



2023 Adopted Budget

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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 01, 2022

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, 2022

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, 2023. The proposed budget carries forward the Village's commitment to long-term and sustainable fiscal management, the highest quality services and reinvestment in core infrastructure.

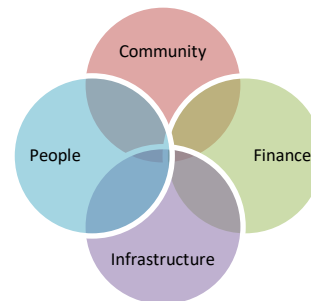
The Village continues to maintain a strong fiscal position due to proactive leadership at all levels of the organization. The Village Board and staff team have taken deliberate action to carefully monitor operating expenses, build reserves to sustain an economic downturn, aggressively manage long-term liabilities and maintain a conservative approach to financial projections.

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

The Village does not anticipate drawing on operating reserves in 2023. Use of capital reserves is planned to support committed capital projects. The organization enters the 2023 budget

cycle with a strong balance sheet with more than \$39 million in reserves for operations, equipment, and capital programs. It is anticipated the Village will end the year with a balance of \$30 million in General Fund reserves.

Buffalo Grove's Sustainability Priorities



2023 Budget & Strategy

The Village entered 2022 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 celebrated the groundbreaking of the \$150 million Clove redevelopment project, a much anticipated repositioning of the former Town Center property. 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*.

The Village Board's dedication to the *Infrastructure Modernization Program* launched in 2020 has resulted in more than \$34 million in direct investment into street, sewer and water infrastructure, with projects totaling \$142 million over the same period. 2023 will transition emphasis to sidewalk, trail, neighborhood infrastructure and planning for the next phase of major roadway improvements. For 2023, more than \$23 million in new projects are planned through the Infrastructure Modernization Program, with \$4.8 million coming from local funding sources.

In 2022, the Village kicked off a partnership with WJ Golf to develop a golf simulator and food/beverage operation at Arboretum. WJ Golf began operations in spring 2022 alongside Vin 90 bar and grill. This exciting new concept pairs traditional golf with high-tech simulator instruction and recreation in a newly updated facility. The Village has been able to successfully reposition its golf assets to generate net income that will support capital reinvestment in the courses.

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.

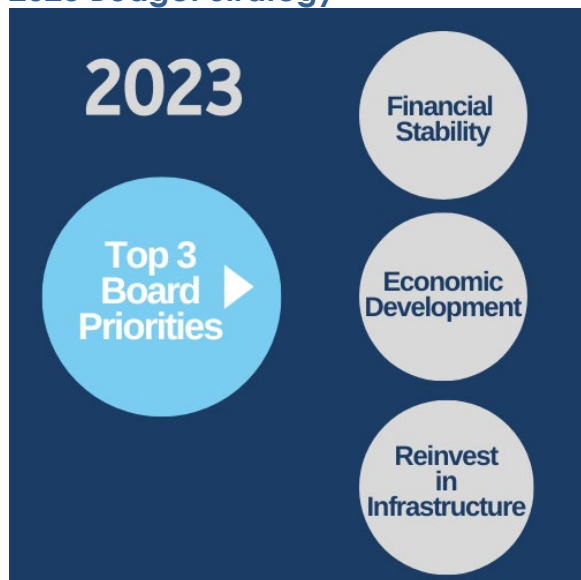
The Village completed acquisition of property at 1650 Leider Lane in 2022, a 173,000 square foot industrial facility that will be converted for use as a public works facility. Project planning is underway, with construction planned to begin in the second quarter 2023 and occupancy in 2024. The Village was able to develop an innovative strategy to complete this project that reduced costs by nearly half compared to building from the ground up.

The Village Board and staff team also retained a new communications and community engagement director in 2022 to centralize communications within a professional staff, relax the style and tone of communications and to explore multi-channel communications options. For 2023, the Village will embark on its branding strategy to enhance the image, professionalism and tone of its communications.

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.

2023 Budget Strategy



The Village Board continues its focus on three key priorities for the fiscal 2023 budget: 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 2023-2027 period.

Using this framework, staff developed a series of budget priorities and actions to facilitate the accomplishment of the Village Board's goals. I am pleased to report that the Village will continue its progress toward major capital reinvestment, economic development and financial growth again in the coming year.

Budget at a Glance

The Village enters the 2023 budget cycle with a 6.6 percent increase (\$7.8M) in total expenses. Major drivers of the increase are 1) increased capital expenditures for facility redevelopment and vehicle replacement, 2) additional information technology expenditures and 3) increased debt service payments.

The proposed budget maintains the ad valorem (property) tax levy at the same level as 2022 for a net increase of 0.0 percent, also the fourth consecutive year with a flat tax levy.

The all funds budget includes a significant commitment to infrastructure spending, with \$18.3 million allocated for street, water, sewer and facility improvement projects. An additional \$3.7 million is allocated for planned equipment replacements. In total, the capital program is \$22.1 million for 2023, an increase of 8.7 percent year-over-year.



Strategic Goals

The Village has continued to follow its Strategic Plan 2018-2023. The following categories of innovation, community planning/engagement, infrastructure management/reinvestment and talent development highlight the key priorities for 2023.

Financial Priorities

Sustainable Capital Reserve Contributions

Aggressively Manage Long-Term Liabilities

Maintain Adequate Operating Reserves

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 support sustainable practices for infrastructure management. For 2023, capital reserve contributions total \$604,100. 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

Data Loss Prevention

Cloud Migration

Resident Notification Communications Platform

Open Space/Land Management

The Village will complete several ongoing technology and/or innovation priorities, including the implementation of data loss prevention and SharePoint site collaboration tools using Teams, the migration of permitting, licensing and inspections software to the cloud, records management policies and automation, as well as improved support for a mobile workforce.

For 2023, the Village will continue pursuit of a resident notification 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.

Public Works will continue open space and land management activities, including natural area landscaping, watershed stormwater quality improvement and median beautification of major corridors. These projects act to enhance the natural environment for critical species, improve water quality and enhance stormwater management.

Community Planning and Engagement Priorities

The Clove Development

Community Engagement Activities

Branding Strategy

Comprehensive Plan

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 create the Village's first mixed use, pedestrian-oriented development project.

With the addition of the Communications and Community Engagement program, the Village will embark on its next-level community outreach, including targeted outreach to multiple segments of the community. For 2023, a branding strategy will be developed to improve the Village's professional and approachable brand.

In addition to the Town Center project, there are several other key redevelopment sites in the Lake Cook Road corridor. Corners at Route 83 and Lake Cook are in the planning stages for new projects, as well as the Chase Plaza (former Dominick's grocery) site. The development of the Ricky Rockets fuel/convenience center is nearly complete on the former BMO Harris site.

2023 will see the completion of the Comprehensive Plan project, with much of the final plan development occurring in-house. The Village Board will also update its Strategic Plan.

Infrastructure Management Priorities

Year Four Infrastructure Modernization Program

Facility Replacement/Modernization

Stormwater Master Planning

Pedestrian/Bikeway Connections

2023 will include year four of a five-year capital program to address the community's first-generation water and sanitary sewer system. Totalling \$175 million, this program is the most extensive infrastructure replacement initiative in the Village's 64-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*. Much of the 2023 plan focuses on neighborhood-level infrastructure improvement, as well as pedestrian/bikeway and municipal parking facility upgrades.

The Village continues to work through 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 2025 to support the continuation of the program.

Thompson/Brandywyn reconstruction will be completed in 2022. 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), Village Hall and Police.

Organizational Development Priorities

Process Improvements

Technology Management

Workforce Management

Organizational Effectiveness and Development

The global pandemic accelerated the rate of change required to meet the needs of both the employee and the organization. The Village has reevaluated programs and processes through an innovative lens to improve the way we attract and retain the best workforce.

The Village has leveraged new technology to automate workflows to create efficiencies, successfully launching a new applicant tracking system with enhanced workflow capabilities and reporting functionality, as well as onboarding and offboarding electronic forms with built-in workflows. These enhancements have proven very effective and have streamlined

communication between team members in various departments. Additionally, Human Resources has successfully implemented electronic benefit enrollment.

In early 2021, the department launched LinkedIn Learning for employees, which provides them access to over 160,000 up-to-date training modules from career development to stress management. Offering virtual trainings has many benefits including increased engagement and retention, consistent learning experiences and allowing the learner to prioritize their workload without the fear of missing out on valuable training opportunities. The intent is to continue the deployment of remote learning opportunities.

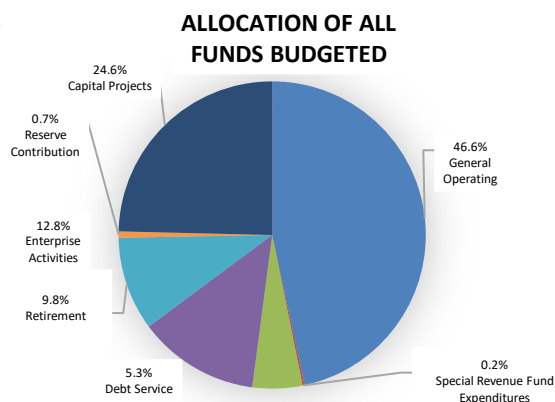
The post-Covid landscape as it relates to the organization continues to evolve. The public sector market has shifted, creating another unique challenge for all departments. Human Resources plans to aid departments in analyzing and identifying talent needs to help close critical gaps in competencies to strengthen its workforce planning strategy and become a more effective organization.

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 2023 spending plan includes \$110,476,457 of forecast revenues to support \$126,164,748 in projected expenditures. It is important to note that expenditures are planned to exceed revenues including \$18.0 million in capital outlay derived from bond proceeds (\$8.4M) and planned uses of capital reserves (\$9.6M). Fund balance increases are planned for pension funds (\$2.6M). Use of reserves is planned for General Fund (\$9.6M), Capital Projects Facilities (\$8.4M), Arboretum Golf Course (\$136K), Buffalo Grove Golf Course (\$25K) and Motor Fuel Tax (\$350K). All draws on reserves support planned capital and equipment investments.



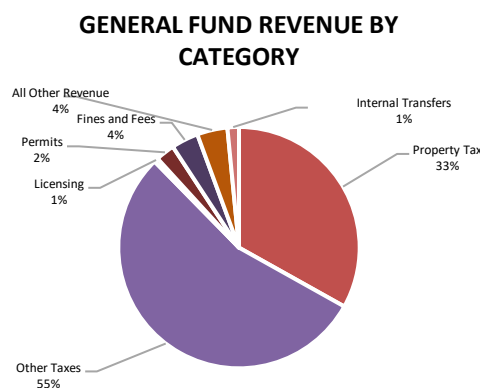
General operating expenditures comprise 47 percent of the Village's total annual expenditure, followed by capital projects (24%), enterprise activities (13%), and retirement benefit expenditures (11%). Debt service and reserve contributions constitute six percent of the budget. The chart above shows 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 2023 by \$50,959,071 in revenue to offset \$60,549,697 in planned expenses, for a net reduction in position of \$9,590,626. 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 - 2023



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. 45 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 19 percent of revenues.

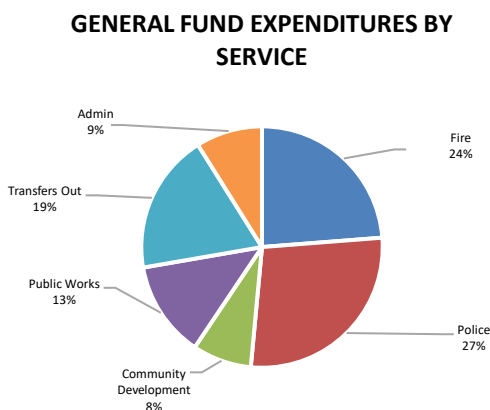
Projected Revenue Increase (Decrease) by Category

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.

Overall, General Fund base revenue increases \$2,056,431 year-over-year. Revenue projections have been formed based on conservative estimates and using third-party projections where possible.

Uses of General Fund Revenue - 2023

Public safety services comprise over 51 percent of the Village's operating expenditures, followed by public works (13%) and community development (8%). General and administrative costs inclusive of legislative, legal, finance, human resources, and executive leadership comprise nine 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 funds are expected to turn a profit on a cash basis for the third consecutive year and will draw on accumulated reserves for planned capital projects.

For 2023, fee revenue totaling \$2,828,910 is expected from operations at both golf courses, an increase of \$118,175, or 4.4 percent. Due to strong revenue performance, the 2023 Budget does not include a general fund subsidy for golf operations.

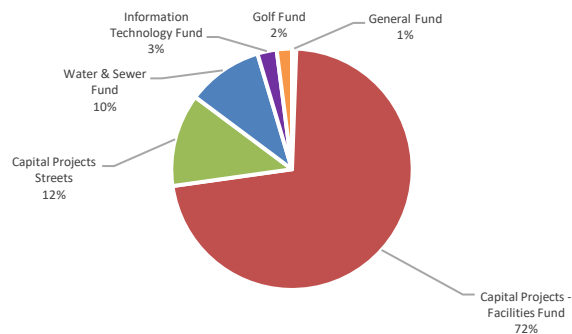
Capital Development

The 2023 budget includes \$22.1 million in capital projects. Total requests for 2022 were \$40 million, inclusive of \$15 million for Public Works Facility replacement and \$15.8 million in street maintenance. \$18 million of requests were deferred until 2024 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. Facilities projects total \$15.9 million, or 72 percent of capital expenditures, while street, sewer and water main projects total \$5 million, or 23 percent of capital expenditures.

Allocation of Capital Projects by Category

2023 CAPITAL PROJECTS BUDGETED BY FUND



Major Capital Projects and Expenditures

Vehicle and equipment expenditures are budgeted at \$3.7 million for 2023, an increase of 68 percent year-over-year. Much of the increase can be attributed to delays in sourcing equipment replacements, deferring expenditures to 2023. A planned draw on reserves is anticipated in the amount of the budgeted expenditures.

Technology investments that improve customer service, security, efficiency and the delivery of service remain high priorities. In 2023, four major projects will occur:

- Implementation of police-worn body cameras in advance of the 2025 deadline;
- Network infrastructure improvements to increase resiliency;
- Implementation of communications software; and
- Selection of a computer support services provider.

FINANCE & LIABILITIES

2023

ADEQUATE RESERVES

The Village will have \$17,625,209 in unassigned fund balance available in the General Fund by year-end 2022.



DEBT REDUCTION

The Village will retire bond principal and interest totaling \$4,751,676 in 2023.

FINANCIAL STABILITY

The Village holds a AAA bond rating from Standard & Poor's on all current bonded general obligation debt.

AAA

PUBLIC SAFETY PENSION FUNDING

85%
78%

The Fire Pension Fund has a funded ratio of 85.11 percent, while the Police Pension Fund has a funded ratio of 77.83 percent. State statute mandates that pensions be funded at 90% by 2040.

THE VILLAGE'S FINANCIAL POLICY REQUIRES A 25% FUND BALANCE FOR GENERAL OPERATIONS.

Read more at <http://www.vbg.org/budget>

Personnel, Wages & Benefits

As a service organization, over 68 percent of the Village's operating budget is committed to personnel wages, benefits, and retirement programs.

For 2023, total employment will increase 1.8 percent year-over-year, with a total of 214 full time and 38 part-time positions programmed. The majority of increases are reinstatement of positions vacated with the onset of the pandemic, as well as in-house inspections/permitting staffing to meet the growing demand for new construction and remodeling.

A general wage increase of 3.0 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 2023. 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 2023, healthcare costs through the Intergovernmental Personnel Benefits Cooperative (IPBC) are budgeted at \$4.2 million, an increase of \$100,000 from the 2022 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 2022 consisting of \$18.5 million in general obligation bonds dedicated to the Public Works facility project. The Village holds existing debt for Series 2012, Series 2016, Series 2019 (2010B Refunding), Series 2020 and Series 2022 bonds.

The Village retired \$2,570,990 in principal on the Series 2012, Series 2016, Series 2019 and Series 2020 bonds in 2022. As of the end of FY 2022, the Village will have an

outstanding principal of \$47.97 million, with maturities ranging between 2023 and 2042 for all existing debt.

The Village Board proactively created a debt service reserve as part of its approved financial policies in 2021. As of December 31, 2022 the debt service reserve is projected to have a balance of \$4,860,000.

For 2023, the Village will contribute 100 percent of the actuarially determined contributions (ADC) for the IMRF pension fund, 136 percent of ADC for the police pension fund and 108 percent of ADC for the fire pension fund. Contributions above the ADC are recommended to make progress against future ramp payments for public safety pensions and can be accomplished with no increase to the property tax levy. Non-sworn, civilian personnel are covered under the Illinois Municipal Retirement Fund, calculated at 9.48 percent of payroll.

The unassigned fund balance at year-end 2023 is estimated at \$17,625,609. 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.

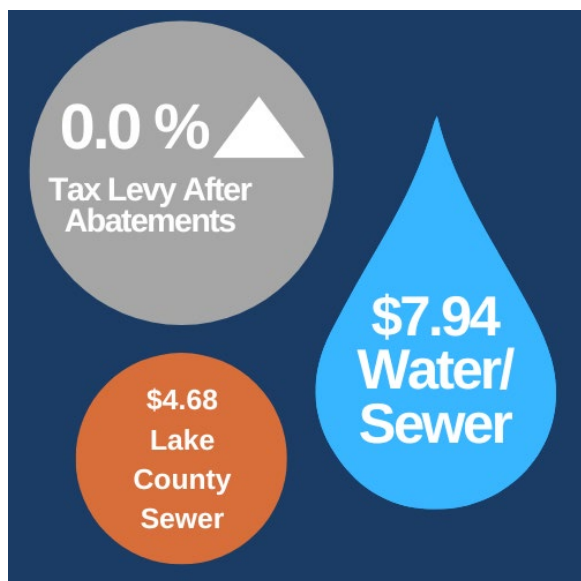
For the 2022 tax year (payable in 2023), a levy of \$21,531,949 is proposed. After proposed abatements of debt service on the Series 2012, Series 2016, Series 2019, Series 2020 and Series 2022 bonds in the amount of \$4,416,408, the net levy increase is estimated at 0.0 percent, year-over-year. Factoring in growth in equalized assessed valuation, the applied property tax rate (mill rate) will decrease \$0.03 per \$100 of assessed value, 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 \$7.94 per 1,000 gallons, from a rate of \$7.65, effective January 1, 2023.

Lake County has notified the Village that its wholesale sanitary sewer rate will increase to \$4.68 per thousand gallons from \$4.54, effective December 1, 2022.

Property Tax & Utility Rates



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 or monthly residential refuse fee for 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.

The Village continues to deliver on its promise to deliver the highest quality services, maintain a favorable tax climate and develop the priority projects of our residents and businesses.

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 2023.

Respectfully,

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 & CORE VALUES
VILLAGE BOARD PRIORITIES • STRATEGIC PLANNING



BG Elected Officials



Beverly Sussman

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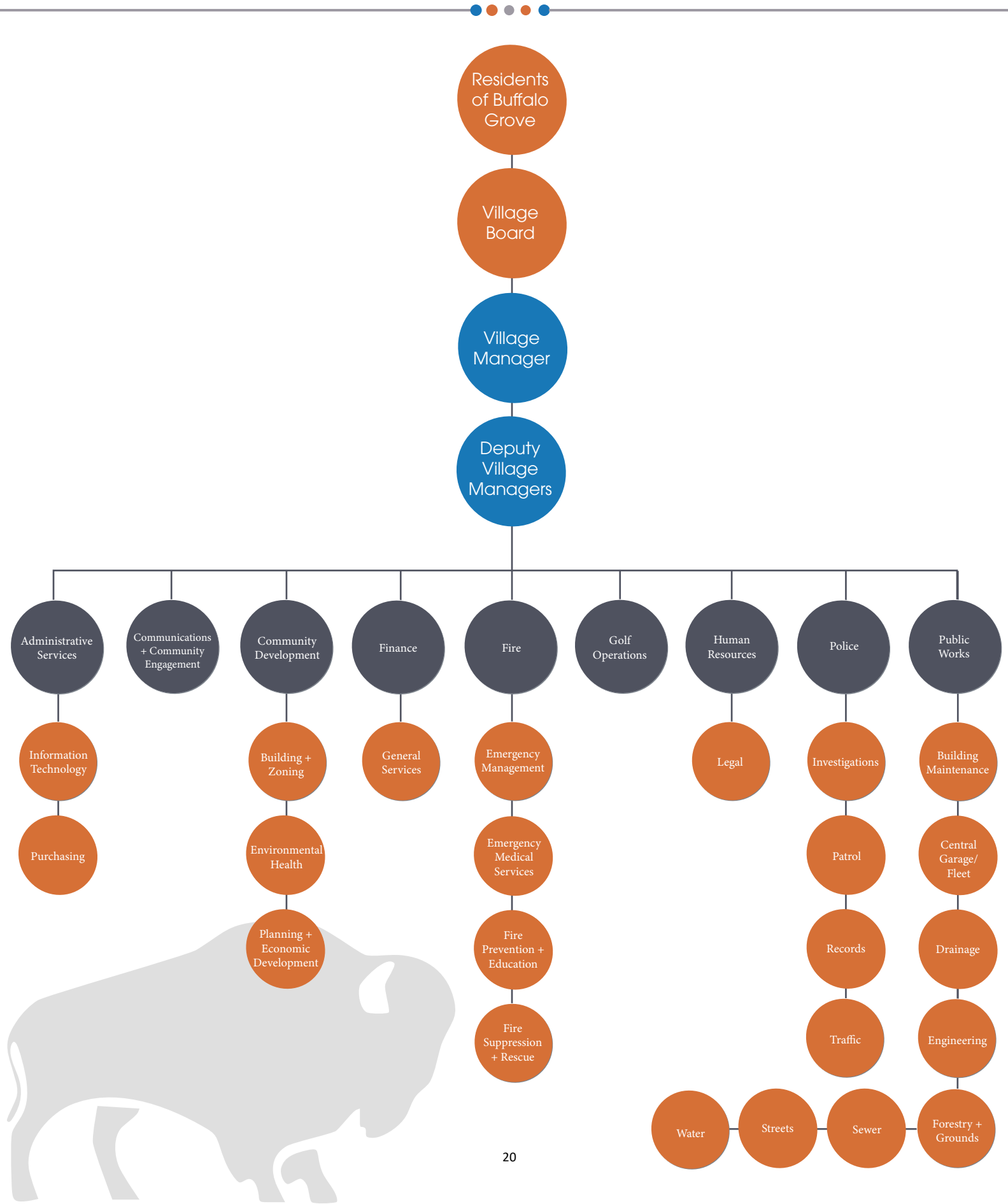
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Organizational Chart



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 Rick Kahen 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.

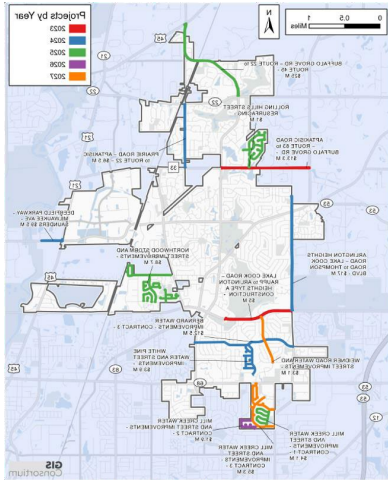
Below are the Cook County, Lake County, and total EAV of property within the Village.

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
2021		353,177,975	-7.76%	1,395,540,594	-0.47%	1,748,718,569
2022		394,766,967	3.00%	1,435,793,967	2.88%	1,830,560,934

TC= Triennial property assessment cycle (Cook County)

QL= Quadrennial property assessment cycle (Lake County)

MAJOR PLANNING INITIATIVES



Infrastructure Modernization Program

The Infrastructure Modernization Program began in the spring of 2020. Phase I of the I.M.P. took place from 2020-2022 and is now in plan development for Phase II which will take place from 2024-2027. The first phase of the I.M.P. was a tremendous success with the Village saving approximately \$8.0 million dollars (20%) by maintaining course through turbulent times. 2023 will be a slower year with a small project focus, while staff continues to prepare the next wave of projects through the design and funding process.

Strategic Planning

This planning process will be broken in to two phases. Phase One focuses on governance and leadership. This phase includes working with the elected officials and senior leadership team. Phase Two builds off the past half decade of engagement and outreach to ensure that plan reflects the aspirations of the community. This process will set the community and organizational goals for the next five years.



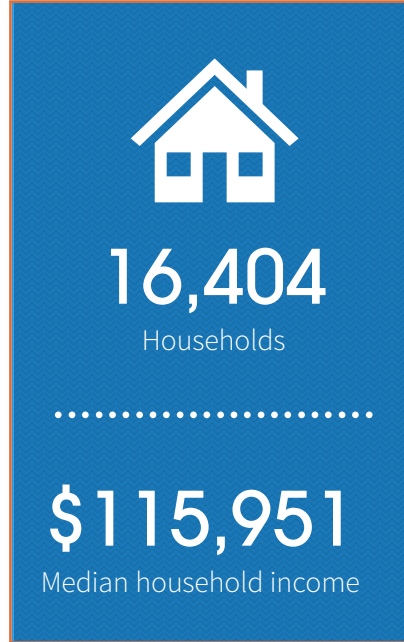
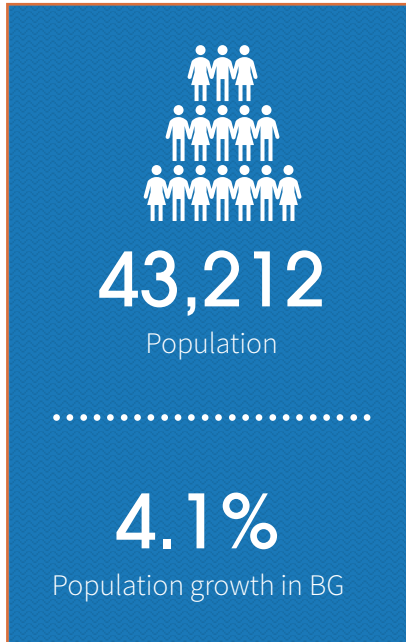
Communications Policy and Branding



The newly created Department of Communications and Community Engagement have identified the need for a comprehensive restructuring of the village's outreach and engagement

practices. The Village's Communication Policy was last updated in 2018 and will be revised during the last quarter of 2022 to better reflect expectations with an in-house communications team. That policy will serve as the foundation of a communications plan covering areas like social media, email marketing, etc. Likewise, staff will issue a Request for Proposals (RFP) for a Village branding initiative, expected to kick off in early 2023. The branding process is expected to take 6-8 months and include several community engagement sessions. The process will also include the creation of an implementation plan and other deliverables such as a new logo, branding guidelines, stationary and social media graphic templates.

A closer look at Buffalo Grove



BG by the numbers



34%

of residents were born outside of the United States



87%

of residents have some level of post-secondary education



34%

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



79%

of residents have access of 4+ acres of park

According to Chicago Metropolitan Agency for Planning's July 2022 Release of Community Data Snapshot.

DEVELOPMENT AND BUSINESS ACTIVITY

Since the start of 2022, 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 \$110,000,000 invested into the community.

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

The Clove – 100-268 McHenry Road

Kensington Development broke ground to redevelop the 20-acre Town Center property. The proposed development, The Clove, will be a modern central entertainment and residential district anchored by a 43,000 square foot national grocery store, a 7-story, 275- to 300-unit high-end apartment building with 16,000 square feet of commercial space on the ground floor. It also includes 65,000 square feet of retail and restaurants scattered throughout the site, and a .85 acre “Central Park” in the middle of the site.



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 two-story townhomes.

Ricky Rockets – 700 E. Lake Cook Road

The Ricky Rockets commercial development is underway at 700 E. Lake Cook Road. The project includes a 5,000 square-foot multi-tenant retail building, a 9,000-square-foot gas station and convenience store as well as a car wash and future outlot for a quick service restaurant. The project is anticipated to be completed in late 2022.



DEVELOPMENT AND BUSINESS ACTIVITY

Industrial Building - 1305 Busch Parkway

Premier Design + Build Group has developed a new 50,516 square foot industrial building at 1305 Busch Parkway. The multi-tenant building will feature office and industrial flex space.



Lou Malnati's Corporate Headquarters – 900 Busch Parkway

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.

Arboretum Club - 401 Half Day Rd

Work is completed at the Village-owned Arboretum Club to convert the previous banquet space into a virtual golf center and a full-service restaurant at 401 Half Day Road. WJ Golf is an indoor golf business that offers virtual golf center services including private lessons, golf simulators, full-service dining, and entertainment. VIN 90 is a full-service restaurant that offers a variety of food options. WJ Golf and VIN 90 complements the Arboretum Club's beautiful 18-hole outdoor golf course to create a unique and exciting regional destination. The Village will invest more than \$1,400,000 into the Arboretum Club over the next 5 years.



UPCOMING PROJECTS



New Public Works Facility – 1650 Leider Lane

The Village has reached an agreement to purchase and retrofit a new public works facility at 1650 Leider Lane, a former warehouse space that has been vacant for more than two years. The Village anticipates Public Works will be operating out of the new location within the next two years.

Avalon Crossing - 22371 & 22405 N. Prairie Road

THG Holdings is redeveloping 2 acres of property into six single-family lots for future single-family homes at 22371 & 22405 N. Prairie Road. The property is currently improved with two residential properties. The project is expected to begin in 2022.



Deerfield Parkway Apartments – 16051 Deerfield Pkwy (Concrete Erectors)

The Village Board recently approved plans for a new 120 unit apartment project on the former Concrete Erectors site located on Deerfield Road, east of Weiland. The project is expected to begin later this year.

UPCOMING PROJECTS

Spotless Auto – 301 N. Milwaukee Ave

In 2022, the Village Board approved a 5,000-square-foot carwash facility at 301 N. Milwaukee. The carwash will be a state-of-the-art carwash. The project is expected to be completed in 2023.



Wild Fork & Veterinary Emergency Group (VEG) Animal Hospital – 41 S. McHenry Rd

In 2022, the Village Board approved the construction of a 10,000 square foot, two-tenant commercial building at 41 S. McHenry Road. Approximately 4,000 square feet of the new development would be utilized by Wild Fork, a grocer specializing in meat and seafood. The remaining 6,000 square feet would be constructed for Veterinary Emergency Group (VEG), a 24-hour emergency room for animals. The project is expected to be completed in 2023.

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. The Village also approved the Clove mixed use development.

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.

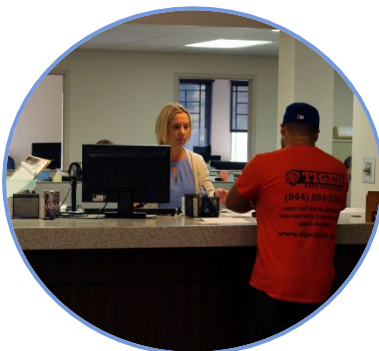
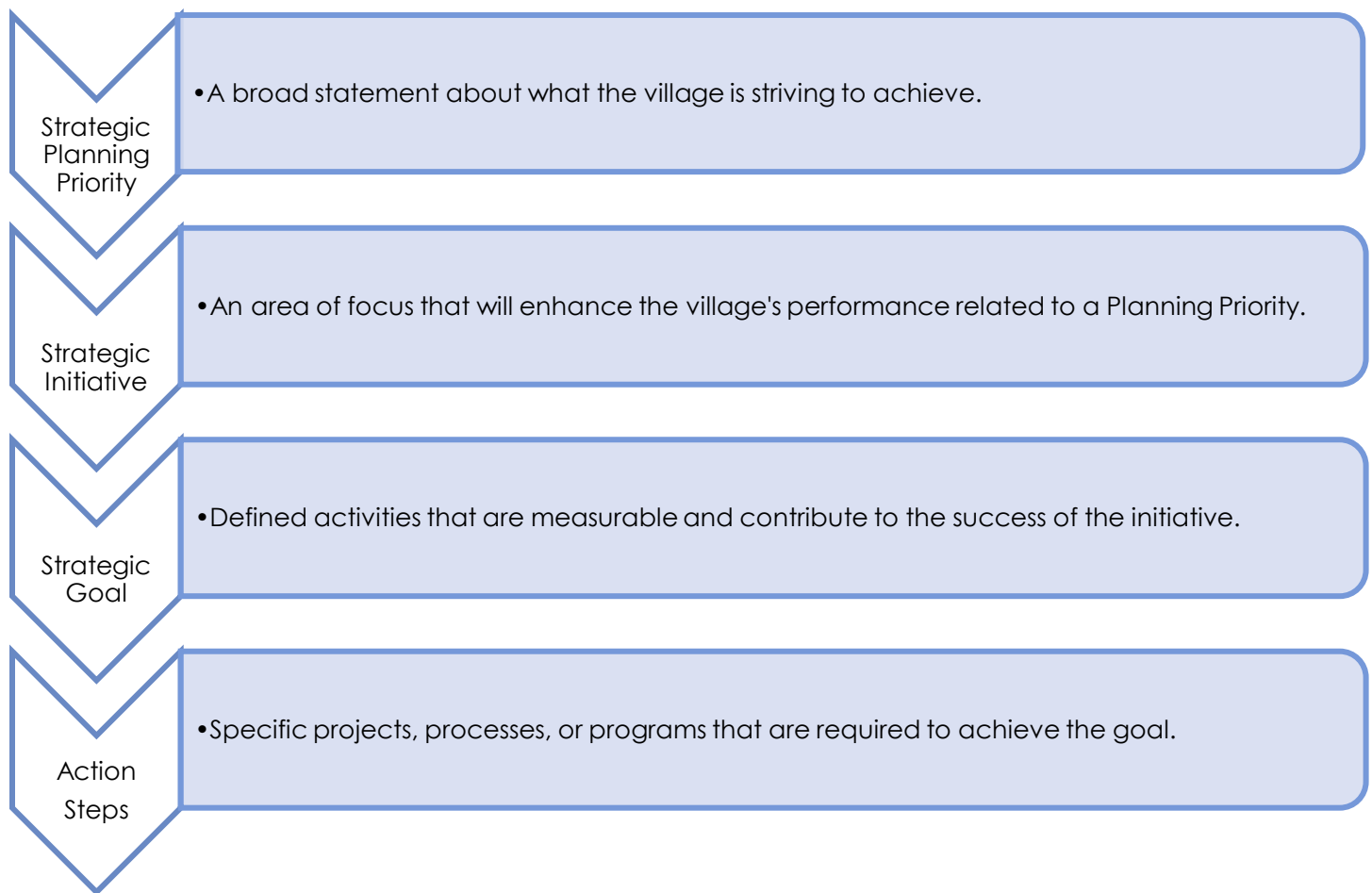
The Village Board will periodically review the Code of Conduct as a guide for Board activities.



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.

2022 DEPARTMENTAL GOALS AND ACTIONS

SERVICE OPTIMIZATION



Action Step	Strategic Initiative	Budget Program	Priority	Status
Communications Strategy	External Services Provisions and Internal Operations	General Administration	High	In Progress
Incorporate an infrastructure report in the 2023 budget document	Internal Operations	Financial Management	Medium	Complete
Municipal Code Revisions	External Services Provisions and Internal Operations	General Administration	High	Ongoing
Continue to seek accreditation of fire department	Internal Operations	Public Safety FD	Medium	In Progress
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	Ongoing
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	Ongoing
Develop emergency communications scripts	Internal Operations	General Administration	Medium	In Progress
Begin to review policies across departments to address any issues with inclusion and equity	External Services Provisions and Internal Operations	General Administration	High	Ongoing
Develop strategy for translation services for in person/phone contact and documents	External Service Provisions	General Administration	Medium	Complete
Evaluation of supervisory structure in Investigations	Internal Operations	Public Safety PD	Medium	Complete
Evaluation of community engagement needs in Police	External Service Provisions	Public Safety PD	Medium	In Progress
Selling of Water Services	External Services Provisions and Internal Operations	General Administration	Medium	Ongoing
Shared Incident Command	External Service Provisions	Public Safety FD	Medium	In Progress

FINANCIAL STABILITY



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

COLLABORATION



Action Step	Strategic Initiative	Budget Program	Priority	Status
Public Education/Community Engagement for Fire Department	Relationships with BG Entities	Public Safety FD	Medium	Complete
Create a manufacturing awareness program for high school students	Relationships with BG Entities	Planning, Zoning, and Development	Low	Deferred
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
Develop new strategies for emergency communications with residents – water main breaks and emergency road closures	Citizen Engagement	Public Works	High	In Progress
Develop partnerships with the Social Service community	Relationships with BG Entities	General Administration	High	Ongoing
The facilitation of DE&I programs	Citizen Engagement	General Administration	High	Ongoing

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	Ongoing
Continue to work with developers regarding the Town Center Property	Land Use and Development	Planning, Zoning, and Development	High	Complete
Continue to work with developers regarding the Prairie View Metra Station Area	Land Use and Development	Planning, Zoning, and Development	High	Ongoing
Continue to work with developers regarding the Land of Lakes Property	Land Use and Development	Planning, Zoning, and Development	High	Ongoing
Continue to work with developers regarding the former Rohrman Property	Land Use and Development	Planning, Zoning, and Development	High	In Progress
Continue the development of Unified Development Ordinance	Land Use and Development	Planning, Zoning, and Development	Low	Deferred

INFRASTRUCTURE SUSTAINABILITY



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

2023 DEPARTMENTAL GOALS AND ACTIONS

In October of 2022, the Village retained Lyle Sumek Associates, Inc. to facilitate the development of a new community-wide strategic plan. This firm specializes in teambuilding, strategic planning, and goal setting for local governments. Their approach focuses on developing more effective governing bodies and governance processes through assisting local governments as they work with their community and developing leaders as elected officials or executives. This planning process will be broken into two phases. Phase One focuses on governance and leadership. This phase includes working with the elected officials and senior leadership team to develop a *Leader's Guide*. Phase Two builds off the past half decade of engagement and outreach to ensure that the plan reflects the aspirations of the community. This process will set the community and organizational goals for the next five years. The departmental goals and actions listed below reflect the organization's current ongoing and in progress initiatives.

SERVICE OPTIMIZATION



Action Step	Strategic Initiative	Budget Program	Priority
Communications Strategy	External Services Provisions and Internal Operations	General Administration	High
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
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
Shared Incident Command	External Service Provisions	Public Safety FD	Medium

FINANCIAL STABILITY



Action Step	Strategic Initiative	Budget Program	Priority
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

COLLABORATION



Action Step	Strategic Initiative	Budget Program	Priority
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
Facilitation of DE&I programs	Citizen Engagement	General Administration	High

ECONOMIC DEVELOPMENT



Action Step	Strategic Initiative	Budget Program	Priority
Continue to work with developers regarding the Chase Plaza 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 and 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

INFRASTRUCTURE SUSTAINABILITY



Action Step	Strategic Initiative	Budget Program	Priority
Create a strategy for the future of the village's facilities	Planning and Programing	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
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 & 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 2023.

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 ensure 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
Thursday, May 26, 2022	FY 2023 Initialized in New World Systems	Staff creates FY 2023 in NWS
Tuesday, May 31, 2022	Budget/CIP Instructions Distributed	Finance staff distribution
Monday, June 6, 2022	Budget Programs Approved	Service programs approved for FY 2023 Budget
June 6-10, 2022	Village/Department 2021 & 2022 Goals Review	Goals approved for inclusion in Budget
June 21-27, 2022	Department Meetings with OVM to discuss personnel requests	Staffing levels determined for inclusion in FY 2023 Budget requests
Tuesday, June 28, 2022	Program Summaries Due	Staff provides program narratives
Tuesday, June 28, 2022	Village Fee & Fines Recommendation	Department fee & fine recommendations due to the Office of Village Manager (On Aug 1 COW)
Friday, July 1, 2022	Contract Renewals Submitted	Departments submit Contract Renewals to Purchasing Manager
Wednesday, July 13, 2022	Capital Improvement Plan Project & Building Maintenance Requests Due. IT Project Requests Due	Department submits five year capital requests and FY 2023 building remodeling and technology requests
Monday, July 18, 2022	Wage & Benefit Discussion	Review general wage adjustments, performance pool, and health insurance
Wednesday, July 20, 2022	Capital Budget Meeting	Review capital requests
Friday, July 22, 2022	Preliminary Budgets and Est. Actuals added to New World Systems	All department budgets and estimated actuals entered into NWS
Monday, August 1, 2022	Committee of the Whole Meeting	Staff provide six month financial update on FY 2022 Budget. CIP Discussion, wage and benefit recommendation, property tax levy, and fine/fee schedule
August 8-12, 2022	Department Meetings	Department Directors discuss budget requests to Village Manager/Deputy Managers
Monday, August 22, 2022	Final Budget Requests Due	Final department budget due
Monday, August 22, 2022	RFP/RFQ/Bidding Calendar	Department Directors report FY 2023 activity to Brett Robinson
Monday, October 3, 2022	Preliminary Detail Budget to Village Board	Preliminary detail budget, salaries, and preliminary property tax levy provided to Board
Thursday, October 13, 2022	Publish Public Hearing Notice	Post public hearing announcement regarding budget hearing
Monday, October 31, 2022	Draft Budget to Village Board	Draft budget distributed to Village Board
Monday, November 7, 2022	Village Board Meeting	Truth-in-Taxation determination.
Monday, November 14, 2022	Village Board Meeting	FY 2023 Budget Presentation
Monday, December 5, 2022	Village Board Meeting	FY 2022 tax levy. 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 Annual Comprehensive Financial Report (ACFR). 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: four enterprise funds 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>	<i>Fund No.</i>	<i>Department / Budget Responsibility</i>
<i>General</i>	100	Legislative
		Office of Village Manager
		Legal
		Administrative Service
		Communications
		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	Administrative Service
<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, communications, and legislative functions; managing the village's finances, pension 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. **Lake Cook Road TIF District:** This section provides a detailed presentation of the TIF District's expenses and revenues.
11. **Appendix A Comprehensive Fee and Fine Schedule:** All fees and fines for the Village of Buffalo Grove.
12. **Appendix B Health Plan and Staffing:** A summary of health insurance plan benefits and aggregate staffing levels.
13. **Appendix C Document Definitions:** Includes definitions of key terms and acronyms found throughout the budget book.
14. **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.
15. **Appendix E Operations Guide:** A document which shows the relationships between the village's funds, accounts, and line item expenditures.
16. **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
	General Administration	Administration and Legislative Support
		Intergovernmental Relations
		Innovation and Analytics
		Corporate Counsel
	Personnel Administration	Recruitment
		Benefits & Claims Administration
		Labor Management
		Training and Org. Development
	Financial Management	Financial Services
		Risk Management
		Utility Billing
	Outreach and Engagement	Marketing and Public Relations
		Content Development
		Community Engagement
BG is Resilient	Administrative Services	Purchasing
		Records Management
	IT Fund	
	Fire Pension	
	Police Pension	
	Debt Service	
	Streets	Street and Curb Maintenance
		Snow and Ice
		Signage, and Striping
	Forestry	Tree Services
		Property and Parkway Maintenance
		Natural Area Maintenance
	Drainage	Storm Sewer Maintenance
		Open Channel Maintenance
BG is Safe	Engineering	Infrastructure Management
		Developments
		Project Management
	Building Maintenance Fund	
	Parking Lot Fund	
	Central Garage Fund	
	Public Safety Police	Patrol
		Investigations
		Traffic Unit
	Community Services	Community Relations
	Public Safety Fire	Fire Prevention
		Emergency Medical Services
		Fire Suppression
		Special Rescue Team
	Emergency Management	CERT/MobilComm
	Building and Permits	Property Maintenance and Rental
		Enforcement
	Planning, Zoning and Development	Permitting and Inspections
		Planning Services and Review
	Environmental Health Services	Planning and Zoning Commission
		Health Inspections



Budget in Brief



BUDGET IN BRIEF • REVENUE TRENDS AND PROJECTIONS
EXPENDITURE TRENDS & PROJECTIONS • PERSONNEL COSTS • OPERATING COSTS
CAPITAL EXPENDITURES • CONTRACTUAL & INTERNAL SERVICES • DEBT SERVICE
FUND BALANCE PROJECTIONS BY FUND



BUDGET IN BRIEF

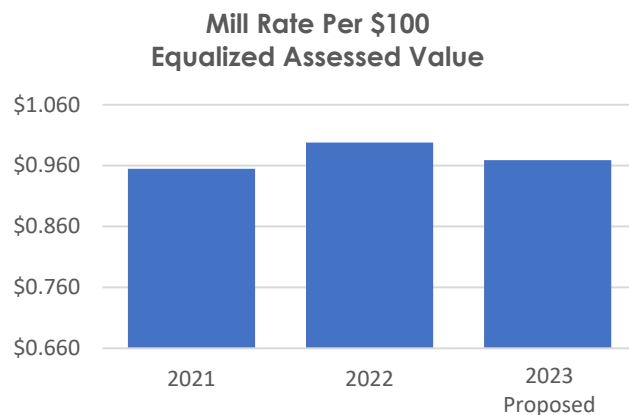
The Village of Buffalo Grove embraces a fiscally conservative and forward-looking approach to budgeting. This approach is coupled with the service-delivery expectations of the Village's core customers – residents and businesses – and its extended customers – visitors, regional entities and other units 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 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 2023 Budget supports 24 programs that deliver 43 services.

For fiscal year 2023, the Village's proposed budget is balanced and does not contemplate the implementation of new taxes. The property tax rate (mill rate) will decline from the prior year for the 2022 levy, payable 2023. The proposed mill rate is approximately \$0.9688 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 2021, 2022 and 2023 (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 2021, 2022(estimated), and 2023 (proposed).

REVENUES BY CATEGORY

The total revenue budget for 2023 is \$110,476,457. The budget is a 22.5 percent decrease from the 2022 estimated actual amount and 23.1 percent decrease from the 2021 actual. Actual revenue in 2022 includes approximately \$21.14 million in bond proceeds for the purchase and retrofit costs of a building that will serve as the Village's new public works facility.

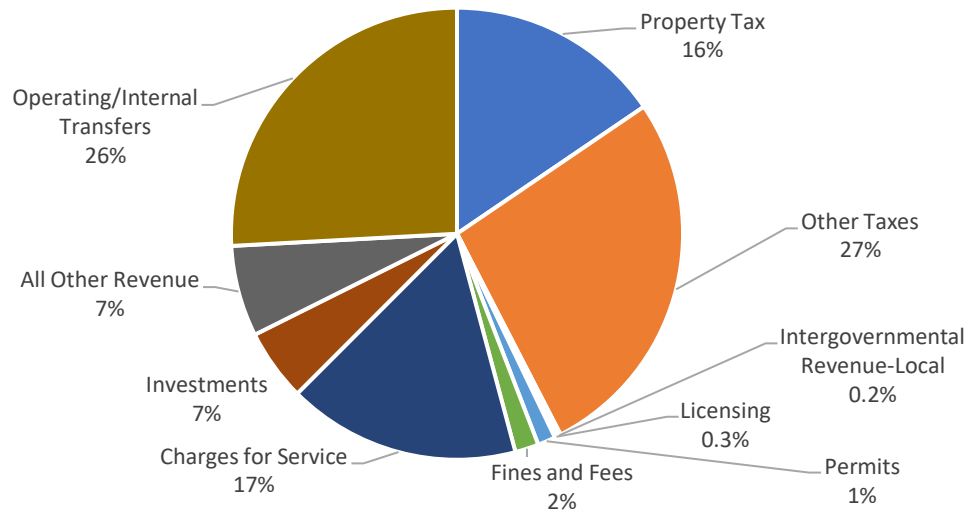
Account Category	FY 2021 Actual	FY 2022 Est. Actuals	FY 2023 Budget
Property Taxes	\$16,970,655	\$17,005,920	\$17,155,541
Other Taxes-State	\$18,857,270	\$17,918,155	\$18,358,317
Other Taxes-Local	\$12,777,512	\$11,638,000	\$11,371,200
Intergovernmental Revenue-Local	\$156,953	\$192,300	\$218,956
Licensing	\$253,917	\$259,226	\$282,451
Building Revenue & Fees	\$2,805,503	\$1,946,439	\$1,406,300
Fines & Fees	\$2,221,273	\$1,855,525	\$1,867,100
Sales of Water/Sewer Fees	\$15,330,458	\$15,377,178	\$15,568,492
Golf Course Fees	\$2,833,267	\$2,678,840	\$2,828,910
Investment Revenue	\$25,844,683	\$13,817,778	\$5,671,726
All Other Revenue	\$8,965,569	\$27,381,953	\$7,189,767
Operating/Internal Service Transfers	\$28,120,477	\$27,496,567	\$28,557,697
Grand Total - All Fund Revenue	\$135,137,536	\$137,567,881	\$110,476,457
2022 Bond Proceeds			\$8,860,000
Capital Reserves			\$9,594,000
Total 2023 Revenues and Other Funding Sources			\$128,930,457

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	-	40,000	-	-	335,269	-	-	-	-
Other Taxes	27,644,517	-	-	1,600,000	485,000	-	-	-	-	-
Intergovernmental Revenue-Local	218,956	-	-	-	-	-	-	-	-	-
Licensing	282,451	-	-	-	-	-	-	-	-	-
Permits	1,290,300	-	-	-	-	-	-	-	-	116,000
Fines and Fees	1,838,100	29,000	-	-	-	-	-	-	-	-
Charges for Service	3,000	-	-	-	-	-	-	-	-	15,565,492
Investments	58,600	-	-	-	-	-	-	-	-	32,576
All Other Revenue	2,062,875	3,822	-	-	-	-	1,772,551	-	691,000	20,000
Operating/Internal Transfers	780,000	172,000	-	-	-	4,416,404	5,915,500	3,678,500	2,055,000	-
FY 2023 Budget	50,959,071	204,822	40,000	1,600,000	485,000	4,751,673	7,688,051	3,678,500	2,746,000	15,734,068
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

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	-	-	-	-	-	-	-	-	17,155,541
Other Taxes	-	-	-	-	-	-	-	-	29,729,517
Intergovernmental Revenue-Local	-	-	-	-	-	-	-	-	218,956
Licensing	-	-	-	-	-	-	-	-	282,451
Permits	-	-	-	-	-	-	-	-	1,406,300
Fines and Fees	-	-	-	-	-	-	-	-	1,867,100
Charges for Service	1,437,400	1,391,510	-	-	-	-	-	-	18,397,402
Investments	-	-	-	-	-	-	2,730,550	2,850,000	5,671,726
All Other Revenue	-	-	1,189,000	-	-	-	759,670	690,849	7,189,767
Operating/Internal Transfers	-	-	-	2,030,263	1,861,518	1,830,350	3,394,077	2,424,085	28,557,697
FY 2023 Budget	1,437,400	1,391,510	1,189,000	2,030,263	1,861,518	1,830,350	6,884,297	5,964,934	110,476,457
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

TOTAL REVENUE BY FUND

Fund	Fund #	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	% of Prior Year Budget
General	100	50,600,684	56,459,302	48,902,640	50,959,071	4.21%
Parking Lot	120	182,901	165,616	201,000	204,822	1.90%
Lake Cook Rd TIF Fund	125	72,959	30,841	-	40,000	0.00%
Motor Fuel Tax	130	2,421,678	2,587,873	2,511,600	1,600,000	-36.30%
Local Motor Fuel Tax	135	421,550	486,775	445,000	485,000	8.99%
Debt Service	140	28,900,792	3,767,522	3,676,772	4,751,673	29.23%
Capital Projects - Facilities	150	550,000	138,190	1,036,200	7,688,051	641.95%
Capital Projects - Vehicles & Equipment	155	1,350,000	1,705,147	2,205,000	3,678,500	66.83%
Capital Projects - Streets	160	7,488,389	7,038,834	5,437,870	2,746,000	-49.50%
Water & Sewer	170	18,993,011	20,989,266	19,793,824	15,734,068	-20.51%
Buffalo Grove Golf Course	180	1,176,219	1,494,674	1,357,700	1,437,400	5.87%
Arboretum Golf Course	190	1,293,424	1,478,325	1,353,035	1,391,510	2.84%
Refuse Service	200	1,148,303	1,122,716	1,180,400	1,189,000	0.73%
Information Technology	211	1,870,439	1,572,785	1,860,503	2,030,263	9.12%
Central Garage	212	2,139,431	1,645,138	1,628,681	1,861,518	14.30%
Building Maintenance	213	1,736,848	1,725,825	1,756,824	1,830,350	4.19%
Police Pension	220	12,586,108	19,209,564	6,899,627	7,284,297	5.58%
Fire Pension	230	13,093,272	13,519,142	5,856,085	5,564,934	-4.97%
Total		146,026,009	135,137,536	106,102,761	110,476,457	4.12%

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	40,000	-	335,269	-	-	-	17,155,541
Other Taxes	27,644,517	2,085,000	-	-	-	-	-	29,729,517
Intergovernmental Revenue-Local	218,956	-	-	-	-	-	-	218,956
Licensing	282,451	-	-	-	-	-	-	282,451
Permits	1,290,300	-	-	-	116,000	-	-	1,406,300
Fines and Fees	1,838,100	29,000	-	-	-	-	-	1,867,100
Charges for Service	3,000	-	-	-	18,394,402	-	-	18,397,402
Investments	58,600	-	-	-	32,576	-	5,580,550	5,671,726
All Other Revenue	2,062,875	3,822	2,463,551	-	1,209,000	-	1,450,519	7,189,767
Operating/Internal Transfers	780,000	172,000	11,649,000	4,416,404	-	5,722,131	5,818,162	28,557,697
FY 2023 Budget	50,959,071	2,329,822	14,112,551	4,751,673	19,751,978	5,722,131	12,849,231	110,476,457
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

EXPENDITURES BY CATEGORY

The development of projected expenditures relies upon the forecasting of expenditures in the areas of wages, benefits, operating expenses, 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 2021 Actual totals. The Annual Comprehensive Financial Report (ACFR) reports depreciation in the Enterprise Funds and reclassifies capital expenses as additions to assets on the balance sheet.

As a service provider, historically nearly half of the Village's total operating budget is committed to wages and benefits. The percentage is lower than prior years because the budget includes \$25.6 million for capital outlay. 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 2021, 2022 (estimated) and 2023 (proposed).

Account Category	FY 2021 Actual	FY 2022 Est. Actuals	FY 2023 Budget
Wages	\$ 23,405,428	24,669,792	26,664,557
Benefits	21,211,936	21,783,145	22,427,229
Operating Expenses	10,218,450	10,240,154	10,885,165
Contractual Services	1,551,366	1,750,706	1,889,534
Other Services	138,533	111,444	139,800
Repairs and Maintenance	2,070,446	2,144,938	2,664,875
Commodities	5,022,758	5,006,341	4,855,193
Other Expenses	2,761,437	1,920,618	2,304,088
Capital Outlay	8,885,105	34,582,658	25,553,900
Reserve Transfers	8,423	-	604,124
Debt Service	3,886,185	4,440,613	5,436,748
Transfers	17,476,948	16,404,825	17,017,404
Internal Services	4,938,849	5,341,402	5,722,131
Depreciation	1,652,596	-	-
Grand Total All Fund Expense	103,228,459	128,396,637	126,164,748

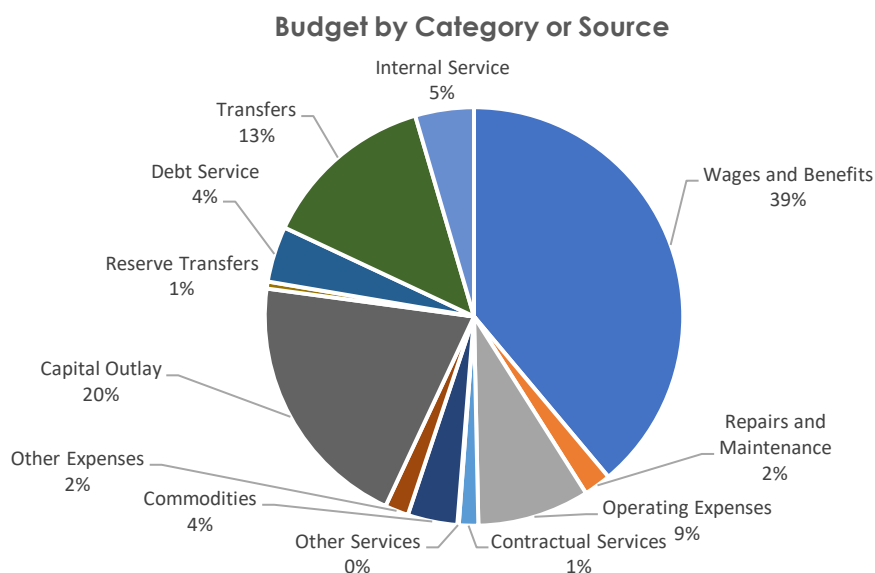
The Village further analyzes and presents budgeted revenues and expenses by fund, including the general (main operating), enterprise, fiduciary, internal service and capital funds.

SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS

The following chart provides a summary of expenditures by source. Across all funds, 38.9 percent of all expenditures are allocated to personnel services and benefits. Capital projects represent the next largest category totaling \$25.6 million or 20.3 percent of the total budget. In addition to infrastructure projects, \$15 million is planned for building improvements to retrofit an existing building to serve as the Village's new public works facility. Fund transfers primarily for infrastructure projects represent the next largest category of the total Village budget at 13.5 percent.

Within Operating Transfers there is a transfer to the General Fund of \$780,000 paid by the Water and Sewer Fund to reimburse for utility billing and account support as well as administrative assistance. A transfer of \$5.62 million from the General Fund to the Capital Project Funds will support non-enterprise capital spending. The Internal Service Funds will charge back \$5.4 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, 2020 and 2022 total \$5,436,748 in 2023. Infrastructure projects account for 88 percent of the outstanding general obligation debt. The Village issued \$21.14 million in bonds in 2022 to purchase and retrofit a building to serve as the Village's public works facility. Additional payments of \$680,100 are planned in the Water and Sewer Fund for financing of the replacement of all Village water meters.



SUMMARY OF EXPENDITURES BY USE - ALL FUNDS

Description	Wages & Benefits	Operating Expenses	Contractual Services	Other Services	Repairs & Maintenance	Commodities	Other Expenses
General Fund	35,679,502	4,637,043	1,644,547	139,800	583,325	391,401	603,415
Parking Lot	-	155,465	-	-	2,500	-	-
Lake Cook Rd TIF Fund	-	-	-	-	-	-	30,000
Motor Fuel Tax	-	-	-	-	-	-	-
Local Motor Fuel Tax	-	-	-	-	-	-	-
Total Special Revenue Funds	-	155,465	-	-	2,500	-	30,000
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects - Facilities	-	-	-	-	-	-	-
Capital Projects - Vehicles & Equipment	-	-	-	-	-	-	-
Capital Projects - Streets	-	-	-	-	-	-	-
Total Capital Projects Funds	-	-	-	-	-	-	-
Water & Sewer	1,641,597	2,139,554	137,576	-	583,200	4,208,592	89,661
Buffalo Grove Golf Course	393,477	592,180	17,340	-	26,000	-	-
Arboretum Golf Course	227,066	997,210	454	-	16,500	-	-
Refuse Service	-	-	-	-	-	-	1,020,512
Total Enterprise Funds	2,262,140	3,728,944	155,370	-	625,700	4,208,592	1,110,173
Information Technology	-	1,992,263	25,000	-	12,500	-	500
Central Garage	754,434	21,700	34,717	-	1,005,000	13,000	-
Building Maintenance	739,983	349,750	29,900	-	435,850	242,200	-
Total Internal Service	1,494,417	2,363,713	89,617	-	1,453,350	255,200	500
Police Pension	5,335,156	-	-	-	-	-	315,000
Fire Pension	4,320,571	-	-	-	-	-	245,000
Total Fiduciary Funds	9,655,727	-	-	-	-	-	560,000
All Funds	49,091,786	10,885,165	1,889,534	139,800	2,664,875	4,855,193	2,304,088

SUMMARY OF EXPENDITURES BY USE - ALL FUNDS *CONTINUED*

Description	Capital Outlay	Reserve Transfers	Debt Service	Transfers	Internal Service	Depreciation	Grand Total
General Fund	204,400	683,124	-	11,446,000	4,537,140	-	60,549,697
Parking Lot	-	-	-	-	46,857	-	204,822
Lake Cook Rd TIF Fund	-	-	-	-	-	-	30,000
Motor Fuel Tax	-	-	-	1,950,000	-	-	1,950,000
Local Motor Fuel Tax	-	-	-	416,492	-	-	416,492
Total Special Revenue Funds	-	-	-	2,366,492	46,857	-	2,601,314
Debt Service Fund	-	-	4,756,677	-	-	-	4,756,677
Capital Projects - Facilities	16,055,500	-	-	-	-	-	16,055,500
Capital Projects - Vehicles & Equipment	3,678,500	-	-	-	-	-	3,678,500
Capital Projects - Streets	2,746,000	-	-	-	-	-	2,746,000
Total Capital Projects Funds	22,480,000	-	-	-	-	-	22,480,000
Water & Sewer	2,340,500	-	680,071	3,004,912	803,265	-	15,628,928
Buffalo Grove Golf Course	294,000	-	-	-	139,503	-	1,462,500
Arboretum Golf Course	156,000	-	-	-	130,032	-	1,527,262
Refuse Service	-	-	-	200,000	-	-	1,220,512
Total Enterprise Funds	2,790,500	-	680,071	3,204,912	1,072,800	-	19,839,202
Information Technology	-	-	-	-	-	-	2,030,263
Central Garage	-	-	-	-	32,667	-	1,861,518
Building Maintenance	-	-	-	-	32,667	-	1,830,350
Total Internal Service	-	-	-	-	65,334	-	5,722,131
Police Pension	-	-	-	-	-	-	5,650,156
Fire Pension	-	-	-	-	-	-	4,565,571
Total Fiduciary Funds	-	-	-	-	-	-	10,215,727
All Funds	25,474,900	683,124	5,436,748	17,017,404	5,722,131	-	126,164,748

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 2023 is \$126,205,248. That total is 6.61 percent more than 2022. Approximately forty-eight 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 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget	% of Prior Year Budget
By Fund	General	100	47,980,458	48,717,832	52,136,718	60,549,697	16.14%
	Parking Lot	120	178,284	192,588	200,159	204,822	2.33%
	Lake Cook Rd TIF Fund	125	72,959	19,008	-	30,000	0.00%
	Motor Fuel Tax	130	988,315	1,783,030	2,511,600	1,950,000	-22.36%
	Local Motor Fuel Tax	135	200,000	481,950	441,950	416,492	-5.76%
	Debt Service	140	12,072,129	12,364,207	10,308,294	4,756,677	-53.86%
	Capital Projects - Facilities	150	511,270	138,190	1,036,200	16,055,500	1449.46%
	Capital Projects - Vehicles & Equipment	155	1,332,255	1,705,147	2,205,000	3,678,500	66.83%
	Capital Projects-Streets	160	7,505,067	6,482,063	5,437,870	2,746,000	-49.50%
	Water & Sewer	170	11,924,077	12,887,569	24,988,520	15,628,928	-37.46%
	Buffalo Grove Golf Course	180	1,079,557	1,238,424	1,228,774	1,462,500	19.02%
	Arboretum Golf Course	190	1,585,157	1,528,124	2,059,780	1,527,262	-25.85%
	Refuse Service	200	1,178,999	1,108,620	1,272,415	1,220,512	-4.08%
	Information Technology	211	1,870,439	1,572,785	1,860,503	2,030,263	9.12%
	Central Garage	212	2,139,431	1,645,138	1,628,681	1,861,518	14.30%
	Building Maintenance	213	1,736,848	1,678,259	1,756,824	1,830,350	4.19%
	Police Pension	220	4,913,546	5,433,425	5,290,200	5,650,156	6.80%
	Firefighter Pension	230	3,999,494	4,252,101	4,021,000	4,565,571	13.54%
	Grand Total		101,268,284	103,228,459	118,384,488	126,164,748	6.57%
By Category	Wages & Benefits		44,543,701	44,617,363	47,019,909	49,091,786	4.41%
	Operating Expenses		10,394,760	13,670,100	13,602,974	10,885,165	7.89%
	Contractual Services		1,286,981	1,551,366	1,814,865	1,889,534	4.11%
	Other Services		63,716	138,533	136,500	139,800	2.42%
	Repairs & Maintenance		1,599,986	2,070,446	2,398,636	2,664,875	11.10%
	Commodities		4,314,808	5,022,758	4,732,103	4,855,193	2.60%
	Other Expenses		2,973,031	2,761,437	2,750,215	2,304,088	-16.22%
	Capital Outlay		11,347,571	8,885,105	22,095,878	25,553,900	15.65%
	Reserve Transfers		(95,608)	8,423	317,349	604,124	90.37%
	Debt Service		2,640,031	3,886,185	4,311,274	5,436,748	26.11%
	Transfers		17,999,292	17,476,948	17,472,425	17,017,404	-2.60%
	Internal Services		2,271,460	4,938,849	5,246,008	5,722,131	8.32%
	Depreciation		1,928,556	1,652,596	-	-	0.00%
	Grand Total		101,268,284	103,228,459	118,384,488	126,164,748	6.57%

SUMMARY OF REVENUE AND EXPENDITURES BY CATEGORY

Account Category	FY 2021 Actual	FY 2022 Est. Actuals	FY 2023 Budget
Property Taxes	16,970,655	17,005,920	17,155,541
Other Taxes-State	18,857,270	17,918,155	18,358,317
Other Taxes-Local	12,777,512	11,638,000	11,371,200
Intergovernmental Revenue-Local	156,953	192,300	218,956
Licensing	253,917	259,226	282,451
Building Revenue & Fees	2,805,503	1,946,439	1,406,300
Fines & Fees	2,221,273	1,855,525	1,867,100
Sales of Water/Sewer Fees	15,330,458	15,377,178	15,568,492
Golf Course Fees	2,833,267	2,678,840	2,828,910
Investment Revenue	25,844,683	13,817,778	5,671,726
All Other Revenue	8,965,569	27,381,953	7,189,767
Operating/Internal Service Transfers	28,120,477	27,496,567	28,557,697
Grand Total - All Fund Revenue	135,137,536	137,567,881	110,476,457
2022 Bond Proceeds			8,860,000
Capital Reserves			9,594,000
Total 2023 Revenues and Other Funding Sources			128,930,457

Account Category	FY 2021 Actual	FY 2022 Est. Actuals	FY 2023 Budget
Wages	\$ 23,405,428	24,669,792	26,664,557
Benefits	21,211,936	21,783,145	22,427,229
Operating Expenses	10,218,450	10,271,654	10,925,665
Contractual Services	1,551,366	1,750,706	1,889,534
Other Services	138,533	111,444	139,800
Repairs and Maintenance	2,070,446	2,144,938	2,664,875
Commodities	5,022,758	5,006,341	4,855,193
Other Expenses	2,761,437	1,920,618	2,304,088
Capital Outlay	8,885,105	34,582,658	25,553,900
Reserve Transfers	8,423	-	604,124
Debt Service	3,886,185	4,440,613	5,436,748
Transfers	17,476,948	16,404,825	17,017,404
Internal Services	4,938,849	5,341,402	5,722,131
Depreciation	1,652,596	-	-
Grand Total All Fund Expense	103,228,459	128,428,137	126,205,248

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 continued to restore positions eliminated in some departments as a result of COVID-19.

