



Village of Buffalo Grove

2022

Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
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**Village of Buffalo Grove
Illinois**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director

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TRANSMITTAL LETTER



LETTER FROM DANE C BRAGG, VILLAGE MANAGER



Management's Letter to the Corporate Authorities of the Village of Buffalo Grove

November 1, 2021

Honorable President Beverly Sussman and Board of Trustees:

It is my pleasure to submit to the Village Board the proposed budget for the Village of Buffalo Grove for the Fiscal Year ending December 31, 2022. The proposed budget carries forward for the fifth year the program budget concept in a more concise, readable and reader-oriented layout. We hope you will find this document to be informative to your deliberation of the allocation of financial resources for the coming year.

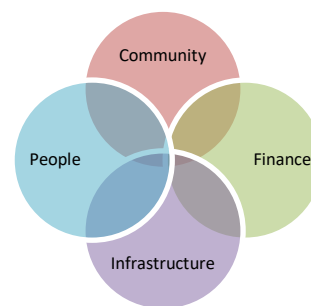
As Buffalo Grove and the metro area approach the end of the COVID-19 pandemic, the Village finds itself in a strong fiscal position due to proactive leadership at all levels of the organization. The Village Board and staff team have taken deliberate action to carefully monitor and adjust operating expenses while using more frequent projection methods to predict revenue trends. While the expense ledger has remained stable, the Village continues to see significant variation in operating revenues.

Concurrent with the pandemic response, the Village Board has reiterated its commitment to its core strategies and focus on the sustainability of the community, financial resources, infrastructure, and the people who make

up the organization. Consistent with the Village's adopted Strategic Plan 2018-2023, the FY 2022 budget delivers the accomplishments expected by our community now and into the future.

The Village does not anticipate drawing on unassigned reserves in 2021 or in 2022. The organization enters the 2022 budget cycle with a strong balance sheet with more than \$30 million in reserves for operations, equipment, and capital programs.

1. Buffalo Grove's Sustainability Priorities



2022 Budget & Strategy

Despite the pandemic, the Village entered 2021 with a strong budget position and strategy focused on economic development, infrastructure reinvestment and financial stability.

Consistent with initiatives over the past decade, the Village continues to pursue options to diversify revenue streams, reduce long-term liabilities and provide the highest quality of life to its residents and businesses.

As an outflow from the implementation of the Lake Cook Road tax increment financing district, the Village has successfully entered into a public-private partnership with Kensington Development Partners to acquire and redevelop the Town Center property located at Route 83 and Lake Cook Road. This project, detailed further in Section Two, represents the highest priority economic development project identified by Buffalo Grove residents as part of the *Lake Cook Road Corridor Plan and Market Study*. Totaling more than \$150 million, construction is slated to begin in 2022.

The Village Board's dedication to the *Infrastructure Modernization Program* launched in 2020 has resulted in more than \$22.7 million in investment into street, sewer and water infrastructure. 2022 will see the completion of major road improvements for arterial roads, as well as several neighborhood-level utility and street projects. For 2022, more than \$18.1 million in new projects are planned through the Infrastructure Modernization Program.

A high priority for the Village Board is to establish a sustainable operation at the Arboretum Golf Club. In 2021, the Village announced a partnership with WJ Golf to develop a golf simulator and food/beverage operation at Arboretum. WJ Golf will begin interior remodeling in December 2021 and plans to open in spring 2022. This exciting new concept pairs traditional golf with high-tech simulator instruction and recreation.

The Village continues to pursue several economic development initiatives at key sites including the Prairie View Metra Station area, former Bob Rohrman Auto Group properties, Chase Plaza and Cambridge Commons.

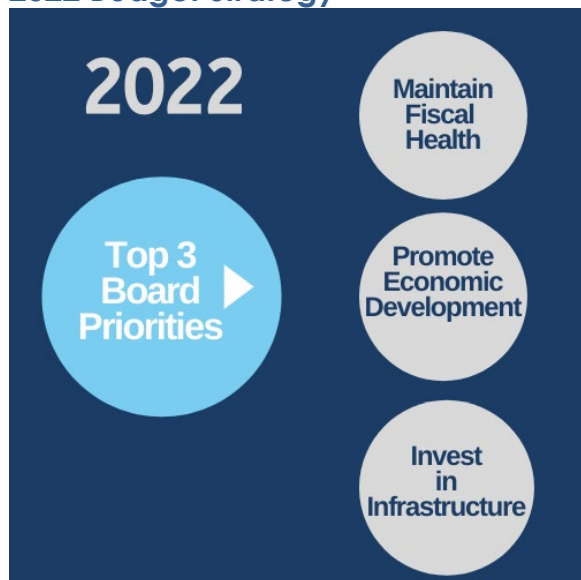
The Comprehensive Plan project continues into 2022 after a long hiatus due to COVID-19. In 2021, the Village Board approved a new agreement with the Lamar Johnson Collaborative to restart the plan and complete it in 2022.

The Village Board and staff team embarked on a strategic planning process for communications in 2021, resulting in preliminary recommendations to centralize communications within a professional staff, relax the style and tone of communications and to explore multi-channel communications options. As a result, the 2022 budget includes positions to accomplish these tasks as well as to complete the communications plan in the coming year.

These projects are the result of careful and deliberate financial, economic development and community planning based on resident feedback through surveys, planning studies and other community engagement strategies.

The Village continues its tradition of aggressive debt and liability management, spending controls, operational efficiency, and innovation as a means to deliver the highest-value services at the lowest cost to our resident and business consumers. This budget outlines the key strategic goals, performance measures, and service benchmarks necessary to fulfill those priorities.

2022 Budget Strategy



Working with the Village Board and executive team, strategic plan goals were reprioritized in 2020 to reflect response to the pandemic and focusing limited resources on key goals. As a result, the Village Board developed three key priorities for the fiscal 2021 and 2022 strategy: financial stability, economic development projects that can be accomplished in the present market and continuing the Village's adopted strategy to extensively reinvest in infrastructure over the 2020-2024 period.

Using this framework, staff developed a series of budget priorities and actions to facilitate the accomplishment of the Village Board's goals, resulting in a spending plan featuring reduced expenditures, balanced operations, contract services, reinstating capital reserve transfers, increased public safety pension contributions and continuing the scheduled capital program for the coming year.

Budget at a Glance

The Village enters the 2022 budget cycle with a 4.5 percent increase (\$5.2M) in total expenses. Major drivers of the increase are 1) increased General Fund expenditures due to adding back positions/services, 2) increased facilities maintenance expenses and 3) additional water/sewer projects. The proposed budget maintains the ad valorem (property) tax levy at the same level as 2021 for a net increase of 0.0 percent.

The all funds budget includes a significant commitment to infrastructure spending, with \$18.3 million allocated for street, water and sewer projects and \$2.2 million allocated for planned equipment replacements. In total, the capital program is \$20.3 million for 2022, an increase of 18 percent year-over-year.



Strategic Goals

While the Village has continued to follow its Strategic Plan 2018-2023, the COVID-19 pandemic forced the community and the organization to redirect resources and priorities creatively to continue achieving those goals. The following categories of innovation, community planning/engagement, infrastructure management/reinvestment and talent development highlight the key priorities for 2022.

Financial Priorities

Sustainable Capital Reserve Contributions

Mitigate Operating Expense Increases

Retire Debt Early

Achieve Cash-Funding Capability for Infrastructure

The Village has developed a program-based budget to achieve its financial goals, as well as long-term projections to determine sustainable practices for infrastructure management. For 2022, capital reserve contributions total \$347,400. The Village Board continues to pledge excess unassigned funds toward capital reinvestment.

The Village continues to explore all options to contain increases in operating costs through the use of cooperative purchasing, alternate service delivery models and intergovernmental consortia to deliver high-quality, efficient services.

In 2021, the Village Board took deliberate action to establish a Debt Service Reserve account for the purpose of retiring debt early when possible, and/or to stabilize property tax levies from year-

to-year. The Board also established a revenue replacement reserve to provide a cushion in the event of a one-time or catastrophic revenue loss. Together, these actions provide greater flexibility in providing financial stability while also protecting taxpayers from rate shock.

Through ongoing infrastructure planning, the Village continues to pursue cash-funding or pay-as-you-go capability for infrastructure replacement.

Innovation Priorities

Network Security & Two-Factor Authentication

Resident Notification Communications Platform

Permitting/License/Inspections Software

Open Space/Land Management

Collaborative Grant Opportunities

The Village will complete several ongoing technology and/or innovation priorities, including the addition of two-factor authentication and network security improvements to reduce the threat of ransomware attacks, the implementation of permitting, licensing and inspections software via the Community Development enterprise resource program, as well as replacement of the phone system.

For 2022, the Village will explore implementation of a resident notification communications system, which allows the delivery of real-time information to residents and businesses based on their location. This software also replaces the traditional menu-driven service request system with a text-message interface, as well as future compatibility with Amazon Echo and Google Assistant devices.

As a result of outsourced tree trimming operations, Public Works will shift the focus of the Forestry section to open space and land management activities, including natural area landscaping, watershed stormwater quality improvement and median beautification of major corridors.

The Village, Park District and Vernon Township launched a collaborative grant writing initiative in 2019 to pursue projects that benefit the community. While stalled due to the pandemic, the collaborative will restart its efforts to seek grant opportunities for projects including bike/pedestrian connections, facility and community solar, green fleets and other opportunities that align with the goals of the Sustainability Plan.

Community Planning and Engagement Priorities

Town Center Redevelopment

Community Engagement Activities

Comprehensive Plan

Prairie View Metra Station Area Implementation

Lake Cook Road Corridor Implementation

As noted earlier in this letter, the proposed Town Center redevelopment is the largest community planning initiative to occur in Buffalo Grove in several decades. Spanning 20 acres and \$150 million, the revitalized center will be the largest redevelopment to occur.

With COVID-19, the Village has had to retool its community engagement efforts using electronic and social media

platforms. Village Board meetings have been simulcast on social media as well.

The Village Board completed the Prairie View Metra Station Area Plan in 2019. As of this writing, staff continues to work with prospective developers on annexation and redevelopment projects for this area.

In addition to the Town Center project, there are several other key redevelopment sites in the Lake Cook Road corridor. Currently, the Northwest Community Hospital outpatient and immediate care center is complete, while parcels have been prepared at the northeast and southwest corners of Lake Cook Road and Illinois Route 83. The development of the Ricky Rockets fuel/convenience center is underway on the former BMO Harris site.

Infrastructure Management Priorities

Year Three Infrastructure Modernization Program

Facility Replacement/Modernization

Stormwater Master Planning

Major Corridor Improvements

Pedestrian/Bikeway Connections

2022 will include year three of a five-year capital program to address the community's first-generation water and sanitary sewer system infrastructure replacement in 2020. Totalling \$175 million, this program is the most extensive infrastructure replacement initiative in the Village's 63-year history. In addition to the Infrastructure Modernization Program, several maintenance, rehabilitation and stormwater projects are planned throughout the community. For more information on funded projects,

please see *Capital Improvement Budget*.

In 2022, the Village Board will consider a long-range stormwater master plan to ensure sustainability of the community's storm collection and drainage system. Much like prior exercises for street, sanitary and water utilities, the plan will also consider fiscally constrained funding models to ensure long term viability.

Maintaining adequate funding for ongoing street repair and replacement will be a high priority for the Village Board in coming years. A second bond issue is contemplated in 2023 or 2024 to support the continuation of the program.

Weiland Road Phase I improvements were completed in 2021 and Phase II improvements will be completed by the end of this year. Lake Cook Road widening improvements began in 2020 and will be completed in 2022. Buffalo Grove Road Phase I widening was completed in 2021 and Phase II widening will be completed in 2022. Thompson/Brandywyn reconstruction will continue through 2022. The Village has made financial resource allocations to these projects totaling \$10.2 million. Bernard Drive reconstruction is currently listed in the contingency program for the Northwest Council of Mayors 2021-2025 STP-L Program. The Village also received \$500,000 in grant funds through the Invest in Cook program to support Phase I engineering to continue Lake Cook Road widening westerly to Arlington Heights Road. By 2025, nearly all of Buffalo Grove's major corridors will have received multi-million dollar improvements.

The Village continues to pursue long-term facility replacement plans for various facilities including Fire Station 25

(Dundee Road), Public Works, Village Hall and Police. While many of these projects were put on hold during the COVID-19 pandemic, aging facilities are exerting greater pressure on the capital improvement budget, specifically roof and HVAC systems. For 2022, \$976,200 in projects were funded against \$16.9 million in requests, or 5.7 percent. Year-over-year, facility projects have increased \$767,000.

Employee Development Priorities

Off Boarding Program

Succession Planning

"Stay" Interviews

Employee Newsletter

Employee Portal

COVID-19 has necessitated a different approach to the Village's traditional employee development programs. Beginning in 2021, in-person activities were transitioned to online platforms to maximize participation.

As active employees reach the age of retirement, the process of retiring may induce anxiety for the employee. Human Resources has begun to develop a comprehensive retirement program by strengthening its relationship with retirement savings partners and is currently exploring educational opportunities for those active employees contemplating retirement in the next five years. The intent is to build their confidence and ease their transition into the next chapter of their lives.

As it relates to succession planning, staff has worked with individual departments to identify their diverse needs and continue to work on a Village wide succession program that complements

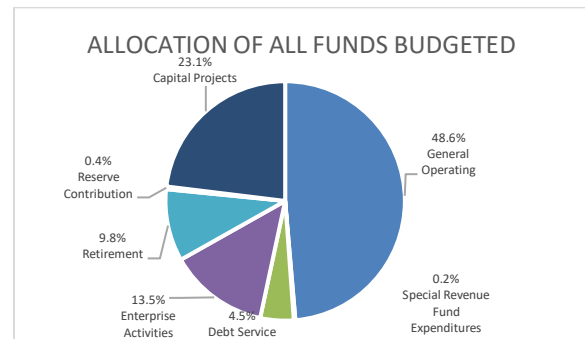
the programs already in place in the individual departments. In turn, to encourage employee retention and to further improve the leadership of the organization, a “stay” interview planning has been drafted which includes a set of questions that aims to seek feedback from mid-career employees on ways to improve the organization moving forward.

All Funds Budget

The Village uses a program-based budget model to show the interrelationship between the allocation of resources, performance measures and service outcomes for each customer-facing service. Internal services including information technology, building maintenance, and central garage activities are also budgeted in *BG is Responsible* and *BG is Resilient* Sections. Each internal service is recognized as a charge for service against the operating expenses for each program area.

The 2022 spending plan includes \$106,102,761 of forecast revenues to support \$118,384,488 in projected expenditures. It is important to note that expenditures are planned to exceed revenues including \$11.2 million in capital outlay derived mostly from reserve/bond funds. Fund balance increases are planned for pension funds (\$3.4M). Use of reserves is planned for General Fund (\$3.2M), Water & Sewer Fund (\$5.2M), Arboretum Golf Course (\$700K) and Debt Service (\$6.6M). All draws on reserves support planned capital and equipment investments.

Allocation of Total Budgeted Funds - 2022



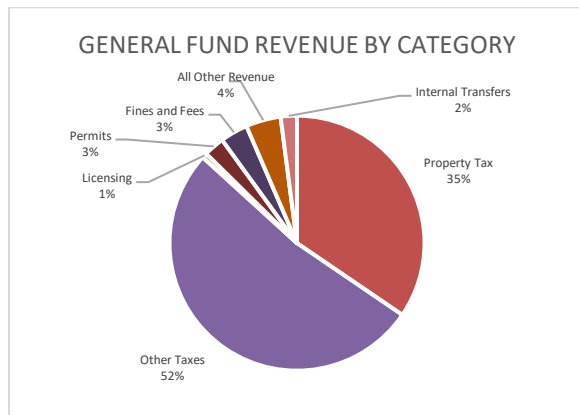
General operating expenditures comprise 50 percent of the Village's total annual expenditure, followed by capital projects (20%), enterprise activities (13%), and retirement benefit expenditures (11%). Debt service and reserve contributions constitute five percent of the budget. The chart above shows the allocation of resources by category.

Post-employment benefits comprise the largest operating expense for the Village outside of direct wages.

General Fund Budget

The General Fund is supported in 2022 by \$48,902,640 in revenue to offset \$48,895,518 in planned expenses, for a net gain in position of \$7,192. Additionally, contingency funds in the amount of \$200,000 are allocated for one-time, unplanned expenditures. The following chart shows the sources of revenue by category to the General Fund.

Sources of General Fund Revenue - 2022



Property tax is the largest single source of revenue to the General Fund, followed by other taxes including shared income tax, sales tax, real estate transfer tax, and utility consumption taxes. 41 percent of the property tax levy is transferred to mandated retirement programs including fire and police pensions, Illinois Municipal Retirement Fund and Social Security programs. Fees for service (licenses, permits, and fines) comprise eleven percent of revenues.

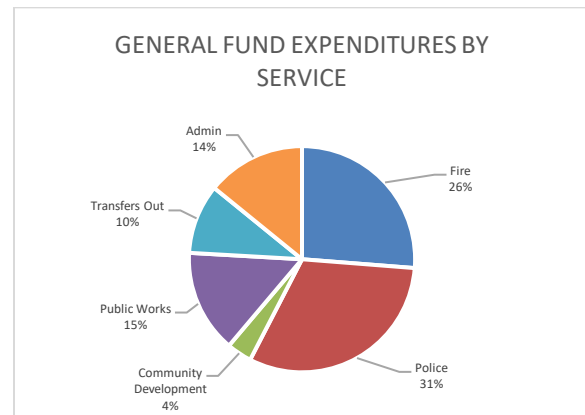
Projected Revenue Increase (Decrease) by Category

The Village projects material revenue increases in state sales tax, home rule sales, income tax, and food and beverage tax. Declines are projected in telecommunications tax.

Income Tax	1,062,000
State Sales Tax	514,700
Home Rule Sales Tax	457,000
Food & Beverage	150,000
Telecommunications	(240,000)

Overall, General Fund base revenue increases \$1,821,960 year-over-year. Revenue projections have been formed based on conservative estimates and using third-party projections where possible.

Uses of General Fund Revenue - 2022



Public safety services comprise over 59 percent of the Village's operating expenditures, followed by public works (19%) and community development (9%). General and administrative costs inclusive of legislative, legal, finance, human resources, and executive leadership comprise three percent of expenditures, indicating an efficient utilization of resources. The following chart shows the use of resources by service in the General Fund.

Golf Enterprise

The golf enterprise has continued with robust activity starting with the COVID-19 pandemic and continuing through 2021. The golf funds are expected to turn a profit on a cash basis for the second consecutive year and will reserve any excess revenue over expenses for future capital projects. Due to the restructuring of the current lease at Arboretum Club and new lease with WJ Golf, a capital draw on reserves totaling \$700,000 is planned in 2022 to complete tenant and course improvements.

For 2022, fee revenue totaling \$2,710,700 is expected from operations at both golf courses, besting budgeted 2021 performance of \$2,801,700. Due to strong revenue performance, the 2022

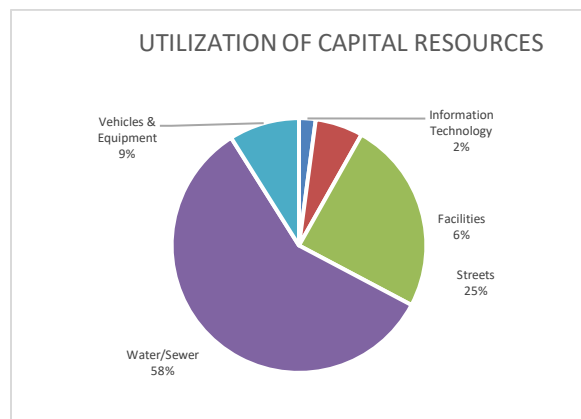
Budget does not include a general fund subsidy for golf operations.

Capital Development

The 2022 budget includes \$22.1 million in capital projects, an increase of \$4.7 million year-over-year. Total requests for 2022 were \$48 million, inclusive of \$14 million for Public Works Facility replacement and \$16.3 million in street maintenance. \$28 million of requests were deferred until 2023 or later.

Capital projects are sourced from a variety of revenues including water/sewer user fees, state and local motor fuel taxes, bond proceeds and general funds. Street, sewer and water main projects total \$18.3 million, or 90 percent of capital expenditures for the coming year.

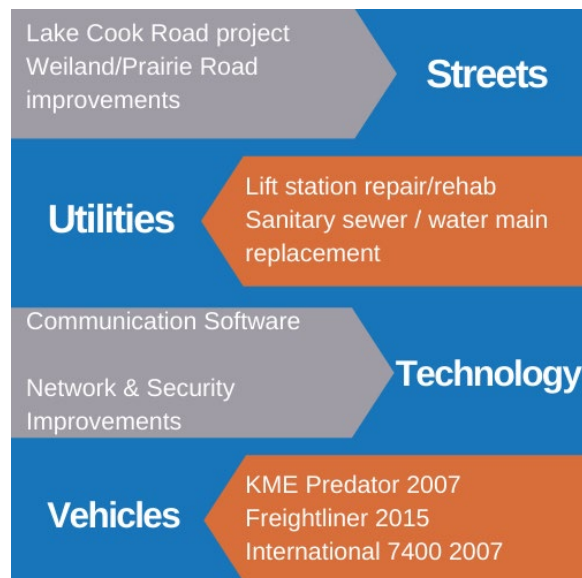
Allocation of Capital Projects by Category



The following graphic shows major capital projects.

Major Capital Projects and Expenditures

Vehicle and equipment expenditures are budgeted at \$2.2 million for 2022, reflecting continued replacement of major fire apparatus. A planned draw on reserves is anticipated in the amount of \$3.2 million. Much of the drawdown of reserves is cyclical, reflecting periods of



rapid growth in the community and the addition of major equipment in response.

Technology investments that improve customer service, security, efficiency and the delivery of service remain high priorities. In 2022, four major projects will occur: Completion of the Community Development ERP- enterprise-level permitting, licensing and inspection software;

- Network and security improvements to reduce risk to the organization;
- Replacement of the first-generation VoIP phone system; and
- Implementation of Notifi communications software.

Personnel, Wages & Benefits

As a service organization, over 69 percent of the Village's operating budget is committed to personnel wages, benefits, and retirement programs.

For 2022, total employment will increase 4.6 percent year-over-year, with a total of 209 full time and 37 part-time positions programmed. Aside from the addition of

communications and engagement positions, the majority of increases are reinstatement of positions vacated with the onset of the COVID-19 pandemic, as well as additional seasonal employees to provide snow and ice control services.

A general wage increase of 2.50 percent is programmed for all non-represented employees. Represented employee wage increases are subject to collective bargaining agreements in place or to become effective in 2022. All wage increases (represented and non-represented) are based on comparable wage data provided by 14 similar communities.

Employee healthcare continues to represent one of the largest categories of spending in the General Fund. For 2022, healthcare costs through the Intergovernmental Personnel Benefits Cooperative (IPBC) are budgeted at \$4.2 million, an increase of \$500,000 from the 2021 budget. There are no changes in coverage limits or plan designs for the coming year.

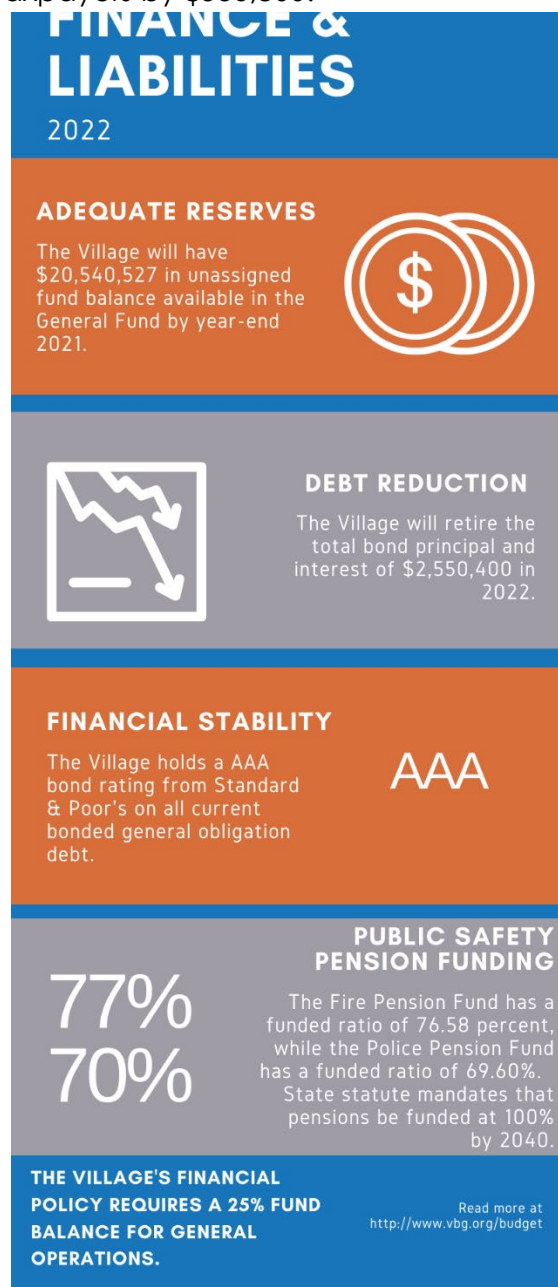
Fund Balance and Liability Management

The Village issued new debt in 2020 consisting of \$24 million in general obligation bonds dedicated to street, water and sewer main rehabilitation. The Series 2010A bond issue (Arboretum Clubhouse improvements) is fully retired, leaving only the Series 2010 B (Refunding), Series 2012, Series 2016 and Series 2020 bonds.

The Village retired \$2,550,400 in principal on the Series 2012, Series 2016, Series 2019 and Series 2020 bonds. As of the end of FY 2022, the Village will have an

outstanding principal of \$29,438,800, with maturities ranging between 2022 and 2035 for all existing debt.

The Village Board proactively created a debt service reserve as part of its approved financial policies in 2021. As part of this reserve, \$3,829,220 was allocated to retire the Series 2012 bonds in 2023, reducing interest cost to taxpayers by \$536,800.



For 2022, the Village will contribute 100 percent of the actuarially required contributions for the police, fire and IMRF pension funds. Non-sworn, civilian personnel are covered under the Illinois Municipal Retirement Fund, calculated at 11.7 percent of payroll.

The unassigned fund balance at year-end 2022 is estimated at \$20,540,527. The Village's adopted Financial Policy requires a minimum of 25 percent of the forthcoming year's expenditures in unassigned balance, with a goal of 35 percent or greater. The planned reserve will exceed 35 percent.

Property Tax Levy

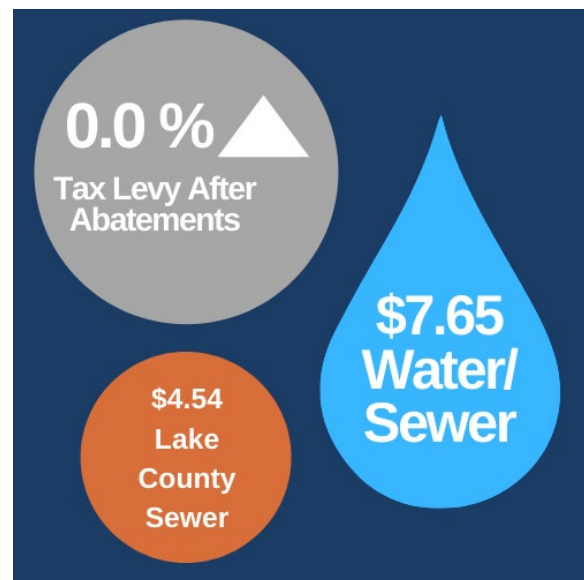
The tax levied against residential, commercial and industrial properties within the corporate limits is one of the few revenue streams over which the Village has direct control. The Village Board has adopted a conservative approach to levying property taxes, particularly given the reliance on this revenue to fund other activities, such as public education and parks and recreation.

For the 2021 tax year (payable in 2022), a levy of \$20,452,044 is proposed. After proposed abatements of debt service on the Series 2012, Series 2016 and Series 2020 bonds in the amount of \$3,336,503, the net levy increase is estimated at 0.0 percent, year-over-year. The Village proposes to use \$320,000 offset from capital reserve transfers to mitigate any increase in the levy. Factoring in growth in equalized assessed valuation, the applied property tax rate (mill rate) will remain unchanged, year-over-year.

Utility Rates and Taxes

The Village adopted a water and sanitary sewer rate policy that provides for an annual four percent escalation of the rate per thousand gallons of metered water. The rate for combined water and sewer will increase to \$7.65 per 1,000 gallons, from a rate of \$7.35, effective January 1, 2022.

Property Tax & Utility Rates



Lake County has notified the Village that its wholesale sanitary sewer rate will increase to \$4.54 per thousand gallons from \$4.43, effective December 1, 2022. The Village of Buffalo grove collects and remits the Lake County sanitary sewer fee as a pass-through agency.

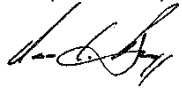
There is no increase proposed to the stormwater management fee for 2022. The current contract with Waste Management for residential refuse expires in May 2023.

Closing

The development of an annual budget is a massive endeavor, utilizing the skills and talents of our entire leadership team. I cannot express in words my sincere appreciation of the work done by everyone from our competent staff to our capable Village Board to prepare this document for your consideration.

Despite the challenges presented by a once-in-a-lifetime pandemic event, I believe we have set a course for the coming year that reflects the mission, vision, and values of our community, our Village Board and our entire workforce. I appreciate the Village Board's continued fiscal stewardship and look forward to working with the Village Board for a successful 2022.

Respectfully,

A handwritten signature in black ink, appearing to read "Dane Bragg", written in a cursive style.

Dane Bragg,
Village Manager

COMMUNITY GUIDE



Principal Officials - Organizational Chart - Village Overview –Commissions, Committees & Boards - Village Government - A Closer Look at BG - Major Planning Initiatives - Development and Business Activity - Vision, Mission, and Core Values - Village Board Priorities - Strategic Planning

BG Elected Officials



Beverly Sussman
Village President
Tel: 847-459-2500
Email: BSussman@vbg.org



Janet Sirabian
Village Clerk
Tel: 847-459-2500
Email: JSirabian@vbg.org



Andrew Stein
Village Trustee
Tel: 847-459-2500
Email: AStein@vbg.org



Lester Ottenheimer
Village Trustee
Tel: 847-459-2500
Email: LOttenheimer@vbg.org



Joanne Johnson
Village Trustee
Tel: 847-459-2500
Email: JRJohnson@vbg.org



David Weidenfeld
Village Trustee
Tel: 847-459-2500
Email: DWeidenfeld@vbg.org



Eric Smith
Village Trustee
Tel: 847-459-2500
Email: ESmith@vbg.org



Gregory Pike
Village Trustee
Tel: 847-459-2500
Email: GPike@vbg.org

BG Senior Staff



Dane Bragg
Village Manager
Tel: 847-459-2525
Email: DBragg@vbg.org



Christopher Stilling
Deputy Village Manager
Tel: 847-459-5530
Email: CStilling@vbg.org



Mike Skibbe
Director of Public Works
Tel: 847-459-2545
Email: MSkibbe@vbg.org



Mike Baker
Fire Chief
Tel: 847-777-6100
Email: WBaker@vbg.org



Chris Black
Director of Finance
Tel: 847-459-2500
Email: CBlack@vbg.org



Steven Casstevens
Police Chief
Tel: 847-459-2574
Email: SCasstevens@vbg.org



Arthur Malinowski
Director of Human Resources
Tel: 847-459-2549
Email: AMalinowski@vbg.org

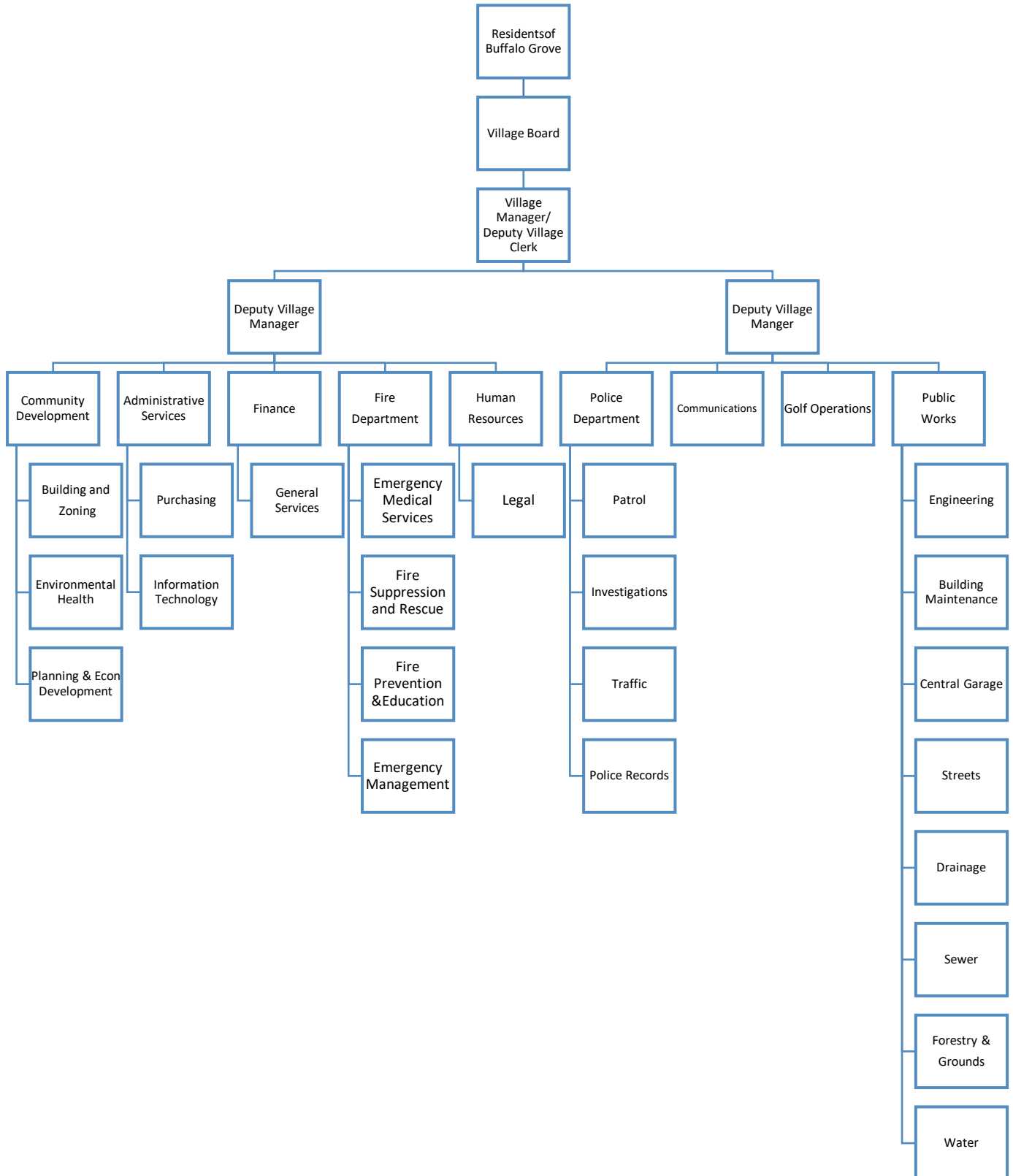


Brett Robinson
Director of Administrative
Services
Tel: 847-459-2500
Email: BRobinson@vbg.org



Nicole Woods
Director of Community
Development
Tel: 847-459-2500
Email: NWoods@vbg.org

ORGANIZATIONAL CHART



COMMISSIONS, COMMITTEES & BOARDS

Village Commissions, Committees, and Boards are appointed by the Village's Corporate Authorities. The list of Commissions can be found in Title 2, Administration and Personnel, within the Village's Municipal Code. The Municipal Code can be found on the Village's website at www.vbg.org. Each Commission is established by parameters for its operation including, but not limited to duties of the Commission, members, meeting schedule and purpose.

Individuals interested in volunteering for a Village Commission, Committee, or Board are encouraged to complete an Online Volunteer Application available on the Village's website or by contacting Village Hall. Appointments are made by the Village President with the concurrence of the Board of Trustees. The following is the list of approved Commissions, Committees, and Boards as set forth in the Municipal Code.

- Chapter 2.14 Police Pension Fund
- Chapter 2.24 Health Commission
- Chapter 2.26 Board of Local Improvements*
- Chapter 2.28 Board of Police and Fire Commissioners
- Chapter 2.46 Planning and Zoning Commission
- Chapter 2.48 Ethics Commission
- Chapter 2.50 Firefighters Pension Fund
- Chapter 2.52 Transportation Commission
- Chapter 2.58 Commission for Residents with Disabilities
- Chapter 2.60 Buffalo Grove Days Committee

** The Board of Local Improvements consists of the Village Engineer and members of the Village Board.*

VILLAGE OVERVIEW



The Village of Buffalo Grove is located approximately 33 miles northwest of downtown Chicago and 20 miles north of O'Hare International Airport. The Village's land area is 9.3 square miles, with 21.7 percent of the area in Cook County and 78.3 percent in Lake County. Neighboring communities include Arlington Heights, Lincolnshire, Long Grove, Riverwoods, Vernon Hills, and Wheeling. Since its incorporation in 1958, Buffalo Grove has grown and developed into a tightly knit, award-winning

community. The Village's current population is 43,212 (2020 U.S. Census Bureau).

Buffalo Grove has excellent transportation access for residents, businesses, employees, and visitors. The Village is served by the Metra North Central Service rail line connecting to downtown Chicago and O'Hare airport. Pace bus service provides access to adjacent communities, as well as Metra's Union Pacific Northwest, and Milwaukee District North, rail lines. The regional road system serving the Village includes Aptakisic Road, Arlington Heights Road, Buffalo Grove Road, Lake Cook Road, and State Routes 21, 22, 45, 83, and 68, with direct links to Route 53 and Interstate 94.

The Village's commercial base includes several corporate business parks, a diverse retail sector and a wide range of professional services, including medical facilities. The Village's residential areas include single-family neighborhoods, townhomes, condominiums, and apartments. The housing stock is very diverse, with units of different sizes and designs available at various price points to serve the community's population.

The Village is served by four elementary school districts and two high school districts, all of which consistently receive acknowledgement for providing high quality education for children and young adults in the community. Buffalo Grove is served by two library districts and two park districts. The Village has over 800 acres of parks and open space, including two municipal golf courses and a substantial bike path and sidewalk network. Numerous opportunities for cultural and entertainment activities are available for residents and visitors.



VILLAGE GOVERNMENT

Home Rule Authority

The Village of Buffalo Grove is a Home Rule Unit by virtue of the provisions of the Constitution of the State of Illinois of 1970. Home Rule allows a community to take actions not specifically prohibited by the state statutes. Conversely, a non-home rule community can only undertake those actions specifically allowed for in the state statutes. Home rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state. Home rule shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a home rule community include the ability to enact its own police powers (health, safety, morals and general welfare), to issue bonds without referendum and exemption from property tax caps under the Property Tax Extension Law Limit (PTELL).

Council-Manager Form of Government

The Village established the council-manager form of government by referendum on July 1, 1980. The council-manager form is the system of local government that combines the strong political leadership of elected officials in the form of a council or board, with the strong managerial experience of an appointed local government manager. The form establishes a representative system where all policy is concentrated in the elected board and the board hires a professionally trained manager to oversee the delivery of public services. Under council-manager form, those duties not specifically reserved by the elected body pass to the Village Manager and his/her professional staff.

Equalized Assessed Value

The equalized assessed value, or EAV, is the result of applying the state equalization factor to the assessed value of a parcel of property. Tax bills are calculated by multiplying the EAV (after any deductions for homesteads) by the tax rate.

Below are the Cook County, Lake County, and total EAV of property within the Village.

TAX YEAR	Cycle	COOK COUNTY	% Increase (Decrease)	LAKE COUNTY	% Increase (Decrease)	TOTAL VALUE
2009	QL	453,182,604	5.34%	1,443,599,910	-0.50%	1,896,782,514
2010	TC	405,013,042	-10.63%	1,369,087,745	-5.16%	1,774,100,787
2011		370,243,748	-8.58%	1,294,187,616	-5.47%	1,664,431,364
2012		335,075,013	-9.50%	1,196,068,204	-7.58%	1,531,143,217
2013	QL/TC	279,396,765	-16.62%	1,137,719,248	-4.88%	1,417,116,013
2014		283,496,811	1.47%	1,141,563,977	0.34%	1,425,060,788
2015		277,046,677	-2.28%	1,198,647,088	5.00%	1,475,693,765
2016	TC	335,031,209	20.93%	1,279,219,819	6.72%	1,614,251,028
2017	QL	332,610,078	-0.72%	1,327,419,254	3.77%	1,660,029,332
2018		331,638,045	-0.29%	1,355,155,645	2.09%	1,686,793,690
2019	TC	381,716,216	15.10%	1,433,828,850	5.80%	1,815,545,066
2020		382,596,675	0.23%	1,402,065,010	-2.22%	1,784,661,685

TC= Triennial property assessment cycle (Cook County)

QL= Quadrennial property assessment cycle (Lake County)

MAJOR PLANNING INITIATIVES

Infrastructure Modernization Program

Key take aways from this program ...

Over the next 5 years, Buffalo Grove will be involved with or manage over \$175M in Capital Projects.

This plan moves the Village from funding projects through debt to cash over the long term.

This plan minimizes the overall impact to the property tax levy moving forward.

As the Village's first-generation water and sanitary sewer infrastructure readies for replacement and rehabilitation, the Village Board and staff teams have worked cooperatively to develop a strategy to ensure that infrastructure replacement can be replaced in a timely manner. The goals of the Infrastructure Modernization Program are to manage neighborhood infrastructure in a way that

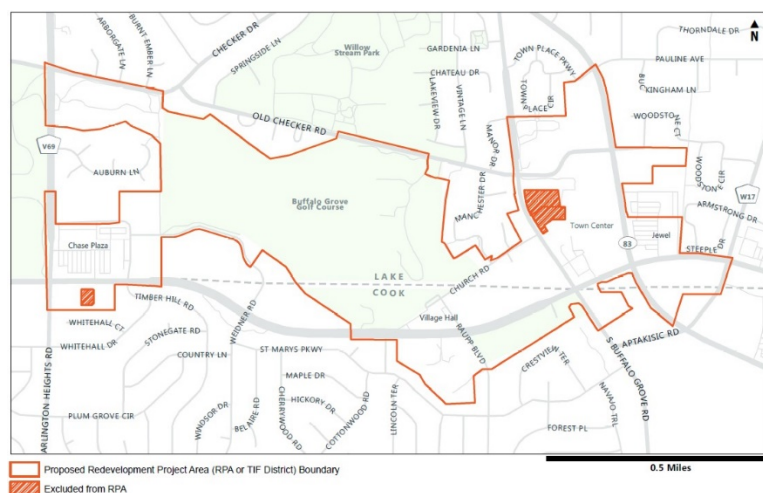
ensures a high-level of customer service, maintains property values, and minimizes disruption to residents.

The Infrastructure Modernization Program began in the spring of 2020. Due to the development patterns of the Village since 1958, much of the water and sewer infrastructure as well as road deficiencies exist in the Cook County portions of the Village. However, given the desire to balance the needs of the entire village with this initiative, several projects are planned village-wide over the next five years and beyond. In 2020 and 2021, the Village completed 10.11 miles in street, water, and sanitary sewer improvements, with 3.97 miles programed for improvement in 2022.

Lake-Cook Road TIF

To help spur private development in the Lake Cook Corridor and help implement the Lake Cook Corridor Market Study and Plan, the Village established a Tax Increment Financing (TIF) District on July 20, 2020.

The TIF study area is generally bounded on the west by Arlington Heights Road, on the south by Lake Cook Road, on the east by McHenry Road (IL Route 83) and on the north by Checker Drive. The area includes most of the properties that were evaluated as part of the 2018 Lake Cook Corridor Study including key properties such as Town Center, Chase Plaza and the Grove Shopping Center. Development activity is projected to increase in 2022.



DEVELOPMENT AND BUSINESS ACTIVITY

Since the start of 2021, the Village of Buffalo Grove Community Development Department is on track to issue nearly 3,000 commercial and residential building permits. These permits represent a total project valuation of over **\$85,000,000** invested into the community.

The following is a summary of various upcoming projects, approved projects and/or projects under construction:

Link Crossing

Construction continues on the new Link Crossing Development. The developer, K. Hovnanian Homes is developing 68 clustered single-family detached homes and 119 2-story townhomes.

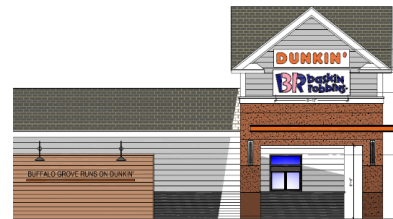


Northwest Community Healthcare

Construction for a redeveloped Northwest Community Healthcare (NCH) property at 15 S McHenry Road and 125 E Lake Cook Road is nearing completion in late 2021. The project includes a new 70,600 square foot medical office building and a 4,900 square foot retail building.

Spoerlin Commons Outlot

A new 2,800 square foot Dunkin' Donuts outbuilding with drive-through is nearing completion in late 2021. Dunkin' Donuts was formerly located in the corner unit of the existing retail building and developed the outbuilding to expand their services by including a drive-through.



Lou Malnati's Corporate Headquarters

In 2021, Lou Malnati's announced it is consolidating its headquarters and moving to 900 Busch Parkway. The 125,000 square foot building will serve as the company's home office, e-commerce site, and fulfillment center. The property is currently undergoing an extensive buildout to accommodate the multiple uses.

Arboretum Club - 401 Half Day Rd

Plans for the Village-owned The Arboretum Club at 401 Half Day Road have been approved to convert the existing banquet space into a virtual golf center. WJ Golf, an indoor golf business, is the tenant and will manage the virtual golf center, as well as the renovated full-service restaurant. WJ Golf will offer indoor golf activities including private lessons, golf simulators, full-service dining, and entertainment, which will complement the Arboretum Club's beautiful 18-hole outdoor golf course to create a unique and exciting regional destination. Work is currently underway on the project as WJ Golf, and the Village will invest more than \$1,400,000 into the Arboretum Club over the next 5 years.



UPCOMING PROJECTS

Town Center Redevelopment



Kensington Development Partners seeks to redevelop the 20-acre Town Center property into a new, mixed-use development to be anchored by retail, restaurants, and multi-family residential. Kensington's total investment and project costs are estimated to exceed \$100 million. The project is still in the planning stages and construction would not commence until late 2022.

Multi-use Project at 700 E Lake Cook Road (Northeast corner of Lake Cook Rd & Lexington Dr.)

The Village approved plans for the redevelopment of an existing office building at 700 E Lake Cook Road into multiple uses including a 8,720 square foot convenience store, fuel center and car wash complex, 8,550 square foot retail center and a 2,400 square foot quick service restaurant. The project is expected to be completed in late 2022.



Industrial Building at 1305 Busch Parkway

A new 50,516 square foot industrial building was approved in mid-2021 by the Village. The multi-tenant building will feature office and industrial flex space. Premier

Design+ Build Group is developing the project and will be one of the main occupants in the building. The project is expected to be completed in 2022.

Speedway

In late 2021, the Village reviewed and approved a submission for the redevelopment and expansion of a Speedway gas station and 4,600 square foot convenience store. This project, located at 201 N Milwaukee, is approximately 3.5 acres of land and will service auto and commercial vehicles.





A Closer Look at BG in 2022



43,212

Population



16,404

Households



704

Acres of open space

41.7

is the median age of residents

\$115,951

is the median household income

10.1

Accessible park acreage per 1,000 residents

BG by the numbers



32%

of residents were born outside of the United States



87%

of residents have some level of post-secondary education



32%

Of residents identify as a race that is non-White/non-Hispanic



79%

of residents have access of 4+ acres per 1,000 residents

VISION, MISSION, AND CORE VALUES

The Village's Management Theme is “**Achieving Excellence.**”

MISSION

Excellence in Service Delivery: Continuously evaluate programs and services to ensure they are carried out efficiently and effectively.

Excellent Community Focus: Promote programs and services which focus upon enhancements to family values, social amenities, and enhanced opportunities that contribute to business expansion and success.

Excellent Organizational Dynamics: Ensure that the organization remains accountable as it addresses change and transition. We shall remain committed to competent, dependable, and efficient service delivery by all of our staff.

Excellent Fiscal Responsibility: Deliver valuable public services in a responsive manner within the parameters of adopted tax and fiscal duties. Furthermore, we remain committed to managing and maintaining public infrastructure and assets with proactive services.



CORE VALUES

Strategy: The Village's core strategy focuses on fiscally prudent, high quality and differentiated services to residents. Ongoing operations and future services are defined in terms of short, intermediate, and long-term strategies that reflect the high-level service requirements, expectations, and demographics of the community.

Efficiency: The Village strives to deliver products and services in the most cost-effective manner, seeking to minimize time and resources obligated to core services and to lower the cost of service delivery through competition, collaboration, and innovation.

Culture: The Village maintains a culture of service, loyalty, and dedication to our competencies through adherence to a series of performance metrics and accountability.

Technology: The Village's priority is to launch technology as a means to provide better and more efficient services to our internal and external customers. We evaluate and implement the newest technology as an ongoing effort to improve efficiency and enhance communications.



VILLAGE BOARD PRIORITIES

ECONOMIC DEVELOPMENT

Goal

The Village will encourage and foster economic development as a means to provide resources for operational and capital needs as well as to improve the quality of life of the community.

Policy Implication

Economic development requires systemic reinvestment in existing and new commercial areas. The Village Board will explore and adopt financial mechanisms that allow needed reinvestment to occur – in the planning and development phases of redevelopment.

Prior Actions

The Village has previously approved revenue sharing agreements for sales tax producing entities (Hines Lumber, BITS, and Woodman's).

The Village has approved multiple new industrial and commercial projects.

The Lake Cook Road Corridor Study and TIF District were completed.

Specific Actions

The Village Board will assess successful projects in other communities to gain an understanding of financial, legal, land use and other tools available to develop successful local projects.

The Village Board will explore establishing a commercial brokerage relationship to seek and vet potential projects.

For obsolescent, underutilized, environmentally challenged and/or vacant commercial properties, the Village Board will identify and make available development finance mechanisms for the redevelopment of the property, dependent upon specific site/trade characteristics.

The Village Board will implement the goals adopted in the Economic Development Strategic Plan.

FINANCIAL

Goal

The Village will allocate state shared revenues to fund Tier II and Tier III services within five years.

Policy Implication

State shared revenues will be allocated to one-time and non-essential services based upon the availability of funds.

Prior Actions

The Village Board previously allocated its non-debt service levy to public safety expenditures, ensuring a stable revenue source for this program area.

Capital reserve transfers are made at the end of each calendar year, providing maximum flexibility to the Village in allocating resources for programs.

Services have been assigned priority by Tier I, II and III, and further used as a guide to develop resource allocations.

Staff developed a comprehensive fee and fine survey and rate analysis, which is used to compare rates to comparable service providers.

Specific Actions

Generate revenue allocation profile by service. As part of the program based budget, each service will show its corresponding revenue source(s).

The Village Board will assess and provide direction on any identified local revenue sources that can be enhanced or implemented.

The Village will continue to pursue entrepreneurial arrangements to sell external services to other units of local government, where a net benefit can be realized.

The Village will continue to provide services based on core competencies, seeking alternate service delivery models where practical and cost effective.

LEADERSHIP/ COMMUNICATIONS

Goal

The Village Board will strive to communicate effectively and work cooperatively to achieve common goals. The Board will respect and accept differences of opinions and will work together in a constructive manner that is both essential and necessary to achieve its goals for the residents of the Village of Buffalo Grove. The Village President will take every opportunity to share information regarding the President's activities and communicate matters of important substance to the Village Board, including summaries of meetings attended.

Policy Implication

Effective cooperation is essential for the success of the Village Board and the achievement of identified goals and to accomplish what is in the 2018-2023 Strategic Plan.

Leadership

The Village President will reach out to the members of the Village Board to provide information on various agenda items. The Village President will listen to Trustees and work collaboratively with them to build a shared vision.

Prior Actions

N/A

Specific Actions

Village President/Trustee Communications:

In order to improve communication, the Village President will make every effort to communicate with Trustees. The Village President will share information with Trustees on an ongoing and continuous basis. To build relationships and mutual support, interaction with Trustees will be a number one priority. The Village President will always be available to Trustees. Communication can take place through telephone calls, emails, one-on-one meetings and any additional ways to achieve the goal of successful communication. Trustees will contact the Village President with questions that might arise.

Trustee/Trustee Communications: Trustees will work well together by respecting and accepting differences of opinion to enhance the decision-making process. Trustee liaisons will provide updates of committee/board/commission activities to the Village Board that they feel are important to share at Village Board meetings on an ongoing basis in sufficient detail to allow the Board to have a reasonable understanding of the issues.

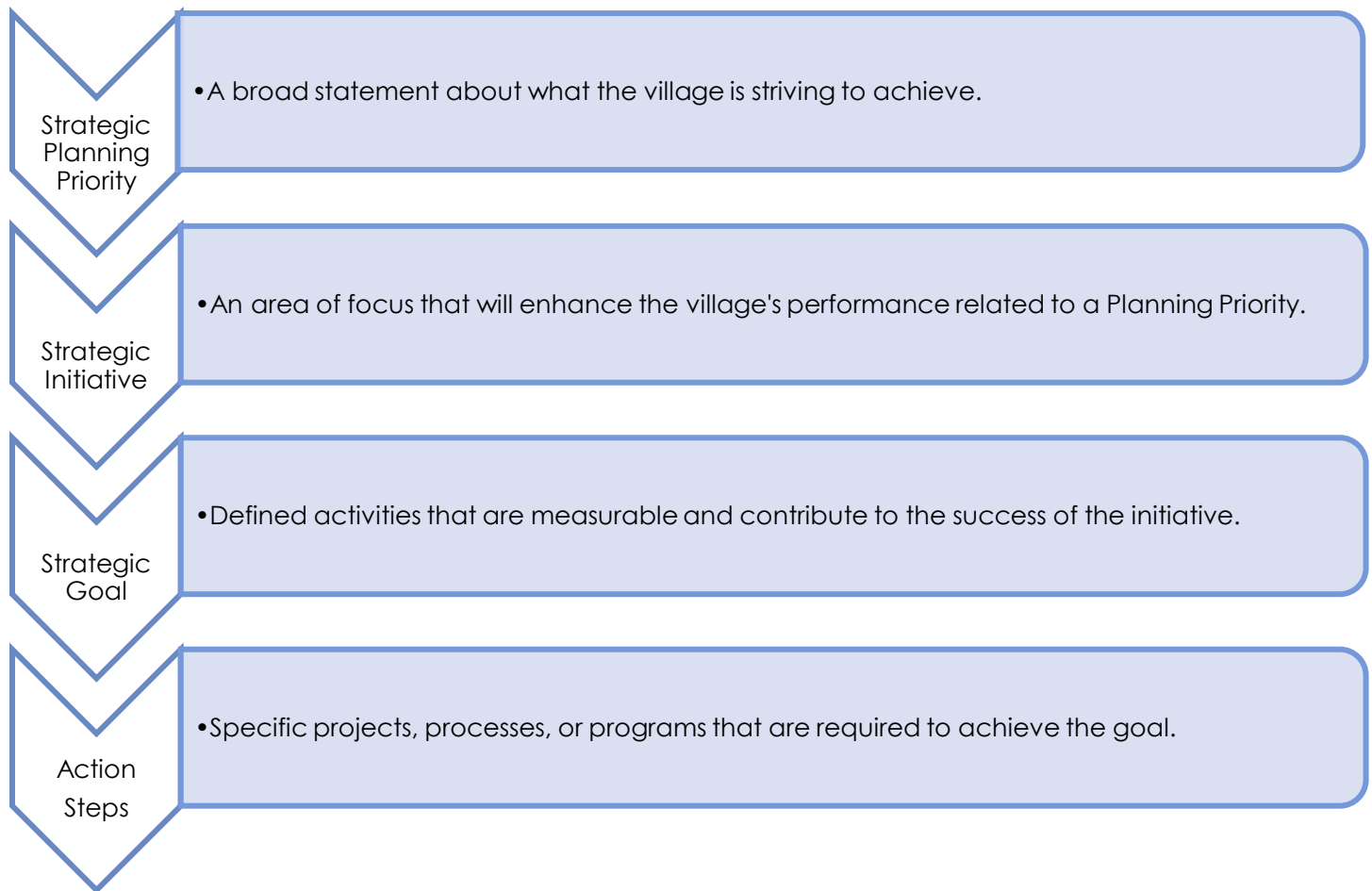
The Village Board will periodically review the Code of Conduct as a guide for Board activities.



STRATEGY MAP

In order to achieve the board's directive to identify Strategic Initiatives, Goals, and Action Steps staff developed the following plan definitions and plan structure

Within each Strategic Planning Priority, there are Initiatives, Goals, and Action Steps that are developed by staff based on direction from the Village Board and feedback from employees. Each Action Step contributes to the performance of a Goal. Each Goal promotes the effectiveness of a Strategy. Initiatives enhance the village's ability to promote the achievement of a Strategic Planning Priority. Each Action Step includes the department responsible for its accomplishment, the Budget Program that funds achievement of the goal, and a timeframe for completion of the goal.





STRATEGIC PLANNING PRIORITIES

The plan is comprised of five overarching Strategic Planning Priorities based on feedback received from employees, senior staff, and the Village Board. These priorities direct the development of the annual budget and guide the Village's work throughout program areas. The five overarching Strategic Planning Priorities are as follows:



SERVICE OPTIMIZATION:



Based on needs and expectations of the community and prioritization of core services, provide optimal service enhancing processes both internal and external to the organization.

FINANCIAL STABILITY:



Maintain a positive financial position with a long-term perspective by diversifying revenue sources, aligning fee structures to adequately reflect service demands, reducing the Village's reliance on property and state shared taxes, and ensuring revenues adequately fund services and infrastructure needs.

COLLABORATION:



Create and maintain an environment that engages and empowers all employees, residents, and organizations that serve the community in the mission of the Village as well as encourage the development of human capital and resources.

ECONOMIC DEVELOPMENT:



Maintain and enhance the quality of life in the community through on-going assessment, public and private partnerships, and by leveraging resources to meet community objectives. Create an inviting environment for doing business in the community through targeted communication and marketing methods, consistent with the needs and values of the village.

INFRASTRUCTURE SUSTAINABILITY:



Infrastructure, which includes Village buildings, streets, utilities, information assets, vehicle fleet, and other assets necessary for maintaining service levels. Plan for the financial resources necessary to maintain current infrastructure, upgrade for efficiency or enhanced capabilities, and plan for the future infrastructure needs of the community.

2021 DEPARTMENTAL GOALS AND ACTIONS

SERVICE OPTIMIZATION



Action Step	Strategic Initiative	Budget Program	Priority	Status
Implement an enterprise level community development solution	Internal Operations	Planning, Zoning, and Development	High	Completed
Continue to seek accreditation of fire department	Internal Operations	Public Safety	Medium	In Progress
Develop a formal program for company level fire inspections	Internal Operations	Public Safety	Medium	Completed
Incorporate an infrastructure report in to the 2022 budget document	Internal Operations	Financial Management	Medium	Deferred
Implement an employee intranet	Internal Operations	Human Resources	High	Completed
Work with the Buffalo Grove Community Foundation to create a strategic plan	External Service Provisions	General Administration	Medium	In Progress
Continue performing a comprehensive update of the village code	External Service Provisions	General Administration	High	In Progress
Continue to update the village's liquor licensing process	Internal Operations	General Administration	Medium	In Progress
Continue records management program	Internal Operations	General Administration	Low	In Progress
Continue to participate in the minority recruitment program	Internal Operations	PD Public Safety	Medium	Completed
Mental health calls for service analysis and presentation to Village Board	Internal Operations	PD Public Safety	Medium	In Progress
Implementation of the public works strategic plan	Internal Operations	General Administration	High	Completed
Develop emergency communications scripts	Internal Operations	General Administration	Medium	Deferred
Begin to review policies across departments to address any issues with inclusion and equity	External Services Provisions and Internal Operations	General Administration	High	Deferred
Develop strategy for translation services for in person/phone contact and documents	External Service Provisions	General Administration	Medium	Deferred
Implement Office 365	Internal Operations	General Administration	High	Completed
Evaluate the snow and ice operations for alternative options and efficiencies	Internal Operations	Snow and Ice	High	Completed
Joint social worker analysis to determine if another social worker would be beneficial for police and fire operations	External Service Provisions	Public Safety	Medium	Completed
Evaluation of the reorganization of IY Services	Internal Operations	PD Public Safety	Medium	Deferred
Improve the internal efficiency of the audit process	Internal Operations	Finance	Medium	Completed

2021 DEPARTMENTAL GOALS AND ACTIONS

FINANCIAL STABILITY



Action Step	Strategic Initiative	Budget Program	Priority	Status
Develop options for the Arboretum Club lease	Cost Control	Financial Management	High	Completed
Create a list of sources of revenue that the Village does not currently collect	Revenue Diversification	Financial Management	Medium	Deferred
Align community development fees with new service delivery options available through a comprehensive enterprise system	Revenue Diversification	Financial Management	Medium	Completed
Evaluation of the Fleet Services Division	Cost Control	Financial Management	High	Completed

COLLABORATION



Action Step	Strategic Initiative	Budget Program	Priority	Status
Create a manufacturing awareness program for high school students	Relationships with BG Entities	Planning, Zoning, and Development	Low	In Progress
Develop a series of educational workshops regarding the budgeting process for employees	Employee Development and Engagement	Financial Management	Low	Completed
Develop a formal recruitment strategy	Employee Development and Engagement	Human Resources	Medium	In Progress
Develop a formal succession planning strategy	Employee Development and Engagement	Human Resources	Medium	In Progress
Continue to develop a comprehensive community engagement strategy	Citizen Engagement	General Administration	High	In Progress
Perform the 2020 citizens survey	Citizen Engagement	General Administration	Medium	Completed
Perform an emergency table top exercise with staff and elected officials	Relationships with BG Entities	Public Safety	Medium	Completed
Develop new strategies for emergency communications with residents – water main breaks and emergency road closures	Citizen Engagement	Public Works	High	In Progress
Develop a comprehensive program for remote delivery of internal services to employees	Employee Development and Engagement	Human Resources	High	Completed
Develop remote town hall meetings with employees	Employee Development and Engagement	Human Resources	Medium	Completed

2021 DEPARTMENTAL GOALS AND ACTIONS

ECONOMIC DEVELOPMENT



Action Step	Strategic Initiative	Budget Program	Priority	Status
Continue the development of the 2040 Comprehensive Plan	Land Use and Development	Planning, Zoning, and Development	High	In Progress
Continue to work with developers regarding the Town Center Property	Land Use and Development	Planning, Zoning, and Development	High	In Progress

INFRASTRUCTURE SUSTAINABILITY



Action Step	Strategic Initiative	Budget Program	Priority	Status
Create a strategy for the future of the village's facilities	Planning and Programing	Planning, Zoning, and Development	High	In Progress
Utilize the Greenest Regions II Compact to develop a sustainability plan	Environmental Sustainability	Financial Management	Low	In Progress
Implement new records management system and computer aided dispatch systems	Planning and Programing	PD Public Safety	High	Completed
Present the study of the village's storm water system to the Village Board	Planning and Programing	Engineering	High	Completed
Explore a potential special service area for utility improvements in the Prairie View area	Program Funding	Engineering	Low	Deferred
Complete large SCADA Upgrade	Planning and Programming	Utilities	High	In Progress
Continue implementation of the Infrastructure Modernization Program	Planning and Programming	Public Works	High	Ongoing

2022 DEPARTMENTAL GOALS AND ACTIONS

SERVICE OPTIMIZATION



Action Step	Strategic Initiative	Budget Program	Priority
Communications Strategy	External Services Provisions and Internal Operations	General Administration	High
Incorporate an infrastructure report in to the 2023 budget document	Internal Operations	Financial Management	Medium
Municipal Code Revisions	External Services Provisions and Internal Operations	General Administration	High
Continue to seek accreditation of fire department	Internal Operations	Public Safety FD	Medium
Work with the Buffalo Grove Community Foundation to create a strategic plan	External Service Provisions	General Administration	Medium
Continue performing a comprehensive update of the village code	External Service Provisions	General Administration	High
Continue to update the village's liquor licensing process	Internal Operations	General Administration	Medium
Continue records management program	Internal Operations	General Administration	Low
Develop emergency communications scripts	Internal Operations	General Administration	Medium
Begin to review policies across departments to address any issues with inclusion and equity	External Services Provisions and Internal Operations	General Administration	High
Develop strategy for translation services for in person/phone contact and documents	External Service Provisions	General Administration	Medium
Evaluation of supervisory structure in Investigations	Internal Operations	Public Safety PD	Medium
Evaluation of community engagement needs in Police	External Service Provisions	Public Safety PD	Medium
Selling of Water Services	External Services Provisions and Internal Operations	General Administration	Medium

2022 DEPARTMENTAL GOALS AND ACTIONS

FINANCIAL STABILITY



Action Step	Strategic Initiative	Budget Program	Priority
20 Year Storm Sewer Proforma and Rate Study	Revenue Diversification	Financial Management	Medium
Evaluation of Fire Fleet Contracted Services	Cost Control	Public Safety FD	Medium
Create a list of sources of revenue that the Village does not currently collect	Revenue Diversification	Financial Management	Medium
Outsourced Vehicle Maintenance Contract Review	Cost Control	Central Garage	High
Break Even Strategies for BG Days	Cost Control	Village Board	Medium
Stormwater Funding Strategy	Revenue Diversification	Water and Sewer	High
Central Store for inventory system	Cost Control	Building Maintenance	Medium
Solid Waste Partnership	Cost Control	Financial Management	Medium
Debt Management Program	Cost Control	Financial Management	Medium

COLLABORATION



Action Step	Strategic Initiative	Budget Program	Priority
Public Education/Community Engagement for Fire Department	Relationships with BG Entities	Public Safety FD	Medium
Create a manufacturing awareness program for high school students	Relationships with BG Entities	Planning, Zoning, and Development	Low
Develop a formal recruitment strategy	Employee Development and Engagement	Human Resources	Medium
Develop a formal succession planning strategy	Employee Development and Engagement	Human Resources	Medium
Continue to develop a comprehensive community engagement strategy	Citizen Engagement	General Administration	High
Develop new strategies for emergency communications with residents – water main breaks and emergency road closures	Citizen Engagement	Public Works	High
Develop partnerships with the Social Service community	Relationships with BG Entities	General Administration	High
The facilitation of DE&I programs	Citizen Engagement	General Administration	High

ECONOMIC DEVELOPMENT



Action Step	Strategic Initiative	Budget Program	Priority
Continue the development of the 2040 Comprehensive Plan	Land Use and Development	Planning, Zoning, and Development	High
Continue to work with developers regarding the Town Center Property	Land Use and Development	Planning, Zoning, and Development	High
Continue to work with developers regarding the Prairie View Metra Station Area	Land Use and Development	Planning, Zoning, and Development	High
Continue to work with developers regarding the Land of Lakes Property	Land Use and Development	Planning, Zoning, and Development	High
Continue to work with developers regarding the former Rohrman Property	Land Use and Development	Planning, Zoning, and Development	High
Continue the development of Unified Development Ordinance	Land Use and Development	Planning, Zoning, and Development	Low

INFRASTRUCTURE SUSTAINABILITY



Action Step	Strategic Initiative	Budget Program	Priority
Create a strategy for the future of the village's facilities	Planning and Programming	Planning, Zoning, and Development	High
Utilize the Greenest Regions II Compact to develop a sustainability plan	Environmental Sustainability	Financial Management	Low
Explore a potential special service area for utility improvements in the Prairie View area	Program Funding	Engineering	Low
Complete large SCADA Upgrade	Planning and Programming	Utilities	High
Continue implementation of the Infrastructure Modernization Program	Planning and Programming	Public Works	High
Open Land Management	Planning and Programming	Public Works	High
Police Body & Insquad Cameras	Planning and Programming	Public Safety-PD	High

BUDGET PROCESS



**Budget Process - Budget Timeline - Basis of Budgeting - Fund Structure -
Financial Policies and Goals - Budget Responsibilities - Budget Overview**

BUDGET PROCESS

This budget document is the result of the Village's financial and operational planning process and serves as the guide for implementing those plans. The process brings together input from elected officials, department directors, departmental staff and the public in order to shape the Village's goals and objectives.

Staff begins preparing the next year's budget nearly a year prior to its adoption. The Finance Director projects fund balances remaining at the end of the current fiscal year and develops a revenue projection for the following year. Individual departments are responsible for assessing current conditions, programs and needs. Each department director is provided a target as a parameter to work within while developing departmental budgets.

Committee of the Whole meetings are held throughout the year to discuss long-range financial planning and provide updates on the Village's current financial condition. Mid-year, the Finance Director presents an update of the General Fund five year operating forecast and the Water Fund's twenty year water rate pro forma, and stormwater utility pro forma.

Once department directors have reviewed their programs and services, initial budget requests are submitted to the Finance Director. The Finance Department then consolidates all requests to analyze the budget as a whole. After an initial analysis, meetings are held between the department directors, Finance Director, and Village Manager. They review major operational changes, discuss objectives and review capital project requests. An effort is made to combine requests across departments and

to discuss how to efficiently accomplish village wide and departmental goals. An assessment of anticipated revenues and budget capacity often dictates a reduction in budget requests.

Over the next month, the Finance Department works to compile the budget document. Before the public hearing, the proposed budget is made available to the public, both in hardcopy format at Village Hall and electronic format on the Village's website, www.vbg.org. While the proposed budget must be available for public inspection at least ten days prior to passage, the Village routinely has it available well in advance of this deadline.

In November and December, a series of meetings are conducted covering the proposed budget and tax levy. The Village Manager, Finance Director, and department directors are present to address any issues or concerns presented by the Village Board and residents. After the public meeting, the budget may be further revised and passed without further public inspection, notice or hearing. Once approved, the budget is the official spending document for fiscal year 2022.

After the budget has been approved, the Village Manager and Finance Director continue to monitor the Village's rate of revenue collections and expenditures to assure a healthy financial condition. If revenue projections drop below staff's original estimates, the Village Manager will direct staff to reduce expenditures. Any spending that exceeds the total fund budget must be passed by the Village Board in the form of a budget amendment.

BUDGET TIMELINE

Date	Event	Requirement/Action
Monday, May 24, 2021	Budget/CIP Instructions Distributed	Finance staff distribution
Friday, May 28, 2021	FY 2022 Initialized in New World Systems	Staff creates FY 2022 in NWS
Friday, June 4, 2021	Budget Programs Approved	Service programs approved for FY 2022 Budget
June 7-11, 2021	Village/Department 2020 & 2021 Goals Review	Goals approved for inclusion in Budget
June 14-28, 2021	Department Meetings with OVM to discuss personnel requests	Staffing levels determined for inclusion in FY 2022 Budget requests
Monday, June 21, 2021	Program Summaries Due	Staff provides program narratives
Monday, June 28, 2021	Village Fee & Fines Recommendation	Department fee & fine recommendations due to the Office of Village Manager
Wednesday, June 30, 2021	Contract Renewals Submitted	Departments submit Contract Renewals to Purchasing Manager
Monday, July 12, 2021	Capital Improvement Plan Project & Building Maintenance Requests Due. IT Project Requests Due	Department submits five year capital requests and FY 2022 building remodeling and technology requests
Monday, July 19, 2021	Wage & Benefit Discussion	Review general wage adjustments, performance pool, and health insurance
Friday, July 23, 2021	Capital Budget Meeting	Review capital requests.
Monday, August 2, 2021	Budget Requests Due and Est. Actuals added to New World Systems.	All department budgets and estimated actuals entered into NWS.
Monday, August 2, 2021	Committee of the Whole Meeting	Staff provide six month financial update on FY 2021 Budget. CIP Discussion, wage and benefit recommendation, property tax levy, fine/fee schedule
Friday, August 6, 2021	Preliminary Budgets and Est. Actuals added to New World Systems.	All department budgets and estimated actuals entered into NWS.
August 16-20, 2021	Department Meetings	Department Directors discuss budget requests to Village Manager/Deputy Manager.
Monday, August 23, 2021	Final Budget Requests Due	Final department budget due.
Monday, August 23, 2021	RFP/RFQ/Bidding Calendar	Department Directors report FY 2022 activity to Administrative Service Director.
Monday, October 4, 2021	Preliminary Detail Budget to Village Board	Preliminary detail budget, salaries, and preliminary property tax levy provided to Board
Monday, October 18, 2021	Publish Public Hearing Notice	Post public hearing announcement regarding budget hearing
Monday, November 1, 2021	Draft Budget to Village Board	Draft budget distributed to Village Board
Monday, November 1, 2021	Village Board Meeting	Truth-in-Taxation determination.
Monday, November 15, 2021	Village Board Meeting	FY 2022 Budget Presentation
Monday, December 6, 2021	Village Board Meeting	2021 tax levy (public hearing). Budget adopted by resolution.

BASIS OF BUDGETING

The Village of Buffalo Grove accounts for all funds and adopts a budget based on generally accepted accounting principles (GAAP). A fund is a separate accounting entity with a set of self-balancing accounts that records assets, liabilities, fund equity, revenues and expenses or expenditures. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations.

The Village uses three fund types:

Governmental Funds: Use the modified accrual basis of accounting whereby revenues are recognized when they are "measurable and available" and expenditures are recorded when the related fund liability is incurred. Governmental funds usually account for tax-supported activities.

Proprietary Funds: Use the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds are used to account for business-type activities.

Fiduciary Funds: Are accounted for on a full accrual basis. Fiduciary funds are used to account for resources that are held by the government as an agent for parties outside the government and cannot be used to support the Village's own programs.

Annual Budget vs. Financial Statements: Except for the treatment of depreciation, the budget basis is consistent with GAAP. Depreciation is not shown in the budget; the full purchase price of capital expenditures is included. A reconciliation of the difference is provided in the Village's Comprehensive Annual Financial Report (CAFR). Funds that are not budgeted, but are part of the Comprehensive Annual Financial Report, are the Retiree Health Savings Fund and the School and Park District Donations Fund.

FUND STRUCTURE

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village of Buffalo Grove uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds are included in this budget document and are appropriated by the Village Board. All funds are prepared on a cash-basis for budgeting purposes. During the Village's annual audit, final adjustments may be made to properly account for modified or full accrual accounting based upon the fund type.

Governmental funds focus on the near-term inflows and outflows of spendable resources. The majority of the Village's services are accounted for in governmental funds including the General Fund and the Special Revenue Funds: Parking Lot Fund and Motor Fuel Tax Fund. Other governmental funds include the Debt Service Fund, which is established to pay the principal and interest due on long-term debt. Additionally, there are two Capital Project Funds. These funds provide resources for the design and construction of capital projects, as well as the procurement of long-term assets.

The Village maintains two types of proprietary funds: an enterprise fund and three internal service funds. Enterprise funds are used to report the business-type activities the Village engages in and charges fees designed to recover the cost of the provided services. The Buffalo Grove Golf Fund, Arboretum Golf Fund, Water & Sewer Funds, and Refuse Fund are included in this grouping. Internal Service Funds finance and account for services and commodities that are provided to all Village departments, in turn all the revenue generated in these funds are derived from the departments which they serve through their budget and are then transferred to the Internal Service Funds. The Internal Service Funds are Information Technology, Central Garage, and Building and Facility Maintenance. The Finance Department works closely with the Office of the Village Manager and Public Works to develop these budgets and allocate charges for service to each department.

Lastly, the Village acts as the fiduciary for the Police and Fire Pension Funds. The funds are supported by employee and Village contributions and are established as single employer defined benefit funds. The funds are managed by pension boards and are not available to support the Village's programs. Civilian personnel are covered by the Illinois Municipal Retirement Fund (IMRF), a multi-employer, defined benefit plan. The Village sends the employer and employee contributions directly to IMRF.

FINANCIAL POLICIES AND GOALS

The Village of Buffalo Grove has adopted various revenue, debt, and reserve policies. These policies help maintain a favorable financial position for the Village. The policies are located in their entirety in *Appendix B*.

Investment Policy: This policy provides guidelines for investing Village funds in financial instruments that provide for the safety of principal, remain sufficiently liquid to meet anticipated operating requirements, and provide a market rate of return.

Purchasing Policy: This policy delineates the procedure for purchasing goods and services in the Village. Competitive bidding is required for purchases over \$25,000, except for professional services.

Debt Policy: The Debt Policy governs how, when, and why debt is used. It is the policy of the Village to never use debt to finance operating expenditures.

Fund Balance Policy: This policy establishes the appropriate level of unassigned fund balance in the General Fund. Fund balance reserves should only be used for capital improvements or as a temporary stop-gap to bridge a deficit.

Capitalization Policy: Capital assets are assets with an initial, individual cost of more than \$10,000 and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset, are capitalized.

Budgetary Goals

1. Prepare a budget that provides meaningful and readily understandable information to interested residents as well as the Village Board and staff.
2. Prepare a budget that allows for the implementation of the Village Board's goals and objectives.
3. Pay for capital assets using pay-as-you-go financing.
4. Encourage intergovernmental cooperation.
5. Present a balanced budget defined as a budget where revenues meet or exceed expenses.

BUDGET RESPONSIBILITY

The following departments are responsible for budgeting revenues and/or expenses in the listed funds.

<i>Fund Name</i>	Fund No.	Department / Budget Responsibility
<i>General</i>	100	Legislative
		Office of Village Manager
		Legal
		Administrative Service
		Finance
		Human Resources
		Fire
		Police
		Building and Zoning
		Engineering
		Public Works - Streets
		Public Works - Administration
		Public Works - Forestry
		Public Works - Drainage
		Operating Transfers - Finance
<i>Parking Lot</i>	120	Finance
<i>Motor Fuel Tax</i>	130	Engineering
<i>Debt Service</i>	140	Finance
<i>Capital Projects - Facilities</i>	150	Public Works - Administration
<i>Capital Projects - Streets</i>	160	Engineering
<i>Water and Sewer</i>	170	Public Works - Water & Sewer
<i>Arboretum Golf Course</i>	190	Arboretum Golf Course
<i>Buffalo Grove Golf Club</i>	180	Buffalo Grove Golf Course
<i>Refuse</i>	200	Finance
<i>Information Technology</i>	211	Public Works
<i>Central Garage</i>	212	Public Works - Central Garage
<i>Building and Facility Maintenance</i>	213	Public Works - Building Maintenance
<i>Police Pension</i>	220	Finance
<i>Fire Pension</i>	230	Finance

BUDGET SECTIONS

1. **Transmittal Letter:** The Transmittal Letter provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Manager.
2. **Community Guide:** This section includes a list of principal officials, an organizational chart, and general background information. The Community Guide provides an overview of Buffalo Grove as well as village wide economic development goals. Strategic goals are presented in this section as a function of the overall revenue and expense profile, and targeted priorities.
3. **Budget Overview:** This section provides the reader with general information on how the budget was developed, including a timeline and its general format.
4. **Budget in Brief:** In Budget in Brief section, the overall revenues and expenditures are presented by fund, as are fund balance projections, debt levels, staffing levels, and budget assumptions. Trend analysis allows the Village to monitor changes and anticipate future issues. This section identifies the factors that affect financial condition and logically arranges them to facilitate analysis and measurement. This information serves as a management tool by combining information from Village documents with relevant economic data.
5. **BG is Responsible:** BG is committed to being prudent stewards of the public dollar. To achieve this commitment the village takes the following actions: innovating the administrative, personnel, and legislative functions; managing the village's finances, pensions funds and debt service; and overseeing the strategic use of information technology resources.
6. **BG is Resilient:** BG strives to provide and maintain the highest quality infrastructure. To achieve this commitment the village takes the following actions: maintaining the village's streets, grounds, water, drainage, and sewer systems; improving the quality of municipal buildings, parking lots, and vehicles; and directing the long-term structural needs through engineering.
7. **BG is Safe:** BG knows that the community expects to be safe in their homes, at work, and around town. To achieve this commitment, the village takes the following actions: ensuring the public's safety through emergency medical, fire, and police services; inspecting the environmental and health impacts of businesses; developing standards for the permitting and zoning of the village's built environment.
8. **Enterprise Fund Summary and Detail:** This section provides more in-depth financial, organizational information at the enterprise fund level including strategic goals, accomplishments, and program variances.
9. **Capital Improvement Budget Summary:** This section presents the planned investments in the long-term assets of the Village. The Capital Improvement Plan provides a listing of capital projects over a 5-year horizon.
10. **Appendix A Comprehensive Fee and Fine Schedule:** All fees and fines for the Village of Buffalo Grove.
11. **Appendix B Health Plan and Staffing:** A summary of health insurance plan benefits and aggregate staffing levels.
12. **Appendix C Document Definitions:** Includes definitions of key terms and acronyms found throughout the budget book.
13. **Appendix D CMAP Data:** A report provided by the Chicago Metropolitan Agency for Planning which provides an in-depth breakdown of the village's demographics.
14. **Appendix E Operations Guide:** A document which shows the relationships between the village's funds, accounts, and line item expenditures.
15. **Appendix F Financial Policies and Projections:** All codified financial management policies and projections presented to the Village Board throughout the year.

Commitment	Program Area	Major Service
BG is Responsible	Legislative	Village Board Community Services
	Village Administration	Administration Intergovernmental Relations Innovation and Analytics Corporate Counsel Media and Communication
		Recruitment Benefits & Claims Administration Labor Management Training and Org. Development
		Financial Management Risk Management Utility Billing
		Purchasing Records Management
	IT Fund	
	Fire Pension	
	Police Pension	
	Debt Service	
BG is Resilient	Streets	Street and Curb Maintenance Snow and Ice Control Roadway, Signage, and Striping
	Forestry and Grounds	Tree Services Property and Parkway Maintenance Natural Area Maintenance
		Storm Sewer Maintenance Open Channel Maintenance
	Engineering	Infrastructure Management Developments Project Management
		Meter Services Pumpage and Purification Distribution Annual System Services
	Sewer	System Operations and Maintenance Lift Station Operations and Maintenance Underground Utility Locating Annual System Services
	Building Maintenance Fund	
	Parking Lot Fund	
	Central Garage Fund	
	Capital Projects Streets	
	Capital Projects Facilities	
	Motor Fuel Tax Fund	
BG is Safe	Public Safety Police	Patrol Investigations Traffic
	Crime Prevention	Community Services Fire Prevention
	Public Safety Fire	Emergency Medical Services Fire Suppression Special Rescue Team
		CERT/MobilComm
		Property Maintenance, Zoning and Rental Enforcement Permitting
	Planning, Zoning and Development	Planning Services and Review Planning and Zoning Commission
	Environmental Health Services	Health Inspections

BUDGET IN BREIF



Budget in Brief - Revenue Trends and Projections - Expenditures Trends and Projections - Personnel Costs - Operating Costs - Capital Expenditures - Contractual and Internal Services - Debt Service - Fund Balance Projections by Fund

BUDGET IN BRIEF

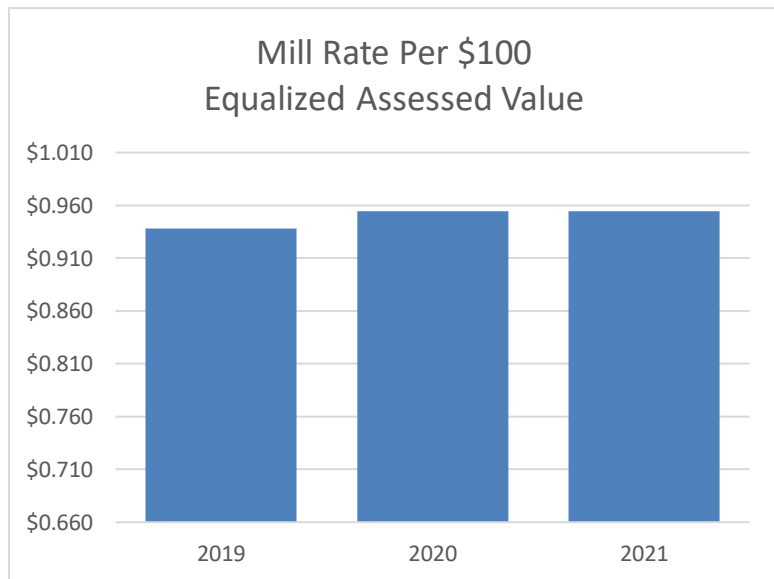
The Village of Buffalo Grove embraces a fiscally conservative and forward-looking approach to budgeting. This approach is coupled with the service-delivery expectations of the Village's core customers – residents and businesses – and its extended customers – visitors, regional entities and other units of government. Each year, the Village determines its level of service, strategic goals and expectations and staffing levels based upon the demand for services, anticipated revenues, and progress toward long-term operational and capital development goals.

The budget document serves the following purposes as a communication tool:

1. To define the strategic goals and operating plan in accordance with Board direction and staff recommendations for the orderly delivery of core and non-core services;
2. To designate financial resources necessary to achieve the strategic goals and to provide for adequate operational and capital resources;
3. To communicate the Village's financial plan for the fiscal year in a comprehensive and comprehensible format; and
4. To articulate the methodology used by the Village to develop revenue and expense projections, provide for long-term financial planning and maintain a stable and efficient municipal government.

The annual budget is constructed around programs. Each program provides oversight over the services that are provided either directly to the community or indirectly as an internal support function. How resources are allocated within the annual budget provides the reader insight as to what the strategic priorities are and what services are valued by Village stakeholders. The FY 2022 Budget supports 18 programs that deliver 47 services.

For fiscal year 2022, the Village's proposed budget is balanced and does not contemplate the implementation of new taxes. The property tax rate (mill rate) will remain unchanged from the prior year for the 2020 levy, payable 2021. The proposed mill rate is \$0.9547 per \$100 of equalized assessed value. The property tax levy includes fully funded requests for pension contributions, bonded debt obligations and sufficient funds for the general operation of the Village. The following table illustrates the history of the mill rate for the tax years 2019, 2020 and 2021 (proposed).



The basis for developing the overall budget relies upon the initial forecast of anticipated revenues derived from taxes, fees, licenses, intergovernmental revenue, fines, investment proceeds and interfund transfers. The following table depicts total revenues by category for all funds for the years 2020, 2021 (estimated), and 2022 (proposed).

REVENUES BY CATEGORY

The total revenue budget for 2022 is \$106,102,761. The budget is a 5.3 percent decrease from the 2021 estimated actual amount and 27.1 percent decrease from the 2020 actual. Actual revenue in 2020 included approximately \$26 million in bond proceeds for capital improvements to Village infrastructure.

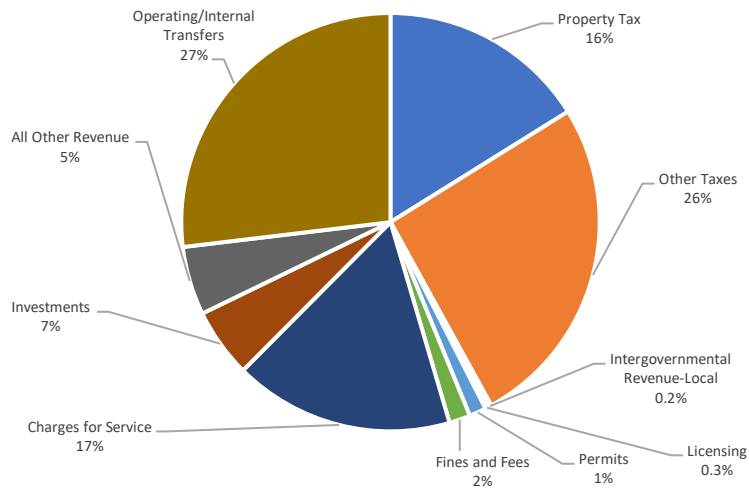
Account Category	FY 2020 Actual	FY 2021 Est. Actuals	FY 2022 Budget
Property Taxes	\$17,011,278	\$16,981,839	\$17,115,541
Other Taxes-State	\$14,763,800	\$16,899,622	\$16,320,142
Other Taxes-Local	\$8,887,560	\$11,258,000	\$11,120,000
Intergovernmental Revenue-Local	\$219,524	\$226,700	\$232,426
Licensing	\$252,321	\$352,600	\$306,600
Building Revenue & Fees	\$1,647,667	\$1,787,680	\$1,387,800
Fines & Fees	\$2,003,329	\$2,047,880	\$1,731,700
Sales of Water/Sewer Fees	\$14,254,633	\$14,620,258	\$15,346,178
Golf Course Fees	\$2,470,515	\$2,671,910	\$2,710,735
Investment Revenue	\$12,862,372	\$7,342,096	\$5,673,344
All Other Revenue	\$44,343,832	\$8,472,463	\$5,621,500
Operating/Internal Service Transfers	\$26,845,202	\$29,404,687	\$28,536,795
Grand Total - All Fund Revenue	\$145,562,031	\$112,065,735	\$106,102,761
2020 Bond Proceeds			\$6,631,522
Capital Reserves			\$3,241,200
Total 2022 Revenues and Other Funding Sources			\$115,975,483

The chart below summarizes total revenue by source including transfers. The Other Taxes classification incorporates state shared taxes including: income, sales and motor fuel taxes, and local taxes including home rule sales tax, real estate transfer tax, telecommunications tax, food and beverage tax, and utility use taxes. Charges for Service include revenue collected for construction permitting and inspection, water and sewer billing, and golf course fees. The All-Other Revenue category includes refuse fees collected on behalf of the Solid Waste Agency of Northern Cook County, cable television franchise fees, storm water management fees, and pension contributions made by sworn police officers and firefighters.

SUMMARY OF REVENUES BY SOURCE - ALL FUNDS

Description	General	Parking Lot	Lake Cook Rd TIF Fund	Motor Fuel Tax	Local Motor Fuel Tax	Debt Service	Capital Projects Facilities	Capital Projects Vehicles & Equipment	Capital Projects Streets	Water & Sewer
Property Tax	16,780,272	-	-	-	-	335,269	-	-	-	-
Other Taxes	25,395,142	-	-	1,600,000	445,000	-	-	-	-	-
Intergovernmental Revenue-Local	232,426	-	-	-	-	-	-	-	-	-
Licensing	306,600	-	-	-	-	-	-	-	-	-
Permits	1,271,800	-	-	-	-	-	-	-	-	116,000
Fines and Fees	1,702,700	29,000	-	-	-	-	-	-	-	-
Charges for Service	3,000	-	-	-	-	-	-	-	-	15,343,178
Investments	58,600	-	-	-	-	5,000	-	-	-	29,194
All Other Revenue	2,152,500	-	-	911,600	-	-	-	-	-	20,000
Operating/Internal Transfers	999,600	172,000	-	-	-	3,336,503	1,036,200	2,205,000	5,437,870	4,285,452
FY 2022 Budget	48,902,640	201,000	-	2,511,600	445,000	3,676,772	1,036,200	2,205,000	5,437,870	19,793,824
FY 2021 Budget	47,080,680	185,400	-	2,511,600	485,000	3,749,059	159,000	1,969,850	7,634,626	20,876,415

REVENUES BY SOURCE - ALL FUNDS



SUMMARY OF REVENUES BY SOURCE - ALL FUNDS *CONTINUED*

Description	Buffalo Grove Golf Course	Arboretum Golf Course	Refuse	Information Technology	Central Garage	Building Services	Police Pension	Firefighters Pension	All Funds
Property Tax	\$ -	-	-	-	-	-	-	-	17,115,541
Other Taxes	-	-	-	-	-	-	-	-	27,440,142
Intergovernmental Revenue-Local	-	-	-	-	-	-	-	-	232,426
Licensing	-	-	-	-	-	-	-	-	306,600
Permits	-	-	-	-	-	-	-	-	1,387,800
Fines and Fees	-	-	-	-	-	-	-	-	1,731,700
Charges for Service	1,357,700	1,353,035	-	-	-	-	-	-	18,056,913
Investments	-	-	-	-	-	-	2,730,550	2,850,000	5,673,344
All Other Revenue	-	-	1,180,400	-	-	-	775,000	582,000	5,621,500
Operating/Internal Transfers	-	-	-	1,860,503	1,628,681	1,756,824	3,394,077	2,424,085	28,536,795
FY 2022 Budget	1,357,700	1,353,035	1,180,400	1,860,503	1,628,681	1,756,824	6,899,627	5,856,085	106,102,761
FY 2021 Budget	1,180,400	1,281,904	1,085,000	1,637,111	1,524,802	1,784,915	7,711,940	6,598,386	107,456,088

TOTAL REVENUE BY FUND

Fund	Fund #	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% of Prior Year Budget
General	100	46,725,375	50,515,159	47,080,680	48,902,640	3.87%
Parking Lot	120	183,800	182,901	185,400	201,000	8.41%
Lake Cook Rd TIF Fund	125	-	72,959	-	-	0.00%
Motor Fuel Tax	130	1,361,314	2,421,678	2,511,600	2,511,600	0.00%
Local Motor Fuel Tax	135	-	421,550	485,000	445,000	-8.25%
Debt Service	140	2,993,625	28,900,792	3,749,059	3,676,772	-1.93%
Capital Projects - Facilities	150	1,011,593	550,000	159,000	1,036,200	551.70%
Capital Projects - Vehicles & Equipment	155	-	1,350,000	1,969,850	2,205,000	11.94%
Capital Projects - Streets	160	2,986,642	7,488,389	7,634,626	5,437,870	-28.77%
Water & Sewer	170	11,232,409	18,614,558	20,876,415	19,793,824	-5.19%
Buffalo Grove Golf Course	180	1,173,469	1,176,219	1,180,400	1,357,700	15.02%
Arboretum Golf Course	190	1,317,526	1,293,424	1,281,904	1,353,035	5.55%
Refuse Service	200	1,058,282	1,148,303	1,085,000	1,180,400	8.79%
Information Technology	211	1,626,243	1,870,439	1,637,111	1,860,503	13.65%
Central Garage	212	2,402,906	2,139,431	1,524,802	1,628,681	6.81%
Building Maintenance	213	1,324,424	1,736,848	1,784,915	1,756,824	-1.57%
Police Pension	220	17,048,930	12,586,108	7,711,940	6,899,627	-10.53%
Fire Pension	230	13,684,866	13,093,272	6,598,386	5,856,085	-11.25%
Total		106,131,404	145,562,031	107,456,088	106,102,761	-1.26%

REVENUES BY SOURCE SUMMARIZED – FUND TYPE

Summary by Funds	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Total
Property Tax	16,780,272	-	-	335,269	-	-	-	17,115,541
Other Taxes	25,395,142	2,045,000	-	-	-	-	-	27,440,142
Intergovernmental Revenue-Local	232,426	-	-	-	-	-	-	232,426
Licensing	306,600	-	-	-	-	-	-	306,600
Permits	1,271,800	-	-	-	116,000	-	-	1,387,800
Fines and Fees	1,702,700	29,000	-	-	-	-	-	1,731,700
Charges for Service	3,000	-	-	-	18,053,913	-	-	18,056,913
Investments	58,600	-	-	5,000	29,194	-	5,580,550	5,673,344
All Other Revenue	2,152,500	911,600	-	-	1,200,400	-	1,357,000	5,621,500
Operating/Internal Transfers	999,600	172,000	8,679,070	3,336,503	4,285,452	5,246,008	5,818,162	28,536,795
FY 2022 Budget	48,902,640	3,157,600	8,679,070	3,676,772	23,684,959	5,246,008	12,755,712	106,102,761
FY 2021 Budget	47,080,680	3,182,000	9,763,476	3,749,059	24,423,719	4,946,828	14,310,326	107,456,088

EXPENDITURES BY CATEGORY

The development of projected expenditures relies upon the forecasting of expenditures in the areas of wages, benefits, operating expenditures, commodities, repairs and maintenance, capital outlay, reserve transfers, contractual services, internal services, transfers and debt. These account categories represent the foundation of the Village's program-based budget. Within the Expenditure Trends and Projections presented later in this section, each account category will be defined and the major expenditures noted.

Depreciation is not budgeted for but is accounted for in the FY 2020 Actual totals. The Comprehensive Annual Financial Report (CAFR) reports depreciation in the Enterprise Funds and reclassifies capital expenses as additions to assets on the balance sheet.

As a service provider, nearly half of the Village's total budget operating budget is committed to wages and benefits. The percentage is lower than prior years because the budget includes \$22.1 million for capital outlays. Included within those categories are salaries, health insurance, training/education, and pension contributions. Thus, a great deal of effort is expended in managing collective bargaining activities, wage and compensation programs, and employee benefits. The following table depicts total expenses by category for all funds for the years 2020, 2021 (estimated) and 2022 (proposed).

Account Category	FY 2020 Actual	FY 2021 Est. Actuals	FY 2022 Budget
Wages	23,567,010	23,704,359	25,536,601
Benefits	20,976,691	20,907,167	21,483,308
Operating Expenses	6,915,937	9,883,957	10,089,326
Contractual Services	1,286,981	1,496,953	1,814,865
Other Services	63,716	111,705	136,500
Repairs and Maintenance	1,599,986	1,918,232	2,398,636
Commodities	4,314,808	4,768,541	4,732,103
Other Expenses	2,986,032	1,912,424	2,750,215
Capital Outlay	11,347,571	15,058,866	22,095,878
Reserve Transfers	(95,608)	200,000	317,349
Debt Service	2,640,031	4,345,529	4,311,274
Transfers	17,999,292	19,319,016	17,472,425
Internal Services	5,750,317	5,075,122	5,246,008
Depreciation	1,928,556	-	-
Grand Total All Fund Expense	101,281,319	108,701,871	118,384,488

The Village further analyzes and presents budgeted revenues and expenses by fund, including the general (main operating), enterprise, fiduciary, internal service and capital funds.

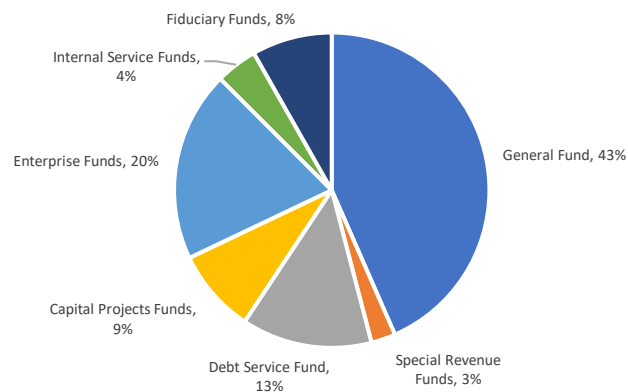
SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS

The following chart provides a summary of expenditures by source. Across all funds, 39.3 percent of all expenditures are allocated to personnel services and benefits. Fund transfers primarily for infrastructure projects represent the next largest category of the total Village budget at 18.7 percent. It is proposed in the budget that \$22.1 million in capital projects and equipment purchases will be made. Projects include the annual street maintenance program, system repairs for water, sewer, and drainage utilities.

Within Operating Transfers there is a transfer to the General Fund of \$999,600 paid by the Water and Sewer Fund to reimburse for utility billing and account support as well as administrative assistance. A transfer of \$3.07 million from the General Fund to the Capital Project Funds will support non-enterprise capital spending. Transfers of \$6.63 million from the Debt Service Fund to the Water and Sewer Fund and Capital Projects–Streets Funds continue funding for the Infrastructure Modernization Program. The Internal Service Funds will charge back \$5.24 million to cover the costs associated with providing technology, building maintenance and central garage functions.

The debt service obligations for principal and interest owed on General Obligation Bonds series 2012, 2016, 2019 and 2020 total \$3,671,772 in 2022. Infrastructure projects account for 88 percent of the outstanding general obligation debt. Additional payments of \$634,500 are planned in the Water and Sewer Fund for financing of the replacement of all Village water meters.

BUDGET BY FUND TYPE



SUMMARY OF EXPENDITURES BY USE - ALL FUNDS

Description	Wages & Benefits	Operating Expenses	Contractual Services	Other Services	Repairs & Maintenance	Commodities	Other Expenses
General Fund	34,696,842	4,381,254	1,591,732	136,500	566,775	390,450	613,300
Parking Lot	-	152,667	-	-	2,500	-	-
Lake Cook Rd TIF Fund	-	-	-	-	-	-	-
Motor Fuel Tax	-	-	-	-	-	-	-
Local Motor Fuel Tax	-	-	-	-	-	-	-
Total Special Revenue Funds	-	152,667	-	-	2,500	-	-
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects - Facilities	-	-	-	-	-	-	-
Capital Projects - Vehicles & Equipment	-	-	-	-	-	-	-
Capital Projects - Streets	-	-	-	-	-	-	-
Total Capital Projects Funds	-	-	-	-	-	-	-
Water & Sewer	1,515,632	1,867,130	117,093	-	557,800	4,087,500	157,500
Buffalo Grove Golf Course	373,989	576,116	17,605	-	26,000	-	-
Arboretum Golf Course	209,513	929,866	384	-	19,000	-	460,000
Refuse Service	-	-	-	-	-	-	997,415
Total Enterprise Funds	2,099,134	3,373,112	135,082	-	602,800	4,087,500	1,614,915
Information Technology	-	1,823,503	25,000	-	12,000	-	-
Central Garage	736,918	24,450	34,360	-	787,250	13,000	-
Building Maintenance	697,815	334,340	28,691	-	427,311	241,153	-
Total Internal Service	1,434,733	2,182,293	88,051	-	1,226,561	254,153	-
Police Pension	5,013,200	-	-	-	-	-	277,000
Fire Pension	3,776,000	-	-	-	-	-	245,000
Total Fiduciary Funds	8,789,200	-	-	-	-	-	522,000
All Funds	47,019,909	10,089,326	1,814,865	136,500	2,398,636	4,732,103	2,750,215

SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS *CONTINUED*

Description	Capital Outlay	Reserve Transfers	Debt Service	Transfers	Internal Service	Depreciation	Grand Total
General Fund	69,400	347,349	-	5,190,803	4,152,313	-	52,136,718
Parking Lot	-	-	-	-	44,992	-	200,159
Lake Cook Rd TIF Fund	-	-	-	-	-	-	-
Motor Fuel Tax	-	-	-	2,511,600	-	-	2,511,600
Local Motor Fuel Tax	-	-	-	441,950	-	-	441,950
Total Special Revenue Funds	-	-	-	2,953,550	44,992	-	3,153,709
Debt Service Fund	-	-	3,676,772	6,631,522	-	-	10,308,294
Capital Projects - Facilities	1,036,200	-	-	-	-	-	1,036,200
Capital Projects - Vehicles & Equipment	2,205,000	-	-	-	-	-	2,205,000
Capital Projects - Streets	5,437,870	-	-	-	-	-	5,437,870
Total Capital Projects Funds	8,679,070	-	-	-	-	-	8,679,070
Water & Sewer	12,902,408	-	634,502	2,421,550	727,405	-	24,988,520
Buffalo Grove Golf Course	100,000	-	-	-	135,064	-	1,228,774
Arboretum Golf Course	315,000	-	-	-	126,017	-	2,059,780
Refuse Service	-	-	-	275,000	-	-	1,272,415
Total Enterprise Funds	13,317,408	-	634,502	2,696,550	988,486	-	29,549,489
Information Technology	-	-	-	-	-	-	1,860,503
Central Garage	-	-	-	-	32,703	-	1,628,681
Building Maintenance	-	-	-	-	27,514	-	1,756,824
Total Internal Service	-	-	-	-	60,217	-	5,246,008
Police Pension	-	-	-	-	-	-	5,290,200
Fire Pension	-	-	-	-	-	-	4,021,000
Total Fiduciary Funds	-	-	-	-	-	-	9,311,200
All Funds	22,065,878	347,349	4,311,274	17,472,425	5,246,008	-	118,384,488

TOTAL EXPENDITURES BY FUND AND BY CATEGORY

The chart below provides expenditure summary for all fifteen Village funds and further divides those fund totals into expenditures by category. The total budget for all Village expenditures in 2022 is \$118,384,488. That total is 4.56 percent more than 2021. Approximately forty-four percent of all expenditures support the General Fund. The General Fund is the main operating fund of the Village and accounts for critical core services such as police, fire, public works and general administration.

	Fund	Fund #	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	FY 2022 Budget	% of Prior Year Budget
By Fund	General	100	44,094,439	47,980,492	49,176,622	52,136,718	6.02%
	Parking Lot	120	243,811	178,284	196,917	200,159	1.65%
	Lake Cook Rd TIF Fund	125	-	72,959	-	-	0.00%
	Motor Fuel Tax	130	1,249,978	988,315	2,153,139	2,511,600	16.65%
	Local Motor Fuel Tax	135	-	200,000	481,950	441,950	-8.30%
	Debt Service	140	2,992,822	12,072,129	15,145,007	10,308,294	-31.94%
	Capital Projects - Facilities	150	769,584	511,270	159,000	1,036,200	551.70%
	Capital Projects - Vehicles & Equipment	155	-	1,332,255	1,969,850	2,205,000	11.94%
	Capital Projects-Streets	160	2,699,384	7,505,067	7,634,626	5,437,870	-28.77%
	Water & Sewer	170	10,589,371	11,856,659	18,733,903	24,988,520	33.39%
	Buffalo Grove Golf Course	180	1,250,344	1,159,976	1,106,354	1,228,774	11.07%
	Arboretum Golf Course	190	1,688,084	1,585,157	1,273,029	2,059,780	61.80%
	Refuse Service	200	1,416,849	1,178,999	1,037,663	1,272,415	22.62%
	Information Technology	211	1,626,243	1,870,439	1,637,111	1,860,503	13.65%
	Central Garage	212	2,397,831	2,139,431	1,524,802	1,628,681	6.81%
	Building Maintenance	213	1,319,504	1,736,848	1,681,215	1,756,824	4.50%
	Police Pension	220	4,452,947	4,913,546	5,105,849	5,290,200	3.61%
	Firefighter Pension	230	3,713,101	3,999,494	4,204,522	4,021,000	-4.36%
	Grand Total		80,504,295	101,281,319	113,221,559	118,384,488	4.56%
By Category	Wages & Benefits		42,642,996	44,543,701	44,511,354	47,019,909	5.64%
	Operating Expenses		9,578,607	10,394,794	13,193,211	10,089,326	-23.53%
	Contractual Services		1,274,194	1,286,981	1,596,000	1,814,865	13.71%
	Other Services		98,330	63,716	113,600	136,500	20.16%
	Repairs & Maintenance		2,463,773	1,599,986	1,821,051	2,398,636	31.72%
	Commodities		4,039,386	4,314,808	4,490,681	4,732,103	5.38%
	Other Expenses		1,676,665	2,986,032	2,238,158	2,750,215	22.88%
	Capital Outlay		4,936,104	11,347,571	17,388,405	22,095,878	27.07%
	Reserve Transfers		-	(95,608)	911,970	317,349	-65.20%
	Debt Service		3,146,628	2,640,031	4,345,529	4,311,274	-0.79%
	Transfers		5,809,908	17,999,292	21,234,142	17,472,425	-17.72%
	Internal Services		2,709,899	2,271,460	1,377,458	5,246,008	280.85%
	Depreciation		2,127,806	1,928,556	-	-	0.00%
	Grand Total		80,504,295	101,281,319	113,221,559	118,384,488	4.56%

SUMMARY OF REVENUE AND EXPENDITURES BY CATEGORY

Account Category	FY 2020 Actual	FY 2021 Est. Actuals	FY 2022 Budget
Property Taxes	17,011,278	16,981,839	17,115,541
Other Taxes-State	14,763,800	16,899,622	16,320,142
Other Taxes-Local	8,887,560	11,258,000	11,120,000
Intergovernmental Revenue-Local	219,524	226,700	232,426
Licensing	252,321	352,600	306,600
Building Revenue & Fees	1,647,667	1,787,680	1,387,800
Fines & Fees	2,003,329	2,047,880	1,731,700
Sales of Water/Sewer Fees	14,254,633	14,620,258	15,346,178
Golf Course Fees	2,470,515	2,671,910	2,710,735
Investment Revenue	12,862,372	7,342,096	5,673,344
All Other Revenue	44,343,832	8,472,463	5,621,500
Operating/Internal Service Transfers	26,845,202	29,404,687	28,536,795
Grand Total - All Fund Revenue	145,562,031	112,065,735	106,102,761
2020 Bond Proceeds			6,631,522
Capital Reserves			3,241,200
Total 2022 Revenues and Other Funding Sources			115,975,483

Account Category	FY 2020 Actual	FY 2021 Est. Actuals	FY 2022 Budget
Wages	\$ 23,567,010	23,704,359	25,536,601
Benefits	20,976,691	20,907,167	21,483,308
Operating Expenses	6,915,937	9,883,957	10,089,326
Contractual Services	1,286,981	1,496,953	1,814,865
Other Services	63,716	111,705	136,500
Repairs and Maintenance	1,599,986	1,918,232	2,398,636
Commodities	4,314,808	4,768,541	4,732,103
Other Expenses	2,986,032	1,912,424	2,750,215
Capital Outlay	11,347,571	15,058,866	22,095,878
Reserve Transfers	(95,608)	200,000	317,349
Debt Service	2,640,031	4,345,529	4,311,274
Transfers	17,999,292	19,319,016	17,472,425
Internal Services	5,750,317	5,075,122	5,246,008
Depreciation	1,928,556	-	-
Grand Total All Fund Expense	101,281,319	108,701,871	118,384,488

PERSONNEL AND BENEFITS

The Village of Buffalo Grove relies upon a competent and efficient professional staff to accomplish the mission, vision and strategic goals of the operation. The Village has historically maintained a lean workforce compared to other municipalities in the region. With the strong economic recovery and resulting rebound in several revenue sources, the Village restored positions eliminated in several departments as a result of COVID-19.

Over the past few years, the Village has implemented several programs to contain the costs of personnel and benefits:

1. Implementing alternate service delivery models.
2. Reevaluating employee salary ranges every three years and placing limits on compensation increases for employees at the top of their salary ranges.
3. Implementing a comprehensive wellness program with a goal to contain healthcare costs
4. Elimination of a high-cost PPO health plan.

For 2022, the Village proposes a full-time staff complement of 209 full-time personnel and 37 part-time personnel.

	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
Office of Village Manager	5	0.5	2.5	0	4	0
Administrative Services Department	0	0	1.5	1	3	0.5
Community Development	12.5	0.5	9	1	10	0
Finance	8	0	6	0.5	7	0.5
Fire Services	62	1.5	61	0.5	61	1
Golf Operations	2	21.5	2	21.5	2	21.5
Human Resources	2	0	2	0	2	0
Police Services	76	6.5	70	7	72	7
Public Works/Engineering	46	6.5	46.5	3.5	48	6.5
Total	213.5	37	200.5	35	209	37
Full & Part-Time Grand Total		250.5		235.5		246

REVENUE TRENDS AND PROJECTIONS

As a part of the development of both long-term financial forecasting and the corresponding annual budget, the Village continually reviews external and internal functions that impact, or may impact, the collection of revenue. Evaluating the impact of the national economy (macro) on the local economy (micro) is an important step in the process, understanding that local government's experience with inflation indices can differ greatly from a national average.

The national economy impacts both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. The state economy has played a significant role in the discussion of the budget. Some of the economic indicators the Village uses in financial analysis include: inflation (CPI), employment (ECI), housing starts, spending patterns, interest rates, and manufacturing activity.

Inflation – As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the Village will have to pay more for goods and services. The Village uses the Municipal Cost Index (MCI) as an inflationary guide. The MCI is more specific to governmental spending and the inflationary pressures on construction contracts.

Employment – Retail and vehicle sales tend to have inverse relationships with the unemployment rate. Sales tend to move in the opposite direction of the unemployment rate. Chronic unemployment often spills over into the residential real estate market, resulting in lost real estate transfer tax revenue.

Housing starts and sales activity - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. This indicator has a pronounced effect on real estate transfer taxes.

Spending patterns – relates to how much it costs to buy a constantly evolving basket of consumer goods.

Interest rates – Interest rates impact the Village's revenues in several ways. First, investment income will be affected by interest rates. Second, the availability and cost of capital directly affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving purchases may increase, thereby increasing development plans and retail sales and, by extension, sales tax and business license revenues.

Manufacturing activity – If a Village has a large manufacturing sector, the ISM (Institute of Supply Management Index) becomes a significant factor in revenue analysis and forecasting. Manufacturers respond to the demand for their products by increasing production, building up inventories to meet the demand. The increased production often requires new workers which lowers unemployment figures and can stimulate the local economy.

Healthcare benefits are usually the largest dollar component of the overall benefit category within governmental budgets. Inflation in this category has traditionally run much higher than the CPI rate on a national level. The Village has mitigated the impact of medical inflation through pooling risk. The Village uses an inflationary blend of national market trend and actual pool experience to guide premium growth.

Elastic revenue sources, such as sales, motor fuel, and food and beverage taxes, underperformed in FY 2020 due to the pandemic. Due to the strength of the economic recovery, elastic revenue sources are performing better than pre-pandemic levels in FY 2021 and this is expected to continue in FY 2022. The FY 2022 revenue estimates anticipate the economic recovery to decelerate somewhat in the upcoming year.

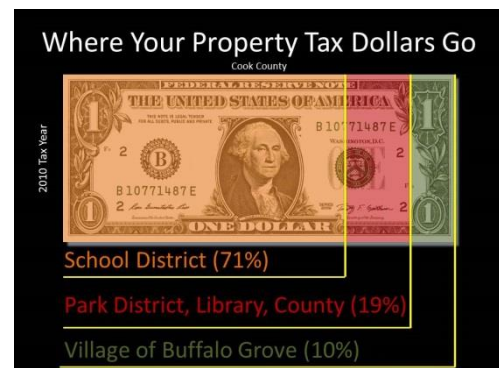
The Village's sources of revenue are described in the next pages. They are categorized by property tax, state shared, locally administered, fees and fines, charges for service.

