,000	112,929	94,030
Team Development	1,048	5,145	5,717	4,535	6,950
Contractual Services	4,532	162,134	180,149	158,800	158,600
Commodities	12,995	24,933	27,703	12,800	12,800
Capital Improvements	-	-	-	-	-
Code Compliance Total	\$ 678,003	987,638	1,003,569	611,442	565,455
Total Community & Economic Development	\$ 1,620,273	\$ 2,148,238	\$ 2,201,888	\$ 1,014,303	\$ 996,307

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Public Works Department					
<i>Administration</i>					
Salaries	\$ 179,799	\$ 266,978	\$ 282,750	\$ 113,944	\$ 148,721
Fringe Benefits	57,222	43,012	45,000	25,625	32,858
Team Development	10,666	14,935	8,386	11,382	10,061
Professional Services	31,861	90,000	276,897	90,000	-
Contractual Services	10,304	47,363	98,367	46,350	266,169
Commodities	4,323	13,698	10,039	12,150	29,600
Administration Total	\$ 294,175	475,986	721,439	299,451	487,409
<i>Street Operations</i>					
Salaries	\$ 325,372	\$ 486,737	\$ 476,000	\$ 276,503	\$ 295,692
Fringe Benefits	103,010	173,562	170,000	100,109	106,711
Team Development	-	2,272	380	2,100	2,400
Professional Services	1,785	10,000	8,333	10,000	-
Contractual Services	247,893	457,147	369,435	354,070	351,038
Commodities	182,803	313,106	62,805	234,300	258,300
Programs	16,025	20,000	-	20,000	20,000
Street Operations Total	\$ 876,888	1,462,824	1,086,953	997,082	1,034,141
<i>Forestry</i>					
Salaries	\$ 228,438	\$ 453,170	\$ 398,446	\$ 323,138	\$ 288,521
Fringe Benefits	66,809	141,483	129,817	93,385	91,445
Team Development	8	1,841	1,301	1,650	1,550
Professional Services	-	18,000	18,000	18,000	-
Contractual Services	232,480	272,378	268,574	169,470	256,280
Commodities	35,753	53,453	53,484	41,600	42,800
Programs	8,245	25,380	21,257	21,500	25,000
Total Forestry	\$ 571,733	965,705	890,879	668,743	705,596
<i>Building & Property Maintenance</i>					
Salaries	\$ 90,116	\$ 188,393	\$ 123,346	\$ 124,191	\$ 134,664
Fringe Benefits	27,202	51,491	61,016	28,411	31,534
Team Development	-	750	-	750	700
Professional Services	-	2,700	2,306	2,700	-
Contractual Services	86,459	164,360	2,306	126,965	150,550
Commodities	7,810	9,783	142,988	7,050	6,950
Capital Improvements	-	12,000	6,908	12,000	-
Total Building & Property Maintenance	\$ 211,587	429,477	338,870	302,067	324,398
<i>Fleet Maintenance</i>					
Salaries	\$ 49,135	\$ 115,815	\$ 105,000	\$ 99,273	\$ 91,187
Fringe Benefits	11,607	19,471	7,411	17,184	16,605
Team Development	-	600	-	600	600
Contractual Services	2,042	3,244	2,721	3,045	3,090
Commodities	10,835	20,230	15,413	12,950	10,300
Total Fleet Maintenance	\$ 73,619	\$ 159,360	\$ 130,545	\$ 133,052	\$ 121,782
Total Public Works Department - General Fund	\$ 2,028,002	\$ 3,493,352	\$ 3,168,686	\$ 2,400,395	\$ 2,673,326