For 2023, the Village proposes a staff complement of 214 full-time personnel and 38 part-time personnel.

	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Office of Village Manager	3.5	0	5.5	0	3.5	0
Communications	0	0	0	0	2	0
Administrative Services Department	1.5	.5	3	.5	3	1
Community Development	9	1	10	0	12	0
Finance	6	.5	7	.5	7	0
Fire Services	61	.5	61	1	61	1.5
Golf Operations	2	21.5	2	21.5	2	21.5
Human Resources	2	0	2	0	2	.5
Police Services	70	7	73	7	74	7
Public Works/Engineering	46.5	3.5	46.5	7	47.5	6.5
Total	201.5	35	210	37.5	214	38
Full & Part-Time Grand Total		236.5		247.5		252

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 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 revenues, such as sales, food and beverage, and real estate transfer taxes, have exceeded pre-pandemic levels in 2021 and are likely to do so in 2022 due to the continued strength of the economic recovery. The Federal Reserve will continue to increase interest rates during the last quarter of 2022 in an effort to control inflation, which was at its highest rate since May 1982. The FY 2023 revenue estimates are conservative reflecting concerns about a possible economic slowdown and recession in the upcoming year.

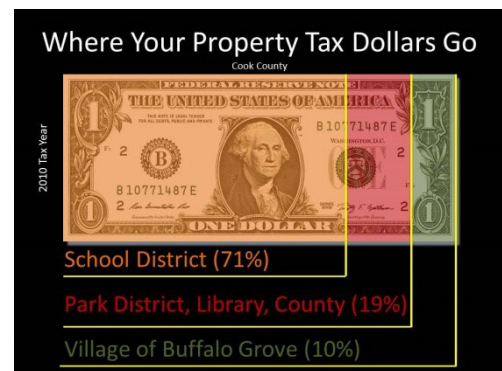
The Village's sources of revenue are described in the next pages. They are categorized by property tax, state shared, locally administered, fees and fines, charges for service.

PROPERTY TAX – 15.5% TOTAL BUDGET

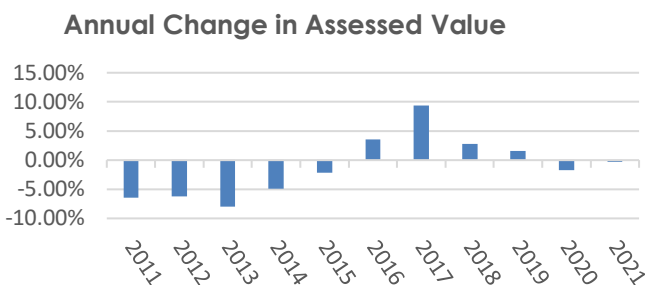
Property taxes are one of the most stable sources of revenue for the Village. The Village is not subject to PTELL (property tax extension law limit). The PTELL is designed to limit the increases in property tax extensions (total Taxes billed) for non-home rule taxing districts. Although not subject to 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 2022 and payable in 2023. Over 44 percent of the levy is committed to employee pensions. Less than two percent of the levy is for debt service payments. 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 \$0.0968/\$100 EAV will be extended. This is a 2.9 percent decrease from 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 2021 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 0.3 percent in 2021. 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 EAV in the Village is \$1,748,718,569.

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 four consecutive years before declining in 2020 and again in 2021. For 2022, assessed values are expected to increase.

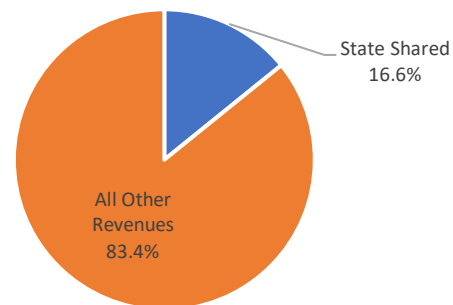
The rate at which property taxes are levied is determined by dividing the levy amount requested by the EAV. EAV is equal to one-third of the market value of the property less any homestead or senior exemptions.

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 – 5.2% 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 \$5.8 million in FY 2023. This is an anticipated increase of 18.8 percent from the 2022 adopted budget and 8.8 percent from the 2022 projection. The estimate is based, in part, on the Illinois Municipal League (IML) forecast of \$151/resident. 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 2023 Use Tax is \$1.66 million (\$38.41 per capita). This is anticipated to be an increase of 2.0 percent to the FY 2022 adopted budget and FY 2022 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 – 7.5% 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 2023, the budget is anticipated to be \$8.3 million or a 11.1 percent increase from the FY 2022 adopted budget and 0.9 percent increase from the FY 2022 projection.

Motor Fuel Tax – 1.4% Total Budget

For FY 2023, 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 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 \$40.90 per capita.

RESIDENTIAL IMPACTS OF TAXES AND FEES BY COMMUNITY

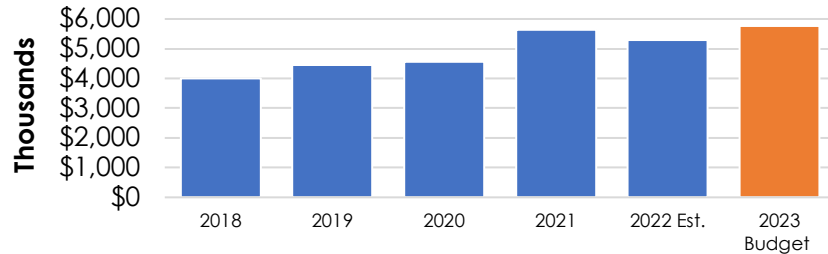
	Vehicle Sticker	Refuse and Recycling	Yard Waste	Water Sewer	Stormwater Fee	Home Rule Sales Tax	Food and Beverage	Local Motor Fuel Tax	Amuse Tax	Electric Utility	Gas	Telecom	Prop Tax	Total
Palatine	0	240	0	887	76	60	30	0	0	75	0	72	875	2,315
Schaumburg	0	0	0	1,693	0	60	60	19	120	0	0	72	388	2,412
Park Ridge	90	0	0	1,464	132	60	30	26	0	68	34	72	623	2,599
Buffalo Grove	0	284	0	1,100	60	60	30	13	0	75	85	72	900	2,679
Mount Prospect	45	309	0	1,328	0	60	30	26	0	43	24	72	755	2,692
Des Plaines	0	214	0	1,450	109	60	30	45	0	70	42	72	851	2,943
Arlington Heights	60	212	91	1,318	75	60	37	0	0	75	85	72	859	2,944
Wheeling	0	282	0	1,116	42	60	30	0	96	75	85	72	1,177	3,035
Elk Grove Village	0	252	120	1,728	60	60	30	0	0	75	85	72	639	3,121
Hoffman Estates	0	384	146	1,939	36	60	60	162	144	69	85	72	1,098	4,255
Rolling Meadows	0	359	0	2,348	57	60	60	26	0	75	85	72	1,245	4,387
Assumptions	2 cars	12/ year	4 bags/ month	144,000 gal/ year	Estimate	6,000/ year	3,000 /yr	650 gal /year	2400/ year	12,300 kWh/yr	1,700 therms /yr	1,200/yr	77,300 EAV	

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.

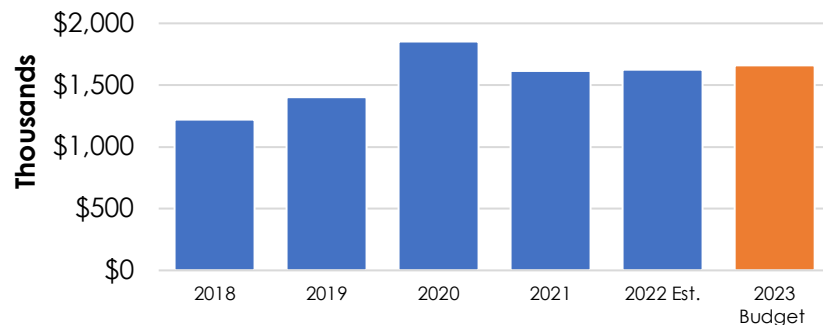
Income Tax

Income tax has averaged an 8.0 percent annual increase over the last five years. Actual revenue has grown in each of the last four years except for 2022 estimate.



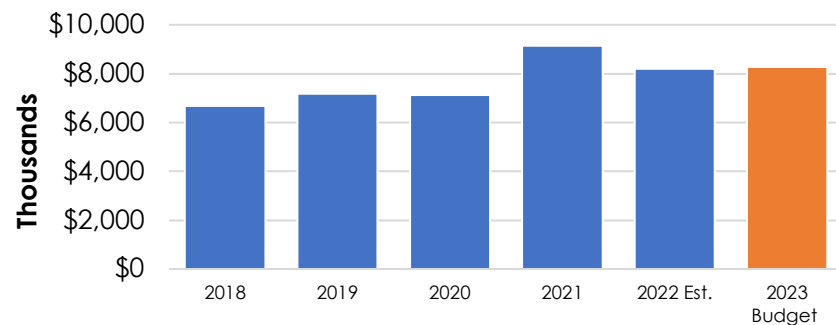
Use Tax

Use tax has averaged annual growth of 7.4 percent. Revenue peaked in 2020 due to a COVID-19 related increase in remote retailer sales. The source has stabilized due to a change in state law.



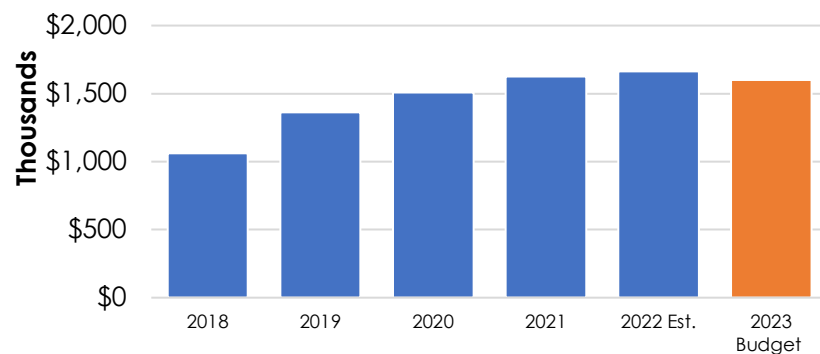
Base Sales Tax

Base sales tax has averaged annual growth of 5.1 percent. Sales tax receipts benefit from the strong economic recovery and price inflation.



Motor Fuel Tax

Revenue increased in FY 2020 due to state the establishment of the Transportation Renewal Fund (TRF). Despite the increase in fuel prices revenue is not expected to decline significantly.



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 – 5.5% 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 2023, the budget is anticipated to be \$6.05 million or 10.0 percent increase from the FY 2022 adopted budget.

Prepared Food & Beverage Tax – 0.7% 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. Like sales tax, new businesses and inflationary growth are the central drivers of revenue increases for the next year. There are a combined 115 food establishments and liquor stores that generate this tax. The estimated revenue for 2023 is \$0.77 million, which is 2.7 percent above the FY 2022 adopted budget. After declining to \$0.65 million due to COVID related restrictions in 2020, the revenue source performed at pre-pandemic levels in 2021 and 2022.

Utility Use Taxes – 3.1% 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 2023.

Utility taxes for natural gas are levied at a rate of \$0.05 per therm. The budget for FY 2023 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 fewer land lines, mobile providers no longer charging for roaming and long distance, and the increased popularity of prepaid services. The budget for FY 2023 is \$0.69 million.

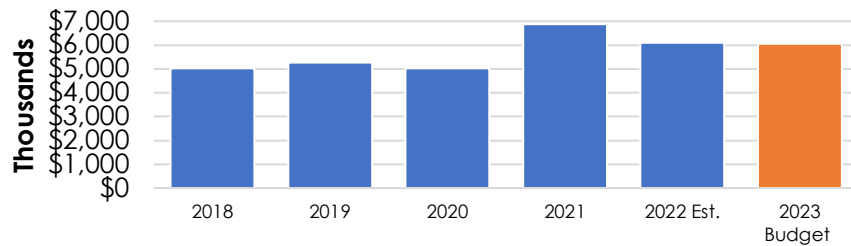
Real Estate Transfer Tax – 1.0% Total Budget

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 2022 is likely to be approximately \$1.4 million. The budget for 2023 is \$1.01 million or a 10.0 percent increase from the 2022 adopted budget.

HISTORY OF LOCALLY IMPOSED REVENUES

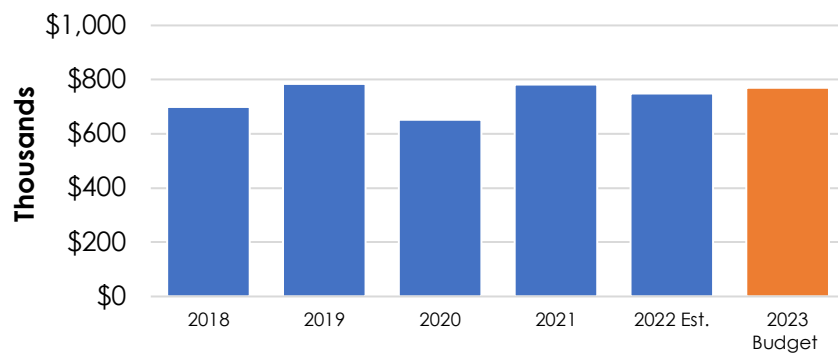
Home Rule Sales Tax

Home rule sales tax has averaged annual growth of 5.1 percent. Tax receipts benefit from strong economic recovery and price inflation.



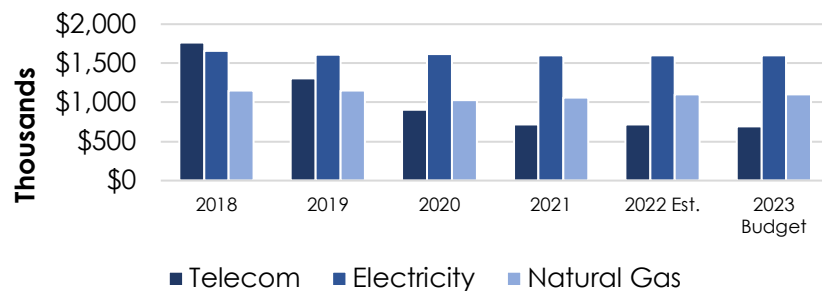
Prepared Food and Beverage Tax

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



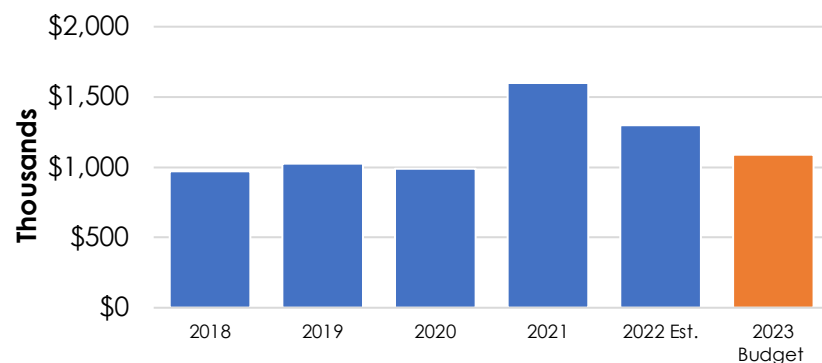
Utility Use Taxes

Collectively utility use taxes have averaged a 17.6 percent annual decline over the 5-year window shown. Telecom receipts have decreased 16.2 percent during the time period.



Real Estate Transfer Tax

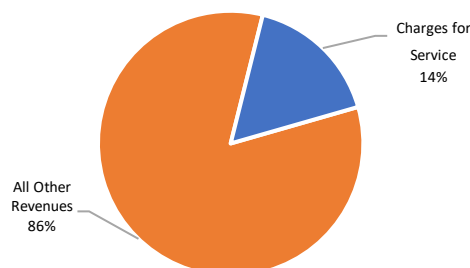
The real estate transfer tax is one of the most economically sensitive revenue sources for the Village. The FY 2023 budget anticipates a moderate slowdown in the real estate market.



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, storm water fees, golf fees for the Buffalo Grove and Arboretum Club golf courses and tipping fees in the Refuse Fund.

Charges for Service



Building Revenue & Fees – 1.2% 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 2023 are estimated to be \$1.29 million, an increase of 1.5 percent from the FY 2022 adopted budget.

Water and Sewer Fees – 14.1% Total Budget

Total fees collected for the sale of water combined with revenue collected on behalf of Lake County Public Works for 2023 is budgeted at \$15.6 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 \$7.94/1,000 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 can be found Appendix D.

Storm Water Management Fees – 1.0% 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 2023 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 – 2.6% Total Budget

The Village owns and operates two municipal golf courses. Total revenue combined for both courses is anticipated to be \$2.83 million in FY 2023. Golfing experienced a resurgence nationally in 2020 due to COVID-19. Both golf courses continued to experience revenue growth in 2021 and 2022. Arboretum revenue will improve with the conversion of the existing banquet space into a virtual golf center and the opening of a full-service restaurant, both operated by a tenant. An 8.7 percent increase in operating revenue is budgeted for FY 2023 for both the Buffalo Grove Golf Club and Arboretum.

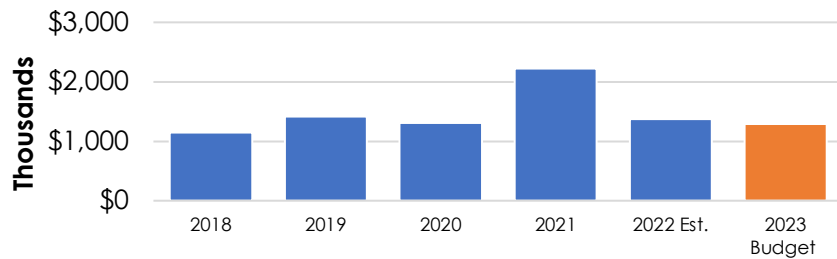
Refuse Fees – 1.1% of Total Budget

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 \$50.16/ton of refuse. The average annual refuse collection is 17 million tons.

HISTORY OF CHARGES FOR SERVICE

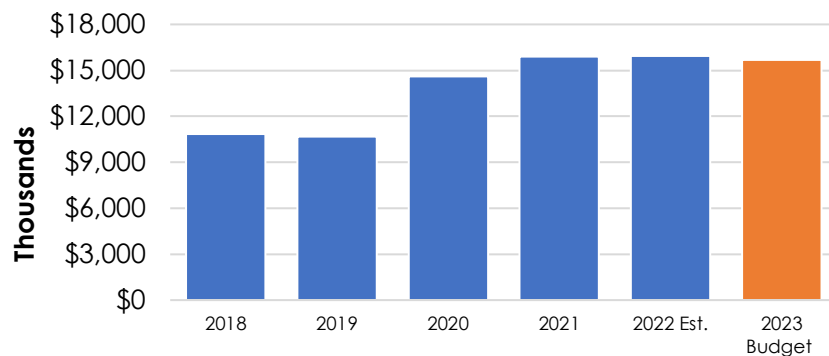
Building Revenue and Fees

Building revenues and fees are cyclical and are driven by a strong economy and development.



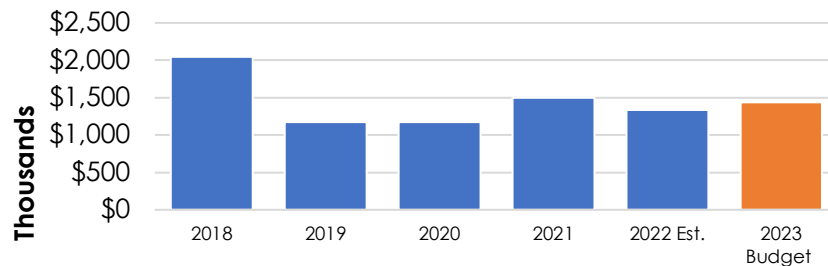
Water and Sewer Fees

Water and sewer fees have averaged an annual increase of 7.8 percent. The growth is attributed to a combination of factors including a new fixed facility fee, rate increases and new development.



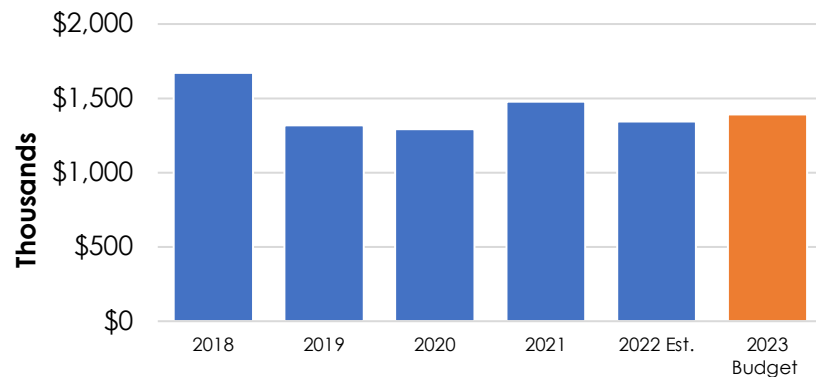
Buffalo Grove Golf Course

Buffalo Grove Golf saw a 26.1 percent revenue increase in 2021. The FY 2023 Budget amount is 5.9 percent higher than the prior year.



Arboretum Golf Course

The Arboretum Golf Club saw a 14.3 percent revenue increase in 2021. The FY 2023 Budget amount is 2.8 percent higher than the prior year.



OTHER MAJOR REVENUE SOURCES

Public Safety Fines and Fees – 1.7% 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 2023 are estimated to be \$1.8 million, an increase of 8.0 percent from the FY 2022 adopted budget.

Investment Revenues- 5.1% 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 \$5.7 million. All funds other than pension funds have durations less than three years with an average expected yield of 2.1 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 Police and Firefighter Pension Fund Boards are fiduciaries of their respective funds. The investment assets of Illinois downstate and suburban police officer and fire fighter pension funds have been consolidated into two investment funds to improve investment returns and eliminate redundant administrative costs.

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 2022 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 (Director of Administrative Services). 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 several purchasing cooperatives nationwide.

The following are the major account categories across all programs.

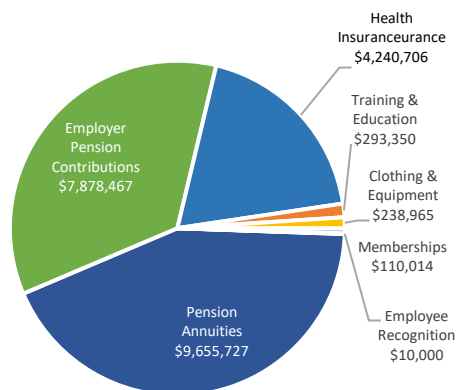
PERSONNEL COSTS

WAGES – 21.1% 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 2023, 21.1 percent of all Village expenditures are allocated to salaries and wages, an increase of 4.42 percent from 2022. Total wages for FY 2023 are \$26.7 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 organized labor groups subject to a collective bargaining agreement – International Association of Firefighters (IAFF) Local #3177 – representing 51 firefighters and the Metropolitan Alliance of Police (MAP) – representing 45 police officers. The current firefighter contract expires on April 30, 2023. It is anticipated that represented firefighters will receive a 3.0 percent increase on May 1, 2023 based on comparable data. It is anticipated that represented police personnel will receive a 3.0 percent increase on January 1, 2023 based on comparable data. The 2023 general wage increase is 3.0 percent for non-represented employees.

BENEFITS – 17.8% TOTAL BUDGET



The total budget for benefits is \$22.4 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 2023, the total amount budgeted for health insurance is \$4.2 million, up \$0.1 million from the 2022 adopted budget.

The Village has been proactive in trying to contain medical costs. Those efforts will continue in 2023 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-eight percent of benefit costs are related to pension costs. \$7.9 million is the Village's employer obligation for current and future annuitants and \$9.7 million will be distributed to retired pensioners.

OPERATING COSTS

OPERATING EXPENSES – 8.6% TOTAL BUDGET

Total budgeted expenditures for Operating Expenses are \$10.9 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
Maintenance Contracts	\$3,925,118
Sales Tax Incentives	\$2,700,000
Northwest Water Commission	\$1,984,569
Telephone - Land and Cellular	\$368,600
Northwest Central Dispatch	\$361,882
Supplies & Inventory	\$270,530
Department Equipment	\$149,727
Metra Lease Payment	\$141,695
Golf Cart Lease	\$139,000
Credit Card Fees	\$120,933
Computer Services	\$118,850

The costs noted above represent approximately ninety-four percent of the expenditure category. Maintenance contracts for a variety of services across departments represent more than 35% of operating expenses. Major contracts include golf course maintenance (\$1,185,190), information technology services and software (\$1,495,108), and several forestry services contracts (\$575,000). The fee (\$361,882) 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 \$141,695.

COMMODITIES – 3.8% TOTAL BUDGET

A total of \$4.9 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	\$3,811,492
Electricity	\$483,500
Snow and Ice Control	\$308,906
Lake County Tap-On Fees	\$100,000
Small Equipment Tools & Hardware	\$65,395
Water Sample Analysis and Meter Purchases	\$45,000
Traffic & Street Signs	\$32,700
Total	\$4,846,993

CAPITAL EXPENDITURES

CAPITAL OUTLAY – 20.3% TOTAL BUDGET

A total of \$25.4 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 2023-2027 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 2023. Facility improvements total \$15.9 million and include improvements to the new Public Works facility purchased in 2022. The water and sewer systems have \$2.2 million allocated for capital repairs and improvements. Street improvements total \$2.7 million. A total of \$3.8 million is allocated to address vehicle and equipment acquisition and technology improvements.

All capital spending will be on a pay-as-you-go basis. All vehicle, facility, and technology purchases will be funded from Capital Reserves. This balance will drop to \$4.9 million at the end of 2023. There is no issuance of debt programmed into the FY 2023 Budget.

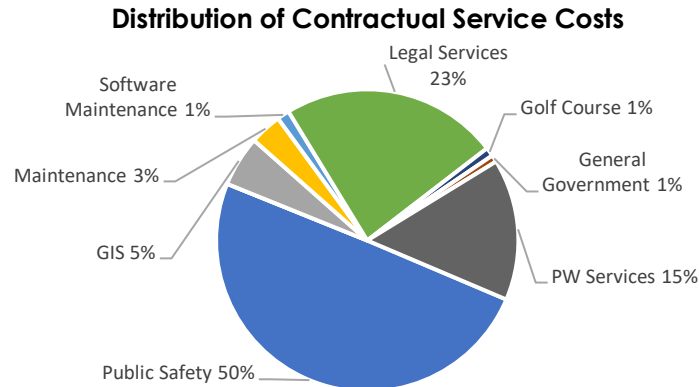
RESERVE TRANSFERS – 0.5% TOTAL BUDGET

The Village maintains four capital reserve funds. By allocating funds to the reserves each year, the Village consistently provides funding for future capital purchases. 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 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 \$0.68 million will be committed in 2023 for these reserves.

CONTRACTUAL AND INTERNAL SERVICES

CONTRACTUAL SERVICES – 1.5% TOTAL BUDGET

\$1.9 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.



INTERNAL SERVICE FUNDS – 4.5% TOTAL BUDGET

Operating departments and programs are charged 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 specific department or program.

Central Garage costs are allocated back to the department based on the services, parts, and fuel necessary to maintain and operate a department owned vehicle.

Building Maintenance initially was charged a flat amount based on the square footage of a building. Over the last three 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 \$2.03 million, Central Garage is budgeted at \$1.86 million, and Building Maintenance is budgeted at \$1.83 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.

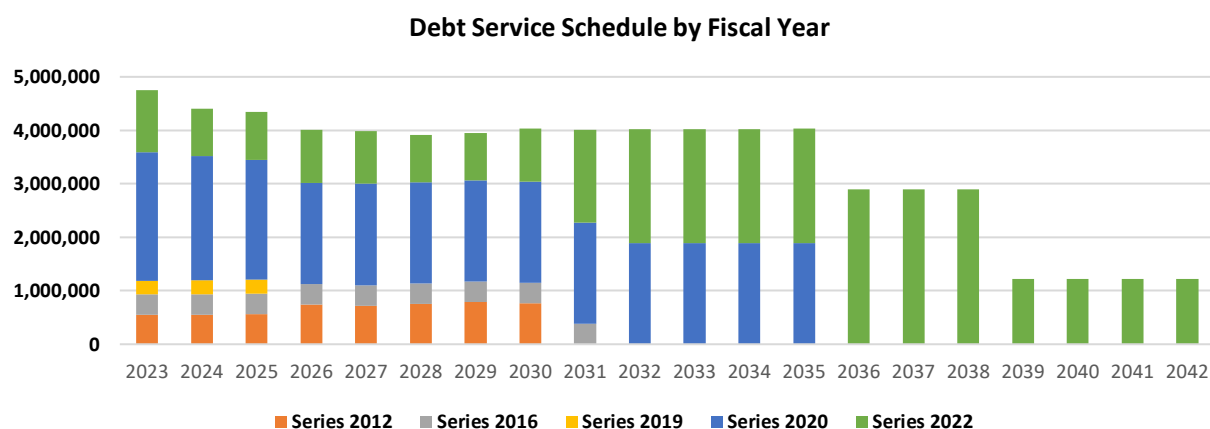
DEBT SERVICE EXPENDITURES

The Village currently has five bond issues outstanding as of January 1, 2023, which are all General Obligation Bonds (Series 2012, Series 2016, Series 2019, Series 2020 and Series 2022). Bond descriptions and amortization schedules are listed within the *Debt Profile* of this section. The vast majority of funding for debt service payments is non-property tax sources. Five funds will be abating a portion of the 2023 principal and interest due. The General Fund will transfer \$700,000, the Water and Sewer Fund \$2,224,912, the State Motor Fuel Tax Fund \$875,000, the Local Motor Fuel Tax Fund \$416,492, and the Refuse Fund \$200,000. The operating transfers from these funds abate nearly 93 percent of the taxes attributed to water and sewer, road, and building 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 \$680,071 in FY 2023.

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 2023, debt service consists of \$554,725 for Series 2012, \$381,131 for Series 2016, \$253,955 for Series 2019, \$2,403,900 for Series 2020 and \$1,157,965 for Series 2022. Total principal outstanding as of December 31, 2022, is \$47.97 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, 2021, the Village's ratio of General Obligation bonded debt to EAV was 2.25 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, 2022.

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:	\$4,860,000
Interest Outstanding:	\$ 593,701

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:	\$3,040,000
Interest Outstanding:	\$ 394,418

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:	\$738,810
Interest Outstanding:	\$ 25,922

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:	\$20,800,000
Interest:	\$ 5,119,000

2022 General Obligation Bonds

Purpose: Proceeds used to finance the purchase and remodel of a building to serve as a Public Works Facility and various capital improvements.

Maturity Date: 12/30/2042

Original Principal Amount: \$18,530,000

Investment Rating: Standard & Poor's: AAA

Principal Outstanding: \$18,530,000

Interest: \$12,961,065

Debt Service Schedules

Annual Payments - General Obligation Debt

Principal

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Series 2022	Total
2023	440,000	310,000	241,265	1,600,000		2,591,265
2024	450,000	315,000	246,365	1,600,000		2,611,365
2025	470,000	325,000	251,180	1,600,000		2,646,180
2026	650,000	330,000	-	1,330,000	100,000	2,410,000
2027	650,000	335,000	-	1,400,000	100,000	2,485,000
2028	700,000	345,000	-	1,465,000		2,510,000
2029	750,000	350,000	-	1,540,000		2,640,000
2030	750,000	360,000	-	1,585,000	100,000	2,795,000
2031	-	370,000	-	1,635,000	860,000	2,865,000
2032	-	-	-	1,685,000	1,290,000	2,975,000
2033	-	-	-	1,735,000	1,350,000	3,085,000
2034	-	-	-	1,785,000	1,420,000	3,205,000
2035	-	-	-	1,840,000	1,510,000	3,350,000
2036	-	-	-	-	2,340,000	2,340,000
2037	-	-	-	-	2,460,000	2,460,000
2038	-	-	-	-	2,580,000	2,580,000
2039	-	-	-	-	1,035,000	1,035,000
2040	-	-	-	-	1,085,000	1,085,000
2041	-	-	-	-	1,130,000	1,130,000
2042	-	-	-	-	1,170,000	1,170,000
Total	4,860,000	3,040,000	738,810	20,800,000	18,530,000	47,968,810

Annual Payments - General Obligation Debt
Interest

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Series 2022	Total
2023	114,725	71,131	12,690	803,900	1,157,965	2,160,411
2024	105,925	64,931	8,710	723,900	892,650	1,796,116
2025	96,925	58,631	4,522	643,900	892,650	1,696,628
2026	86,938	52,131	-	563,900	892,650	1,595,619
2027	72,313	45,531	-	497,400	887,650	1,502,894
2028	56,875	38,413	-	427,400	882,650	1,405,338
2029	39,375	30,650	-	354,150	882,650	1,306,825
2030	20,625	21,900	-	307,950	882,650	1,233,125
2031	-	11,100	-	260,400	877,650	1,149,150
2032	-	-	-	211,350	834,650	1,046,000
2033	-	-	-	160,800	770,150	930,950
2034	-	-	-	108,750	702,650	811,400
2035	-	-	-	55,200	631,650	686,850
2036	-	-	-	-	556,150	556,150
2037	-	-	-	-	439,150	439,150
2038	-	-	-	-	316,150	316,150
2039	-	-	-	-	187,150	187,150
2040	-	-	-	-	135,400	135,400
2041	-	-	-	-	92,000	92,000
2042	-	-	-	-	46,800	46,800
Total	593,701	394,418	25,922	5,119,000	12,961,065	19,094,106

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. 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 2023 budget, with surplus (deficit) shown for each fund.

	Est. Fund Balance January 1 ,2023	2023 Revenue	2023 Expenditures	Fund Balance December 31, 2023
General Fund				
Operating Reserve	17,621,835	50,959,071	50,955,697	17,625,209
Capital Reserve	21,594,214	-	9,594,000	12,000,214
Total General Fund	39,216,049	50,959,071	60,549,697	29,625,423
Special Revenue Funds				
Parking Lot	15,077	204,822	204,822	15,077
Lake Cook Rd TIF Fund	11,833	40,000	30,000	21,833
Motor Fuel Tax	3,619,159	1,600,000	1,950,000	3,269,159
Local Motor Fuel Tax	328,680	485,000	416,492	397,188
Debt Service Fund				
	-	-	-	-
Debt Service	1,596,258	4,751,673	4,756,677	1,591,254
Capital Project Funds				
	-	-	-	-
Facilities	8,367,449	7,688,051	16,055,500	-
Streets	798,521	2,746,000	2,746,000	798,521
Vehicles & Equipment	17,745	3,678,500	3,678,500	17,745
Enterprise Funds (Cash)				
	-	-	-	-
Water and Sewer	5,380,120	15,734,068	15,628,928	5,485,260
Arboretum Golf Course	752,788	1,391,510	1,527,262	617,036
B.G. Golf Course	611,656	1,437,400	1,462,500	586,556
Refuse	196,104	1,189,000	1,220,512	164,592
Internal Service Funds				
	-	-	-	-
Information Technology	790	2,030,263	2,030,263	790
Central Garage	5,093	1,861,518	1,861,518	5,093
Building Maintenance	54,825	1,830,350	1,830,350	54,825
Trust and Agency Funds				
	-	-	-	-
Police Pension	104,325,754	7,284,297	5,650,156	105,959,895
Firefighter Pension	91,352,770	5,564,934	4,565,571	92,352,133
Total All Funds	256,650,672	110,476,457	126,164,748	240,890,381

Several funds will have more than a five percent change in fund balance in fiscal year 2023. The General Fund will utilize a planned draw down of capital reserves to fund capital vehicle and equipment purchases and capital facility improvements. The Lake Cook Road TIF Fund will generate a surplus as tax revenues begin to be received into the fund. The Facilities Fund budget deficit was a planned spend down of 2022 bond proceeds to complete improvements to the Public Works facility purchased in 2022. Across all funds, the budgeted revenues and expenditures should decrease the total fund balance 6.1 percent by the end of FY 2023.



BG is Responsible



LEGISLATIVE • GENERAL ADMINISTRATION • FINANCIAL MANAGEMENT
PERSONNEL ADMINISTRATION • ADMINISTRATIVE SERVICES •
OUTREACH & ENGAGEMENT • INFORMATION TECHNOLOGY FUND •
POLICE PENSION FUND
FIRE PENSION FUND • DEBT SERVICE FUND



PROGRAM AREA: LEGISLATIVE

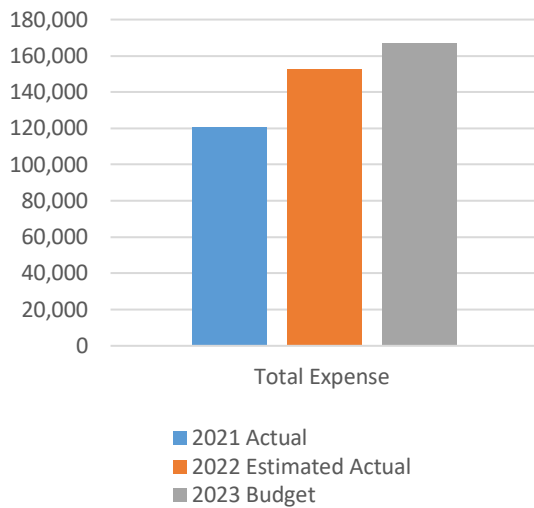
MAJOR SERVICES

Village Board
Community Services

PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2023.

Three Year Expenditure Trend



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

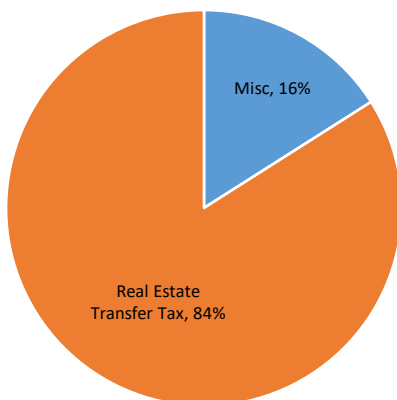


Managing the volunteer application and appointment process

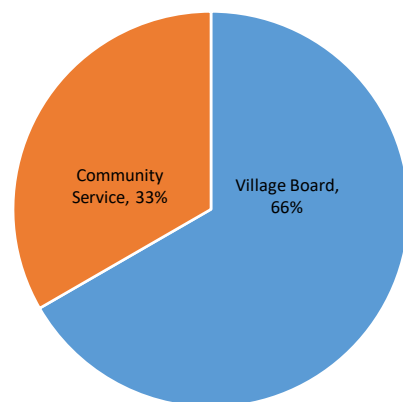


Deliberating and approving village policy

Allocation of Revenue



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	33,000	33,000	33,000	33,000	33,000	0%	35%
<i>Personal Benefits</i>	46,337	28,594	57,524	44,024	54,524	-5%	57%
<i>Operating Expenses</i>	7,211	2,773	7,500	9,150	7,500	0%	8%
Total	86,548	64,367	98,024	86,174	95,024	-3%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Other Services</i>	28,975	39,269	46,500	51,444	49,800	7%	69%
<i>Other Expenses</i>	39,545	16,802	27,500	15,000	22,000	-20%	31%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
Total	68,520	56,072	74,000	66,444	71,800	-3%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Village Board</i>	86,548	64,367	98,024	86,174	95,024	-3%	57%
<i>Community Service</i>	68,520	56,072	74,000	66,444	71,800	-3%	43%
Total	155,068	120,439	172,024	152,618	166,824	-3%	100%

TOTAL PROGRAM EXPENSE BY COST TYPE

<i>Program Legislative</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	33,000	33,000	33,000	33,000	33,000	0%	20%
<i>Personal Benefits</i>	46,337	28,594	57,524	44,024	54,524	-5%	33%
<i>Operating Expenses</i>	7,211	2,773	7,500	9,150	7,500	0%	4%
<i>Other Services</i>	28,975	39,269	46,500	51,444	49,800	7%	30%
<i>Other Expenses</i>	39,545	16,802	27,500	15,000	22,000	-20%	13%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
Total	155,068	120,439	172,024	152,618	166,824	-3%	100%

PROGRAM VARIANCES

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

KEY PERFORMANCE MEASURES

<i>Village Board</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Percent growth of Tax Levy after abatements</i>	Less Than 4.99%	0.00%	0.00%	0.00%	0.00%

<i>Volunteer Services</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Committee and Commissions Meetings</i>	100	72	66	96	100

COMMISSIONS, COMMITTEES, BOARDS, AND EVENTS FUNDING

Commissions, Committees, Boards, and Events	FY 2023 Budget
Blood Commission	300
Fireworks for the Fourth	30,000
Planning and Zoning Commission	3,000
Rick Kahen Commission for Residents with Disabilities	3,000
Symphonic Band	11,000
Farmer's Market	2,500
Buffalo Grove Days*	50,000
Fire and Police Commission**	40,000
Total	139,800

*Proceeds from successful 2022 event to be available through Community Foundation

**Budgeted in Human Resources Department

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

PROGRAM AREA: GENERAL ADMINISTRATION

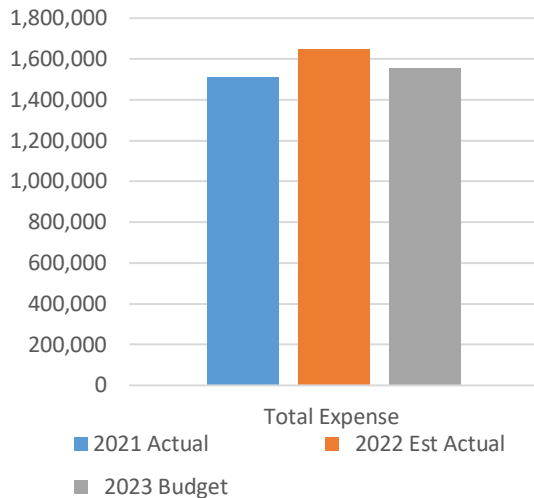
MAJOR SERVICES

Administration and Legislative Support
Intergovernmental Relations
Innovation and Analytics
Corporate Counsel

PROGRAM CHANGES OF NOTE

The Media and Communications Major Service has been moved to its own Program Area

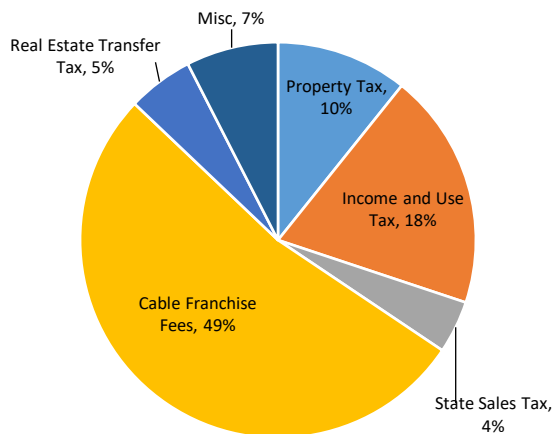
Three Year Expenditure Trend



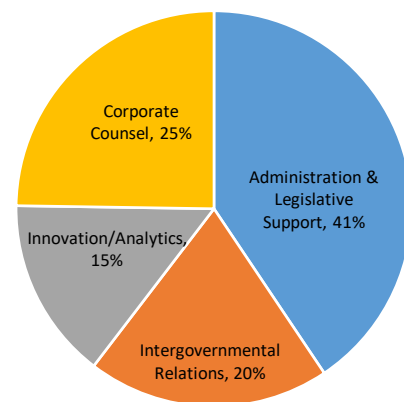
BG IS COMMITTED TO...

-  Program oversight by the Office of the Village Manager
-  Providing strategic direction to all village departments
-  Award winning service delivery
-  Developing reports and analysis for elected and appointed officials
-  Working collaboratively with other units of government

Allocation of Revenue



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	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	352,697	307,714	298,181	350,340	308,885	4%	48%
<i>Personal Benefits</i>	117,278	106,719	102,184	110,276	93,242	-9%	15%
<i>Operating Expenses</i>	7,067	9,358	23,833	5,161	3,707	-84%	1%
<i>Repairs & Maintenance</i>	15	-	-	-	-	0%	0%
<i>Contractual Services</i>	148,130	143,800	182,506	150,285	189,929	4%	30%
<i>Capital Reserves</i>	-	-	3,000	-	3,000	0%	0%
<i>Internal Transfers</i>	33,361	55,698	59,774	59,423	43,174	-28%	7%
Total	658,548	623,288	669,478	675,485	641,937	-4%	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	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	164,046	143,123	138,689	162,950	143,668	4%	47%
<i>Personal Benefits</i>	54,549	49,638	47,528	51,292	43,369	-9%	14%
<i>Operating Expenses</i>	3,287	4,352	11,084	2,400	1,724	-84%	1%
<i>Repairs & Maintenance</i>	7	-	-	-	-	0%	0%
<i>Contractual Services</i>	75,761	73,546	93,343	76,863	97,139	4%	32%
<i>Capital Reserves</i>	-	-	1,396	-	1,396	0%	0%
<i>Internal Transfers</i>	15,518	25,907	27,803	27,640	20,082	-28%	7%
Total	313,167	296,566	319,843	321,145	307,378	-4%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	98,428	85,874	83,214	97,770	86,201	4%	38%
<i>Personal Benefits</i>	32,730	29,783	28,517	30,776	26,022	-9%	11%
<i>Operating Expenses</i>	1,971	2,610	6,648	1,439	1,034	-84%	0%
<i>Contractual Services</i>	27,612	26,804	34,019	28,013	35,403	4%	16%
<i>Repairs & Maintenance</i>	4	-	-	-	-	0%	0%
<i>Other Expenses</i>	112,497	63,620	100,000	77,000	65,000	-35%	29%
<i>Capital Reserves</i>	-	-	838	-	838	0%	0%
<i>Internal Transfers</i>	9,311	15,545	16,683	16,585	12,050	-28%	5%
Total	282,553	224,238	269,920	251,584	226,548	-16%	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 2023, this program includes a portion staff's wages, benefits, contractual services, as well as the department's operating expenses.

<i>Corporate Counsel</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	205,057	178,904	173,362	203,687	179,585	4%	47%
<i>Personal Benefits</i>	68,187	62,048	59,411	64,116	54,212	-9%	14%
<i>Operating Expenses</i>	4,108	5,440	13,855	3,000	2,155	-84%	1%
<i>Contractual Services</i>	92,986	90,267	114,565	94,338	119,224	4%	31%
<i>Repairs & Maintenance</i>	9	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,746	-	1,746	0%	0%
<i>Internal Transfers</i>	19,397	32,384	34,753	34,550	25,102	-28%	7%
Total	389,743	369,043	397,691	399,691	382,024	-4%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Administration</i>	658,548	623,288	669,478	675,485	641,937	-4%	41%
<i>Intergovernmental Relations</i>	313,167	296,566	319,843	321,145	307,378	-4%	20%
<i>Innovation/Analytics</i>	282,553	224,238	269,920	251,584	226,548	-16%	15%
<i>Corporate Counsel</i>	389,743	369,043	397,691	399,691	382,024	-4%	25%
Total	1,644,011	1,513,135	1,656,932	1,647,904	1,557,887	-6%	100%

TOTAL PROGRAM EXPENSE

<i>Program Village Administration</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	820,228	715,615	693,446	814,747	718,339	4%	46%
<i>Personal Benefits</i>	272,743	248,188	237,640	256,459	216,845	-9%	14%
<i>Operating Expenses</i>	16,433	21,761	55,420	12,000	8,620	-84%	1%
<i>Contractual Services</i>	344,488	334,417	424,433	349,499	441,695	4%	28%
<i>Repairs & Maintenance</i>	35	-	-	-	-	0%	0%
<i>Other Expenses</i>	112,497	63,620	100,000	77,000	65,000	-35%	4%
<i>Capital Reserves</i>	-	-	6,980	-	6,980	0%	0%
<i>Internal Transfers</i>	77,587	129,534	139,013	138,199	100,408	-28%	6%
Total	1,644,011	1,513,135	1,656,932	1,647,904	1,557,887	-6%	100%

PROGRAM VARIANCES

Program Variances	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
Operating Expenses	55,420	12,000	8,620	-84%	Re-allocation of existing costs into new program
Other Expenses	100,000	77,000	65,000	-35%	Re-allocation of existing costs into new program
Internal Transfers	139,013	138,199	100,408	-28%	Re-allocation of existing costs into new program

KEY PERFORMANCE MEASURES

<i>Administration</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Strategic Actions Accomplished</i>	30	16	20	12	Dependent on the ongoing strategic planning process
<i>Intergovernmental Relations</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>GovITC Members</i>	8	6	6	6	6
<i>Innovation and Analytics</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Ongoing Process Improvement Projects</i>	5	6	6	9	12

PROGRAM AREA: FINANCIAL MANAGEMENT

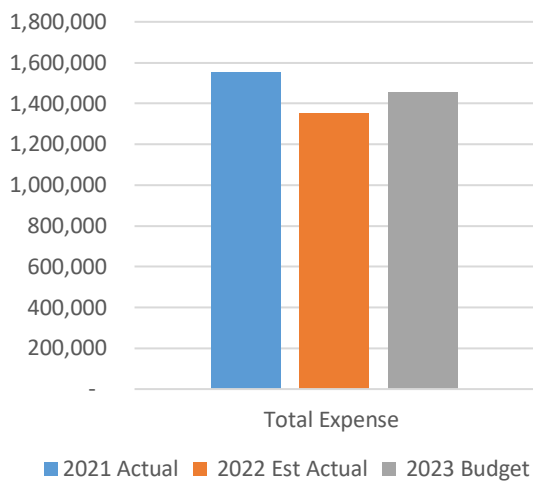
MAJOR SERVICES

Financial Services
Risk Management
Utility Billing

PROGRAM CHANGES OF NOTE

Move accountant position from contract services to full-time position.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Finance Department



Providing oversight and management of the village's \$126,000,000 budget

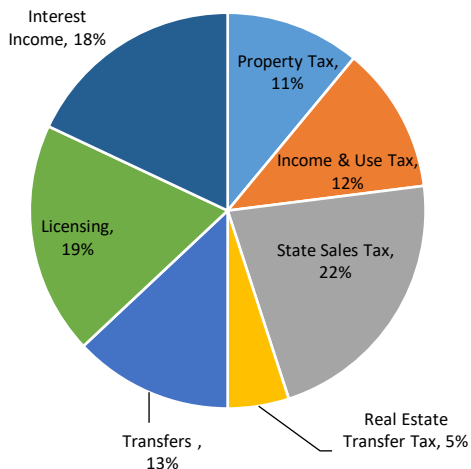


Producing award-winning financial reports

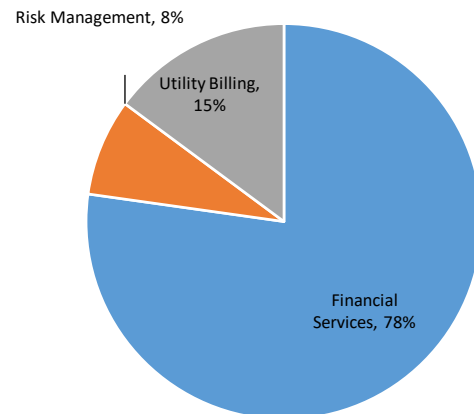


Maintaining 12,230 utility billing accounts

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	474,200	575,630	492,901	534,305	557,384	13%	49%
<i>Personal Benefits</i>	175,422	201,966	183,828	200,279	208,421	13%	18%
<i>Operating Expenses</i>	59,147	54,096	85,936	68,457	82,467	-4%	7%
<i>Contractual Services</i>	30,451	502	3,738	640	4,000	7%	0%
<i>Other Services</i>	12,666	72,100	50,000	50,000	50,000	0%	4%
<i>Other Expenses</i>	228,416	212,147	180,000	53,664	80,000	-56%	7%
<i>Capital Reserves</i>	-	-	6,495	-	6,495	0%	1%
<i>Internal Transfers</i>	120,074	123,271	137,728	137,136	142,281	3%	13%
Total	1,100,375	1,239,712	1,140,626	1,044,482	1,131,048	-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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	55,975	67,948	58,182	63,070	65,794	13%	59%
<i>Personal Benefits</i>	21,051	24,236	22,060	24,034	25,011	13%	23%
<i>Operating Expenses</i>	1,247	1,141	1,812	1,444	1,739	-4%	2%
<i>Contractual Services</i>	3,654	60	449	77	480	7%	0%
<i>Capital Reserves</i>	-	-	779	-	779	0%	1%
<i>Internal Transfers</i>	14,408	14,792	16,527	16,456	17,073	3%	15%
Total	96,336	108,177	99,808	105,080	110,876	11%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	99,511	120,796	103,435	112,124	116,967	13%	55%
<i>Personal Benefits</i>	37,421	43,084	39,215	42,724	44,461	13%	21%
<i>Operating Expenses</i>	13,443	12,295	19,532	15,559	18,743	-4%	9%
<i>Contractual Services</i>	6,501	107	798	137	854	7%	0%
<i>Repairs & Maintenance</i>	180	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	25,616	26,298	29,383	29,256	30,354	3%	14%
Total	182,673	202,580	193,748	199,800	212,765	10%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Financial Services</i>	1,100,375	1,239,712	1,140,626	1,044,482	1,131,048	-1%	78%
<i>Risk Management</i>	96,336	108,177	99,808	105,080	110,876	11%	8%
<i>Utility Billing</i>	182,673	202,580	193,748	199,800	212,765	10%	15%
Total	1,379,384	1,550,469	1,434,182	1,349,361	1,454,689	1%	100%

TOTAL PROGRAM EXPENSE

<i>Program Financial Management</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	629,685	764,373	654,518	709,498	740,145	13%	51%
<i>Personal Benefits</i>	233,894	269,286	245,103	267,037	277,893	13%	19%
<i>Operating Expenses</i>	73,837	67,531	107,280	85,460	102,949	-4%	7%
<i>Contractual Services</i>	40,607	670	4,984	854	5,334	7%	0%
<i>Other Services</i>	12,666	72,100	50,000	50,000	50,000	0%	3%
<i>Repairs & Maintenance</i>	180	-	-	-	-	0%	0%
<i>Other Expenses</i>	228,416	212,147	180,000	53,664	80,000	-56%	5%
<i>Capital Reserves</i>	-	-	8,660	-	8,660	0%	1%
<i>Internal Transfers</i>	160,098	164,361	183,637	182,849	189,708	3%	13%
Total	1,379,384	1,550,469	1,434,182	1,349,361	1,454,689	1%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Wages</i>	654,518	709,498	740,145	13%	Increase due to staff cost allocation changes
<i>Personal Benefits</i>	245,103	267,037	277,893	13%	Increase due to staff cost allocation changes
<i>Other Expenses</i>	180,000	53,664	80,000	-56%	Decrease due to staff cost allocation changes

KEY PERFORMANCE MEASURES

<i>Fiscal Services</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Daily deposits and transactions posted next business day</i>	80.00%	80.00%	90.00%	90.00%	92.00%

<i>Budgeting and Reporting</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 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	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Utility billings generated from tower reading system import</i>	90.00%	99.00%	99.00%	99.00%	99.00%
<i>Payment plan compliance and/or completion</i>	80.00%	100.00%	90.00%	95.00%	95.00%

PROGRAM AREA: PERSONNEL ADMINISTRATION

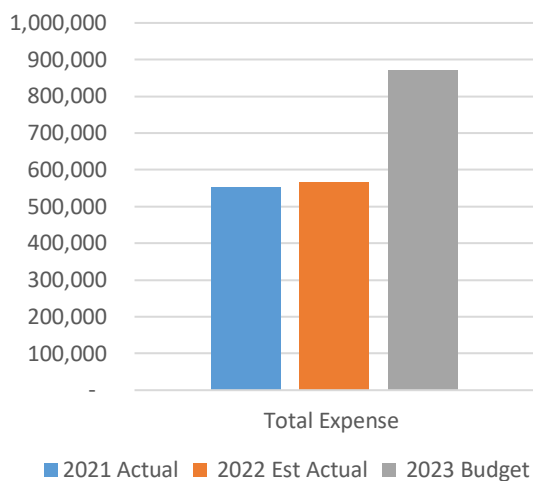
MAJOR SERVICES

Recruitment
Benefits and Claims Administration
Labor Management
Training and Organizational Development

PROGRAM CHANGES OF NOTE

The Human Resources Department is requesting a part-time clerk (20 hours a week) for FY 2023.

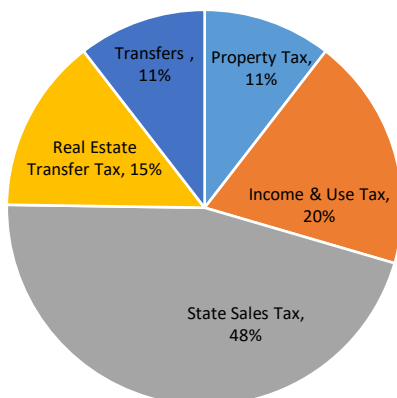
Three Year Expenditure Trend



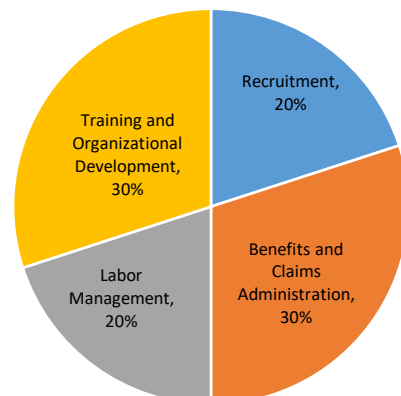
BG IS COMMITTED TO...

-  Program oversight by the Human Resources 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

Allocation of Revenue



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	46,115	49,126	99,211	55,200	102,957	4%	59%
<i>Personal Benefits</i>	26,146	33,476	46,246	35,168	43,988	-5%	25%
<i>Operating Expenses</i>	5,289	5,458	6,050	10,170	7,360	22%	4%
<i>Contractual Services</i>	5,211	6,939	1,354	401	1,424	5%	1%
<i>Other Services</i>	4,415	5,433	8,000	2,000	8,000	0%	5%
<i>Internal Transfers</i>	11,101	9,750	10,326	10,282	10,539	2%	6%
Total	98,277	110,182	171,186	113,221	174,268	2%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	69,172	73,689	148,814	82,800	154,434	4%	59%
<i>Personal Benefits</i>	39,220	50,215	69,369	52,754	65,983	-5%	25%
<i>Operating Expenses</i>	7,933	8,187	9,075	15,255	11,040	22%	4%
<i>Contractual Services</i>	7,813	10,404	2,030	601	2,135	5%	1%
<i>Other Services</i>	6,622	8,149	12,000	3,000	12,000	0%	5%
<i>Internal Transfers</i>	16,653	14,626	15,490	15,424	15,810	2%	6%
Total	147,413	165,269	256,779	169,833	261,402	2%	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.

Labor Management	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	46,115	49,126	99,211	55,200	102,957	4%	59%
<i>Personal Benefits</i>	26,146	33,476	46,246	35,168	43,988	-5%	25%
<i>Operating Expenses</i>	5,289	5,458	6,050	10,170	7,360	22%	4%
<i>Contractual Services</i>	5,211	6,939	1,354	401	1,424	5%	1%
<i>Other Services</i>	4,415	5,433	8,000	2,000	8,000	0%	5%
<i>Internal Transfers</i>	11,101	9,750	10,326	10,282	10,539	2%	6%
Total	98,277	110,182	171,186	113,221	174,268	2%	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.

Training/Org Development	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	69,172	73,689	148,814	82,800	154,434	4%	59%
<i>Personal Benefits</i>	39,220	50,215	69,369	52,754	65,983	-5%	25%
<i>Operating Expenses</i>	7,933	8,187	9,075	15,255	11,040	22%	4%
<i>Contractual Services</i>	7,805	10,394	2,028	600	2,133	5%	1%
<i>Other Services</i>	6,622	8,149	12,000	3,000	12,000	0%	5%
<i>Other Expenses</i>	3,143	244	-	-	-	0%	0%
<i>Internal Transfers</i>	16,653	14,626	15,490	15,424	15,810	2%	6%
Total	150,548	165,503	256,777	169,832	261,400	2%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Recruitment</i>	98,277	110,182	171,186	113,221	174,268	2%	20%
<i>Benefits/Claims</i>	147,413	165,269	256,779	169,833	261,402	2%	30%
<i>Labor Management</i>	98,277	110,182	171,186	113,221	174,268	2%	20%
<i>Training/Org Development</i>	150,548	165,503	256,777	169,832	261,400	2%	30%
Total	494,514	551,135	855,929	566,107	871,338	2%	100%

TOTAL PROGRAM EXPENSE

<i>Program H/R</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	230,574	245,630	496,050	276,000	514,782	4%	59%
<i>Personal Benefits</i>	130,731	167,381	231,230	175,844	219,942	-5%	25%
<i>Operating Expenses</i>	26,443	27,290	30,250	50,850	36,800	22%	4%
<i>Contractual Services</i>	26,039	34,675	6,766	2,002	7,116	5%	1%
<i>Other Services</i>	22,075	27,163	40,000	10,000	40,000	0%	5%
<i>Other Expenses</i>	3,143	244	-	-	-	0%	0%
<i>Internal Transfers</i>	55,508	48,752	51,633	51,412	52,698	2%	6%
Total	494,514	551,135	855,929	566,107	871,338	2%	100%

PROGRAM VARIANCES

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

KEY PERFORMANCE MEASURES

<i>Recruitment and Selection</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Police and Fire Applicants</i>	150	125 (Fire)	139 (Police) 73 (Fire)	110 (Police)	70 (Fire)

*This includes Police Officer Lateral Entry Applications.

<i>Benefits Administration</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Participation in Wellness Program</i>	50%	54%	49%	48%	50%
<i>Employees in HMO Health Plan</i>	20	23	22	20	20

<i>Risk Management</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Worker's Compensation Claims Per Total FT Employee</i>	<10	12%	15%	12%	10%

<i>Training and Development</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Activated LinkedIn Learning Accounts</i>	211	30	40	45	75

PROGRAM AREA: ADMINISTRATIVE SERVICES

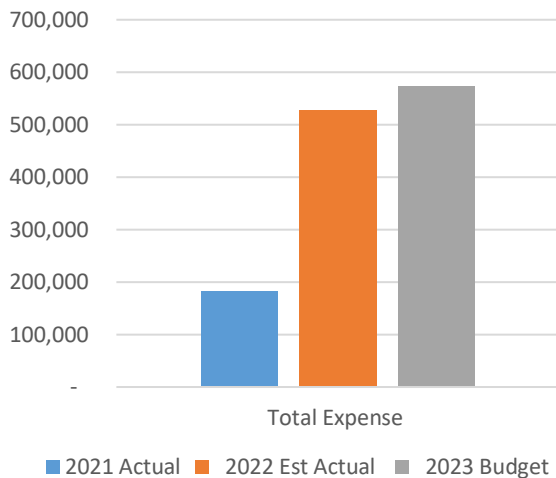
MAJOR SERVICES

Records Management
Purchasing

PROGRAM CHANGES OF NOTE

These are support services for village departments, consolidated for efficiency, and consistent application of policy. The Administrative Services Department is requesting a part-time clerk (20 hours a week) for FY 2023.

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

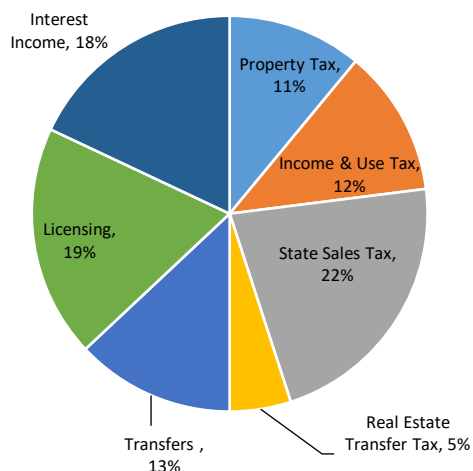


Maintaining the records, files, contracts, and ordinances of the village.

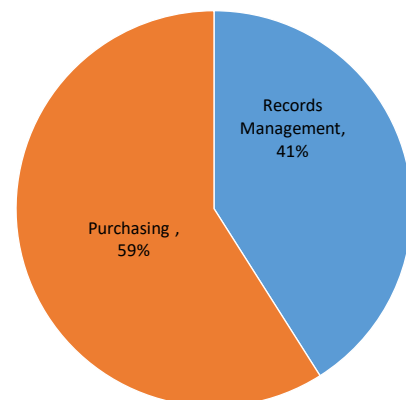


Managing an average of 42 purchasing initiatives a year

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 part of the Community Development and Office of the Village Manager to show the history of expenses in this service area.