PROPERTY TAX – 16% TOTAL BUDGET

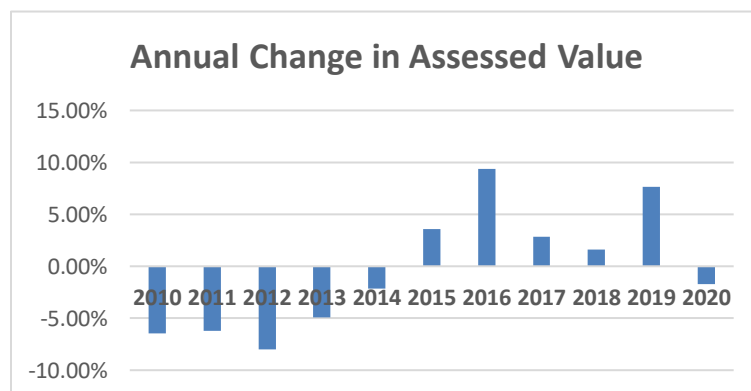
Property taxes are one of the most stable sources of revenue for the Village. The Village is not subject to PTELL (property tax extension law limit). The PTELL is designed to limit the increases in property tax extensions (total Taxes billed) for non-home rule taxing districts. Although not subject to taxing limitations, the Village takes a measured approach to control growth in the annual request to ensure that the levy only increases by the inflationary cost of public safety operations and its debt and pension obligations. Debt obligations represent the annual principal and interest payments of all outstanding bonds. Pension obligations are calculated by independent actuaries for the three Village pension systems. Funding requirements are set by Illinois Pension Code.

Each taxing body listed on a property owner's tax bill is independent of the Village and levies its own tax rate. Property tax collected by the Village typically represents about ten percent of the total tax bill.

Property taxes (net of Road and Bridge taxes) are anticipated to be approximately \$17.1 million and will be levied in 2021 and payable in 2022. Over 46 percent of the levy is committed to debt and pensions. The remainder of the levy helps to support public safety (police and fire) operations. In order to fund all three levy components (pensions/special purpose, debt and corporate) a tax rate of approximately \$0.095/\$100 EAV will be extended. This is the same rate as the prior year.



The Village of Buffalo Grove levies property taxes within two counties, Cook and Lake, and the Illinois Department of Revenue is tasked with the responsibility of assigning a tax burden to each county. For the 2020 property tax levy, eighty percent of all assessed valuation is located in Lake County and twenty percent is located in Cook County.



The most recent assessed valuation indicates an annual decline of 1.7 percent in 2020. A decrease in the tax base is a combination of new properties, expanded or improved properties, and the reassessment values calculated by the respective county's assessor's office. The Village does not have a role in determining property values. Total taxable property in the Village is \$1,784,661,685.

The previous chart shows annual changes in assessed values over the last ten years. The decline in values from 2010 through 2012 are a result of the Great Recession and housing market crash. Assessed values increased five consecutive years before declining in 2020.

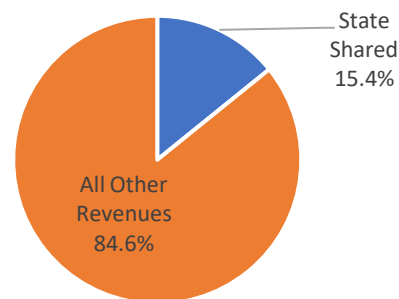
The rate at which property taxes are levied is determined by dividing the levy amount requested by the EAV. EAV is equal to one-third of the market value of the property less any homestead or senior exemptions.

STATE SHARED REVENUES

State shared revenues are sources of revenue that the State of Illinois is required to share with local municipalities. The Illinois Comptroller distributes the funds to local governments based on actual sales activity within the Village (base sales tax) or on population (income, use, and motor fuel tax).

As the Village does not directly control the collection, rate, or distribution of these shared revenues, there is a perennial risk that the State of Illinois may reduce the distribution formula to help balance the state budget. These shared revenues include income tax, use tax, base sales tax, and motor fuel tax. The chart to the right shows the distribution of state shared revenues as a percentage of total revenues.

State Shared Revenues



Income Tax – 4.6% Total Budget

Illinois Income Tax is imposed on every individual, corporation, trust and estate earning or receiving income in the state. The tax rate is levied at 4.95 percent of income for individuals and 5.25 percent for corporations. The Village receives a pro rata allocation of Income Tax from the State of Illinois based on eight percent of net personal taxes and 9.14 percent of corporate taxes. Illinois municipalities receive \$.087 of each dollar collected through the income tax. This revenue is anticipated to be \$4.9 million in FY 2022. This is an anticipated increase of 28 percent from the 2021 adopted budget and 4.9 percent from the 2021 projection. The estimate is based, in part, on the Illinois Municipal League (IML) forecast of \$122/resident and an increase of 1,700 residents from the 2020 Census. Also, business and individual income tax receipts are projected to increase based on higher profits and higher employment levels. Due to the volatility of the revenue source, the Village budget is less than the IML forecast.

Use Tax – 1.5% Total Budget

The Use Tax is a form of sales tax designed to distribute the tax burden fairly among consumers and assures fair competition between in state and out-of-state businesses. The tax is owed on goods purchased out of Illinois and brought into the state. Based upon data provided by the Illinois Municipal League, the FY 2022 Use Tax is \$1.63 million (\$40.15 per capita). This is anticipated to be equal to the FY 2021 adopted budget and FY 2021 projection. Starting on January 1, 2021 on-line retailers were responsible for collecting and remitting state and local sales taxes. This change has led to a decline in Use Tax offset by increases in Base Sales and Home Rule Sales taxes.

Base Sales Tax – 7.0% Total Budget

Retail sales tax is collected by the State of Illinois. The municipality where the tax is collected receives one percent of the revenues. The largest sales tax generators are grocery stores, building and electrical supplies retailers and gas stations. The Village monitors its sales tax generators while always looking for opportunities to broaden the base. For 2022, the budget is anticipated to be \$7.4 million or a 7.4 percent increase from the FY 2021 adopted budget and 5.0 percent decline from the FY 2021 projection.

Motor Fuel Tax – 2.4% Total Budget

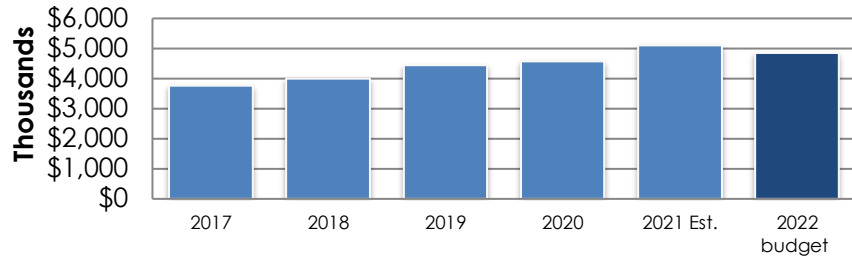
For FY 2022, the Village anticipates \$1.6 million in Motor Fuel Tax proceeds, including the regular and Transportation Renewal Fund allotments, as estimated by the Illinois Municipal League. The budget includes an additional \$0.9 million in Rebuild Illinois Bond Funds, which will be distributed from FY 2020 through FY 2022. The Village receives 1.25 percent of taxes assessed on gasoline and diesel and is then distributed on a per capita basis. In June 2020 state legislators passed an additional 0.19 cent tax on motor fuel and 0.24 per gallon on diesel which is earmarked for the Transportation Renewal Fund (TRF). Municipalities will get 49.1% of the TRF on a per capita basis. The Illinois Municipal League estimated the gasoline and diesel proceeds and TRF combined will provide the Village \$39.60 per capita.

HISTORY OF STATE SHARED REVENUES

The following charts provide a five-year historical analysis of the collection history of state shared revenues. This trend information provides guidance in determining the next year's budget.

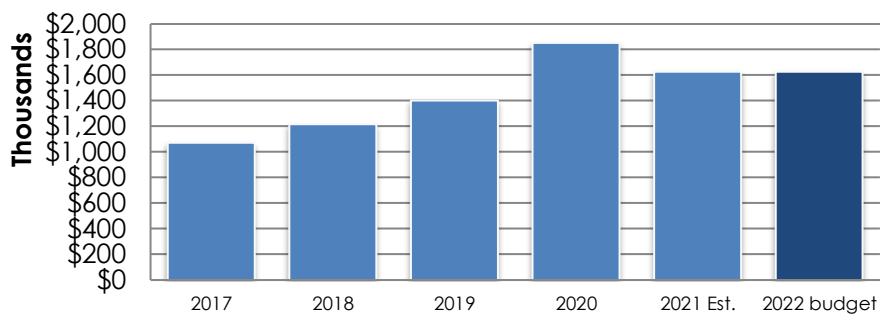
Income Tax

Income tax has averaged a 9.5 percent annual increase over the last five years. Actual revenue has grown in each of the last four years.



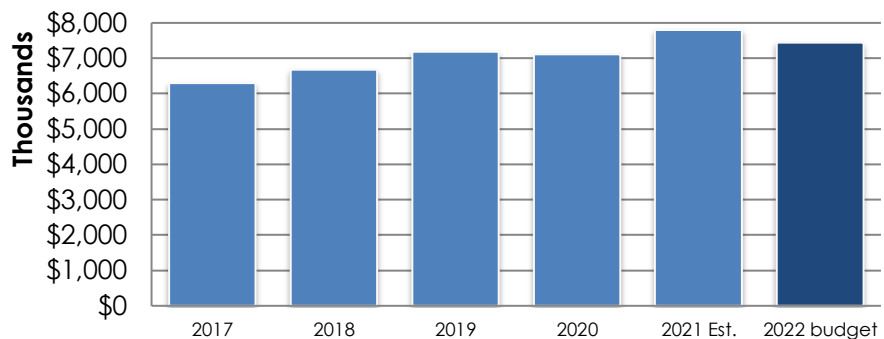
Use Tax

Use tax has averaged annual growth of 9.7% percent. Revenue peaked in 2020 due to COVID-19 related increase in remote retailer sales. The source should stabilize due to change in state law.



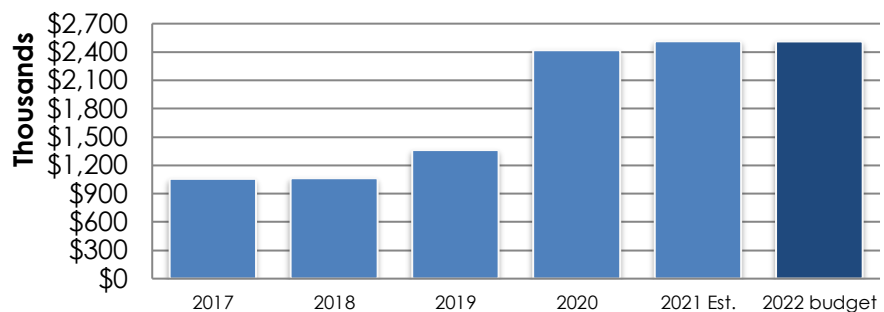
Base Sales Tax

Base sales tax has averaged annual growth of 3.4 percent. Sales tax receipts benefit from strong economic recovery in 2021.



Motor Fuel Tax

Motor fuel tax has been stagnant for the last five years. Revenue is up in FY 2020 through 2022 due to state established Transportation Renewal Fund (TRF) and Rebuild Illinois Funds.



LOCALLY IMPOSED REVENUES

Locally imposed taxes are used to fund core services such as public safety and public works, infrastructure improvements and other critical Village service. These revenues include home rule sales tax, prepared food and beverage tax, utility taxes, and real estate transfer tax.

Home Rule Sales Tax – 5.2% Total Budget

Retail sales tax is collected by the State of Illinois. The municipality where the tax is collected receives one percent of the revenues. In 1992, the Village assessed a one-half cent (\$0.05) local option sales tax against all retail sales except food and drug items and personal property titled with the State of Illinois. Performance of this revenue tends to follow performance of the above referenced state sales tax, except for those excluded retail classes. The Village Board voted in 2004, effective for January 1, 2005, to increase the home rule sales tax to one percent (1%). For 2022, the budget is anticipated to be \$5.5 million or 9.1 percent increase from the FY 2021 adopted budget.

Prepared Food & Beverage Tax – 0.1% Total Budget

The Village receives one cent (\$0.01) for each dollar of prepared food and beverage sales. This tax is levied on the purchase of prepared food for immediate consumption and the sale of liquor either for consumption on premises or packaged. Similar to sales tax, new businesses and inflationary growth are the central drivers of revenue increases for the next year. There are a combined 102 food establishments and liquor stores that generate this tax. The estimated revenue for 2022 is \$0.75 million, which is 25 percent above the FY 2021 adopted budget. After declining to \$0.65 million due to COVID related restrictions in 2020, the 2021 projection is \$0.79 million.

Utility Use Taxes – 3.4% Total Budget

The Village of Buffalo Grove levies three utility taxes for electricity, natural gas, and telecommunications. Use taxes for electricity and natural gas were first imposed in FY 2010. The amount levied for electricity is the maximum amount allowed by state statute and is based on a sliding scale that nets approximately \$0.05 per kilowatt hour. Revenue for electricity use tax is budgeted at \$1.6 million for 2022.

Utility taxes for natural gas are levied at a rate of \$0.05 per therm. The budget for FY 2022 is \$1.1 million. Both electricity and natural gas use taxes are based on unit charges there are no fluctuations due to commodity pricing.

Telecom tax is levied at six percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service. The taxable base for major providers has continued to decline with less land lines, mobile providers no longer charging for roaming and long distance, and the increased popularity of prepaid services. The budget for FY 2022 is \$0.72 million.

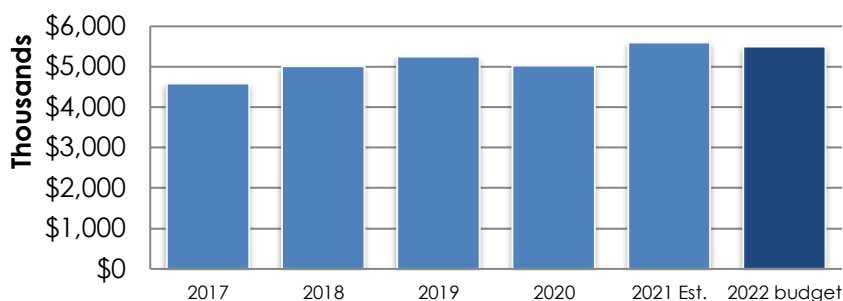
Real Estate Transfer Tax – 0.9% Total Budget

Real estate transfer tax is collected at the rate of \$3 per \$1,000 of sales consideration. In recent years, this revenue has relied heavily on the sale of large commercial properties (sales consideration greater than one million dollars). Due to the strength of the residential and commercial real estate market, projected revenue in 2021 is likely to exceed \$1.3 million. The budget for 2022 is \$0.99 million or a 7.3 percent increase from the 2021 adopted budget.

HISTORY OF LOCALLY IMPOSED REVENUES

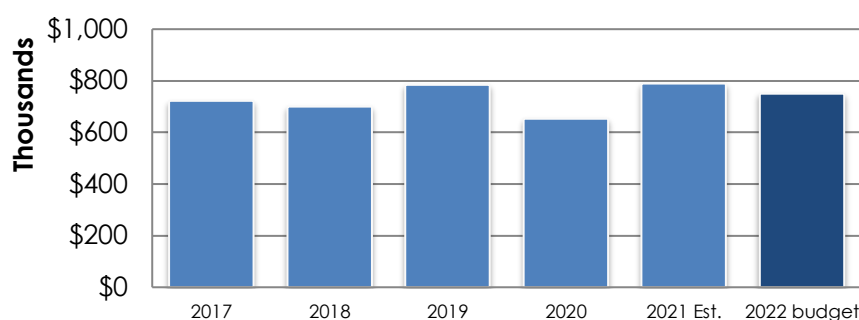
Home Rule Sales Tax

Home rule sales tax has averaged annual growth of 3.8 percent. Tax receipts benefit from strong economic recovery in 2021.



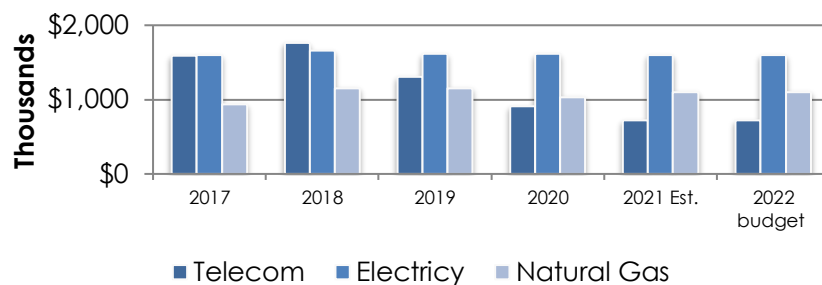
Prepared Food and Beverage Tax

Prepared food & beverage has averaged small annual increases over the last five years. After a decline in 2020, 2021 projected receipts return to the historical norm.



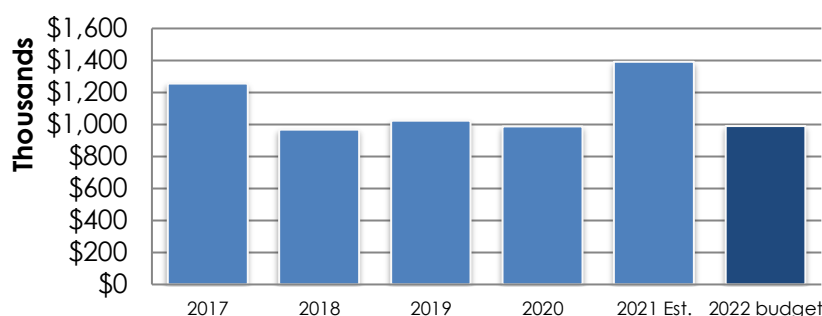
Utility Use Taxes

Collectively utility use taxes have averaged a 3.2 percent annual decline over the 5-year window shown. Telecom receipts have decreased 55 percent during the time period.



Real Estate Transfer Tax

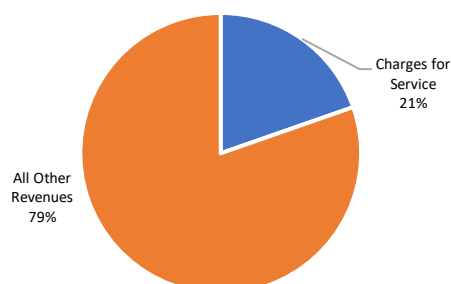
The real estate transfer tax are is one of the most economically sensitive revenue sources for the Village. The FY 2022 budget anticipates a moderate slowdown in the real estate market.



CHARGES FOR SERVICE

Charges for service are revenues that correlate directly to an acquired service. In the Enterprise Funds (Water, Golf and Refuse Funds), charges for service are expected to support the operation. Types of revenue include permit fees in the General and Water Funds, water and sewer fees in the Water Funds, storm water fees, golf fees in the Buffalo Grove and Arboretum Golf Courses and tipping fees in the Refuse Fund.

Charges for Service



Building Revenue & Fees – 1.3% Total Budget

This revenue is budgeted conservatively as a significant percentage of this revenue is considered non-recurring and is reliant upon economic conditions and private development opportunities. All other revenue is anticipated to be collected on improvements to existing structures. Total building revenues and fees for 2022 are estimated to be \$1.2 million, an increase of 7.4 percent from the FY 2021 adopted budget.

Water and Sewer Fees – 14.5% Total Budget

Total fees collected for the sale of water combined with revenue collected on behalf of Lake County Public Works for 2022 is budgeted at \$15.5 million. The amount collected on behalf of Lake County Public Works is 24 percent of Water Fund revenues. The budgeted assumption for annual water consumption is 1.15 billion gallons. The proposed Village combined water and sewer rate is \$7.67/1,000 gallons for a four percent increase. A fixed facility fee of \$17.39 per month for single family residences and increasing based on meter size was established in 2020. The justification for the water rate is based on a Water Fund sustainability study entitled the Twenty Year Water Fund Pro-Forma Analysis. The study is located in *Appendix D*.

Storm Water Management Fees – 1.1% Total Budget

This revenue source was added in FY 2016. The system user fees are charged to all properties in for the proportionate cost of maintaining the storm water conveyance operating costs and infrastructure. The fee is charged as a flat rate for all residential properties based upon the average lot size. Commercial/industrial users pay a fee on actual surface area. The budget for FY 2022 is \$1.14 million, the same as the prior year. Historical data is not provided due to the infancy of the revenue source.

Golf Course Fees – 2.2% Total Budget

The Village owns and operates two municipal golf courses. Total revenue combined for both courses is anticipated to be \$2.71 million in FY 2022. Golfing experienced a resurgence nationally in 2020 due to COVID-19. Both golf courses continued to experience revenue growth in 2021. A 16.2 percent increase in operating revenue is budgeted for FY 2022 for both the Buffalo Grove Golf Club and Arboretum.

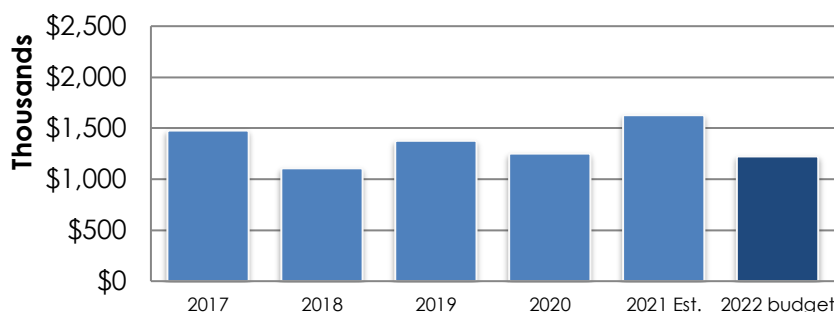
Refuse Fees – 1.1% of Total Budget

Refuse fees are charges that are collected by the Village and are then payable to the Solid Waste Agency of Northern Cook County (SWANCC) as a tipping fee. The Village is charged \$49.09/ton of refuse. The average annual refuse collection is 16.5 million tons.

HISTORY OF CHARGES FOR SERVICE

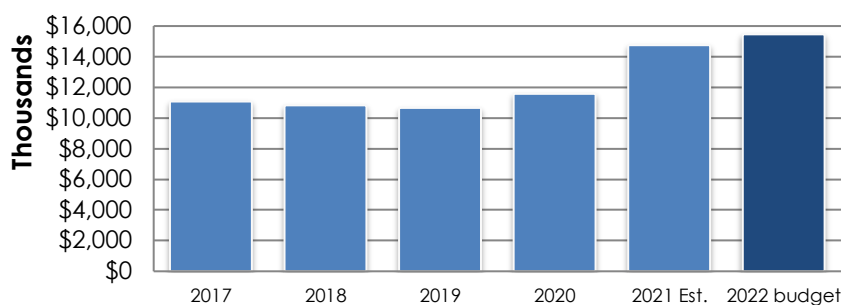
Building Revenue and Fees

Building revenues and fees are cyclical and are driven by a strong economy and development. Link Crossing was approved for 187 unit development in 2020. Those fees will be realized over the next two years.



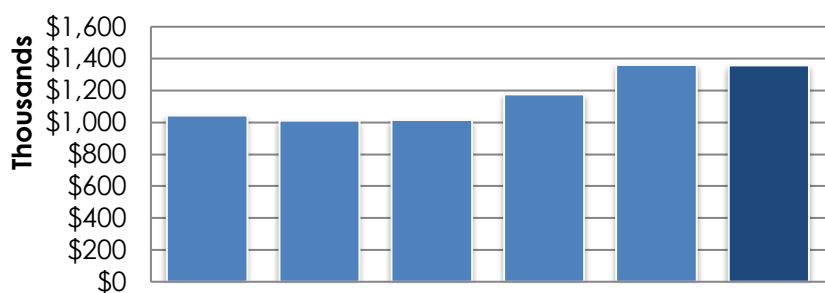
Water and Sewer Fees

Water and sewer fees have averaged an annual increase of 7.8 percent. The growth is attributed to a combination of factors including, rate increases, new radio read metering system, and new development.



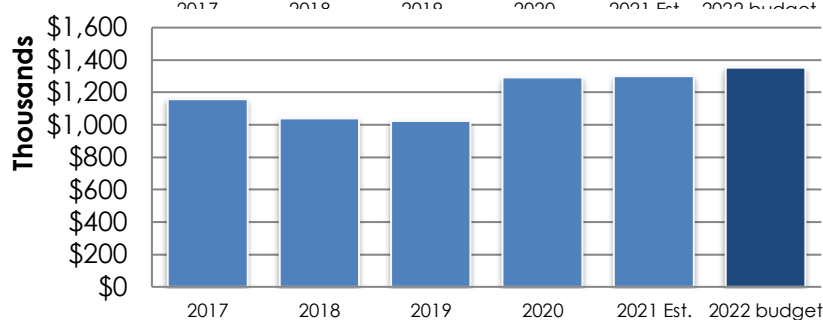
Buffalo Grove Golf Course

Buffalo Grove Golf saw a 16 percent revenue increase in 2020. The FY 2022 Budget amount is 15 percent higher than the prior year.



Arboretum Golf Course

The Arboretum Golf Club saw a 26.2 percent revenue increase in 2020. The FY 2022 Budget amount is 15.6 percent higher than the prior year.



OTHER MAJOR REVENUE SOURCES

Public Safety Fines and Fees – 1.4% Total Budget

This revenue accounts for all fines levied by the police department and fees for ambulance transport and life support functions by the fire department. Ambulance fees are expected to increase 8.0 percent due to continued participation in the Ground Emergency Medical Transport supplemental payment program, which will increase fees for Medicaid transports. The Village operates an administrative adjudication program whereby local ordinance violations can be heard at Village Hall. The benefit is that violators do not have to travel to either of the county courts and the Village, in turn, does not have to pay a large percentage of the fine revenue to the counties to dispense of the violations. Revenues for 2022 are estimated to be \$1.7 million, an increase of 10.2 percent from the FY 2021 adopted budget.

Investment Revenues- 5.2% Total Budget

The Village's investments are guided by three policies that address permitted investments in the portfolios of the Police Pension Fund, Firefighter Pension Funds, and all other funds. Total investment revenue is expected to be \$5.6 million. All funds other than pension funds have durations less than three years with an average expected yield of 0.3 percent. All investments are laddered to meet the cash flow needs of the fund. The primary strategy for non-pension investments is safety and liquidity. Both pension funds have interest rate targets of seven percent for their actuarial assumption. The pension funds are the only Village funds that purchase equity investments. The Police and Firefighter Pension Fund Boards are fiduciaries of their respective funds and separately administer the funds' investments with the assistance of outside financial advisors.

Transfers/Operating and Internal Service – 26.7% Total Budget

A total of \$28.5 million will be transferred between funds to support capital improvements, provide for property tax abatement, and reimburse Internal Service Funds for services provided to support operations.

Other Revenue Sources

The above information highlights the key revenue sources of the Village. Other revenues are less material and are projected to be in line with inflation or other economic trends. There are no new taxes or fees contemplated.

EXPENDITURE TRENDS AND PROJECTIONS

Program budgets are structured to organize the budget into service areas, rather than just departments with a grouping of related line items. A budget that is prioritized around programs will be more meaningful to stakeholders because programs are how the public consumes services. Interested parties can relate to police patrols, snow plowing, and emergency medical services.

Each Department Director is responsible for identifying cost trends within operations. Any changes in service level will have a corresponding budget impact. In general, when prices cannot be accurately determined or specific quantities identified, an incremental analysis is performed comparing the estimated actual expense for 2021 along with expenditure trend information. Economic indicators such as the CPI and PPI are built-in cost escalators for many expenditure items.

To help control costs the Village has centralized the purchasing function, which controls purchases through a central contact (Purchasing Manager). This has allowed the Village to better leverage purchasing power and provide better oversight of contracts for products and services.

The Purchasing Manager is the delegate to the Suburban Purchasing Cooperative. The Suburban Purchasing Cooperative is a joint purchasing program sponsored by the Northwest Municipal Conference (NWMC), DuPage Mayors & Managers Conference (DMMC) South Suburban Mayors and Managers Association (SSMMA), and Will County Governmental League (WCGL). Together the SPC represents 140 municipalities and townships in northeastern Illinois. The Village also participates in a number of purchasing cooperatives nationwide.

The following are the major account categories across all programs.

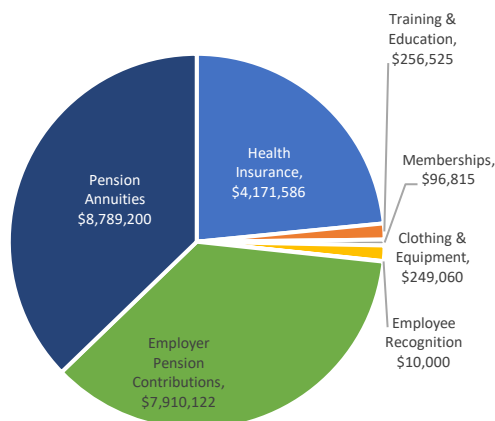
PERSONNEL COSTS

WAGES – 21.0% TOTAL BUDGET

The primary mission of the Village of Buffalo Grove is to provide high quality services to residents and those employed within its boundaries. To accomplish that purpose in 2022, 21.0 percent of all Village expenditures are allocated to salaries and wages, down 4.8 percent from 2021. Total wages for FY 2022 are \$25.5 million. The Village's pay ranges are evaluated on a recurring basis to establish both internal and external equity within the market and to ensure fair and competitive wages.

There are two unionized labor groups subject to a collective bargaining agreement – International Association of Firefighters (IAFF) Local #3177 – representing 48 firefighters and the Metropolitan Alliance of Police (MAP) – representing 45 police officers. The current firefighter contract expires on April 30, 2022. It is anticipated that represented firefighters will receive a 2.5 percent increase on May 1, 2022 based on comparable data. It is anticipated that represented police personnel will receive a 2.5 percent increase on January 1, 2022 based on comparable data. The 2022 general wage increase is 2.5 percent for non-represented employees.

BENEFITS – 18.2% TOTAL BUDGET



The total budget for benefits is \$21.5 million. This account category includes group health and life insurance costs, annuity payments for pensions in the Police and Firefighter Pension Funds, and training.

The Village is a member of the Intergovernmental Personnel Benefits Cooperative. The IPBC is a pooled benefit cooperative with approximately one hundred and thirty member communities. For 2022, the total amount budgeted for health insurance is \$4.2 million, up \$0.5 million from the 2021 adopted budget.

The Village has been proactive in trying to contain medical costs. Those efforts will continue in 2022 by focusing on wellness and disease management. Employees cover fifteen percent of the premium for the plan they choose to participate in, while retirees who elect to stay on one of the Village healthcare plans pay one-hundred percent of the premium.

Seventy-two percent of benefit costs are related to pension costs. \$7.9 million is the Village's employer obligation for current and future annuitants and \$8.8 million will be distributed to retired pensioners.

OPERATING COSTS

OPERATING EXPENSES – 8.6% TOTAL BUDGET

Total budgeted expenditures for Operating Expenses are \$10.1 million. This is the largest expenditure category from the perspective of the types of costs that comprise the total. The primary drivers of costs within this category are:

Contract	Amount
Sales Tax Incentives	\$2,540,000
Northwest Central Dispatch	\$381,880
Investment Fees	\$377,000
Telephone - Land and Cellular	\$307,000
Consultant Fees	\$267,250
Supplies & Inventory	\$237,060
Metra Lease Payment	\$138,917
Committee and Commissions	\$136,500
Department Equipment	\$125,989
Credit Card Fees	\$113,600
Golf Cart Lease	\$100,000
Golf Merchandise	\$90,000
Northern Illinois Police Crime Lab	\$65,570
Travel	\$64,200
Postage	\$50,020
Audit Fees	\$35,000
Printing	\$27,800
Maintenance Contracts Total	\$3,760,032

The costs noted above represent approximately eighty-seven percent of the expenditure category. Maintenance contracts for a variety of services across departments represent more than 37% of operating expenses. Major contracts include golf course maintenance (\$1,148,482). Information technology services and software (\$1,364,980), and several forestry services contracts (\$540,000). The fee (\$381,880) remitted to Northwest Central Dispatch is for shared 911 dispatch services. There is a twenty-year land lease with ComEd for the right-of-way that traverses the Metra parking lot. The annual lease payment is \$138,917.

COMMODITIES – 3.9% TOTAL BUDGET

A total of \$4.7 million will be spent on commodities. Commodities include: energy costs, pass through fees paid to Lake County Public Works for sanitary sewer service, chemicals for snow and ice, fertilization, and energy costs. The following is a distribution of major expenditures:

Commodity	Cost
Lake County Sanitary Sewer Fees	\$3,696,900
SWANCC User Fee	\$997,415
Electricity	\$330,600
Snow and Ice Control	\$283,400
Lake Co. Tap on Fees	\$100,000
Traffic & Street Signs	\$30,000

CAPITAL EXPENDITURES

CAPITAL OUTLAY – 18.6% TOTAL BUDGET

A total of \$22.1 million will be spent on capital projects and equipment acquisition. All equipment purchased that exceeds \$10,000 is capitalized. Capital projects are those that typically exceed \$25,000 and either are new construction (or acquisition) or add to service life of the asset.

Capital projects are identified in detail in the 2022-2025 Capital Improvement Plan as shown in *Section 6: Capital Improvement Budget Summary*. Each year, all proposed capital projects are assessed in terms of reliability, performance and forecast maintenance experience. The final plan is then based on the operational importance of the request versus the Village's ability to pay for the improvement.

Several significant capital projects are programmed for 2022. \$3.3 million is allocated for the Village's share of outside agency projects. Those projects include improvements to Weiland and Prairie Road, Lake Cook Road, Raupp Bridge, Dundee/Buffalo Grove Intersection, and Collector Routes throughout the Village. The water system has \$2.2 million allocated for capital repairs and improvements. The remaining \$1.1 million will address facility repairs, equipment acquisition and technology improvements. The Village also intends on acquiring \$1.7 million in capital equipment.

All capital spending will be on a pay-as-you-go basis. All vehicle purchases will be funded from the Capital Reserve for vehicles. This balance will drop to \$3.9 million at the end of 2022. There is no issuance of debt programmed into the FY 2022 Budget.

RESERVE TRANSFERS – 0.3% TOTAL BUDGET

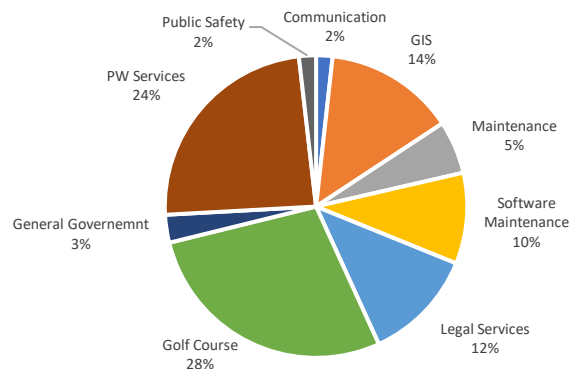
The Village maintains four capital reserve funds. By allocating a transfer to the reserves each year, the capital-spending amount is smoothed out and not subject to spikes. The first fund is the reserve for capital replacement. This reserve was established to fund all vehicles and specialized equipment. As the asset nears the end of its service life, the funds are in place for a replacement purchase. The second reserve is a reserve for technology. This reserve commits funds for future technology investments. The third reserve is a reserve for buildings and facilities. Budgeted dollars will be allocated to future building repairs including roofs and mechanical systems. As the Village facilities continue to age, maintenance costs will continue to rise. The fourth reserve as noted above is for infrastructure. Those reserves will be allocated to maintaining the storm water system. In total \$0.3 million will be committed in 2022 for these reserves.

CONTRACTUAL AND INTERNAL SERVICES

CONTRACTUAL SERVICES – 1.5% TOTAL BUDGET

\$1.8 million is allocated to contractual services. Included within this total are maintenance contracts, consulting agreements, contractual services for inspection services, golf course maintenance, communication costs, and legal fees. The chart below shows the distribution of costs.

Distribution of Contractual Service Costs



INTERNAL SERVICE FUNDS – 4.4% TOTAL BUDGET

Operating departments and programs are charged back for services related to Information Technology, Central Garage, and Building Maintenance. The budget is developed around a combination of the budgeted costs (known) plus a portion of overhead to operate the Internal Service Fund (shared) and a component to anticipate future needs (estimate).

Information Technology costs are levied on a user basis for global costs. These are costs whereby all departments derive a benefit (i.e servers, internal connectivity). Direct costs are not shared as the costs only benefit a department or program.

Central Garage costs are allocated back to the department based on the services provided to maintain a department owned vehicle.

Building Maintenance initially was charged a flat amount based on the square footage of a building. Over the last two years, the charge back methodology has shifted to a model that blends a fixed square footage amount with actual experience.

The Information Technology Fund's budget is \$1.86 million, Central Garage is budgeted at \$1.63 million, and Building Maintenance is budgeted at \$1.76 million. The Internal Service Funds are not intended to carry a fund balance at the end of a fiscal year. As they are intended to break even, this may result in additional expenditures incurred by each department to fund the additional costs, if a fund or funds come in over budget. Concurrently, if the internal service funds come in below the budgeted amount(s), a refund will be distributed back to the departments, which will show the expenditure below budget for the year.

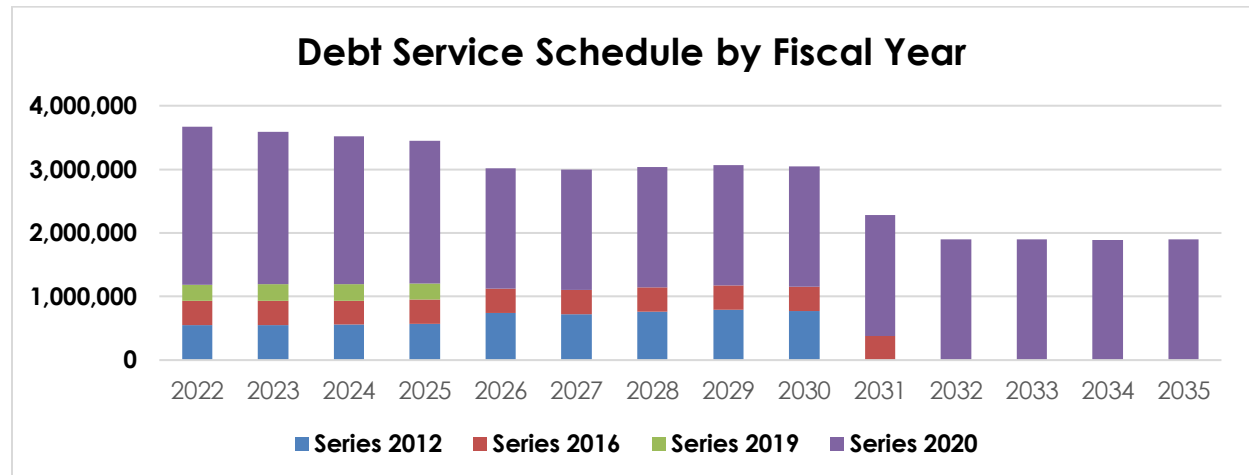
DEBT SERVICE EXPENDITURES

The Village currently has five bond issues outstanding as of January 1, 2022, which are all General Obligation Bonds (Series 2012, Series 2016, Series 2019 and Series 2020). Bond descriptions and amortization schedules are listed within the *Debt Profile* of this section. Most Village debt service revenues are obtained through property tax. Four funds will be abating a portion of the 2022 principal and interest due. The Water and Sewer Fund will transfer \$1,421,950, the State Motor Fuel Tax Fund \$800,000, the Local Motor Fuel Tax Fund \$441,950, and the Refuse Fund \$275,000. The operating transfers from these funds abate a portion of the taxes attributed to water and sewer and road improvements.

The cost related to servicing the debt for performance contracting (water meter replacements) will be paid from additional revenue earned through the use of meters that are more efficient. The principal and interest on the water meter purchase contract is \$634,500 in FY 2022.

DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Debt Service Fund. In FY 2022, debt service consists of \$538,255 for Series 2012, \$383,231 for Series 2016, \$255,416 for Series 2019, and \$2,483,900 for Series 2020. Total debt outstanding as of December 31, 2021 is \$28.40 million. Below is a chart depicting the future principal and interest payments of all general obligation debt.



The Village of Buffalo Grove is a home-rule community and has no legal debt limit set by the Illinois General Assembly. The Village monitors the overlapping debt of all taxing districts and is sensitive to the burden debt places on the taxpayer. As of December 31, 2020, the Village's ratio of General Obligation bonded debt to EAV was 2.41 percent. Please see *Appendix B: Financial Policies and Projections* for a copy of the Village's Debt Policy.

DEBT SERVICE SCHEDULES

OVERVIEW

The following summarizes the debt service obligations of the Village as of December 31, 2021.

2012 General Obligation Bonds

Purpose:	Proceeds used to complete street improvement projects identified in the FY 2013 Capital Improvement Plan.
Maturity Date:	12/30/2030
Original Principal Amount:	\$6,000,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	\$5,285,000
Interest Outstanding:	\$ 716,926

2016 General Obligation Bonds

Purpose:	Proceeds used to complete street improvement projects identified in the FY 2016 Capital Improvement Plan.
Maturity Date:	12/30/2031
Original Principal Amount:	\$6,125,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	\$3,345,000
Interest Outstanding:	\$ 471,649

2019 General Obligation Refunding Bonds

Purpose:	Refunding of Series 2010B Bonds. The bonds were issued for capital improvements, including storm water drainage, the construction of water detention facilities, installation of storm sewers and storm box culverts, roadway construction, landscape walls, and sidewalk removal and restoration.
Maturity Date:	12/30/2025
Original Principal Amount:	\$1,449,275
Investment Rating:	Not Applicable
Principal Outstanding:	\$979,800
Interest Outstanding:	\$ 42,348

2020 General Obligation Bonds

Purpose:	Proceeds used for water, sanitary sewer system, roadway and public infrastructure improvements.
Maturity Date:	12/30/2035
Original Principal Amount:	\$24,000,000
Investment Rating:	Standard & Poor's: AAA
Principal Outstanding:	\$22,400,000
Interest:	\$ 6,002,900

Debt Service Schedules

Annual Payments - General Obligation Debt
Principal

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020
2022	425,000	305,000	240,990	1,600,000
2023	440,000	310,000	241,265	1,600,000
2024	450,000	315,000	246,365	1,600,000
2025	470,000	325,000	251,180	1,600,000
2026	650,000	330,000	-	1,330,000
2027	650,000	335,000	-	1,400,000
2028	700,000	345,000	-	1,465,000
2029	750,000	350,000	-	1,540,000
2030	750,000	360,000	-	1,585,000
2031	-	370,000	-	1,635,000
2032	-	-	-	1,685,000
2033	-	-	-	1,735,000
2034	-	-	-	1,785,000
2035	-	-	-	1,840,000
Total	5,285,000	3,345,000	979,800	22,400,000

Annual Payments - General Obligation Debt
Interest

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020
2022	123,225	77,231	16,426	883,900
2023	114,725	71,131	12,690	803,900
2024	105,925	64,931	8,710	723,900
2025	96,925	58,631	4,522	643,900
2026	86,938	52,131	-	563,900
2027	72,313	45,531	-	497,400
2028	56,875	38,413	-	427,400
2029	39,375	30,650	-	354,150
2030	20,625	21,900	-	307,950
2031	-	11,100	-	260,400
2032	-	-	-	211,350
2033	-	-	-	160,800
2034	-	-	-	108,750
2035	-	-	-	55,200
Total	716,926	471,649	42,348	6,002,900

FUND BALANCE PROJECTIONS BY FUND

The fund balance is the fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. For the General Fund, only unassigned fund balance is noted. The Village of Buffalo Grove uses cash and investments as a proxy for fund equity in the enterprise funds. The following table depicts the proposed revenues and expenditures by fund for the FY 2022 budget, with surplus (deficit) shown for each fund.

	Est. Fund Balance January 1, 2022	2022 Revenue	2022 Expenditures	Fund Balance December 31, 2022
General Fund				
Operating Reserve	20,540,527	48,902,640	48,895,518	20,547,649
Capital Reserve	10,427,387	0	3,241,200	7,186,187
Total General Fund	30,967,914	48,902,640	52,136,718	27,733,836
Special Revenue Funds				
Parking Lot	853	201,000	200,159	1,694
Lake Cook Rd TIF Fund	-	-	-	-
Motor Fuel Tax	2,257,020	2,511,600	2,511,600	2,257,020
Local Motor Fuel Tax	229,600	445,000	441,950	232,650
Debt Service Fund	-	-	-	-
Debt Service	8,199,274	3,676,772	10,308,294	1,567,752
Capital Project Funds	-	-	-	-
Facilities	41,307	1,036,200	1,036,200	41,307
Streets	2,994,214	5,437,870	5,437,870	2,994,214
Vehicles & Equipment	17,745	2,205,000	2,205,000	17,745
Enterprise Funds (Cash)	-	-	-	-
Water and Sewer	9,311,269	19,793,824	24,988,520	4,116,573
Arboretum Golf Course	1,075,443	1,353,035	2,059,780	368,698
B.G. Golf Course	458,744	1,357,700	1,228,774	587,670
Refuse	190,515	1,180,400	1,272,415	98,500
Internal Service Funds	-	-	-	-
Information Technology	790	1,860,503	1,860,503	790
Central Garage	21,654	1,628,681	1,628,681	21,654
Building Maintenance	112,658	1,756,824	1,756,824	112,658
Trust and Agency Funds	-	-	-	-
Police Pension	87,097,374	6,899,627	5,290,200	88,706,801
Firefighter Pension	79,519,751	5,856,085	4,021,000	81,354,836
Total All Funds	222,496,125	106,102,761	118,384,488	210,214,398

Several funds will have more than a five percent change in fund balance in fiscal year 2022. The General Fund will be drawing down capital reserves to fund capital vehicle and equipment purchases and capital facility improvements. The Debt Service Fund reserves decline as bond proceeds from the 2020 bond issue are used to fund road and water and sewer improvements. The Refuse Fund budget deficit was a planned spend down to support the Debt Service Fund to cover a portion of the road repairs funded by the Series 2016 bonds. The Police and Firefighters' Pension Funds will generate a surplus of 3.4 million. That surplus is committed for future pension annuitants. Across all funds, the budgeted revenues and expenditures should decrease the total fund balance 5.5 percent by the end of FY 2022.

BG IS RESPONSIBLE



**Legislative - General Administration - Financial Management - Personnel
Administration – Administrative Services - Information Technology Fund -
Police Pension Fund - Fire Pension Fund - Debt Service Fund**

PROGRAM AREA: LEGISLATIVE

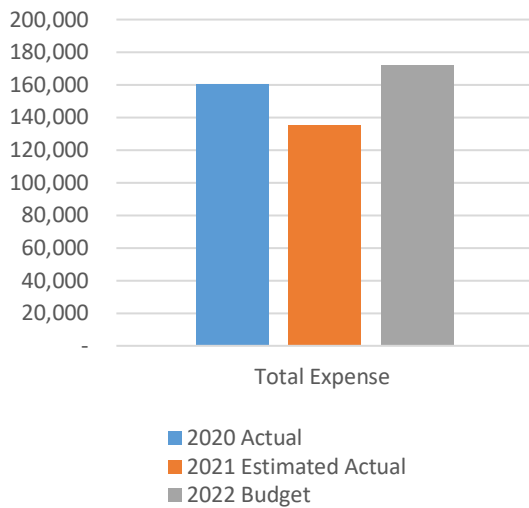
MAJOR SERVICES

Village Board
Community Service

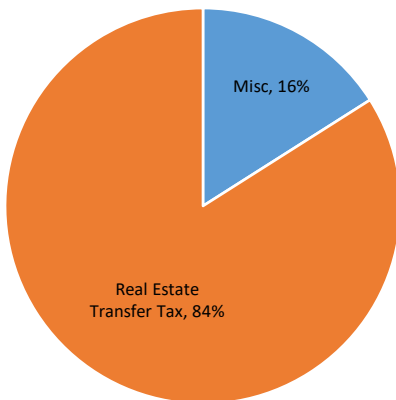
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2022.

Three Year Expenditure Trend



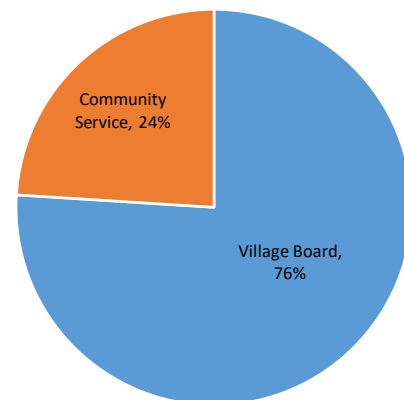
Allocation of Revenue



BG IS COMMITTED TO...

-  Program oversight by the Village Board
-  Communicating directly with residents and businesses to address their concerns
-  Participating in regional and statewide initiatives
-  Managing the volunteer application and appointment process
-  Deliberating and approving village policy

Staff Time by Service



SERVICE: VILLAGE BOARD

Board members are elected at-large and each serves a staggered four-year term of office. The Village Board is responsible for providing the strategic vision, legislative agenda, and appropriation of resources. Members of the Village Board are assigned specific areas of responsibility by the Village President and represent the Village at meetings, workshops, and public hearings related to their responsibilities.

<i>Village Board</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	32,825	33,000	33,000	33,000	33,000.00	0%	34%
<i>Personnel Benefits</i>	44,091	46,337	57,525	41,479	57,524.00	0%	59%
<i>Operating Expenses</i>	7,561	7,211	8,750	1,500	7,500.00	-14%	8%
Total	84,476	86,548	99,275	75,979	98,024	-1%	100%

SERVICE: COMMUNITY SERVICES

Village commissions, committees, and boards are codified in the Buffalo Grove Municipal Code. These groups are comprised of Village residents and are appointed by the Village President with the consent of the Village Board. Currently more than 100 volunteers serve on ten commissions, committees, and boards.

<i>Community Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Other Services</i>	55,462.09	28,975.21	43,600.00	43,265.00	46,500.00	7%	63%
<i>Other Expenses</i>	20,297.37	39,544.85	32,400.00	16,000.00	27,500.00	-15%	37%
<i>Capital Outlay</i>	246.00	-	-	-	-	0%	0%
Total	76,005	68,520	76,000	59,265	74,000	-3%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Village Board</i>	84,476	86,548	99,275	75,979	98,024	-1%	57%
<i>Community Service</i>	76,005	68,520	76,000	59,265	74,000	-3%	43%
Total	160,482	155,068	175,275	135,244	172,024	-2%	100%

TOTAL PROGRAM EXPENSE BY COST TYPE

<i>Program Legislative</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	32,825	33,000	33,000	33,000	33,000	0%	19%
<i>Personnel Benefits</i>	44,091	46,337	57,525	41,479	57,524	0%	33%
<i>Operating Expenses</i>	7,561	7,211	8,750	1,500	7,500	-14%	4%
<i>Other Services</i>	55,462	28,975	43,600	43,265	46,500	7%	27%
<i>Other Expenses</i>	20,297	39,545	32,400	16,000	27,500	-15%	16%
<i>Capital Outlay</i>	246	-	-	-	-	0%	0%
Total	160,482	155,068	175,275	135,244	172,024	-2%	100%

PROGRAM VARIANCES

None noted as no variance meets the "less than 10% AND greater than \$10,000" criteria.

KEY PERFORMANCE MEASURES

<i>Village Board</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Percent growth of Tax Levy after abatements</i>	Less Than 4.99%	3.89%	3.25%	0.00%	0.00%

<i>Volunteer Services</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Committee and Commissions Meetings</i>	100	125	72	66	100

COMMISSIONS, COMMITTEES, BOARDS, AND EVENTS FUNDING

Commissions, Committees, Boards, and Events	FY 2022 Budget
Blood Commission	300
Fireworks for the Fourth	29,000
Planning and Zoning Commission	3,000
Rick Kahan Commission for Residents with Disabilities	700
Symphonic Band	11,000
Farmer's Market	2,500
Buffalo Grove Days*	50,000
Fire and Police Commission**	40,000
Total	136,500

*Proceeds from successful 2021 event to be available through Community Foundation

**Budgeted in Human Resources Department

Commissions, committees, boards, and events can also access fund held in the Buffalo Grove Community Foundation.

PROGRAM AREA: GENERAL ADMINISTRATION

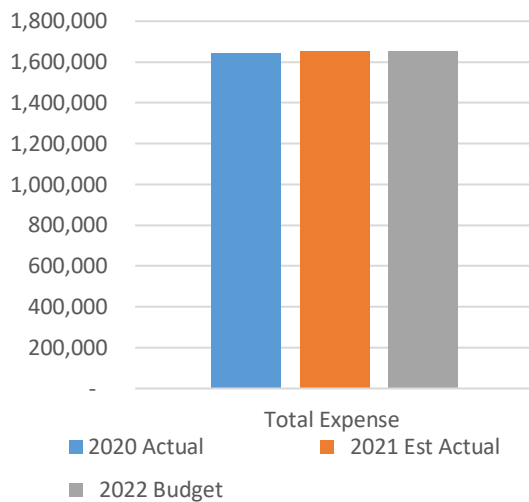
MAJOR SERVICES

Administration and Legislative Support
Intergovernmental Relations
Innovation and Analytics
Corporate Counsel
Media and Communication

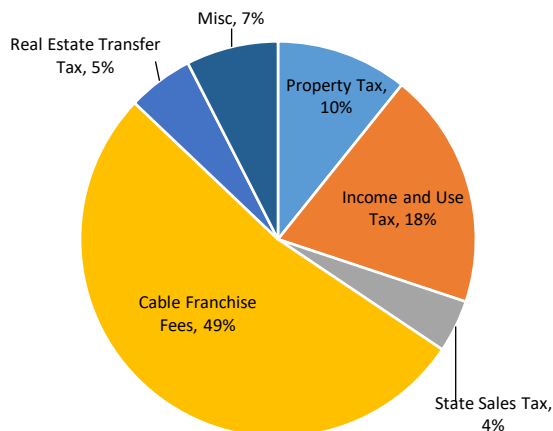
PROGRAM CHANGES OF NOTE

Addition of a full-time Communications Director and Communications Coordinator were added.

Three Year Expenditure Trend



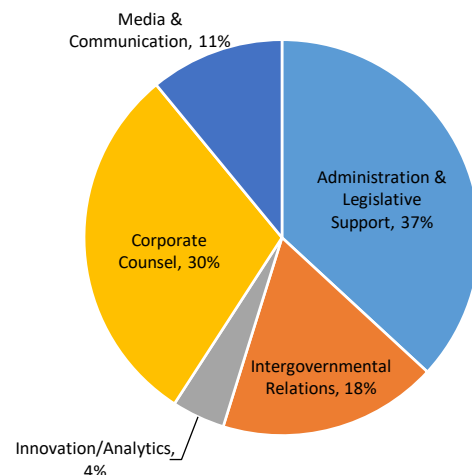
Allocation of Revenue



BG IS COMMITTED TO...

- Program oversight by the Office of the Village Manager
- Providing strategic direction to all village departments
- Award winning service delivery
- Producing daily, weekly, and bi-monthly communications to business and residents
- Working collaboratively with other units of government

Staff Time by Service



SERVICE: ADMINISTRATION AND LEGISLATIVE SUPPORT

The Office of the Village Manager (OVM) provides village-wide legislative support, financial oversight, and policy implementation. Strategic and long range planning of Village services, capital planning, project management, and special projects are facilitated through this service.

Administration & Legislative Support	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	272,488	303,484	258,616	285,384	256,575	-1%	46%
<i>Personnel Benefits</i>	81,862	100,914	89,101	94,457	87,926	-1%	16%
<i>Operating Expenses</i>	2,845	1,362	4,521	1,086	4,595	2%	1%
<i>Contractual Services</i>	98,512	127,461	162,476	147,676	157,040	-3%	28%
<i>Capital Reserves</i>	-	-	2,583	-	2,583	0%	0%
<i>Internal Transfers</i>	37,449	28,707	50,976	50,976	51,435	1%	9%
Total	493,155	561,928	568,273	579,580	560,154	-1%	100%

SERVICE: INTERGOVERNMENTAL RELATIONS

The Intergovernmental Relations service is responsible for monitoring local, state and federal government activities, developing the legislative program, managing the village's partnerships with other agencies, as well as coordinating the sale of services.

Intergovernmental Relations	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	132,561	147,641	125,813	138,835	124,820	-1%	46%
<i>Personnel Benefits</i>	39,826	49,095	43,348	45,953	42,776	-1%	16%
<i>Operating Expenses</i>	1,384	663	2,200	529	2,236	2%	1%
<i>Contractual Services</i>	47,925	62,008	79,043	71,843	76,398	-3%	28%
<i>Capital Reserves</i>	-	-	1,256	-	1,256	0%	0%
<i>Internal Transfers</i>	18,219	13,966	24,800	24,800	25,023	1%	9%
Total	239,915	273,372	276,459	281,960	272,509	-1%	100%

SERVICE: INNOVATION AND ANALYTICS

This service explores past performance to improve village processes by developing new insights and understanding of organizational performance based on data and best practices. Past projects have included creation of the Engagement Committee and establishment of the Buffalo Grove Community Foundation.

<i>Innovation/Analytics</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	29,458	32,809	27,959	30,853	27,738	-1%	31%
<i>Personnel Benefits</i>	8,849	10,909	9,632	10,211	9,505	-1%	11%
<i>Operating Expenses</i>	308	147	489	117	497	2%	1%
<i>Contractual Services</i>	10,650	13,779	17,565	15,965	16,977	-3%	19%
<i>Other Expenses</i>	16,727	33,299	29,600	22,200	29,600	0%	33%
<i>Capital Reserves</i>	-	-	279	-	279	0%	0%
<i>Internal Transfers</i>	4,049	3,104	5,511	5,511	5,561	1%	6%
Total	70,041	94,048	91,035	84,857	90,157	-1%	100%

SERVICE: CORPORATE COUNSEL

The Village Attorney provides advice to village officials and staff on legal matters affecting the Village, including preparing written legal opinions, ordinances, resolutions, intergovernmental agreements, and related agenda material for action by the Village Board. In 2022, this program includes a portion staff's wages, benefits, contractual services, as well as the department's operating expenses.

<i>Corporate Counsel</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	139,926	155,844	132,803	146,549	131,755	-1%	43%
<i>Personnel Benefits</i>	42,038	51,822	45,755	48,506	45,152	-1%	15%
<i>Operating Expenses</i>	1,615	773	2,566	616	2,608	2%	1%
<i>Contractual Services</i>	61,237	79,233	100,999	91,799	97,620	-3%	32%
<i>Capital Reserves</i>	-	-	1,606	-	1,606	0%	1%
<i>Internal Transfers</i>	19,781	15,164	26,927	26,927	27,169	1%	9%
Total	264,597	302,835	310,656	314,397	305,910	-2%	100%

SERVICE: MEDIA AND COMMUNICATION

The Village is committed to clear, frequent, direct communication with all community members and stakeholders. This is accomplished through the targeted use of the bi-monthly Village News, weekly E-news, and daily social media posts. For 2022, the Village has budgeted a new full-time Communications Director and Communications Coordinator. The Village will continue to utilize a third-party firm to augment staff's communications efforts during the transition. Graphic design and engagement software are accounted for in this program's Operating Expenses.

Media and Communication	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	162,020	180,450	153,772	169,688	152,558	-1%	36%
<i>Personnel Benefits</i>	48,675	60,004	52,980	56,164	52,281	-1%	12%
<i>Operating Expenses</i>	28,157	13,487	44,748	10,751	45,484	2%	11%
<i>Contractual Services</i>	47,925	62,008	79,043	71,843	76,398	-3%	18%
<i>Repairs & Maintenance</i>	-	35	-	-	-	0%	0%
<i>Other Expenses</i>	39,784	79,198	70,400	52,800	70,400	0%	16%
<i>Capital Reserves</i>	-	-	1,256	-	1,256	0%	0%
<i>Internal Transfers</i>	21,715	16,646	29,559	29,559	29,825	1%	7%
Total	348,276	411,827	431,757	390,805	428,202	-1%	100%

TOTAL EXPENSE BY SERVICE

Total Expense by Service	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Administration</i>	493,155	561,928	568,273	579,580	560,154	-1%	34%
<i>Intergovernmental Relations</i>	239,915	273,372	276,459	281,960	272,509	-1%	16%
<i>Innovation/Analytics</i>	70,041	94,048	91,035	84,857	90,157	-1%	5%
<i>Corporate Counsel</i>	264,597	302,835	310,656	314,397	305,910	-2%	18%
<i>Media and Communications</i>	348,276	411,827	431,757	390,805	428,202	-1%	26%
Total	1,415,984	1,644,011	1,678,180	1,651,599	1,656,932	-1%	100%

TOTAL PROGRAM EXPENSE

<i>Program Village Administration</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	736,453	820,228	698,962	771,309	693,446	-1%	42%
<i>Personnel Benefits</i>	221,251	272,743	240,816	255,291	237,640	-1%	14%
<i>Operating Expenses</i>	34,308	16,433	54,523	13,100	55,420	2%	3%
<i>Contractual Services</i>	266,248	344,488	439,126	399,126	424,433	-3%	26%
<i>Repairs & Maintenance</i>	-	35	-	-	-	0%	0%
<i>Other Expenses</i>	56,511	112,497	100,000	75,000	100,000	0%	6%
<i>Capital Reserves</i>	-	-	6,980	-	6,980	0%	0%
<i>Internal Transfers</i>	101,212	77,587	137,773	137,773	139,013	1%	8%
Total	1,415,984	1,644,011	1,678,180	1,651,599	1,656,932	-1%	100%

PROGRAM VARIANCES

None noted as no variance meets the "less than 10% AND greater than \$10,000" criteria.

KEY PERFORMANCE MEASURES

<i>Administration</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Strategic Actions Accomplished</i>	30	49	16	20	30
<i>Intergovernmental Relations</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>GovITC Members</i>	8	7	6	6	6
<i>Performance Management Consortium Members</i>	12	15	15	8	8
<i>Innovation and Analytics</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Ongoing Process Improvement Projects</i>	5	6	6	7	9
<i>Media & Communications</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>LinkedIn Followers</i>	400	505	550	750	800
<i>Nextdoor Followers</i>	4,000	7,280	8,818	21,715	25,000
<i>Facebook Followers</i>	3,000	4,376	5,511	6,300	7,000
<i>Twitter Followers</i>	1,000	1,363	1,599	1,797	2,000
<i>E-News Subscribers</i>	2,800	2,848	3,876	4,079	4,250

PROGRAM AREA: FINANCIAL MANAGEMENT

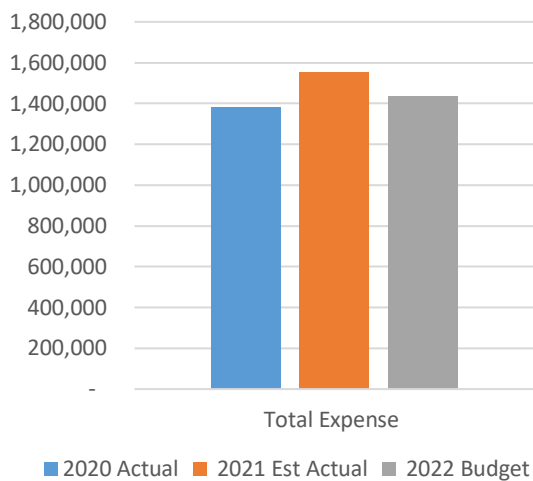
MAJOR SERVICES

Financial Services
Risk Management
Utility Billing

PROGRAM CHANGES OF NOTE

Addition of contracting services of an accountant to restore full-time position eliminated in the FY 2021 Budget.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Finance Department



Providing oversight and management of the village's \$117,000,000 budget

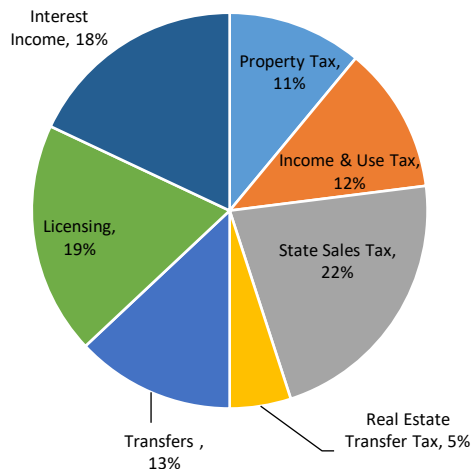


Producing award-winning financial reports

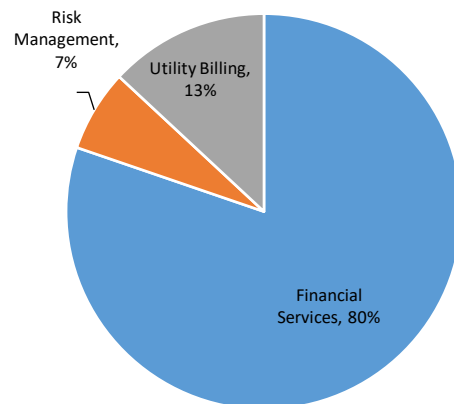


Maintaining 11,191 utility billing accounts

Allocation of Revenue



Staff Time by Service



SERVICE: FINANCIAL SERVICES

The Finance Department provides services externally to residents and internally to other operating departments. External services include METRA parking pass management, collection of local taxes and debts. Internal fiscal services provided to departments include treasury management, banking, accounting, payroll, cashiering, accounts payable/receivable, and data entry.

<i>Financial Services</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	606,930	484,099	643,197	622,109	503,190	-22%	44%
<i>Personnel Benefits</i>	232,603	175,421	215,758	211,585	183,828	-15%	16%
<i>Operating Expenses</i>	111,769	59,129	105,108	134,094	85,910	-18%	7%
<i>Contractual Services</i>	22,758	30,455	3,431	3,431	3,738	9%	0%
<i>Other Services</i>	19,476	12,666	30,000	37,940	50,000	67%	4%
<i>Other Expenses</i>	54,108	228,416	7,000	81,000	180,000	2471%	16%
<i>Capital Reserves</i>	-	-	6,495	-	6,495	0%	1%
<i>Internal Transfers</i>	98,361	120,075	129,561	129,561	137,729	6%	12%
Total	1,146,005	1,110,261	1,140,549	1,219,719	1,150,890	1%	100%

SERVICE: RISK MANAGEMENT

The Village mitigates risk at in all facets in the organization. This includes the work of the Executive Safety Committee to minimize the occurrence of unsafe work environments. Likewise, the Village is a founding member of the Suburban Liability Insurance Pool (SLIP).

<i>Risk Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	65,709	52,411	69,636	67,353	54,478	-22%	57%
<i>Personnel Benefits</i>	27,913	21,051	25,892	25,391	22,060	-15%	23%
<i>Operating Expenses</i>	2,093	1,107	1,969	2,511	1,609	-18%	2%
<i>Contractual Services</i>	2,728	3,650	411	411	448	9%	0%
<i>Capital Reserves</i>	-	-	779	-	779	0%	1%
<i>Internal Transfers</i>	11,804	14,409	15,548	15,548	16,528	6%	17%
Total	110,247	92,629	114,234	111,214	95,902	-16%	100%

SERVICE: UTILITY BILLING

Utility Billing services include monthly and bi-monthly water, sewer, and stormwater billing. The services also include payment plan management, shut off notices, water meter and water meter communication device maintenance, and account/service maintenance.

<i>Utility Billing</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	116,817	93,176	123,797	119,739	96,850	-22%	52%
<i>Personnel Benefits</i>	49,620	37,422	46,026	45,136	39,215	-15%	21%
<i>Operating Expenses</i>	25,709	13,601	24,177	30,844	19,761	-18%	11%
<i>Contractual Services</i>	4,858	6,502	732	732	798	9%	0%
<i>Repairs & Maintenance</i>	1,621	180	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	20,982	25,614	27,638	27,638	29,380	6%	16%
Total	219,608	176,494	223,757	224,089	187,390	-16%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Financial Services</i>	1,146,005	1,110,261	1,140,549	1,219,719	1,150,890	1%	80%
<i>Risk Management</i>	110,247	92,629	114,234	111,214	95,902	-16%	7%
<i>Utility Billing</i>	219,608	176,494	223,757	224,089	187,390	-16%	13%
Total	1,475,860	1,379,384	1,478,540	1,555,022	1,434,182	-3%	100%

TOTAL PROGRAM EXPENSE

<i>Program Financial Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	789,457	629,685	836,630	809,200	654,518	-22%	46%
<i>Personnel Benefits</i>	310,135	233,894	287,676	282,112	245,103	-15%	17%
<i>Operating Expenses</i>	139,572	73,837	131,254	167,450	107,280	-18%	7%
<i>Contractual Services</i>	30,344	40,607	4,574	4,574	4,984	9%	0%
<i>Other Services</i>	19,476	12,666	30,000	37,940	50,000	67%	3%
<i>Repairs & Maintenance</i>	1,621	180	-	-	-	0%	0%
<i>Other Expenses</i>	54,108	228,416	7,000	81,000	180,000	2471%	13%
<i>Capital Reserves</i>	-	-	8,660	-	8,660	0%	1%
<i>Internal Transfers</i>	131,147	160,098	172,746	172,746	183,637	6%	13%
Total	1,475,860	1,379,384	1,478,540	1,555,022	1,434,182	-3%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	836,630	809,200	654,518	-22%	Decrease due to staff cost allocation changes
<i>Personnel Benefits</i>	287,676	282,112	245,103	-15%	Decrease due to staff cost allocation changes
<i>Operating Expenses</i>	131,254	167,450	107,280	-18%	Decrease due to staff cost allocation changes
<i>Other Services</i>	30,000	37,940	50,000	67%	BG Days estimated increase in costs

KEY PERFORMANCE MEASURES

<i>Fiscal Services</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Daily deposits and transactions posted next business day</i>	80.00%	90.00%	90.00%	90.0%	90.0%

<i>Budgeting and Reporting</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>CAFR that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes
<i>PAFR that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes
<i>Budget that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes

<i>Utility Billing</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Utility billings generated from tower reading system import</i>	90.00%	98.19%	99.00%	99.0%	99.0%
<i>Payment plan compliance and/or completion</i>	80.00%	88.89%	100.00%	90.0%	95.0%

PROGRAM AREA: PERSONNEL ADMINISTRATION

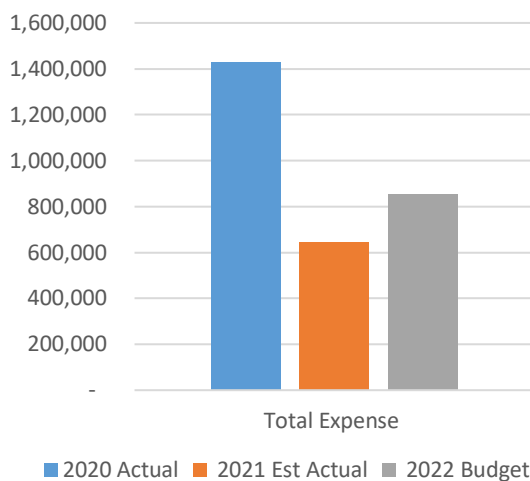
MAJOR SERVICES

Recruitment
Benefits and Claims Administration
Labor Management
Training and Organizational Development

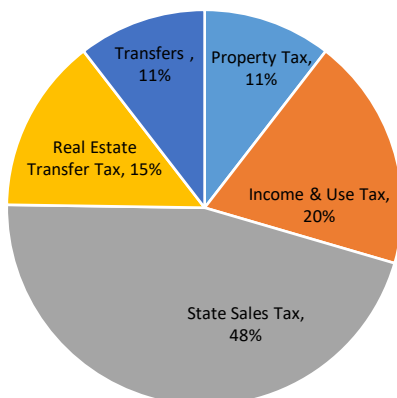
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2022.

Three Year Expenditure Trend



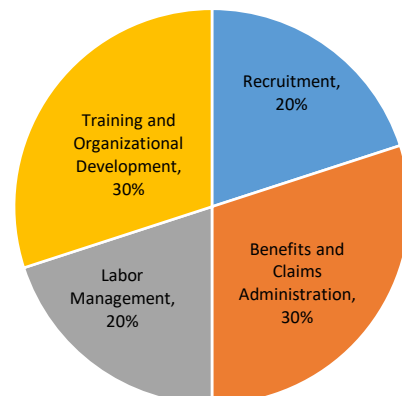
Allocation of Revenue



BG IS COMMITTED TO...

-  Program oversight by the Human Resource Department
-  Designing and implementing compensation, personnel, and benefit policies
-  Managing benefits for employees and retirees
-  Organizing over 10 trainings per year for all employees
-  Onboarding an average of 25 to 30 new employees every year

Staff Time by Service



SERVICE: RECRUITMENT

This service is responsible for recruiting and selecting qualified individuals for employment, overseeing new hires, and onboarding. A portion of the recruitment and selection service involves collaborating with the Fire and Police Commission for the selection of police and fire candidates. The multi-step process includes the use of the Village's Human Resource Management System (HRMS) and integrated application forms, interviews, pre-employment testing, reference and background checks, and employment offers.

<i>Recruitment</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	45,152	46,115	69,116	50,261	99,210	44%	58%
<i>Personnel Benefits</i>	93,262	213,110	39,331	52,598	46,246	18%	27%
<i>Operating Expenses</i>	7,193	5,289	3,170	1,387	6,050	91%	4%
<i>Contractual Services</i>	27,665	5,211	1,272	7,975	1,354	6%	1%
<i>Other Services</i>	4,679	4,415	8,000	6,100	8,000	0%	5%
<i>Internal Transfers</i>	7,585	11,101	10,272	10,272	10,326	1%	6%
Total	185,536	285,241	131,161	128,593	171,186	31%	100%

SERVICE: BENEFITS AND CLAIMS ADMINISTRATION

The Department manages the benefits administration and risk management claim functions of the Village. The department maintains all employee and retiree benefits, which typically include pension plans, labor and employment law compliance, medical plans, sick leave, and vacation time. The Village also provides a program designed to identify, assess, and prioritize risk to minimize potential loss.

<i>Benefits/Claims</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	67,727	69,172	103,674	75,391	148,815	44%	58%
<i>Personnel Benefits</i>	139,893	319,665	58,996	78,897	69,369	18%	27%
<i>Operating Expenses</i>	10,790	7,933	4,755	2,080	9,075	91%	4%
<i>Contractual Services</i>	41,478	7,813	1,907	11,957	2,030	6%	1%
<i>Other Services</i>	7,018	6,622	12,000	9,150	12,000	0%	5%
<i>Internal Transfers</i>	11,380	16,653	15,410	15,410	15,491	1%	6%
Total	278,286	427,859	196,742	192,886	256,780	31%	100%

SERVICE: LABOR MANAGEMENT

The Department of Human Resources is responsible for both labor management and employee relations, which includes both represented and non-represented employees. Legal counsel is an expense for both labor and employee relations.

<i>Labor Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	45,152	46,115	69,116	50,261	99,210	44%	58%
<i>Personnel Benefits</i>	93,262	213,110	39,331	52,598	46,246	18%	27%
<i>Operating Expenses</i>	7,193	5,289	3,170	1,387	6,050	91%	4%
<i>Contractual Services</i>	27,665	5,211	1,272	7,975	1,354	6%	1%
<i>Other Services</i>	4,679	4,415	8,000	6,100	8,000	0%	5%
<i>Internal Transfers</i>	7,585	11,101	10,272	10,272	10,326	1%	6%
Total	185,536	285,241	131,161	128,593	171,186	31%	100%

SERVICE: TRAINING AND ORGANIZATIONAL DEVELOPMENT

The Department of Human Resources coordinates a variety of trainings for employees to develop skills for use in their positions and to cultivate their capabilities beyond their required duties. The Village recognizes those employees who excel with various employee recognition programs. Similarly, the village invests in its employees through its tuition reimbursement program.

<i>Training/Org Development</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	67,727	69,172	103,674	75,391	148,815	44%	58%
<i>Personnel Benefits</i>	139,893	319,665	58,996	78,897	69,369	18%	27%
<i>Operating Expenses</i>	10,790	7,933	4,755	2,080	9,075	91%	4%
<i>Contractual Services</i>	41,437	7,805	1,905	11,945	2,028	6%	1%
<i>Other Services</i>	7,018	6,622	12,000	9,150	12,000	0%	5%
<i>Other Expenses</i>	4,116	3,142	-	-	-	0%	0%
<i>Internal Transfers</i>	11,379	16,652	15,409	15,409	15,490	1%	6%
Total	282,360	430,993	196,740	192,873	256,777	31%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Recruitment</i>	185,536	285,241	131,161	128,593	171,186	31%	20%
<i>Benefits/Claims</i>	278,286	427,859	196,742	192,886	256,780	31%	30%
<i>Labor Management</i>	185,536	285,241	131,161	128,593	171,186	31%	20%
<i>Training/Org Development</i>	282,360	430,993	196,740	192,873	256,777	31%	30%
Total	931,718	1,429,333	655,804	642,945	855,929	31%	100%

TOTAL PROGRAM EXPENSE

<i>Program H/R</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	225,758	230,574	345,580	251,304	496,050	44%	58%
<i>Personnel Benefits</i>	466,309	1,065,551	196,654	262,991	231,230	18%	27%
<i>Operating Expenses</i>	35,967	26,443	15,850	6,933	30,250	91%	4%
<i>Contractual Services</i>	138,246	26,039	6,356	39,853	6,766	6%	1%
<i>Other Services</i>	23,393	22,075	40,000	30,500	40,000	0%	5%
<i>Other Expenses</i>	4,116	3,142	-	-	-	0%	0%
<i>Internal Transfers</i>	37,930	55,508	51,364	51,364	51,633	1%	6%
Total	931,718	1,429,333	655,804	642,945	855,929	31%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	345,580	251,304	496,050	44%	Merit program cost \$138,000 higher
<i>Personnel Benefits</i>	196,654	262,991	231,230	18%	Taxes due to increased merit program
<i>Operating Expenses</i>	15,850	6,933	30,250	91%	Linked-in Learning costs

KEY PERFORMANCE MEASURES

<i>Recruitment and Selection</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Police and Fire Applicants</i>	250	178* (Police)	125 (Fire)	73 (Fire) 182(Police)*	65 (Fire) 160 (Police)*

*This includes Police Officer Lateral Entry Applications.

<i>Benefits Administration</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Participation in Wellness Program</i>	50%	54%	54%	52%	60%
<i>Employees in HMO Health Plan</i>	20	23	22	18	20

<i>Risk Management</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Worker's Compensation Claims Per Total FT Employee</i>	<10	12%	10%	10%	7%

<i>Training and Development</i>	Benchmark	2021 Estimated Actual	2022 Estimate
<i>Activated LinkedIn Learning Accounts*</i>	211	50	150

*LinkedIn Learning is a new training and development program launched in fall of 2021 that is self-service. The roll-out continues and anticipates user growth over the course of 2022.

PROGRAM AREA: ADMINISTRATIVE SERVICES

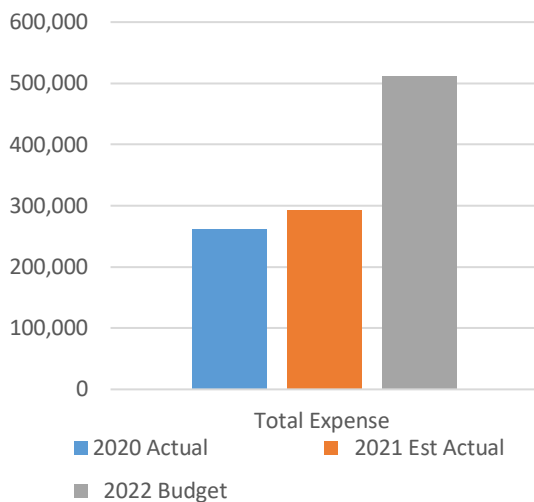
MAJOR SERVICES

Records Management
Purchasing

PROGRAM CHANGES OF NOTE

Program area added in 2022 as Department Support Services as consolidated under the Director of Administrative Services. These are support services for village departments, consolidated for efficiency, and consistent application of policy.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Administrative Services Department



Providing oversight and management of the village's purchasing program

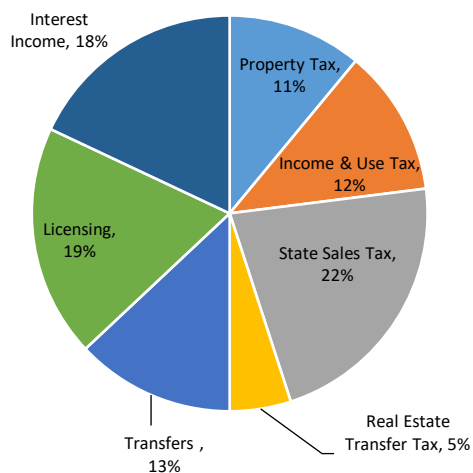


Maintaining the records, files, contracts, and ordinances of the village.

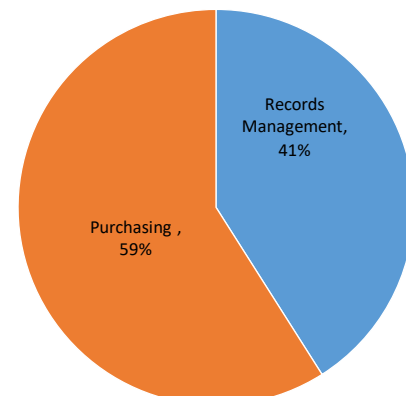


Managing an average of 42 purchasing initiatives a year

Allocation of Revenue



Staff Time by Service



SERVICE: RECORDS MANAGEMENT

The Administrative Services Department provides records management for village wide initiatives and the Village Clerk's office. Included staff are the Deputy Village Clerk and Records Clerk positions. Prior to 2022, Records Management was not a major service. Budget allocation in 2021 and prior is the portions of the Community Development and Office of the Village Manager extracted to show the history of expenses in this service area.

<i>Records Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	45,729	42,000	67,646	67,646	141,496	109%	68%
<i>Personnel Benefits</i>	42,000	15,938	26,359	26,359	51,257	94%	25%
<i>Operating Expenses</i>	-	-	-	-	15,128	0%	7%
<i>Total</i>	87,729	57,938	94,005	94,005	207,881	121%	100%

SERVICE: PURCHASING

The Purchasing Service has two components, accounts payable and project and contract management. The accounts payable function handles all data entry for vendors of the village. The Administrative Services Director coordinates the competitive bid requests for quotes, services, proposals, and other large purchasing initiatives and contracts. Prior to 2022, Purchasing was a major service under the Financial Management program. Budget allocation in 2021 and prior is shown as the portion of the prior program area.

<i>Purchasing</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	127,328	141,812	120,846	133,354	212,242	76%	70%
<i>Personnel Benefits</i>	43,999	54,207	47,861	50,738	76,884	61%	25%
<i>Operating Expenses</i>	10,854	8,321	14,775	14,775	15,128	2%	5%
<i>Total</i>	182,181	204,339	183,483	198,867	304,254	66%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Purchasing</i>	182,181	204,339	183,483	198,868	304,254	66%	59%
<i>Records Management</i>	87,729	57,938	94,005	94,005	207,881	121%	41%
<i>Total</i>	269,910	262,277	277,488	292,873	512,135	85%	100%

TOTAL PROGRAM EXPENSE

<i>Program</i> <i>Administrative Services</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	-	-	-	-	353,738	0%	69%
<i>Personnel Benefits</i>	-	-	-	-	128,141	0%	25%
<i>Internal Transfers</i>	-	-	-	-	30,255	0%	6%
Total	-	-	-	-	512,134	0%	100%

PROGRAM VARIANCES

<i>Program</i> <i>Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	188,492	201,000	353,738	88%	Re-allocation of existing costs into new program
<i>Personnel Benefits</i>	74,220	41,134	128,141	73%	Re-allocation of existing costs into new program
<i>Internal Transfers</i>	14,775	14,775	30,255	105%	Re-allocation of existing costs into new program

KEY PERFORMANCE MEASURES

<i>Records Management</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Number of FOIA Requests Processed</i>	800	1,028	890	850	900

<i>Purchasing</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Bid process completed 60 days of delivery date</i>	80.00%	95.56%	95.0%	96.0%	95.0%
<i>Invoices paid within 60 days or less</i>	90.00%	100.00%	100%	100.0%	100.0%

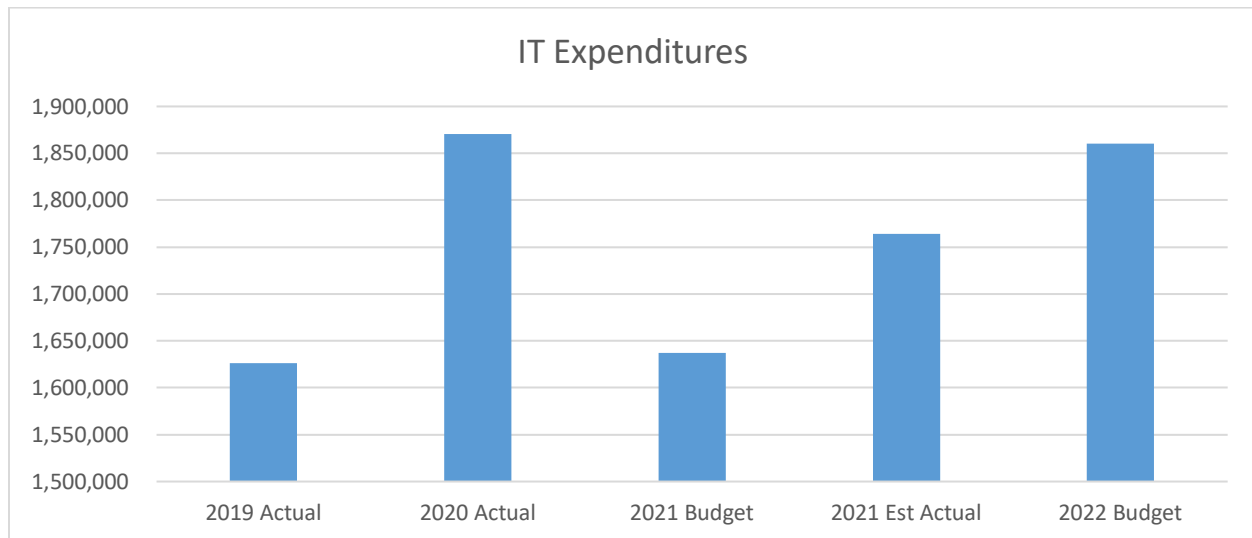
INTERNAL SERVICE FUND: INFORMATION TECHNOLOGY

In partnership with all Village departments, Information Technology's focus is to:

- support core technologies
- plan for technology evolution
- promote centralized data storage and reporting
- consolidate business operations on standardized applications
- provide effective communication tools
- enhance network speed and security

The goal of the Village is to provide these services in the most efficient, team-oriented and fiscally responsible manner so that residents, businesses, and stakeholders receive the best service possible.

Information technology services are provided through the Government IT Consortium of which the Village is a founding member. Each member of the consortium shares the same contractor for IT services. The administration of the contract is a function of the Director of IT, an assigned Village employee. The IT fund allocations are distributed by function based on applications used by each benefiting department. Most of the costs budgeted in the fund are contracted service or maintenance agreements.



INFORMATION TECHNOLOGY REVENUE

Beginning in 2022 the IT Department will institute project cost tracking in cooperation with the Finance Department in an effort to more accurately represent departmental cost allocations.

<i>Information Technology Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>IT Fund Revenue</i>	1,626,243	1,870,439	1,637,111	1,764,007	1,860,503	14%
Total Revenue	1,626,243	1,870,439	1,637,111	1,764,007	1,860,503	14%

PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

IT super users in each department are responsible for the day-to-day management of software packages and to maintain data quality and user training at a department level. Most of the costs budgeted in the fund are contracted service or maintenance agreements.

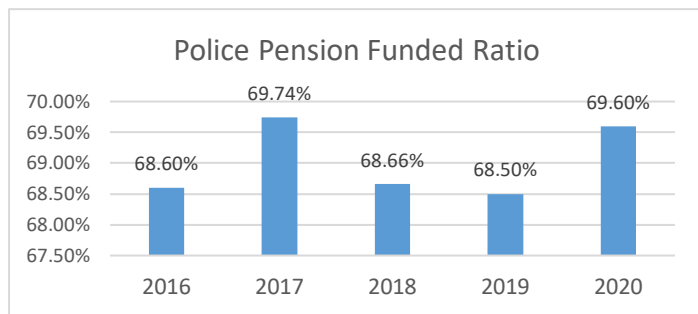
<i>IT Fund - Expense</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Personnel Benefits</i>	51	-	-	-	-	0%
<i>Operating Expenses</i>	1,608,126	1,737,227	1,627,111	1,735,900	1,823,503	12%
<i>Contractual Services</i>	-	-	-	17,357	25,000	0%
<i>Repairs & Maintenance</i>	15,310	35,909	10,000	8,500	12,000	20%
<i>Other Expenses</i>	2,757	-	-	-	-	0%
<i>Capital Reserves</i>	-	97,304	-	2,250	-	0%
Total Expenses	1,626,243	1,870,439	1,637,111	1,764,007	1,860,503	14%

VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Operating Expenses</i>	1,627,111	1,735,900	1,823,503	12%	Increase in maintenance contracts, older phone systems, & computer services costs
<i>Contractual Services</i>	-	17,357	25,000	100%	Cyber liability insurance related costs budgeted

POLICE PENSION FUND

The Police Pension Fund provides retirement, disability, and survivor benefits for all sworn police personnel. The defined benefit pension plan is in conformance with Illinois State Statutes under the oversight of the Illinois Division of Insurance. Employees contribute 9.91 percent of their annual salary to the Police Pension Fund, which is set by state statute.



POLICE PENSION: REVENUE COLLECTION

Employer contributions are calculated by an independent actuary. The annual benchmark for investment returns is 7.0 percent. The annual salary increase assumption remains at 3.75-8.42 percent. The Police Pension Board has invested 65.2 percent of its investment portfolio in equity related instruments (mutual funds and separate stocks) and 34.8 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies). The Police Pension's rate of return for the last fiscal year was 11.04 percent, net of investment fees. The previous fiscal year return was 20.48 percent, with a five-year average return of 9.45 percent as of December 31, 2020.

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-FY21
<i>Investment Revenue</i>	13,376,366	8,679,718	3,600,000	3,600,000	2,730,550	-24%
<i>Property Tax</i>	2,889,820	3,095,593	3,361,940	3,361,940	3,394,077	3%
<i>All Other Revenue</i>	772,744	810,798	750,000	750,000	775,000	1%
<i>Total Revenue Collection</i>	17,048,230	12,586,108	7,711,940	7,711,940	6,899,627	-11%

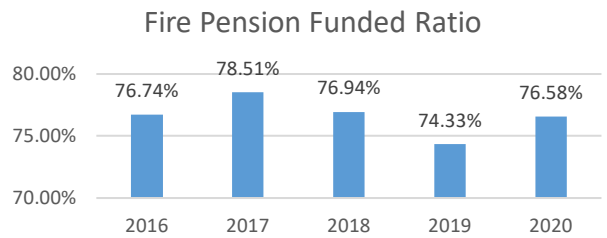
POLICE PENSION: FUND MANAGEMENT

The 2022 budget includes pensions for 61 annuitants, 54 are traditional retirements, one disability pension, and six surviving spouse/ children. The Police Pension Fund currently has 57 active plan members and ten inactive/terminated plan members, three members of the fund terminated employment during the year.

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY20-FY21
<i>Personnel Benefits</i>	4,150,161	4,677,746	4,790,849	4,790,849	5,013,200	5%
<i>All Other Expenses</i>	302,786	235,799	315,000	315,000	277,000	-12%
<i>Total Pension Fund Management</i>	4,452,947	4,913,546	5,105,849	5,105,849	5,290,200	4%

FIREFIGHTER PENSION FUND

The Firefighters Pension Fund provides retirement, disability and survivor benefits for all sworn fire personnel. The defined benefit pension plan is in conformance with Illinois State Statutes under the oversight of the Illinois Division of Insurance. Employees contribute 9.455 percent of their annual salary to the Firefighter Pension Fund, which is set by state statute.



FIRE PENSION: REVENUE COLLECTION

Standards have been established regarding investment returns and salary increases in order to actuarially determine annual employer contribution levels. The Village's annual benchmark for investment return is 7.0 percent. The annual salary increase assumption remains at 3.75 to 9.48 percent. The Firefighters Pension Board has invested 64.9 percent of its portfolio in equity related instruments (mutual funds and separate stocks) and 35.1 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies). The rate of return for the last fiscal year is 15.3 percent, net of investment fees. The prior year rate of return was 19.04 percent, and the five-year average return is 10.03 percent.

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-FY21
<i>Investment Revenue</i>	11,229,801	10,526,137	3,663,000	3,663,000	2,850,000	-22.2%
<i>Property Tax</i>	1,915,165	2,019,035	2,390,386	2,390,386	2,424,085	1.4%
<i>All Other Revenue</i>	539,300	548,000	545,000	545,000	582,000	6.8%
<i>Total Revenue Collection</i>	13,684,866	13,093,272	6,598,386	6,598,386	5,856,085	-11.2%

FIRE PENSION: FUND MANAGEMENT

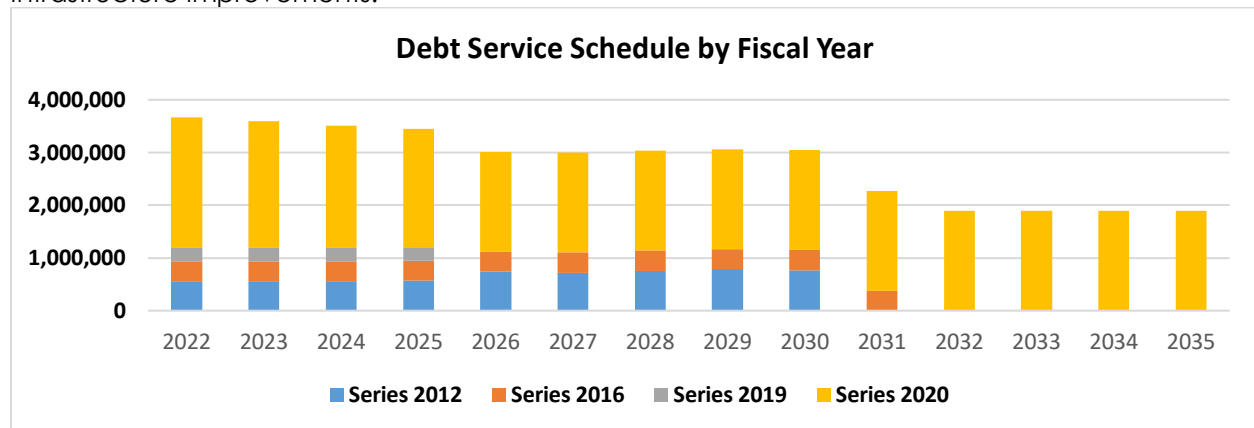
The 2022 budget includes pensions for 50 annuitants. Forty-one are traditional retirements, four are disability pensions, and five are surviving spouse/children pensions. The Fire Pension Fund currently has 54 active plan members, 47 inactive plan members entitled to, but not receiving, benefits.

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY21-FY20
<i>Personnel Benefits</i>	3,445,092	3,815,617	3,919,522	3,919,522	3,776,000	-3.7%
<i>All Other Expenses</i>	268,009	183,876	285,000	285,000	245,000	-14.0%
<i>Total Pension Fund Management</i>	3,713,101	3,999,494	4,204,522	4,204,522	4,021,000	-4.4%

DEBT SERVICE FUND

The Debt Service Fund provides for the payment of principal, interest, and fiscal agent fees on Corporate Purpose General Obligation Bonds. All bonds were issued to fund various capital development and construction projects in the Village.

The Village refunded existing bonds in December 2019 and issued bonds in 2020. The 2019 Bonds refunded the \$1.45 million in principal on the 2010B Bonds. The 2020 Bonds had an original principal amount of \$24 million with proceeds used for water, sanitary sewer system, roadway and public infrastructure improvements.



DEBT SERVICE: REVENUE

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-FY21
<i>Property Taxes - Lake County</i>	650,031	667,796	342,250	342,250	269,355	-17%
<i>Property Taxes - Cook County</i>	214,319	222,993	60,398	60,398	65,914	-.3%
<i>Interest Income</i>		27,190			5,000	-
<i>Interfund Transfer</i>	680,000	1,262,650	3,346,411	3,346,411	3,336,503	2%
<i>Bond Proceeds</i>	1,449,275	26,720,164	-	-	-	-
<i>Total Revenue Collection</i>	2,993,625	28,900,792	3,749,059	3,749,059	3,676,772	-2%

DEBT SERVICE PAYMENTS

	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY21-FY20
<i>Debt Service Payments</i>	2,922,822	2,495,074	3,754,059	3,754,059	3,676,772	-2%
<i>Interfund Transfer</i>	-	9,577,055	11,390,948	11,390,948	6,631,522	-42%
<i>Total Debt Service</i>	2,922,822	12,072,129	15,145,007	12,379,252	10,308,294	-32%

BG IS RESILIENT



**Streets - Forestry - Drainage – Engineering - Building Maintenance Fund -
Central Garage Fund - Parking Lot Fund**

PROGRAM AREA: STREETS

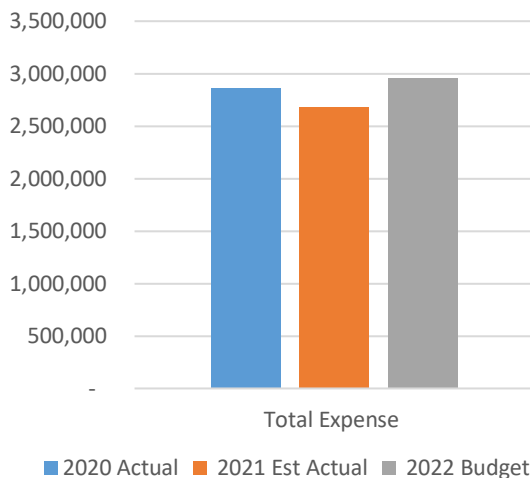
MAJOR SERVICES

Street and Curb Maintenance
Snow and Ice
Signage and Striping

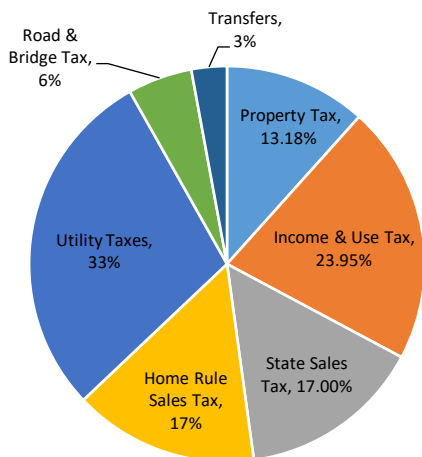
PROGRAM CHANGES OF NOTE

Snow and Ice control will build on changes made in the 2020-2021 winter season, continuing the eight-route model for most events. Parking lot maintenance will be handled in house with the addition of a seasonal labor pool to maintain service levels.

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Public Works Department



Maintaining 120.74 miles of Village owned streets



Installation and repair of 5,548 Village owned street signs along with the replacement of 250 regulatory signs.

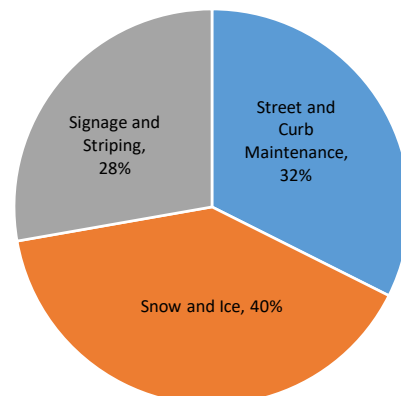


Completing plowing and salting all village streets as soon as possible following the conclusion of a snow event



Monthly street sweeping year round, as time and weather permit.

Staff Time by Service



SERVICE: STREET AND CURB MAINTENANCE

The Street Section maintains all Village streets on a regular basis. On average, the village sweeps 2,400 miles per year and maintains 120.7 center lane miles. Roads are maintained with a three tier repair program, Surface Patching, Total Patching and Cold Patching. Surface and total patching are done during the spring, summer and fall. Cold patch repairs are done during the winter months.

<i>Street and Curb</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	287,611	302,620	305,405	277,957	343,697	13%	37%
<i>Personnel Benefits</i>	107,242	107,471	96,971	95,119	107,492	11%	12%
<i>Operating Expenses</i>	33,445	32,745	70,307	70,763	75,915	8%	8%
<i>Contractual Services</i>	13,167	11,773	10,922	10,922	13,708	26%	1%
<i>Repairs & Maintenance</i>	63,344	247,538	210,012	231,536	228,335	9%	25%
<i>Commodities</i>	61	131	137	137	150	10%	0%
<i>Other Expenses</i>	147	134	-	-	-	0%	0%
<i>Capital Outlay</i>	1,953	2,027	845	6,203	408	-52%	0%
<i>Capital Reserves</i>	-	-	77,846	40,506	24,222	-69%	3%
<i>Internal Transfers</i>	151,689	219,017	123,487	123,487	136,017	10%	15%
Total	658,659	923,456	895,932	856,629	929,944	4%	100%

SERVICE: SNOW AND ICE

For the 2022 snow and ice control program, 8 routes will be maintained. The effect of this change from the previous, 10 route, model is that residents that would see a full clearing pass three times a day will now see a full clearing two times a day. Public Works will focus on adapting the program to available resources, while continuing to ensure emergency vehicle access during snow and ice control events. These services may be “scaled up” in large or quick snow storms to help ensure a continuous level of service.

<i>Snow and Ice</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	486,381	514,403	518,407	472,985	582,248	12%	38%
<i>Personnel Benefits</i>	179,306	181,303	161,392	159,162	177,781	10%	12%
<i>Operating Expenses</i>	60,848	59,045	128,598	129,709	138,614	8%	9%
<i>Contractual Services</i>	22,873	20,190	19,648	19,648	24,445	24%	2%
<i>Repairs & Maintenance</i>	10,428	40,758	34,585	38,117	37,600	9%	2%
<i>Commodities</i>	115,738	247,005	258,371	258,371	283,675	10%	19%
<i>Other Expenses</i>	147	134	-	-	-	0%	0%
<i>Capital Outlay</i>	3,558	3,716	1,359	11,371	558	-59%	0%
<i>Capital Reserves</i>	-	-	142,379	74,263	44,065	-69%	3%
<i>Internal Transfers</i>	274,993	398,169	222,619	222,619	243,679	9%	16%
Total	1,154,272	1,464,723	1,487,359	1,386,245	1,532,665	3%	100%

SERVICE: SIGNAGE AND STRIPING

The Public Works Department is scheduled to replace the Roland printer in 2022; as the model is expiring and parts are no longer made for this unit. This printer makes signage for traffic control devices and all festival events. The Public Works Department continues to contract out all primary pavement striping. This represents a shift in labor to accommodate the greater need for road repairs and maintenance.

<i>Signage and Striping</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	168,349	175,550	177,603	160,941	200,566	13%	41%
<i>Personnel Benefits</i>	64,003	63,172	58,318	56,693	65,319	12%	13%
<i>Operating Expenses</i>	17,005	16,966	35,335	35,398	38,298	8%	8%
<i>Contractual Services</i>	7,341	6,721	5,685	5,685	7,264	28%	1%
<i>Repairs & Maintenance</i>	18,273	71,415	60,593	66,792	65,877	9%	13%
<i>Commodities</i>	12,270	26,187	27,392	27,392	30,075	10%	6%
<i>Other Expenses</i>	147	134	-	-	-	0%	0%
<i>Capital Outlay</i>	991	1,013	536	3,101	318	-41%	0%
<i>Capital Reserves</i>	-	-	39,132	20,255	12,318	-69%	3%
<i>Internal Transfers</i>	77,706	111,526	64,008	64,008	71,420	12%	15%
Total	366,086	472,686	468,604	440,265	491,455	5%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Street and Curb</i>	658,659	923,456	895,932	856,629	929,944	4%	31%
<i>Snow and Ice</i>	1,154,272	1,464,723	1,487,359	1,386,245	1,532,665	3%	52%
<i>Signage and Striping</i>	366,086	472,686	468,604	440,265	491,455	5%	17%
Total	2,179,017	2,860,866	2,851,896	2,683,139	2,954,064	4%	100%

TOTAL PROGRAM EXPENSE

<i>Street Program</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	942,342	992,574	1,001,414	911,883	1,126,511	12%	38%
<i>Personnel Benefits</i>	350,551	351,946	316,681	310,974	350,592	11%	12%
<i>Operating Expenses</i>	111,298	108,757	234,241	235,870	252,827	8%	9%
<i>Contractual Services</i>	43,380	38,684	36,255	36,255	45,417	25%	2%
<i>Repairs & Maintenance</i>	92,045	359,711	305,190	336,445	331,812	9%	11%
<i>Commodities</i>	128,070	273,323	285,900	285,900	313,900	10%	11%
<i>Other Expenses</i>	440	403	-	-	-	0%	0%
<i>Capital Outlay</i>	6,502	6,756	2,740	20,675	1,284	-53%	0%
<i>Capital Reserves</i>	-	-	259,358	135,023	80,605	-69%	3%
<i>Internal Transfers</i>	504,388	728,712	410,115	410,115	451,116	10%	15%
Total	2,179,017	2,860,866	2,851,896	2,683,140	2,954,064	4%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	1,001,414	911,883	1,126,511	12%	Increase in seasonal staff and larger allocation of PW admin costs
<i>Personnel Benefits</i>	316,681	310,974	350,592	11%	Increase in seasonal staff and larger allocation of PW admin costs
<i>Commodities</i>	285,900	285,900	313,900	10%	Overall increase in Salt, Beet Heet, Ice melt and associated training
<i>Capital Reserves</i>	259,358	135,023	80,605	-69%	Lower overall reserve contributions in 2022
<i>Internal Transfers</i>	410,115	410,115	451,116	10%	Larger allocation of internal services cost

KEY PERFORMANCE MEASURES

<i>Street and Curb Maintenance</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Street sweeping (Miles)</i>	2,400	2,640	2,880	975	2,880
<i>Total Patching & Pot hole repairs (Tons)</i>	205	218	250	136	250
<i>Snow and Ice</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Length of time to clear roads following a snow event. (hours)</i>	8	8	8	10	10
<i>Tons of road salt per inch of snow</i>	57	57	60	51	51
<i>Signage and Striping</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Street signs replaced annually (count)</i>	150	51	180	33	250
<i>Striping Annually (Miles)</i>	3.5	3.5	3.5	4.1	3.5

PROGRAM AREA: DRAINAGE

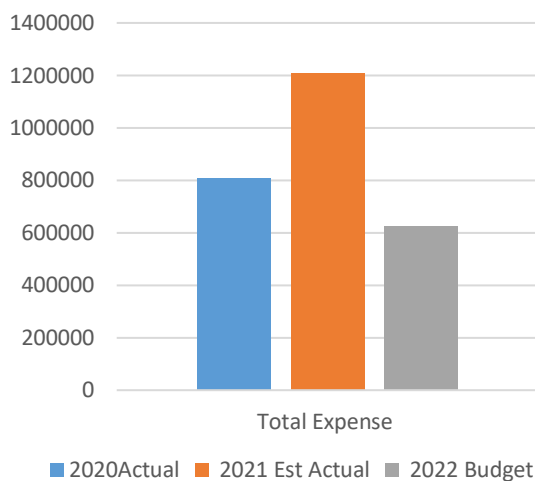
MAJOR SERVICES

Storm Sewer Maintenance
Open Channel Maintenance

PROGRAM CHANGES OF NOTE

No additional personnel requested in 2022. As Forestry shifts into Natural Area maintenance as a primary objective, Drainage components of that work will be coordinated.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Public Works Department



Inspecting all 81 acres of retention/detention basins and 12.3 miles of stream/creeks

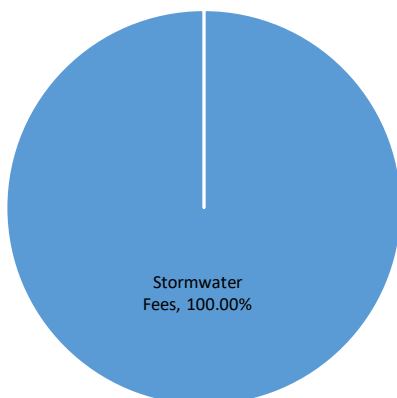


Maintaining 160 miles of storm sewer and storm water lift stations to reduce flooding

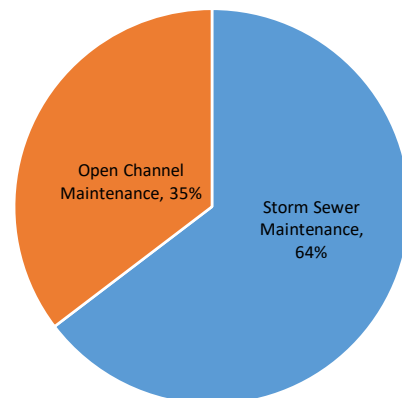


Performing all required ditch work prior to heavy rains in the spring and fall

Allocation of Revenue



Staff Time by Service



SERVICE: STORM SEWER MAINTENANCE

This service provides preventive maintenance for the storm sewer and drainage system. The program's goals include the cleaning of the entire system on a six-year cycle as well as annual cleaning and inspections of catch basins, curb inlets, and manholes.

<i>Storm Sewer Maint</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	151,502	155,689	158,148	142,290	179,608	14%	47%
<i>Personnel Benefits</i>	72,517	70,694	66,480	64,166	75,069	13%	19%
<i>Operating Expenses</i>	2,198	3,079	3,418	2,955	4,113	20%	1%
<i>Contractual Services</i>	12,406	11,291	9,783	9,783	12,440	27%	3%
<i>Repairs & Maintenance</i>	2,999	5,399	6,273	8,011	7,918	26%	2%
<i>Commodities</i>	265	566	592	592	650	10%	0%
<i>Other Expenses</i>	220	201	-	-	-	0%	0%
<i>Capital Outlay</i>	149,833	157,636	48,323	482,420	14,342	-70%	4%
<i>Capital Reserves</i>	-	-	36,116	18,604	11,486	-68%	3%
<i>Internal Transfers</i>	85,700	122,452	71,203	71,203	80,185	13%	21%
Total	477,639	527,009	400,335	800,023	385,811	-4%	100%

SERVICE: OPEN CHANNEL MAINTENANCE

This service provides for the preventive maintenance for the Village open channel system. It also provides for debris removal, reshaping, and maintenance of approximately 12.3 miles of open ditch flows through the Village. This ditch work occurs in the early spring and fall, prior to heavy rains as well as through a coordinated effort with Forestry's Natural Area initiative.

<i>Open Channel Maint</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	102,414	107,209	108,347	98,366	122,173	13%	51%
<i>Personnel Benefits</i>	51,753	51,821	46,815	45,899	51,924	11%	22%
<i>Operating Expenses</i>	1,635	1,893	3,058	2,925	3,435	12%	1%
<i>Contractual Services</i>	10,889	9,620	9,333	9,333	11,618	24%	5%
<i>Repairs & Maintenance</i>	2,999	5,394	6,261	8,011	7,906	26%	3%
<i>Commodities</i>	265	566	592	592	650	10%	0%
<i>Other Expenses</i>	73	67	-	-	-	0%	0%
<i>Capital Outlay</i>	64,210	67,558	20,677	206,751	6,114	-70%	3%
<i>Capital Reserves</i>	-	-	32,524	16,869	10,191	-69%	4%
<i>Internal Transfers</i>	25,264	36,020	21,079	21,079	23,845	13%	10%
Total	259,503	280,148	248,686	409,826	237,856	-4%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Storm Sewer Maint</i>	477,639	527,009	400,335	800,023	385,811	-4%	62%
<i>Open Channel Maint</i>	259,503	280,148	248,686	409,826	237,856	-4%	38%
Total	737,142	807,157	649,021	1,209,850	623,667	-4%	100%

TOTAL PROGRAM EXPENSE

<i>Drainage Program</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	253,916	262,898	266,496	240,657	301,781	13%	48%
<i>Personnel Benefits</i>	124,270	122,516	113,296	110,065	126,993	12%	20%
<i>Operating Expenses</i>	3,833	4,972	6,476	5,880	7,548	17%	1%
<i>Contractual Services</i>	23,295	20,911	19,116	19,116	24,058	26%	4%
<i>Repairs & Maintenance</i>	5,997	10,793	12,533	16,022	15,824	26%	3%
<i>Commodities</i>	530	1,132	1,184	1,184	1,300	10%	0%
<i>Other Expenses</i>	294	268	-	-	-	0%	0%
<i>Capital Outlay</i>	214,043	225,195	69,000	689,171	20,456	-70%	3%
<i>Capital Reserves</i>	-	-	68,639	35,473	21,677	-68%	3%
<i>Internal Transfers</i>	110,964	158,472	92,282	92,282	104,030	13%	17%
Total	737,142	807,157	649,021	1,209,850	623,667	-4%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	266,496	240,657	301,781	13%	PW admin related increase allocated to Drainage
<i>Personnel Benefits</i>	113,296	110,065	126,993	12%	PW admin related increase allocated to Drainage
<i>Capital Outlay</i>	69,000	689,171	20,456	-70%	Reduced drainage improvements for 2022
<i>Capital Reserves</i>	68,639	35,473	21,677	-68%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>Storm Sewer Maintenance</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Flushing Sewers (feet)</i>	4,000	6,000	2,800	3,500	4,000
<i>Structure Maintenance (hours)</i>	1,000	1,800	1,081	800	1,200

<i>Open Channel Maintenance</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Channel/ Basin Maintenance (hours)</i>	1,400	650	980	1,200	1,400

PROGRAM AREA: FORESTRY

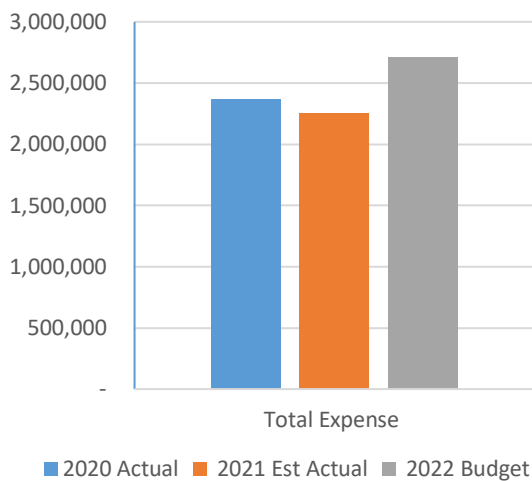
MAJOR SERVICES

Tree Services
Property and Parkway Maintenance
Natural Area Maintenance

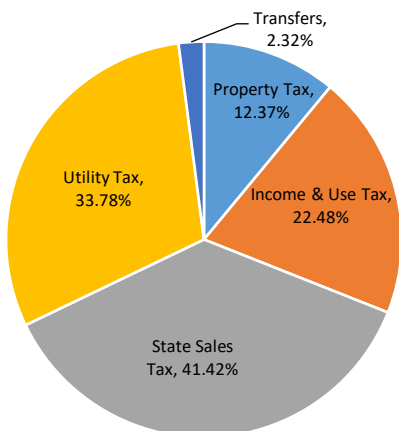
PROGRAM CHANGES OF NOTE

Existing natural area maintenance and converting more turf grass areas to naturalized areas will be the primary focus as contracted tree trimming services were successful last year.