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Recreation & Community Programming					
<i>Administration</i>					
Salaries	\$ 18	\$ 116,607	\$ 129,563	\$ 73,784	\$ 90,126
Fringe Benefits	2,046	31,899	35,444	19,533	23,145
Team Development	-	13,800	15,333	10,400	2,400
Contractual Services	9,294	-	-	-	-
Programs	40,232	284,909	285,000	250,150	238,050
Total Administration	\$ 51,590	447,215	465,340	353,867	353,721
Redmond					
Salaries	\$ 266,533	\$ 322,454	\$ 358,282	\$ 181,800	\$ 184,690
Fringe Benefits	50,672	43,034	47,816	23,658	24,847
Team Development	5,525	-	-	-	1,500
Professional Services	-	-	-	-	-
Contractual Services	57,992	45,422	43,000	1,500	85,000
Commodities	21,879	32,696	32,000	-	27,800
Other Expenses	-	-	-	-	-
Programs	560,003	313,984	210,204	-	-
Capital Improvements	10,950	12,350	13,722	7,000	-
Total Redmond	\$ 973,554	769,940	705,024	213,958	323,837
Skating					
Salaries	\$ 770,829	\$ 1,264,384	\$ 1,225,000	\$ 739,386	\$ 754,135
Fringe Benefits	220,268	290,319	324,799	172,586	175,507
Team Development	3,421	6,996	7,773	3,800	5,800
Professional Services	-	-	-	-	-
Contractual Services	960,384	1,099,230	1,050,000	638,500	653,500
Commodities	22,522	48,632	54,036	28,100	27,000
Programs	100,160	16,700	18,556	10,000	-
Capital Improvements	69,443	70,975	78,861	42,500	47,500
Total Skating	\$ 2,147,027	2,797,236	2,759,025	1,634,872	1,663,442
Aquatics					
Salaries	\$ 93,800	\$ 166,492	\$ 165,000	\$ 101,383	\$ 103,405
Fringe Benefits	17,002	31,742	30,000	17,495	18,180
Team Development	1,316	2,675	2,972	1,000	4,450
Contractual Services	21,960	40,240	44,711	25,500	16,000
Commodities	10,910	26,303	16,700	15,750	9,450
Capital Improvements	-	-	-	-	4,300
Total Aquatics	144,988	267,452	259,383	161,128	155,785
Concessions					
Salaries	\$ 191,688	\$ 231,894	\$ 225,000	\$ 127,058	\$ 128,810
Fringe Benefits	37,302	52,160	50,000	28,981	30,385
Team Development	-	-	-	-	-
Contractual Services	2,095	21,545	23,939	12,500	11,500
Commodities	78,886	112,612	221,511	52,450	137,400
Other Expenses	111,366	189,915	113,794	102,400	2,300
Total Concessions	\$ 421,337	608,126	634,244	323,389	310,395
Theatre					
Salaries	\$ 85,939	\$ 150,055	\$ 166,728	\$ 90,188	\$ 90,190
Fringe Benefits	8,130	15,007	16,674	5,592	6,905
Professional Services	-	1,336	1,484	800	800
Contractual Services	62,720	107,829	119,810	69,700	67,100
Commodities	599	2,604	32,893	1,600	40,800
Other Expenses	30,228	60,928	37,698	33,800	800
Total Theatre	\$ 187,616	\$ 337,759	\$ 375,287	\$ 201,680	\$ 206,595
Total Recreation & Community Programming	\$ 3,926,112	\$ 5,227,728	\$ 5,198,303	\$ 2,888,894	\$ 3,013,775
Total General Fund	\$ 19,301,937	\$ 27,456,601	\$ 27,039,785	\$ 16,741,293	\$ 17,605,468

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Utility Fund					
<i>Utility Administration</i>					
Salaries	\$ 245,907	\$ 403,592	\$ 486,320	\$ 234,171	\$ 273,549
Fringe Benefits	67,306	154,735	134,179	92,312	100,036
Team Development	32,260	44,128	33,640	20,768	9,200
Professional Services	0	51,000	5,939	51,000	26,000
Contractual Services	1,145,816	2,705,993	2,525,298	1,749,971	2,149,335
Commodities	1,167	8,098	5,212	6,250	6,250
Other Expenses	-	-	-	-	41,075
Total Utility Administration	1,492,456	3,367,546	3,190,588	2,154,472	2,605,445
Water & Sewer Billing					
Salaries	\$ 225,219	\$ 384,966	\$ 273,388	\$ 224,276	\$ 235,700
Fringe Benefits	73,574	102,635	87,258	60,541	65,441
Team Development	-	3,333	312	2,000	-
Professional Services	26,000	34,234	1,444	-	-
Contractual Services	26,650	32,150	42,491	18,000	60,350
Commodities	3,880	833	746	500	4,000
Capital Improvements	27,423	-	-	-	-
Interfund Charges	97,500	66,667	66,667	-	-
Total Water & Sewer Billing	\$ 480,246	624,818	472,306	\$ 305,317	\$ 365,491
Water Distribution Systems					
Salaries	\$ 367,389	\$ 638,382	\$ 397,000	\$ 418,495	\$ 422,165
Fringe Benefits	128,106	325,392	260,000	200,553	195,964
Team Development	84	3,575	280	2,550	2,250
Professional Services	150	12,500	-	12,500	-
Contractual Services	102,495	241,465	150,000	118,425	89,425
Commodities	92,070	207,509	135,000	127,563	132,460
Programs	18,995	51,000	30,772	30,000	36,000
Capital Improvements	-	13,000	16,574	-	-
Total Water Distribution Systems	\$ 709,289	1,492,823	989,626	910,086	878,264
Water Production					
Salaries	\$ 104,294	\$ 167,882	\$ 134,773	\$ 103,860	\$ 108,100
Fringe Benefits	33,959	29,060	43,746	17,978	19,680
Team Development	-	750	-	600	600
Professional Development	-	-	-	-	-
Contractual Services	86,468	202,016	144,439	119,237	123,130
Commodities	7,751	17,393	15,499	9,600	8,400
Total Water Production	\$ 232,472	417,101	338,457	251,275	259,910
Waster Water Conveyance					
Professional Development	-	-	-	-	-
Contractual Services	\$ 22,629	\$ 112,000	\$ 52,955	\$ 94,000	\$ 79,000
Commodities	-	6,200	-	3,200	3,200
Capital Improvements	-	12,750	-	5,000	-
Total Waste Water Conveyance	\$ 22,629	\$ 130,950	\$ 52,955	\$ 102,200	\$ 82,200