<i>Records Management</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	53,140	141,495	145,560	161,302	14%	69%
<i>Personal Benefits</i>	-	20,073	51,256	52,859	51,542	1%	22%
<i>Operating Expenses</i>	-	-	-	(33,547)	19,637	0%	8%
<i>Other Expenses</i>	-	-	-	-	750	0%	0%
<i>Internal Transfers</i>	-	-	30,255	30,255	-	-100%	0%
Total	-	73,213	223,006	195,128	233,231	5%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	79,710	212,243	218,341	241,953	14%	71%
<i>Personal Benefits</i>	-	30,110	76,885	79,290	77,314	1%	23%
<i>Operating Expenses</i>	-	-	-	35,347	19,637	0%	6%
<i>Other Expenses</i>	-	-	-	-	750	0%	0%
Total	-	109,820	289,128	332,978	339,654	17%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Purchasing</i>	-	109,820	289,128	332,978	339,654	17%	59%
<i>Records Management</i>	-	73,213	223,006	195,128	233,231	5%	41%
Total	-	183,032	512,134	528,106	572,885	12%	100%

TOTAL PROGRAM EXPENSE

<i>Program</i> <i>Administrative Services</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	132,850	353,738	363,902	403,256	14%	70%
<i>Personal Benefits</i>	-	50,182	128,141	132,149	128,856	1%	22%
<i>Operating Expenses</i>	-	-	-	1,800	1,000	0%	0%
<i>Other Expenses</i>	-	-	-	-	1,500	0%	0%
<i>Internal Transfers</i>	-	-	30,255	30,255	38,273	27%	7%
Total	-	183,032	512,134	528,106	572,885	12%	100%

PROGRAM VARIANCES

<i>Program</i> <i>Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Wages</i>	353,738	363,902	403,256	14%	Increase due to staff cost allocation changes

KEY PERFORMANCE MEASURES

<i>Records Management</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Number of FOIA Requests Processed</i>	800	860	925	1,000	1,000

<i>Purchasing</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Bid process completed 60 days of delivery date</i>	80.00%	95.00%	96.00%	93.75%	95.00%
<i>Invoices paid within 60 days or less</i>	90.00%	100.00%	100.00%	99.00%	99.00%

PROGRAM AREA: OUTREACH AND ENGAGEMENT

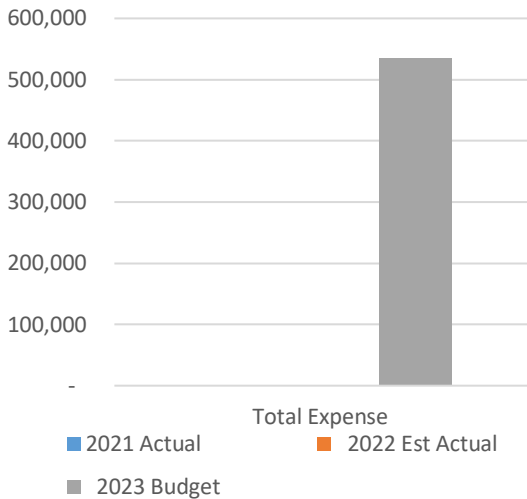
MAJOR SERVICES

Marketing and Public Relations
Content Development
Community Engagement

PROGRAM CHANGES OF NOTE

Program area added in 2023 as Outreach and Engagement was consolidated under the department of Communications and Community Engagement.

Three Year Expenditure Trend



BG IS COMMITTED TO...



Program oversight by the Communications and Community Engagement Department



Developing and managing a consistent community brand

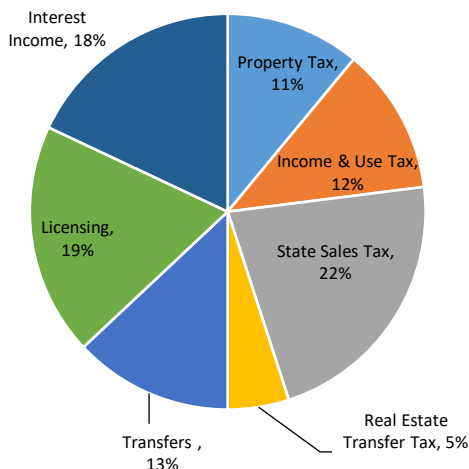


Developing high quality content for all social and traditional media platforms

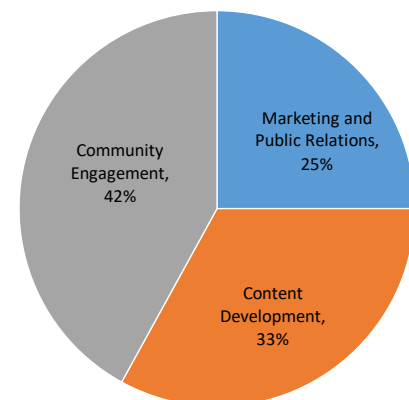


Fostering connections and networks in the community for the common good

Allocation of Revenue



Staff Time by Service



SERVICE: MARKETING AND PUBLIC RELATIONS

The Communications and Community Engagement Department provides marketing and public relations services that support all Village departments. Included staff are the Director of Communications and Engagement and the Communications Coordinator. Prior to 2022, these services were handled through the Office of the Village Manager by either staff or a contracted vendor.

Marketing and Public Relations	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	-	-	-	40,537	0%	30%
<i>Personal Benefits</i>	-	-	-	-	17,731	0%	13%
<i>Operating Expenses</i>	-	-	-	-	22,650	0%	17%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	60	0%	0%
<i>Other Expenses</i>	-	-	-	-	42,080	0%	31%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	-	-	11,580	0%	9%
Total	-	-	-	-	134,638	0%	100%

SERVICE: CONTENT DEVELOPMENT

A major component of the Communications and Engagement Department is content development for various communications platforms. In supporting various departments, content is needed for social media, the website, the Village News, the e-newsletter, presentations and more. While most content is developed in house, there are some needs for contractual services such as video production and translation services. Prior to 2022, content development was contracted with an outside vendor through the Office of the Village Manager.

Content Development	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	-	-	-	91,217	0%	51%
<i>Personal Benefits</i>	-	-	-	-	37,434	0%	21%
<i>Operating Expenses</i>	-	-	-	-	8,825	0%	5%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	120		
<i>Other Expenses</i>	-	-	-	-	21,060		
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	-	-	19,656	0%	11%
Total	-	-	-	-	178,312	0%	100%

SERVICE: COMMUNITY ENGAGEMENT

A large component of the Communications and Community Engagement Department is community engagement, which is achieved both in person and in online environments. Community engagement is the active role of interacting with various community groups and stakeholders to gather feedback, educate, entertain and otherwise build relationships. Prior to 2022, such services were mainly housed in the Office of the Village Manager.

<i>Community Engagement</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	-	-	-	70,946	0%	32%
<i>Personal Benefits</i>	-	-	-	-	29,389	0%	13%
<i>Operating Expenses</i>	-	-	-	-	61,275	0%	28%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	120	0%	0%
<i>Other Expenses</i>	-	-	-	-	42,060	0%	19%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	-	-	18,441	0%	8%
Total	-	-	-	-	222,231	0%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Marketing and Public Relations</i>	-	-	-	-	134,638	0%	25%
<i>Content Development</i>	-	-	-	-	178,312	0%	33%
<i>Community Engagement</i>	-	-	-	-	222,231	0%	42%
Total	-	-	-	-	535,182	0%	100%

TOTAL PROGRAM EXPENSE

<i>Program Outreach and Engagement</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	-	-	-	-	202,704	0%	38%
<i>Personal Benefits</i>	-	-	-	-	84,552	0%	16%
<i>Operating Expenses</i>	-	-	-	-	92,750	0%	17%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	-	-	-	-	300	0%	0%
<i>Other Expenses</i>	-	-	-	-	105,200	0%	20%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	-	-	49,676	0%	9%
Total	-	-	-	-	535,182	0%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personnel Wages</i>	-	-	202,704	0%	Re-allocation of existing costs into new program
<i>Personnel Benefits</i>	-	-	84,552	0%	Re-allocation of existing costs into new program
<i>Operating Expenses</i>	-	-	92,750	0%	Re-allocation of existing costs into new program
<i>Other Expenses</i>	-	-	105,200	0%	Re-allocation of existing costs into new program
<i>Internal Transfers</i>	-	-	49,676	0%	Re-allocation of existing costs into new program

KEY PERFORMANCE MEASURES

<i>Outreach and Engagement</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>LinkedIn Followers</i>	400	550	575	957	1,000
<i>Nextdoor Claimed Households*</i>	4,000	-	-	7,943	8,000
<i>Facebook Followers</i>	3,000	5,511	5,700	7,108	7,500
<i>Twitter Followers</i>	1,000	1,599	1,700	1,977	2,000
<i>Instagram Followers</i>	50	-	-	68**	250
<i>E-News Subscribers</i>	2,800	3,876	4,000	4,313	4,500
<i>Community Meetings/Events***</i>	10	-	-	-	10
<i>Community Champions Engagements***</i>	5	-	-	-	5

*NextDoor changed its metrics at some point, and now rather than followers, it only lists claimed households along with total households within Village limits.

**Instagram account was created in August 2022.

***With this new department, engagement-related metrics will begin with benchmarks in 2023.

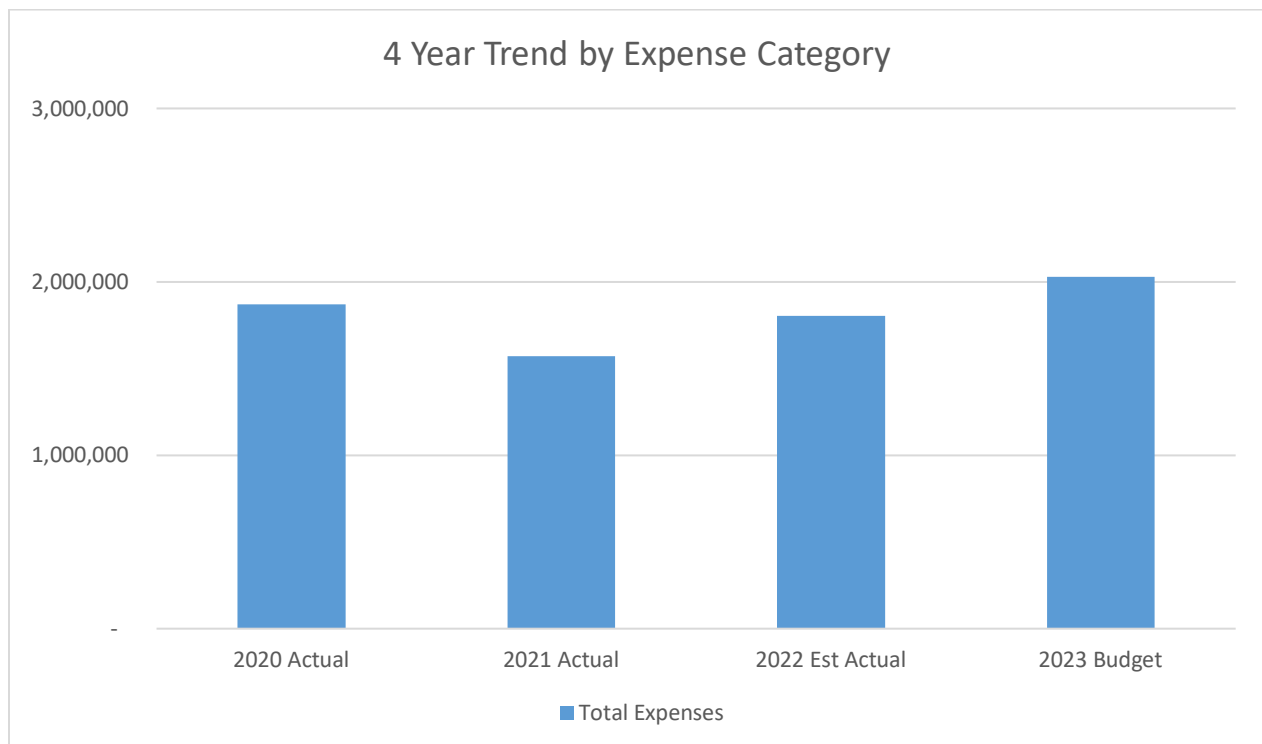
INTERNAL SERVICE FUND: INFORMATION TECHNOLOGY

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 instituted 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>IT Fund Revenue</i>	1,870,439	1,572,785	1,860,503	1,802,000	2,030,263	9%
Total Revenue	1,870,439	1,572,785	1,860,503	1,802,000	2,030,263	9%

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.

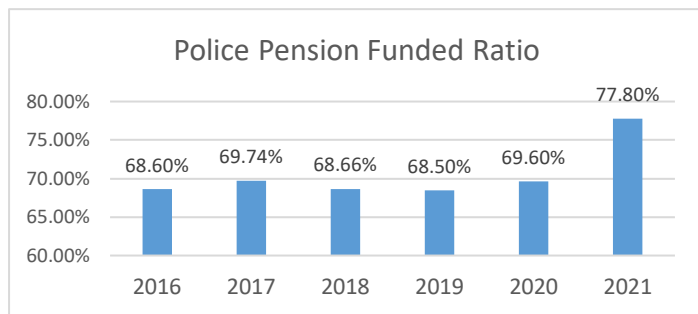
<i>IT Fund - Expense</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Personal Benefits</i>	-	-	-	-	-	0%
<i>Operating Expenses</i>	1,737,227	1,551,524	1,823,503	1,721,750	1,992,263	9%
<i>Contractual Services</i>	-	-	25,000	30,250	25,000	0%
<i>Repairs & Maintenance</i>	35,909	19,484	12,000	50,000	12,500	4%
<i>Other Expenses</i>	-	-	-	-	500	0%
<i>Capital Reserves</i>	97,304	1,777	-	-	-	0%
Total Expenses	1,870,439	1,572,785	1,860,503	1,802,000	2,030,263	9%

VARIANCES

Variance table not needed for IT Fund as variances do not meet "greater than 10% AND greater than \$10,000" scope.

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 73.6 percent of its investment portfolio in equity related instruments (mutual funds and separate stocks) and 26.4 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 17.79 percent, net of investment fees. The previous fiscal year return was 11.06 percent, with a five-year average return of 11.81 percent as of December 31, 2021.

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Investment Revenue</i>	8,679,718	15,205,815	2,730,550	7,377,760	2,730,550	0%
<i>Property Tax</i>	3,095,593	3,333,876	3,394,077	3,394,077	3,794,077	12%
<i>All Other Revenue</i>	810,798	669,873	775,000	709,046	759,670	-2%
<i>Total Revenue Collection</i>	12,586,108	19,209,564	6,899,627	11,480,883	7,284,297	6%

POLICE PENSION: FUND MANAGEMENT

The 2023 budget includes pensions for 61 annuitants, 54 are traditional retirements, one disability pension, and six surviving spouse/ children. The Police Pension Fund currently has 58 active plan members and ten inactive/terminated plan members; 1 member of the fund terminated employment during the year.

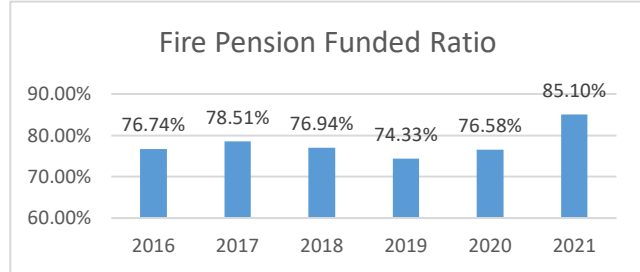
	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Personal Benefits</i>	4,677,746	5,039,318	5,013,200	5,185,092	5,335,156	6%
<i>Other Expenses</i>	235,799	394,107	277,000	226,267	315,000	14%
<i>Total Police Pension Fund - Expenditures</i>	4,913,546	5,433,425	5,290,200	5,411,359	5,650,156	7%

VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
Other Expenses	277,000	226,267	315,000	14%	Higher investment fees anticipated

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 69.2 percent of its portfolio in equity related instruments (mutual funds and separate stocks) and 30.8 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 13.76 percent, net of investment fees. The prior year rate of return was 15.38 percent, and the five-year average return is 11.45 percent.

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Investment Revenue</i>	3,783,038	10,685,461	2,850,000	2,760,018	2,850,000	0%
<i>Property Tax</i>	2,019,305	2,370,805	2,424,085	2,424,085	2,024,085	-17%
<i>All Other Revenue</i>	7,290,928	462,876	582,000	621,469	690,849	19%
<i>Total Revenue Collection</i>	13,093,272	13,519,142	5,856,085	5,805,572	5,564,934	-5%

FIRE PENSION: FUND MANAGEMENT

The 2023 budget includes pensions for 50 annuitants. Forty-two are traditional retirements, four are disability pensions, and four are surviving spouse/children pensions. The Fire Pension Fund currently has 55 active plan members, 49 inactive plan members entitled to, but not receiving, benefits.

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Personal Benefits</i>	3,815,617	4,090,970	3,776,000	4,204,102	4,320,571	14%
<i>Other Expenses</i>	183,876	161,131	245,000	147,278	245,000	0%
<i>Total Fire Pension Fund - Expenditures</i>	3,999,494	4,252,101	4,021,000	4,351,380	4,565,571	14%

VARIANCES

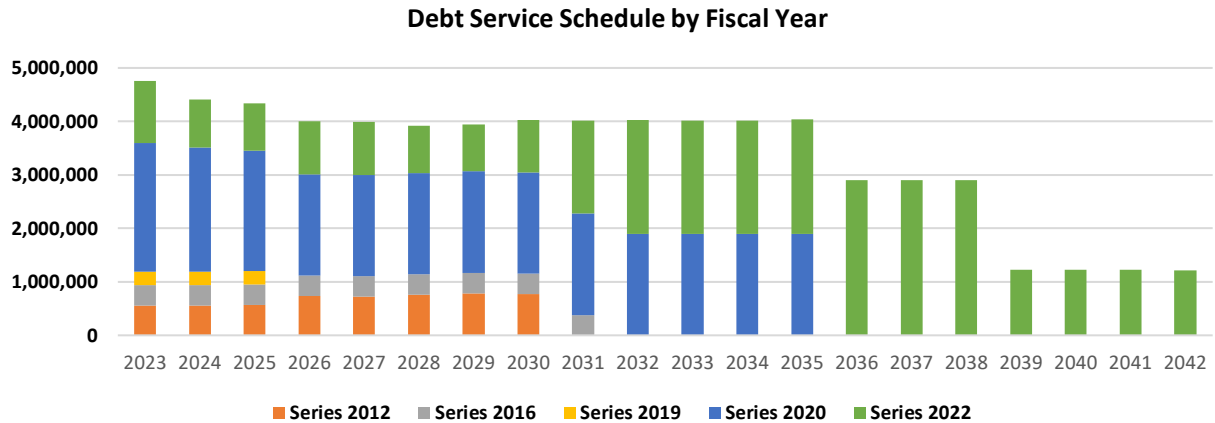
<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Benefits</i>	3,776,000	4,204,102	4,320,571	14%	Increased benefits due to additional participants

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 issued new bonds in 2022. The 2022 Bonds had an original principal amount of \$18.53 million with proceeds used for the purchase of a 174,000 square foot building on 9.5 acres of land and related improvements to retrofit the facility, which will be used for the Village's public works operation.

2020 – 2022 included transfers to Capital Projects Streets and Water & Sewer Funds to fund capital projects utilizing 2020 bond money. The bond money will be spent by the end of 2022. 2023 includes new debt service payments for the 2022 bond issue. Likewise, 2023 includes additional transfers from the General and Water & Sewer Funds to cover debt payments for the 2022 bond issue.



DEBT SERVICE: REVENUE

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Property Taxes - Lake County</i>	667,796	313,570	269,355	269,355	269,355	0%
<i>Property Taxes - Cook County</i>	222,993	101,253	65,914	65,914	65,914	0%
<i>Interest Income</i>	27,190	6,287	5,000	-	-	-100%
<i>Other Revenue - Misc</i>	26,720,164	-	-	-	-	0%
<i>Transfers In</i>	1,262,650	3,346,411	3,336,503	3,336,503	4,416,404	32%
<i>Total Revenue Collection</i>	28,900,792	3,767,522	3,676,772	3,671,772	4,751,673	29%

DEBT SERVICE PAYMENTS

	2020 Actual	2021 Actual	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-FY22
<i>Debt Service Payments</i>	2,495,074	3,751,217	3,676,772	3,676,772	4,756,677	29%
<i>Operating Transfers to Corporate Fund</i>	240,000	-	-	-	-	0%
<i>Operating Transfers to Capital Projects Streets</i>	5,783,647	4,345,096	2,346,270	2,346,270	-	-100%
<i>Operating Transfers to Water & Sewer Fund</i>	3,553,408	4,267,894	4,285,252	4,285,252	-	-100%
<i>Total Debt Service</i>	12,072,129	12,364,207	10,308,294	10,308,294	4,756,677	-54%



BG is Resilient



STREETS • FORESTRY • DRAINAGE • ENGINEERING
BUILDING MAINTENANCE FUND • CENTRAL GARAGE FUND • PARKING LOT FUND



PROGRAM AREA: STREETS

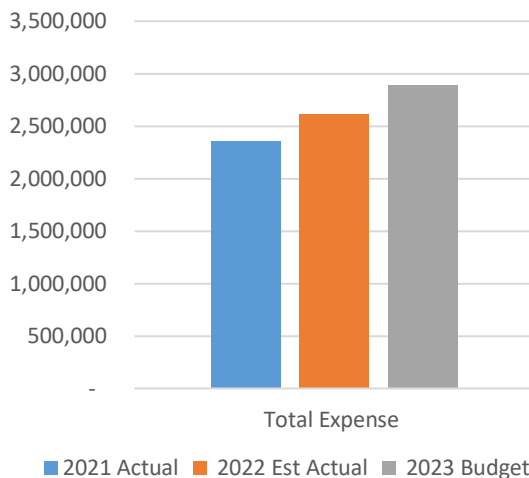
MAJOR SERVICES

Street and Curb Maintenance
Snow and Ice
Signage and Striping

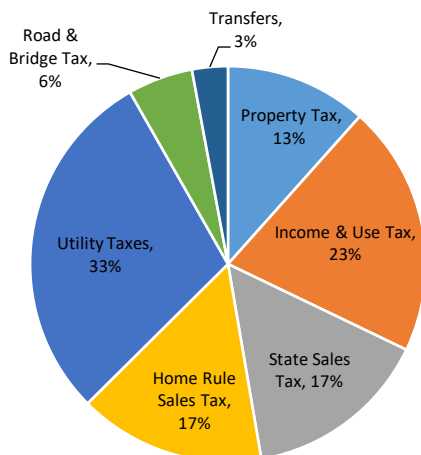
PROGRAM CHANGES OF NOTE

Snow and Ice control will build on changes made in the 2021-2022 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.

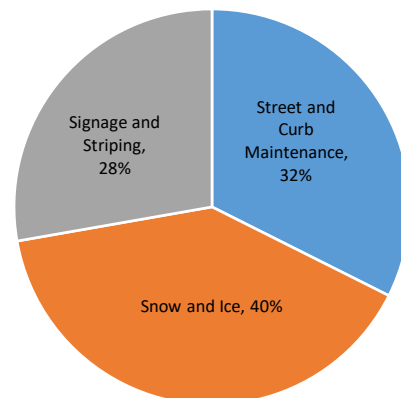


Completing plowing and salting all village streets as soon as possible following the conclusion of a snow event



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 1,400 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	286,231	259,470	325,236	285,995	315,595	-3%	35%
<i>Personal Benefits</i>	106,434	95,806	106,505	96,488	97,373	-9%	11%
<i>Operating Expenses</i>	27,006	41,856	62,232	61,595	62,100	0%	7%
<i>Contractual Services</i>	11,940	11,482	13,921	12,867	16,476	18%	2%
<i>Repairs & Maintenance</i>	150,623	223,667	220,740	218,425	228,575	4%	25%
<i>Commodities</i>	131	130	151	151	164	9%	0%
<i>Other Expenses</i>	205	-	-	-	-	0%	0%
<i>Capital Outlay</i>	208	157	246	587	408	66%	0%
<i>Capital Reserves</i>	-	-	15,764	-	24,222	54%	3%
<i>Internal Transfers</i>	222,674	127,886	138,215	143,182	155,705	13%	17%
Total	805,452	760,454	883,009	819,289	900,618	2%	100%

SERVICE: SNOW AND ICE

For the 2023 snow and ice control program, 8 routes will be maintained. A new weather service will be utilized to increase weather reporting accuracy and further support the established level of service. 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	484,355	434,199	548,402	487,870	538,205	-2%	36%
<i>Personal Benefits</i>	179,399	157,812	175,969	161,356	161,034	-8%	11%
<i>Operating Expenses</i>	48,522	76,090	113,527	112,504	113,125	0%	7%
<i>Contractual Services</i>	20,496	20,594	24,834	23,088	29,417	18%	2%
<i>Repairs & Maintenance</i>	25,065	37,213	36,736	36,351	38,040	4%	3%
<i>Commodities</i>	247,258	244,192	283,965	283,951	309,206	9%	20%
<i>Other Expenses</i>	208	-	-	-	-	0%	0%
<i>Capital Outlay</i>	382	289	262	887	558	113%	0%
<i>Capital Reserves</i>	-	-	28,557	-	44,065	54%	3%
<i>Internal Transfers</i>	404,876	231,018	247,710	256,825	280,133	13%	19%
Total	1,410,560	1,201,407	1,459,962	1,362,832	1,513,783	4%	100%

SERVICE: SIGNAGE AND STRIPING

The Public Works Department is scheduled to replace all Village owned and maintained regulatory signs north of Route 22 as well as the Waterbury, Apple Hill, Palazzo, and Millbrook areas. 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	167,355	154,631	191,335	164,868	182,027	-5%	38%
<i>Personal Benefits</i>	62,654	58,602	64,826	57,567	59,176	-9%	12%
<i>Operating Expenses</i>	14,096	21,316	31,455	31,050	31,485	0%	7%
<i>Contractual Services</i>	6,805	6,014	7,371	6,732	8,709	18%	2%
<i>Repairs & Maintenance</i>	43,488	64,572	63,735	63,067	65,997	4%	14%
<i>Commodities</i>	26,214	25,889	30,106	30,105	32,782	9%	7%
<i>Other Expenses</i>	205	-	-	-	-	0%	0%
<i>Capital Outlay</i>	104	79	237	408	318	34%	0%
<i>Capital Reserves</i>	-	-	8,088	-	12,318	52%	3%
<i>Internal Transfers</i>	113,354	66,007	72,519	74,996	81,049	12%	17%
Total	434,276	397,109	469,671	428,792	473,861	1%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Street and Curb</i>	805,452	760,454	883,009	819,289	900,618	2%	31%
<i>Snow and Ice</i>	1,410,560	1,201,407	1,459,962	1,362,832	1,513,783	4%	52%
<i>Signage and Striping</i>	434,276	397,109	469,671	428,792	473,861	1%	16%
Total	2,650,288	2,358,970	2,812,642	2,610,913	2,888,262	3%	100%

TOTAL PROGRAM EXPENSE

<i>Street Program</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	937,942	848,301	1,064,973	938,732	1,035,827	-3%	36%
<i>Personal Benefits</i>	348,487	312,220	347,299	315,410	317,583	-9%	11%
<i>Operating Expenses</i>	89,623	139,263	207,214	205,149	206,710	0%	7%
<i>Contractual Services</i>	39,241	38,090	46,125	42,687	54,602	18%	2%
<i>Repairs & Maintenance</i>	219,176	325,452	321,211	317,843	332,612	4%	12%
<i>Commodities</i>	273,603	270,210	314,221	314,207	342,152	9%	12%
<i>Other Expenses</i>	619	-	-	-	-	0%	0%
<i>Capital Outlay</i>	694	525	746	1,882	1,284	72%	0%
<i>Capital Reserves</i>	-	-	52,410	-	80,605	54%	3%
<i>Internal Transfers</i>	740,904	424,911	458,443	475,003	516,887	13%	18%
Total	2,650,288	2,358,970	2,812,642	2,610,913	2,888,262	3%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Reserves</i>	52,410	-	80,605	54%	Higher overall reserve contributions in 2023
<i>Internal Transfers</i>	458,443	475,003	516,887	13%	Larger allocation of internal services cost

KEY PERFORMANCE MEASURES

<i>Street and Curb Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Street Rehabilitation (Miles)</i>	6.0	4.9	4.0	3.1	0
<i>Street sweeping (Miles)</i>	2,400	2,880	1,255	1,400	1,300
<i>Total Patching & Pot hole repairs (Tons)</i>	205	250	140	40	35
<i>Snow and Ice</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Length of time to clear roads following a snow event. (hours)</i>	8	8	10	10	10
<i>Tons of road salt per inch of snow</i>	57	60	51	51	50
<i>Signage and Striping</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Street signs replaced annually (count)</i>	150	180	39	285	225
<i>Striping Annually (Miles)</i>	3.5	3.5	4.1	3.5	3.5

PROGRAM AREA: FORESTRY

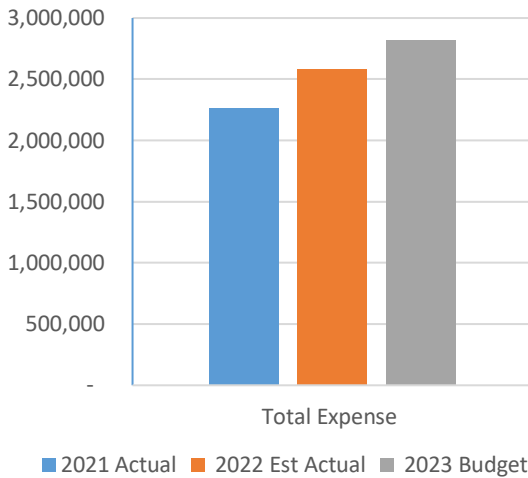
MAJOR SERVICES

Tree Services
Property and Parkway Maintenance
Natural Area Maintenance

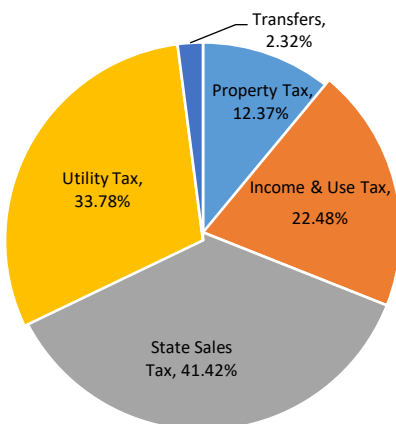
PROGRAM CHANGES OF NOTE

Forestry will continue to build on the changes made in 2022. Existing natural area maintenance and converting more turf grass areas to naturalized areas will be the primary focus as contracted tree trimming services have been successful in the last two years.

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

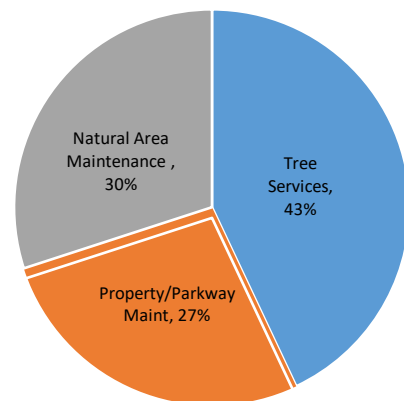


Replacing trees within 12-18 months of removal



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 programs; contracted tree trimming, and tree removal services have been utilized. The budget in 2023 reflects replacing almost 100% of the current tree replacement list.

<i>Tree Services</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	392,645	358,010	446,984	390,652	431,152	-4%	36%
<i>Personal Benefits</i>	166,939	150,796	167,559	151,523	153,171	-9%	13%
<i>Operating Expenses</i>	105,918	166,671	248,926	246,773	247,942	0%	20%
<i>Contractual Services</i>	12,234	10,975	13,425	12,289	15,867	18%	1%
<i>Repairs & Maintenance</i>	115,567	171,604	169,369	167,593	175,380	4%	14%
<i>Commodities</i>	240	237	276	276	300	9%	0%
<i>Other Expenses</i>	332	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	380	380	380	0%	0%
<i>Capital Reserves</i>	-	-	18,821	-	28,888	53%	2%
<i>Internal Transfers</i>	221,705	128,567	140,565	145,441	157,469	12%	13%
Total	1,015,580	986,860	1,206,304	1,114,925	1,210,549	0%	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 Maintenance</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	236,722	220,499	271,354	231,777	255,959	-6%	44%
<i>Personal Benefits</i>	99,198	93,229	103,068	91,299	94,068	-9%	16%
<i>Operating Expenses</i>	53,947	83,982	125,028	123,806	124,696	0%	21%
<i>Contractual Services</i>	7,509	5,943	7,397	6,644	8,720	18%	1%
<i>Repairs & Maintenance</i>	128	176	194	192	200	3%	0%
<i>Commodities</i>	720	711	827	826	900	9%	0%
<i>Other Expenses</i>	332	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	380	380	380	0%	0%
<i>Capital Reserves</i>	-	-	9,686	-	14,719	52%	3%
<i>Internal Transfers</i>	114,214	67,724	75,968	78,396	84,062	11%	14%
Total	512,770	472,263	593,901	533,321	583,704	-2%	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.

<i>Natural Area Maintenance</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	384,564	349,711	437,411	383,361	423,075	-3%	41%
<i>Personal Benefits</i>	163,793	147,229	163,701	148,415	149,674	-9%	15%
<i>Operating Expenses</i>	105,720	166,542	248,813	246,689	247,797	0%	24%
<i>Contractual Services</i>	11,954	10,884	13,287	12,188	15,709	18%	2%
<i>Repairs & Maintenance</i>	246	352	366	362	378	3%	0%
<i>Commodities</i>	2,039	2,014	2,342	2,342	2,550	9%	0%
<i>Other Expenses</i>	201	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	342	342	342	0%	0%
<i>Capital Reserves</i>	-	-	18,775	-	28,842	54%	3%
<i>Internal Transfers</i>	221,033	127,879	139,427	144,305	156,403	12%	15%
Total	889,551	804,610	1,024,464	938,004	1,024,770	0%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Tree Services</i>	1,015,580	986,860	1,206,304	1,114,925	1,210,549	0%	43%
<i>Property/Parkway Maint</i>	512,770	472,263	593,901	533,321	583,704	-2%	21%
<i>Natural Area Maintenance</i>	889,551	804,610	1,024,464	938,004	1,024,770	0%	36%
Total	2,417,901	2,263,733	2,824,669	2,586,250	2,819,023	0%	100%

TOTAL PROGRAM EXPENSE

<i>Forestry Program</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	1,013,931	928,219	1,155,750	1,005,791	1,110,186	-4%	39%
<i>Personal Benefits</i>	429,931	391,255	434,328	391,236	396,913	-9%	14%
<i>Operating Expenses</i>	265,585	417,194	622,766	617,268	620,435	0%	22%
<i>Contractual Services</i>	31,697	27,802	34,109	31,120	40,296	18%	1%
<i>Repairs & Maintenance</i>	115,941	172,132	169,928	168,147	175,958	4%	6%
<i>Commodities</i>	2,999	2,962	3,444	3,444	3,750	9%	0%
<i>Other Expenses</i>	865	-	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	1,102	1,102	1,102	0%	0%
<i>Capital Reserves</i>	-	-	47,282	-	72,449	53%	3%
<i>Internal Transfers</i>	556,953	324,170	355,960	368,142	397,934	12%	14%
Total	2,417,901	2,263,733	2,824,669	2,586,250	2,819,023	0%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Reserves</i>	47,282	-	72,449	53%	Higher overall reserve contributions in 2023
<i>Internal Transfers</i>	355,960	368,142	397,934	12%	Larger allocation of internal services cost

KEY PERFORMANCE MEASURES

<i>Tree Services</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Cycle Tree Trimming Program (each)</i>	4,350	4,754	3,855	4,664	5,000
<i>Tree Removals (each)</i>	200	576	470	250	275
<i>Tree Replacement (each)</i>	200	2	256	448	500
<i>Property and Parkway Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Parkway Restoration (square feet)</i>	43,828	58,771	65,522	29,802	51,365
<i>Landscape Maintenance (hours)</i>	836	353	220	250	275
<i>Natural Area Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Natural Area Maintenance(acres)</i>	25	25	25	35	45
<i>Natural Area Conversion(acres)</i>	10	1	1	10	10

PROGRAM AREA: DRAINAGE

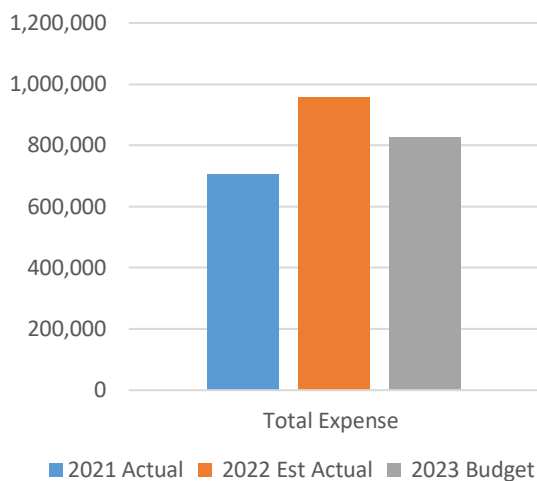
MAJOR SERVICES

Storm Sewer Maintenance
Open Channel Maintenance

PROGRAM CHANGES OF NOTE

No additional personnel requested in 2023. Drainage continues to complement Forestry's efforts in natural area conversion and maintenance.

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

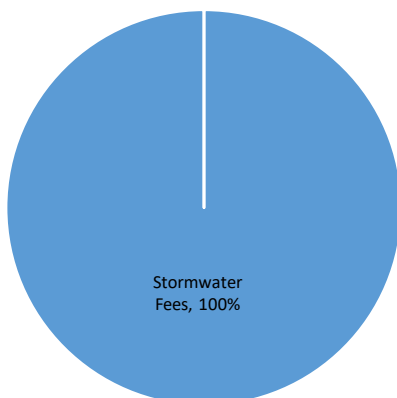


Maintaining 160 miles of storm sewer and storm water lift stations to reduce flooding

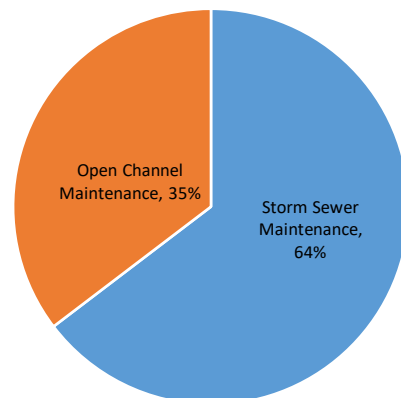


Performing all required ditch work prior to heavy rains in the spring and fall

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. Minor repairs to those facilities are also made as they are identified.

<i>Storm Sewer Maint</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	161,969	153,399	186,681	156,551	172,969	-7%	33%
<i>Personal Benefits</i>	84,938	80,218	88,629	78,310	80,874	-9%	16%
<i>Operating Expenses</i>	3,614	4,081	5,390	5,096	5,655	5%	1%
<i>Contractual Services</i>	10,761	9,613	11,765	10,763	13,904	18%	3%
<i>Repairs & Maintenance</i>	4,424	6,556	6,488	6,420	6,718	4%	1%
<i>Commodities</i>	560	553	643	643	700	9%	0%
<i>Other Expenses</i>	309	-	-	-	-	0%	0%
<i>Capital Outlay</i>	161,880	122,396	14,719	279,923	140,342	853%	27%
<i>Capital Reserves</i>	-	-	7,601	-	11,486	51%	2%
<i>Internal Transfers</i>	121,083	71,304	79,362	81,964	88,146	11%	17%
Total	549,537	448,121	401,278	619,671	520,794	30%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	113,489	103,607	129,247	112,810	124,509	-4%	41%
<i>Personal Benefits</i>	66,064	58,820	65,483	59,665	59,895	-9%	20%
<i>Operating Expenses</i>	2,427	3,306	4,712	4,592	4,785	2%	2%
<i>Contractual Services</i>	9,091	9,067	10,943	10,164	12,961	18%	4%
<i>Repairs & Maintenance</i>	4,418	6,556	6,476	6,408	6,706	4%	2%
<i>Commodities</i>	560	553	643	643	700	9%	0%
<i>Other Expenses</i>	175	-	-	-	-	0%	0%
<i>Capital Outlay</i>	69,377	52,455	6,276	119,935	60,114	858%	20%
<i>Capital Reserves</i>	-	-	6,668	-	10,191	53%	3%
<i>Internal Transfers</i>	35,164	20,826	23,331	24,080	25,833	11%	8%
Total	300,765	255,191	253,778	338,296	305,694	20%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Storm Sewer Maint</i>	549,537	448,121	401,278	619,671	520,794	30%	63%
<i>Open Channel Maint</i>	300,765	255,191	253,778	338,296	305,694	20%	37%
Total	850,302	703,311	655,056	957,967	826,488	26%	100%

TOTAL PROGRAM EXPENSE

<i>Drainage Program</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	275,458	257,006	315,928	269,361	297,478	-6%	36%
<i>Personal Benefits</i>	151,001	139,038	154,112	137,975	140,769	-9%	17%
<i>Operating Expenses</i>	6,041	7,388	10,102	9,688	10,440	3%	1%
<i>Contractual Services</i>	19,852	18,679	22,708	20,926	26,865	18%	3%
<i>Repairs & Maintenance</i>	8,842	13,113	12,965	12,829	13,424	4%	2%
<i>Commodities</i>	1,120	1,106	1,286	1,286	1,400	9%	0%
<i>Other Expenses</i>	484	-	-	-	-	0%	0%
<i>Capital Outlay</i>	231,257	174,851	20,994	399,858	200,456	855%	24%
<i>Capital Reserves</i>	-	-	14,269	-	21,677	52%	3%
<i>Internal Transfers</i>	156,247	92,131	102,693	106,044	113,979	11%	14%
Total	850,302	703,311	655,056	957,967	826,488	26%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	20,994	399,858	200,456	855%	Increase in contracted stormwater infrastructure repairs
<i>Internal Transfers</i>	102,693	106,044	113,979	11%	Higher allocation of internal service fund expenses

KEY PERFORMANCE MEASURES

<i>Storm Sewer Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Flushing Sewers (feet)</i>	4,000	2,800	3,694	4,534	2,000
<i>Structure Maintenance (hours)</i>	1,000	1,081	956	840	800

<i>Open Channel Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Channel/ Basin Maintenance (hours)</i>	1,400	980	1,100	1,200	1,000

PROGRAM AREA: ENGINEERING

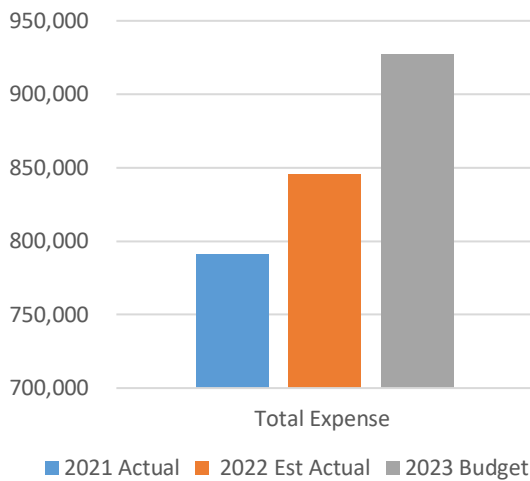
MAJOR SERVICES

Infrastructure Maintenance
Developments
Project Management

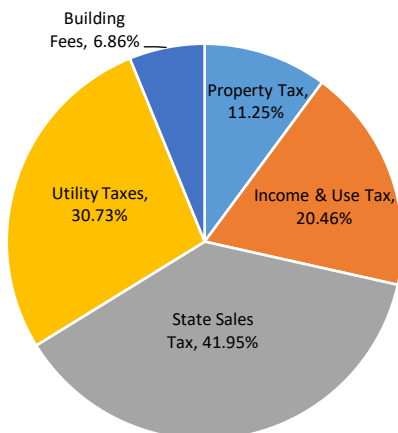
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2023.

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

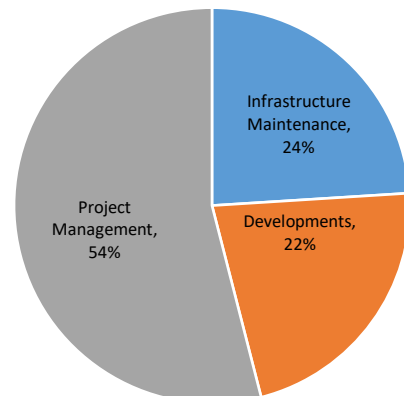


Reviewing new developments and redevelopments throughout the village



Communicating with residents on Public Works operations and infrastructure projects

Staff Time by Service



SERVICE: INFRASTRUCTURE MAINTENANCE

The Engineering Division helps to facilitate the improvement and repair of the Village's streets, sidewalks, curbs and gutter, bike paths, water main, sanitary sewer, and storm sewer. As improvement objectives are identified the Engineering Division assesses project feasibility in concert with conceptual planning. Additionally, they correlate those efforts to similar or proximal needs that can be packaged together for funding opportunities.

<i>Infrastructure Maintenance</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	140,671	127,579	159,865	140,507	155,051	-3%	64%
<i>Personal Benefits</i>	55,004	49,422	54,954	49,833	50,246	-9%	21%
<i>Operating Expenses</i>	1,529	1,877	2,571	2,467	2,655	3%	1%
<i>Contractual Services</i>	4,335	4,002	4,876	4,482	5,767	18%	2%
<i>Repairs & Maintenance</i>	54	76	81	81	84	3%	0%
<i>Other Expenses</i>	232	3,692	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	114	114	114	0%	0%
<i>Capital Reserves</i>	-	-	2,173	-	3,218	48%	1%
<i>Internal Transfers</i>	36,204	21,415	23,956	24,728	26,543	11%	11%
Total	238,030	208,063	248,589	222,211	243,678	-2%	100%

SERVICE: DEVELOPMENTS

The Engineering Division reviews all proposed residential and commercial developments and redevelopments for compliance with the Village Code. Engineering takes a proactive approach to see how it can help developments move forward for the benefit of the Village as well as performing construction inspection of all aspects of a development, both private and public.

<i>Developments</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	106,767	97,679	121,676	105,961	116,957	-4%	64%
<i>Personal Benefits</i>	41,735	38,146	42,322	38,036	38,669	-9%	21%
<i>Operating Expenses</i>	1,256	1,443	1,920	1,821	2,008	5%	1%
<i>Contractual Services</i>	3,316	2,916	3,576	3,264	4,225	18%	2%
<i>Repairs & Maintenance</i>	40	55	60	60	62	3%	0%
<i>Other Expenses</i>	187	2,698	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	114	114	114	0%	0%
<i>Capital Reserves</i>	-	-	1,620	-	2,361	46%	1%
<i>Internal Transfers</i>	26,248	15,780	17,973	18,519	19,744	10%	11%
Total	179,550	158,716	189,260	167,775	184,140	-3%	100%

SERVICE: PROJECT MANAGEMENT

This service provides for the ongoing coordination and communication of Village projects, including components of the Infrastructure Modernization Program. Additional support services, such as communication for all Public Works, drainage issues with residents, regulatory compliance, Cartegraph work orders, and customer service, are also classified herein.

<i>Project Management</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	287,536	259,448	326,235	288,267	318,063	-3%	64%
<i>Personal Benefits</i>	112,449	100,024	111,368	101,524	101,869	-9%	20%
<i>Operating Expenses</i>	2,974	3,805	5,298	5,117	5,433	3%	1%
<i>Contractual Services</i>	8,824	8,370	10,165	9,378	12,028	18%	2%
<i>Repairs & Maintenance</i>	114	162	170	169	176	3%	0%
<i>Other Expenses</i>	460	7,809	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	190	190	190	0%	0%
<i>Capital Reserves</i>	-	-	4,393	-	6,612	51%	1%
<i>Internal Transfers</i>	75,927	44,514	49,293	50,936	54,883	11%	11%
Total	488,284	424,134	507,113	455,581	499,254	-2%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Infrastructure Maint</i>	238,030	208,063	248,589	222,211	243,678	-2%	26%
<i>Developments</i>	179,550	158,716	189,260	167,775	184,140	-3%	20%
<i>Project Management</i>	488,284	424,134	507,113	455,581	499,254	-2%	54%
Total	905,864	790,912	944,963	845,568	927,072	-2%	100%

TOTAL PROGRAM EXPENSE

<i>Engineering Program</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	534,975	484,706	607,776	534,735	590,071	-3%	64%
<i>Personal Benefits</i>	209,188	187,592	208,643	189,394	190,784	-9%	21%
<i>Operating Expenses</i>	5,759	7,125	9,789	9,406	10,096	3%	1%
<i>Contractual Services</i>	16,475	15,288	18,618	17,124	22,020	18%	2%
<i>Repairs & Maintenance</i>	208	294	312	309	322	3%	0%
<i>Other Expenses</i>	879	14,198	-	-	-	0%	0%
<i>Capital Outlay</i>	-	-	418	418	418	0%	0%
<i>Capital Reserves</i>	-	-	8,186	-	12,191	49%	1%
<i>Internal Transfers</i>	138,379	81,709	91,222	94,183	101,170	11%	11%
Total	905,864	790,912	944,963	845,568	927,072	-2%	100%

PROGRAM VARIANCES

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

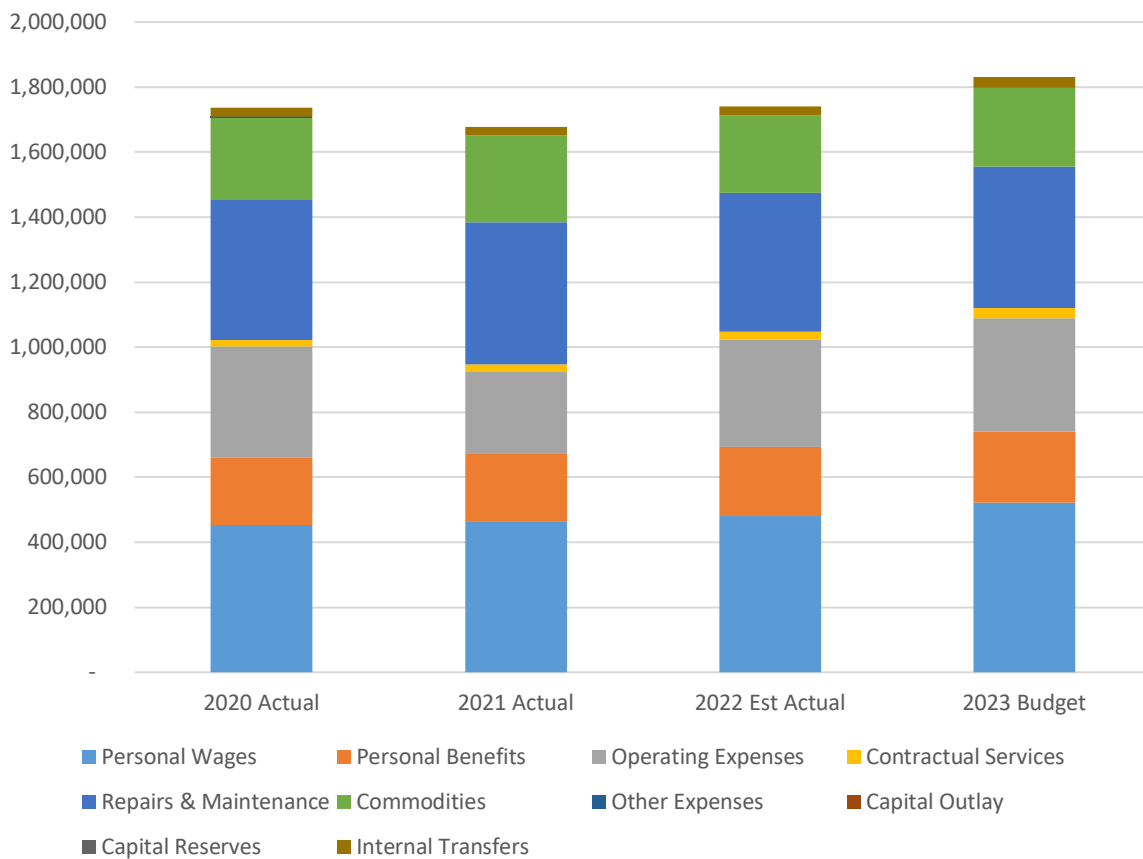
KEY PERFORMANCE MEASURES

<i>Infrastructure Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Grant Applications Submitted</i>	20	14	25	25	25
<i>Grants Received</i>	3	2	4	4	4
<i>Developments</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Development Reviews (hours)</i>	1,000	1,500	1,200	1,500	1,200
<i>Project Management</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Engineering Division Projects (hours)</i>	800	900	1,000	1,000	800
<i>Communication Pieces Published</i>	100	60	85	105	120

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 and 173,000 unoccupied (weekly Building inspections) building space as well as 2,700 streetlights. Major activities include HVAC preventative maintenance three times yearly which takes just over 582 filters to complete, plumbing and electrical repairs, streetlight maintenance, and building custodial service contract administration.

4 Year Trend by Expense Category



BUILDING MAINTENANCE REVENUES

Building Maintenance Fund - Revenue	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Building Maintenance Fund Revenue</i>	1,736,848	1,725,825	1,756,824	1,740,767	1,830,350	4%
Total Revenue	1,736,848	1,725,825	1,756,824	1,740,767	1,830,350	4%

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	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Personal Wages</i>	452,263	465,478	483,293	480,080	522,269	8%
<i>Personal Benefits</i>	206,927	205,257	214,522	213,388	217,714	1%
<i>Operating Expenses</i>	343,977	253,530	334,340	330,750	349,750	5%
<i>Contractual Services</i>	19,702	23,696	28,691	23,254	29,900	4%
<i>Repairs & Maintenance</i>	432,208	435,588	427,311	427,600	435,850	2%
<i>Commodities</i>	249,876	267,625	241,153	238,181	242,200	0%
<i>Other Expenses</i>	3,903	-	-	-	-	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	27,991	27,086	27,514	27,514	32,667	19%
Total Expenses	1,736,848	1,678,259	1,756,824	1,740,766	1,830,350	4%

VARIANCES

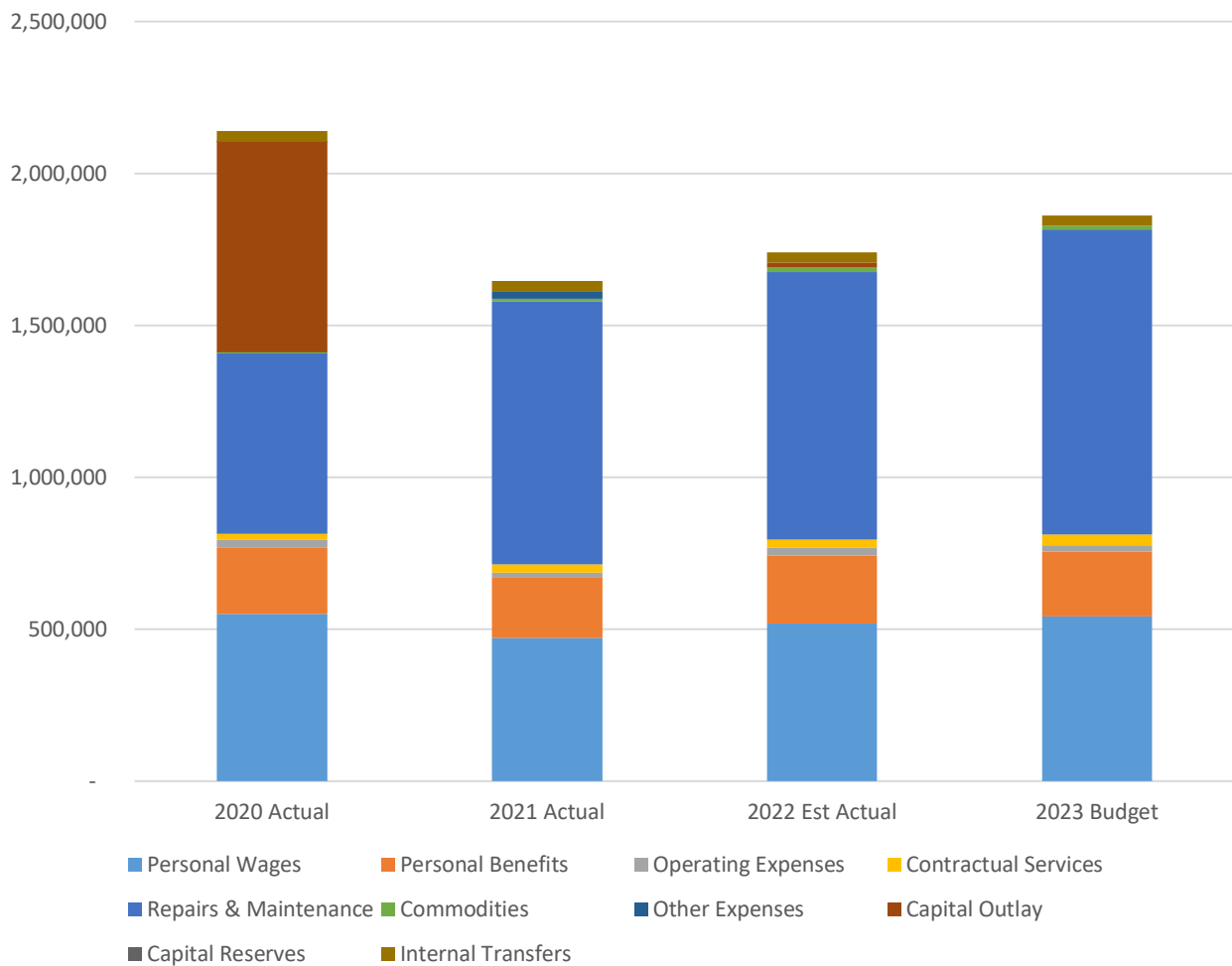
Variance table not needed for Building Maintenance Fund as variances do not meet "greater than 10% AND greater than \$10,000" scope.

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. Vehicle acquisitions over the past year have been extremely challenging due to supply chain constraints. Most of the vehicles and equipment approved in the FY 2022 budget have been carried over to FY 2023, due to continued supply chain disruptions.

Central Garage provides services and support to 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. Service excellence and customer satisfaction are continuously improved upon through review of procedures, staffing, technology, training, maintenance contracts and efficiency. Recently, the Central Garage Section was nationally recognized by NAFA as a top 100 Best Fleets in the Americas.

4 Year Trend by Expense Category



CENTRAL GARAGE REVENUE

<i>Central Garage Fund - Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Central Garage Fund Revenue</i>	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518	14%
Total Revenue	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518	14%

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 cost savings.

<i>Central Garage Fund - Expense</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Personal Wages</i>	551,351	471,275	508,710	520,034	541,094	6%
<i>Personal Benefits</i>	216,026	200,330	228,208	223,590	213,340	-7%
<i>Operating Expenses</i>	26,845	14,356	24,450	23,765	21,700	-11%
<i>Contractual Services</i>	20,099	28,085	34,360	26,812	34,717	1%
<i>Repairs & Maintenance</i>	593,787	864,518	787,250	881,996	1,005,000	28%
<i>Commodities</i>	4,391	8,913	13,000	13,000	13,000	0%
<i>Other Expenses</i>	106	24,700	-	-	-	0%
<i>Capital Outlay</i>	690,695	-	-	18,232	-	0%
<i>Capital Reserves</i>	1,695	-	-	-	-	0%
<i>Internal Transfers</i>	34,437	32,960	32,703	32,703	32,667	0%
Total Expenses	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518	14%

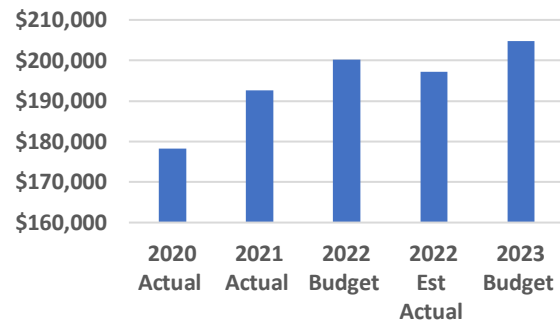
VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Repairs & Maintenance</i>	787,250	881,996	1,005,000	28%	Increases in costs for gasoline and parts

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Parking Fees - Daily</i>	43,890	14,596	24,000	24,000	24,000	0%
<i>Parking Fees - Passes</i>	8,710	1,020	5,000	1,000	5,000	0%
<i>Facility Rental</i>	302	-	-	182	3,822	0%
<i>Transfers In</i>	130,000	150,000	172,000	172,000	172,000	0%
<i>Total Revenue Collection</i>	182,901	165,616	201,000	197,182	204,822	2%

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Operating Expenses</i>	178,284	189,988	197,659	197,205	202,322	2%
<i>Repairs & Maintenance</i>	-	2,600	2,500	-	2,500	0%
<i>Internal Transfers</i>	-	-	-	-	-	0%
<i>Total Parking Lot Fund Expenditures</i>	178,284	192,588	200,159	197,205	204,822	2%

PROGRAM VARIANCES

Variance table not needed for Metra Parking Lot Fund as all variances do not meet "greater 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 & DEVELOPMENT • ENVIRONMENTAL HEALTH SERVICES



PROGRAM AREA: PUBLIC SAFETY-POLICE

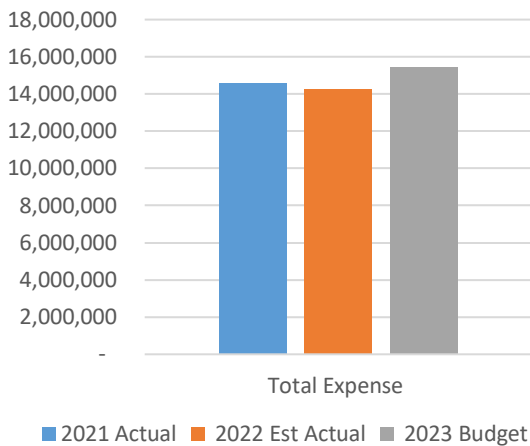
MAJOR SERVICES

Patrol
Investigations
Traffic Unit

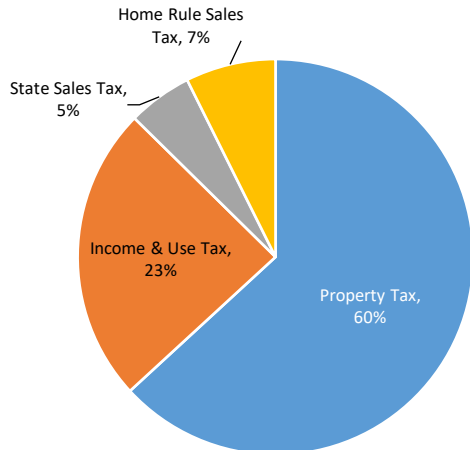
PROGRAM CHANGES OF NOTE

The department will be lowering sworn staffing for 2023 from 62 to 61. Currently there are 3 vacant officer positions and one open Deputy Chief position which are budgeted for 2023. A new civilian Administrative Support Manager position has also been added for 2023. 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

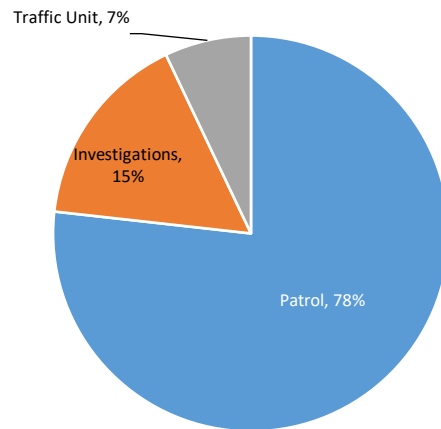


Training all officers in Crisis Intervention to de-escalate traumatic situations



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	5,797,192	5,678,937	6,182,155	5,865,230	6,369,726	3%	52%
<i>Personal Benefits</i>	3,420,853	3,565,863	3,694,260	3,616,432	4,027,013	9%	33%
<i>Operating Expenses</i>	375,118	402,498	339,195	339,195	354,101	4%	3%
<i>Contractual Services</i>	208,357	273,605	336,877	350,281	389,803	16%	3%
<i>Repairs & Maintenance</i>	5,512	4,914	12,000	12,000	10,828	-10%	0%
<i>Other Expenses</i>	678,517	545,461	25,347	25,347	33,594	33%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	80,880	-	155,430	92%	1%
<i>Internal Transfers</i>	1,005,697	880,085	928,354	946,188	1,000,003	8%	8%
Total	11,491,246	11,351,361	11,599,069	11,154,673	12,340,498	6%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	1,143,109	1,119,791	1,219,017	1,156,525	1,256,003	3%	52%
<i>Personal Benefits</i>	674,534	703,128	728,446	713,099	794,059	9%	33%
<i>Operating Expenses</i>	73,967	79,366	66,884	66,884	69,823	4%	3%
<i>Contractual Services</i>	41,085	53,950	66,427	69,070	76,863	16%	3%
<i>Repairs & Maintenance</i>	1,087	969	2,366	2,366	2,135	-10%	0%
<i>Other Expenses</i>	133,789	107,553	4,998	4,998	6,624	33%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	15,948	-	30,648	92%	1%
<i>Internal Transfers</i>	198,307	173,538	183,056	186,573	197,184	8%	8%
Total	2,265,878	2,238,295	2,287,142	2,199,514	2,433,339	4%	100%

SERVICE: TRAFFIC UNIT

The Traffic Unit focuses on the education and enforcement of traffic laws 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 21, 96, and 102.