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Public Works Department



Management for the 21,000 plus public trees in the village's urban forest

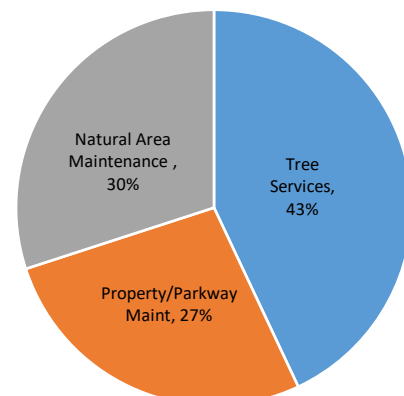


Replacing trees within 12-18 months of removal



Maintaining and promoting the natural areas and green infrastructure throughout the village

Staff Time by Service



SERVICE: TREE SERVICES

Forestry and Grounds staff manages the care of over 21,000 trees throughout the Village. To help achieve the goal of a five-year trimming program; contracted tree trimming and tree removal services have been utilized. The budget in 2022 reflects replacing 60% of the current tree replacement list.

<i>Tree Services</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	362,637	380,011	383,935	348,744	432,754	13%	38%
<i>Personnel Benefits</i>	168,314	168,440	152,301	149,269	168,988	11%	15%
<i>Operating Expenses</i>	101,884	98,861	215,334	217,195	232,102	8%	20%
<i>Contractual Services</i>	13,331	12,152	10,461	10,461	13,319	27%	1%
<i>Repairs & Maintenance</i>	58,972	106,022	123,020	157,546	155,380	26%	14%
<i>Commodities</i>	122	261	273	273	300	10%	0%
<i>Other Expenses</i>	245	224	-	-	-	0%	0%
<i>Capital Outlay</i>	46	-	380	-	380	0%	0%
<i>Capital Reserves</i>	-	-	14,658	7,380	4,888	-67%	0%
<i>Internal Transfers</i>	156,250	224,728	128,179	128,179	142,381	11%	12%
Total	861,802	990,699	1,028,541	1,019,047	1,150,492	12%	100%

SERVICE: PARKWAY AND PROPERTY

There are 155 acres of Village owned properties, natural areas and right of ways. Maintenance of these areas include various tasks: mowing, fertilizing, weed control, mulching beds, trimming bushes, planting flowers, and watering. Contracted services tailored to these needs are utilized to provide routine and consistent care.

<i>Property/Parkway Maint</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	222,224	230,406	233,468	210,975	264,239	13%	46%
<i>Personnel Benefits</i>	101,462	99,949	92,539	89,858	103,783	12%	18%
<i>Operating Expenses</i>	51,411	50,419	107,967	108,623	116,616	8%	20%
<i>Contractual Services</i>	7,930	7,469	5,606	5,606	7,345	31%	1%
<i>Repairs & Maintenance</i>	68	132	163	183	200	23%	0%
<i>Commodities</i>	367	784	820	820	900	10%	0%
<i>Other Expenses</i>	245	224	-	-	-	0%	0%
<i>Capital Outlay</i>	46	-	380	-	380	0%	0%
<i>Capital Reserves</i>	-	-	7,604	3,690	2,719	-64%	0%
<i>Internal Transfers</i>	81,228	115,726	67,864	67,864	76,876	13%	13%
Total	464,982	505,108	516,410	487,617	573,058	11%	100%

SERVICE: NATURAL AREA MAINTENANCE

Staff continues to maintain recently converted natural areas while restoring other areas that have non-native invasive plants and trees. In recent years the Buffalo Creek Nature Preserve, Farrington Area, and Village Hall Basin were naturalized which benefits these locations. The benefits of this green infrastructure include healthier water and soils; reduced flooding and erosion; diverse plants; wildlife (especially pollinators); aesthetics; recreation; as well as low maintenance landscapes.

Natural Area Maintenance	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	354,456	371,931	375,635	341,423	423,181	13%	43%
<i>Personnel Benefits</i>	164,853	165,294	149,023	146,224	165,130	11%	17%
<i>Operating Expenses</i>	101,791	98,665	215,274	217,190	231,990	8%	24%
<i>Contractual Services</i>	13,076	11,872	10,385	10,385	13,181	27%	1%
<i>Repairs & Maintenance</i>	137	254	303	365	378	25%	0%
<i>Commodities</i>	1,040	2,220	2,323	2,323	2,550	10%	0%
<i>Other Expenses</i>	220	201	-	-	-	0%	0%
<i>Capital Outlay</i>	41	-	342	-	342	0%	0%
<i>Capital Reserves</i>	-	-	14,612	7,380	4,842	-67%	0%
<i>Internal Transfers</i>	155,630	224,056	127,424	127,424	141,244	11%	14%
Total	791,245	874,493	895,320	852,714	982,838	10%	100%

TOTAL EXPENSE BY SERVICE

Total Expense by Service	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Tree Services</i>	861,802	990,699	1,028,541	1,019,047	1,150,492	12%	43%
<i>Property/Parkway Maint</i>	464,982	505,108	516,410	487,617	573,058	11%	21%
<i>Natural Area Maintenance</i>	791,245	874,493	895,320	852,714	982,838	10%	36%
Total	2,118,029	2,370,301	2,440,271	2,359,378	2,706,388	11%	100%

TOTAL PROGRAM EXPENSE

<i>Forestry Program</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	939,317	982,347	993,038	901,143	1,120,174	13%	41%
<i>Personnel Benefits</i>	434,629	433,684	393,864	385,351	437,901	11%	16%
<i>Operating Expenses</i>	255,087	247,945	538,574	543,008	580,708	8%	21%
<i>Contractual Services</i>	34,337	31,493	26,452	26,452	33,845	28%	1%
<i>Repairs & Maintenance</i>	59,177	106,408	123,486	158,094	155,958	26%	6%
<i>Commodities</i>	1,530	3,265	3,416	3,416	3,750	10%	0%
<i>Other Expenses</i>	709	649	-	-	-	0%	0%
<i>Capital Outlay</i>	133	-	1,102	-	1,102	0%	0%
<i>Capital Reserves</i>	-	-	36,874	18,450	12,449	-66%	0%
<i>Internal Transfers</i>	393,109	564,510	323,466	323,466	360,501	11%	13%
Total	2,118,029	2,370,301	2,440,271	2,359,378	2,706,388	11%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	993,038	901,143	1,120,174	13%	Increase in seasonal staff and larger allocation of PW admin costs
<i>Personnel Benefits</i>	393,864	385,351	437,901	11%	Increase in seasonal staff and larger allocation of PW admin costs
<i>Repairs & Maintenance</i>	123,486	158,094	155,958	26%	Increase due to deferred 2020/2021 tree planting programs being partially reestablished in 2022
<i>Capital Reserves</i>	36,874	18,450	12,449	-66%	Lower overall reserve contributions in 2022
<i>Internal Transfers</i>	323,466	323,466	360,501	11%	Larger proportionate share of allocated costs

KEY PERFORMANCE MEASURES

<i>Tree Services</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Cycle Tree Trimming Program (each)</i>	4,350	4,253	3,850	2920	4250
<i>Tree Removals (each)</i>	200	370	576	300	415
<i>Tree Replacement (each)</i>	200	420	2	251	510
<i>Property and Parkway Maintenance</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Parkway Restoration (square feet)</i>	43,828	60,472	58,771	78,184	65,809
<i>Landscape Maintenance (hours)</i>	836	203	353	909	488
<i>Natural Area Maintenance</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Natural Area Maintenance(acres)</i>	25	25	25	25	35
<i>Natural Area Conversion(acres)</i>	10	3	1	1	10

PROGRAM AREA: ENGINEERING

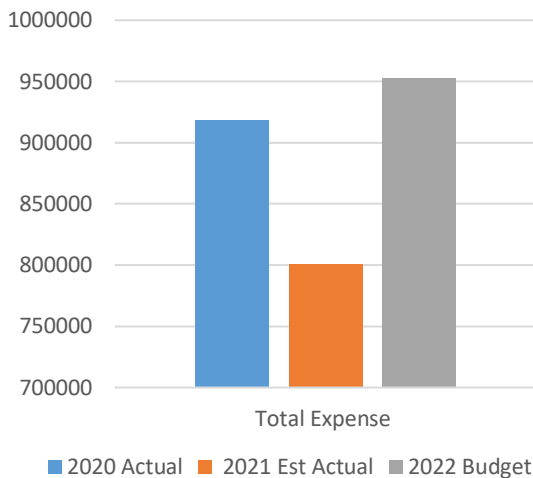
MAJOR SERVICES

Infrastructure Maintenance
Developments
Project Management

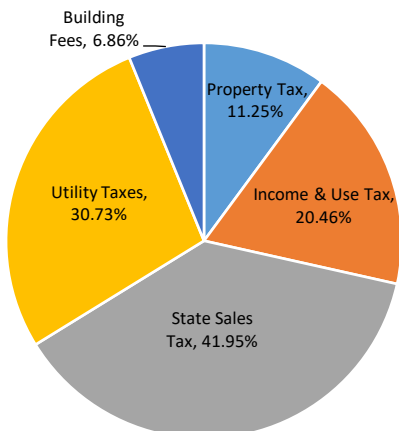
PROGRAM CHANGES OF NOTE

Continued implementation of the Village's major initiatives with the Infrastructure Modernization Program and partnering with State and County agencies to improve major routes within the Village including the next phase of Lake Cook Road.

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Public Works Department



Maintaining all the roadways, sidewalks, bike paths and utilities within the Village

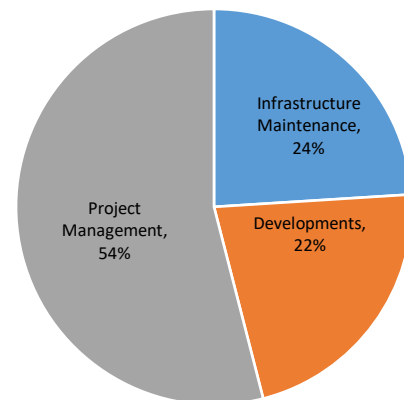


Reviewing new developments and redevelopments throughout the Village



Overseeing all intergovernmental infrastructure projects

Staff Time by Service



SERVICE: INFRASTRUCTURE MAINTENANCE

The Engineering Division manages the planning and repair of the Village's streets, sidewalks, curbs and gutter, bike paths, water main, sanitary sewer, and storm sewer.

Infrastructure Maintenance	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	131,251	137,933	139,249	126,660	156,781	13%	63%
<i>Personnel Benefits</i>	60,279	60,557	54,437	53,476	60,240	11%	24%
<i>Operating Expenses</i>	1,144	1,422	2,013	1,868	2,311	15%	1%
<i>Contractual Services</i>	4,706	4,258	3,774	3,774	4,778	27%	2%
<i>Repairs & Maintenance</i>	79	145	171	212	215	25%	0%
<i>Other Expenses</i>	73	67	-	-	-	0%	0%
<i>Capital Outlay</i>	14	-	114	-	114	0%	0%
<i>Capital Reserves</i>	-	-	5,794	2,887	1,972	-66%	1%
<i>Internal Transfers</i>	25,824	36,833	21,530	21,530	24,334	13%	10%
Total	223,370	241,215	227,082	210,407	250,745	10%	100%

SERVICE: DEVELOPMENTS

The Engineering Division reviews all proposed residential and commercial developments for compliance with the Village Code. The Division will also perform construction inspection of all aspects of a development, both private and public.

Developments	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	100,179	104,827	105,951	96,173	119,490	13%	63%
<i>Personnel Benefits</i>	45,751	45,672	41,450	40,565	46,070	11%	24%
<i>Operating Expenses</i>	893	1,181	1,480	1,329	1,738	17%	1%
<i>Contractual Services</i>	3,556	3,260	2,741	2,741	3,506	28%	2%
<i>Repairs & Maintenance</i>	57	105	124	151	155	25%	0%
<i>Other Expenses</i>	73	67	-	-	-	0%	0%
<i>Capital Outlay</i>	14	-	114	-	114	0%	0%
<i>Capital Reserves</i>	-	-	4,187	2,047	1,478	-65%	1%
<i>Internal Transfers</i>	18,846	26,694	15,919	15,919	18,241	15%	10%
Total	169,368	181,807	171,967	158,925	190,792	11%	100%

SERVICE: PROJECT MANAGEMENT

This service provides for the ongoing supervision of village projects, including components of the Infrastructure Modernization Program. Additional support services, such as building permit review, drainage issues with residents, regulatory compliance, completing Cartegraph work orders, and customer service, are also classified herein.

<i>Project Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	267,403	281,726	284,216	258,836	319,690	12%	62%
<i>Personnel Benefits</i>	123,213	124,234	111,065	109,344	122,588	10%	24%
<i>Operating Expenses</i>	2,298	2,744	4,189	3,957	4,748	13%	1%
<i>Contractual Services</i>	9,646	8,661	7,910	7,910	9,957	26%	2%
<i>Repairs & Maintenance</i>	168	307	361	449	453	26%	0%
<i>Other Expenses</i>	122	112	-	-	-	0%	0%
<i>Capital Outlay</i>	23	-	190	-	190	0%	0%
<i>Capital Reserves</i>	-	-	12,077	6,126	3,967	-67%	1%
<i>Internal Transfers</i>	53,965	77,261	44,665	44,665	50,095	12%	10%
Total	456,838	495,045	464,672	431,287	511,688	10%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Infrastructure Maint.</i>	223,370	241,215	227,082	210,407	250,745	10%	26%
<i>Developments</i>	169,368	181,807	171,967	158,925	190,792	11%	20%
<i>Project Management</i>	456,838	495,045	464,672	431,287	511,688	10%	54%
Total	849,576	918,067	863,721	800,619	953,225	10%	100%

TOTAL PROGRAM EXPENSE

<i>Engineering Program</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	498,832	524,486	529,416	481,669	595,961	13%	63%
<i>Personnel Benefits</i>	229,243	230,463	206,952	203,385	228,898	11%	24%
<i>Operating Expenses</i>	4,335	5,347	7,682	7,154	8,797	15%	1%
<i>Contractual Services</i>	17,908	16,179	14,425	14,425	18,241	26%	2%
<i>Repairs & Maintenance</i>	304	557	656	812	823	25%	0%
<i>Other Expenses</i>	269	246	-	-	-	0%	0%
<i>Capital Outlay</i>	51	-	418	-	418	0%	0%
<i>Capital Reserves</i>	-	-	22,058	11,060	7,417	-66%	1%
<i>Internal Transfers</i>	98,635	140,788	82,114	82,114	92,670	13%	10%
Total	849,576	918,067	863,721	800,619	953,225	10%	100%

PROGRAM VARIANCES

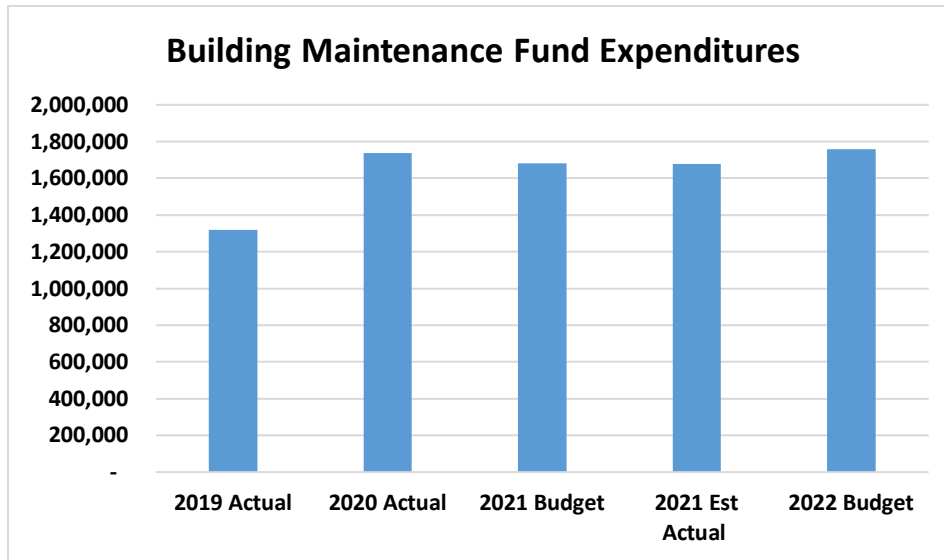
<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Wages</i>	529,416	481,669	595,961	13%	PW admin related increase allocated to Engineering
<i>Personnel Benefits</i>	206,952	203,385	228,898	11%	PW admin related increase allocated to Engineering
<i>Capital Reserves</i>	22,058	11,060	7,417	-66%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>Asset Management</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Improve 6 miles of Roads (miles)</i>	6	2.0	4.87	4.0	3.2
<i>Inspect 1/3 of Village Sidewalks</i>	100,000 LF	54,000	55,000	20,000	55,000
<i>Televise 2% of Sanitary Sewer within Cook County</i>	10,000 LF	0	2,500	9,700	10,000
<i>Televise 5% of Sanitary Sewer within Lake County</i>	50,000 LF	0	12,350	500	25,000
<i>Developments</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Development Reviews (hours)</i>	1,000	1,200	1,500	1,200	1,200
<i>Project Management</i>	Benchmark	2019 Actual	2020 Actual	2021 Estimated Actual	2022 Estimate
<i>Engineering Division Projects (hours)</i>	800	1000	900	1,000	1,000

INTERNAL SERVICE FUND: BUILDING MAINTENANCE

The Building Maintenance Section provides a clean, healthy, safe, and efficient working environment in facilities, public areas and meeting places. This section is responsible for maintaining approximately 200,000 square feet of occupied building space as well as 2,700 streetlights. Major activities include HVAC, plumbing and electrical repairs, streetlight maintenance, and building custodial service contract administration.



BUILDING MAINTENANCE REVENUES

<i>Building Maintenance Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Building Maintenance Fund Revenue</i>	1,324,424	1,736,848	1,784,915	1,784,915	1,756,824	-2%
Total Revenue	1,324,424	1,736,848	1,784,915	1,784,915	1,756,824	-2%

PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

This program focuses on the maintenance of all HVAC units, electrical, plumbing, and flooring. It also supports the yearly elevator and all fire alarm inspections, sprinkler testing, streetlight maintenance, custodial contract management and construction project management inside Village facilities. This area includes Building Maintenance staff's daily activities, which include inspection of all building systems.

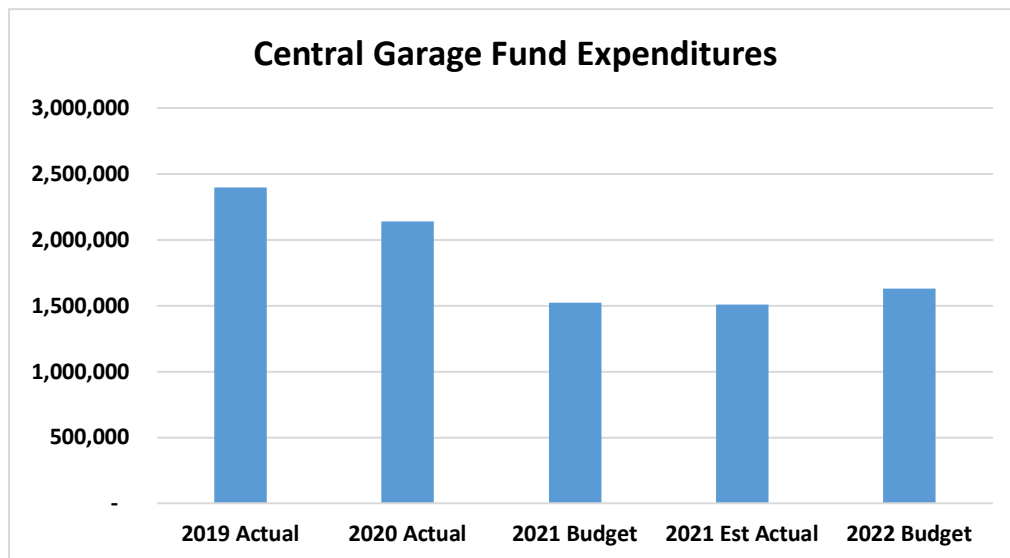
Building Maintenance Fund - Expense	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Personal Wages</i>	412,124	452,263	464,063	462,563	483,293	4%
<i>Personnel Benefits</i>	197,535	206,927	209,166	208,016	214,522	3%
<i>Operating Expenses</i>	249,467	343,977	313,465	314,035	334,340	7%
<i>Contractual Services</i>	21,556	19,702	22,968	22,968	28,691	25%
<i>Repairs & Maintenance</i>	262,321	432,208	395,434	395,434	427,311	8%
<i>Commodities</i>	148,817	249,876	229,581	249,413	241,153	5%
<i>Other Expenses</i>	2,515	3,903	-	-	-	0%
<i>Capital Outlay</i>	-	-	325	-	-	-100%
<i>Capital Reserves</i>	-	-	19,127	-	-	-100%
<i>Internal Transfers</i>	25,169	27,991	27,086	27,086	27,514	2%
Total Expenses	1,319,504	1,736,848	1,681,215	1,679,515	1,756,824	4%

VARIANCES

Program Variances	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Reserves</i>	19,127	-	-	-100%	Capital Reserve transfer was zeroed in both 2021 Actual and 2022 Budget to match past practice in this Internal Service Fund.

INTERNAL SERVICE FUND: CENTRAL GARAGE

The Central Garage Section provides for the maintenance, repair and acquisition of the Village fleet consisting of 166 vehicles and 83 pieces of equipment. These services are provided in support of all Village departments during both normal hours and after hours emergencies. Success is achieved through a blended service delivery model including central garage staff and a combination of contractual services. Staffing for the “valleys” and contracting for the “peaks” allows for optimal financial stewardship of available resources, while providing the highest level of service to our fleet needs. Service excellence and customer satisfaction are continuously improved upon through review of procedures, staffing, technology, training, maintenance contracts and efficiency.



CENTRAL GARAGE REVENUE

<i>Central Garage Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Central Garage Fund Revenue</i>	2,402,906	2,139,431	1,524,802	1,524,802	1,628,681	7%
Total Revenue	2,402,906	2,139,431	1,524,802	1,524,802	1,628,681	7%

PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

The Central Garage Section supports each Village Department with cost-effective maintenance for each vehicle, and piece of equipment. The garage provides mechanical service year-round twenty-four hours a day, with a technician assigned on call for afterhours emergencies. Specialized services are contracted on an as-needed basis. The Central Garage will continue to monitor and evaluate existing maintenance contracts, and possible future contracts and partnerships for service improvements and or cost savings.

Central Garage Fund - Expense	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Personal Wages</i>	570,444	551,351	481,389	481,958	508,710	6%
<i>Personnel Benefits</i>	217,508	216,026	189,733	206,827	228,208	20%
<i>Operating Expenses</i>	34,047	26,845	21,705	21,705	24,450	13%
<i>Contractual Services</i>	22,023	20,099	26,118	26,118	34,360	32%
<i>Repairs & Maintenance</i>	730,983	593,787	744,077	731,673	787,250	6%
<i>Commodities</i>	4,591	4,391	5,000	6,998	13,000	160%
<i>Other Expenses</i>	-	106	-	-	-	0%
<i>Capital Outlay</i>	787,606	690,695	18,743	-	-	-100%
<i>Capital Reserves</i>	-	1,695	5,075	-	-	-100%
<i>Internal Transfers</i>	30,629	34,437	32,962	32,962	32,703	-1%
Total Expenses	2,397,831	2,139,431	1,524,802	1,508,241	1,628,681	7%

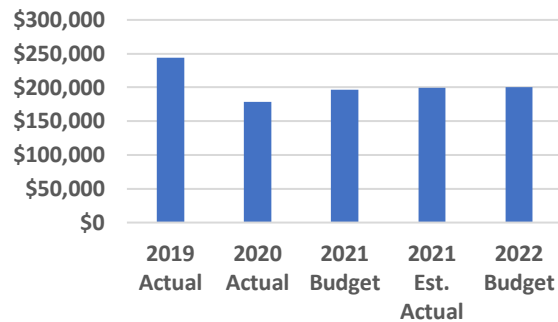
VARIANCES

Program Variances	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Personnel Benefits</i>	189,733	206,827	228,208	20%	Health coverage costs related to a full time promotion from part time
<i>Capital Outlay</i>	18,743	-	-	-100%	Capital Vehicle/Equip budgeted in capital Vehicle/Equip fund

PARKING LOT FUND

The Parking Lot Fund provides for the accounting of both revenues and expenditures related to the operation of the commuter station parking lot at the Canadian National/METRA site. The Village has invested significant resources to modernize the Metra parking lot payment system. Commuters have the option to pay with cash or credit card at the terminals located in the Metra station. Additionally, payments are accepted through the website of the automated fare box company or through an app on supporting smart phone devices.

Parking Lot Expenditures



PARKING LOT FUND: REVENUE

The Village maintains and collects fees that support the Parking Lot Fund. Revenues for commuter rail are tied directly to the economy and employment trends. Rates for daily parking are 2.00/day. The Village offers a bi-monthly prepaid parking pass for 80.00 and an annual pass for 450.00, which saves commuters time and money when compared to paying a daily fee. Parking Fee revenue has declined significantly since the onset of COVID-19. As a result, a General Fund subsidy has been necessary to avoid an annual operating deficit.

<i>Parking Lot Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Parking Fees - Daily</i>	99,849	43,890	15,000	7,500	24,000	60%
<i>Parking Fees - Passes</i>	83,199	8,710	45,000	800	5,000	-89%
<i>Facility Rental</i>	752	302	400	-	-	-100%
<i>Transfers In</i>	-	130,000	125,000	150,000	172,000	38%
<i>Total Revenue Collection</i>	183,800	182,901	185,400	158,300	201,000	8%

PARKING LOT FUND: EXPENDITURES

Expenditures are based on projections for maintenance for the parking lot and commuter station. The largest obligation is for a land lease from Commonwealth Edison.

<i>Parking Lot Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Expenses</i>	211,725	178,284	196,917	196,917	197,659	0%
<i>Repairs & Maintenance</i>	20,087	-	-	2,600	2,500	0%
<i>Internal Transfers</i>	12,000	-	-	-	-	0%
<i>Total Parking Lot Fund Expenditures</i>	243,811	178,284	196,917	199,517	200,159	2%

PROGRAM VARIANCES

Variance table not needed for Metra Parking Lot Fund as all variances do not meet "less than 10% AND greater than \$10,000" scope

BG IS SAFE



**Public Safety: Police - Community Services - Public Safety: Fire -
Emergency Management - Building and Permits - Planning, Zoning, and
Development - Environmental Health Services**

PROGRAM AREA: PUBLIC SAFETY-POLICE

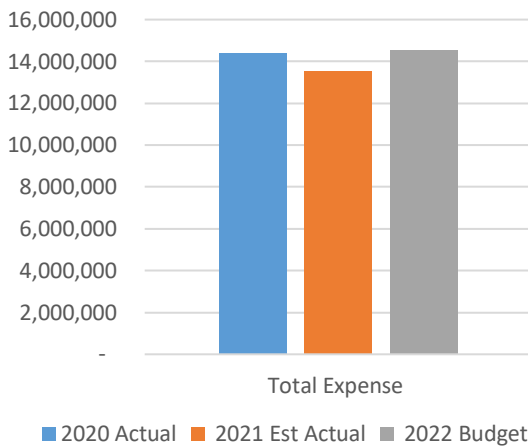
MAJOR SERVICES

Patrol
Investigations
Traffic Unit

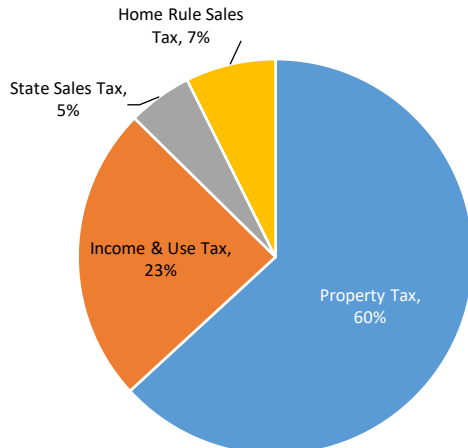
PROGRAM CHANGES OF NOTE

The department recently lowered sworn staffing from 63 to 62. Currently there are 3 vacant officer positions and one open sergeant position which are budgeted for 2022. Patrol coverage will remain unchanged.

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Police Department



Ensuring a safe community, schools, and neighborhoods



Educating residents in traffic safety with the goal of reducing crashes

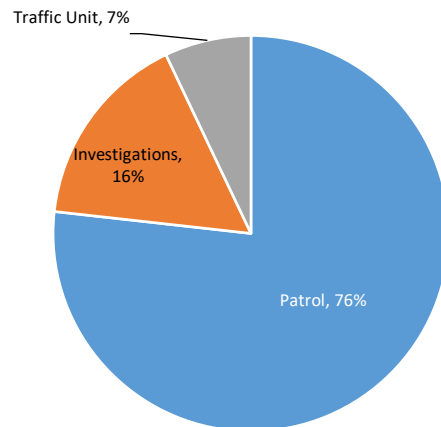


Training all officers in Crisis Intervention to de-escalate traumatic situations



Maintaining the high standards of the Commission on Accreditation for Law Enforcement

Staff Time by Service



SERVICE: PATROL

Officers assigned to patrol are the first on the scene any time a person calls 911. Patrol, along with the K-9 Unit, responds to a multitude of calls for service, including vehicle crashes, domestic disputes, medical emergencies, and burglaries.

<i>Patrol</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	5,552,447	5,552,240	5,529,475	5,484,239	5,920,937	7%	53%
<i>Personnel Benefits</i>	3,131,682	3,276,308	3,417,108	3,412,419	3,538,163	4%	32%
<i>Operating Expenses</i>	428,293	359,264	335,950	285,108	324,860	-3%	3%
<i>Contractual Services</i>	214,592	199,553	263,274	264,770	322,643	23%	3%
<i>Repairs & Maintenance</i>	8,146	5,279	8,092	8,092	11,492	42%	0%
<i>Other Expenses</i>	46,992	649,841	31,311	31,311	24,276	-22%	0%
<i>Capital Outlay</i>	11,848	31	102,000	-	30,600	-70%	0%
<i>Capital Reserves</i>	-	-	46,862	-	46,862	0%	0%
<i>Internal Transfers</i>	909,740	963,203	866,069	866,069	889,128	3%	8%
Total	10,303,741	11,005,719	10,600,140	10,352,008	11,108,961	5%	100%

SERVICE: INVESTIGATIONS

Criminal investigators follow up on criminal matters ranging from misdemeanors to felonies. Investigators are generally plain-clothes officers who utilize a variety of investigative tools. Along with the Directed Patrol Unit, they focus on drug activity and other criminal activity throughout the Village.

<i>Investigations</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	1,143,151	1,143,109	1,138,422	1,129,109	1,219,017	7%	53%
<i>Personnel Benefits</i>	644,758	674,534	703,522	702,557	728,445	4%	32%
<i>Operating Expenses</i>	88,179	73,967	69,167	58,700	66,884	-3%	3%
<i>Contractual Services</i>	44,181	41,085	54,204	54,512	66,427	23%	3%
<i>Repairs & Maintenance</i>	1,677	1,087	1,666	1,666	2,366	42%	0%
<i>Other Expenses</i>	9,675	133,791	6,446	6,446	4,998	-22%	0%
<i>Capital Outlay</i>	2,439	6	21,000	-	6,300	-70%	0%
<i>Capital Reserves</i>	-	-	9,648	-	9,648	0%	0%
<i>Internal Transfers</i>	187,300	198,307	178,308	178,308	183,056	3%	8%
Total	2,121,361	2,265,885	2,182,384	2,131,297	2,287,141	5%	100%

SERVICE: TRAFFIC UNIT

The Traffic Unit focuses on the education and enforcement of traffic laws in an effort to reduce the frequency and severity of traffic crashes in the Village. This team works with local schools, businesses, and the Engineering Division with the shared goal of the safer movement of pedestrians, bicycles, and vehicles throughout the Village. The crossing guards are provided via cost-sharing agreements in conjunction with School Districts 96 and 102.

<i>Traffic</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	571,576	571,555	569,211	564,555	609,509	7%	53%
<i>Personnel Benefits</i>	322,380	337,268	351,762	351,280	364,224	4%	32%
<i>Operating Expenses</i>	44,092	36,986	34,586	29,352	33,444	-3%	3%
<i>Contractual Services</i>	22,090	20,542	27,102	27,256	33,213	23%	3%
<i>Repairs & Maintenance</i>	839	544	834	834	1,184	42%	0%
<i>Other Expenses</i>	4,839	66,922	3,224	3,224	2,500	-22%	0%
<i>Capital Outlay</i>	1,220	3	10,500	-	3,150	-70%	0%
<i>Capital Reserves</i>	-	-	4,824	-	4,824	0%	0%
<i>Internal Transfers</i>	93,650	99,153	89,154	89,154	91,528	3%	8%
Total	1,060,687	1,132,974	1,091,197	1,065,654	1,143,576	5%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Patrol</i>	10,303,741	11,005,719	10,600,140	10,352,008	11,108,961	5%	76%
<i>Investigations</i>	2,121,361	2,265,885	2,182,384	2,131,297	2,287,141	5%	16%
<i>Traffic</i>	1,060,687	1,132,974	1,091,197	1,065,654	1,143,576	5%	8%
Total	13,485,788	14,404,578	13,873,721	13,548,959	14,539,678	5%	100%

TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	7,267,175	7,266,903	7,237,108	7,177,902	7,749,463	7%	53%
<i>Personnel Benefits</i>	4,098,820	4,288,110	4,472,392	4,466,256	4,630,832	4%	32%
<i>Operating Expenses</i>	560,564	470,218	439,703	373,159	425,188	-3%	3%
<i>Contractual Services</i>	280,864	261,180	344,580	346,538	422,283	23%	3%
<i>Repairs & Maintenance</i>	10,663	6,910	10,592	10,592	15,042	42%	0%
<i>Other Expenses</i>	61,507	850,554	40,981	40,981	31,774	-22%	0%
<i>Capital Outlay</i>	15,507	41	133,500	-	40,050	-70%	0%
<i>Capital Reserves</i>	-	-	61,334	-	61,334	0%	0%
<i>Internal Transfers</i>	1,190,690	1,260,663	1,133,531	1,133,531	1,163,712	3%	8%
<i>Total</i>	13,485,788	14,404,578	13,873,721	13,548,959	14,539,678	5%	100%

VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Contractual Services</i>	344,580	346,538	422,283	22.6%	Increased insurance premium costs
<i>Other Expenses</i>	40,981	40,981	31,774	-22.5%	ID Networks RMS & Livescan fees removed
<i>Capital Outlay</i>	133,500	-	40,050	-70.0%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>Patrol</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Crime of Opportunities Cards</i>	1,000	1,200	1,250	1300	1350
<i>K-9 Sniffs/Searches</i>	200	35	70	65	70
<i>Investigations</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Criminal Cases Cleared</i>	157	110	141	160	170
<i>Directed Patrol Arrests</i>	50	n/a	40	30	35
<i>Traffic Unit</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Crashes</i>	1,350	1,225	1,250	1150	1250
<i>Truck Enforcement Investigations</i>	175	145	150	90	100

PROGRAM AREA: COMMUNITY SERVICES

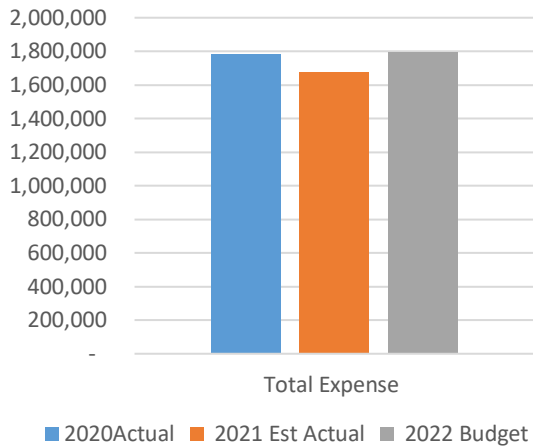
MAJOR SERVICES

Community Relations

PROGRAM CHANGES OF NOTE

The Community Relations Unit recently moved from 3 sworn officers to 2 sworn officers and a Social Worker.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Police Department



Quick and timely responses to resident inquiries



Highly trained officers to educate businesses, schools, or neighborhood groups on trending crimes

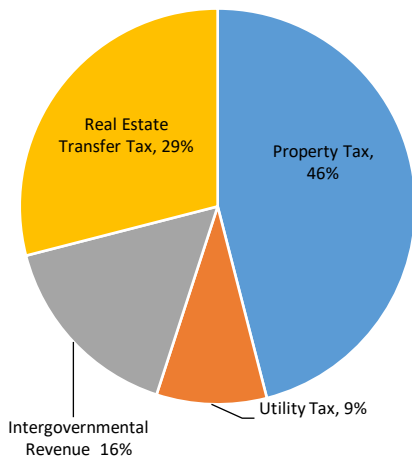


A Citizen Police Academy, which explains the "ins and outs" of the police department

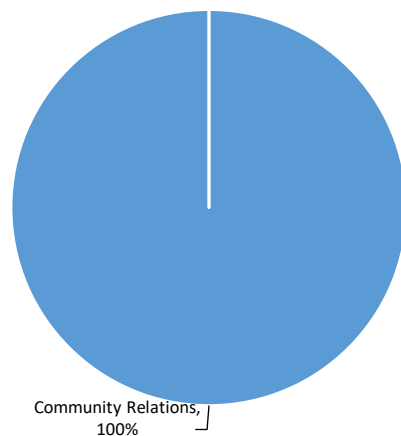


Programs or presentations tailored to your group's exact needs

Allocation of Revenue



Staff Time by Service



SERVICE: COMMUNITY RELATIONS

The Community Relations Unit, which includes the Police Social Worker, provides additional support to residents and businesses to develop relationships with the community. These services provide positive contacts to youth, elderly, and citizens in crisis. The School Resource Officer Program is provided via a cost sharing agreement with Districts 96, 102 and 214.

Program Community Relations	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	898,189	898,156	894,473	887,156	957,798	7%	53%
<i>Personnel Benefits</i>	506,595	529,990	552,767	552,008	572,349	4%	32%
<i>Operating Expenses</i>	69,277	58,112	54,341	46,117	52,547	-3%	3%
<i>Contractual Services</i>	34,713	32,280	42,588	42,830	52,192	23%	3%
<i>Repairs & Maintenance</i>	1,317	854	1,308	1,308	1,858	42%	0%
<i>Other Expenses</i>	7,600	105,095	5,064	5,064	3,926	-22%	0%
<i>Capital Outlay</i>	1,917	5	16,500	-	4,950	-70%	0%
<i>Capital Reserves</i>	-	-	7,581	-	7,581	0%	0%
<i>Internal Transfers</i>	147,163	155,812	140,099	140,099	143,829	3%	8%
Total	1,666,772	1,780,303	1,714,721	1,674,582	1,797,030	5%	100%

TOTAL EXPENSE BY SERVICE

Total Expense by Service	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Community Relations</i>	1,666,772	1,780,303	1,714,721	1,674,582	1,797,030	5%	100%
Total	1,666,772	1,780,303	1,714,721	1,674,582	1,797,030	5%	100%

TOTAL PROGRAM EXPENSE

<i>Program Community Relations</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	898,189	898,156	894,473	887,156	957,798	7%	53%
<i>Personnel Benefits</i>	506,595	529,990	552,767	552,008	572,349	4%	32%
<i>Operating Expenses</i>	69,277	58,112	54,341	46,117	52,547	-3%	3%
<i>Contractual Services</i>	34,713	32,280	42,588	42,830	52,192	23%	3%
<i>Repairs & Maintenance</i>	1,317	854	1,308	1,308	1,858	42%	0%
<i>Other Expenses</i>	7,600	105,095	5,064	5,064	3,926	-22%	0%
<i>Capital Outlay</i>	1,917	5	16,500	-	4,950	-70%	0%
<i>Capital Reserves</i>	-	-	7,581	-	7,581	0%	0%
<i>Internal Transfers</i>	147,163	155,812	140,099	140,099	143,829	3%	8%
Total	1,666,772	1,780,303	1,714,721	1,674,582	1,797,030	5%	100%

VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	16,500	-	4,950	-70%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>Community Relations</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Community Special Events</i>	50	115	50	115	125
<i>Social Worker Cases</i>	350	360	350	500	400

PROGRAM AREA: PUBLIC SAFETY-FIRE

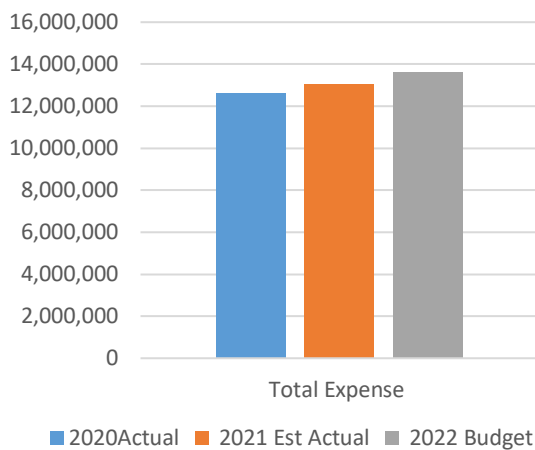
MAJOR SERVICES

Fire Prevention
Emergency Medical Services
Fire Suppression
Special Rescue Teams

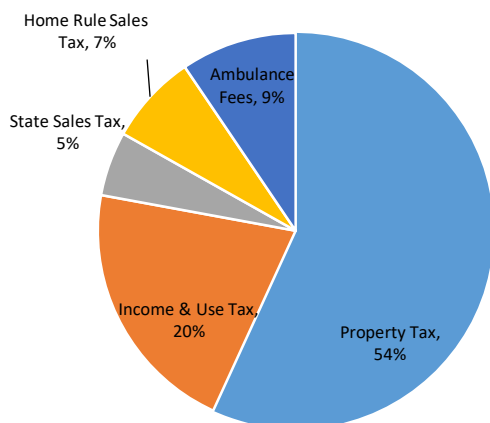
PROGRAM CHANGES OF NOTE

The part-time Fire Inspector position has been reinstated for the 2022 budget year.

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Fire Department



Maintaining the ISO Class II designation, which places the village in the top 5% nationwide



Providing access to highly specialized rescue services

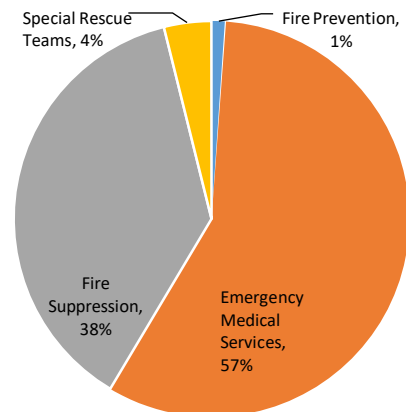


Ensuring high quality emergency treatment and transport services



Performing fire inspections and plan reviews

Staff Time by Service



SERVICE: FIRE PREVENTION

The Fire Prevention Bureau has the responsibility and authority to enter, investigate, and perform routine fire inspections of all buildings, structures, and properties in the Village except for owner-occupied residential structures.

<i>Fire Prevention</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	121,615	123,245	126,032	127,756	131,827	5%	75%
<i>Personnel Benefits</i>	34,314	35,863	39,909	39,776	41,592	4%	24%
<i>Operating Expenses</i>	2,655	2,003	2,212	2,098	2,050	-7%	1%
<i>Commodities</i>	252	186	197	177	700	255%	0%
<i>Other Expenses</i>	(255)	1,023	333	629	400	20%	0%
Total	158,580	162,320	168,684	170,436	176,569	5%	100%

SERVICE: EMERGENCY MEDICAL SERVICES

The Fire Department is dedicated to increasing survival and reducing disability from out-of-hospital emergencies by providing the highest quality patient care in the pre-hospital setting.

<i>Emergency Medical Svc</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	3,878,823	3,930,810	4,019,712	4,074,708	4,204,540	5%	54%
<i>Personnel Benefits</i>	1,933,746	2,021,017	2,249,020	2,241,513	2,343,866	4%	30%
<i>Operating Expenses</i>	199,672	150,676	166,378	157,768	154,175	-7%	2%
<i>Contractual Services</i>	147,231	199,235	161,196	161,196	200,640	24%	3%
<i>Repairs & Maintenance</i>	24,952	17,593	24,530	19,991	24,530	0%	0%
<i>Commodities</i>	21,908	16,189	17,172	15,455	60,960	255%	1%
<i>Other Expenses</i>	(22,421)	89,888	29,266	55,223	35,140	20%	0%
<i>Capital Reserves</i>	-	-	126,797	-	64,881	-49%	1%
<i>Internal Transfers</i>	755,922	757,603	700,822	700,822	675,366	-4%	9%
Total	6,939,831	7,183,011	7,494,893	7,426,676	7,764,098	4%	100%

SERVICE: FIRE SUPPRESSION

Suppression services are the most visible and familiar services of any fire department. Fire Suppression and Rescue services are provided 24 hours a day, 7 days a week. Services are provided by three shifts, each working 24 hours on and having 48 hours off.

<i>Fire Suppression</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	2,517,020	2,550,755	2,608,445	2,644,132	2,728,382	5%	54%
<i>Personnel Benefits</i>	1,266,304	1,323,453	1,472,760	1,467,843	1,534,869	4%	31%
<i>Operating Expenses</i>	103,717	78,267	86,423	81,950	80,084	-7%	2%
<i>Contractual Services</i>	98,155	132,824	107,464	107,464	133,761	24%	3%
<i>Repairs & Maintenance</i>	15,278	10,773	15,020	12,241	15,020	0%	0%
<i>Commodities</i>	1,093	807	856	771	3,040	255%	0%
<i>Other Expenses</i>	(12,289)	49,267	16,041	30,267	19,260	20%	0%
<i>Capital Reserves</i>	-	-	84,531	-	43,254	-49%	1%
<i>Internal Transfers</i>	503,948	505,069	467,214	467,214	450,244	-4%	9%
Total	4,493,225	4,651,214	4,858,754	4,811,884	5,007,914	3%	100%

SERVICE: SPECIAL RESPONSE TEAMS

The Special Response Teams (SRT) respond to many and varied emergencies that strike residents of Buffalo Grove and surrounding communities. SRT consists of Haz-Mat, Water Rescue, and Rescue response capabilities, while some personnel are part of the State of Illinois Urban Search and Rescue Task Force (USAR).

<i>Special Rescue Team</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	493,419	500,032	511,341	518,337	534,853	5%	81%
<i>Personnel Benefits</i>	84,663	88,484	98,466	98,138	102,619	4%	16%
<i>Operating Expenses</i>	6,346	4,789	5,288	5,014	4,900	-7%	1%
<i>Repairs & Maintenance</i>	5,951	4,196	5,850	4,768	5,850	0%	1%
<i>Commodities</i>	1,725	1,275	1,352	1,217	4,800	255%	1%
<i>Other Expenses</i>	(2,552)	10,232	3,331	6,286	4,000	20%	1%
Total	589,552	609,007	625,629	633,760	657,022	5%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Fire Prevention</i>	158,580	162,320	168,684	170,436	176,569	5%	1%
<i>Emergency Medical Services</i>	6,939,831	7,183,011	7,494,893	7,426,676	7,764,098	4%	57%
<i>Fire Suppression</i>	4,493,225	4,651,214	4,858,754	4,811,884	5,007,914	3%	37%
<i>Special Rescue Teams</i>	589,552	609,007	625,629	633,760	657,022	5%	5%
Total	12,181,188	12,605,553	13,147,960	13,042,756	13,605,603	3%	100%

TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	7,010,876	7,104,842	7,265,531	7,364,934	7,599,602	5%	56%
<i>Personnel Benefits</i>	3,319,027	3,468,817	3,860,155	3,847,270	4,022,946	4%	30%
<i>Operating Expenses</i>	312,390	235,735	260,301	246,831	241,209	-7%	2%
<i>Contractual Services</i>	245,386	332,059	268,660	268,660	334,401	24%	2%
<i>Repairs & Maintenance</i>	46,181	32,561	45,400	37,000	45,400	0%	0%
<i>Commodities</i>	24,977	18,457	19,577	17,620	69,500	255%	1%
<i>Other Expenses</i>	(37,518)	150,410	48,972	92,405	58,800	20%	0%
<i>Capital Reserves</i>	-	-	211,328	-	108,135	-49%	1%
<i>Internal Transfers</i>	1,259,869	1,262,671	1,168,036	1,168,036	1,125,610	-4%	8%
Total	12,181,188	12,605,553	13,147,960	13,042,756	13,605,603	3%	100%

VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Contractual Services</i>	268,660	268,660	334,401	24%	Increased insurance premium costs
<i>Commodities</i>	19,577	17,620	69,500	255%	Unfunded mandate costs for controlled substances safes and costs for replacement stair chairs
<i>Capital Reserves</i>	211,328	-	108,135	-49%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>Fire Suppression</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Average training hours per person</i>	220	287	287	280	280
<i>Emergency Medical Services</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Average response times in minutes</i>	4:00-6:00 minutes	04:26	04:36	4:45	4:45
<i>Fire Prevention</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Total public attendance at educational events</i>	10,000 Citizens	13,695	0	1,000	1,000
<i>Special Response Teams</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Annual training hours</i>	36	40	40	40	40

PROGRAM AREA: EMERGENCY MANAGEMENT

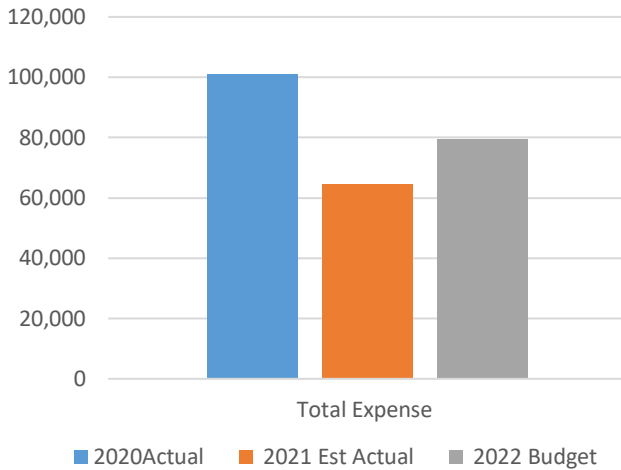
MAJOR SERVICES

Community Emergency Response Team (CERT)
/Mobilecomm

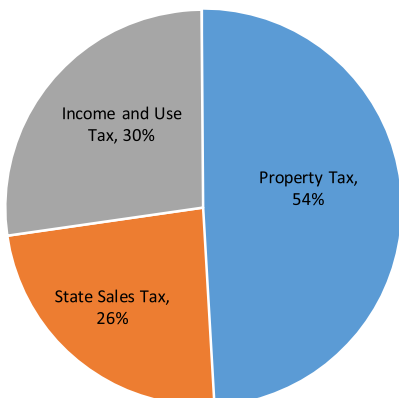
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2022.

**Three Year Expenditure
Trend**



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Fire Department



A fully equipped Emergency Operation Center that acts as a command hub in case of disaster

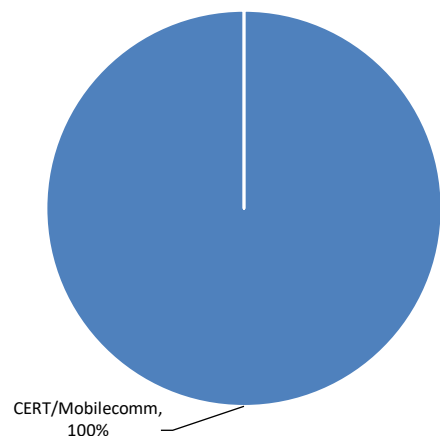


Mobile communications vehicle that ensures a strong communication link between incident locations and command staff



Developing incident action plans in advance of major community events

Staff Time by Service



SERVICE: COMMUNITY EMERGENCY RESPONSE TEAM/MOBILECOMM

The Community Emergency Response Team (CERT) program was created by the Federal Emergency Management Agency in 1993 as a means to train local volunteers to respond safely, responsibly, and effectively to emergencies. Similarly, MobileComm is a specially built vehicle that has operated as a mobile command center for large-scale community events or disasters for over 30 years.

<i>CERT/Mobilecomm</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	33,951	34,406	35,184	35,666	36,802	5%	46%
<i>Personnel Benefits</i>	3,697	3,864	4,300	4,285	4,481	4%	6%
<i>Operating Expenses</i>	9,972	7,525	8,309	7,879	7,700	-7%	10%
<i>Commodities</i>	539	398	423	380	1,500	255%	2%
<i>Other Expenses</i>	(6,572)	26,347	8,578	16,187	10,300	20%	13%
<i>Capital Outlay</i>	186,500	28,574	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	36,467	-	18,660	-49%	23%
Total	228,087	101,115	93,261	64,397	79,443	-15%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
CERT/Mobilecomm	228,087	101,115	93,261	64,397	79,443	-15%	100%
Total	228,087	101,115	93,261	64,397	79,443	-15%	100%

TOTAL PROGRAM EXPENSE

<i>Program Emergency Management</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	33,951	34,406	35,184	35,666	36,802	5%	46%
<i>Personnel Benefits</i>	3,697	3,864	4,300	4,285	4,481	4%	6%
<i>Operating Expenses</i>	9,972	7,525	8,309	7,879	7,700	-7%	10%
<i>Commodities</i>	539	398	423	380	1,500	255%	2%
<i>Other Expenses</i>	(6,572)	26,347	8,578	16,187	10,300	20%	13%
<i>Capital Outlay</i>	186,500	28,574	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	36,467	-	18,660	-49%	23%
Total	228,087	101,115	93,261	64,397	79,443	-15%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Reserves</i>	36,467	-	18,660	-49%	Lower overall reserve contributions in 2022

KEY PERFORMANCE MEASURES

<i>CERT/Mobilecomm</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Average training hours per person</i>	96	48	65	40	55

PROGRAM AREA: BUILDING AND PERMITS

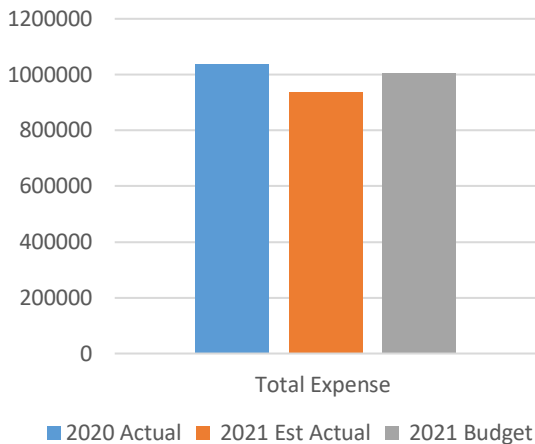
MAJOR SERVICES

Property Maintenance and Rental Enforcement
Permitting and Inspections

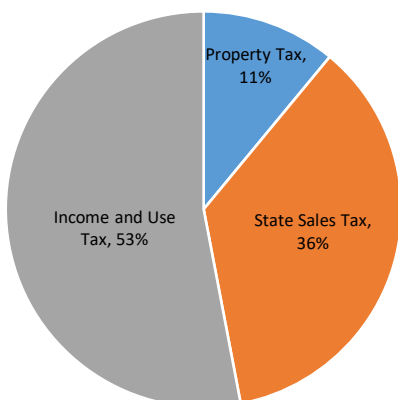
PROGRAM CHANGES OF NOTE

For 2022, Community Development will be refining its staffing structure by backfilling three full-time positions: Director (served by 50% of the Deputy Village Manager's time in 2021); Deputy Director/Building Commissioner (served by a full-time Deputy Director and part-time Building Commissioner in 2021); and Permit Coordinator (served by 50% of the Administrative Services Manager's time and a part-time Clerk in 2021).

Three Year Expenditure Trend



Allocation of Revenue



BG IS COMMITTED TO...



Program oversight by the Community Development Department



Issuing an average of 3,000 commercial and building permits a year



Inspecting residential rental properties

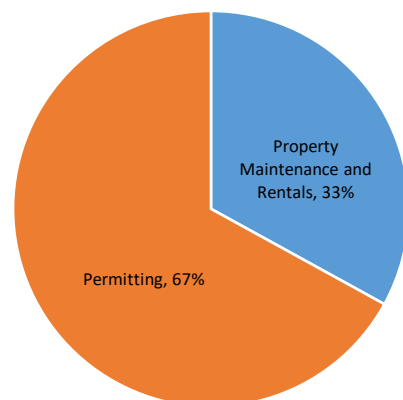


Enforcing property maintenance standards across the community



Providing a safe built environment in the village

Staff Time by Service



SERVICE: PROPERTY MAINTENANCE AND RENTAL ENFORCEMENT

This service includes all property maintenance and zoning inspections to ensure all properties within the Village are properly maintained. This service is also responsible for licensing and inspecting rental dwellings in Buffalo Grove.

<i>Property Maint and Rentals</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	249,676	232,568	189,443	185,363	195,737	3%	53%
<i>Personnel Benefits</i>	86,147	81,377	69,336	74,736	68,076	-2%	19%
<i>Operating Expenses</i>	1,276	1,263	1,296	1,262	1,380	6%	0%
<i>Contractual Services</i>	10,335	10,550	46,306	23,885	44,203	-5%	12%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	1,000	-	-	-100%	0%
<i>Commodities</i>	(1,265)	242	100	505	300	200%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	2,771	-	2,771	0%	1%
<i>Internal Transfers</i>	50,476	53,321	56,171	56,171	54,439	-3%	15%
Total	396,644	379,320	366,423	341,922	366,906	0%	100%

SERVICE: PERMITTING AND INSPECTIONS

The Permitting and Inspections services include plan review, issuance of permits and inspections of all residential and commercial permits within the Village.

<i>Permitting and Inspections</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	431,512	401,944	327,413	320,360	338,290	3%	53%
<i>Personnel Benefits</i>	150,758	142,411	121,339	130,789	119,134	-2%	19%
<i>Operating Expenses</i>	2,234	2,210	2,268	2,209	2,415	6%	0%
<i>Contractual Services</i>	18,085	18,463	81,035	41,799	77,355	-5%	12%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	(2,214)	423	175	884	525	200%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	4,849	-	4,849	0%	1%
<i>Internal Transfers</i>	88,333	93,312	98,299	98,299	95,269	-3%	15%
Total	688,708	658,763	635,378	594,340	637,837	0%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Property Maintenance & Rental enforcement</i>	396,644	379,320	366,423	341,922	366,906	0%	37%
<i>Permitting and Inspections</i>	688,708	658,763	635,378	594,340	637,837	0%	63%
Total	1,085,352	1,038,083	1,001,801	936,262	1,004,743	0%	100%

TOTAL PROGRAM EXPENSE

<i>Program Building and Permits</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	681,187	634,512	516,856	505,723	534,027	3%	53%
<i>Personnel Benefits</i>	236,905	223,788	190,674	205,524	187,210	-2%	19%
<i>Operating Expenses</i>	3,510	3,473	3,564	3,471	3,795	6%	0%
<i>Contractual Services</i>	28,420	29,013	127,341	65,685	121,558	-5%	12%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	1,000	-	-	-100%	0%
<i>Commodities</i>	(3,479)	664	275	1,389	825	200%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	7,620	-	7,620	0%	1%
<i>Internal Transfers</i>	138,809	146,632	154,470	154,470	149,708	-3%	15%
Total	1,085,352	1,038,083	1,001,801	936,262	1,004,743	0%	100%

PROGRAM VARIANCES

Variance table not needed as all variances do not meet "less than 10% AND greater than \$10,000" scope

KEY PERFORMANCE MEASURES

<i>Building and Permitting</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Code Enforcement Compliance Within 45 Calendar Days</i>	90% Compliance	96%	95%	95%	95%
<i>Inspection Compliance Rate for First Inspection</i>	75% Compliance	83%	83%	87%	87%
<i>Plan Reviews Completed Within 14 Business Days</i>	90% Compliance	92%	95%	90%	92%

PROGRAM AREA: PLANNING, ZONING, DEVELOPMENT

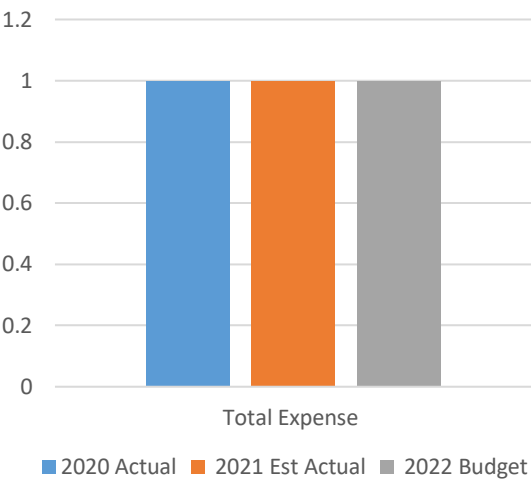
MAJOR SERVICES

Planning Services and Review
Planning & Zoning Commission

PROGRAM CHANGES OF NOTE

No program or staffing changes of note.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Community Development Department



Considering variances and special uses to the village code



Providing guidance on development plans

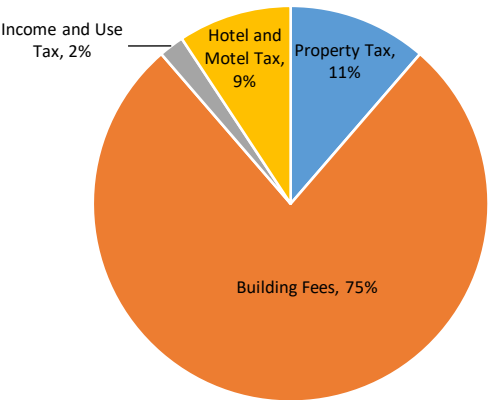


Leading long-term visioning and planning

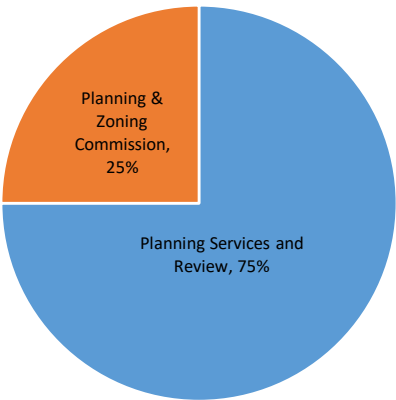


Updating the Comprehensive Plan

Allocation of Revenue



Staff Time by Service



SERVICE: PLANNING SERVICES AND REVIEW

Planning Services include reviewing new development and redevelopment proposals, implementing economic development strategies, administering the comprehensive plan, enforcing the sign code, and preparing long-range plans. This service also oversees the Village's zoning administration.

<i>Planning</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	312,971	291,526	237,469	232,354	245,358	3%	52%
<i>Personnel Benefits</i>	111,992	105,792	90,138	97,158	88,500	-2%	19%
<i>Operating Expenses</i>	1,659	1,642	1,685	1,641	1,794	6%	0%
<i>Contractual Services</i>	13,435	13,715	60,197	31,051	57,463	-5%	12%
<i>Commodities</i>	(1,645)	314	130	657	390	200%	0%
<i>Other Expenses</i>	-	72,959	-	14,512	-	0%	0%
<i>Capital Reserves</i>	-	-	3,602	-	3,602	0%	1%
<i>Internal Transfers</i>	65,619	69,317	73,022	73,022	70,771	-3%	15%
Total	504,031	555,264	466,242	450,394	467,878	0%	100%

SERVICE: PLANNING & ZONING COMMISSION

The Planning & Zoning Commission is responsible for hearing special uses, variations and all other development proposals within the Village. This service is responsible for oversight of the Village's Planning & Zoning Commission.

<i>PZC</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	108,336	100,913	82,201	80,431	84,932	3%	52%
<i>Personnel Benefits</i>	38,766	36,619	31,201	33,631	30,634	-2%	19%
<i>Operating Expenses</i>	574	568	583	568	621	6%	0%
<i>Contractual Services</i>	4,650	4,748	20,837	10,748	19,891	-5%	12%
<i>Commodities</i>	(569)	109	45	227	135	200%	0%
<i>Capital Reserves</i>	-	-	1,247	-	1,247	0%	1%
<i>Internal Transfers</i>	22,715	23,995	25,277	25,277	24,498	-3%	15%
Total	174,472	166,952	161,392	150,882	161,958	0%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Planning</i>	504,031	555,264	466,242	450,394	467,878	0%	74%
<i>PZC</i>	174,472	166,952	161,392	150,882	161,958	0%	26%
Total	678,503	722,216	627,634	601,276	629,836	0%	100%

TOTAL PROGRAM EXPENSE

<i>Program Planning, Zoning and Development</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	421,307	392,439	319,670	312,784	330,290	3%	52%
<i>Personnel Benefits</i>	150,758	142,411	121,339	130,789	119,134	-2%	19%
<i>Operating Expenses</i>	2,234	2,210	2,268	2,209	2,415	6%	0%
<i>Contractual Services</i>	18,085	18,463	81,034	41,799	77,354	-5%	12%
<i>Commodities</i>	(2,214)	423	175	884	525	200%	0%
<i>Other Expenses</i>	-	72,959	-	14,512	-	0%	0%
<i>Capital Reserves</i>	-	-	4,849	-	4,849	0%	1%
<i>Internal Transfers</i>	88,333	93,312	98,299	98,299	95,269	-3%	15%
Total	678,503	722,216	627,634	601,276	629,836	0%	100%

PROGRAM VARIANCES

Variance table not needed as all variances do not meet "less than 10% AND greater than \$10,000" scope

KEY PERFORMANCE MEASURES

<i>Planning, Zoning and Development</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Special uses and variation cases initially requested that go before the Planning and Zoning Commission</i>	50% Compliance	50%	53%	54%	50%
<i>Special uses and variation cases that that go before the Planning and Zoning Commission and receive a positive recommendation for approval</i>	97% Compliance	98%	99%	95%	97%

PROGRAM AREA: ENVIRONMENTAL HEALTH SERVICES

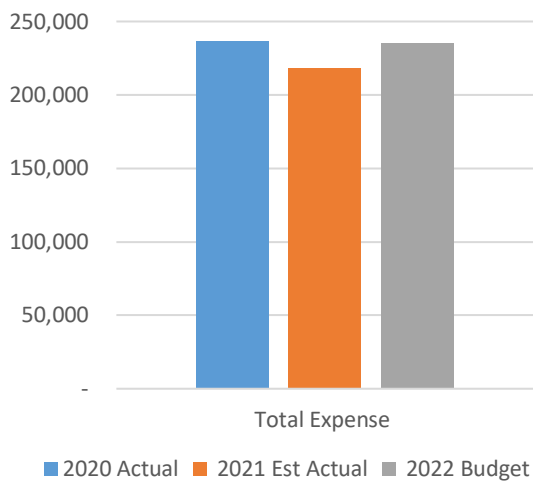
MAJOR SERVICES

Health Inspections

PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2022.

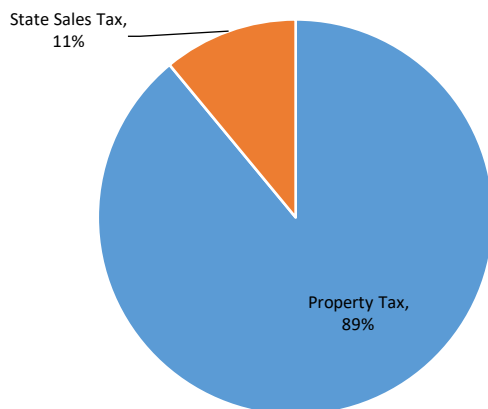
Three Year Expenditure Trend



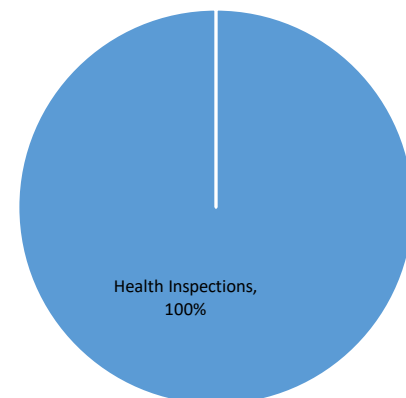
BG IS COMMITTED TO...

-  Program oversight by the Community Development Department
-  Performing food and health inspections for 115 grocery and food service establishments
-  Reducing the occurrence of food-borne illness and promote safe food practices
-  Providing emergency services in the event of significant kitchen or restaurant fires

Allocation of Revenue



Staff Time by Service



SERVICE: HEALTH INSPECTIONS

Health inspections services include promoting public health and safety to prevent environmental health hazards that can lead to illness in the community. This service also oversees the mosquito abatement contract with Clarke Environmental, covering the Lake County portion of the Village. Mosquito abatement services are provided to Cook County Buffalo Grove by another agency.

<i>Health Inspections</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	122,160	113,789	92,690	90,693	95,769	3%	41%
<i>Personnel Benefits</i>	43,075	40,690	34,669	37,369	34,039	-2%	14%
<i>Operating Expenses</i>	50,586	50,043	51,367	50,020	54,690	6%	23%
<i>Contractual Services</i>	5,167	5,275	23,152	11,942	22,101	-5%	9%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	(633)	121	50	253	150	200%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	25,238	26,661	28,086	28,086	27,220	-3%	12%
Total	245,593	236,579	231,400	218,363	235,355	2%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Health Inspections</i>	245,593	236,579	231,400	218,363	235,355	1.7%	100%
Total	245,593	236,579	231,400	218,363	235,355	1.7%	100%

TOTAL PROGRAM EXPENSE

<i>Environmental Health Services</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personnel Wages</i>	122,160	113,789	92,690	90,693	95,769	3%	41%
<i>Personnel Benefits</i>	43,075	40,690	34,669	37,369	34,039	-2%	14%
<i>Operating Expenses</i>	50,586	50,043	51,367	50,020	54,690	6%	23%
<i>Contractual Services</i>	5,167	5,275	23,152	11,942	22,101	-5%	9%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	(633)	121	50	253	150	200%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	25,238	26,661	28,086	28,086	27,220	-3%	12%
Total	245,593	236,579	231,400	218,363	235,355	2%	100%

PROGRAM VARIANCES

Variance table not needed for CD - Environmental Health Services section as all variances do not meet "less than 10% AND greater than \$10,000" scope

KEY PERFORMANCE MEASURES

<i>Environmental Health Services</i>	Benchmark	2019 Actual	2020 Actual	2021 Est Actual	2022 Estimate
<i>Food Establishment Compliance Rate for First Inspection</i>	85% Compliance	89%	90%	90%	90%

ENTERPRISE FUNDS



Golf Course Funds - Water & Sewer Operating - Refuse Fund

ENTERPRISE FUND: WATER AND SEWER

The Village accrues revenue from the metered sale of water along with sanitary sewer treatment fees collected and remitted to Lake County. In 2020, a fixed facility fee of \$17.39 was added to all utility bills to fund infrastructure replacement. The combined water and sewer rate will increase four percent in 2022 to \$7.65/1,000 gallons. The water rate is \$6.13 and sewer is \$1.52. The combined rate will continue to increase four percent each year. The rate recommendations were the result of the twenty-year proforma analysis, which is updated and reviewed annually. Over the last three years, water usage has stabilized and no significant growth in consumption was factored for FY 2022.

Effective January 1, 2022, Lake County residents pay an increased rate for sanitary sewer treatment at a rate of \$6.19 per 1,000 gallons of metered water, as set by Lake County. The Village bills on behalf of the County to save on administrative costs and remits payment to Lake County. Cook County residents pay for sanitary sewer treatment through a property tax levied by the Metropolitan Water Reclamation District of Chicago.

The largest expenditures from this fund are paid to Lake County Public Works for sanitary services and the Northwest Water Commission for the purchase of treated water. The staffing summary and staff time by functional area can be found under the Public Works department.

A detailed list of water/ sewer capital projects can be found in Section 6: Capital Improvement Budget

WATER FUND REVENUE

<i>Water Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Building Fees - Water Service</i>	15,978	13,236	15,000	45,248	15,000	0%
<i>Sales of Water</i>	5,978,569	5,950,164	7,012,500	9,038,032	9,383,832	25%
<i>Investment Revenue</i>	51,313	110,214	60,500	-	39,696	-52%
<i>All Other Revenue</i>	358,069	458,429	-	350,803	20,000	-
<i>Transfers In</i>	-	-	-	4,057,473	3,653,677	-
<i>Total</i>	6,403,929	6,532,043	7,088,000	13,491,556	13,112,205	46%

SERVICE: CUSTOMER SERVICE METERS

This program provides for the repair, maintenance and associated customer service functions required for the management of approximately 13,000 meters which track water consumption across the Village. On average this program utilizes 25% of staff time and resources, which is reflected in the Village's asset management program.

<i>Meter Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personal Wages</i>	209,422	204,843	215,851	257,637	229,328	6%	20%
<i>Personnel Benefits</i>	76,478	77,206	76,792	89,581	81,730	6%	7%
<i>Operating Expenses</i>	7,606	8,303	7,517	7,412	7,829	4%	1%
<i>Contractual Services</i>	6,661	7,041	14,672	14,672	18,666	27%	2%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	1,805	2,227	3,157	3,106	10,410	230%	1%
<i>Commodities</i>	9,401	10,060	10,544	11,235	10,925	4%	1%
<i>Other Expenses</i>	203,540	196,483	19,688	9,844	19,688	0%	2%
<i>Capital Outlay</i>	23	-	190	-	190	0%	0%
<i>Capital Reserves</i>	-	-	1,615	-	-	-100%	0%
<i>Operating Transfers</i>	239,400	387,263	610,488	610,488	605,388	-1%	53%
<i>Debt Service</i>	15,381	14,496	59,147	59,147	59,147	0%	5%
<i>Internal Transfers</i>	106,680	80,055	81,246	98,717	105,830	30%	9%
Total	876,398	987,976	1,100,908	1,161,840	1,149,131	4%	100%

SERVICE: PUMPAGE & PURIFICATION

This service area provides for the repair, maintenance, and operations of the Village's pumping and purification facilities and infrastructure. The Village owns four water pumping stations and reservoirs, all equipped with a deep well for backup emergency use. Commodities, such as chlorine used for water treatment, are charged to this program. On average this program utilizes 25% of staff time and resources, which is reflected in the Village's asset management program.

<i>Pumpage and Purification</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21	Cost Type Summary
<i>Personal Wages</i>	209,422	204,843	215,851	257,637	229,328	6%	4%
<i>Personnel Benefits</i>	76,478	77,206	76,792	89,581	81,730	6%	1%
<i>Operating Expenses</i>	1,738,414	1,781,876	1,757,644	1,799,024	1,769,329	1%	29%
<i>Contractual Services</i>	6,661	7,041	14,672	14,672	18,666	27%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	71,434	87,955	124,567	122,934	411,610	230%	7%
<i>Commodities</i>	201,446	215,575	225,949	240,756	234,105	4%	4%
<i>Other Expenses</i>	203,540	196,483	19,688	9,844	19,688	0%	0%
<i>Capital Outlay</i>	41,397	154,524	1,331,913	924,414	2,322,624	74%	39%
<i>Capital Reserves</i>	-	-	4,095	-	-	-100%	0%
<i>Operating Transfers</i>	239,400	387,263	610,488	610,488	605,388	-1%	10%
<i>Debt Service</i>	30,761	28,991	118,294	118,294	118,294	0%	2%
<i>Internal Transfers</i>	219,875	163,868	165,912	202,474	215,273	30%	4%
Total	3,038,828	3,305,626	4,665,865	4,390,120	6,026,035	29%	100%

SERVICE: DISTRIBUTION

This program provides for the repair, maintenance, and operation of the water distribution system, consisting of 182 miles of watermain, 2,566 fire hydrants, and 2,162 water valves. Annual tasks completed in this section include fire hydrant flow testing and flushing, valve turning and exercising, system repairs, assisting contractors on new watermain installations, and addressing approximately 56 service interruptions. On average this program utilizes 50% of staff time and resources, which is reflected in the Village's asset management program.

In an effort to improve upon the distribution system integrity and reliability, the Village is pioneering a Smart Water System project through Aquify, a subsidiary of Exelon. This system divides the Village into sections which are monitored remotely using Artificial Intelligence (AI) to help find leaks in the system before an emergency happens, minimizing system-wide water loss or interruptions.

<i>Distribution</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personal Wages</i>	377,937	369,284	390,199	478,669	415,252	6%	5%
<i>Personnel Benefits</i>	135,650	138,682	137,194	163,938	145,223	6%	2%
<i>Operating Expenses</i>	24,076	25,180	24,170	24,461	24,591	2%	0%
<i>Contractual Services</i>	12,057	12,689	28,969	28,969	36,646	27%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	15,446	19,022	26,943	26,582	89,010	230%	1%
<i>Commodities</i>	3,330	3,564	3,735	3,980	3,870	4%	0%
<i>Other Expenses</i>	406,948	392,844	39,375	19,688	39,375	0%	0%
<i>Capital Outlay</i>	96,562	360,557	3,107,544	2,156,967	5,419,202	74%	68%
<i>Capital Reserves</i>	-	-	55,990	-	-	-100%	0%
<i>Operating Transfers</i>	478,800	774,525	1,220,975	1,220,975	1,210,775	-1%	15%
<i>Debt Service</i>	107,664	101,470	414,029	414,029	414,029	0%	5%
<i>Internal Transfers</i>	194,086	144,773	146,623	178,836	190,339	30%	2%
Total	1,852,557	2,342,590	5,595,746	4,717,092	7,988,312	43%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Meter Service</i>	876,398	987,976	1,100,908	1,161,840	1,149,131	4%	8%
<i>Distribution</i>	3,038,828	3,305,626	4,665,865	4,390,120	6,026,035	29%	40%
<i>Pumpage and Purification</i>	1,852,557	2,342,590	5,595,746	4,717,092	7,988,312	43%	53%
Total	5,767,782	6,636,191	11,362,519	10,269,052	15,163,478	33%	100%

TOTAL PROGRAM EXPENSE

<i>Program Water</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personnel Wages</i>	796,782	778,970	821,901	993,943	873,908	6%	6%
<i>Personnel Benefits</i>	288,606	293,094	290,779	343,101	308,683	6%	2%
<i>Operating Expenses</i>	1,770,097	1,815,359	1,789,331	1,830,897	1,801,749	1%	12%
<i>Contractual Services</i>	25,379	26,770	58,313	58,313	73,978	27%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	88,685	109,205	154,668	152,622	511,030	230%	3%
<i>Commodities</i>	214,177	229,199	240,229	255,972	248,900	4%	2%
<i>Other Expenses</i>	814,028	785,809	78,751	39,376	78,751	0%	1%
<i>Capital Outlay</i>	137,982	515,081	4,439,647	3,081,381	7,742,016	74%	51%
<i>Capital Reserves</i>	-	-	61,700	-	-	-100%	0%
<i>Operating Transfers</i>	957,600	1,549,051	2,441,951	2,441,951	2,421,551	-1%	16%
<i>Debt Service</i>	153,805	144,957	591,470	591,470	591,470	0%	4%
<i>Internal Transfers</i>	520,641	388,696	393,780	480,026	511,442	30%	3%
Total	5,767,782	6,636,191	11,362,519	10,269,052	15,163,478	33%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Contractual Services</i>	58,313	58,313	73,978	27%	Increase insurance premium costs
<i>Repairs & Maintenance</i>	154,668	152,622	511,030	230%	\$300,000 pumping station 6 grant work; \$80,000 for maintenance and rebuild for 50% of pump barrels
<i>Capital Outlay</i>	4,439,647	3,081,381	7,742,016	74%	Continued bond related proceeds improvement work
<i>Capital Reserves</i>	61,700	-	-	-100%	No contributions to General Fund capital reserves moving 2022 onward
<i>Internal Transfers</i>	393,780	480,026	511,442	30%	Higher allocation of internal service fund expenses

SEWER FUND REVENUE

<i>Sewer Revenue</i>	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY22-FY21
<i>Lake County Sewer Tap On Fees</i>	222,080	134,042	100,000	258,497	100,000	0%
<i>Village Sewer Tap On Fees</i>	250	300	1,000	1,855	1,000	0%
<i>Village Sewer Fees</i>	1,449,345	1,440,448	1,697,000	1,700,000	1,672,726	-1%
<i>Lake County Sewer Sanitary Sewer Service</i>	3,166,560	3,125,575	3,500,000	3,006,491	3,554,700	2%
<i>Transfers In</i>	-	-	-	1,738,917	2,435,784	100%
Totals	4,838,236	4,700,365	5,298,000	6,705,760	7,764,210	32%

SERVICE: SEWERAGE SYSTEM MAINTENANCE

This service provides a full inspection, cleaning, and maintenance on the sanitary sewer system every six years. Other activities in the program include repairing or replacing sanitary sewer pipe, repairing or replacing manholes, and cleaning of the sanitary sewer system. On average this program utilizes 60% of staff time and resources, which is reflected in the Village's asset management program.

<i>System Operations and Maint</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personal Wages</i>	228,183	223,150	235,261	282,245	250,027	6%	5%
<i>Personnel Benefits</i>	114,369	116,573	115,471	137,196	122,388	6%	2%
<i>Operating Expenses</i>	18,349	19,311	18,379	18,532	18,762	2%	0%
<i>Contractual Services</i>	9,399	9,906	21,925	21,925	27,788	27%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	3,499	4,313	6,111	6,021	20,170	230%	0%
<i>Commodities</i>	1,634,483	1,749,123	1,833,296	1,953,436	1,899,470	4%	38%
<i>Other Expenses</i>	488,313	471,390	47,250	23,625	47,250	0%	1%
<i>Capital Outlay</i>	45,994	171,694	1,479,882	1,027,127	2,580,672	74%	52%
<i>Capital Reserves</i>	-	-	14,562	-	-	-100%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	36,990	28,454	29,121	34,837	38,450	32%	1%
Total	2,579,579	2,793,912	3,801,259	3,504,944	5,004,977	32%	100%

SERVICE: SEWAGE LIFT STATION MAINTENANCE

This program includes scheduled preventative maintenance of the sanitary system and daily verification on the SCADA program, which monitors lift stations twenty-four hours a day, seven days a week. On average this program utilizes 35% of staff time and resources, which is reflected in the Village's asset management program.

<i>Lift Stations</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personal Wages</i>	150,151	147,005	154,528	179,894	163,934	6%	3%
<i>Personnel Benefits</i>	73,926	74,555	74,187	86,375	78,992	6%	2%
<i>Operating Expenses</i>	47,937	49,630	48,298	49,160	48,875	1%	1%
<i>Contractual Services</i>	6,009	6,359	12,946	12,946	16,495	27%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	4,566	5,627	7,972	7,858	26,320	230%	1%
<i>Commodities</i>	1,668,537	1,785,565	1,871,493	1,994,135	1,939,045	4%	38%
<i>Other Expenses</i>	284,905	275,029	27,563	13,782	27,563	0%	1%
<i>Capital Outlay</i>	45,994	171,694	1,479,882	1,027,127	2,580,672	74%	51%
<i>Capital Reserves</i>	-	-	16,312	-	-	-100%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	197,710	147,457	149,333	182,157	193,843	30%	4%
Total	2,479,737	2,662,920	3,842,514	3,553,435	5,075,739	32%	100%

SERVICE: UNDERGROUND UTILITY LOCATING

This service requires up to five utility locates per each request: water main, sanitary sewer main, storm sewer main, streetlights and buffalo box. Locates are completed by Village staff to ensure that no buried infrastructure is damaged during repair and/or excavation by the Village, residents, or contractors. In the past three years, the Village has received 30,410 locate requests. On average this service utilizes 1.25 full time equivalent (FTE) employees and resources, which is reflected in the Village's asset management program.

<i>Utility Locate</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personal Wages</i>	56,513	55,630	57,648	57,074	60,622	5%	53%
<i>Personnel Benefits</i>	25,393	24,132	24,645	25,387	26,915	9%	24%
<i>Operating Expenses</i>	1,035	1,569	872	610	1,141	31%	1%
<i>Contractual Services</i>	1,942	2,102	2,171	2,171	2,944	36%	3%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	57	75	110	99	340	209%	0%
<i>Commodities</i>	73	78	82	87	85	4%	0%
<i>Other Expenses</i>	40,810	39,390	3,938	1,969	3,938	0%	3%
<i>Capital Outlay</i>	23	-	190	-	190	0%	0%
<i>Capital Reserves</i>	-	-	70	-	-	-100%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	15,612	12,624	13,131	15,241	17,780	35%	16%
Total	141,459	135,601	102,857	102,638	113,955	11%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>System Operations and Maint</i>	2,579,579	2,793,912	3,801,259	3,504,944	5,004,977	32%	49%
<i>Lift Stations</i>	2,479,737	2,662,920	3,842,514	3,553,435	5,075,739	32%	50%
<i>Utility Locate</i>	141,459	135,601	102,857	102,638	113,955	11%	1%
Total	5,200,775	5,592,433	7,746,631	7,161,016	10,194,671	32%	100%

TOTAL PROGRAM EXPENSE

<i>Program Sewer</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21	Cost Type Summary
<i>Personnel Wages</i>	434,848	425,785	447,437	519,213	474,583	6%	5%
<i>Personnel Benefits</i>	213,689	215,260	214,304	248,958	228,295	7%	2%
<i>Operating Expenses</i>	67,321	70,510	67,549	68,302	68,778	2%	1%
<i>Contractual Services</i>	17,350	18,366	37,043	37,043	47,227	27%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	8,122	10,014	14,192	13,978	46,830	230%	0%
<i>Commodities</i>	3,303,093	3,534,766	3,704,871	3,947,659	3,838,600	4%	38%
<i>Other Expenses</i>	814,028	785,809	78,751	39,376	78,751	0%	1%
<i>Capital Outlay</i>	92,011	343,387	2,959,955	2,054,254	5,161,534	74%	51%
<i>Capital Reserves</i>	-	-	30,944	-	-	-100%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	250,313	188,534	191,585	232,235	250,073	31%	2%
Total	5,200,775	5,592,433	7,746,631	7,161,016	10,194,671	32%	100%

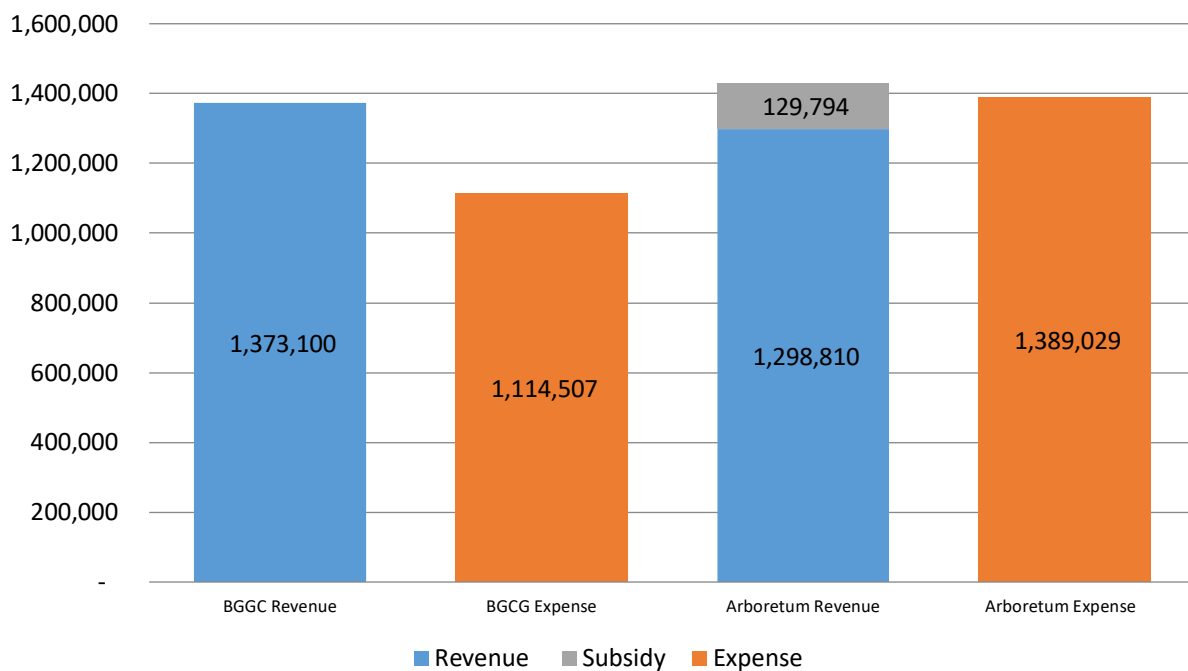
PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Contractual Services</i>	37,043	37,043	47,227	27%	Increased insurance premium costs
<i>Repairs & Maintenance</i>	14,192	13,978	46,830	230%	Increased water & sewer lift stations' M&R costs
<i>Capital Outlay</i>	2,959,955	2,054,254	5,161,534	74%	Continued bond related proceeds improvement work
<i>Capital Reserves</i>	30,944	-	-	-100%	Lower overall reserve contributions in 2022
<i>Internal Transfers</i>	191,585	232,235	250,073	31%	Higher allocation of internal service fund expenses

ENTERPRISE FUND: GOLF

The Village operates two municipal golf courses, the Arboretum Club and the Buffalo Grove Golf Course, each with their own fund. The overall objective of the funds is to maintain the quality of two 18-hole golf courses, a driving range and practice areas in a manner that is enjoyable to the patron and to enhance the enjoyment of the game. Pro shop activities provide support services to the patron in the form of retail sales. Expenditures that exceed revenues are funded through an operating transfer from the General Fund.

2021 Estimated Actual Revenue and Expenditures



PROGRAM AREA: BUFFALO GROVE GOLF COURSE

Built in 1965 and purchased by the Village in 1977, the Buffalo Grove Golf Club features bent grass greens that are complemented with bluegrass fairways and tees. A mix of mature trees, sand and water will challenge shot-making abilities of all skill levels. Buffalo Grove Golf Club can be played from 6,883 yards to as short as 5,983 yards. The course offers three sets of tees. Course amenities include a driving range, chipping green, putting green, pro shop, locker rooms, and a full service restaurant operated by a private contractor.

BUFFALO GROVE GOLF COURSE: REVENUE

<i>Buffalo Grove Golf Course: Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22- FY21
<i>Charges for Service</i>	1,014,846	1,177,091	1,180,400	1,373,100	1,357,700	15%
<i>Other Revenue</i>	(336)	(872)	-	-	-	0%
<i>Operating Transfer</i>	158,960	-	-	-	-	0%
Total	1,173,469	1,176,219	1,180,400	1,373,100	1,357,700	15%

BUFFALO GROVE GOLF COURSE: EXPENSE

	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Personal Wages</i>	275,533	282,270	296,766	296,766	307,745	4%
<i>Personnel Benefits</i>	72,089	73,676	72,725	72,725	66,244	-9%
<i>Operating Expenses</i>	542,644	559,570	551,234	551,234	576,116	5%
<i>Contractual Services</i>	21,512	5,393	17,605	17,605	17,605	0%
<i>Repairs & Maintenance</i>	12,553	17,908	26,000	34,153	26,000	0%
<i>Commodities</i>	13,623	-	-	-	-	0%
<i>Other Expenses</i>	111,639	93,042	-	-	-	0%
<i>Capital Outlay</i>	3,278	-	5,000	5,000	100,000	1900%
<i>Operating Transfer</i>	70,600	-	-	-	-	0%
<i>Internal Transfers</i>	126,873	128,116	137,024	137,024	135,064	-1%
Total	1,250,344	1,159,976	1,106,354	1,114,507	1,228,774	11%

PROGRAM AREA: ARBORETUM CLUB

The Arboretum Club opened in 1990. The 27,000 square foot clubhouse has spacious locker rooms and a pro shop offering a fine selection of clubs, shoes, golf apparel, and accessories. In 2021, the Village Board entered into a lease with WJ Golf who will be converting the banquet space into an interactive golf simulator business. WJ Golf will also operate a new restaurant and bar concept to serve both golfers and the community. The new lease will significantly increase revenues to the Arboretum Club.

ARBORETUM CLUB: REVENUE

<i>Arboretum Club: Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Charges for Service</i>	1,025,074	1,293,424	1,152,110	1,298,810	1,353,035	17%
<i>Operating Transfer</i>	292,452	-	129,794	129,794	-	-100%
Total	1,317,526	1,293,424	1,281,904	1,428,604	1,353,035	6%

ARBORETUM CLUB: EXPENSE

<i>Arboretum Club: Expense</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Personal Wages</i>	153,336	155,531	174,895	174,895	182,676	4%
<i>Personnel Benefits</i>	21,981	23,554	22,032	22,032	26,837	22%
<i>Operating Expenses</i>	864,107	895,880	889,116	900,116	929,866	5%
<i>Contractual Services</i>	1	-	302	302	384	27%
<i>Repairs & Maintenance</i>	6,003	16,249	19,000	19,000	19,000	0%
<i>Commodities</i>	17,975	-	-	-	-	0%
<i>Other Expenses</i>	433,961	365,900	-	-	460,000	0%
<i>Capital Outlay</i>	21,359	6,879	40,000	145,000	315,000	688%
<i>Operating Transfer</i>	10,000	-	-	-	-	0%
<i>Internal Transfers</i>	159,361	121,164	127,684	127,684	126,017	-1%
Total	1,688,084	1,585,157	1,273,029	1,389,029	2,059,780	62%

BUFFALO GROVE GOLF COURSE VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	5,000	5,000	100,000	1900%	Capital improvements planned in 2022

ARBORETUM CLUB VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	40,000	145,000	315,000	688%	Capital improvements and facilities work related to new tenant
<i>Other Expenses</i>	-	-	460,000		Village reimbursement for tenant improvements.

ENTERPRISE FUND: REFUSE

The Refuse Fund was established as required by a project use agreement between the Village and the Solid Waste Agency of Northern Cook County (SWANCC). The fund accounts for all user fees collected on behalf of SWANCC for transfer and waste disposal services. The budget is based on the FY 2021-22 commitment by the Village of an estimated 16.5 tons of refuse to be processed at a rate of \$49.09/ton.

The Village has a contract with Waste Management for refuse services. This contract was renegotiated in 2019 and extends through April 30, 2024. Waste Management has been the Village's hauling provider since 2012 through two separate contract amendments and extensions during that time. Waste Management's At Your Door Special Collection allows BG residents to schedule pick-up for hazardous and difficult-to-recycle materials, such as electronics, televisions, and chemicals. The effective rates are noted below.

PROGRAM CHANGES OF NOTE

Pick-up Services	May 1, 2021 – April 30, 2024 Rates *
Single Family Unit unlimited solid waste, recycling and yard waste with cart	\$24.80/month
Single Family Unit (Most Common) unlimited solid waste, recycling and yard waste without cart	\$23.70/month
Multifamily Unit/Central Container unlimited solid waste and recycling	\$17.40/month
Additional Weekly Pickup	\$5.04/month
*Services provided by the Solid Waste Agency of Cook County (SWANCC), which are \$6.15 per single family household, per month, and \$5.05 per month for multi-family residents, are included in the above rates.	
Waste Management offers a price reduction of 10% for senior citizens. This discount does not apply to the SWANCC fee discussed above.	

REFUSE: REVENUE

<i>Refuse Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>All Other Revenue</i>	1,058,282	1,148,303	1,085,000	1,060,000	1,180,400	9%
<i>Total Revenue Collection</i>	1,058,282	1,148,303	1,085,000	1,060,000	1,180,400	9%

REFUSE: EXPENSE

<i>Refuse Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Other Expenses</i>	816,849	803,999	837,663	850,000	997,415	19%
<i>Internal Transfers</i>	600,000	375,000	200,000	200,000	275,000	38%
<i>Total</i>	1,416,849	1,178,999	1,037,663	1,050,000	1,272,415	23%

Expenditures that exceed revenues are funded through fund equity.

REFUSE FUND VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Other Expenses</i>	837,663	850,000	997,415	19%	Higher SWANCC fees assessed to the Village
<i>Internal Transfers</i>	200,000	200,000	275,000	38%	Higher contribution to Debt Service Fund

CAPITAL IMPROVEMENT BUDGET



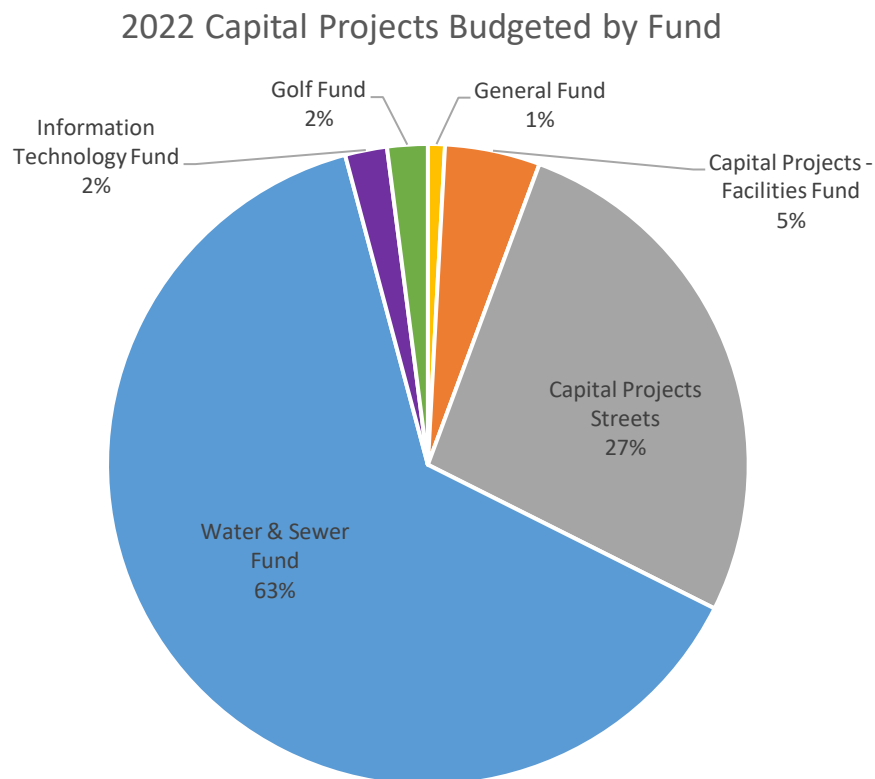
**Capital Improvement Request Summary - Reserve for Capital Replacement:
Vehicles - Detailed Project Sheets - Capital Projects: Facilities Fund - Capital
Projects: Streets Fund - Non-Operating Transfers**

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a twenty-year plan that is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent equipment purchases and infrastructure installation, upgrade, or replacement. The need for capital expenditures are weighed against the ability of the Village to finance these projects. The Village Board's approval of the CIP does not authorize spending on the included projects. Staff will continue to review and evaluate each project throughout the 2022 budget cycle and follow the procurement policy, including board approval for spending, for each individual project over \$25,000.

The Village maintains multiple capital assets and infrastructure systems that are costly to operate and replace as shown on the FY2022 budget request sheets. Each sheet includes a twenty-year forecast of funding requests for the capital project improvements.

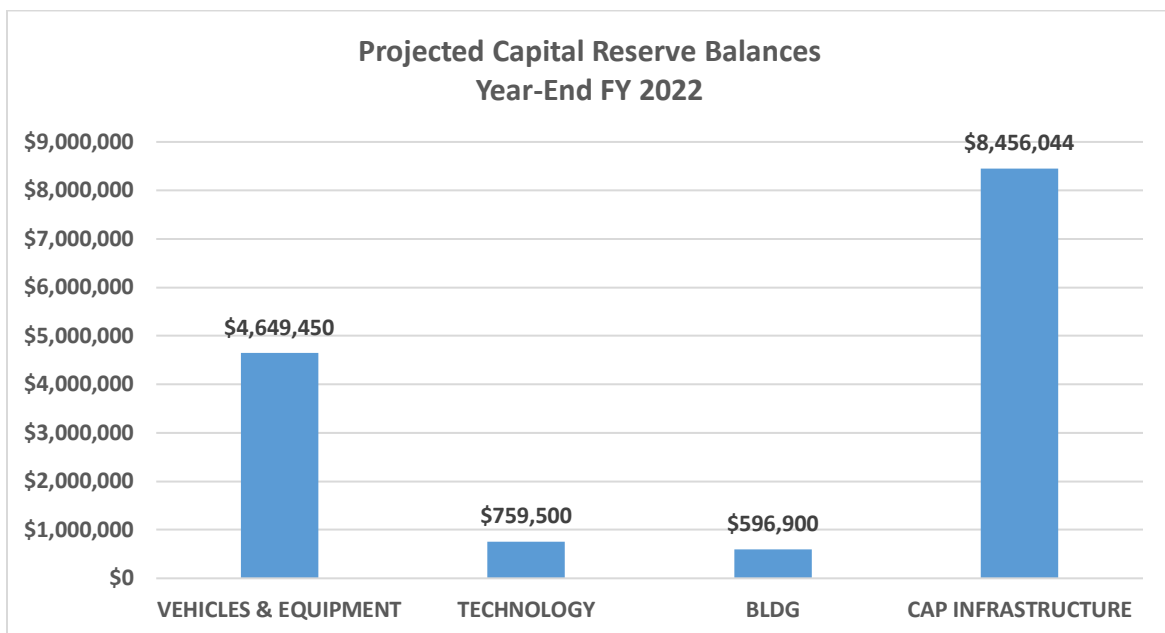
Only the funds shown in the 2022 Capital Projects Budgeted by Fund table have been included in the FY2022 budget as listed on the following pages. These budgeted items are shown as a percentage of the total CIP in the chart below.



2022 Capital Projects Budgeted by Fund		
	Requested	Budgeted
General Fund		
Villagewide Comprehensive Plan (reserves)	\$60,000	\$60,000
Fire - Radio Replacement (reserves)	\$54,000	\$54,000
Fire – SCBA Equipment (reserves)	\$60,000	\$60,000
Subtotal	\$174,000	\$174,000
Capital Projects - Facilities - 150.75.560.30		
Flooring Capital Replacement Projects	\$138,200	\$108,000
Fire Station #27 Remodel	\$98,000	\$48,000
HVAC Unit Replacements	\$115,000	\$55,000
Roof Capital Replacement Projects	\$995,000	\$354,000
Fire Station Sign Replacement	\$35,000	\$0
Village Campus Long Range Planning	\$30,000	\$15,000
Police Headquarters	\$125,000	\$50,000
Fire Station #26 Addition/Remodel	\$395,200	\$0
Public Works Facility	\$14,000,000	\$0
Village Hall - Office Remodel	\$85,000	\$0
Fire Station #25 Replacement/Remodel	\$400,000	\$186,000
Pace/Metra Facility	\$70,000	\$0
Police Station Entrance Sign	\$15,000	\$0
Fuel Island Removal	\$200,000	\$100,000
Fleet Apparatus Bay Entrance	\$145,000	\$0
Outdoor Warning Siren Upgrades/Replacements	\$25,000	\$25,000
Water and Truck Weighing Station	\$35,000	\$35,000
Subtotal	\$16,931,400	\$976,200
Capital Projects - Streets - 160.75.560.20		
Annual Sidewalk Maintenance	\$431,000	\$115,000
Annual Bike Path Maintenance	\$150,000	\$25,860
Annual Street Maintenance	\$10,167,000	\$1,167,000
Collector Route Maintenance & Rehabilitation Project	\$3,300,000	\$2,650,000
Lake Cook Road Improvement	\$282,000	\$282,000
Weiland/Prairie Road Improvements	\$43,000	\$43,000
Municipal Parking Facility Maintenance	\$449,000	\$20,000
Buffalo Grove Road Improvement	\$485,000	\$485,000
Route 83 Pedestrian Overpass	\$80,000	\$80,000
Medium and Streetscaping Improvements	\$70,000	\$70,000
Street Light LED Conversion	\$240,000	\$0
Stormwater Improvements	\$600,000	\$500,000
Subtotal	\$16,297,000	\$5,437,870

Water & Sewer Fund - 170.55.35.560.60/70		
Capacity Management Operations and Maintenance	\$39,000	\$39,000
Lift Station Repair and Rehabilitation	\$3,750,000	\$3,750,000
Pump House Repairs and Upgrades	\$500,000	\$200,000
Villagewide Sanitary Sewer Replacement	\$682,000	\$2,674,022
Villagewide Water Main Replacement	\$8,270,000	\$6,239,386
Subtotal	\$13,241,000	\$12,902,408
Information Technology Fund - 155.75.560.55		
Communication Software	\$70,000	\$70,000
Server Replacements	\$12,500	\$0
Network & Security Improvements	\$415,000	\$360,000
Subtotal	\$497,500	\$430,000
Golf Fund		
Buffalo Grove Golf Course Improvements	\$115,000	\$100,000
Arboretum Golf Course Improvements	\$795,000	\$315,000
Subtotal	\$910,000	\$415,000
Total	\$48,050,900	\$20,335,478

The Village maintains a capital reserve for vehicles and equipment, facility improvements, information technology, and infrastructure. The 2022 budget includes a \$0.3 million transfer to replenish the capital reserve for the four areas. The total combined reserve for vehicles and equipment, facility improvements, information technology, and infrastructure is projected to be \$14.5 million as of December 31, 2022. The infrastructure reserve includes resources in the Water and Sewer Fund and Debt Service Fund, which consists of proceeds from the 2020 Bonds. The balance also includes the unused portion of \$2.75 million in American Rescue Plan Funds received in FY 2021.



CAPITAL PROJECTS - EQUIPMENT AND VEHICLES

The Village maintains specialized capital equipment for five divisions; Police, Fire, Public Works, Engineering, and Community Development. When a vehicle or piece of equipment is acquired, a projected life span is assigned and amortization costs are calculated based on past performance of vehicles or equipment of similar class that are in current inventory.

CAPITAL PROJECTS E&V: REVENUE COLLECTION

<i>Capital Projects Vehicles & Equipment Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Transfers</i>	-	1,350,000	1,969,850	1,969,850	2,205,000	12%
<i>All Other Revenue</i>	-	-	-	-	-	0%
<i>Total Revenue</i>	-	1,350,000	1,969,850	1,969,850	2,205,000	12%

CAPITAL PROJECTS E&V EXPENDITURES

The Village maintains a capital replacement fund with the intent to fund the amortization on each vehicle. Ideally, when vehicles are scheduled for replacement the replacement cost will be fully funded. Each replacement vehicle or equipment purchase must go through the procurement process including Board authorization to bid and award of bid. This ensures that the procurement remains consistent with the budget and that identified funding is available at the time of purchase.

<i>Capital Projects Vehicles & Equipment Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Capital Outlay</i>	-	1,332,255	1,969,850	1,969,850	2,205,000	12%
<i>Total Expenditures</i>	-	1,332,225	1,969,850	1,969,850	2,205,000	12%

VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	1,969,850	1,969,850	2,205,000	12%	Increase in needs for vehicle and equipment replacement

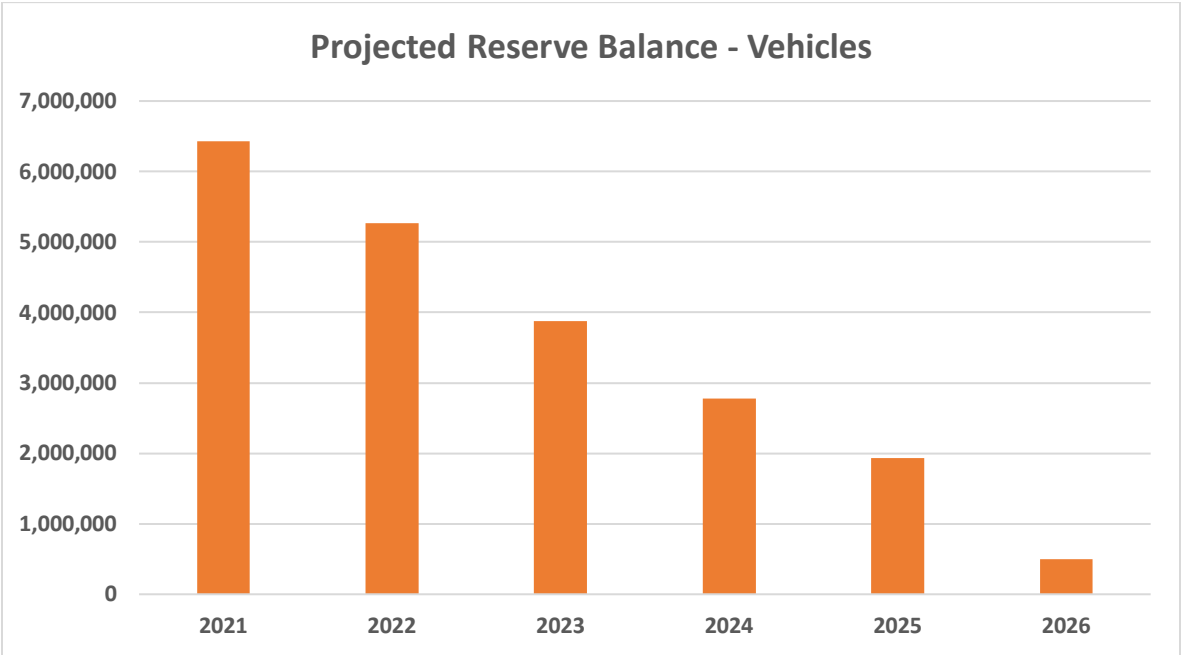
RESERVES FOR VEHICLE REPLACEMENT

Unit	Description of Current Unit	Department	Projected 2022 Replacement Cost
218	KME Predator 2007	Fire	482,000
225	Freightliner 2015	Fire	190,000
248	Ford F-250 2008	Fire	80,000
G17	Station 27 Emergency Generator	Fire	75,000
712	Patrol Squads – 2018 Ford Explorer	Police	50,000
725	Patrol Squads – 2017 Ford Explorer	Police	50,000
728	Patrol Squads – 2017 Ford Explorer	Police	50,000
745	Investigation – 2011 Jeep Liberty	Police	35,000
749	Investigation – 2013 Buick Regal	Police	35,000
TR33	Speed Alert Trailer	Police	8,000
417	Ford F-450 Dump 2011	Forestry	100,000
472	Ford F-350 2008	Building Maintenance	80,000
415	Ford F-450 Dump 2011	Street	115,000
428	International 7400 2007	Street	118,000
456	Ford F-550 2011	Water	93,000
453	Ford F-350 Utility Body 2008	Drainage	100,000
		Total	1,661,000

PLANNED CAPITAL RESERVE REPLACEMENTS BY DEPARTMENT

Department	2022	2023	2024	2025	2026	Sub-total
OVM	-	15,000	-	-	-	15,000
Fire	827,000	705,000	935,000	600,000	950,000	4,017,000
Police	228,000	450,000	314,000	445,000	475,000	1,912,000
Comm Development	-	-	-	-	45,000	45,000
Engineering	-	-	-	-	-	-
Building Maintenance	80,000	-	-	-	-	80,000
Streets	223,000	335,000	255,000	125,000	280,000	1,110,000
Forestry	100,000	455,000	240,000	220,000	110,000	1,125,000
Drainage	100,000	-	-	-	-	100,000
Water	93,000	126,000	53,000	60,000	173,000	631,000
Sanitary Sewer	-	-	-	100,000	100,000	200,000
Total	1,661,000	2,086,000	1,797,000	1,550,000	2,133,000	9,235,000

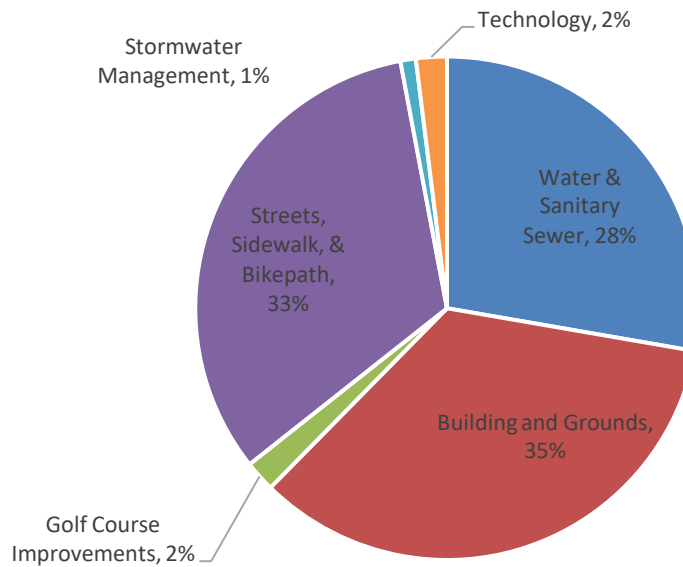
The table below shows the projected reserves for vehicle replacement through 2026. It is important to note that the reserve be funded in order to minimize impact on future budgets.