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Waster Water Treatment					
Salaries	\$ 45,626	\$ 45,445	\$ 3,063	\$ 25,362	\$ 44,039
Fringe Benefits	12,718	7,867	515	4,390	8,203
Team Development	3,590	850	-	650	650
Professional Services	91,180	187,900	6,434	130,900	140,400
Contractual Services	2,148,091	3,550,413	3,297,129	2,131,200	1,864,424
Commodities	2,085	5,996	-	3,300	3,800
Programs	-	500	-	500	-
Capital Improvements	-	44,000	44,000	-	-
Total Waste Water Treatment	\$ 2,303,290	\$ 3,842,971	\$ 3,351,141	\$ 2,296,302	\$ 2,061,516
Capital Improvements - Purchases - Municipal/Capital/Fleet					
Team Development	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Improvements	-	-	-	-	337,540
Total Capital Imprv - Municipal/Capital/Fleet	\$ -	\$ -	\$ -	\$ -	\$ 337,540
Capital Improvements - Water Systems Improvements					
Contractual Services	\$ -	\$ 227,200	\$ 121,740	\$ 227,200	\$ 415,000
Commodities	-	2,000	-	2,000	-
Capital Improvements	-	-	-	-	3,854,000
Interfund Transfers	-	1,446,000	750,000	1,446,000	-
Total Capital Improvements - Water System Improvements	\$ -	\$ 1,675,200	\$ 871,740	\$ 1,675,200	\$ 4,269,000
Capital Improvements - Wastewater System-Conveyance					
Contractual Services	\$ -	\$ 50,000	\$ 25,000	\$ 50,000	\$ -
Capital Improvements	-	-	-	-	920,000
Total Capital Improvements - Wastewater System Conveyance	\$ -	\$ 50,000	\$ 25,000	\$ 50,000	\$ 920,000
Capital Improvements - Wastewater System-Treatment					
Professional Services	\$ -	\$ 190,000	\$ 25,000	\$ 190,000	\$ 290,000
Contractual Services	-	500	-	500	-
Capital Improvements	-	1,230,000	1,000,000	1,230,000	540,000
Total Capital Imprv - Wastewater System Conveyance	\$ -	\$ 1,420,500	\$ 1,025,000	\$ 1,420,500	\$ 830,000
Debt Service - Utility Fund					
Debt Service - Utility Fund					
Debt Service - Principal	585,000	1,200,000	120,000	600,000	620,000
Debt Service - Interest	485,185	918,002	918,002	459,001	431,857
Debt Service - Fees	-	-	-	-	-
Total Debt Service - Utility Fund	1,070,185	2,118,002	1,038,002	1,059,001	1,051,857
Total Utility Fund	\$ 6,310,567	\$ 15,139,911	\$ 11,354,815	\$ 10,224,353	\$ 13,661,223
Stormwater Fund					
Storm Water Systems					
Salaries	\$ -	\$ 117,402	\$ 117,402	\$ 45,411	\$ 55,027
Fringe Benefits	-	22,053	22,053	9,592	10,385
Team Development	-	-	-	-	-
Professional Development	-	-	-	-	90,000
Contractual Services	-	119,140	119,140	-	18,000
Commodities	-	8,098	5,212	20,487	17,490
Other Expenses	-	20,487	247	-	-
Capital Improvements	-	-	-	-	60,000
Total Storm Water Systems	\$ -	\$ 287,180	\$ 264,054	\$ 75,490	\$ 250,902
Capital Improvements - Stormwater Improvements					
Professional Services	\$ 170,157	\$ 119,140	\$ 25,000	\$ 108,350	\$ -
Capital Improvements	2,561,387	1,027,914	500,000	822,490	700,000
Total Capital Improvements Stormwater Improvements	\$ 2,731,544	\$ 1,149,054	\$ 525,000	\$ 932,840	\$ 700,000
Total Stormwater Fund	2,731,544	1,436,234	789,054	1,008,330	950,902