<i>Traffic</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	489,905	479,911	522,437	495,654	538,288	3%	52%
<i>Personal Benefits</i>	289,086	301,341	312,191	305,614	340,311	9%	33%
<i>Operating Expenses</i>	31,701	34,015	28,665	28,665	29,925	4%	3%
<i>Contractual Services</i>	17,608	23,122	28,469	29,602	32,942	16%	3%
<i>Repairs & Maintenance</i>	466	415	1,014	1,014	915	-10%	0%
<i>Other Expenses</i>	57,341	46,096	2,142	2,142	2,839	33%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	6,835	-	13,135	92%	1%
<i>Internal Transfers</i>	84,988	74,373	78,452	79,959	84,507	8%	8%
Total	971,095	959,274	980,206	942,651	1,042,862	6%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Patrol</i>	11,491,246	11,351,361	11,599,069	11,154,673	12,340,498	6%	78%
<i>Investigations</i>	2,265,878	2,238,295	2,287,142	2,199,514	2,433,339	6%	15%
<i>Traffic</i>	971,095	959,274	980,206	942,651	1,042,862	6%	7%
Total	14,728,218	14,548,930	14,866,416	14,296,839	15,816,699	6%	100%

TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	7,430,206	7,278,639	7,923,610	7,517,410	8,164,017	3%	52%
<i>Personal Benefits</i>	4,384,473	4,570,331	4,734,897	4,635,145	5,161,383	9%	33%
<i>Operating Expenses</i>	480,786	515,879	434,744	434,744	453,849	4%	3%
<i>Contractual Services</i>	267,050	350,677	431,774	448,953	499,608	16%	3%
<i>Repairs & Maintenance</i>	7,065	6,298	15,380	15,380	13,878	-10%	0%
<i>Other Expenses</i>	869,647	699,110	32,487	32,487	43,057	33%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	103,663	-	199,213	92%	1%
<i>Internal Transfers</i>	1,288,991	1,127,996	1,189,862	1,212,720	1,281,694	8%	8%
Total	14,728,218	14,548,930	14,866,416	14,296,839	15,816,699	4%	100%

VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Contractual Services</i>	431,774	448,953	499,608	15.7%	Increased insurance premium costs
<i>Other Expenses</i>	32,487	32,487	43,057	32.5%	Increased costs for overweight truck enforcement
<i>Capital Reserves</i>	103,663	-	199,213	92.2%	Higher overall reserve contributions in 2023

KEY PERFORMANCE MEASURES

<i>Patrol</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Crime of Opportunities Cards</i>	1,000	1,174	1,063	800	1,000
<i>K-9 Sniffs/Searches</i>	200	65	63	55	200
<i>Investigations</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Criminal Cases Cleared</i>	100	105	110	110	110
<i>Special Operations Arrests</i>	25	20	20	25	20
<i>Traffic Unit</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Crashes</i>	800	816	948	950	960
<i>Truck Enforcement Investigations</i>	60	64	67	63	65

PROGRAM AREA: COMMUNITY SERVICES

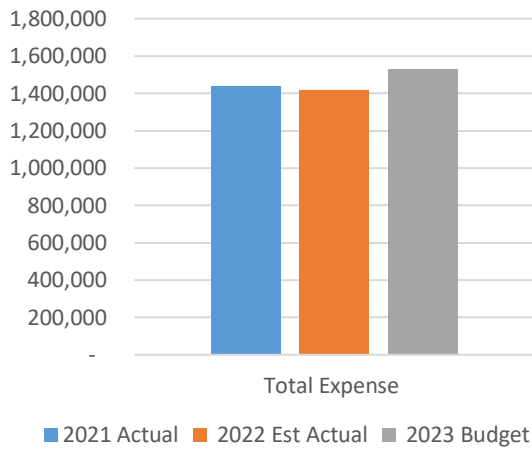
MAJOR SERVICES

Community Relations






PROGRAM CHANGES OF NOTE

There have been no changes in the Community Relations Unit.

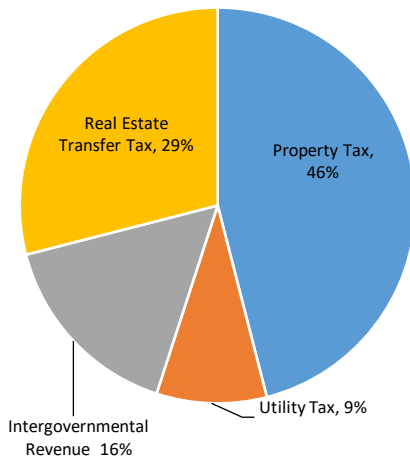
Three Year Expenditure Trend



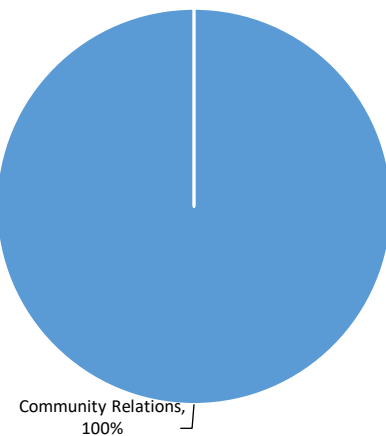
BG IS COMMITTED TO...

-  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.

<i>Program Community Relations</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	734,853	719,863	783,652	743,478	807,428	3%	52%
<i>Personal Benefits</i>	433,627	452,008	468,284	458,419	510,464	9%	33%
<i>Operating Expenses</i>	47,544	51,014	42,991	42,991	44,880	4%	3%
<i>Contractual Services</i>	26,411	34,681	42,701	44,400	49,410	16%	3%
<i>Repairs & Maintenance</i>	698	623	1,520	1,520	1,372	-10%	0%
<i>Other Expenses</i>	86,001	69,137	3,213	3,213	4,258	33%	0%
<i>Capital Outlay</i>	46	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	10,252	-	19,702	92%	1%
<i>Internal Transfers</i>	127,483	111,560	117,679	119,939	126,761	8%	8%
Total	1,456,663	1,438,886	1,470,292	1,413,960	1,564,275	6%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Community Relations</i>	1,456,663	1,438,886	1,470,292	1,413,960	1,564,275	6%	100%
Total	1,456,663	1,438,886	1,470,292	1,413,960	1,564,275	6%	100%

TOTAL PROGRAM EXPENSE

<i>Program Community Relations</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	734,853	719,863	783,652	743,478	807,428	3%	52%
<i>Personal Benefits</i>	433,627	452,008	468,284	458,419	510,464	9%	33%
<i>Operating Expenses</i>	47,544	51,014	42,991	42,991	44,880	4%	3%
<i>Contractual Services</i>	26,411	34,681	42,701	44,400	49,410	16%	3%
<i>Repairs & Maintenance</i>	698	623	1,520	1,520	1,372	-10%	0%
<i>Other Expenses</i>	86,001	69,137	3,213	3,213	4,258	33%	0%
<i>Capital Outlay</i>	46	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	10,252	-	19,702	92%	1%
<i>Internal Transfers</i>	127,483	111,560	117,679	119,939	126,761	8%	8%
Total	1,456,663	1,438,886	1,470,292	1,413,960	1,528,275	6%	100%

VARIANCES

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

KEY PERFORMANCE MEASURES

<i>Community Relations</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Community Special Events</i>	50	50	50	75	75
<i>Social Worker Cases</i>	350	350	538	500	525

PROGRAM AREA: PUBLIC SAFETY-FIRE

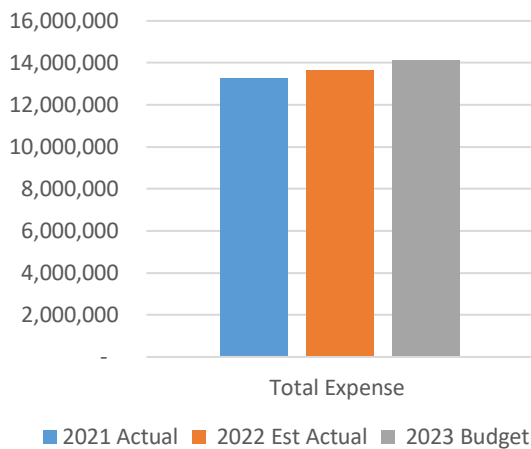
MAJOR SERVICES

Fire Prevention
Emergency Medical Services
Fire Suppression
Special Rescue Teams

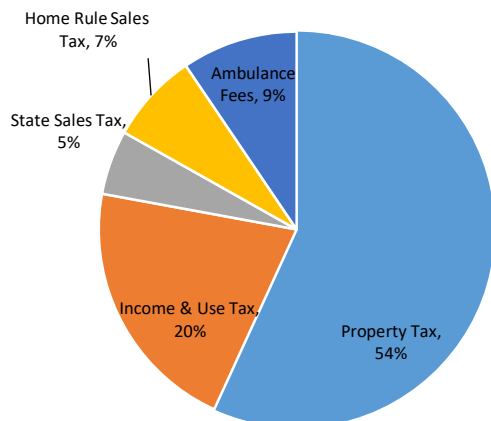
PROGRAM CHANGES OF NOTE

A part-time Public Educator/Fire Inspector position has been requested for the 2023 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

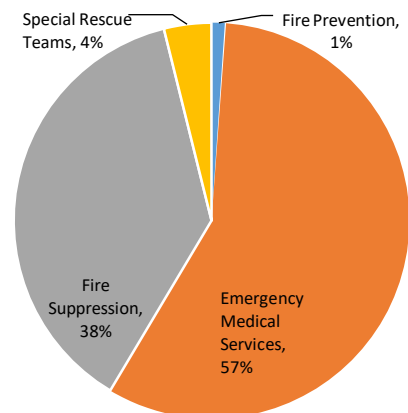


Ensuring high quality emergency treatment and transport services



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	157,138	163,952	168,081	170,537	173,658	3%	80%
<i>Personal Benefits</i>	37,374	41,814	43,344	43,671	39,021	-10%	18%
<i>Operating Expenses</i>	2,028	1,967	2,075	2,002	2,270	9%	1%
<i>Commodities</i>	186	141	700	676	431	-38%	0%
<i>Other Expenses</i>	2,516	3,460	984	810	1,116	13%	1%
Total	199,243	211,334	215,184	217,696	216,496	1%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	3,914,358	4,084,086	4,186,942	4,248,121	4,325,869	3%	56%
<i>Personal Benefits</i>	2,014,494	2,253,809	2,336,301	2,353,931	2,103,270	-10%	27%
<i>Operating Expenses</i>	150,030	145,471	153,514	148,071	167,919	9%	2%
<i>Contractual Services</i>	199,235	211,889	200,640	209,169	234,318	17%	3%
<i>Repairs & Maintenance</i>	17,593	22,357	24,530	23,017	24,530	0%	0%
<i>Commodities</i>	16,189	12,317	60,959	58,813	37,520	-38%	0%
<i>Other Expenses</i>	80,788	111,091	31,582	26,006	35,833	13%	0%
<i>Capital Reserves</i>	-	-	68,340	-	133,557	95%	2%
<i>Internal Transfers</i>	757,603	685,980	675,366	690,886	724,509	7%	9%
Total	7,150,290	7,527,000	7,738,176	7,758,015	7,787,325	1%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	2,537,358	2,647,379	2,714,052	2,753,709	2,804,107	3%	56%
<i>Personal Benefits</i>	1,317,981	1,474,553	1,528,523	1,540,058	1,376,063	-10%	27%
<i>Operating Expenses</i>	78,293	75,914	80,111	77,271	87,628	9%	2%
<i>Contractual Services</i>	132,824	141,260	133,761	139,447	156,213	17%	3%
<i>Repairs & Maintenance</i>	10,773	13,689	15,020	14,094	15,020	0%	0%
<i>Commodities</i>	807	614	3,040	2,933	1,871	-38%	0%
<i>Other Expenses</i>	41,775	57,444	16,331	13,448	18,529	13%	0%
<i>Capital Reserves</i>	-	-	45,560	-	89,038	95%	2%
<i>Internal Transfers</i>	505,069	457,320	450,244	460,591	483,006	7%	9%
Total	4,624,880	4,868,174	4,986,642	5,001,549	5,031,475	1%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	499,049	520,688	533,801	541,601	551,513	3%	82%
<i>Personal Benefits</i>	89,034	110,600	114,648	115,514	103,213	-10%	15%
<i>Operating Expenses</i>	5,209	5,051	5,330	5,141	5,830	9%	1%
<i>Repairs & Maintenance</i>	4,196	5,332	5,850	5,489	5,850	0%	1%
<i>Commodities</i>	1,275	970	4,799	4,630	2,954	-38%	0%
<i>Other Expenses</i>	11,764	16,177	4,599	3,787	5,218	13%	1%
Total	620,349	658,817	669,028	676,162	674,578	1%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Fire Prevention</i>	199,243	211,334	215,184	217,696	216,496	1%	2%
<i>Emergency Medical Services</i>	7,150,290	7,527,000	7,738,176	7,758,015	7,787,325	1%	57%
<i>Fire Suppression</i>	4,624,880	4,868,174	4,986,642	5,001,549	5,031,475	1%	37%
<i>Special Rescue Teams</i>	620,349	658,817	669,028	676,162	674,578	1%	5%
Total	12,594,761	3,265,325	13,609,030	13,653,421	13,709,874	1%	100%

TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	7,107,904	7,416,104	7,602,876	7,713,968	7,855,147	3%	57%
<i>Personal Benefits</i>	3,468,705	3,880,776	4,022,817	4,053,173	3,621,567	-10%	26%
<i>Operating Expenses</i>	235,561	228,402	241,030	232,485	263,647	9%	2%
<i>Contractual Services</i>	332,059	353,149	334,401	348,616	390,531	17%	3%
<i>Repairs & Maintenance</i>	32,561	41,378	45,400	42,600	45,400	0%	0%
<i>Commodities</i>	18,456	14,042	69,499	67,052	42,776	-38%	0%
<i>Other Expenses</i>	136,843	188,173	53,496	44,051	60,696	13%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	113,900	-	222,595	95%	2%
<i>Internal Transfers</i>	1,262,671	1,143,301	1,125,610	1,151,477	1,207,515	7%	9%
Total	12,594,761	13,265,325	13,609,030	13,653,421	13,709,874	1%	100%

VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Contractual Services</i>	334,401	348,616	390,531	17%	Increased insurance premium costs
<i>Commodities</i>	69,499	67,052	42,776	-38%	Decrease due to program allocation changes
<i>Capital Reserves</i>	113,900	-	222,595	95%	Higher overall reserve contributions in 2023

KEY PERFORMANCE MEASURES

Fire Suppression	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
90th Percentile 1st Unit Total Response Time	8:00	9:46	9:54	9:23	9:15
Fire Contained to Room of Origin	50.0%	77.4%	45.0%	40.0%	45.0%
Emergency Medical Services	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
90th Percentile 1st Unit Total Response Time	7:30	8:40	9:06	8:43	8:40
Return of Spontaneous Circulation Rate	50.0%	17.5%	33.0%	40.0%	45.0%
IV Start Success Rate	77.0%	61.8%	65.7%	66.5%	70.0%
Intubation Success Rate	70.0%	25.0%	50.0%	53.8%	55.0%
Fire Prevention	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
Percentage of Structures with Annual inspection	86%	44.9%	83.4%	85.0%	85.0%
Special Response Teams	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
90th Percentile 1st Unit Total Response Time	8:00	9:54	9:34	9:03	8:45

PROGRAM AREA: EMERGENCY MANAGEMENT

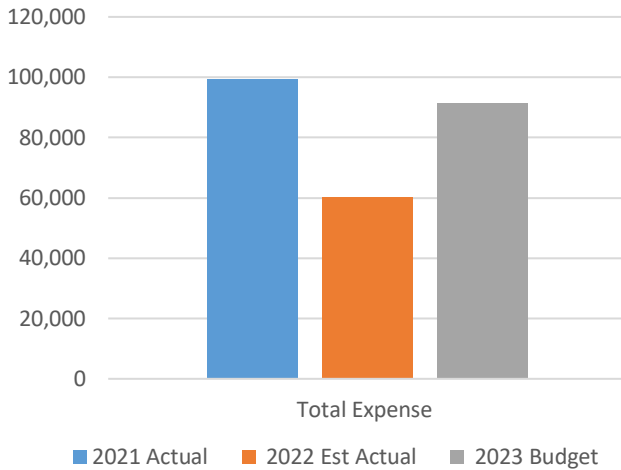
MAJOR SERVICES

Community Emergency Response Team (CERT)
/Mobilecomm

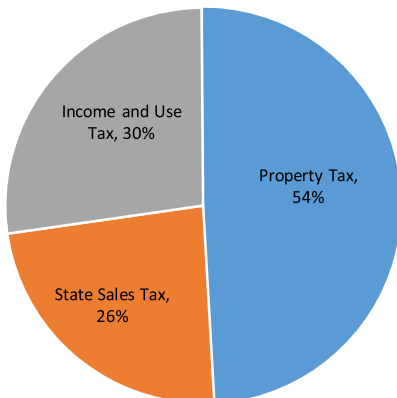
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2023.

**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

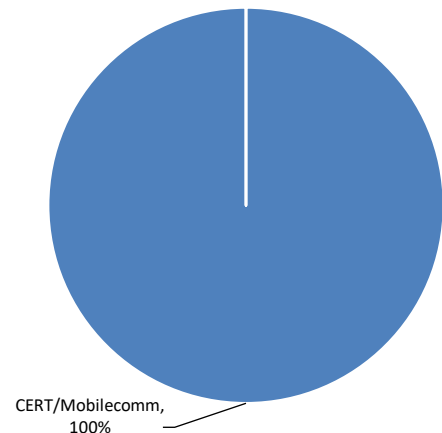


Mobile communications vehicle that ensures a strong communication link between incident locations and command staff



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	31,345	32,704	33,528	34,017	34,640	3%	38%
<i>Personal Benefits</i>	3,975	4,447	4,610	4,645	4,150	-10%	-5%
<i>Operating Expenses</i>	7,700	7,466	7,879	7,599	8,618	9%	9%
<i>Commodities</i>	399	303	1,501	1,448	924	-38%	1%
<i>Other Expenses</i>	39,915	54,887	15,604	12,849	17,704	13%	19%
<i>Capital Outlay</i>	28,574	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	12,895	-	25,200	95%	28%
Total	111,907	99,807	76,016	60,559	91,236	20%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>CERT/Mobilecomm</i>	111,907	99,807	76,016	60,559	91,236	20%	100%
Total	111,907	99,807	76,016	60,559	91,236	20%	100%

TOTAL PROGRAM EXPENSE

<i>Program Emergency Management</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	31,345	32,704	33,528	34,017	34,640	3%	38%
<i>Personal Benefits</i>	3,975	4,447	4,610	4,645	4,150	-10%	-5%
<i>Operating Expenses</i>	7,700	7,466	7,879	7,599	8,618	9%	9%
<i>Commodities</i>	399	303	1,501	1,448	924	-38%	1%
<i>Other Expenses</i>	39,915	54,887	15,604	12,849	17,704	13%	19%
<i>Capital Outlay</i>	28,574	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	12,895	-	25,200	95%	28%
Total	111,907	99,807	76,016	60,559	91,236	20%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Reserves</i>	12,895	-	25,200	95%	Higher overall reserve contributions in 2023

KEY PERFORMANCE MEASURES

<i>CERT/Mobilecomm</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Number of Active CERT Volunteers</i>	40	N/A	33	37	40

PROGRAM AREA: BUILDING AND PERMITS

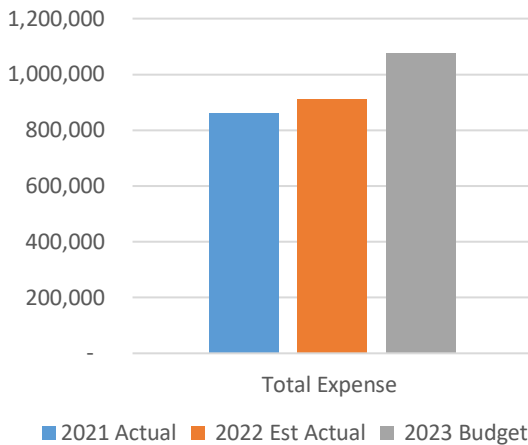
MAJOR SERVICES

Property Maintenance and Rental Enforcement
Permitting and Inspections

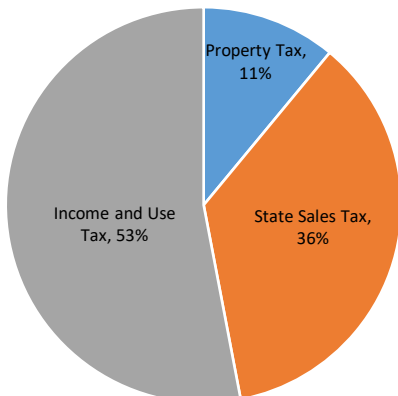
PROGRAM CHANGES OF NOTE

For 2023, Community Development will be restructuring its staffing and outsourcing model. Funds utilized for outsourcing building inspection services in 2022 will be reallocated to hire a new Building Inspector. The department will also look to hire a Plan Reviewer, which was outsourced in 2022.

**Three Year Expenditure
Trend**



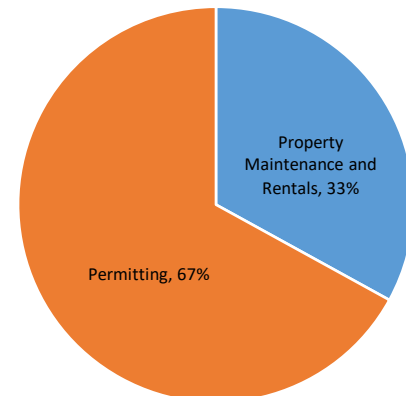
Allocation of Revenue



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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	228,189	162,051	192,051	172,161	226,839	18%	58%
<i>Personal Benefits</i>	81,378	57,607	68,077	55,424	73,015	7%	19%
<i>Operating Expenses</i>	1,539	1,792	1,683	189	1,780	6%	0%
<i>Contractual Services</i>	10,550	36,534	44,203	44,601	20,473	-54%	5%
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	242	672	300	3,075	880	193%	0%
<i>Capital Reserves</i>	-	14	2,771	-	2,771	0%	1%
<i>Internal Transfers</i>	53,320	54,565	54,439	54,869	65,694	21%	17%
Total	375,219	313,235	363,525	330,320	391,452	8%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	399,531	283,731	336,259	301,434	397,168	18%	58%
<i>Personal Benefits</i>	142,412	100,812	119,135	96,992	127,776	7%	19%
<i>Operating Expenses</i>	2,694	3,137	2,946	330	3,115	6%	0%
<i>Contractual Services</i>	18,463	63,933	77,354	78,050	35,827	-54%	5%
<i>Commodities</i>	423	1,175	525	5,381	1,540	193%	0%
<i>Capital Reserves</i>	-	24	4,849	-	4,849	0%	1%
<i>Internal Transfers</i>	93,312	95,490	95,269	96,023	114,966	21%	17%
Total	656,834	548,303	636,337	578,211	685,241	8%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Property Maintenance & Rental enforcement</i>	375,219	313,235	363,525	330,320	391,452	8%	36%
<i>Permitting and Inspections</i>	656,834	548,303	636,337	578,211	685,241	8%	64%
Total	1,032,053	861,538	999,862	908,531	1,076,693	8%	100%

TOTAL PROGRAM EXPENSE

<i>Program Building and Permits</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Program Building and Permits</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	627,720	445,782	528,310	473,595	624,007	18%	58%
<i>Personal Benefits</i>	223,791	158,419	187,212	152,417	200,791	7%	19%
<i>Operating Expenses</i>	4,233	4,929	4,629	518	4,895	6%	0%
<i>Contractual Services</i>	29,013	100,467	121,558	122,652	56,300	-54%	5%
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	664	1,847	825	8,456	2,420	193%	0%
<i>Capital Reserves</i>	-	38	7,620	-	7,620	0%	1%
<i>Internal Transfers</i>	146,632	150,055	149,708	150,892	180,660	21%	17%
Total	1,032,053	861,538	999,862	908,531	1,076,693	8%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Wages</i>	528,310	473,595	624,007	18%	Increase due to staff cost allocation changes
<i>Contractual Services</i>	121,558	122,652	56,300	-54%	Decrease due to staff cost allocation changes
<i>Internal Transfers</i>	149,708	150,892	180,660	21%	Larger allocation of internal service charges

KEY PERFORMANCE MEASURES

<i>Building and Permitting</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Code Enforcement Compliance Within 45 Calendar Days</i>	90% Compliance	95%	95%	94%	95%
<i>Inspection Compliance Rate for First Inspection</i>	75% Compliance	83%	83%	85%	88%
<i>Plan Reviews Completed Within 14 Business Days</i>	90% Compliance	92%	95%	75%	93%

PROGRAM AREA: PLANNING, ZONING, & DEVELOPMENT

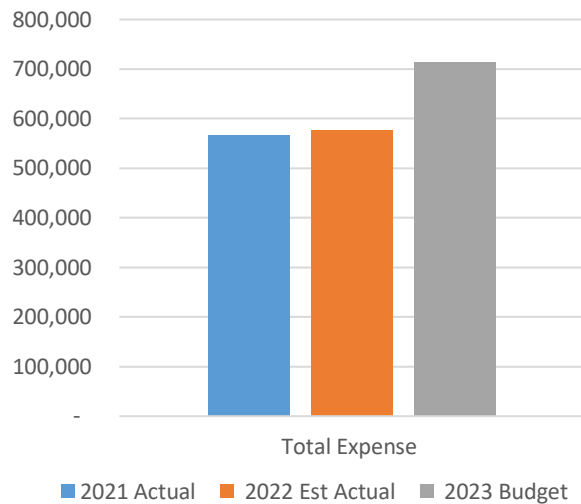
MAJOR SERVICES

Planning Services and Review
Planning & Zoning Commission

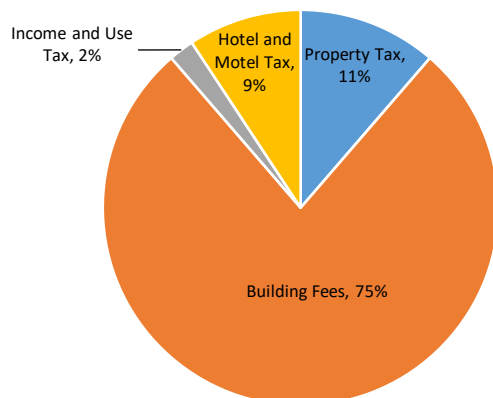
PROGRAM CHANGES OF NOTE

No program or staffing changes of note.

Three Year Expenditure Trend



Allocation of Revenue



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

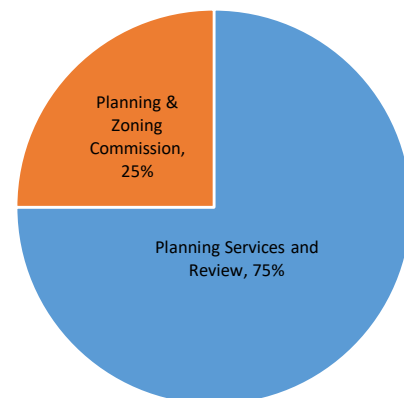


Leading long-term visioning and planning



Updating the Comprehensive Plan

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>	295,598	209,922	248,786	223,020	293,850	18%	55%
<i>Personal Benefits</i>	105,790	74,888	88,499	72,050	94,918	7%	18%
<i>Operating Expenses</i>	2,433	2,834	2,661	298	2,814	6%	1%
<i>Contractual Services</i>	13,715	47,493	57,463	57,980	26,614	-54%	5%
<i>Commodities</i>	314	873	390	3,998	1,144	193%	0%
<i>Other Expenses</i>	72,959	19,008	-	-	30,000	0%	6%
<i>Capital Reserves</i>	-	18	3,602	-	3,602	0%	1%
<i>Internal Transfers</i>	69,317	70,935	70,771	71,331	85,403	21%	16%
Total	560,127	425,970	472,171	428,676	538,345	14%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	102,322	72,665	86,118	77,199	101,717	18%	58%
<i>Personal Benefits</i>	36,621	25,923	30,635	24,941	32,857	7%	19%
<i>Operating Expenses</i>	693	807	757	85	801	6%	0%
<i>Contractual Services</i>	4,748	16,441	19,892	20,071	9,213	-54%	5%
<i>Commodities</i>	109	302	135	1,384	396	193%	0%
<i>Capital Reserves</i>	-	6	1,247	-	1,247	0%	1%
<i>Internal Transfers</i>	23,994	24,554	24,497	24,691	29,562	21%	17%
Total	168,486	140,698	163,281	148,371	175,793	8%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Planning</i>	560,127	425,970	472,171	428,676	538,345	14%	75%
<i>PZC</i>	168,486	140,698	163,281	148,371	175,793	8%	25%
Total	728,613	566,669	635,452	577,047	714,138	12%	100%

TOTAL PROGRAM EXPENSE

<i>Program Planning, Zoning and Development</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	397,921	282,588	334,903	300,219	395,567	18%	55%
<i>Personal Benefits</i>	142,411	100,811	119,134	96,992	127,775	7%	18%
<i>Operating Expenses</i>	3,126	3,640	3,419	383	3,615	6%	1%
<i>Contractual Services</i>	18,463	63,933	77,354	78,050	35,827	-54%	5%
<i>Commodities</i>	423	1,175	525	5,381	1,540	193%	0%
<i>Other Expenses</i>	72,959	19,008	-	-	30,000	0%	4%
<i>Capital Reserves</i>	-	24	4,849	-	4,849	0%	1%
<i>Internal Transfers</i>	93,311	95,489	95,268	96,022	114,965	21%	16%
Total	728,613	566,669	635,452	577,047	714,138	12%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Wages</i>	334,903	300,219	395,567	18%	Increase due to staff cost allocation changes
<i>Contractual Services</i>	77,354	78,050	35,827	-54%	Decrease due to staff cost allocation changes
<i>Other Expenses</i>	-	-	30,000	0%	TIF related expenses
<i>Internal Transfers</i>	95,268	96,022	114,965	21%	Larger allocation of internal service costs

KEY PERFORMANCE MEASURES

<i>Planning, Zoning and Development</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Special uses and variation cases initially requested that go before the Planning and Zoning Commission</i>	50% Compliance	53%	54%	55%	50%
<i>Special uses and variation cases that go before the Planning and Zoning Commission and receive a positive recommendation for approval</i>	97% Compliance	98%	99%	95%	98%

PROGRAM AREA: ENVIRONMENTAL HEALTH SERVICES

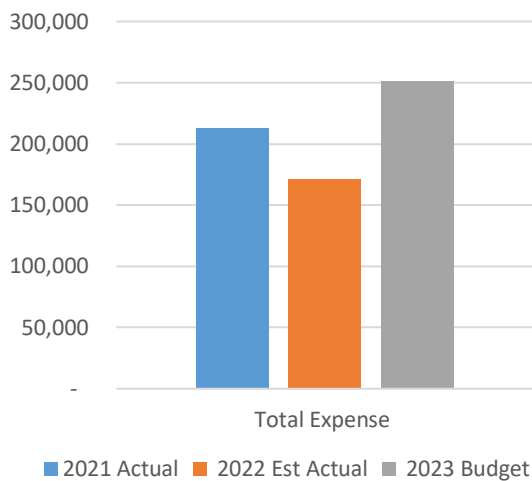
MAJOR SERVICES

Health Inspections


PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2023.

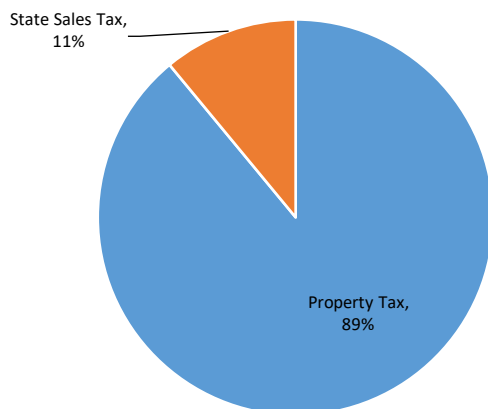
Three Year Expenditure Trend



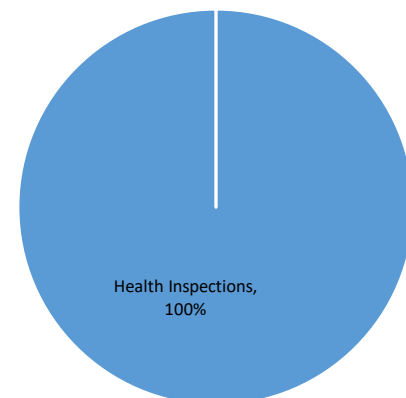
BG IS COMMITTED TO...

-  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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	115,101	81,740	96,873	86,840	114,420	18%	45%
<i>Personal Benefits</i>	40,688	28,802	34,037	27,711	36,506	7%	15%
<i>Operating Expenses</i>	48,332	56,279	52,853	5,919	55,890	6%	22%
<i>Contractual Services</i>	5,275	18,266	22,101	22,300	10,236	-54%	4%
<i>Commodities</i>	121	336	150	1,538	440	193%	0%
<i>Capital Reserves</i>	-	7	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	26,662	27,284	27,221	27,436	32,849	21%	13%
Total	236,178	212,714	234,620	171,743	251,727	7%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Health Inspections</i>	236,178	212,714	234,620	171,743	251,727	7%	100%
Total	236,178	212,714	234,620	171,743	251,727	7%	100%

TOTAL PROGRAM EXPENSE

<i>Environmental Health Services</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	115,101	81,740	96,873	86,840	114,420	18%	45%
<i>Personal Benefits</i>	40,688	28,802	34,037	27,711	36,506	7%	15%
<i>Operating Expenses</i>	48,332	56,279	52,853	5,919	55,890	6%	22%
<i>Contractual Services</i>	5,275	18,266	22,101	22,300	10,236	-54%	4%
<i>Commodities</i>	121	336	150	1,538	440	193%	0%
<i>Capital Reserves</i>	-	7	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	26,662	27,284	27,221	27,436	32,849	21%	13%
Total	236,178	212,714	234,620	171,743	251,727	7%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Personal Wages</i>	96,873	86,840	114,420	18%	Increase due to staff cost allocation changes
<i>Contractual Services</i>	22,101	22,300	10,236	-54%	Decrease due to staff cost allocation changes

KEY PERFORMANCE MEASURES

<i>Environmental Health Services</i>	Benchmark	2020 Actual	2021 Actual	2022 Est Actual	2023 Estimate
<i>Food Establishment Compliance Rate for First Inspection</i>	85% Compliance	90%	90%	90%	90%



Enterprise Funds



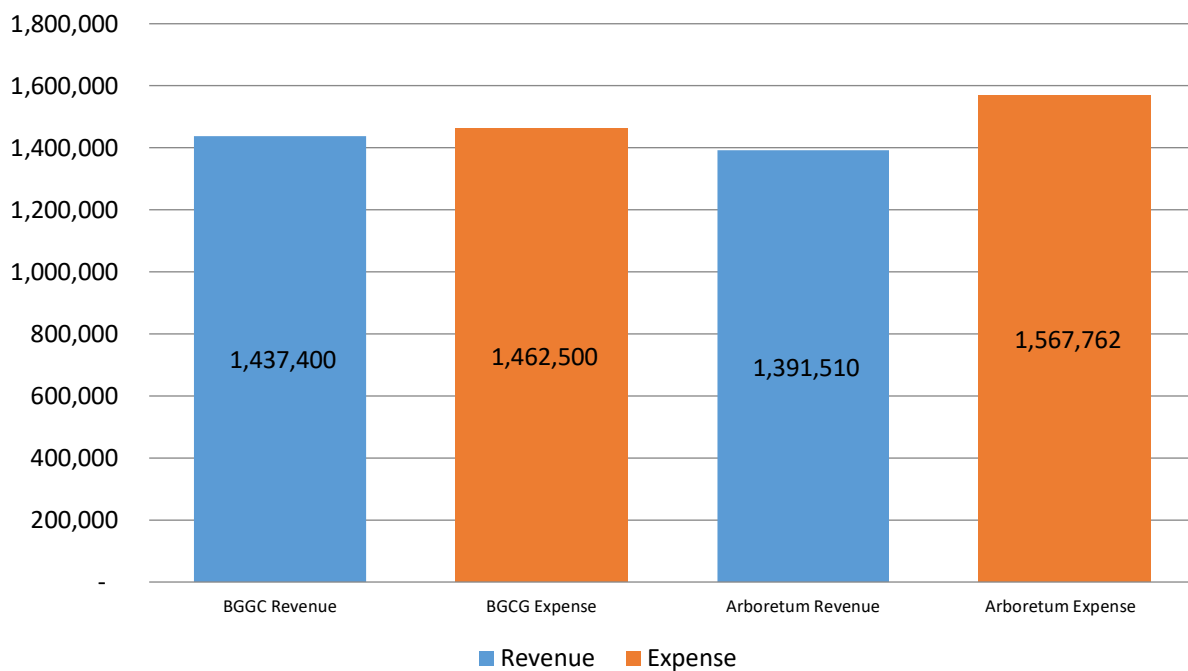
GOLF COURSE FUNDS • WATER & SEWER OPERATING • REFUSE FUND



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.

2023 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Charges for Service</i>	1,177,091	1,484,736	1,357,700	1,335,877	1,437,400	6%
<i>Other Revenue</i>	(872)	9,938	-	-	-	0%
<i>Operating Transfer</i>	-	-	-	-	-	0%
Total	1,176,219	1,494,674	1,357,700	1,335,877	1,437,400	6%

BUFFALO GROVE GOLF COURSE: EXPENSE

	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Personal Wages</i>	282,270	330,523	307,745	335,964	320,592	4%
<i>Personal Benefits</i>	73,676	71,988	66,244	78,283	72,885	10%
<i>Operating Expenses</i>	559,570	569,631	576,116	583,206	592,180	3%
<i>Contractual Services</i>	5,393	12	17,605	15,538	17,340	-2%
<i>Repairs & Maintenance</i>	17,908	37,912	26,000	24,534	26,000	0%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Other Expenses</i>	12,623	85,007	-	51	-	0%
<i>Capital Outlay</i>	-	11,755	100,000	100,904	294,000	194%
<i>Operating Transfer</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	128,116	131,596	135,064	134,010	139,503	3%
Total	1,079,557	1,238,424	1,228,774	1,272,491	1,462,500	19%

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 to convert the banquet space into an interactive golf simulator business. WJ Golf also operates VIN90, a new restaurant and bar concept, which serves both golfers and the community. The new lease significantly increases revenues to the Arboretum Club.

ARBORETUM CLUB: REVENUE

<i>Arboretum Club: Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Charges for Service</i>	1,293,424	1,348,531	1,353,035	1,342,963	1,391,510	3%
<i>Operating Transfer</i>	-	129,794	-	-	-	0%
Total	1,293,424	1,478,325	1,353,035	1,342,963	1,391,510	3%

ARBORETUM CLUB: EXPENSE

<i>Arboretum Club: Expense</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Personal Wages</i>	155,531	207,225	182,676	224,618	192,701	5%
<i>Personal Benefits</i>	23,554	30,524	26,837	39,272	34,365	28%
<i>Operating Expenses</i>	895,880	910,177	929,866	934,641	997,210	12%
<i>Contractual Services</i>	-	372	384	402	454	18%
<i>Repairs & Maintenance</i>	16,249	14,316	19,000	11,000	16,500	-13%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Other Expenses</i>	365,900	(58,046)	460,000	40,000	-	-100%
<i>Capital Outlay</i>	6,879	300,232	315,000	394,309	156,000	-50%
<i>Operating Transfer</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	121,164	123,324	126,017	125,039	130,032	3%
Total	1,585,157	1,528,124	2,059,780	1,769,280	1,527,262	-24%

BUFFALO GROVE GOLF COURSE VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	100,000	100,904	294,000	194%	Additional improvements planned in 2023

ARBORETUM CLUB VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Operating Expenses</i>	929,866	934,641	997,210	7%	Increased costs in facility maintenance contract and cart rentals
<i>Other Expenses</i>	460,000	40,000	-	-100%	2022 expense related to improvements at ARBO
<i>Capital Outlay</i>	315,000	394,309	156,000	-50%	Fewer improvements planned in 2023

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 2023 to \$7.94/1,000 gallons. The water rate is \$6.36 and sewer is \$1.58. 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 2023.

Effective December 1, 2022, Lake County residents pay an increased rate for sanitary sewer treatment at a rate of \$4.68 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22
<i>Building Fees - Water Service</i>	344,750	587,031	116,000	577,300	116,000	0%
<i>Sales of Water</i>	14,244,695	15,322,131	15,343,178	15,368,178	15,565,492	1%
<i>Investment Revenue</i>	94,250	(12,820)	29,194	15,000	32,576	12%
<i>All Other Revenue</i>	755,910	825,031	20,000	320,682	20,000	0%
<i>Transfers In</i>	3,553,408	4,267,894	4,285,452	4,285,452	-	-100%
Total	18,993,011	20,989,266	19,793,824	20,566,612	15,734,068	-21%

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	195,594	205,152	223,331	209,827	234,641	5%	18%
<i>Personal Benefits</i>	70,255	72,745	75,604	69,299	75,043	-1%	6%
<i>Operating Expenses</i>	8,695	9,310	8,219	8,887	9,496	16%	1%
<i>Contractual Services</i>	7,016	16,615	18,590	19,197	21,823	17%	2%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	2,897	3,318	13,544	4,647	14,160	5%	1%
<i>Commodities</i>	12,923	15,304	14,034	14,996	14,450	3%	1%
<i>Other Expenses</i>	364,012	344,105	34,983	18,095	19,915	-43%	2%
<i>Capital Outlay</i>	-	-	190	190	190	0%	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	387,263	560,488	605,388	550,488	751,228	24%	57%
<i>Debt Service</i>	14,496	13,497	63,450	63,450	68,007	7%	5%
<i>Internal Transfers</i>	80,023	91,214	105,789	107,365	115,871	10%	9%
Total	1,143,174	1,331,747	1,163,121	1,066,442	1,324,824	14%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	195,594	205,152	223,331	209,827	234,641	5%	5%
<i>Personal Benefits</i>	70,255	72,745	75,604	69,299	75,043	-1%	2%
<i>Operating Expenses</i>	1,785,921	2,007,188	1,773,347	1,961,538	2,032,165	15%	44%
<i>Contractual Services</i>	7,016	16,615	18,590	19,197	21,823	17%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	84,891	97,386	397,270	136,125	415,360	5%	9%
<i>Commodities</i>	212,078	251,137	230,307	246,096	237,130	3%	5%
<i>Other Expenses</i>	364,012	344,105	34,983	18,095	19,915	-43%	0%
<i>Capital Outlay</i>	154,931	14,242	2,328,743	2,328,743	422,590	-82%	9%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	387,263	560,488	605,388	550,488	751,228	24%	16%
<i>Debt Service</i>	28,992	26,994	126,901	126,901	136,015	7%	3%
<i>Internal Transfers</i>	159,103	181,757	209,051	212,263	229,902	10%	5%
Total	3,450,056	3,777,810	6,023,514	5,878,571	4,575,812	-24%	100%

SERVICE: DISTRIBUTION

This program provides for the repair, maintenance, and operation of the water distribution system, consisting of 185 miles of watermain, 2,607 fire hydrants, and 2,055 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 55 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 McKim & Creed. 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	350,786	368,809	398,797	383,200	428,897	8%	10%
<i>Personal Benefits</i>	124,783	127,660	131,920	123,061	132,604	1%	3%
<i>Operating Expenses</i>	25,101	27,753	24,514	26,913	28,168	15%	1%
<i>Contractual Services</i>	12,640	32,773	36,493	37,893	42,858	17%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	22,384	25,674	104,741	35,894	109,510	5%	3%
<i>Commodities</i>	3,506	4,152	3,807	4,068	3,920	3%	0%
<i>Other Expenses</i>	727,931	688,228	69,968	36,191	39,831	-43%	1%
<i>Capital Outlay</i>	432,297	39,740	6,497,425	6,497,425	1,178,790	-82%	28%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	774,525	1,120,975	1,210,775	1,100,975	1,502,456	24%	36%
<i>Debt Service</i>	101,470	94,478	444,152	444,152	476,050	7%	11%
<i>Internal Transfers</i>	145,389	166,055	191,143	194,071	210,126	10%	5%
Total	2,720,810	2,696,295	9,113,734	8,883,843	4,153,210	-54%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Meter Service</i>	1,143,174	1,331,747	1,163,121	1,066,442	1,324,824	14%	13%
<i>Pumpage and Purification</i>	3,450,056	3,777,810	6,023,514	5,878,571	4,575,812	-24%	46%
<i>Distribution</i>	2,720,810	2,696,295	9,113,734	8,883,843	4,153,210	-54%	41%
Total	7,314,040	7,805,852	16,300,369	15,828,856	10,053,846	-38%	100%

TOTAL PROGRAM EXPENSE

<i>Program Water</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	741,974	779,114	845,458	802,853	898,179	6%	9%
<i>Personal Benefits</i>	265,293	273,151	283,129	261,659	282,690	0%	3%
<i>Operating Expenses</i>	1,819,717	2,044,250	1,806,080	1,997,338	2,069,829	15%	21%
<i>Contractual Services</i>	26,672	66,003	73,672	76,288	86,504	17%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	110,172	126,378	515,555	176,666	539,030	5%	5%
<i>Commodities</i>	228,507	270,592	248,149	265,161	255,500	3%	3%
<i>Other Expenses</i>	1,455,955	1,376,438	139,934	72,381	79,661	-43%	1%
<i>Capital Outlay</i>	587,228	53,982	8,826,357	8,826,357	1,601,570	-82%	16%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	1,549,050	2,241,950	2,421,550	2,201,950	3,004,912	24%	30%
<i>Debt Service</i>	144,957	134,968	634,503	634,503	680,072	7%	7%
<i>Internal Transfers</i>	384,515	439,026	505,983	513,700	555,899	10%	6%
<i>Total</i>	7,314,040	7,805,852	16,300,369	15,828,856	10,053,846	-38%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Operating Expenses</i>	1,806,080	1,997,338	2,069,829	15%	Increase due to higher payments to Northwest Water Commission
<i>Other Expenses</i>	139,934	72,381	79,661	-43%	Reduced due to reallocation of resources
<i>Capital Outlay</i>	8,826,357	8,826,357	1,601,570	-82%	2020 bond related expenses completed in 2022
<i>Operating Transfers</i>	2,421,550	2,201,950	3,004,912	24%	Increase due to higher bond payment contribution
<i>Internal Transfers</i>	505,983	513,700	555,899	10%	Higher allocation of internal service fund expenses

SEWER FUND REVENUE

<i>Sewer Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Lake County Sewer Tap On Fees</i>	284,045	493,160	100,000	457,000	100,000	0%
<i>Village Sewer Tap On Fees</i>	2,150	3,900	1,000	4,500	1,000	0%
<i>Village Sewer Fees</i>	1,684,894	1,758,463	1,748,000	1,748,000	1,817,000	4%
<i>Lake County Sewer Sanitary Sewer Service</i>	3,303,190	3,526,498	3,696,888	3,696,888	3,811,492	3%
<i>Transfers In</i>	718,533	863,009	866,560	866,560	-	-100%
<i>Totals</i>	5,992,812	6,645,030	6,412,448	6,772,948	5,729,492	-11%

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22	Cost Type Summary
<i>Personal Wages</i>	245,348	257,620	279,585	265,410	296,919	6%	10%
<i>Personal Benefits</i>	133,251	136,189	140,667	131,411	141,544	1%	5%
<i>Operating Expenses</i>	18,421	20,243	17,879	19,573	20,565	15%	1%
<i>Contractual Services</i>	9,963	25,081	27,971	28,994	32,845	17%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	3,806	4,361	17,800	6,105	18,610	5%	1%
<i>Commodities</i>	1,749,985	2,072,287	1,900,407	2,030,692	1,956,706	3%	68%
<i>Other Expenses</i>	109,748	103,672	10,540	5,452	6,000	-43%	0%
<i>Capital Outlay</i>	135,620	12,467	2,038,500	2,038,500	369,940	-82%	13%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	29,333	33,176	39,598	40,126	42,777	8%	1%
<i>Total</i>	2,435,475	2,665,097	4,472,945	4,566,262	2,885,906	-35%	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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	159,954	167,569	183,034	170,011	190,030	4%	6%
<i>Personal Benefits</i>	84,284	86,874	90,093	83,131	89,852	0%	3%
<i>Operating Expenses</i>	46,164	51,431	45,433	50,055	52,140	15%	2%
<i>Contractual Services</i>	6,391	14,820	16,601	17,121	19,487	17%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	5,196	5,955	24,304	8,334	25,410	5%	1%
<i>Commodities</i>	1,785,401	2,114,226	1,938,867	2,071,789	1,996,306	3%	67%
<i>Other Expenses</i>	64,066	60,475	6,148	3,180	3,500	-43%	0%
<i>Capital Outlay</i>	135,620	12,467	2,038,500	2,038,500	369,940	-82%	12%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	149,002	170,192	195,861	198,865	215,337	10%	7%
Total	2,436,079	2,684,010	4,538,843	4,640,986	2,962,002	-35%	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 29,600 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	57,480	59,505	67,173	55,532	61,762	-8%	53%
<i>Personal Benefits</i>	25,521	27,694	29,403	25,193	27,820	-5%	24%
<i>Operating Expenses</i>	1,555	1,283	1,128	1,043	1,370	21%	1%
<i>Contractual Services</i>	2,106	2,508	2,959	2,874	3,458	17%	3%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	46	47	201	76	210	4%	0%
<i>Commodities</i>	72	85	78	83	80	3%	0%
<i>Other Expenses</i>	9,248	8,639	878	454	500	-43%	0%
<i>Capital Outlay</i>	-	-	190	190	190	0%	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	14,380	16,056	20,073	20,292	21,216	6%	18%
Total	110,408	115,817	122,083	105,736	116,606	-4%	100%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>System Operations and Maint</i>	2,435,475	2,665,097	4,472,945	4,566,262	2,885,906	-35%	48%
<i>Lift Stations</i>	2,436,079	2,684,010	4,538,843	4,640,986	2,962,002	-35%	50%
<i>Utility Locate</i>	110,408	115,817	122,083	105,736	116,606	-4%	2%
Total	4,981,962	5,464,923	9,133,872	9,312,985	5,964,514	-35%	100%

TOTAL PROGRAM EXPENSE

<i>Program Sewer</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23- FY22	Cost Type Summary
<i>Personal Wages</i>	462,782	484,694	529,792	490,953	548,711	4%	9%
<i>Personal Benefits</i>	243,056	250,756	260,163	239,734	259,216	0%	4%
<i>Operating Expenses</i>	66,141	72,957	64,440	70,671	74,075	15%	1%
<i>Contractual Services</i>	18,460	42,410	47,531	48,989	55,790	17%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs & Maintenance</i>	9,048	10,363	42,305	14,515	44,230	5%	1%
<i>Commodities</i>	3,535,458	4,186,598	3,839,351	4,102,564	3,953,092	3%	66%
<i>Other Expenses</i>	183,062	172,787	17,566	9,086	10,000	-43%	0%
<i>Capital Outlay</i>	271,240	24,934	4,077,191	4,077,191	740,070	-82%	12%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	192,715	219,424	255,533	259,282	279,330	9%	5%
<i>Total</i>	4,981,962	5,464,923	9,133,872	9,312,985	5,964,514	-35%	100%

PROGRAM VARIANCES

<i>Program Variances</i>	2021 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	4,077,191	4,077,191	740,070	-82%	2020 bond related expenses completed in 2022

KEY PERFORMANCE MEASURES

<i>Customer Service Meters</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>New Meters Installed (each)</i>	40	27	38	80	40
<i>Meter Repairs (each)</i>	130	136	132	158	150
<i>Pumpage & Purification</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Water Pumped (million gallons/year)</i>	1,250	1,329	1,301	1,282	1,250
<i>Water Billed (million gallons/year)</i>	1,150	1,202	1,209	1,161	1,150
<i>Distribution</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Water Main Breaks (each)</i>	50	72	56	56	50
<i>Water Main Replacement (feet)</i>	10,000	5,163	8,497	13,969	1,000
<i>Sewer System Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Flushing Sewers (feet)</i>	150,000	132,000	128,000	65,000	150,000
<i>Sewers Televised (feet)</i>	60,000	14,850	10,200	1,170	60,000
<i>Structure Maintenance (hours)</i>	200	327	185	224	200
<i>Sewerage Lift Station Maintenance</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Lift Station Maintenance (preventative hours)</i>	1,200	1,320	1,250	1,400	1,100
<i>Lift Station Repairs (reactive hours)</i>	600	617	480	594	400
<i>Underground Utility Locating</i>	Benchmark	2020 Actual	2021 Actual	2022 Estimated Actual	2023 Estimate
<i>Normal Utility Locates (each)</i>	10,000	10,515	10,013	8,570	10,000
<i>Emergency Locates (each)</i>	120	186	149	129	139

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 2022-23 commitment by the Village of an estimated 17.95 tons of refuse to be processed at a rate of \$50.16/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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>All Other Revenue</i>	1,148,303	1,122,716	1,180,400	1,167,249	1,189,000	1%
Total Revenue Collection	1,148,303	1,122,716	1,180,400	1,167,249	1,189,000	1%

REFUSE: EXPENSE

<i>Refuse Fund - Expenditures</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Other Expenses</i>	803,999	908,620	997,415	971,916	1,020,512	2%
<i>Internal Transfers</i>	375,000	200,000	275,000	275,000	200,000	-27%
Total	1,178,999	1,108,620	1,272,415	1,246,916	1,220,512	-4%

Expenditures that exceed revenues are funded through fund equity.

REFUSE FUND VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Internal Transfers</i>	275,000	275,000	200,000	-27%	Lower contribution to Debt Service Fund



Capital Improvement Budget

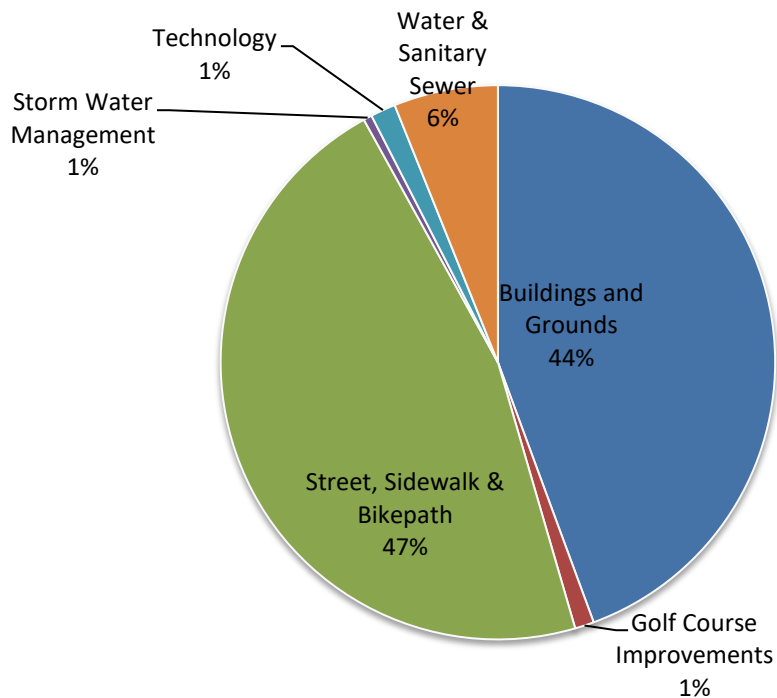


CAPITAL IMPROVEMENT REQUEST SUMMARY
RESERVE FOR CAPITAL REPLACEMENT: VEHICLES • DETAILED PROJECT SHEETS
CAPITAL PROJECTS: FACILITIES FUND • CAPITAL PROJECTS: STREETS FUND
NON-OPERATING TRANSFERS

CAPITAL IMPROVEMENT REQUEST SUMMARY

The programs that were requested to be included as part of the FY 2023 Capital Improvement Program (CIP) total \$40,306,500 and are shown below in the '2023 Capital Project Requests 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 2023 Capital Project Requests by Category

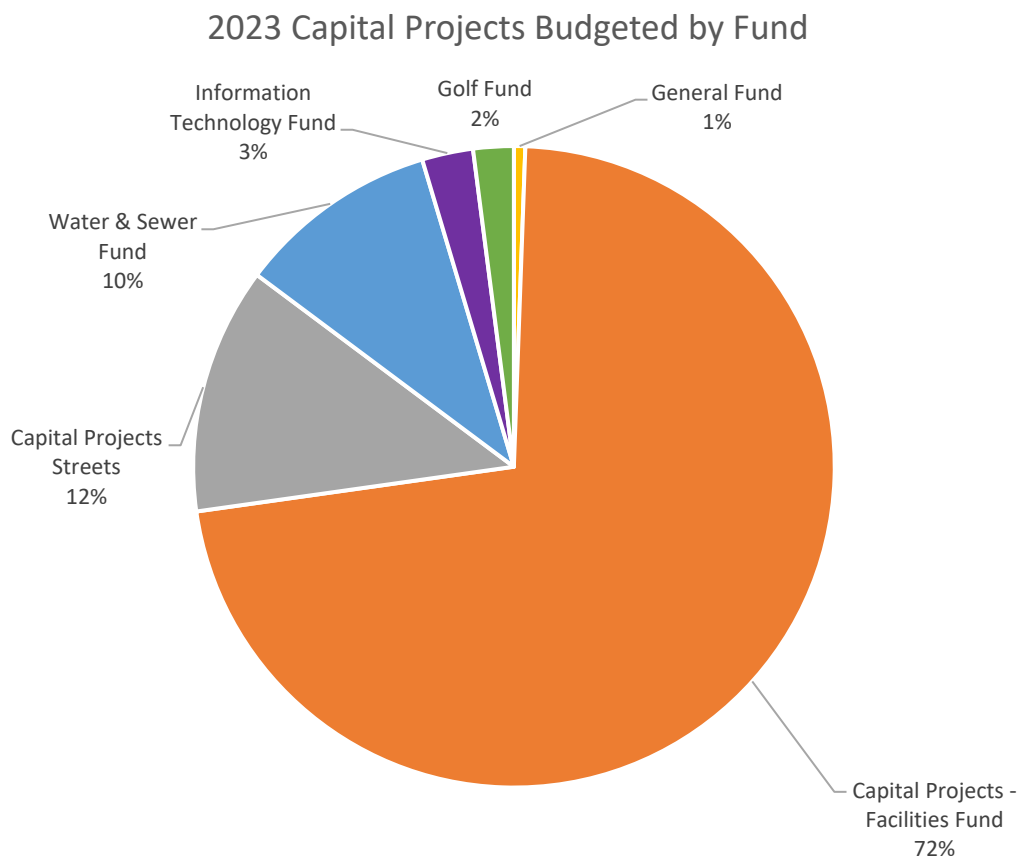


CAPITAL IMPROVEMENT PROGRAM

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 2023 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 FY2023 budget request sheets. Each sheet includes a twenty-year forecast of funding requests for the capital project improvements. Projects requested for FY 2023 are shown on pages 191-241 of this document.

Only the funds shown in the 2023 Capital Projects Budgeted by Fund table have been included in the FY2023 budget as listed on the following pages. These budgeted items are shown as a percentage of the total CIP in the chart below.

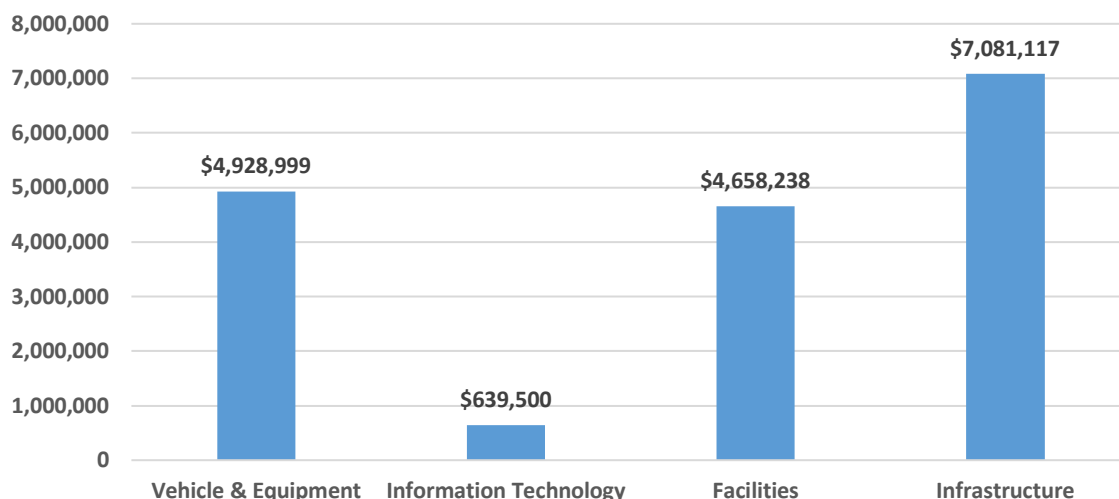


2023 Capital Projects Budgeted by Fund		
	Requested	Budgeted
General Fund		
Village wide Comprehensive Plan and Design	47,000	47,000
Unified Development Ordinance	60,000	60,000
Fire External CPR Device Replacement	19,000	19,000
Subtotal	126,000	126,000
Capital Projects - Facilities - 150.75.560.30		
Flooring Capital Replacement Projects	165,000	165,000
Fire Station #27 Remodel	75,000	20,000
HVAC Unit Replacements	175,000	75,000
Roof Capital Replacement Projects	355,000	100,000
Combined Area Fire Training Facility	80,000	
Electric Charging Stations	780,000	180,000
Police Headquarters	198,500	8,500
Fire Station #26 Addition/Remodel	200,000	200,000
Public Works Facility	15,000,000	15,000,000
Village Hall	20,000	20,000
Fire Station #25 Rebuild	150,000	150,000
Pace/Metra Facility	70,000	
Outdoor Warning Siren Upgrades/Replacements	30,000	30,000
Water and Truck Weighing Station	485,000	
Subtotal	17,783,500	15,948,500
Capital Projects - Streets - 160.75.560.20		
Annual Sidewalk Maintenance	641,000	632,000
Annual Bike Path Maintenance	200,000	125,000
Annual Street Maintenance	15,840,000	625,000
Collector Route Maintenance & Rehabilitation Projects	350,000	350,000
Lake Cook Road Improvement	560,000	275,000
Municipal Parking Facility Maintenance	244,000	125,000
Aptakisic Road Improvement	374,000	374,000
Median and Street Scaping Improvements	180,000	140,000
Street Light LED Conversion	240,000	
Route 83 Pedestrian Overpass	100,000	100,000
Stormwater System Improvements	200,000	
Subtotal	18,929,000	2,746,000
Water & Sewer Fund - 170.55.560.60/70		
Capacity Management Operations and Maintenance	194,000	194,000
Lift Station Repair and Rehabilitation	173,000	173,000
Pump House Repairs and Upgrades	400,000	200,000
Village wide Sanitary Sewer Replacement	350,000	350,000

2023 Capital Projects Budgeted by Fund cont.		
Village wide Water Main Replacement	1,022,500	1,022,500
Water Loss Management	108,000	108,000
SCADA Hardware and Software Updates	200,000	200,000
Subtotal	2,447,500	2,247,500
Information Technology Fund - 155.75.560.55		
Service Delivery Communication Software	100,000	100,000
Police Body, Fleet and Interview Cameras	150,000	150,000
Server & Hardware Replacements	59,500	59,500
Aerial Mapping Ortho Imagery	76,000	76,000
HR Travel and Training Software	20,000	20,000
Network & Security Improvements	165,000	165,000
Subtotal	570,500	570,500
Golf Fund - 180.84.560.80/190.84.560.80		
Buffalo Grove Golf Course Improvements	294,000	294,000
Arboretum Golf Course Improvements	156,000	156,000
Subtotal	450,000	450,000
Total	40,306,500	22,088,500

The Village maintains a capital reserve for vehicles and equipment, facility improvements, information technology, and infrastructure. The 2023 budget includes a \$0.68 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 \$17.3 million as of December 31, 2023. The infrastructure reserve includes resources in the Water and Sewer Fund and Facilities Fund, which consists of proceeds from the 2022 Bonds. The balance also includes the unused portion of \$2.75 million in American Rescue Plan Funds received in FY 2022.

Projected Capital Reserve Balances Year-End FY 2023



Village of Buffalo Grove

FY 2023 CIP Project Request List By Priority

Project #	Priority	Title		
Priority 1 - Mandatory				
3005	1	Lake Cook Road Improvement	\$	560,000
3006	1	Weiland/Prairie Road Improvements	\$	-
3008	1	Buffalo Grove Road Improvement	\$	-
3009	1	Arlington Heights Road Improvement	\$	-
3010	1	Aptakisic Road Improvement	\$	374,000
5005	1	Police Body, Fleet and Interview Cameras	\$	150,000
6001	1	Capacity Management Operations and Maintenance	\$	194,000
			<i>Priority 1 Subtotal</i>	<i>\$ 1,278,000</i>
Priority 2 - Essential				
1005	2	HVAC Unit Replacements	\$	175,000
1012	2	Public Works Facility	\$	15,000,000
4001	2	Stormwater System Improvements	\$	200,000
5006	2	Police Mobile Computers	\$	-
5007	2	Server and Hardware Replacements	\$	59,500
5010	2	Network & Security Improvements	\$	165,000
5011	2	Fire External CPR Device Replacement	\$	19,000
5012	2	Fire Cardiac Monitors	\$	-
5014	2	Fire SCBA Equipment	\$	-
5015	2	Fire Extrication Equipment	\$	-
6002	2	Lift Station Repair and Rehabilitation	\$	173,000
			<i>Priority 2 Subtotal</i>	<i>\$ 15,791,500</i>
Priority 3 - Sustaining				
1004	3	Fire Station #27 Remodel	\$	75,000
1006	3	Roof Capital Replacement Projects	\$	355,000
1007	3	Combined Area Fire Training Facility	\$	80,000
1008	3	Electric Charging Stations	\$	780,000
1011	3	Fire Station #26 Addition/Remodel	\$	200,000
1014	3	Fire Station #25 Rebuild	\$	150,000
3001	3	Annual Sidewalk Maintenance	\$	641,000
3002	3	Annual Bike Path Maintenance	\$	200,000
3003	3	Annual Street Maintenance	\$	15,840,000
3004	3	Collector Route Maintenance & Rehabilitation Projects	\$	350,000
3007	3	Municipal Parking Facility Maintenance	\$	244,000
3014	3	Route 83 Pedestrian Overpass	\$	100,000
5013	3	Fire Radio Replacement	\$	-
6003	3	Pump House Repairs and Upgrades	\$	400,000
6004	3	Villagewide Sanitary Sewer Replacement	\$	350,000
6005	3	Villagewide Water Main Replacement	\$	1,022,500
6006	3	Water Loss Management	\$	108,000
6007	3	SCADA Hardware and Software Updates	\$	200,000
			<i>Priority 3 Subtotal</i>	<i>\$ 21,095,500</i>
Priority 4 - Contributory				
1001	4	Village Campus Long Range Planning	\$	-
1002	4	Villagewide Comprehensive Plan and Design	\$	47,000
1003	4	Flooring Capital Replacement Projects	\$	165,000
1009	4	Unified Development Ordinance	\$	60,000
1010	4	Police Headquarters	\$	198,500
1013	4	Village Hall	\$	20,000
1015	4	Pace/Metra Facility	\$	70,000
1019	4	Outdoor Warning Siren Upgrades/Replacements	\$	30,000
1020	4	Water and Truck Weighing Station	\$	485,000
2001	4	Buffalo Grove Golf Course Improvements	\$	294,000
2002	4	Arboretum Golf Course Improvements	\$	156,000
3011	4	Median and Street Scaping Improvements	\$	180,000
3012	4	Street Light LED Conversion	\$	240,000
5004	4	Service Delivery Communication Software	\$	100,000
5008	4	Aerial Mapping Ortho Imagery	\$	76,000
5009	4	HR Travel and Training Software	\$	20,000
5016	2	Fire Extrication Equipment	\$	-
			<i>Priority 4 Subtotal</i>	<i>\$ 2,141,500</i>
			Total	\$ 40,306,500



Village Campus Long Range Planning



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 continuing on an as needed basis.