CAPITAL IMPROVEMENT REQUEST SUMMARY

The programs that were requested to be included as part of the FY 2022 Capital Improvement Program (CIP) total \$48,050,900 and are shown below in the '2022 Capital Project Request by Category' pie chart and are listed in the 'CIP Project List by Priority' chart as shown below. Each sheet shows a twenty-year projection and relevant information for each CIP request.

FY 2022 Capital Project Request by Category



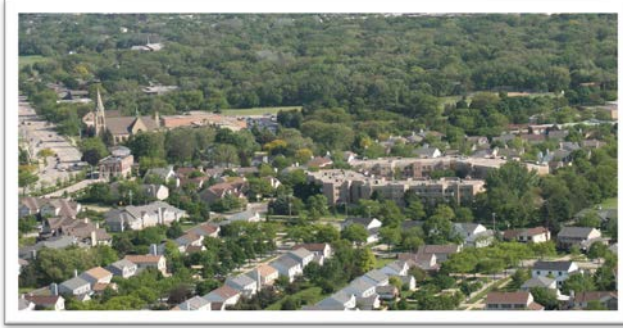
Village of Buffalo Grove

FY 2022 CIP Project Request List By Priority

Project #	Priority	Title		
Priority 1 - Mandatory				
3005	1	Lake Cook Road Improvement	\$	282,000
3006	1	Weiland/Prairie Road Improvements	\$	43,000
3008	1	Buffalo Grove Road Improvement	\$	485,000
3010	1	Aptakisic Road Improvement	\$	-
3014	1	Arlington Heights Road Improvement	\$	-
6001	1	Capacity Management Operations and Maintenance	\$	39,000
			<i>Priority 1 Subtotal</i>	<i>\$ 849,000</i>
Priority 2 - Essential				
1005	2	HVAC Unit Replacements	\$	115,000
1012	2	Public Works Facility	\$	14,000,000
4001	2	Stormwater System Improvements	\$	600,000
5006	2	Police Mobile Computers	\$	-
5007	2	Server Replacements	\$	12,500
5010	2	Network & Security Improvements	\$	415,000
5012	2	Fire - Cardiac Monitors	\$	-
5014	2	Fire - SCBA Equipment	\$	60,000
5015	2	Fire - Extrication Equipment	\$	-
6002	2	Lift Station Repair and Rehabilitation	\$	3,750,000
			<i>Priority 2 Subtotal</i>	<i>\$ 18,952,500</i>
Priority 3 - Sustaining				
1004	3	Fire Station #27 Remodel	\$	98,000
1006	3	Roof Capital Replacement Projects	\$	995,000
1011	3	Fire Station #26 Addition/Remodel	\$	395,200
1017	3	Fuel Island Removal	\$	200,000
3001	3	Annual Sidewalk Maintenance	\$	431,000
3002	3	Annual Bike Path Maintenance	\$	150,000
3003	3	Annual Street Maintenance	\$	10,167,000
3004	3	Collector Route Maintenance & Rehabilitation Project	\$	3,300,000
3007	3	Municipal Parking Facility Maintenance	\$	449,000
3009	3	Route 83 Pedestrian Overpass	\$	80,000
5013	3	Fire - Radio Replacement	\$	54,000
6003	3	Pump House Repairs and Upgrades	\$	500,000
6004	3	Villagewide Sanitary Sewer Replacement	\$	682,000
6005	3	Villagewide Water Main Replacement	\$	8,270,000
			<i>Priority 3 Subtotal</i>	<i>\$ 25,771,200</i>
Priority 4 - Contributory				
1001	4	Villagewide Comprehensive Planning and Design	\$	60,000
1003	4	Flooring Capital Replacement Projects	\$	138,200
1007	4	Fire Station Sign Replacement	\$	35,000
1008	4	Village Campus Long Range Planning	\$	30,000
1010	4	Police Headquarters	\$	125,000
1013	4	Village Hall - Office Remodel	\$	85,000
1014	4	Fire Station #25 Replacement/Remodel	\$	400,000
1015	4	Pace/Metra Facility	\$	95,000
1016	4	Police Station Entrance Sign	\$	15,000
1018	4	Fleet Apparatus Bay Entrance	\$	145,000
1019	4	Outdoor Warning Siren Upgrades/Replacements	\$	25,000
1020	4	Water and Truck Weighing Station	\$	35,000
2004	4	Buffalo Grove Golf Course Improvements	\$	115,000
2005	4	Arboretum Golf Course Improvements	\$	795,000
3011	4	Median and Street Scaping Improvements	\$	70,000
3013	4	Street Light LED Conversion	\$	240,000
5004	4	Communication Software	\$	70,000
			<i>Priority 4 Subtotal</i>	<i>\$ 2,478,200</i>
			Total	\$ 48,050,900



Villagewide Comprehensive Planning and Design



Location Planning Document

Issue The Village Board and staff are in the process of updating the Village's Comprehensive Plan.

Solution Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This is a multi-year project that began in 2019 and is continuing into 2022 due to the COVID-19 delay. The Comprehensive Plan project will include a village-wide analysis, vision, and plan; a deeper dive analysis and plan for the Milwaukee Avenue and Dundee Road corridors; and design guidelines for the Lake Cook Corridor.

Project # 1001
Category 1-Buildings and Grounds
Priority 4-Contributory

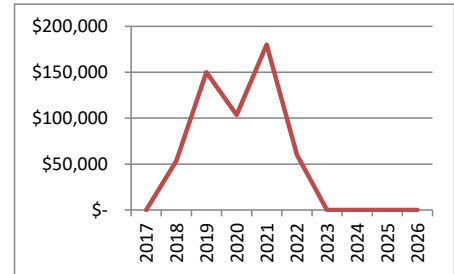
Useful Life 10 Years
Origination Planning Tool
User Department Community Development
Coordinator Community Development

Current Budget \$ 75,000
Initial Proposal Date 2018
Design Work 2019-2022
Project Work N/A
Recurrence 2030

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

Fund General Fund
Account Number 150.75.560.30

10 Year Financial Trend



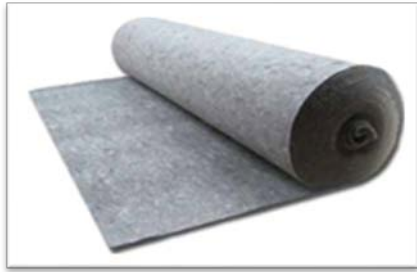
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ 53,500	\$ 150,000	\$ 103,620	\$ 180,000	\$ 487,120
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 60,000	\$ 310,000





Flooring Capital Replacement Projects



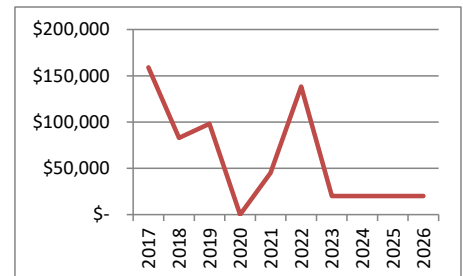
Project #	1003
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 70,000
Initial Proposal Date	2015
Design Work	2018
Project Work	2022
Recurrence	Yearly
Asset Valuation	\$ 1,200,000
Last Deferred	2019-2021
Last Incurred	2021
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Buildings

Issue On average, carpet is 4-6 years past the date it was scheduled to be replaced.

Solution 2022 proposed work includes recently deferred projects: Village Hall carpet and tile (\$60k), PSC (\$15k), PD basement tile (\$70k), and FS #26 tile (\$20).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 159,033	\$ 82,768	\$ 98,154	\$ -	\$ 45,000	\$ 384,955
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 138,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 218,200
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 250,000	\$ 250,000	\$ 250,000	\$ 750,000	\$ 218,200	\$ 968,200





Fire Station #27 Remodel



Location Fire Station #27

Issue

Fire Station 27 was built in 1993 as a full time fire station and is the newest of the three fire stations. The 2014 and 2017 space needs assessments, both defined the need for renovated space and a fire sprinkler installation on the first floor.

Solution

For 2022, the apparatus bay concrete floors need to be re-epoxied (48k), windows replaced (\$30k) and a traffic signal loop for exiting onto Rt. 22 is proposed (\$20k). A moderate renovation of the residential space is proposed with design in 2024 (\$88k) and construction in 2023 (\$880k).

Project # 1004
Category 1-Buildings and Grounds
Priority 3-Sustaining

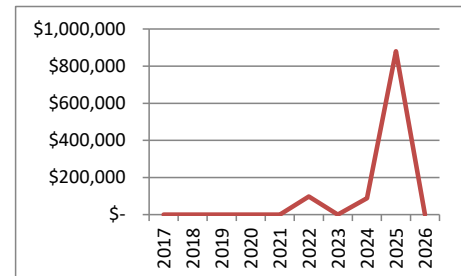
Useful Life 20 Years
Origination Major Maintenance
User Department Fire
Coordinator Fire

Current Budget \$ -
Initial Proposal Date 2016
Design Work 2024
Project Work 2025
Recurrence 2045

Asset Valuation \$ 2,130,066
Last Deferred 2018-2021
Last Incurred N/A

Fund Capital Projects - Facilities
Account Number 150.75.560.30

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 98,000	\$ -	\$ 88,000	\$ 880,000	\$ -	\$ 1,066,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,066,000	\$ 1,066,000





HVAC Unit Replacements



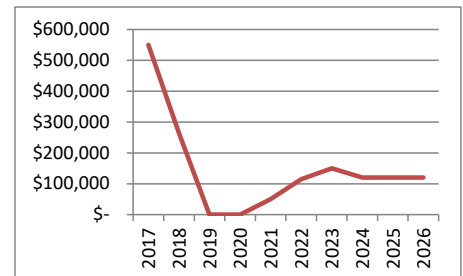
Project #	1005
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	18 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 50,000
Initial Proposal Date	2015
Design Work	2021
Project Work	2022
Recurrence	2040
Asset Valuation	\$ 1,580,038
Last Deferred	2018-2021
Last Incurred	2021
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

Issue The Village maintains 61 HVAC units in total and more than half are currently exceeding their 18 year life expectancy.

Solution 2022 Requests include HVAC for Well #7 RTU (\$35k), Police Department damper control system (\$20k), and Well #7 (35k). 2023 includes Fire Stations 25, 27 and the BG Youth Center

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 550,000	\$ 263,541	\$ -	\$ -	\$ 50,000	\$ 863,541
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 115,000	\$ 150,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 625,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 250,000	\$ 250,000	\$ 250,000	\$ 750,000	\$ 625,000	\$ 1,375,000





Roof Capital Replacement Projects



Location Village Facilities

Issue

Roof replacement projects were identified during the 2018 roof inspection reports prepared by Industrial Roofing Services.

Solution

For 2022, work is planned to include deferred work from 2019 at the Village Hall (\$90k), Police Department including skylight repairs and replacement (\$435K), Public Service Center (\$330k), Fire Station #26 storage shed (\$15k), Well #1 (\$50k) and Well #7 (\$75k).

Project # 1006
Category 1-Buildings and Grounds
Priority 3-Sustaining

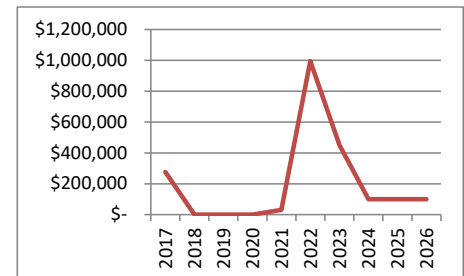
Useful Life 30 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ 89,000
Initial Proposal Date 2014
Design Work 2018
Project Work 2022
Recurrence 2052

Asset Valuation \$ 2,000,000
Last Deferred 2018-2021
Last Incurred 2021

Fund Capital Projects - Facilities
Account Number 150.75.560.30

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 276,850	\$ -	\$ -	\$ -	\$ 30,000	\$ 306,850
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 995,000	\$ 450,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,745,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 191,800	\$ 250,000	\$ 300,000	\$ 741,800	\$ 1,745,000	\$ 2,486,800





Fire Station Sign Replacement



Project #	1007
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2016
Design Work	2022
Project Work	2022
Recurrence	2042
Asset Valuation	\$ -
Last Deferred	2017-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Fire Stations 25, 26 and 27

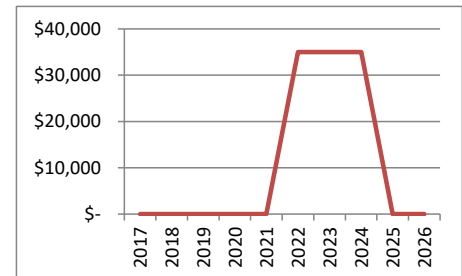
Issue

All of the wooden signs at Fire Station #26 have rotted away and have been removed and there are no signs identifying it as a Village building.

Solution

Proposed replacement with a masonry sign with an electronic message board sign at Fire Station 26 in 2022, Fire Station 27 in 2023 and FS 25 in 2024 (\$35k each).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 105,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,000





Village Campus Long Range Planning



Project #	1008
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ -
Initial Proposal Date	2017
Design Work	2020-2022
Project Work	N/A
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2020
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Campus Planning

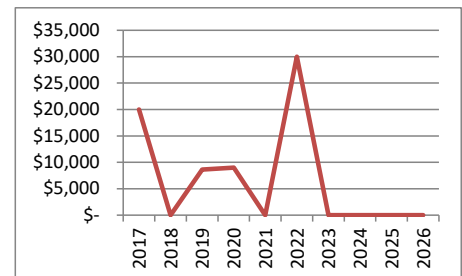
Issue

Several buildings on the Village Campus are nearing the end of their useful life and do not fit the space or configuration required for current Village operations.

Solution

In 2017, the Village used Wold Architects to begin a space needs assessment of the current buildings. In 2019 the Village began to evaluate solutions for facility options, with work planned to continue into 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 20,000	\$ -	\$ 8,641	\$ 9,000	\$ -	\$ 37,641
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000





Police Headquarters



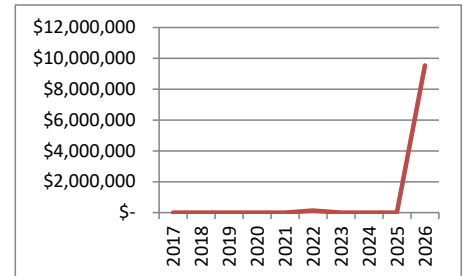
Project #	1010
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	Police
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	2037
Asset Valuation	\$ 8,542,704
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Police Headquarters

Issue Police Headquarters was originally built in 1988, with the last major addition in 1997. Major maintenance and remodeling are required.

Solution For 2022, two areas of deferred work are proposed. A remodel is proposed to reconfigure both locker room shower areas to add privacy and replace original plumbing (\$50k). The outside patio needs concrete sections replaced and a landscape wall is needed to keep dirt off the walkway and patio (\$50k). An area outside the east entrance is proposed to be removed and replaced to provide motorcycle and bicycle parking (\$25k). A major renovation/building addition is proposed in 2026.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 125,000	\$ -	\$ -	\$ -	\$ 9,540,000	\$ 9,665,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ 9,665,000	\$ 10,515,000





Fire Station #26 Addition/Remodel



Location Fire Station 26

Issue

Fire Station 26 was built in 1980. The fire station has been remodeled a number of times including an administrative wing addition in 1993. The 2014 and 2017 space needs assessments, both defined the need for both renovated and additional space.

Solution

Wold Architects recommended a major renovation and addition in 2017. This is proposed at \$310k for design in 2022 and \$3.02 million for construction in 2023. In 2022, \$25k is proposed for window replacement and \$60k is proposed for epoxy floor replacement if not approved for a renovation.

Project # 1011
Category 1-Buildings and Grounds
Priority 3-Sustaining

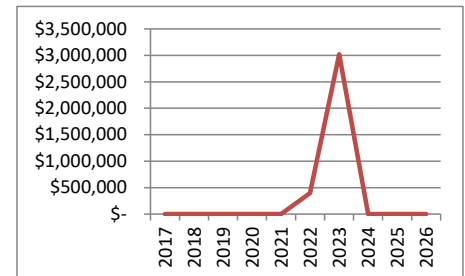
Useful Life 20 Years
Origination Major Maintenance
User Department Fire
Coordinator Fire

Current Budget \$ -
Initial Proposal Date 2019
Design Work 2022
Project Work 2022
Recurrence 2042

Asset Valuation \$ 3,202,902
Last Deferred 2019-2021
Last Incurred N/A

Fund Capital Projects - Facilities
Account Number 150.75.560.30

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 395,200	\$ 3,020,000	\$ -	\$ -	\$ -	\$ 3,415,200
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 3,415,200	\$ 3,665,200





Public Works Facility



Project #	1012
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	40 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2007
Design Work	2022
Project Work	2022-2023
Recurrence	2062
Asset Valuation	\$ 6,656,826
Last Deferred	2007-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location TBD

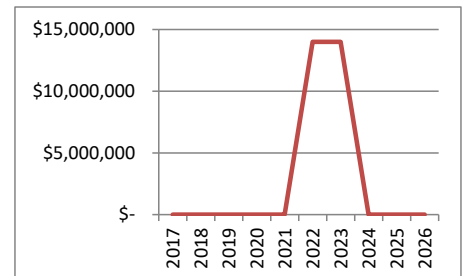
Issue

The Public Service Center was constructed in 1976, with major remodeling in 1988 and 1992. Major building additions have been deferred since 2007.

Solution

Public Works has outgrown both its facility and the yard space available on the current parcel as documented in the 2017 Facility Space Needs Assessment. This project would move Public Works to a new site, with all associated land acquisition, land development, and building expenses. Land acquisition, planning and engineering are programmed for 2022, with major facility construction programmed to continue into 2023.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 14,000,000	\$ 14,000,000	\$ -	\$ -	\$ -	\$ 28,000,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 28,000,000	\$ 28,250,000





Village Hall - Office Remodel



Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	2042
Asset Valuation	\$ 3,626,916
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Hall

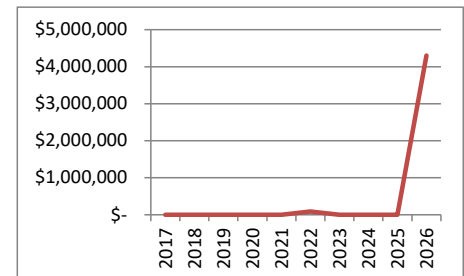
Issue

Village Hall was built in 1970 and underwent major renovations in 1988 and 1993. With the OVM office area due for remodeling, rearrangement of workspaces and security improvements through keycard access control are requested.

Solution

2022 proposed projects include design work, construction, and key card access control for the building (\$70k). Audio Visual Equipment is proposed for the Emergency Operation Center in 2022 (\$15k).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 85,000	\$ -	\$ -	\$ -	\$ 4,300,000	\$ 4,385,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 4,385,000	\$ 4,385,000





Fire Station #25 Replacement/Remodel



Project #	1014
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2023
Recurrence	2063
Asset Valuation	\$ 1,813,050
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Fire Station 25

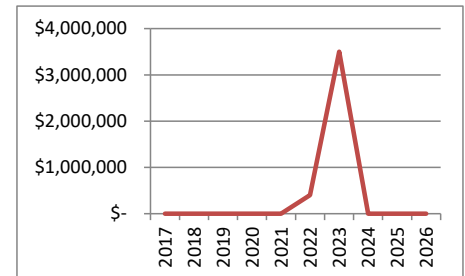
Issue

The station was built in 1972 and the surrounding infrastructure was built before that. It had major renovations in 1992, 1997, and 2004. As the Buffalo Grove community grew, the current location is not optimal for fire and EMS response times and is in need of remodeling or relocation.

Solution

Fire Station 25 is being proposed to be relocated to a location to be determined. This would provide a building that would be more energy efficient, designed for its intended purpose as a full time fire station, and it would better serve the citizens by being better located for the current Buffalo Grove boundaries. The design is proposed to start in 2022 (\$400k) and construction in 2023 (\$3.5 million).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 400,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,900,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 3,900,000	\$ 3,900,000





Pace/Metra Facility



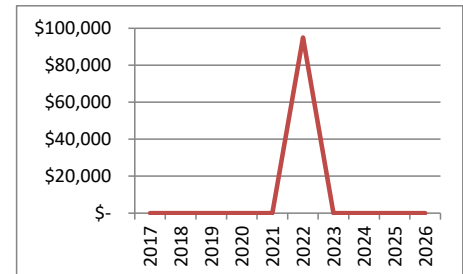
Project #	1015
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2020
Design Work	2022
Project Work	2022
Recurrence	2037
Asset Valuation	\$ -
Last Deferred	0
Last Incurred	N/A
Fund	Metra Parking Fund
Account Number	120.81.535.25

Location Metra Train Station Area

Issue Ongoing maintenance of the Pace/Metra facility is needed, including parking lots, grounds, and buildings.

Solution For 2022, funds are requested for the entrance sign replacement (\$25k), bus shelter replacement (\$25k), landscaping repair (\$10k), fence repairs (\$15k) and a camera security system replacement (\$20k)

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 95,000	\$ 95,000





Police Station Entrance Sign



Project # 1016
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 20 Years
Origination New
User Department PD
Coordinator PD

Current Budget \$ -
Initial Proposal Date 2020
Design Work 2022
Project Work 2022
Recurrence 2042

Asset Valuation N/A
Last Deferred N/A
Last Incurred N/A

Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Police Station Main Entrance

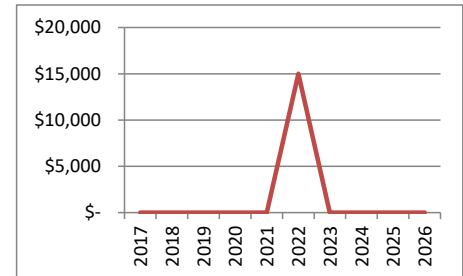
Issue

Due to the current design of the station/parking lot, the main entrance is difficult to locate without a sign. A lighted sign will also help citizens, who are sometimes in a frantic state, easily locate the police department at night or in poor weather conditions.

Solution

A new lighted sign is proposed at the main entrance to the building

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000





Fuel Island Removal



Project # 1017
Category 1-Buildings and Grounds
Priority 3-Sustaining

Useful Life 30 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ -
Initial Proposal Date 2020
Design Work 2022
Project Work 2022
Recurrence 0

Asset Valuation \$ 800,000
Last Deferred N/A
Last Incurred N/A

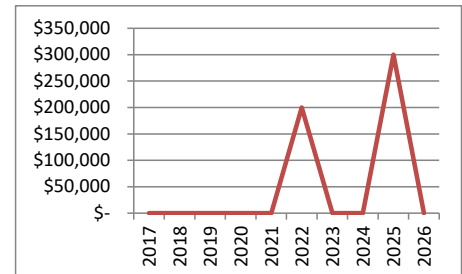
Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Public Service Center

Issue The existing underground storage tanks were installed in 1994 and the manufacturer's certification will end in 2024.

Solution The tanks have reached the end of their useful life and are being proposed to be removed in 2022 (\$200k). A fuel card system is proposed to replace the tanks to reduce costs, with further evaluation of fueling options to occur as part of the overall facility planning.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 200,000	\$ -	\$ -	\$ 300,000	\$ -	\$ 500,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000





Fleet Apparatus Bay Entrance



Project # 1018
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 40 Years
Origination New
User Department PW
Coordinator PW

Current Budget \$ -
Initial Proposal Date 2020
Design Work 2020
Project Work 2022
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred N/A

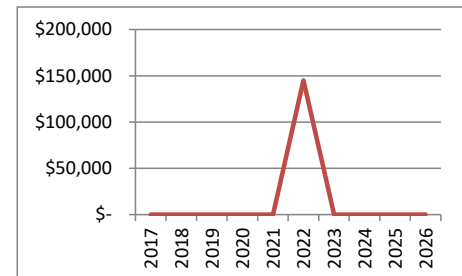
Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Public Service Center

Issue The current design of the garage does not allow large vehicles including fire apparatus to be pulled into the maintenance area without maneuvering a tight corner.

Solution Installation of two north facing garage doors and associated driveway is proposed. This would allow vehicles to pull straight into the bay area designated for large vehicles.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ 145,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000





Outdoor Warning Siren Upgrades/Replacements



Project # 1019
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 30 Years
Origination New
User Department Fire
Coordinator Fire

Current Budget \$ -
Initial Proposal Date 2021
Design Work 2022
Project Work 2022
Recurrence 2052

Asset Valuation \$ 440,000
Last Deferred N/A
Last Incurred N/A

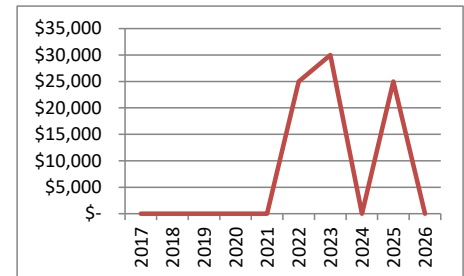
Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Various Locations

Issue The Village has 8 outdoor warning sirens that are reaching the end of their expected thirty year life cycles.

Solution A multi-year plan to replace/upgrade will start in 2022 and replace them at approximately 30 years of service life for \$25k each. In addition, two sirens need their solar power supplies replaced with AC power for reliability in 2023 (\$30K)

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 25,000	\$ 30,000	\$ -	\$ 25,000	\$ -	\$ 80,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 50,000	\$ 50,000	\$ -	\$ 100,000	\$ 80,000	\$ 180,000





Water and Truck Weighing Station



Project #	1020
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW/PD
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2021
Design Work	2022
Project Work	2023
Recurrence	2053
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Centralized Location

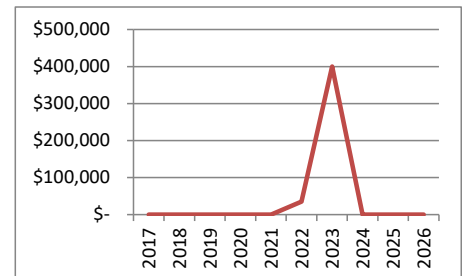
Issue

The Village will benefit from a centralized location to sell water in bulk to contractors and perform over weight truck permit enforcement.

Solution

Police and Public Works are teaming up to create a location for truck weight checks and water filling. The permanent scales will allow Police to weigh trucks quicker and safe, while potentially selling this service to other municipalities as well. It also allows Public Works to have an efficient and easy to use water filling station to sell water in bulk to contractors.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 35,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 435,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000





Buffalo Grove Golf Course Improvements



Project # 2004
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 20 Years
Origination Major Maintenance
User Department Golf
Coordinator Golf

Current Budget \$ -
Initial Proposal Date 2018
Design Work 0
Project Work 2022
Recurrence 2042

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

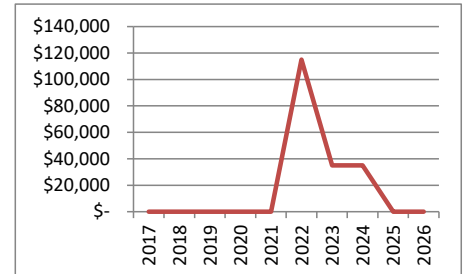
Fund Golf Fund
Account Number 190.84.535.40

Location Buffalo Grove Golf Course

Issue At the Buffalo Grove Golf Course, the major infrastructure needing upgrades includes cart paths, parking lot repairs and an HVAC system.

Solution In 2022, work is planned for irrigation pumps, replacement cart paths and an HVAC makeup air handler (\$75K). Additional cart path repairs are planned in future years.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 10,270	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 115,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 185,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ 185,000	\$ 255,000





Arboretum Golf Course Improvements



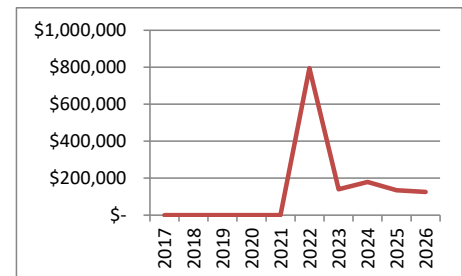
Project #	2005
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	\$ -
Initial Proposal Date	2018
Design Work	0
Project Work	2022
Recurrence	2040
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Golf Fund
Account Number	190.84.535.40

Location Arboretum Golf Course

Issue At Arboretum Golf Course, the major infrastructure needs include irrigation work, sand trap reconstruction, and dredging of waterways.

Solution In 2022, work includes replacement/repair of cart paths, an irrigation control box and clubhouse renovation including two RTU's. In future years, additional cart path repairs will be done as well as rebuilding sand traps.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ \$17,000	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 795,000	\$ 140,000	\$ 180,000	\$ 135,000	\$ 125,000	\$ 1,375,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 205,000	\$ 400,000	\$ -	\$ 605,000	\$ 1,375,000	\$ 1,980,000





Annual Sidewalk Maintenance



Location Road Right of Ways

Issue

The Village maintains a large sidewalk system that promotes safe and accesible passage around town for our residents. A maintenance program helps keep these facilities in compliance with ADA accessible guidelines.

Solution

The Village's policy is to repair as many sidewalk as funding, time and manpower permits at its own discretion (\$60k). New crosswalks are proposed near BGHS and Mike Rylo Park on county roads (\$130k). The Village has received \$241k in sidewalk grants for 2022.

Project # 3001
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

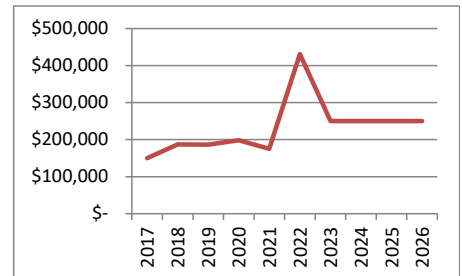
Useful Life 30 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 200,000
Initial Proposal Date Ongoing
Design Work 2022
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 18,000,000
Last Deferred 2020
Last Incurred 2021

Fund Capital Projects - Streets
Account Number 160.75.560.20
Fund Code MFT Eligibe

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 150,000	\$ 187,015	\$ 186,798	\$ 198,030	\$ 175,300	\$ 897,143
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 431,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,431,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 3,750,000	\$ 1,431,000	\$ 5,181,000





Annual Bike Path Maintenance



Location Village Right of Way

Issue

The Village has a large bikepath system that requires maintenance to provide safe and accessible facilities throughout Buffalo Grove. A maintenance program helps maintain compliance with ADA accessible guidelines and provides a safe and passable system for Village residents.

Solution

The Village's policy is to repair as many bikepaths as funding, time and manpower permits at its own discretion.

Project # 3002
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

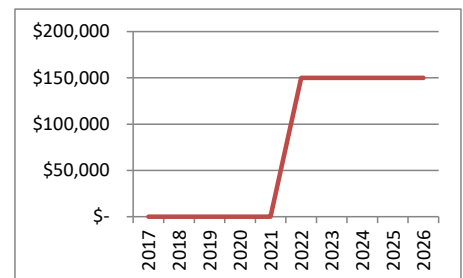
Useful Life 30 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 50,000
Initial Proposal Date Ongoing
Design Work 2022
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 9,000,000
Last Deferred 2021
Last Incurred 2019

Fund Capital Projects - Streets
Account Number 160.75.560.20

10 Year Financial Trend



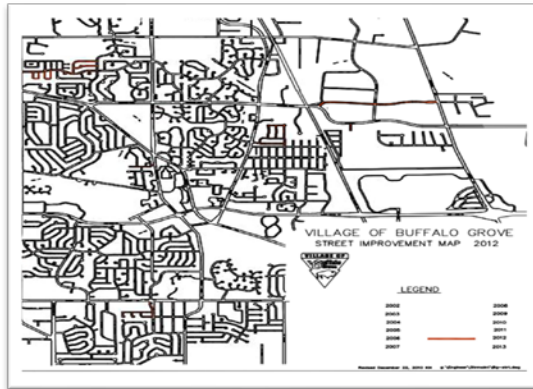
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 750,000	\$ 750,000	\$ 750,000	\$ 2,250,000	\$ 750,000	\$ 3,000,000





Annual Street Maintenance



Location Village Right of Way

Issue The Villages streets need to be maintained on a yearly basis.

Solution The annual street maintenance and rehabilitation program is a central piece of the annual CIP. Streets are reviewed annually and evaluated for several strategies of maintenance or improvement. The 3rd year of the Infrastructure Maintenance Program proposes \$1.0 million for the Forest/Glendale project and there are \$9 million in backlog road projects. In addition, a final invoice from the state is anticipated for Raupp Blvd Bridge (\$47k) and the BG RD intersection (\$20k). Regular road maintenance like crack sealing (\$100k) is proposed in 2022.

Project # 3003
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

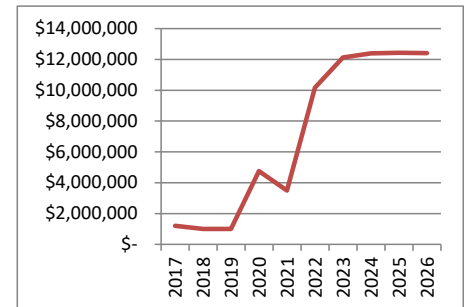
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 3,283,459
Initial Proposal Date Ongoing
Design Work 2022
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 190,080,000
Last Deferred 2021
Last Incurred 2021

Fund Capital Projects - Streets
Account Number 160.75.560.20
Fund Code 2020 GO FY22 STR

10 Year Financial Trend



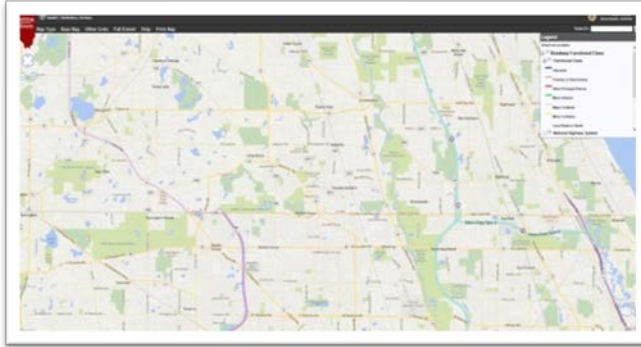
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 1,201,000	\$ 1,000,000	\$ 1,000,000	\$ 4,753,000	\$ 3,500,000	\$ 11,454,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 10,167,000	\$ 12,124,000	\$ 12,395,000	\$ 12,431,000	\$ 12,417,000	\$ 59,534,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 24,755,200	\$ 20,000,000	\$ 20,000,000	\$ 64,755,200	\$ 59,534,000	\$ 124,289,200





Collector Route Maintenance & Rehabilitation Project



Location Village Right of Way

Issue

The Villages streets need to be maintained on a reoccurring basis. These collector routes have the possibility of receiving federal funding.

Solution

These Village has several collector routes that are eligible for Federal funding for up to 80% reimbursement for design and construction. Currently, Brandywyn Lane and Thompson Blvd are being constructed in 2020-2022 with a \$10 million grant. Bernard Drive began the Phase II process in 2021 with \$350k in grant funding. The first two Thompson/Brandywyn contracts still have \$1.93 million outstanding which will be paid from MFT reserves.

Project # 3004
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

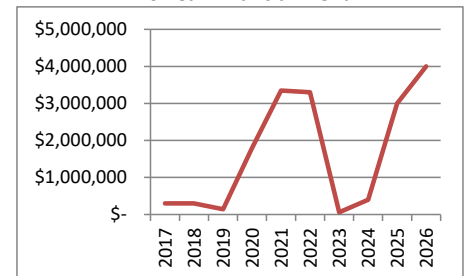
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 3,358,346
Initial Proposal Date 2017
Design Work 2022
Project Work 2022-2025
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

Fund Capital Projects - Streets
Account Number 160.75.560.20
Fund Code MFT Eligible

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 300,000	\$ 300,000	\$ 145,000	\$ 1,800,000	\$ 3,350,000	\$ 5,895,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 3,300,000	\$ 60,000	\$ 400,000	\$ 3,000,000	\$ 4,000,000	\$ 10,760,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 5,100,000	\$ 1,250,000	\$ 1,250,000	\$ 7,600,000	\$ 10,760,000	\$ 18,360,000





Lake Cook Road Improvement



Location Cook County Right of Way

Issue The Cook County Highway Department is currently improving Lake Cook Road from Lexington Drive to Raupp Blvd.

Solution The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The costs are spread out over three years to reduce the per year cost to the Village and 2022 is the final year for the current project. The Village has also received a \$500k Invest in Cook Grant to start the phase 1 for widening of Lake Cook Road to the west of Raupp Blvd to Arlington Heights Road.

Project # 3005
Category 3-Street, Sidewalk & Bikepath
Priority 1-Mandatory

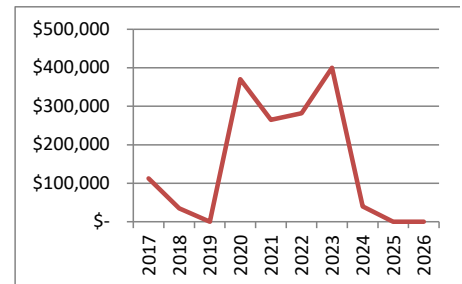
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 265,822
Initial Proposal Date 2008
Design Work 2008-2018
Project Work 2019-2022
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

Fund Capital Projects - Streets
Account Number 160.75.560.20
Fund Code MFT Eligible

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 112,556	\$ 35,000	\$ -	\$ 370,000	\$ 265,000	\$ 782,556
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 282,000	\$ 400,000	\$ 40,000	\$ -	\$ -	\$ 722,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 722,000	\$ 722,000





Weiland/Prairie Road Improvements



Location Lake County Right of Way

Issue

The Lake County Department of Transportation is nearly complete with the Weiland Road project and is proposing improvements to Prairie Road in 2023

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. \$43k is the remaining cost for Weiland Road in 2022. Prairie Road is proposed to be repaired in 2023 with the costs split over two years in 2023 and 2024 (750k each year).

Project # 3006
Category 3-Street, Sidewalk & Bikepath
Priority 1-Mandatory

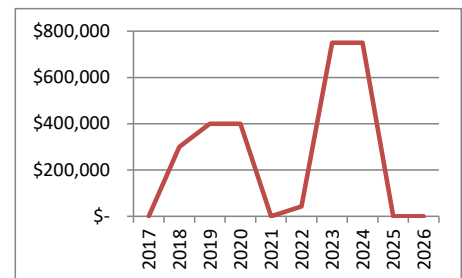
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 42,317
Initial Proposal Date 2008
Design Work 2008-2018
Project Work 2019-2021
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

Fund Capital Projects - Streets
Account Number 160.75.560.20
Fund Code MFT Eligible

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	\$ 1,100,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 43,000	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 1,543,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,543,000	\$ 1,543,000





Municipal Parking Facility Maintenance



Project #	3007
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	Ongoing
Design Work	2022
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ -
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Facilities
Account Number	160.75.560.20

Location Village Parking Lots

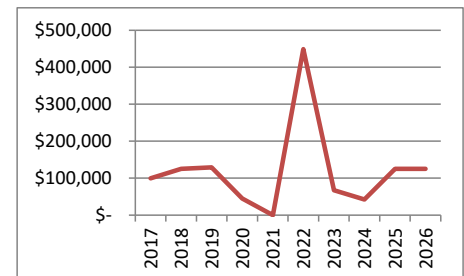
Issue

Routine maintenance of municipal parking facilities such as seal coating, patching, reconstruction and restriping is needed to maintain the Village's parking lots in a safe and economical way while extending their useful life cycle. Lots are inspected annually to determine each facilities needs.

Solution

The 2022 planned improvements include lots at the Police Station (\$84k), the Public Service Center (\$185k), Village Hall (\$60k), Fire Station #25 (\$100k), and Fire Station #26 (\$20k).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 99,787	\$ 125,000	\$ 129,187	\$ 45,150	\$ -	\$ 399,124
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 449,000	\$ 67,400	\$ 42,300	\$ 125,000	\$ 125,000	\$ 808,700
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 625,000	\$ 700,000	\$ 750,000	\$ 2,075,000	\$ 808,700	\$ 2,883,700





Buffalo Grove Road Improvement



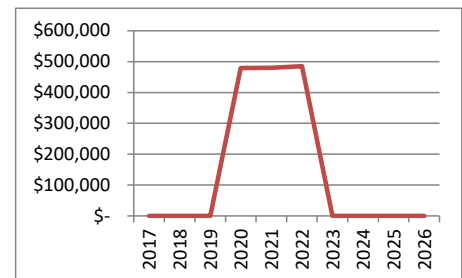
Project #	3008
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 484,952
Initial Proposal Date	2020
Design Work	2019
Project Work	2020-2021
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

Location County Right of Way

Issue The Lake County Highway Department completed the improvement of Buffalo Grove Road from Deerfield Parkway to Route 22.

Solution The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is approximately \$1.5 million and was split over three years. 2022 is the last year for this cost.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ 479,600	\$ 480,000	\$ 959,600
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 485,000	\$ -	\$ -	\$ -	\$ -	\$ 485,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 485,000	\$ 485,000





Route 83 Pedestrian Overpass



Project # 3009
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ -
Initial Proposal Date 2020
Design Work 0
Project Work 2022
Recurrence 2042

Asset Valuation \$ 1,000,000
Last Deferred 0
Last Incurred N/A

Fund Capital Project - Facilities
Account Number 160.75.560.20

Location State Right of Way

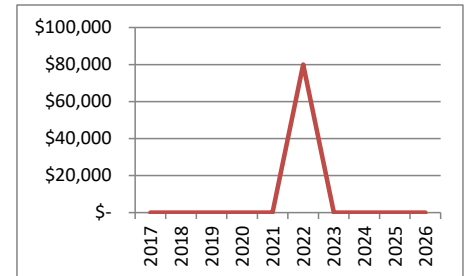
Issue

The pedestrian overpass at Route 83 is required to be inspected every 4 years and the inspection reveals that the bridge needs to be repainted. Repairs are shared 50% with the Park District per agreement

Solution

The project would be bid and awarded for completion in 2022.

10 Year Financial Trend



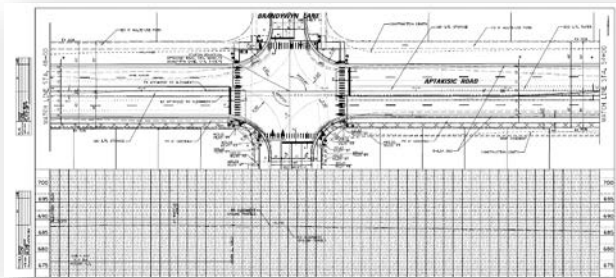
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000





Aptakisic Road Improvement



Project # 3010
Category 3-Street, Sidewalk & Bikepath
Priority 1-Mandatory

Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ -
Initial Proposal Date 2019
Design Work 2022
Project Work 2022
Recurrence 0

Asset Valuation N/A
Last Deferred 0
Last Incurred N/A

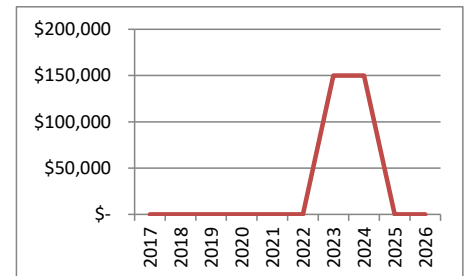
Fund Capital Project - Facilities
Account Number 160.75.560.20

Location Lake County Right of Way

Issue The Lake County Highway Department is planning on improving Aptakisic Road from Buffalo Grove Road to Route 83

Solution The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be \$300k.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 300,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000





Median and Street Scaping Improvements



Location State, County or Village Right of Ways

Issue The medians and road right-of-ways need regular maintenance and beautification

Solution The Village is creating a native landscape vegetation management plan for improving and maintaining medians around the Village (\$40k). Two medians within the Railroad Quiet Zone need to be removed and replaced to the required height and the Village is proposing native landscaping instead of concrete medians (\$30k each in 2022 and 2023).

Project # 3011
Category 3-Street, Sidewalk & Bikepath
Priority 4-Contributory

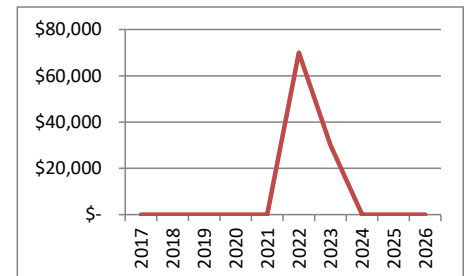
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ -
Initial Proposal Date 2021
Design Work 0
Project Work 2022
Recurrence Yearly

Asset Valuation N/A
Last Deferred 0
Last Incurred N/A

Fund Capital Project - Facilities
Account Number 160.75.560.20

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 70,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 100,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000





Street Light LED Conversion



Project #	3013
Category	3-Street, Sidewalk & Bikepath
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	0
Project Work	2022
Recurrence	2042
Asset Valuation	\$ 23,854,665
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

Location State or County Right of Ways

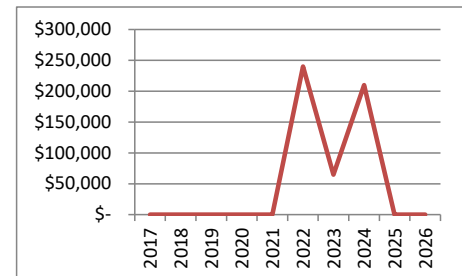
Issue

The Village replaced all of the street lights on local streets previously. The street lights on other agency roads still need to be replaced with LED light bulbs which reduce energy and maintenance costs

Solution

The Village is proposing to replace all of the High Pressure Sodium lights with LED lights on other agency roads within the next three years.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 240,000	\$ 65,000	\$ 210,000	\$ -	\$ -	\$ 515,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ 515,000





Arlington Heights Road Improvement



Location County Right of Way

Issue

The Lake County Highway Department is planning on improving Arlington Heights Road from Lake Cook Road to Route 83

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be \$1.5 million and includes the local street reconstruction north of Route 83.

Project # 3014
Category 3-Street, Sidewalk & Bikepath
Priority 1-Mandatory

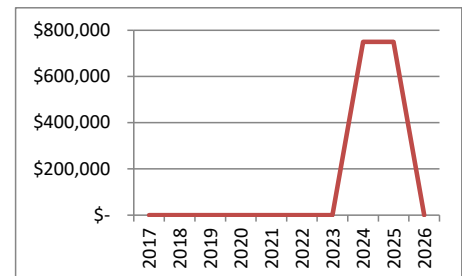
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ -
Initial Proposal Date 2021
Design Work 2022
Project Work 2024
Recurrence 0

Asset Valuation N/A
Last Deferred 0
Last Incurred N/A

Fund Capital Project - Facilities
Account Number 160.75.560.20

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 1,500,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000





Stormwater System Improvements



Location Village Easements and Rights of Way

Issue The storm sewer system requires annual maintenance.

Solution This program provides for the annual televising inspection program, storm sewer lining, point repairs, and replacements at priority locations within the Village's storm sewer network (\$100k). This includes rear yard storm sewer repairs, repairs associated with Village and other jurisdiction road improvement projects. \$500k is proposed in 2022 for stormsewer improvements associated with the Forest/Glendale improvements.

Project # 4001
Category 4-Storm Water Management
Priority 2-Essential

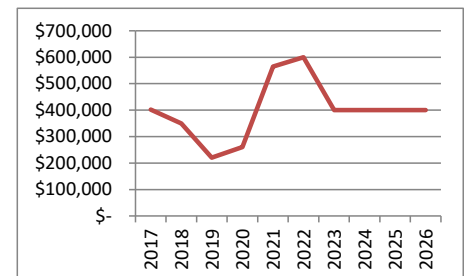
Useful Life 50 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 70,000
Initial Proposal Date Ongoing
Design Work 2021-2022
Project Work 2022
Recurrence Yearly

Asset Valuation \$ 250,078,002
Last Deferred N/A
Last Incurred 2021

Fund General Fund
Account Number 160.75.560.20
Fund Code 2020 GO FY22 STR

10 Year Financial Trend



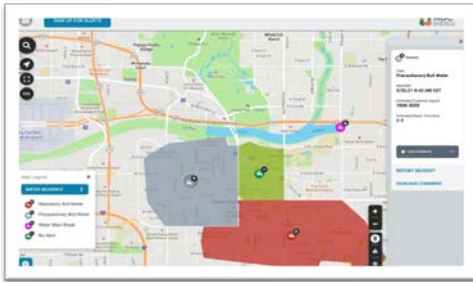
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 402,239	\$ 349,660	\$ 220,407	\$ 260,600	\$ 565,000	\$ 1,797,906
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 600,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,200,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 2,125,000	\$ 2,250,000	\$ 2,250,000	\$ 6,625,000	\$ 2,200,000	\$ 8,825,000





Communication Software



Project # 5004
Category 5-Technology
Priority 4-Contributory

Useful Life 20 Years
Origination New
User Department PW
Coordinator IT

Current Budget \$ -
Initial Proposal Date 2021
Design Work 0
Project Work 2022
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred N/A

Fund IT Fund
Account Number 211.92.555.40

Location Public Service Center

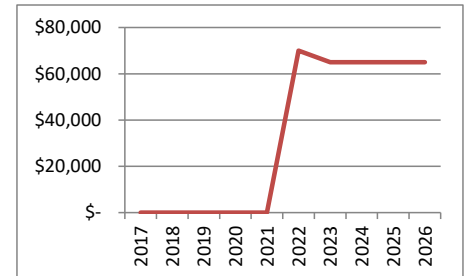
Issue

The Public Works Department desires to purchase a program that improves communication for water main breaks that can also be used for all Village communication purposes

Solution

The Public Works Department is proposing to purchase a communication program that will meet the Village's communication needs

10 Year Financial Trend



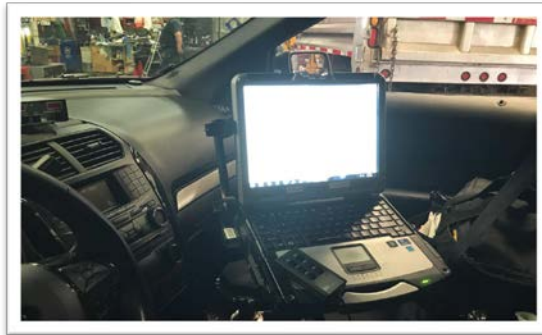
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 70,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 330,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 325,000	\$ 325,000	\$ 325,000	\$ 975,000	\$ 330,000	\$ 1,305,000





Police Mobile Computers



Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Police
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	0
Project Work	2022
Recurrence	2025
Asset Valuation	\$ 120,000
Last Deferred	N/A
Last Incurred	2013
Fund	Supervision Fund
Account Number	211.92.555.40

Location Police Vehicles

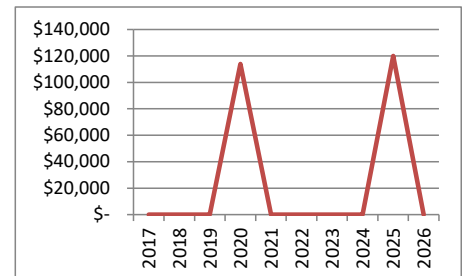
Issue

Rugged laptops in the Police vehicles are on a 5 year replacement schedule per the standards set by the GovIT Consortium.

Solution

There are 22 mobile laptops in Police vehicles that were purchased in 2020 (with mostly grant funds) and are replaced on a 5 year schedule.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ 114,000	\$ -	\$ 114,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ 120,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 120,000	\$ 120,000	\$ 120,000	\$ 360,000	\$ 120,000	\$ 480,000





Server Replacements



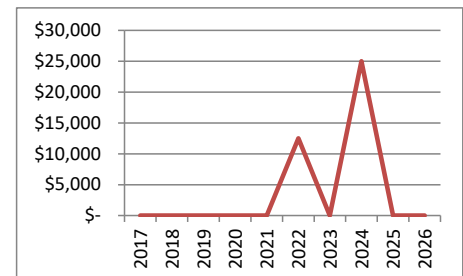
Project #	5007
Category	5-Technology
Priority	2-Essential
Useful Life	5 years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	0
Project Work	2022
Recurrence	2027
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	2019
Fund	IT Fund
Account Number	211.92.555.40

Location Village Network

Issue Computer Server Rack Equipment is scheduled for replacement on a 5 year cycle.

Solution One server is up for replacement in 2022 and two in 2024

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 12,500	\$ -	\$ 25,000	\$ -	\$ -	\$ 37,500
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 37,500	\$ 187,500





Network & Security Improvements



Project #	5010
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	\$ 250,000
Initial Proposal Date	2021
Design Work	0
Project Work	2022
Recurrence	2032
Asset Valuation	\$ 1,000,000
Last Deferred	N/A
Last Incurred	0
Fund	IT Fund
Account Number	211.92.555.40

Location Village Buildings

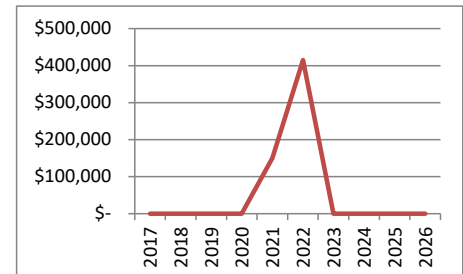
Issue

Network speed is currently 100 Mbps or less in many Village buildings. Increased malware issues require security upgrades and the area network needs more storage. The Laserfiche program needs more storage.

Solution

The village network hardware needs to be upgraded to gigabyte speed to keep up with software deployment, cloud based services, and to make use of the new wide area network antennas for remote site access (\$150k remaining from 2021 project). Security improvements (\$65k), area network storage (\$85k), a NTTC Internet Connection (\$60k) and Laserfiche storage (\$55k) are proposed for 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 415,000	\$ -	\$ -	\$ -	\$ -	\$ 415,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 415,000	\$ 615,000





Fire - Cardiac Monitors



Project #	5012
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	N/A
Project Work	2024
Recurrence	2032
Asset Valuation	\$ 320,000
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

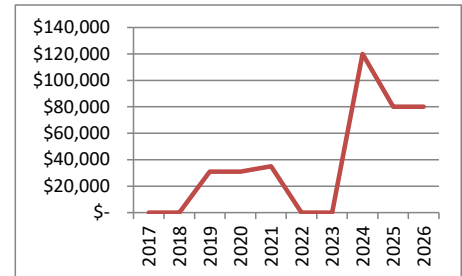
Issue

The cardiac monitors in use on the fire apparatus have a life cycle of approximately 8 to 10 years and need to be replaced for important assistance for cardiac events.

Solution

The Fire Department has 8 cardiac monitors for Advanced Life Support capabilities on the fire apparatus. They are anticipated to be replaced starting in 2024 to 2027 and repeating every 8 years.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ 31,000	\$ 31,000	\$ 35,000	\$ 97,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ -	\$ -	\$ 120,000	\$ 80,000	\$ 80,000	\$ 280,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 40,000	\$ 320,000	\$ -	\$ 360,000	\$ 280,000	\$ 640,000





Fire - Radio Replacement



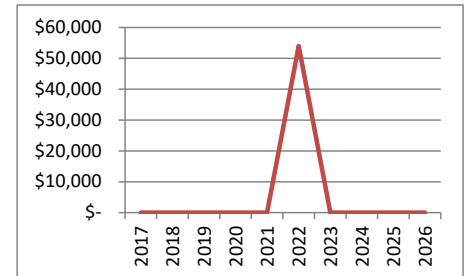
Project #	5013
Category	5-Technology
Priority	3-Sustaining
Useful Life	8 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	0
Project Work	2022
Recurrence	2030
Asset Valuation	\$ 150,000
Last Deferred	2020-2021
Last Incurred	2012
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

Issue Dependable radios are essential and are required for fire and safety operations.

Solution The BGFD portable radios were purchased in 2012 and only one was purchased as a spare. With the changes in technology and the need for additional radios, it has been determined that 6 additional portable radios will be needed for future operations and technology changes.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 110,000	\$ -	\$ 58,000	\$ 168,000	\$ 54,000	\$ 222,000





Fire - SCBA Equipment



Project # 5014
Category 5-Technology
Priority 2-Essential

Useful Life 9 Years
Origination Scheduled Upgrade
User Department Fire
Coordinator Fire

Current Budget \$ -
Initial Proposal Date 2020
Design Work 0
Project Work 2022
Recurrence 2031

Asset Valuation \$ 300,000
Last Deferred N/A
Last Incurred 2014

Fund General Fund
Account Number 150.75.560.30

Location BGFD Fire Apparatus

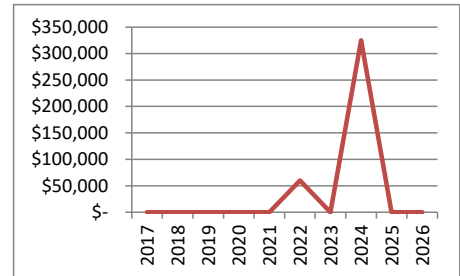
Issue

The SCBA air compressor was purchased in 2006, it has a life cycle of 15 years and is in need of replacement. SCBA breathing apparatus are essential for fire and safety operations and they have an anticipated life span of 9 years to be considered for FEMA grant funding and are proposed for replacement in 2024.

Solution

The air compressor for the Self Contained Breathing Apparatus (SCBA) is proposed for replacement in 2022 for \$60k. The SCBS's are proposed to be replaced in 2024 for \$325k stay compliant.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 60,000	\$ -	\$ 325,000	\$ -	\$ -	\$ 385,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 350,000	\$ 65,000	\$ 415,000	\$ 385,000	\$ 800,000





Fire - Extrication Equipment



Project #	5015
Category	5-Technology
Priority	2-Essential
Useful Life	20 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	0
Project Work	2025
Recurrence	2045
Asset Valuation	\$ 25,000
Last Deferred	N/A
Last Incurred	2002
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

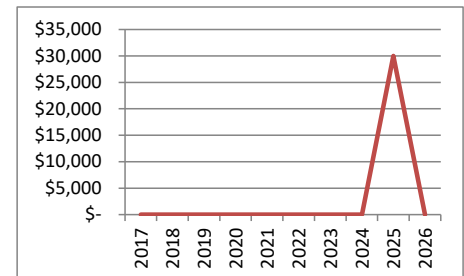
Issue

The Fire Department's extrication equipment was purchased in 2005, it has a life cycle of 20 years and is in need of replacement.

Solution

One extrication unit is proposed for replacement in 2025.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000





Capacity Management Operations and Maintenance



Location Cook County Sewer System

Issue

Article 8 of the Watershed Management Ordinance (WMO) outlines the requirements of the Inflow/Infiltration Control Program (IICP) that applies to all separate sanitary sewer systems tributary to MWRD.

Solution

Per the MWRD guidance document, the primary purpose of the IICP is to reduce sanitary sewer overflows (SSOs) and basement backups (BBs). There is a minimum level of requirements for all communities with additional requirements where SSOs and BBs occur. The IICP program began in 2019 and will continue each year until MWRD develops a program to replace it.

Project # 6001
Category 6-Water & Sanitary Sewer
Priority 1-Mandatory

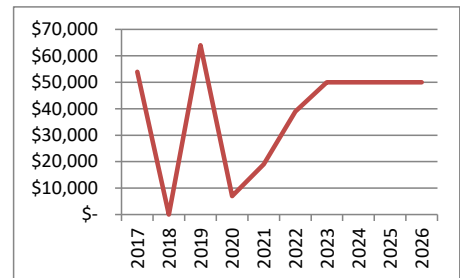
Useful Life Ongoing
Origination MWRD Requirement
User Department PW
Coordinator PW

Current Budget \$ 19,000
Initial Proposal Date 2017
Design Work 2021
Project Work Yearly
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

Fund Water & Sewer Fund
Account Number 170.55.36.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 54,000	\$ -	\$ 64,000	\$ 7,000	\$ 19,000	\$ 144,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 39,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 189,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 250,000	\$ 250,000	\$ 250,000	\$ 750,000	\$ 189,000	\$ 939,000





Lift Station Repair and Rehabilitation



Project #	6002
Category	6-Water & Sanitary Sewer
Priority	2-Essential
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 1,800,000
Initial Proposal Date	2001
Design Work	2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	\$ 12,000,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70
Fund Code	2020 GO FY22 SWR

Location Twelve Lift Station Sites

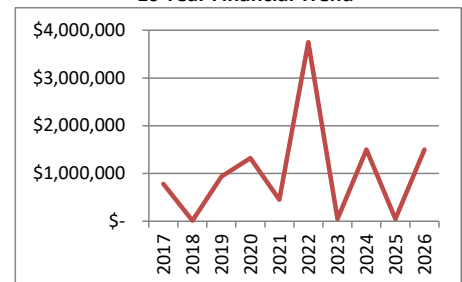
Issue

Lift Stations require rehabilitation or replacement every 15 to 25 years. Routine Maintenance helps reduce costly repairs, equipment failures, and extends the useful life of the facility.

Solution

This program continues the work identified at the Village's 12 lift station sites, such as condition evaluations, pump repairs, cathodic protection system renovations, maintenance lift repairs, and contractual painting. In 2022, the Cambridge Court Lift Station and forcemain will be replaced. Over the next 20 years, 8 more lift stations are planned for review and rehabilitation. \$200k is planned for a long term sanitary sewer and facility study in 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 780,000	\$ 12,000	\$ 935,000	\$ 1,320,000	\$ 450,000	\$ 3,497,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 3,750,000	\$ 50,000	\$ 1,500,000	\$ 50,000	\$ 1,500,000	\$ 6,850,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 3,165,000	\$ 4,610,000	\$ 1,610,000	\$ 9,385,000	\$ 6,850,000	\$ 16,235,000





Pump House Repairs and Upgrades



Location Four Water Pumping Stations

Issue

Pump House repair projects were identified in the 2008 Comprehensive Water Study Update and improvements identified in the federally mandated vulnerability study. In addition, two back-up deep aquifer wells will require maintenance in the next five years as well as a review of the SCADA system.

Solution

In 2022 funds are proposed for a long term facilities plan (\$300k) and for well maintenance (\$200k).

Project # 6003
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

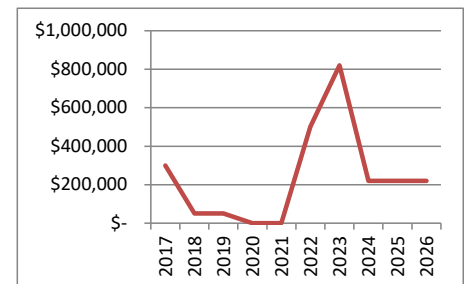
Useful Life 50 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ -
Initial Proposal Date 2010
Design Work 2019
Project Work 2022
Recurrence Yearly

Asset Valuation \$ 30,000,000
Last Deferred N/A
Last Incurred 2021

Fund Water & Sewer Fund
Account Number 170.55.35.560.60
Fund Code 2020 GO FY22 WTR

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 300,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 400,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 500,000	\$ 820,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 1,980,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 5,000,000	\$ 1,980,000	\$ 6,980,000





Villagewide Sanitary Sewer Replacement



Location Village Right of Way and Easements

Issue A program is needed to maintain sanitary sewer systems which have a projected life of 60 years.

Solution This program provides for sanitary sewer lining, point repairs, or replacements as identified by the Village. Funding is being requested for annual sanitary sewer lining and manhole repair (\$500k) and sanitary work for the Infrastructure Maintenance Program (\$182k).

Project # 6004
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

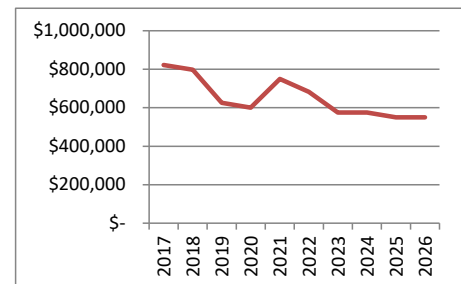
Useful Life 75 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 460,000
Initial Proposal Date Ongoing
Design Work 2020
Project Work 2022
Recurrence Yearly

Asset Valuation \$ 57,739,000
Last Deferred N/A
Last Incurred 2021

Fund Water & Sewer Fund
Account Number 170.55.35.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	\$ 822,000	\$ 797,000	\$ 625,000	\$ 600,000	\$ 750,000	\$ 3,594,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 682,000	\$ 575,000	\$ 575,000	\$ 550,000	\$ 550,000	\$ 2,932,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 2,750,000	\$ 3,400,000	\$ 3,000,000	\$ 9,150,000	\$ 2,932,000	\$ 12,082,000





Villagewide Water Main Replacement



Location Village Right of Way and Easements

Issue Water mains have reached the end of their useful life throughout the Village.

Solution

This program provides for replacing aging water main throughout the Village. For 2022 the Infrastructure Modernization Program has \$6.65 million in proposed work. The Village is responsible for the Village's water main relocation costs on other jurisdiction's major road projects. In 2022 this is \$1.035 million for Lake Cook Road, \$225k for Weiland Road, and \$200k for BG RD. There is \$150k for Aptakisic Road in 2022, 2023 and 2024.

Project # 6005
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

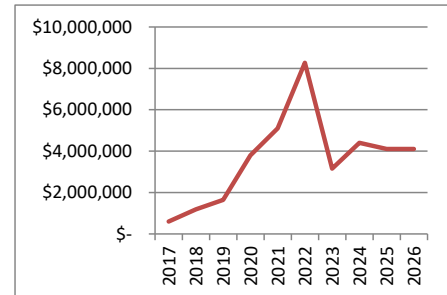
Useful Life 60 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 5,094,461
Initial Proposal Date Ongoing
Design Work 2020
Project Work 2022
Recurrence Yearly

Asset Valuation \$ 68,742,000
Last Deferred N/A
Last Incurred 2021

Fund Water & Sewer Fund
Account Number 170.55.35.560.60
Fund Code 2020 GO FY22 WTR

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021	Historical
Historical	\$ 600,000	\$ 1,190,000	\$ 1,650,000	\$ 3,791,000	\$ 5,100,000	\$ 7,231,000
	2022	2023	2024	2025	2026	Short Term
Short Term	\$ 8,270,000	\$ 3,150,000	\$ 4,400,000	\$ 4,101,200	\$ 4,101,200	\$ 24,022,400
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 15,765,700	\$ 57,711,100	\$ 27,285,000	\$ 100,761,800	\$ 24,022,400	\$ 124,784,200



CAPITAL PROJECTS - FACILITIES FUND

This fund provides for the accounting of design, acquisition, and construction elements of various Village capital facilities and equipment. The Village has multiple buildings and structures for which it is responsible for maintenance, upkeep, repair, and replacement. This fund serves as the accounting guide for the approved budget items included in the Capital Improvement Plan.

CAPITAL PROJECTS FACILITIES: REVENUE COLLECTION

<i>Capital Projects Fund Facilities - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Transfers</i>	1,011,593	550,000	159,000	159,000	1,036,200	552%
<i>All Other Revenue</i>	-		-	-	-	
<i>Total Revenue</i>	1,011,593	550,000	159,000	159,000	1,036,200	552%

SERVICE: FACILITY IMPROVEMENTS AND REPAIRS

The identified projects have been previously planned for as part of the FY 2022 portion of the Village's comprehensive Capital Improvement Plan for FY 2021 through FY 2025. Funding will come from several sources, most notably the transfer of prior accumulations of unreserved General Fund Balance and Water and Sewer Fund equity as authorized under current Village policies.

<i>Capital Projects Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-FY21
<i>Capital Outlay</i>	769,584	511,270	159,000	159,000	1,036,200	552%
<i>Total Expenditures</i>	769,584	511,270	159,000	159,000	1,036,200	552%

FACILITIES VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	159,000	159,000	1,036,200	552%	Increase in need and available funding for capital projects

CAPITAL PROJECTS - STREETS FUND

Capital Projects – Streets is a program that funds improvements, repair, and replacement of village roadways. The elements of this program have been identified and recommended as part of the Capital Improvement Plan. Proceeds for the street maintenance fund are funded through transfers from the General Fund and the 2020 General Obligation Bonds.

CAPITAL PROJECTS STREETS: REVENUE COLLECTION

Revenue for this fund comes from a transfer from the Bond Fund.

<i>Capital Projects Streets Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Transfers</i>	2,696,703	6,791,962	7,634,626	6,932,286	5,437,870	-29%
<i>All Other Revenue</i>	289,939	516,427	-	2,752,463	-	0%
<i>Total Revenue</i>	2,986,642	7,488,389	7,634,626	9,684,789	5,437,870	-29%

SERVICE: STREET IMPROVEMENT AND REPAIR

The Village is responsible for street, curb, and gutter throughout the Village. The maintenance, repair, and replacement of these assets are funded through this fund.

<i>Capital Projects Streets Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY21-FY20
<i>Other Expenses</i>	-	3,879	-	-	-	0%
<i>Capital Outlay</i>	2,699,384	7,501,188	7,634,626	3,723,000	5,437,870	-29%
<i>Total Expenditures</i>	2,699,384	7,505,067	7,634,626	3,723,000	5,437,870	-29%

STREETS VARIANCES

<i>Program Variances</i>	2021 Budget	2021 Est. Actual	2022 Budget	% Change FY22-21	Comments
<i>Capital Outlay</i>	7,634,426	3,723,000	5,437,870	-29%	Decline in use of the 2020 Bond proceeds

MOTOR FUEL TAX FUND

Motor Fuel Tax improvements and projects are needed to provide for safety and capacity improvements for Village roadways. They also provide for the ongoing maintenance and improvement of Village-owned streets.

MFT: REVENUE COLLECTION

Motor Fuel Tax is distributed through the Illinois Department of Transportation (IDOT) on a per capita basis.

<i>Motor Fuel Tax Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>State Shared Taxes</i>	1,361,314	1,510,094	1,600,000	1,600,000	1,600,000	0%
<i>Other Revenue Grants</i>	-	911,583	911,600	911,600	911,600	0%
<i>Total Revenue Collection</i>	1,361,314	2,421,678	2,511,600	2,511,600	2,511,600	0%

SERVICE: STREET REPAIR AND MAINTENANCE

The purpose of the Motor Fuel Tax Fund is for road construction, reconstruction, resurfacing, and general maintenance of roadways for which the Village is responsible.

<i>Motor Fuel Tax Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY21-FY20
<i>Repairs & Maintenance</i>	1,068,513	-	-	-	-	0%
<i>Commodities</i>	181,464	-	-	-	-	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	-	988,315	2,156,139	3,004,256	2,511,600	17%
<i>Total Motor Fuel Tax Fund - Expenditures</i>	1,249,978	988,315	2,156,139	3,004,256	2,511,600	17%

LOCAL MFT REVENUE

On November 11, 2019, the Village of Buffalo Grove passed Ordinance 2019-58 enacting a two cent (\$0.02) per gallon Municipal Motor Fuel Tax on all motor fuel sales in the Village of Buffalo Grove. All revenue is dedicated to repayment of debt service for the 2020 Series Bonds.

<i>Local Motor Fuel Tax Fund - Revenue</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2021 Budget	% Change FY22-FY21
<i>Local MFT taxes</i>	-	421,550	485,000	441,950	485,000	0%
Total Revenue Collection	-	421,550	485,000	441,950	485,000	0%

LOCAL MFT EXPENSE

<i>Local Motor Fuel Tax Fund - Expenditures</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2021 Budget	% Change FY22-FY21
<i>Internal Transfers</i>	-	200,000	481,950	441,950	441,950	-8%
Total Local Motor Fuel Tax Fund - Expenditures	-	200,000	481,950	441,950	441,950	-8%

NON-OPERATING TRANSFERS

This program provides for transfers from prior accumulations of General Fund reserves for capital projects and other operating uses as recommended and authorized within the village's Fund Balance Use policy for the General Fund.

SERVICE: GENERAL GOVERNMENT

<i>General Fund - Operating Transfers</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Transfers</i>	4,159,708	5,309,873	4,566,155	4,566,155	5,190,803	14%
<i>Total Operating Transfers</i>	4,159,708	5,309,873	4,566,155	4,566,155	5,190,803	14%

SERVICE: PUBLIC WORKS

<i>Service: Public Works</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Capital Outlay</i>	3,231,898	2,888,135	1,780,000	1,780,000	1,380,000	-22%
<i>Total Public Works</i>	3,231,898	2,888,135	1,780,000	1,780,000	1,380,000	-22%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>General Government</i>	927,810	2,421,559	2,786,155	2,786,155	3,810,803	37%
<i>Public Works</i>	3,231,898	2,888,135	1,780,000	1,780,000	1,380,000	-22%
<i>Total Public Works</i>	4,159,708	5,309,873	4,566,155	4,566,155	5,190,803	14%

TOTAL PROGRAM EXPENSE NON-OPERATING TRANSFERS

<i>Total Program Expense Non-Operating Transfers</i>	2019 Actual	2020 Actual	2021 Budget	2021 Est Actual	2022 Budget	% Change FY22-FY21
<i>Operating Expenses</i>	927,810	2,421,559	2,786,155	2,786,155	3,810,803	31%
<i>Capital Outlay</i>	3,231,898	2,888,135	1,780,000	1,780,000	1,380,000	-22%
<i>Total</i>	4,159,708	5,309,873	4,566,155	4,566,155	5,190,803	14%

APPENDIX A: COMPREHENSIVE FEE AND FINE SCHEDULE



Administrative Fees Schedule

1.16.010 - FEE SCHEDULE

Buffalo Grove Municipal Code Section	Classification	Fee
2.63.130 subsection B.	Expense of preparing and filing a certified report with the Secretary of State	\$20.00
3.06.020 subsection A.	All one- and two-family dwellings—Variations for principal structures	\$125.00
3.06.020 subsection A.	All one- and two-family dwellings—Variations other than principal structures	\$75.00
3.06.020 subsection A.	All one- and two-family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.3	\$50.00
3.06.020 subsection B.	All multiple family dwellings—Variations for principal structures	\$175.00
3.06.020 subsection B.	All multiple family dwellings—Variations, other than principal structures	\$125.00
3.06.020 subsection B.	All multiple family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.4.	\$50.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations for principal structures	\$175.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations, other than principal structures	\$125.00
3.06.020 subsection D.	To appeal a decision of the Building Commissioner	\$175.00
3.06.020 subsection E.	Variation for special uses property in R-E through R-7 districts	\$100.00
3.06.020 subsection E.	Variation for special uses property in all other districts	\$200.00
3.06.020 subsection F.	Planned unit development (PUD) amendment—Variation	\$100.00
3.06.020 subsection F.	Planned unit development (PUD) new development—Variation	\$200.00
3.06.020 subsection G.	Rezoning or variation (if not part of a petition for special use or PUD)	\$200.00
3.06.020 subsection H.	Zoning text amendment—Variation	\$100.00
3.06.020 subsection I.	Concept/preliminary plan review for sites five acres or less—Variation	\$150.00
3.06.020 subsection I.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres—Variation	\$25.00
3.06.030 subsection A.	Special uses for property in R-E through R-7 districts. Petition filing fee	\$100.00
3.06.030 subsection A.	Special uses for property in all other districts. Petition filing fee	\$200.00
3.06.030 subsection B.	Planned unit development (PUD) amendment. Petition filing fee	\$100.00
3.06.030 subsection B.	Planned unit development (PUD) new development. Petition filing fee	\$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.06.030 subsection C.	Rezoning or variation (if not part of a petition for special use or PUD). Petition filing fee	\$200.00
3.06.030 subsection D.	Zoning text amendment. Petition filing fee	\$100.00
3.06.030 subsection E.	Concept/preliminary plan review for sites five acres or less. Petition filing fee	\$150.00
3.06.030 subsection E.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres. Petition filing fee	\$25.00
3.06.030 subsection G.	Development Ordinance variation for residential property. Petition filing fee	\$125.00
3.20.060 subsection A.	For industrial projects or pollution control facility revenue bonds	One-tenth of one percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.20.060 subsection B.	For multi-family housing project revenue bonds	One percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.36.030	Nonresident who utilizes the emergency medical service: BLS	\$1,300.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 1	\$1,475.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 2	\$1,675.00
3.36.030	Nonresident who utilizes the emergency medical service: Treat, Non-Transport	\$175.00
3.36.030	Nonresident who utilizes the emergency medical service: Mileage/mile	\$15.00
3.36.030	Resident who utilizes the emergency medical service: BLS	\$975.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 1	\$1,275.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 2	\$1,500.00
3.36.030	Resident who utilizes the emergency medical service: Treat, Non-Transport	\$0.00
3.36.030	Resident who utilizes the emergency medical service: Mileage/mile	\$15.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 1	\$435.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 2	\$495.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 3	\$605.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 4	\$900.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 4	\$1,800.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 5	\$1,100.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 5	\$2,200.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 6	Itemized
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	\$350.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	\$700.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	\$1,250.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	\$2,500.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	\$2,500.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	\$5,900.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Haz Mat Technician per hour	\$50.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	\$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	\$400.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 2	\$500.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 2	\$1,250.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 3	Itemized
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 3	Itemized
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Fire Investigations per hour	\$275.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	\$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	\$400.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	\$400.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	\$800.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	\$1,000.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	\$2,000.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Technician per hour	\$50.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: specialized rescue	Itemized
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Technician per hour	\$50.00
3.52.020 subsection A.	Daily fee for the purpose of parking within the Village's commuter parking	\$2.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of first month	\$80.00
3.52.030	Parking for a defined two-month period paid the 16th through end of first month	\$60.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of second month	\$40.00
3.52.030	Parking for a defined two-month period paid the 16th through end of second month	\$20.00
3.52.030 subsection B.	Annual convenience parking system fee	\$450.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.52.055 subsection B.	Daily fee for parking within a commuter parking lot (from 6:00 a.m. to 8:00 p.m.)	\$1.50
3.56.030 subsection A.	Telecommunication infrastructure maintenance fee	1% of all gross charges by telecommunications retailer to service addresses within the Village for telecommunications originating or received in the Village
3.65.030 subsection A.	Gas tax	\$0.05 per therm
3.70.010	Administrative fee for persons arrested, processed and released on bail	\$20.00
3.71.030 subsections C.	Stormwater utility fee tier 1: Residential (single family attached and detached). Annual fee	\$60.96
3.71.030 subsections C.	Stormwater utility fee tier 2: Multi-family, commercial and industrial. Annual fee	$\$0.006950 \times \text{Property Square Footage}$
3.72.010	Fingerprinting service	\$50.00
3.72.020	Local records check for visa/immigration matters	\$15.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$90.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$150.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$200.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$300.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$350.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$400.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$450.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$45.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$75.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$100.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$150.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$175.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$200.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$225.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$135.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$225.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$300.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$450.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$525.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$600.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$675.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to 5,000 square feet	\$100.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to 10,000 square feet	\$150.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$200.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory more than 20,000 square feet	\$250.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 5,000 square feet	\$50.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 10,000 square feet	\$75.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$100.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory more than 20,000 square feet	\$125.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to 5,000 square feet	\$150.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to 10,000 square feet	\$225.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$300.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory with more than 20,000 square feet	\$375.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	\$200.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$250.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	\$300.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$350.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 300,000 square feet	\$400.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$450.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	\$500.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$550.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$600.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$700.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	\$100.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$125.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	\$150.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$175.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 300,000 square feet	\$200.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$225.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	\$250.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$275.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$300.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$350.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	\$300.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$375.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	\$450.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$525.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including	\$600.00

Buffalo Grove Municipal Code Section	Classification	Fee
	industrial w/food accessory or processing) up to 300,000 square feet	
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$675.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	\$750.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$825.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$900.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$1,050.00
5.04.110 subsection A.	Licensee fee for hotel/motel up to and including 150,000 square feet	\$750.00
5.04.110 subsection A.	Licensee fee for hotel/motel more than 150,000 square feet	\$1,000.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel up to and including 150,000 square feet	\$375.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel more than 150,000 square feet	\$500.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel up to and including 150,000 square feet	\$1,125.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel more than 150,000 square feet	\$1,500.00
5.04.170	Day care business license	\$85.00 annually, \$42.50 if purchased on or after July 1st of any year
5.08.050 subsection A.	Amusement permit fee	\$50.00
5.08.050 subsection B.	Carnival fee	\$10.00 per day
5.08.050 subsection C.	Mechanical inspection fee (charged per ride per day)	\$5.00
5.10.040 subsection A.	Arts and crafts vendor six days or fewer	\$20.00
5.10.040 subsection A.	Arts and crafts vendor per week	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.10.040 subsection A.	Arts and crafts vendor per month	\$75.00
5.10.040 subsection A.	Arts and crafts vendor per year	\$150.00
5.12.050	Amusement device fee	\$50.00 for each device; however, for any license issued between November 1st and April 30th of the following calendar year, the fee shall be \$25.00 for each device.
5.20.070 subsection A.	Class A liquor license	\$2,500.00
5.20.070 subsection B.	Class B liquor license	\$2,300.00
5.20.070 subsection C.	Class C liquor license	\$2,500.00
5.20.070 subsection D.	Class D liquor license	\$1,800.00
5.20.070 subsection D.	Class D liquor license, if authorized by the Liquor Control Commissioner and approved by the Village Board, combined with a Class A or Class B	\$300.00 plus cost of Class A or Class B liquor license
5.20.070 subsection D1.	Class D1 liquor license	\$1,800.00
5.20.070 subsection E.	Class E liquor license	\$1,500.00
5.20.070 subsection F.4.	Class F liquor license	\$2,000.00
5.20.070 subsection G.1.d.	Class G1 liquor license	\$25.00
5.20.070 subsection G.2.c.	Class G2 liquor license	\$100.00
5.20.070 subsection G.3.c.	Class G3 liquor license	\$25.00
5.20.070 subsection G.4.b.	Class G4 liquor license	\$25.00
5.20.070 subsection G.5.d.	Class G5 liquor license	\$25.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.20.070 subsection G.6.d.	Class G6 liquor license	\$25.00
5.20.070 subsection G.7.c.	Class G7 liquor license	\$100.00
5.20.070 subsection H.4.	Class H liquor license	\$250.00
5.20.070 subsection I.	Class I liquor license	\$1,200.00
5.20.070 subsection J.	Class J liquor license	\$4,000.00
5.20.070 subsection K.	Class K liquor license	\$4,000.00
5.20.071	First time liquor license applicant fee	\$500.00
5.20.075 subsection B.2.	Monthly tasting permit	\$25.00
5.20.075 subsection C.2.	Yearly tasting permit	\$1,000.00
5.20.090 subsection B.	Fee for a make-up liquor/alcohol awareness training seminar	shall not exceed \$500.00 per licensee
5.20.100 subsection C.	Fee to transfer liquor license	\$100.00
5.20.155 subsection D.	Application fee for video gaming (regardless of number of terminals)	\$250.00
5.20.155 subsection E.	Annual fee for video gaming locations	\$1,000.00
5.20.165 subsection C.4.	Processing fee for special server application for minors	\$35.00
5.24.050 subsection B.	Solicitor permits	\$50.00 (which includes one solicitor) plus \$15.00 for each additional person that is added to the permit
5.28.020 subsection E.	Business public passenger vehicle license fee	\$50.00, provided that the fee for licenses issued for less than a year shall be prorated for the period from the date of issuance to the end of the year.
5.28.030 subsection E.	Annual fee for a public passenger vehicle license	\$20.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.28.030 subsection E.	Annual fee for a public passenger vehicle license issued July 1st or after	\$10.00
5.28.150 subsection G.	Chauffeur's license original application filing fee	\$75.00
5.28.150 subsection G.	Chauffeur's license renewal application filing fee	\$35.00
5.32.040	Tobacco dealer's license	\$75.00
5.32.070	Tobacco dealer license fee for mechanical devices (for each mechanical device)	\$50.00
5.44.050	Massage establishment license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that year.
5.45.050	Bodywork establishment license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that year.
5.45.190	Bodywork practitioner's license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that years.
5.46.040 subsection B.	Application fee for initial license for a pawnbroker or resale shop dealer	\$250.00
5.46.060	Resale shop license fee	\$1,500.00
5.46.060	Pawn shop license fee	\$2,000.00
5.52.050	Food/beverage vending machines license per year	\$30.00
5.52.050	Food/beverage vending machines license for half of a year	\$15.00
5.52.070	Health Officer reinspection fee for a food/beverage vending machine	\$10.00
5.70.050 subsection B.	Processing fee for an Adult Establishment license or renewal	\$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
6.04.020 subsection D.5.	Tag fee for a found to be dangerous animal	\$50.00
6.04.020 subsection E.4.	Tag fee for a found to be potentially dangerous animal	\$50.00
6.08.030 subsection C.	Animal impound fee per day	\$25.00
6.08.030 subsection C.	Additional fee for animals not wearing a current license tag (in addition to the payment for a license if the animal is unlicensed)	\$100.00
6.08.030 subsection C.	Additional fee for dogs running at large	\$50.00
6.08.030 subsection C.	Additional fee for second and subsequent offenses of a dog running at large	\$100.00
8.16.020 subsection C.	Annual fee for a food-vending vehicle license	\$100.00
8.16.030	Food-vending vehicle mobile food vendor permit original application fee.	\$75.00
8.16.030	Food-vending vehicle mobile food vendor permit renewal application fee.	\$35.00
8.20.170	Licensee fee for garbage and refuse removal services	\$500.00
8.20.340	Monthly Solid Waste Agency of Northern Cook County (SWANCC) fee for Single-family and Townhome with Curbside Service	\$6.15
8.20.340	Monthly Solid Waste Agency of Northern Cook County (SWANCC) fee for Multi-family with Central Container	\$5.05
8.44.040 subsection B.1.	Annual licensing fee to operate a swimming pool	\$50.00
9.04.030 subsection A.	Alarm registration fee for both original and renewal permits for any single police burglar alarm or single fire alarm for any occupancy.	\$10.00
9.04.030 subsection A.	Alarm registration fee for both original and renewal permits for any combination fire/police alarm for any occupancy.	\$20.00
9.04.080	For the first response to premises at which no other false alarm has occurred within the Annual Period	\$0.00
9.04.080	For the second response to premises at which a previous false alarm has occurred within the Annual Period	\$75.00
9.04.080	For the third response to premises at which a previous false alarm had occurred within the Annual Period	\$125.00
9.04.080	For the fourth response to premises at which a previous false alarm had occurred within the Annual Period	\$175.00
9.04.080	For the fifth through ninth responses to premises at which a previous false alarm had occurred within the Annual Period	\$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
9.04.080	For the tenth or more responses to premises at which a previous false alarm had occurred within the Annual Period	\$250.00
BG-15-307 subsection B.	Category 1A: Fee for single vehicle with 2 axles, max weight across axles of 48000 and max weight on any single axle of 25000 for a single trip; round trip; quarterly and annually	\$15.00; \$25.00; \$85.00; \$340.00
BG-15-307 subsection B.	Category 2A: Fee for single vehicle with 2 axles, max weight across axles of 54000 and max weight on any single axle of 28000 for a single trip; round trip; quarterly and annually	\$20.00; \$35.00; \$100.00; \$400.00
BG-15-307 subsection B.	Category 3A: Fee for single vehicle with 3+ axles, max weight across axles of 60000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	\$25.00; \$45.00; \$115.00; \$460.00
BG-15-307 subsection B.	Category 4A: Fee for single vehicle with 3+ axles, max weight across axles of 68000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$30.00; \$55.00; \$130.00; \$520.00
BG-15-307 subsection B.	Category 5A: Fee for single vehicle with 3+ axles, max weight across axles of 72000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$270.00; \$1080.00
BG-15-307 subsection B.	Category 6A: Fee for single vehicle with 3+ axles, max weight across axles of 80000, max weight on any single axle of 27000 and max weight for any 2 axle tandem of 54000 for a single trip; round trip; quarterly and annually	\$70.00; \$135.00; \$285.00; \$1140.00
BG-15-307 subsection B.	Category 7A: Fee for single vehicle with 4+ axles, max weight across axles of 72000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	\$35.00; \$65.00; \$145.00; \$580.00
BG-15-307 subsection B.	Category 8A: Fee for single vehicle with 4+ axles, max weight across axles of 76000, max weight on any single axle of 23000 and max weight for any 2 axle tandem of 44000 for a single trip; round trip; quarterly and annually	\$40.00; \$75.00; \$160.00; \$640.00
BG-15-307 subsection B.	Category 9A: Fee for single vehicle with 4+ axles, max weight across axles of 80000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000, and max weight on 3 or 4 axle group of 60,000 for a single trip; round trip; quarterly and annually	\$60.00; \$100.00; \$225.00; \$900.00
BG-15-307 subsection B.	Category 1B: Fee for single combination vehicle with 5+ axles, max weight across axles of 88000, max weight on any single axle of 23000 and max weight for any 2	\$30.00; \$55.00; \$190.00; \$760.00

Buffalo Grove Municipal Code Section	Classification	Fee
	axle tandem or 3 or 4 axle group 44000 for a single trip; round trip; quarterly and annually	
BG-15-307 subsection B.	Category 2B: Fee for single combination vehicle with 5+ axles, max weight across axles of 100000, max weight on any single axle of 25000 and max weight for any 2 axle tandem or 3 or 4 axle group 48000 for a single trip; round trip; quarterly and annually	\$40.00; \$75.00; \$220.00; \$880.00
BG-15-307 subsection B.	Category 3B: Fee for single combination vehicle with 6+ axles, max weight across axles of 110000, max weight on any single axle of 23000, max weight for any 2 axle tandem of 44000 and max for any 3 or 4 axle group of 54000 for a single trip; round trip; quarterly and annually	\$45.00; \$85.00; \$235.00; \$940.00
BG-15-307 subsection B.	Category 4B: Fee for single combination vehicle with 6+ axles, max weight across axles of 120000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 48000 and max for any 3 or 4 axle group of 60000 for a single trip; round trip; quarterly and annually	\$50.00; \$95.00; \$250.00; \$1000.00
BG-15-307 subsection B.	Category 5B: Fee for single combination vehicle with 6+ axles, max weight across axles of 143000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000 and max for any 3 or 4 axle group of 78000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$325.00; \$1300.00
BG-15-307 subsection B.	Category 6B: Fee for single combination vehicle with 7+ axles, max weight across axles of 162000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$70.00; \$135.00; \$400.00; \$1600.00
BG-15-307 subsection B.	Category 7B: Fee for single combination vehicle with 7+ axles, max weight across axles of 187000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$80.00; \$155.00; \$500.00; \$2000.00
BG-15-307 subsection B.	Category 1C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 10'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$15.00; \$25.00; \$75.00; \$300.00
BG-15-307 subsection B.	Category 2C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 12'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$20.00; \$40.00; \$120.00; \$480.00
BG-15-307 subsection B.	Category 3C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 14'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$30.00; \$55.00; \$165.00; \$660.00

Buffalo Grove Municipal Code Section	Classification	Fee
BG-15-307 subsection B.	Category 4C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 18'; HEIGHT: 16'; LENGTH: 135' for single trip and round trip	\$50.00; \$95.00
BG-15-307 subsection B.	Category 5C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: >18'; HEIGHT: >16'; LENGTH: >135' for single trip and round trip	\$100.00; \$195.00
10.20.040	Administrative fee for a properly impounded vehicle	\$500.00
10.20.050 subsection C.	Administrative fee for a properly impounded vehicle to be posted for a vehicle to be released prior to a preliminary probable cause hearing	\$500.00
12.04.040 subsection F.	Application fee for construction of any facility that affects a public right-of-way	\$750.00
12.06.030 subsection d.1.	Application fee to collocate a single small wireless facility	\$650.00
12.06.030 subsection d.1.	Application fee for each small wireless facility to collocate more than one small wireless facility	\$350.00
12.06.030 subsection G.	Annual recurring rate per year per small wireless facility	\$200.00
12.08.030	Driveway apron, service walk, carriage walk or other appurtenance permit fee	\$50.00
13.04.040 subsection B.	Water system improvement fee for single-family dwelling	\$680.00
13.04.040 subsection B.	Water system improvement fee for townhouse	\$585.00
13.04.040 subsection B.	Water system improvement fee for condominium unit	\$485.00
13.04.040 subsection B.	Water system improvement fee for multi-family apartment unit	\$390.00
13.04.040 subsection B.	Water system improvement fee for business, commercial or industrial	\$95.00 per 100 gallons of maximum daily usage
13.04.060	Fee for connecting to a water main for each 1 inch water connection (which includes labor cost but not the cost of the meter)	\$100.00
13.04.060	Fee for connecting to a water main for each 1.25 inch water connection (which includes labor cost but not the cost of the meter)	\$125.00
13.04.060	Fee for connecting to a water main for each 1.5 inch water connection (which includes labor cost but not the cost of the meter)	\$150.00
13.04.060	Fee for connecting to a water main for each 2 inch water connection (which includes labor cost but not the cost of the meter)	\$400.00
13.04.060	Fee for connecting to a water main for each 2.5 inch water connection (which includes labor cost but not the cost of the meter)	\$625.00

Buffalo Grove Municipal Code Section	Classification	Fee
13.04.060	Fee for connecting to a water main for each 3 inch water connection (which includes labor cost but not the cost of the meter)	\$900.00
13.04.060	Fee for connecting to a water main for each 4 inch water connection (which includes labor cost but not the cost of the meter)	\$1,600.00
13.04.060	Fee for connecting to a water main for each 6 inch water connection (which includes labor cost but not the cost of the meter)	\$1,800.00
13.04.060	Fee for connecting to a water main for each 8 inch water connection (which includes labor cost but not the cost of the meter)	\$2,000.00
13.04.180 subsection C.	Cost to remove, test and replacement water meter	\$150.00, provided the cost may increase if additional work is required to shut off the water or otherwise complete the test.
13.04.190 subsection B.	Annual increase for each user/consumer of water services	Beginning January 1, 2021 the water service rate will be increased by four percent each year thereafter.
13.04.190 subsection C.	Monthly basic charge to each user/consumer of water service	\$1.90
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$0.00 and \$29,999.99	\$17.50
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$30,000 and \$49,999.99	\$18.50
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is between \$50,000.00 and \$74,999.99	\$20.00
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is \$75,000.00 or more	\$20.00 plus \$0.25 per thousand dollars in excess of \$75,000.00
13.04.230	Surcharge if Village cannot access to read, examine, test, replace and repair water meters (per water billing period)	\$100.00
13.04.250 subsection A.	Reconnection fee for delinquent payment	\$50.00
13.04.250 subsection A.	Reconnection fee for delinquent payment if reconnected after 4:00 pm Monday through Friday or on Saturday or Sunday	\$100.00

Buffalo Grove Municipal Code Section	Classification	Fee
13.04.250 subsection D.	Processing fee if the reconnection fee is returned due to insufficient funds	\$25.00
13.04.290 subsection A.3.	Sewer user charges for each user/consumer serviced by the Lake County sanitary sewer.	\$4.00 per 1,000 gallons of water consumed
13.04.290 subsection D.	Sewer user rate basic charge for operation, maintenance and replacement	
	Beginning January 1, 2021 the basic unit charge of \$1.40 will increase by four percent each year thereafter.	
13.04.290 subsection D.	The bimonthly fixed sewer user rate for all non-metered residential users	
	Beginning January 1, 2015 the bimonthly fixed rate for all non-metered residential users of \$15.60 shall increase by four percent each year thereafter.	
13.04.310 subsection B.	Permit and inspection fee for construction of a private sewage disposal system	\$25.00
13.04.320 subsection F.1.	Fee paid per 6-inch connection to the Village sewer system	\$50.00
13.04.320 subsection F.1.	Fee paid per 8-inch connection to the Village sewer system	\$200.00
13.04.320 subsection F.1.	Fee paid per 10-inch connection to the Village sewer system	\$300.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per residential unit	\$5,150.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per industrial, commercial and institutional	\$5,150.00 per single-family residential equivalent.
13.05.130 subsection B.	Water reconnection fee after defects and corrections have been eliminated	\$1,500.00
13.18.090	Review of plans and inspection fee for each water well permit issued.	\$500.00
14.12.030 subsection A.	Wall signs, non-illuminated	\$50.00 plus \$0.25 cents per square foot of larger face, plus \$50.00 plan review fee
14.12.030 subsection A.	Wall signs, illuminated	\$50.00 plus \$0.25 cents per square foot of larger face \$50.00 plan review fee, plus a \$50.00 electrical fee
14.12.030 subsection A.	Ground signs	\$75.00 plus \$0.25 cents per square

Buffalo Grove Municipal Code Section	Classification	Fee
		foot of larger face, plus \$50.00 plan review fee. If internally illuminated, a \$50.00 electrical fee shall apply
14.12.030 subsection A.	Banners, pennants, searchlights, balloons or gas-filled figures and Grand Opening signs	\$50.00
14.12.030 subsection A.	Temporary identification sign	\$50.00
14.12.030 subsection A.	Permit renewal for special signs	\$50.00
14.12.030 subsection A.	Tenant panel sign	\$50.00
14.12.030 subsection A.	For Rent, Sale, Lease signs less than 6 square feet.	\$0.00
14.12.030 subsection A.	For Rent, Sale, Lease signs more than 6 square feet.	\$75.00 plus \$0.25 cents per square foot of larger face, plus \$50.00 plan review fee, plus (if applicable) a \$50.00 annual renewal fee
14.12.030 subsection A.	An awning sign	Priced as a wall sign
14.12.030 subsection A.	All other signs requiring a permit, that are not combined with additional sign fees	\$50.00
14.20.060	Renewal fee for a "For Rent, Sale, or Lease" sign	\$50.00
14.40.020 subsection B.	Variance application fee	\$125.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs up to one thousand dollars.	\$50.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs over one thousand dollars.	\$50.00 for the first \$1,000 of construction cost plus \$10.00 for each additional \$1,000 or fraction thereof.
15.04.020 Section 109.2 subsection A.1.	Building permit fee for decks, sheds, gazebos and patios	\$55.00 base fee plus \$0.15 per square foot. (not including any electrical fees).
15.04.020 Section 109.2	Building plan review fee for buildings up to 500 square feet	\$50.00 for each review required.

Buffalo Grove Municipal Code Section	Classification	Fee
subsection A.2.		
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 501 through 1,000 square feet	\$75.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 1,001 through 2,000 square feet	\$125.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 2,001 through 3,000 square feet	\$175.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 3,001 through 4,000 square feet	\$200.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 4,001 through 5,000 square feet	\$250.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 5,001 and over square feet	\$0.05 per square foot.
15.04.020 Section 109.2 subsection A.2.	Alterations and remodeling where it is impractical to compute plan review fees on a square foot basis	One-quarter percent (.0025) of the cost of the work to be performed with a minimum fee of \$50.00
15.04.020 Section 109.2 subsection A.2.	Amendment Form plan review fee.	\$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a water heater	\$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sump pump pit	\$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sewer service	\$15.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each water service	\$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each water meter	\$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each clean out	\$10.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each plumbing fixture or opening not listed	\$10.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for an in-ground swimming pool	\$60.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a lawn sprinkler system	\$4.00/head \$75.00 minimum
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a sewer repair	\$65.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a RPZ installation (new or replacement)	\$50.00
15.04.020 Section 109.2 subsection A.3.	Minimum plumbing fee	\$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a plan review fee	\$50.00 or 25 percent of building plan review fee, whichever is greater
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 15 AMPS	\$7.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 20 AMPS	\$12.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 30 AMPS	\$20.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 40 AMPS	\$25.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 50 AMPS	\$30.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 60 AMPS	\$40.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 100 AMPS	\$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 101 through 200 amp	\$75.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 201 through 400 amp	\$100.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 401 through 800 amp	\$150.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 801 through 1199 amp	\$200.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 1200 through 4000 amp	\$250.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 4001 through 8000 amp	\$300.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 60 through 100 amp	\$35.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 101 through 200 amp	\$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 201 through 400 amp	\$65.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 401 through 600 amp	\$85.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 601 through 1000 amp	\$110.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 1001 through 2000 amp	\$130.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for a motor three quarter horsepower or more	The circuit fee plus \$25.00 for the first and \$15.00 for each additional
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee except for residential units, the fee for a motor less than three-quarter horsepower	\$10.00 plus the circuit fee
15.04.020 Section 109.2 subsection A.4.	Audio communications system fee	\$50.00
15.04.020 Section 109.2 subsection A.4.	Burglar alarm system fee	\$50.00
15.04.020 Section 109.2 subsection A.4.	Electronic computer/data processing system fee	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee	\$100.00
15.04.020 Section 109.2 subsection A.4.	Intercom and public address system fee	\$50.00 per system

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Relocatable wired partitions system fee	\$50.00
15.04.020 Section 109.2 subsection A.4.	Temporary wiring system fee	\$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum fee for all installations, except signs	\$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 15 AMPS	\$7.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 20 AMPS	\$12.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 30 AMPS	\$20.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 40 AMPS	\$25.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 50 AMPS	\$30.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 60 AMPS	\$40.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum plan review fee	\$50.00 or 25 percent of the building plan review fee— Whichever is greater.
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in residential (new or replacement unit)	\$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in all non- residential uses (new installations) per 2,000 square feet or fraction thereof	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in a residence (new or replacement unit)	\$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in any non-residential unit (new installations) per 2,000 square feet or fraction thereof	\$50.00
15.04.020 Section 109.2 subsection A.5.	Minimum mechanical permit fee for modification of existing duct work	\$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee plan review fee	\$50.00 or 25 percent of building plan review fee— Whichever is greater
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—New installation charge per each elevator, dumbwaiter, moving walk, escalator, conveyor or manlift (includes initial inspection)	\$125.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection per elevator, dumbwaiter, moving walk, escalator, conveyor or manlift	\$80.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection for repairs and reinspection	\$80.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Plan review fee for each elevator, conveyor, dumbwaiter, moving walk, escalator or manlift for buildings of four stories or less	\$175.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Additional fee per floor for every story above four stories:	\$10.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, each system, 1-100 heads	\$125.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, every 100 additional heads or fraction thereof	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 20 heads or less	\$25.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 21-100 heads	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system every 100 additional heads or fraction thereof	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to partial system of the domestic water system	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: standpipes (each)	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: fire pumps (each)	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: hood suppression systems	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: clean agent extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: alternate fire extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: means of egress access control systems	\$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: plan review/inspection fee for fire suppression systems	\$100.00
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: New or modification to an existing system (this is in addition to a \$100.00 electrical fee)	\$60.00
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,000 square feet or less	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,001 to 10,000 square feet	\$5.00 per device (minimum \$100.00)
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 10,000 square feet or more	\$5.00 per device (minimum \$150.00)
15.04.020 Section 109.2 subsection A.8.	Above-ground pool installation or alteration permit fee	\$50.00
15.04.020 Section 109.2 subsection A.9.	Plan review fee for the Health Department	\$50.00 or 25% of building plan review fee—Whichever is greater
15.04.020 Section 109.2 subsection A.10.	Any inspection or reinspection not covered by the fees designated in section 109.2 (per inspection)	\$50.00
15.04.020 Section 109.2 subsection A.11.	Where work has been started prior to the issuance of a permit, the normal permit fee shall be increased to	Doubled the original permit fee (with a minimum of \$50.00 and a maximum of \$1,000.00)
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: residential (per unit)	\$50.00
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: non-residential (per unit)	\$150.00
15.04.020 Section 109.2 subsection A.13.	Zoning/Code Compliance Letter (non-residential only)	\$150.00
15.04.020 Section 109.2 subsection A.14.	Parking Lot Repairs/Restriping	\$50.00
15.04.020 Section 109.2 subsection A.15.	Permit fee for Fire Department construction inspections (includes one reinspection)	\$50.00
15.04.020 Section 109.2 subsection A.15.	Fee per reinspection by the Fire Department after the first reinspection	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee (original inspection or the first reinspection)	\$0.00
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee per reinspection subsequent to first reinspection	\$50.00
15.04.020 Section 109.2 subsection A.16.	Temporary food service permit fee	\$75.00
15.04.020 Section 109.2 subsection A.17	Driveway and/or apron permit fee	\$50.00
15.04.020 Section 109.2 subsection A.18	Permit cancellation fee	\$50.00
15.12.030 subsection C	Fee for Public Works Department to complete connection to the Village storm sewer system in the parkway	\$1,200.00
15.20.030 subsection A.	Fence permit fee	\$35.00 for the first one hundred lineal feet and \$5.00 for each additional one hundred lineal feet or any part thereof
15.32.030	Contractor, subcontractor or construction manager annual fee	\$100.00 for the first trade. If registering for more than one trade, then \$100.00 for the first trade and \$50.00 for each subsequent trade. Any contractor registering on or after July 1st will pay one-half the required fee until the end of the year.
15.32.040 subsection A.2.	Electrical contractor annual registration fee	\$50.00
15.36.050 subsection C.	New license or renewal license for renting a single-family home, condominium, townhome, or row house	\$85.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.36.050 subsection C.	New license or renewal license for renting an apartment complex	\$150.00 per building plus \$40.00 per dwelling unit
15.36.050 subsection E.	Late fee if license is paid between January 1 and February 1	\$85.00
15.36.060 subsection F.	First reinspection fee	\$50.00
15.36.060 subsection F.	Second reinspection fee	\$75.00
15.36.060 subsection F.	Third and subsequent reinspection fee(s)	\$125.00
15.36.060 subsection G.	Absentee or cancellation fee for when an owner or agent fails to keep a scheduled inspection or reinspection, or fails to cancel a scheduled appointment by 24 hours prior to the scheduled appointment	\$60.00
16.20.020 subsection D.	Concept plan filing fee	\$150.00 plus \$25.00 for each acre or fraction thereof in excess of 5 acres, not to exceed \$1,000.00
16.20.020 subsection H.	Public Hearing fee and an Engineering Review fee for a public hearing with the Planning and Zoning Commission	1.0% of the total estimated cost of construction of all improvements required pursuant to Title 16.
16.20.080 subsection D.1.	Plat filing application fee for a developer	3.5% of the total estimated cost of all improvements, both public and private, governed by Title 16, less the amount of the engineering review fee, paid pursuant to Section 16.20.020
16.20.105 subsection C.	Filing fee for an administrative subdivision	\$100.00
16.20.105 subsection D.	Initial payment and recoverable cost escrow for an administrative subdivision	\$500.00
17.36.020 subsection A.2.	Permit fee for any construction, reconstruction, re-striping or expansion or modification of a parking lot	\$50.00 plus an engineering and reviewing fee of 3.5% of the first \$10,000 of the construction cost estimate plus 1.0%

Buffalo Grove Municipal Code Section	Classification	Fee
		of the remaining construction cost estimate
19.01.030 subsection C.	Subdivider or developer cash contribution for library services (per person in the subdivision or development)	\$93.85
19.01.040 subsection B.	Fair market value of improved land in the Village for purposes of determining cash contributions in lieu of land (per acre)	\$175,000.00

2.62.015 - VILLAGE CODE HEARING JURISDICTION

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
Chapter 3.52	Municipal Commuter Station Parking Lot Fees			
3.52.020	Failure to Pay Daily Parking Fee— Metra	\$25	\$50	
3.52.040	Resident Parking Only Violation— Metra	\$25	\$50	
3.52.055	Failure to Pay Daily Parking Fee— Township	\$25	\$50	
Chapter 5.20	Liquor Controls			
5.20.190.A	Alcohol underage/possession/consumption			\$150
5.20.190.B. and C.	Alcohol sale, give, or deliver to underage			\$250
5.20.192	Social Hosting Responsibility	\$1,000 first violation	\$2,000 each subsequent violation	
Chapter 5.24	Solicitors			
5.24.020	Soliciting without a permit			\$100
5.24.080	Soliciting-Failure to leave when requested			\$100
5.24.090	Soliciting where posted "No Soliciting"			\$100
5.24.100	Soliciting in violation of soliciting hours/days			\$100
Chapter 5.32	Tobacco			
5.32.090	Sale/delivery of tobacco products to person under 21 years of age			\$125
5.32.105	Possession of tobacco products by person under 18 years of age			\$100
Chapter 5.40	Hours of Operation Adjacent to Residential Areas			
5.40.040	Violation of Hours of Operation requirements	\$75		
Chapter 6.12	Care and Control			
6.12.010	No Rabies Vaccination—1st Violation	\$50		
6.12.010	No Rabies Vaccination—2nd Violation	\$75		
6.12.010	No Rabies Vaccination—3rd Violation	\$100		

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
6.12.020	No Dog or Cat License	\$100		
6.12.060	Failure to Remove Excrement—1st Violation	\$50		
6.12.060	Failure to Remove Excrement—2nd Violation	\$75		
6.12.060	Failure to Remove Excrement—3rd Violation	\$100		
6.12.070	Dog or Cat at Large—1st Violation	\$50		
6.12.070	Dog or Cat at Large—2nd Violation	\$75		
6.12.070	Dog or Cat at Large—3rd Violation	\$100		
6.12.080	Excessive Number of Animals—1st Violation	\$50		
6.12.080	Excessive Number of Animals—2nd Violation	\$75		
6.12.080	Excessive Number of Animals—3rd Violation	\$100		
6.12.090	Prohibited Animal—1st Violation	\$50		
6.12.090	Prohibited Animal—2nd Violation	\$75		
6.12.090	Prohibited Animal—3rd Violation	\$100		
6.12.120	Found to be potentially dangerous animal	\$75		
6.12.150.D	Excessive Dog Barking—1st Violation	\$50		
6.12.150.D	Excessive Dog Barking—2nd Violation	\$75		
6.12.150.D	Excessive Dog Barking—3rd Violation	\$100		
Chapter 8.20	Refuse			
8.20.020	Lack of required refuse service	\$50		
8.20.030	Littering	\$100		
8.20.070	Garbage—Out Too Early	\$25		
8.20.090	Garbage—Unsecured	\$25		
8.20.100	Illegal Dumping/Burning	\$50		
Chapter 8.24	Nuisances and Miscellaneous Health Laws			
8.24.020	Stagnant water creating mosquito nuisance	\$50		
8.24.060	Pest infestation—Insects	\$50		
8.24.070	Pest infestation—Rodents	\$50		
8.24.110	Use Constituting Nuisance	\$50		
Chapter 8.32	Weeds, Grass, Refuse and Junk			
8.32.010.A	Weeds in Excess of 12 Inches	\$50		
8.32.010.B	Grass in Excess of 6 Inches	\$50		
Chapter 9.04	Alarm Systems			
9.04.020	No Valid Alarm Permit	\$25		
Chapter 9.16	Buffalo Grove Controlled Substances Adoption by reference of the Illinois			

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
	Cannabis Regulation and Tax Act (ICRTA)			
ICRTA 10-5				
9.16.020.A - For residents of the State of Illinois	Possession of Cannabis (over 30 grams of cannabis flower)	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.B - For residents of the State of Illinois	Possession of Adult Use Cannabis with more than 500 milligrams of THC contained cannabis-infused product	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.C - For residents of the State of Illinois	Possession of more than 5 grams of cannabis concentrate	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.D - For residents of the State of Illinois	Possession of Adult Use Cannabis of persons under 21	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.E - For nonresidents of the State of Illinois	Possession of Cannabis (over 15 grams of cannabis flower)	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.F - For nonresidents of the State of Illinois	Possession of Adult Use Cannabis with more than 250 milligrams of THC contained in cannabis-infused product	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.G - For nonresidents of the State of Illinois	Possession of more than 2.5 grams of cannabis concentrate	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.H - For nonresidents of the State of Illinois	Possession of Adult Use Cannabis of persons under 21	\$150	\$250	
ICRTA 10-5, 10-10, 10-15				
9.16.020.I	Possession, consumption, use, purchase, obtaining, transporting, or cultivating cannabis not otherwise in accordance with ICRTA	\$150	\$200	
ICRTA 10-5, 10-20				

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
9.16.020.J	Use of false identification to obtain cannabis	\$150	\$250	
ICRTA 10-20, 10-35				
9.16.020.K	Sale, transferring and/or facilitation the use of Cannabis not in conformance with ICRTA	\$150	\$250	
ICRTA 10-35				
9.16.020.L	Undertaking tasks, possession, use, smoking, operating, navigating or being in actual physical control of any motor vehicle, aircraft or motorboat while using cannabis in violation of the Illinois Vehicle Code	\$150	\$250	
ICRTA 10-35				
9.16.020.M	Possession and/or consumption in a prohibited public place and/or otherwise in violation of State statute	\$150	\$250	
Chapter 9.17	Drug Paraphernalia			
9.17.020	Possession/sale of drug paraphernalia	\$100		
Chapter 9.28	Disorderly Conduct			
9.28.010	Disorderly conduct			\$100
9.28.010.C	Possession of fireworks	\$150		
9.28.025	Public Nuisance Assemblage/Social Host	\$100		
Chapter 9.32	Smoking in Public Places			
9.32.020	Smoking in Enclosed Public Place	Not less than \$150 1st violation		
9.32.030	Smoking in Place of Employment	Not less than \$150 1st violation		
9.32.040	Smoking in Open Air Dining Area	Not less than \$150 1st violation		
9.32.050	Smoking at Entrance	Not less than \$150 1st violation		
Chapter 9.38	Noise			
9.38.020	Noise Prohibited	\$75		

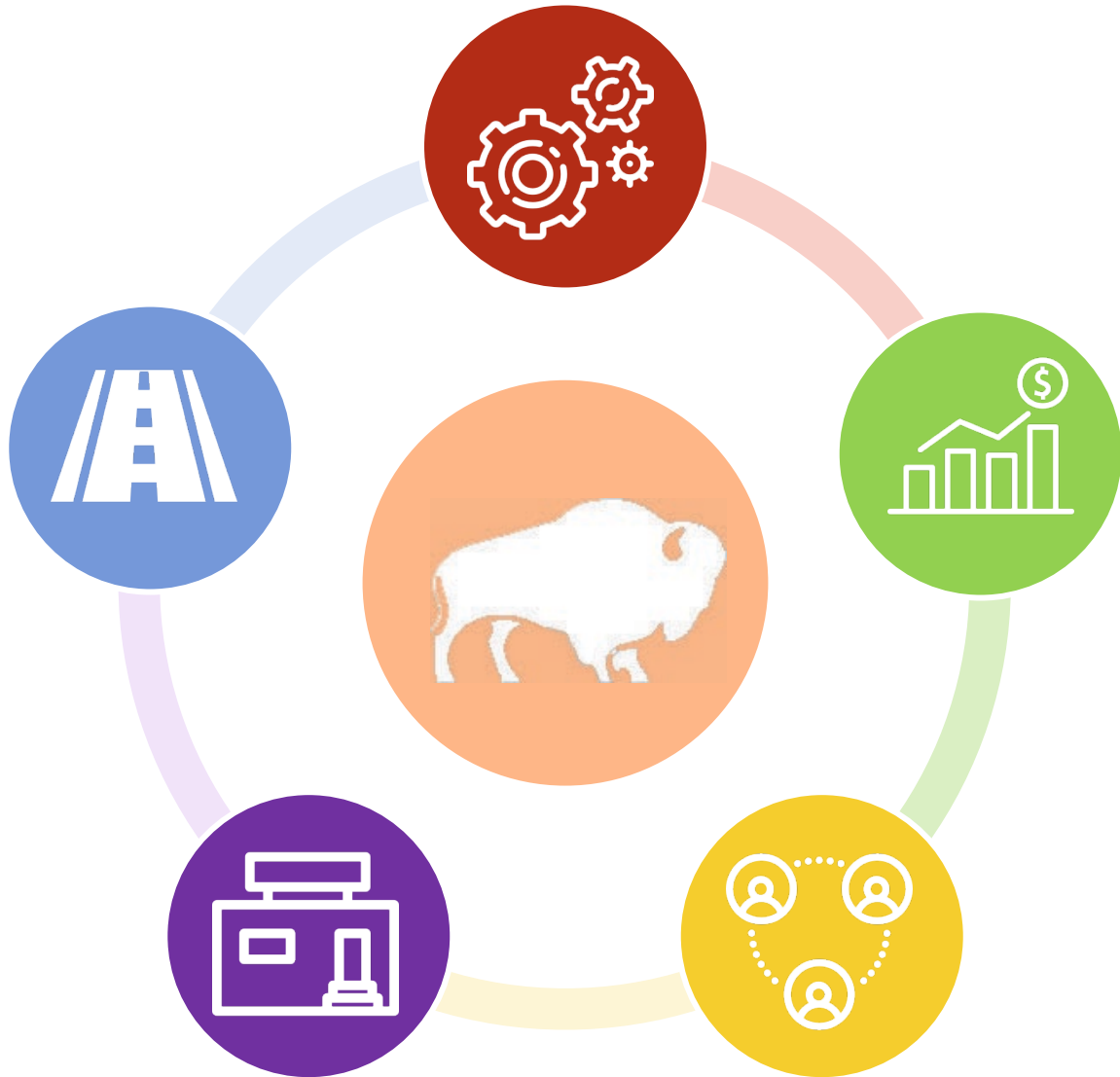
Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
9.38.030	Noise within a multifamily structure	\$100		
9.38.037	Construction regulations—Hours of work	\$75		
Chapter 9.48	Trespass and Damage to Property			
9.48.020	Trespass			\$150
9.48.030.A.	Damage to Village Property			\$150
9.48.040	Graffiti			\$150
Chapter 9.52	Theft			
9.52.020	Theft			\$200
9.52.020	Retail theft			\$250
Chapter 9.68	Curfew			
9.68.010	Curfew			\$100
Chapter 9.70	Truancy			
9.70.010	Truancy			\$100
Chapter 9.80	Weapons			
9.80.010	Air rifle/BB gun/Gun discharge			\$100
Chapter 10.08	Snow			
10.08.010	Parking—After 2-inch Snow	\$25	\$50	
10.08.020	Dumping Snow in Street	\$25	\$50	
Chapter 10.16, Section 10.16.010	Buffalo Grove Vehicle and Traffic Code. Adoption by Reference of the Illinois Vehicle Code (IVC)			
5/3-401	No valid registration	\$50	\$75	
5/3-413(a)	No front/rear registration plate	\$50	\$75	
5/3-413(b)	Improper display of license plate	\$50	\$75	
5/3-413(f)	Operation of vehicle w/expired registration	\$50	\$75	
5/3-413(g)	Use of license plate cover	\$50	\$75	
5/3-701	Inoperable odometer under mileage plates	\$50	\$75	
5/1-100 et seq.	Miscellaneous Traffic Code Violations	\$50	\$75	
5/11-1003(a)	Jay Walking	\$25	\$50	
5/11-1301.3	Handicapped Zone Parking	\$250	\$375	
5/11-1303. (a).1.b.	Parked Blocking Sidewalk	\$25	\$50	
5/11-1303. (a).2.b.	Parked Within 15 feet of Fire Hydrant	\$25	\$50	
5/11-1303. (a).2.c.	Parked Within 20 feet of Crosswalk	\$25	\$50	
5/11-1303. (a).2.d.	Parked Within 30 feet of Traffic Control Device	\$25	\$50	
5/11-1303. (a).3.b.	Parking Where Prohibited	\$25	\$50	
5/11-1303. (a).3.b.	Parking in Loading Zone	\$25	\$50	

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
5/11-1304.a.	Parking over 12 inches from Curb	\$25	\$50	
5/11-1304.a.	Parking—Left Wheels to Curb	\$25	\$50	
5/11-1304.5	Parking of Vehicle With Expired Registration	\$25	\$50	
5/6-112	Driver's license not on person	\$50	\$75	
5/6-116	Failure to notify Secretary of State— Change of address	\$50	\$75	
5/12-713	Improperly marked vehicles— Contractor	\$50	\$75	
5/12-101	Unsafe equipment	\$50	\$75	
5/12-201(a)	Driving motorcycle w/out lighted headlight	\$50	\$75	
5/12-201(b)	Driving w/out lights when required	\$50	\$75	
5/12-201(b)	Only one taillight	\$50	\$75	
5/12-201(c)	No rear license plate light	\$50	\$75	
5/12-204	Improper lamp or flag on projected load	\$50	\$75	
5/12-207	Improper use of spot lamp/aux driving lamps	\$50	\$75	
5/12-208	No stop lights	\$50	\$75	
5/12-209(c)	Defective back-up lights	\$50	\$75	
5/12-210	Failure to dim headlights	\$50	\$75	
5/12-211	Only one headlight	\$50	\$75	
5/12-301	Defective brakes	\$50	\$75	
5/12-405(c)	Use of unsafe tire	\$50	\$75	
5/12-502	No rear-view mirror	\$50	\$75	
5/12-503(a)	Illegally Tinted Windows	\$50	\$75	
5/12-503(c)	Obstructed windshield	\$50	\$75	
5/12-503(d)	Obstructed windows—Snow, ice, moisture	\$50	\$75	
5/12-503(d)	No windshield clearing device (wipers)	\$50	\$75	
5/12-601(a)	Defective or no horn	\$50	\$75	
5/12-602	Loud muffler—Excessive noise	\$50	\$75	
5/12-603.1	Failure to Wear Properly Adjusted Seat Belt	\$50	\$75	
5/12-608	No bumper or unlawful bumper height	\$50	\$75	
5/12-610.2	Use of Mobile Telephones	\$50		
5/12-611	Illegal operation of sound amplification—75'	\$50	\$75	
5/12-702	No flags, flares, warning devices carried	\$50	\$75	
5/12-710	Inadequate or no splash guards (mud flaps)	\$50	\$75	

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
Title 10, Chapter BG-4	Towing			
BG-4-101.E.1.	Abandoned vehicle over 7 days	\$25	\$50	
Title 10, Chapter BG-11	Rules of the Road			
BG-11-1303.C.1.	Parking on Parkway or Median	\$25	\$50	
BG-11-1303.C.2.b.	Parking—Blocking Driveway	\$25	\$50	
BG-11-1303.C.2.c.	Parking in Posted Fire Lane	\$25	\$50	
BG-11-1308.1.	Parking on Street 2 am to 6 am	\$25	\$50	
BG-11-1311	Selling Vehicle on Street	\$25	\$50	
Chapter 12.20	Trees, Shrubs, and Other Plants			
12.20.070	Trees/vegetation obstructing public sidewalks	\$100		
12.20.080	Trees/vegetation creating visual obstructing	\$100		
Chapter 13.05	Water System Cross-connection Control			
13.05.110. A.2.	Inspection and maintenance	\$50		
Chapter 13.16	Water Conservation			
13.16.020	Sprinkling Ban Violation (12:00—6:00 p.m.)	\$100		
Title 14	Sign Code			
14.12.010	Signs Installed without a Permit	\$50		
14.32.060	Signs Placed in the Public Right-of-Way	\$50		
Chapter 15.04, Section 15.04.010	International Building Code. Adoption by Reference of the International Building Code (IBC)			
IBC 105.1	Failure to secure required permit (Commercial)	\$200		
Chapter 15.05, Section 15.05.010	International Residential Code One- and Two-Family Dwellings. Adoption by Reference of the International Residential Code One- and Two-Family Dwellings (IRC)			
IRC 105.1	Failure to secure required permit (Residential)	\$50		
Chapter 15.06, Section 15.06.010	Property Maintenance Code. Adoption by Reference of the International Property Maintenance Code (IPMC)			
IPMC 302.8, as amended	Parking on non-approved surface/grass/lawn	\$50		

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
IPMC 302.8, as amended	Unlicensed vehicle	\$100		
IPMC 302.8, as amended	Vehicle in a state of disrepair	\$75		
IPMC 304	Property in disrepair	\$75		
IPMC 307	Junk/Garbage/Debris on property	\$75		
Chapter 15.12	Plumbing Code			
15.12.030	Downspout and sump pump discharges	\$75		
Chapter 15.20	Fence Code			
15.20.100	Fence in Disrepair	\$100		
Chapter 15.36	Residential Rental Housing Program			
15.36.040	Renting property without a license			\$100
15.36.060	Failure to schedule/allow rental inspection			\$100
Chapter 17.12	Definitions			
17.12.230	Use or occupancy of a One-Family Dwelling by more than one family			\$25
Chapter 17.28	Special Uses			
17.28.080	Adult Use Cannabis Business Organizations		\$750/day	
17.28.080	Cultivation, craft growing, infusing and/or transporting adult use cannabis in violation of the Cannabis Regulation and Tax Act		\$750/day	
ICRTA 15 et seq. 17.28.080	Operating a cannabis dispensary in violation of ICRTA	\$100	\$250	
Chapter 17.36	Driveways and Off-Street Parking and Loading Facilities			
17.36.030	Improper Recreational Vehicle Parking	\$50		
17.36.030	Improper parking of a commercial vehicle/Residential District	\$25		
17.36.030	Oversized Vehicle	\$25		
17.36.030	Improperly maintained parking lots	\$50		
17.36.030	Improperly marked accessible parking spaces	\$50		

APPENDIX B: HEALTH PLAN AND STAFFING



Health Plan Benefits - Employee Staffing Levels

HEALTH PLAN BENEFITS

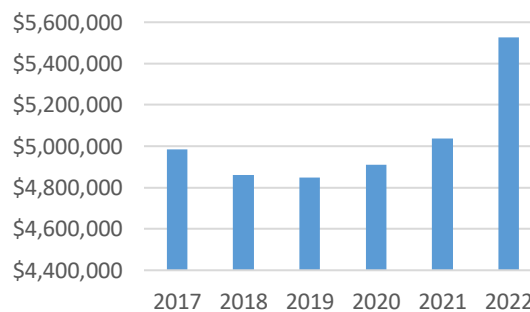
The Village offers two health insurance coverage options (1 PPO and 1 HMO) on a self-insured, pooled basis using the BlueCross BlueShield network. The Village also offers Basic Life /AD&D coverage, dental insurance coverage on a self-funded, pooled basis through Delta Dental and vision insurance coverage on a fully insured based through Vision Service Plan.