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Capital Improvement Fund					
Capital Improvements - Purchases - Municipal/Capital/Fleet					
Salaries					
Fringe Benefits					
Team Development					
Professional Services	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ -
Capital Improvements	-	<u>725,348</u>	<u>471,023</u>	<u>725,348</u>	<u>1,005,600</u>
Total Capital Imprv - Municipal/Capital/Fleet	\$ -	\$ 782,348	\$ 471,023	\$ 782,348	\$ 1,005,600
Capital Improvements - Pedestrian & Bikeway					
Professional Services		\$ 55,100	\$ 31,002	\$ 55,100	\$ 5,000
Capital Improvements		<u>115,000</u>	<u>7,150</u>	<u>115,000</u>	<u>255,000</u>
Total Capital Imprv - Pedestrian & Bikeway	\$ -	\$ 170,100	\$ 38,152	\$ 170,100	\$ 260,000
Capital Improvements - Streets & Highway					
Salaries					
Fringe Benefits					
Team Development					
Professional Services	\$ 317,907	\$ 279,581	\$ 290,846	\$ 185,500	\$ 515,000
Contractual Services	-	500	-	500	-
Capital Improvements	2,267,398	2,271,947	1,296,839	1,138,714	1,800,000
Total Capital Imprv - Purchases - Streets & Highway	\$ 2,585,305	\$ 2,552,028	\$ 1,587,685	\$ 1,324,714	\$ 2,315,000
Capital Improvements - Redevelopment Projects					
Professional Services	\$ -	\$ 75,000	\$ 132,665	\$ 75,000	\$ -
Programs	-	<u>925,000</u>	-	<u>925,000</u>	<u>800,000</u>
Total Capital Imprv - Redevelopment Projects	\$ -	\$ 1,000,000	\$ 132,665	\$ 1,000,000	\$ 800,000
Total Capital Improvements Fund	\$ 2,585,305	\$ 4,504,476	\$ 2,229,525	\$ 3,277,162	\$ 4,380,600
Unincorporated Utility Fund					
Professional Services	\$ 79,560	\$ -	\$ -	\$ -	\$ -
Total Unincorporated Utility	\$ 79,560	\$ -	\$ -	\$ -	\$ -
Special Service Area #2					
Debt Service - Principal	\$ 75,000	\$ 160,000	\$ 160,000	\$ 80,000	\$ -
Debt Service - Interest	12,573	8,560	8,560	4,280	-
Debt Service - Fees	350	700	700	350	-
Total Special Service Area # 2	\$ 87,923	\$ 169,260	\$ 169,260	\$ 84,630	\$ -
Special Service Area #3					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	36,556
Capital Improvements	-	-	-	-	664,757
Total Special Service Area # 3	\$ -	\$ -	\$ -	\$ -	\$ 701,313
Special Service Area #4					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	157,640
Capital Improvements	-	-	-	-	2,866,613
Total Special Service Area # 4	\$ -	\$ -	\$ -	\$ -	\$ 3,024,253
Special Service Area #5					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	11,015
Capital Improvements	-	-	-	-	200,300
Total Special Service Area # 5	\$ -	\$ -	\$ -	\$ -	\$ 211,315
Special Service Area #6					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	107,017
Capital Improvements	-	-	-	-	1,946,053
Total Special Service Area # 6	\$ -	\$ -	\$ -	\$ -	\$ 2,053,070

**Village of Bensenville 2011 Budget Final
Expenditure Budgets by Fund
FY 2009 Actual through FY 2011 Budget**

	FY 2009 5/01/08-04/30/09 Actual	FY 2010 5/01/09- 12/31/10 Budget	FY 2010 5/01/09- 12/31/10 Projected	CY 2010 1/01/10-12/31/10 Budget	FY 2011 1/1/11 - 12/31/11 Budget
Special Service Area #7					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	55,055
Capital Improvements	-	-	-	-	1,001,145
Total Special Service Area # 7	\$ -	\$ -	\$ -	\$ -	\$ 1,056,200
Special Service Area #8					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	28,730
Capital Improvements	-	-	-	-	522,434
Total Special Service Area # 8	\$ -	\$ -	\$ -	\$ -	\$ 551,164
Special Service Area #9					
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service - Interest	-	-	-	-	208,162
Capital Improvements	-	-	-	-	3,785,335
Total Special Service Area # 9	\$ -	\$ -	\$ -	\$ -	\$ 3,993,497
Debt Service Fund					
Debt Service - Principal	\$ 3,500,000	5,730,000	5,730,000	\$ 3,350,000	2,828,740
Debt Service - Interest	1,510,626	2,567,225	2,567,225	1,231,405	1,117,703
Debt Service - Fees	25,802	21,054	21,000	18,157	2,800
Total Debt Service Fund	\$ 5,036,428	\$ 8,318,279	\$ 8,318,225	\$ 4,599,562	\$ 3,949,243
Commuter Parking Fund					
Contractual Services	-	64,133	50,000	41,000	5,000
Total Commuter Parking	\$ -	\$ 64,133	\$ 50,000	\$ 41,000	\$ 5,000
Recycling and Refuse Fund					
Programs	\$ 1,457,627	\$ 2,444,000	\$ 2,357,000	\$ 1,460,000	\$ 1,550,000
Total Recycling & Refuse Fund	\$ 1,457,627	\$ 2,444,000	\$ 2,357,000	\$ 1,460,000	\$ 1,550,000
Dial a Bus					
Contractual Services	\$ 249,206	\$ -	\$ -	\$ -	\$ -
Commodities	9,839	-	-	-	-
Total Dial A Bus	\$ 259,054	\$ -	\$ -	\$ -	\$ -
Tax Increment Financing (TIF)					
TIF 1 Town Center Redevelopment	\$ 1,000,921	\$ 3,308,315	\$ 3,346,658	\$ 2,424,249	\$ -
TIF 2 O'Hare Cargo	350	-	-	-	-
TIF 4 Grand Ave./Sexton	199,505	324,880	324,880	235,087	465,600
TIF 5 Heritage Square	199,505	1,445,136	1,445,000	1,245,140	94,210
TIF 6 Route 83 & Thorndale	303,412	449,040	464,712	299,614	250,000
TIF 7 Irving Park & Church	225,493	451,368	451,368	232,395	240,010
TIF 11 Grand Ave & York	141,210	280,712	280,712	141,856	154,075
TIF 13 North Industrial District	-	-	-	-	15,000,000
Total Tax Increment Financing (TIF)	\$ 2,070,396	\$ 6,259,451	\$ 6,313,330	\$ 4,578,341	\$ 16,203,895
Bldg & Property Maintenance Rental Properties					
Contractual Services	\$ 19,305	\$ 3,886	\$ 3,800	\$ 1,000	\$ -
Other Expenses	95,740	87,963	87,500	36,000	-
Capital Improvements	183,903	-	-	-	-
Debt	229,407	4,970,093	4,970,000	4,722,366	-
Total Bldg & Properties Maintenance Rental Properties	\$ 528,355	\$ 5,061,942	\$ 5,061,300	\$ 4,759,366	\$ -
Total Expenditures	\$ 40,478,686	\$ 70,854,287	\$ 63,682,294	\$ 46,733,033	\$ 69,897,143