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

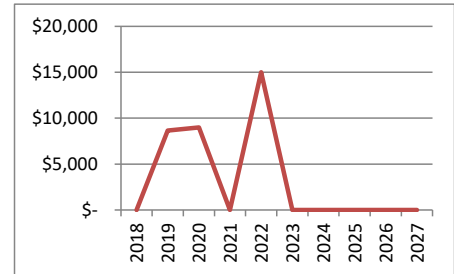
Useful Life 10 years
Origination Planning Tool
User Department Community Development
Coordinator Community Development

Current Budget \$ 15,000
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 2022

Fund General Fund
Account Number 150.75.560.30

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ 8,641	\$ 9,000	\$ -	\$ 15,000	\$ 32,641
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





Villagewide Comprehensive Plan and Design



Project # 1002
Category 1-Buildings and Grounds
Priority 4-Contributory

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

Current Budget \$ 60,000
Initial Proposal Date 2018
Design Work 2019-2023
Project Work N/A
Recurrence 2033

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2022

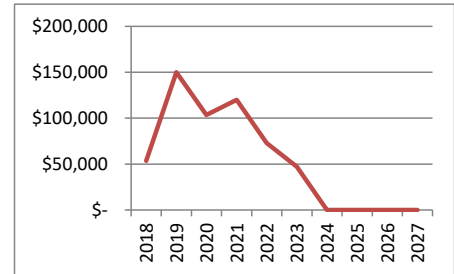
Fund General Fund
Account Number 150.75.560.30

Location Planning Document

Issue The Village Board and staff have set a goal to update 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 includes 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.

10 Year Financial Trend



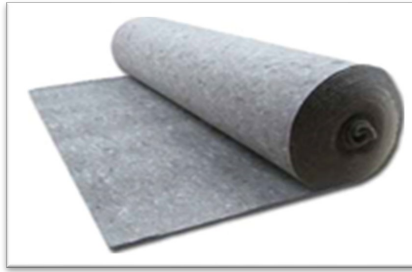
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 53,500	\$ 150,000	\$ 103,620	\$ 120,000	\$ 73,000	\$ 500,120
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ 47,000	\$ 297,000





Flooring Capital Replacement Projects



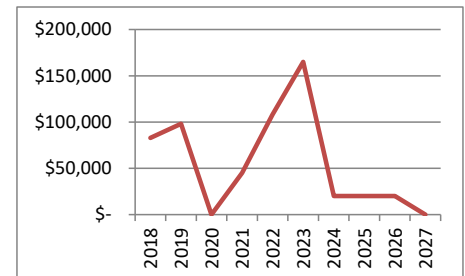
Project #	1003
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 108,000
Initial Proposal Date	2015
Design Work	2018
Project Work	2023
Recurrence	Yearly
Asset Valuation	\$ 1,200,000
Last Deferred	2019-2022
Last Incurred	2022
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 2023 proposed work includes carpet replacement at the Village Hall (\$90k), Buffalo Grove Golf Course (\$25k), and Fire Station #26 (\$50k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 82,768	\$ 98,154	\$ -	\$ 45,000	\$ 108,000	\$ 333,922
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 165,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 225,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ 225,000





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 2017 space needs assessments identified the need for a space renovation and fire sprinklers for the first floor.

Solution

Proposed 2023 projects include replacement skylights (\$20k), replacement windows (\$30k) and a traffic signal loop for exiting onto Rt. 22 (\$25k). A moderate renovation of the residential space is proposed with design in 2024 (\$106k) and construction in 2025 (\$1.06 million).

Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ 48,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 75,000	\$ 106,000	\$ 1,060,000	\$ -	\$ -	\$ 1,241,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,241,000	\$ 1,241,000

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

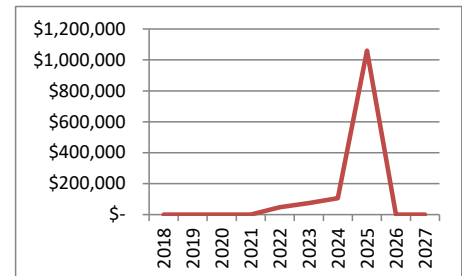
Useful Life 20 Years
Origination Major Maintenance
User Department Fire
Coordinator Fire

Current Budget \$ 48,000
Initial Proposal Date 2016
Design Work 2024
Project Work 2025
Recurrence 2045

Asset Valuation \$ 2,130,066
Last Deferred 2018-2022
Last Incurred N/A

Fund Capital Projects - Facilities
Account Number 150.75.560.30

10 Year Financial Trend





HVAC Unit Replacements



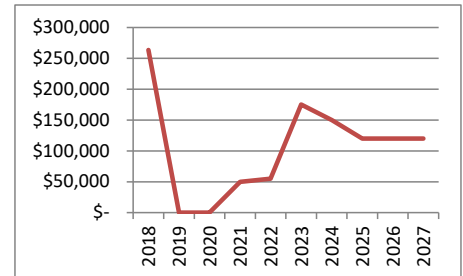
Project #	1005
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	18 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 55,000
Initial Proposal Date	2015
Design Work	2022
Project Work	2023
Recurrence	2041
Asset Valuation	\$ 1,580,038
Last Deferred	2018-2022
Last Incurred	2022
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 2023 Requests include HVAC for Well #2 (\$65k), Well #7 (\$35k), and Police Department (\$75k)

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 263,541	\$ -	\$ -	\$ 50,000	\$ 55,000	\$ 368,541
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 175,000	\$ 150,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 685,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 685,000	\$ 685,000





Roof Capital Replacement Projects



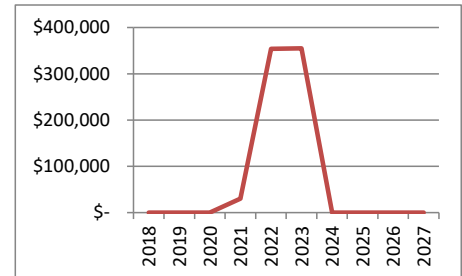
Project #	1006
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 354,000
Initial Proposal Date	2014
Design Work	2018
Project Work	2023
Recurrence	2052
Asset Valuation	\$ 2,000,000
Last Deferred	2018-2022
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

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

Solution For 2023, proposed roof projects include the Village Hall (\$250k), Well #1 (\$50k), Well #2 (\$50k) and Fire Station 26 storage garage (\$5k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ 30,000	\$ 354,000	\$ 384,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 355,000	\$ -	\$ -	\$ -	\$ -	\$ 355,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 355,000	\$ 355,000





Combined Area Fire Training Facility



Project #	1007
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	2022
Design Work	2022
Project Work	2023
Recurrence	2042
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Combined Area Fire Training Facility

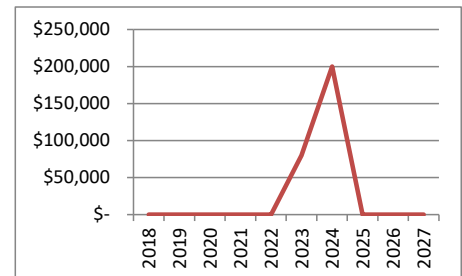
Issue

The CAFT was built in 1997 as a fire training location for area departments and was rebuilt in 2017. Maintenance is needed to keep the overall facility in good condition to be used for fire training. The cost is split between the member communities.

Solution

Proposed 2023 work includes the pond bank stabilization (\$80k). In 2024 the parking lot is proposed to be replaced (\$200k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 80,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 280,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 280,000	\$ 280,000





Electric Charging Stations



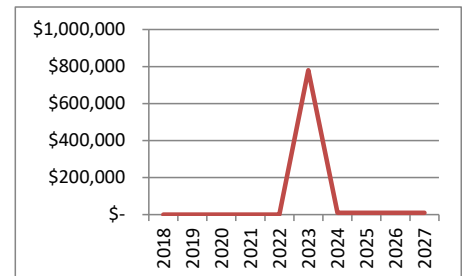
Project #	1008
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	IT
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2023
Design Work	2023
Project Work	2023
Recurrence	2043
Asset Valuation	\$ -
Last Deferred	0
Last Incurred	0
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

Issue Electric Charging Stations are being requested at six Village facilities.

Solution For 2023, a charging station is proposed at 6 Village facilities. Grant funding is expected to pay for 80% of the project.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 780,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 820,000
	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	\$ 820,000	\$ 970,000





Unified Development Ordinance



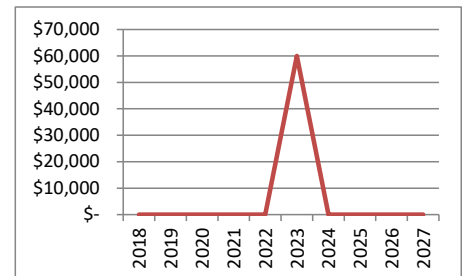
Project #	1009
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	2023
Project Work	2023
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	0
Fund	General Fund
Account Number	150.75.560.30

Location Village Ordinance

Issue The Village Board and staff have set a goal to create a Unified Development Ordinance.

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 would begin in mid-2023. The Unified Development Ordinance combines and integrates content from the Zoning, Subdivision, and Sign Ordinances into one-user friendly document that would implement the Comprehensive Plan.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	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	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000





Police Headquarters



Project # 1010
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 20 Years
Origination Major Maintenance
User Department Police
Coordinator PW

Current Budget \$ 50,000
Initial Proposal Date 2019
Design Work 2025
Project Work 2023
Recurrence 2043

Asset Valuation \$ 8,542,704
Last Deferred 2019-2022
Last Incurred 2022

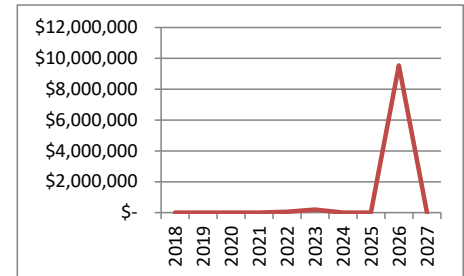
Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Police Headquarters

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

Solution Proposed 2023 projects include the second phase of the locker room remodel (\$80k), 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 (\$30k), and a new entrance sign is proposed (\$30k). A major renovation/building addition is proposed in 2026.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 198,500	\$ -	\$ -	\$ 9,540,000	\$ -	\$ 9,738,500
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 9,738,500	\$ 9,738,500





Fire Station #26 Addition/Remodel



Location Fire Station 26

Issue

Fire Station 26 was built in 1980 and has been remodeled a number of times since 1993. Two space needs assessments defined the need for renovated and additional space. A new space needs assessment is warranted and a new remodel program needs to be redeveloped.

Solution

A major renovation and addition is proposed for design in 2023 (\$200k). \$3.72 million is proposed for construction in 2024 including a new electronic message board sign for the station (\$100k)

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

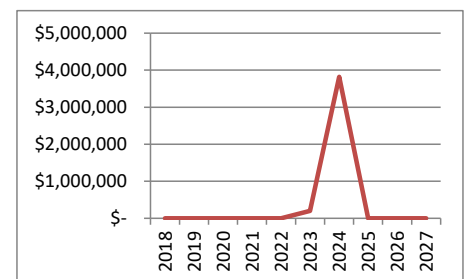
Useful Life 20 Years
Origination Major Maintenance
User Department Fire
Coordinator Fire

Current Budget \$ -
Initial Proposal Date 2019
Design Work 2022
Project Work 2023
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



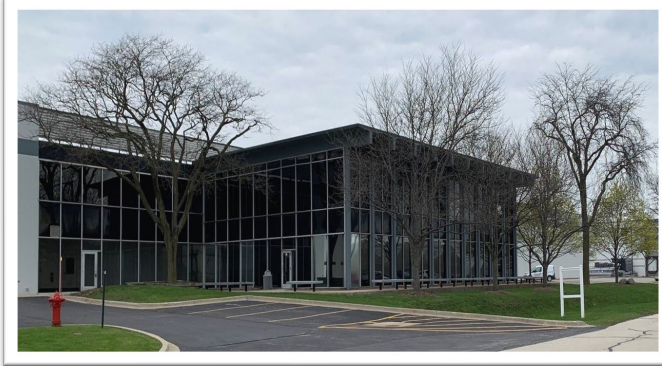
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 200,000	\$ 3,820,000	\$ -	\$ -	\$ -	\$ 4,020,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 4,020,000	\$ 4,270,000





Public Works Facility



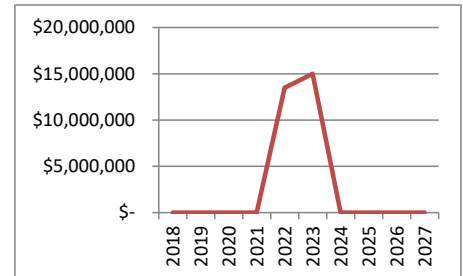
Project #	1012
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	40 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2007
Design Work	2023
Project Work	2023
Recurrence	2062
Asset Valuation	\$ 6,656,826
Last Deferred	2007-2022
Last Incurred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

Location Leider Lane

Issue The Public Works Department has outgrown its existing facility and a new site was purchased in 2022.

Solution Design for the major facility remodel was started in 2022 and the building will be remodeled to fit the Public Works Department facility needs in 2023.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 13,500,000	\$ 13,500,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 15,000,000	\$ 15,250,000





Village Hall



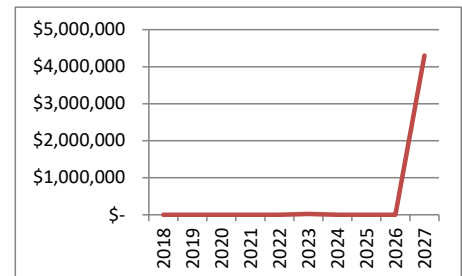
Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	0
Design Work	0
Project Work	0
Recurrence	2042
Asset Valuation	\$ 3,626,916
Last Deferred	2019-2021
Last 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. A major renovation is needed in the near future.

Solution A major remodel is proposed in 2027 for \$4.3 million. The generator needs repair in 2023 (\$20k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 20,000	\$ -	\$ -	\$ -	\$ 4,300,000	\$ 4,320,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 4,320,000	\$ 4,320,000





Fire Station #25 Rebuild



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, 2004 and is in need of a major remodel/renovation.

Solution

The design of a major renovation to Fire Station 25 was started in 2022. Construction is proposed to start in 2023 (\$4.1 million) including a new electronic message board sign for the building (\$50k)

Project # 1014
Category 1-Buildings and Grounds
Priority 3-Sustaining

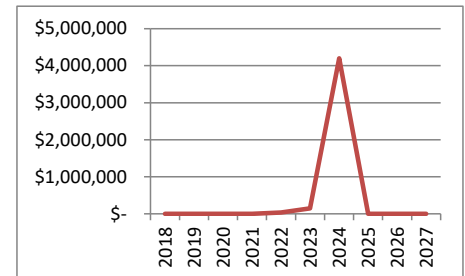
Useful Life 40 Years
Origination Major Maintenance
User Department Fire
Coordinator Fire

Current Budget \$ 186,000
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

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 36,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 150,000	\$ 4,200,000	\$ -	\$ -	\$ -	\$ 4,350,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 4,350,000	\$ 4,350,000





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 2023
Recurrence 2037

Asset Valuation \$ -
Last Deferred 0
Last Incurred N/A

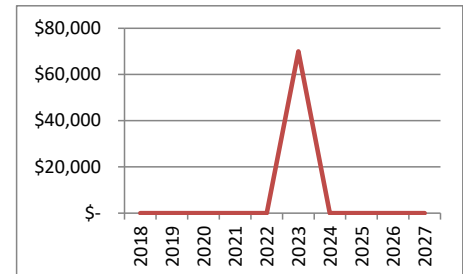
Fund Metra Parking Fund
Account Number 120.81.535.25

Location Metra Train Station Area

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

Solution For 2023, funds are requested for the entrance sign replacement (\$25k), landscaping repair (\$10k), fence repairs (\$15k) and a camera security system replacement (\$20k)

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000





Outdoor Warning Siren Upgrades/Replacements



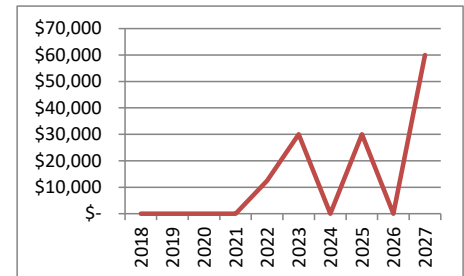
Project #	1019
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ 25,000
Initial Proposal Date	2021
Design Work	0
Project Work	2023
Recurrence	2053
Asset Valuation	\$ 250,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Various Locations

Issue The Village has 7 outdoor warning sirens that are reaching the end of their expected thirty year life cycles.

Solution A multi-year plan to replace/upgrade started in 2022 to replace them at a 30 year service life cycle. The siren at Fire Station 27 needs to be replaced in 2023 (\$30K).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ 60,000	\$ 120,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ 120,000	\$ 210,000





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 \$ 35,000
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 Deerfield Parkway and Busch Parkway Right of Way

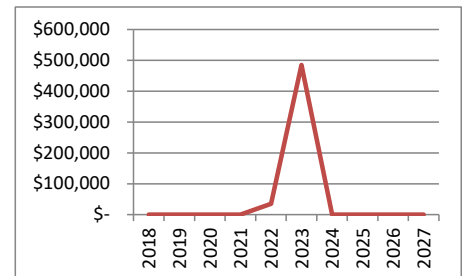
Issue

Police and Public Works are proposing a central 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.

Solution

The design for the truck weighing station and water filling station was started in 2022. In 2023 the design (\$5k) will be finished and the construction (\$480k) is proposed to be completed.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
	2023	2024	2025	2026	2027	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





Buffalo Grove Golf Course Improvements



Project #	2001
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	\$ 100,000
Initial Proposal Date	2018
Design Work	0
Project Work	2023
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Golf Fund
Account Number	190.84.535.40

Location Buffalo Grove Golf Course

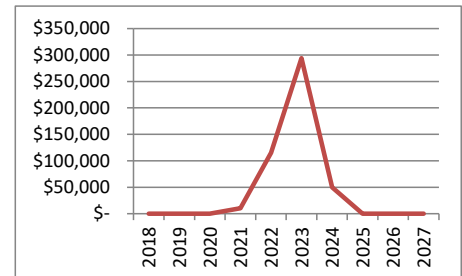
Issue

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

Solution

Proposed 2023 projects are an HVAC makeup air handler replacement (\$80K), the irrigation pump house filling station replacement (\$120k) and parking lot improvements (\$44k). Cart path repairs are proposed in 2023 (\$50k) and in 2024 (\$50k).

10 Year Financial Trend



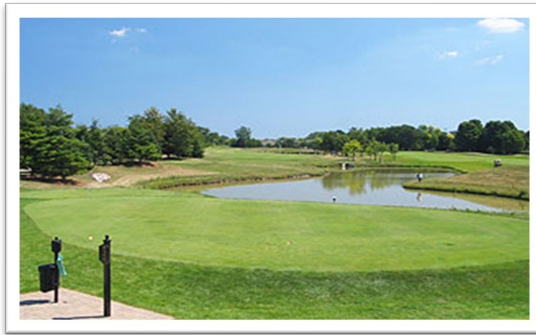
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ 10,270	\$ 115,000	\$ 125,270
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 294,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 344,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 385,000	\$ -	\$ 385,000	\$ 344,000	\$ 729,000





Arboretum Golf Course Improvements



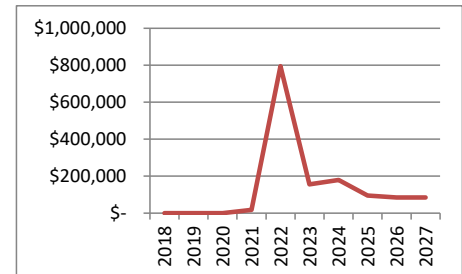
Project #	2002
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	\$ 315,000
Initial Proposal Date	2018
Design Work	0
Project Work	2023
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
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 2023, work includes replacement/repair of cart paths (\$100k), irrigation nozzle replacement (\$11k), and 3 controller satellite replacement (\$45k). Proposed 2024 projects include bunker, hole and tee restoration and/or redesign (\$180k). This is also proposed in 2025 (\$95k), 2026 (\$85k) and 2027 (\$85k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ 17,000	\$ 795,000	\$ 812,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 156,000	\$ 180,000	\$ 95,000	\$ 85,000	\$ 85,000	\$ 601,000
	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	\$ 601,000	\$ 1,351,000





Annual Sidewalk Maintenance



Project #	3001
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 115,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 18,000,000
Last Deferred	2022
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

Location Road Right of Ways

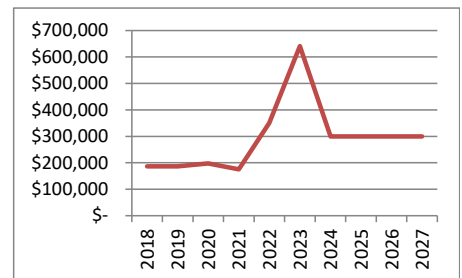
Issue

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 replace or repair as many sidewalks as funding, time and manpower permits at its own discretion every year (\$300k) plus the Village has received \$241k in sidewalk grants for 2023. A new crosswalk is proposed near Mike Rylko Park on Deerfield Road (\$100k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	2022 (Estimated)	Historical
Historical	\$ 187,015	\$ 186,798	\$ 198,030	\$ 175,300	\$ 350,000	\$ 1,097,143
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 641,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,841,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000	\$ 1,841,000	\$ 6,341,000

Infrastructure Rating

B

Category: Sidewalks and Bike Paths

Notes:

- * The Village has an extensive pedestrian/biking system that requires yearly maintenance
- * Grant funding may be available to help reduce Village funds needed to maintain the sidewalk and bike paths
- * Maintaining these facilities will help keep the Village's facility rating at a consistant level





Annual Bike Path Maintenance



Project #	3002
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 25,860
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 9,000,000
Last Deferred	2021
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location Village Right of Way

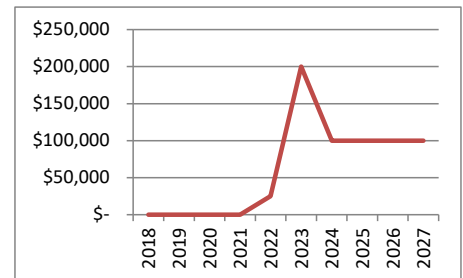
Issue

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 replace or repair as many bikepaths as funding, time and manpower permits at its own discretion (\$150k). A bike path study was started in 2022 and will finish in 2023 (\$50k)

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ 600,000	\$ 2,100,000

Infrastructure Rating

B

Category: Sidewalks and Bike Paths

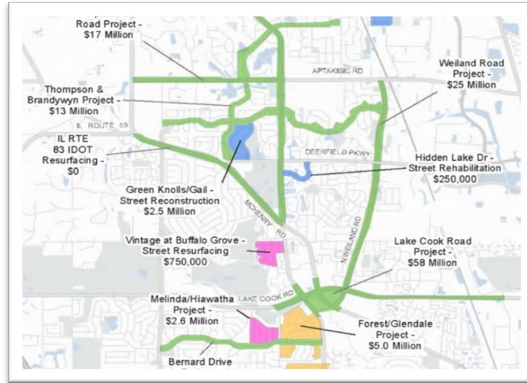
Notes:

- * The Village has an extensive pedestrian/biking system that requires yearly maintenance
- * Grant funding may be available to help reduce Village funds needed to maintain the sidewalk and bike paths
- * Maintaining these facilities will help keep the Village's facility rating at a consistent level





Annual Street Maintenance



Location Village Right of Way

Issue

Maintenance of the Villages streets is a core function of the Public Works Department. Maintaining the roads in a timely manner helps the Village be fiscally responsible by repairing roads with the right treatment at the right time.

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. Patching (\$200k), pavement striping (\$75k), crack sealing (\$50k), design for the Northwood Improvement project (\$300k), and a proposed Safety Action Plan (\$215k, 80% grant funding) is proposed for 2023. There is approximately \$75 million in backlogged street work which is proposed at \$15 million per year for 5 years.

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

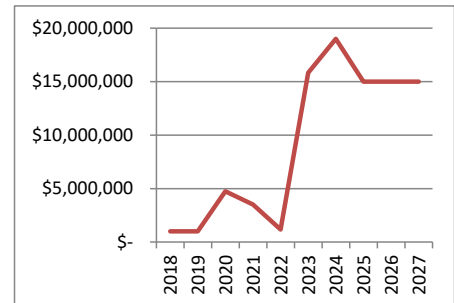
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 1,167,000
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 190,080,000
Last Deferred 2022
Last Incurred 2022

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

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 1,000,000	\$ 1,000,000	\$ 4,753,000	\$ 3,500,000	\$ 1,167,000	\$ 11,420,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 15,840,000	\$ 19,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 79,840,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 22,500,000	\$ 22,500,000	\$ 22,500,000	\$ 67,500,000	\$ 79,840,000	\$ 147,340,000

Infrastructure Rating

B-

Category: Roads

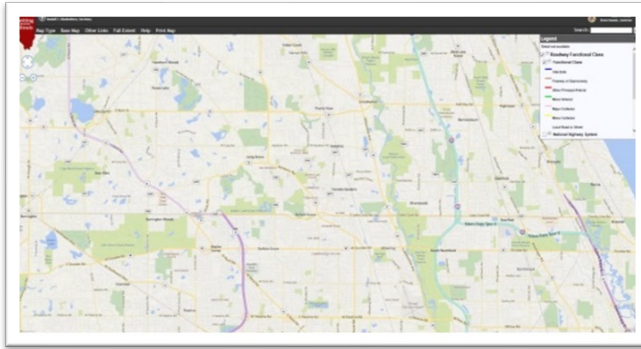
Notes:

- * The Village invests significantly in the roads every year as funding is available
- * The Village has been able to successfully leverage significant grant funding to help maintain the Village's roads
- * Significant funding over time can maintain the rating while additional funding can improve this score





Collector Route Maintenance & Rehabilitation Projects



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

The Village has several collector routes that are eligible for Federal reimbursement for design and construction. 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

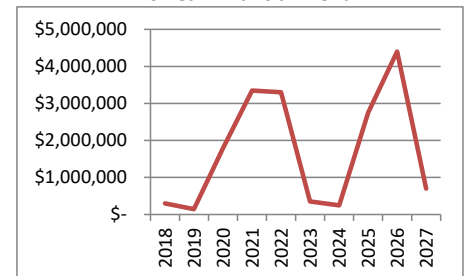
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 2,650,000
Initial Proposal Date 2017
Design Work 2022
Project Work 2022-2025
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2022

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

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 300,000	\$ 145,000	\$ 1,800,000	\$ 3,350,000	\$ 3,300,000	\$ 8,895,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 350,000	\$ 250,000	\$ 2,750,000	\$ 4,400,000	\$ 700,000	\$ 8,450,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 5,150,000	\$ 1,250,000	\$ 1,250,000	\$ 7,650,000	\$ 8,450,000	\$ 16,100,000

Infrastructure Rating

B-

Category: Roads
Notes:

- * The Village invests significantly in the roads every year as funding is available
- * The Village has been able to successfully leverage significant grant funding to help maintain the Village's roads
- * Significant funding over time can maintain the rating while additional funding can improve this score





Lake Cook Road Improvement



Location Cook County Right of Way

Issue

The Cook County Highway Department is responsible for Lake Cook Road in the Village of Buffalo Grove. The Village is leading the Phase 1 Engineering Study of Lake Cook Road from Raupp Blvd. to Arlington Heights Road which will last for three to four years.

Solution

The Village will have a local share cost for the Type A maintenance project in 2023 from Raupp Blvd to Arlington Heights Road (\$25k). 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 (\$1.61 millions split over three years).

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

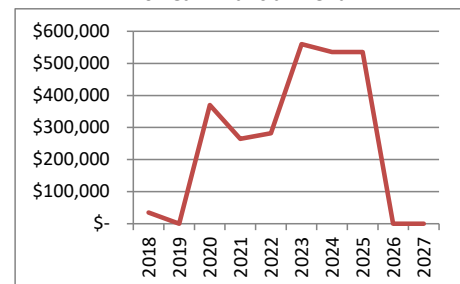
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 282,000
Initial Proposal Date 2022
Design Work 2022-2024
Project Work 2032
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2022

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

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 35,000	\$ -	\$ 370,000	\$ 265,000	\$ 282,000	\$ 952,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 560,000	\$ 535,000	\$ 535,000	\$ -	\$ -	\$ 1,630,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,630,000	\$ 1,630,000





Weiland/Prairie Road Improvements



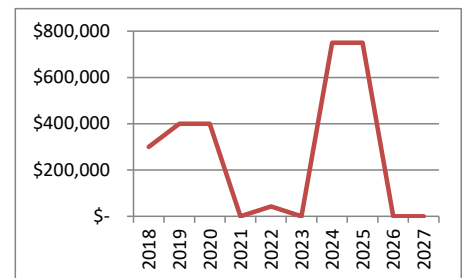
Project #	3006
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 43,000
Initial Proposal Date	2008
Design Work	2008-2018
Project Work	2019-2022
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

Location Lake County Right of Way

Issue The Lake County Department of Transportation has recently completed the Weiland Road widening project and is now proposing improvements to Prairie Road in 2024

Solution The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. Prairie Road is proposed to be repaired in 2024 with the costs split over two years in 2024 and 2025 (\$750k per year).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 300,000	\$ 400,000	\$ 400,000	\$ -	\$ 43,000	\$ 1,143,000
	2023	2024	2025	2026	2027	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





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 \$ 20,000
Initial Proposal Date Ongoing
Design Work Yearly
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

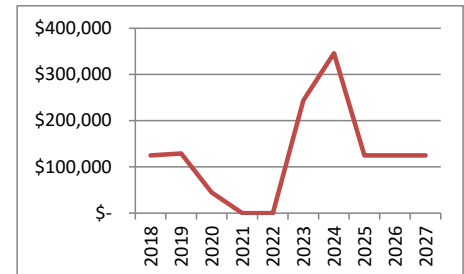
Issue

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 2023 planned improvements include lots at the Police Station (\$95k), Village Hall (\$66k), Fire Station #26 (\$55k), Fire Station #27 (\$22k) and crack sealing at Village water reservoir lots (\$6k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 125,000	\$ 129,187	\$ 45,150	\$ -	\$ -	\$ 299,337
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 244,000	\$ 346,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 965,000
	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	\$ 965,000	\$ 3,040,000

Infrastructure Rating

C-

Category: Parking Lots

Notes:

- * The Village parking lots are in slightly below average shape and are typically tied to the Village facilities
- * Replacing or major repairs of Village facilities will also include parking lot improvements
- * Maintaining these facilities will help keep the Village's facility rating at a consistent level





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 \$ 485,000
Initial Proposal Date 2020
Design Work 2023
Project Work 2025-2026
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2022

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

Location County Right of Way

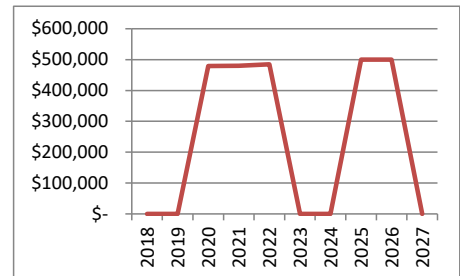
Issue

The Lake County Department of Transportation recently completed the improvement of Buffalo Grove Road from Deerfield Parkway to Route 22 and is proposing widening from Route 22 to Route 45 in 2025-2026.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals.

10 Year Financial Trend



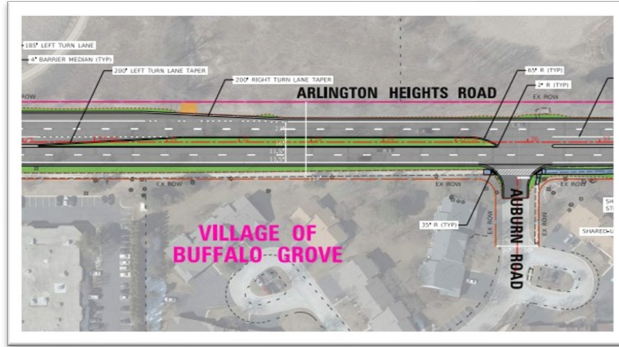
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ 479,600	\$ 480,000	\$ 485,000	\$ 1,444,600
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,000,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000





Arlington Heights Road Improvement



Project # 3009
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 2023
Project Work 2024
Recurrence 0

Asset Valuation N/A
Last Deferred 0
Last Incurred N/A

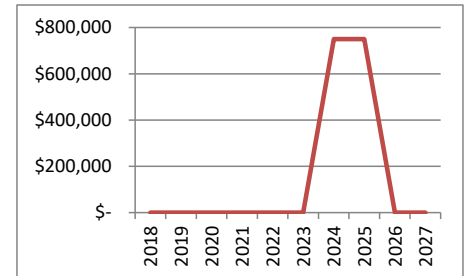
Fund Capital Project - Facilities
Account Number 160.75.560.20

Location County Right of Way

Issue The Lake County Highway Department of Transportation 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 which will be split into two years and includes the local street reconstruction north of Route 83.

10 Year Financial Trend



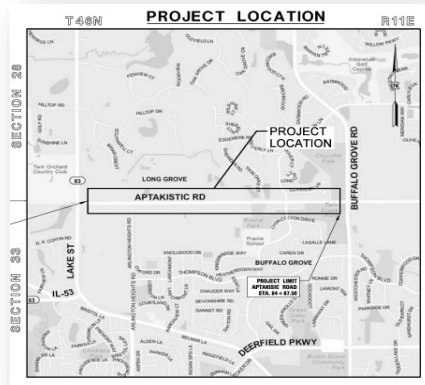
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	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





Aptakistic Road Improvement



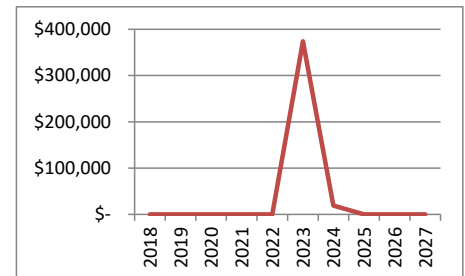
Project #	3010
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2023
Recurrence	0
Asset Valuation	N/A
Last Deferred	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 of Transportation is planning on improving Aptakistic Road from Route 83 to Buffalo Grove Road.

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 approximately \$393k with 95% billed in the first year and the remaining due after completion of the road.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 374,000	\$ 19,000	\$ -	\$ -	\$ -	\$ 393,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 393,000	\$ 393,000





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) in 2023 and 2024 (\$30k). Two medians on Route 22 and Deerfield Road are required to be redone to maintain the Railroad's Quiet Zone (\$140k)

Project # 3011
Category 3-Street, Sidewalk & Bikepath
Priority 4-Contributory

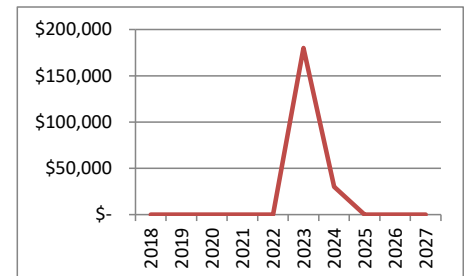
Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 70,000
Initial Proposal Date 2021
Design Work 0
Project Work 2023
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

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 180,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 210,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000





Street Light LED Conversion



Project # 3012
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 2023
Recurrence 2042

Asset Valuation \$ 23,854,665
Last Deferred 2022
Last Incurred N/A

Fund Capital Project - Facilities
Account Number 160.75.560.20

Location State or County Right of Ways

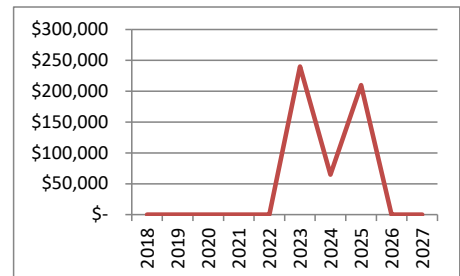
Issue

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

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	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

Infrastructure Rating

B-

Category: Street Lights

Notes:

- * The Village street lights are an important aspect of the Buffalo Grove neighborhoods
- * All of the local streets and some of the larger roads' streetlights have been converted to LED
- * Converting the remaining lights to LEDs and providing adequate maintenance will improve the rating





Deerfield Parkway Intersection Improvements



Project # 3013
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 2020
Design Work 2023
Project Work 2024
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 0

Fund Capital Projects - Streets
Account Number 160.75.560.20

Location County Right of Way

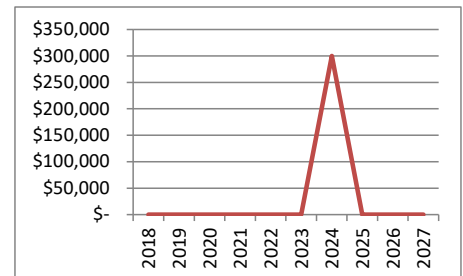
Issue

The Lake County Highway Department of Transportation has proposed improving the intersection of Milwaukee Avenue with the widening of Deerfield Road to the east of Buffalo Grove which is scheduled for 2024 and for a new traffic signal at Barclay Blvd and Deerfield Road in 2024.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000





Route 83 Pedestrian Overpass



Project #	3014
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 80,000
Initial Proposal Date	2020
Design Work	0
Project Work	2023
Recurrence	2043
Asset Valuation	\$ 1,000,000
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location State of Illinois Right of Way

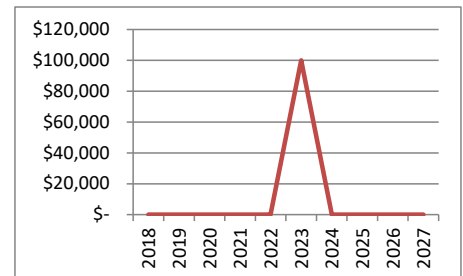
Issue

The pedestrian overpass at Route 83 is routinely inspected and the inspection indicated that the bridge needs to be repainted. Repairs are shared 50% with the Park District per agreement. Due to high bid prices the project was not able to be completed in 2022.

Solution

The project would be bid and awarded for completion in 2023.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000





Stormwater System Improvements



Location Village Right of Way and easements

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) that includes rear yard storm sewer repairs, repairs associated with Village and other jurisdiction road improvement projects. \$100k is proposed in 2023 for replacing the storm sewer on Main Street north of Route 22.

Project # 4001
Category 4-Storm Water Management
Priority 2-Essential

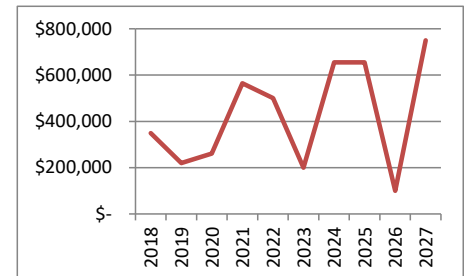
Useful Life 50 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget \$ 500,000
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
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

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 349,660	\$ 220,407	\$ 260,600	\$ 565,000	\$ 500,000	\$ 1,895,667
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 200,000	\$ 655,000	\$ 655,000	\$ 100,000	\$ 750,000	\$ 2,360,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 2,450,000	\$ 2,250,000	\$ 2,250,000	\$ 6,950,000	\$ 2,360,000	\$ 9,310,000

Infrastructure Rating

B

Category: Storm Sewer

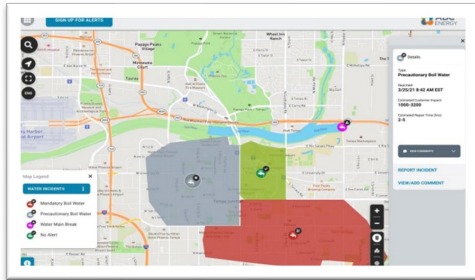
Notes:

- * The storm sewer and stormwater conveyance system in the Village is an important part of the infrastructure
- * The storm sewer maintenance fee provides additional funding to help maintain the system
- * Continuing to fund storm sewer improvements and maintain system will improve rating





Service Delivery Communication Software



Project # 5004
Category 5-Technology
Priority 4-Contributory

Useful Life 20 Years
Origination New
User Department PW
Coordinator IT

Current Budget \$ 70,000
Initial Proposal Date 2021
Design Work 0
Project Work 2023
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred 0

Fund IT Fund
Account Number 211.92.555.40

Location Public Service Center

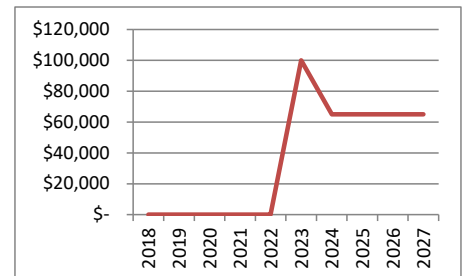
Issue

The Public Works Department desires to purchase a program that improves communication for emergency service interruption 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

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 100,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 360,000
	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	\$ 360,000	\$ 1,335,000





Police Body, Fleet and Interview Cameras



Project # 5005
Category 5-Technology
Priority 1-Mandatory

Useful Life 5 Years
Origination New
User Department Police
Coordinator IT

Current Budget \$ -
Initial Proposal Date 2022
Design Work 0
Project Work 2023
Recurrence 2038

Asset Valuation \$ 750,000
Last Deferred N/A
Last Incurred 0

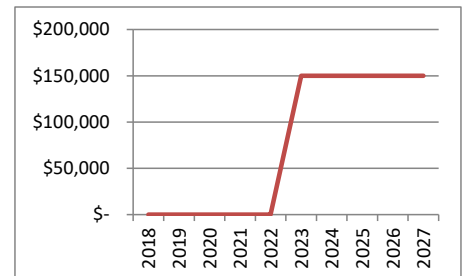
Fund Supervision Fund
Account Number 211.92.555.40

Location Police Department and Officers

Issue Body worn cameras are required by the State before January 1, 2025

Solution The Police Department is seeking funding for body worn cameras, patrol fleet cameras and three replacement investigative interview room cameras for recording of confessions, which is also a State mandate. Current IT infrastructure at the police department is insufficient for new fleet and body camera software and is scheduled to be upgraded before implementation.

10 Year Financial Trend



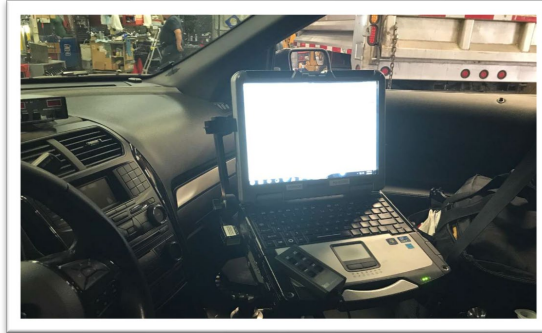
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	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





Police Mobile Computers



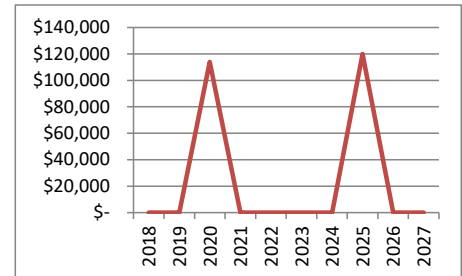
Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Police
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	0
Project Work	2020
Recurrence	2025
Asset Valuation	\$ 120,000
Last Deferred	N/A
Last Incurred	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



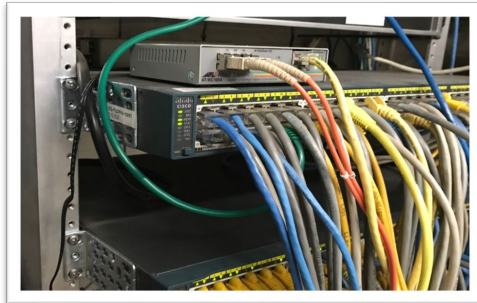
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ 114,000	\$ -	\$ -	\$ 114,000
	2023	2024	2025	2026	2027	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	\$ 125,000	\$ 125,000	\$ 125,000	\$ 375,000	\$ 120,000	\$ 495,000





Server and Hardware Replacements



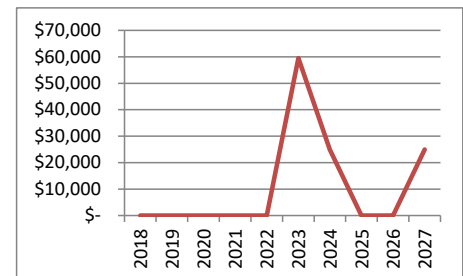
Project #	5007
Category	5-Technology
Priority	2-Essential
Useful Life	5 years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	0
Project Work	2023
Recurrence	2027
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	2022
Fund	IT Fund
Account Number	211.92.555.40

Location Village Network

Issue Village Hardware and Computer Server Rack Equipment are scheduled for replacement on a 5 year cycle and

Solution One Server was up for replacement in 2022 but was deferred to 2023 due to funding concerns. Two servers are up for replacement in 2024. Staff continues to evaluate cloud solutions to reduce onsite server presence.

10 Year Financial Trend



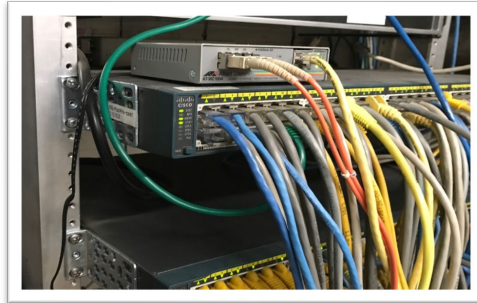
Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 59,500	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 109,500
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 26,000	\$ 36,000	\$ 62,000	\$ 109,500	\$ 171,500





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	\$ 360,000
Initial Proposal Date	2021
Design Work	0
Project Work	2023
Recurrence	2031
Asset Valuation	\$ 1,000,000
Last Deferred	N/A
Last Incurred	0
Fund	IT Fund
Account Number	211.92.555.40

Location Village Buildings

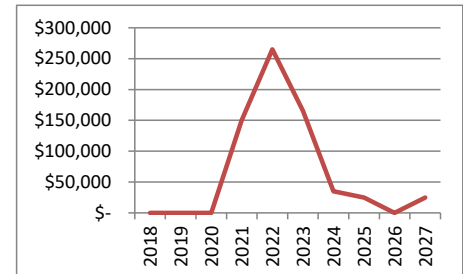
Issue

The Village network needs to be upgraded to accommodate web based software at many facilities and for remote site access and to enable the Village's mobile workforce. Storage Area Network solutions with Cloud Storage are needed to provide basic disaster recovery for continuity of operations and expanded archival storage.

Solution

For 2023 proposed projects include network upgrades (\$137k) and network storage (\$28k). Network upgrades are also proposed for 2024 (\$35k).

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ 150,000	\$ 265,000	\$ 415,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 165,000	\$ 35,000	\$ 25,000	\$ -	\$ 25,000	\$ 250,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 325,000	\$ -	\$ 360,000	\$ 685,000	\$ 250,000	\$ 935,000





Fire External CPR Device Replacement



Project #	5011
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	0
Project Work	0
Recurrence	2027
Asset Valuation	\$ 60,000
Last Deferred	N/A
Last Incurred	2020
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

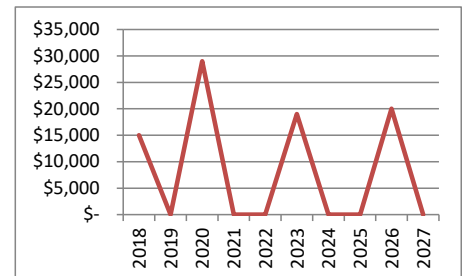
Issue

Once the LUCAS device is applied to the patient, it stays with the patient until they arrive at the emergency department. A device is needed for the reserve ambulance and for emergencies.

Solution

One LUCAS CPR Device is proposed for the reserve ambulance which staffs special events like parades, BG Days, and highschool football games.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 15,000	\$ -	\$ 29,000	\$ -	\$ -	\$ 44,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 19,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 39,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 45,000	\$ -	\$ -	\$ 45,000	\$ 39,000	\$ 84,000





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	0
Project Work	2024
Recurrence	2032
Asset Valuation	\$ 320,000
Last Deferred	N/A
Last Incurred	0
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

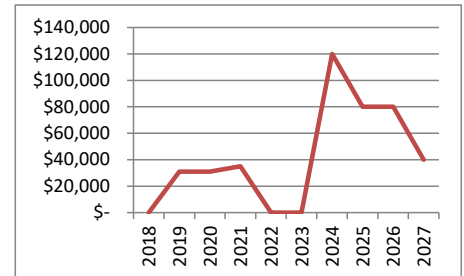
Issue

The cardiac monitors in use on the fire apparatus have a life cycle of approximately 8 to 10 years and need to be replaced to comply with changes in medical protocols and technology updates.

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

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ 31,000	\$ 31,000	\$ 35,000	\$ -	\$ 97,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ 120,000	\$ 80,000	\$ 80,000	\$ 40,000	\$ 320,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 320,000	\$ -	\$ 320,000	\$ 320,000	\$ 640,000





Fire Radio Replacement



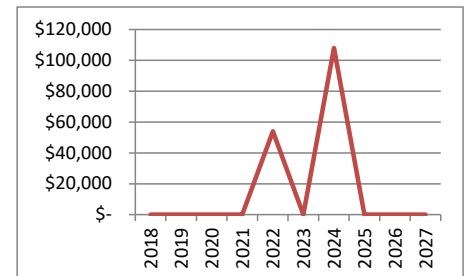
Project #	5013
Category	5-Technology
Priority	3-Sustaining
Useful Life	8 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	\$ 54,000
Initial Proposal Date	2019
Design Work	0
Project Work	2022
Recurrence	2030
Asset Valuation	\$ 150,000
Last Deferred	2020-2021
Last Incurred	2021
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 with just one spare. 6 additional portable radios were purchased in 2022. The original radios are proposed for replacement in 2024 and may be eligible for grant funding.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ 108,000	\$ -	\$ -	\$ -	\$ 108,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 56,000	\$ -	\$ 58,000	\$ 114,000	\$ 108,000	\$ 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	\$ 60,000
Initial Proposal Date	2020
Design Work	0
Project Work	2024
Recurrence	2033
Asset Valuation	\$ 420,000
Last Deferred	N/A
Last Incurred	2022
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

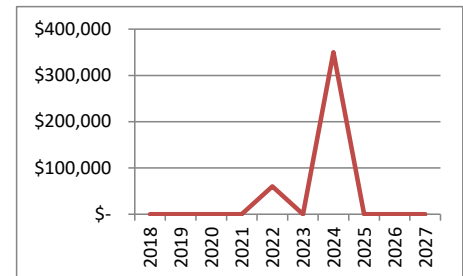
Issue

The Self Contained Breathing Apparatus (SCBA) are essential for fire and safety operations, they have a 9 year life cycle and can be replaced with FEMA grant funding. The SCBA air compressor was replaced in 2022 with a 15 year life cycle.

Solution

The SCBA units are proposed for replacement in 2024 (\$350k) to stay compliant with NFPA Standards. FEMA grant funding may be available to reduce costs.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 420,000	\$ 350,000	\$ 770,000	\$ 350,000	\$ 1,120,000





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	\$ 40,000
Last Deferred	N/A
Last Incurred	2002
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

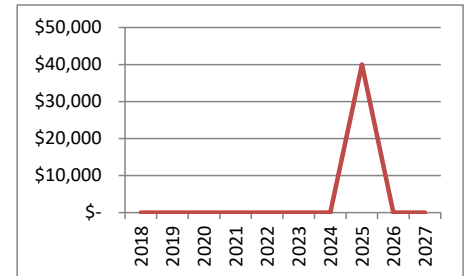
Issue

The Fire Department's extrication equipment was purchased in 2005, it has a life cycle of 20 years and is in need of replacement in approximately 2025.

Solution

One extrication unit is proposed for replacement in 2025.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ 40,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000





Capacity Management Operations and Maintenance



Location Village Sanitary Sewer System

Issue

The Watershed Management Ordinance (WMO) of the MWRD and the 2022 Lake County Sanitary Sewer Agreement, outlines the requirements of the Inflow/Infiltration Control Program (IICP) that applies to the Village's sanitary sewer system. The primary purpose of the CMOM is to reduce sanitary sewer overflows (SSOs) and

Solution

The Village's capacity management operations and maintenance program is a joint effort between the Village's Public Works Department and a consulting engineer to run and administer the inflow/infiltration reduction program within the Village in accordance with the County's requirements (\$44k). Sanitary sewer televising is proposed in 2023 (\$150k)

Project # 6001
Category 6-Water & Sanitary Sewer
Priority 1-Mandatory

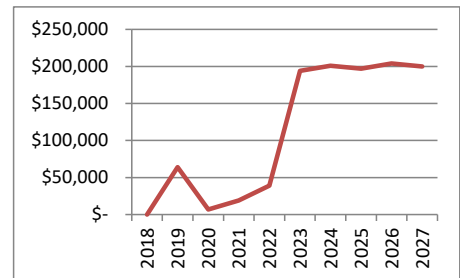
Useful Life Ongoing
Origination MWRD Requirement
User Department PW
Coordinator PW

Current Budget \$ 39,000
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
Recurrence Yearly

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2022

Fund Water & Sewer Fund
Account Number 170.55.36.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ 64,000	\$ 7,000	\$ 19,000	\$ 39,000	\$ 129,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 194,000	\$ 201,000	\$ 197,000	\$ 204,000	\$ 200,000	\$ 796,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	\$ 796,000	\$ 3,796,000





Lift Station Repair and Rehabilitation



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 manages the Village's lift stations. A long term sanitary sewer and facility study started in 2022 and will be completed in 2023 (\$100k). Generator repair is needed at the Cambridge Lift Station (\$3k). Flow meters (\$70k) are proposed for 2023 and in 2024 the Cambridge Lift Station is proposed to be removed (\$400k).

Project # 6002
Category 6-Water & Sanitary Sewer
Priority 2-Essential

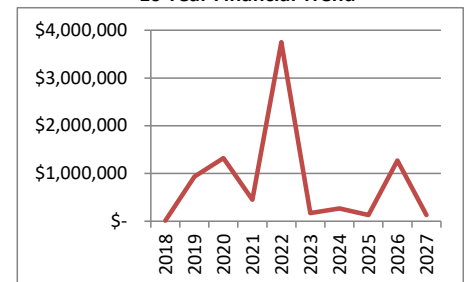
Useful Life 30 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ 3,750,000
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 12,000,000
Last Deferred N/A
Last Incurred 2022

Fund Water & Sewer Fund
Account Number 170.55.35.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 12,000	\$ 935,000	\$ 1,320,000	\$ 450,000	\$ 3,750,000	\$ 6,467,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 173,000	\$ 270,000	\$ 130,000	\$ 1,270,000	\$ 130,000	\$ 1,973,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 4,610,000	\$ 3,165,000	\$ 1,555,000	\$ 9,330,000	\$ 1,973,000	\$ 11,303,000





Pump House Repairs and Upgrades



Project #	6003
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 200,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 30,000,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

Location Four Water Pumping Stations

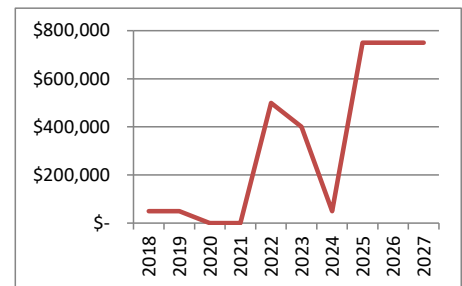
Issue

Pump House repairs were identified by a required vulnerability study and a Comprehensive Water Study. Two back up deep aquifer wells will require maintenance in the next 5 years.

Solution

Proposed in 2023 is finalizing a long term study (\$50k), various improvements (\$50k), and repairs needed at Station 6 (\$300k). Various structural, HVAC, electrical and process improvements are proposed from 2024 to 2027.

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 500,000	\$ 600,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 400,000	\$ 50,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 2,700,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 85,000	\$ 1,500,000	\$ 2,000,000	\$ 3,585,000	\$ 2,700,000	\$ 6,285,000





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 sanitary sewer lining (\$200k) and manhole repair and lining (\$150k).

Project # 6004
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

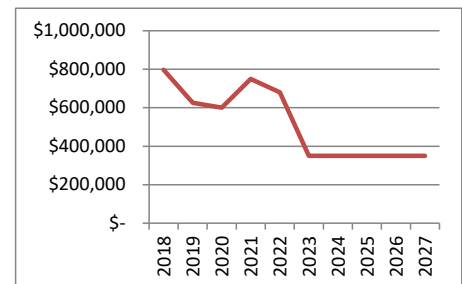
Useful Life 75 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ 2,674,022
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 57,739,000
Last Deferred N/A
Last Incurred 2022

Fund Water & Sewer Fund
Account Number 170.55.35.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ 797,000	\$ 625,000	\$ 600,000	\$ 750,000	\$ 680,000	\$ 3,452,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 5,750,000	\$ 1,750,000	\$ 7,500,000

Infrastructure Rating

B-

Category: Sanitary Sewer and Distribution System

Notes:

- * The sanitary sewer and distribution system in the Village is an important part of the Village's infrastructure
- * The Village has lined a large part of sanitary sewer pipe in the system
- * Continuing to line sanitary sewers helps maintain or improve the rating





Villagewide Water Main Replacement



Location Village Right of Way and easements

Issue

A program is needed to maintain the Village's water main which have a projected life of 75 years.

Solution

This program provides for replacing aging water main throughout the Village. In 2023 proposed work includes the design and replacement of aging water main infrastructure on Aptakisic Road (\$500k), a generator repair is needed at Well #2 (\$22.5k), and design for future 2024/5 work (\$500k).

Project # 6005
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

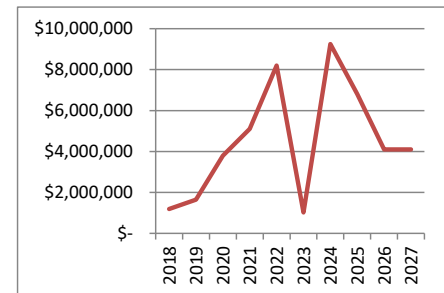
Useful Life 60 Years
Origination Major Maintenance
User Department PW
Coordinator PW

Current Budget \$ 6,239,386
Initial Proposal Date Ongoing
Design Work Yearly
Project Work Yearly
Recurrence Yearly

Asset Valuation \$ 68,742,000
Last Deferred N/A
Last Incurred 2022

Fund Water & Sewer Fund
Account Number 170.55.35.560.60
Fund Code 2020 GO FY22 WTR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	2022 (Estimated)	Historical
Historical	\$ 1,190,000	\$ 1,650,000	\$ 3,791,000	\$ 5,100,000	\$ 8,200,000	\$ 19,931,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 1,022,500	\$ 9,250,000	\$ 6,801,000	\$ 4,100,000	\$ 4,100,000	\$ 25,273,500
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 43,331,400	\$ 57,711,100	\$ 27,285,000	\$ 128,327,500	\$ 25,273,500	\$ 153,601,000

Infrastructure Rating

C+

Category: Water Main and Distribution System

Notes:

- * The water main and distribution system in the Village is an important part of the Village's infrastructure
- * The Village has an active water main replacement strategy
- * Continuing to replace or repair water main will help to maintain or improve the rating





Water Loss Management



Location Village Right of Way and easements

Issue Receiving Lake Michigan water requires constant monitoring of the water distribution system for water loss that wastes water and Village revenue.

Solution Funding is proposed to monitor the water system for water loss by using data, analytics, monitoring, maintenance and repair plans for the next 5 years.

Project # 6006
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

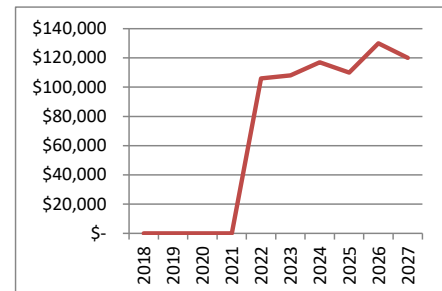
Useful Life 60 Years
Origination Major Maintenance
User Department PW
Coordinator PW

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

Asset Valuation \$ -
Last Deferred N/A
Last Incurred 2022

Fund Water & Sewer Fund
Account Number 170.55.35.560.60
Fund Code 2020 GO FY22 WTR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ 106,000	\$ 106,000
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 108,000	\$ 117,000	\$ 110,000	\$ 130,000	\$ 120,000	\$ 585,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 585,000	\$ 585,000





SCADA Hardware and Software Updates



Location Village Lift Stations and the Public Works Department

Issue

The components and software for the Supervisory Control And Data Acquisition (SCADA) for the Village's sanitary sewer system need to be maintain and upgraded on a regular basis. The current system is in need of repair and is not compatable with current infrastructure.

Solution

In tandem with the system and facility improvements, a long term plan is proposed to upgrade the system with new software and primary components (\$200k) in 2023 and secondary components (\$150k) in 2024 and 2025.

Project # 6007
Category 6-Water & Sanitary Sewer
Priority 3-Sustaining

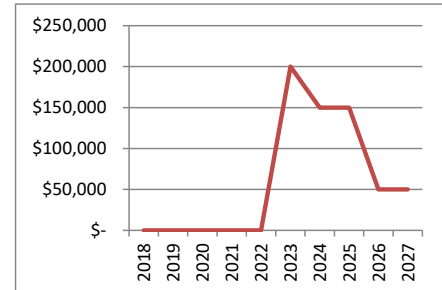
Useful Life 10 Years
Origination Scheduled Upgrade
User Department PW
Coordinator PW

Current Budget \$ -
Initial Proposal Date 2022
Design Work 2023
Project Work 2023
Recurrence 2033

Asset Valuation \$ -
Last Deferred N/A
Last Incurred 0

Fund Water & Sewer Fund
Account Number 170.55.35.560.70
Fund Code 2020 GO FY22 SWR

10 Year Financial Trend



Financial Impact

	2018	2019	2020	2021	(Estimated) 2022	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2023	2024	2025	2026	2027	Short Term
Short Term	\$ 200,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 50,000	\$ 600,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000



CAPITAL PROJECTS - EQUIPMENT AND VEHICLES

The Village maintains specialized capital equipment for six divisions; Police, Fire, Public Works, Engineering, Community Development, and Information Technology. 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Operating Transfers</i>	1,350,000	1,705,147	2,205,000	1,357,000	3,678,500	67%
<i>Total Revenue</i>	1,350,000	1,705,147	2,205,000	1,357,000	3,678,500	67%

CAPITAL PROJECTS E&V EXPENDITURES

The Village maintains a capital replacement fund with the intent to fund the amortization on each item of equipment or 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. In addition to vehicle purchases, the budget includes equipment purchases totaling \$570,500.