On January 1, 2012, the Village entered the Intergovernmental Personnel Benefits Cooperative (IPBC). Established in 1978, IPBC is a benefits pool, created under Illinois Law and regulated by the Illinois Department of Insurance. Comprised of approximately 136 municipalities and similar units of local government, the IPBC covers over 17,000 active employees and retiree lives. Participation in the IPBC provides the Village with great benefits, including, but not limited to the following:

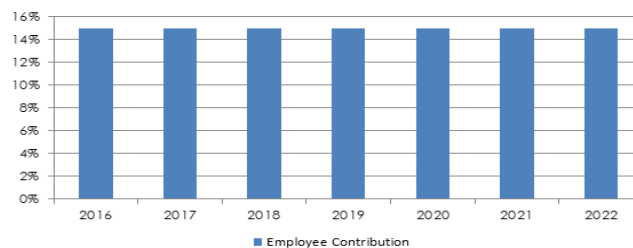
1. IPBC rate increases have historically trended lower than industry benchmarks.
2. Economies of scale are experienced from negotiating and purchasing insurance products in intergovernmental consortiums.
3. The IPBC has expanded access to more effective cost containment options by negotiating contracts with BlueCross BlueShield, Cigna, and United Healthcare.
4. The IPBC provides a wealth of information and support services to assist the Village in regard to the impact of Healthcare Reform, compliance, and cost analysis.
5. IPBC provides reimbursement for a range of wellness services including the PUSH Wellness program and annual employee flu shots.

The FY2016-FY2022 medical insurance premium contribution schedule that has been adopted for all eligible Village employees, including those in bargaining units, is as follows:

Annual Contributions to the IPBC



**Employee Healthcare Premium Contributions
2016-2022**



2021 VERSUS 2022 PREMIUM STRUCTURE (\$)

PPO Medical Plan		2021 Monthly rates		2022 Monthly rates		
	Employee	Village	Total	Employee	Village	Total
	90% In-Network / 70% Out of network benefit					
Single employee	\$106.31	\$602.40	\$708.71	\$113.43	\$642.76	\$756.19
Single + 1 dependent	\$214.75	\$1,216.86	\$1,431.61	\$229.13	\$1,298.40	\$1,527.53
Family	\$379.52	\$2,150.59	\$2,530.11	\$404.94	\$2,294.68	\$2,699.62

HMO Medical Plan		2021 Monthly Rates		2022 Monthly Rates		
	Employee	Village	Total	Employee	Village	Total
Single employee	\$84.68	\$479.82	\$564.50	\$83.66	\$474.07	\$557.72
Single + 1 dependent	\$171.05	\$969.26	\$1,140.31	\$168.99	\$957.64	\$1,126.63
Family +2 dependents	\$302.29	\$1,712.99	\$2,015.28	\$298.66	\$1,692.43	\$1,991.10

Dental Plan		2021 Monthly Rates		2022 Monthly Rates		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$55.20	\$55.20	\$0.00	\$56.91	\$56.91
Single + 1 dependent	\$0.00	\$92.91	\$92.91	\$0.00	\$95.79	\$95.79
Family + 2 dependents	\$0.00	\$155.82	\$155.82	\$0.00	\$160.65	\$160.65

Vision Plan		2021 Monthly Rates		2022 Monthly Rates		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$4.78	\$4.78	\$0.00	\$4.97	\$4.97
Single + 1 dependent	\$0.00	\$7.81	\$7.81	\$0.00	\$7.96	\$7.96
Single + spouse	\$0.00	\$7.65	\$7.65	\$0.00	\$8.12	\$8.12
Family	0	\$12.59	\$12.59	\$0.00	\$13.10	\$13.10

EMPLOYEE STAFFING LEVELS

Office of the Village Manager/ Administration	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
Administrative Assistant	0	0.5	0	0	0	0
Assistant to the Village Manager	1	0	1	0	1	0
Community Engagement Director	0	0	0	0	1	0
Community Engagement Specialist	0	0	0	0	1	0
Deputy Village Clerk	1	0	0	0	0	0
Deputy Village Manager	2	0	1.5	0	1	0
Village Manager	1	0	1	0	1	0
Total	5	0	2.5	0	5	0
Full & Part-Time FTE Total	5.5		2.5		5	

Administrative Services Department	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
Administrative Services Director	0	0	1	0	1	0
Administrative Services Manager	0	0	0.5	0	1	0
Buyer	0	0	0	0.5	1	0
Records Clerk	0	0	0	0.5	0	0.5
Total	0	0	1.5	1	3	0.5
Full & Part-Time FTE Total	0		2.5		3.5	

Human Resources	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
Director of Human Resources	1	0	1	0	1	0
Management Analyst	1	0	1	0	1	0
Total	2	0	2	0	2	0
Full & Part-Time Total	2		2		2	

Finance & General Services	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
Accountant	1	0	0	0.5	1	0.5
Accounts Payable Coordinator	1	0	1	0	1	0
Deputy Finance Director	1	0	1	0	1	0
Director of Finance/Treasurer	1	0	1	0	1	0
Finance Clerk	1	0	1	0	1	0
Payroll Coordinator	1	0	1	0	1	0
Purchasing Manager	1	0	0	0	0	0
Utility Billing Coordinator	1	0	1	0	1	0
Total	8	0	6	0.5	7	0.5
Full & Part-Time Total	8		6.5		7.5	

Community Development	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Administrative Assistant</i>	2	0	2	0	2	0
<i>Administrative Services Manager</i>	0	0	0.5	0	0	0
<i>Associate Planner</i>	1	0	1	0	1	0
<i>Building Commissioner</i>	1	0	0	0.5	0	0
<i>Building Inspector</i>	1	0	1	0	0	0
<i>Chief Building Inspector</i>	0	0	0	0	1	0
<i>Community Development Director</i>	0.5	0	0.5	0	1	0
<i>Deputy Community Development Director</i>	1	0	1	0	1	0
<i>Electrical Inspector</i>	1	0	0	0	0	0
<i>Health Inspector</i>	1	0	1	0	1	0
<i>Permit Coordinator</i>	1	0	0	0.5	1	0
<i>Plan Reviewer</i>	1	0	1	0	1	0
<i>Plumbing Inspector</i>	1	0	0	0	0	0
<i>Principal Planner</i>	0	0	0	0	0	0
<i>Property Maintenance Inspector</i>	1	0.5	1	0	1	0
<i>Total</i>	12.5	0.5	9	1	10	0
Full & Part-Time Total	13		10		10	

Fire Services	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Administrative Assistant</i>	1	0	1	0	1	0
<i>Battalion Chief</i>	4	0	4	0	4	0
<i>Deputy Fire Chief</i>	1	0	1	0	1	0
<i>Deputy Fire Marshall</i>	1	0	1	0	1	0
<i>EMA Coordinator</i>	0	0.5	0	0.5	0	0.5
<i>EMS Educator</i>	1	0	1	0	1	0
<i>Fire Chief</i>	1	0	1	0	1	0
<i>Fire Inspector</i>	0	0.5	0	0	0	0.5
<i>Fire Lieutenant</i>	9	0	9	0	9	0
<i>Firefighter/Paramedic</i>	43	0	42	0	42	0
<i>Management Analyst</i>	1	0	1	0	1	0
<i>Public Education Officer</i>	0	0.5	0	0	0	0
<i>Total</i>	62	1.5	61	0.5	61	1
Full & Part-Time Total	63.5		61.5		62	

Police Services	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Administrative Assistant</i>	1	0	1	0	1	0
<i>Chief of Police</i>	1	0	1	0	1	0
<i>Clerk</i>	3	0	2	0.5	2	0.5
<i>Community Engagement Specialist</i>	0	0	1	0	0	0
<i>Community Service Officer</i>	2	0	2	0	2	0
<i>Crossing Guard *</i>	0	5	0	5	0	5
<i>Deputy Police Chief</i>	2	0	2	0	2	0
<i>Desk Officer</i>	3	1.5	3	1.5	2	1.5
<i>Evidence Custodian</i>	1	0	1	0	1	0
<i>Lieutenant</i>	4	0	6	0	6	0
<i>Patrol Officer</i>	46	0	42	0	45	0
<i>Police Commander</i>	2	0	0	0	0	0
<i>Police Sergeant</i>	8	0	7	0	8	0
<i>Records Supervisor</i>	1	0	0	0	0	0
<i>Social Worker</i>	1	0	1	0	1	0
<i>Technical Services Administrator</i>	1	0	1	0	1	0
<i>Total</i>	76	6.5	70	7	72	7
Full & Part-Time Total	82.5		77		79	

Golf Operations	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Assistant Golf Professional</i>	0	1	0	1	0	1
<i>Golf Course Attendants- Seasonal</i>	0	20.5	0	20.5	0	20.5
<i>Head Golf Professional</i>	2	0	2	0	2	0
<i>Total</i>	2	21.5	2	21.5	2	21.5
Full & Part-Time Total	23.5		23.5		23.5	

Public Works/Engineering	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Administrative Assistant</i>	2	0	2	0	2	0
<i>Assistant Public Works Director</i>	0	0	1	0	2	0
<i>Automotive Mechanic II</i>	3	0	2	0	2	0
<i>Automotive Shop Assistant</i>	0	1	0	0	0	0
<i>Building Maintenance Manager</i>	1	0	1	0	1	0
<i>Buyer</i>	0	0	0.5	0	0	0
<i>Civil Engineer I</i>	1	0	1	0	1	0
<i>Civil Engineer II</i>	2	0	1	0	1	0
<i>Deputy Director of Public Works</i>	1	0	0	0	0	0
<i>Director of Public Works</i>	1	0	1	0	1	0
<i>Engineering Intern</i>	0	1	0	1	0	1
<i>Engineering Technician</i>	1	0	1	0	1	0
<i>Fleet Manager</i>	1	0	1	0	1	0
<i>Forestry & Grounds Manager</i>	1	0	1	0	1	0
<i>Seasonal Laborer</i>	0	3	0	1.5	0	4
<i>Maintenance Worker I</i>	8	0	11	1	12	1.5
<i>Maintenance Worker II</i>	11	0	10	0	10	0
<i>Crew Leader</i>	6	0	6	0	6	0
<i>Management Analyst</i>	1	0	1	0	1	0
<i>Superintendent of Maintenance</i>	1	0	1	0	1	0
<i>Seasonal Snow Plow Driver</i>	0	1.5	0	0	0	0
<i>Sewer & Drainage Manager</i>	1	0	1	0	1	0
<i>Streets Manager</i>	1	0	1	0	1	0
<i>Superintendent of Utilities</i>	1	0	1	0	1	0
<i>Village Engineer</i>	1	0	1	0	1	0
<i>Water Manager</i>	1	0	1	0	1	0
<i>Total</i>	46	6.5	46.5	3.5	48	6.5
Full & Part-Time Total	52.5		50		54.5	

TOTAL EMPLOYEE COUNT

Village of Buffalo Grove	FY 2020		FY 2021		FY 2022	
	FT	PT	FT	PT	FT	PT
<i>Total</i>	213.5	37	200.5	35	210	37
Full & Part-Time Total	250.5		235.5		247	

APPENDIX C: DOCUMENT DEFINITIONS



Glossary - Acronyms

GLOSSARY

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement:

A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies, special assessments, and service charges.

Ad Valorem Tax:

A direct tax based "according to value" of property, commonly referred to as a property tax.

Advanced Refunding Bonds:

Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Agencies:

Informal name that refers to securities issued by the United States government and U.S. government sponsored instrumentalities.

Agency

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Fund:

Amortization:

The process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Appropriation:

A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Arbitrage Bonds:

Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Asked:

The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

Assessed

A value that is established for real or personal property and used as a basis for levying property taxes. (Note: property values are established by the Township Assessor.)

Valuation:

Assessed Value:

An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Assets:

Property including cash on hand, facilities, and equipment owned by a government.

Audit:

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

Balance

Sheet:

That portion of the Village's financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

Bankers' Acceptance (BA):

A short-term financial instrument that is the unconditional obligation of the accepting bank.

Basis

of

Accounting:

A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Basis Point:

1/100 of one percent.

Bid:

The trading price acceptable to a prospective buyer of securities.

Blended Service Model:

The mix of contracted services in tandem with Village forces to complete a collective objective.

Bond:

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Bond Anticipation Notes (BANS):

Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel:

An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt:

The portion of an issuer's total indebtedness represented by outstanding bonds.

Bond Equivalent Yield (BEY):

An annual yield, expressed as a percentage, describing the return provided to bond holders. The BEY is a way to compare yields available from discount securities such as Treasury bills and BAs with yields available from coupon securities.

Broker:

A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same individuals and firms that act as brokers in some transactions may act as dealers in other transactions.

Brokered and Negotiable Certificates of Deposit:

Short-term (2 to 52 weeks) large denomination (\$100,000 minimum). Certificate of Deposit that is issued at a discount on its par value, or at a fixed interest rate payable at maturity and are freely traded in secondary markets

Budget:

A plan of Village financial operations, which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Act:

The Budget Act allows the municipality to adopt a single document that serves as the annual budget and the appropriation ordinance.

Budget

The opening section of the budget, which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

Message:**Callable Bond:**

A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

Capital Appreciation Bonds (CAB):

A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Cash

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Management:

Certificate of Deposit:
A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Charges for Service:
User charges for services provided by the Village to those specifically benefiting from those services.

Collateral:
Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper:
Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Comprehensive Annual Financial Report (CAFR):
The official annual report for the Village of Buffalo Grove. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Coupon Rate:
The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Dealer:
A firm or individual who buys and sells for their own account. Dealers have ownership between a purchase from one party and a sale to another party. Dealers are compensated by the spread between the price they pay and the price they receive.

Debenture:
A bond secured only by the general credit of the issuer.

Debt:
A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, lines of credit, and land contracts.

Debt Limit:
The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service:
The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Deficit:
The excess of expenditures or expenses over revenues or income during a single accounting period.

Delivery Versus Payment:

The simultaneous exchange of securities and cash. The safest method of settling either the purchase or sale of a security. In a DVP settlement, the funds are wired from the buyer's account and the security is delivered from the seller's account in simultaneous independent wires.

Demand Notes (Variable Rate):

A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Department:

A major administrative division of the Village, which indicates overall management responsibility for an operation.

Depreciation:

The allocation of the cost of a fixed asset over the asset's useful life. Through this process, the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Discount:

The amount by which the price for a security is less than its par.

Discount Securities:

Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity. Treasury bills, bankers' acceptances and zero coupon bonds are discount securities.

Distinguished**Budget****Award****Program:**

Award program that recognizes exemplary budget documentation as prescribed by the Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Diversification:

Dividing investment funds among a variety of securities offering independent returns.

Double Barreled Bonds (Alternative Revenue Bonds):

A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise**Fund:**

A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures:

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses:

Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Federal Credit Agencies:

Agencies of the Federal Government set up to supply credit to various classes of institutions and individuals, e.g., S & L's, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit of Insurance Corporation (FDIC):

A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

Federal Funds Rate:

The rate for which overnight federal funds are traded.

Federal Home Loan Banks (FHLB):

The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

Federal National Mortgage Association (FNMA or FANNIE MAE):

FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

Federal Open Market Committee (FOMC):

Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotation basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System:

The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Fiscal**Policy:**

The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal**Year:**

A 12-month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified January 1 to December 31 as its fiscal year.

Fixed**Assets:**

Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund:

An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund**Balance:**

The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally**Accepted****Accounting****Principles****(GAAP):**

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General**Obligation****Bonds:**

Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GIS Consortium (GISC):

The Consortium gives the Village access to staffing and development tools through a cooperative, regional consortium. Specifically GISC is a group of local communities working together to develop geographic information systems (GIS) solutions. These local governments have broad backgrounds in GIS-related technologies and share a common objective—to achieve the full benefits of GIS by maximizing value while reducing cost and risk. The GIS Consortium was established with the goal of investigating existing approaches to GIS in local government and integrating best practices into a unified model.

Governmental**Fund****Types:**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are an accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund type is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes

in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant:

A sum of money given by an organization, especially a government, for a particular purpose.

Governmental National Mortgage Association (GNMA OR GINNIE MAE):

GNMA, like FNMA, was chartered under the Federal National Mortgage Association Act of 1938. Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term *pass-throughs* is often used to describe Ginnie Maes.

Income:

A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Intergovernmental

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Revenue:

Internal Service Fund:

A fund that is comprised of one or more departments that provides services to other departments within the governmental unit or amongst multiple governmental units. These services are funded through expenditures in the departments that utilize the services provided and recorded as revenue in the internal service fund created.

Investment Policy:

The Budget Act allows the municipality to adopt a single document that serves as the annual budget and the appropriation ordinance.

Lease Purchase Agreement (Capital Lease):

A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit:

A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service:

An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Levy:

(Verb) to impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by the Village.

Liability:

Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Liquidity:

A liquid asset is one that can be readily converted to cash through sale in an active secondary market.

Local Government Investment Pool (LGIP):

Pools through which governmental entities may invest short term cash. Examples of LGIP's are the Illinois Funds, administered by the Illinois State Treasurer and the Illinois Metropolitan Investment Fund.

Long-Term Debt:

Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.

Maturity:

The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Major Services:

The actions a department undertakes to accomplish the work necessary in individual Program Areas.

Market Value:

The price at which a security could presumably be purchased or sold.

Mark to Market:

The process of restating the carrying value of an asset or liability to equal its current market value.

Master Repurchase Agreement:

A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

Mini-bonds:

A small denomination bond directly marketed to the public.

Modified**Accrual****Basis:**

The accrual basis of accounting adapted to the governmental fund-type measurement focus.

Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Natural**Area:**

An area of landscape that is developed through natural growth rather than design or planning, of which represents the regions genetic or biological diversity.

Net**Income:**

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offer to Offered Price:

The trading price proposed by the prospective seller of securities (also called the asked or asking price).

Offering Circular:

Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Open Market Operations:

Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

Other Contractual Debt:

Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitutional or statutory debt limitation or restriction.

Par Value or Face Amount:

In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds:

Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Performance Contracting:

Performance Contracting allows the village to combine project planning with other governmental units to combine purchasing power to share fixed costs of a project and pay each participant's own share of actual costs. Each participant shares the risks and rewards of the project.

Principal:

The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds:

One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

Portfolio:

Collection of financial assets belonging to a single owner.

Premium:

The amount by which the price for a security is greater than its par amount.

Primary Dealer:

A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unrelated firms.

Program Area:

Provides an access point for individuals to search village services by function.

Program Based Budget:

Program-based budgeting is a budgeting structure where money is distributed by program or functional area and based on the nature of the activities performed by the program.

Property

Taxes levied on real property according to the property's valuation and the tax rate.

Tax:

Proprietary

Fund

Types:

The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Prudent Person Rule:

An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state - the so-called *legal list*. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

Qualified Public Depositories:

A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

Rate of Return:

The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

Ratings:

Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds:

Bonds issued to retire bonds already outstanding.

Registered Bond:

A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reinvestment Risk:

The risk that all or part of the principal may be received when interest rates are lower than when the security was originally purchased, so that the principal must be reinvested at a lower rate than the rate originally received by the investor.

Repurchase Agreement (RP OR REPO):

See Master Repurchase Agreement.

Reserve Fund:

A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Retained**Earnings:**

An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue:

Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Safekeeping:

A service rendered by banks whereby securities and valuables of all types and descriptions are held by the bank.

SEC RULE 15C3-1:

See uniform net capital rule.

Secondary Market:

Markets for the purchase and sale of any previously issued financial instrument.

Securities and Exchange Commission (SEC):

The federal agency with responsibility for regulating financial exchanges for cash instruments.

Self-Supporting or Self Liquidating Debt:

Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt:

Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

Spread:

The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

Surplus:

Surplus is more than or in excess of what is needed or required.

Tax

Increment

District:

A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements, which generate the increased assessed valuation.

Tax-Exempt Bonds:

For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds:

Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Tax

Levy:

The total amount to be raised by general property taxes for operating and debt service purposes.

Tax

Rate:

The amount of tax levied for each \$100 of assessed valuation.

Tax Year:

Tax year pertains to the fiscal year in which the taxes are assessed and collected, but not distributed.

Term Bonds:

Bonds coming due in a single maturity.

Treasury Bills (T-BILLS):

Short-term obligations issued by the U.S. Treasury for maturities of one year or less. They do not pay interest but are issued on a discount basis instead.

TREASURY BONDS (T-BONDS):

Long-term obligations issued by the U.S. Treasury with initial maturities of more than ten years.

Treasury Notes (T-NOTES):

Medium-term obligations issued by the U.S. Treasury with initial maturities of from one to ten years.

True Interest Cost (TIC):

Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Trust

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Funds:**Uniform Net Capital Rule:**

Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicate. *Liquid capital* includes cash and assets easily converted to cash.

Yield:

Loosely refers to the annual return on an investment expressed as a percentage on an annual basis. For interest-bearing securities, the yield is a function of the rate, the purchase price, the income that can be earned from the reinvestment of income received prior to maturity, call or sale. Different formulas or methods are used to calculate yields.

Yield to Maturity:

The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond:

A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

ACRONYMS

CAD:	Computer Aided Dispatch	IMRF:	Illinois Municipal Retirement Fund
CAFR:	Certified Annual Financial Report	IRMA:	Intergovernmental Risk Management Agency
CAFT:	Combined Area Fire Training	JEMS:	Joint Emergency Management System
CIF:	Capital Improvement Fund	MCSC3:	Mobile Comm Support Center 3
CIP:	Capital Improvement Plan	MDC:	Mobile Data Computer
EAB:	Emerald Ash Borer	MFT:	Motor Fuel Tax
EAV:	Equalized Assessed Valuation	NWCDS:	Northwest Central Dispatch System
EMA:	Emergency Management Agency	NWWC:	Northwest Water Commission
FLSA:	Fair Labor Standards Act	OTSW:	Opportunities, Threats, Strengths, and Weaknesses
GAAP:	Generally Accepted Accounting Principals	PAFR:	Popular Annual Financial Report
GFOA:	Government Finance Officers Association	RETT:	Real Estate Transfer Tax
GovITC:	Government Information Technology Consortium	SLIP:	Suburban Insurance Liability Pool
HVAC:	Heating, Ventilation Air Conditioning	SOP:	Standard Operating Procedure
IEPA:	Illinois Environmental Protection Agency	SWANCC:	Solid Waste Agency of Northern Cook County
IMF:	Infrastructure Maintenance Fee	TERF:	Technology Equipment and Replacement Fund
IPBC:	Intergovernmental Personnel Benefit Cooperative	TIF:	Tax Increment Financing
		VSI:	Voluntary Separation Incentive

APPENDIX D: CMAP DATA



Community Data Snapshot

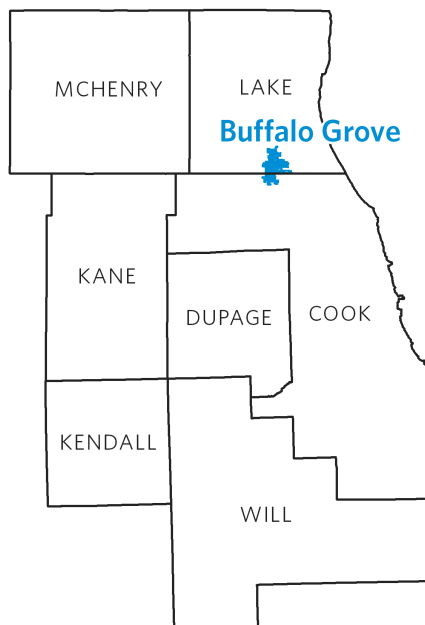


Buffalo Grove

Community Data Snapshot

Municipality Series

August 2021 Release



About the Community Data Snapshots

The Community Data Snapshots is a series of data profiles for every county, municipality, and Chicago Community Area (CCA) within the [Chicago Metropolitan Agency for Planning \(CMAP\)](#) seven-county northeastern Illinois region. The snapshots primarily feature data from the American Community Survey (ACS) five-year estimates, although other data sources include the U.S. Census Bureau, Illinois Environmental Protection Agency (IEPA), Illinois Department of Employment Security (IDES), Illinois Department of Revenue (IDR), HERE Technologies, and CMAP itself.

CMAP publishes updated Community Data Snapshots annually to reflect the most recent data available. The latest version can always be found at cmap.illinois.gov/data/community-snapshots. The underlying data can be downloaded from the [CMAP Data Hub](#). Please direct any inquiries to info@cmap.illinois.gov.

To improve the Community Data Snapshots in the future, CMAP wants to hear from you! **Please take a quick [survey](#)** to describe how you use this data and what you would like to see in next year's snapshots.

User Notes

Definitions

For data derived from the ACS, the Community Data Snapshots uses terminology based on the [ACS subject definitions](#).

Margins of Error

The ACS is a sample-based data product. Exercise caution when using data from low-population communities, as the margins of error are often large compared to the estimates. For more details, please refer to the [ACS sample size and data quality methodology](#).

Regional Values

Regional values are estimated by aggregating ACS data for the seven counties that compose the CMAP region. These counties are Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will.

Median Values

The Census Bureau encourages users to aggregate small levels of geographies into larger areas to estimate median values for those areas. Median values for the aggregated geographies (CCAs and the CMAP region) are estimated from the [grouped frequency distributions](#) reported in the ACS.

Municipalities Located in Multiple Counties

County data is presented for the CMAP county containing the largest portion (by area) of the municipality.

Municipalities That Extend Beyond the CMAP Region

Values derived from CMAP analyses are generally restricted to geographies that fall within the CMAP regional boundaries. Specifically, values in the General Land Use, Equalized Assessed Value, Park Access, Transit Availability, Walkability, Water Supply, and ON TO 2050 Indicators tables only represent the portion of each municipality that falls within the seven-county CMAP region. This snapshot is for Buffalo Grove, which does *not* extend beyond the CMAP region.

Population and Households

The population and household tables include general demographic, social, and economic characteristics summarized for Buffalo Grove.

General Population Characteristics, 2020

	Buffalo Grove	Lake County	CMAP Region
Total Population	43,212	714,342	8,577,735
Total Households	16,404	253,386	3,266,741
Average Household Size	2.6	2.7	2.6
Percent Population Change, 2010-20	4.1	1.5	1.7
Percent Population Change, 2000-20	0.7	10.9	5.3

Source: 2000, 2010 and 2020 Census.

Race and Ethnicity, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
White (Non-Hispanic)	27,884	67.9	432,361	61.6	4,331,282	51.1
Hispanic or Latino (of Any Race)	2,789	6.8	152,141	21.7	1,952,500	23.0
Black (Non-Hispanic)	664	1.6	45,923	6.5	1,406,500	16.6
Asian (Non-Hispanic)	8,643	21.0	53,654	7.6	610,365	7.2
Other/Multiple Races (Non-Hispanic)	1,082	2.6	17,394	2.5	182,620	2.2

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Total population

Age Cohorts, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Under 5	2,412	5.9	40,703	5.8	518,065	6.1
5 to 19	7,856	19.1	152,672	21.8	1,644,152	19.4
20 to 34	6,369	15.5	128,316	18.3	1,794,152	21.1
35 to 49	9,423	22.9	137,299	19.6	1,701,494	20.1
50 to 64	9,050	22.0	146,144	20.8	1,635,766	19.3
65 to 74	3,651	8.9	57,332	8.2	691,947	8.2
75 to 84	1,457	3.5	26,661	3.8	346,833	4.1
85 and Over	844	2.1	12,346	1.8	150,858	1.8
Median Age	41.7		38.4		37.5	

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Total population

Educational Attainment*, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than High School Diploma	682	2.3	42,861	9.4	663,242	11.5
High School Diploma or Equivalent	3,220	11.1	95,007	20.8	1,314,011	22.8
Some College, No Degree	4,124	14.2	83,348	18.2	1,100,596	19.1
Associate's Degree	1,838	6.3	29,020	6.3	404,417	7.0
Bachelor's Degree	11,088	38.1	121,501	26.5	1,377,160	23.9
Graduate or Professional Degree	8,145	28.0	85,939	18.8	906,665	15.7

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Population 25 years and older

*Highest degree or level of school completed by an individual.

Nativity, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Native	27,566	67.1	570,075	81.3	6,857,014	80.8
Foreign Born	13,496	32.9	131,398	18.7	1,626,253	19.2

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Total population

Language Spoken at Home and Ability to Speak English, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English Only	22,567	58.4	470,577	71.2	5,462,068	68.6
Spanish	2,177	5.6	114,481	17.3	1,469,511	18.4
Slavic Languages	5,081	13.1	19,308	2.9	275,630	3.5
Chinese	1,604	4.2	7,726	1.2	90,487	1.1
Tagalog	184	0.5	6,045	0.9	73,562	0.9
Arabic	29	0.1	1,092	0.2	61,851	0.8
Korean	1,393	3.6	5,397	0.8	36,522	0.5
Other Asian Languages	2,322	6.0	10,410	1.6	109,161	1.4
Other Indo-European Languages	2,813	7.3	22,603	3.4	329,735	4.1
Other/Unspecified Languages	480	1.2	3,131	0.5	56,675	0.7
TOTAL NON-ENGLISH	16,083	41.6	190,193	28.8	2,503,134	31.4
Speak English Less than "Very Well"*	5,262	13.6	67,033	10.1	946,875	11.9

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Population 5 years and older

*For people who speak a language other than English at home, the ACS asks whether they speak English

"very well," "well," "not well," or "not at all."

Household Size, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
1-Person Household	3,546	23.0	55,252	22.4	907,247	29.0
2-Person Household	4,948	32.1	79,353	32.2	962,910	30.8
3-Person Household	2,891	18.8	41,834	17.0	487,229	15.6
4-or-More-Person Household	4,014	26.1	69,683	28.3	765,944	24.5

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Family	11,481	74.6	180,068	73.2	2,020,927	64.7
Single Parent with Child	644	4.2	19,589	8.0	255,505	8.2
Non-Family	3,918	25.4	66,054	26.8	1,102,403	35.3

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than \$25,000	1,313	8.5	29,993	12.2	529,858	17.0
\$25,000 to \$49,999	1,602	10.4	39,275	16.0	567,834	18.2
\$50,000 to \$74,999	1,640	10.7	35,950	14.6	490,586	15.7
\$75,000 to \$99,999	1,995	13.0	30,200	12.3	395,676	12.7
\$100,000 to \$149,999	3,448	22.4	44,543	18.1	533,771	17.1
\$150,000 and Over	5,401	35.1	66,161	26.9	605,605	19.4
Median Income	\$115,951		\$89,427		\$73,572	
Per Capita Income*	\$53,325		\$45,766		\$39,058	

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

*Universe: Total population

Household Computer and Internet Access, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
One or More Computing Devices	14,726	95.6	231,828	94.2	2,844,477	91.1
Smartphone(s) Only	250	1.6	11,494	4.7	189,503	6.1
No Computing Devices	673	4.4	14,294	5.8	278,853	8.9
Internet Access	14,509	94.2	226,066	91.9	2,741,960	87.8
Broadband Subscription	14,180	92.1	220,965	89.8	2,640,864	84.6
No Internet Access	890	5.8	20,056	8.1	381,370	12.2

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Occupied Housing Units	15,399	96.3	246,122	93.2	3,123,330	91.6
Owner-Occupied*	12,295	79.8	179,679	73.0	1,996,297	63.9
Renter-Occupied*	3,104	20.2	66,443	27.0	1,127,033	36.1
Vacant Housing Units	585	3.7	17,956	6.8	286,760	8.4

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*Universe: Occupied housing units

Housing Costs as a Percentage of Household Income*, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than \$20,000	746	5.0	19,250	8.0	346,898	11.4
Less than 20 Percent	0	0.0	697	0.3	8,867	0.3
20 to 29 Percent	56	0.4	1,447	0.6	25,618	0.8
30 Percent or More	690	4.6	17,106	7.1	312,413	10.3
\$20,000 to \$49,999	1,893	12.6	46,480	19.2	684,002	22.5
Less than 20 Percent	128	0.9	4,959	2.1	77,326	2.5
20 to 29 Percent	425	2.8	9,569	4.0	145,913	4.8
30 Percent or More	1,340	9.0	31,952	13.2	460,763	15.1
\$50,000 to \$74,999	1,612	10.8	35,493	14.7	485,439	15.9
Less than 20 Percent	367	2.5	10,168	4.2	151,167	5.0
20 to 29 Percent	564	3.8	12,922	5.3	173,246	5.7
30 Percent or More	681	4.5	12,403	5.1	161,026	5.3
\$75,000 or More	10,718	71.6	140,397	58.1	1,527,241	50.2
Less than 20 Percent	6,917	46.2	93,505	38.7	1,022,835	33.6
20 to 29 Percent	2,904	19.4	33,725	14.0	382,768	12.6
30 Percent or More	897	6.0	13,167	5.4	121,638	4.0

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

*Excludes households with zero/negative income, and renting households paying no cash rent.

Housing & Transportation (H+T) Costs as a Percentage of Household Income*, 2012-2016

	Median-Income Family**	Moderate-Income Family***
Housing Costs	41	51
Transportation Costs	22	24
TOTAL H+T COSTS	63	75

Source: U.S. Department of Housing and Urban Development, [Location Affordability Index](#) (2012-2016).

*The purpose of the H+T Index is to isolate the effect of location on housing and transportation costs, and is reported for different household typologies. The values above represent the percent of household income that an average household of each type spends on housing and transportation. The standard threshold of affordability is 30% for housing costs alone, and 45% for housing and transportation costs combined.

**"Median-income family" assumes a 4-person, 2-commuter household with income equal to the regional median.

***"Moderate-income family" assumes a 3-person, 1-commuter household with income equal to 80% of the regional median.

Housing Characteristics

The housing characteristics tables include housing unit estimates by housing type, size, and age summarized for Buffalo Grove.

Housing Type, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Single Family, Detached	8,867	55.5	177,495	67.2	1,710,011	50.1
Single Family, Attached	2,497	15.6	26,724	10.1	254,103	7.5
2 Units	65	0.4	6,800	2.6	237,977	7.0
3 or 4 Units	660	4.1	7,880	3.0	268,945	7.9
5 to 9 Units	650	4.1	9,831	3.7	270,643	7.9
10 to 19 Units	914	5.7	11,309	4.3	151,076	4.4
20 or More Units	2,331	14.6	19,484	7.4	490,331	14.4
Mobile Home/Other*	0	0.0	4,555	1.7	27,004	0.8

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*"Other" includes boats, recreational vehicles (RVs), vans, etc.

Housing Size, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
0 or 1 Bedroom	1,701	10.6	24,772	9.4	548,002	16.1
2 Bedrooms	3,469	21.7	60,860	23.0	965,749	28.3
3 Bedrooms	5,126	32.1	89,360	33.8	1,133,210	33.2
4 Bedrooms	5,012	31.4	70,161	26.6	597,921	17.5
5 or More Bedrooms	676	4.2	18,925	7.2	165,208	4.8
Median Number of Rooms*	6.3		6.3		6.0	

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*Includes living rooms, dining rooms, kitchens, bedrooms, etc., that are separated by built-in, floor-to-ceiling walls.

Excludes bathrooms, porches, balconies, foyers, halls, and unfinished basements.

Housing Age, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Built 2000 or Later	816	5.1	45,957	17.4	463,304	13.6
Built 1970 to 1999	12,547	78.5	131,490	49.8	1,161,616	34.1
Built 1940 to 1969	2,542	15.9	63,865	24.2	1,044,859	30.6
Built Before 1940	79	0.5	22,766	8.6	740,311	21.7
Median Year Built	1982		1981		1968	

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

Transportation

The transportation tables include vehicle availability by household, mode of travel to work, annual vehicle miles traveled, and transit availability for Buffalo Grove.

Vehicles Available per Household, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
No Vehicle Available	508	3.3	12,425	5.0	399,783	12.8
1 Vehicle Available	4,541	29.5	67,000	27.2	1,111,243	35.6
2 Vehicles Available	7,739	50.3	109,395	44.4	1,098,207	35.2
3 or More Vehicles Available	2,611	17.0	57,302	23.3	514,097	16.5

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Mode of Travel to Work, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Work at Home*	1,632	7.3	24,486	6.9	226,183	5.4
Drive Alone	17,474	77.9	273,445	76.8	2,865,893	68.4
Carpool	1,391	6.2	29,529	8.3	323,457	7.7
Transit	1,533	6.8	15,805	4.4	557,002	13.3
Walk or Bike	254	1.1	9,347	2.6	164,065	3.9
Other	160	0.7	3,306	0.9	53,525	1.3
TOTAL COMMUTERS	20,812	92.7	331,432	93.1	3,963,942	94.6
Mean Commute Time (Minutes)	31.0		30.4		32.5	

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Workers 16 years and older

*Not included in total commuters or mean commute time.

Annual Vehicle Miles Traveled per Household*, 2017

	Buffalo Grove	Lake County	CMAP Region
Average Vehicle Miles Traveled per Year	19,538	22,231	17,165

Source: Chicago Metropolitan Agency for Planning analysis of 2017 Illinois Environmental Protection Agency, HERE Technologies, and U.S. Census Bureau data.

*Data not available for all communities in the CMAP region.

Transit Availability of Resident and Job Locations*, 2017

	Buffalo Grove	Lake County	CMAP Region
High Transit Availability	24.2%	13.1%	53.9%
Moderate Transit Availability	23.7%	34.9%	20.6%
Low Transit Availability	52.1%	51.9%	25.5%

Source: Chicago Metropolitan Agency for Planning analysis of the 2017 [Transit Availability Index](#).

*The CMAP Transit Availability Index is based on four factors: frequency of transit service, proximity to transit stops, activities reachable without a transfer, and pedestrian friendliness. This table reports the share of residents plus jobs whose home and workplace locations, respectively, are within each Transit Availability Index category.

Employment

The employment tables include general workforce characteristics for Buffalo Grove.

Employment Status, 2015-2019

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
In Labor Force	23,604	72.5	380,960	69.0	4,546,758	67.3
Employed†*	22,771	96.5	351,926	92.4	4,260,595	93.7
Unemployed*	833	3.5	19,357	5.1	274,246	6.0
Not in Labor Force	8,963	27.5	170,843	31.0	2,213,132	32.7

Source: 2015-2019 American Community Survey five-year estimates.

Universe: Population 16 years and older

†Does not include employed population in the Armed Forces.

*Universe: In labor force

Private Sector Employment*, 2020

	Buffalo Grove		Lake County		6-County Region**	
	Count	Percent	Count	Percent	Count	Percent
Private Sector Employment	15,613	N/A	288,487	N/A	3,574,346	N/A
Job Change, 2010-20	-10	-0.1	30,532	11.8	441,295	14.1
Job Change, 2002-20	-1,389	-8.2	17,454	6.4	215,986	6.4
Private Sector Jobs per Household***	1.01		1.17		1.14	

Source: Illinois Department of Employment Security, Where Workers Work report (2020).

*Figures exclude employees not covered by unemployment insurance. Data not available for all communities in the CMAP region.

**Data is not available for Kendall County.

***Based on households from 2015-2019 American Community Survey five-year estimates.

Employment of Buffalo Grove Residents*, 2018

TOP INDUSTRY SECTORS	Count	Percent
1. Professional	2,688	12.9
2. Health Care	2,307	11.1
3. Manufacturing	2,039	9.8
4. Retail Trade	1,979	9.5
5. Education	1,703	8.2
TOP EMPLOYMENT LOCATIONS		
1. Chicago	3,308	15.9
2. Buffalo Grove	1,194	5.7
3. Arlington Heights	818	3.9
4. Schaumburg	752	3.6
5. Wheeling	724	3.5

Employment in Buffalo Grove*, 2018

TOP INDUSTRY SECTORS	Count	Percent
1. Manufacturing	3,064	18.9
2. Professional	2,801	17.3
3. Wholesale Trade	1,295	8.0
4. Administration	1,180	7.3
5. Retail Trade	1,151	7.1
TOP RESIDENCE LOCATIONS		
1. Chicago	1,686	10.4
2. Buffalo Grove	1,194	7.4
3. Arlington Heights	658	4.1
4. Palatine	547	3.4
5. Wheeling	541	3.3

Source: U.S. Census Bureau, Longitudinal Employer-Household Dynamics program (2018).

*Excludes residents working outside of, and workers living outside of, the seven-county CMAP region.

Land Use

The land use tables include general land use composition, park access, and walkability for Buffalo Grove.

General Land Use, 2015

	Acres	Percent
Single-Family Residential	2,499.9	41.0
Multi-Family Residential	237.2	3.9
Commercial	478.1	7.8
Industrial	359.9	5.9
Institutional	224.8	3.7
Mixed Use	1.1	0.0
Transportation and Other	1,339.5	22.0
Agricultural	46.5	0.8
Open Space	703.8	11.5
Vacant	204.9	3.4
TOTAL	6,095.6	100.0

Source: Chicago Metropolitan Agency for Planning analysis of the 2015 [Land Use Inventory](#).

Park Access, 2015

	Buffalo Grove	Lake County	CMAP Region
Accessible Park Acreage per 1,000 Residents*	9.98	9.49	5.78

Source: Chicago Metropolitan Agency for Planning analysis of the 2015 [Park Access Layer](#).

*Neighborhood parks (smaller than 35 acres) are considered accessible for residents living within 0.5 miles; community parks (35 acres or larger) are considered accessible for residents living within 1 mile.

Walkability of Resident and Job Locations*, 2015

	Buffalo Grove	Lake County	CMAP Region
High Walkability	0.0%	1.4%	40.5%
Moderate Walkability	53.5%	31.6%	23.8%
Low Walkability	46.5%	67.0%	35.8%

Source: Chicago Metropolitan Agency for Planning analysis of the 2015 [Walkability Layer](#).

*The CMAP Walkability Layer is based on several factors: the number of amenities within walking distance; population/employment density; bicycle/pedestrian crashes and fatalities; and physical characteristics (e.g., tree cover, block length). It does not currently account for the presence or absence of sidewalks. This table reports the share of residents plus jobs whose home and workplace locations, respectively, are within each Walkability Layer category.

Revenue

The revenue tables include Buffalo Grove revenues based on sales and current land use.

General Merchandise Retail Sales, 2020

	Buffalo Grove	Lake County	CMAP Region
General Merchandise	\$525,546,533	\$9,754,620,433	\$93,778,223,174
Total Retail Sales	\$711,760,943	\$11,935,965,091	\$122,031,206,863
Total Sales per Capita*	\$17,334	\$17,016	\$14,385

Source: Illinois Department of Revenue, 2020.

*Per capita calculations based on population from 2015-2019 American Community Survey five-year estimates.

Equalized Assessed Value, 2019

Residential	\$1,445,252,883
Commercial	\$365,037,719
Industrial	\$5,211,860
Railroad	\$42,604
Farm	\$0
Mineral	\$0
TOTAL	\$1,815,545,066

Sources: Illinois Department of Revenue, 2019.

Change Over Time

The time series tables include comparisons of current 2015-2019 ACS estimates to historic year estimates from the 2000 Census and 2006-2010 ACS.

Race and Ethnicity, Over Time

	2000 Percent	2006-2010 Percent	2015-2019 Percent
White (Non-Hispanic)	86.5	76.2	67.9
Hispanic or Latino (of Any Race)	3.3	5.8	6.8
Black (Non-Hispanic)	0.7	0.6	1.6
Asian (Non-Hispanic)	8.4	15.0	21.0
Other/Multiple Races (Non-Hispanic)	1.0	2.4	2.6

Source: 2000 Census; 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Total population

Age Cohorts, Over Time

	2000 Percent	2006-2010 Percent	2015-2019 Percent
19 and Under	30.6	26.7	25.0
20 to 34	15.2	13.3	15.5
35 to 49	30.0	26.3	22.9
50 to 64	15.1	21.6	22.0
65 and Over	9.0	12.1	14.5
Median Age	37.4	41.6	41.7

Source: 2000 Census; 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Total population

Educational Attainment*, Over Time

	2000 Percent	2006-2010 Percent	2015-2019 Percent
Less than High School Diploma	4.7	4.0	2.3
High School Diploma or Equivalent	14.0	15.6	11.1
Some College, No Degree	19.3	15.6	14.2
Associate's Degree	6.2	5.0	6.3
Bachelor's Degree	35.4	35.4	38.1
Graduate or Professional Degree	20.5	24.4	28.0

Source: 2000 Census; 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Population 25 years and older

*Highest degree or level of school completed by an individual.

Nativity, Over Time

	2006-2010*	2015-2019
	Percent	Percent
Native	73.2	67.1
Foreign Born	26.8	32.9

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Total population

*Universe: Population 5 years and older

Language Spoken at Home and Ability to Speak English, Over Time

	2006-2010	2015-2019
	Percent	Percent
English Only	68.4	58.4
Spanish	4.8	5.6
Slavic Languages	11.6	13.1
Chinese	3.0	4.2
Tagalog	0.8	0.5
Arabic	0.1	0.1
Korean	3.4	3.6
Other Asian Languages	2.5	6.0
Other Indo-European Languages	4.8	7.3
Other/Unspecified Languages	0.7	1.2
TOTAL NON-ENGLISH	31.6	41.6
Speak English Less than "Very Well"*	10.3	13.6

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Population 5 years and older

*For people who speak a language other than English at home, the ACS asks whether they speak English "very well," "well," "not well," or "not at all."

Household Size, Over Time

	2006-2010 Percent	2015-2019 Percent
1-Person Household	25.4	23.0
2-Person Household	31.4	32.1
3-Person Household	19.1	18.8
4-or-More-Person Household	24.1	26.1

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, Over Time

	2006-2010 Percent	2015-2019 Percent
Family	71.4	74.6
Single Parent with Child	4.2	4.2
Non-Family	28.6	25.4

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, Over Time

	2006-2010 (2019 Dollars)	2015-2019 (2019 Dollars)
Median Income	\$102,065	\$115,951

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, Over Time

	2000 Percent	2006-2010 Percent	2015-2019 Percent
Occupied Housing Units	97.2	97.0	96.3
Owner-Occupied*	87.1	83.4	79.8
Renter-Occupied*	12.9	16.6	20.2
Vacant Housing Units	2.8	3.0	3.7

Source: 2000 Census; 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*Universe: Occupied housing units

Housing Costs as a Percentage of Household Income*, Over Time

	2006-2010 Percent	2015-2019 Percent
Less than \$20,000	7.1	5.0
Less than 20 Percent	0.0	0.0
20 to 29 Percent	0.6	0.4
30 Percent or More	6.6	4.6
\$20,000 to \$49,999	17.3	12.6
Less than 20 Percent	1.9	0.9
20 to 29 Percent	2.5	2.8
30 Percent or More	12.9	9.0
\$50,000 to \$74,999	15.9	10.8
Less than 20 Percent	3.6	2.5
20 to 29 Percent	4.2	3.8
30 Percent or More	8.1	4.5
\$75,000 or More	58.8	71.6
Less than 20 Percent	28.1	46.2
20 to 29 Percent	18.4	19.4
30 Percent or More	12.2	6.0

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

*Excludes households with zero/negative income, and renting households paying no cash rent.

Housing Type, Over Time

	2006-2010 Percent	2015-2019 Percent
Single Family, Detached	52.6	55.5
Single Family, Attached	16.9	15.6
2 Units	0.3	0.4
3 or 4 Units	4.0	4.1
5 or More Units	26.2	24.4
Mobile Home/Other*	0.0	0.0

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*“Other” includes boats, recreational vehicles (RVs), vans, etc.

Housing Size, Over Time

	2006-2010 Percent	2015-2019 Percent
0 or 1 Bedroom	10.4	10.6
2 Bedrooms	25.7	21.7
3 Bedrooms	31.3	32.1
4 Bedrooms	27.8	31.4
5 or More Bedrooms	4.9	4.2
Median Number of Rooms*	6.3	6.3

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

*Includes living rooms, dining rooms, kitchens, bedrooms, etc., that are separated by built-in, floor-to-ceiling walls.

Excludes bathrooms, porches, balconies, foyers, halls, and unfinished basements.

Housing Age, Over Time

	2006-2010 Percent	2015-2019 Percent
Built 2000 or Later	5.1	5.1
Built 1970 to 1999	78.5	78.5
Built 1940 to 1969	15.4	15.9
Built Before 1940	1.1	0.5
Median Year Built	1982	1982

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Housing units

Vehicles Available per Household, Over Time

	2006-2010 Percent	2015-2019 Percent
No Vehicle Available	3.9	3.3
1 Vehicle Available	30.1	29.5
2 Vehicles Available	48.9	50.3
3 or More Vehicles Available	17.1	17.0

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Occupied housing units

Mode of Travel to Work, Over Time

	2006-2010 Percent	2015-2019 Percent
Work at Home*	5.4	7.3
Drive Alone	84.5	77.9
Carpool	4.0	6.2
Transit	4.2	6.8
Walk or Bike	0.8	1.1
Other	1.0	0.7
TOTAL COMMUTERS	94.6	92.7
Mean Commute Time (Minutes)	29.5	31.0

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Workers 16 years and older

*Not included in total commuters or mean commute time.

Employment Status, Over Time

	2006-2010 Percent	2015-2019 Percent
In Labor Force	71.5	72.5
Employed ^{†*}	95.4	96.5
Unemployed*	4.6	3.5
Not in Labor Force	28.5	27.5

Source: 2006-2010 and 2015-2019 American Community Survey five-year estimates.

Universe: Population 16 years and older

[†]Does not include employed population in the Armed Forces.

*Universe: In labor force

Water Supply

CMAAP supports an integrated approach to water resource management, and encourages communities to incorporate water supply and demand considerations into land use, transportation, and infrastructure investment decisions. Assessing demand, price, and loss trends of a community can inform decisions that strengthen regional water supply management, maintain drinking water infrastructure, and manage demand. CMAAP's ON TO 2050 plan contains [more information](#) about how communities can coordinate and conserve our shared water supply resources.

Water Source and Demand Trends of Buffalo Grove*

Primary Water Source: Lake Michigan**

	2003 MGD***	2013 MGD***	Percent Change
Total Water Withdrawals****	4.82	3.87	-19.7
Residential Sector	3.81	3.07	-19.4
Non-Residential Sector	1.02	0.80	-20.9

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2003-2013).

*Only available for municipalities with community water suppliers providing service to the majority of the community.

**The primary water source of a community is based on the source of the majority of withdrawals from all wells and intakes within the community, including community water suppliers and industrial and commercial businesses. The majority of withdrawals is calculated as an average from yearly data, given year to year fluctuations.

***Millions of gallons per day.

****Total includes all community water suppliers and industrial and commercial wells/intakes within a municipality; private residential wells are not included. Residential sector includes withdrawals identified as residential by community water suppliers. Non-residential sector includes withdrawals identified as non-residential by the community water suppliers and withdrawals from industrial and commercial wells/intakes.

Daily Residential Water Demand per Capita

	Buffalo Grove			CMAAP Region		
	2003	2013	Percent Change	2003	2013	Percent Change
Residential* (GPCD**)	88.9	73.6	-17.2	104.2	87.5	-16.0

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2003-2013).

*Residential sector includes withdrawals identified as residential by community water suppliers. The prevalence of private residential wells or community water suppliers that provide water outside of the municipal boundary could lead to artificially lower or higher GPCD values respectively.

**Gallons of water per capita per day (estimated unit use). Population values used in sector totals come from the U.S. Census.

Water and Wastewater Price Trends*

REAL PRICE PER 1,000 GALLONS	2008 (2018 Dollars)	2018 (2018 Dollars)	Percent Change	Annualized Percent Change
Drinking Water	\$2.20	\$4.92	123.3	8.4
Sewer	\$0.48	\$1.21	151.6	9.7
Combined** (if Applicable)	N/A	N/A	N/A	N/A

Source: Illinois-Indiana Sea Grant Water Rates Data for Northeastern Illinois, IISG19-RCE-RLA-031.

*Only available for communities with water utilities and that responded to data requests. Percent changes and 2008 prices were adjusted for inflation using the U.S. Bureau of Labor Statistics' Consumer Price Index for the Chicago-Naperville-Elgin region.

**Some utilities combine drinking water and sewer prices, rather than separating them out as two distinct rates.

Community Data Snapshot | Buffalo Grove | Water Supply

Water Loss*

Reporting utility: Buffalo Grove

	2017
Nonrevenue Water (Millions of Gallons per Day)**	0.48
Annual Cost of Nonrevenue Water	\$468,052
Percent of Nonrevenue Water to Water Supplied***	12.8

Source: Illinois Department of Natural Resources, Lake Michigan Allocation Program, 2017.

*Data is only regionally available for Lake Michigan permittees; water losses from other communities and industrial and commercial businesses are not reported to the state.

**Nonrevenue water is the difference between net annual pumpage (water supplied) and billed, authorized consumption. Non-revenue water includes water that is lost from the system due to underregistration of meters, systematic data handling errors, leakage anywhere within the distribution system, unauthorized consumption, or unbilled authorized consumption.

***The threshold for permit compliance is less than 12% of water supplied in Water Year 2015, decreasing to no more than 10% by Water Year 2019 and all years thereafter. Permittees that exceed the threshold are required to submit a water system improvement plan.

ON TO 2050 Indicators

ON TO 2050 is the region's long-range comprehensive plan, adopted by CMAP in 2018. The plan includes a set of indicators for quantifying its goals and measuring implementation progress. While many of these indicators can only be measured at a regional level, several can also be tracked at a local level. These have been laid out in the table below, with comparisons to the region's current measure as well as the targets that the plan is aiming to reach by 2050. Visit cmap.illinois.gov/2050/indicators to learn more.

Plan Chapter	Indicator	Buffalo Grove	CMAP Region		Source
		Current	Current	2050 Target	
Community	Population located in highly walkable areas	0.0%	41.5%	45.2%	CMAP, 2015
	Jobs located in highly walkable areas	0.0%	38.2%	45.2%	CMAP, 2015
Prosperity	Population aged 25+ with an associate's degree or higher	72.4%	46.6%	64.9%	ACS, 2015-2019
	Workforce participation rate among population aged 20-64	85.0%	80.8%	83.4%	ACS, 2015-2019
Environment	Population with park access of 4+ acres per 1,000 residents	79.4%	41.8%	65.0%	CMAP, 2015
	Population with park access of 10+ acres per 1,000 residents	45.9%	16.3%	40.0%	CMAP, 2015
	Impervious acres per household	0.17	0.18	0.15	USGS NLCD, 2016
	Daily residential water demand per capita (gallons)	73.6	87.5	65.2	ISWS IWIP, 2013
Governance	State revenue disbursement per capita	\$371.75	\$324.17*	N/A**	CMAP, 2020
	Is per capita disbursement at least 80% of regional median?	Yes	Yes for 78% of municipalities	Yes for 100% of municipalities	CMAP, 2020
Mobility	Population with at least moderately high transit availability	23.6%	53.2%	65.0%	CMAP, 2017
	Jobs with at least moderately high transit availability	25.3%	55.2%	58.0%	CMAP, 2017
	Percent of trips to work via non-single occupancy vehicle modes	21.4%	30.3%	37.3%	ACS, 2015-2019

*Median value of CMAP region's 284 municipalities.

**ON TO 2050 does not have a target for state revenue disbursement per capita in dollars, but rather for the share of municipalities receiving at least 80% of the regional median. The dollar figures are presented as context for the next row.

APPENDIX E: OPERATIONS GUIDE



Revenue - Expense

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
Fund: 100 - General Fund						
REVENUES						
<i>10 - Property Taxes</i>						
100.400.01	Taxes - Property Corporate Levy - Cook County	683,948	667,590	-	-	-
100.400.02	Taxes - Property Corporate Levy - Lake County	2,038,881	2,145,187	-	-	-
100.400.03	Taxes - Property Police Protection - Cook County	171,765	176,223	721,285	715,515	721,285
100.400.04	Taxes - Property Police Protection - Lake County	525,277	516,545	2,947,510	2,923,930	2,947,510
100.400.07	Taxes - Property Fire Protection - Cook County	1,119,323	1,147,820	1,081,928	1,073,273	1,081,928
100.400.08	Taxes - Property Fire Protection - Lake County	3,419,926	3,364,502	4,421,265	4,385,895	4,421,265
100.400.09	Taxes - Property Street & Bridge Levy - Cook Cty	207,430	212,120	-	-	-
100.400.10	Taxes - Property Street & Bridge Levy - Lake Cty	634,313	622,637	-	-	-
100.400.11	Taxes - Property Street Lighting Levy - Cook Cty	70,475	72,684	-	-	-
100.400.12	Taxes - Property Street Lighting Levy - Lake Cty	214,611	212,184	-	-	-
100.400.30	Taxes - Property FICA Levy - Cook County	137,861	148,444	111,705	110,811	113,247
100.400.31	Taxes - Property FICA Levy - Lake County	418,115	445,409	456,483	452,831	456,483
100.400.32	Taxes - Property IMRF Levy - Cook County	248,112	318,836	239,929	238,010	239,929
100.400.33	Taxes - Property IMRF Levy - Lake County	752,504	955,412	980,463	972,619	980,463
100.400.50	Taxes - Property Police Pension - Lake County	2,179,670	2,321,563	2,700,982	2,679,374	2,726,081
100.400.51	Taxes - Property Police Pension - Cook County	720,150	774,029	660,958	655,670	667,996
100.400.60	Taxes - Property Fire Pension - Lake County	1,440,212	1,514,849	1,920,435	1,905,072	1,947,509
100.400.61	Taxes - Property Fire Pension - Cook County	474,952	504,456	469,951	466,191	476,576
<i>Account Classification Total: 10 - Property Taxes</i>		15,457,525	16,120,489	16,712,894	16,579,191	16,780,272
<i>15 - Other Taxes</i>						
100.410.05	Taxes - State Shared Local Use Tax	1,400,143	1,852,931	1,627,242	1,627,242	1,627,242
100.410.10	Taxes - State Shared State Income Tax	4,452,254	4,569,557	3,790,032	5,100,000	4,852,000
100.410.15	Taxes - State Shared Sales Tax - State	7,178,826	7,117,624	6,927,566	7,800,000	7,442,300
100.410.16	Taxes - State Shared Sales Tax Rebate Payments	(924,005)	(978,490)	-	-	-
100.410.20	Taxes - State Shared Road & Bridge Tax Wheeling	25,660	26,155	28,000	27,220	28,000
100.410.25	Taxes - State Shared Road & Bridge Tax Vernon	140,080	126,977	154,000	152,160	154,000
100.410.32	Taxes - State Shared Cannabis Tax	-	24,083	34,605	58,000	69,100
100.410.40	Taxes - State Shared Video Gaming Tax	95,291	68,507	82,500	85,000	82,500
100.410.50	Taxes - State Shared Replacement Tax	27,505	24,812	20,000	-	20,000
100.415.05	Taxes - Local Sales Tax - Home Rule	5,258,742	5,023,825	5,044,956	5,600,000	5,502,000
100.415.10	Taxes - Local Home Rule Rebate	(1,567,819)	(1,333,194)	-	-	-
100.415.15	Taxes - Local Real Estate Transfer Tax	1,024,769	989,118	922,300	1,390,000	990,000
100.415.16	Taxes - Local Food & Beverage Tax Rebate	(20,931)	(36,938)	-	-	-
100.415.20	Taxes - Local Hotel/Motel Tax	147,036	42,790	58,000	58,000	58,000
100.415.25	Taxes - Local Simplified Telecommunications Tx	1,304,425	906,071	960,000	720,000	720,000
100.415.30	Taxes - Local Prepared Food & Beverage Tax	783,381	651,680	600,000	790,000	750,000
100.415.32	Taxes - Local Cannabis	-	-	-	-	400,000
100.415.35	Taxes - Local Electricity Use Tax	1,613,066	1,614,057	1,600,000	1,600,000	1,600,000
100.415.40	Taxes - Local Natural Gas Use Tax	1,150,405	1,029,640	1,100,000	1,100,000	1,100,000
100.415.50	Taxes - Local Auto Rental Tax	283	510	-	-	-
<i>Account Classification Total: 15 - Other Taxes</i>		22,089,110	21,719,715	22,949,201	26,107,622	25,395,142
<i>20 - Intergovernmental Revenue</i>						
100.440.15	Intergovernmental Revenue - Local Reimb - District #214 Officer	169,875	136,029	101,955	138,200	105,037
100.440.20	Intergovernmental Revenue - Local Reimb - Various Govts Fuel	49,439	26,341	50,000	28,000	10,000
100.440.25	Intergovernmental Revenue - Local Reimb - D.A.R.E. Officer	48,201	16,072	64,940	17,600	66,449
100.440.40	Intergovernmental Revenue - Local Crossing Guard Reimbursement	22,485	23,053	23,640	23,600	23,640
100.440.46	Intergovernmental Revenue - Local Overtime Reimb - DEA	16,510	13,001	11,400	11,400	15,500
100.440.50	Intergovernmental Revenue - Local Overtime Reimb - ICE	12,660	2,398	790	7,900	6,800
100.440.90	Intergovernmental Revenue - Local Miscellaneous	-	2,630	5,000	-	5,000
<i>Account Classification Total: 20 - Intergovernmental Revenue</i>		319,170	219,524	257,725	226,700	232,426
<i>25 - Licenses</i>						
100.420.05	Business Licenses Business Licenses	118,770	106,228	120,000	120,000	120,000
100.420.10	Business Licenses Tobacco Licenses	1,650	2,100	1,650	1,650	1,650
100.420.15	Business Licenses Vending Machine Licenses	5,350	5,370	5,000	50,000	5,000
100.420.20	Business Licenses Chauffeur Licenses	1,000	105	-	-	-
100.420.25	Business Licenses Alarm Permits	30,350	27,635	26,000	27,000	26,000

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100.420.50	Business Licenses All Other Licenses	9,239	7,250	9,000	9,000	9,000
100.425	Liquor Licenses	144,850	102,700	-	-	-
100.425.05	Liquor Licenses Class A	-	-	51,600	51,600	51,600
100.425.10	Liquor Licenses Class B	-	-	24,000	24,000	24,000
100.425.15	Liquor Licenses Class C	-	-	34,800	34,800	34,800
100.425.20	Liquor Licenses Class D	-	-	12,800	12,800	12,800
100.425.25	Liquor Licenses Class E	-	-	6,000	6,000	6,000
100.425.30	Liquor Licenses Class F	-	-	2,000	2,000	2,000
100.425.50	Liquor Licenses Other	7,039	933	13,750	13,750	13,750
Account Classification Total: 25 - Licenses		318,247	252,321	306,600	352,600	306,600
30 - Permits						
100.420.30	Business Licenses Video Gaming Permit	44,500	49,000	49,000	47,000	49,000
100.435.05	Building Revenue & Fees Development Building Permits	53,750	-	-	66,000	-
100.435.10	Building Revenue & Fees Engineering Fees	205,747	115,477	60,000	72,000	60,000
100.435.15	Building Revenue & Fees Contractor Registration	98,350	72,400	85,000	79,100	85,000
100.435.20	Building Revenue & Fees Plan Review Fees	146,967	170,193	140,000	215,000	-
100.435.25	Building Revenue & Fees Filing Fees	4,625	4,100	4,000	6,000	4,000
100.435.30	Building Revenue & Fees Annexation Fees	3,000	58,500	30,000	65,000	30,000
100.435.35	Building Revenue & Fees Building Inspection Fees	428,988	508,266	450,000	691,100	715,600
100.435.40	Building Revenue & Fees Plumbing Inspection Fees	45,409	57,557	40,000	95,700	25,000
100.435.45	Building Revenue & Fees Electrical Inspection Fees	88,811	47,840	60,000	64,980	35,000
100.435.50	Building Revenue & Fees Mechanical Inspection Fees	51,197	53,552	40,000	61,800	30,000
100.435.55	Building Revenue & Fees Sign Inspection Fees	8,927	5,313	5,000	5,000	5,000
100.435.60	Building Revenue & Fees Elevator Inspection Fees	27,115	14,740	25,000	15,000	25,000
100.435.65	Building Revenue & Fees Fire Suppression Inspection Fees	26,325	9,744	10,000	15,000	10,000
100.435.70	Building Revenue & Fees Rental Inspection Fees	147,345	93,753	147,350	128,000	153,200
100.435.71	Building Revenue & Fees Other Non-Business Lic & Permits	38,490	42,483	45,000	45,000	45,000
Account Classification Total: 30 - Permits		1,419,546	1,302,917	1,190,350	1,671,680	1,271,800
35 - Fines and Fees						
100.455.05	Fines & Fees Court Fines Cook	6,514	3,002	2,600	18,000	2,600
100.455.07	Fines & Fees Prison Fees Lake County	31,386	2,238	-	-	-
100.455.10	Fines & Fees Court Fines Lake	371,002	312,096	146,600	281,500	270,000
100.455.15	Fines & Fees Village Ordinance Fines	184,260	85,943	91,700	29,700	30,000
100.455.20	Fines & Fees Alarm Service Calls	37,784	8,839	42,000	51,200	42,000
100.455.25	Fines & Fees Accident Reports	10,735	7,475	5,800	5,200	5,800
100.455.30	Fines & Fees Fingerprint Fees	-	-	1,000	800	1,000
100.455.35	Fines & Fees Ambulance Transport Fees	1,044,187	1,197,305	1,200,000	1,350,000	1,300,000
100.455.40	Fines & Fees Subpeona Fees	101	110	-	-	-
100.455.45	Fines & Fees DUI Assessments	15,325	6,372	7,900	2,080	3,000
100.455.50	Fines & Fees Impounding Fees	89,601	49,150	42,800	40,500	45,900
100.455.60	Fines & Fees Administrative Bail Fee	5,171	2,801	4,200	2,900	2,400
100.455.90	Fines & Fees Misc Other	-	275,399	-	257,700	-
Account Classification Total: 35 - Fines and Fees		1,796,065	1,950,729	1,544,600	2,039,580	1,702,700
40 - Charges for Services						
100.441.30	Sales of Water Construction Water	815	5,513	-	3,000	3,000
100.444.05	Insurance Contributions Retiree Premiums	16,340	4,425	-	-	-
Account Classification Total: 40 - Charges for Services		17,155	9,938	-	3,000	3,000
45 - Interest Income						
100.450.10	Investment Revenue Interest Income -Investment Pool	107,514	142,682	12,500	20,000	47,000
100.450.15	Investment Revenue Interest Income - Money Market	172,766	20,195	41,000	2,700	2,000
100.450.20	Investment Revenue Interest Income - CD's	92,491	65,981	57,500	2,700	6,500
100.450.25	Investment Revenue Interest Income - Securities	-	31,418	32,500	14,000	3,100
100.450.26	Investment Revenue Fixed Income	48,863	-	-	-	-
100.450.30	Investment Revenue Amortization -Security Disc/Prem	(436)	-	-	-	-
100.450.35	Investment Revenue Gain/Loss Security Transaction	67,020	17,900	-	-	-
Account Classification Total: 45 - Interest Income		488,218	278,176	143,500	39,400	58,600
50 - Miscellaneous Revenue						
100.456.05	Asset Seizures Federal	289,403	87,054	89,470	-	-
100.465.05	All Other Revenue Cable Franchise Fees	753,068	696,550	735,000	690,600	700,000

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100.465.07	All Other Revenue Storm Water Management Fees	1,141,998	1,134,009	1,140,000	1,140,000	1,140,000
100.465.10	All Other Revenue Buffalo Grove Days	260	-	-	110,000	50,000
100.465.12	All Other Revenue Symphonic Band	10,402	150	-	500	-
100.465.20	All Other Revenue Facility Rental	3,840	2,560	3,840	-	-
100.465.26	All Other Revenue Ins Worker's Comp Recovery	-	952	-	-	-
100.465.30	All Other Revenue Farmers Market	8,641	5,469	7,500	7,100	7,500
100.465.35	All Other Revenue Sales - Fixed Assets	163,085	-	-	-	-
100.465.44	All Other Revenue Fire Miscellaneous	-	44,216	-	-	-
100.465.45	All Other Revenue Police Miscellaneous	-	7,322	-	-	-
100.465.50	All Other Revenue Misc Reimbursements/Refunds	74,291	43,182	-	-	-
100.465.51	All Other Revenue Miscellaneous Donations	(939)	20,000	-	-	-
100.465.58	All Other Revenue Reserve for Capital Replace-Bldg	610,902	-	-	-	-
100.465.65	All Other Revenue Grants	62,662	930,106	-	-	-
100.465.70	All Other Revenue Recycling Proceeds	12,562	3,040	25,000	25,000	25,000
100.465.75	All Other Revenue Auction Proceeds	91,043	23,194	-	-	-
100.465.80	All Other Revenue Cannabis Fees	36,720	146,630	145,000	80,200	80,000
100.465.90	All Other Revenue Miscellaneous Income	582,205	1,408,599	50,000	400,000	150,000
Account Classification Total: 50 - Miscellaneous Revenue		3,840,143	4,553,035	2,195,810	2,453,400	2,152,500
55 - Operating Transfers						
100.460.05	Operating Transfers Interfund Transfers In	980,195	2,008,315	1,780,000	999,600	999,600
Account Classification Total: 55 - Operating Transfers		980,195	2,008,315	1,780,000	999,600	999,600
REVENUES Total		46,725,375	48,415,159	47,080,680	50,472,773	48,902,640
Fund REVENUE Total: 100 - General Fund		46,725,375	48,415,159	47,080,680	50,472,773	48,902,640
Fund: 110 - IMRF/Social Security Fund						
REVENUES						
50 - Miscellaneous Revenue						
110.465.90	All Other Revenue Miscellaneous Income	-	(0)	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		-	(0)	-	-	-
REVENUES Total		-	(0)	-	-	-
Fund REVENUE Total: 110 - IMRF/Social Security Fund		-	(0)	-	-	-
Fund: 120 - Metra Parking Lot Fund						
REVENUES						
35 - Fines and Fees						
120.455.70	Fines & Fees Parking Fees - Daily Metra	99,849	43,890	15,000	7,500	24,000
120.455.75	Fines & Fees Parking Fees - Parking Passes	83,199	8,710	45,000	800	5,000
Account Classification Total: 35 - Fines and Fees		183,048	52,600	60,000	8,300	29,000
50 - Miscellaneous Revenue						
120.465.20	All Other Revenue Facility Rental	752	302	400	-	-
Account Classification Total: 50 - Miscellaneous Revenue		752	302	400	-	-
55 - Operating Transfers						
120.460.05	Operating Transfers Interfund Transfers In	-	130,000	125,000	150,000	172,000
Account Classification Total: 55 - Operating Transfers		-	130,000	125,000	150,000	172,000
REVENUES Total		183,800	182,901	185,400	158,300	201,000
Fund REVENUE Total: 120 - Metra Parking Lot Fund		183,800	182,901	185,400	158,300	201,000
Fund: 125 - Lake Cook Rd TIF Fund						
REVENUES						
55 - Operating Transfers						
125.460.05	Operating Transfers Interfund Transfers In	-	72,959	-	14,512	-
Account Classification Total: 55 - Operating Transfers		-	72,959	-	14,512	-
REVENUES Total		-	72,959	-	14,512	-
Fund REVENUE Total: 125 - Lake Cook Rd TIF Fund		-	72,959	-	14,512	-
Fund: 130 - Motor Fuel Tax Fund						
REVENUES						
15 - Other Taxes						
130.410.37	Taxes - State Shared MFT Trans. Renewal Fund Distr.	-	624,447	-	-	-
130.410.60	Taxes - State Shared Motor Fuel Tax	1,361,314	885,648	1,600,000	1,600,000	1,600,000
Account Classification Total: 15 - Other Taxes		1,361,314	1,510,094	1,600,000	1,600,000	1,600,000

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<i>50 - Miscellaneous Revenue</i>						
130.465.65	All Other Revenue Grants	-	911,583	911,600	911,600	911,600
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		-	911,583	911,600	911,600	911,600
REVENUES Total		1,361,314	2,421,678	2,511,600	2,511,600	2,511,600
Fund REVENUE Total: 130 - Motor Fuel Tax Fund		1,361,314	2,421,678	2,511,600	2,511,600	2,511,600
Fund: 135 - Local Motor Fuel Tax Fund						
REVENUES						
<i>15 - Other Taxes</i>						
135.415.31	Taxes - Local Local MFT	-	421,550	485,000	450,000	445,000
<i>Account Classification Total: 15 - Other Taxes</i>		-	421,550	485,000	450,000	445,000
REVENUES Total		-	421,550	485,000	450,000	445,000
Fund REVENUE Total: 135 - Local Motor Fuel Tax Fund		-	421,550	485,000	450,000	445,000
Fund: 140 - Debt Service Fund						
REVENUES						
<i>10 - Property Taxes</i>						
140.400.40	Taxes - Property Debt Service - Lake County	650,031	667,796	342,250	342,250	269,355
140.400.41	Taxes - Property Debt Service - Cook County	214,319	222,993	60,398	60,398	65,914
<i>Account Classification Total: 10 - Property Taxes</i>		864,350	890,789	402,648	402,648	335,269
<i>45 - Interest Income</i>						
140.450.05	Investment Revenue Interest Income - Savings	-	-	-	-	5,000
140.450.10	Investment Revenue Interest Income -Investment Pool	-	27,190	-	-	-
<i>Account Classification Total: 45 - Interest Income</i>		-	27,190	-	-	5,000
<i>50 - Miscellaneous Revenue</i>						
140.465.90	All Other Revenue Miscellaneous Income	(0)	-	-	-	-
140.470	Bond Proceeds	1,449,275	24,000,000	-	-	-
140.470.06	Bond Proceeds Premium	-	2,720,164	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		1,449,275	26,720,164	-	-	-
<i>55 - Operating Transfers</i>						
140.460.05	Operating Transfers Interfund Transfers In	680,000	1,262,650	3,346,411	3,346,411	3,336,503
<i>Account Classification Total: 55 - Operating Transfers</i>		680,000	1,262,650	3,346,411	3,346,411	3,336,503
REVENUES Total		2,993,625	28,900,792	3,749,059	3,749,059	3,676,772
Fund REVENUE Total: 140 - Debt Service Fund		2,993,625	28,900,792	3,749,059	3,749,059	3,676,772
Fund: 150 - Capital Projects Facilities Fund						
REVENUES						
<i>55 - Operating Transfers</i>						
150.460.05	Operating Transfers Interfund Transfers In	1,011,593	550,000	159,000	159,000	1,036,200
<i>Account Classification Total: 55 - Operating Transfers</i>		1,011,593	550,000	159,000	159,000	1,036,200
REVENUES Total		1,011,593	550,000	159,000	159,000	1,036,200
Fund REVENUE Total: 150 - Capital Projects Facilities Fund		1,011,593	550,000	159,000	159,000	1,036,200
Fund: 155 - Capital Projects Vehicles/Equip						
REVENUES						
<i>55 - Operating Transfers</i>						
155.460.05	Operating Transfers Interfund Transfers In	-	1,350,000	1,969,850	1,969,850	2,205,000
<i>Account Classification Total: 55 - Operating Transfers</i>		-	1,350,000	1,969,850	1,969,850	2,205,000
REVENUES Total		-	1,350,000	1,969,850	1,969,850	2,205,000
Fund REVENUE Total: 155 - Capital Projects Vehicles/Equip		-	1,350,000	1,969,850	1,969,850	2,205,000
Fund: 160 - Capital Projects Streets Fund						
REVENUES						
<i>50 - Miscellaneous Revenue</i>						
160.465.65	All Other Revenue Grants	254,814	466,618	-	2,752,463	-
160.465.90	All Other Revenue Miscellaneous Income	35,125	49,809	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		289,939	516,427	-	2,752,463	-
<i>55 - Operating Transfers</i>						
160.460.05	Operating Transfers Interfund Transfers In	2,696,703	6,971,962	7,634,626	6,932,286	5,437,870
<i>Account Classification Total: 55 - Operating Transfers</i>		2,696,703	6,971,962	7,634,626	6,932,286	5,437,870
REVENUES Total		2,986,642	7,488,389	7,634,626	9,684,749	5,437,870

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Fund REVENUE	Total: 160 - Capital Projects Streets Fund	2,986,642	7,488,389	7,634,626	9,684,749	5,437,870
Fund: 170 - Water & Sewer Fund						
REVENUES						
30 - Permits						
170.435.75	Building Revenue & Fees Water Connection Fees	3,850	9,300	5,000	5,000	5,000
170.435.76	Building Revenue & Fees Lake County Sewer Tap On Fees	134,042	284,045	100,000	100,000	100,000
170.435.77	Building Revenue & Fees Village Sewer Tap On Fees	300	2,150	1,000	1,000	1,000
170.435.78	Building Revenue & Fees Water Meter Sales	1,546	21,785	5,000	5,000	5,000
170.435.79	Building Revenue & Fees System Improvement Fees	7,840	27,470	5,000	5,000	5,000
Account Classification Total: 30 - Permits		147,579	344,750	116,000	116,000	116,000
40 - Charges for Services						
170.441.05	Sales of Water Resident - Regular	5,834,137	9,221,438	9,283,832	9,289,832	9,798,290
170.441.15	Sales of Water Debt Service Charge	(4)	-	-	-	-
170.441.20	Sales of Water Penalties	113,678	34,673	100,000	100,000	100,000
170.441.60	Sales of Water Fees - Turn On	2,353	500	-	-	-
170.442.05	Village Sewer Resident - Regular	1,440,448	1,684,894	1,672,726	1,672,726	1,748,000
170.443.00	Lake County Sewer Sanitary Sewer Service Fees	3,125,575	3,303,190	3,554,700	3,554,700	3,696,888
Account Classification Total: 40 - Charges for Services		10,516,187	14,244,695	14,611,258	14,617,258	15,343,178
45 - Interest Income						
170.450.10	Investment Revenue Interest Income -Investment Pool	110,214	94,250	39,696	39,696	29,194
Account Classification Total: 45 - Interest Income		110,214	94,250	39,696	39,696	29,194
50 - Miscellaneous Revenue						
170.465	All Other Revenue	0	-	20,000	-	20,000
170.465.65	All Other Revenue Grants	350,000	341,254	-	-	-
170.465.90	All Other Revenue Miscellaneous Income	108,429	36,203	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		458,429	377,457	20,000	-	20,000
55 - Operating Transfers						
170.460.05	Operating Transfers Interfund Transfers In	-	3,553,408	6,089,461	4,877,184	4,285,452
Account Classification Total: 55 - Operating Transfers		-	3,553,408	6,089,461	4,877,184	4,285,452
REVENUES Total		11,232,409	18,614,558	20,876,415	19,650,138	19,793,824
Fund REVENUE	Total: 170 - Water & Sewer Fund	11,232,409	18,614,558	20,876,415	19,650,138	19,793,824
Fund: 180 - Buffalo Grove Golf Fund						
REVENUES						
40 - Charges for Services						
180.445.10	Golf Course Fees Greens Fees	575,370	709,825	675,000	810,000	776,200
180.445.15	Golf Course Fees Power Cart Rental	122,827	170,062	168,000	179,200	193,200
180.445.20	Golf Course Fees Pull Cart Rental	3,795	3,763	3,200	3,200	3,200
180.445.25	Golf Course Fees Driving Range Fees	75,608	96,420	71,000	118,600	110,000
180.445.30	Golf Course Fees Memberships & Passes	57,411	58,830	59,000	70,900	70,900
180.445.35	Golf Course Fees Merchandise Sales	57,050	58,818	67,000	54,000	67,000
180.445.40	Golf Course Fees Sales Tax	5,701	5,133	6,700	6,700	6,700
180.445.55	Golf Course Fees Club Rental Fees	880	20	1,500	1,500	1,500
180.445.57	Golf Course Fees Club Storage	75	-	-	-	-
180.445.60	Golf Course Fees Rental Income Facility	49,540	20,096	66,000	66,000	66,000
180.445.65	Golf Course Fees Rental Income Cell Tower	38,008	37,576	33,000	33,000	33,000
180.445.70	Golf Course Fees Utility Reimbursement	28,767	16,548	30,000	30,000	30,000
180.445.90	Golf Course Fees Other Revenue	(185)	-	-	-	-
Account Classification Total: 40 - Charges for Services		1,014,846	1,177,091	1,180,400	1,373,100	1,357,700
50 - Miscellaneous Revenue						
180.465.90	All Other Revenue Miscellaneous Income	(336)	(872)	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		(336)	(872)	-	-	-
55 - Operating Transfers						
180.460.05	Operating Transfers Interfund Transfers In	158,960	-	-	-	-
Account Classification Total: 55 - Operating Transfers		158,960	-	-	-	-
REVENUES Total		1,173,469	1,176,219	1,180,400	1,373,100	1,357,700
Fund REVENUE	Total: 180 - Buffalo Grove Golf Fund	1,173,469	1,176,219	1,180,400	1,373,100	1,357,700
Fund: 190 - Arboretum Golf Fund						

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
REVENUES						
40 - Charges for Services						
190.445.10	Golf Course Fees Greens Fees	576,636	888,307	750,000	810,000	829,125
190.445.15	Golf Course Fees Power Cart Rental	166,575	221,113	190,000	210,000	220,600
190.445.20	Golf Course Fees Pull Cart Rental	938	1,065	900	900	900
190.445.30	Golf Course Fees Memberships & Passes	61,308	78,950	68,000	105,600	106,200
190.445.35	Golf Course Fees Merchandise Sales	47,440	52,156	52,000	56,100	56,400
190.445.36	Golf Course Fees Coupon Sales	12,535	12,250	15,000	15,000	17,100
190.445.40	Golf Course Fees Sales Tax	3,742	4,663	4,160	4,160	4,160
190.445.55	Golf Course Fees Club Rental Fees	4,480	3,620	3,500	3,500	3,800
190.445.56	Golf Course Fees Locker Room Rental	-	283	250	250	250
190.445.60	Golf Course Fees Rental Income Facility	36,205	12,188	30,000	55,000	77,500
190.445.70	Golf Course Fees Utility Reimbursement	23,639	12,614	33,300	33,300	32,000
190.445.90	Golf Course Fees Other Revenue	91,576	6,215	5,000	5,000	5,000
Account Classification Total: 40 - Charges for Services		1,025,074	1,293,424	1,152,110	1,298,810	1,353,035
55 - Operating Transfers						
190.460.05	Operating Transfers Interfund Transfers In	292,452	-	129,794	129,794	-
Account Classification Total: 55 - Operating Transfers		292,452	-	129,794	129,794	-
REVENUES Total		1,317,526	1,293,424	1,281,904	1,428,604	1,353,035
Fund REVENUE Total: 190 - Arboretum Golf Fund		1,317,526	1,293,424	1,281,904	1,428,604	1,353,035
Fund: 200 - Refuse Fund						
REVENUES						
50 - Miscellaneous Revenue						
200.465	All Other Revenue	-	-	25,000	-	25,000
200.465.55	All Other Revenue SWANCC User Fees	1,058,282	1,148,303	1,060,000	1,060,000	1,155,400
Account Classification Total: 50 - Miscellaneous Revenue		1,058,282	1,148,303	1,085,000	1,060,000	1,180,400
REVENUES Total		1,058,282	1,148,303	1,085,000	1,060,000	1,180,400
Fund REVENUE Total: 200 - Refuse Fund		1,058,282	1,148,303	1,085,000	1,060,000	1,180,400
Fund: 211 - Information Technology Fund						
REVENUES						
50 - Miscellaneous Revenue						
211.465.90	All Other Revenue Miscellaneous Income	-	(1,018)	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		-	(1,018)	-	-	-
55 - Operating Transfers						
211.461.01	Internal Service Contributions Information Technology Fund	1,626,243	1,871,458	1,637,111	1,764,007	1,860,503
Account Classification Total: 55 - Operating Transfers		1,626,243	1,871,458	1,637,111	1,764,007	1,860,503
REVENUES Total		1,626,243	1,870,439	1,637,111	1,764,007	1,860,503
Fund REVENUE Total: 211 - Information Technology Fund		1,626,243	1,870,439	1,637,111	1,764,007	1,860,503
Fund: 212 - Central Garage Fund						
REVENUES						
55 - Operating Transfers						
212.460.05	Operating Transfers Interfund Transfers In	(17,192)	-	-	-	-
212.461.03	Internal Service Contributions Central Garage Fund	2,420,098	2,139,431	1,524,802	1,524,802	1,628,681
Account Classification Total: 55 - Operating Transfers		2,402,906	2,139,431	1,524,802	1,524,802	1,628,681
REVENUES Total		2,402,906	2,139,431	1,524,802	1,524,802	1,628,681
Fund REVENUE Total: 212 - Central Garage Fund		2,402,906	2,139,431	1,524,802	1,524,802	1,628,681
Fund: 213 - Building Maintenance Fund						
REVENUES						
50 - Miscellaneous Revenue						
213.465.90	All Other Revenue Miscellaneous Income	-	(2,580)	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		-	(2,580)	-	-	-
55 - Operating Transfers						
213.460.05	Operating Transfers Interfund Transfers In	(12,017)	-	-	-	-
213.461.02	Internal Service Contributions Building Maintenance Fund	1,336,442	1,739,428	1,784,915	1,784,915	1,756,824
Account Classification Total: 55 - Operating Transfers		1,324,424	1,739,428	1,784,915	1,784,915	1,756,824
REVENUES Total		1,324,424	1,736,848	1,784,915	1,784,915	1,756,824

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
Fund REVENUE	Total: 213 - Building Maintenance Fund	1,324,424	1,736,848	1,784,915	1,784,915	1,756,824
Fund: 220 - Police Pension Fund						
REVENUES						
45 - Interest Income						
220.450.25	Investment Revenue Interest Income - Securities	153,483	535,089	36,000	36,000	267,540
220.450.26	Investment Revenue Fixed Income	517,201	405,861	136,800	136,800	202,930
220.450.45	Investment Revenue Stock Dividend	731,206	452,533	198,000	198,000	226,270
220.450.50	Investment Revenue Fixed Income	677,172	849,026	180,000	180,000	424,510
220.450.55	Investment Revenue Mutual Funds	1,521,879	5,788,935	410,400	410,400	1,447,200
220.450.60	Investment Revenue Equity Securities	9,775,425	648,275	2,638,800	2,638,800	162,100
Account Classification Total: 45 - Interest Income		13,376,366	8,679,718	3,600,000	3,600,000	2,730,550
50 - Miscellaneous Revenue						
220.465.41	All Other Revenue Pension Contributions - EE	744,295	765,583	750,000	750,000	750,000
220.465.90	All Other Revenue Miscellaneous Income	28,450	45,215	-	-	25,000
Account Classification Total: 50 - Miscellaneous Revenue		772,744	810,798	750,000	750,000	775,000
55 - Operating Transfers						
220.460.05	Operating Transfers Interfund Transfers In	2,899,820	3,095,593	3,361,940	3,361,940	3,394,077
Account Classification Total: 55 - Operating Transfers		2,899,820	3,095,593	3,361,940	3,361,940	3,394,077
REVENUES Total		17,048,930	12,586,108	7,711,940	7,711,940	6,899,627
Fund REVENUE	Total: 220 - Police Pension Fund	17,048,930	12,586,108	7,711,940	7,711,940	6,899,627
Fund: 230 - Fire Pension Fund						
REVENUES						
45 - Interest Income						
230.450.20	Investment Revenue Interest Income - CD's	-	-	219,780	219,780	-
230.450.25	Investment Revenue Interest Income - Securities	692,281	535,959	-	-	250,000
230.450.45	Investment Revenue Stock Dividend	1,204,314	644,546	402,930	402,930	300,000
230.450.50	Investment Revenue Fixed Income	1,044,084	1,185,845	329,670	329,670	800,000
230.450.55	Investment Revenue Mutual Funds	8,289,122	1,416,689	2,710,620	2,710,620	1,500,000
Account Classification Total: 45 - Interest Income		11,229,801	3,783,038	3,663,000	3,663,000	2,850,000
50 - Miscellaneous Revenue						
230.465.41	All Other Revenue Pension Contributions - EE	542,215	2,019,305	545,000	545,000	582,000
230.465.90	All Other Revenue Miscellaneous Income	(2,314)	7,290,928	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		539,900	9,310,233	545,000	545,000	582,000
55 - Operating Transfers						
230.460.05	Operating Transfers Interfund Transfers In	1,915,164	-	2,390,386	2,390,386	2,424,085
Account Classification Total: 55 - Operating Transfers		1,915,164	-	2,390,386	2,390,386	2,424,085
REVENUES Total		13,684,866	13,093,272	6,598,386	6,598,386	5,856,085
Fund REVENUE	Total: 230 - Fire Pension Fund	13,684,866	13,093,272	6,598,386	6,598,386	5,856,085
Fund: 250 - Retiree Health Savings Fund						
REVENUES						
55 - Operating Transfers						
250.460.05	Operating Transfers Interfund Transfers In	-	2,100,000	-	-	-
Account Classification Total: 55 - Operating Transfers		-	2,100,000	-	-	-
REVENUES Total		-	2,100,000	-	-	-
Fund REVENUE	Total: 250 - Retiree Health Savings Fund	-	2,100,000	-	-	-

REVENUE GRAND Totals:	106,131,404	145,562,031	107,456,088	112,065,735	106,102,761
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Fund: 100 - General Fund

EXPENSES

Department: 10 - Legislative

100.10.500.25	Personal Services Salaries - Elected Officials	32,825	33,000	33,000	33,000	33,000
100.10.505.10	Personal Benefits Professional Training	2,837	3,493	13,000	1,000	13,000
100.10.505.15	Personal Benefits Dues & Memberships	38,743	40,319	42,000	40,000	42,000
100.10.505.75	Personal Benefits Employer's Contribution - FICA	2,035	2,046	2,046	-	2,046

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
100.10.505.85	Personal Benefits Employer's Contribution Medicare	476	479	479	479	478
100.10.510.04	Operating Expenses Travel	472	-	750	1,500	2,000
100.10.510.08	Operating Expenses Reception & Community Affairs	6,514	6,576	3,500	-	3,500
100.10.510.14	Operating Expenses Subscriptions & Publications	70	550	4,000	-	2,000
100.10.510.40	Operating Expenses Supplies - Office	505	85	500	-	-
100.10.525.05	Commission & Committees Blood Commission	-	-	300	-	300
100.10.525.10	Commission & Committees Buffalo Grove Days	716	108	-	-	-
100.10.525.15	Commission & Committees Fire and Police Commission	7	348	-	-	-
100.10.525.20	Commission & Committees Fireworks for the Fourth	26,500	7,500	26,500	30,000	29,000
100.10.525.25	Commission & Committees Plan Commission	3,026	5,752	3,000	2,100	3,000
100.10.525.30	Commission & Committees Residents with Disabilities	1,848	-	300	-	700
100.10.525.45	Commission & Committees Village Board	-	2,888	-	-	-
100.10.525.50	Commission & Committees Symphonic Band	19,443	9,815	11,000	10,000	11,000
100.10.525.55	Commission & Committees Farmer's Market	3,921	2,274	2,500	200	2,500
100.10.525.95	Commission & Committees Other Boards/Commissions	-	290	-	965	-
100.10.555.10	Capital Equipment Office and Other Equipment	246	-	-	-	-
100.10.580.05	All Other Expense All Other Expenses	850	25,766	15,000	1,000	10,000
100.10.580.10	All Other Expense Consultant Fees	2,745	2,493	1,000	-	1,000
100.10.580.45	All Other Expense Cable Television Programming	14,690	10,808	12,000	12,000	12,000
100.10.580.50	All Other Expense Senior Taxi Program	2,013	478	4,400	3,000	4,500
Department Total: 10 - Legislative		160,482	155,068	175,275	135,244	172,024
Department: 15 - Office of the Village Manager						
100.15.500.05	Personal Services Salaries - Full Time	703,580	808,671	667,962	745,100	692,846
100.15.500.10	Personal Services Salaries - Part Time	31,920	9,471	30,000	25,209	-
100.15.500.31	Personal Services Payroll Reimbursement	124	29	-	-	-
100.15.500.40	Personal Services Salaries - Longevity	829	2,057	1,000	1,000	600
100.15.505.05	Personal Benefits Group & Medical Life	79,842	100,114	92,898	103,900	105,005
100.15.505.10	Personal Benefits Professional Training	13,691	11,073	12,525	15,100	12,525
100.15.505.15	Personal Benefits Dues & Memberships	4,118	3,737	4,600	4,600	4,600
100.15.505.75	Personal Benefits Employer's Contribution - FICA	31,484	37,179	32,102	33,000	31,185
100.15.505.80	Personal Benefits Employer's Contribution - IMRF	81,682	110,168	88,571	88,571	75,593
100.15.505.85	Personal Benefits Employer's Contribution Medicare	10,435	10,472	10,120	10,120	8,732
100.15.510.03	Operating Expenses Postage	10	640	20	-	20
100.15.510.04	Operating Expenses Travel	5,764	(1,009)	3,500	500	3,500
100.15.510.06	Operating Expenses Per Diem Allowance	222	96	100	-	100
100.15.510.08	Operating Expenses Reception & Community Affairs	2,160	459	2,000	800	1,500
100.15.510.10	Operating Expenses Maintenance Contracts	-	423	-	5,000	-
100.15.510.14	Operating Expenses Subscriptions & Publications	4,056	5,823	2,500	2,500	6,800
100.15.510.16	Operating Expenses Printing	198	50	300	-	-
100.15.510.18	Operating Expenses Village Newsletter	18,474	9,237	43,603	4,000	43,000
100.15.510.21	Operating Expenses IT Internal Svc Contribution	32,081	44,223	35,086	35,086	37,848
100.15.510.40	Operating Expenses Supplies - Office	3,424	713	2,500	300	500
100.15.515.05	Insurance Premium	16,778	17,644	1,126	1,126	1,433
100.15.515.10	Insurance Unemployment Insurance	-	1,855	-	-	-
100.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	66,199	30,796	101,355	101,355	99,743
100.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,932	2,568	1,332	1,332	1,422
100.15.545.05	Maintenance & Repairs - Vehicles Gasoline	-	35	-	-	-
100.15.555.40	Capital Equipment Technology	-	-	1,250	-	1,250
100.15.555.50	Capital Equipment Buildings	-	-	5,730	-	5,730
100.15.580	All Other Expense	-	400	-	-	-
100.15.580.05	All Other Expense All Other Expenses	1,361	24,683	20,000	-	20,000
100.15.580.10	All Other Expense Consultant Fees	55,150	87,414	80,000	75,000	80,000
Department Total: 15 - Office of the Village Manager		1,166,514	1,319,021	1,240,180	1,253,599	1,233,932
Department: 20 - Legal						
100.20.520	Legal Services	-	90,986	-	-	-
100.20.520.05	Legal Services Retainer Fee	-	3,236	-	-	-
100.20.520.10	Legal Services Prosecutor Fee	-	5,750	-	-	-
100.20.520.15	Legal Services Attorney's Fees	243,021	188,473	355,000	330,000	340,000
100.20.520.20	Legal Services Recording Fees	715	320	-	-	-
100.20.520.25	Legal Services Legal Notices	5,514	5,399	8,000	8,000	8,000

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
100.20.520.30	Legal Services Litigation	220	-	15,000	-	15,000
100.20.520.40	Legal Services Special Counsel	-	30,825	60,000	60,000	60,000
Department Total: 20 - Legal		249,470	324,989	438,000	398,000	423,000
Department: 25 - Administrative Services						
100.25.500.05	Personal Services Salaries - Full Time	-	-	-	-	325,804
100.25.500.10	Personal Services Salaries - Part Time	-	-	-	-	26,134
100.25.500.40	Personal Services Salaries - Longevity	-	-	-	-	1,800
100.25.505.05	Personal Benefits Group & Medical Life	-	-	-	-	63,302
100.25.505.15	Personal Benefits Dues & Memberships	130	-	-	-	-
100.25.505.75	Personal Benefits Employer's Contribution - FICA	-	-	-	-	21,590
100.25.505.80	Personal Benefits Employer's Contribution - IMRF	-	-	-	-	38,119
100.25.505.85	Personal Benefits Employer's Contribution Medicare	-	-	-	-	5,130
100.25.510.06	Operating Expenses Per Diem Allowance	16	-	-	-	-
100.25.510.21	Operating Expenses IT Internal Svc Contribution	-	-	-	-	30,255
Department Total: 25 - Administrative Services		146	-	-	-	512,134
Department: 30 - Finance						
100.30.500.05	Personal Services Salaries - Full Time	779,049	613,593	786,930	760,000	605,314
100.30.500.10	Personal Services Salaries - Part Time	-	7,367	40,000	40,000	39,504
100.30.500.25	Personal Services Salaries - Elected Officials	6,000	6,000	6,000	6,000	6,000
100.30.500.31	Personal Services Payroll Reimbursement	-	97	-	-	-
100.30.500.35	Personal Services Salaries - Overtime	1,407	629	2,500	2,000	2,500
100.30.500.40	Personal Services Salaries - Longevity	3,000	2,000	1,200	1,200	1,200
100.30.505.05	Personal Benefits Group & Medical Life	158,005	100,301	113,038	113,038	117,506
100.30.505.10	Personal Benefits Professional Training	2,498	495	7,000	-	7,000
100.30.505.15	Personal Benefits Dues & Memberships	2,172	2,450	1,965	1,965	1,965
100.30.505.50	Personal Benefits Employee Recognition	48	-	-	-	-
100.30.505.75	Personal Benefits Employer's Contribution - FICA	47,246	37,963	49,336	49,336	38,319
100.30.505.80	Personal Benefits Employer's Contribution - IMRF	89,117	83,807	104,347	105,783	70,822
100.30.505.85	Personal Benefits Employer's Contribution Medicare	11,050	8,878	11,990	11,990	9,491
100.30.510.03	Operating Expenses Postage	91,022	30,610	75,000	55,000	50,000
100.30.510.04	Operating Expenses Travel	3,762	-	4,000	-	4,000
100.30.510.06	Operating Expenses Per Diem Allowance	269	-	300	-	300
100.30.510.08	Operating Expenses Reception & Community Affairs	60	372	400	-	400
100.30.510.10	Operating Expenses Maintenance Contracts	3,062	1,974	2,254	22,000	2,200
100.30.510.12	Operating Expenses Equipment Rental	1,653	1,793	1,300	1,900	2,380
100.30.510.14	Operating Expenses Subscriptions & Publications	228	60	-	-	-
100.30.510.16	Operating Expenses Printing	3,883	4,570	8,000	48,000	4,400
100.30.510.21	Operating Expenses IT Internal Svc Contribution	57,361	105,951	61,400	61,400	73,934
100.30.510.28	Operating Expenses Audit Fees	29,085	28,791	35,000	31,950	35,000
100.30.510.40	Operating Expenses Supplies - Office	6,547	5,625	5,000	5,000	5,000
100.30.510.83	Operating Expenses Credit Card Fees	-	43	-	-	-
100.30.510.84	Operating Expenses Bank Fees	-	-	-	3,600	3,600
100.30.515.05	Insurance Premium	27,180	29,475	1,503	1,503	1,913
100.30.515.10	Insurance Unemployment Insurance	-	11,132	-	-	-
100.30.515.15	Insurance Deductible - Worker's Comp	3,165	-	3,071	3,071	3,071
100.30.525.10	Commission & Committees Buffalo Grove Days	19,476	12,666	30,000	37,940	50,000
100.30.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	70,497	51,152	108,682	108,682	106,941
100.30.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	3,289	2,995	2,664	2,664	2,762
100.30.550.05	Maintenance & Repairs - Other Department Equipment	1,621	180	-	-	-
100.30.555.40	Capital Equipment Technology	-	-	1,500	-	1,500
100.30.555.50	Capital Equipment Buildings	-	-	7,160	-	7,160
100.30.580	All Other Expense	175	-	-	-	-
100.30.580.05	All Other Expense All Other Expenses	11,821	1,920	2,000	-	-
100.30.580.10	All Other Expense Consultant Fees	36,589	224,882	5,000	72,000	170,000
100.30.580.11	All Other Expense Contractual Services	5,523	1,614	-	9,000	10,000
Department Total: 30 - Finance		1,475,860	1,379,384	1,478,540	1,555,022	1,434,182
Department: 35 - Human Resources						
100.35.500.05	Personal Services Salaries - Full Time	224,758	229,567	344,580	250,304	495,050
100.35.500.31	Personal Services Payroll Reimbursement	-	7	-	-	-
100.35.500.40	Personal Services Salaries - Longevity	1,000	1,000	1,000	1,000	1,000
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G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
100.35.505.05	Personal Benefits Group & Medical Life	41,432	45,009	35,777	35,777	46,470
100.35.505.10	Personal Benefits Professional Training	31,865	1,469	28,200	28,200	28,200
100.35.505.15	Personal Benefits Dues & Memberships	1,196	1,344	2,100	2,100	2,100
100.35.505.40	Personal Benefits Tuition Reimbursement	49,450	28,059	50,000	50,000	50,000
100.35.505.50	Personal Benefits Employee Recognition	8,816	7,428	10,000	7,000	10,000
100.35.505.75	Personal Benefits Employer's Contribution - FICA	12,167	12,795	19,889	19,889	29,346
100.35.505.80	Personal Benefits Employer's Contribution - IMRF	25,546	31,404	45,691	45,691	57,921
100.35.505.85	Personal Benefits Employer's Contribution Medicare	3,129	3,224	4,997	4,997	7,193
100.35.510.04	Operating Expenses Travel	-	318	2,000	500	2,000
100.35.510.06	Operating Expenses Per Diem Allowance	-	-	350	-	350
100.35.510.10	Operating Expenses Maintenance Contracts	6,800	-	-	-	-
100.35.510.14	Operating Expenses Subscriptions & Publications	1,654	1,720	1,500	700	15,000
100.35.510.21	Operating Expenses IT Internal Svc Contribution	13,751	33,916	14,619	14,619	15,365
100.35.510.22	Operating Expenses Recruitment Charges	25,307	22,304	8,500	3,407	8,500
100.35.510.24	Operating Expenses CDL Testing	1,439	1,035	2,800	800	2,800
100.35.510.40	Operating Expenses Supplies - Office	767	1,067	700	1,526	1,600
100.35.515.05	Insurance Premium	7,988	7,011	1,503	35,000	1,913
100.35.515.15	Insurance Deductible - Worker's Comp	5,000	5,000	4,853	4,853	4,853
100.35.515.20	Insurance Deductible - Non Wrkr's Co	-	150	-	-	-
100.35.520	Legal Services	-	13,878	-	-	-
100.35.520.40	Legal Services Special Counsel	125,257	-	-	-	-
100.35.525.15	Commission & Committees Fire and Police Commission	23,393	22,075	40,000	30,500	40,000
100.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	23,037	20,522	35,413	35,413	34,846
100.35.545.01	Maintenance & Repairs - vehicles Central Garage Internal Svc	1,141	1,070	1,332	1,332	1,422
100.35.580.05	All Other Expense All Other Expenses	4,116	4,095	-	-	-
100.35.580.66	All Other Expense IRMA Deductible - Non Wrkr's Cmp	-	(952)	-	-	-
Department Total: 35 - Human Resources		639,009	494,514	655,804	573,608	855,929
Department: 40 - Fire						
100.40.500.05	Personal Services Salaries - Full Time	294,337	332,980	328,337	328,337	354,734
100.40.500.10	Personal Services Salaries - Part Time	84,241	64,573	30,115	30,000	69,092
100.40.500.20	Personal Services Salaries - Sworn	5,754,792	5,682,056	6,085,463	6,085,463	6,307,778
100.40.500.30	Personal Services Salaries - Special Duty	(8,683)	(9,992)	-	-	-
100.40.500.31	Personal Services Payroll Reimbursement	-	171	-	-	-
100.40.500.35	Personal Services Salaries - Overtime	886,697	1,040,803	830,000	930,000	875,000
100.40.500.40	Personal Services Salaries - Longevity	33,443	28,657	26,800	26,800	29,800
100.40.505.05	Personal Benefits Group & Medical Life	1,101,781	1,154,283	1,159,160	1,159,160	1,256,173
100.40.505.10	Personal Benefits Professional Training	41,555	29,117	30,000	25,000	40,000
100.40.505.15	Personal Benefits Dues & Memberships	9,396	14,120	15,500	13,000	15,500
100.40.505.20	Personal Benefits Clothing Allowance	38,100	31,763	39,500	38,000	39,500
100.40.505.35	Personal Benefits Safety Equipment	63,340	57,113	71,900	68,000	71,900
100.40.505.50	Personal Benefits Employee Recognition	-	11	-	-	-
100.40.505.61	Personal Benefits Pension Payment - Fire	1,915,164	2,019,305	2,390,386	2,390,386	2,424,085
100.40.505.75	Personal Benefits Employer's Contribution - FICA	22,988	23,865	22,224	22,224	39,427
100.40.505.80	Personal Benefits Employer's Contribution - IMRF	33,221	45,479	43,537	43,537	41,504
100.40.505.85	Personal Benefits Employer's Contribution Medicare	97,178	97,623	92,248	92,248	99,338
100.40.510.04	Operating Expenses Travel	6,035	1,473	3,600	1,500	6,600
100.40.510.06	Operating Expenses Per Diem Allowance	2,565	706	2,000	1,000	3,500
100.40.510.08	Operating Expenses Reception & Community Affairs	47	-	100	100	100
100.40.510.10	Operating Expenses Maintenance Contracts	55,760	32,460	37,200	35,000	49,100
100.40.510.14	Operating Expenses Subscriptions & Publications	3,838	2,263	3,000	2,300	3,000
100.40.510.16	Operating Expenses Printing	1,709	863	1,500	900	1,500
100.40.510.21	Operating Expenses IT Internal Svc Contribution	483,563	561,392	520,441	520,441	456,111
100.40.510.40	Operating Expenses Supplies - Office	5,047	3,157	4,000	3,200	4,000
100.40.510.50	Operating Expenses Supplies - All Other	13,973	26,530	14,000	12,500	14,000
100.40.510.55	Operating Expenses Operating Equip - Department	77,815	62,044	53,000	48,000	57,600
100.40.510.65	Operating Expenses Northwest Central Dispatch	155,374	113,764	150,210	150,210	109,509
100.40.515	Insurance	218	-	-	-	-
100.40.515.05	Insurance Premium	217,476	230,367	241,201	241,201	306,942
100.40.515.10	Insurance Unemployment Insurance	(600)	-	-	-	-
100.40.515.15	Insurance Deductible - Worker's Comp	28,291	101,692	27,459	27,459	27,459