VILLAGE OF BENSENVILLE
OFFICIAL COMPENSATION PLAN
AUTHORIZED POSITIONS EFFECTIVE 1/1/2011
STEP ADJUSTMENTS EFFECTIVE 5/1/2011
SCHEDULE I: MERIT-STEP POSITIONS

Merit Step Positions ^{(1) (5)}		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Authorized Positions	
												F/T ⁽²⁾	P/T
AFSCME Pay Grade 1 (Includes the following positions: Switchboard Operator/ Receptionist/ Account Clerk I)	Annual	30,685	31,677	32,668	33,656	34,645	35,636	36,623	37,612	38,606	39,764	3	0
	Bi-Weekly	1,180	1,218	1,256	1,294	1,333	1,371	1,409	1,447	1,485	1,529		
	Hourly	14.75	15.23	15.71	16.18	16.66	17.13	17.61	18.08	18.56	19.12		
AFSCME Pay Grade 2 (Includes the following positions: Custodian)	Annual	33,205	34,277	35,346	36,420	37,489	38,562	39,633	40,705	41,776	43,029	0	1
	Bi-Weekly	1,277	1,318	1,359	1,401	1,442	1,483	1,524	1,566	1,607	1,655		
	Hourly	15.96	16.48	16.99	17.51	18.02	18.54	19.05	19.57	20.08	20.69		
AFSCME Pay Grade 3 (Includes the following positions: Billing Clerk III, Secretary III)	Annual	35,874	37,031	38,187	39,347	40,506	41,664	42,820	43,981	45,137	46,491	2	1
	Bi-Weekly	1,380	1,424	1,469	1,513	1,558	1,602	1,647	1,692	1,736	1,788		
	Hourly	17.25	17.80	18.36	18.92	19.47	20.03	20.59	21.14	21.70	22.35		
AFSCME Pay Grade 4 (Includes the following positions: Billing Clerk IV, Account Clerk IV, Secretary IV)	Annual	38,140	39,368	40,597	41,827	43,057	44,289	45,519	46,746	47,979	49,419	4	0
	Bi-Weekly	1,467	1,514	1,561	1,609	1,656	1,703	1,751	1,798	1,845	1,901		
	Hourly	18.34	18.93	19.52	20.11	20.70	21.29	21.88	22.47	23.07	23.76		
AFSCME Pay Grade 5 (Includes the following positions: Technician I, Mechanic I)	Annual	42,111	43,613	45,112	46,614	48,115	49,615	51,114	52,617	54,117	55,741	2	0
	Bi-Weekly	1,620	1,677	1,735	1,793	1,851	1,908	1,966	2,024	2,081	2,144		
	Hourly	20.25	20.97	21.69	22.41	23.13	23.85	24.57	25.30	26.02	26.80		
AFSCME Pay Grade 5 W (Includes the following positions: Technician I assigned to Utility)	Annual	44,140	45,641	47,140	48,642	50,143	51,644	53,142	54,645	56,146	57,830	3	0
	Bi-Weekly	1,698	1,755	1,813	1,871	1,929	1,986	2,044	2,102	2,159	2,224		
	Hourly	21.22	21.94	22.66	23.39	24.11	24.83	25.55	26.27	26.99	27.80		
AFSCME Pay Grade 6 (Includes the following positions: Special Clerical Assistant)	Annual	44,973	46,584	48,195	49,803	51,411	53,023	54,631	56,239	57,847	59,582	1	0
	Bi-Weekly	1,730	1,792	1,854	1,915	1,977	2,039	2,101	2,163	2,225	2,292		
	Hourly	21.62	22.40	23.17	23.94	24.72	25.49	26.26	27.04	27.81	28.65		
AFSCME Pay Grade 7 ⁽³⁾ (Includes the following positions: Technician II, Mechanic II)	Annual	47,476	49,179	50,885	52,588	54,294	55,996	57,702	59,407	61,113	62,947	9	0
	Bi-Weekly	1,826	1,891	1,957	2,023	2,088	2,154	2,219	2,285	2,351	2,421		
	Hourly	22.82	23.64	24.46	25.28	26.10	26.92	27.74	28.56	29.38	30.26		
AFSCME Pay Grade 7 W ⁽³⁾ (Includes the following positions: Technician II assigned to Utility)	Annual	49,504	51,207	52,913	54,616	56,322	58,024	59,730	61,436	63,142	65,036	6	0
	Bi-Weekly	1,904	1,969	2,035	2,101	2,166	2,232	2,297	2,363	2,429	2,501		
	Hourly	23.80	24.62	25.44	26.26	27.08	27.90	28.72	29.54	30.36	31.27		
Police Officer ⁽⁴⁾	Annual	57,357	59,531	62,777	65,249	68,562	73,999	80,374				26	0
	Bi-Weekly	2,206	2,290	2,415	2,510	2,637	2,846	3,091					
	Hourly	27.58	28.62	30.18	31.37	32.96	35.58	38.64					
Sergeants	Annual	83,090	86,054	89,467	92,885	--	--	--				5	0
	Bi-Weekly	3,196	3,310	3,441	3,572	--	--	--					
	Hourly	30.15	31.22	32.46	33.70	--	--	--					
SUB-TOTAL MERIT-STEP POSITIONS:												61	2