<i>Capital Projects Vehicles & Equipment Fund - Expenditures</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Other Expenses</i>	8,362	-	-	-	-	0%
<i>Capital Outlay</i>	1,323,893	1,705,147	2,205,000	1,357,000	3,678,500	67%
<i>Total Expenditures</i>	1,332,255	1,705,147	2,205,000	1,357,000	3,678,500	67%

VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	2,205,000	1,357,000	3,678,500	67%	Various equipment purchases moved from 2022

RESERVES FOR VEHICLE REPLACEMENT

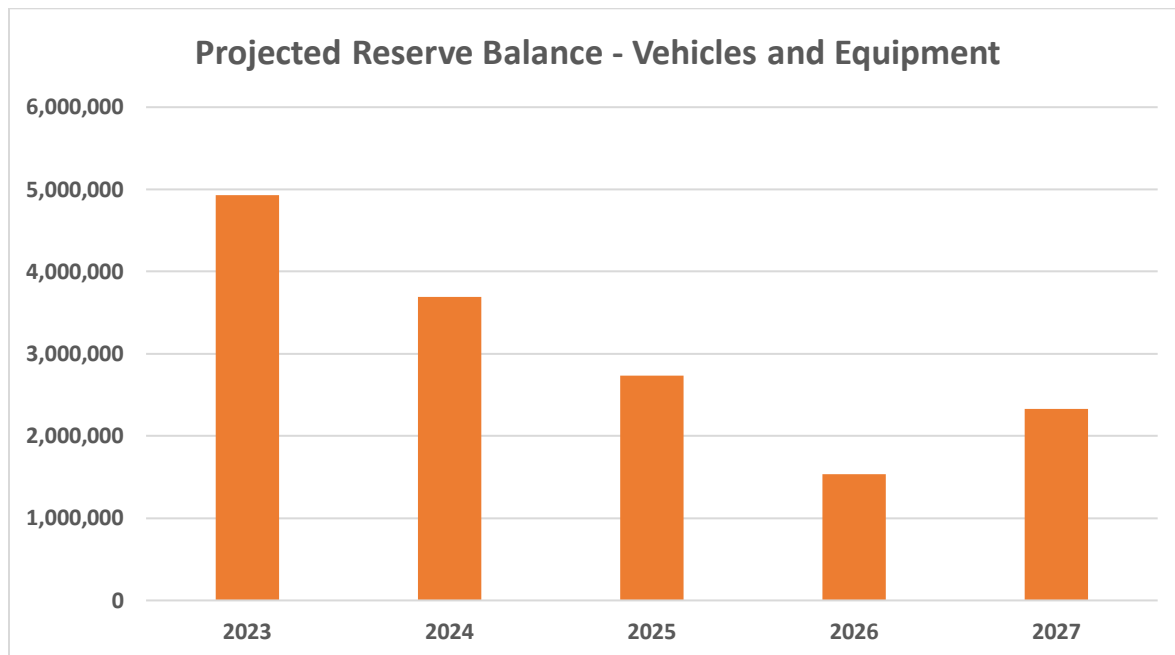
Unit	Description of Current Unit	Department	Projected 2023 Replacement Cost
224	Freightliner 2016	Fire	190,000
225	Freightliner 2015	Fire	190,000
246	International 2005	Fire	190,000
248	Ford F-250 2008	Fire	80,000
295	Ford Explorer 2016	Fire	55,000
296	Ford Explorer 2016	Fire	55,000
298	Ford Explorer 2010	Fire	55,000
G17	Station 27 Emergency Generator 1991	Fire	75,000
710	Patrol Squads- 2017 Ford Explorer	Police	55,000
712	Patrol Squads – 2018 Ford Explorer	Police	55,000
719	Patrol Squads- 2017 Ford Explorer	Police	55,000
720	Patrol Squads- 2018 Ford Explorer	Police	55,000
725	Patrol Squads – 2017 Ford Explorer	Police	55,000
728	Patrol Squads – 2015 Ford Explorer	Police	55,000
733	Patrol Squads- 2015 Ford Explorer	Police	55,000
740	Patrol Squads- 2016 Ford Explorer	Police	55,000
419	Ford F-450 Dump 2011	Forestry	135,000
426	International 7400 2007	Forestry	156,000
440	Ford F-550 Bucket Truck	Forestry	153,000
C03	Morbark Chipper 2007	Forestry	160,000
472	Ford F-350 2008	Building Maintenance	80,000
415	Ford F-450 Dump 2011	Street	115,000
420	Ford F-450 Dump 2011	Street	135,000
424	International 7400 2007	Street	156,000
428	International 7400 2007	Street	280,000
FEL5	Bobcat S70 2009	Street	70,000
TR08	Wanco Arrow Board 1999	Street	25,000
E29	Asphalt Hot Box 2015	Street	40,000
456*	Ford F-550 Dump 211	Water	93,000
453	Ford F-350 Utility Body 2008	Drainage	100,000
	10 Portable Heavy-Duty Lifts 2002	Fleet	173,000
		Total	3,201,000

* The planned purchase is included in Water/Sewer Fund budget

PLANNED CAPITAL RESERVE REPLACEMENTS BY DEPARTMENT

Department	2023	2024	2025	2026	2027	Sub-total
OVM	0	15,000	0	0	0	15,000
Fire	890,000	1,050,000	610,000	950,000	335,000	3,835,000
Police	440,000	375,000	505,000	420,000	420,000	2,160,000
Comm Development	0	0	0	45,000	70,000	115,000
Engineering	0	0	0	0	0	0
Building Maintenance	80,000	0	50,000	0	50,000	180,000
Streets	821,000	306,000	150,000	280,000	491,000	2,048,000
Forestry	604,000	190,000	140,000	110,000	125,000	1,169,000
Water/Sewer	93,000	53,000	60,000	173,000	93,000	472,000
Drainage	100,000	0	100,000	100,000	100,000	400,000
Central Garage	160,000	0	0	0	0	160,000
EMA	0	0	100,000	0	0	100,000
Total	3,188,000	1,989,000	1,715,000	2,078,000	1,684,000	10,654,000

The table below shows the projected reserves for vehicle replacement through 2027. It is important to note that the reserve be funded in order to minimize impact on future budgets.



CAPITAL PROJECTS - STREETS FUND

Capital Projects – Streets is a program that funds improvements and rehabilitation of Village roadways and sidewalks. 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 Motor Fuel Tax.

CAPITAL PROJECTS STREETS: REVENUE COLLECTION

Revenue for this fund comes from a transfer from the General Fund and Motor Fuel Tax. Additional revenue was supplied from the Bond Fund from 2020-2022.

<i>Capital Projects Streets Fund - Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Operating Transfers</i>	6,971,962	6,308,125	5,437,870	5,437,870	2,055,000	-62%
<i>All Other Revenue</i>	516,427	730,709	-	-	691,000	0%
<i>Total Revenue</i>	7,488,389	7,038,834	5,437,870	5,437,870	2,746,000	-50%

SERVICE: STREET IMPROVEMENT AND REPAIR

The Village is responsible for street, curb, and sidewalk throughout the Village. The maintenance, repair, and replacement of these assets are funded through this fund.

<i>Capital Projects Streets Fund - Expenditures</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Other Expenses</i>	3,879	-	-	-	-	0%
<i>Capital Outlay</i>	7,501,188	6,482,063	5,437,870	5,437,870	2,746,000	-50%
<i>Total Expenditures</i>	7,505,067	6,482,063	5,437,870	5,437,870	2,746,000	-50%

STREETS VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	5,437,870	5,437,870	2,746,000	-50%	Fewer projects anticipated in 2023

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. The largest facility project for FY 2023 is the adaptive reuse project for the new Public Works building at 1650 Leider Lane.

CAPITAL PROJECTS FACILITIES: REVENUE COLLECTION

<i>Capital Projects Fund Facilities - Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>All Other Revenue</i>	-	-	-	21,386,816	1,772,551	0%
<i>Operating Transfers</i>	550,000	138,190	1,036,200	1,036,200	5,915,500	471%
Total Revenue	550,000	138,190	1,036,200	22,423,016	7,688,051	2%

SERVICE: FACILITY IMPROVEMENTS AND REPAIRS

The identified projects have been previously planned for as part of the FY 2023 portion of the Village's comprehensive Capital Improvement Plan for FY 2021 through FY 2025. Funding will come from several sources, most notably the use of 2022 bond proceeds, 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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Other Expenses</i>	-	-	-	129,339	-	0%
<i>Capital Outlay</i>	511,270	138,190	1,036,200	13,967,535	16,055,500	1449%
Total Expenditures	511,270	138,190	1,036,200	14,096,874	16,055,500	1449%

FACILITIES VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Capital Outlay</i>	1,036,200	13,967,535	16,055,500	1449%	Improvements to new Public Works facility

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Operating Expenses</i>	5,309,873	3,177,029	3,810,803	2,962,803	10,466,000	175%
Total General Government	5,309,873	3,177,029	3,810,803	2,962,803	10,466,000	175%

SERVICE: PUBLIC WORKS

<i>Service: Public Works</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Capital Outlay</i>	-	980,000	1,380,000	1,380,000	980,000	-29%
Total Public Works	-	980,000	1,380,000	1,380,000	980,000	-29%

TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>General Government</i>	5,309,873	3,177,029	3,810,803	2,962,803	10,466,000	175%
<i>Public Works</i>	-	980,000	1,380,000	1,380,000	980,000	-29%
Total Public Works	5,309,873	4,157,029	5,190,803	4,342,803	11,446,000	121%

TOTAL PROGRAM EXPENSE NON-OPERATING TRANSFERS

<i>Total Program Expense Non-Operating Transfers</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Operating Expenses</i>	5,309,873	3,177,029	3,810,803	2,962,803	10,466,000	175%
<i>Capital Outlay</i>	-	980,000	1,380,000	1,380,000	980,000	-29%
Total	5,309,873	4,157,029	5,190,803	4,342,803	11,446,000	121%

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 and right-of-way.

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>State Shared Taxes</i>	1,510,094	1,625,895	1,600,000	1,664,658	1,600,000	0%
<i>Other Revenue Grants</i>	911,583	961,978	911,600	911,583	-	-100%
<i>Total Revenue Collection</i>	2,421,678	2,587,873	2,511,600	2,576,241	1,600,000	-36%

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>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Repairs & Maintenance</i>	-	-	-	-	-	0%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	988,315	1,783,030	2,511,600	2,511,600	1,950,000	-22%
<i>Total Motor Fuel Tax Fund - Expenditures</i>	988,315	1,783,030	2,511,600	2,511,600	1,950,000	-22%

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.

Local Motor Fuel Tax Fund - Revenue	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Local MFT taxes</i>	421,550	486,775	445,000	544,255	485,000	9%
Total Revenue Collection	421,550	486,775	445,000	544,255	485,000	9%

LOCAL MFT EXPENSE

Local Motor Fuel Tax Fund - Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Internal Transfers</i>	200,000	481,950	441,950	441,950	416,492	-6%
Total Local Motor Fuel Tax Fund - Expenditures	200,000	481,950	441,950	441,950	416,492	-6%

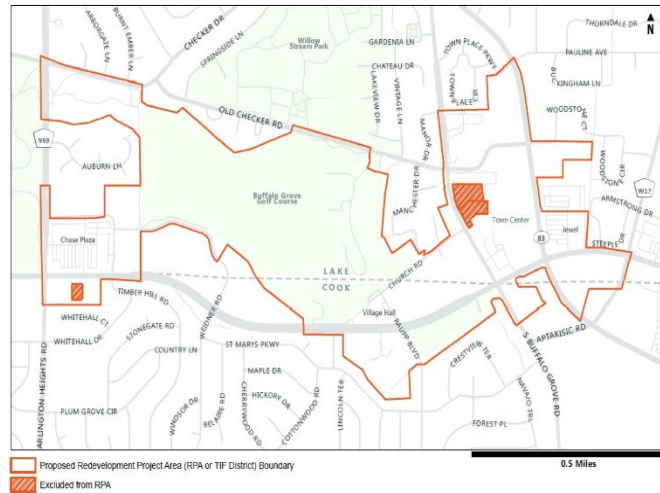


Lake Cook Road TIF District



LAKE COOK ROAD TIF DISTRICT

The Village Board has authorized a TIF district which includes the Town Center project and encompasses most of Lake Cook Road properties. Preliminary projections show that the taxable EAV, which is currently \$18 million, will grow to over \$80 million. The TIF 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 the key properties such as Town Center, Chase Plaza and the Grove Shopping Center. Lake Cook Rd TIF fund budgeted figures included in Planning, Zoning, & Development section of the budget.



LAKE COOK ROAD TIF DISTRICT: REVENUE

<i>Lake Cook Road TIF Fund - Revenue</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Property Taxes</i>	-	30,841	-	-	40,000	0%
<i>Operating Transfers</i>	72,959	-	-	-	-	0%
<i>Total Revenue Collection</i>	72,959	30,841	-	-	40,000	0%

LAKE COOK ROAD TIF DISTRICT: EXPENDITURES

<i>Lake Cook Road TIF Fund - Expenditures</i>	2020 Actual	2021 Actual	2022 Budget	2022 Est Actual	2023 Budget	% Change FY23-FY22
<i>Other Expenses</i>	72,959	19,008	-	-	30,000	0%
<i>Total Lake Cook Road TIF Fund - Expenditures</i>	72,959	19,008	-	-	30,000	0%

PROGRAM VARIANCES

<i>Program Variances</i>	2022 Budget	2022 Est. Actual	2023 Budget	% Change FY23-22	Comments
<i>Other Expenses</i>	-	-	30,000	0%	Professional Services



Appendix A: Comprehensive Fee & Tax Schedule



ADMINISTRATIVE FEES 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	\$125.00
3.06.020 subsection B.	All multiple family dwellings—Variations	\$175.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations	\$175.00
3.06.020 subsection D.	To appeal a decision of the Building Commissioner	\$175.00
3.06.020 subsection G.	Rezoning or variation (if not part of a petition for special use or PUD)	\$200.00
3.06.030 subsection A.	Special uses for property in R-E through R-7 districts.	\$100.00
3.06.030 subsection A.	Special uses for property in all other districts.	\$200.00
3.06.030 subsection B.	Planned unit development (PUD) amendment.	\$100.00
3.06.030 subsection B.	Planned unit development (PUD) new development.	\$200.00
3.06.030 subsection D.	Zoning text amendment.	\$100.00
3.06.030 subsection E.	Concept/preliminary plan review for sites five acres or less.	\$150.00
3.06.030 subsection G.	Development Ordinance variation for residential property.	\$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

Buffalo Grove Municipal Code Section	Classification	Fee
		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	\$1,600.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 1	\$1,650.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 2	\$1,700.00
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	\$1,300.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 1	\$1,500.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 2	\$1,600.00
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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	$\$0.006950 \times$ Property Square Footage
3.72.010	Fingerprinting service for village-held license applicants	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.72.010	Fingerprinting service for purpose other than village-held applicants - Residents	\$20.00
3.72.010	Fingerprinting service for purpose other than village-held applicants - Nonresidents	\$30.00
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
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

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 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

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 10,000 square feet	\$75.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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 industrial w/food accessory or processing) up to 300,000 square feet	\$600.00
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 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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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.

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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 axle tandem or 3 or 4 axle group 44000 for a single trip; round trip; quarterly and annually	\$30.00; \$55.00; \$190.00; \$760.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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
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
13.04.060	Fee for connecting to a water main for each 10 inch water connection (which includes labor cost but not the cost of the meter)	\$2,200.00
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.

Buffalo Grove Municipal Code Section	Classification	Fee
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
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.	\$4.54 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.	

Buffalo Grove Municipal Code Section	Classification	Fee
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	\$5,950.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per industrial, commercial and institutional	\$5,950.00 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 and ground signs, non-illuminated	\$125.00
14.12.030 subsection A.	Wall and ground signs, illuminated	\$200.00
14.12.030 subsection A.	Banners, pennants, searchlights, balloons or gas-filled figures and Grand Opening signs	\$85.00
14.12.030 subsection A.	Temporary identification sign	\$85.00
14.12.030 subsection A.	Permit renewal for special signs	\$75.00
14.12.030 subsection A.	Tenant panel sign	\$85.00

Buffalo Grove Municipal Code Section	Classification	Fee
14.12.030 subsection A.	"For Rent, Sale, or Lease" signs more than 6 square feet.	\$125.00
14.12.030 subsection A.	Construction sign	\$125.00
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	\$85.00
14.20.060	Annual renewal fee for a "For Rent, Sale, or Lease" sign	\$75.00
14.40.020 subsection B.	Variance application fee	\$125.00
15.04.020 Section 105.5 subsection C	Permit extension fee	50% of original permit fee
15.04.020 Section 109.2 subsection A.1.	Accessory structure permit fees Detached garage All other residential Cell tower modification Temporary trailer All other nonresidential	\$400.00 \$100.00 \$200.00 \$400.00 \$200.00
15.04.020 Section 109.2 subsection A.1.	Addition residential permit fees Covered porch Unconditioned addition Conditioned addition	\$200.00 \$500.00 1.75% of Valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Addition nonresidential permit fees	2% of Valuation up to \$500,000.00 plus 1.25% of Valuation over \$500,000.00 (\$500.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Air conditioner replacement permit fee	\$65.00 each unit

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.1.	Basement remodel permit fees Minor Intermediate Major	\$300.00 \$750.00 \$1,000.00
15.04.020 Section 109.2 subsection A.1.	Demolition of structure permit fees Residential Nonresidential	\$150.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Driveway and/or apron permit fees	\$50.00 (plus the engineering fee in 12.08.030)
15.04.020 Section 109.2 subsection A.1.	Electrical only permit fees Residential Nonresidential	\$100.00 1.75% of valuation (\$100.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Footing and foundation permit fees	1.5% of valuation (\$400.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Fire or water damage repair permit fees Residential - Minor Residential - Intermediate Residential - Major Nonresidential	\$500.00 \$1,200.00 \$2,500.00 \$1.75% of valuation (\$500.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Foundation repair permit fees Residential Nonresidential	\$200.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Furnace replacement permit fees	\$65.00 each unit
15.04.020 Section 109.2	Generator permit fees Residential Nonresidential	\$200.00 \$400.00

Buffalo Grove Municipal Code Section	Classification	Fee
subsection A.1.		
15.04.020 Section 109.2 subsection A.1.	Interior demolition permit fees Residential Nonresidential	\$150.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Lawn sprinkler permit fees Residential - Single-family Residential - Multifamily/townhome (per building) Nonresidential	\$200.00 \$400.00 \$500.00
15.04.020 Section 109.2 subsection A.1.	Low voltage only permit fees Residential Nonresidential Low voltage with card access	\$100.00 \$100.00 \$200.00
15.04.020 Section 109.2 subsection A.1.	Mechanical only permit fees RTU Replacement (each) All other residential All other nonresidential	\$100.00 \$100.00 1.75% of Valuation (\$100.00 minimum)
15.04.020 Section 109.2 subsection A.1.	New construction - Residential permit fees	1.75% of valuation up to \$500,000.00 plus 1% of valuation \$500,001.00 - \$10 mil plus 0.5% of valuation over \$10 mil (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	New construction - Nonresidential permit fees	2% of valuation up to \$500,000.00 plus 1.25% of valuation over \$500,000.00 (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	Parking lot permit fees (restriping only)	\$100.00
15.04.020 Section	Patio/walks/landings permit fees Residential	\$100.00 plus an additional \$100.00

Buffalo Grove Municipal Code Section	Classification	Fee
109.2 subsection A.1.	Nonresidential	for low voltage plus an additional \$100.00 for gas piping if applicable 1.75% of valuation (\$100 min)
15.04.020 Section 109.2 subsection A.1.	Plumbing only permit fees RPZ Replacement Irrigation disconnect All other residential All other nonresidential	\$100.00 \$100.00 \$100.00 1.75% of valuation (\$100.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Radon mitigation system permit fee	\$65.00
15.04.020 Section 109.2 subsection A.1.	Remodel - Residential permit fees Structural repairs Fireplace - New/replacement Bathroom only Kitchen only Minor Intermediate Major	\$200.00 \$400.00 \$200.00 \$350.00 \$200.00 \$450.00 \$800.00
15.04.020 Section 109.2 subsection A.1.	Remodel - Nonresidential permit fees Warehouse racking only All other	\$400.00 2% of valuation up to \$500,000 plus 1.25% of valuation over \$500,000.00 (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	Roof replacement permit fees Residential one- and two-family Residential - Multifamily/townhomes (per building) Nonresidential	\$85.00 \$400.00 1.25% of valuation (\$400 minimum)
15.04.020 Section 109.2 subsection A.1.	Sewer/water service repair permit fee	\$85.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.1.	Solar energy system permit fees Residential Nonresidential	\$400.00 1.75% of valuation (\$400.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Swimming - Pool permit fees Residential - Above ground or hot tub Residential - Inground	\$200.00 \$400.00
15.04.020 Section 109.2 subsection A.1.	Tent permit fees	\$100.00
15.04.020 Section 109.2 subsection A.1.	Utility disconnect permit fee	\$100.00
15.04.020 Section 109.2 subsection A.1.	Water heater replacement permit fee	\$65.00 each unit
15.04.020 Section 109.2 subsection A.1.	Window and/or skylight replacement (no change in size) permit fee	\$85.00
15.04.020 Section 109.2 subsection A.2.	Amendment fee per discipline, when proposed changes require the review of two or more disciplines.	\$50.00
15.04.020 Section 109.2 subsection A.3.	Elevator permit fee - New installation or modification charge per each elevator, dumbwaiter, moving walk, escalator, conveyor or manlift (includes one inspection)	\$300.00
15.04.020 Section 109.2	Elevator inspection fee - Semi-annual inspection/certificate of compliance per each inspection per elevator, dumbwaiter, moving walk, escalator, conveyor or manlift	\$80.00

Buffalo Grove Municipal Code Section	Classification	Fee
subsection A.3.		
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, new automatic sprinkler system, each system, 1-100 heads	\$125.00
15.04.020 Section 109.2 subsection A.4.	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.4.	Fire protection system fee, renovation to an existing system of 20 heads or less	\$25.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to an existing system of 21-100 heads	\$50.00
15.04.020 Section 109.2 subsection A.4.	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.4.	Fire protection system fee, renovation to partial system of the domestic water system	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: standpipes (each)	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: fire pumps (each)	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: hood suppression systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: clean agent extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: alternate fire extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: means of egress access control systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system	\$100.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee: New or modification to an existing system	\$160.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee for fire alarm systems of 5,000 square feet or less	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system 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	Fire alarm system fee for fire alarm systems of 10,000 square feet or more	\$5.00 per device (minimum \$150.00)

Buffalo Grove Municipal Code Section	Classification	Fee
subsection A.4.		
15.04.020 Section 109.2 subsection A.5.	Any inspection or reinspection not covered by the fees designated in section 109.2 (per inspection)	\$60.00
15.04.020 Section 109.2 subsection A.6.	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.7.	The fee for Certificate of Occupancy: residential (per unit)	\$50.00
15.04.020 Section 109.2 subsection A.7.	The fee for Certificate of Occupancy: non-residential (per unit)	\$150.00
15.04.020 Section 109.2 subsection A.8.	Zoning/Code Compliance Letter (non-residential only)	\$150.00
15.04.020 Section 109.2 subsection A.9.	Fire Department annual safety inspection fee (original inspection or the first reinspection)	\$0.00
15.04.020 Section 109.2 subsection A.9.	Fire Department annual safety inspection fee per reinspection subsequent to first reinspection	\$50.00
15.04.020 Section 109.2 subsection A.10.	Temporary food service permit fee	\$75.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.18	Permit cancellation fee	25% of original permit fee, minimum \$50.00
15.04.020 Section 109.2 subsection A.13	Absentee or cancellation fee for when a homeowner or contractor fails to keep a scheduled inspection or reinspection or fails to cancel a scheduled appointment at least 24 hours prior to the scheduled appointment	\$60.00
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	\$85.00
15.32.030	Contractor, subcontractor or construction manager annual fee	\$75.00
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
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

Buffalo Grove Municipal Code Section	Classification	Fee
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% 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

Buffalo Grove Municipal Code Section	Classification	Fee
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

(Ord. No. 2016-058, § 2, 11-7-2016; Ord. No. 2017-028, § 2, 6-19-2017; Ord. No. 2017-042, § 2, 10-16-2017; Ord. No. 2018-028, § 2, 5-21-2018; Ord. No. 2018-035, § 2, 7-16-2018; Ord. No. 2018-036, § 3, 7-16-2018; Ord. No. 2019-041, § 2, 7-15-2019; Ord. No. 2019-057, § 5, 11-4-2019; Ord. No. 2019-068, § 2, 12-2-2019; Ord. No. 2020-62, § 2, 9-21-2020; Ord. No. 2020-90, § 1, 11-2-2020; Ord. No. 2021-12, § 2, 3-15-2021; Ord. No. 2021-73, § 1, 10-18-2021; Ord. No. 2021-86, § 2, 12-6-2021; Ord. No. 2022-060, § 1, 6-20-2022)



Appendix B: Human Resources



HEALTH PLAN BENEFITS • EMPLOYEE STAFFING LEVELS

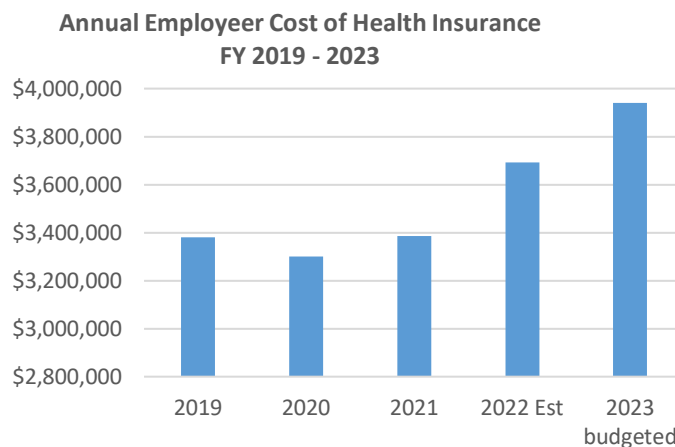
HEALTH PLAN BENEFITS

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 Empower Health Wellness program and annual employee flu shots.

The Village's medical insurance premium contribution schedule has remained the same since 2016. The Village contributes eight-five (85) percent (%) of the monthly premium for medical insurance, while all eligible employees, including those in a bargaining unit, contribute fifteen (15) percent (%) of the monthly premium for medical insurance. Additionally, the Village contributes one hundred (100) percent (%) of the monthly premiums for dental, vision, and basic life insurance.



2022 VERSUS 2023 PREMIUM STRUCTURE (\$)

PPO Medical Plan	2022 Monthly rates			2023 Monthly rates		
	Employee	Village	Total	Employee	Village	Total
	90% In-Network / 70% Out of network benefit					
Single employee	\$113.43	\$642.76	\$756.19	\$112.41	\$637.00	\$749.41
Single + 1 dependent	\$229.13	\$1,298.40	\$1,527.53	\$227.07	\$1,286.76	\$1,513.83
Family	\$404.94	\$2,294.68	\$2,699.62	\$401.31	\$2,274.10	\$2,675.41

HMO Medical Plan	2022 Monthly Rates			2023 Monthly Rates		
	Employee	Village	Total	Employee	Village	Total
Single employee	\$83.66	\$474.07	\$557.72	\$84.39	\$478.23	\$562.62
Single + 1 dependent	\$168.99	\$957.64	\$1,126.63	\$170.48	\$966.04	\$1,136.52
Family +2 dependents	\$298.66	\$1,692.43	\$1,991.10	\$301.29	\$1,707.30	\$2,008.59

Dental Plan	2022 Monthly Rates			2023 Monthly Rates		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$56.91	\$56.91	\$0.00	\$50.79	\$50.79
Single + 1 dependent	\$0.00	\$95.79	\$95.79	\$0.00	\$85.47	\$85.47
Family + 2 dependents	\$0.00	\$160.65	\$160.65	\$0.00	\$143.35	\$143.35

Vision Plan	2022 Monthly Rates			2023 Monthly Rates		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$4.97	\$4.97	\$0.00	\$4.97	\$4.97
Single + 1 dependent	\$0.00	\$7.96	\$7.96	\$0.00	\$7.96	\$7.96
Single + spouse	\$0.00	\$8.12	\$8.12	\$0.00	\$8.12	\$8.12
Family	\$0.00	\$13.10	\$13.10	\$0.00	\$13.10	\$13.10

EMPLOYEE STAFFING LEVELS

<i>Office of the Village Manager/ Administration</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Village Manager	1	0	1	0	1	0
Deputy Village Manager	1.5	0	1.5	0	1.5	0
Assistant to the Village Manager	1	0	1	0	1	0
Administrative Services Manager	0	0	0	0	0	0
Records Clerk	0	0	0	0	0	0
Administrative Assistant	0	0	0	0	0	0
Deputy Village Clerk	0	0	0	0	0	0
Communications and Community Engagement Director	0	0	1	0	0	0
Communications Coordinator	0	0	1	0	0	0
Total	3.5	0	5.5	0	3.5	0
Full & Part-Time Total	3.5		5.5		3.5	

<i>Administrative Services Department</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Administrative Services Director	1	0	1	0	1	0
Administrative Services Manager	0.5	0	1	0	1	0
Buyer	0	0.5	1	0	1	0
Records Clerk	0	0.5	0	0.5	0	1
Total	1.5	1	3	0.5	3	1
Full & Part-Time Total	2.5		3.5		4	

<i>Communications Department</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Communications Director	0	0	0	0	1	0
Communications Coordinator	0	0	0	0	1	0
Total	0	0	0	0	2	0
Full & Part-Time Total	0		0		2	

<i>Human Resources</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Director of Human Resources	1	0	1	0	1	0
Human Resources Manager	1	0	1	0	1	0
Clerk	0	0	0	0	0	0.5
Total	2	0	2	0	2	0.5
Full & Part-Time Total	2		2		2.5	

<i>Finance & General Services</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Director of Finance/Treasurer	1	0	1	0	1	0
Deputy Finance Director	1	0	1	0	1	0
Accountant	0	0.5	1	0.5	1	0
Buyer	0	0	0	0	0	0
Finance Clerk	0	0	1	0	1	0
Accounts Payable Coordinator	1	0	1	0	1	0
Utility Billing Coordinator	1	0	1	0	1	0
Payroll Coordinator	1	0	1	0	1	0
Purchasing Manager	1	0	0	0	0	0
Total	6	0.5	7	0.5	7	0
Full & Part-Time Total	6.5		7.5		7	

<i>Community Development</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Community Development Director	0.5	0	1	0	1	0
Deputy Community Development Director	1	0	1	0	1	0
Permit Coordinator	0	0.5	1	0	1	0
Building Inspector	1	0	0	0	2	0
Chief Building Inspector	0	0	1	0	0	0
Health Inspector	1	0	1	0	1	0
Plan Reviewer	1	0	1	0	1	0
Associate Planner	1	0	1	0	1	0
Property Maintenance Inspector	1	0	1	0	1	0
Administrative Services Manager	0.5	0	0	0	0	0
Building Commissioner	0	0.5	0	0	0	0
Building Services Manager	0	0	0	0	1	0
Administrative Assistant	2	0	2	0	2	0
Electrical Inspector	0	0	0	0	0	0
Plumbing Inspector	0	0	0	0	0	0
Principal Planner	0	0	0	0	0	0
Total	9	1	10	0	12	0
Full & Part-Time Total	10		10		12	

Fire Services	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Fire Chief	1	0	1	0	1	0
Deputy Fire Chief	1	0	1	0	1	0
Battalion Chief	4	0	4	0	4	0
Deputy Fire Marshall	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0
Fire Lieutenant	9	0	9	0	9	0
Firefighter/Paramedic	42	0	42	0	42	0
EMS Educator	1	0	1	0	1	0
Management Analyst	1	0	1	0	1	0
EMA Coordinator	0	0.5	0	0.5	0	0.5
Fire Inspector	0	0	0	0.5	0	0.5
Public Education Officer	0	0	0	0	0	0.5
Total	61	0.5	61	1	61	1.5
Full & Part-Time Total	61.5		62		62.5	

Police Services	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Chief of Police	1	0	1	0	1	0
Deputy Police Chief	2	0	2	0	2	0
Lieutenant	6	0	6	0	6	0
Police Sergeant	7	0	8	0	8	0
Patrol Officer	42	0	45	0	45	0
Desk Officer	3	1.5	3	1.5	3	1.5
Administrative Assistant	1	0	1	0	1	0
Administrative Support Manager	0	0	0	0	1	0
Clerk	2	0.5	2	0.5	2	0.5
Community Engagement Specialist	1	0	0	0	0	0
Community Service Officer	2	0	2	0	2	0
Crossing Guard	0	5	0	5	0	5
Evidence Custodian	1	0	1	0	1	0
Social Worker	1	0	1	0	1	0
Technical Services Manager	1	0	1	0	1	0
Police Commander	0	0	0	0	0	0
Records Supervisor	0	0	0	0	0	0
Total	70	7	73	7	74	7
Full & Part-Time Total	77		80		81	

<i>Golf Operations</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Head Golf Professional	2	0	2	0	2	0
Assistant Golf Professional	0	1	0	1	0	1
Golf Course Attendants- Seasonal	0	20.5	0	20.5	0	20.5
Total	2	21.5	2	21.5	2	21.5
<i>Full & Part-Time Total</i>	23.5		23.5		23.5	

<i>Public Works/Engineering</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
Administrative Assistant	2	0	2	0	2	0
Assistant Public Works Director	1	0	2	0	2	0
Automotive Mechanic II	2	0	2	0	2	0
Automotive Mechanic III	0	0	0	0	0	0
Automotive Shop Assistant	0	0	0	0	0	0
Building Maintenance Manager	1	0	1	0	1	0
Buyer	0.5	0	0	0	0	0
Civil Engineer I	1	0	1	0	1	0
Civil Engineer II	1	0	1	0	1	0
Deputy Director of Public Works	0	0	0	0	0	0
Director of Public Works	1	0	0.5	0	0.5	0
Engineering Intern	0	1	0	1	0	1
Engineering Technician	1	0	1	0	1	0
Fleet Manager	1	0	1	0	1	0
Forestry & Grounds Manager	1	0	1	0	1	0
Laborer – Seasonal	0	1.5	0	5	0	5
Maintenance Worker I	11	1	11	1	14	0.5
Maintenance Worker II	10	0	10	0	9	0
Maintenance Worker II – CL	6	0	6	0	6	0
Management Analyst	1	0	1	0	1	0
Superintendent of Maintenance	1	0	1	0	1	0
Seasonal Snow Plow Driver	0	0	0	0	0	0
Sewer & Drainage Manager	1	0	1	0	1	0
Streets Manager	1	0	1	0	1	0
Superintendent of Utilities	1	0	1	0	0	0
Village Engineer	1	0	1	0	1	0
Water Manager	1	0	1	0	1	0
Total	46.5	3.5	46.5	7	47.5	6.5
<i>Full & Part-Time Total</i>	50		53.5		54	

Total Employee Count

<i>Village of Buffalo Grove</i>	FY 2021		FY 2022		FY 2023	
	FT	PT	FT	PT	FT	PT
<i>Total</i>	201.5	35	210	37.5	214	38
<i>Full & Part-Time Total</i>	236.5		247.5		252	



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 Fund:

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.

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.

Annual Comprehensive Financial Report (ACFR):

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.

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 Valuation:

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.)

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 Message:

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.

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 Management:

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.

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.

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 Revenue:

Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

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:

Describes the parameters for investing village funds and identifies the investment objectives, preferences or tolerance for risk, constraints on the investment portfolio, and how the investment program will be managed and monitored.

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 Tax:

Taxes levied on real property according to the property's valuation and the tax rate.

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 are 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:

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:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other 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

ACFR:	Annual Certified Financial Report	IRMA:	Intergovernmental Risk Management Agency
CAD:	Computer Aided Dispatch	JEMS:	Joint Emergency Management System
CAFT:	Combined Area Fire Training	MCSC3:	Mobile Comm Support Center 3
CIF:	Capital Improvement Fund	MDC:	Mobile Data Computer
CIP:	Capital Improvement Plan	MFT:	Motor Fuel Tax
EAB:	Emerald Ash Borer	NWCDS:	Northwest Central Dispatch System
EAV:	Equalized Assessed Valuation	NWWC:	Northwest Water Commission
EMA:	Emergency Management Agency	OTSW:	Opportunities, Threats, Strengths, and Weaknesses
FLSA:	Fair Labor Standards Act	PAFR:	Popular Annual Financial Report
GAAP:	Generally Accepted Accounting Principals	RETT:	Real Estate Transfer Tax
GFOA:	Government Finance Officers Association	SLIP:	Suburban Insurance Liability Pool
GovITC:	Government Information Technology Consortium	SOP:	Standard Operating Procedure
HVAC:	Heating, Ventilation Air Conditioning	SWANCC:	Solid Waste Agency of Northern Cook County
IEPA:	Illinois Environmental Protection Agency	TERF:	Technology Equipment and Replacement Fund
IMF:	Infrastructure Maintenance Fee	TIF:	Tax Increment Financing
IPBC:	Intergovernmental Personnel Benefit Cooperative	VSI:	Voluntary Separation Incentive
IMRF:	Illinois Municipal Retirement Fund		



Appendix D: CMAP Data



COMMUNITY DATA SNAPSHOT





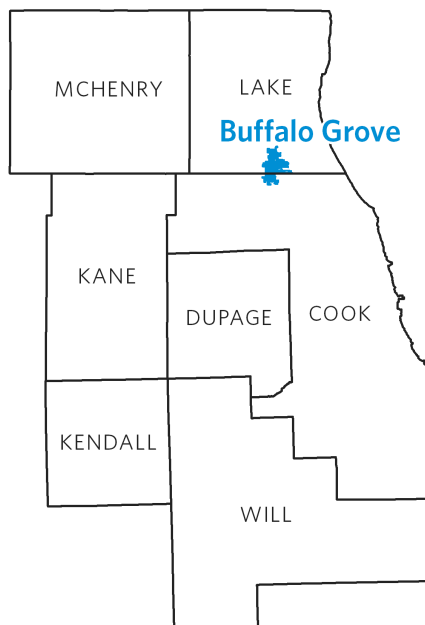
Chicago Metropolitan
Agency for Planning

Buffalo Grove

Community Data Snapshot

Municipality Series

July 2022 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 of the municipality's population, as of the 2020 decennial census.

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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
White (Non-Hispanic)	26,782	65.6	425,678	60.8	4,276,699	50.6
Hispanic or Latino (of Any Race)	2,667	6.5	153,498	21.9	1,952,731	23.1
Black (Non-Hispanic)	1,343	3.3	45,535	6.5	1,391,837	16.5
Asian (Non-Hispanic)	8,872	21.7	55,733	8.0	620,988	7.3
Other/Multiple Races (Non-Hispanic)	1,140	2.8	19,238	2.7	209,283	2.5

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Total population

Age Cohorts, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Under 5	2,170	5.3	40,058	5.7	508,895	6.0
5 to 19	7,834	19.2	150,869	21.6	1,624,354	19.2
20 to 34	6,662	16.3	128,263	18.3	1,781,246	21.1
35 to 49	9,330	22.9	135,625	19.4	1,688,609	20.0
50 to 64	9,077	22.2	145,100	20.7	1,625,883	19.2
65 to 74	3,624	8.9	59,474	8.5	713,897	8.4
75 to 84	1,347	3.3	26,840	3.8	348,205	4.1
85 and Over	760	1.9	13,453	1.9	160,449	1.9
Median Age	41.5		38.5		37.7	

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Total population

Educational Attainment*, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than High School Diploma	621	2.2	42,227	9.2	635,735	11.0
High School Diploma or Equivalent	3,140	11.0	92,200	20.1	1,291,465	22.4
Some College, No Degree	3,838	13.4	83,084	18.1	1,092,322	18.9
Associate's Degree	2,016	7.1	29,965	6.5	407,241	7.1
Bachelor's Degree	10,925	38.3	123,494	26.9	1,412,295	24.5
Graduate or Professional Degree	8,008	28.1	87,781	19.1	934,423	16.2

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Population 25 years and older

*Highest degree or level of school completed by an individual.

Nativity, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Native	26,566	65.1	568,802	81.3	6,847,148	81.0
Foreign Born	14,238	34.9	130,880	18.7	1,604,390	19.0

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Total population

Language Spoken at Home and Ability to Speak English, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English Only	21,948	56.8	467,678	70.9	5,459,244	68.7
Spanish	2,136	5.5	112,948	17.1	1,449,991	18.3
Slavic Languages	6,385	16.5	20,480	3.1	278,826	3.5
Chinese	1,252	3.2	7,731	1.2	90,225	1.1
Tagalog	364	0.9	7,042	1.1	71,472	0.9
Arabic	25	0.1	1,209	0.2	62,859	0.8
Korean	1,287	3.3	5,069	0.8	35,656	0.4
Other Asian Languages	2,195	5.7	10,416	1.6	110,907	1.4
Other Indo-European Languages	2,674	6.9	23,910	3.6	326,948	4.1
Other/Unspecified Languages	368	1.0	3,141	0.5	56,515	0.7
TOTAL NON-ENGLISH	16,686	43.2	191,946	29.1	2,483,399	31.3
Speak English Less than "Very Well"*	5,440	14.1	65,668	10.0	925,362	11.7

Source: 2016-2020 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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
1-Person Household	3,477	22.8	56,712	22.8	921,119	29.2
2-Person Household	4,576	30.0	81,420	32.7	975,488	30.9
3-Person Household	3,134	20.5	41,736	16.8	490,784	15.6
4-or-More-Person Household	4,089	26.8	68,816	27.7	765,988	24.3

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Family	11,434	74.8	180,333	72.5	2,029,180	64.3
Single Parent with Child	842	5.5	18,758	7.5	252,992	8.0
Non-Family	3,842	25.2	68,351	27.5	1,124,199	35.7

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than \$25,000	1,528	10.0	29,739	12.0	506,150	16.1
\$25,000 to \$49,999	1,532	10.0	36,997	14.9	548,808	17.4
\$50,000 to \$74,999	1,623	10.6	35,761	14.4	495,919	15.7
\$75,000 to \$99,999	1,732	11.3	30,730	12.4	401,768	12.7
\$100,000 to \$149,999	3,251	21.3	45,858	18.4	556,161	17.6
\$150,000 and Over	5,610	36.7	69,599	28.0	644,573	20.4
Median Income	\$117,921		\$92,654		\$76,606	
Per Capita Income*	\$53,787		\$47,223		\$40,601	

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

*Universe: Total population

Household Computer and Internet Access, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
One or More Computing Devices	14,527	95.1	236,389	95.1	2,923,718	92.7
Smartphone(s) Only	405	2.7	12,986	5.2	226,403	7.2
No Computing Devices	749	4.9	12,295	4.9	229,661	7.3
Internet Access	14,535	95.1	231,973	93.3	2,832,841	89.8
Broadband Subscription	14,297	93.6	227,446	91.5	2,750,632	87.2
No Internet Access	741	4.9	16,711	6.7	320,538	10.2

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Occupied Housing Units	15,276	96.8	248,684	94.0	3,153,379	92.2
Owner-Occupied*	12,118	79.3	182,892	73.5	2,024,218	64.2
Renter-Occupied*	3,158	20.7	65,792	26.5	1,129,161	35.8
Vacant Housing Units	499	3.2	15,997	6.0	266,837	7.8

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Housing units

*Universe: Occupied housing units

Housing Costs as a Percentage of Household Income*, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than \$20,000	638	4.3	18,678	7.7	329,533	10.7
Less than 20 Percent	0	0.0	793	0.3	8,809	0.3
20 to 29 Percent	85	0.6	1,253	0.5	23,934	0.8
30 Percent or More	553	3.8	16,632	6.8	296,790	9.7
\$20,000 to \$49,999	1,945	13.3	44,073	18.1	658,312	21.4
Less than 20 Percent	169	1.2	4,758	2.0	76,378	2.5
20 to 29 Percent	317	2.2	8,866	3.6	137,095	4.5
30 Percent or More	1,459	9.9	30,449	12.5	444,839	14.5
\$50,000 to \$74,999	1,598	10.9	35,242	14.5	490,893	16.0
Less than 20 Percent	362	2.5	10,418	4.3	150,576	4.9
20 to 29 Percent	633	4.3	12,895	5.3	174,242	5.7
30 Percent or More	603	4.1	11,929	4.9	166,075	5.4
\$75,000 or More	10,493	71.5	145,583	59.8	1,594,882	51.9
Less than 20 Percent	6,697	45.6	99,313	40.8	1,074,238	35.0
20 to 29 Percent	3,032	20.7	33,061	13.6	392,538	12.8
30 Percent or More	764	5.2	13,209	5.4	128,106	4.2

Source: 2016-2020 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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Single Family, Detached	8,559	54.3	177,509	67.1	1,719,774	50.3
Single Family, Attached	2,213	14.0	26,231	9.9	253,603	7.4
2 Units	127	0.8	7,355	2.8	237,178	6.9
3 or 4 Units	728	4.6	8,262	3.1	268,464	7.8
5 to 9 Units	637	4.0	9,428	3.6	266,933	7.8
10 to 19 Units	1,336	8.5	11,864	4.5	150,679	4.4
20 or More Units	2,175	13.8	19,562	7.4	494,837	14.5
Mobile Home/Other*	0	0.0	4,470	1.7	28,748	0.8

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Housing units

*"Other" includes boats, recreational vehicles (RVs), vans, etc.

Housing Size, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
0 or 1 Bedroom	1,738	11.0	24,098	9.1	550,686	16.1
2 Bedrooms	3,557	22.5	61,214	23.1	958,392	28.0
3 Bedrooms	4,708	29.8	89,843	33.9	1,138,223	33.3
4 Bedrooms	5,070	32.1	70,554	26.7	600,758	17.6
5 or More Bedrooms	702	4.5	18,972	7.2	172,157	5.0
Median Number of Rooms*	6.2		6.3		6.0	

Source: 2016-2020 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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Built 2000 or Later	728	4.6	47,330	17.9	478,528	14.0
Built 1970 to 1999	12,388	78.5	131,017	49.5	1,175,262	34.4
Built 1940 to 1969	2,534	16.1	62,674	23.7	1,044,171	30.5
Built Before 1940	125	0.8	23,660	8.9	722,255	21.1
Median Year Built	1982		1981		1969	

Source: 2016-2020 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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
No Vehicle Available	500	3.3	12,402	5.0	399,153	12.7
1 Vehicle Available	4,754	31.1	67,629	27.2	1,116,123	35.4
2 Vehicles Available	7,368	48.2	109,547	44.1	1,103,633	35.0
3 or More Vehicles Available	2,654	17.4	59,106	23.8	534,470	16.9

Source: 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Mode of Travel to Work, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Work at Home*	2,951	13.3	34,408	9.7	342,653	8.2
Drive Alone	16,203	72.8	262,458	74.2	2,785,976	66.7
Carpool	1,251	5.6	29,983	8.5	321,528	7.7
Transit	1,458	6.6	15,322	4.3	517,952	12.4
Walk or Bike	163	0.7	7,824	2.2	153,729	3.7
Other	229	1.0	3,608	1.0	57,069	1.4
TOTAL COMMUTERS	19,304	86.7	319,195	90.3	3,836,254	91.8
Mean Commute Time (Minutes)	30.3		30.4		32.2	

Source: 2016-2020 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, 2016-2020

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
In Labor Force	23,361	71.3	380,190	68.9	4,546,688	67.3
Employed†*	22,632	96.9	350,463	92.2	4,254,806	93.6
Unemployed*	721	3.1	19,795	5.2	279,707	6.2
Not in Labor Force	9,420	28.7	171,806	31.1	2,205,767	32.7

Source: 2016-2020 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*, 2021

	Buffalo Grove		Lake County		6-County Region**	
	Count	Percent	Count	Percent	Count	Percent
Private Sector Employment	14,690	N/A	275,979	N/A	3,343,257	N/A
Job Change, 2011-21	-468	-3.1	13,952	5.3	150,831	4.7
Job Change, 2001-21	-4,285	-22.6	2,156	0.8	-145,637	-4.2
Private Sector Jobs per Household***	0.96		1.11		1.06	

Source: Illinois Department of Employment Security, Where Workers Work report (2021).

*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 2016-2020 American Community Survey five-year estimates.

Employment of Buffalo Grove Residents*, 2019

TOP INDUSTRY SECTORS	Count	Percent
1. Professional	2,772	13.2
2. Health Care	2,292	10.9
3. Manufacturing	2,151	10.2
4. Retail Trade	1,840	8.7
5. Finance	1,839	8.7
TOP EMPLOYMENT LOCATIONS		
1. Chicago	3,394	16.1
2. Buffalo Grove	1,252	5.9
3. Northbrook	823	3.9
4. Arlington Heights	815	3.9
5. Schaumburg	744	3.5

Employment in Buffalo Grove*, 2019

TOP INDUSTRY SECTORS	Count	Percent
1. Manufacturing	2,950	18.2
2. Professional	2,820	17.4
3. Retail Trade	1,396	8.6
4. Wholesale Trade	1,389	8.6
5. Administration	1,184	7.3
TOP RESIDENCE LOCATIONS		
1. Chicago	1,737	10.7
2. Buffalo Grove	1,252	7.7
3. Arlington Heights	675	4.2
4. Wheeling	535	3.3
5. Palatine	482	3.0

Source: U.S. Census Bureau, Longitudinal Employer-Household Dynamics program (2019).

*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*, 2018

	Buffalo Grove	Lake County	CMAP Region
High Walkability	0.0%	5.1%	44.7%
Moderate Walkability	80.7%	28.1%	24.8%
Low Walkability	19.3%	66.8%	30.5%

Source: Chicago Metropolitan Agency for Planning analysis of the 2018 [Walkability Layer](#).

*The CMAP Walkability Layer is based on several factors: the presence/absence of sidewalks; the number of amenities within walking distance; population/employment density; bicycle/pedestrian crashes and fatalities; and physical characteristics (e.g., tree cover, block length). This table reports the share of residents plus jobs whose home and workplace locations, respectively, are within each Walkability Layer category.

Tax Base

The tax base tables include retail sales and equalized assessed values for Buffalo Grove.

General Merchandise Retail Sales, 2021

	Buffalo Grove	Lake County	CMAP Region
General Merchandise	\$525,544,476	\$9,695,544,716	\$93,569,186,184
Total Retail Sales	\$711,760,943	\$11,935,965,091	\$122,031,374,715
Total Sales per Capita*	\$17,443	\$17,059	\$14,439

Source: Illinois Department of Revenue, 2021.

*Per capita calculations based on population from 2016-2020 American Community Survey five-year estimates.

Equalized Assessed Value, 2020

Residential	\$1,420,583,407
Commercial	\$357,487,176
Industrial	\$5,900,081
Railroad	\$42,089
Farm	\$648,932
Mineral	\$0
TOTAL	\$1,784,661,685

Sources: Illinois Department of Revenue, 2020.

Change Over Time

The time series tables include comparisons of current 2016-2020 ACS estimates to historic year estimates from the 2000 Census and 2006-2010 ACS.

Race and Ethnicity, Over Time

	2000 Percent	2006-2010 Percent	2016-2020 Percent
White (Non-Hispanic)	86.5	76.2	65.6
Hispanic or Latino (of Any Race)	3.3	5.8	6.5
Black (Non-Hispanic)	0.7	0.6	3.3
Asian (Non-Hispanic)	8.4	15.0	21.7
Other/Multiple Races (Non-Hispanic)	1.0	2.4	2.8

Source: 2000 Census; 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Total population

Age Cohorts, Over Time

	2000 Percent	2006-2010 Percent	2016-2020 Percent
19 and Under	30.6	26.7	24.5
20 to 34	15.2	13.3	16.3
35 to 49	30.0	26.3	22.9
50 to 64	15.1	21.6	22.2
65 and Over	9.0	12.1	14.0
Median Age	37.4	41.6	41.5

Source: 2000 Census; 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Total population

Educational Attainment*, Over Time

	2000 Percent	2006-2010 Percent	2016-2020 Percent
Less than High School Diploma	4.7	4.0	2.2
High School Diploma or Equivalent	14.0	15.6	11.0
Some College, No Degree	19.3	15.6	13.4
Associate's Degree	6.2	5.0	7.1
Bachelor's Degree	35.4	35.4	38.3
Graduate or Professional Degree	20.5	24.4	28.1

Source: 2000 Census; 2006-2010 and 2016-2020 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*	2016-2020
	Percent	Percent
Native	73.2	65.1
Foreign Born	26.8	34.9

Source: 2006-2010 and 2016-2020 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	2016-2020
	Percent	Percent
English Only	68.4	56.8
Spanish	4.8	5.5
Slavic Languages	11.6	16.5
Chinese	3.0	3.2
Tagalog	0.8	0.9
Arabic	0.1	0.1
Korean	3.4	3.3
Other Asian Languages	2.5	5.7
Other Indo-European Languages	4.8	6.9
Other/Unspecified Languages	0.7	1.0
TOTAL NON-ENGLISH	31.6	43.2
Speak English Less than "Very Well"*	10.3	14.1

Source: 2006-2010 and 2016-2020 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	2016-2020 Percent
1-Person Household	25.4	22.8
2-Person Household	31.4	30.0
3-Person Household	19.1	20.5
4-or-More-Person Household	24.1	26.8

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, Over Time

	2006-2010 Percent	2016-2020 Percent
Family	71.4	74.8
Single Parent with Child	4.2	5.5
Non-Family	28.6	25.2

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, Over Time

	2006-2010 (2020 Dollars)	2016-2020 (2020 Dollars)
Median Income	\$103,325	\$117,921

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, Over Time

	2000 Percent	2006-2010 Percent	2016-2020 Percent
Occupied Housing Units	97.2	97.0	96.8
Owner-Occupied*	87.1	83.4	79.3
Renter-Occupied*	12.9	16.6	20.7
Vacant Housing Units	2.8	3.0	3.2

Source: 2000 Census; 2006-2010 and 2016-2020 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	2016-2020 Percent
Less than \$20,000	7.1	4.3
Less than 20 Percent	0.0	0.0
20 to 29 Percent	0.6	0.6
30 Percent or More	6.6	3.8
\$20,000 to \$49,999	17.3	13.3
Less than 20 Percent	1.9	1.2
20 to 29 Percent	2.5	2.2
30 Percent or More	12.9	9.9
\$50,000 to \$74,999	15.9	10.9
Less than 20 Percent	3.6	2.5
20 to 29 Percent	4.2	4.3
30 Percent or More	8.1	4.1
\$75,000 or More	58.8	71.5
Less than 20 Percent	28.1	45.6
20 to 29 Percent	18.4	20.7
30 Percent or More	12.2	5.2

Source: 2006-2010 and 2016-2020 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	2016-2020 Percent
Single Family, Detached	52.6	54.3
Single Family, Attached	16.9	14.0
2 Units	0.3	0.8
3 or 4 Units	4.0	4.6
5 or More Units	26.2	26.3
Mobile Home/Other*	0.0	0.0

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Housing units

*“Other” includes boats, recreational vehicles (RVs), vans, etc.

Housing Size, Over Time

	2006-2010 Percent	2016-2020 Percent
0 or 1 Bedroom	10.4	11.0
2 Bedrooms	25.7	22.5
3 Bedrooms	31.3	29.8
4 Bedrooms	27.8	32.1
5 or More Bedrooms	4.9	4.5
Median Number of Rooms*	6.3	6.2

Source: 2006-2010 and 2016-2020 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	2016-2020 Percent
Built 2000 or Later	5.1	4.6
Built 1970 to 1999	78.5	78.5
Built 1940 to 1969	15.4	16.1
Built Before 1940	1.1	0.8
Median Year Built	1982	1982

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Housing units

Vehicles Available per Household, Over Time

	2006-2010 Percent	2016-2020 Percent
No Vehicle Available	3.9	3.3
1 Vehicle Available	30.1	31.1
2 Vehicles Available	48.9	48.2
3 or More Vehicles Available	17.1	17.4

Source: 2006-2010 and 2016-2020 American Community Survey five-year estimates.

Universe: Occupied housing units

Mode of Travel to Work, Over Time

	2006-2010 Percent	2016-2020 Percent
Work at Home*	5.4	13.3
Drive Alone	84.5	72.8
Carpool	4.0	5.6
Transit	4.2	6.6
Walk or Bike	0.8	0.7
Other	1.0	1.0
TOTAL COMMUTERS	94.6	86.7
Mean Commute Time (Minutes)	29.5	30.3

Source: 2006-2010 and 2016-2020 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	2016-2020 Percent
In Labor Force	71.5	71.3
Employed ^{†*}	95.4	96.9
Unemployed*	4.6	3.1
Not in Labor Force	28.5	28.7

Source: 2006-2010 and 2016-2020 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.

Residential Water and Wastewater Price Trends*

MONTHLY COST PER 5,000 GALLONS**	2014 (2021 Dollars)	2020 (2021 Dollars)	Percent Change	Annualized Percent Change
Drinking Water	\$18.54	\$30.87	66.5	8.9
Sewer	\$4.64	\$7.33	58.1	7.9
Combined***	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 prices were adjusted for inflation using the U.S. Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers (CPI-U).

**Monthly water bills are calculated as: $\text{monthly base charge} + ((5,000 \text{ gallons} - \text{water provision included in base charge}) \times \$/1,000 \text{ gallons})$. Note that actual billing calculation practices may vary across communities.

***Some utilities combine drinking water and sewer prices, rather than separating them 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%	46.1%	53.6%	CMAP, 2018
	Jobs located in highly walkable areas	0.0%	41.9%	46.0%	CMAP, 2018
Prosperity	Population aged 25+ with an associate's degree or higher	73.4%	47.7%	64.9%	ACS, 2016-2020
	Workforce participation rate among population aged 20-64	84.2%	81.2%	83.4%	ACS, 2016-2020
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	0.18	0.19	0.17	USGS NLCD, 2019
	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	26.2%	32.0%	37.3%	ACS, 2016-2020

+Select targets have been provisionally revised as part of the ON TO 2050 Update, which is currently pending adoption. Please visit cmap.illinois.gov/2050/updating-the-plan to learn more.

*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. *[[Some indicator targets have been modified as part of the ON TO 2050 Plan Update process. Formal adoption of updated targets is expected in October 2022.]]



Appendix E: Operations Guide



REVENUE • EXPENSE



G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
Fund: 100 - General Fund						
REVENUES						
10 - Property Taxes						
100.400.01	Taxes - Property Corporate Levy - Cook County	667,590	-	-	-	-
100.400.02	Taxes - Property Corporate Levy - Lake County	2,145,187	-	-	-	-
100.400.03	Taxes - Property Police Protection - Cook County	176,223	910,853	721,285	714,072	721,285
100.400.04	Taxes - Property Police Protection - Lake County	516,545	2,701,401	2,947,510	2,918,035	2,947,510
100.400.07	Taxes - Property Fire Protection - Cook County	1,147,820	1,395,584	1,081,928	1,071,109	1,081,928
100.400.08	Taxes - Property Fire Protection - Lake County	3,364,502	4,052,102	4,421,265	4,377,052	4,421,265
100.400.09	Taxes - Property Street & Bridge Levy - Cook Cty	212,120	-	-	-	-
100.400.10	Taxes - Property Street & Bridge Levy - Lake Cty	622,637	-	-	-	-
100.400.11	Taxes - Property Street Lighting Levy - Cook Cty	72,684	-	-	-	-
100.400.12	Taxes - Property Street Lighting Levy - Lake Cty	212,184	-	-	-	-
100.400.30	Taxes - Property FICA Levy - Cook County	148,444	142,880	153,946	152,407	187,749
100.400.31	Taxes - Property FICA Levy - Lake County	445,409	418,373	615,784	609,626	750,996
100.400.32	Taxes - Property IMRF Levy - Cook County	318,836	306,886	204,078	202,037	170,275
100.400.33	Taxes - Property IMRF Levy - Lake County	955,412	898,790	816,314	808,151	681,102
100.400.50	Taxes - Property Police Pension - Lake County	2,321,563	2,480,027	2,726,081	2,726,081	3,047,356
100.400.51	Taxes - Property Police Pension - Cook County	774,029	849,899	667,996	667,996	746,721
100.400.60	Taxes - Property Fire Pension - Lake County	1,514,849	1,763,485	1,947,509	1,947,509	1,626,149
100.400.61	Taxes - Property Fire Pension - Cook County	504,456	604,712	476,576	476,576	397,936
Account Classification Total: 10 - Property Taxes		16,120,489	16,524,992	16,780,272	16,670,651	16,780,272
15 - Other Taxes						
100.410.05	Taxes - State Shared Local Use Tax	1,852,931	1,616,041	1,627,242	1,627,242	1,659,787
100.410.10	Taxes - State Shared State Income Tax	4,569,557	5,643,154	4,852,000	5,300,000	5,765,000
100.410.15	Taxes - State Shared Sales Tax - State	7,117,624	9,128,882	7,442,300	8,200,000	8,271,530
100.410.16	Taxes - State Shared Sales Tax Rebate Payments	(978,490)	11,069	-	-	-
100.410.20	Taxes - State Shared Road & Bridge Tax Wheeling	26,155	22,149	28,000	28,000	28,000
100.410.25	Taxes - State Shared Road & Bridge Tax Vernon	126,977	128,693	154,000	154,000	154,000
100.410.32	Taxes - State Shared Cannabis Tax	24,083	63,861	69,100	228,000	240,000
100.410.40	Taxes - State Shared Video Gaming Tax	68,507	87,695	82,500	112,000	115,000
100.410.50	Taxes - State Shared Replacement Tax	24,812	42,887	20,000	60,000	40,000
100.415.05	Taxes - Local Sales Tax - Home Rule	5,023,825	6,871,022	5,502,000	6,100,000	6,052,200
100.415.10	Taxes - Local Home Rule Rebate	(1,333,194)	2,204	-	-	-
100.415.15	Taxes - Local Real Estate Transfer Tax	989,118	1,601,370	990,000	1,300,000	1,089,000
100.415.16	Taxes - Local Food & Beverage Tax Rebate	(36,938)	-	-	-	-
100.415.20	Taxes - Local Hotel/Motel Tax	42,790	62,462	58,000	68,000	70,000
100.415.25	Taxes - Local Simplified Telecommunications Tx	906,071	716,737	720,000	720,000	690,000
100.415.30	Taxes - Local Prepared Food & Beverage Tax	651,680	781,157	750,000	750,000	770,000
100.415.32	Taxes - Local Cannabis	-	-	400,000	-	-
100.415.35	Taxes - Local Electricity Use Tax	1,614,057	1,603,635	1,600,000	1,600,000	1,600,000
100.415.40	Taxes - Local Natural Gas Use Tax	1,029,640	1,059,321	1,100,000	1,100,000	1,100,000
100.415.50	Taxes - Local Auto Rental Tax	510	169	-	-	-
100.416.01	Taxes Foreign Fire Tax	82,604	79,605	-	-	-
Account Classification Total: 15 - Other Taxes		21,802,319	29,522,112	25,395,142	27,347,242	27,644,517
20 - Intergovernmental Revenue						
100.440.15	Intergovernmental Revenue - Local Reimb - District #214 Officer	136,029	163,668	105,037	123,291	105,037
100.440.20	Intergovernmental Revenue - Local Reimb - Various Govts Fuel	26,341	24,383	10,000	966	-
100.440.25	Intergovernmental Revenue - Local Reimb - D.A.R.E. Officer	16,072	5,775	66,449	34,376	66,374
100.440.40	Intergovernmental Revenue - Local Crossing Guard Reimbursement	23,053	213	23,640	14,396	24,598
100.440.46	Intergovernmental Revenue - Local Overtime Reimb - DEA	13,001	17,955	15,500	483	15,500
100.440.50	Intergovernmental Revenue - Local Overtime Reimb - ICE	2,398	4,072	6,800	18,788	7,447
100.440.90	Intergovernmental Revenue - Local Miscellaneous	2,630	(59,112)	5,000	-	-
Account Classification Total: 20 - Intergovernmental Revenue		219,524	156,953	232,426	192,300	218,956
25 - Licenses						
100.420.05	Business Licenses Business Licenses	106,228	105,735	120,000	110,000	110,000
100.420.10	Business Licenses Tobacco Licenses	2,100	1,950	1,650	1,950	1,650
100.420.15	Business Licenses Vending Machine Licenses	5,370	4,685	5,000	5,760	5,000
100.420.20	Business Licenses Chauffeur Licenses	105	-	-	70	-
100.420.25	Business Licenses Alarm Permits	27,635	26,155	26,000	6,700	26,000
100.420.50	Business Licenses All Other Licenses	7,250	10,482	9,000	3,945	9,000
100.425	Liquor Licenses	102,700	97,400	-	-	-
100.425.05	Liquor Licenses Class A	-	5,000	51,600	37,500	37,500
100.425.10	Liquor Licenses Class B	-	-	24,000	27,600	27,600
100.425.15	Liquor Licenses Class C	-	-	34,800	30,000	30,000
100.425.20	Liquor Licenses Class D	-	-	12,800	15,000	15,000
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	933	2,510	13,750	12,701	12,701