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100.40.530.50	Commodities Small Equipment Tools & Hardware	25,516	18,855	20,000	18,000	71,000
100.40.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	170,427	160,216	261,326	261,326	257,145
100.40.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	35,610	21,593	28,500	23,500	28,500
100.40.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	605,880	541,063	386,269	386,269	412,354
100.40.545.05	Maintenance & Repairs - Vehicles Gasoline	96	-	-	-	-
100.40.550.05	Maintenance & Repairs - Other Department Equipment	10,475	10,969	16,900	13,500	16,900
100.40.555.10	Capital Equipment Office and Other Equipment	186,500	28,574	-	-	-
100.40.555.30	Capital Equipment Capital Replacement	-	-	185,000	-	64,000
100.40.555.40	Capital Equipment Technology	-	-	18,200	-	18,200
100.40.555.50	Capital Equipment Buildings	-	-	44,595	-	44,595
100.40.580.05	All Other Expense All Other Expenses	12,002	169,181	10,500	62,342	10,500
100.40.580.10	All Other Expense Consultant Fees	-	-	6,250	6,250	16,250
100.40.580.11	All Other Expense Contractual Services	25,137	25,992	25,800	25,000	27,100
100.40.580.20	All Other Expense CAFT Site	(86,030)	(22,751)	10,000	10,000	10,000
100.40.580.21	All Other Expense NWCH Administration Fee	5,000	4,336	5,000	5,000	5,250
Department Total: 40 - Fire		12,409,275	12,706,668	13,241,221	13,107,153	13,685,046
Department: 45 - Police						
100.45.500.05	Personal Services Salaries - Full Time	838,840	852,884	804,242	775,000	755,381
100.45.500.10	Personal Services Salaries - Part Time	106,990	79,793	139,458	139,458	139,755
100.45.500.20	Personal Services Salaries - Sworn	6,810,560	6,946,004	6,837,281	6,800,000	7,146,083
100.45.500.22	Personal Services Holiday & Stipends	-	-	-	-	315,442
100.45.500.31	Personal Services Payroll Reimbursement	1,482	191	-	-	-
100.45.500.35	Personal Services Salaries - Overtime	359,807	243,101	310,000	310,000	310,000
100.45.500.40	Personal Services Salaries - Longevity	47,686	43,086	40,600	40,600	40,600
100.45.505.05	Personal Benefits Group & Medical Life	1,270,172	1,303,320	1,255,743	1,250,000	1,391,914
100.45.505.10	Personal Benefits Professional Training	54,256	30,552	48,700	48,700	53,000
100.45.505.15	Personal Benefits Dues & Memberships	4,666	4,360	5,900	5,900	7,100
100.45.505.20	Personal Benefits Clothing Allowance	102,590	93,757	67,400	67,400	66,400
100.45.505.25	Personal Benefits Uniform Maintenance	3,777	3,096	3,250	3,250	3,250
100.45.505.30	Personal Benefits Recruit Uniforms	3,950	4,023	4,250	4,250	4,250
100.45.505.60	Personal Benefits Pension Payment - Police	2,899,820	3,095,592	3,361,940	3,361,940	3,394,077
100.45.505.75	Personal Benefits Employer's Contribution - FICA	58,222	56,085	58,509	58,000	70,987
100.45.505.80	Personal Benefits Employer's Contribution - IMRF	96,465	114,661	106,643	106,000	88,380
100.45.505.85	Personal Benefits Employer's Contribution Medicare	111,497	112,653	112,824	112,824	123,823
100.45.510.04	Operating Expenses Travel	7,319	4,802	3,750	3,750	6,750
100.45.510.06	Operating Expenses Per Diem Allowance	1,429	956	2,025	2,025	2,025
100.45.510.14	Operating Expenses Subscriptions & Publications	790	958	1,000	1,000	1,000
100.45.510.16	Operating Expenses Printing	10,286	4,712	11,000	11,000	11,000
100.45.510.21	Operating Expenses IT Internal Svc Contribution	494,685	595,121	530,674	530,674	544,096
100.45.510.22	Operating Expenses Recruitment Charges	495	-	500	500	1,000
100.45.510.26	Operating Expenses Physical Fitness Equipment	4,671	648	5,000	5,000	5,000
100.45.510.30	Operating Expenses Safety Equipment - Patrol	18,711	5,718	19,750	6,150	20,750
100.45.510.32	Operating Expenses Safety Equipment - FOSG	190	-	500	500	500
100.45.510.33	Operating Expenses Operating Equip - Staff	3,936	3,396	4,000	4,000	4,000
100.45.510.34	Operating Expenses DUI Assessment Purchases	16,146	3,417	-	-	-
100.45.510.35	Operating Expenses Reimbursable Expenses	24,365	93,708	-	-	-
100.45.510.41	Operating Expenses Supplies - Patrol	2,284	8,083	12,775	12,775	12,775
100.45.510.42	Operating Expenses Supplies - FOSG	11,858	2,133	1,000	1,000	1,000
100.45.510.43	Operating Expenses Supplies - Communications	1,983	1,833	2,000	2,000	2,000
100.45.510.44	Operating Expenses Supplies - Records	8,264	7,851	7,500	7,500	7,500
100.45.510.45	Operating Expenses Supplies - OCOP	865	950	950	950	950
100.45.510.46	Operating Expenses Supplies - Training	15,843	2,689	12,000	250	12,000
100.45.510.47	Operating Expenses Supplies - Crime Prevention	7,310	3,793	6,750	6,750	7,000
100.45.510.48	Operating Expenses Supplies - Detention	608	166	950	950	950
100.45.510.55	Operating Expenses Operating Equip - Department	28,093	15,134	15,000	8,500	15,000
100.45.510.56	Operating Expenses Operating Equip - Patrol	1,626	1,608	1,500	-	1,500
100.45.510.57	Operating Expenses Operating Equip - FOSG	11,499	9,986	10,753	10,753	9,139
100.45.510.58	Operating Expenses Operating Equip - Communications	412	524	500	500	500
100.45.510.60	Operating Expenses Operating Equip - OCOP 335	641	900	900	900	900

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100.45.510.61	Operating Expenses Operating Equip - Training	312	376	700	700	700
100.45.510.62	Operating Expenses Operating Equip - Detention	-	-	150	150	200
100.45.510.63	Operating Expenses Operating Equip - Bike Patrol	270	510	500	500	500
100.45.510.64	Operating Expenses Operating Equipment - Records	903	877	1,048	1,048	3,400
100.45.510.65	Operating Expenses Northwest Central Dispatch	378,925	281,920	294,218	318,370	272,371
100.45.510.66	Operating Expenses NIPAS	6,575	6,575	7,405	7,405	7,405
100.45.510.67	Operating Expenses Northern IL Police Crime Lab	61,755	62,461	65,570	-	65,570
100.45.510.68	Operating Expenses Animal Control	1,215	742	3,100	3,100	3,100
100.45.510.69	Operating Expenses Prisoner Care	262	902	1,250	1,250	1,250
100.45.515.05	Insurance Premium	245,784	258,572	320,326	320,326	407,633
100.45.515.10	Insurance Unemployment Insurance	-	(967)	-	-	-
100.45.515.15	Insurance Deductible - Worker's Comp	68,868	35,855	66,842	66,842	66,842
100.45.515.20	Insurance Deductible - Non Wrker's Co	925	-	-	2,200	-
100.45.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	210,564	278,154	355,355	355,355	349,669
100.45.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	632,604	543,200	387,601	387,601	413,776
100.45.545.05	Maintenance & Repairs - Vehicles Gasoline	99	-	-	-	-
100.45.550.10	Maintenance & Repairs - Other Radios	3,173	2,536	3,000	3,000	3,000
100.45.550.15	Maintenance & Repairs - Other Mobile Data Terminals	318	-	500	500	500
100.45.550.20	Maintenance & Repairs - Other Patrol Equipment	3,386	536	2,750	2,750	7,750
100.45.550.25	Maintenance & Repairs - Other F.O.S.G. Equipment	533	152	650	650	650
100.45.550.30	Maintenance & Repairs - Other Staff Equipment	4,471	4,540	5,000	5,000	5,000
100.45.555.10	Capital Equipment Office and Other Equipment	17,423	46	-	-	-
100.45.555.30	Capital Equipment Capital Replacement	-	-	150,000	-	45,000
100.45.555.40	Capital Equipment Technology	-	-	10,000	-	10,000
100.45.555.50	Capital Equipment Buildings	-	-	58,915	-	58,915
100.45.580.05	All Other Expense All Other Expenses	37,644	15,775	14,650	14,650	14,650
100.45.580.10	All Other Expense Consultant Fees	100	-	-	-	-
100.45.580.15	All Other Expense Committee on Accreditation	7,478	5,073	7,500	7,500	7,500
100.45.580.30	All Other Expense Overweight Truck Enforcement	3,571	5,189	3,550	3,550	3,550
100.45.580.55	All Other Expense Records Management	10,345	4,300	10,345	10,345	-
100.45.580.57	All Other Expense Police Grant Charges	9,968	925,312	10,000	10,000	10,000
Department Total: 45 - Police		15,152,560	16,184,881	15,588,442	15,223,541	16,336,708
Department: 50 - Community Development						
100.50.500.05	Personal Services Salaries - Full Time	1,186,584	1,085,139	831,101	831,101	943,686
100.50.500.10	Personal Services Salaries - Part Time	26,928	49,578	91,715	72,700	12,000
100.50.500.31	Personal Services Payroll Reimbursement	-	131	-	-	-
100.50.500.35	Personal Services Salaries - Overtime	3,142	892	2,000	1,000	2,000
100.50.500.40	Personal Services Salaries - Longevity	8,000	5,000	4,400	4,400	2,400
100.50.505.05	Personal Benefits Group & Medical Life	200,220	180,142	157,171	157,171	152,499
100.50.505.10	Personal Benefits Professional Training	3,147	2,940	2,500	-	2,500
100.50.505.15	Personal Benefits Dues & Memberships	1,517	1,126	1,500	1,000	1,500
100.50.505.35	Personal Benefits Safety Equipment	-	1,143	-	-	-
100.50.505.75	Personal Benefits Employer's Contribution - FICA	73,177	65,020	61,926	91,926	59,546
100.50.505.80	Personal Benefits Employer's Contribution - IMRF	135,562	141,312	110,204	110,204	110,412
100.50.505.85	Personal Benefits Employer's Contribution Medicare	17,115	15,206	13,381	13,381	13,926
100.50.510.04	Operating Expenses Travel	70	-	1,000	-	3,000
100.50.510.06	Operating Expenses Per Diem Allowance	149	-	-	-	200
100.50.510.08	Operating Expenses Reception & Community Affairs	252	397	-	-	-
100.50.510.10	Operating Expenses Maintenance Contracts	51,410	52,181	53,000	53,000	54,000
100.50.510.14	Operating Expenses Subscriptions & Publications	105	1,019	700	700	700
100.50.510.16	Operating Expenses Printing	1,783	50	500	-	1,000
100.50.510.21	Operating Expenses IT Internal Svc Contribution	87,746	97,813	95,024	95,024	85,445
100.50.510.40	Operating Expenses Supplies - Office	2,560	2,079	2,000	2,000	2,000
100.50.515.05	Insurance Premium	34,090	35,827	1,503	1,503	1,913
100.50.515.15	Insurance Deductible - Worker's Comp	25	201	24	2,923	100
100.50.530.50	Commodities Small Equipment Tools & Hardware	-	-	500	-	500
100.50.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	90,434	102,470	139,212	139,212	136,985
100.50.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	74,200	66,322	46,619	46,619	49,767
100.50.550	Maintenance & Repairs - Other	336	-	1,000	-	-

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100.50.555.30	Capital Equipment Capital Replacement	-	-	4,000	-	4,000
100.50.555.40	Capital Equipment Technology	-	-	1,800	-	1,800
100.50.555.50	Capital Equipment Buildings	-	-	8,055	-	8,055
100.50.580.05	All Other Expense All Other Expenses	1,953	1,208	-	-	1,000
100.50.580.10	All Other Expense Consultant Fees	(8,279)	-	-	2,525	-
100.50.580.12	All Other Expense Contractual Inspections	17,557	16,723	230,000	115,000	219,000
Department Total: 50 - Community Development		2,009,449	1,923,919	1,860,835	1,741,389	1,869,934
Department: 55 - Public Works						
Division: 05 - Building Services						
100.55.05.500.35	Personal Services Salaries - Overtime	59	-	-	-	-
100.55.05.505.75	Personal Benefits Employer's Contribution - FICA	4	-	-	-	-
100.55.05.505.85	Personal Benefits Employer's Contribution Medicare	1	-	-	-	-
Division Total: 05 - Building Services		63	-	-	-	-
Division: 10 - Streets						
100.55.10.500.05	Personal Services Salaries - Full Time	385,443	553,074	548,648	472,643	578,867
100.55.10.500.10	Personal Services Salaries - Part Time	42,183	10,464	37,020	3,212	86,211
100.55.10.500.15	Personal Services Salaries - Seasonal	-	-	-	-	82,373
100.55.10.500.31	Personal Services Payroll Reimbursement	-	75	-	-	-
100.55.10.500.35	Personal Services Salaries - Overtime	195,898	80,396	203,154	157,846	203,155
100.55.10.500.40	Personal Services Salaries - Longevity	5,343	5,485	5,200	5,200	3,600
100.55.10.505.05	Personal Benefits Group & Medical Life	129,323	131,985	130,911	107,497	131,023
100.55.10.505.10	Personal Benefits Professional Training	6,056	2,070	2,000	2,000	4,900
100.55.10.505.15	Personal Benefits Dues & Memberships	999	3,869	650	650	1,100
100.55.10.505.20	Personal Benefits Clothing Allowance	5,474	5,075	4,956	4,956	4,350
100.55.10.505.35	Personal Benefits Safety Equipment	1,926	5,965	880	880	880
100.55.10.505.75	Personal Benefits Employer's Contribution - FICA	49,033	39,096	36,316	36,316	55,720
100.55.10.505.80	Personal Benefits Employer's Contribution - IMRF	75,847	83,665	72,751	72,751	77,814
100.55.10.505.85	Personal Benefits Employer's Contribution Medicare	11,477	9,144	8,495	8,495	5,366
100.55.10.510	Operating Expenses	13	-	-	-	-
100.55.10.510.04	Operating Expenses Travel	-	-	-	-	3,300
100.55.10.510.06	Operating Expenses Per Diem Allowance	-	-	-	-	1,250
100.55.10.510.10	Operating Expenses Maintenance Contracts	1,435	48,732	236,000	236,000	236,000
100.55.10.510.14	Operating Expenses Subscriptions & Publications	90	-	96	96	100
100.55.10.510.21	Operating Expenses IT Internal Svc Contribution	44,642	43,098	48,243	48,243	63,237
100.55.10.510.40	Operating Expenses Supplies - Office	608	218	390	390	390
100.55.10.510.50	Operating Expenses Supplies - All Other	3,795	3,124	6,700	6,700	6,700
100.55.10.510.55	Operating Expenses Operating Equip - Department	2,600	3,247	2,800	2,800	3,050
100.55.10.515.05	Insurance Premium	24,186	25,426	32,624	32,624	41,516
100.55.10.515.15	Insurance Deductible - Worker's Comp	1,478	73	1,435	1,435	1,435
100.55.10.515.20	Insurance Deductible - Non Wrker's Co	150	-	-	-	-
100.55.10.530.40	Commodities Snow & Ice Control Mix	84,576	262,713	260,000	260,000	283,400
100.55.10.530.50	Commodities Small Equipment Tools & Hardware	386	175	500	500	500
100.55.10.530.55	Commodities Traffic & Street Signs	39,935	12,443	25,000	25,000	30,000
100.55.10.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	48,931	476,117	75,711	75,711	74,500
100.55.10.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	40,043	198,027	-	-	-
100.55.10.535.10	Maintenance & Repairs - Facilities Streets & Highways	75,605	150,271	295,390	408,282	321,975
100.55.10.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	430,021	384,027	274,384	274,384	292,913

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100.55.10.545.05	Maintenance & Repairs - Vehicles Gasoline	(17,547)	9,017	-	-	-
100.55.10.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	(5,679)	(3,719)	-	-	-
100.55.10.545.15	Maintenance & Repairs - Vehicles Automotive Parts	(10,102)	1,660	-	-	-
100.55.10.550	Maintenance & Repairs - Other	630	-	-	-	-
100.55.10.550.05	Maintenance & Repairs - Other Department Equipment	9,718	4,456	9,200	9,200	9,200
100.55.10.550.10	Maintenance & Repairs - Other Radios	6	-	600	600	600
100.55.10.555.10	Capital Equipment Office and Other Equipment	-	-	600	600	600
100.55.10.555.20	Capital Equipment Automobiles & Trucks	-	9,080	-	-	-
100.55.10.555.30	Capital Equipment Capital Replacement	-	-	72,998	-	72,998
100.55.10.555.40	Capital Equipment Technology	-	-	1,000	-	1,000
100.55.10.555.50	Capital Equipment Buildings	-	-	5,370	-	5,370
100.55.10.580.05	All Other Expense All Other Expenses	3,636	216	-	-	-
Division Total: 10 - Streets		1,688,157	2,558,765	2,400,022	2,255,011	2,685,393
Division: 15 - Administration						
100.55.15.500.05	Personal Services Salaries - Full Time	813,868	804,233	826,321	725,000	950,748
100.55.15.500.31	Personal Services Payroll Reimbursement	-	62	-	-	-
100.55.15.500.35	Personal Services Salaries - Overtime	52	112	100	3,157	3,100
100.55.15.500.40	Personal Services Salaries - Longevity	4,200	3,600	3,600	3,905	3,400
100.55.15.505.05	Personal Benefits Group & Medical Life	159,087	130,316	141,506	140,000	178,263
100.55.15.505.10	Personal Benefits Professional Training	30,478	7,445	5,450	4,500	11,900
100.55.15.505.15	Personal Benefits Dues & Memberships	4,224	4,320	7,228	2,700	10,050
100.55.15.505.20	Personal Benefits Clothing Allowance	2,858	5,295	3,200	4,956	3,200
100.55.15.505.35	Personal Benefits Safety Equipment	-	452	100	-	100
100.55.15.505.75	Personal Benefits Employer's Contribution - FICA	45,487	45,210	48,724	44,000	57,090
100.55.15.505.80	Personal Benefits Employer's Contribution - IMRF	92,521	110,098	109,570	98,000	111,238
100.55.15.505.85	Personal Benefits Employer's Contribution Medicare	11,431	11,428	11,982	10,300	13,926
100.55.15.510.02	Operating Expenses Telephone	1,147	-	-	-	-
100.55.15.510.04	Operating Expenses Travel	3,582	55	3,400	-	6,850
100.55.15.510.06	Operating Expenses Per Diem Allowance	2,019	68	500	-	1,850
100.55.15.510.10	Operating Expenses Maintenance Contracts	-	17,617	-	-	-
100.55.15.510.14	Operating Expenses Subscriptions & Publications	-	325	-	100	500
100.55.15.510.21	Operating Expenses IT Internal Svc Contribution	38,782	50,404	42,395	42,395	81,036
100.55.15.510.40	Operating Expenses Supplies - Office	1,838	1,257	1,500	400	1,500
100.55.15.510.50	Operating Expenses Supplies - All Other	798	447	600	-	600
100.55.15.515.05	Insurance Premium	25,260	26,581	7,493	7,493	9,535
100.55.15.515.10	Insurance Unemployment Insurance	-	-	-	-	1,475
100.55.15.515.15	Insurance Deductible - Worker's Comp	-	1,233	-	-	1,600
100.55.15.515.20	Insurance Deductible - Non Wrker's Co	-	-	-	-	1,075
100.55.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	20,339	14,258	31,750	31,750	31,242
100.55.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,926	2,568	1,332	1,332	1,422
100.55.15.550.05	Maintenance & Repairs - Other Department Equipment	-	95	200	-	200
100.55.15.555.10	Capital Equipment Office and Other Equipment	460	-	3,800	-	3,800
100.55.15.555.40	Capital Equipment Technology	-	-	1,000	-	1,000
100.55.15.555.50	Capital Equipment Buildings	-	-	3,580	-	3,580
100.55.15.580.05	All Other Expense All Other Expenses	338	2,446	2,237	-	-

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
Division Total: 15 - Administration		1,263,803	1,239,715	1,255,331	1,119,988	1,490,280
Division: 20 - Forestry						
100.55.20.500.05	Personal Services Salaries - Full Time	717,540	785,081	598,502	598,502	644,852
100.55.20.500.10	Personal Services Salaries - Part Time	61,117	83,058	93,534	93,534	-
100.55.20.500.15	Personal Services Salaries - Seasonal	-	-	-	-	138,120
100.55.20.500.31	Personal Services Payroll Reimbursement	-	102	-	-	-
100.55.20.500.35	Personal Services Salaries - Overtime	42,128	24,078	55,000	48,448	55,000
100.55.20.500.40	Personal Services Salaries - Longevity	7,400	5,400	5,400	-	4,600
100.55.20.505.05	Personal Benefits Group & Medical Life	201,521	202,074	157,647	157,647	167,075
100.55.20.505.10	Personal Benefits Professional Training	14,979	3,390	2,000	2,000	7,500
100.55.20.505.15	Personal Benefits Dues & Memberships	2,485	2,328	1,900	1,900	3,800
100.55.20.505.20	Personal Benefits Clothing Allowance	7,200	6,128	6,400	6,400	5,075
100.55.20.505.35	Personal Benefits Safety Equipment	2,705	1,616	2,125	2,125	2,285
100.55.20.505.75	Personal Benefits Employer's Contribution - FICA	49,848	51,465	42,907	42,907	52,555
100.55.20.505.80	Personal Benefits Employer's Contribution - IMRF	97,031	106,052	79,361	79,361	75,448
100.55.20.505.85	Personal Benefits Employer's Contribution Medicare	11,658	12,036	10,028	10,028	12,291
100.55.20.510.04	Operating Expenses Travel	2,236	-	500	500	3,975
100.55.20.510.06	Operating Expenses Per Diem Allowance	82	-	500	500	1,250
100.55.20.510.10	Operating Expenses Maintenance Contracts	307,538	267,192	495,000	490,000	540,000
100.55.20.510.12	Operating Expenses Equipment Rental	-	-	250	-	250
100.55.20.510.14	Operating Expenses Subscriptions & Publications	-	-	-	-	100
100.55.20.510.21	Operating Expenses IT Internal Svc Contribution	55,068	78,139	59,938	59,938	75,170
100.55.20.510.40	Operating Expenses Supplies - Office	343	180	280	1,294	280
100.55.20.510.50	Operating Expenses Supplies - All Other	20,241	17,886	21,000	21,602	22,575
100.55.20.510.55	Operating Expenses Operating Equip - Department	14,060	2,192	8,300	8,300	9,000
100.55.20.515.05	Insurance Premium	37,303	39,217	21,695	21,695	27,608
100.55.20.515.10	Insurance Unemployment Insurance	-	(3,153)	-	-	-
100.55.20.515.15	Insurance Deductible - Worker's Comp	2,333	945	2,265	2,265	2,265
100.55.20.515.20	Insurance Deductible - Non Wrker's Co	398	-	-	-	-
100.55.20.530.45	Commodities Chemicals and Fertilizers	3,814	324	3,000	3,000	3,000
100.55.20.530.50	Commodities Small Equipment Tools & Hardware	599	790	750	750	750
100.55.20.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	43,487	100,382	67,163	67,163	66,088
100.55.20.535.30	Maintenance & Repairs - Facilities Parkway Trees	85,271	(19,188)	76,000	76,000	155,000
100.55.20.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	273,094	243,896	174,487	174,487	186,270
100.55.20.550.05	Maintenance & Repairs - Other Department Equipment	-	95	650	650	650
100.55.20.550.10	Maintenance & Repairs - Other Radios	-	-	250	250	250
100.55.20.555.30	Capital Equipment Capital Replacement	-	-	60,000	-	-
100.55.20.555.40	Capital Equipment Technology	-	-	1,000	-	1,000
100.55.20.555.50	Capital Equipment Buildings	-	-	9,845	-	9,845
100.55.20.580.05	All Other Expense All Other Expenses	2,519	216	-	-	-
Division Total: 20 - Forestry		2,063,997	2,011,923	2,057,677	1,971,246	2,273,927
Division: 25 - Drainage						
100.55.25.500.05	Personal Services Salaries - Full Time	136,601	169,854	175,263	165,328	177,912
100.55.25.500.35	Personal Services Salaries - Overtime	5,501	3,319	7,000	9,666	9,000
100.55.25.500.40	Personal Services Salaries - Longevity	536	572	700	1,000	-

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
100.55.25.505.05	Personal Benefits Group & Medical Life	28,152	33,721	32,088	28,603	39,453
100.55.25.505.10	Personal Benefits Professional Training	125	-	500	350	2,100
100.55.25.505.15	Personal Benefits Dues & Memberships	3,722	105	4,300	15,813	700
100.55.25.505.20	Personal Benefits Clothing Allowance	2,522	2,282	1,600	3,540	1,700
100.55.25.505.35	Personal Benefits Safety Equipment	913	601	1,500	1,340	1,500
100.55.25.505.75	Personal Benefits Employer's Contribution - FICA	8,699	10,575	10,866	10,756	11,694
100.55.25.505.80	Personal Benefits Employer's Contribution - IMRF	16,974	24,452	23,240	24,179	20,816
100.55.25.505.85	Personal Benefits Employer's Contribution Medicare	2,034	2,473	2,541	2,515	2,735
100.55.25.510.04	Operating Expenses Travel	-	-	-	-	950
100.55.25.510.06	Operating Expenses Per Diem Allowance	-	-	-	-	400
100.55.25.510.10	Operating Expenses Maintenance Contracts	-	2,550	-	-	-
100.55.25.510.12	Operating Expenses Equipment Rental	4,635	-	300	200	1,200
100.55.25.510.14	Operating Expenses Subscriptions & Publications	-	-	500	225	100
100.55.25.510.21	Operating Expenses IT Internal Svc Contribution	13,419	14,802	14,619	14,619	22,275
100.55.25.510.40	Operating Expenses Supplies - Office	514	-	500	375	500
100.55.25.510.50	Operating Expenses Supplies - All Other	504	959	500	475	540
100.55.25.510.55	Operating Expenses Operating Equip - Department	17	-	2,500	1,900	2,500
100.55.25.515.05	Insurance Premium	9,195	9,708	9,487	9,487	12,073
100.55.25.515.10	Insurance Unemployment Insurance	12,207	-	10,341	10,341	10,341
100.55.25.515.15	Insurance Deductible - Worker's Comp	-	614	-	-	-
100.55.25.530.50	Commodities Small Equipment Tools & Hardware	821	1,276	1,250	1,250	1,300
100.55.25.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	15,723	57,416	24,423	24,423	24,032
100.55.25.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	10,116	2,662	10,000	12,690	12,000
100.55.25.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	65,698	58,620	41,291	41,291	44,079
100.55.25.550.05	Maintenance & Repairs - Other Department Equipment	2,557	818	3,000	2,800	3,100
100.55.25.550.30	Maintenance & Repairs - Other Staff Equipment	795	-	650	700	700
100.55.25.555.30	Capital Equipment Capital Replacement	-	-	18,301	-	18,301
100.55.25.555.40	Capital Equipment Technology	-	-	750	-	750
100.55.25.555.50	Capital Equipment Buildings	-	-	1,800	-	1,800
100.55.25.555.60	Capital Equipment Infrastructure	-	-	200,000	200,000	-
100.55.25.560.40	Capital Projects Improvements Other Than Building	220,407	222,871	70,000	709,246	20,000
100.55.25.580.05	All Other Expense All Other Expenses	-	216	-	-	-
Division Total: 25 - Drainage		562,389	620,467	669,810	1,293,112	444,551
Division: 30 - Central Garage						
100.55.30.500.35	Personal Services Salaries - Overtime	-	19	-	-	-
100.55.30.505.75	Personal Benefits Employer's Contribution - FICA	-	1	-	-	-
Division Total: 30 - Central Garage		-	20	-	-	-
Department Total: 55 - Public Works		5,578,409	6,430,889	6,382,840	6,639,357	6,894,151
Department: 60 - Engineering						
100.60.500.05	Personal Services Salaries - Full Time	459,974	472,027	465,929	465,929	476,864
100.60.500.10	Personal Services Salaries - Part Time	-	-	12,000	-	12,000
100.60.500.31	Personal Services Payroll Reimbursement	-	44	-	-	-
100.60.500.35	Personal Services Salaries - Overtime	-	2,652	600	400	600
100.60.500.40	Personal Services Salaries - Longevity	2,000	1,000	1,400	1,200	1,200
100.60.505.05	Personal Benefits Group & Medical Life	71,439	75,622	61,467	61,467	78,197
100.60.505.10	Personal Benefits Professional Training	5,905	888	3,000	10,000	4,000
100.60.505.15	Personal Benefits Dues & Memberships	1,403	957	1,500	800	1,500
100.60.505.20	Personal Benefits Clothing Allowance	1,553	2,155	1,700	2,686	4,200

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100.60.505.35	Personal Benefits Safety Equipment	-	-	300	200	300
100.60.505.40	Personal Benefits Tuition Reimbursement	-	-	-	1,062	6,000
100.60.505.75	Personal Benefits Employer's Contribution - FICA	26,600	27,602	28,888	28,888	29,291
100.60.505.80	Personal Benefits Employer's Contribution - IMRF	52,385	64,371	61,782	61,782	55,793
100.60.505.85	Personal Benefits Employer's Contribution Medicare	6,434	6,646	6,756	6,756	7,180
100.60.510	Operating Expenses	-	-	-	14,000	-
100.60.510.04	Operating Expenses Travel	4,680	-	1,500	1,500	2,150
100.60.510.06	Operating Expenses Per Diem Allowance	823	-	500	300	650
100.60.510.14	Operating Expenses Subscriptions & Publications	163	218	250	200	350
100.60.510.16	Operating Expenses Printing	800	3,221	600	500	600
100.60.510.21	Operating Expenses IT Internal Svc Contribution	37,345	54,341	39,472	39,472	44,094
100.60.510.40	Operating Expenses Supplies - Office	684	1,777	1,700	1,700	1,700
100.60.510.50	Operating Expenses Supplies - All Other	1,710	1,400	2,100	2,000	2,100
100.60.510.55	Operating Expenses Operating Equip - Department	407	274	-	-	-
100.60.515.05	Insurance Premium	13,978	14,716	13,152	13,152	16,737
100.60.515.15	Insurance Deductible - Worker's Comp	-	239	-	-	-
100.60.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	13,552	14,258	20,760	20,760	20,428
100.60.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	22,682	20,325	14,652	14,652	15,641
100.60.550.05	Maintenance & Repairs - Other Department Equipment	-	-	3,200	200	500
100.60.550.10	Maintenance & Repairs - Other Radios	-	-	300	-	300
100.60.555.30	Capital Equipment Capital Replacement	-	-	3,800	-	1,000
100.60.555.40	Capital Equipment Technology	-	-	3,000	-	1,000
100.60.555.50	Capital Equipment Buildings	-	-	4,475	-	4,500
100.60.580.05	All Other Expense All Other Expenses	39	633	-	-	-
100.60.580.10	All Other Expense Consultant Fees	8,876	-	-	-	-
Department Total: 60 - Engineering		733,433	765,365	754,783	749,606	788,875
Department: 65 - Emergency Management Agency						
100.65.510.10	Operating Expenses Maintenance Contracts	199	-	-	-	-
Department Total: 65 - Emergency Management Agency		199	-	-	-	-
Department: 67 - Non-Departmental						
100.67.580.07	All Other Expense Sales Tax Rebates/Incentives	-	-	2,394,547	2,600,000	2,540,000
Department Total: 67 - Non-Departmental		-	-	2,394,547	2,600,000	2,540,000
Department: 70 - Transfer Non-Operating						
Division: 40 - General Government						
100.70.40.570.01	Operating Transfers From Assigned Reserves-Veh/Equip	-	-	1,969,850	1,969,850	2,205,000
100.70.40.570.02	Operating Transfers Fr Assigned Reserves-Facilities	-	-	159,000	159,000	1,036,200
100.70.40.570.20	Operating Transfers Debt Service Fund	-	118,600	402,511	402,511	397,603
100.70.40.570.25	Operating Transfers Retiree Health Savings Fund	-	2,100,000	-	-	-
100.70.40.570.30	Operating Transfers Capital Projects Fund	476,398	2,888,315	-	-	-
100.70.40.570.45	Operating Transfers TIF Fund	-	72,959	-	14,512	-
100.70.40.570.60	Operating Transfers Arboretum Golf Course Fund	292,452	-	129,794	129,794	-
100.70.40.570.70	Operating Transfers Buffalo Grove Golf Course Fund	158,960	-	-	-	-
100.70.40.570.85	Operating Transfers Metra Parking Lot Fund	-	130,000	125,000	150,000	172,000
100.70.40.580.05	All Other Expense All Other Expenses	67,217	51,101	400,000	40,000	200,000
Division Total: 40 - General Government		995,027	5,360,974	3,186,155	2,865,667	4,010,803
Division: 50 - Public Works						
100.70.50.570.30	Operating Transfers Capital Projects Fund	3,231,898	-	1,780,000	1,780,000	1,380,000
Division Total: 50 - Public Works		3,231,898	-	1,780,000	1,780,000	1,380,000
Department Total: 70 - Transfer Non-Operating		4,226,924	5,360,974	4,966,155	4,645,667	5,390,803
EXPENSES Total		43,801,730	47,045,673	49,176,622	48,622,186	52,136,718
Fund EXPENSE Total: 100 - General Fund		43,801,730	47,045,673	49,176,622	48,622,186	52,136,718
Fund: 120 - Metra Parking Lot Fund						
EXPENSES						
Department: 81 - Metra Parking						
120.81.510.10	Operating Expenses Maintenance Contracts	9,401	6,607	9,000	9,000	9,000

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
120.81.510.50	Operating Expenses Supplies - All Other	5,106	-	-	-	750
120.81.510.83	Operating Expenses Credit Card Fees	22,042	6,202	6,000	6,000	4,000
120.81.510.92	Operating Expenses Lease Payments	132,865	135,522	136,193	136,193	138,917
120.81.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntr	42,311	29,953	45,724	45,724	44,992
120.81.535.25	Maintenance & Repairs - Facilities Parking Lots	20,087	-	-	2,600	2,500
120.81.570.10	Operating Transfers Corporate Fund	12,000	-	-	-	-
Department Total: 81 - Metra Parking		243,811	178,284	196,917	199,517	200,159
EXPENSES Total		243,811	178,284	196,917	199,517	200,159
Fund EXPENSE Total: 120 - Metra Parking Lot Fund		243,811	178,284	196,917	199,517	200,159
Fund: 125 - Lake Cook Rd TIF Fund						
EXPENSES						
Department: 50 - Community Development						
125.50.580.10	All Other Expense Consultant Fees	-	72,959	-	14,512	-
Department Total: 50 - Community Development		-	72,959	-	14,512	-
EXPENSES Total		-	72,959	-	14,512	-
Fund EXPENSE Total: 125 - Lake Cook Rd TIF Fund		-	72,959	-	14,512	-
Fund: 130 - Motor Fuel Tax Fund						
EXPENSES						
Department: 75 - Capital Improvement						
130.75.530.40	Commodities Snow & Ice Control Mix	181,464	-	-	-	-
130.75.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	186,798	-	-	-	-
130.75.535.10	Maintenance & Repairs - Facilities Streets & Highways	588,260	-	-	-	-
130.75.535.15	Maintenance & Repairs - Facilities Street Lights	293,456	-	-	-	-
130.75.570.10	Operating Transfers Corporate Fund	-	988,315	800,000	800,000	-
130.75.570.15	Operating Transfers Capital Projects Streets	-	-	553,139	1,404,256	1,711,600
130.75.570.20	Operating Transfers Debt Service Fund	-	-	800,000	800,000	800,000
Department Total: 75 - Capital Improvement		1,249,978	988,315	2,153,139	3,004,256	2,511,600
EXPENSES Total		1,249,978	988,315	2,153,139	3,004,256	2,511,600
Fund EXPENSE Total: 130 - Motor Fuel Tax Fund		1,249,978	988,315	2,153,139	3,004,256	2,511,600
Fund: 135 - Local Motor Fuel Tax Fund						
EXPENSES						
Department: 75 - Capital Improvement						
135.75.570.20	Operating Transfers Debt Service Fund	-	-	481,950	441,950	441,950
135.75.570.30	Operating Transfers Capital Projects Fund	-	200,000	-	-	-
Department Total: 75 - Capital Improvement		-	200,000	481,950	441,950	441,950
EXPENSES Total		-	200,000	481,950	441,950	441,950
Fund EXPENSE Total: 135 - Local Motor Fuel Tax Fund		-	200,000	481,950	441,950	441,950
Fund: 140 - Debt Service Fund						
EXPENSES						
Department: 85 - Debt						
140.85.565.10	Debt Service Principal	1,210,000	1,299,030	2,550,445	2,550,445	2,570,990
140.85.565.20	Debt Service Interest	304,913	857,079	1,198,614	1,198,614	1,100,782
140.85.565.30	Debt Service Paying Agent Fees	1,477,910	1,939	5,000	5,000	5,000
140.85.565.40	Debt Service Bond Issue Costs	-	337,026	-	-	-
140.85.570.10	Operating Transfers Corporate Fund	-	240,000	-	-	-
140.85.570.15	Operating Transfers Capital Projects Streets	-	5,783,647	5,301,487	3,748,009	2,346,270
140.85.570.40	Operating Transfers Water & Sewer Fund	-	3,553,408	6,089,461	4,877,184	4,285,252
Department Total: 85 - Debt		2,992,822	12,072,129	15,145,007	12,379,252	10,308,294
EXPENSES Total		2,992,822	12,072,129	15,145,007	12,379,252	10,308,294
Fund EXPENSE Total: 140 - Debt Service Fund		2,992,822	12,072,129	15,145,007	12,379,252	10,308,294
Fund: 150 - Capital Projects Facilities Fund						
EXPENSES						
Department: 75 - Capital Improvement						
150.75.560.30	Capital Projects Buildings & Structures	769,584	511,270	159,000	159,000	976,200
150.75.560.40	Capital Projects Improvements Other Than Buildings	-	-	-	-	60,000

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
Department Total: 75 - Capital Improvement		769,584	511,270	159,000	159,000	1,036,200
EXPENSES Total		769,584	511,270	159,000	159,000	1,036,200
Fund EXPENSE Total: 150 - Capital Projects Facilities Fund		769,584	511,270	159,000	159,000	1,036,200
Fund: 155 - Capital Projects Vehicles/Equip						
EXPENSES						
Department: 75 - Capital Improvement						
155.75.555.20	Capital Equipment Automobiles & Trucks	-	1,307,998	1,319,850	1,319,850	1,775,000
155.75.560.50	Capital Projects Technology	-	15,895	650,000	650,000	430,000
155.75.580.05	All Other Expense All Other Expenses	-	8,362	-	-	-
Department Total: 75 - Capital Improvement		-	1,332,255	1,969,850	1,969,850	2,205,000
EXPENSES Total		-	1,332,255	1,969,850	1,969,850	2,205,000
Fund EXPENSE Total: 155 - Capital Projects Vehicles/Equip		-	1,332,255	1,969,850	1,969,850	2,205,000
Fund: 160 - Capital Projects Streets Fund						
EXPENSES						
Department: 75 - Capital Improvement						
160.75.560.20	Capital Projects Streets & Highways	2,699,384	7,501,188	7,634,626	6,932,286	5,437,870
160.75.580.05	All Other Expense All Other Expenses	-	3,879	-	-	-
Department Total: 75 - Capital Improvement		2,699,384	7,505,067	7,634,626	6,932,286	5,437,870
EXPENSES Total		2,699,384	7,505,067	7,634,626	6,932,286	5,437,870
Fund EXPENSE Total: 160 - Capital Projects Streets Fund		2,699,384	7,505,067	7,634,626	6,932,286	5,437,870
Fund: 170 - Water & Sewer Fund						
EXPENSES						
Department: 55 - Public Works						
Division: 35 - Water						
170.55.35.500.05	Personal Services Salaries - Full Time	582,682	569,365	599,116	605,400	640,898
170.55.35.500.31	Personal Services Payroll Reimbursement	-	45	-	-	-
170.55.35.500.35	Personal Services Salaries - Overtime	96,443	85,127	100,000	77,710	100,000
170.55.35.500.40	Personal Services Salaries - Longevity	3,200	2,800	2,800	2,800	2,800
170.55.35.505.05	Personal Benefits Group & Medical Life	92,009	97,097	99,449	99,449	103,750
170.55.35.505.10	Personal Benefits Professional Training	6,577	663	5,000	1,000	6,100
170.55.35.505.15	Personal Benefits Dues & Memberships	1,736	1,082	1,000	959	1,000
170.55.35.505.20	Personal Benefits Clothing Allowance	5,442	6,918	6,000	5,800	5,800
170.55.35.505.35	Personal Benefits Safety Equipment	9,460	6,070	5,000	4,000	5,000
170.55.35.505.75	Personal Benefits Employer's Contribution - FICA	41,595	40,075	37,145	37,145	46,469
170.55.35.505.80	Personal Benefits Employer's Contribution - IMRF	76,999	88,489	79,443	79,443	74,986
170.55.35.505.85	Personal Benefits Employer's Contribution Medicare	9,728	9,372	8,687	8,687	10,868
170.55.35.510.04	Operating Expenses Travel	-	-	500	-	3,150
170.55.35.510.06	Operating Expenses Per Diem Allowance	-	-	500	-	1,300
170.55.35.510.10	Operating Expenses Maintenance Contracts	37,101	48,031	45,500	79,621	45,500
170.55.35.510.12	Operating Expenses Equipment Rental	4,635	-	500	-	500
170.55.35.510.14	Operating Expenses Subscriptions & Publications	276	-	-	-	400
170.55.35.510.16	Operating Expenses Printing	6,094	6,125	6,500	4,000	6,500
170.55.35.510.21	Operating Expenses IT Internal Svc Contribution	150,273	62,981	48,704	175,600	185,794
170.55.35.510.40	Operating Expenses Supplies - Office	405	509	600	600	600
170.55.35.510.50	Operating Expenses Supplies - All Other	1,758	3,352	2,500	2,500	2,500
170.55.35.510.55	Operating Expenses Operating Equip - Department	5,113	4,288	5,000	5,000	5,000
170.55.35.510.83	Operating Expenses Credit Card Fees	11,007	11,173	9,600	9,600	9,600
170.55.35.510.84	Operating Expenses Bank Fees	79	-	-	-	-

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
170.55.35.510.90	Operating Expenses Northwest Water Commission	1,722,150	1,756,594	1,725,000	1,725,000	1,725,000
170.55.35.515.05	Insurance Premium	14,976	15,718	52,518	52,518	66,832
170.55.35.515.10	Insurance Unemployment Insurance	(2,195)	-	-	-	-
170.55.35.515.15	Insurance Deductible - Worker's Comp	5,244	3,035	5,090	5,090	5,090
170.55.35.530.15	Commodities Electricity - Water & Sewer	199,067	209,118	200,000	200,000	200,000
170.55.35.530.20	Commodities Gas - Facilities	2,134	2,118	2,000	2,273	2,000
170.55.35.530.45	Commodities Chemicals and Fertilizers	3,188	3,381	5,200	3,840	5,200
170.55.35.530.50	Commodities Small Equipment Tools & Hardware	1,254	1,069	1,700	1,700	1,700
170.55.35.530.60	Commodities Water Sample Analysis	15,235	24,095	25,000	13,825	25,000
170.55.35.530.65	Commodities Water Meter Purchases	12,215	15,801	15,000	30,324	15,000
170.55.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	147,024	151,319	158,890	158,890	156,348
170.55.35.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	-	-	40,000	40,000	40,000
170.55.35.540.05	Maintenance & Repairs - Water & Sewer Well Equipment	5,265	7,248	10,000	8,000	10,000
170.55.35.540.10	Maintenance & Repairs - Water & Sewer Pumping Stations	6,275	15,022	14,000	14,000	394,000
170.55.35.540.15	Maintenance & Repairs - Water & Sewer Watermains & Services	21,603	41,313	20,000	28,300	20,000
170.55.35.540.20	Maintenance & Repairs - Water & Sewer Reservoirs	16	-	2,000	1,000	2,000
170.55.35.540.25	Maintenance & Repairs - Water & Sewer Water Meters	9,180	7,980	8,000	8,000	8,000
170.55.35.540.30	Maintenance & Repairs - Water & Sewer Hydrants & Valves	23,339	21,289	21,000	20,000	21,000
170.55.35.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	225,065	200,893	142,613	142,613	152,244
170.55.35.550.05	Maintenance & Repairs - Other Department Equipment	4,987	4,032	16,000	14,000	16,000
170.55.35.555	Capital Equipment	-	-	25,000	25,000	-
170.55.35.555.30	Capital Equipment Capital Replacement	-	-	54,000	-	-
170.55.35.555.40	Capital Equipment Technology	-	-	1,500	-	-
170.55.35.555.50	Capital Equipment Buildings	-	-	6,200	-	-
170.55.35.560.60	Capital Projects Water System	200,494	0	4,424,077	4,424,007	7,741,445
170.55.35.565.10	Debt Service Principal	-	-	456,502	456,502	510,746
170.55.35.565.20	Debt Service Interest	153,805	144,957	134,968	134,968	123,756
170.55.35.570.10	Operating Transfers Corporate Fund	777,600	780,000	980,000	980,000	999,600
170.55.35.570.20	Operating Transfers Debt Service Fund	180,000	769,050	1,461,950	1,461,950	1,421,950
170.55.35.580.05	All Other Expense All Other Expenses	16,341	(3,769)	78,750	-	78,750
170.55.35.800	Depreciation	1,611,101	1,574,640	-	-	-
Division Total: 35 - Water		6,497,977	6,788,465	11,150,502	11,151,114	15,000,176
Division: 36 - Sewer						
170.55.36.500.05	Personal Services Salaries - Full Time	269,479	286,718	292,213	584,425	315,774
170.55.36.500.31	Personal Services Payroll Reimbursement	-	84	-	-	-
170.55.36.500.35	Personal Services Salaries - Overtime	32,651	16,438	24,000	21,000	26,000
170.55.36.500.40	Personal Services Salaries - Longevity	1,736	1,772	2,200	2,200	2,600
170.55.36.505.05	Personal Benefits Group & Medical Life	91,488	93,811	94,423	188,845	96,477
170.55.36.505.10	Personal Benefits Professional Training	2,008	854	1,000	500	2,500
170.55.36.505.15	Personal Benefits Dues & Memberships	459	435	500	2,608	1,550
170.55.36.505.20	Personal Benefits Clothing Allowance	2,617	2,816	3,000	4,956	3,500
170.55.36.505.35	Personal Benefits Safety Equipment	1,737	2,729	5,000	3,900	6,000
170.55.36.505.75	Personal Benefits Employer's Contribution - FICA	17,209	17,451	18,117	17,696	21,569
170.55.36.505.80	Personal Benefits Employer's Contribution - IMRF	35,374	42,037	38,747	41,589	36,946
170.55.36.505.85	Personal Benefits Employer's Contribution Medicare	4,025	4,081	4,237	4,139	5,045

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
170.55.36.510.04	Operating Expenses Travel	30	-	-	-	-
170.55.36.510.10	Operating Expenses Maintenance Contracts	29,006	42,098	47,125	62,189	55,280
170.55.36.510.12	Operating Expenses Equipment Rental	4,636	-	250	200	300
170.55.36.510.21	Operating Expenses IT Internal Svc Contribution	25,663	27,991	27,635	27,635	46,825
170.55.36.510.40	Operating Expenses Supplies - Office	88	197	500	238	500
170.55.36.510.50	Operating Expenses Supplies - All Other	4,275	6,492	4,500	4,300	4,500
170.55.36.510.55	Operating Expenses Operating Equip - Department	7,942	1,069	6,500	5,800	6,500
170.55.36.515.05	Insurance Premium	17,116	18,029	35,496	35,496	45,171
170.55.36.530.15	Commodities Electricity - Water & Sewer	46,185	44,726	40,000	25,309	40,000
170.55.36.530.50	Commodities Small Equipment Tools & Hardware	1,690	1,530	1,500	1,500	1,700
170.55.36.530.70	Commodities Lake County Tap-On Fees	128,892	308,781	100,000	370,159	100,000
170.55.36.530.75	Commodities Lake County Sanitary Sewer Fees	3,107,411	3,153,346	3,554,700	3,554,700	3,696,900
170.55.36.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	123,748	41,993	133,725	133,725	131,585
170.55.36.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	1,209	-	10,000	10,000	10,000
170.55.36.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	1,532	5,709	6,200	5,400	6,200
170.55.36.540.40	Maintenance & Repairs - Water & Sewer Lift Stations	19,474	15,895	15,000	12,000	24,000
170.55.36.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	80,566	71,885	51,155	51,155	54,609
170.55.36.550.05	Maintenance & Repairs - Other Department Equipment	3,928	703	6,600	5,900	6,600
170.55.36.555.30	Capital Equipment Capital Replacement	-	-	26,044	-	-
170.55.36.555.40	Capital Equipment Technology	-	-	1,400	-	-
170.55.36.555.50	Capital Equipment Buildings	-	-	3,500	-	-
170.55.36.560.70	Capital Projects Sewer System	29,361	858,468	2,949,384	686,627	5,160,963
170.55.36.580.05	All Other Expense All Other Expenses	(141)	57	78,750	78,750	78,750
Division Total: 36 - Sewer		4,091,393	5,068,194	7,583,401	5,942,941	9,988,344
Department Total: 55 - Public Works		10,589,371	11,856,659	18,733,903	17,094,055	24,988,520
EXPENSES Total		10,589,371	11,856,659	18,733,903	17,094,055	24,988,520

Fund EXPENSE	Total: 170 - Water & Sewer Fund	10,589,371	11,856,659	18,733,903	17,094,055	24,988,520
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Fund: 180 - Buffalo Grove Golf Fund

EXPENSES

Department: 84 - Golf

180.84.500.05	Personal Services Salaries - Full Time	147,428	154,347	156,559	156,559	164,846
180.84.500.10	Personal Services Salaries - Part Time	51,345	40,029	55,067	55,067	56,172
180.84.500.15	Personal Services Salaries - Seasonal	75,361	86,381	83,640	83,640	85,727
180.84.500.31	Personal Services Payroll Reimbursement	-	13	-	-	-
180.84.500.40	Personal Services Salaries - Longevity	1,400	1,500	1,500	1,500	1,000
180.84.505.05	Personal Benefits Group & Medical Life	27,453	24,364	27,828	27,828	16,841
180.84.505.15	Personal Benefits Dues & Memberships	1,512	1,362	1,550	1,550	-
180.84.505.75	Personal Benefits Employer's Contribution - FICA	16,726	17,177	18,306	18,306	19,080
180.84.505.80	Personal Benefits Employer's Contribution - IMRF	22,487	26,755	20,760	20,760	25,860
180.84.505.85	Personal Benefits Employer's Contribution Medicare	3,912	4,017	4,281	4,281	4,463
180.84.510.10	Operating Expenses Maintenance Contracts	397,373	402,198	413,234	413,234	417,116
180.84.510.16	Operating Expenses Printing	1,061	1,306	800	800	800
180.84.510.20	Operating Expenses Computer Services	-	12,250	-	-	-
180.84.510.21	Operating Expenses IT Internal Svc Contribution	18,451	19,520	19,856	19,856	19,771
180.84.510.40	Operating Expenses Supplies - Office	1,308	477	2,500	2,500	2,500
180.84.510.49	Operating Expenses Supplies - Golf Course	4,078	4,072	6,000	6,000	6,000
180.84.510.70	Operating Expenses Merchandise Purchases	53,526	32,902	45,000	45,000	45,000
180.84.510.73	Operating Expenses Golf Cart Rental	38,323	39,389	34,000	34,000	40,000
180.84.510.76	Operating Expenses Driving Range	3,296	3,114	3,000	3,000	3,000
180.84.510.79	Operating Expenses Advertising & Promotions	1,595	1,969	5,000	5,000	5,000
180.84.510.83	Operating Expenses Credit Card Fees	36,484	57,001	35,000	35,000	50,000
180.84.510.85	Operating Expenses State Sales Tax	5,601	4,892	6,700	6,700	6,700

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
180.84.515.05	Insurance Premium	5,134	5,393	-	-	14,659
180.84.515.10	Insurance Unemployment Insurance	13,343	-	14,659	14,659	2,946
180.84.515.15	Insurance Deductible - Worker's Comp	3,035	-	2,946	2,946	-
180.84.530.05	Commodities Electricity - Facilities	10,857	-	-	-	-
180.84.530.20	Commodities Gas - Facilities	2,766	-	-	-	-
180.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	108,422	108,596	117,168	117,168	115,293
180.84.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	649	227	-	-	-
180.84.535.35	Maintenance & Repairs - Facilities Golf Course	5,295	6,898	5,000	5,000	5,000
180.84.535.40	Maintenance & Repairs - Facilities Irrigation System	1,687	5,500	14,000	22,153	14,000
180.84.545.05	Maintenance & Repairs - Vehicles Gasoline	4,922	5,284	7,000	7,000	7,000
180.84.560.80	Capital Projects Golf Course	3,278	-	5,000	5,000	100,000
180.84.570.10	Operating Transfers Corporate Fund	70,600	-	-	-	-
180.84.580.05	All Other Expense All Other Expenses	25,190	20,326	-	-	-
180.84.800	Depreciation	86,449	72,716	-	-	-
Department Total: 84 - Golf		1,250,344	1,159,976	1,106,354	1,114,507	1,228,774
EXPENSES Total		1,250,344	1,159,976	1,106,354	1,114,507	1,228,774

Fund EXPENSE	Total: 180 - Buffalo Grove Golf Fund	1,250,344	1,159,976	1,106,354	1,114,507	1,228,774
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Fund: 190 - Arboretum Golf Fund

EXPENSES

Department: 84 - Golf

190.84.500.05	Personal Services Salaries - Full Time	55,854	59,069	59,895	59,895	64,821
190.84.500.10	Personal Services Salaries - Part Time	26,333	19,284	38,000	38,000	38,644
190.84.500.15	Personal Services Salaries - Seasonal	70,749	76,678	76,500	76,500	78,411
190.84.500.40	Personal Services Salaries - Longevity	400	500	500	500	800
190.84.505.05	Personal Benefits Group & Medical Life	5	5	-	-	6
190.84.505.15	Personal Benefits Dues & Memberships	886	736	750	750	750
190.84.505.75	Personal Benefits Employer's Contribution - FICA	9,509	9,647	10,812	10,812	11,326
190.84.505.80	Personal Benefits Employer's Contribution - IMRF	9,357	10,910	7,942	7,942	12,106
190.84.505.85	Personal Benefits Employer's Contribution Medicare	2,224	2,257	2,528	2,528	2,649
190.84.510.10	Operating Expenses Maintenance Contracts	696,029	705,205	722,246	722,246	731,366
190.84.510.16	Operating Expenses Printing	283	-	750	750	2,000
190.84.510.20	Operating Expenses Computer Services	14,570	12,250	-	-	-
190.84.510.21	Operating Expenses IT Internal Svc Contribution	17,615	19,336	18,957	18,957	19,030
190.84.510.40	Operating Expenses Supplies - Office	5,032	2,336	5,000	5,000	5,000
190.84.510.49	Operating Expenses Supplies - Golf Course	13,334	8,752	12,000	12,000	12,000
190.84.510.55	Operating Expenses Operating Equip - Department	198	-	-	-	-
190.84.510.70	Operating Expenses Merchandise Purchases	31,570	40,422	45,000	45,000	45,000
190.84.510.73	Operating Expenses Golf Cart Rental	56,954	61,603	55,000	55,000	60,000
190.84.510.79	Operating Expenses Advertising & Promotions	9,377	3,062	10,000	10,000	20,000
190.84.510.83	Operating Expenses Credit Card Fees	33,089	57,670	35,000	46,000	50,000
190.84.510.85	Operating Expenses State Sales Tax	3,670	4,580	4,120	4,120	4,500
190.84.515.05	Insurance Premium	1	-	302	302	384
190.84.530.05	Commodities Electricity - Facilities	11,388	-	-	-	-
190.84.530.20	Commodities Gas - Facilities	6,587	-	-	-	-
190.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	141,746	101,827	108,727	108,727	106,987
190.84.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	-	1,283	-	-	-
190.84.535.35	Maintenance & Repairs - Facilities Golf Course	6,003	9,135	4,500	4,500	4,500
190.84.535.40	Maintenance & Repairs - Facilities Irrigation System	-	5,831	14,500	14,500	14,500
190.84.560.30	Capital Projects Buildings & Structures	-	-	25,000	130,000	215,000
190.84.560.80	Capital Projects Golf Course	21,359	6,879	15,000	15,000	100,000
190.84.570.10	Operating Transfers Corporate Fund	10,000	-	-	-	-
190.84.580.05	All Other Expense All Other Expenses	872	767	-	-	460,000
190.84.581	IMRF Expenditure	2,834	83,933	-	-	-
190.84.800	Depreciation	430,256	281,200	-	-	-
Department Total: 84 - Golf		1,688,084	1,585,157	1,273,029	1,389,029	2,059,780
EXPENSES Total		1,688,084	1,585,157	1,273,029	1,389,029	2,059,780

Fund EXPENSE	Total: 190 - Arboretum Golf Fund	1,688,084	1,585,157	1,273,029	1,389,029	2,059,780
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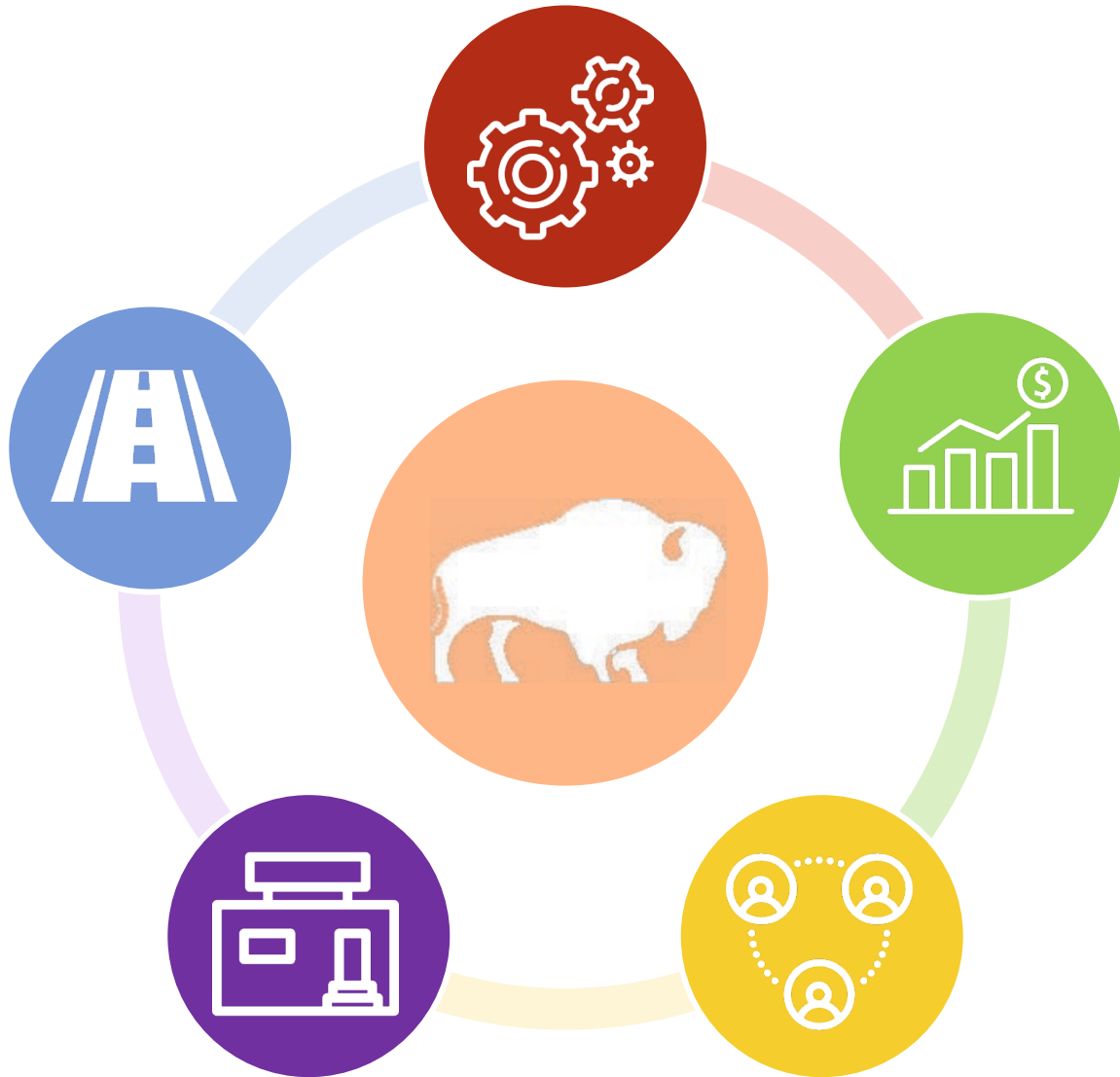
Fund: 200 - Refuse Fund

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
EXPENSES						
Department: 86 - Refuse						
200.86.570.10	Operating Transfers Corporate Fund	100,000	-	-	-	-
200.86.570.20	Operating Transfers Debt Service Fund	500,000	375,000	200,000	200,000	275,000
200.86.580.35	All Other Expense SWANCC User Fees	816,849	803,999	837,663	850,000	997,415
Department Total: 86 - Refuse		1,416,849	1,178,999	1,037,663	1,050,000	1,272,415
EXPENSES Total		1,416,849	1,178,999	1,037,663	1,050,000	1,272,415
Fund EXPENSE Total: 200 - Refuse Fund		1,416,849	1,178,999	1,037,663	1,050,000	1,272,415
Fund: 211 - Information Technology Fund						
EXPENSES						
Department: 92 - Information Technology						
211.92.505.10	Personal Benefits Professional Training	51	-	-	-	-
211.92.510.02	Operating Expenses Telephone	286,941	375,408	268,481	390,000	307,000
211.92.510.10	Operating Expenses Maintenance Contracts	1,067,865	1,093,649	1,218,080	1,198,000	1,364,980
211.92.510.14	Operating Expenses Subscriptions & Publications	56	-	2,060	20,100	7,073
211.92.510.20	Operating Expenses Computer Services	241,397	225,595	136,090	126,000	138,900
211.92.510.40	Operating Expenses Supplies - Office	11,867	42,574	2,400	1,800	5,550
211.92.515.20	Insurance Deductible - Non Wrker's Co	-	-	-	17,357	25,000
211.92.550.05	Maintenance & Repairs - Other Department Equipment	15,310	35,909	10,000	8,500	12,000
211.92.555	Capital Equipment	-	-	-	2,250	-
211.92.555.40	Capital Equipment Technology	-	97,304	-	-	-
211.92.580.05	All Other Expense All Other Expenses	2,757	-	-	-	-
Department Total: 92 - Information Technology		1,626,243	1,870,439	1,637,111	1,764,007	1,860,503
EXPENSES Total		1,626,243	1,870,439	1,637,111	1,764,007	1,860,503
Fund EXPENSE Total: 211 - Information Technology Fund		1,626,243	1,870,439	1,637,111	1,764,007	1,860,503
Fund: 212 - Central Garage Fund						
EXPENSES						
Department: 93 - Central Garage						
212.93.500.05	Personal Services Salaries - Full Time	512,035	501,504	409,457	408,702	481,910
212.93.500.10	Personal Services Salaries - Part Time	34,870	38,102	44,132	48,656	-
212.93.500.31	Personal Services Payroll Reimbursement	-	464	-	-	-
212.93.500.35	Personal Services Salaries - Overtime	18,939	6,480	24,000	20,000	24,000
212.93.500.40	Personal Services Salaries - Longevity	4,600	4,800	3,800	4,600	2,800
212.93.505.05	Personal Benefits Group & Medical Life	103,506	98,195	87,274	96,264	121,903
212.93.505.10	Personal Benefits Professional Training	-	130	1,000	1,000	3,400
212.93.505.15	Personal Benefits Dues & Memberships	235	350	200	200	950
212.93.505.20	Personal Benefits Clothing Allowance	4,417	3,714	4,248	4,170	4,170
212.93.505.26	Personal Benefits Uniform Rental	-	-	1,350	1,350	1,350
212.93.505.35	Personal Benefits Safety Equipment	619	1,464	815	815	815
212.93.505.75	Personal Benefits Employer's Contribution - FICA	34,033	31,757	28,123	30,164	31,799
212.93.505.80	Personal Benefits Employer's Contribution - IMRF	66,649	72,988	60,146	65,810	56,384
212.93.505.85	Personal Benefits Employer's Contribution Medicare	8,049	7,427	6,577	7,054	7,437
212.93.510.04	Operating Expenses Travel	-	-	-	-	1,725
212.93.510.06	Operating Expenses Per Diem Allowance	-	-	-	-	500
212.93.510.10	Operating Expenses Maintenance Contracts	7,450	3,074	3,500	3,500	3,500
212.93.510.12	Operating Expenses Equipment Rental	32	-	300	300	300
212.93.510.14	Operating Expenses Subscriptions & Publications	-	-	80	80	100
212.93.510.21	Operating Expenses IT Internal Svc Contribution	30,629	34,437	32,962	32,962	32,703
212.93.510.40	Operating Expenses Supplies - Office	58	408	450	450	450
212.93.510.50	Operating Expenses Supplies - All Other	9,947	6,897	7,500	7,500	8,000
212.93.510.55	Operating Expenses Operating Equip - Department	16,561	16,467	9,875	9,875	9,875
212.93.515.05	Insurance Premium	19,054	20,032	23,236	23,236	23,236
212.93.515.10	Insurance Unemployment Insurance	-	-	-	-	2,882
212.93.515.15	Insurance Deductible - Worker's Comp	2,969	67	2,882	2,882	4,945
212.93.515.20	Insurance Deductible - Non Wrker's Co	-	-	-	-	3,297
212.93.530.50	Commodities Small Equipment Tools & Hardware	4,591	4,391	5,000	6,998	13,000
212.93.545.05	Maintenance & Repairs - Vehicles Gasoline	155,068	107,573	137,000	146,324	155,000
212.93.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	122,377	98,841	113,950	103,222	113,950
212.93.545.15	Maintenance & Repairs - Vehicles Automotive Parts	204,869	146,087	186,000	175,000	186,000

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
212.93.545.25	Maintenance & Repairs - Vehicles Lubricants	8,747	5,264	7,300	7,300	7,300
212.93.545.35	Maintenance & Repairs - Vehicles Body Work	-	-	-	-	5,000
212.93.545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	239,922	236,023	299,827	299,827	320,000
212.93.555.20	Capital Equipment Automobiles & Trucks	787,606	690,695	18,743	-	-
212.93.555.30	Capital Equipment Capital Replacement	-	1,695	-	-	-
212.93.555.40	Capital Equipment Technology	-	-	600	-	-
212.93.555.50	Capital Equipment Buildings	-	-	4,475	-	-
212.93.580.05	All Other Expense All Other Expenses	-	106	-	-	-
Department Total: 93 - Central Garage		2,397,831	2,139,431	1,524,802	1,508,241	1,628,681
EXPENSES Total		2,397,831	2,139,431	1,524,802	1,508,241	1,628,681
Fund EXPENSE Total: 212 - Central Garage Fund		2,397,831	2,139,431	1,524,802	1,508,241	1,628,681
Fund: 213 - Building Maintenance Fund						
EXPENSES						
Department: 94 - Building Maintenance						
213.94.500.05	Personal Services Salaries - Full Time	393,071	425,305	412,269	412,269	429,076
213.94.500.10	Personal Services Salaries - Part Time	10,004	18,668	42,694	42,694	44,917
213.94.500.31	Personal Services Payroll Reimbursement	-	56	-	-	-
213.94.500.35	Personal Services Salaries - Overtime	6,449	5,634	6,500	5,000	6,500
213.94.500.40	Personal Services Salaries - Longevity	2,600	2,600	2,600	2,600	2,800
213.94.505.05	Personal Benefits Group & Medical Life	104,884	100,447	99,293	99,293	105,729
213.94.505.10	Personal Benefits Professional Training	1,630	153	1,000	250	1,900
213.94.505.15	Personal Benefits Dues & Memberships	340	215	500	300	650
213.94.505.20	Personal Benefits Clothing Allowance	3,391	4,022	3,540	3,540	3,625
213.94.505.26	Personal Benefits Uniform Rental	6,875	3,697	7,000	7,000	7,210
213.94.505.35	Personal Benefits Safety Equipment	1,732	3,157	2,700	2,500	2,700
213.94.505.75	Personal Benefits Employer's Contribution - FICA	24,718	27,159	28,208	28,208	30,189
213.94.505.80	Personal Benefits Employer's Contribution - IMRF	48,184	61,725	60,328	60,328	55,458
213.94.505.85	Personal Benefits Employer's Contribution Medicare	5,781	6,352	6,597	6,597	7,061
213.94.510.04	Operating Expenses Travel	-	-	-	-	425
213.94.510.06	Operating Expenses Per Diem Allowance	-	-	-	-	150
213.94.510.10	Operating Expenses Maintenance Contracts	189,384	232,929	236,665	238,885	251,990
213.94.510.12	Operating Expenses Equipment Rental	-	-	500	-	500
213.94.510.14	Operating Expenses Subscriptions & Publications	-	-	200	-	100
213.94.510.21	Operating Expenses IT Internal Svc Contribution	25,169	27,991	27,086	27,086	27,514
213.94.510.40	Operating Expenses Supplies - Office	580	149	500	150	550
213.94.510.50	Operating Expenses Supplies - All Other	59,504	110,497	75,000	75,000	80,000
213.94.510.55	Operating Expenses Operating Equip - Department	-	403	600	-	625
213.94.515.05	Insurance Premium	18,328	19,262	19,835	19,835	19,835
213.94.515.10	Insurance Unemployment Insurance	-	-	-	-	800
213.94.515.15	Insurance Deductible - Worker's Comp	3,228	440	3,133	3,133	5,600
213.94.515.20	Insurance Deductible - Non Wrker's Co	-	-	-	-	2,456
213.94.530.05	Commodities Electricity - Facilities	85,420	109,824	100,000	100,000	106,000
213.94.530.10	Commodities Electricity - Street Lights	4,632	78,515	88,013	88,013	90,653
213.94.530.20	Commodities Gas - Facilities	58,170	60,746	40,168	60,000	42,500
213.94.530.50	Commodities Small Equipment Tools & Hardware	595	791	1,400	1,400	2,000
213.94.535.10	Maintenance & Repairs - Facilities Streets & Highways	322	-	-	-	-
213.94.535.15	Maintenance & Repairs - Facilities Street Lights	59,502	247,100	266,134	266,134	274,111
213.94.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	202,497	146,008	126,300	126,300	150,000
213.94.545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	-	39,099	-	-	-
213.94.550.05	Maintenance & Repairs - Other Department Equipment	-	1	3,000	3,000	3,200
213.94.555.10	Capital Equipment Office and Other Equipment	-	-	325	-	-
213.94.555.30	Capital Equipment Capital Replacement	-	-	14,207	-	-
213.94.555.40	Capital Equipment Technology	-	-	1,000	-	-
213.94.555.50	Capital Equipment Buildings	-	-	3,920	-	-
213.94.580.05	All Other Expense All Other Expenses	2,515	3,903	-	-	-
Department Total: 94 - Building Maintenance		1,319,504	1,736,848	1,681,215	1,679,515	1,756,824
EXPENSES Total		1,319,504	1,736,848	1,681,215	1,679,515	1,756,824

G/L Account Number	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Estimated Amount	2022 Finance/OVM Approval
Fund EXPENSE	Total: 213 - Building Maintenance Fund	1,319,504	1,736,848	1,681,215	1,679,515	1,756,824
Fund: 220 - Police Pension Fund						
EXPENSES						
Department: 88 - Police Pension						
220.88.505.55	Personal Benefits Survivor Pension - Police	288,683	309,386	297,342	297,342	296,000
220.88.505.60	Personal Benefits Pension Payment - Police	3,818,899	4,320,665	4,449,651	4,449,651	4,672,100
220.88.505.65	Personal Benefits Disability Payment - Police	42,580	42,580	43,856	43,856	45,100
220.88.505.70	Personal Benefits Pension Refund - Police	-	5,115	-	-	-
220.88.580.05	All Other Expense All Other Expenses	64,340	56,614	65,000	65,000	65,000
220.88.580.40	All Other Expense Investment Fees	238,446	179,185	250,000	250,000	212,000
Department Total: 88 - Police Pension		4,452,947	4,913,546	5,105,849	5,105,849	5,290,200
EXPENSES Total		4,452,947	4,913,546	5,105,849	5,105,849	5,290,200
Fund EXPENSE	Total: 220 - Police Pension Fund	4,452,947	4,913,546	5,105,849	5,105,849	5,290,200
Fund: 230 - Fire Pension Fund						
EXPENSES						
Department: 89 - Fire Pension						
230.89.505.56	Personal Benefits Survivor Pension - Fire	287,480	503,279	296,100	296,100	337,000
230.89.505.61	Personal Benefits Pension Payment - Fire	2,935,054	(129)	3,393,182	3,393,182	3,214,000
230.89.505.66	Personal Benefits Disability Payment - Fire	222,558	3,312,468	230,240	230,240	225,000
230.89.580.05	All Other Expense All Other Expenses	104,665	169,576	110,000	110,000	80,000
230.89.580.40	All Other Expense Investment Fees	163,344	14,300	175,000	175,000	165,000
Department Total: 89 - Fire Pension		3,713,101	3,999,494	4,204,522	4,204,522	4,021,000
EXPENSES Total		3,713,101	3,999,494	4,204,522	4,204,522	4,021,000
Fund EXPENSE	Total: 230 - Fire Pension Fund	3,713,101	3,999,494	4,204,522	4,204,522	4,021,000
Fund: 240 - School & Park Donations Fund						
EXPENSES						
Department: 90 - School & Park						
240.90.580.05	All Other Expense All Other Expenses	-	0	-	-	-
Department Total: 90 - School & Park		-	0	-	-	-
EXPENSES Total		-	0	-	-	-
Fund EXPENSE	Total: 240 - School & Park Donations Fund	-	0	-	-	-
Fund: 250 - Retiree Health Savings Fund						
EXPENSES						
Department: 91 - Retiree Health Savings						
250.91.505.90	Personal Benefits RHS Contribution	292,709	934,819	-	69,337	-
250.91.580.05	All Other Expense All Other Expenses	-	(0)	-	-	-
Department Total: 91 - Retiree Health Savings		292,709	934,819	-	69,337	-
EXPENSES Total		292,709	934,819	-	69,337	-
Fund EXPENSE	Total: 250 - Retiree Health Savings Fund	292,709	934,819	-	69,337	-
EXPENSE GRAND Totals:		80,504,295	101,281,319	113,221,559	108,701,871	118,384,488

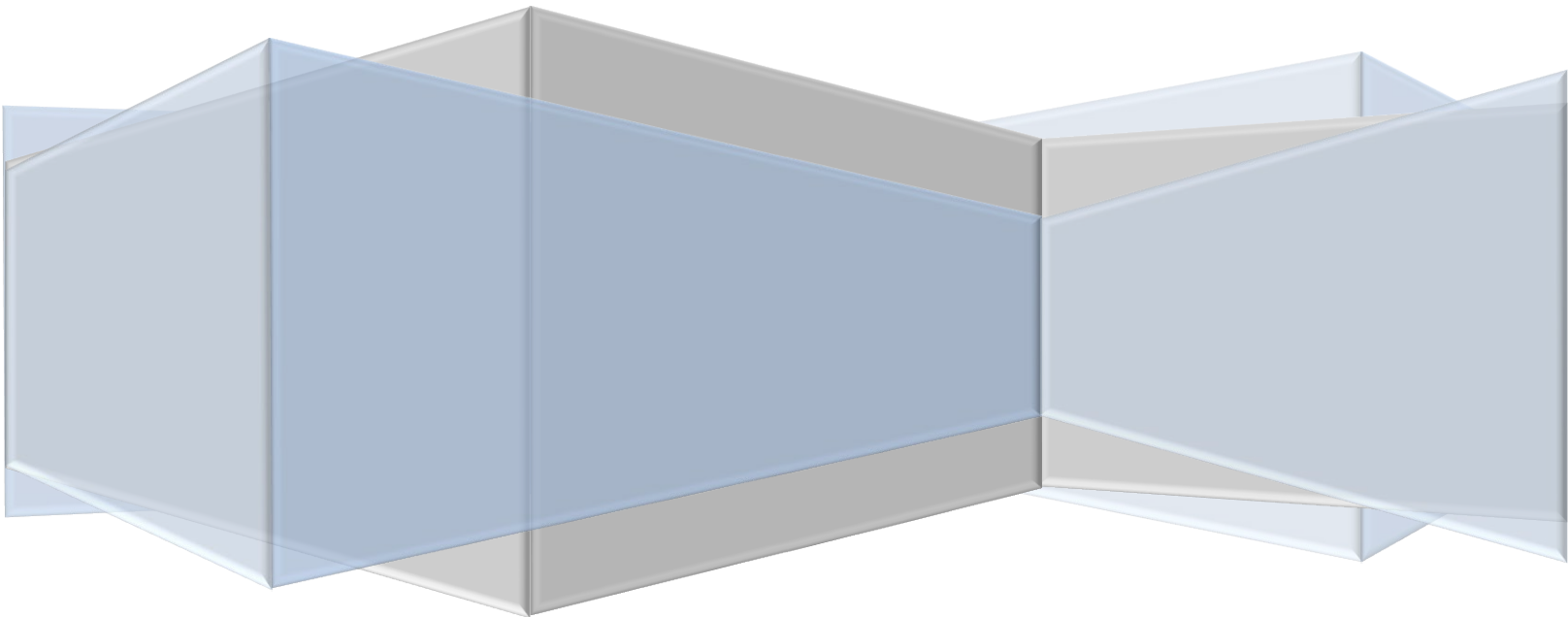
APPENDIX F: FINANCIAL POLICIES & PROJECTIONS



**Fund Balance and Reserve Policy - Investment Policy - Debt Policy -
Fixed Asset and Capital Equipment Capitalization Policy - Revenue
Collection Policy - Procurement Policy - Post Issuance Procedures
Manual - Twenty Year Water Fund Proforma - General Fund Forecast**

Village of Buffalo Grove

Fund Balance and Reserve Policy



Fund Balance and Reserve Policy

Definitions

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund – the portion of a Governmental Fund’s net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions.

Restricted Fund Balance – the portion of a Government Fund’s net assets that are subject to external enforceable legal restrictions.

Committed Fund Balance – the portion of a Governmental Fund’s net assets with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision-making.

Assigned Fund Balance – the portion of a Governmental Fund’s net assets to denote an intended use of resources.

Unassigned Fund Balance – available expendable financial resources in a Governmental Fund that are not the object of tentative management plan (i.e. designations). (Only in the General Fund, unless negative)

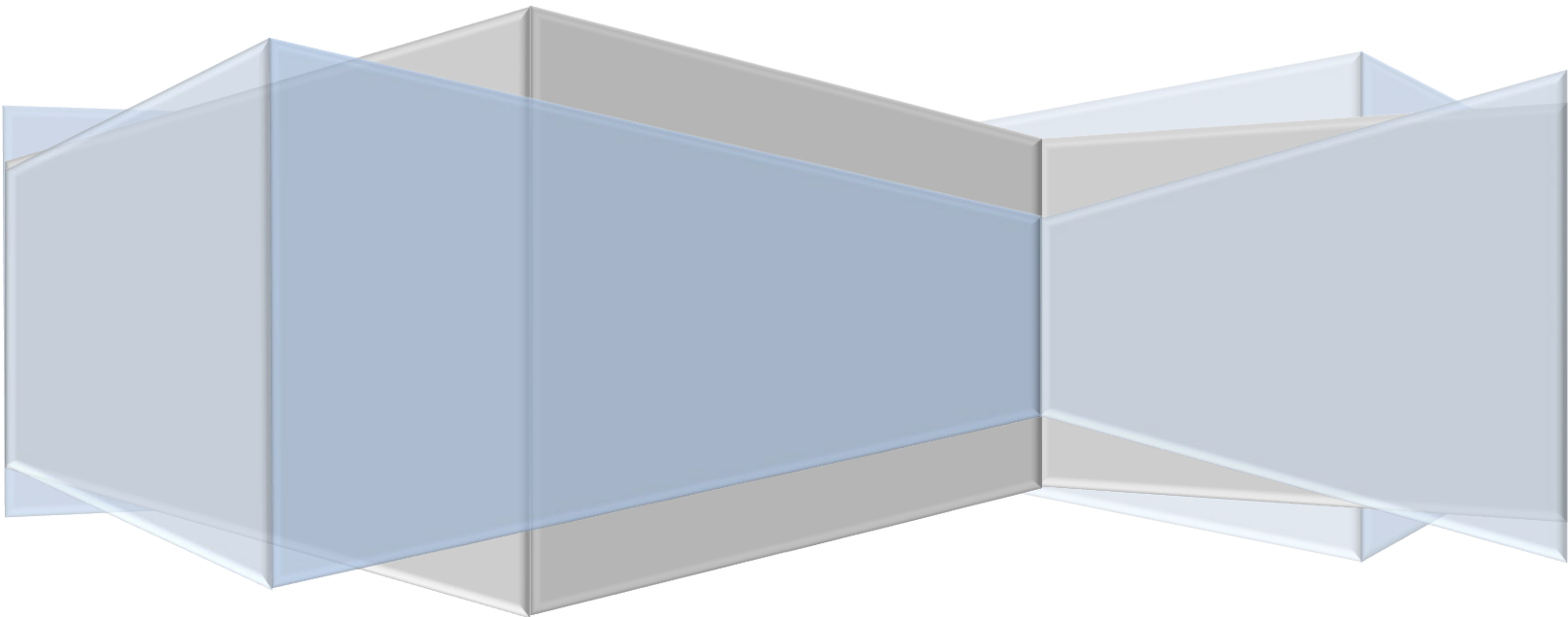
Note: In Non-Governmental Funds, management may decide to “assign” funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry, creating a fund automatically assigns fund balance.

Fund Policy

- A. It is the policy of the Village of Buffalo Grove to maintain an Unassigned Fund Balance in the General Fund to fund operations for a period of at least three months. The unassigned amount in the General Fund is adjusted annually with the adoption of the annual budget and is calculated as three months (25 percent) of General Fund expenditures (excluding transfers to fund capital projects). During the development of the subsequent year’s annual budget, should the Unassigned Fund Balance be expected to fall below the 25 percent target notification will be given to the Village Board. While identified uses of Fund Balance may be proposed that could continue the trend below 25% such uses will be disclosed and approved by the Board.
- B. The portion of the Unassigned Fund Balance in excess of three months (25 percent) of General Fund expenditures (excluding transfers to fund capital projects) may be allocated to a reserve for debt service retirement and revenue stabilization.
- C. The Village will maintain a Committed Fund Balance in the General Fund to serve as a reserve for capital replacement of Village vehicles, equipment, facilities, and infrastructure.
- D. The annual budget (appropriation) will include a contribution to (or drawdown from) the Committed Fund Balance. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.
- E. Unassigned Fund Balance shall be reviewed annually and, where appropriate, a determination will be made as to how much of the unassigned fund balance will be allocated to the reserve for debt service retirement and revenue stabilization. Although the policy minimum is 25 percent for Unassigned Fund Balance, 30 percent is considered the preferred balance and any unassigned balances exceeding 30 percent will be considered for transfer.
- F. This policy may be amended from time to time according to the requests of the Village of Buffalo Grove President and Board of Trustees.
- G. The Village will spend the most restricted dollars before less restricted, in the following order;
 - a. Nonspendable Fund Balance (if funds become spendable)
 - b. Restricted Fund Balance
 - c. Committed Fund Balance
 - d. Assigned Fund Balance
 - e. Unassigned Fund Balance
- H. The Finance Director will determine if a portion of fund balance should be assigned.

Village of Buffalo

Investment Policy



I. Policy:

The Village of Buffalo Grove, as a public agency, has an inherent fiduciary responsibility to properly account for and manage public funds. Public funds are to be considered current operating funds, special funds, debt service and other funds of any kind or character belonging to or in the custody of any public agency (Chapter 30, paragraph 235/1 through 235/7, Public Funds Investment Act, Illinois Compiled Statutes)

II. Scope:

This investment policy applies to all financial assets of the Village of Buffalo Grove except for the Police and Firefighter's Pension Funds which are subject to those individual fund boards.

1. Pooling of Funds

Except for cash in certain restricted and special funds, the Village of Buffalo Grove will consolidate and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives:

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk

(a). Credit Risk

The Village of Buffalo Grove will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investment to the types of securities listed in Section VII of this Investment Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and adviser with which the Village of Buffalo Grove will do business in accordance with Section V.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

(b). Interest Rate Risk

The Village of Buffalo Grove will minimize interest rate risk, which is the risk that the market values of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care:

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial

institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Buffalo Grove.

3. Delegation of Authority

Authority to manage the Village of Buffalo Grove's investment program is derived from the following:

The establishment of investment policies is the responsibility of the Village Board. Management and administrative responsibility for the investment program is hereby delegated to the Finance Director who, under the direction of the Village Manager, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this policy or state statutes.

The responsibility for investment activities of the Police and Firefighter Pension Funds rest with the trustees of the respective fund boards.

V. Authorized Financial Institutions, Depositories and Broker/Dealers:

The Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except at a qualified public depository as established by state statutes.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following:

- Audited financial statements demonstrating compliance with state and federal capacity adequacy guidelines
- Proof of National Association of Security Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read the Village's Investment Policy

VI. Safekeeping and Custody:

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the Village as evidenced by safekeeping receipts in the Village's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standard No. 70, or SAS 70).

1. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Buffalo Grove are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

VII. Suitable and Authorized Investments:

The Village may invest in any type of the security allowed for in Illinois Compile Statutes (30 ILCS 235/2) regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bill, or any other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of American as to principal and interest;
- Bonds, notes, debentures or other similar obligations of the United States of America or its agencies;
- Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; and is insured by the Federal Deposit Insurance Corporation;

- Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days for the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than 25% of the Village's funds may be investing in short-term obligations of corporations;
- Illinois Public Treasurer's Investment Pool (Illinois Funds), and the Illinois Metropolitan Investment Fund (IMET)
- Short-term discount obligations of the Federal National Mortgage Association (FNMA) or I shares of other forms of securities or other allowable investments legally issued by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States. Investments may be made only in those savings and loan associations of which the shares or investment certificates are insured by the Federal Deposit Insurance Corporation (FDIC).
- Investment options suitable under ILCS including Fixed Rate General Obligation Municipal Bonds whose credit quality is restrict to "AA" or better.

1. Collateralization:

It is the policy of the Village of Buffalo Grove and in accordance with the GFOA's Recommended Practices on the Collateralization of Public Deposits (attachment #2), the Village requires that funds on deposit in excess of FDIC limits be secured with some form of collateral, including surety bonds or letters of credit. The Village will accept any of the following assists as collateral:

- Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Fixed Rate General Obligation Municipal Bonds rated "AA" or better
- Obligations of the State of Illinois

(The Village reserves the right to accept/reject any form of the above named securities.)

The amount of collateral provided will not be less than 103% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held in safekeeping by an independent third party depository designated by the Village of Buffalo Grove and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Buffalo Grove. The Village realizes that there is a cost factor involved with collateralization and the Village will pay any reasonable and customary fees related to collateralization.

VIII. Investment Parameters:

1. Diversification

In order to reduce the risk of default, the investment portfolio of the Village of Buffalo Grove shall be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (U.S. Treasury and Agency securities),
 - Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus of that institution.
 - Commercial paper shall not exceed 33% of the Village's investment portfolio.
 - Brokered certificates of deposit shall not exceed 25% of the Village's investment portfolio.
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. Maximum Maturities

To the extent possible, the Village of Buffalo Grove will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three years from the date of purchase.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding three year if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

IX. Reporting:

The Finance Director shall prepare as investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the Village to ascertain whether investment activities during the reporting period have conformed to the investment policy. This report should be provided to the Village Manager and Village Board. The report will include the following:

- Listing of individual securities held, by fund, at the end of the reporting period.
- Average weighted yield to maturity of portfolio.
- Listing of investments by maturity date.
- Percentage of total portfolio which each type of investment represents.

1. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmark shall have similar weighted average as the portfolio.

2. Market Yield

The Village's investment strategy is passive. Given this strategy, the basis used by the Finance Director to determine whether market yield are being achieved shall be the six-month U.S. Treasury Bill.

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA recommended Practices on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools" (attachment #3). In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

X. Investment Policy Adoption:

The Village of Buffalo Grove's investment policy shall be adopted by resolution of the Village Board of Trustees. This policy shall be reviewed on an annual basis by the Finance Director and any modifications thereto must be approved by the Village Board of Trustees.

XI. Glossary:

AGENCIES: Informal name that refers to securities issued by the United States government and U.S. government sponsored instrumentalities.

ASKED: The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

BANKERS' ACCEPTANCE (BA): A short-term financial instrument that is the unconditional obligation of the accepting bank.

BASIS POINT (BP): A unit of measurement for interest rates or yields that are expressed in percentages. (One hundred basis points equal 1 percent.)

BID: The trading price acceptable to a prospective buyer of securities.

BOND EQUIVALENT YIELD (BEY): An annual yield, expressed as a percentage, describing the return provided to bond holders. The BEY is a way to compare yields available from discount securities such as Treasury bills and BAs with yields available from coupon securities.

BROKER: A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same individuals and firms that act as brokers in some transactions may act as dealers in other transactions.

BROKED AND NEGOTIABLE CERTIFICATES OF DEPOSIT: Short-term (2 to 52 weeks) large denomination (\$100,000 minimum). Certificate of Deposit that is issued at a discount on its par value, or at a fixed interest rate payable at maturity and are freely traded in secondary markets.

CERTIFICATE OF DEPOSIT (CD): A deposit of funds, in a bank or savings and loan association, for a specific term that earns interest at a specified rate or rate formula. CDs may be secured or unsecured, may be in negotiable or nonnegotiable form and may be issued in either physical or book entry form.

COLLATERAL: Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

COMMERCIAL PAPER (CP): Unsecured, short-term promissory notes issued by corporations for specific amounts and with specific maturity dates.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): The official annual report for the Village of Glenview. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

COUPON: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

DEALER: A firm or individual who buys and sells for their own account. Dealers have ownership between a purchase from one party and a sale to another party. Dealers are compensated by the spread between the price they pay and the price they receive.

DEBENTURE: A bond secured only by the general credit of the issuer.

DELIVERY VERSUS PAYMENT (DVP): The simultaneous exchange of securities and cash. The safest method of settling either the purchase or sale of a security. In a DVP settlement, the funds are wired from the buyer's account and the security is delivered from the seller's account in simultaneous independent wires.

DISCOUNT: The amount by which the price for a security is less than its par.

DISCOUNT SECURITIES: Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity. Treasury bills, bankers' acceptances and zero coupon bonds are discount securities.

DIVERSIFICATION: Dividing investment funds among a variety of securities offering independent returns.

FEDERAL CREDIT AGENCIES: Agencies of the Federal Government set up to supply credit to various classes of institutions and individuals, e.g., S & L's, small business firms, students, farmers, farm cooperatives, and exporters.

FEDERAL DEPOSIT OF INSURANCE CORPORATION (FDIC): A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

FEDERAL FUNDS RATE: The rate for which overnight federal funds are traded.

FEDERAL HOME LOAN BANKS (FHLB): The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA or FANNIE MAE): FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

FEDERAL OPEN MARKET COMMITTEE (FOMC): Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotation basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

FEDERAL RESERVE SYSTEM: The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA OR GINNIE MAE): GNMA, like FNMA, was chartered under the Federal National Mortgage Association Act of 1938. Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term *pass-throughs* is often used to describe Ginnie Maes.

LIQUIDITY: A liquid asset is one that can be readily converted to cash through sale in an active secondary market.

LOCAL GOVERNMENT INVESTMENT POOL (LGIP): Pools through which governmental entities may invest short term cash. Examples of LGIP's are the Illinois Funds, administered by the Illinois State Treasurer and the Illinois Metropolitan Investment Fund.

MARKET VALUE: The price at which a security could presumably be purchased or sold.

MARK TO MARKET: The process of restating the carrying value of an asset or liability to equal its current market value.

MASTER REPURCHASE AGREEMENT: A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

MATURITY: The date upon which the principal or stated value of an investment becomes due and payable.

MONEY MARKET: The aggregation of buyers and sellers actively trading money market instruments.

OFFER OF OFFERED PRICE: The trading price proposed by the prospective seller of securities (also called the asked or asking price).

OPEN MARKET OPERATIONS: Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

PORTFOLIO: Collection of financial assets belonging to a single owner.

PREMIUM: The amount by which the price for a security is greater than its par amount.

PRIMARY DEALER: A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unrelated firms.

PRUDENT PERSON RULE: An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state - the so-called *legal list*. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

QUALIFIED PUBLIC DEPOSITORY: A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

RATE OF RETURN: The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

REINVESTMENT RISK: The risk that all or part of the principal may be received when interest rates are lower than when the security was originally purchased, so that the principal must be reinvested at a lower rate than the rate originally received by the investor.

REPURCHASE AGREEMENT (RP OR REPO): See Master Repurchase Agreement.

SAFEKEEPING: A service rendered by banks whereby securities and valuables of all types and descriptions are held by the bank.

SEC RULE 15C3-1: See uniform net capital rule.

SECONDARY MARKET: Markets for the purchase and sale of any previously issued financial instrument.

SECURITIES & EXCHANGE COMMISSION (SEC): The federal agency with responsibility for regulating financial exchanges for cash instruments.

SPREAD OVER TREASURIES: The difference between the bond equivalent yield for any investment and the bond equivalent yield for a Treasury investment with the same maturity.

TREASURY BILLS (T-BILLS): Short-term obligations issued by the U.S. Treasury for maturities of one year or less. They do not pay interest but are issued on a discount basis instead.

TREASURY BONDS (T-BONDS): Long-term obligations issued by the U.S. Treasury with initial maturities of more than ten years.

TREASURY NOTES (T-NOTES): Medium-term obligations issued by the U.S. Treasury with initial maturities of from one to ten years.

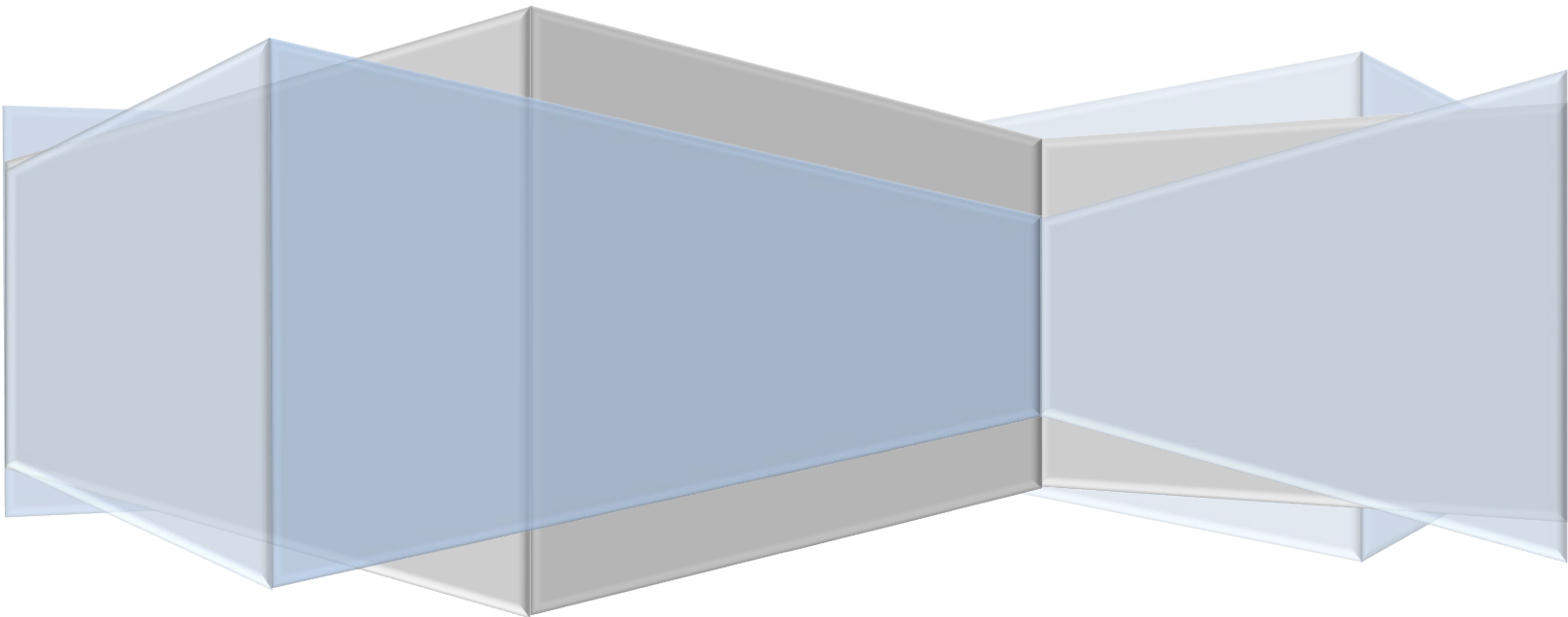
UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicate. *Liquid capital* includes cash and assets easily converted to cash.

YIELD: Loosely refers to the annual return on an investment expressed as a percentage on an annual basis. For interest-bearing securities, the yield is a function of the rate, the purchase price, the income that can be earned from the reinvestment of income received prior to maturity, call or sale. Different formulas or methods are used to calculate yields.

Adopted April 18, 2016

Village of Buffalo Grove

Debt Policy



I. PURPOSE AND GOALS

The Debt Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that (1) the Village obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible, (3) the most favorable interest rate and other related costs be obtained, and (4) when appropriate, future financial flexibility be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, lines of credit, and other Village obligations permitted to be issued or incurred under Illinois law, shall only be used to purchase capital assets that cannot be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the Village assumes.

To enhance creditworthiness and prudent financial management, the Village is committed to systematic capital planning and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through the annual adoption of a Capital Improvement Plan (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years.

GOALS

In following this policy, the Village shall pursue the following goals when issuing debt:

- Long-term debt will not be used to finance current operations or to capitalize operating expenses. The capitalization of expenses, which represents a shift of operating costs into long-term debt, should be a practice that is expressly prohibited. Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. Where capital improvements or acquisitions are financed through the issuance of debt, such debt will be retired in a period not to exceed the expected life of the improvement or acquisition.
- Assess financial alternatives to include new and innovative financing approaches as well as seeking categorical grants, revolving loans or other state/federal aid
- The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a guide, the minimum net present value savings shall be three percent (3%) of the par value of the proposed new bonds to be issued. However, circumstances may occur where a refunding may be advantageous with net present value savings of less than 3%. In those cases, approval of the President and Board of Trustees will be required in order to proceed.
- Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the Village's general obligation debt and related tax levy at the time the new debt is issued. The Village may choose to delay principal payments or capitalize interest during the project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the enterprise fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds. The Village shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law raise this limit, then the Village policy will be adjusted accordingly.
- The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. Therefore, the Village will usually issue obligations tax exempt, but may occasionally issue taxable obligations.

II. DEBT ISSUANCE IN GENERAL

A. Authority and Purposes of the Issuance of Debt

The laws of the State of Illinois authorize the issuance of debt by the Village. The Local Bond Law confers upon municipalities the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the Village may contract debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging, and equipping such projects or to refund bonds. The Village Charter authorizes the Village Board to incur debt by issuing bonds for any lawful municipal purpose as authorized by the State Constitution or its Home Rule Powers.

B. Types of Debt Issued

- i) Short-Term (three years or less) The Village may issue short-term debt to finance the purchase of capital equipment having a life exceeding one year or provide increased flexibility in financing programs.
- ii) Long-Term (more than three years) The Village may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, tax increment allocation revenue bonds, special assessment bonds, special service area bonds, self-liquidation bonds and double barreled bonds. The Village may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year.

C. Capital Improvement Program

The Capital Improvement Plan (CIP) as approved by the Village Board shall determine the Village's capital needs. The program shall be a five-year plan for the acquisition, development and/or improvement of the Village's infrastructure. The first year of the program shall be the Capital Budget. If the current resources are insufficient to meet the needs identified in the Capital Budget, the Village Board may consider incurring debt to fund the shortfall. The Village Board, upon advice from the Village's financial advisor, may also consider funding multiple years of the Capital Improvement Program by incurring debt. The CIP should be revised and supplemented each year in keeping with the Village's policies on debt management.

D. Structure of Debt Issues

The duration of a debt issue shall not exceed the economic or useful life of the improvement or asset that the issue is financing. The Village shall design the financing schedule and repayment of the debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer.

E. Sale of Securities

All debt issues should be sold through a competitive bidding process based upon the lowest offered True Interest Cost (TIC), unless the Board deems a negotiated sale the most advantageous to the Village.

F. Credit Enhancements

The Village may enter into agreements with commercial banks or other financial entities for the purpose of acquiring letters of credit, municipal bond insurance, or other credit enhancements that will provide the Village with access to credit under terms and as specified in such agreements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the Village Board.

III. LEGAL CONSTRAINTS AND OTHER LIMITATIONS ON THE ISSUANCE OF DEBT

The Village Board may utilize the guidelines established by this policy, or may choose, in its discretion, to consider other relevant factors in incurring debt. The validity of any debt incurred in accordance with applicable law shall not be invalidated, impaired or otherwise affected by non-compliance with any part of the procedure set forth pursuant to this policy.

A. State Law

30 ILCS 305/0.01, et. Seq.: the short title is “The Bond Authorization Act.”

B. Authority for Debt

The Village may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any lawful purpose except current expenses, unless approved by the Village Board.

C. Debt Limitation

Because the Village of Buffalo Grove is a Home Rule Community, the debt limitations of the bond laws are not applicable.

D. Methods of Sale

All bonds shall be sold at a public sale, except that bonds may be sold at a private sale in accordance with 30 ILCS 350/10. The Village may issue short-term notes by negotiated sale if the bond ordinance or subsequent resolution so provides.

- i) Bonds All bonds will mature within the period or average period of usefulness of the assets financed; and the bonds will mature in installments, the first of which is payable not more than five years from the dated date of the bonds. Term bonds may be allowable if recommended by the Village’s financial advisor and approved by the Village Board.
- ii) Financial Advisor To ensure independence, the Financial Advisor will not bid on nor underwrite any Village debt issues on which it is advising.

IV. DEBT ADMINISTRATION

A. Financial Disclosures

The Village shall prepare appropriate disclosures as required by the Security and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

B. Review of Financing Proposals

All capital financing proposals that involve a pledge of the Village’s credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the Village’s credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the Village Manager.

C. Establishing Financing Priorities

The Director of Finance/Treasurer shall administer and coordinate the Village’s debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the Village’s financial advisor shall meet, as appropriate, with the Village Manager and Village Board regarding the status of the current year’s program and to make specific recommendations.

D. Rating Agency Relations

The Village shall endeavor to maintain effective relations with the rating agencies. The Village Manager, Director of Finance/Treasurer, and the Village’s financial advisors should meet with, make presentations to, or otherwise communicate with the ratings agencies on a consistence and regular basis in order to keep the agencies informed concerning the Village’s capital plan, debt issuance program, and other appropriate financial information.

E. Refunding Policy

The Village should consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent or greater should be achieved.

F. Post-Issuance Compliance

The Finance Director/Treasurer shall be responsible for following post-issuance compliance for all debt issues. The procedures are noted in the Post-Issuance Procedures Manual for Tax-Exempt Bonds Issued by The Village of Buffalo Grove.

V. GLOSSARY OF TERMS

Ad Valorem Tax – A direct tax based “according to value” of property.

Advanced Refunding Bonds – Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization – the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Arbitrage – Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (references I.R.S. Reg. 1.103-13 through 1.103-15).

Arbitrage Bonds – Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Assessed Value – An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point – 1/100 of one percent.

Bond – Written evidence of the issuer’s obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Anticipation Notes (BANS) – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel – An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt – The portion of an issuers total indebtedness represented by outstanding bonds.

Callable Bond – A bond which permits or requires the issuer to redeem the obligation before the state maturity date at a specified price, the call price, usually at or above par value.

Capital Appreciation Bonds (CAB) – A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Commercial Paper – Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Coupon Rate – The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt Limit – The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service – The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Demand Notes (Variable Rate) – A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Double Barreled Bonds (Alternative Revenue Bonds) – A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Mini-bonds - A small denomination bond directly marketed to the public.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Other Contractual Debt - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self-Supporting or Self Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt - Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

Spread - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

Tax-Exempt Bonds - For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to

discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

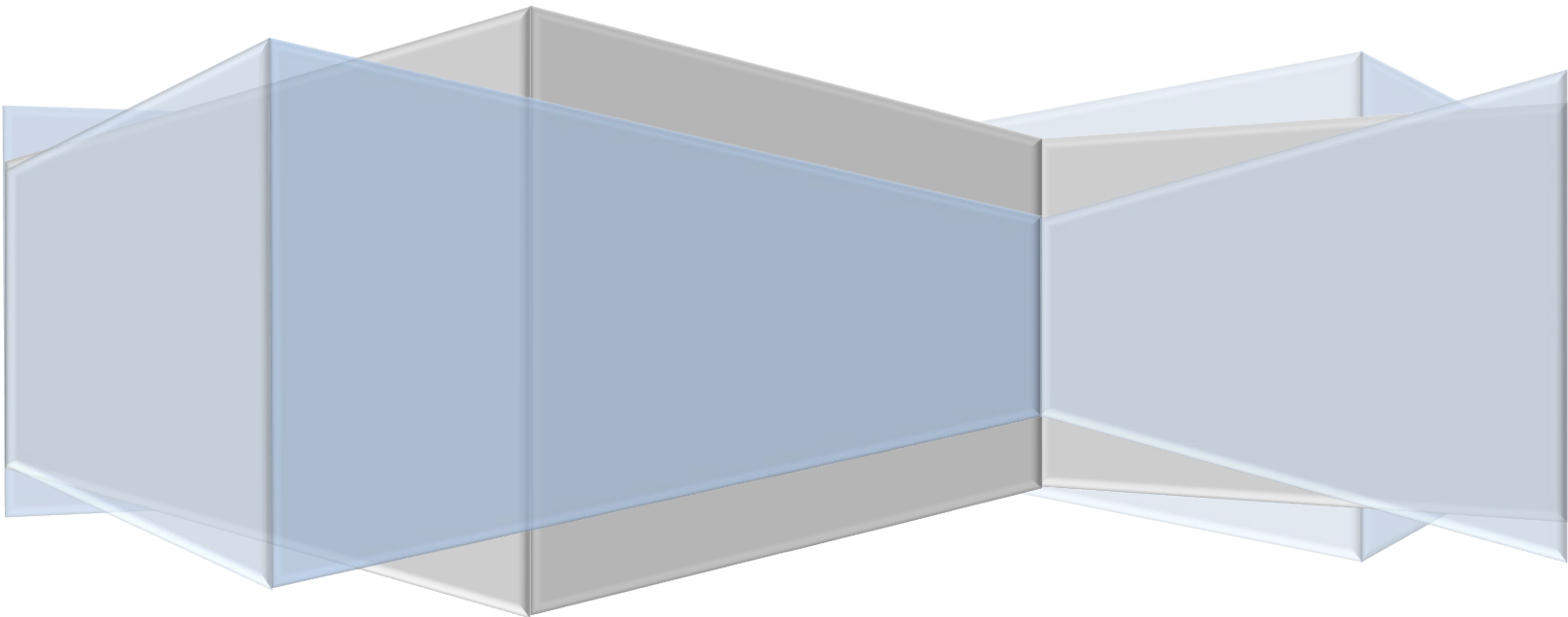
Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Dated April 18, 2016

Village of Buffalo Grove

Fixed Asset and Capital Equipment Capitalization Policy



Fixed Asset and Capital Equipment Capitalization

Purpose and Overview:

The government's role is to provide services to its citizens and as part of that duty, a responsibility exists to maintain stewardship over the resources that are used to provide those services. Control over fixed assets is necessary to ensure that these assets are used properly and efficiently. Appropriate systems and procedures will be established and revised from time-to-time in order to be assured that assets are adequately controlled.

The purpose of recording the general fixed assets of the Village is primarily for stewardship purposes, in order to provide for physical and dollar control, and for an accounting of general governmental capital planning and acquisitions over the years. In addition, generally accepted accounting principles as they apply to public entities require the inclusion of financial data regarding fixed and general asset accounting within the Village's Comprehensive Annual Financial Report.

Assets included within a fixed asset control system should possess the following attributes:

1. They must be tangible
2. Have a useful life of greater than one year
3. Be of a "significant" dollar value

The general purpose given to recording fixed and general assets is to facilitate the protective custody of the property. A good system permits the fixation of responsibility of custody and for the proper use of specific assets within the using department(s). The taking of an actual physical inventory on a regular basis can increase the control capabilities of the Village's system and help insure overall integrity. Other purposes usually cited for asset control is:

1. Insuring assets for risk management purposes
2. Centralizing asset documentation and reporting systems
3. Developing estimates for asset replacement purposes
4. Allowing for completeness of financial statements
5. Providing for management of fixed assets regarding acquisition, declaration of surplus and disposition.