NOTES

- (1) Movement through merit-steps occur at 1 year intervals with satisfactory job performance evaluation.
- (2) Each position represents full-time equivalent hours of 2080, unless otherwise noted. "Job sharing" is permitted as long as total hours paid do not exceed the amount budgeted for the positions. The number of full-time equivalent positions shall not be increased. Additionally, the allocation of positions between Technician I & II may vary as long as total number of Technician positions is not increased.
- (3) Crew Leaders compensation is equal to a 5% increase above Step 10 (J)
- (4) Specialty Compensation for Detective equals \$300 per year
- (5) AFSCME Contract expires April 30, 2011. Police Officer contract expires April 30, 2012. Sergeant contract expires April 30, 2012.

VILLAGE OF BENSENVILLE
OFFICIAL COMPENSATION PLAN
AUTHORIZED POSITIONS EFFECTIVE 1/1/2011
RANGE ADJUSTMENTS EFFECTIVE 1/1/2011
SCHEDULE II: MERIT PERFORMANCE POSITIONS

<u>Merit-Performance Positions</u>	<u>ANNUAL</u>		<u>BI-WEEKLY</u>		<u>HOURLY</u>		<u>F/T⁽¹⁾</u>	<u>P/T⁽²⁾</u>
	<u>MIN</u>	<u>MAX</u>	<u>MIN</u>	<u>MAX</u>	<u>MIN</u>	<u>MAX</u>		
PT PW & Authorized Hour Position ⁽³⁾	17,680	41,415	680	1,593	8.50	19.91	0	2
Plumbing & Electrical PT Inspectors					10.00	15.00	0	0
Office Assistant/Investigative Aide	23,500	33,500	904	1,288	11.30	16.11	0	1
Records Clerk	23,500	33,500	904	1,288	11.30	16.11	3	0
Front Desk Clerks (Edge - authorized hours)	23,500	33,500	904	1,288	11.30	16.11	0	0
Office Manager (Edge)	23,500	33,500	904	1,288	11.30	16.11	0	0
Janitorial Services Manager (Edge)	25,500	35,500	981	1,365	12.26	17.07	1	0
Front Desk Operations Manager (Edge)	31,605	38,145	1,216	1,467	15.19	18.34	1	0
Aquatic Facilities & Programs Manager	27,245	38,145	1,048	1,467	13.10	18.34	1	0
Redmond Facilities & Programs Manager	30,515	46,860	1,174	1,802	14.67	22.53	1	0
Concessions Manager	30,515	46,860	1,174	1,802	14.67	22.53	1	0
Administrative Assistant/Administrative Aide	29,040	49,040	1,117	1,886	13.96	23.58	3	0
Deputy Village Clerk	29,040	49,050	1,117	1,887	13.96	23.58	1	0
Police Dispatcher	32,000	50,000	1,231	1,923	15.38	24.04	5	2
Marketing/Business Development Administrator	33,645	54,900	1,294	2,112	16.18	26.39	1	0
Engineering/GIS Coordinator	33,645	54,900	1,294	2,112	16.18	26.39	1	0
Payroll Administrator/Staff Accountant	43,590	58,850	1,677	2,263	20.96	28.29	1	0
Accounts Payable Administrator	43,590	58,850	1,677	2,263	20.96	28.29	1	0
Community Liaison	43,590	58,850	1,677	2,263	20.96	28.29	1	0
Civilian Code Enforcement Officer	40,845	61,105	1,571	2,350	19.64	29.38	1	0
Civilian Evidence Custodian	40,845	61,105	1,571	2,350	19.64	29.38	1	0
Code Compliance Inspector	40,845	61,105	1,571	2,350	19.64	29.38	3	0
Executive Assistant ⁽⁴⁾	32,695	65,000	1,258	2,500	15.72	31.25	1	0
Plan Reviewer - Inspectional Services	43,515	65,230	1,674	2,509	20.92	31.36	1	0
Plan Reviewer - Permitting	43,515	65,230	1,674	2,509	20.92	31.36	1	0
Facilities Operation Manager	45,000	65,000	1,731	2,500	21.63	31.25	1	0
Assistant to Director	35,000	70,790	1,346	2,723	16.83	34.03	2	0
Emergency Management Coordinator ⁵	50,000	70,790	1,923	2,723	24.04	34.03	1	0
Cable Director	52,205	70,790	2,008	2,723	25.10	34.03	1	0
Assistant PW Supervisor/Fleet Manager	50,715	76,117	1,951	2,928	24.38	36.59	1	0
Public Works Supervisor	56,350	84,575	2,167	3,253	27.09	40.66	1	0
Utility Supervisor	56,350	84,575	2,167	3,253	27.09	40.66	1	0
Assistant Director of Finance	47,900	84,575	1,842	3,253	23.03	40.66	1	0
Figure Skating Director	45,000	84,575	1,731	3,253	21.63	40.66	1	0
Hockey Director/Coach	60,000	95,940	2,308	3,690	28.85	46.13	1	0
Director of HR & Risk Management	63,250	95,940	2,433	3,690	30.41	46.13	1	0
Programming Manager/Hockey Director	60,000	99,500	2,308	3,827	28.85	47.84	1	0
Deputy Chief	66,335	99,500	2,551	3,827	31.89	47.84	1	0
Directors:								
Finance	63,250	125,000	2,433	4,808	30.41	60.10	1	0
Community & Economic Development	63,250	125,000	2,433	4,808	30.41	60.10	1	0
Recreation & Community Programming	76,285	125,000	2,934	4,808	36.68	60.10	1	0
Public Works	76,285	125,000	2,934	4,808	36.68	60.10	1	0
Chief of Police	76,285	125,000	2,934	4,808	36.68	60.10	1	0
Deputy Village Manager	87,725	131,590	3,374	5,061	42.18	63.26	0	0
Village Manager	Village Manager Compensation Set by Village Board						1	0
SUB-TOTAL MERIT PERFORMANCE POSITIONS:							50	5
GRAND TOTAL ALL POSITIONS:							111	7