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
<i>Account Classification Total: 25 - Licenses</i>		252,321	253,917	306,600	259,226	282,451
<i>30 - Permits</i>						
100.420.30	Business Licenses Video Gaming Permit	49,000	48,000	49,000	67,500	67,500
100.435.05	Building Revenue & Fees Development Building Permits	-	66,142	-	800	-
100.435.10	Building Revenue & Fees Engineering Fees	115,477	111,218	60,000	52,371	60,000
100.435.15	Building Revenue & Fees Contractor Registration	72,400	85,375	85,000	66,375	85,000
100.435.20	Building Revenue & Fees Plan Review Fees	170,193	224,741	-	41,535	-
100.435.25	Building Revenue & Fees Filing Fees	4,100	6,475	4,000	7,175	4,000
100.435.30	Building Revenue & Fees Annexation Fees	58,500	108,000	30,000	90,000	30,000
100.435.35	Building Revenue & Fees Building Inspection Fees	508,266	952,144	715,600	896,081	715,600
100.435.40	Building Revenue & Fees Plumbing Inspection Fees	57,557	106,567	25,000	13,389	25,000
100.435.45	Building Revenue & Fees Electrical Inspection Fees	47,840	98,184	35,000	16,141	35,000
100.435.50	Building Revenue & Fees Mechanical Inspection Fees	53,552	73,214	30,000	13,619	30,000
100.435.55	Building Revenue & Fees Sign Inspection Fees	5,313	5,884	5,000	10,766	5,000
100.435.60	Building Revenue & Fees Elevator Inspection Fees	14,740	16,235	25,000	12,420	25,000
100.435.65	Building Revenue & Fees Fire Suppression Inspection Fees	9,744	17,842	10,000	14,866	10,000
100.435.70	Building Revenue & Fees Rental Inspection Fees	93,753	253,695	153,200	49,035	153,200
100.435.71	Building Revenue & Fees Other Non-Business Lic & Permits	42,483	44,756	45,000	17,066	45,000
<i>Account Classification Total: 30 - Permits</i>		1,302,917	2,218,472	1,271,800	1,369,139	1,290,300
<i>35 - Fines and Fees</i>						
100.455.05	Fines & Fees Court Fines Cook	3,002	18,205	2,600	8,500	12,000
100.455.07	Fines & Fees Prison Fees Lake County	2,238	1,023	-	-	-
100.455.10	Fines & Fees Court Fines Lake	312,096	292,713	270,000	290,000	290,000
100.455.15	Fines & Fees Village Ordinance Fines	85,943	106,006	30,000	60,000	60,000
100.455.20	Fines & Fees Alarm Service Calls	8,839	44,850	42,000	18,000	20,000
100.455.25	Fines & Fees Accident Reports	7,475	5,915	5,800	5,000	5,800
100.455.30	Fines & Fees Fingerprint Fees	-	-	1,000	25	-
100.455.35	Fines & Fees Ambulance Transport Fees	1,197,305	1,432,597	1,300,000	1,400,000	1,400,000
100.455.40	Fines & Fees Subpoena Fees	110	-	-	-	-
100.455.45	Fines & Fees DUI Assessments	6,372	1,972	3,000	700	2,000
100.455.50	Fines & Fees Impounding Fees	49,150	44,760	45,900	45,900	45,900
100.455.60	Fines & Fees Administrative Bail Fee	2,801	3,060	2,400	2,400	2,400
100.455.90	Fines & Fees Misc Other	275,399	254,557	-	-	-
<i>Account Classification Total: 35 - Fines and Fees</i>		1,950,729	2,205,657	1,702,700	1,830,525	1,838,100
<i>40 - Charges for Services</i>						
100.441.30	Sales of Water Construction Water	5,513	8,327	3,000	9,000	3,000
100.444.05	Insurance Contributions Retiree Premiums	4,425	-	-	-	-
<i>Account Classification Total: 40 - Charges for Services</i>		9,938	8,327	3,000	9,000	3,000
<i>45 - Interest Income</i>						
100.450.10	Investment Revenue Interest Income -Investment Pool	142,682	(44,818)	47,000	24,000	47,000
100.450.15	Investment Revenue Interest Income - Money Market	20,195	5,745	2,000	40,000	2,000
100.450.20	Investment Revenue Interest Income - CD's	65,981	43,482	6,500	84,000	6,500
100.450.25	Investment Revenue Interest Income - Securities	31,418	24,213	3,100	17,000	3,100
100.450.35	Investment Revenue Gain/Loss Security Transaction	17,900	(68,683)	-	-	-
<i>Account Classification Total: 45 - Interest Income</i>		278,176	(40,061)	58,600	165,000	58,600
<i>50 - Miscellaneous Revenue</i>						
100.456.05	Asset Seizures Federal	87,054	3,332	-	-	-
100.456.10	Asset Seizures State	1,238	4,904	-	-	-
100.456.15	Asset Seizures State Article 36 [non-drug]	1,683	4,090	-	-	-
100.465.05	All Other Revenue Cable Franchise Fees	696,550	689,919	700,000	695,000	680,000
100.465.07	All Other Revenue Storm Water Management Fees	1,134,009	1,137,058	1,140,000	1,140,000	1,140,000
100.465.10	All Other Revenue Buffalo Grove Days	-	110,618	50,000	90,000	50,000
100.465.12	All Other Revenue Symphonic Band	150	875	-	875	875
100.465.20	All Other Revenue Facility Rental	2,560	-	-	-	-
100.465.26	All Other Revenue Ins Worker's Comp Recovery	952	-	-	-	-
100.465.30	All Other Revenue Farmers Market	5,469	6,926	7,500	7,000	7,000
100.465.35	All Other Revenue Sales - Fixed Assets	-	13,500	-	-	-
100.465.44	All Other Revenue Fire Miscellaneous	44,216	79,059	-	-	-
100.465.45	All Other Revenue Police Miscellaneous	7,322	16,645	-	50,800	-
100.465.50	All Other Revenue Misc Reimbursements/Refunds	43,182	49,757	-	250	-
100.465.51	All Other Revenue Miscellaneous Donations	20,000	-	-	11,800	-
100.465.54	All Other Revenue Community Support Donation	-	22,000	-	-	-
100.465.65	All Other Revenue Grants	930,106	824,732	-	50,831	-
100.465.66	All Other Revenue IRMA	-	629,511	-	-	-
100.465.70	All Other Revenue Recycling Proceeds	3,040	11,089	25,000	850	-
100.465.75	All Other Revenue Auction Proceeds	23,194	140,135	-	-	-
100.465.80	All Other Revenue Cannabis Fees	146,630	94,694	80,000	163,000	135,000
100.465.90	All Other Revenue Miscellaneous Income	1,408,599	338,703	150,000	45,000	50,000
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		4,555,955	4,177,548	2,152,500	2,255,406	2,062,875
<i>55 - Operating Transfers</i>						
100.460.05	Operating Transfers Interfund Transfers In	2,008,315	1,431,386	999,600	780,000	780,000
<i>Account Classification Total: 55 - Operating Transfers</i>		2,008,315	1,431,386	999,600	780,000	780,000
REVENUES Total		331	48,500,684	56,459,302	48,902,640	50,878,489
					50,878,489	50,959,071

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
	Fund REVENUE Total: 100 - General Fund	48,500,684	56,459,302	48,902,640	50,878,489	50,959,071
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	43,890	14,596	24,000	24,000	24,000
120.455.75	Fines & Fees Parking Fees - Parking Passes	8,710	1,020	5,000	1,000	5,000
Account Classification Total: 35 - Fines and Fees		52,600	15,616	29,000	25,000	29,000
50 - Miscellaneous Revenue						
120.465.20	All Other Revenue Facility Rental	302	-	-	182	3,822
Account Classification Total: 50 - Miscellaneous Revenue		302	-	-	182	3,822
55 - Operating Transfers						
120.460.05	Operating Transfers Interfund Transfers In	130,000	150,000	172,000	172,000	172,000
Account Classification Total: 55 - Operating Transfers		130,000	150,000	172,000	172,000	172,000
REVENUES Total		182,901	165,616	201,000	197,182	204,822
Fund REVENUE	Total: 120 - Metra Parking Lot Fund	182,901	165,616	201,000	197,182	204,822
Fund: 125 - Lake Cook Rd TIF Fund						
REVENUES						
10 - Property Taxes						
125.400.16	Taxes - Property Lake Cook Rd TIF - Cook County	-	30,841	-	-	40,000
Account Classification Total: 10 - Property Taxes		-	30,841	-	-	40,000
55 - Operating Transfers						
125.460.05	Operating Transfers Interfund Transfers In	72,959	-	-	-	-
Account Classification Total: 55 - Operating Transfers		72,959	-	-	-	-
REVENUES Total		72,959	30,841	-	-	40,000
Fund REVENUE	Total: 125 - Lake Cook Rd TIF Fund	72,959	30,841	-	-	40,000
Fund: 130 - Motor Fuel Tax Fund						
REVENUES						
15 - Other Taxes						
130.410.37	Taxes - State Shared MFT Trans. Renewal Fund Distr.	624,447	683,630	-	695,986	650,000
130.410.60	Taxes - State Shared Motor Fuel Tax	885,648	942,264	1,600,000	968,672	950,000
Account Classification Total: 15 - Other Taxes		1,510,094	1,625,895	1,600,000	1,664,658	1,600,000
50 - Miscellaneous Revenue						
130.465.65	All Other Revenue Grants	911,583	911,583	911,600	911,583	-
130.465.90	All Other Revenue Miscellaneous Income	-	50,395	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		911,583	961,978	911,600	911,583	-
REVENUES Total		2,421,678	2,587,873	2,511,600	2,576,241	1,600,000
Fund REVENUE	Total: 130 - Motor Fuel Tax Fund	2,421,678	2,587,873	2,511,600	2,576,241	1,600,000
Fund: 135 - Local Motor Fuel Tax Fund						
REVENUES						
15 - Other Taxes						
135.415.31	Taxes - Local Local MFT	421,550	486,775	445,000	544,255	485,000
Account Classification Total: 15 - Other Taxes		421,550	486,775	445,000	544,255	485,000
REVENUES Total		421,550	486,775	445,000	544,255	485,000
Fund REVENUE	Total: 135 - Local Motor Fuel Tax Fund	421,550	486,775	445,000	544,255	485,000
Fund: 140 - Debt Service Fund						
REVENUES						
10 - Property Taxes						
140.400.40	Taxes - Property Debt Service - Lake County	667,796	313,570	269,355	269,355	269,355
140.400.41	Taxes - Property Debt Service - Cook County	222,993	101,253	65,914	65,914	65,914
Account Classification Total: 10 - Property Taxes		890,789	414,823	335,269	335,269	335,269
45 - Interest Income						
140.450.05	Investment Revenue Interest Income - Savings	-	-	5,000	-	-
140.450.10	Investment Revenue Interest Income -Investment Pool	27,190	6,287	-	-	-
Account Classification Total: 45 - Interest Income		27,190	6,287	5,000	-	-
50 - Miscellaneous Revenue						
140.470	Bond Proceeds	24,000,000	-	-	-	-
140.470.06	Bond Proceeds Premium	2,720,164	-	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		26,720,164	-	-	-	-
55 - Operating Transfers						
140.460.05	Operating Transfers Interfund Transfers In	1,262,650	3,346,411	3,336,503	3,336,503	4,416,404
Account Classification Total: 55 - Operating Transfers		1,262,650	3,346,411	3,336,503	3,336,503	4,416,404
REVENUES Total		28,900,792	3,767,522	3,676,772	3,671,772	4,751,673
Fund REVENUE	Total: 140 - Debt Service Fund	28,900,792	3,767,522	3,676,772	3,671,772	4,751,673
Fund: 150 - Capital Projects Facilities Fund						
REVENUES						

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
<i>50 - Miscellaneous Revenue</i>						
150.465.90	All Other Revenue Miscellaneous Income	-	-	-	-	1,772,551
150.470	Bond Proceeds	-	-	-	18,530,000	-
150.470.06	Bond Proceeds Premium	-	-	-	2,856,816	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		-	-	-	21,386,816	1,772,551
<i>55 - Operating Transfers</i>						
150.460.05	Operating Transfers Interfund Transfers In	550,000	138,190	1,036,200	1,036,200	5,915,500
<i>Account Classification Total: 55 - Operating Transfers</i>		550,000	138,190	1,036,200	1,036,200	5,915,500
REVENUES Total		550,000	138,190	1,036,200	22,423,016	7,688,051
Fund REVENUE	Total: 150 - Capital Projects Facilities Fund	550,000	138,190	1,036,200	22,423,016	7,688,051
Fund: 155 - Capital Projects Vehicles/Equip						
REVENUES						
<i>55 - Operating Transfers</i>						
155.460.05	Operating Transfers Interfund Transfers In	1,350,000	1,705,147	2,205,000	1,357,000	3,678,500
<i>Account Classification Total: 55 - Operating Transfers</i>		1,350,000	1,705,147	2,205,000	1,357,000	3,678,500
REVENUES Total		1,350,000	1,705,147	2,205,000	1,357,000	3,678,500
Fund REVENUE	Total: 155 - Capital Projects Vehicles/Equip	1,350,000	1,705,147	2,205,000	1,357,000	3,678,500
Fund: 160 - Capital Projects Streets Fund						
REVENUES						
<i>50 - Miscellaneous Revenue</i>						
160.465.65	All Other Revenue Grants	466,618	-	-	-	691,000
160.465.90	All Other Revenue Miscellaneous Income	49,809	730,709	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		516,427	730,709	-	-	691,000
<i>55 - Operating Transfers</i>						
160.460.05	Operating Transfers Interfund Transfers In	6,971,962	6,308,125	5,437,870	5,437,870	2,055,000
<i>Account Classification Total: 55 - Operating Transfers</i>		6,971,962	6,308,125	5,437,870	5,437,870	2,055,000
REVENUES Total		7,488,389	7,038,834	5,437,870	5,437,870	2,746,000
Fund REVENUE	Total: 160 - Capital Projects Streets Fund	7,488,389	7,038,834	5,437,870	5,437,870	2,746,000
Fund: 170 - Water & Sewer Fund						
REVENUES						
<i>30 - Permits</i>						
170.435.75	Building Revenue & Fees Water Connection Fees	9,300	12,600	5,000	13,800	5,000
170.435.76	Building Revenue & Fees Lake County Sewer Tap On Fees	284,045	493,160	100,000	457,000	100,000
170.435.77	Building Revenue & Fees Village Sewer Tap On Fees	2,150	3,900	1,000	4,500	1,000
170.435.78	Building Revenue & Fees Water Meter Sales	21,785	28,565	5,000	52,000	5,000
170.435.79	Building Revenue & Fees System Improvement Fees	27,470	48,806	5,000	50,000	5,000
<i>Account Classification Total: 30 - Permits</i>		344,750	587,031	116,000	577,300	116,000
<i>40 - Charges for Services</i>						
170.441.05	Sales of Water Resident - Regular	9,221,438	9,948,938	9,798,290	9,798,290	9,837,000
170.441.20	Sales of Water Penalties	34,673	87,360	100,000	125,000	100,000
170.441.60	Sales of Water Fees - Turn On	500	873	-	-	-
170.442.05	Village Sewer Resident - Regular	1,684,894	1,758,463	1,748,000	1,748,000	1,817,000
170.443.00	Lake County Sewer Sanitary Sewer Service Fees	3,303,190	3,526,498	3,696,888	3,696,888	3,811,492
<i>Account Classification Total: 40 - Charges for Services</i>		14,244,695	15,322,131	15,343,178	15,368,178	15,565,492
<i>45 - Interest Income</i>						
170.450.10	Investment Revenue Interest Income -Investment Pool	94,250	(12,820)	29,194	15,000	32,576
<i>Account Classification Total: 45 - Interest Income</i>		94,250	(12,820)	29,194	15,000	32,576
<i>50 - Miscellaneous Revenue</i>						
170.406	Gain on Investment	378,453	407,518	-	-	-
170.465	All Other Revenue	-	-	20,000	-	20,000
170.465.65	All Other Revenue Grants	341,254	-	-	-	-
170.465.66	All Other Revenue IRMA	-	231,520	-	-	-
170.465.90	All Other Revenue Miscellaneous Income	36,203	185,993	-	320,682	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		755,910	825,031	20,000	320,682	20,000
<i>55 - Operating Transfers</i>						
170.460.05	Operating Transfers Interfund Transfers In	3,553,408	4,267,894	4,285,452	4,285,452	-
<i>Account Classification Total: 55 - Operating Transfers</i>		3,553,408	4,267,894	4,285,452	4,285,452	-
REVENUES Total		18,993,011	20,989,266	19,793,824	20,566,612	15,734,068
Fund REVENUE	Total: 170 - Water & Sewer Fund	18,993,011	20,989,266	19,793,824	20,566,612	15,734,068
Fund: 180 - Buffalo Grove Golf Fund						
REVENUES						
<i>40 - Charges for Services</i>						
180.445.10	Golf Course Fees Greens Fees	709,825	901,626	776,200	780,000	800,000
180.445.15	Golf Course Fees Power Cart Rental	170,062	212,353	193,200	193,200	225,000
180.445.20	Golf Course Fees Pull Cart Rental	3,763	4,536	3,200	3,040	3,200
180.445.25	Golf Course Fees Driving Range Fees	96,420	124,384	110,000	130,000	130,000
180.445.30	Golf Course Fees Memberships & Passes	58,830	70,947	70,900	73,377	75,000
180.445.35	Golf Course Fees Merchandise Sales	58,818	45,033	67,000	40,200	67,000
180.445.40	Golf Course Fees Sales Tax	5,133	6,181	6,700	5,360	6,700
180.445.55	Golf Course Fees Club Rental Fees	20	1,618	1,500	1,500	1,500
180.445.56	Golf Course Fees Locker Room Rental	-	858	-	-	-
180.445.57	Golf Course Fees Club Storage	-	50	-	-	-
180.445.60	Golf Course Fees Rental Income Facility	20,096	39,010	66,000	46,200	66,000

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
180.445.65	Golf Course Fees Rental Income Cell Tower	37,576	36,118	33,000	33,000	33,000
180.445.70	Golf Course Fees Utility Reimbursement	16,548	42,023	30,000	30,000	30,000
Account Classification Total: 40 - Charges for Services		1,177,091	1,484,736	1,357,700	1,335,877	1,437,400
50 - Miscellaneous Revenue						
180.465.90	All Other Revenue Miscellaneous Income	(872)	9,938	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		(872)	9,938	-	-	-
REVENUES Total		1,176,219	1,494,674	1,357,700	1,335,877	1,437,400
Fund REVENUE	Total: 180 - Buffalo Grove Golf Fund	1,176,219	1,494,674	1,357,700	1,335,877	1,437,400
Fund: 190 - Arboretum Golf Fund						
REVENUES						
40 - Charges for Services						
190.445.10	Golf Course Fees Greens Fees	888,307	912,997	829,125	840,000	844,200
190.445.15	Golf Course Fees Power Cart Rental	221,113	221,648	220,600	220,600	240,000
190.445.20	Golf Course Fees Pull Cart Rental	1,065	1,245	900	1,000	900
190.445.30	Golf Course Fees Memberships & Passes	78,950	105,934	106,200	114,610	110,000
190.445.35	Golf Course Fees Merchandise Sales	52,156	54,838	56,400	59,220	56,400
190.445.36	Golf Course Fees Coupon Sales	12,250	16,795	17,100	15,242	17,100
190.445.40	Golf Course Fees Sales Tax	4,663	4,443	4,160	4,762	4,160
190.445.55	Golf Course Fees Club Rental Fees	3,620	3,630	3,800	4,362	4,000
190.445.56	Golf Course Fees Locker Room Rental	283	375	250	167	250
190.445.60	Golf Course Fees Rental Income Facility	12,188	3,019	77,500	58,000	77,500
190.445.70	Golf Course Fees Utility Reimbursement	12,614	19,255	32,000	20,000	32,000
190.445.90	Golf Course Fees Other Revenue	6,215	4,352	5,000	5,000	5,000
Account Classification Total: 40 - Charges for Services		1,293,424	1,348,531	1,353,035	1,342,963	1,391,510
55 - Operating Transfers						
190.460.05	Operating Transfers Interfund Transfers In	-	129,794	-	-	-
Account Classification Total: 55 - Operating Transfers		-	129,794	-	-	-
REVENUES Total		1,293,424	1,478,325	1,353,035	1,342,963	1,391,510
Fund REVENUE	Total: 190 - Arboretum Golf Fund	1,293,424	1,478,325	1,353,035	1,342,963	1,391,510
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	1,148,303	1,122,716	1,155,400	1,167,249	1,164,000
Account Classification Total: 50 - Miscellaneous Revenue		1,148,303	1,122,716	1,180,400	1,167,249	1,189,000
REVENUES Total		1,148,303	1,122,716	1,180,400	1,167,249	1,189,000
Fund REVENUE	Total: 200 - Refuse Fund	1,148,303	1,122,716	1,180,400	1,167,249	1,189,000
Fund: 211 - Information Technology Fund						
REVENUES						
50 - Miscellaneous Revenue						
211.465.90	All Other Revenue Miscellaneous Income	(1,018)	4,900	-	9,520	-
Account Classification Total: 50 - Miscellaneous Revenue		(1,018)	4,900	-	9,520	-
55 - Operating Transfers						
211.461.01	Internal Service Contributions Information Technology Fund	1,871,458	1,567,886	1,860,503	1,792,480	2,030,263
Account Classification Total: 55 - Operating Transfers		1,871,458	1,567,886	1,860,503	1,792,480	2,030,263
REVENUES Total		1,870,439	1,572,785	1,860,503	1,802,000	2,030,263
Fund REVENUE	Total: 211 - Information Technology Fund	1,870,439	1,572,785	1,860,503	1,802,000	2,030,263
Fund: 212 - Central Garage Fund						
REVENUES						
55 - Operating Transfers						
212.461.03	Internal Service Contributions Central Garage Fund	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
Account Classification Total: 55 - Operating Transfers		2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
REVENUES Total		2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
Fund REVENUE	Total: 212 - Central Garage Fund	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
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						
213.461.02	Internal Service Contributions Building Maintenance Fund	1,739,428	1,725,825	1,756,824	1,740,767	1,830,350
Account Classification Total: 55 - Operating Transfers		1,739,428	1,725,825	1,756,824	1,740,767	1,830,350
REVENUES Total		1,736,848	1,725,825	1,756,824	1,740,767	1,830,350
Fund REVENUE	Total: 213 - Building Maintenance Fund	1,736,848	1,725,825	1,756,824	1,740,767	1,830,350
Fund: 220 - Police Pension Fund						
REVENUES						
45 - Interest Income						
220.450.25	Investment Revenue Interest Income - Securities	535,089	680,857	267,540	454,825	267,540
220.450.26	Investment Revenue Fixed Income	405,861	459,601	202,930	344,982	202,930
220.450.45	Investment Revenue Stock Dividend	452,533	374,556	226,270	384,653	226,270
220.450.50	Investment Revenue Fixed Income	849,026	(862,608)	424,510	721,672	424,510
220.450.55	Investment Revenue Mutual Funds	334	5,788,935	7,339,524	4,920,595	1,447,200

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
220.450.60	Investment Revenue Equity Securities	648,275	7,213,884	162,100	551,033	162,100
Account Classification Total: 45 - Interest Income		8,679,718	15,205,815	2,730,550	7,377,760	2,730,550
50 - Miscellaneous Revenue						
220.465.41	All Other Revenue Pension Contributions - EE	765,583	583,671	750,000	670,613	729,670
220.465.90	All Other Revenue Miscellaneous Income	45,215	86,202	25,000	38,433	30,000
Account Classification Total: 50 - Miscellaneous Revenue		810,798	669,873	775,000	709,046	759,670
55 - Operating Transfers						
220.460.05	Operating Transfers Interfund Transfers In	3,095,593	3,333,876	3,394,077	3,394,077	3,794,077
Account Classification Total: 55 - Operating Transfers		3,095,593	3,333,876	3,394,077	3,394,077	3,794,077
REVENUES Total		12,586,108	19,209,564	6,899,627	11,480,883	7,284,297
Fund REVENUE Total: 220 - Police Pension Fund		12,586,108	19,209,564	6,899,627	11,480,883	7,284,297
Fund: 230 - Fire Pension Fund						
REVENUES						
45 - Interest Income						
230.450.25	Investment Revenue Interest Income - Securities	535,959	-	250,000	-	250,000
230.450.45	Investment Revenue Stock Dividend	644,546	600,847	300,000	547,864	300,000
230.450.50	Investment Revenue Fixed Income	1,185,845	(1,108,939)	800,000	1,007,969	800,000
230.450.55	Investment Revenue Mutual Funds	1,416,689	11,193,554	1,500,000	4,704,185	1,500,000
Account Classification Total: 45 - Interest Income		3,783,038	10,685,461	2,850,000	6,260,018	2,850,000
50 - Miscellaneous Revenue						
230.465.41	All Other Revenue Pension Contributions - EE	2,019,305	462,876	582,000	621,469	690,849
230.465.90	All Other Revenue Miscellaneous Income	7,290,928	-	-	-	-
Account Classification Total: 50 - Miscellaneous Revenue		9,310,233	462,876	582,000	621,469	690,849
55 - Operating Transfers						
230.460.05	Operating Transfers Interfund Transfers In	-	2,370,805	2,424,085	2,424,085	2,024,085
Account Classification Total: 55 - Operating Transfers		-	2,370,805	2,424,085	2,424,085	2,024,085
REVENUES Total		13,093,272	13,519,142	5,856,085	9,305,572	5,564,934
Fund REVENUE Total: 230 - Fire Pension Fund		13,093,272	13,519,142	5,856,085	9,305,572	5,564,934
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:		146,026,009	135,137,536	106,102,761	137,567,881	110,476,457

Fund: 100 - General Fund

EXPENSES

Department: 10 - Legislative

100.10.500.25	Personal Services Salaries - Elected Officials	33,000	33,000	33,000	33,000	33,000
100.10.505.10	Personal Benefits Professional Training	3,493	1,445	13,000	1,500	10,000
100.10.505.15	Personal Benefits Dues & Memberships	40,319	32,104	42,000	40,000	42,000
100.10.505.75	Personal Benefits Employer's Contribution - FICA	2,046	(5,434)	2,046	2,046	2,046
100.10.505.85	Personal Benefits Employer's Contribution Medicare	479	479	478	478	478
100.10.510	Operating Expenses	-	-	-	150	-
100.10.510.04	Operating Expenses Travel	-	1,973	2,000	-	2,000
100.10.510.08	Operating Expenses Reception & Community Affairs	6,576	714	3,500	8,000	3,500
100.10.510.14	Operating Expenses Subscriptions & Publications	550	65	2,000	1,000	2,000
100.10.510.40	Operating Expenses Supplies - Office	85	20	-	-	-
100.10.525.05	Commission & Committees Blood Commission	-	-	300	300	300
100.10.525.10	Commission & Committees Buffalo Grove Days	108	-	-	-	-
100.10.525.15	Commission & Committees Fire and Police Commission	348	-	-	-	-
100.10.525.20	Commission & Committees Fireworks for the Fourth	7,500	20,110	29,000	30,000	30,000
100.10.525.25	Commission & Committees Plan Commission	5,752	2,747	3,000	3,000	3,000
100.10.525.30	Commission & Committees Residents with Disabilities	-	1,583	700	1,144	3,000
100.10.525.45	Commission & Committees Village Board	2,888	(1,677)	-	-	-
100.10.525.50	Commission & Committees Symphonic Band	9,815	13,399	11,000	14,000	11,000
100.10.525.55	Commission & Committees Farmer's Market	2,274	2,058	2,500	3,000	2,500
100.10.525.95	Commission & Committees Other Boards/Commissions	290	1,049	-	-	-
100.10.580.05	All Other Expense All Other Expenses	25,766	2,402	10,000	1,000	8,000
100.10.580.10	All Other Expense Consultant Fees	2,493	-	1,000	-	-
100.10.580.45	All Other Expense Cable Television Programming	10,808	14,400	12,000	13,500	12,000
100.10.580.50	All Other Expense Senior Taxi Program	478	-	4,500	500	2,000
Department Total: 10 - Legislative		155,068	120,439	172,024	152,618	166,824
Department: 15 - Office of the Village Manager						
100.15.500.05	Personal Services Salaries - Full Time	808,671	696,074	692,846	813,647	717,239
100.15.500.10	Personal Services Salaries - Part Time	9,471	18,855	-	-	-
100.15.500.31	Personal Services Payroll Reimbursement	29	-	-	-	-
100.15.500.40	Personal Services Salaries - Longevity	2,057	686	600	1,100	1,100
100.15.505.05	Personal Benefits Group & Medical Life	100,114	100,184	105,005	109,883	91,656
100.15.505.10	Personal Benefits Professional Training	11,073	14,771	12,525	5,000	10,000

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
100.15.505.15	Personal Benefits Dues & Memberships	3,737	4,865	4,600	6,000	6,000
100.15.505.75	Personal Benefits Employer's Contribution - FICA	37,179	30,638	31,185	31,151	30,675
100.15.505.80	Personal Benefits Employer's Contribution - IMRF	110,168	89,074	75,593	93,672	68,098
100.15.505.85	Personal Benefits Employer's Contribution Medicare	10,472	8,656	8,732	10,753	10,416
100.15.510.03	Operating Expenses Postage	640	-	20	-	20
100.15.510.04	Operating Expenses Travel	(1,009)	377	3,500	-	3,500
100.15.510.06	Operating Expenses Per Diem Allowance	96	-	100	-	100
100.15.510.08	Operating Expenses Reception & Community Affairs	459	1,153	1,500	7,000	1,500
100.15.510.10	Operating Expenses Maintenance Contracts	423	5,827	-	-	-
100.15.510.14	Operating Expenses Subscriptions & Publications	5,823	7,616	6,800	5,000	3,500
100.15.510.16	Operating Expenses Printing	50	-	-	-	-
100.15.510.18	Operating Expenses Village Newsletter	9,237	5,989	43,000	-	-
100.15.510.21	Operating Expenses IT Internal Svc Contribution	44,223	30,072	37,848	37,848	29,663
100.15.510.40	Operating Expenses Supplies - Office	713	798	500	-	-
100.15.515.05	Insurance Premium	17,644	1,395	1,433	1,499	1,695
100.15.515.10	Insurance Unemployment Insurance	1,855	(172)	-	-	-
100.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	30,796	98,027	99,743	98,831	69,656
100.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,568	1,435	1,422	1,519	1,089
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	10,000	-	-	-
100.15.580.05	All Other Expense All Other Expenses	24,683	-	20,000	2,000	45,000
100.15.580.10	All Other Expense Consultant Fees	87,414	53,620	80,000	75,000	20,000
Department Total: 15 - Office of the Village Manager		1,319,021	1,179,941	1,233,932	1,299,904	1,117,887
Department: 16 - Communications						
100.16.500.05	Personal Services Salaries - Full Time	-	-	-	-	202,704
100.16.505.05	Personal Benefits Group & Medical Life	-	-	-	-	45,729
100.16.505.10	Personal Benefits Professional Training	-	-	-	-	3,250
100.16.505.15	Personal Benefits Dues & Memberships	-	-	-	-	850
100.16.505.75	Personal Benefits Employer's Contribution - FICA	-	-	-	-	12,568
100.16.505.80	Personal Benefits Employer's Contribution - IMRF	-	-	-	-	19,216
100.16.505.85	Personal Benefits Employer's Contribution Medicare	-	-	-	-	2,939
100.16.510.03	Operating Expenses Postage	-	-	-	-	24,000
100.16.510.04	Operating Expenses Travel	-	-	-	-	1,250
100.16.510.08	Operating Expenses Reception & Community Affairs	-	-	-	-	1,500
100.16.510.14	Operating Expenses Subscriptions & Publications	-	-	-	-	16,000
100.16.510.16	Operating Expenses Printing	-	-	-	-	34,000
100.16.510.21	Operating Expenses IT Internal Svc Contribution	-	-	-	-	14,832
100.16.510.40	Operating Expenses Supplies - Office	-	-	-	-	1,000
100.16.510.79	Operating Expenses Advertising & Promotions	-	-	-	-	15,000
100.16.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	-	-	-	-	34,308
100.16.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	-	-	-	-	536
100.16.550.05	Maintenance & Repairs - Other Department Equipment	-	-	-	-	300
100.16.580.05	All Other Expense All Other Expenses	-	-	-	-	200
100.16.580.10	All Other Expense Consultant Fees	-	-	-	-	75,000
100.16.580.11	All Other Expense Contractual Services	-	-	-	-	30,000
Department Total: 16 - Communications		-	-	-	-	535,182
Department: 20 - Legal						
100.20.520	Legal Services	90,986	268,714	-	-	-
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	188,473	60,202	340,000	340,000	357,000
100.20.520.20	Legal Services Recording Fees	320	150	-	-	-
100.20.520.25	Legal Services Legal Notices	5,399	4,129	8,000	8,000	8,000
100.20.520.30	Legal Services Litigation	-	-	15,000	-	15,000
100.20.520.40	Legal Services Special Counsel	30,825	-	60,000	-	60,000
Department Total: 20 - Legal		324,989	333,194	423,000	348,000	440,000
Department: 25 - Administrative Services						
100.25.500.05	Personal Services Salaries - Full Time	-	122,916	325,804	339,125	348,251
100.25.500.10	Personal Services Salaries - Part Time	-	9,334	26,134	22,977	53,205
100.25.500.40	Personal Services Salaries - Longevity	-	600	1,800	1,800	1,800
100.25.505.05	Personal Benefits Group & Medical Life	-	24,906	63,302	63,475	62,291
100.25.505.10	Personal Benefits Professional Training	-	-	-	2,250	2,500
100.25.505.15	Personal Benefits Dues & Memberships	-	-	-	-	250
100.25.505.75	Personal Benefits Employer's Contribution - FICA	-	7,508	21,590	21,515	24,783
100.25.505.80	Personal Benefits Employer's Contribution - IMRF	-	15,926	38,119	39,712	33,185
100.25.505.85	Personal Benefits Employer's Contribution Medicare	-	1,842	5,130	5,197	5,847
100.25.510.21	Operating Expenses IT Internal Svc Contribution	-	-	30,255	30,255	38,273
100.25.510.40	Operating Expenses Supplies - Office	-	-	-	1,800	1,000
100.25.580.05	All Other Expense All Other Expenses	-	-	-	-	1,500
Department Total: 25 - Administrative Services		-	183,032	512,134	528,106	572,885
Department: 30 - Finance						
100.30.500.05	Personal Services Salaries - Full Time	613,593	716,505	605,314	693,897	731,045

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
100.30.500.10	Personal Services Salaries - Part Time	7,367	38,050	39,504	8,776	-
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	629	1,618	2,500	225	2,500
100.30.500.40	Personal Services Salaries - Longevity	2,000	2,200	1,200	600	600
100.30.505.05	Personal Benefits Group & Medical Life	100,301	114,925	117,506	131,331	145,500
100.30.505.10	Personal Benefits Professional Training	495	973	7,000	3,000	7,000
100.30.505.15	Personal Benefits Dues & Memberships	2,450	2,677	1,965	1,000	1,965
100.30.505.50	Personal Benefits Employee Recognition	-	206	-	-	-
100.30.505.75	Personal Benefits Employer's Contribution - FICA	37,963	44,400	38,319	40,578	43,186
100.30.505.80	Personal Benefits Employer's Contribution - IMRF	83,807	95,277	70,822	81,022	69,597
100.30.505.85	Personal Benefits Employer's Contribution Medicare	8,878	10,828	9,491	10,107	10,645
100.30.510.03	Operating Expenses Postage	30,610	12,903	50,000	30,000	45,000
100.30.510.04	Operating Expenses Travel	-	-	4,000	3,000	4,000
100.30.510.06	Operating Expenses Per Diem Allowance	-	-	300	100	300
100.30.510.08	Operating Expenses Reception & Community Affairs	372	-	400	-	400
100.30.510.10	Operating Expenses Maintenance Contracts	1,974	5,815	2,200	2,800	2,200
100.30.510.12	Operating Expenses Equipment Rental	1,793	2,362	2,380	2,362	2,380
100.30.510.14	Operating Expenses Subscriptions & Publications	60	96	-	137	-
100.30.510.16	Operating Expenses Printing	4,570	2,445	4,400	4,000	4,400
100.30.510.21	Operating Expenses IT Internal Svc Contribution	105,951	56,386	73,934	73,934	75,083
100.30.510.28	Operating Expenses Audit Fees	28,791	31,957	35,000	33,550	34,221
100.30.510.40	Operating Expenses Supplies - Office	5,625	6,535	5,000	5,000	5,000
100.30.510.83	Operating Expenses Credit Card Fees	43	-	-	1,296	1,448
100.30.510.84	Operating Expenses Bank Fees	-	5,418	3,600	3,215	3,600
100.30.515.05	Insurance Premium	29,475	1,767	1,913	2,002	2,263
100.30.515.10	Insurance Unemployment Insurance	11,132	(1,097)	-	(1,148)	-
100.30.515.15	Insurance Deductible - Worker's Comp	-	-	3,071	-	3,071
100.30.525.10	Commission & Committees Buffalo Grove Days	12,666	72,100	50,000	50,000	50,000
100.30.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	51,152	105,103	106,941	105,964	111,468
100.30.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,995	2,872	2,762	2,951	3,157
100.30.550.05	Maintenance & Repairs - Other Department Equipment	180	-	-	-	-
100.30.555.40	Capital Equipment Technology	-	-	1,500	-	1,500
100.30.555.50	Capital Equipment Buildings	-	-	7,160	-	7,160
100.30.580.05	All Other Expense All Other Expenses	1,920	120,111	-	3,664	-
100.30.580.10	All Other Expense Consultant Fees	224,882	82,259	170,000	48,000	70,000
100.30.580.11	All Other Expense Contractual Services	1,614	9,777	10,000	2,000	10,000
Department Total: 30 - Finance		1,379,384	1,550,469	1,434,182	1,349,361	1,454,689
Department: 35 - Human Resources						
100.35.500.05	Personal Services Salaries - Full Time	229,567	244,630	495,050	275,000	483,708
100.35.500.10	Personal Services Salaries - Part Time	-	-	-	-	30,074
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
100.35.505.05	Personal Benefits Group & Medical Life	45,009	42,118	46,470	46,591	45,729
100.35.505.10	Personal Benefits Professional Training	1,469	22,814	28,200	28,000	30,000
100.35.505.15	Personal Benefits Dues & Memberships	1,344	2,034	2,100	2,100	2,200
100.35.505.40	Personal Benefits Tuition Reimbursement	28,059	40,908	50,000	50,000	50,000
100.35.505.45	Personal Benefits ICMA Deferred Compensation	-	25	-	-	-
100.35.505.50	Personal Benefits Employee Recognition	7,428	10,099	10,000	1,500	10,000
100.35.505.75	Personal Benefits Employer's Contribution - FICA	12,795	13,491	29,346	13,639	29,057
100.35.505.80	Personal Benefits Employer's Contribution - IMRF	31,404	32,479	57,921	30,334	45,931
100.35.505.85	Personal Benefits Employer's Contribution Medicare	3,224	3,412	7,193	3,681	7,025
100.35.510.04	Operating Expenses Travel	318	-	2,000	1,000	2,000
100.35.510.06	Operating Expenses Per Diem Allowance	-	-	350	350	400
100.35.510.14	Operating Expenses Subscriptions & Publications	1,720	1,672	15,000	2,000	10,000
100.35.510.21	Operating Expenses IT Internal Svc Contribution	33,916	13,145	15,365	15,365	14,832
100.35.510.22	Operating Expenses Recruitment Charges	22,304	22,233	8,500	45,000	20,000
100.35.510.24	Operating Expenses CDL Testing	1,035	1,562	2,800	2,000	2,800
100.35.510.40	Operating Expenses Supplies - Office	1,067	1,824	1,600	500	1,600
100.35.515.05	Insurance Premium	7,011	1,766	1,913	2,002	2,263
100.35.515.15	Insurance Deductible - Worker's Comp	5,000	-	4,853	-	4,853
100.35.515.20	Insurance Deductible - Non Wrkr's Co	150	403	-	-	-
100.35.520	Legal Services	13,878	32,506	-	-	-
100.35.525	Commission & Committees	-	1,140	-	-	-
100.35.525.15	Commission & Committees Fire and Police Commission	22,075	26,024	40,000	10,000	40,000
100.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	20,522	34,171	34,846	34,528	36,241
100.35.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	1,070	1,436	1,422	1,519	1,625
100.35.580	All Other Expense	-	34	-	-	-
100.35.580.05	All Other Expense All Other Expenses	4,095	210	-	-	-
100.35.580.66	All Other Expense IRMA Deductible - Non Wrkr's Cmp	(952)	-	-	-	-
Department Total: 35 - Human Resources		494,514	551,135	855,929	566,107	871,338
Department: 40 - Fire						
100.40.500.05	Personal Services Salaries - Full Time	332,980	348,753	354,734	371,189	379,255

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100.40.500.10	Personal Services Salaries - Part Time	64,573	45,484	69,092	67,988	101,881
100.40.500.20	Personal Services Salaries - Sworn	5,682,056	5,962,520	6,307,778	6,330,409	6,504,251
100.40.500.30	Personal Services Salaries - Special Duty	(9,992)	2,376	-	-	-
100.40.500.31	Personal Services Payroll Reimbursement	171	-	-	-	-
100.40.500.35	Personal Services Salaries - Overtime	1,040,803	1,067,404	875,000	950,000	875,000
100.40.500.40	Personal Services Salaries - Longevity	28,657	22,271	29,800	28,400	29,400
100.40.505.05	Personal Benefits Group & Medical Life	1,154,283	1,195,532	1,256,173	1,272,932	1,238,101
100.40.505.10	Personal Benefits Professional Training	29,117	23,897	40,000	36,000	47,500
100.40.505.15	Personal Benefits Dues & Memberships	14,120	13,805	15,500	14,725	15,500
100.40.505.20	Personal Benefits Clothing Allowance	31,763	41,896	39,500	39,500	44,500
100.40.505.35	Personal Benefits Safety Equipment	57,113	70,085	71,900	68,305	71,900
100.40.505.50	Personal Benefits Employee Recognition	11	-	-	-	-
100.40.505.61	Personal Benefits Pension Payment - Fire	2,019,305	2,370,805	2,424,085	2,448,916	2,024,085
100.40.505.75	Personal Benefits Employer's Contribution - FICA	23,865	23,384	39,427	26,436	31,653
100.40.505.80	Personal Benefits Employer's Contribution - IMRF	45,479	45,477	41,504	42,725	38,741
100.40.505.85	Personal Benefits Employer's Contribution Medicare	97,623	100,342	99,338	108,278	113,737
100.40.510.04	Operating Expenses Travel	1,473	2,871	6,600	5,610	17,200
100.40.510.06	Operating Expenses Per Diem Allowance	706	750	3,500	2,625	5,550
100.40.510.08	Operating Expenses Reception & Community Affairs	-	53	100	100	100
100.40.510.10	Operating Expenses Maintenance Contracts	32,460	39,283	49,100	46,645	49,100
100.40.510.14	Operating Expenses Subscriptions & Publications	2,263	2,642	3,000	2,700	3,000
100.40.510.16	Operating Expenses Printing	863	1,169	1,500	1,275	1,500
100.40.510.21	Operating Expenses IT Internal Svc Contribution	561,392	474,141	456,111	456,111	468,248
100.40.510.40	Operating Expenses Supplies - Office	3,157	4,147	4,000	3,600	4,000
100.40.510.50	Operating Expenses Supplies - All Other	26,530	10,804	14,000	13,300	14,000
100.40.510.55	Operating Expenses Operating Equip - Department	62,044	49,619	57,600	54,720	69,250
100.40.510.65	Operating Expenses Northwest Central Dispatch	113,764	124,530	109,509	109,509	108,565
100.40.515.05	Insurance Premium	230,367	286,408	306,942	321,157	363,072
100.40.515.15	Insurance Deductible - Worker's Comp	101,692	66,741	27,459	27,459	27,459
100.40.530.50	Commodities Small Equipment Tools & Hardware	18,855	14,346	71,000	68,500	43,700
100.40.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	160,216	252,661	257,145	254,795	267,963
100.40.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	21,593	28,187	28,500	27,100	28,500
100.40.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	541,063	416,499	412,354	440,572	471,304
100.40.550.05	Maintenance & Repairs - Other Department Equipment	10,969	13,191	16,900	15,500	16,900
100.40.555.10	Capital Equipment Office and Other Equipment	28,574	-	-	-	-
100.40.555.30	Capital Equipment Capital Replacement	-	-	64,000	-	185,000
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	169,181	170,685	10,500	9,900	29,300
100.40.580.10	All Other Expense Consultant Fees	-	6,250	16,250	16,000	4,250
100.40.580.11	All Other Expense Contractual Services	25,992	23,388	27,100	25,750	29,600
100.40.580.20	All Other Expense CAFT Site	(22,751)	38,716	10,000	-	10,000
100.40.580.21	All Other Expense NWCH Adminstration Fee	4,336	4,020	5,250	5,250	5,250
Department Total: 40 - Fire		12,706,668	13,365,131	13,685,046	13,713,980	13,801,110
Department: 45 - Police						
100.45.500.05	Personal Services Salaries - Full Time	852,884	788,190	755,381	768,265	872,215
100.45.500.10	Personal Services Salaries - Part Time	79,793	126,141	139,755	130,864	143,525
100.45.500.20	Personal Services Salaries - Sworn	6,946,004	6,702,460	7,146,083	6,998,559	7,358,927
100.45.500.22	Personal Services Holiday & Stipends	-	-	315,442	15,600	224,178
100.45.500.31	Personal Services Payroll Reimbursement	191	-	-	-	-
100.45.500.35	Personal Services Salaries - Overtime	243,101	343,768	310,000	310,000	335,000
100.45.500.40	Personal Services Salaries - Longevity	43,086	37,943	40,600	37,600	37,600
100.45.505.05	Personal Benefits Group & Medical Life	1,303,320	1,332,108	1,391,914	1,371,196	1,460,321
100.45.505.10	Personal Benefits Professional Training	30,552	48,307	53,000	53,000	61,950
100.45.505.15	Personal Benefits Dues & Memberships	4,360	6,107	7,100	7,100	7,850
100.45.505.20	Personal Benefits Clothing Allowance	93,757	23,086	66,400	66,400	64,500
100.45.505.25	Personal Benefits Uniform Maintenance	3,096	3,127	3,250	3,250	3,500
100.45.505.30	Personal Benefits Recruit Uniforms	4,023	4,229	4,250	4,250	4,750
100.45.505.60	Personal Benefits Pension Payment - Police	3,095,592	3,333,876	3,394,077	3,326,391	3,794,077
100.45.505.75	Personal Benefits Employer's Contribution - FICA	56,085	55,794	70,987	56,206	62,976
100.45.505.80	Personal Benefits Employer's Contribution - IMRF	114,661	104,904	88,380	91,377	82,686
100.45.505.85	Personal Benefits Employer's Contribution Medicare	112,653	110,803	123,823	114,394	129,237
100.45.510.04	Operating Expenses Travel	4,802	3,519	6,750	6,750	7,300
100.45.510.06	Operating Expenses Per Diem Allowance	956	594	2,025	2,025	2,150
100.45.510.14	Operating Expenses Subscriptions & Publications	958	365	1,000	1,000	1,000
100.45.510.16	Operating Expenses Printing	4,712	10,826	11,000	11,000	11,000
100.45.510.21	Operating Expenses IT Internal Svc Contribution	595,121	478,181	544,096	544,096	571,284
100.45.510.22	Operating Expenses Recruitment Charges	-	-	1,000	1,000	1,000
100.45.510.26	Operating Expenses Physical Fitness Equipment	648	8,933	5,000	5,000	5,000
100.45.510.30	Operating Expenses Safety Equipment - Patrol	5,718	4,012	20,750	20,750	30,450
100.45.510.32	Operating Expenses Safety Equipment - FOSG	-	500	500	500	750
100.45.510.33	Operating Expenses Operating Equip - Staff	3,396	2,976	4,000	4,000	4,000
100.45.510.34	Operating Expenses DUI Assessment Purchases	3,417	12,840	-	-	-
100.45.510.35	Operating Expenses Reimburseable Expenses	93,708	139,703	-	-	-

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100.45.510.41	Operating Expenses Supplies - Patrol	8,083	12,979	12,775	12,775	27,775
100.45.510.42	Operating Expenses Supplies - FOSG	2,133	1,227	1,000	1,000	2,250
100.45.510.43	Operating Expenses Supplies - Communications	1,833	3,147	2,000	2,000	2,000
100.45.510.44	Operating Expenses Supplies - Records	7,851	7,606	7,500	7,500	7,750
100.45.510.45	Operating Expenses Supplies - OCOP	950	410	950	950	950
100.45.510.46	Operating Expenses Supplies - Training	2,689	1,594	12,000	12,000	14,000
100.45.510.47	Operating Expenses Supplies - Crime Prevention	3,793	6,740	7,000	7,000	7,750
100.45.510.48	Operating Expenses Supplies - Detention	166	1,001	950	950	700
100.45.510.55	Operating Expenses Operating Equip - Department	15,134	18,721	15,000	15,000	16,500
100.45.510.56	Operating Expenses Operating Equip - Patrol	1,608	1,061	1,500	1,500	1,500
100.45.510.57	Operating Expenses Operating Equip - FOSG	9,986	9,355	9,139	9,139	16,827
100.45.510.58	Operating Expenses Operating Equip - Communications	524	391	500	500	500
100.45.510.60	Operating Expenses Operating Equip - OCOP	900	621	900	900	900
100.45.510.61	Operating Expenses Operating Equip - Training	376	58	700	700	700
100.45.510.62	Operating Expenses Operating Equip - Detention	-	60	200	200	225
100.45.510.63	Operating Expenses Operating Equip - Bike Patrol	510	290	500	500	500
100.45.510.64	Operating Expenses Operating Equipment - Records	877	682	3,400	3,400	3,700
100.45.510.65	Operating Expenses Northwest Central Dispatch	281,920	306,126	272,371	272,371	253,317
100.45.510.66	Operating Expenses NIPAS	6,575	7,077	7,405	7,405	8,165
100.45.510.67	Operating Expenses Northern IL Police Crime Lab	62,461	-	65,570	65,570	65,570
100.45.510.68	Operating Expenses Animal Control	742	2,273	3,100	3,100	3,100
100.45.510.69	Operating Expenses Prisoner Care	902	1,205	1,250	1,250	1,400
100.45.515.05	Insurance Premium	258,572	380,420	407,633	426,511	482,176
100.45.515.10	Insurance Unemployment Insurance	(967)	(95)	-	-	-
100.45.515.15	Insurance Deductible - Worker's Comp	35,855	2,834	66,842	66,842	66,842
100.45.515.20	Insurance Deductible - Non Wrker's Co	-	2,200	-	-	-
100.45.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	278,154	343,439	349,669	346,473	364,241
100.45.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	543,200	417,936	413,776	442,091	472,930
100.45.550.10	Maintenance & Repairs - Other Radios	2,536	2,223	3,000	3,000	3,000
100.45.550.15	Maintenance & Repairs - Other Mobile Data Terminals	-	175	500	500	500
100.45.550.20	Maintenance & Repairs - Other Patrol Equipment	536	1,494	7,750	7,750	6,000
100.45.550.25	Maintenance & Repairs - Other F.O.S.G. Equipment	152	108	650	650	750
100.45.550.30	Maintenance & Repairs - Other Staff Equipment	4,540	2,921	5,000	5,000	5,000
100.45.555.10	Capital Equipment Office and Other Equipment	46	-	-	-	-
100.45.555.30	Capital Equipment Capital Replacement	-	-	45,000	-	150,000
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	15,775	13,030	14,650	14,650	15,650
100.45.580.15	All Other Expense Committee on Accreditation	5,073	6,886	7,500	7,500	7,695
100.45.580.30	All Other Expense Overweight Truck Enforcement	5,189	2,436	3,550	3,550	13,970
100.45.580.55	All Other Expense Records Management	4,300	6,373	-	-	-
100.45.580.57	All Other Expense Police Grant Charges	925,312	739,521	10,000	10,000	10,000
Department Total: 45 - Police		16,184,881	15,987,816	16,336,708	15,710,799	17,380,974
Department: 50 - Community Development						
100.50.500.05	Personal Services Salaries - Full Time	1,085,139	755,605	943,686	840,689	1,130,194
100.50.500.10	Personal Services Salaries - Part Time	49,578	51,837	12,000	16,540	-
100.50.500.31	Personal Services Payroll Reimbursement	131	-	-	-	-
100.50.500.35	Personal Services Salaries - Overtime	892	267	2,000	2,625	3,000
100.50.500.40	Personal Services Salaries - Longevity	5,000	2,400	2,400	800	800
100.50.505.05	Personal Benefits Group & Medical Life	180,142	126,641	152,499	109,991	165,990
100.50.505.10	Personal Benefits Professional Training	2,940	1,118	2,500	2,500	3,000
100.50.505.15	Personal Benefits Dues & Memberships	1,126	1,239	1,500	1,500	2,000
100.50.505.35	Personal Benefits Safety Equipment	1,143	-	-	-	-
100.50.505.75	Personal Benefits Employer's Contribution - FICA	65,020	48,175	59,546	52,452	70,246
100.50.505.80	Personal Benefits Employer's Contribution - IMRF	141,312	99,592	110,412	98,409	107,408
100.50.505.85	Personal Benefits Employer's Contribution Medicare	15,206	11,267	13,926	12,267	16,428
100.50.510	Operating Expenses	-	26	-	-	-
100.50.510.04	Operating Expenses Travel	-	5,564	3,000	3,000	5,000
100.50.510.06	Operating Expenses Per Diem Allowance	-	-	200	-	500
100.50.510.08	Operating Expenses Reception & Community Affairs	397	-	-	-	500
100.50.510.10	Operating Expenses Maintenance Contracts	52,181	54,811	54,000	-	55,000
100.50.510.14	Operating Expenses Subscriptions & Publications	1,019	130	700	1,620	700
100.50.510.16	Operating Expenses Printing	50	299	1,000	200	700
100.50.510.21	Operating Expenses IT Internal Svc Contribution	97,813	87,946	85,445	85,445	128,825
100.50.510.40	Operating Expenses Supplies - Office	2,079	3,806	2,000	2,000	2,000
100.50.510.83	Operating Expenses Credit Card Fees	(34)	212	-	-	-
100.50.515.05	Insurance Premium	35,827	1,767	1,913	2,002	2,263
100.50.515.15	Insurance Deductible - Worker's Comp	201	6,773	100	2,000	100
100.50.530.50	Commodities Small Equipment Tools & Hardware	-	408	500	-	400
100.50.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	102,470	134,614	136,985	135,733	142,767
100.50.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	66,322	50,268	49,767	53,173	56,882
100.50.555.30	Capital Equipment Capital Replacement	-	-	4,000	-	4,000
100.50.555.40	Capital Equipment Technology	-	70	1,800	-	1,800

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
100.50.555.50	Capital Equipment Buildings	-	-	8,055	-	8,055
100.50.580	All Other Expense	-	216	-	175	-
100.50.580.05	All Other Expense All Other Expenses	1,208	210	1,000	200	1,000
100.50.580.10	All Other Expense Consultant Fees	-	2,525	-	15,000	3,000
100.50.580.12	All Other Expense Contractual Inspections	16,723	174,127	219,000	219,000	100,000
Department Total: 50 - Community Development		1,923,885	1,621,913	1,869,934	1,657,321	2,012,558
Department: 55 - Public Works						
Division: 05 - Building Services						
100.55.05.505.10	Personal Benefits Professional Training	-	550	-	-	-
100.55.05.550.05	Maintenance & Repairs - Other Department Equipment	-	6,367	-	-	-
Division Total: 05 - Building Services		-	6,917	-	-	-
Division: 10 - Streets						
100.55.10.500	Personal Services	-	206	-	-	-
100.55.10.500.05	Personal Services Salaries - Full Time	553,074	500,538	578,867	565,324	541,833
100.55.10.500.10	Personal Services Salaries - Part Time	10,464	20,733	86,211	86,731	57,840
100.55.10.500.15	Personal Services Salaries - Seasonal	-	-	82,373	-	84,019
100.55.10.500.31	Personal Services Payroll Reimbursement	75	-	-	-	-
100.55.10.500.35	Personal Services Salaries - Overtime	80,396	93,525	203,155	128,500	203,155
100.55.10.500.40	Personal Services Salaries - Longevity	5,485	3,029	3,600	3,600	3,600
100.55.10.505.05	Personal Benefits Group & Medical Life	131,985	106,754	131,023	108,127	106,179
100.55.10.505.10	Personal Benefits Professional Training	2,070	1,642	4,900	4,900	2,500
100.55.10.505.15	Personal Benefits Dues & Memberships	3,869	410	1,100	1,100	1,535
100.55.10.505.20	Personal Benefits Clothing Allowance	5,075	1,128	4,350	4,350	4,470
100.55.10.505.35	Personal Benefits Safety Equipment	5,965	1,156	880	880	880
100.55.10.505.75	Personal Benefits Employer's Contribution - FICA	39,096	37,221	55,720	48,475	55,208
100.55.10.505.80	Personal Benefits Employer's Contribution - IMRF	83,665	71,983	77,814	78,978	70,966
100.55.10.505.85	Personal Benefits Employer's Contribution Medicare	9,144	8,705	5,366	11,337	12,911
100.55.10.510.04	Operating Expenses Travel	-	-	3,300	3,220	2,600
100.55.10.510.06	Operating Expenses Per Diem Allowance	-	-	1,250	1,250	900
100.55.10.510.10	Operating Expenses Maintenance Contracts	48,732	113,013	236,000	236,000	190,000
100.55.10.510.14	Operating Expenses Subscriptions & Publications	-	325	100	100	100
100.55.10.510.21	Operating Expenses IT Internal Svc Contribution	43,098	43,967	63,237	63,237	85,314
100.55.10.510.40	Operating Expenses Supplies - Office	218	101	390	235	500
100.55.10.510.50	Operating Expenses Supplies - All Other	3,124	4,783	6,700	6,700	6,700
100.55.10.510.55	Operating Expenses Operating Equip - Department	3,247	2,832	3,050	3,440	3,300
100.55.10.515.05	Insurance Premium	25,426	38,777	41,516	43,435	50,335
100.55.10.515.15	Insurance Deductible - Worker's Comp	73	(762)	1,435	1,435	1,435
100.55.10.515.20	Insurance Deductible - Non Wrkr's Co	-	187	-	-	-
100.55.10.530.40	Commodities Snow & Ice Control Mix	262,713	251,789	283,400	283,400	308,906
100.55.10.530.50	Commodities Small Equipment Tools & Hardware	175	451	500	500	545
100.55.10.530.55	Commodities Traffic & Street Signs	12,443	17,330	30,000	30,000	32,700
100.55.10.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	476,117	73,175	74,500	73,819	77,607
100.55.10.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	198,027	1,568	-	-	-
100.55.10.535.10	Maintenance & Repairs - Facilities Streets & Highways	150,271	435,815	321,975	321,975	321,975
100.55.10.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	384,027	295,858	292,913	312,957	334,788
100.55.10.545.05	Maintenance & Repairs - Vehicles Gasoline	9,017	6,858	-	-	-
100.55.10.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	(3,719)	7,200	-	-	-
100.55.10.545.15	Maintenance & Repairs - Vehicles Automotive Parts	1,660	(25,173)	-	-	-
100.55.10.550.05	Maintenance & Repairs - Other Department Equipment	4,456	5,715	9,200	8,562	10,000
100.55.10.550.10	Maintenance & Repairs - Other Radios	-	-	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	216	-	-	-	-
Division Total: 10 - Streets		2,558,765	2,120,840	2,685,393	2,433,767	2,653,369
Division: 15 - Administration						
100.55.15.500.05	Personal Services Salaries - Full Time	804,233	824,093	950,748	726,734	802,071
100.55.15.500.31	Personal Services Payroll Reimbursement	62	-	-	-	-
100.55.15.500.35	Personal Services Salaries - Overtime	112	2,192	3,100	-	3,100
100.55.15.500.40	Personal Services Salaries - Longevity	3,600	3,600	3,400	2,300	2,500
100.55.15.505.05	Personal Benefits Group & Medical Life	130,316	162,942	178,263	149,246	153,947
100.55.15.505.10	Personal Benefits Professional Training	7,445	9,171	11,900	8,000	42,000
100.55.15.505.15	Personal Benefits Dues & Memberships	4,320	6,196	10,050	8,000	10,550
100.55.15.505.20	Personal Benefits Clothing Allowance	5,295	1,062	3,200	5,646	5,215
100.55.15.505.35	Personal Benefits Safety Equipment	452	-	100	100	100
100.55.15.505.75	Personal Benefits Employer's Contribution - FICA	45,210	47,745	57,090	44,163	48,141
100.55.15.505.80	Personal Benefits Employer's Contribution - IMRF	110,098	117,921	111,238	85,267	76,567
100.55.15.505.85	Personal Benefits Employer's Contribution Medicare	11,428	11,583	13,926	10,328	13,122
100.55.15.510.04	Operating Expenses Travel	55	790	6,850	5,000	9,800
100.55.15.510.06	Operating Expenses Per Diem Allowance	68	69	1,850	1,000	2,100
100.55.15.510.10	Operating Expenses Maintenance Contracts	17,617	10,452	-	-	-

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100.55.15.510.14	Operating Expenses Subscriptions & Publications	325	50	500	500	500
100.55.15.510.21	Operating Expenses IT Internal Svc Contribution	50,404	36,644	81,036	81,036	72,340
100.55.15.510.40	Operating Expenses Supplies - Office	1,257	1,148	1,500	1,500	1,500
100.55.15.510.50	Operating Expenses Supplies - All Other	447	413	600	400	600
100.55.15.515.05	Insurance Premium	26,581	8,927	9,535	9,977	11,561
100.55.15.515.10	Insurance Unemployment Insurance	-	-	1,475	-	1,475
100.55.15.515.15	Insurance Deductible - Worker's Comp	1,233	-	1,600	-	1,600
100.55.15.515.20	Insurance Deductible - Non Wrkr's Co	-	171	1,075	-	1,075
100.55.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	14,258	30,720	31,242	30,956	32,580
100.55.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,568	1,436	1,422	1,519	1,625
100.55.15.550.05	Maintenance & Repairs - Other Department Equipment	95	-	200	200	200
100.55.15.555.10	Capital Equipment Office and Other Equipment	-	-	3,800	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	2,237	-	-	-	-
Division Total: 15 - Administration		1,239,715	1,277,325	1,490,280	1,175,672	1,302,649
Division: 20 - Forestry						
100.55.20.500.05	Personal Services Salaries - Full Time	785,081	623,684	644,852	658,646	672,272
100.55.20.500.10	Personal Services Salaries - Part Time	83,058	75,716	-	125,116	-
100.55.20.500.15	Personal Services Salaries - Seasonal	-	-	138,120	-	143,889
100.55.20.500.31	Personal Services Payroll Reimbursement	102	-	-	-	-
100.55.20.500.35	Personal Services Salaries - Overtime	24,078	29,201	55,000	30,000	55,000
100.55.20.500.40	Personal Services Salaries - Longevity	5,400	4,400	4,600	4,600	4,800
100.55.20.505.05	Personal Benefits Group & Medical Life	202,074	162,854	167,075	146,981	139,064
100.55.20.505.10	Personal Benefits Professional Training	3,390	2,397	7,500	7,500	8,500
100.55.20.505.15	Personal Benefits Dues & Memberships	2,328	2,039	3,800	3,800	3,850
100.55.20.505.20	Personal Benefits Clothing Allowance	6,128	1,762	5,075	5,075	5,215
100.55.20.505.35	Personal Benefits Safety Equipment	1,616	2,129	2,285	2,285	2,475
100.55.20.505.75	Personal Benefits Employer's Contribution - FICA	51,465	44,102	52,555	49,705	54,310
100.55.20.505.80	Personal Benefits Employer's Contribution - IMRF	106,052	90,354	75,448	83,003	69,400
100.55.20.505.85	Personal Benefits Employer's Contribution Medicare	12,036	10,314	12,291	11,624	12,701
100.55.20.510.04	Operating Expenses Travel	-	887	3,975	3,975	5,675
100.55.20.510.06	Operating Expenses Per Diem Allowance	-	-	1,250	750	1,650
100.55.20.510.10	Operating Expenses Maintenance Contracts	267,192	398,405	540,000	540,000	575,000
100.55.20.510.12	Operating Expenses Equipment Rental	-	-	250	-	250
100.55.20.510.14	Operating Expenses Subscriptions & Publications	-	-	100	-	100
100.55.20.510.21	Operating Expenses IT Internal Svc Contribution	78,139	54,924	75,170	75,170	85,314
100.55.20.510.40	Operating Expenses Supplies - Office	180	749	280	280	280
100.55.20.510.50	Operating Expenses Supplies - All Other	17,886	22,975	22,575	19,000	24,275
100.55.20.510.55	Operating Expenses Operating Equip - Department	2,192	10,972	9,000	9,000	9,000
100.55.20.515.05	Insurance Premium	39,217	25,758	27,608	28,887	33,473
100.55.20.515.10	Insurance Unemployment Insurance	(3,153)	(487)	-	-	-
100.55.20.515.15	Insurance Deductible - Worker's Comp	945	2,463	2,265	971	2,265
100.55.20.515.20	Insurance Deductible - Non Wrkr's Co	-	676	-	-	-
100.55.20.530.45	Commodities Chemicals and Fertilizers	324	1,989	3,000	3,000	3,000
100.55.20.530.50	Commodities Small Equipment Tools & Hardware	790	827	750	750	750
100.55.20.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	100,382	64,891	66,088	65,484	68,821
100.55.20.535.30	Maintenance & Repairs - Facilities Parkway Trees	(19,188)	63,027	155,000	155,000	175,000
100.55.20.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	243,896	188,143	186,270	199,017	212,899
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	216	-	-	-	-
Division Total: 20 - Forestry		2,011,923	1,885,152	2,273,927	2,230,519	2,440,973
Division: 25 - Drainage						
100.55.25.500.05	Personal Services Salaries - Full Time	169,854	142,696	177,912	182,038	191,058
100.55.25.500.35	Personal Services Salaries - Overtime	3,319	6,212	9,000	7,000	9,000
100.55.25.500.40	Personal Services Salaries - Longevity	572	107	-	500	500
100.55.25.505.05	Personal Benefits Group & Medical Life	33,721	25,926	39,453	51,747	52,063
100.55.25.505.10	Personal Benefits Professional Training	-	155	2,100	2,260	2,400
100.55.25.505.15	Personal Benefits Dues & Memberships	105	7,907	700	7,500	7,500
100.55.25.505.20	Personal Benefits Clothing Allowance	2,282	379	1,700	1,815	1,490
100.55.25.505.35	Personal Benefits Safety Equipment	601	1,471	1,500	1,400	1,000
100.55.25.505.75	Personal Benefits Employer's Contribution - FICA	10,575	9,047	11,694	11,505	12,435
100.55.25.505.80	Personal Benefits Employer's Contribution - IMRF	24,452	20,788	20,816	23,445	19,013
100.55.25.505.85	Personal Benefits Employer's Contribution Medicare	2,473	2,115	2,735	2,595	2,908
100.55.25.510.04	Operating Expenses Travel	-	-	950	950	1,500
100.55.25.510.06	Operating Expenses Per Diem Allowance	-	-	400	400	800
100.55.25.510.10	Operating Expenses Maintenance Contracts	2,550	-	-	-	-
100.55.25.510.12	Operating Expenses Equipment Rental	-	-	1,200	100	300
100.55.25.510.14	Operating Expenses Subscriptions & Publications	-	60	100	100	100