The end purpose of this Policy will be to provide a guide to the organization, inventory and reporting of data for the Village of Buffalo Grove's Fixed and General Asset Management System.

Asset Control Policy:

The following will apply regarding asset control policies for the Village of Buffalo Grove:

1. All assets acquired by the Village will be recorded within the Fixed Asset Management System maintained within Lotus Notes as an independent database. Assets to be controlled should be acquired as a capital acquisition and possess a significant value. The minimum value for control purposes will be \$10,000 per individual piece of equipment. Equipment carrying a value less than \$10,000 will be accounted for internally based the type of asset and upon the discretion of the Department Director. The capitalization threshold for capital construction and/or infrastructure improvements will be \$25,000.
2. The cost of the asset will include the actual purchase price plus any other additional charges incurred to put the asset into service. Absent any data on original cost, a realistic estimate will be used. New capital construction will be value as the sum of all charges and costs to put the asset into service.
3. Responsibility for all asset control will be assigned to the individual department. All changes in the inventory for whatever reason must be reported by that department.
4. The system will be maintained by the Department of Finance and General Services but will be available within the MIS network within Lotus Notes as a read-only database. Finance will input new acquisitions as well as deletions and transfers. The status of all assets will be posted through an Inventory Control Record.

5. The department initiating an acquisition, deletion or transfer of an asset should notify the Finance Department of these events. Changes to the database will be initiated as appropriate.
6. All asset acquisitions should be by purchase order unless they are for assets donated or contributed to the Village. All deletions/retirements will be declared surplus by ordinance. Such ordinances will be prepared by the Finance Department.
7. All asset acquisitions will be identified, when appropriate, with tags provided by the Finance Department. Tags will be affixed to the asset acquired by department personnel.
8. At a minimum once per year, an inventory will be conducted of all general fixed assets. This will be prior to the conclusion of the fiscal year and will be used for posting to the Village's financial records and for preparation of any surplus declaration.
9. Any final inventory values will be considered the official financial record of the Village subject to independent review and audit.

Costing of General Fixed Assets:

General fixed assets should be recorded at their original cost; if original cost is unknown, an estimate will be acceptable if reasonable and customary for similar assets. As stated, an asset that is to be included within the inventory should have a significant value. The significant value test is mostly subjective, and accordingly, it is necessary to exercise some level of judgment in determining which items should be treated as controlled assets. The judgment will be minimized when controls are improved when capitalization policies are in place and accepted.

Maintaining the System:

Accounting for additions can be accomplished through several methods. Data from purchasing records for all assets that are quantified are to be noted on the departmental requisition/purchase order for identification and entry into the database. Accounting for deletions can be more difficult because of trade-ins, transfers, retirements, loss or strip downs for spare parts. The database will be considered the primary link between the individual asset and the general ledger fixed asset accounts. It should be possible to reconcile the detail in the fixed asset database with the general ledger control account(s). The basic elements to be included as part of the asset record will be as follows:

- Description of the asset
- Model and serial numbers
- Date acquired/deleted/changed
- Purchasing department as well as location of the asset
- Estimated useful life
- Cost, purchase order number, vendor
- Asset control number
- Date, method and authorization for disposition

Other information may be requested, as is determined necessary to maintain the control system.

Once the asset control system is in place and operational, it will be necessary to perform periodic reviews to determine whether the system has been properly established, supported and functioning. The objective of an inventory is to determine if the assets are still in service, on-hand and to make any corrective actions as soon as possible. In addition to what is assumed would be a full departmental inventory, periodic review can consist of any of the following:

1. Reconciling the asset control ledgers to the Village's general ledger
2. Tracing a random sample of assets from the database to the physical location of assets
3. Taking the database list and tracing a random sample of entries to actual assets

Tagging of Assets:

There will be two primary considerations when a decision is made to tag an asset. First, is it important to identify this individual asset from another of a similar kind? Will records need to be changed each time the asset moves to a new location or is retired? If the answer is yes to both questions, the assets should and will be tagged.

Inventory control numbers will be assigned in consecutive order without regard to type of asset or location. The use of a permanent number (unless lost and replaced) permits control over an asset throughout its useful life regardless of status until such asset is retired or disposed of. Once an asset is disposed, the number will be retired and not reissued. Placement location will be left to the discretion of the department. Ideally, tags will be placed where they are accessible and not subject to defacement or marring by normal activity.

Inventory Control Record:

Anytime the status of an asset is affected, the Inventory Control Record (attached) must be completed by the initiating department. With an acquisition, the Record will be prepared by the Department of Finance and General Services although this does not preclude a purchasing department from preparing a Record in the case of a donation or acquisition that may occur. With an acquisition, a copy of the Record will be returned to the purchasing department with an assigned control tag.

Amendments and Adoptions to current Village of Buffalo Grove Policies:

The policies in the budget document are all reflective of their current, board approved, versions. Policies and procedures are examined by staff annually, in some cases they may be looked more frequently depending on the demands of the residents, department efficiencies, or market demands. Any changes that are proposed by staff and presented to the board for approval are done so in a manner that they are a standalone amendment to the current ordinance. No policy and procedure shall be passed through the adoption of a larger document, such as the budget or comprehensive annual financial report. Staff will clearly present the proposed amendments to, or adoption of, any policy changes and additions. Each item will be presented as a single item to ensure a transparent explanation of what is requested and the intended outcome of the request.

Revenue Collection Policy

1. Purpose

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

2. Scope

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

3. Overview

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

4. Revenue Sources

4.1 Real Estate Taxes

Real estate property tax revenues are one of the most stable as collections typically exceed ninety-nine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

4.2 Utility Billing Enterprise

The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billed monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

All customers are required to pay the entire water bill balance, current and outstanding, before a real estate transfer tax stamp is issued.

4.3 State Taxes

The State is responsible for collecting and remitted base sales taxes (1%), home rule sales tax (1%), income and use tax (per capita), telecommunications tax (6%) and motor fuel tax (per capita). Enforcement of revenue collection is handled by the Illinois Department of Revenue (IDOR). Payments are made to the village on a monthly basis. Staff monitors the IDOR website to ensure timely remittances from the State of Illinois.

4.4 Locally Collected Taxes/Fees

The Village collects certain tax revenues, defined by state or local ordinance, directly from the taxpayer. These types of taxes include natural gas (\$.05/therm), electricity (sliding usage scale – maximum by statute), and cable franchise (5%). The finance department currently monitors these taxes on a monthly basis for the utility taxes and bi-monthly for the cable franchise fees.

Upon a new property being established in the Village, that address is forwarded to the utility companies including, ComEd, NiCOR or Northshore Gas, Comcast and/or AT&T to establish tax collections. Staff is provided with an annual list of accounts by the utility companies to cross reference with the Village's GIS data.

4.5 Village Imposed Taxes

The Village imposes taxes related to locally generated revenue from specific businesses. These taxes are defined by ordinance. These taxes include prepared food and beverage tax(1%) and hotel/motel tax (5%). Staff reviews the State of Illinois tax filings (ST-1) to compare to the amount paid to the Village. The Village requires state tax documentation to be remitted with the payment of these taxes for auditing purposes.

The Village reserves the right to audit a businesses' tax records if staff determines that the business may either be underreporting taxable income or not submitting taxes on a timely basis.

Real estate transfer taxes (\$3/\$1,000 sales consideration) are collected when homes are sold. The real estate transfer tax stamp will not be issued unless all obligations owed the Village are satisfied.

4.6 Licensing Fees

Business, tobacco, liquor, vending machine, chauffeur, alarm, and pet licenses are minor revenue sources and renew annually. The major licensing efforts are for business licenses that are due January 1st and liquor licenses due May 1st when the renewal period ends the Community Development will send the inspector out to ensure those businesses that did not renew, or the new businesses that did not obtain the proper licenses are no longer conducting business. Businesses found to be without the appropriate licensing will be closed until the license fee and all associated fines for operating without a license are paid.

Gaining compliance for pet licensing is a perennial challenge. For animal licensing, the Village will attempt to work with the counties to obtain rabies certificate data. Those residences with a pet that received a rabies inoculation, but did not purchase an animal tag, will receive a notice about the Village ordinance requiring a tag.

4.7 Community Development Revenue and Fees

Building development, engineering, contractor registration, plan review, filing, inspection, and permits fees are easy to collect based upon the conditional nature of the fee. Without the payment of the fee work cannot proceed. The Community Development Department performs random inspections of neighborhoods to ensure all work is being completed under permit and to the specifications of adopted building codes. To improve compliance, the Village doubles the cost of permit fees when work is completed without a permit.

4.8 Fines and Administrative Fees

Fines and administrative fees are an important revenue into the Village of Buffalo Grove. Certain line items like accident reports, impounding fees, DUI assessments, subpoena fees, and bail fees have a high rate of collection because the user has a direct need as a result of paying those fees. Other items Village ordinance fines, false alarm fees, and paramedic services are more volatile. Paramedic Service fees are collected less than billed due to insurance reductions and in some cases the timeliness is stretched out over a long period of time due to the fact that users do not pay and these fees are ultimately collected through a collection agency or written off.

Village ordinance fines are more difficult to collect. There is an escalating penalty based on the length a ticket remains unpaid. There are also two programs in place to recapture unpaid fines. One was mentioned previously, a resident cannot sell a home until all financial obligations are met. The second program is the Village's participation in the Illinois Debt Recovery Program. This program collects any debt due the Village through a garnishment from the debtors pay check or tax refund. This will be an additional part of the regular collection process for the Village of Buffalo Grove. After the debt has been outstanding for seven years it is no longer eligible for the Illinois debt recovery program it will be sent to a collection agency to be recouped.

The Village also collects a portion of tickets that go to Cook and Lake County. The Village adopted an Administrative Adjudication Program. Local ordinance violations are sent to administrative adjudication to be heard. Upon the disposition of the hearing, the adjudicate must pay the fine prior to leaving Village Hall.

4.9 Golf Revenues

The Village owns and operates two 18 hole golf courses. Fees are charges to play daily golf, use the driving range, to obtain a membership, and purchase merchandise. Collection rates are not an issue as a service or product is not received without payment.

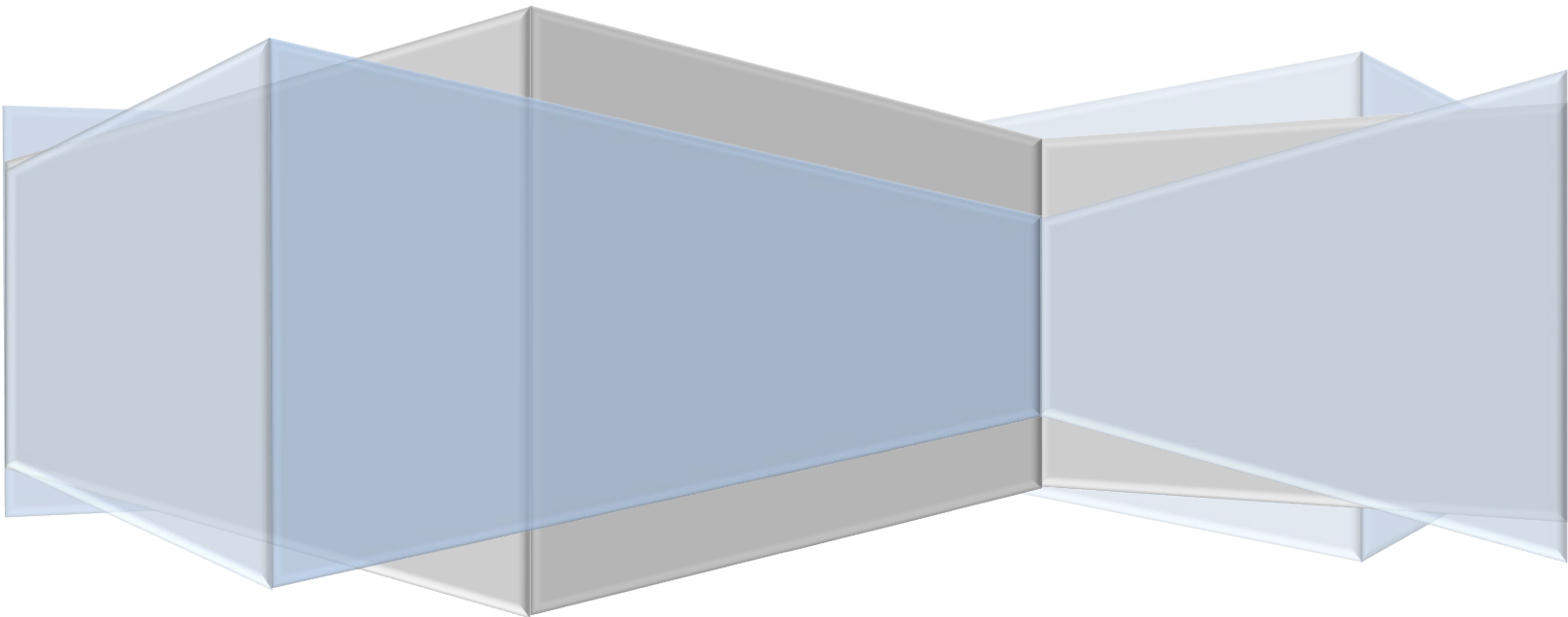
4.10 Investment Income

The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while concurrently investing in short term ventures that yield a competitive term and make funds available as the Village needs them based on the cash flow analysis completed by the finance department. The collection of this revenue is highly reliable and therefore there is no plan to improve collections.

The Village will look for opportunities to increase revenue by continuous reviewing collection patterns of revenue and examine methods to increase the compliance rates. The policy will be reviewed annually and amended with new sources of revenue and/or changes in the strategies to collect the revenue.

Village of Buffalo Grove

Revenue Collection Policy



VILLAGE OF BUFFALO GROVE – REVENUE COLLECTION POLICY

1. Purpose

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

2. Scope

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

3. Overview

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

4. Revenue Sources

4.1 Real Estate Taxes

Real estate property tax revenues are one of the most stable as collections typically exceed ninety-nine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

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The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billed monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

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Fines and administrative fees are an important revenue into the Village of Buffalo Grove. Certain line items like accident reports, impounding fees, DUI assessments, subpoena fees, and bail fees have a high rate of collection because the user has a direct need as a result of paying those fees. Other items Village ordinance fines, false alarm fees, and paramedic services are more volatile. Paramedic Service fees are collected less than billed due to insurance reductions and in some cases the timeliness is stretched out over a long period of time due to the fact that users do not pay and these fees are ultimately collected through a collection agency or written off.

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4.9 Golf Revenues

The Village owns and operates two 18 hole golf courses. Fees are charges to play daily golf, use the driving range, to obtain a membership, and purchase merchandise. Collection rates are not an issue as a service or product is not received without payment.

Both golf courses are home to restaurant facilities that are required to pay rent for use of the Village owned facilities. Both tenants currently pay 5 percent of the net earnings from their restaurant operations back to the village. The funds are due by the 15th of the concurring month. The rent payment is to be accompanied by the state of Illinois sales tax submission document to ensure the appropriate amount is paid to the Village as an internal audit of the process. Within the lease agreement is the option for Village staff to inspect financial records.

4.10 Investment Income

The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while concurrently investing in short term ventures that yield a competitive term and make funds available as the Village needs them based on the cash flow analysis completed by the finance department. The collection of this revenue is highly reliable and therefore there is no plan to improve collections.

The Village will look for opportunities to increase revenue by continuous reviewing collection patterns of revenue and examine methods to increase the compliance rates. The policy will be reviewed annually and amended with new sources of revenue and/or changes in the strategies to collect the revenue.

Village of Buffalo Grove

Procurement Policy

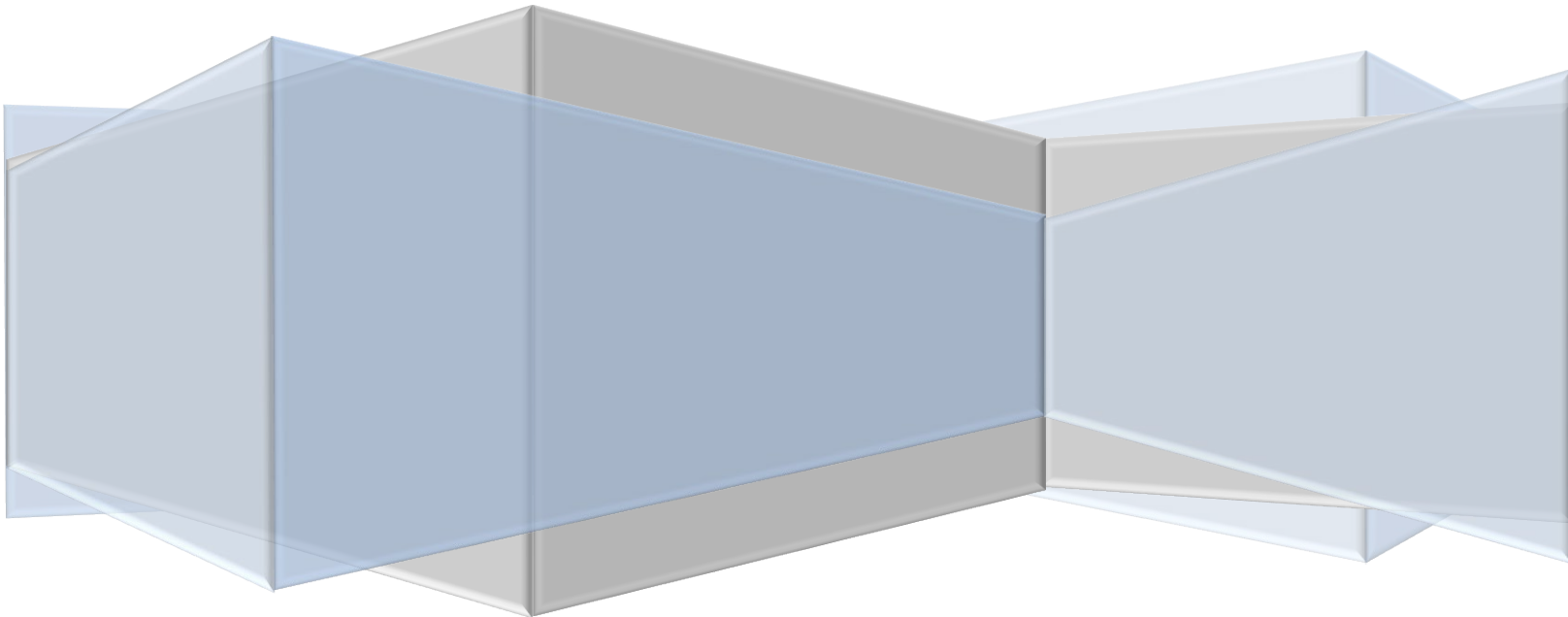


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Source material for Appendix A and B: American Bar Association The 2000 Model Procurement Code for State and Local Government.

Village of Buffalo Grove Procurement Policy

Introduction

This procurement policy is intended for use as a guide to the Village of Buffalo Grove procurement methods. When used properly, the policies will enable the Village to obtain needed materials, equipment, supplies, and services efficiently and economically. While this policy does not answer all questions related to purchasing, it does provide the foundation for a sound procurement policy. This policy is intended for use by the Village's Personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This procurement policy may sometimes hereafter be referred to as "policy". The basic goals of the Village's procurement program are:

1. To comply with the legal requirements of public procurement and purchasing.
2. To assure vendors that impartial and equal treatment is afforded to all who wish to do business with the Village.
3. To receive maximum value for each dollar spent by awarding purchase orders to the lowest responsible bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
4. To provide Village departments the required goods, equipment and services at the time and place needed and in the proper quantity and quality.
5. To promote environmentally safe products and services while taking into consideration factors such as price, performance, availability and safety.
6. To promote good and effective vendor relations, cultivated by informed and fair buying practices and strict maintenance of ethical standards.

The purpose of this purchasing policy is to provide the Village of Buffalo Grove staff with guidelines and directions for the acquisition of goods and services. This policy is designed to be a fluid document and will be modified from time to time to conform to changes in legislation, technology and actual practice. The Village Manager, or his/her designee, shall be the final authority with regards to enforcement of any of the provisions of this policy. Failure to follow the procedures outlined in this policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Personnel Manual.

This policy is not intended to provide third parties with any specific rights when transacting with the Village of Buffalo Grove. All policies and procedures in this Policy are subject to modification by the appropriate Village employees and, therefore, vendors or other third parties shall not be entitled to rely on the contents of this policy.

Procurement Guidelines & Summary

Amount Of Purchase	Procurement Method	Notification	Approval*
Purchases of \$150.00 or less	Petty Cash Procedures Credit Card	Supervisor or Designee	Supervisor or Designee
\$150.01 to \$250.00 Purchases	Credit Card Invoice submitted	Department Supervisor or Designee	Department Supervisor or Designee
\$250.01 to \$2,499.99 Purchases	Quotes (verbal, fax, email, written) 3 Quotes Recommended Purchase Order Procedure	Department Supervisor or Designee	Department Director or Chief Procurement Officer
\$2,500.00 to \$5,000 Purchases	Quotes (written, faxed or email) 3 Quotes Required Purchase Order Procedure	Deputy Department Director or Designee	Department Director or Chief Procurement Officer
\$5,000.01 to \$25,000.00 Purchases	Contact the Chief Procurement Officer or Buyer Informal Procurement Process Purchase Order Procedures	Department Director or Chief Procurement Officer or Buyer	Village Manager, Chief Procurement Officer
Purchase Exceeds \$25,000.00	Contact the Chief Procurement Officer or Buyer Formal Procurement Process Award by Village Board	Village Manager or Designee	Village Board

Ultimate authority to make purchases resides with the Village Board.

*Approval limits are further detailed on pages 42 - 44

Responsibilities of Purchasing agents

The Chief Procurement Officer's responsibilities

1. The Administrative Services Director shall fulfil the role of the Chief Procurement Officer, with the Buyer fulfilling this role on an as needed basis.
2. Facilitate the involvement of local vendors in the Village's procurement policy.
3. Impartial judgments in the selection of vendors which are based on product quality, price, warranty, and performance and vendor delivery, service, and performance.
4. Complying with all Village procurement procedures and State Statutes covering procurement and disposal.
5. Reviewing inventory procedures and recommending solutions that reduce carrying costs and improve availability.
6. Determine the most appropriate method of procurement for a given good or service.
7. Preparing formal bid packets and quotation requests.
8. Managing the formal bid process, including advertising for bids, notifying vendors, accepting bid proposals, opening bids, tabulating bids, and serving as the primary resource for questions from vendors.
9. Maintaining adequate procurement records, including a database of vendors established in an accessible vendor file.
10. Upon request, assist departments in locating the best source for supplies, materials, and equipment.
11. Assisting departments in conducting negotiations with vendors concerning prices, bids, terms, deliveries, and adjustments.
12. Maintaining a central file of contracts and related documents including but not limited to certified payroll submissions and associated waivers of lien.
13. Assist departments with the informal bid process.
14. Review and approval of all purchase orders of \$20,000 or less.
15. Creation of purchase orders in excess of \$25,000

The Village Manager's responsibilities

1. Purchase all materials, supplies, equipment, personal services and contracts for which funds are provided in the budget, but no item or personal service which exceeds any budget appropriation may be purchased.
2. For a purchase of more than twenty five thousand dollars, with the exception of professional services, the Village Manager should solicit bids and such bids shall be presented to the Corporate Authorities for approval.
3. The Village Manager shall seek formal bids or proposals for any public improvement which will exceed twenty five thousand dollars, which is not to be paid for in whole or in part by a special assessment or special tax.
4. The Village Manager will make recommendations to the Corporate Authorities with respect to all formal bids or proposals.
5. The Village Manager may issue rules and regulations governing requisitions and the transaction of the business of the purchasing agent and the heads of departments, officers and employees of the Village.
6. In case of circumstances creating an emergency, the Village Manager may, without prior consent of the Corporate Authorities, award contracts and make purchases for the purpose of meeting the emergency. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$25,000
7. The Village Manager shall approve all purchase orders in excess of \$20,000

Department and employee responsibilities

1. It is the responsibility of each department to requisition goods and services in such a way as to allow time for competitive bidding, ordering, and delivery of materials. Exceptions shall be made only on rare occasions, when a true emergency exists.
2. It is the responsibility of the Department director or his designee, in consultation with the Chief Procurement Officer, to obtain these goods based upon competitive bids and to give consideration to product price, value, quality, performance, and delivery.
3. While the Department director may delegate minor purchases to employees, he/she is still responsible for ensuring such purchases are made according to the provisions of this policy.
4. No Department Director or employee is authorized to make any commitment to any salesperson or firm that will bind the Village in any way. During meetings with salespersons, no employee shall make any indication that he/she will recommend a particular product for purchase.
5. It is the responsibility of all Village of Buffalo Grove employees to comply with all rules and regulations set forth herein. As directed by the Village Manager, any employee deliberately violating the policy regarding unauthorized purchases shall be held personally accountable for the purchases. Failure to follow the procedures outlined in the Policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Employee Manual.
6. Employees may be made responsible for the management of certain contracts. It is important for staff to work with the Chief Procurement Officer to understand their responsibilities in managing contracts including the collection of certificates of insurance, waivers of lien, certified payroll, project closeout documents and completion of the Vendor Evaluation form(Appendix L).
7. All contracts/agreements must be submitted to the Village Clerk within 10 calendar days of final signatory executing the contract/agreement.
8. Departments Heads and may approve purchase orders of \$5,000 or less

Volunteers

1. Volunteers, Committee, Commission members have no authority to purchase on behalf of the Village nor do they have authority to execute contracts on behalf of the Village. Village employees working with volunteers ("Liasons") shall make purchases for committee/commissions, failure to abide by this rule may be sufficient cause to remove a member from a committee or commission.

The Chief Procurement Officer's responsibilities to Vendors

1. Encourage good Village/vendor relations.
2. Encourage businesses located within the Village to participate in the Village's procurement policy, by notifying all known in-Village vendors of opportunities to bid.
3. Conduct business with vendors in a professional manner that promotes honesty and fairness.
4. Accept, and in some cases require, samples from vendors to be used for testing. A fair trial shall be given to all samples and the outcome of the test shall be presented to the vendor, in general terms.
5. Make every effort to be available for appointments during normal business hours on reasonable notice.
6. Arrange interviews between salespersons and department directors as needed.
7. Write all correspondence to salespersons and vendors, except when technical details can be better written by the department.
8. Collect and maintain vendor information.

The Vendor's responsibilities to Village of Buffalo Grove

1. Understand the needs of Village of Buffalo Grove and provide the correct service or product at the right price, quality, and quantity that benefits the Village as a whole.
2. Conduct themselves in a professional manner: being honest about the supplies, services and products they represent.
3. Honor purchase orders generated as a result of providing price quotes on specified items and quantities.
4. Respond to Bids, Requests for Proposals, and Requests for Qualifications in a professional and ethical fashion. See Appendix D for causes for debarment from bidding.
5. Complete on a biennial basis the Village of Buffalo Grove online Vendor Registry application located at <https://www.vbg.org/bids> , updating all required fields.
6. Provide all documents required of them by the Village including but not limited to Village Financial Forms, Waivers of Lien, Insurance documents, Bonds as required and Certified Payroll as required.

*Approval limits are further detailed on pages 41-43

Payment

The Village is bound by State Statute (50 ILCS 505/1 *et seq.*) which states that payments are to be made pursuant to the Illinois Local Government Prompt Payment Act. It is important to note that all contracts and agreements with Vendors reflect these particular payment terms.

Conflicts of Interest

The Village Staff shall not knowingly initiate a purchase order when there is a conflict of interest. All known or suspected conflict of interest situations shall be referred to the Office of the Village Manager. A conflict of interest exists when a Village employee or officer (The Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village) is an officer or director of the supplier, or owns five percent (5%) or more of the supplier of products and or services to the Village of Buffalo Grove.

Gifts and Favors

Employees shall not solicit, accept or agree to accept any gift of any kind from any person or business entity doing business or wishing to do business with the Village, except where said gift is expressly permitted by the Illinois State Officials and Employees Ethics Act (5 ILCS 430/1-5). A "gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee. Employees shall comply with the Illinois State Officials and Employees Ethics Act at all times. The Chief Procurement Officer may accept samples from vendors only for the purpose of testing products.

Procurement Methods

Petty Cash

Purpose: To reimburse an employee for small incidental purchases.

Appropriate use of the Petty Cash: Petty cash funds may be used for small incidental nonrecurring cash purchases that do not exceed \$150.00. The use of petty cash should not be considered as a substitute for regular procurement procedures.

It is recommended that wherever possible a Village issued credit card/procurement card be used in the place of petty cash.

Requests for reimbursement using petty cash must be accompanied by the Petty Cash Form (Appendix F). These forms must be completed and then submitted to the Accounts Payable Clerk.

Advance Check Request

Purpose: To request a check for payment when an invoice is not issued.

Appropriate use of Advance Check Request for Payment: Occasionally, a check is needed when there is no invoice. These occurrences include, but are not limited to:

1. An employee request for reimbursement for out of pocket expense.
2. Vendors requiring payment in advance.
3. Mail in catalog orders requiring pre-payment.

When the Advance Check Request form is used, a cash receipt, a written quote, or a copy of the catalog order must be submitted as supporting documentation.

For a copy of the Advance Check Request form see Appendix G.

Purchase Orders

Purpose: To provide a legal document that places an obligation on both the Village and the vendor. When properly endorsed by the Finance Department, the purchase order obligates the Village to purchase the items listed at the prices stated. The vendor is obligated according to the terms and prices stated on the purchase order to deliver the goods or services. The purchase order provides specifications for goods and services ordered and shipping and billing information.

Appropriate Use of the Purchase Order: A purchase order shall be used for procurement of any item or service that requires a written order or any purchase of \$250.01 or more. Purchase orders are not required for prepaid orders.

Blanket Purchase Orders

Purpose: Blanket purchase orders will be used for repetitive purchases from certain vendors. *Appropriate Use of the*

Blanket Purchase Order: If the Village has entered into contract with a Vendor then a Blanket purchase may be issued for each fiscal year of that contract. Departments should follow standard purchase order procedures. For repetitive purchases, rather than issuing a purchase order for each purchase, one purchase order with a dollar limit is issued for a period of up to twelve months.

Procurement Card Program

A policy has been designed to establish the procedures to be used with the Village of Buffalo Grove's credit/procurement card program. Refer to Appendix F for the complete policy.

Special Procurement

Electronic Equipment

The IT (Information Technology) Department or the Government Information Technology Consortium (GovITC) will purchase or authorize the purchase of all computers, peripherals, printers, cell phones and all other electronics governed by the Communications and Information Technology Policy. The IT Department or GovITC will then be responsible for communicating to the Office of the Village Manager and requesting a Purchase Order or instructing the department requesting services or equipment to enter the information required to create a Purchase Order. The IT Department or the company contracted by the Village to supply IT services will setup and install equipment in the appropriate departments.

Electronic Equipment Maintenance

When a copier, large format printer, scanner or multifunction print device requires maintenance, the department should use the contact information located on the device.

If you have maintenance or repair need for a cell phone or pager, contact the IT department or the company contracted by the Village to supply IT services.

When maintenance or repair is needed for all other electronic equipment, including but not limited to computers, printers, and telephones, the IT department or the company contracted by the Village to supply IT services shall be contacted. The IT department or the company contracted by the Village to supply IT services will either repair, service or make arrangements for outsourcing the repair.

Vehicles/Equipment Repair

The Central Garage is responsible for the maintenance repair and replacement of all Village owned vehicles. Central Garage personnel will determine when repairs can be made at the garage or should be outsourced. Whenever possible pre-negotiated agreements should be used for outsourced maintenance and repair.

Buildings

The Public Works Department shall be contacted for Village building repairs and remodeling requests. For Village property the Public Works department will assess the need or problem and recommend the best course of action to correct the problem(s).

Repair services for Village buildings or equipment that are not covered by maintenance agreements shall be obtained by the following procedures:

1. Estimates of the repair/improvement work shall be gathered and reviewed before proceeding with the repairs/improvements.
2. As repairs/improvements to public facilities will likely require prevailing wage to be paid, the rider in Appendix I. should be provided to contractors when requesting quotes.
3. If emergency repairs are needed, Emergency Procurement procedures shall be followed.

Maintenance Agreements

Departments should follow these guidelines for all maintenance agreements:

1. All maintenance agreements must be reviewed by the Village Attorney.
2. Maintenance agreements shall be considered for any equipment/asset that requires frequent adjustment or repairs.
3. Maintenance agreements are a form of contract. Department Directors are not authorized to sign contracts in excess of \$5,000.00
4. Copies of all maintenance agreements will be filed with the Chief Procurement Officer.
5. Purchase order procedures shall be followed.

Environmentally Preferable Purchasing

The purchase and use of products and services can have a profound impact on the environment. The Village of Buffalo Grove recognizes the positive impact that it can make on the environment through purchasing decisions that Village staff make. It is the intent of the Village of Buffalo Grove to integrate environmental considerations into the aspects of procurement.

Village staff should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations.

Written Contracts

Contracts range from written contracts described in this section to purchase orders incorporating specifications, which are also contracts. The following purchases will require contracts:

1. Supplies, equipment, apparatus, and material requiring an expenditure of more than \$25,000.00.
2. All maintenance agreements and leases.
3. Construction and repair (including demolition and renovation) projects requiring an expenditure of more than \$25,000.
4. Change Orders: Contracts for construction or repair projects can have change orders during the project prior to completion, without going through a new bid process, providing the bidding laws are not evaded. Change orders that exceed 10% of the total contract price must be approved by the Village Board and then should only be approved if it is in the best interests of the Village of Buffalo Grove. Change orders up to \$10,000.00 (but less than 10% of total contract price) can be approved by the Village Manager. See Appendix K. for more information.
5. Any work that that can be considered an improvement to public facilities and therefore invokes prevailing wage rates must have a written contract. At a minimum the rider in Appendix I. must be attached to a quote provided for such work and signed by the contractor/vendor performing the work.

All contracts that commit the Village to an expenditure of more than \$5,000.00 shall be submitted to the Village Manager, Finance Director or Chief Procurement Officer for approval signature. Contracts at or below \$5,000 may be signed by a Department Director after review by the Village Attorney with the contract forwarded to the Chief Procurement Officer. Contracts that commit the Village to an expenditure of more than \$25,000 can only be signed by the Village President or Village Manager.

While Illinois law and Village policy mandate when written contracts are required, this does not preclude the use of written contracts at any time. It should also be remembered that the need for a contract might vary according to circumstances and, a written contract may be used whenever it is deemed necessary and advisable by the Chief Procurement Officer or Village Attorney.

Multi-Year Contracts

Unless otherwise provided by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the Village of Buffalo Grove. The term of the contract and conditions of renewal or extension, if any, must be included in the solicitation and funds must be available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

Informal Purchases

Any procurement not exceeding \$25,000.00 may be made in accordance with the following purchase procedures, provided however, that purchases are not artificially divided so as to create an Informal purchase. The splitting of a purchase or contract into two or more purchases for the purpose of avoiding the bidding or quotation process is in violation of State law and Village policy.

Informal Buying Requirements – Purchases of \$250.00 or Less

The informal buying requirements cover purchases for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$250.00 or less.

Pricing may be obtained verbally, or by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the informal purchase exception rules. If the purchase is for a routine operating good or service, the price comparison needs to be performed at least once each fiscal year.

Informal Quote Requirements – Purchases Between \$250.01 to \$5000.00

The informal quote requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$250.01 to \$5,000.00.

Pricing may be obtained by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the exception rules.

Informal Proposal Requirements – Purchases Between \$5000.01 to \$25,000.00

The informal proposal requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$5,000.01 to \$25,000.00.

Informal proposals may be obtained by electronic or written submission. No advertisement is required but it is recommended. The Village of Buffalo Grove standard is to seek at least three quotes for all purchases that do not qualify for the exception rules.

Informal Purchase Exceptions

Exceptions to obtaining price quotes from more than one vendor should be limited to the following;

1. There are a variety of numerous items in the order, including but not limited to, maintenance repair and operational (MRO) supplies and office supplies.
2. Specifications are sufficiently detailed, or the item being sought is highly unique and/or specialized.
3. Sole source procurement.
4. Emergency procurement, Purchase Order must contain explanation of emergency.

Exceptions must be noted with the Purchase Order.

Formal Procurement Requirements

Procurement involving the expenditure of \$25,000.00 or more requires Village Board approval. Exception to this rule is provided for only in the case of emergency and is detailed in the section titled Emergency Procurement.

Competitive Sealed Bids

The formal bidding requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of more than \$25,000.00. Bids should be used where detailed specifications are available and pricing is of the upmost concern.

A notice to bidders, "Invitation to Bid" must be advertised locally. The advertisement must include:

1. A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies.
2. Notification that only sealed bids shall be reviewed.
3. Bonding and Insurance requirements as might be necessary.
4. Date, time and location of bid opening.

Bid notices should be mailed/e-mailed to Vendors the week the notice is published. Contract documents should be made available to Vendors. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30ILCS 525/0.01)

Bids will be opened at the time and date as advertised on the "Notice to Bidders". Bids received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village, the Village shall reserve the right to retain those funds.

See Appendix A for more information on the Formal Bid Process.

The requirement for competitive sealed bids may be waived by a two-thirds vote of the Village Trustees.

Standard for Awarding Bid

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Appendix A. Bid Evaluation and Award, fully details the methods to be used in determining lowest responsive and responsible bidder.

Single Bids. When only a single bid or quote is received that fact alone shall not prevent the Village from accepting that bid or quote.

Bid/Quote Records

The Village must keep a record of all bids/quotes sought, but those records are not subject to public inspection until the contract has been awarded.

Requests for Proposals

The formal Request for Proposal (RFP) process cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$25,000 or more. An RFP should be used in those occasions where the need for quality or expertise exceeds the concern for pricing. RFP documents will likely include a section detailing what criteria shall be used to make the selection for the vendor to be awarded the contract.

A notice to proposers, "Request for Proposal" should be advertised locally. The advertisement should include:

- (a.) A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies;
- (b.) Notification that only sealed proposals shall be reviewed;
- (c.) Bonding and Insurance requirements as might be necessary; and (d.)
Date, time and location Proposals are due.

A Request for Proposal should be mailed/e-mailed to potential Proposers the week the notice is published. Contract documents should be made available to Proposers in the office of the person authorized to administer the bid. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Proposals will be opened at the time and date as advertised in the Request for Proposal. Proposals received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village the Village shall reserve the right to retain those funds.

The request for Competitive Sealed Proposals is an exception to the bid process. The reasons for selection of this method of procurement and the procedures to be followed are set forth in Appendix B.

Quality Based Selection (QBS) or Request for Qualifications (RFQu)

The primary purpose of undertaking the QBS process is to locate the most qualified consultant to do the work. A Request for Qualifications may be followed by a formal Invitation to Negotiate (ITN) in order to negotiate a fair and equitable agreement. The selection shall be based on the consultant's experience and expertise in projects of the same type as proposed. Special rules apply to the QBS process. When State or Federal funds are involved, the QBS procedure in Appendix M, attached hereto, applies.

The Village of Buffalo Grove believes their adopted QBS written policies and procedures (Appendix M) substantially follows Section 5-5 of the BLRS Manual and specifically Sections 5-5.06(c) and 5-5.06(e), therefore; approval from IDOT is not required.

Exceptions to Bid/Procurement Requirements

Sole Source Procurement

A contract may be awarded for a supply, service, or construction item without competition when, the Finance Director, Chief Procurement Officer, or a designee of either determines in writing that there is only one source for the required supply, service, or construction item. Purchases made in this fashion in excess of \$25,000 must be brought before the Village Board in the form of a request for Bid Waiver.

Emergency Procurements

Notwithstanding any other provision of this Policy, the Village Manager, Finance Director or Chief Procurement Officer may make or authorize others to make emergency procurements when there exists a threat to public health, welfare, or safety under emergency conditions; provided that such emergency procurements shall be made with such competition as is practicable under the circumstances.

If emergency purchases are needed during business hours, begin Purchase Order procedures immediately and contact the Chief Procurement Officer for Purchase Order approval. When emergency purchases occur during non-business hours, contact the Chief Procurement Officer immediately the next business day. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.

The Village Manager must authorize any emergency procurement for more than \$25,000. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$25,000.

Professional Services

Professional services including but not limited to Accounting, Auditing, Financial, Recruitment, Employment, Procurement, Information Technology, Legal, Land Survey, Architectural and Engineering services, are generally procured through a Request for Qualifications or Quality Based Selection process and may be followed by or in conjunction with a Request for Proposals. The Village Manager has authority to award the contract based upon quality, performance, and the time specified in the proposals for the performance of the contracts.

Fuel Procurement

Due to the speculative nature of fuel purchases and an ever increasing volatile market, the Village Manager working in coordination with the Fleet Manager has been authorized by Section 2.08.040 of the Village of Buffalo Grove Municipal Code to make purchases in excess of the bid limit in order to secure fuel at the best possible price for the Village of Buffalo Grove.

Natural Gas and Electric Supply

Due to the speculative nature of Natural Gas and Electric Supply purchases, the Village Manager working in coordination with the Chief Procurement Officer has been authorized by Section 2.08.040 of the Village of Buffalo Grove Municipal Code to enter into agreements in amounts in excess of the bid limit in order to secure these commodities at the best possible price for Village of Buffalo Grove facilities.

Cooperative Procurement

In some cases the Village has an opportunity to purchase through a joint procurement agency. Joint Procurement cooperatives can save the Village of Buffalo Grove money through collective buying power. It may also be the case that other agencies have gone through the Bid process for items or services the Village now seeks. In those cases the purchasing department may recommend that the Village Board “authorize the Village Manager to execute a contract with Vendor Name., for goods/services at a not to exceed amount of \$XX,XXX in accordance with the Illinois Governmental Joint Purchasing Act (30 ILCS 525/0.01 et seq.), pending review and approval of the contract/agreement by the Village Attorney.”.

The Illinois State Intergovernmental Cooperation Act (5 ILCS 220) allows for cooperative procurement.

* 3rd Party includes but is not limited to; the State of Illinois Central Management Services, United States General Services Administration, Northwest Municipal Conference and the North Suburban Municipal Partnering Initiative, Sourcewell, and Houston Galveston Area Compact.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30 ILCS 525/0.01)

Asset Sharing Policy

A subset of Cooperative Procurement is Asset Sharing. The Village of Buffalo Grove is committed to providing safe, efficient and effective services to the Residents of Buffalo Grove and other external stakeholder groups through the sharing of assets where appropriate and practical.

It is the policy of the Village of Buffalo Grove to ensure that certain criteria are evaluated when making capital asset purchases. The administrative guidelines outlined in Appendix J. apply to all situations where the sharing of assets could be of mutual benefit to those involved and reduce the overall lifecycle cost of the asset. This Policy shall apply to all departments of the Village and include such things as vehicles, equipment, trailers, and tools.

The purpose of the Asset Sharing Policy(“Policy”) is to provide the Village of Buffalo Grove staff with guidelines and directions for acquiring assets that can be shared. The benefit to all parties is a more effective use of resources, enhanced inter-governmental cooperation, and more efficient use of taxpayer dollars through cost sharing.

The Policy is designed to be a fluid document and will be modified from time to time to conform to changes in law, technology and actual practice.

Appendix A

Formal Bid Requirements

The Invitation for Bids.

The Invitation for Bids is used to initiate competitive sealed bid procurement. The

Invitation for Bids shall include the following:

1. instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of bids, the address of the office to which bids are to be delivered, the maximum time for bid acceptance by the Village of Buffalo Grove, and any other special information;
2. the purchase description, evaluation factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
3. the contract terms and conditions, including warranty and bonding or other security requirements, as applicable.

Incorporation by Reference. The Invitation for Bids may incorporate documents by reference. Acknowledgement of Addendums. The Invitation for Bids shall require the acknowledgement of the receipt of all Addendums issued.

Bidding Time.

Bidding time is the period of time between the date of publication of the Invitation for Bids and the time and date set for receipt of bids. In each case bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of 10 calendar days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Chief Procurement Officer.

Bidder Submissions.

Bid Form. The Invitation for Bids shall provide a form which shall include space in which the bid price shall be inserted and which the bidder shall sign and submit along with all other necessary submissions.

Bid Samples and Descriptive Literature.

1. "Descriptive literature" means information available in the ordinary course of business which shows the characteristics, construction, or operation of an item which enables the Village of Buffalo Grove to consider whether the item meets the Village's needs.
2. "Bid sample" means a sample to be furnished by a bidder to show the characteristics of the item offered in the bid.
3. Bid samples or descriptive literature may be required when it is necessary to evaluate required characteristics of the items bid.
4. The Invitation for Bids shall state that bid samples or descriptive literature should not be submitted unless expressly requested and that, regardless of any attempt by a bidder to condition the bid, unsolicited bid samples or descriptive literature which are submitted at the bidder's risk will not be examined or tested, and will not be deemed to vary any of the provisions of the Invitation for Bids.

Public Notice.

Distribution. Invitations for Bids or Notices of the Availability of Invitations for Bids shall be mailed or otherwise furnished to a sufficient number of potential bidders for the purpose of securing competition. Invitations to Bid shall indicate where, when, and for how long Bid and Contract documents may be obtained; generally describe the supply, service, or construction desired; and may contain other appropriate information. Where appropriate the Chief Procurement Officer may require payment of a fee or a deposit for the supplying of the Invitation for Bids.

Publication. Every procurement in excess of \$25,000 shall be publicized in one or more of the following ways:

1. in a newspaper of general circulation;
2. in a newspaper of local circulation in the area pertinent to the procurement;
3. in industry media;
4. through electronic mailing lists,
5. through the internet, agency web site, or other publicly accessible electronic media, or
6. in a government publication designed for giving public notice.

Public Availability. A copy of the Invitation for Bids shall be made available for public inspection at the Chief Procurement Officer's office, the Village website, or the Village Clerk's office.

Bidders Lists.

Purpose. Bidders lists may be compiled to provide the Village of Buffalo Grove with the names of businesses that may be interested in competing for various types of the Village of Buffalo Grove contracts. Unless otherwise provided, inclusion or exclusion of the name of a business does not indicate whether the business is responsible in respect to a particular procurement or otherwise capable of successfully performing a Village of Buffalo Grove contract.

Public Availability. Names and addresses on bidders lists shall be available for public inspection, unless an exemption to the Illinois Freedom of Information Act applies.

Pre-Bid Conferences.

Pre-bid conferences may be conducted to explain the procurement requirements. The conference should be held long enough after the Invitation for Bids has been issued to allow bidders to become familiar with it, but sufficiently before bid opening to allow consideration of the conference results in preparing their bids. Nothing stated at the pre-bid conference shall modify the Bid document unless a change is made by written addendum.

Addendums to Bids.

Form. Addendums to Bid documents shall be identified as such and shall require that the bidder acknowledge receipt of all Addendums issued. The amendment shall reference the portions of the Bid it amends.

Distribution. Addendums shall be published on the Village website and whenever practical sent to all prospective bidders known to have received a Bid.

Timeliness. Addendums shall be distributed within a reasonable time to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, such time shall be increased to the extent possible in the addendum or, if necessary, by e- mail and confirmed in the addendum.

Pre-Opening Modification or Withdrawal of Bids.

Procedure. Bids may be modified or withdrawn by written notice received in the office designated in the Invitation for Bids prior to the time and date set for bid opening. An electronic modification or withdrawal received from the bidder or, as applicable, the receiving prior to the time and date set for bid opening will be effective provided that there is objective evidence, in electronic form or from the receiving company, confirming that the message was received prior to the time and date set for bid opening.

Disposition of Bid Security. If a bid is withdrawn in accordance with this Section, the bid security, if any, shall be returned to the bidder.

Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.

Late Bids, Late Withdrawals, and Late Modifications.

Any bid received after the time and date set for receipt of bids is late. Any withdrawal or modification of a bid received after the time and date set for opening of bids at the place designated for opening is late. Notice. Bidders submitting late bids will not be considered for award and shall be so notified as soon as practicable.

Records. Records equivalent to those required in the Section titled "Pre-Opening Modification or Withdrawal of Bids", shall be made and kept for each late bid, late modification, or late withdrawal.

Receipt, Opening, and Recording of Bids.

Receipt. Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid opening. Bids submitted through electronic means shall be received in such a manner that the time and date of submittal, along with the contents of such bids shall be securely stored until the time and date set for bid opening.

Opening and Recording. Bids and modifications shall be opened publicly, in the presence of one or more witnesses, at the time, date, and place designated in the Invitation for Bids. The name of each bidder, the bid price, and such other information as is deemed appropriate by the Chief Procurement Officer, shall be read aloud or otherwise made available. Such information also shall be recorded at the time of bid opening; that is, the bids shall be tabulated or a bid abstract made. The names and addresses of witnesses shall also be recorded at the opening. The opened bids shall be available, after award of bid has been made, for public inspection except to the extent the bidder designates trade secrets or other proprietary data to be confidential as set forth in the Subsection titled "Confidential Data" of this Section, or as otherwise provided by law. Information marked Confidential shall be readily separable from the bid in order to facilitate public inspection of the non-confidential portion of the bid.

Confidential Data. The Chief Procurement Officer shall examine the bids to determine the validity of any requests for nondisclosure of trade secrets and other proprietary data identified in writing. If the parties do not agree as to the disclosure of data, the Chief Procurement Officer shall inform the bidders in writing what portions of the bids will be disclosed and that, the bids will be disclosed. The bids shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data unless subject to an exemption under applicable law.

Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

Bid Evaluation and Award

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Product Acceptability. The Invitation for Bids shall set forth any evaluation criterion to be used in determining product acceptability. It may require the submission of bid samples, descriptive literature, technical data, or other material. It may also provide for accomplishing any of the following prior to award:

- (a) inspection or testing of a product prior to award for such characteristics as quality or workmanship;
- (b) examination of such elements as appearance, finish, taste, or feel; or
- (c) other examinations to determine whether it conforms with any other purchase description requirements.

The acceptability evaluation is not conducted for the purpose of determining whether one bidder's item is superior to another but only to determine that a bidder's offering is acceptable as set forth in the

Invitation for Bids. Any bidder's offering which does not meet the acceptability requirements shall be rejected as nonresponsive.

Determination of Lowest Bidder. Following determination of product acceptability, if any is required, bids will be evaluated to determine which bidder offers the lowest cost to the Village of Buffalo Grove in accordance with the evaluation criteria set forth in the Invitation for Bids. Only objectively measurable criteria which are set forth in the Invitation for Bids shall be applied in determining the lowest bidder. Examples of such criteria include, but are not limited to, transportation cost, and ownership or life cycle cost formulas. Evaluation factors need not be precise predictors of actual future costs, but to the extent possible such evaluation factors shall:

- (a) be reasonable estimates based upon information the Village of Buffalo Grove has available concerning future use; and
- (b) treat all bids equitably.

Responsive and Responsible Bidder. In an effort to determine a "Responsive and/or Responsible" Bidder the Village will take in consideration responses from references provided by Bidders as well as information as might be solicited from other local municipalities or governmental agencies, in addition, the following shall be considered when determining whether the bidder is responsive and responsible:

- (a) The ability, capacity and skill of the bidder to perform the contract and to provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- (d) The quality of the performance of previous contracts or services;
- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract and service;
- (f) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
- (g) The quality, availability and adaptability of the supplies or contractual services to the particular use required;
- (h) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract; and
- (i) The number and scope of conditions attached to the bid.

Restrictions. Nothing in this Section shall be deemed to permit contract award to a bidder submitting a higher quality item than that designated in the Invitation for Bids if such bidder is not also the lowest bidder. Further, this Section does not permit negotiations with any bidder.

Bid Rejection and Re-bid.

The Chief Procurement Officer has the authority to reject all bids and re-bid for the selected goods and services. Upon review of submitted bids, if the Chief Procurement Officer determines that the bids submitted were inconsistent, an insufficient number of bids were received, or there were substantial errors/omissions in the bid documents/specifications, the Chief Procurement Officer will notify all bidders and either proceed to re-bid the project or reevaluate the selected procurement method.

Low Tie Bids.

Definition. Low tie bids are low responsive bids from responsible bidders that are identical in price and which meet all the requirements and criteria set forth in the Invitation for Bids.

Award. Awards shall not be made by drawing lots, or by dividing business among identical bidders. The Chief Procurement Officer shall bring before the Village Board a request to reject all Bids and negotiate with the Low Tie Bidders.

Records shall be made of all Invitations for Bids on which tie bids are received showing at least the following information:

- (a) the identification number of the Invitation for Bids;
- (b) the supply, service, or construction item; and
- (c) a listing of all the bidders and the prices submitted.

A copy of each such record shall be sent to the Village Clerk's Office

Documentation of Award.

Following award, a record showing the successful bidder shall be made a part of the procurement file.

Appendix B

Competitive Sealed Proposals

Conditions for Use.

- (a) A contract may be entered into by competitive sealed proposals when the Chief Procurement Officer, Village Manager, the Finance Director, or a designee of any of the foregoing above determines that the use of competitive sealed bidding is either not practicable or not advantageous to the Village of Buffalo Grove.
- (b) Contracts for the design-build, design-build-operate-maintain, or design-build-finance-operate- maintain project delivery methods shall be entered into by competitive sealed proposals.

Request for Proposals.

Proposals shall be solicited through a Request for Proposals.

Public Notice. Adequate public notice of the Request for Proposals shall be given in the same manner as provided in Formal Bid Requirements, Public Notice section of Appendix A.

Receipt of Proposals. Proposals shall be opened so as to avoid disclosure of contents to competing proposers during the process of negotiation. A Register of Proposals shall be prepared and shall be open for public inspection after contract award.

Evaluation Factors. The Request for Proposals shall state the relative importance of price and other factors and subfactors, if any.

Discussion with Responsible Proposers and Revisions to Proposals. As provided in the Request for Proposals, discussions may be conducted with responsible proposers who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there should be no disclosure of any information derived from proposals submitted by competing proposers.

Award. Award shall be made to the responsive and responsible proposer whose proposal conforms to the solicitation and is determined in writing to be the most advantageous to the Village of Buffalo Grove taking into consideration price, reference responses and the evaluation factors set forth in the Request for Proposals and any related Addendums.

Debriefings. The Chief Procurement Officer is authorized to provide debriefings that furnish the basis for the source selection decision and contract award.

When Competitive Sealed Bidding is Not Practicable. Competitive sealed bidding is not practicable unless the nature of the procurement permits award to a low bidder who agrees by its bid to perform without condition or reservation in accordance with the purchase description, delivery or performance schedule, and all other terms and conditions of the Invitation for Bids. Factors to be considered in determining whether competitive sealed bidding is not practicable include:

- (a) whether the contract needs to be other than a fixed-price type;
- (b) whether oral or written discussions may need to be conducted with proposers concerning technical and price aspects of their proposals;
- (c) whether proposers may need to be afforded the opportunity to revise their proposals, including price;
- (d) whether award may need to be based upon a comparative evaluation as stated in the Request for Proposals of differing price, quality, and contractual factors in order to determine the most advantageous offering to the Village of Buffalo Grove. Quality factors include technical and performance capability and the content of the technical proposal; and
- (e) whether the primary consideration in determining award may not be price.

When Competitive Sealed Bidding is Not Advantageous. A determination may be made to use competitive sealed proposals if it is determined that it is not advantageous to the Village of Buffalo Grove, even though practicable, to use competitive sealed bidding. Factors to be considered in determining whether competitive sealed bidding is not advantageous include:

- (a) if prior procurements indicate that competitive sealed proposals may result in more beneficial contracts for the Village of Buffalo Grove; and
- (b) whether the factors are desirable in conducting a procurement rather than necessary; if they are, then such factors may be used to support a determination that competitive sealed bidding is not advantageous.

Determinations.

The Village Manager, Finance Director, or Chief Procurement Officer may make determinations by category of supply, service, infrastructure facility, or construction item that it is either not practicable or not advantageous to the Village of Buffalo Grove to procure specified types of supplies, services, or construction by competitive sealed bidding. Procurements of the specified types of supplies, services, or construction may then be made by competitive sealed proposals based upon such determination. The officer who made such determination may modify or revoke it at any time, and such determination should be reviewed for current applicability from time to time.

Content of the Request for Proposals.

The Request for Proposals shall be prepared in accordance with the Invitation for Bids section in Appendix A of this policy provided that it shall also include:

- (a) a statement that discussions may be conducted with proposers who submit proposals determined to be reasonably susceptible of being selected for award, but that proposals may be accepted without such discussions; and
- (b) a statement of when and how price should be submitted.
- (c) a listing of the criteria by which staff will make a selection and recommendation to the Village Board may also be included.

Proposal Preparation Time.

Proposal preparation time shall be set to provide proposers a reasonable time to prepare their proposals. A minimum of 10 days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Chief Procurement Officer.

Form of Proposal.

The manner in which proposals are to be submitted, including any forms for that purpose, may be designated as a part of the Request for Proposals.

Public Notice.

Public notice shall be given by distributing the Request for Proposals in the same manner provided for distributing an Invitation for Bids

Use of Bidders Lists.

Bidders lists compiled and maintained in accordance with the Bidders Lists section of Appendix A. of this policy may serve as a basis for soliciting competitive sealed proposals.

Pre-Proposal Conferences.

Pre-proposal conferences may be conducted in accordance with the Pre-Bid Conferences section of Appendix A. Any such conference should be held prior to submission of initial proposals.

Addendums to Requests for Proposals.

Addendums to Requests for Proposals may be made in accordance with the Addendums to Invitations for Bids section of Appendix A. prior to submission of proposals.

Modification or Withdrawal of Proposals.

Proposals may be modified or withdrawn prior to the established due date in accordance with Section the Pre-Opening Modification or Withdrawal of Bids section of Appendix A. For the purposes of this Section and the Late Proposals, Late Withdrawals, and Late Modifications section of this Appendix B. the established due date is either the time and date announced for receipt of proposals or receipt of modifications to proposals, if any; or if discussions have begun, it is the time and date by which best and final offers must be submitted, provided that only proposers who submitted proposals by the time announced for receipt of proposals may submit best and final offers.

Late Proposals, Late Withdrawals, and Late Modifications.

Any proposal, withdrawal, or modification received after the established due date at the place designated for receipt of proposals is late. Late Proposals may only be considered in accordance with the Late Bids, Late Withdrawals, and Late Modifications section of Appendix A. of this Policy

Receipt and Registration of Proposals.

Proposals shall not be opened publicly but shall be opened in the presence of two or more Village employees. Proposals and modifications shall be time-stamped upon receipt and held in a secure place until the established due date. After the date established for receipt of proposals, a Register of Proposals shall be prepared which shall include for all proposals the name of each proposer, the number of modifications received, if any, and a description sufficient to identify the supply, service, or construction item offered. The Register of Proposals shall be open to public inspection only after award of the contract. Proposals and modifications shall be shown only to the Village of Buffalo Grove personnel having a legitimate interest in them.

Evaluation of Proposals.

Evaluation Factors in the Request for Proposals. The Request for Proposals can include the following evaluation factors (and subfactors), including price, and their relative importance.

Evaluation. The evaluation shall be based on the evaluation factors set forth in the Request for Proposals. Evaluators shall be required to complete the Evaluation Committee Member Statement attached at the end of Appendix B.

1. Classifying Proposals. For the purpose of conducting Village staff discussions, proposals shall be initially classified as:
 - (a) acceptable;
 - (b) potentially acceptable, that is, reasonably susceptible of being made acceptable; or
 - (c) unacceptable.
2. Proposers whose proposals are unacceptable shall be so notified promptly.
3. Selection Criteria. Proposals will be evaluated by a selection committee made up of Village staff, which will subsequently present its recommendation to the Buffalo Grove Village Board. The recommendation for the successful Proposer may be based on the following or similar criteria, though the weight of each item will vary with the project:
 - (a) 15 % Proposer's experience, capacity and capability to provide the required equipment, installation and training services in a professional, timely, reliable and secure manner.
 - (b) 15 % Proposer's understanding of the Village's technical requirements and demonstrated ability to meet or exceed the same.
 - (c) 50 % The cost of providing the equipment, installation and training services.
 - (d) 10 % Ability to interact productively with Village staff, as required.
 - (e) 10 % Information obtained through reference checks.

Proposal Discussions/Interviews with Individual Proposers.

"Proposers" Defined. "Proposers" includes only those businesses submitting proposals that are acceptable or potentially acceptable. The term shall not include businesses who submitted unacceptable proposals. The Chief Procurement Officer has the authority to reduce the pool of Proposers to be involved in Discussions based upon Selection Criteria.

Purposes of Discussions. Discussions or Interviews are held to:

- (a) promote understanding of the Village of Buffalo Grove's requirements and the proposers' proposals; and
- (b) facilitate arriving at a contract that will be most advantageous to the Village of Buffalo Grove taking into consideration price and the other evaluation factors set forth in the Request for Proposals.

Conduct of Discussions. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. The Chief Procurement Officer should establish procedures and schedules for conducting discussions. If during discussions there is a need for any substantial clarification of or change in the Request for Proposals, the Request shall be amended to incorporate such clarification or change. Auction techniques (revealing one proposer's price to another) and disclosure of any information derived from competing proposals are prohibited. Any substantial oral clarification of a proposal shall be reduced to writing by the proposer.

Best and Final Offers. The Chief Procurement Officer shall establish a common date and time for the submission of best and final offers. Best and final offers shall be submitted only once; provided, however, the Chief Procurement Officer or the Village Manager may make a written determination that it is in the Village of Buffalo Grove's best interest to conduct additional discussions or change the Village of Buffalo Grove's requirements and require another submission of best and final offers. Otherwise, no discussion of or changes in the best and final offers shall be allowed prior to award. Proposers shall also be informed that if they do not submit a notice of withdrawal or another best and final offer, their immediate previous offer will be construed as their best and final offer.

Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

RFP VoBG-2021-## Insert Title
Village of Buffalo Grove Evaluation Committee Member Statement

Dear Evaluation Committee Member:

You have been selected to participate in the evaluation of the above referenced Request for Proposal. Your selection was based upon your technical qualifications in this area and your ability to develop an objective/subjective analysis of each proposal.

It is essential that the integrity of this process be maintained to insure that each offeror is given fair and equal consideration. Your familiarity with particular services, types of products, or material may tend to influence your evaluation; however, you are required in this specific instance to be particularly objective and guard against any tendency that might slant your evaluation in favor of a personal preference.

You are required to report to the Chief Procurement Officer or designee any actual or potential conflict of interest.

An additional consideration is the mandate to maintain strict security and confidentiality regarding the content of any proposal, as well as the proceedings of any Evaluation Committee meetings during the evaluation process. Now that this process has started, it is essential that any contact with the Consultant be through, and by, the Chief Procurement Officer or designee.

In addition, any Evaluation Committee Member shall not communicate, except during formal Committee meetings, with any Consultant or potential sub-contractor to that Consultant prior to award nor shall that Member discuss proposals or their evaluation with anyone other than the Chief Procurement Officer or designee and Evaluation Committee Members.

To emphasize the importance of the above considerations, you are asked to sign the following statement:

I have read and understand the above and agree to be bound by the rules and principles represented. I know of no conflict of interest on my part nor have I committed any indiscretion or accepted any gratuities or favors that would compromise my impartiality. I will maintain all deliberations of the Evaluation Committee in strict confidence during this process. My recommendations shall be based upon objective/subjective review of the Consultant's proposal(s) and the appropriate award criteria from the proposal in accordance with the Village of Buffalo Grove Procurement Policy.

Signature of Evaluator

Date

Position

Appendix C

Village of Buffalo Grove Public Contract Statements

The Village of Buffalo Grove is required to obtain certain information in the administration and awarding of public contracts. The following Public Contract Statements shall be executed and notarized.

PUBLIC CONTRACT STATEMENTS

CERTIFICATION OF CONTRACTOR/BIDDER

In order to comply with 720 Illinois Compiled Statutes 5/33 E-1 et seq., the Village of Buffalo Grove requires the following certification be acknowledged:

The below-signed bidder/contractor hereby certifies that it is not barred from bidding or supplying any goods, services or construction let by the Village of Buffalo Grove with or without bid, due to any violation of either Section 5/33 E-3 or 5/33 E-4 of Article 33E, Public Contracts, of the Chapter 720 of the Illinois Compiled Statutes, as amended. This act relates to interference with public contracting, bid rigging and rotating, kickbacks, and bidding.

CERTIFICATION RELATIVE TO 65 ILCS 5/11-42.1-1

In order to comply with 65 Illinois Compiled Statutes 5/11-42.1-1, the Village of Buffalo Grove requires the following certification:

The undersigned does hereby swear and affirm that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue unless it is contesting, in accordance with the procedures established by the appropriate revenue Act, its liability for the tax or the amount of the tax. The undersigned further understands that making a false statement herein: (1) is a Class A Misdemeanor, and (2) voids the contract and allows the Village to recover all amounts paid to it under the contract.

CONFLICT OF INTEREST

The Village of Buffalo Grove Municipal Code requires the following verification relative to conflict of interest and compliance with general ethics requirements of the Village:

The undersigned supplier hereby represents and warrants to the Village of Buffalo Grove as a term and condition of acceptance of this (bid or purchase order) that none of the following Village Officials is either an officer or director of supplier or owns five percent (5%) or more of the Supplier: the Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village.

If the foregoing representation and warranty is inaccurate, state the name of the Village official who either is an officer or director of your business entity or owns five percent (5%) or more thereof:

(Official) _____

Print Name of Contractor/Bidder/Supplier

Signature

Title

Subscribed and Sworn to before me this _____ day of _____, 20__.

Notary Public

Notary Expiration Date

Appendix D

Causes for Debarment

The Chief Procurement Officer or Village Manager may debar a proposer, bidder, vendor, subcontractor, or supplier(collectively “Vendor”) for-

- (1) Conviction of, or civil judgment for,-
 - (a) Commission or attempted commission of fraud or a criminal offense in connection with (A) obtaining, (B) attempting to obtain, or (C) performing a private or public contract or subcontract.
 - (b) Violation or attempted violation of Federal or State statutes, or any other legally applicable law, regulation, or rule relating to the submission of bids, proposals, or claims;
 - (c) Commission or attempted commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; or
 - (d) Commission or attempted commission of any other offense, or engaging in or attempting to engage in conduct indicating a lack of truthfulness, veracity, or honesty which affects the responsibility of the Vendor.
- (2) Violation of the terms of a Village contract or subcontract so serious as to justify debarment, including but not limited to-
 - (a) Willful failure to perform in accordance with the terms of one or more contracts or subcontracts;
 - (b) A history of failure to perform one or more contracts or subcontracts;
 - (c) A history of unsatisfactory performance of one or more contracts or subcontracts; or
 - (d) A history of failure to meet prevailing wage obligations, or any other contracting or subcontracting obligation imposed by the Village of Buffalo Grove Municipal Code or any other law.
- (3) Making or attempting or causing to be made or attempting to cause to be made any false, deceptive, or fraudulent material statement in any bid, proposal, or application for Village or any government work or in the performance of any such contract for the Village or a government agency, or application for any permit or license;
- (4) Refusal to cooperate with reasonable requests of Village inspectors, representatives, or other appropriate Village personnel with respect to work under contract provisions, plans, or specifications, or otherwise, pursuant to the duties of those Village personnel;
- (5) Founding, establishing or operating an entity in a manner designed to evade the application or defeat the purpose of these rules or any provision of the Municipal Code of Buffalo Grove, Village of Buffalo Grove rule or regulation, the statutes, rules or regulations of the State of Illinois, Cook County, Lake County, or any federal statute, rule or regulation, or any other legally applicable law, regulation, or rule;
- (6) Improper conduct, including but not limited to the commission or attempted commission of;
 - (a) intentional or negligent billing irregularities;
 - (b) submitting false or frivolous or exaggerated claims, documents, or records;
 - (c) falsification of claims, documents, or records;

- (a) willful or grossly negligent destruction of documents or records the Vendor had an obligation to maintain;
 - (b) bribery or coercion of a government official, or other unlawful tampering with a government official;
 - (c) use of false or deceptive statements to obtain some benefit, or causing competition to be restrained or limited;
 - (d) misrepresentation to any governmental agency or government official;
 - (e) violation of ethical standards established by the Village, or other dishonesty incident to obtaining, prequalifying for, or performing any contract or modification thereof;
 - (f) violation of ethical standards established by the Village or other dishonesty or incident to applying, obtaining, qualifying for, or acquiring any Village certification, license, or permit;
- (7) Any other cause of so serious or compelling a nature that it affects the responsibility of the Vendor, including, but not limited to, those specifically enumerated in 65 ILCS 5/8-10-11.
- (8) Debarment by any other government agency.



Accounts Payable Department
Phone 847-459-2510
Fax 847-777-6045

QUALIFIED VENDOR REGISTRATION

Please email, fax or mail completed & signed form along with IRS form W-9 to:

Email: APFinance@vbg.org Fax: 847-777-6045 or Mail: Village of Buffalo Grove 50 Raupp Blvd. Buffalo Grove, IL. 60089

Legal Organization Name: _____

Doing Business as: _____

Primary Organization Address: _____

City, State ZIP: _____

Sales Contact Name: _____

Sales Contact Phone: _____

Sales Contact Email : _____

Complete this section for new Vendors or account changes

Select one: ☐ New Vendor ☐ Account

FEIN or SSN: _____

Primary business function: _____

Date business was established: _____

Change in ownership in the last 2 years : _____ Y/

Professional registrations: _____

All payments will be made per the Prompt Payment Act (50 ILCS 505/1 et seq).

By submitting this application, you authorize the Village of Buffalo Grove to make inquiries into the client/trade references that you have supplied.

The undersigned supplier hereby represents and warrants to the Village of Buffalo Grove as a term and condition of acceptance of future (bid or purchase order) that none of the following Village Officials is either an officer or director of supplier or owns five percent (5%) or more of the Supplier: the Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Planning and Zoning Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village

Signature: _____ Date: _____

Name (printed): _____ Title: _____



Accounts Payable Department
Phone 847-459-2510
Fax 847-777-6045

AUTHORIZATION FOR ACH DEPOSIT OF VENDOR PAYMENT

Please email a completed & signed form to:

Email: BGFinance@vbg.org or APFinance@vbg.org

Payment Address: _____

A/R Contact Name: _____

Contact Email (for ACH notification): _____

Complete this section for new enrollments or for financial institution or account changes. **Include with this form a canceled check or letter from your financial institution noting the Account and Routing Number.**

Select one: ☐ New Enrollment ☐ Financial institution or Account Change

Bank Name: _____

Branch (if applicable): _____

City, State Zip: _____

Transit/Routing Number: _____

Bank Account Number: _____

Account Type (check one): ☐ Checking Account ☐ Savings Account

I certify that the information above is true and correct, and that I, as a representative for the above named company, hereby authorize the Village of Buffalo Grove Account Payable to electronically deposit payments to the designated bank account. This authority remains in full force until The Village of Buffalo Grove Accounts Payable receives written notification requesting a change or cancellation.

Signature: _____ Date: _____

Name (printed): _____ Title: _____

Verify that all of your Illinois Sales Tax Exemption Certificate information is correct

✓ If not, contact us immediately.

✓ **Do not discard** - your Illinois Sales Tax Exemption Certificate is an important tax document that authorizes you to purchase tangible personal property for use or consumption tax-free.

OFFICIAL DOCUMENT State of Illinois - Department of Revenue OFFICIAL DOCUMENT

Illinois Sales Tax Exemption Certificate

VILLAGE OF BUFFALO GROVE

50 RAUPP BLVD
BUFFALO GROVE IL 60089-2139

Sales Tax Exemption Certificate

Issue date: 02/10/2020	Sales Tax Exemption	E99981165
Expiration date: 03/01/2025	Organization type:	Governmental

This entity is authorized under the Retailers' Occupation Tax Act to purchase tangible personal property for use or consumption tax-free.

ILLINOIS REVENUE
Director

Navigation bar: cursor, hand, zoom in (+), zoom out (-), 100%, print, PDF, image, link, upload.

Appendix F

Procurement Card Policy

Purpose

This policy has been designed to establish the procedures to be used with the Village of Buffalo Grove's procurement card program. This policy intends to accomplish the following:

- Establish appropriate internal controls over the purchase card process to ensure cards are only used for authorized purposes.
- Ensure the Village bears no legal liability from inappropriate use of procurement cards.
- To provide a convenient source of funding for employees who must procure for the Village.
- Verify payments for purchases are made on a timely basis to minimize finance charges.

Background

The Village has used various methods to process the purchase of goods and services. Traditional procurement utilizing a purchase order or check request has worked well in the past for repetitive vendor invoicing and acquisitions of large ticket items where timing is not critical in the invoicing and payment process. The concern is the use of petty cash, advanced check requests, or employee reimbursement requests in the accounts payable process. These nontraditional methods of procurement are due primarily to the timing of the request in light of the next warrant cycle or that the form of payment (check) is occasionally not accepted by merchants. To promote vendor acceptance, improve operational efficiency, and tighten the controls on the use of petty cash and advanced checks the Finance Department is initiating the procurement card program. This program has a number of unique controls that ensure that the card can be used only for specific purposes and within specific dollar limits.

General Information

- The procurement card is a tool for designated Village employees to use when making low-dollar purchases for official business needs.
- Each purchase card will include both the individual cardholder and corporate name. However the purchase card issuer will not maintain individual cardholder credit records.
- A signed agreement with the Village prior to receiving the card makes the cardholder responsible for any misuse of the card. Failure to comply with these procedures will result in revocation of the card and fraudulent misuse may result in termination of the cardholder.
- Purchase cards must be returned to the Finance Department upon leaving the Village's employment.

Authorizations and spending limits

Each individual's card will have monthly maximum spending limits. Additional restrictions exist on the type of purchase each employee can use the purchase card for, based on the employee's need.

A Procurement Card is NOT:

- a means to avoid appropriate procurement or payment procedures
- a card to access cash or credit (ATM)
- for items and services for personal, non-business use
- for tax reportable services (any vendor that is NOT incorporated is subject to the 1099 reporting process for each calendar year)

The following list covers purchases for which purchase card use is expressly prohibited:

- Alcoholic Beverages
- Capital Equipment
- Cash Advances (ATM Machines)
- Computer Hardware and Software (with the exception of the IT Department or department technology liaison)
- Legal Services
- Temporary Help
- Clothing or other personal items
- Telephone calls

Responsibilities of Cardholders

- The card must NOT be used for personal transactions.
- The card must NOT be loaned to others.
- Splitting of purchases into multiple parts in order to circumvent limits on the card is prohibited.
- The cardholder is responsible for all inappropriate charges.
- The cardholder shall not accept cash in lieu of a credit to the Procurement Card account.
- The card must be kept in a secure location at all times.
- Lost or stolen cards must be reported immediately.
- Fraudulent activity must be reported immediately.
- Creation and submission of an "expense report" each month
- The Village is a tax-exempt entity. Each cardholder should do their best to ensure that the Village is not charged sales tax

Department Cards

- The card must be kept in a secure location at all times.
- All users must have a signed “Cardholder Agreement for Authorized Use of Purchase Card” on file in the Finance Department.

Reporting Lost or Stolen Cards

- Cardholders must notify the Issuing Bank and Finance Department immediately when a card is lost, stolen or suspected fraudulent activity is discovered.
- Report a lost or stolen card or other emergency situations, by calling the Issuing Bank’s Customer Service number.

Required Receipt Documentation

- Receipts must be obtained with all purchases, identifying the date and itemized list of all purchases.
- Receipts should be scanned and attached to an “expense report” using the online reporting system.
- The Department Director is responsible for reviewing all charges and receipts prior to approving the “Expense Report”.

Scanned or photographed copies of the following are acceptable receipts

- Credit Card Orders: charge slip with only the total does not qualify as an original receipt. A receipt needs to include an original record of what was purchased. Any exceptions must be documented.
- Pick Up Orders: Attach the detailed cash register receipt.
- Phone/Fax Orders: original invoice or packing slip providing the packing slip shows what was purchased and pricing
- Internet Orders: Print and attach a copy of the order screen or confirmation screen that shows what was purchased and the dollar amount.
- Registration Fees: Attach the registration form. The form must show who the registration is for, the registration amount and what was included in the registration fee.
- Documentation Not Available: If unable to obtain any type of documentation, write the receipt up by hand. Include the date of the purchase, vendor, items and price. Also attach a brief explanation as to why the original receipt is not attached. This is the exception rather than the rule, individuals not obtaining adequate support multiple times may have their card revoked.

Returns, Credits or Disputed Items

- Returns: A credit should be issued for any item that the supplier has approved for return. The credit will appear on a subsequent statement. Any item purchased with the card that is returned must be returned for credit. Do not accept a refund in cash or check format.
- The cardholder is responsible for following up with the merchant or issuing bank on any erroneous charges, disputed items or returns as soon as possible. Disputed billings can result from failure to receive the goods charged, defective merchandise, incorrect amounts, duplicate charges or credit not processed.
- If you have a problem with a purchased item or a billing resulting from use of the procurement card, you should first try to reach a resolution with the supplier that provided the item.
- If a disputed charge cannot be resolved with the supplier, complete the Cardholder Statement of Questioned Item Form attached. The written dispute notice must be received by the issuing bank within 30 days of the date of the bank statement.
- Credits: request from the merchant that a credit be placed on your card account. Obtain a receipt for the credit like any other purchase documentation.

Responsibilities of Finance Department

- Receive and review the Village's combined billing statement. When the statement is received the majority of the receipts should already be attached to "expense reports".
- Review information submitted by cardholder. Match receipts with statement of account. All receipts will be compared to the purchase record submitted by the cardholder.
- Verify travel-related charges have been authorized by the Village Manager.
- Make accessible on-line, monthly statements of accounts to individual cardholders for their records.
- Make payments on a timely basis to ensure the Village does not accrue finance charges.
- If the Finance Department cannot verify that the purchase made was necessary and for official use, the purchase will be reviewed by the Village Manager. If it is determined the purchase was not appropriate, then the cardholder must provide a credit voucher proving the items have been returned for credit or a personal check for the full amount of that purchase.
- Annual inventory of purchase cards: On an annual basis, the Finance Department will verify that each cardholder is in physical possession of their assigned card.

Cardholder Agreement for Authorized Use of Purchase Card

- 1.) I, _____, have read and do understand the Village's Procurement Card Policy.
- 2) I further agree to abide by the terms and conditions in that policy and understand that this card is subject to revocation if I fail to act in accordance with the policy.
- 3) I agree that if I engage in fraudulent activity or violate the terms and conditions of the Village's Procurement Card Policy, as amended from time to time, I will fully reimburse the Village for all such transactions
- 4) I understand that that if I engage in fraudulent activity or violate the terms and conditions of the Village's Procurement Card Policy , as amended from time to time, I will be subject to disciplinary action that may include termination.
- 5) Upon my termination or resignation as an employee with the Village, I agree to return the purchase card to the Finance Department and will not attempt to use the card after my employment is completed.

Printed name: _____

Signature: _____

Date: _____

Cardholder Addition or Change Request Form

TO: Finance Department

FROM: _____

SUBJECT: Request for Procurement Card or Change of Status

- ☐ Request the following employee by authorized a Village Purchase Card.
- ☐ Request the following employee have their Village Purchase Card limit(s) changed.

Full Name: _____

Signature: _____

Title:

Single Purchase Limit (Not to exceed \$X,XXX.XX): \$ _____

Monthly Cycle Limit (Not to exceed \$X,XXX.XX): \$ _____

☐ Cancel / Reason:

_____ Date: _____

Department Director

_____ Date: _____

Finance Director

_____ Date: _____

Village Manager

* Merchant Category Code

Record of Purchase In Lieu of Original Receipt

Cardholder name:

Date	Description of Purchase	Purpose

I, _____ attest that purchase listed above is accurate and complies with eligible purchases with the Village of Buffalo Grove purchasing policy as of _____, 20___. This record serves in place of the original receipt.

Cardholder signature: _____

Supervisor signature: _____

Appendix G

Petty Cash Reimbursement Request

Note: Reimbursements from petty cash cannot exceed \$150.00.

Date	Description of Purchase	Purpose	Reimbursement Amount

I, _____ attest that purchase listed above is accurate and complies with eligible purchases with the Village of Buffalo Grove purchasing policy as of _____, 20_. The Receipt for this purchase(s) is attached.

Requestor signature: _____

Supervisor signature: _____

*A receipt for goods purchased, must be attached to this form.

Appendix H
Advance Check Request Form

Vendor: _____

Requested By: _____

Purpose: _____

Check Amount: _____

Distribution of Charges:

Date	Description of Purchase	Account	Amount

For use when payment is required in advance of normal accounts payable cycle.

Note: Check Number

Approved By:

Appendix I

Prevailing Wage Rider

Terms

A. The Village is an Illinois unit of local government and the Work hereunder is subject to the Illinois Prevailing Wage Act, 820 ILCS 130/0.01, et seq.

Pursuant to PA 100-1177 the Illinois Department of Labor (IDOL) has activated an electronic database (Payroll Portal) capable of accepting and retaining certified payrolls submitted under the State of Illinois Prevailing Wage Act (820 ILCS/130/1). All contractors and subcontractors completing work for the Village of Buffalo Grove pursuant to the Act must submit all certified payroll through the IDOL Payroll Portal.

Consequently, the Contractor and each subcontractor shall submit with their application for payment(s) the email certification received from their IDOL Payroll Portal submittal with each of their pay requests. Any delay in processing the payments due to a lack of aforementioned email certification shall not be an event of default by the Village and shall not excuse any delay by the Contractor who shall proceed with the Work as if no delay in payment has occurred. The Contractor and Village shall agree to take any further steps not outlined above to ensure compliance with the Prevailing Wage Act. Upon two business days' Notice, the Contractor and each subcontractor shall make available to the Village their records to confirm compliance with the Prevailing Wage Act. Finally, to ensure compliance with Prevailing Wage Act, the Contractor and each subcontractor shall keep for a period of not less than 5 years after the Work has been completed records of all laborers, mechanics, and other workers employed by them for the Work; the records shall include each worker's name, address, telephone number, classification or classifications, the hourly wages paid in each period, the number of hours worked each day, the starting and ending times of work each day and, when available, last four digits of the social security number

B. Contractor shall comply with all applicable laws, regulations and rules promulgated by any federal, state, local, or other governmental authority or regulatory body pertaining to all aspects of the Work, now in effect, or which may become in effect during the performance of the Work. The scope of the laws, regulations, and rules referred to in this paragraph includes, but is in no way limited to, the Illinois Human Rights Act, Illinois Equal Pay Act of 2003, Occupational Safety & Health Act along with the standards and regulations promulgated pursuant thereto (including but not limited to those safety requirements involving work on elevated platforms), all forms of traffic regulations, public utility, Interstate and Intrastate Commerce Commission regulations, Workers' Compensation Laws, Public Construction Bond Act, Prevailing Wage Laws, Public Works Preference Act, Employment of Illinois Workers on Public Works Act, USA Security Act, federal Social Security Act (and any of its titles), and any other law, rule or regulation of the Illinois Department of Labor, Department of Transportation, Illinois Environmental Protection Act, Illinois Department of Natural Resources, Illinois Department of Human Rights, Human Rights Commission, EEOC, and the Village of Buffalo Grove.

C.<Insert Appropriate Insurance Requirements>

D. In addition to the requirements set forth above, the Contractor (and any subcontractor into whose subcontract this clause is incorporated) agrees to assume the entire liability for all personal injury claims suffered by its own employees and waives any limitation of liability defense based upon the Worker's Compensation Act and cases decided there under. Contractor agrees to indemnify and defend the Village from and against all such loss, expense, damage or injury, including reasonable attorneys' fees, which the Village may sustain as a result of personal injury claims by Contractor's employees, except to the extent those claims arise as a result of the Village's own negligence.

E. Within five (5) business days after the Village's notice to the Contractor of the Village's receipt of a request made pursuant to the Illinois Freedom of Information Act [ILCS 140/1 et seq. – herein "FOIA"], the Contractor shall furnish all requested records in the Contractor's possession which are in any manner related to this Contract, including but not limited to any documentation related to the Village and associated therewith. The Contractor shall not apply any costs or charge any fees to the Village or any other person, firm or corporation for its procurement and retrieval of such records in the Contractor's possession which are sought to be copied or reviewed in accordance with such FOIA request or requests. The Contractor shall defend, indemnify and hold harmless the Village including its several departments and including its officers and employees and shall pay all of the Costs associated with such FOIA request or requests including Costs arising from the Contractor's failure or alleged failure to timely furnish such documentation and/or arising from the Contractor's failure or alleged failure otherwise to comply with the FOIA, whether or not associated with the Contractor's and/or the Village's defense of any litigation associated therewith. In addition, if the Contractor requests the Village to deny the FOIA request or any portion thereof by utilizing one or more of the lawful exemptions provided for in the FOIA, the Contractor shall pay all Costs in connection therewith. As used herein, "in the Contractor's possession" includes documents in the possession of any of the Contractor's officers, agents, employees and/or independent contractors; and "Costs" includes but is not limited to attorneys fees, witness fees, filing fees and any and all other expenses — whether incurred by the Village or the Contractor.

F. Sexual Harassment Policy: The Contractor certifies that the firm has a written sexual harassment policy defining sexual harassment as required in Section 2-105 of the Ill. Human Rights Act. 775 ILCA 5/1-105 et. seq.

G. Tax Payments: The Contractor certifies that the Contractor is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as set forth in 65 ILCS 5/11-42.1-1.

H. The parties hereto agree that for purposes of any lawsuit(s) between them concerning this rider or contract, its enforcement, or the subject matter thereof, venue shall be in Circuit Court of Cook County, Cook County, State of Illinois, and the laws of the State of Illinois shall govern the cause of action.

Accepted by _____, on _____, 20____

Signature

Printed Name & Title

CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

The undersigned is an authorized representative of

Name of Company: _____, and certifies that they will comply with all requirements Pursuant to Chapter 30, Section 580/1 of the Illinois Compiled Statutes (30 ILCS 580/1) et. Seq. entitled "Drug Free Workplace Act"; the undersigned CONTRACTOR hereby certifies to the contracting agency that it will provide a drug-free workplace by:

1. Publishing a statement:
 - a. Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance, including cannabis, is prohibited in the grantee's of CONTRACTOR'S workplace.
 - b. Specifying the actions that will be taken against employees for violations of such prohibition.
 - c. Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
 - d. Abide by the terms of the statement; and
 - e. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction.
2. Establishing a drug free awareness program to inform employees about:
 - a. the dangers of drug abuse in the workplace;
 - b. the grantee's or CONTRACTOR'S policy of maintaining drug free workplace;
 - c. any available drug counseling, rehabilitation, and employee assistance program; and
 - d. The penalties that may be imposed upon employees for drug violations.
3. Making it a requirement to give a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
4. Notifying the contracting agency within 10 days after receiving notice under part (B) of paragraph (3) of subsection (a) from an employee or otherwise receiving actual notice of such conviction.
5. Imposing a sanction on, or requiring the satisfactory participation in a drug assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 (30 ILCS 580/5) of the Act.
6. Assisting employees in selecting a course of action in the event drug counseling treatment, and rehabilitation is required and indicating that a trained referral team in place.
7. Making a good faith effort to continue to maintain a drug free workplace through implementation of this Section.
8. Failure to abide by this certification shall subject the CONTRACTOR to the penalties provided in Section 6 (30 ILCS 580/6) of the Act.

Signed: _____

Printed Name: _____

Title/Position: _____

Subscribed and sworn to before me this _____ day of _____, 20____

Notary Public:

NATIONAL SECURITY/USA PATRIOT ACT

Pursuant to the requirements of the USA Patriot Act and applicable Presidential Executive Orders, CONTRACTOR represents and warrants to the Village of Buffalo Grove that neither it nor any of its principals, shareholders, members, partners, or affiliates, as applicable, is a person or entity named as a Specially Designated National and Blocked Person (as defined in Presidential Executive Order 13224) and that it is not acting, directly or indirectly, for or on behalf of a Specially Designated National and Blocked Person. CONTRACTOR further represents and warrants to the Village of Buffalo Grove that CONTRACTOR and its principals, shareholders, members, partners, or affiliates, as applicable, are not, directly or indirectly, engaged in, and are not facilitating, the transactions contemplated by this Agreement on behalf of any person or entity named as a Specially Designated National and Blocked Person. CONTRACTOR hereby agrees to defend, indemnify and hold harmless the Village of Buffalo Grove, its Corporate Authorities, and all Village of Buffalo Grove elected or appointed officials, officers, employees, agents, representative, engineers, and attorneys, from and against any and all claims, damages, losses, risks, liabilities, and expenses (including reasonable attorneys' fees and costs) arising from or related to any breach of the foregoing representations and warranties.

CONTRACTOR further represents and warrants it is not acting, directly or indirectly, for or on behalf of any person, group, entity, or nation named by the United States Treasury Department as a Specially Designated National and Blocked Person, or for or on behalf of any person, group, entity, or nation designated in Presidential Executive Order 13224 as a person who commits, threatens to commit, or supports terrorism; and that CONTRACTOR is not engaged in this transaction directly or indirectly on behalf of or facilitating this transaction directly or indirectly on behalf of, any such person, group, entity, or nation. CONTRACTOR hereby agrees to defend, indemnify, and hold harmless the Village of Buffalo Grove, its Corporate Authorities, and all Village of Buffalo Grove elected or appointed officials, officers, employees, agents, representative, engineers, and attorneys, from and against any and all claims, damages, losses, risks, liabilities, and expenses (including reasonable attorneys' fees and costs) arising from or related to any breach of the foregoing representation and warranty.

CONTRACTOR

Printed Name

Date

Appendix J

Asset Sharing Policy

ASSET SHARING GUIDELINES

A. Objectives

1. Through collaborative efforts between all Village Departments and other external stakeholder groups (Park District, School District, County Government, etc...), Asset Sharing initiatives will be used to reduce asset redundancy and save money.

2. To increase collaboration between both internal and external agencies and improve productivity and organizational understanding.

3. Asset Sharing efforts are limited to local, regional, state and federal taxing bodies only, except as provided for specific outside groups with the approval of the Village Manager or designee.

B. Asset Sharing Considerations

Once an asset has been determined to be in need of replacement, the requesting department should follow the process outlined below as part of its regular evaluation. (This process would apply to new additions to the asset inventory as well).

1. Identify potential sharing partners.

a. Can the asset be shared with another department within the Village or outside agency?

b. Is the sharing of the asset appropriate and practical with type of asset and the department/agency for which it will be shared?

c. Will the proposed partner be willing to share equally, or in part, the cost of the asset being purchased as well as the long-term operational cost once acquired?

2. Once a determination has been made that asset sharing is appropriate and practical, and the parties have agreed to participate in such an engagement, an Intergovernmental Agreement (IGA), Letter of Understanding (LOA) or some other written agreement should be drafted or reviewed by the Village Attorney

3. The agreement should clearly identify the responsibilities of the parties with respect to:
 - a. Acquisition cost
 - b. Who will perform the maintenance
 - c. Maintenance costs allocation
 - d. Storage
 - e. Use and scheduling
 - f. Accounting and budgeting
 - g. Decommissioning and sale of the asset
 - h. Other operational considerations.
4. Village department directors will be responsible for ensuring that this policy is communicated to all employees, particularly those with purchasing authority.

Appendix K

Change Orders

Change orders are allowed and can be expected when working on projects, however all personnel should be keenly aware of the following laws and ordinances.

Subsection 9 of Article 33E, Public Contract, of the Illinois Criminal Code (720 ILCS 5/33E-9) makes it a Class 4 felony to approve a change order for an ***increase or decrease in either the cost of a public contract by a total of \$10,000 or more or the time of completion by a total of 30 days*** or more without first obtaining from the Village Board, or from a designee authorized by the Village Board, a determination in writing that (1) the circumstances said to necessitate the change in performance were not reasonably foreseeable at the time the contract was signed, or (2) the change is germane to the original contract as signed, or (3) the change order is in the best interest of the unit of local government.

Subsection J. of Section 2.08.040 of the Buffalo Grove Municipal Code gives the Village Manager the authority to approve a change order to a public contract for an increase in an amount of not to exceed 10 percent of the contract amount or \$10,000, whichever is less. Subsection J. of the Municipal Code also authorizes the Village manager to make a determination, based upon the above criteria in regards to the modification of the time of completion of a project by not more than 90 days.

Therefore the Village Board, pursuant to subsection 9, must make the determination in writing that one of the three requirements is applicable or designate the Village Manager as having the authority to make said determination as it pertains to the cost of a project.

Attached at the end of Appendix K. is a sample change order.

Village of Buffalo Grove Change Order

Project Name _____ Change Order Number _____

Project Number _____ Date _____

The Contract is altered as follows:

The original Contract Amount was \$ _____

Amount altered by previous Change Order \$ _____

The Contract Amount prior to this Change Order \$ _____

The Contract Amount will be (increased, decreased)
by this Change Order in the amount of \$ _____

The new Contract Amount including this Change Order \$ _____

Original Contract Completion Date _____

Days altered by previous Change Order _____ Calendar Days

The Contract Time/Completion Date will
be (increased, decreased) by _____ Calendar Days

The new Contract Completion Date

Original Contract Completion Date Days altered by previous Change Order

The Contract Time/Completion Date will be (increased, decreased) by

The new Contract Completion Date _____

Accepted by:

Contractor

The Village of Buffalo Grove

Printed Name

Printed Name

Printed Name


Signature


Signature

Title

Title

Appendix L
Vendor Evaluation Form

	Village of Buffalo Grove Vendor Performance Evaluation	Page 1 of ____			
INSTRUCTIONS					
1. Use this form to report vendor performance (positive or negative) for deliveries of supplies and/or rendering of services. 2. The person designated for accepting supplies/services or the Contract Manager is responsible for filling out this form (type or print). Only page 1 is required, if page 2 is not used. However, if any area on page 1 is marked "unsatisfactory", page 2 <u>must</u> also be filled out and submitted with page 1 (see page 2, Explanations/Comments, when marking "unsatisfactory"). Page 2 is NOT restricted to "unsatisfactory" comments. If you have something good you want on record, use page 2. Attach supporting documents, if applicable. 3. Village Contracts: Regardless of the purchasing method (bid, sole source, etc.) used, <u>as a minimum</u> this form MUST be completed and submitted <u>not later than 2 weeks after completion/expiration of a Village contract</u> . Past performance is considered on future contracts. This form should accompany future bid request forms. 4. Send SIGNED form to: the Buyer or email to BGFinance@vbg.org					
VENDOR INFORMATION		COMPLETE <u>ALL</u> APPLICABLE INFORMATION			
Company Name		Contract # VoBG -			
Mailing Address		Description/Title			
City, St, Zip Code		Original Contract Term: From			
Representative		Current Term: From			
Telephone		Solicitation # VoBG -			
Email		# of Change Orders to Contract			
Type of Contract		Purchase Order #			
DEFINITIONS					
OUTSTANDING (1) – Vendor considerably exceeded minimum contractual requirements or performance expectations of the products/services; The vendor demonstrated the highest level of quality workmanship/professionalism in execution of contract.					
EXCELLENT (2) - Vendor exceeded minimum contractual requirements or performance expectations of the products/services.					
SATISFACTORY (3) - Vendor met minimum contractual requirements or performance expectations of the products/services.					
UNSATISFACTORY (4) - Vendor did NOT meet the minimum contractual requirements or performance expectations of the products and/or services; Performed below minimum requirements (see page 2, Explanations/Comments)					
EVALUATIONS					
(Place "X" in appropriate box for each major area.)					
Criteria (includes change orders/amendments)	1	2	3	4	N/A
1. Supplies delivered/Work performed on schedule.					
2. Condition of delivered supplies (includes handling/packaging).					
3. Adherence to specifications/statement of work.					
4. Resolved problems/customer complaints timely.					
5. Working relationship/interfaces with Village staff/public sector (citizens).					
6. Service Call (On-Call) response time.					
7. Other (specify):					
8. Overall evaluation of compliance with contract requirements.					

	Village of Buffalo Grove Vendor Performance Evaluation		Page _____ of _____
Company Name:		Contract #: VoBG -	
EXPLANATIONS/COMMENTS			
Contract Ref No.	1. Do not submit page 2 <u>without</u> page 1. 2. <u>Be specific</u> (include paragraph and page numbers referenced in the applicable contract, purchase order, etc). Continue on separate sheet (enter company name and contract number or other reference)		
Ref No.	ACTION TAKEN BY VENDOR (reply below or submit separate correspondence)		
NAME/TITLE OF EMPLOYEE		SIGNATURE	DATE
FOR FINANCE DEPARTMENT USE ONLY			

Appendix M

QBS Procedures - using State, MFT(motor fuel tax) or TBP(township bridge project) Funds

The procedure for State required Quality Based Selection (QBS) procurement consists of the following five basic steps:

1. Define the Project. Clearly define the scope of the services desired. Depending on the amount of data, this may be on one or more pages. This information should include the following:

- a) describe in general terms the need, purpose, and objective of the project;
- b) identify the various project components;
- c) establish the desired timetable for the effort;
- d) identify any expected problems; and
- e) determine the total project budget.

A comprehensive evaluation of the problem or need that resulted in the project is essential to the procurement process. The solution, approach, and eventual design for the project will evolve out of the expertise offered by the consultant responding to the request for technical proposals. To ensure that the respondents address the project properly and effectively, clearly articulate all known parameters of the project.

The Village of Buffalo Grove (“Village”) may skip to Step 5 when both of the following criteria are met.

- a) The Village elects to select a consultant that has a satisfactory working relationship with the Village; and
- b) The engineering services contract is not being paid for using federal funds.

2. Public Notice. Whenever a project requiring engineering services is proposed, the Village shall post a public notice requesting a statement of interest along with the qualifications and performance data from consultants. This may be accomplished through an advertisement in a local newspaper, posting on the Village’s website, or through various trade magazines or websites.

The Village will consider the following sources when preparing a list of potential firms:

- a) identification of consultants from the Village’s or IDOT’s prequalification list;
- b) a directory or source list identifying small, minority, and women owned businesses with capabilities relevant to the project;
- c) discussions with other persons or agencies who have accomplished similar work;
- d) lists of consultants secured from professional societies; and/or
- e) lists of consultants secured from the agency’s own experience of consultants.

3. Evaluation. The Village shall evaluate the consultant submitting letters of interest, taking into account qualifications, ability of professional personnel, past record and experience, performance data on file, willingness to meet time requirements, location, workload of the consultant, and such other qualifications-based factors.

The first objective of evaluation is the elimination of all respondents who are not qualified or who do not have the experience for the required work. The Village may conduct discussions with and require presentations by consultants deemed to be the most qualified based on their qualifications, approach to the project, and ability to furnish the required services. When conducted, interviews shall occur separately with a minimum of three consultants, or all qualified consultants if less than three qualified consultants respond. If the Village decides to conduct discussions with and/or require presentations by consultants deemed to be the most qualified, this should be included in the public notice.

In no case shall the Village, prior to selecting a consultant for negotiation, seek formal or informal submission of verbal, written, or sealed estimates of costs or proposals in terms of dollars, hours required, percentage of construction cost, or any other measure of compensation.

4. Evaluation. The Village shall evaluate the consultant submitting letters of interest, taking into account qualifications, ability of professional personnel, past record and experience, performance data on file, willingness to meet time requirements, location, workload of the consultant, and such other qualifications-based factors.

The first objective of evaluation is the elimination of all respondents who are not qualified or who do not have the experience for the required work. The Village may conduct discussions with and require presentations by consultants deemed to be the most qualified based on their qualifications, approach to the project, and ability to furnish the required services. When conducted, interviews shall occur separately with a minimum of three consultants, or all qualified consultants if less than three qualified consultants respond. If the Village decides to conduct discussions with and/or require presentations by consultants deemed to be the most qualified, this should be included in the public notice.

In no case shall the Village, prior to selecting a consultant for negotiation, seek formal or informal submission of verbal, written, or sealed estimates of costs or proposals in terms of dollars, hours required, percentage of construction cost, or any other measure of compensation.

5. Selection. On the basis of evaluations, discussions and presentations, the Village shall select no less than three consultants which it determines to be the most qualified to provide services for the project and rank them in order of qualifications to provide services regarding the specific project. The Village shall then contact the consultant ranked most preferred and attempt to negotiate a contract at a fair and reasonable compensation, taking into account the estimated value, scope, complexity, and professional nature of the services to be rendered. Typical criteria for evaluating and ranking consultants are included in the following consultant ranking criteria. If fewer than three qualified consultants submit letters of interest and the Village determines that one or both are so qualified, the Village may proceed to negotiate a contract.

Consultant Ranking Criteria

The weight given to each evaluation criterion in the ranking process may vary from project to project, with more weight towards the criteria that are critical to the success of the project. Typical technical criteria for both evaluating and ranking entities should include but not be limited to the following:

- a) The education, experience, and expertise of the entity's principals and key employees.
- b) The entity's general experience, stability, and history of performance on projects similar to the one under consideration.
- c) Availability of adequate personnel, equipment, and facilities to do the required work expeditiously.
- d) The name, or names, of individuals in the entity who will be assigned key project responsibilities, with particular attention to their qualification, competence, and past performance.
- e) The entity's approach to the planning, organizing, and management of a project effort, including communication procedures, approach to problem solving, data gathering methods, evaluation techniques, and similar factors.
- f) Facilities and equipment owned by the entity, including computer capability, reproduction and communication equipment, laboratory and testing equipment, or other specialized equipment applicable to the project under consideration.
- g) Present workload with attention to current and future commitments of available personnel, particularly those key persons expected to be assigned to your project.
- h) Financial stability, with particular attention to avoiding a situation in which the entity is solely dependent on income from the project at hand for its existence.
- i) Recommendations and opinions of each entity's previous clients as to its ability to meet deadlines and remain within budget. Prior clients may also be able to advise you as to each entity's sense of responsibility; attitudes of key personnel; concern for economy, efficiency, and environment; and quality of service.
- j) If practical, observation of each entity's facility and the sites of current and/or completed projects.
- k) The reputation and integrity of the engineering entity within the professional field and the community.
- l) Awards received by the entity and technical papers authored by employees.
- m) Special considerations for some projects might include staff conversant in foreign languages. Non-technical criteria may not exceed 10% of the total evaluation and rank weighting. Typical non-technical criteria for both evaluating and ranking entities may include but not be limited to the following:

- a) Proximity of the engineering entity to the proposed project site and/or the agency's office.
- b) Qualified minority representation.
- c) How DBE goals are addressed.

6. Contract Negotiation. The Village shall prepare a written description of the scope of the proposed services to be used as a basis for negotiations and shall negotiate a contract with the highest qualified consultant at compensation that the Village determines in writing to be fair and reasonable. In making this decision, the Village shall take into account the estimated value, scope, complexity, and professional nature of the services to be rendered.

An important objective of the negotiation process is to reach a complete and mutual understanding of the scope of professional services to be provided and the degree of performance desired. The general scope of professional services developed in the procurement process should be broad in order to serve as the basis for negotiation. The negotiation process offers the opportunity for refinement, amendment, and complete definition of the services to be rendered, as well as the areas of responsibility and liability for those services. Mutual understanding on these points at the negotiation stage can minimize the possibility of misunderstanding as the project progresses.

Special elements of the engineering portion of the project to be established during negotiation include:

- a) project schedule,
- b) manpower requirement and timing,
- c) level of engineering effort,
- d) avenues of research, and
- e) areas of responsibility/liability.

Any percentage fee contract should be fully supported by an acceptable estimate of man-hours, anticipated hourly payroll rates by classification of employee for the project, and applicable overhead and burden rates. These rates should be evaluated and, if determined to be acceptable, the percentage fee may be approved by the Village.

The consultant's method of dividing the project into work units and calculating related time units are to be such that the estimate can be readily reviewed. The consultant will use its own estimates of man-hours, rates of pay, overhead, profit, and itemized non-salary costs based on the consultant's work force and past job experience.

When the prime consultant requires the services of another consultant to provide expertise, advice, or information to the prime consultant, the prime consultant will complete an analysis of fee for engineering services (including a breakdown of direct salary and direct non-salary costs) or supply specific rate for services (e.g. testing). The prime consultant is responsible for ensuring that Disadvantage Business Enterprises (DBEs) will have an equitable opportunity to compete for subcontracts.

Contracts between the Village and consultants must be set forth in fully executed agreements. If there is an agreement with the consultant, and if the fee is within range of the budget, then proceed to finalize an agreement. If problems arise with the scope of the project or the fee, further discussion and clarification may be required.

Selection of a consultant by qualification provides no guarantee that the Village and the consultant will come to an agreeable fee. For that reason, the ranking process provides, in addition to the first preference, at least two alternative qualified consultants. If an agreement cannot be reached on the scope and fee, the Village may drop negotiations with the top-ranked consultant and continue the process with the second ranked consultant.

7. Summary. Ranking and negotiations involve a considerable amount of subjective judgment. Engineering projects involve a large expenditure of public funds, accountability for decisions, and value judgments is most important. To ensure adequate accountability the Village shall endeavor to:

- a) involve more than one knowledgeable person in the evaluation process,
- b) be consistent in reviewing each applicant,
- c) keep accurate and complete records of all correspondence, memoranda, evaluations, and decisions.

QBS Procedures - Federally Funded Consultant Services

When the Village of Buffalo Grove receives federal funds, which may be used to fund the engineering and design related consultant services, the Village will follow the below described procedure. The Village's written policies and procedures as described below for Quality Based Selection (QBS) will meet the requirements of 23 CFR 172 and the Brooks Act.

1. Initial Administration – The Village of Buffalo Grove QBS policy and procedures assigns responsibilities to the following staff members: the Administrative Services Manager, Public Works Director, Village Engineer, Deputy Director of Public Works, and Civil Engineers/Project Managers within the Village of Buffalo Grove organization for the procurement, management, and administration for consultant services.
2. Written Policies and Procedures – The Village of Buffalo Grove believes their adopted QBS written policies and procedures (this Appendix M) substantially follows Section 5-5 of the BLRS Manual and specifically Section 5-5.06(e), therefore; approval from IDOT is not required.
3. Project Description – The Village of Buffalo Grove will use the following five items when developing the project description and may include additional items when unique circumstances exist:
 - a) Describe in general terms the need, purpose, and objective of the project;
 - b) Identify the various project components;
 - c) Establish the desired timetable for the effort;
 - d) Identify any expected problems
 - e) Determine the total project budget.
4. Public Notice – The Village of Buffalo Grove will post an announcement for professional services on the Village website www.vbg.org and/or publish an ad in a newspaper with appropriate circulation. The item will be advertised for at least 14 days prior to the acceptance of proposals, and at least twice in the newspaper and/or on continuous display on the Village's website.
5. Conflict of Interest – The Village will require consultants to submit a disclosure statement with their proposals. The Village of Buffalo Grove will require the use of the *IDOT BDE DISC 2 Template* as their conflict of interest form.
6. Suspension and Debarment – The Village of Buffalo Grove will make use of SAM (System for Award Management, sam.gov) Exclusions, IDOT's (Illinois Department of Transportation), CPO's (Chief Procurement Officer) website and the three other state CPO's websites to verify suspensions and debarments actions to ensure the eligibility of firms short listed and selected for projects.

7. Evaluation Factors – The Village of Buffalo Grove allows the Chief Procurement Officer and Village Engineer to set the evaluation factors for each project, but must include a minimum of 4 criterion and stay within the established weighting range shown below. The maximum of DBE and local presence combined will not be more than 10% on projects where federal funds are used.

The follow project specific evaluation factors (“Criteria”) will be included in the Request for Proposals:

- a) Technical Approach (10 - 30%)
- b) Firm Qualifications & Experience (10 - 30%)
- c) Specialized Expertise (10 - 30%)
- d) Staff References and Resumes (Prime/Sub) (10 - 30%)
- e) Work Load Capacity (10 - 30%)
- f) Past Performance (10 - 30%) In-State or Local Presence*
- g) Participation of Qualified and Certified DBE Sub-consultants* (* The combined total of these two items cannot exceed 10%)

The following shall not be used as a factor in the evaluation, ranking and selection:

- a) All price and cost related items including: cost proposals, direct salaries/wage rates; indirect costs (overhead), and other direct costs.
- b) In-State or Local Presence (other than as explained above).

8. Selection – The Village of Buffalo Grove will require a selection committee made up of no less than 3 persons. The selection committee members may include the Director of Public Works, the Village Engineer, the Deputy Director of Public Works, Civil Engineers/Project Managers, Village Board Members, and Consultants. The selection committee members must certify that they do not have a conflict of interest. Selection committee members are chosen by the Chief Procurement Officer for each project. The Village of Buffalo Grove requires each member of the selection committee to provide an independent score for each proposal using a form substantially similar to that shown below prior to the selection committee meeting.

Criteria	Weighting	Points	Firm 1	Firm 2	Firm 3	Firm 4
Total	100%	100				

The selection committee members’ scores are averaged for a committee score which is used to establish a short list of three firms. The committee score is adjusted by the committee based on group discussion and information gained from presentations and interviews to develop a final ranking. If there are other firms within 10% of the minimum score, the Chief Procurement Officer may choose to expand the short list to include more than three firms.

9. Independent Estimate –Village of Buffalo Grove Engineering staff will prepare an independent in- house estimate for the project prior to contract negotiation. The estimate is to be used in the negotiation process.

10. Contract Negotiation – The Village of Buffalo Grove requires a 2 person team to negotiate with consultants. The team consists of The Chief Procurement Officer, and The Village Engineer or The Director of Public Works. Members of the negotiation team may delegate this responsibility to staff members. If agreement cannot be reached on the scope and fee, the Village may drop negotiations with the top- ranked consultant and continue the process with the second ranked consultant. The Village shall shred the concealed cost proposals of unsuccessful firms.

11. Acceptable Costs – The Village of Buffalo Grove requires the Chief Procurement Officer or the Village Engineer review the contract costs and the indirect cost rates to assure they are compliant with Federal cost principles prior to submission to IDOT.

12. Invoice Processing – The Village requires the Village Attorney and the Project Manager/Civil Engineer assigned to any project using federal funds to review and approve all invoices prior to payment and submission to IDOT for reimbursement.

13. Project Administration – The Village requires the assigned Project Manager/Civil Engineer to monitor work on the project in accordance with the contract and to file reports with the Village Engineer/Chief Procurement Officer. The Village procedures require an evaluation of the consultant's work at the end of each project. These reports are maintained in the Village consultant information database. The Village of Buffalo Grove follows IDOT's requirements and will submit *BLRS Form 05613* to the IDOT district at contract close-out along with the final invoice.

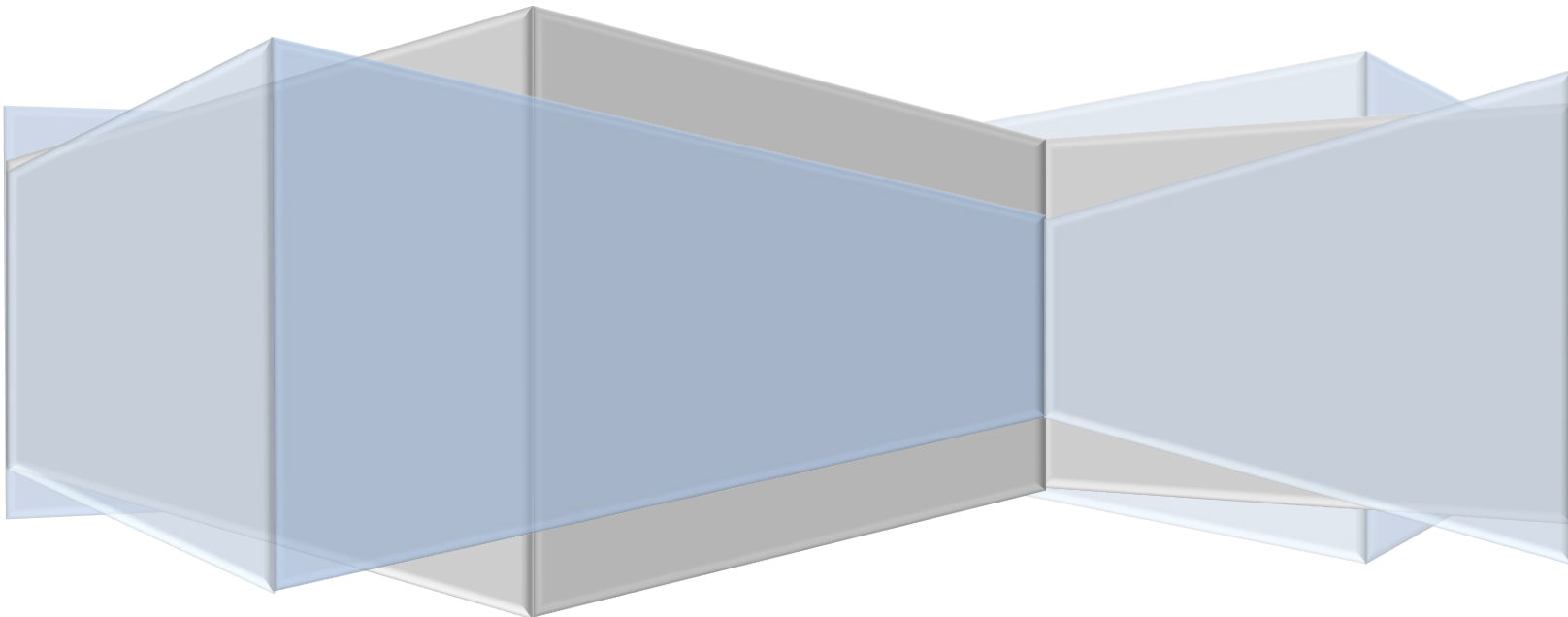
14. Professional Service Agreements - While use of standard engineering agreement forms is not required by IDOT, the Village of Buffalo Grove may consider the use of standard engineering agreements developed by IDOT in order to ensure compliance with all federal and state requirements. If a standard engineering agreement form is modified, the department logo, form number, and any other department identifier shall be removed. Separate engineering agreements are required for preliminary and construction engineering services.