NOTES

- (1) Each position represents full-time equivalent hours of 2080, unless otherwise noted. "Job sharing" is permitted as long as total hours paid do not exceed the amount budgeted for the positions. The number of full-time equivalent positions shall not be increased.
- (2) Part-Time non-exempt positions will be compensated at the hourly equivalent within their range.
- (3) Authorized Positions Column does not include those positions for which total authorized hours are established.
- (4) Position paid an additional stipend of \$5,290 for serving as Recording Secretary for Board of Police Commissioners (BOPC)
- (5) Position paid annual stipend of approximately \$8,000

VILLAGE OF BENSENVILLE

CAPITAL ASSET POLICY AND PROCEDURES

POLICY

Capital Assets are defined by the Village as assets with an initial, individual cost above a set dollar threshold (see chart below). Improvements done to existing assets that increase the value of the assets should also be capitalized. Normal repairs that merely maintain the asset in its present condition should be recorded as expenditure and should not be capitalized.

VALUATION

All assets reported as capital assets should be recorded at their historical cost or estimated historical cost if purchased or constructed. Cost, for this purpose, includes not only the purchase price or cost of construction, but also any other charges incurred “to place the asset in its intended location and condition for use.” Donated assets should be recorded at their estimated fair market value at the date of donation. This rule applies only to donations made from outside the financial reporting entity.

CAPITAL ASSET CLASSES

Assets are categorized as various classes such as Land, Building and Improvements, Furniture, Machinery and Equipment, Vehicles, and Infrastructure.

The “Land” account includes all land purchased or otherwise acquired by the Village. The land account should include not only the cost of land itself, but also the cost of preparing land for its intended use. Intent, for this purpose, should be judged as of the date of acquisition.

The “Building and Improvement” account includes the value of all buildings at purchase price or construction cost. The cost should include all charges applicable to the building, including broker’s or architect’s fees and interest on borrowed money during construction. Additionally, the account is used for permanent (i.e., non-detachable) improvements that add value to land (e.g., fences, retaining walls). This account also is used for leasehold improvements (i.e., permanent improvements the Village makes to property it is leasing under an agreement classified as an operating lease).

The “Machinery and Equipment” account consists of property that does not lose its identity when removed from its location and is not changed materially or expended in use. This property should be recorded at cost, including freight, installation and other charges incurred to place the asset in use.

The “Infrastructure” account consists of assets that are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly

greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature. The Village’s four Infrastructure subsystems are:

- Infrastructure – Street Network
- Infrastructure – Water Network
- Infrastructure – Sanitary Sewer
- Infrastructure – Storm Sewer

USEFUL LIFE

Following is a listing of the different classes of assets, threshold amount and their standard useful lives.

<u>Asset</u>	<u>Threshold</u>	<u>Years</u>
Land	\$25,000	No Limit
Buildings and Improvements	\$15,000	3 - 50
Furniture Machinery and Equipment	\$5,000	3 - 10
Vehicles	\$5,000	3 - 10
Infrastructure – Street Network	\$50,000	30 - 100
Infrastructure – Water Network	\$50,000	30 - 100
Infrastructure – Sanitary Sewer	\$25,000	30 - 100
Infrastructure – Storm Sewer	\$25,000	30 - 100

The Village does not depreciate land

PROCEDURE FOR ADDITIONS & DISPOSALS OF ASSETS

The Finance department is responsible for keeping the capital asset records up to date. But the primary responsibility for providing the correct information to the Finance department and verifying the accuracy of the information periodically belongs to the Department Heads.