The following standard agreement forms are provided by CBLRS:

- Form BLR 05510 – Engineering Services Agreement
- Form BLR 05520 – Maintenance Engineering to Be Performed by a Consulting Engineer
- Form BLR 05530 – Request for Engineering Services Performed by Local Forces

Village of Buffalo Grove

Post Issuance Procedures Manual



POST-ISSUANCE
PROCEDURES MANUAL
FOR
TAX-EXEMPT
BONDS ISSUED
BY
THE VILLAGE OF
BUFFALO GROVE (THE
“ISSUER”)

Adopted: _____

Revised: _____

NOTHING IN THIS MANUAL IS INTENDED TO REDUCE THE RESPONSIBILITY OF THE ISSUER. THESE PROCEDURES ARE INTENDED TO FACILITATE COMPLIANCE WITH TAX RELATED COVENANTS MADE IN BOND DOCUMENTS.

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Appendix A – List of Bonds

Appendix B-1 – List of Bond - Financed Property Appendix B-2 – List
of Disposed Bond - Financed Property Appendix C – Glossary of
Terms and Concepts

I. Policy Statement

This Post-Issuance Procedures Manual (the “*Manual*”) is intended to provide procedures (the “*Procedures*”) for compliance with the requirements of the Internal Revenue Code of 1986, as amended (the “*Code*”), and applicable United States Treasury Regulations (the “*Regulations*”) necessary to maintain the tax exemption of the interest on bonds or other obligations issued by and for the benefit of the Issuer.

The Issuer has and will from time to time issue various issues of tax-exempt bonds, tax credit bonds or direct pay bonds (the “*Bonds*”). Maintaining the tax-exempt or tax-advantaged status of Bonds requires continuing compliance by the Issuer with certain covenants and agreements contained in the documents relating to the issuance of the Bonds. In connection with each issue of tax-exempt Bonds, the Issuer has covenanted or will covenant not to take any action that would cause the interest on the Bonds to become included in the gross income of the holders of the Bonds for federal income tax purposes. These Procedures are being adopted by the Issuer to assist the Issuer in fulfilling covenants to maintain the tax-exempt or tax-advantaged status of the Bonds. It is the intention of the Issuer that the Issuer will comply with all applicable Federal tax law requirements and maintain sufficient records to demonstrate such compliance.

The Issuer is aware that the Internal Revenue Service (“*IRS*”) maintains an active force of revenue agents who examine bond issues for compliance. As a result of such examinations, the IRS may require payment of financial penalties or impose other sanctions to preserve the tax-exemption or tax-advantaged nature of the Bonds or may declare bonds to no longer be tax-exempt or tax-advantaged. Any such declaration could result in legal action against the Issuer. To minimize the risk of such occurrence, these Procedures have been adopted to provide a framework for post-issuance compliance. This Manual is only for the benefit of the Issuer. No other person (including an owner of a Bond) may rely on the Procedures included in this Manual.

The Issuer is aware that the existence of adequate written procedures may influence the IRS to settle matters on more favorable terms should such settlement be required.

Federal tax law imposes restrictions related to the investment and expenditure of Bond proceeds and on the use of facilities financed with Bonds. Compliance with these restrictions is often necessary to maintain the tax-exemption or tax-advantaged nature of the Bonds.

The Issuer is responsible for following tax-related covenants concerning the Bonds. These Procedures are not intended to diminish or augment those covenants.

In order to most efficiently apply limited resources, these Procedures may be limited to Bonds issued after a specified date.

Certain concepts and terms addressed and used in these Procedures are further described in the glossary attached hereto, as *Appendix C*.

II. Procedures

A. Bonds Subject to these Procedures

Attached hereto as *Appendix A* is a list of the Issuer's outstanding Bonds subject to these Procedures. The Compliance Officer (as hereinafter defined) should update this list whenever Bonds are issued and whenever an issue of Bonds subject to the Procedures is fully retired. If payments on the Bonds are provided for by an escrow, such Bonds should remain on the list until the Bonds are paid in full.

B. Facilities/Assets Subject to these Procedures

Attached hereto as *Appendix B-1* is a list of the facilities and assets financed, refinanced or reimbursed with proceeds of the Bonds and that are subject to Federal tax restrictions. Attached hereto as *Appendix B-2* is a list of those facilities and assets that have been disposed of.

The Issuer and the Compliance Officer recognize that a list of financed assets is necessary to track Private Business Use of Bond financed facilities. In order to simplify the maintenance of the list, the Compliance Officer may include entire buildings or other facilities even if only partially financed with Bonds. The list for each issue of Bonds should be completed within a reasonable period after the final allocation of Bond proceeds is made. In the case of Refunding Bonds, the list of assets financed should include the list of assets financed by the refunded obligations.

C. Assignment of Responsibility to Staff

The Issuer designates its Director of Finance (the "*Compliance Officer*") as having responsibility to keep all records required to be kept by the Issuer under these Procedures, to make all reports to the Issuer's governing body required by these Procedures, and to otherwise assure that all actions required of the Issuer hereunder be taken. The Compliance Officer may further delegate certain tasks to other officers, employees or agents of the Issuer. Such delegation shall not relieve the Compliance Officer from responsibility to assure that all tasks assigned to the Compliance Officer hereunder are completed in a timely fashion.

D. Duties of the Compliance Officer

1. *Maintaining List of Bonds.* The Compliance Officer is charged with maintaining the list referred to in Section IIA hereof, and updating such list whenever a new issue of Bonds subject to these Procedures is issued or when an issue of Bonds subject to these Procedures is retired.

2. *Maintaining List of Facilities.* The Compliance Officer is charged with maintaining the list referred to in Section IIB hereof. When an issue of Bonds financing or refinancing a subject facility is retired or redeemed, the list shall identify the retirement or redemption of the Bonds that financed or refinanced such subject facility. As proceeds of

Bonds are spent, the Compliance Officer should update the list periodically at times convenient to the Compliance Officer. The Compliance Officer may simplify the list by including entire buildings or other facilities even if only a portion was Bond financed.

3. *Recordkeeping.* The Compliance Officer is hereby designated as the keeper of all records of the Issuer with respect to the Bonds and that relate to the tax-exempt or tax-advantaged status of the Bonds. The Compliance Officer shall report to the Issuer's governing body not less often than once per year concerning whether he or she has all of the required records in his or her possession, or if not, whether he or she is taking appropriate action to obtain or recover such records. The Compliance Officer should review the records related to the Bonds and shall determine what requirements the Issuer must meet in order to maintain the tax-exemption of interest paid on the Bonds or the tax-advantaged status of the Bonds. The Compliance Officer should then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that (i) the interest paid on the Bonds is entitled to be excluded from gross income for federal income tax purposes or (ii) the Bonds remain tax-advantaged. Notwithstanding any other procedures of the Issuer, such retained records shall be kept for at least as long as the related issue of Bonds or any refunding obligations that may directly or indirectly refund such Bonds remain outstanding, plus three years. Such records, at a minimum, shall include the following items.

a. *Transcript Items.* The Compliance Officer should receive, keep and maintain a true, correct and complete counterpart of each document and agreement delivered in connection with the issuance of the Bonds, including without limitation (i) the proceedings of the Issuer authorizing the Bonds, (ii) any offering document with respect to the offer and sale of the Bonds, (iii) any legal opinions with respect to the Bonds delivered by any lawyers, (iv) notices and minutes of any public hearings held with respect to the Bonds, (v) the tax documentation, including any Tax Exemption Certificate and Agreement, any Tax Compliance Certificate and Agreement and any Non-Arbitrage or Arbitrage Certificates or any tax-related covenants that may be contained in the proceedings of the Issuer authorizing the Bonds, (vi) all written representations of any person delivered in connection with the issuance and initial sale of the Bonds, and (vii) the applicable series of Series 8038 Form filed with respect to the Bonds along with proof of filing. It is likely that such transcript items will be found in the form of or included in a bound volume or compact disc delivered to the Issuer after the Bonds were issued.

b. *Expenditure & Investment Items.* The Compliance Officer should maintain copies of:

(i) account statements showing the disbursements of all Bond proceeds for their intended purposes, as well as any requisition requests and the invoices and contracts (*e.g.*, construction contracts, third party invoices) to which the expenditure of funds relates;

(i) account statements showing all investment activity of any and all accounts in which the proceeds of the Bonds have been held;

(iii) all bid requests and bid responses used in the acquisition of any special investments or derivative products used in connection with the Bonds, including any swaps, swaptions, or other financial derivatives entered into in order to establish that such instruments were acquired at fair market value; and

(iv) copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations.

To the extent that such records are not in the possession of the Compliance Officer with respect to a particular issue of Bonds, investment or expenditure, the Compliance Officer should make a note that such record is not in his or her possession. In such case, the Compliance Officer should take reasonable steps to obtain such records or, if not possible, consult with counsel concerning possible alternatives.

c. *Records of Use.* The Compliance Officer should maintain records establishing that all Bond-financed property has been used for the purposes required for interest on the Bonds to be excluded from gross income for federal income tax purposes or for the Bonds to remain tax-advantaged. Such records shall include copies of all significant contracts and agreements of the Issuer, including any leases, management contracts, research agreements, or service contracts, with respect to the use of any property owned by the Issuer and acquired or financed with the proceeds of the Bonds (excluding arm's length contracts covering 50 or fewer days). The Compliance Officer shall cause such contracts to be reviewed either by staff of the Issuer or by an outside consultant (i) to determine if such contracts cause any Private Business Use of such facilities, or (ii) if the Compliance Officer cannot reasonably determine whether such contract causes Private Business Use. If any such contract is determined to cause Private Business Use of a Bond-financed facility, the Compliance Officer should determine or cause to be determined for each year, the percentage of such facility so privately used. Such determination may be made in consultation with counsel or other consultants.

d. *Rebate & Yield Calculations.* The Compliance Officer should maintain copies of any calculations of liability for arbitrage rebate or yield reduction payment that is or may become due with respect to the Bonds, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, or Form 8038-R, Request for Recovery of Overpayments under Arbitrage Rebate Provisions, or any successor form to either of those.

e. *Actions under these Procedures.* The Compliance Officer should retain all records, memoranda and other documents and correspondence relating to these Procedures or actions taken under these Procedures.

4. *Arbitrage Computations.* The Compliance Officer should review the agreements of the Issuer with respect to each issue of Bonds and shall determine what actions are necessary or advisable to comply with the arbitrage restrictions and arbitrage rebate requirements of the Code. Some issues of Bonds may be exempt from the rebate requirement. Taking into account any applicable exemptions from the arbitrage rebate requirement for each issue of Bonds, the Compliance Officer should cause computations to be made at least once in the first five years the Bonds are outstanding (and at least once every 5-year period thereafter while the Bonds are outstanding) of the accrued arbitrage rebate amount (if any) with respect to each issue of Bonds. The Compliance Officer should, if authorized, retain a law firm or other consultant or use staff of the Issuer to prepare reports stating whether or not there is any rebate or yield reduction payment liability to the U.S. Treasury related to the Bonds, and setting forth any applicable exemptions from rebate liability that may be applicable to any funds or accounts. Such report should be updated annually. Updates will not be required if a report clearly indicates that no additional rebate or yield restriction liability will accrue. The Compliance Officer is responsible for ensuring the timely payment to the U.S. Treasury of all arbitrage rebate payments and yield reduction payments when due, including the filing of any required IRS forms.

If and to the extent that any Bond proceeds are or become subject to a yield restriction requirement, the Compliance Officer is responsible for investing or directing the investment of such proceeds at a yield not in excess of the permitted yield and for making any yield reduction payments to the U.S. Treasury as are necessary.

The Compliance Officer may, if authorized, retain a law firm or other consultant to assist in making such determinations.

5. *Annual Review and Reports.* Not less often than once per year, the Compliance Officer should conduct a review of records and other information described in these Procedures to determine whether any or all of the Bonds comply with the tax requirements applicable to such Bonds. The Compliance Officer, if authorized, may hire counsel or other consultants to assist in such review. To the extent that any violations or potential violations of tax requirements are discovered, the Compliance Officer may make recommendations or take such actions as the Compliance Officer should reasonably deem necessary to assure the timely correction of such violations or potential violations through remedial actions described in the Regulations or the Tax Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or any successor guidance. The Compliance Officer should prepare a written report (which may be marked as confidential) and should present such report to the Issuer's governing body no less frequently than once per year. The annual review requirement will continue with respect to a particular Bond issue until the first review to occur after the date that all Bonds of that issue and any refunding obligations that may directly or indirectly refund such Bonds are fully paid and retired.

6. *Action on the Discovery of a Potential Violation.*

a. *Reallocation.* The Issuer and the Compliance Officer recognize that, in limited circumstances, if there is a failure to spend Bond proceeds properly, such Bond

proceeds can be reallocated to qualified costs that may be financed with Bond proceeds, *provided* that such reallocation occurs within specified time frames. If the Compliance Officer determines that a failure to spend Bond proceeds on qualified costs has occurred, the Compliance Officer should (with the aid of a law firm or other consultant or staff of the Issuer) determine if a reallocation of Bond proceeds is possible.

b. *Remediation.* The Issuer and the Compliance Officer recognize that if, among other things, there is a failure to use Bond proceeds properly, a failure to spend all Bond proceeds, or a disposition of Bond-financed property or Private Business Use in excess of allowed limits, a remedial action may be required in accordance with the Code and the Regulations. The Compliance Officer should (with the aid of a law firm or other consultant or staff of the Issuer) determine if such remedial actions are required and possible. The Compliance Officer should prepare or cause to be prepared a memorandum describing any such remedial action or proposed remedial action. The memorandum should describe whether such remedial action will serve to cure any particular tax law violation. The memorandum should include a full description of such required actions of the Issuer. A copy of any such memorandum shall be given to the Issuer's governing body. Following any such remedial action, the Compliance Officer should prepare a report describing the effect of such remedial action. The list of Bond-financed property may need to be revised as a result of such remedial action and, if so, the Compliance Officer should so revise the list.

c. *Voluntary Closing Agreement Program.* The Issuer and the Compliance Officer recognize that if there is a violation of the covenants of the Issuer related to the maintenance of the exclusion from gross income for federal income tax purposes of interest on the Bonds or a violation of the covenants of the Issuer related to the maintenance of the tax-advantaged status of the Bonds, then the Issuer may be able to enter into a voluntary closing agreement with the IRS to preserve the favorable tax status of the Bonds. The Compliance Officer should determine if a voluntary closing agreement is desirable and possible. The Compliance Officer should coordinate the Issuer's efforts in obtaining any voluntary closing agreement. The Issuer may (to the extent authorized) retain or consult with counsel to attempt to obtain a voluntary closing agreement. Following the execution of any such closing agreement, the Compliance Officer should prepare a report describing the effect of such closing agreement. The list of Bond-financed Property may need to be revised as a result of such closing agreement and, if so, the Compliance Officer should so revise the list.

7. *Action on IRS Contact.*

a. *Examination of Bonds.* The Issuer and the Compliance Officer recognize that the IRS or another regulatory entity may undertake an examination of Bonds. In the event that the Issuer is notified of such an examination, the Issuer shall as quickly as possible notify the Compliance Officer. The Compliance Officer should coordinate the defense of such examination and should determine if counsel should be hired and, if so, which counsel. Except to the extent that the Issuer determines that another party

should undertake a response, the Compliance Officer will be responsible for compiling answers to any information or document request that might be presented to the Issuer as a result of such examination. If an examination cannot be closed without a closing agreement, the Compliance Officer should use reasonable efforts to reach an acceptable closing agreement with such regulatory agency and to obtain all required Issuer approvals of such closing agreement.

Regardless of how an examination of the Bonds is closed, the Compliance Officer should retain all communications with the IRS or other regulatory agency relating to such examination among the records kept under Section II.D.3. of these Procedures (Recordkeeping).

The Compliance Officer should advise the Issuer's governing body of any such examination when, as and in such manner as the Compliance Officer may deem appropriate.

b. *Compliance Checks.* The IRS and other regulatory agencies may conduct compliance checks from time to time. As part of such compliance check, the IRS or another regulatory agency may send questionnaires to the Issuer. The Compliance Officer may, if authorized, hire counsel to assist in the response to a compliance check. The Compliance Officer should advise the Issuer's governing body of any such compliance check promptly after receiving notice thereof.

8. *Training.* The Compliance Officer should undertake to maintain a reasonable level of knowledge concerning the rules related to tax-exempt and tax-advantaged bonds so that he or she may fulfill his or her duties hereunder. The Compliance Officer may consult with counsel, attend conferences and presentations of trade groups, read materials posted on various web sites, including the web site of the Tax-Exempt Bond function of the IRS, and use other means to maintain such knowledge. Recognizing that the Compliance Officer may not be fully knowledgeable in this area, such officer may consult with in-house or outside counsel, consultants and experts to assist in exercising his or her duties under these Procedures. The Compliance Officer should endeavor to make sure that other staff of the Issuer is aware of the need for continuing compliance and coordinate appropriate training and education of other personnel of the Issuer. The Compliance Officer should provide copies of relevant Bond documents and these Procedures to other staff members who may be responsible for taking actions described in the Bond documents and in particular to any person who is expected to be a successor Compliance Officer. The Compliance Officer should assist in the education of any new Compliance Officer and the transition of the duties under these Procedures. The Compliance Officer should review the Bond documents and these Procedures periodically to determine if there are portions that need further explanation and, if so, will attempt to obtain such explanation from counsel or other experts or consultants or staff.

E. Changes to the Manual

The Procedures contained herein may be revised and amended from time to time as the Issuer and the Compliance Officer deem necessary to comply with the requirements of the

Code and Regulations. The Issuer and the Compliance Officer may, from time to time and upon the issuance of new Bonds, contact outside counsel to determine whether the Procedures contained herein adequately address the post-issuance responsibilities of the Issuer as required by the Code and Regulations.

F. Specific Procedures for Special Cases

The Procedures contained herein specifically address post-issuance compliance procedures with respect to tax-exempt governmental bonds issued for capital projects under Section 103 of the Code. The Issuer and the Compliance Officer recognize that these Procedures may be inadequate for other types of tax-exempt obligations (including TIF financings), tax-credit or direct pay obligations, for which additional procedures may be required. In the event that the Issuer issues private activity tax-exempt obligations, tax-exempt obligations funding a significant amount of working capital, tax increment financing bonds, tax-credit bonds, or direct pay bonds, the Issuer receives an indication from counsel that additional procedures are required, or the Issuer enters into any derivative products, these Procedures should be revised to reflect any specific rules and requirements and post-issuance responsibilities applicable to such type of tax advantaged obligations and derivative products.

G. Authorization and Expense

This Compliance Manual is not intended to provide authorization to the Compliance Officer to enter into contracts for service or to spend Issuer funds. To the extent that the Compliance Officer determines that such contracts or expenditures are desirable and are not otherwise authorized, the Compliance Officer should obtain such authorization before entering into such contracts and spending such Issuer funds.

APPENDIX

A – 1

A LIST OF

BONDS

NAME OF ISSUE	DATE OF ISSUANCE	FINAL MATURITY DATE
Tax-Exempt Installment Purchase Agreement Schedule 1	March 27, 2015	06/01/2029
General Obligation Corporate Purpose Bonds, Series 2012	August 27, 2012	12/30/2030
General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B	May 6, 2010	12/30/2025

APPENDIX B-1

LIST OF BOND-FINANCED PROPERTY

DESCRIPTION OF THE PROPERTY	LOCATION	BONDS THAT FINANCED THE PROPERTY	AMOUNT BOND FINANCED	USEFUL ECONOMIC LIFE	PLACED IN SERVICE DATE
Water Meter Replacements and AMI System		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	20 years	
Streetlights		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	20 years	
SCADA upgrades		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	10 years	
Road Improvements	Various Village Locations	General Obligation Corporate Purpose Bonds, Series 2012	[\$6,100,00]	20 years	
Storm water drainage improvements, the construction of water detention facilities, installation of storm sewers and storm box culverts	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Roadway Reconstruction	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Landscape Wall Reconstruction	Various Village Locations	General Obligation Refunding Bonds,			

Sidewalk Removal and Restoration	Various Village Locations	Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion - originally financed with Series 2001A)
Public Golf Course Improvements		General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion - originally financed with Series 1994, which were refunded by Series 2001B)
Construction of Commuter Train Station		General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion - originally financed with Series 1994, which were refunded by Series 2001B)
[Public Capital Improvements - specific descriptions]		General Obligation Refunding Bonds, Series 2010A and

General Obligation Corporate
Purpose Bonds, Series 2010B
(Refunding Portion -
originally financed with Series
1995A & Series 1992, which
were refunded by Series
2001B)

APPENDIX B-2

LIST OF DISPOSED BOND-FINANCED PROPERTY

DESCRIPTION OF THE PROPERTY	FORMER LOCATION	DATE OF DISPOSAL	MANNER OF DISPOSAL	SALE PRICE	PERSON TO WHOM SOLD
				\$	

APPENDIX C

GLOSSARY OF TERMS AND CONCEPTS

Private Business Use

“Private Business Use” means any use of Bond-financed property by any person other than a state or local government unit, including as a result of (i) ownership, (ii) actual or beneficial use pursuant to a lease or a management, service, incentive payment, research or output contract or (iii) any other similar arrangement, agreement or understanding, whether written or oral, except for use of Bond-financed property on the same basis as the general public. Private Business Use includes any formal or informal arrangement with any person other than a state or local governmental unit that conveys special legal entitlements to any portion of Bond-financed property that is available for use by the general public or that conveys to any person other than a state or local governmental unit any special economic benefit with respect to any portion of the Bond-financed property that is not available for use by the general public. Use by a natural person not engaged in any trade or business is not private use. Any use by the federal government or by a corporation is Private Business Use.

Examples of common uses of Bond-financed property that may create Private Business Use include the following:

- Management contracts with private companies or individuals to manage all or a portion of a Bond-financed facility (*e.g.*, a contract with a private company to manage a Bond-financed cafeteria, convention center, recreation center, etc.)
- A lease of space in a Bond-financed facility to a non-governmental person (*e.g.*, a lease of space in a Bond-financed municipal building to Starbucks or McDonalds)
- Rental arrangements whereby individuals, non-profit organizations or private businesses rent space in a Bond-financed facility

There are certain exceptions to Private Business Use. For example, a “qualified management contract” following certain guidelines set forth in Revenue Procedure 97-13 does not create Private Business Use. In addition, under appropriate circumstances, short-term rentals and other uses of up to 50 days (or in some cases 100 days or 200 days) are permitted.

Arbitrage & Arbitrage Rebate

Arbitrage generally is the earnings that an issuer will earn when it invests proceeds of the Bonds in investments with a yield above the yield on the Bonds. Generally, an issuer is required to make payments of any arbitrage it earns as a result of the investment of the proceeds of the Bonds above the yield on the Bonds to the IRS, which is known as “arbitrage rebate.” There are certain exceptions to the requirement to make arbitrage rebate payments to the IRS (*e.g.*, small issuer exceptions, spending exceptions, bona fide debt service fund exceptions).

Yield Restriction and Yield Reduction Payments

Yield restriction is the requirement that an issuer not invest Gross Proceeds (defined below) of the Bonds at a yield higher than Bond yield. Generally, in a capital project financing, an issuer will have a 3-year “temporary period” during which it can invest proceeds of the Bonds in its project fund above the yield on the Bonds. After such time, moneys are yield restricted and cannot be invested above the yield on the Bonds (plus a de minimis percentage). Additionally, after the expiration of the temporary period, proceeds generally cannot be invested in federally guaranteed investments (including FDIC-insured accounts), other than certain de minimis amounts. If an issuer invests amount above the yield on the Bonds after the expiration of a temporary period, it may still be able to achieve yield compliance by making a yield reduction payment to the IRS, which is a rebate payment or any other amount paid to the United States in the same manner as rebate amounts are required to be paid or at such other time or in such manner as IRS may prescribe that will be treated as a reduction in Yield of an investment under the Regulations. Yield reduction payments may only be made in limited circumstances, and do not work for all investments above Bond yield.

Gross Proceeds

“*Gross Proceeds*” generally means (i) sale proceeds of the Bonds and investment earnings thereon and (ii) amounts reasonably expected to be used directly or indirectly to pay principal or interest on the Bonds. In addition, a pledged fund may also constitute gross proceeds. A pledge is any amount that is directly or indirectly pledged to pay the principal of or interest on the bonds. A pledge by the issuer must provide reasonable assurance that such moneys will be available to pay the debt service on the bonds even if the issuer has financial difficulties. Gross proceeds may also arise if Bonds are outstanding longer than reasonably necessary for their governmental purpose. Typically, Gross Proceeds will be contained in a project fund, escrow fund (if the Bond issue is a refunding issue), costs of issuance fund, bond fund and debt service reserve fund (if applicable).

If moneys or investments are pledged or otherwise set aside for payment of principal of or interest on the Bonds, any amounts are derived from the sale of any right that is part of the terms of a Bond or is otherwise associated with a Bond (*e.g.*, a redemption right), or the Issuer enters into any agreement to maintain certain levels of types of assets for the benefit of a holder of a bond or any credit enhancement with respect to the Bonds, such amounts may also constitute Gross Proceeds. Further, if any Bond-financed property is sold or otherwise disposed of any amounts received from such sale or other disposition may also constitute Gross Proceeds.

Remediation

The Code prescribes three self-help mechanisms that an issuer may use to remediate non-qualified Bonds as a result of violation of Private Business Use covenants. These include redemption or defeasance of non-qualified bonds, alternative use of a facility (*e.g.*, if a 501(c)(3) organization leases a Bond-financed municipal facility) or alternative use of disposition proceeds (*e.g.*, if Bond-financed property is sold, the proceeds of the sale are used for other governmental purposes that would have qualified for tax-exempt financing). Prior to taking such remedial

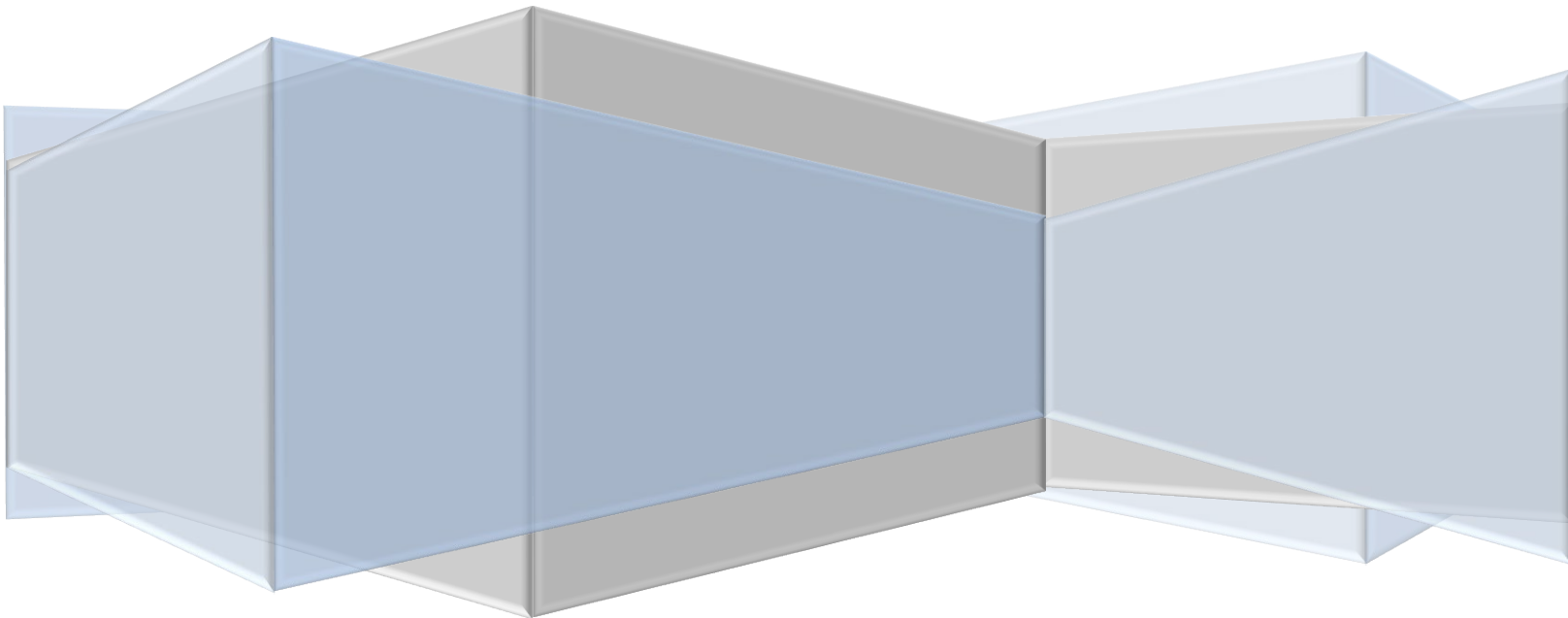
actions, the issuer must satisfy certain pre-conditions. In addition, remedial actions are only able to be taken within a specified time frame before or after the action causing Private Business Use.

Voluntary Closing Agreement Program

Through the Voluntary Closing Agreement Program (VCAP), issuers of Bonds can voluntarily resolve violations of the Code and applicable Regulations (through closing agreements with the IRS). VCAP can be used when a remedial action (described under “Remediation”) is unavailable or there is another violation of the Code or Regulations that cannot be fixed through self-help mechanisms. The incentive for an issuer to go to VCAP is that, generally, a settlement in VCAP will be more favorable to the issuer than if the violation were discovered in an examination.

Village of Buffalo Grove

Twenty Year Water Fund Proforma





TO: Dane C. Bragg, Village

FROM: Chris Black, Finance Director

DATE: June 2, 2021

RE: FY 2021 20-year Water Pro-Forma

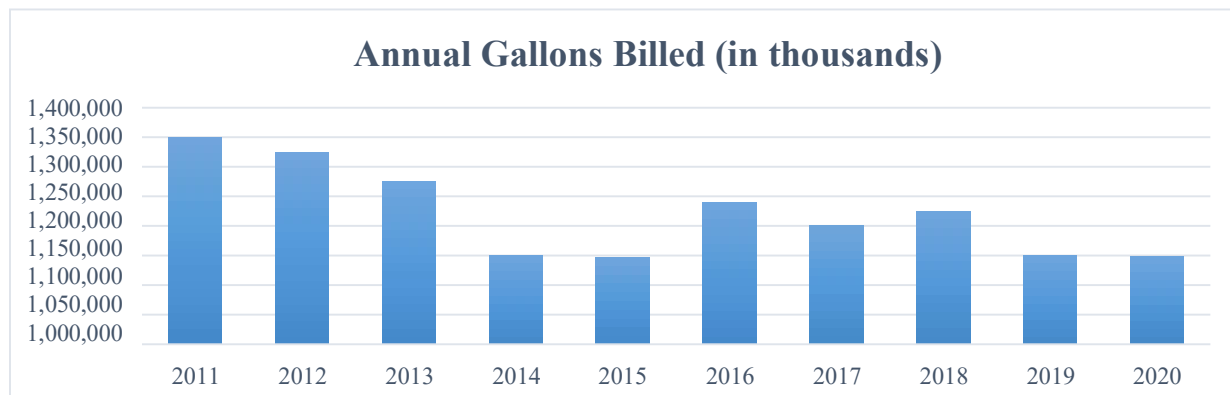
Background

In 2012, the Village developed a 20-year Water and Sewer Fund pro-forma to evaluate the water and sewer system's infrastructure needs. As identified in previous pro-formas, the Village's historical rates were not sufficient to fund water and sewer operations and capital needs. As a result, in 2019, the Village Board directed staff to develop a formal funding strategy for the Water and Sewer Fund that will allow needed capital improvement to occur over the next 20 years. The goal was to develop a funding strategy to cover \$150 million of sewer/water infrastructure with no impact to the tax levy and maintain a competitive rate amongst other providers within the region. As a result, the Village Board adopted a new rate structure and fixed facility fee, effective January 2020. Furthermore, the Village implemented a new local motor fuel tax in effort to align roadwork with water/sewer improvements. For the Board's review is an updated 20-year water pro-forma reflecting the new rate structure as well as the issuance of debt occurring in 2020. The pro-forma shows that Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2039.

Rate and Consumption History

The Village maintained a water and sewer rate of \$1.80/1,000 gallons for a period of twenty three years (1983-2005). One significant reason leading to this period of rate stability was due to the age of the water and sewer infrastructure. During the peak growth decades of the 1980's and 1990's, developers donated approximately 53 percent of the water and sewer system assets. Through a combination of minimal capital expenses, receipt of building and development fees, coupled with a period of growing water consumption, the Water Fund was able to generate strong cash reserves to allow for a strategy of pay-as-you-go financing for future infrastructure repair. Funding for future infrastructure replacement (funding depreciation) was never a component of the rate structure.

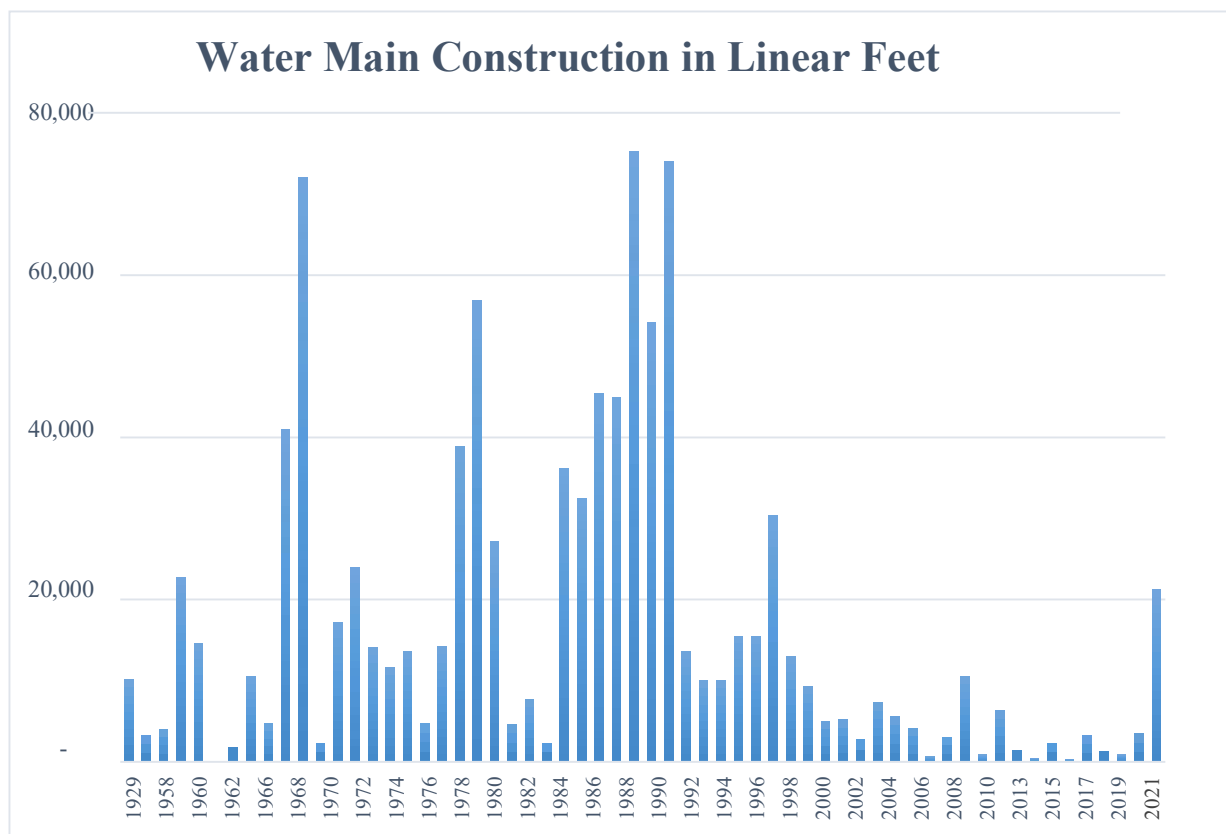
Beginning in 2003, a pattern of declining water usage started. In 2002, 1.63 billion gallons of water were billed. In 2020, 1.15 billion gallons were billed, a decrease of nearly 30%. There is no expectation that the amount of water billed will reach those levels again absent a significant drought or the addition of heavy industrial uses. The following chart shows the annual gallons billed since 2010.



The latest pro-forma uses an estimate of 1.15 billion gallons and will carry forward through the next 20 years. Although there will be an increase in total consumers over the next two decades with Link Crossing and the Lake Cook Corridor Developments, continued conservation efforts, weather patterns, and other impacts on water usage could partially counterbalance that growth.

Water and Sewer System Assets

The utility system consists of 186 linear miles of water and sewer main. Based on actual experience in the field, the service life of the water main infrastructure is 65 years. Over the next 20 years, it is estimated that 24 percent of the water mains will reach their useful life. As the first iterations of infrastructure replacement have come due, the Village has engaged in extensive study of the system and developed a replacement program, culminating in 2020's Infrastructure Modernization Program. The following chart shows the pattern of construction of water main since 1929.



Sewer assets have a longer life span as the structures are not pressurized. The Village's preferred approach is to line existing sanitary sewer mains, thereby extending the life considerably while reducing the life cycle cost of the asset. As a general rule, sanitary sewer lining can extend the life of a gravity-fed main by 50 years.

Recent Rate Changes

Fixed Facility Fee

As recommended in the water and sewer rate analysis prepared by Strand and Associates, the Village Board implemented a new fixed facility fee per metered utility account, starting in 2020. The fixed facility fee is a flat rate assessed to each metered account for access to the water and sewer system.

The fixed fees collected are used for the maintenance and replacement of the capital infrastructure for the delivery of clean water and the removal of the wastewater. The current fee schedule is as follows:

Fixed Facility Fee	Rate per month
All Single-Family Detached, Single-Family Attached Residential/Governmental/Institutional	\$17.39
Multi-Family, Commercial/Industrial Based on Meter Size	
1" meters or less	\$17.39
1.5" meters	\$22.02
2" meters	\$45.17
3" meters	\$115.68
4" meters	\$180.68
6" meters	\$199.20

The fixed fee will be evaluated every five years by utilizing the aggregate Consumer Price Index (CPI-U) over the preceding five-year period to determine if the rate must be increased. The 20-Year Water/Sewer Pro-Forma assumes a 10 percent increase to the facility fee to occur in 2025.

Water/Sewer Rate

The Village's consumption model is driven by water rate and consumer use. The fees collected from system users should cover operating expenses such as the cost of the water sourced from the Northwest Water Commission as well as the cost for pumping, storage and distribution. In 2020, the Village Board approved a one-time 11 percent increase to meet and sustain growth in operating expenditures. Beginning in 2021, this rate will increase each year by 4 percent, as adopted by ordinance by the Village Board. The combined sewer and water rate per 1,000 gallons is \$7.35.

Water and Sewer Fund Financials

Historically, the Water and Sewer Fund addressed infrastructure maintenance and improvement on a pay as you go basis. Due to the relative age of the system, many system repairs and replacements are coming due over the next 20 years based on the growth periods for the Village. Since 2012, \$18.7 million in infrastructure repairs and improvements has been spent, including \$6 million in water meter replacement costs. The meter replacement costs were funded through an installment note scheduled to be retired in 2029.

As noted, the Village Board approved two revenue streams, a fixed facility fee combined with a water/sewer rate increase and a local motor fuel tax to fund capital improvements. These actions allow the Village to address the first generation of major water and sewer infrastructure replacement as well as street repair and replacement. By combining utility and street improvements, the Village is able to comprehensively address repairs and improvements in neighborhoods and limit disruption to residents.

In May 2020, the Board also approved the issuance of a bond totaling \$26 million - \$13 million for water/sewer and \$13 million for streets, to begin the Infrastructure Modernization Program. Over the next five years, the Village will invest approximately \$50 million into water, sanitary sewer and streets. The long-term goal is to transition from a debt/cash strategy to a cash-only strategy (pay-as-you-go) to fund all system replacements.

From 2021 through 2025, the Village has programmed \$31 million in water and sewer capital projects.

The Village completed approximately \$4 million in capital projects in FY 2020.

Many of these projects are identified on the [Village's Website](#) as part of the Infrastructure Modernization Program. From 2025 through 2029, the Water and Sewer fund will be self-funded for necessary capital improvements. In 2030 and again in 2033, the Village will need to issue additional debt to keep pace with the water and sewer

improvements. As shown, that debt could be fully supported by revenues generated in the Water and Sewer Fund. All debt is scheduled to be retired by 2048.

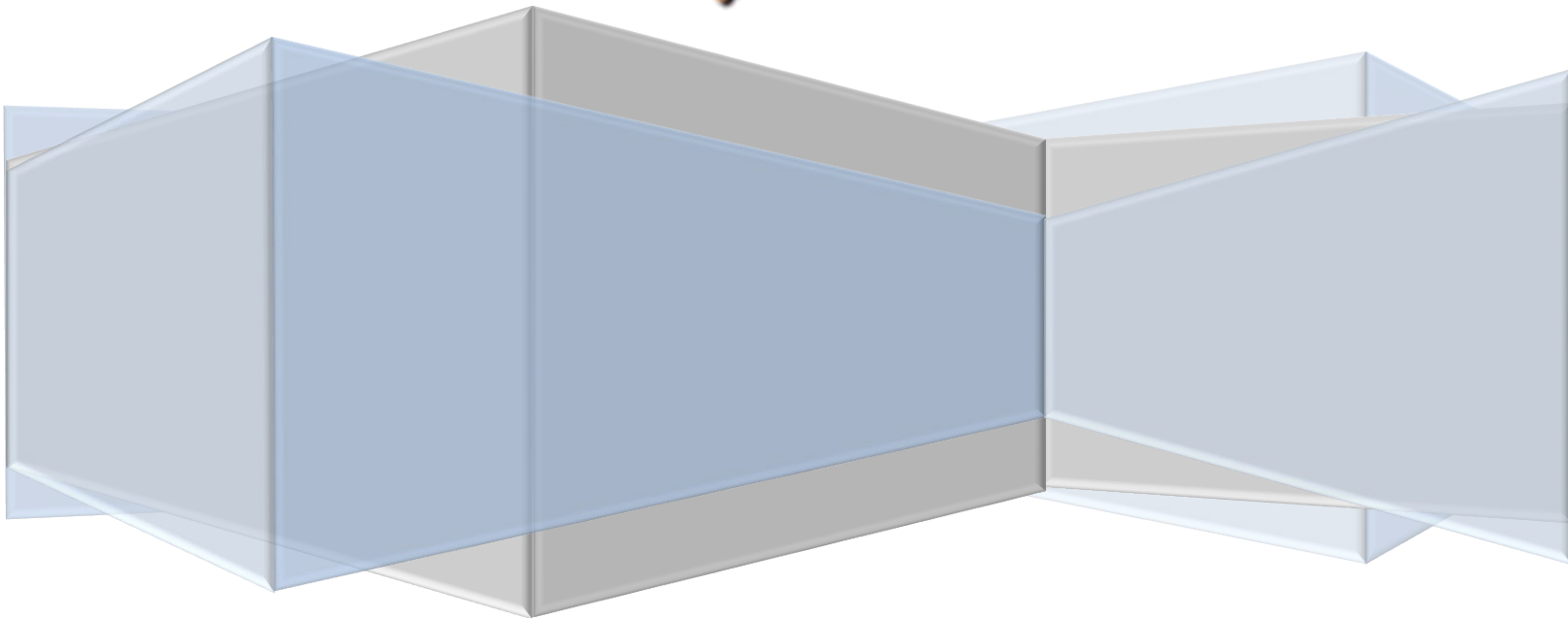
After completing the largest surge of infrastructure replacement through 2033, the Water and Sewer fund begins to rebuild cash balances exceeding from 2035-2039, while also supporting over \$26 million in capital improvements during the same period. As a result of the Village's careful infrastructure planning, Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2039, consistent with the recommendations of the Strand & Associates water/sewer system study.

WATER & SEWER FUND

BUDGET YEAR	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Beginning Cash	6,327,727	6,636,279	1,387,272	3,302,321	2,467,050	2,425,100	2,772,268	3,341,865	4,144,926	5,801,504	22,170,450	11,899,951	2,062,069	13,998,898	2,559,676	2,776,253	3,420,505	4,776,016	6,604,820	8,939,263
Water and Sewer Revenue																				
Sale of Water	6,783,832	7,049,500	7,337,000	7,636,000	7,946,500	8,268,500	8,602,000	8,947,000	9,303,500	9,671,500	10,062,500	10,465,000	10,879,000	11,316,000	11,764,500	12,236,000	12,730,500	13,236,500	13,765,500	14,317,500
Fixed Facility Fees	2,500,000	2,500,000	2,500,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500
Late Charges	40,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Village Sewer Use Fees	1,671,274	1,748,000	1,817,000	1,886,000	1,966,500	2,047,000	2,127,500	2,208,000	2,300,000	2,392,000	2,484,000	2,587,500	2,691,000	2,794,500	2,909,500	3,024,500	3,151,000	3,277,500	3,408,600	3,408,600
Series 2020 Bonds	6,089,461	1,821,460	1,726,999																	
Series 2030 Bonds										26,000,000										
Series 2033 Bonds													22,000,000							
Other Charges & Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue																				
Investment Revenue	39,696	29,414	32,576	29,119	24,553	25,886	30,252	36,884	47,228	136,677	169,097	70,565	78,465	77,740	24,366	32,832	45,526	62,635	84,354	62,635
Total Revenue	17,144,263	13,268,374	13,533,575	12,171,119	12,807,553	13,211,386	13,629,752	14,061,884	14,520,728	15,860,597	16,268,065	16,268,065	16,268,065	17,333,240	18,145,866	18,740,832	19,374,526	20,024,135	20,705,954	21,236,235
Operating Expenses																				
Water Department	3,693,005	3,776,098	3,861,060	3,947,934	4,036,763	4,127,590	4,220,461	4,315,421	4,412,518	4,511,800	4,613,316	4,717,116	4,823,251	4,931,774	5,042,739	5,156,201	5,272,216	5,390,841	5,512,135	5,636,158
Sewer Department	849,123	868,228	887,763	907,738	928,162	949,046	970,400	992,234	1,014,559	1,037,387	1,060,728	1,084,594	1,108,997	1,133,949	1,159,463	1,185,551	1,212,226	1,239,501	1,267,390	1,295,906
Total Operating Expenses	4,542,128	4,644,326	4,748,823	4,855,672	4,964,925	5,076,636	5,190,861	5,307,655	5,427,077	5,549,187	5,674,044	5,801,710	5,932,248	6,065,723	6,202,202	6,341,752	6,484,442	6,630,342	6,779,525	6,932,064
Capital Expenses																				
Capital Projects	9,173,461	10,180,914	3,150,000	4,400,000	4,101,160	4,101,160	4,101,160	4,101,160	4,101,160	15,765,680	15,265,680	15,265,680	15,265,680	15,765,680	5,706,980	5,706,980	5,456,980	5,456,980	5,456,980	5,456,980
Water Meter Debt Service	565,343	608,374	653,945	702,186	753,245	807,270	864,413	924,841	984,828											
IEPA Loan	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128						
Series 2020 Debt Service	1,281,950	1,241,950	1,201,950	1,161,950	1,121,950	946,950	948,700	946,200	947,075	947,700	948,175	947,900	946,875	947,600						
Series 2030 Debt Service										684,646	2,189,200	2,190,600	2,190,000	2,192,400	2,192,600	2,190,600	2,191,400	2,189,800	2,190,800	2,189,200
Series 2033 Debt Service													\$594,669	\$1,873,000	\$1,871,400	\$1,873,200	\$1,873,200	\$1,876,400	\$1,872,600	\$1,872,000
Capital Reserve Contribution	86,700	88,868	90,645	92,458	94,307	96,193	98,117	100,079	102,081	104,123	106,205	108,329	110,496	112,706	114,960	117,259	119,604	121,996	124,436	126,925
Total Capital Expenses	11,133,582	12,146,234	5,122,668	6,382,722	6,096,790	5,977,701	6,038,518	6,098,408	5,561,272	17,528,277	18,535,388	18,538,637	19,133,848	20,891,386	9,885,940	9,888,039	9,641,184	9,645,176	9,644,816	9,645,105
Operating Transfers																				
Water Department - Tax Abatement	180,000	727,222	727,442	728,012	727,004	727,881	727,135	727,048	727,574	727,574	727,048	547,091	547,662	547,618	548,056	547,837	548,056	547,574	547,486	547,486
Reimburse General Fund	980,000	999,600	1,019,592	1,039,984	1,060,784	1,082,000	1,103,640	1,125,713	1,148,227	1,171,192	1,194,616	1,218,508	1,242,878	1,267,736	1,293,091	1,318,953	1,345,332	1,372,239	1,399,684	1,427,678
Total Operating Transfers	1,160,000	1,726,822	1,747,034	1,767,996	1,787,788	1,809,881	1,830,775	1,852,761	1,875,801	1,898,766	1,921,664	1,965,599	1,990,540	1,815,354	1,841,147	1,866,790	1,893,388	1,919,813	1,947,170	1,975,164
Revenues over (under) Expenses	308,553	(5,249,008)	1,915,049	(835,271)	(41,950)	347,168	569,597	803,061	1,656,578	16,368,947	(10,270,499)	(9,837,882)	11,936,829	(11,439,223)	216,577	644,252	1,355,512	1,828,804	2,334,443	2,683,902
Unreserved Ending Cash	6,636,279	1,387,272	3,302,321	2,467,050	2,425,100	2,772,268	3,341,865	4,144,926	5,801,504	22,170,450	11,899,951	2,062,069	13,998,898	2,559,676	2,776,253	3,420,505	4,776,016	6,604,820	8,939,263	11,623,165
Required Working Cash*	1,135,532	1,161,082	1,187,206	1,213,918	1,241,231	1,269,159	1,297,715	1,326,914	1,356,769	1,387,297	1,418,511	1,450,428	1,483,062	1,516,431	1,550,551	1,585,438	1,621,111	1,657,586	1,694,881	1,733,016
Est Gallons Billed (in thousands)	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000

Village of Buffalo Grove

Twenty Year Stormwater Fund Proforma





TO: Jenny Maltas, Deputy Village Manager

FROM: Mike Reynolds, Director of Public Works

DATE: May 28, 2019

RE: FY 2019 – Stormwater Fund 20 Year Pro Forma Annual Update

Background

As part of the 2012 Strategic Planning process, the Village Board directed staff to investigate the feasibility of implementing a Storm Water Utility Fee in Buffalo Grove. Presentations were made at the March 3, 2014, July 20, 2015 and September 24, 2015 Committee of the Whole meetings. The Village Board ratified staff's recommendation to enact a Storm Water Utility Fee on October 19, 2015 and the new fee became effective on January 1, 2016.

Rate and Revenue Discussion

Base Fee Calculation: Staff proposed a tiered approach based upon a base fee per parcel square footage value. Using the impervious data provided by GIS, the base fee was determined based upon the total parcel square footage of all parcels within the Village that contain impervious surface such as buildings, driveways and parking lots, and the funds required in 2015 to maintain and update the stormwater system. This resulted in a base fee of \$0.006950 per square foot which is the fee currently in place.

Tiered Fee Structure: The fee is applied to all parcels within the village that have impervious surface using a tiered approach. The tiers are as follows:

Tier 1 - Single Family Residence Attached & Detached (fixed fee)
 $\$0.006950 \times \text{Median Lot size (8,771.66 square footage)} = \text{Annual Fee (\$60.96)}$

Tier 2 - Multi-Family & Commercial / Industrial / Government/Non-Profit (calculated fee)
 $\$0.006950 \times \text{Property Square Footage} = \text{Annual Fee (varies as calculated)}$

Fiscal year 2018 closed with revenues at 1.13 million. It is estimated that the current fiscal year will close with a similar revenue amount. This revenue will only increase with new properties or a rate increase as it is not consumption based. The analysis uses a base revenue estimate of 1.2 million dollars through 2038.

Initial Program Goal:

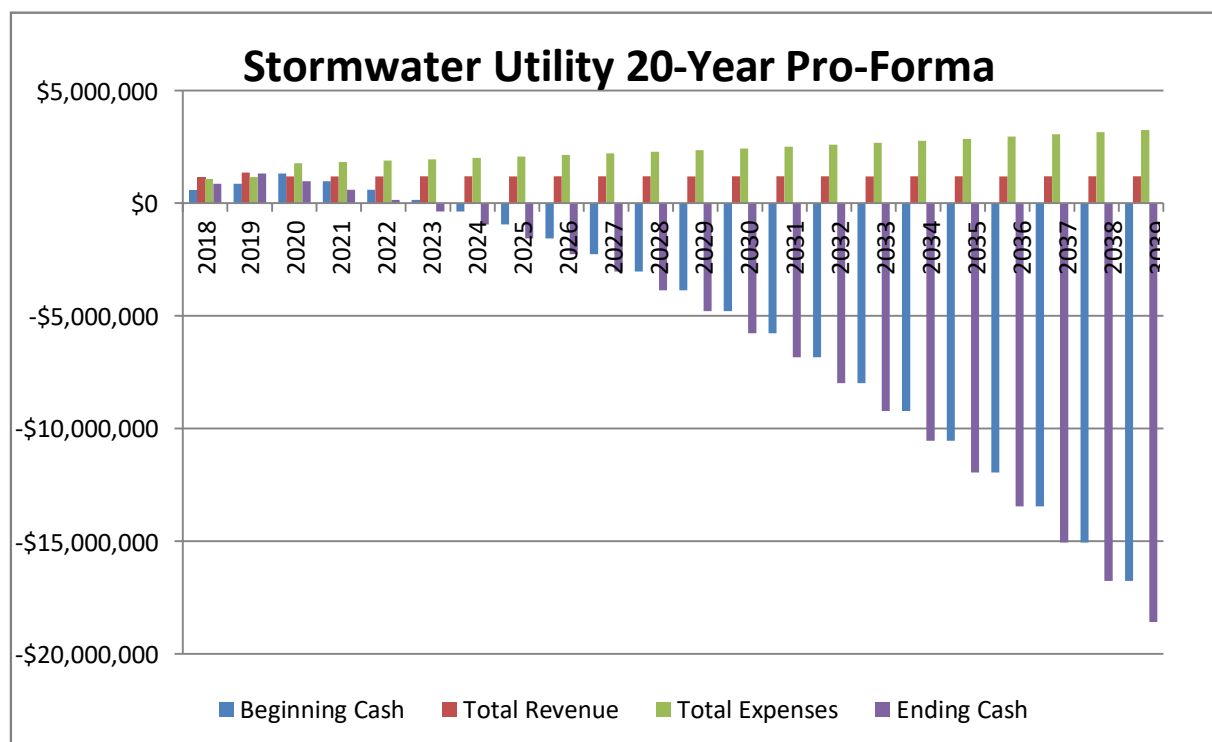
The initial program goal was to generate enough revenue to fund the annual operating expenses of the Public Works Drainage Section, annual capital expenses and provide some level of contribution to the fund for future projects.

What was not included in the original fund creation calculations were operating expenses of the Public Works Engineering Division and Forestry Section related to stormwater management. These expenses include, but are not limited to drainage reviews and complaint investigation, stormwater project management, mowing detention basins, natural area maintenance and management and stream clearing. With the implementation of Cartegraph Asset Management System, Engineering Division and

Forestry Section efforts have been able to be accurately tracked. In 2018 these expenses were incorporated into the pro-forma calculations.

Stormwater Fund Financials

On the attached financial analysis (Attachment A), staff has presented an estimate of revenues, operating expenses, Capital expenses and Operating Transfers through 2039 (20 years). Revenues include stormwater grant funding (where applicable) and revenue amounts for the Stormwater fee. Operating expenses are those expenses related to the day to day activities such as labor, equipment, materials, and other costs associated with system operations. Capital expenses are those amounts spent to repair or improve capital assets and infrastructure. Operating transfers are amounts received from, or paid to the General Fund for expenditures related to Stormwater Fund activities. Ending cash represents the fund balance available for capital projects. At the end of FY 2019, ending cash is anticipated to be \$1.3 million. Those funds are intended to support an enterprise system valued at \$251 million. A summary of the 20-year fund performance is provided below.



Operating costs include 3% increases annually. In order to hold the "Reserve for Infrastructure" line item at \$250,000 annually, Capital replacement costs include 4% increases each year to address storm sewer system repairs. While the Stormwater Fund appears to be solvent through 2022, any significant unanticipated repairs will deplete the working cash and reserve balances. The Board must consider a rate increase beginning in 2021 and beyond to keep the fund solvent.

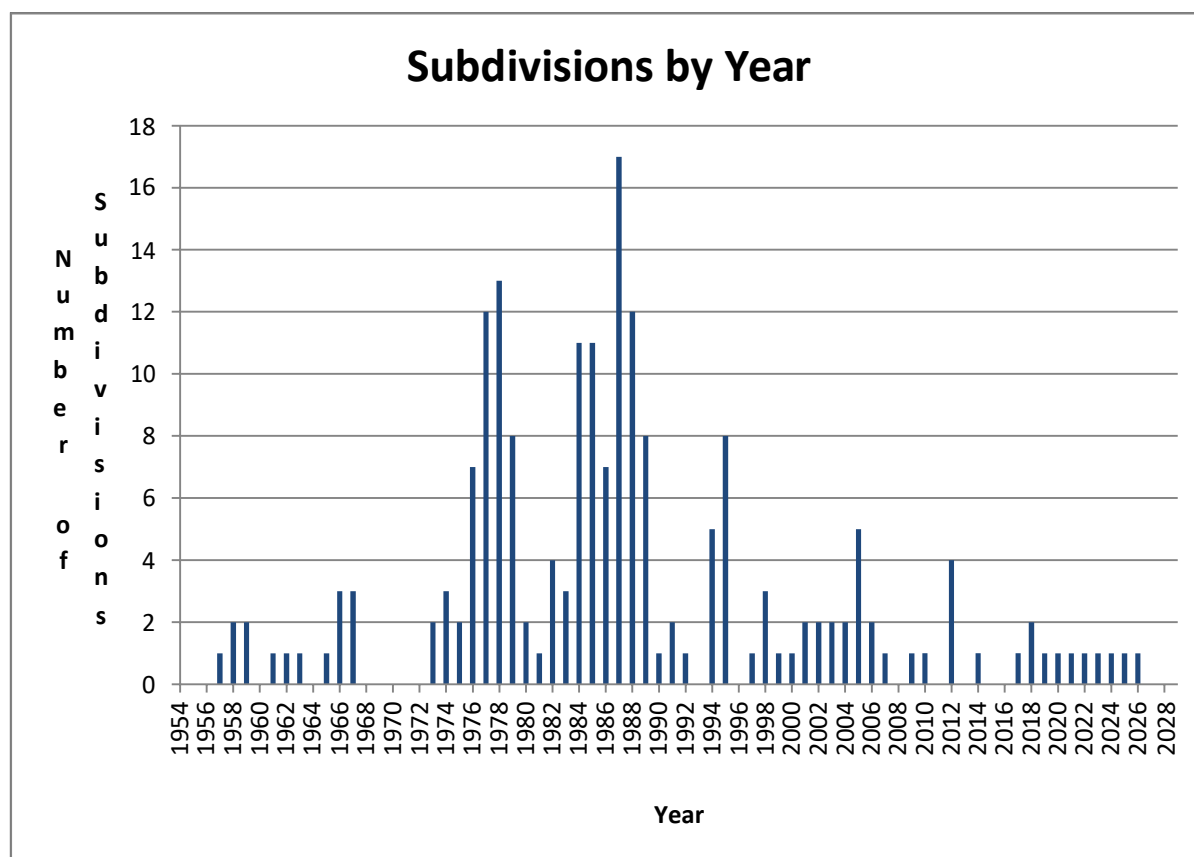
Stormwater System Assets

The stormwater system consists of 189 linear miles of Stormwater pipe, 11.3 miles of ditches, streams and creeks, 39 (81 acres) detention/retention basins, 1 lift station and thousands of structures. Public Works and GIS staff continues to refine the program and inventory the stormwater system assets. Once the inventory is complete and the GIS system has been updated, we will have a much clearer picture of the system and the expected capital replacement requirements.

The value of the Stormwater in today's dollars is approximately \$251 million. The service life of the infrastructure can range from 50 years to 100 years. The replacement cost of the entire system at the end of the 20 year study, inflated at 3% per year, is \$453 million. The original assumption used for future Stormwater replacements is that the system will have an 80 year life and capital replacement would consist of 25% of the amortized value in any given year. However, we have found that the 25%

replacement value is not entirely accurate, particularly when we are trying to combine this work with road and/or watermain projects in any given area. Based upon this, consideration must be given to raising the replacement criteria to 50%. The cost estimate compensates for the improbability that entire sections of the system will be replaced. Estimating the actual asset life at times is more abstract than qualitative. Pipe that is ensconced in stable soil and subjected to consistent Stormwater impacts may have a service life that may double an engineering estimate, and conversely, weak soils, capacity limitations, development, traffic or other external factors may reduce the life by many years. However, as we are discovering with the water system, this 25% ratio is not be the appropriate replacement funding target value.

Most of the storm sewer systems were installed as part of subdivision development. Most recently, the second phase of the Apple Hill subdivision was accepted in 2014, Easthaven in 2016 and Easton Station and Prairie Landing in 2019. Based upon information provided by Community Development, we can expect an average of one development each year over the next five years. The following chart shows the pattern of subdivision construction in the Village since 1957. With the completion of the Lake Cook Corridor and the Prairie View Sub-Area study and the addition of the Link Farm Development, stormwater assets and maintenance responsibility will only increase.



Stormwater Regulatory Compliance

Since 2003, the Village has been required to comply with the provisions as enumerated in the National Pollutant Discharge Elimination System (NPDES) permitting process. These regulations address “point source” and “non-point source” pollution exposures and governs both sanitary and stormwater activities. This program is monitored and enforced by the Illinois Environmental Protection Agency (IEPA). The Village has been, and is currently in compliance with these regulations. However, with the new permit requirements issued in 2016 and their impact on stormwater management in particular, discussion at this time as warranted. Among the major changes are additional stormwater water quality monitoring, better filtering and control of dewatering activities for water main breaks, outdoor storage inspection and enforcement activities and stronger code requirements for private detention/retention pond inspections and compliance.

The permit period is five years and generally consists of the following required activities:

1. Filing of the Notice of Intent (NOI) prior to the expiration of the current permit.
2. Implementation of a Storm Water Management program that addresses the six minimum control measures listed below.
 1. Public Education and Outreach on Storm Water Impacts.
 2. Public Involvement/Participation
 3. Illicit Discharge Detection and Elimination (IDDE) Activities
 4. Construction Site Runoff Control
 5. Post-Construction Storm Water Management in New Development and Redevelopment
 6. Pollution Prevention/Good Housekeeping for Municipal Operations
3. Annual Monitoring, Record Keeping and Reporting

The NPDES program is intended, among other things, to improve the water quality of lakes and streams within a particular area. The Village has been active in several watershed groups including the Buffalo Creek Clean Water Partnership (BCCWP) and the Des Plaines River Watershed Workgroup (DRWW). The impact of this program and the activities of the various workgroups will have an impact on stormwater management for many years to come.

Program Modifications in 2019

- An emerging issue for the Village continues to be the existence of small, rear-yard storm sewer systems that were installed with the various developments. These systems, in many cases were not per code, but were accepted by the Village with the developments and are part of the Village's overall system. In 2018 a program was included in the Capital Improvement Plan (CIP) budget to address these issues.
- Included in the 2019 Pro-Forma are expenses of other PW operating Sections as well as the Engineering Division related to drainage and flooding issues, detention/retention basin maintenance and other stormwater related items into the plan.

Future Program Considerations

- Staff continues to work with GIS to determine what parcels outside the Village contribute to and benefit from our system and if the fee could possibly be applied to those parcels.
- We have programmed a stormwater system study to be completed over the next two years. \$170,000 in 2019 and \$160,000 in 2020. Much like the water system study, this study will inventory and evaluate system assets and determine an appropriate capital replacement schedule. This study has not yet been implemented. It is likely that it will be awarded still in 2019 with the bulk of the work taking place in 2020-2021 time period.

Stormwater Rate Recommendations

Each year staff will review the financial condition of the fund to determine the adequacy of current rates. The rate is set by ordinance with no pre-determined increases and there are no changes recommended with this update.

The goal of this discussion is to stress the importance of staying ahead of the curve with regard to fund management. It is vitally important that the Village make prudent decisions during the infancy of this stormwater fee program. As we have seen from recent discussion regarding the water fund, the Village cannot afford to defer fee increases and needed capital improvements. Any delay in action now only magnifies the need and their related costs in future years. A proper rate structure is vital step to ensuring that the fund will have the resources available to maintain the integrity of the system over the long-term, thus reducing the need to issue debt or spend down General Fund reserves to complete needed projects.

In the future, as the system inventory gets solidified and other projects become clearer, a rate increase will be required. It appears that the fund will remain relatively stable until 2022. However, the Board must consider rate increases beginning in 2021 and beyond. The rate structure will be included in the study that was budgeted in FY 2019.

The impact of infrastructure maintenance costs and the related challenges with the Stormwater Fund is not unique to the Village of Buffalo Grove. All communities to varying degrees are challenged on how to maintain and protect their system assets.

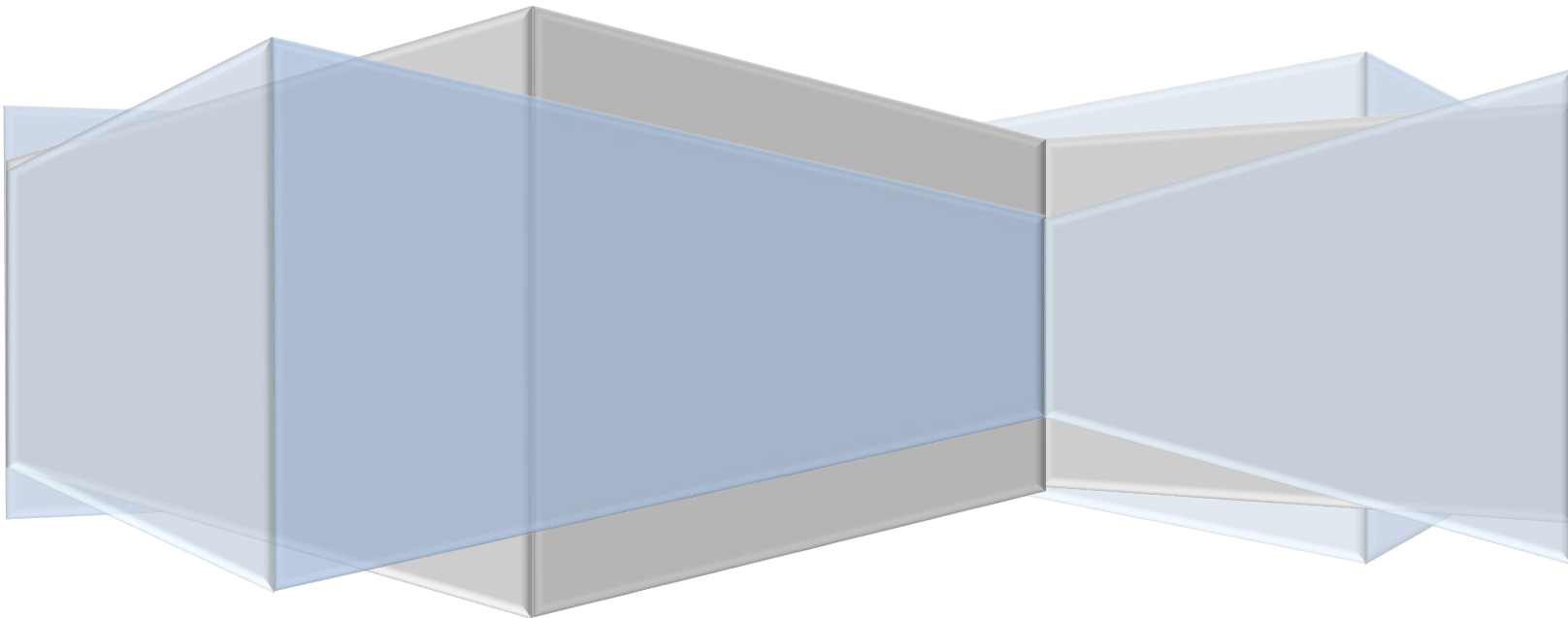
Stormwater Utility Fund - Implemented January 1, 2016																				
BUDGET YEAR	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Beginning Cash	980,337	1,272,378	1,658,925	2,047,969	2,418,984	2,771,429	3,079,748	3,368,366	3,636,693	3,884,120	4,110,019	4,288,746	4,444,634	4,576,999	4,685,135	4,768,315	4,825,790	4,856,790	4,860,519	4,836,161
Revenues																				
Stormwater Fee **	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000
Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers - In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000
Expenses																				
Drainage Operating**	378,959	390,328	402,038	414,099	426,522	439,317	452,497	466,072	480,054	494,456	509,289	524,568	540,305	556,514	573,309	590,406	608,118	626,361	645,152	664,507
Forestry Operating**	149,010	153,480	158,085	162,827	167,712	172,743	177,926	183,264	188,761	194,424	200,257	206,265	212,453	218,826	225,391	232,153	239,117	246,291	253,680	261,290
Engineering Operating**	38,490	39,645	40,834	42,059	43,321	44,620	45,959	47,338	48,758	50,221	51,727	53,279	54,878	56,524	58,220	59,966	61,765	63,618	65,527	67,492
Capital Expenses (Per CIP Budget Document)	551,500	420,000	400,000	400,000	400,000	425,000	425,000	425,000	425,000	425,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Operating Transfers - Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	1,097,959	1,003,453	1,000,956	1,018,985	1,037,555	1,081,681	1,101,382	1,121,673	1,142,573	1,164,101	1,211,274	1,234,112	1,257,635	1,281,864	1,306,820	1,332,525	1,359,000	1,386,270	1,414,359	1,443,289
Revenues over / (under) Expenses	42,041	136,547	139,044	121,015	102,445	58,319	38,618	18,327	(2,573)	(24,101)	(71,274)	(94,112)	(117,635)	(141,864)	(166,820)	(192,525)	(219,000)	(246,270)	(274,359)	(303,289)
Operating Reserve	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Ending Cash for Capital Investment	1,272,378	1,658,925	2,047,969	2,418,984	2,771,429	3,079,748	3,368,366	3,636,693	3,884,120	4,110,019	4,288,746	4,444,634	4,576,999	4,685,135	4,768,315	4,825,790	4,856,790	4,860,519	4,836,161	4,782,872

** Assumes 0% Increase in fees annually.

Assumes 3% Increase in Operating expenses annually.

Village of Buffalo Grove

2022-2026 General Fund Forecast



Village of Buffalo Grove - General Fund Financial Forecast FY 2022 – FY 2026



Village of Buffalo Grove
A Financial Assessment of General Fund
Revenues and Expenditures

OVERVIEW AND SUMMARY

The purpose of the Five-Year Operating Forecast is to help the Village of Buffalo Grove make informed, operational decisions by better anticipating future revenues and expenditures. Using the forecasted data, the Village can plan strategies for providing a consistent, appropriate level of service to the customers while ensuring the revenues and expenditures remain in a sustainable balance. The primary objective of the forecast is to provide the Village Board and related stakeholders with an early financial assessment and identify significant issues that should be addressed in the budget development process. For the purposes of constructing the forecast, operating revenues are measured against operating expenditures without including any prior period fund balance to subsidize revenue.

The goals of the forecast are to assess the Village's ability, over the next five years, to maintain current service levels based on projected revenue growth, evaluate future sustainability by aligning operating revenues and expenditures, and ensure proper funding of infrastructure reserves. The assessment analyzes the capacity to fund capital projects and maintain an unassigned fund balance reserve at three months of budget expenditures (25%).

It is important to stress that this forecast is not a budget. It does not dictate expenditure decisions; rather it identifies the need to prioritize allocations of Village resources. The forecast sets the stage for the budget process and aids both staff and the Village Board in establishing priorities and allocating resources appropriately.

The intent of the Five Year Operating Forecast is to evaluate resource allocations to ensure the proper funding levels for services, capital, infrastructure and maintaining reserves.

As a governmental entity, changes in strategy that involve service delivery should be slow and methodical. The forecast provides a snapshot of the Village's fiscal health based on numerous assumptions over the next five years. The forecast is a planning tool and should be considered fluid in its construction. As new significant data or trends emerge the document will be revised, at minimum, on an annual basis.

In each of the five years, revenues offset operating expenses and the budgets are anticipated to be in balance. However, expenses are expected to outpace average annual revenue growth by 1.1 percent per year. After including amounts necessary for reserves and capital, there is a shortfall every year of the forecast. This illustrates the need to continue efforts to finance capital improvements, as well as operating efficiently and review revenue sources for adequacy, efficiency and diversification.

FORECAST METHODOLOGIES AND ASSUMPTIONS

REVENUES

The General Fund is the main operating fund and accounts for the core public services provided by the Village including public safety (police & fire), public works, community development, as well as operations that support core services. All major discretionary revenues such as property tax, sales tax, income tax, telecommunication, and utility use tax are accounted for within the General Fund. The Finance Department works with departments responsible for administering the service and/or collecting the associated revenue to develop program revenues.

EXPENDITURES

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. Estimated 2020 expenditures set the baseline for analysis blended with estimates through the first half of FY 2021. The General Fund is the primary focus of the forecast as it represents over half of the total Village Budget. The second largest Village Fund is the Water and Sewer Fund accounting for 16.5 percent of the total budget. A twenty-year funding analysis is completed annually for that enterprise activity.

In the absence of any known service level modifications, the forecast assumes the continuation of current service levels and the costs projected over five years. Revenues are estimated based on anticipated growth and does not consider increases in revenues generated by new fees or increases in fees, new development, or charges beyond what is prescribed by current ordinance.

ECONOMIC OUTLOOK

In the development of a long-term financial forecast, the Village reviews external and internal factors that could impact the either the collection of revenue or the price of acquiring goods or providing services. Evaluating how the regional impact of the national economy (macro) influences the local economy (micro) is an important step in the process.

The Village, like many other communities, suffered a major economic decline following the onset of the COVID-19 pandemic in March 2020. The Village experienced a combined loss of \$1.4 million in state sales tax and home rule sales tax. However, a financial plan to reduce operating expenses to mitigate the use of financial reserves was implemented. The plan included a voluntary separation incentive program, maintaining staff vacancies, and reducing operating expenditures.

The national economy affects both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. Some of the economic indicators the Village uses in financial analysis include: inflation, stock market returns, employment, housing starts, vehicle sales, interest rates, and manufacturing activity.

ECONOMIC INDICATORS - NATIONAL

Inflation – The Consumer Price Index (CPI), commonly referred to as the inflation rate, measures the average price change for a market basket of consumer goods and services. The Bureau of Labor Statistics classifies each expenditure item in the basket into more than 200 categories catalogued into eight major groups. The Consumer Price Index is used as the inflationary factor for specific non-personnel services.

As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the Village will have to pay more for goods and services. The most recent (April 2021) Consumer Price Index is at 1.5 percent.

Stock Market Returns – Stock market returns are a leading indicator and will change before the economy changes. Approximately 65 percent of all Village pension funds are invested in mutual funds and/or individual stocks. The performance of the stock market is a significant factor in determining the growth of the property tax levy for pensions. It is assumed the pension funds will earn seven percent annually through investment returns.

Employment – Retail and vehicle sales tend to have inverse relationships with the unemployment rate. Sales tend to move in the opposite direction of the unemployment rate. Chronic unemployment often spills over into the residential real estate market resulting in lost real estate transfer tax revenue.

Housing Market - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries.

Vehicle sales – Sales and use tax revenues tend to fall with vehicle sales, which are heavily dependent upon both employment and interest rates. However, if increases in sales of new vehicles are expected to reduce the value of used vehicles, the sales and use tax base can actually decline if the depreciation of used vehicles is not equally offset by the value of new vehicles.

Interest rates – The interest rate impacts the Village's revenues in several ways. First, investment income will be affected by interest rates. Second, the availability and cost of capital directly affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving purchases may increase, thereby increasing development plans and retail sales and, by extension, sales tax and business licenses revenues.

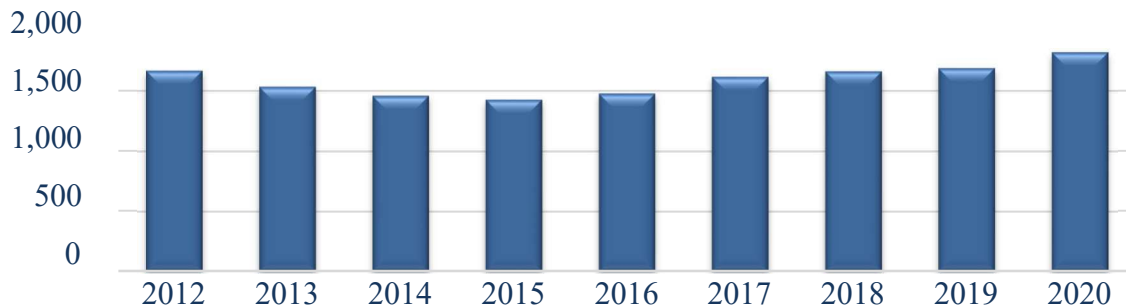
Manufacturing activity – If a Village has a large manufacturing sector, the ISM (Institute of Supply Management Index) becomes a significant factor in revenue analysis and forecasting. Manufacturers respond to the demand for their products by increasing production and building up inventories to meet the demand. The increased production often requires new workers which lowers unemployment figures and can stimulate the local economy.

ECONOMIC INDICATORS - LOCAL

Although national economic indicators do have some trickle-down impact on the Village Budget, there are regional and local economic factors that have a direct influence over revenues and expenditures. Some of those factors that have been considered moving into the next five year update include:

- *Impact of the Real Estate Market and Assessed Valuations.* Assessed values for taxable property continue with positive growth. Lake County property values declined by 2.2 percent in FY 2020, while Cook County property values are anticipated to increase slightly once valuations are reported by the county. See the chart below to see the ten-year, combined county, history of equalized assessed values.

Equalized Assessed Value - Lake and Cook Counties 2011 - 2020



- *State of Illinois Legislation.* As the State of Illinois has experience financial difficulties over the last decade that were exacerbated by the COVID-19 pandemic, staff continues to monitor legislative discussions that could have a direct financial impact on Village revenues.
- *Impact of Employer Pension Costs.* The tax levies for the three pension systems account for 40.7 percent of the property tax levy. Additional pressure on the tax levy to support growing pension costs will impact the ability to increase taxes for core services. Bond rating agencies continue to site pension obligations as a downward pressure on the Village's ability to maintain the Aaa rating with S&P.
- *Health Care Inflation.* After wages, health care costs are the single largest expenditure category in the fund and the Village continually reviews the structure of the plan to limit the amount of growth on an annual basis. The Village is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). This insurance pool helps to dilute risk and helps to leverage purchasing power.
- *Commercial/Retail Development.* The economy's impact on existing sales tax generators as well as development or redevelopment of Dundee, Milwaukee Road corridors and Lake Cook Corridors continues to be an important cog in economic development. The Village established the Lake Cook Road TIF in 2020 to enhance development efforts.
- *Infrastructure.* The ability to keep pace with the maintenance needs of Village owned assets continues to be a significant financial challenge. The Village owns and maintains \$240 million in capital assets, excluding depreciation, across all activities.

Listed below is the five year update to the General Fund Forecast. The remainder of the report will describe the methodologies used to develop both revenues and expenditures.

GENERAL FUND FIVE-YEAR FORECAST – OPERATING						
Revenue	2022	2023	2024	2025	2026	Growth
Property Taxes	17,130,700	17,558,968	17,997,942	18,447,890	18,909,087	2.5%
Income & Use Taxes	5,552,700	5,663,754	5,777,029	5,892,570	6,010,421	2.0%
State Sales Tax	7,380,000	7,527,600	7,678,152	7,831,715	7,988,349	2.0%
Home Rule Sales Tax	5,171,100	5,274,522	5,380,012	5,487,613	5,597,365	2.0%
Real Estate Transfer Tax	945,400	973,762	1,002,975	1,033,064	1,064,056	3.0%
Telecommunications Tax	930,000	930,000	930,000	930,000	930,000	0.0%
Prepared Food and Beverage Tax	615,000	633,450	652,454	672,027	692,188	3.0%
Utility Tax-Electric/Natural Gas	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	0.0%
Licenses	314,300	314,300	314,300	314,300	314,300	0.0%
Building Revenue & Fees	1,141,350	1,141,350	1,141,350	1,141,350	1,141,350	0.0%
Intergovernmental Revenue- Local	264,200	269,484	274,874	280,371	285,979	2.0%
Fines & Fees-Police & Fire	1,544,600	1,544,600	1,544,600	1,544,600	1,544,600	0.0%
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	0.0%
Operating Transfers	1,780,000	1,780,000	1,780,000	1,780,000	1,780,000	0.0%
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	0.0%
Miscellaneous Revenue	862,700	871,327	880,040	888,841	897,729	1.0%
Total Revenues	48,157,050	49,008,117	49,878,728	50,769,341	51,680,424	
Annual Increase	2.3%	1.8%	1.8%	1.8%	1.8%	
Expenditure	2022	2023	2024	2025	2026	Growth
Personal Services	21,954,507	22,613,142	23,291,536	23,990,282	24,709,991	3.0%
Personal Benefits	11,482,524	11,827,000	12,181,810	12,547,265	12,923,682	3.0%
Operating Expenses	3,379,335	3,446,922	3,515,860	3,586,178	3,657,901	2.0%
Insurance & Legal Services	1,242,080	1,291,763	1,343,434	1,397,171	1,453,058	4.0%
Commodities	320,330	328,338	336,547	344,960	353,584	2.5%
Maintenance & Repairs	3,101,179	3,178,708	3,258,176	3,339,630	3,423,121	2.5%
All Other Expenses	3,482,576	3,569,641	3,658,882	3,658,882	3,750,354	2.5%
Total Expenditures	44,962,531	46,255,514	47,586,245	48,864,368	50,271,691	
Operating Surplus/(Deficit)	3,194,519	2,752,602	2,292,483	1,904,973	1,408,733	

FORECAST STRUCTURE

The forecast provides three levels of analysis. The first level (above) is to show the General Fund's ability to meet day-to-day expenditures. The highlighted row design (Operating Surplus/Deficit) is an indicator of whether anticipated revenues support operating expenditures. In all five years of the forecast, revenues will support current services. This is a measure of short-term sustainability. The second level of the analysis includes transfers for capital projects and infrastructure reserves.

Long term sustainability is measured through the Village's ability to invest in infrastructure including funding reserves for vehicles, buildings, equipment, technology, streets (though State and Local Motor Fuel Tax), and projects in the Capital Improvement Plan. All projects submitted for inclusion in the FY 2022-2026 CIP have been added to this report. Among these projects is a Public Works Facility, which would be bond funded. After including these transfers, the cumulative fund shortfall at the end of FY 2026 is estimated to be nearly \$53.9 million.

GENERAL FUND FIVE-YEAR FORECAST – OPERATING WITH CAPITAL

Revenue	2022	2023	2024	2025	2026	Growth
Property Taxes	17,130,700	17,558,968	17,997,942	18,447,890	18,909,087	2.5%
Income & Use Taxes	5,552,700	5,663,754	5,777,029	5,892,570	6,010,421	2.0%
State Sales Tax	7,380,000	7,527,600	7,678,152	7,831,715	7,988,349	2.0%
Home Rule Sales Tax	5,171,100	5,274,522	5,380,012	5,487,613	5,597,365	2.0%
Real Estate Transfer Tax	945,400	973,762	1,002,975	1,033,064	1,064,056	3.0%
Telecommunications Tax	930,000	930,000	930,000	930,000	930,000	0.0%
Prepared Food and Beverage Tax	615,000	633,450	652,454	672,027	692,188	3.0%
Utility Tax-Electric/Natural Gas	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	0.0%
Licenses	314,300	314,300	314,300	314,300	314,300	0.0%
Building Revenue & Fees	1,141,350	1,141,350	1,141,350	1,141,350	1,141,350	0.0%
Intergovernmental Revenue-Local	264,200	269,484	274,874	280,371	285,979	2.0%
Fines & Fees-Police & Fire	1,544,600	1,544,600	1,544,600	1,544,600	1,544,600	0.0%
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	0.0%
Operating Transfers	1,780,000	1,780,000	1,780,000	1,780,000	1,780,000	0.0%
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	0.0%
Miscellaneous Revenue	862,700	871,327	880,040	888,841	897,729	1.0%
Total Revenues	48,157,050	49,008,117	49,878,728	50,769,341	51,680,424	
Annual Increase	2.3%	1.8%	1.8%	1.8%	1.8%	

Expenditure	2022	2023	2024	2025	2026	Growth
Personal Services	21,954,507	22,613,142	23,291,536	23,990,282	24,709,991	3.0%
Personal Benefits	11,482,524	11,827,000	12,181,810	12,547,265	12,923,682	3.0%
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Insurance & Legal Services	1,242,080	1,291,763	1,343,434	1,397,171	1,453,058	4.0%
Commodities	320,330	328,338	336,547	344,960	353,584	2.5%
Maintenance & Repairs	3,101,179	3,178,708	3,258,176	3,339,630	3,423,121	2.5%
All Other Expenses	3,482,576	3,569,641	3,658,882	3,658,882	3,750,354	2.5%
Total Expenditures	44,962,531	46,255,514	47,586,245	48,864,368	50,271,691	
Operating Surplus/(Shortfall)	3,194,519	2,752,602	2,292,483	1,904,973	1,408,733	
Annual Increase	3.8%	2.9%	2.9%	2.7%	2.9%	
Capital Transfers & Subsidies	2022	2023	2024	2025	2026	
Capital Reserve - Vehicles	973,750	1,011,000	584,000	896,000	140,000	
Capital Reserve - Facilities	20,536,100	1,895,000	140,000	140,000	2,900,000	
Capital Reserve - Technology	100,000	25,000	-	120,000	45,000	
Capital Reserve - Stormwater	420,000	420,000	420,000	420,000	420,000	
Street Program	12,124,000	12,395,000	12,431,000	12,417,000	6,180,000	
Capital Reserve Funding	1,493,750	1,456,000	1,004,000	1,436,000	605,000	
Total Transfers	35,647,600	17,202,000	14,579,000	15,429,000	10,290,000	
Total Fund Surplus/(Shortfall)	(32,453,081)	(14,449,398)	(12,286,517)	(13,524,027)	(8,881,267)	

The current budgeting strategy is to contribute to capital reserve programs in order to remain on a pay-as-you-go basis of capital asset financing. If reserve amounts are depleted, or inadequately funded, staff will need to consider debt financing for future expenditures.

Over the next five years it is anticipated that \$67.2 million in funding, above the current forecasted amounts in the General Fund. However, the Village Board has addressed infrastructure funding needs through by the approval of increased water/sewer rates, a local motor fuel tax and adult use cannabis tax. In 2020, the Village successfully issued \$24 million in general obligation bonds fund infrastructure improvements. The revenue enhancements and bond issue support the Infrastructure Modernization Program, a five-year strategy to invest \$175 million in streets, sewer and water infrastructure.

Unfunded	2022	2023	2024	2025	2026
Street Program	10,344,000	10,615,000	10,651,000	10,637,000	4,400,000
Capital Improvement Plan	20,236,100	-	-	-	-
Total Unfunded/Debt	30,880,100	10,615,000	10,651,000	10,637,000	4,400,000

RESERVES

The General Fund Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of the subsequent year's budget (capital funding and reserve transfers).

It is important to maintain a strong reserve level for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period reserve balances allows the Village time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. Fund balance should never be used to support day-to-day operations. Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced.

The estimated General Fund balance level at the end of FY 2020 is \$20.1 million or 42.7 percent of the FY 2021 operating budget. The Village plans to designate a portion of the unassigned fund balance as a debt stabilization fund to reserve funds for the early retirement of our 2012 bonds and mitigate increases in the property tax levy for debt service retirement.

GENERAL FUND REVENUES

Approximately 83 percent of all General Fund revenue is generated from seven revenue sources including property tax, combined sales tax including prepared food and beverage, income and use tax, telecommunications tax, utility (natural gas & electricity) use tax and real estate transfer tax.

Almost half of the Village's major revenue sources are elastic. Elastic revenues are those sources that tend to fluctuate with the economy. A balance between elastic and inelastic revenue is desired as a hedge against market volatility. General Fund revenues considered to be elastic include: sales and use taxes, income taxes, real estate transfer tax, building revenue and fees, and investment income. The property tax is an example of a non-elastic source of revenue as collections are stable and predictable.

The Village continues to seek to be less reliant upon state-shared revenues (income, base sales, and telecommunication taxes) and align core services with taxes/fees under local home rule control.

PROPERTY TAX

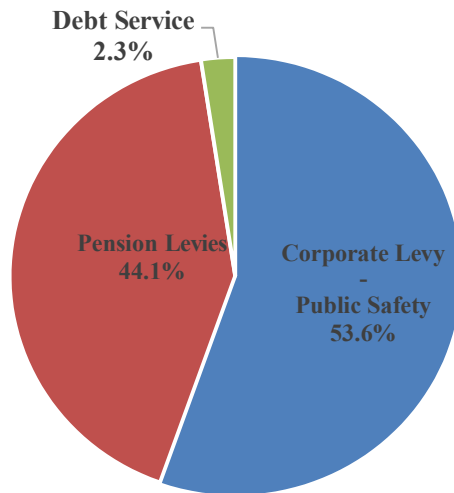
There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps to fund public safety (police and fire) operations. The growth in the corporate levy is tied to inflation. The second component is the Debt Service Levy. This levy covers the principal and interest payment on outstanding debt issuances. The last component is the special purpose/pension levies.

The tax levies for the three pension funds (police, Firefighters and IMRF) are calculated by independent actuaries. The levies are structured to cover the normal cost of the pension, an amortized annual amount of the unfunded actuarial liability, and the interest cost on that liability. Unfunded liability grows when actuarial assumptions are not met (interest rate) or when legislative changes (Springfield) are enacted that enhance benefits. Those legislative changes produce unfunded liabilities.

Each year the Village determines its levy amount. Since debt service payments are mandatory as are pension contributions, the amount of control the Village has over the tax levy is limited to the Corporate Levy.

Future ability to raise property tax revenue to support General Fund operations is challenging as the corporate levy must compete for tax dollars with pension and debt service levies. See the chart below to see where property tax dollars are allocated.

Property Tax Dollar Distribution



The levy request is then applied to the equalized assessed value of all property within the Village to determine a tax rate. Assuming the same tax levy amount, if the property values go up the rate goes down and conversely the rate goes up if the values decline.

The total equalized assessed value of property in Buffalo Grove is estimated to be \$1,787,598,388 representing a 1.5 percent decrease from the previous year. The Lake County portion of the Village's EAV has decreased 2.2 percent year over year primarily due to a 3.6% decline in commercial EAV.

Equalized Assessed Valuation

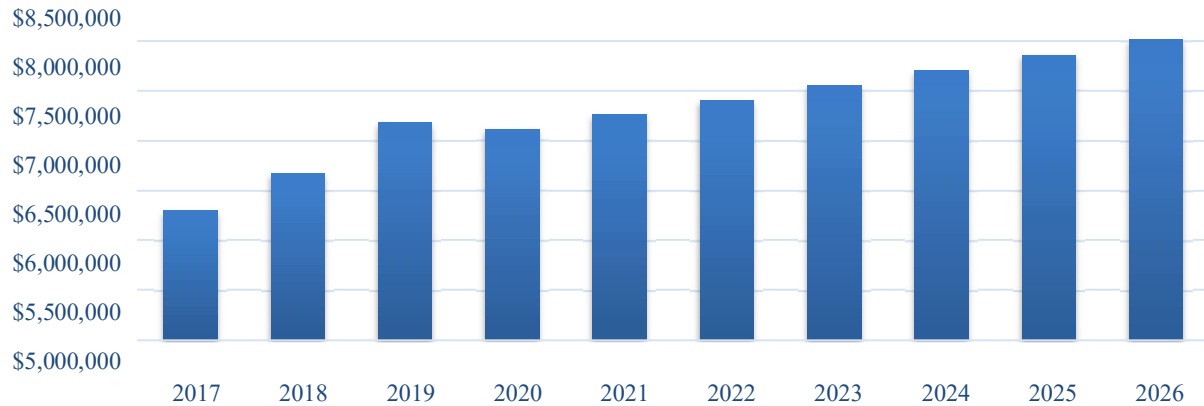


SALES TAX

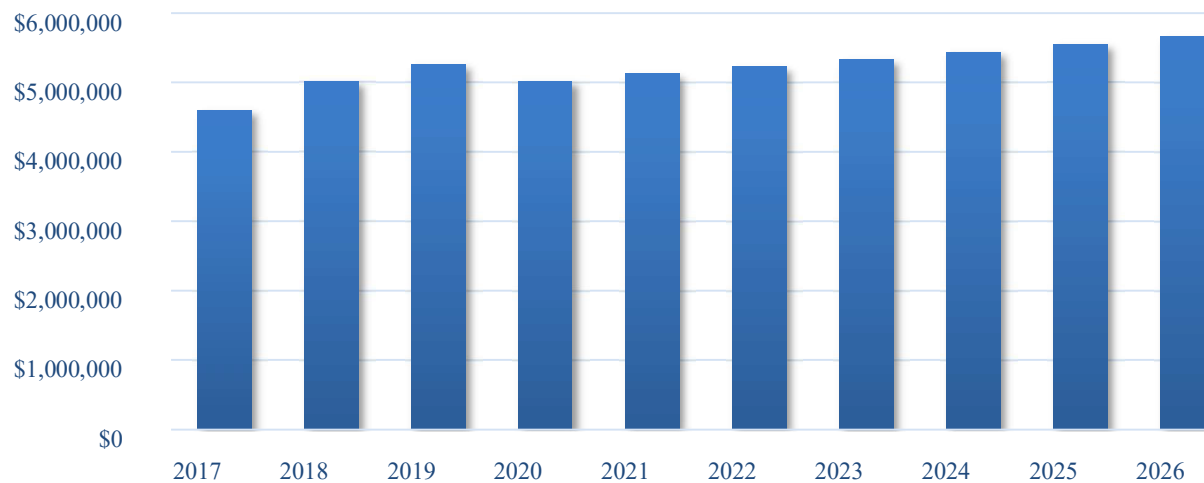
Inflation sets the growth baseline for both the base (2%) and home rule sales taxes (2%). Combined, this is the second largest revenue source for the Village. The base sales tax revenue is directly related to the dollar value of sales made within the Village. Home rule sales tax applies to the same transactions as the base sales tax except in the following transactions, food for human consumption off the premises where sold (groceries), prescription and non-prescription medicines and tangible personal property that is titled with an agency of the State of Illinois.

The assumption for the five year analysis is that the retail mix will remain substantially similar to what is present today with the exception of new retailers where development plans are approved. The forecast applied to both base and home rule sales tax produces the following:

Base Sales Tax

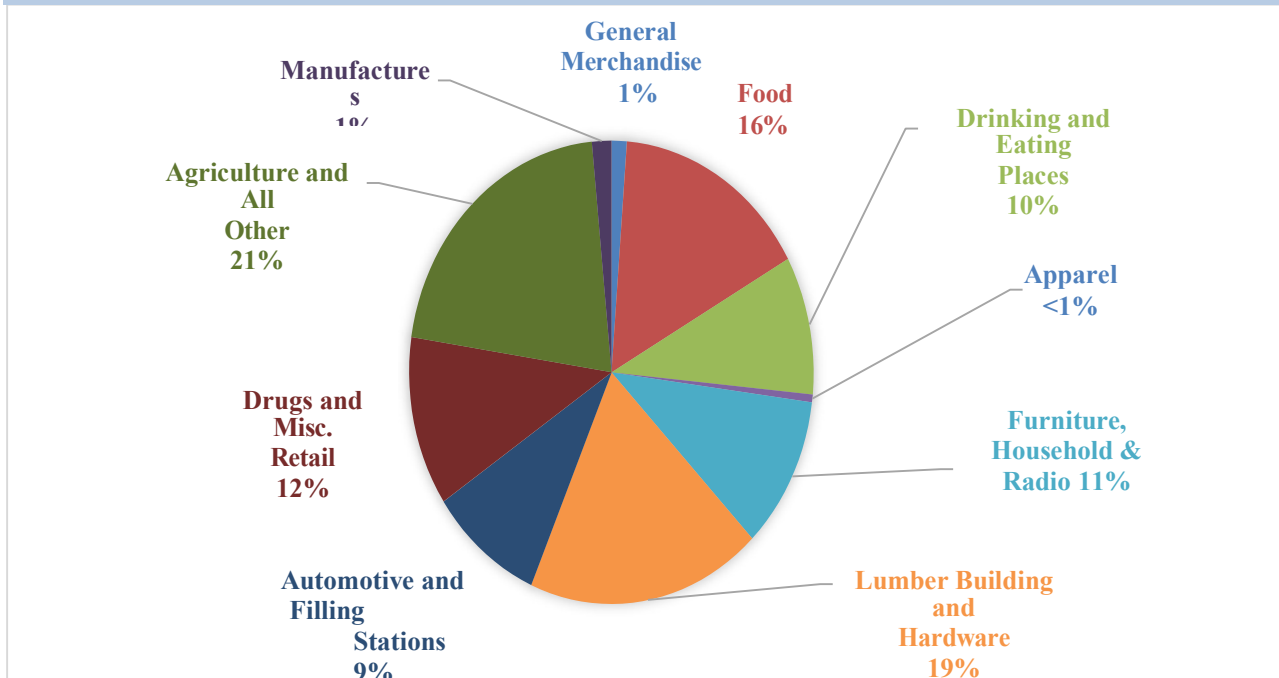


Home Rule Sales Tax



The Village's strives to diversify its retail tax base so that no one sector is overly exposed to economic and/or demand fluctuations. The following chart reflects the Illinois Department of Revenue Standard Industry Codes (SIC) for sales tax remitted to the Village.

RETAIL SALES TAX BY SECTOR

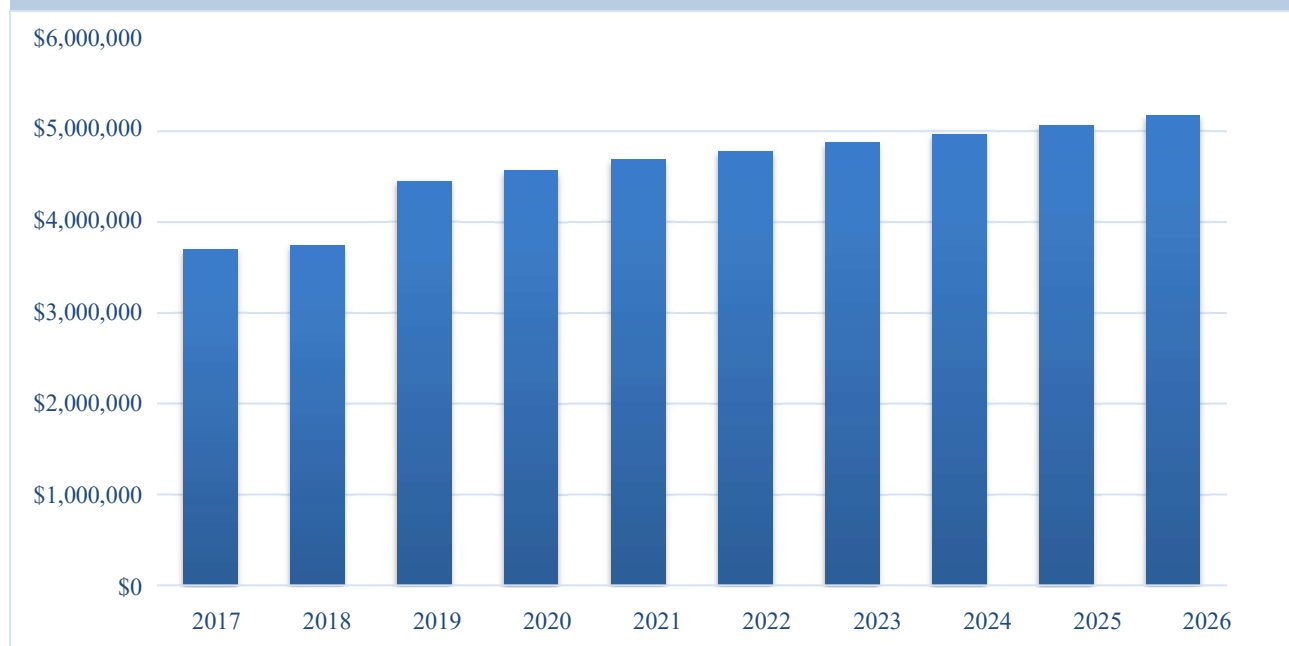


INCOME TAX

The Illinois Income Tax is imposed on every individual, corporation, trust, and estate earning or receiving income. The tax is calculated by multiplying net income by a flat rate. The current rate is five percent of net income. The rate reverted to 3.75 percent beginning January 1, 2015 to December 31, 2024. The rate will then reduce to 3.25 percent starting on January 1, 2025. The formula for distribution for local governments was 10 percent of the revenue, allocated on a per capita basis, when the rate was 3 percent. When the state rate increased to 5 percent, the increase was not included in the distribution making the effective per capita distribution to municipalities six percent.

The Village's unemployment rate as of April 2021 is 4.3 percent, which bests the state of Illinois (7.1 percent) and the U.S. (6.1%). Illinois income tax receipts had not fallen to the degree expected during the pandemic. Corporate profits were similar to the prior year and enhanced unemployment benefits contributed to total receipts. The long-term impact of the economic downturn on income tax receipts is difficult to determine.

Income Tax



PREPARED FOOD AND BEVERAGE TAX

This tax (1%) was adopted in 2008 and is levied on the purchase of prepared food for immediate consumption and the sale of liquor. Similar to sales tax, inflationary growth is the primary reason for revenue increases. The source is projected to increase two percent annually. There are approximately 100 establishments that charge and remit this tax to the Village.

TELECOMMUNICATIONS TAX

This tax levied at 6 percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service (effective July 1, 2008). The exemption of DSL service has made a significant impact on collections. Recent legislation has also mandated that data packages no longer be bundled with all other telecommunications billing for the sake of taxation. Those services have been exempted. This revenue source is down 30.3 percent (\$0.9 million) in FY 2020 from \$1.3 million in FY 2019. The forecast calls for no change over the remainder of the plan.

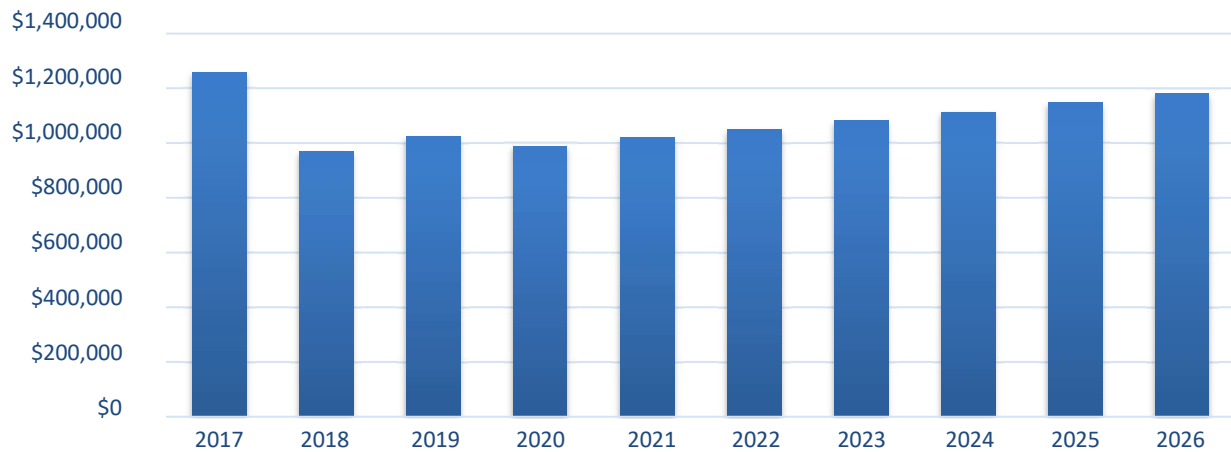
UTILITY USE TAX (NATURAL GAS & ELECTRICITY)

Natural gas and electricity charges are based on consumption and will fluctuate with seasonal demands. The Village is charging the highest statutory rate. There is no consumption growth projected over the next five years. Any new growth will be predicated on adding square footage to houses or buildings and offset by more energy efficient construction and mechanical systems.

REAL ESTATE TRANSFER TAX

Real estate transfer tax is collected at the rate of \$3 per \$1,000 of sales consideration. Sales recovered from the FY 2012, when the market reached a low point, through FY 2018. FY 2020 revenue matched the budget amount of \$990,000 despite the pandemic and receipts have performed well in FY 2021 due to a strong real estate market.

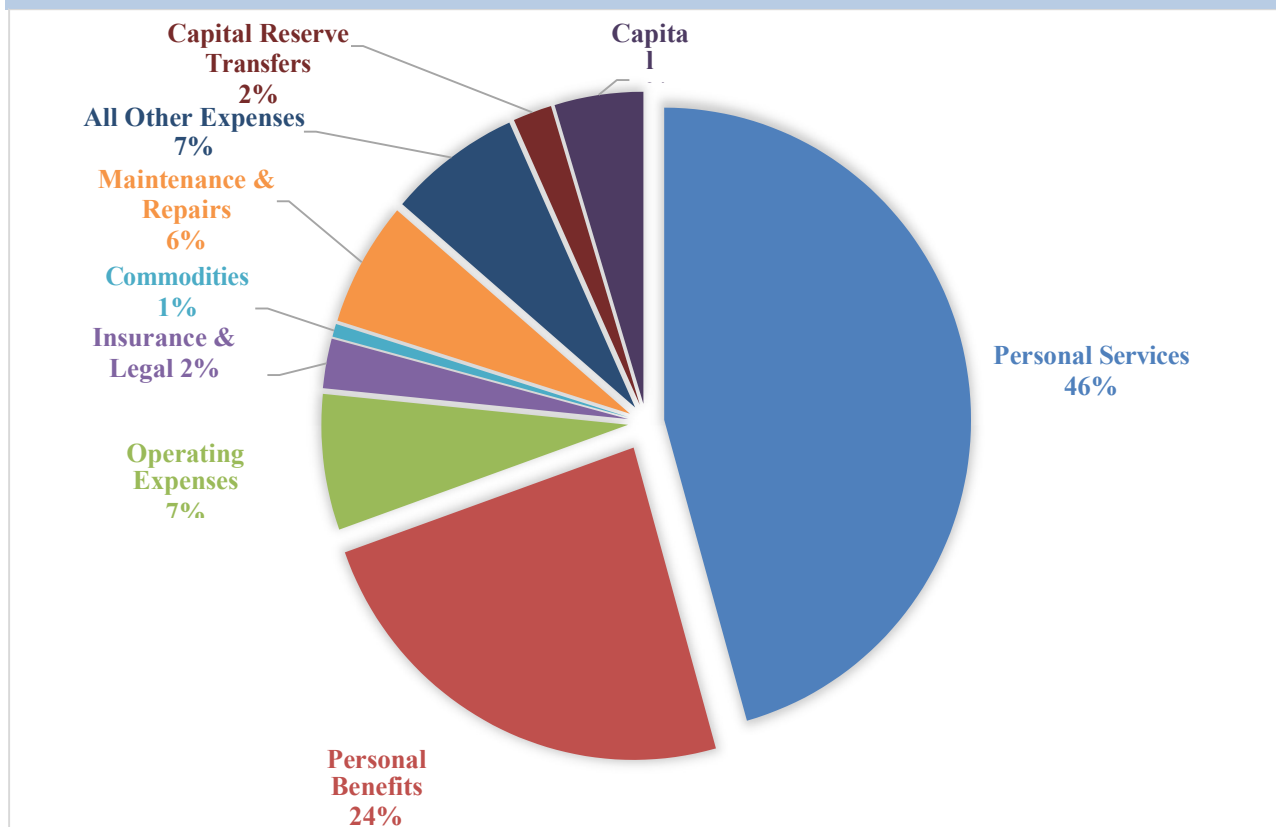
Real Estate Transfer Tax



EXPENDITURE REVIEW

The average annual increase in operating expenditures over the next five years is 3.0 percent. In each of the next five years, wages and benefits account for about 70 percent of all operating expenditures. The next largest expenditure account group is for operating expenses (7 percent). For FY 2021 the distribution of General Fund expenditures is shown in the table below.

EXPENDITURE DISTRIBUTION



PERSONAL SERVICES

Wages are anticipated to increase by a factor of three percent each year. The wage forecast anticipates the general wage increases plus merit based pay range adjustments. The forecast does assume retirements with a replacement hired at a lower starting salary.

Over half of the workforce is covered by collective bargaining agreements and the Village has less flexibility when addressing wages within the police and fire departments.

Budgeted full time staffing is at 202 employees. For all positions, the ratio of municipal employees per 1,000 residents is 5.1, compared to a ratio of 7.8/1,000 in 2010. It is anticipated that no new positions will be added during the forecast.

A major initiative in FY 2015 was to establish a pay for performance system that will allow employees to move through their pay ranges. A merit wage pool will be included in the FY 2022

Budget and managed by the Human Resources Department. The ability to advance employees through their pay range based upon performance is critical in maintaining an effective and motivated work force.

PERSONAL BENEFITS

The largest single expenditure within Personal Benefits is for health insurance. The Village is a member of the Intergovernmental Professional Benefits Cooperative (IPBC). As a member of IPBC, the Village is better able to stabilize medical costs through risk pooling and provide for a mechanism to help establish positive cash flow and rebuild reserves. The forecast calls for three percent growth each year in annual premium expense.

The employees' contribution is set at 15 percent of the premium in FY 2022. Continued efforts will be made to maintain costs. A renewed emphasis on wellness programs and evaluating data will be critical in the next few years to help stabilize experience.

Employer pension costs have been assigned to each operating department budget. The intent of the accounting was to better represent the true cost of providing a specific service. Employer pension obligations are anticipated to be \$6.8 million in 2022 or 14.1 percent of the General Fund Budget.

INSURANCE

Within the Insurance category is the premium paid for general liability and workers' compensation coverage. In FY 2016, the Village moved from the Intergovernmental Risk Management Pool (IRMA) for general liability and workers' compensation coverage to establish a risk premium structure that is more commensurate with the Village's service profile and asset values.

The Village is a founding member of the Suburban Liability Insurance Pool or SLIP. The purpose of SLIP is to share risk with similarly sized, full-service communities and mitigate increases in premium costs and develop economies of scale for administrative services.

COMMODITIES

The single largest expenditure within the Commodity account group is for purchase of salt for the snow and ice control program. The forecast calls for increases of 2.5 percent per annum. Staff continues to seek innovative ways to reduce commodity costs, such as bulk electric procurement, and utilizing centralized purchasing to leverage the Village's buying power.

MAINTENANCE & REPAIR

Expenditure growth in this account group is estimated to be 2.5 percent per year. Included in these expenditures are costs related to the maintenance and repair of sidewalks and bike paths, street patching, street lights, building facilities, vehicles and parkway trees. Included in these costs are Internal Service Fund charges for Central Garage and Building Maintenance expenditures.

GENERAL FUND TRANSFERS

CAPITAL RESERVES

Included in the transfers are \$4.8 million for vehicles, technology, storm water and building reserves for the General Fund over the next five years. If the Village intends to continue with a pay-as-you-go approach to acquiring vehicles, supporting technology infrastructure and repairing facilities, then these transfers should be programmed.

It should be noted that the reserve amount for facilities is the minimum to address various maintenance needs and does not provide funding for major repairs including roof replacements, purchase of mechanical systems and/or functional remodeling.

CAPITAL PROJECTS

There is \$35.8 million in capital projects scheduled for completion during the five year forecast. The projects are taken from the current Capital Improvement Plan (CIP) and the details of those projects are included in the FY 2021 annual budget. The amount of the capital reserve funding is not sufficient to meet the needs of certain CIP program areas.

FINANCIAL RESULTS

Operating Budget

In each of the five years, revenues offset operating expenses and the budgets are anticipated to be in balance. This statement should be viewed with caution as revenues are expected to grow on average 1.9 percent per year while operating expenditures outpace average annual revenue growth by 1.1 percent per year or 3.0 percent.

Impact of Transfers and Capital Projects

After including amounts necessary for reserves and capital, there is a shortfall every year of the forecast. The shortfall is created by a desire to cash finance most capital projects. This is anticipated and adjustments can be made to address funding levels. It is important to note that reducing amounts spent on capital should not be viewed as budget cuts (or savings) rather is a conscious decision to defer spending to future years. The liability still exists. Reserve spending should be viewed in the same light.

While efforts will continue to focus on how to deliver the same high level of services at lower unit costs, staff recognizes that revenues will also need to be reviewed. Every opportunity to grow the sales tax base should continue to be considered. Staff must ensure that revenues are reviewed for adequacy (fees), efficiency (collections), and efficacy (diversified). New revenue sources should be researched, discussed, and if warranted, presented to the Village Board for consideration.

This report will be used as a guide for the development of the FY 2022 Budget and will help shape the discussion about how the Village adapts to the current and future financial landscape. Staff seeks further input from the Village Board on the operating forecast.