ADDITIONS

Additions to capital asset account group will be done on an annual basis by the Director of Finance. All assets recorded during the current fiscal year are defined as current year additions. These should include purchases of new as well as used assets, all donated assets and assets acquired through capitalized leases. Once the capital asset list is updated reflecting current year additions, it will be given to Department Heads to verify and make corrections.

DISPOSALS

All items sold, traded-in, scrapped, abandoned or in any way removed from service during the current fiscal reporting period are classified as disposals. When the Department Head receives an updated list of the capital assets at the end of each fiscal year, he/she should verify the information and see if all assets are still in service. If there are assets on the list that are no longer in service, they should be retired.

DEPRECIATION

Depreciation is used to reflect the economic loss in the value of an asset. Generally Accepted Accounting Principles (GAAP) requires that the method used to allocate the cost of a capital asset over its estimated useful life be as equitable as possible to the periods during which services are obtained from the use of the asset.

In most cases, the straight line method of depreciation will be used for all assets.

GLOSSARY

2011 Budget – The 2011 budget refers to the budget for January 1, 2011 – December 31, 2011. In 2010 the village transitioned to a calendar year budget from a fiscal year budget as such the village prepared a 20 month budget for fiscal year 2010 as well as a 12 month budget for calendar year 2010. Both the 20 month FY2010 budget and 12 month CY2010 prior year numbers are presented in this document. **In order to have relevant comparisons this budget compares the 2011 budget amounts to the CY2010 budget rather than the 20 month FY2010 estimates.**

ADA – Americans with Disabilities Act, legislation that defines accessibility standards for facilities, programs and informational material.

Administration Finance and Legislation (AFL) Committee – Board of Trustees Committee consisting of 4 of the Village Board members and chaired by one of the trustees. Most items that affect the financial operations of the Village are approved by the AFL committee prior to the Village Board taking action.

AED – Automated external defibrillators, which operate automatically to restore heartbeat are now located at most of the village's facilities.

Annual Budget – A plan approved by the Board of Trustees for raising and expending monies for services provided to the residents.

Appropriations – Amounts expended for the administration, maintenance and management of properties and services for the Village of Bensenville.

Board of Trustees – Independent board of six individuals elected at large for alternating four year terms by the residents of the Village of Bensenville.

CAFR – Acronym for the Comprehensive Annual Financial Report.

CPA – Certified Public Accountant.

CPR – Cardiopulmonary Resuscitation consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as the brain and heart.

Community Investment Plan – The name of the village's 5 year capital improvement program

CY2010 Budget – The CY2010 budget refers to the calendar year 2010 budget from January 1, 2010 – December 31, 2010. The village transitioned to a calendar year budget from a fiscal year budget as such the village prepared a 20 month budget for fiscal year 2010 as well as a 12 month budget for calendar year 2010.

CDC - The Community Development Commission (CDC) is an appointed citizen review body that conducts Public Hearings on rezoning, conditional use permits, site plans, variances and other development requests.

EAV – Equalized Assessed Valuation, property value on which real estate taxes are levied.

FY2010 Budget – The FY2010 budget refers to the 20 month fiscal year 2010 budget from May 1, 2009 – December 31, 2010. The village transitioned to a calendar year budget from a fiscal year budget as such the village prepared a 20 month budget for fiscal year 2010 as well as a 12 month budget for calendar year 2010.

Fund – Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

GAAP – Generally accepted accounting principles.

GASB – Government Accounting Standards Board.

GFOA – Government Finance Officers' Association.

IEPA – Illinois Environmental Protection Agency

IMRF – Illinois Municipal Retirement Fund is a state established retirement fund for municipal workers. Both the employee and the village pay into this defined benefit plan.

Intergovernmental Agreement – The Village maintains intergovernmental agreements with several taxing bodies including the Bensenville Park District, Bensenville School District 2, and Fenton High School District #120.

Modified Accrual Accounting – This basis of accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

MUNIS – Munis is proprietary software used by the village for utility billing, permit processing, and accounting systems.

OMP – The O'Hare Modernization Program (OMP) is a \$6.6 billion program to modernize O'Hare airport. The OMP will reconfigure intersecting runways into a more modern parallel layout increasing capacity and substantially reducing delays.

Special Service Area (SSA) – A Special Service Areas is a taxing mechanism that can be used to fund a wide range of special or additional services and / or physical improvements in a defined geographic area within a municipality or jurisdiction.

Tax Levy – The amount the Village requests from the property owners, both commercial and residential, to fund the recreational activities of the community.

Tax Rate – The rate derived from dividing the tax levy by the EAV. The tax rate, combined for all funds, is multiplied by the equalized assessed valuation of each real estate parcel to arrive at the taxes owed by each parcel owner.

TIF District – Tax Increment Financing District

Version 7.3, 8.1 and 8.2 – Upgraded MUNIS application software.