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100.55.25.510.21	Operating Expenses IT Internal Svc Contribution	14,802	13,145	22,275	22,275	25,737
100.55.25.510.40	Operating Expenses Supplies - Office	-	2	500	490	500
100.55.25.510.50	Operating Expenses Supplies - All Other	959	210	540	540	2,000
100.55.25.510.55	Operating Expenses Operating Equip - Department	-	242	2,500	2,400	3,500
100.55.25.515.05	Insurance Premium	9,708	11,252	12,073	12,632	14,638
100.55.25.515.10	Insurance Unemployment Insurance	-	-	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	1,276	1,890	1,300	1,285	1,400
100.55.25.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	57,416	23,644	24,032	23,812	25,076
100.55.25.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	2,662	8,608	12,000	9,000	10,000
100.55.25.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	58,620	44,523	44,079	47,095	50,381
100.55.25.550.05	Maintenance & Repairs - Other Department Equipment	818	1,004	3,100	2,750	3,100
100.55.25.550.10	Maintenance & Repairs - Other Radios	-	-	-	-	300
100.55.25.550.30	Maintenance & Repairs - Other Staff Equipment	-	-	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
100.55.25.560.40	Capital Projects Improvements Other Than Building	222,871	175,376	20,000	400,000	200,000
100.55.25.580.05	All Other Expense All Other Expenses	216	-	-	-	-
Division Total: 25 - Drainage		620,467	496,758	444,551	815,634	669,891
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		6,430,889	5,786,993	6,894,151	6,655,592	7,066,882
Department: 60 - Engineering						
100.60.500.05	Personal Services Salaries - Full Time	472,027	424,619	476,864	437,943	485,027
100.60.500.10	Personal Services Salaries - Part Time	-	12,248	12,000	7,697	15,000
100.60.500.31	Personal Services Payroll Reimbursement	44	-	-	-	-
100.60.500.35	Personal Services Salaries - Overtime	2,652	-	600	200	600
100.60.500.40	Personal Services Salaries - Longevity	1,000	400	1,200	400	600
100.60.505.05	Personal Benefits Group & Medical Life	75,622	63,655	78,197	61,534	62,088
100.60.505.10	Personal Benefits Professional Training	888	13,915	4,000	-	-
100.60.505.15	Personal Benefits Dues & Memberships	957	1,793	1,500	-	1,500
100.60.505.20	Personal Benefits Clothing Allowance	2,155	1,018	4,200	2,700	2,980
100.60.505.35	Personal Benefits Safety Equipment	-	18	300	400	300
100.60.505.40	Personal Benefits Tuition Reimbursement	-	-	6,000	500	2,000
100.60.505.75	Personal Benefits Employer's Contribution - FICA	27,602	24,680	29,291	27,001	30,093
100.60.505.80	Personal Benefits Employer's Contribution - IMRF	64,371	56,168	55,793	47,651	46,094
100.60.505.85	Personal Benefits Employer's Contribution Medicare	6,646	5,933	7,180	6,314	7,268
100.60.510.04	Operating Expenses Travel	-	952	2,150	2,000	3,000
100.60.510.06	Operating Expenses Per Diem Allowance	-	139	650	300	650
100.60.510.14	Operating Expenses Subscriptions & Publications	218	348	350	-	350
100.60.510.16	Operating Expenses Printing	3,221	1,888	600	600	600
100.60.510.21	Operating Expenses IT Internal Svc Contribution	54,341	36,671	44,094	44,094	50,342
100.60.510.40	Operating Expenses Supplies - Office	1,777	2,001	1,700	1,700	1,800
100.60.510.50	Operating Expenses Supplies - All Other	1,400	864	2,100	2,100	1,500
100.60.510.55	Operating Expenses Operating Equip - Department	274	174	-	-	600
100.60.515.05	Insurance Premium	14,716	15,622	16,737	17,510	20,292
100.60.515.15	Insurance Deductible - Worker's Comp	239	-	-	-	-
100.60.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	14,258	20,020	20,428	20,241	21,232
100.60.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	20,325	15,799	15,641	16,711	17,877
100.60.550.05	Maintenance & Repairs - Other Department Equipment	-	-	500	200	300
100.60.550.10	Maintenance & Repairs - Other Radios	-	-	300	-	-
100.60.555.30	Capital Equipment Capital Replacement	-	-	1,000	-	3,800
100.60.555.40	Capital Equipment Technology	-	-	1,000	-	3,000
100.60.555.50	Capital Equipment Buildings	-	-	4,500	-	4,475
100.60.580.05	All Other Expense All Other Expenses	633	210	-	-	-
100.60.580.10	All Other Expense Consultant Fees	-	13,988	-	-	-
Department Total: 60 - Engineering		765,365	713,122	788,875	697,797	783,368
Department: 67 - Non-Departmental						
100.67.580.07	All Other Expense Sales Tax Rebates/Incentives	-	3,098,287	2,540,000	2,700,000	2,700,000
Department Total: 67 - Non-Departmental		-	3,098,287	2,540,000	2,700,000	2,700,000
Department: 70 - Transfer Non-Operating						
Division: 40 - General Government						
100.70.40.570.01	Operating Transfers From Assigned Reserves-Veh/Equip	-	1,705,147	2,205,000	1,357,000	3,678,500
100.70.40.570.02	Operating Transfers Fr Assigned Reserves-Facilities	-	138,190	1,036,200	1,036,200	5,915,500
100.70.40.570.20	Operating Transfers Debt Service Fund	118,600	402,511	397,603	397,603	700,000
100.70.40.570.25	Operating Transfers Retiree Health Savings Fund	2,100,000	-	-	-	-
100.70.40.570.30	Operating Transfers Capital Projects Fund	2,888,315	651,386	-	-	-
100.70.40.570.45	Operating Transfers TIF Fund	72,959	-	-	-	-
100.70.40.570.60	Operating Transfers Arboretum Golf Course Fund	-	129,794	-	-	-

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
100.70.40.570.85	Operating Transfers Metra Parking Lot Fund	130,000	150,000	172,000	172,000	172,000
100.70.40.580.05	All Other Expense All Other Expenses	51,101	9,014	200,000	200,000	200,000
Division Total: 40 - General Government		5,360,974	3,186,042	4,010,803	3,162,803	10,666,000
Division: 50 - Public Works						
100.70.50.570.30	Operating Transfers Capital Projects Fund	-	980,000	1,380,000	1,380,000	980,000
Division Total: 50 - Public Works		-	980,000	1,380,000	1,380,000	980,000
Department Total: 70 - Transfer Non-Operating		5,360,974	4,166,042	5,390,803	4,542,803	11,646,000
EXPENSES Total		47,045,639	48,657,515	52,136,718	49,922,389	60,549,697
Fund EXPENSE Total: 100 - General Fund		47,045,639	48,657,515	52,136,718	49,922,389	60,549,697
Fund: 120 - Metra Parking Lot Fund						
EXPENSES						
Department: 81 - Metra Parking						
120.81.510.10	Operating Expenses Maintenance Contracts	6,607	6,618	9,000	7,500	8,120
120.81.510.50	Operating Expenses Supplies - All Other	-	457	750	-	650
120.81.510.83	Operating Expenses Credit Card Fees	6,202	2,539	4,000	4,596	5,000
120.81.510.92	Operating Expenses Lease Payments	135,522	136,193	138,917	140,528	141,695
120.81.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	29,953	44,181	44,992	44,581	46,857
120.81.535.25	Maintenance & Repairs - Facilities Parking Lots	-	2,600	2,500	-	2,500
Department Total: 81 - Metra Parking		178,284	192,588	200,159	197,205	204,822
EXPENSES Total		178,284	192,588	200,159	197,205	204,822
Fund EXPENSE Total: 120 - Metra Parking Lot Fund		178,284	192,588	200,159	197,205	204,822
Fund: 125 - Lake Cook Rd TIF Fund						
EXPENSES						
Department: 50 - Community Development						
125.50.580.10	All Other Expense Consultant Fees	72,959	19,008	-	-	30,000
Department Total: 50 - Community Development		72,959	19,008	-	-	30,000
EXPENSES Total		72,959	19,008	-	-	30,000
Fund EXPENSE Total: 125 - Lake Cook Rd TIF Fund		72,959	19,008	-	-	30,000
Fund: 130 - Motor Fuel Tax Fund						
EXPENSES						
Department: 75 - Capital Improvement						
130.75.560.20	Capital Projects Streets & Highways	-	1	-	-	-
130.75.570.10	Operating Transfers Corporate Fund	988,315	651,386	-	-	-
130.75.570.15	Operating Transfers Capital Projects Streets	-	331,644	1,711,600	1,711,600	1,075,000
130.75.570.20	Operating Transfers Debt Service Fund	-	800,000	800,000	800,000	875,000
Department Total: 75 - Capital Improvement		988,315	1,783,030	2,511,600	2,511,600	1,950,000
EXPENSES Total		988,315	1,783,030	2,511,600	2,511,600	1,950,000
Fund EXPENSE Total: 130 - Motor Fuel Tax Fund		988,315	1,783,030	2,511,600	2,511,600	1,950,000
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	416,492
135.75.570.30	Operating Transfers Capital Projects Fund	200,000	-	-	-	-
Department Total: 75 - Capital Improvement		200,000	481,950	441,950	441,950	416,492
EXPENSES Total		200,000	481,950	441,950	441,950	416,492
Fund EXPENSE Total: 135 - Local Motor Fuel Tax Fund		200,000	481,950	441,950	441,950	416,492
Fund: 140 - Debt Service Fund						
EXPENSES						
Department: 85 - Debt						
140.85.565.10	Debt Service Principal	1,299,030	2,550,445	2,570,990	2,570,990	2,591,265
140.85.565.20	Debt Service Interest	857,079	1,198,614	1,100,782	1,100,782	2,160,412
140.85.565.30	Debt Service Paying Agent Fees	1,939	2,159	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	4,345,096	2,346,270	2,346,270	-
140.85.570.40	Operating Transfers Water & Sewer Fund	3,553,408	4,267,894	4,285,252	4,285,252	-
Department Total: 85 - Debt		12,072,129	12,364,207	10,308,294	10,308,294	4,756,677
EXPENSES Total		12,072,129	12,364,207	10,308,294	10,308,294	4,756,677
Fund EXPENSE Total: 140 - Debt Service Fund		12,072,129	12,364,207	10,308,294	10,308,294	4,756,677
Fund: 150 - Capital Projects Facilities Fund						
EXPENSES						
Department: 75 - Capital Improvement						
150.75.560.30	Capital Projects Buildings & Structures	511,270	138,190	976,200	13,967,535	15,948,500
150.75.560.40	Capital Projects Improvements Other Than Building	-	-	60,000	-	107,000
150.75.565.40	Debt Service Bond Issue Costs	-	-	-	129,339	-
Department Total: 75 - Capital Improvement		511,270	138,190	1,036,200	14,096,874	16,055,500
EXPENSES Total		511,270	138,190	1,036,200	14,096,874	16,055,500
Fund EXPENSE Total: 150 - Capital Projects Facilities Fund		511,270	138,190	1,036,200	14,096,874	16,055,500
Fund EXPENSE Total: 343		511,270	138,190	1,036,200	14,096,874	16,055,500

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
Fund: 155 - Capital Projects Vehicles/Equip						
EXPENSES						
Department: 75 - Capital Improvement						
155.75.555.10	Capital Equipment Office and Other Equipment	-	899	-	-	-
155.75.555.20	Capital Equipment Automobiles & Trucks	1,307,998	1,217,116	1,775,000	927,000	3,108,000
155.75.560.50	Capital Projects Technology	15,895	487,132	430,000	430,000	570,500
155.75.580.05	All Other Expense All Other Expenses	8,362	-	-	-	-
Department Total: 75 - Capital Improvement		1,332,255	1,705,147	2,205,000	1,357,000	3,678,500
EXPENSES Total		1,332,255	1,705,147	2,205,000	1,357,000	3,678,500
Fund EXPENSE Total: 155 - Capital Projects Vehicles/Equip		1,332,255	1,705,147	2,205,000	1,357,000	3,678,500
Fund: 160 - Capital Projects Streets Fund						
EXPENSES						
Department: 75 - Capital Improvement						
160.75.560.20	Capital Projects Streets & Highways	7,501,188	6,482,063	5,437,870	5,437,870	2,746,000
160.75.580.05	All Other Expense All Other Expenses	3,879	-	-	-	-
Department Total: 75 - Capital Improvement		7,505,067	6,482,063	5,437,870	5,437,870	2,746,000
EXPENSES Total		7,505,067	6,482,063	5,437,870	5,437,870	2,746,000
Fund EXPENSE Total: 160 - Capital Projects Streets Fund		7,505,067	6,482,063	5,437,870	5,437,870	2,746,000
Fund: 170 - Water & Sewer Fund						
EXPENSES						
Department: 55 - Public Works						
Division: 35 - Water						
170.55.35.500.05	Personal Services Salaries - Full Time	569,365	611,062	640,898	636,414	674,226
170.55.35.500.10	Personal Services Salaries - Part Time	-	115	-	1,157	-
170.55.35.500.31	Personal Services Payroll Reimbursement	45	-	-	-	-
170.55.35.500.35	Personal Services Salaries - Overtime	85,127	83,575	100,000	84,800	100,000
170.55.35.500.40	Personal Services Salaries - Longevity	2,800	2,800	2,800	2,800	2,800
170.55.35.505.05	Personal Benefits Group & Medical Life	97,097	97,151	103,750	80,170	81,477
170.55.35.505.10	Personal Benefits Professional Training	663	2,823	6,100	3,939	6,100
170.55.35.505.15	Personal Benefits Dues & Memberships	1,082	638	1,000	737	1,100
170.55.35.505.20	Personal Benefits Clothing Allowance	6,918	1,517	5,800	5,800	5,960
170.55.35.505.35	Personal Benefits Safety Equipment	6,070	3,885	5,000	4,500	2,500
170.55.35.505.75	Personal Benefits Employer's Contribution - FICA	40,075	42,474	46,469	44,318	48,176
170.55.35.505.80	Personal Benefits Employer's Contribution - IMRF	88,489	91,097	74,986	83,415	73,662
170.55.35.505.85	Personal Benefits Employer's Contribution Medicare	9,372	9,934	10,868	10,364	11,267
170.55.35.510.04	Operating Expenses Travel	-	-	3,150	624	3,000
170.55.35.510.06	Operating Expenses Per Diem Allowance	-	-	1,300	846	1,500
170.55.35.510.10	Operating Expenses Maintenance Contracts	48,031	179,683	45,500	45,500	47,500
170.55.35.510.12	Operating Expenses Equipment Rental	-	-	500	-	500
170.55.35.510.14	Operating Expenses Subscriptions & Publications	-	-	400	-	400
170.55.35.510.16	Operating Expenses Printing	6,125	6,184	6,500	4,500	4,500
170.55.35.510.21	Operating Expenses IT Internal Svc Contribution	62,981	82,067	185,794	185,794	203,007
170.55.35.510.40	Operating Expenses Supplies - Office	509	902	600	1,224	700
170.55.35.510.50	Operating Expenses Supplies - All Other	3,352	411	2,500	2,200	5,000
170.55.35.510.55	Operating Expenses Operating Equip - Department	4,288	2,560	5,000	4,800	5,500
170.55.35.510.83	Operating Expenses Credit Card Fees	11,173	13,045	9,600	13,928	14,485
170.55.35.510.84	Operating Expenses Bank Fees	-	(450)	-	-	-
170.55.35.510.90	Operating Expenses Northwest Water Commission	1,756,594	1,856,787	1,725,000	1,925,672	1,984,569
170.55.35.515.05	Insurance Premium	15,718	62,396	66,832	69,927	79,054
170.55.35.515.15	Insurance Deductible - Worker's Comp	3,035	326	5,090	5,090	5,090
170.55.35.515.20	Insurance Deductible - Non Worker's Co	-	680	-	-	-
170.55.35.530.15	Commodities Electricity - Water & Sewer	209,118	223,166	200,000	200,000	200,000
170.55.35.530.20	Commodities Gas - Facilities	2,118	2,269	2,000	3,209	3,500
170.55.35.530.45	Commodities Chemicals and Fertilizers	3,381	4,509	5,200	4,045	5,200
170.55.35.530.50	Commodities Small Equipment Tools & Hardware	1,069	764	1,700	1,600	1,800
170.55.35.530.60	Commodities Water Sample Analysis	24,095	14,938	25,000	15,000	25,000
170.55.35.530.65	Commodities Water Meter Purchases	15,801	33,258	15,000	34,391	20,000
170.55.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	151,319	153,598	156,348	154,919	162,901
170.55.35.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	-	40,860	40,000	40,000	40,000
170.55.35.540.05	Maintenance & Repairs - Water & Sewer Well Equipment	7,248	3,157	10,000	9,000	10,000
170.55.35.540.10	Maintenance & Repairs - Water & Sewer Pumping Stations	15,022	5,838	394,000	22,169	394,000
170.55.35.540.15	Maintenance & Repairs - Water & Sewer Watermains & Services	41,313	28,714	20,000	29,402	30,000
170.55.35.540.20	Maintenance & Repairs - Water & Sewer Reservoirs	-	327	2,000	2,000	2,000
170.55.35.540.25	Maintenance & Repairs - Water & Sewer Water Meters	7,980	4,237	8,000	7,000	8,000
170.55.35.540.30	Maintenance & Repairs - Water & Sewer Hydrants & Valves	21,289	29,195	21,000	21,000	24,000
170.55.35.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	200,893	153,774	152,244	162,662	174,009
170.55.35.550.05	Maintenance & Repairs - Other Department Equipment	4,032	17,724	16,000	15,000	31,000
170.55.35.555.10	Capital Equipment Office and Other Equipment	-	-	-	-	100,000
170.55.35.555.20	Capital Equipment Automobiles & Trucks	-	-	-	-	93,000
170.55.35.560.60	Capital Projects Water System	0	41,923	7,741,445	7,741,445	1,408,000

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
170.55.35.565.10	Debt Service Principal	-	-	510,746	510,746	568,838
170.55.35.565.20	Debt Service Interest	144,957	134,968	123,756	123,756	111,233
170.55.35.570.10	Operating Transfers Corporate Fund	780,000	780,000	999,600	780,000	780,000
170.55.35.570.20	Operating Transfers Debt Service Fund	769,050	1,461,950	1,421,950	1,421,950	2,224,912
170.55.35.580.05	All Other Expense All Other Expenses	(3,769)	140,292	78,750	76,967	79,661
170.55.35.580.72	All Other Expense OPEB Expense	55,310	39,860	-	-	-
170.55.35.581	IMRF Expenditure	12,108	(221,672)	-	-	-
170.55.35.800	Depreciation	1,574,640	1,588,305	-	-	-
Division Total: 35 - Water		6,855,883	7,833,614	15,000,176	14,594,779	9,859,127
Division: 36 - Sewer						
170.55.36.500.05	Personal Services Salaries - Full Time	286,718	304,890	315,774	324,822	399,459
170.55.36.500.31	Personal Services Payroll Reimbursement	84	-	-	-	-
170.55.36.500.35	Personal Services Salaries - Overtime	16,438	11,089	26,000	23,000	26,000
170.55.36.500.40	Personal Services Salaries - Longevity	1,772	1,307	2,600	2,100	2,100
170.55.36.505.05	Personal Benefits Group & Medical Life	93,811	95,970	96,477	96,743	124,448
170.55.36.505.10	Personal Benefits Professional Training	854	830	2,500	1,886	2,500
170.55.36.505.15	Personal Benefits Dues & Memberships	435	1,336	1,550	1,500	1,500
170.55.36.505.20	Personal Benefits Clothing Allowance	2,816	531	3,500	3,300	2,980
170.55.36.505.35	Personal Benefits Safety Equipment	2,729	3,178	6,000	5,120	2,100
170.55.36.505.75	Personal Benefits Employer's Contribution - FICA	17,451	18,257	21,569	20,762	26,509
170.55.36.505.80	Personal Benefits Employer's Contribution - IMRF	42,037	43,030	36,946	40,759	40,533
170.55.36.505.85	Personal Benefits Employer's Contribution Medicare	4,081	4,270	5,045	4,855	6,200
170.55.36.510.10	Operating Expenses Maintenance Contracts	42,098	49,869	55,280	55,280	58,500
170.55.36.510.12	Operating Expenses Equipment Rental	-	-	300	-	300
170.55.36.510.14	Operating Expenses Subscriptions & Publications	-	-	-	-	200
170.55.36.510.21	Operating Expenses IT Internal Svc Contribution	27,991	63,948	46,825	46,825	63,839
170.55.36.510.40	Operating Expenses Supplies - Office	197	344	500	425	500
170.55.36.510.50	Operating Expenses Supplies - All Other	6,492	2,686	4,500	4,890	5,800
170.55.36.510.55	Operating Expenses Operating Equip - Department	1,069	1,311	6,500	5,600	6,600
170.55.36.515.05	Insurance Premium	18,029	42,124	45,171	47,263	53,432
170.55.36.515.20	Insurance Deductible - Non Wrker's Co	-	154	-	-	-
170.55.36.530.15	Commodities Electricity - Water & Sewer	44,726	34,440	40,000	36,000	40,000
170.55.36.530.50	Commodities Small Equipment Tools & Hardware	1,530	1,176	1,700	1,580	1,600
170.55.36.530.70	Commodities Lake County Tap-On Fees	308,781	484,305	100,000	375,000	100,000
170.55.36.530.75	Commodities Lake County Sanitary Sewer Fees	3,153,346	3,658,366	3,696,900	3,696,900	3,811,492
170.55.36.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	41,993	129,264	131,585	130,382	137,093
170.55.36.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	-	-	10,000	-	10,000
170.55.36.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	5,709	1,934	6,200	22,300	6,200
170.55.36.540.40	Maintenance & Repairs - Water & Sewer Lift Stations	15,895	3,477	24,000	19,400	24,000
170.55.36.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	71,885	55,159	54,609	58,346	62,416
170.55.36.550.05	Maintenance & Repairs - Other Department Equipment	703	1,278	6,600	3,850	4,000
170.55.36.555.10	Capital Equipment Office and Other Equipment	-	-	-	-	25,500
170.55.36.560.70	Capital Projects Sewer System	858,468	36,993	5,160,963	5,160,963	714,000
170.55.36.580.05	All Other Expense All Other Expenses	57	2,440	78,750	4,500	10,000
Division Total: 36 - Sewer		5,068,194	5,053,955	9,988,344	10,194,351	5,769,801
Department Total: 55 - Public Works		11,924,077	12,887,569	24,988,520	24,789,130	15,628,928
EXPENSES Total		11,924,077	12,887,569	24,988,520	24,789,130	15,628,928
Fund EXPENSE Total: 170 - Water & Sewer Fund		11,924,077	12,887,569	24,988,520	24,789,130	15,628,928
Fund: 180 - Buffalo Grove Golf Fund						
EXPENSES						
Department: 84 - Golf						
180.84.500.05	Personal Services Salaries - Full Time	154,347	164,999	164,846	168,133	172,621
180.84.500.10	Personal Services Salaries - Part Time	40,029	51,468	56,172	54,566	57,964
180.84.500.15	Personal Services Salaries - Seasonal	86,381	112,557	85,727	111,765	88,507
180.84.500.31	Personal Services Payroll Reimbursement	13	-	-	-	-
180.84.500.40	Personal Services Salaries - Longevity	1,500	1,500	1,000	1,500	1,500
180.84.505.05	Personal Benefits Group & Medical Life	24,364	17,068	16,841	25,323	24,843
180.84.505.15	Personal Benefits Dues & Memberships	1,362	1,362	-	1,514	1,514
180.84.505.75	Personal Benefits Employer's Contribution - FICA	17,177	20,236	19,080	20,363	19,877
180.84.505.80	Personal Benefits Employer's Contribution - IMRF	26,755	28,589	25,860	26,231	22,002
180.84.505.85	Personal Benefits Employer's Contribution Medicare	4,017	4,733	4,463	4,852	4,649
180.84.510.10	Operating Expenses Maintenance Contracts	402,198	410,172	417,116	417,853	424,980
180.84.510.16	Operating Expenses Printing	1,306	92	800	1,403	1,000
180.84.510.20	Operating Expenses Computer Services	12,250	24,500	-	-	-
180.84.510.21	Operating Expenses IT Internal Svc Contribution	19,520	18,382	19,771	19,771	19,432
180.84.510.40	Operating Expenses Supplies - Office	477	1,306	2,500	2,500	2,500
180.84.510.49	Operating Expenses Supplies - Golf Course	4,072	5,792	6,000	8,500	10,000
180.84.510.70	Operating Expenses Merchandise Purchases	32,902	37,777	45,000	55,000	48,000
180.84.510.73	Operating Expenses Golf Cart Rental	39,389	41,726	40,000	40,000	40,000
180.84.510.76	Operating Expenses Driving Range	3,114	3,488	3,000	3,750	5,000
180.84.510.79	Operating Expenses Advertising & Promotions	1,969	2,113	5,000	2,500	4,000
180.84.510.83	Operating Expenses Credit Card Fees	57,001	36,605	50,000	45,000	50,000
180.84.510.85	Operating Expenses State Sales Tax	4,892	6,059	6,700	6,700	6,700

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
180.84.515.05	Insurance Premium	5,393	-	14,659	15,538	17,340
180.84.515.10	Insurance Unemployment Insurance	-	-	2,946	-	-
180.84.515.15	Insurance Deductible - Worker's Comp	-	12	-	-	-
180.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	108,596	113,214	115,293	114,239	120,071
180.84.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	227	55	-	34	-
180.84.535.35	Maintenance & Repairs - Facilities Golf Course	6,898	6,583	5,000	3,500	5,000
180.84.535.40	Maintenance & Repairs - Facilities Irrigation System	5,500	22,153	14,000	14,000	14,000
180.84.545.05	Maintenance & Repairs - Vehicles Gasoline	5,284	9,120	7,000	7,000	7,000
180.84.555.60	Capital Equipment Infrastructure	-	10,270	-	-	-
180.84.560.30	Capital Projects Buildings & Structures	-	-	-	904	-
180.84.560.80	Capital Projects Golf Course	-	1,485	100,000	100,000	294,000
180.84.580.05	All Other Expense All Other Expenses	20,326	6,016	-	51	-
180.84.580.72	All Other Expense OPEB Expense	(3,450)	(15,700)	-	-	-
180.84.581	IMRF Expenditure	(76,969)	41,026	-	-	-
180.84.800	Depreciation	72,716	53,665	-	-	-
Department Total: 84 - Golf		1,079,557	1,238,424	1,228,774	1,272,491	1,462,500
EXPENSES Total		1,079,557	1,238,424	1,228,774	1,272,491	1,462,500

Fund EXPENSE	Total: 180 - Buffalo Grove Golf Fund	1,079,557	1,238,424	1,228,774	1,272,491	1,462,500
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Fund: 190 - Arboretum Golf Fund

EXPENSES

Department: 84 - Golf

190.84.500.05	Personal Services Salaries - Full Time	59,069	62,683	64,821	68,303	69,321
190.84.500.10	Personal Services Salaries - Part Time	19,284	37,884	38,644	38,205	41,924
190.84.500.15	Personal Services Salaries - Seasonal	76,678	106,157	78,411	117,610	80,956
190.84.500.40	Personal Services Salaries - Longevity	500	500	800	500	500
190.84.505.05	Personal Benefits Group & Medical Life	5	580	6	8,441	8,281
190.84.505.15	Personal Benefits Dues & Memberships	736	736	750	737	750
190.84.505.75	Personal Benefits Employer's Contribution - FICA	9,647	12,850	11,326	14,055	11,947
190.84.505.80	Personal Benefits Employer's Contribution - IMRF	10,910	13,354	12,106	12,751	10,593
190.84.505.85	Personal Benefits Employer's Contribution Medicare	2,257	3,004	2,649	3,288	2,794
190.84.510.10	Operating Expenses Maintenance Contracts	705,205	718,816	731,366	731,141	760,210
190.84.510.16	Operating Expenses Printing	-	1,131	2,000	-	1,500
190.84.510.20	Operating Expenses Computer Services	12,250	18,375	-	-	-
190.84.510.21	Operating Expenses IT Internal Svc Contribution	19,336	18,221	19,030	19,030	18,564
190.84.510.40	Operating Expenses Supplies - Office	2,336	4,686	5,000	5,000	5,000
190.84.510.49	Operating Expenses Supplies - Golf Course	8,752	11,469	12,000	12,000	12,000
190.84.510.70	Operating Expenses Merchandise Purchases	40,422	45,765	45,000	55,000	45,000
190.84.510.73	Operating Expenses Golf Cart Rental	61,603	59,872	60,000	70,000	99,000
190.84.510.79	Operating Expenses Advertising & Promotions	3,062	11,396	20,000	18,000	20,000
190.84.510.83	Operating Expenses Credit Card Fees	57,670	34,303	50,000	40,000	50,000
190.84.510.85	Operating Expenses State Sales Tax	4,580	4,365	4,500	3,500	4,500
190.84.515.05	Insurance Premium	-	372	384	402	454
190.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	101,827	105,103	106,987	106,009	111,468
190.84.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	1,283	-	-	-	-
190.84.535.35	Maintenance & Repairs - Facilities Golf Course	9,135	10,239	4,500	6,000	4,500
190.84.535.40	Maintenance & Repairs - Facilities Irrigation System	5,831	4,076	14,500	5,000	12,000
190.84.555.10	Capital Equipment Office and Other Equipment	-	275,000	-	-	-
190.84.555.50	Capital Equipment Buildings	-	0	-	-	-
190.84.560.30	Capital Projects Buildings & Structures	-	7,420	215,000	294,309	-
190.84.560.80	Capital Projects Golf Course	6,879	17,812	100,000	100,000	156,000
190.84.580.05	All Other Expense All Other Expenses	767	25,210	460,000	40,000	-
190.84.581	IMRF Expenditure	83,933	(93,882)	-	-	-
190.84.800	Depreciation	281,200	10,626	-	-	-
Department Total: 84 - Golf		1,585,157	1,528,124	2,059,780	1,769,280	1,527,262
EXPENSES Total		1,585,157	1,528,124	2,059,780	1,769,280	1,527,262

Fund EXPENSE	Total: 190 - Arboretum Golf Fund	1,585,157	1,528,124	2,059,780	1,769,280	1,527,262
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Fund: 200 - Refuse Fund

EXPENSES

Department: 86 - Refuse

200.86.570.20	Operating Transfers Debt Service Fund	375,000	200,000	275,000	275,000	200,000
200.86.580.35	All Other Expense SWANCC User Fees	803,999	908,620	997,415	971,916	1,020,512
Department Total: 86 - Refuse		1,178,999	1,108,620	1,272,415	1,246,916	1,220,512
EXPENSES Total		1,178,999	1,108,620	1,272,415	1,246,916	1,220,512

Fund EXPENSE	Total: 200 - Refuse Fund	1,178,999	1,108,620	1,272,415	1,246,916	1,220,512
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Fund: 211 - Information Technology Fund

EXPENSES

Department: 92 - Information Technology

211.92.510.02	Operating Expenses Telephone	375,408	421,066	307,000	333,250	368,600
211.92.510.10	Operating Expenses Maintenance Contracts	1,093,649	1,060,409	1,364,980	1,250,000	1,495,108
211.92.510.14	Operating Expenses Subscriptions & Publications	-	-	7,073	-	7,205
211.92.510.20	Operating Expenses Computer Services	225,595	69,765	138,900	135,000	118,850

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
211.92.510.40	Operating Expenses Supplies - Office	42,574	284	5,550	3,500	2,500
211.92.515.20	Insurance Deductible - Non Wrker's Co	-	-	25,000	30,250	25,000
211.92.550.05	Maintenance & Repairs - Other Department Equipment	35,909	19,484	12,000	50,000	12,500
211.92.555.40	Capital Equipment Technology	97,304	1,777	-	-	-
211.92.580.05	All Other Expense All Other Expenses	-	-	-	-	500
Department Total: 92 - Information Technology		1,870,439	1,572,785	1,860,503	1,802,000	2,030,263
EXPENSES Total		1,870,439	1,572,785	1,860,503	1,802,000	2,030,263

Fund EXPENSE	Total: 211 - Information Technology Fund	1,870,439	1,572,785	1,860,503	1,802,000	2,030,263
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Fund: 212 - Central Garage Fund

EXPENSES

Department: 93 - Central Garage

212.93.500.05	Personal Services Salaries - Full Time	501,504	404,891	481,910	497,479	514,294
212.93.500.10	Personal Services Salaries - Part Time	38,102	44,838	-	-	-
212.93.500.31	Personal Services Payroll Reimbursement	464	-	-	-	-
212.93.500.35	Personal Services Salaries - Overtime	6,480	18,747	24,000	19,755	24,000
212.93.500.40	Personal Services Salaries - Longevity	4,800	2,800	2,800	2,800	2,800
212.93.505.05	Personal Benefits Group & Medical Life	98,195	99,906	121,903	114,444	112,375
212.93.505.10	Personal Benefits Professional Training	130	869	3,400	2,000	1,400
212.93.505.15	Personal Benefits Dues & Memberships	350	180	950	950	950
212.93.505.20	Personal Benefits Clothing Allowance	3,714	1,237	4,170	4,170	3,725
212.93.505.26	Personal Benefits Uniform Rental	-	-	1,350	1,350	1,350
212.93.505.35	Personal Benefits Safety Equipment	1,464	817	815	815	850
212.93.505.75	Personal Benefits Employer's Contribution - FICA	31,757	28,461	31,799	31,622	33,548
212.93.505.80	Personal Benefits Employer's Contribution - IMRF	72,988	62,204	56,384	60,844	51,296
212.93.505.85	Personal Benefits Employer's Contribution Medicare	7,427	6,657	7,437	7,395	7,846
212.93.510	Operating Expenses	-	-	-	2,015	-
212.93.510.04	Operating Expenses Travel	-	-	1,725	1,725	1,725
212.93.510.06	Operating Expenses Per Diem Allowance	-	-	500	-	650
212.93.510.10	Operating Expenses Maintenance Contracts	3,074	104	3,500	1,500	-
212.93.510.12	Operating Expenses Equipment Rental	-	-	300	-	300
212.93.510.14	Operating Expenses Subscriptions & Publications	-	2,448	100	200	200
212.93.510.21	Operating Expenses IT Internal Svc Contribution	34,437	32,960	32,703	32,703	32,667
212.93.510.40	Operating Expenses Supplies - Office	408	517	450	450	450
212.93.510.50	Operating Expenses Supplies - All Other	6,897	5,003	8,000	8,000	8,500
212.93.510.55	Operating Expenses Operating Equip - Department	16,467	6,285	9,875	9,875	9,875
212.93.515.05	Insurance Premium	20,032	27,618	23,236	24,312	25,772
212.93.515.10	Insurance Unemployment Insurance	-	-	2,882	-	2,500
212.93.515.15	Insurance Deductible - Worker's Comp	67	-	4,945	2,500	4,945
212.93.515.20	Insurance Deductible - Non Wrker's Co	-	467	3,297	-	1,500
212.93.530.50	Commodities Small Equipment Tools & Hardware	4,391	8,913	13,000	13,000	13,000
212.93.545	Maintenance & Repairs - Vehicles	-	5,066	-	2,587	-
212.93.545.05	Maintenance & Repairs - Vehicles Gasoline	107,573	161,350	155,000	248,000	240,000
212.93.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	98,841	109,259	113,950	51,000	168,000
212.93.545.15	Maintenance & Repairs - Vehicles Automotive Parts	146,087	230,103	186,000	186,000	190,000
212.93.545.25	Maintenance & Repairs - Vehicles Lubricants	5,264	9,772	7,300	13,761	14,000
212.93.545.35	Maintenance & Repairs - Vehicles Body Work	-	-	5,000	3,421	-
212.93.545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	236,023	346,517	320,000	377,227	393,000
212.93.550	Maintenance & Repairs - Other	-	716	-	-	-
212.93.550.05	Maintenance & Repairs - Other Department Equipment	-	1,735	-	-	-
212.93.555.20	Capital Equipment Automobiles & Trucks	690,695	-	-	18,232	-
212.93.555.30	Capital Equipment Capital Replacement	1,695	-	-	-	-
212.93.580.05	All Other Expense All Other Expenses	106	24,700	-	-	-
Department Total: 93 - Central Garage		2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
EXPENSES Total		2,139,431	1,645,138	1,628,681	1,740,133	1,861,518

Fund EXPENSE	Total: 212 - Central Garage Fund	2,139,431	1,645,138	1,628,681	1,740,133	1,861,518
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Fund: 213 - Building Maintenance Fund

EXPENSES

Department: 94 - Building Maintenance

213.94.500.05	Personal Services Salaries - Full Time	425,305	420,048	429,076	430,911	512,969
213.94.500.10	Personal Services Salaries - Part Time	18,668	41,094	44,917	44,568	-
213.94.500.31	Personal Services Payroll Reimbursement	56	-	-	-	-
213.94.500.35	Personal Services Salaries - Overtime	5,634	1,735	6,500	2,000	6,500
213.94.500.40	Personal Services Salaries - Longevity	2,600	2,600	2,800	2,600	2,800
213.94.505.05	Personal Benefits Group & Medical Life	100,447	103,540	105,729	106,019	120,624
213.94.505.10	Personal Benefits Professional Training	153	571	1,900	1,225	750
213.94.505.15	Personal Benefits Dues & Memberships	215	350	650	650	650
213.94.505.20	Personal Benefits Clothing Allowance	4,022	759	3,625	3,625	3,725
213.94.505.26	Personal Benefits Uniform Rental	3,697	1,054	7,210	7,210	-
213.94.505.35	Personal Benefits Safety Equipment	3,157	2,342	2,700	2,500	2,500
213.94.505.75	Personal Benefits Employer's Contribution - FICA	27,159	27,970	30,189	29,052	32,381
213.94.505.80	Personal Benefits Employer's Contribution - IMRF	61,725	62,129	55,458	56,313	49,511
213.94.505.85	Personal Benefits Employer's Contribution Medicare	6,352	6,542	7,061	6,794	7,573

G/L Account Number	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Estimated Amount	2023 Finance/OVM Approval
213.94.510.04	Operating Expenses Travel	-	-	425	-	3,000
213.94.510.06	Operating Expenses Per Diem Allowance	-	-	150	-	500
213.94.510.10	Operating Expenses Maintenance Contracts	232,929	176,512	251,990	250,000	259,400
213.94.510.12	Operating Expenses Equipment Rental	-	-	500	-	500
213.94.510.14	Operating Expenses Subscriptions & Publications	-	-	100	-	100
213.94.510.21	Operating Expenses IT Internal Svc Contribution	27,991	27,086	27,514	27,514	32,667
213.94.510.40	Operating Expenses Supplies - Office	149	37	550	200	500
213.94.510.50	Operating Expenses Supplies - All Other	110,497	76,343	80,000	80,000	85,000
213.94.510.55	Operating Expenses Operating Equip - Department	403	637	625	550	750
213.94.515.05	Insurance Premium	19,262	23,526	19,835	20,754	22,000
213.94.515.10	Insurance Unemployment Insurance	-	-	800	-	800
213.94.515.15	Insurance Deductible - Worker's Comp	440	83	5,600	2,500	5,600
213.94.515.20	Insurance Deductible - Non Wrker's Co	-	87	2,456	-	1,500
213.94.530.05	Commodities Electricity - Facilities	109,824	109,799	106,000	106,000	108,000
213.94.530.10	Commodities Electricity - Street Lights	78,515	92,234	90,653	85,000	85,000
213.94.530.20	Commodities Gas - Facilities	60,746	64,474	42,500	45,250	47,000
213.94.530.50	Commodities Small Equipment Tools & Hardware	791	1,118	2,000	1,931	2,200
213.94.535.15	Maintenance & Repairs - Facilities Street Lights	247,100	328,209	274,111	275,000	283,250
213.94.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	146,008	105,388	150,000	150,000	150,000
213.94.545.05	Maintenance & Repairs - Vehicles Gasoline	-	31	-	-	-
213.94.545.15	Maintenance & Repairs - Vehicles Automotive Parts	-	83	-	-	-
213.94.545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	39,099	-	-	-	-
213.94.550.05	Maintenance & Repairs - Other Department Equipment	1	1,544	3,200	2,600	2,600
213.94.550.10	Maintenance & Repairs - Other Radios	-	332	-	-	-
213.94.580.05	All Other Expense All Other Expenses	3,903	-	-	-	-
Department Total: 94 - Building Maintenance		1,736,848	1,678,259	1,756,824	1,740,766	1,830,350
EXPENSES Total		1,736,848	1,678,259	1,756,824	1,740,766	1,830,350
Fund EXPENSE	Total: 213 - Building Maintenance Fund	1,736,848	1,678,259	1,756,824	1,740,766	1,830,350
Fund: 220 - Police Pension Fund						
EXPENSES						
Department: 88 - Police Pension						
220.88.505.55	Personal Benefits Survivor Pension - Police	309,386	412,905	296,000	421,163	429,587
220.88.505.60	Personal Benefits Pension Payment - Police	4,320,665	4,583,834	4,672,100	4,721,349	4,862,989
220.88.505.65	Personal Benefits Disability Payment - Police	42,580	42,580	45,100	42,580	42,580
220.88.505.70	Personal Benefits Pension Refund - Police	5,115	-	-	-	-
220.88.580.05	All Other Expense All Other Expenses	56,614	166,920	65,000	65,000	65,000
220.88.580.40	All Other Expense Investment Fees	179,185	227,187	212,000	161,267	250,000
Department Total: 88 - Police Pension		4,913,546	5,433,425	5,290,200	5,411,359	5,650,156
EXPENSES Total		4,913,546	5,433,425	5,290,200	5,411,359	5,650,156
Fund EXPENSE	Total: 220 - Police Pension Fund	4,913,546	5,433,425	5,290,200	5,411,359	5,650,156
Fund: 230 - Fire Pension Fund						
EXPENSES						
Department: 89 - Fire Pension						
230.89.505.56	Personal Benefits Survivor Pension - Fire	503,279	286,149	337,000	291,872	297,710
230.89.505.61	Personal Benefits Pension Payment - Fire	(129)	3,580,308	3,214,000	3,687,718	3,798,349
230.89.505.66	Personal Benefits Disability Payment - Fire	3,312,468	224,512	225,000	224,512	224,512
230.89.580.05	All Other Expense All Other Expenses	169,576	60,686	80,000	61,900	80,000
230.89.580.40	All Other Expense Investment Fees	14,300	100,445	165,000	85,378	165,000
Department Total: 89 - Fire Pension		3,999,494	4,252,101	4,021,000	4,351,380	4,565,571
EXPENSES Total		3,999,494	4,252,101	4,021,000	4,351,380	4,565,571
Fund EXPENSE	Total: 230 - Fire Pension Fund	3,999,494	4,252,101	4,021,000	4,351,380	4,565,571
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	934,819	60,316	-	-	-
250.91.580.05	All Other Expense All Other Expenses	(0)	-	-	-	-
Department Total: 91 - Retiree Health Savings		934,819	60,316	-	-	-
EXPENSES Total		934,819	60,316	-	-	-
Fund EXPENSE	Total: 250 - Retiree Health Savings Fund	934,819	60,316	-	-	-
EXPENSE GRAND Totals:		101,268,284	103,228,459	118,384,488	128,396,637	126,164,748

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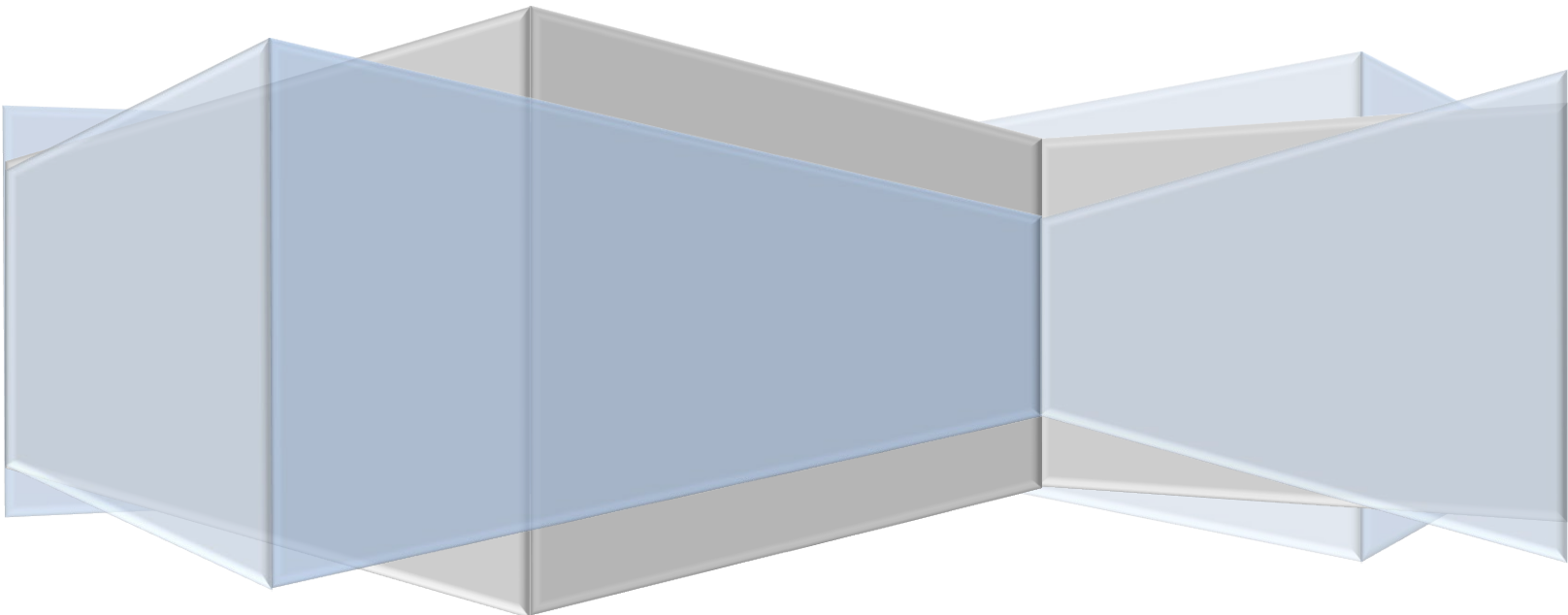
Appendix F: Financial Policies & Projections



FUND BALANCE AND RESERVE POLICY • INVESTMENT POLICY • DEBT POLICY
FIXED ASSET & 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)

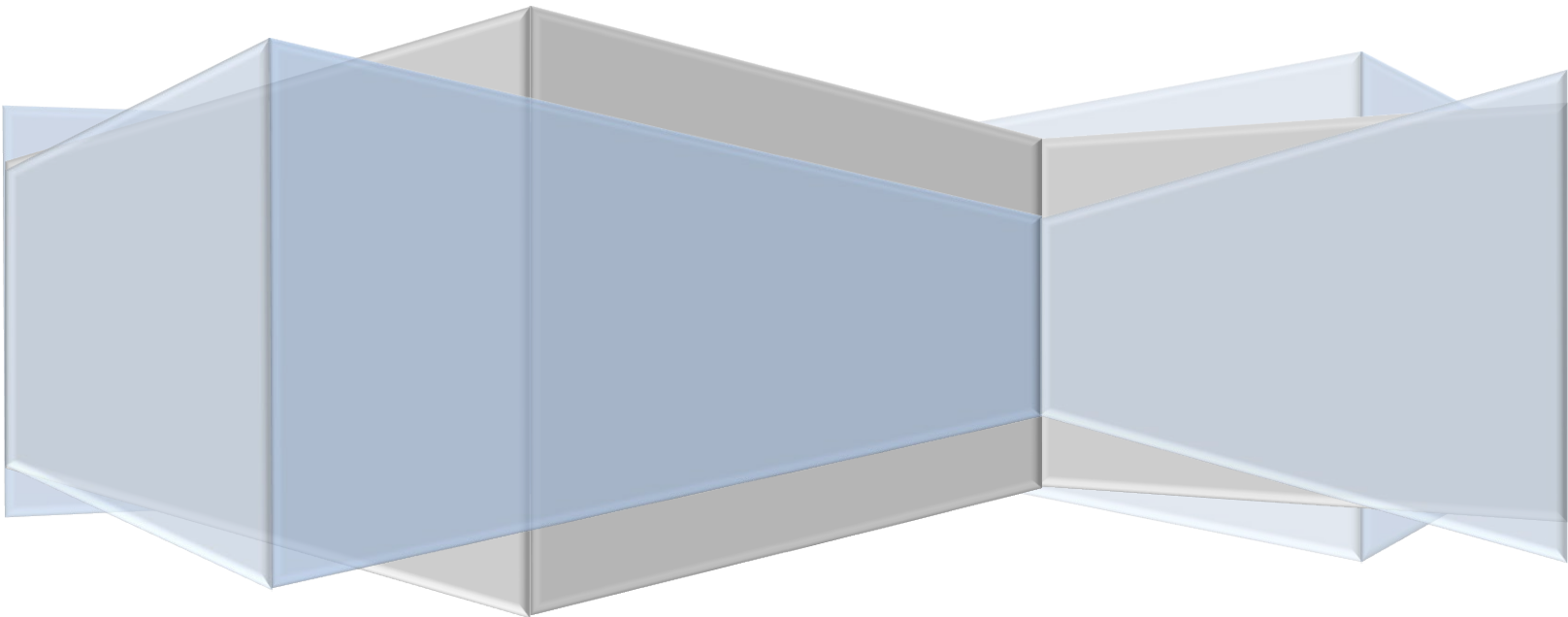
Note: In Non-Governmental Funds, management may decide to “assign” funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry, creating a fund automatically assigns fund balance.

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 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.

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.

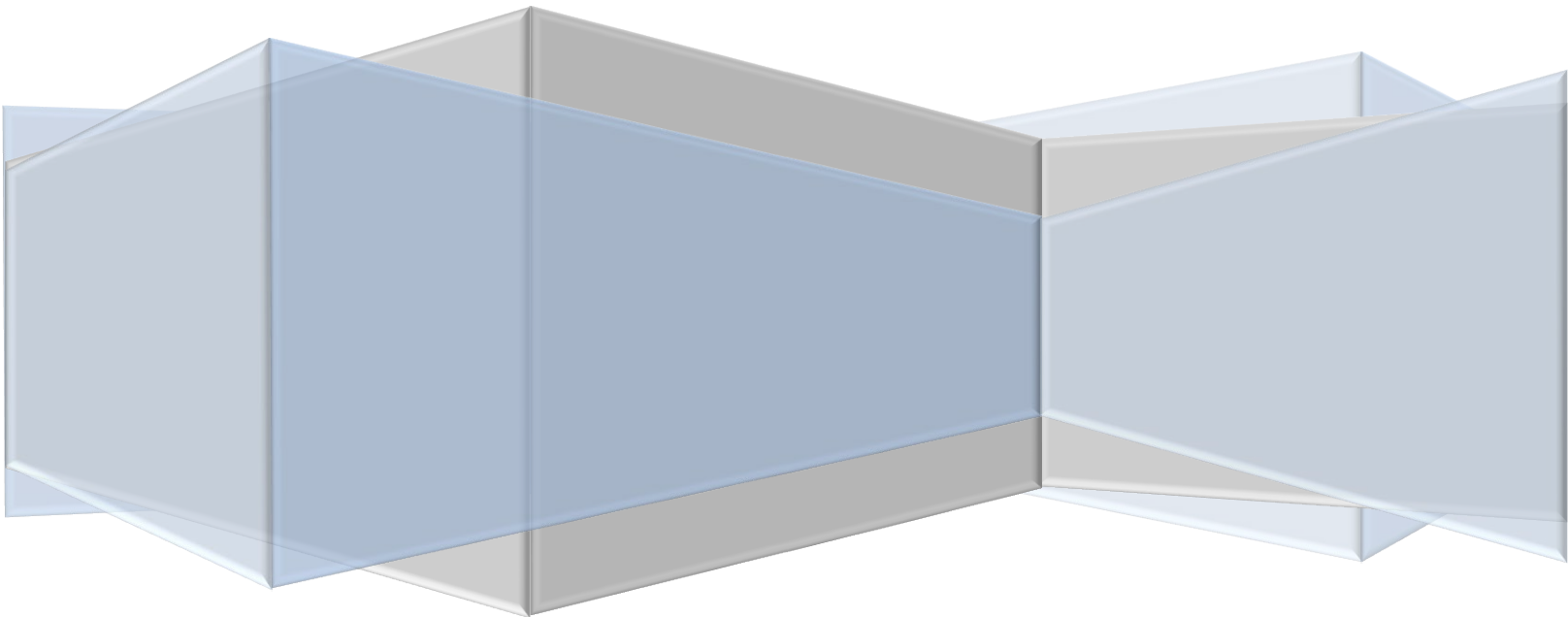
UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed 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 consistent 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.

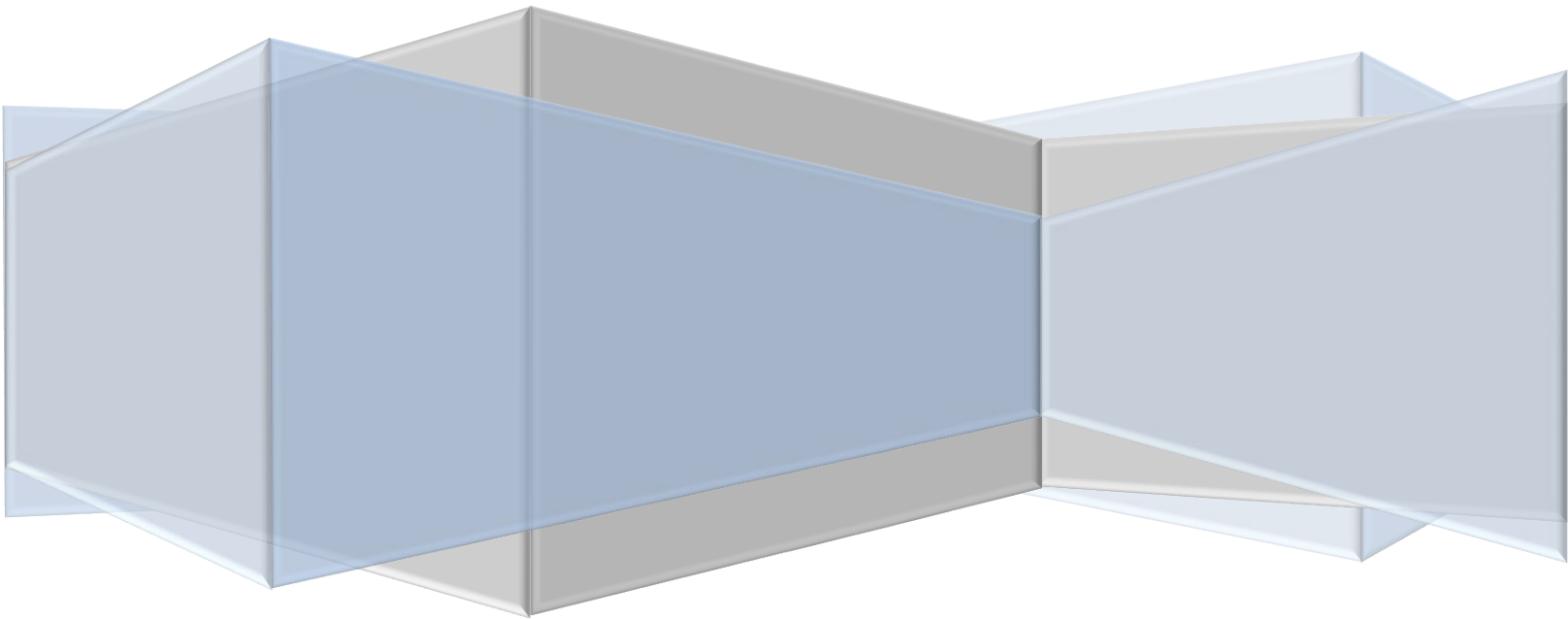
Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

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, chauffer, 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.

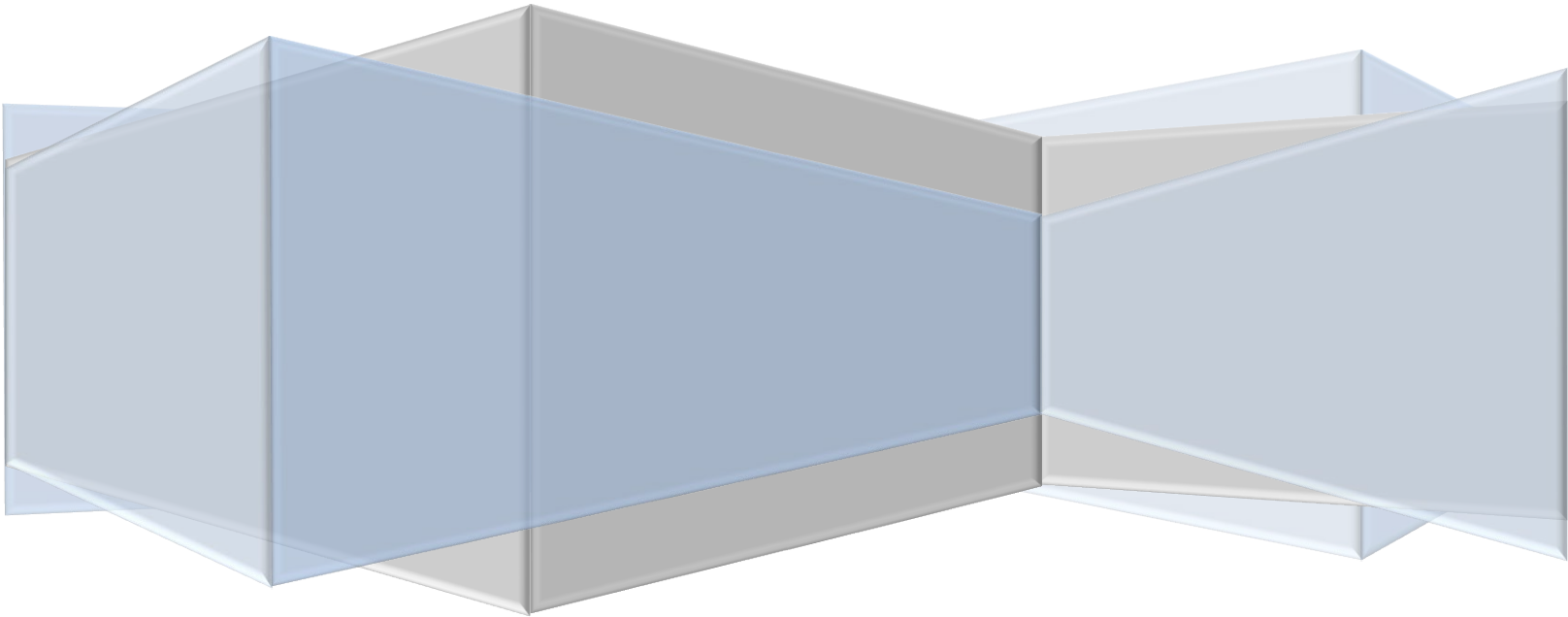
4.10 Investment Income

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.

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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

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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

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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.

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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.

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.

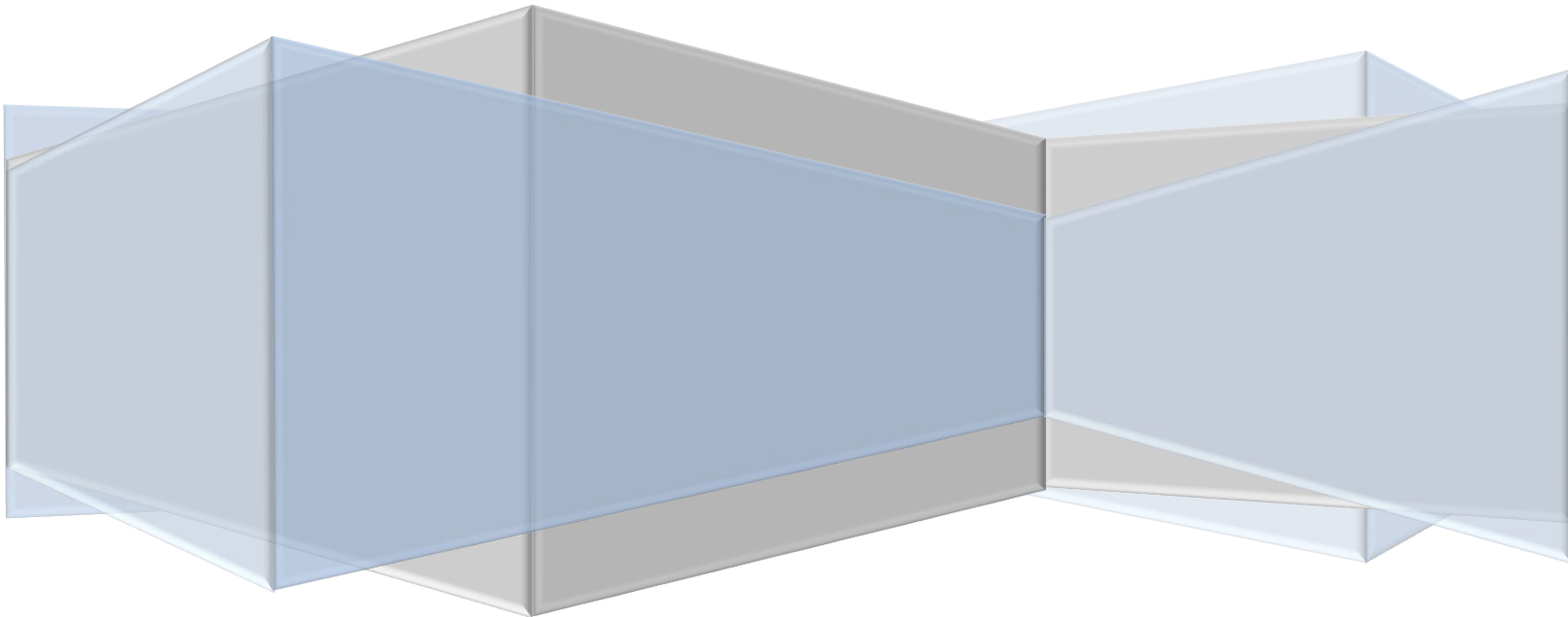
4.10 Investment Income

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





VILLAGE OF BUFFALO GROVE PROCUREMENT POLICY

This policy is intended for use by Village Personnel as a general reference and will be revised as policies and procedures require revisions or clarification.

Approved by Village Resolution 2022-10 on July 18

Previous Resolution 2020-56 on December 7, 2020

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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 \$500.00 or less	Credit Card	Supervisor or Designee	Supervisor or Designee
\$500.01 to \$1250.00 Purchases	Credit Card Invoice submitted	Department Supervisor or Designee	Department Supervisor or Designee
\$1250.01 to \$2,499.99 Purchases	Quotes (verbal, fax, email, written) 3 Quotes Recommended Purchase Order Procedure	Department Supervisor or Designee	Deputy 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 7-9

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 (“Liaisons”) 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.

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 \$500.00 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 \$500.00 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 \$500.01 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 \$500.01 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.

Consortium Procurements

The Village is a member of multiple consortiums including but not limited to the Northwest Water Commission, Northwest Central Dispatch, Geographical Information Systems Consortium, and Government Information Technology Consortium in which all elect to purchase goods and services. If the consortiums board agrees to make a purchase the Village is obligated to make these purchases and as such does not follow a formal procurement process. All purchases that do not have consortium board approval and are over \$25,000 will be brought before the Village board for approval.

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 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;

(d) willful or grossly negligent destruction of documents or records the Vendor had an obligation to maintain;

(e) bribery or coercion of a government official, or other unlawful tampering with a government official;

(f) use of false or deceptive statements to obtain some benefit, or causing competition to be restrained or limited;

(g) misrepresentation to any governmental agency or government official;

(h) violation of ethical standards established by the Village, or other dishonesty incident to obtaining, prequalifying for, or performing any contract or modification thereof;

(i) 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 Change

FEIN or SSN: _____

Primary business function: _____

Date business was established: _____

Change in ownership in the last 2 years : _____ Y/N

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
Expiration date: 03/01/2025

Sales Tax Exemption E99981165
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
[Signature]
Director

OFFICIAL DOCUMENT - DO NOT DESTROY

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.

The Village of Buffalo Grove disallows the use of mobile wallets.

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 accrued 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 _____

Accepted by:

Contractor

Printed Name

Signature

Title

The Village of Buffalo Grove

Printed Name


Signature

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/interfacing 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. 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.

5. 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.

6. 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 that 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.

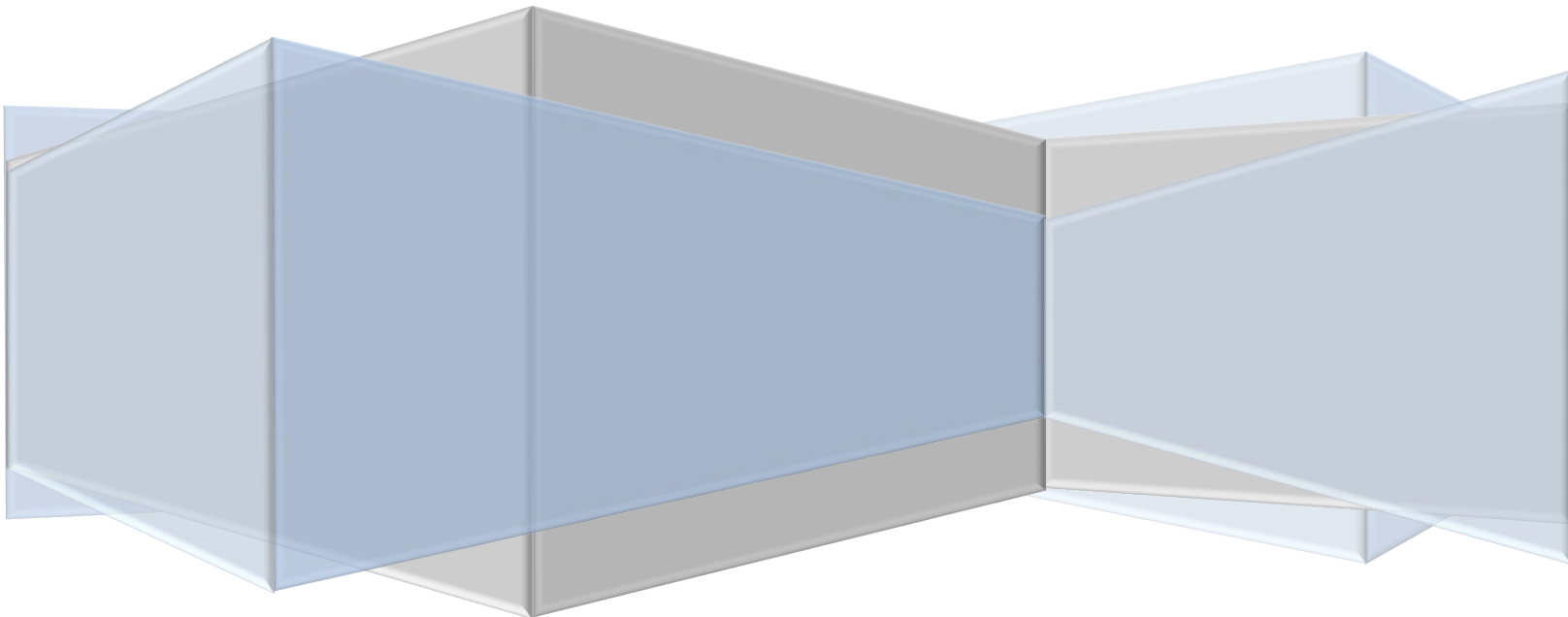
14. Professional Service Agreements - While use of standard engineering agreement forms is not required by IDOT, the Village of Buffalo Grove may consider the use of standard engineering agreements developed by IDOT in order to ensure compliance with all federal and state requirements. If a standard 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

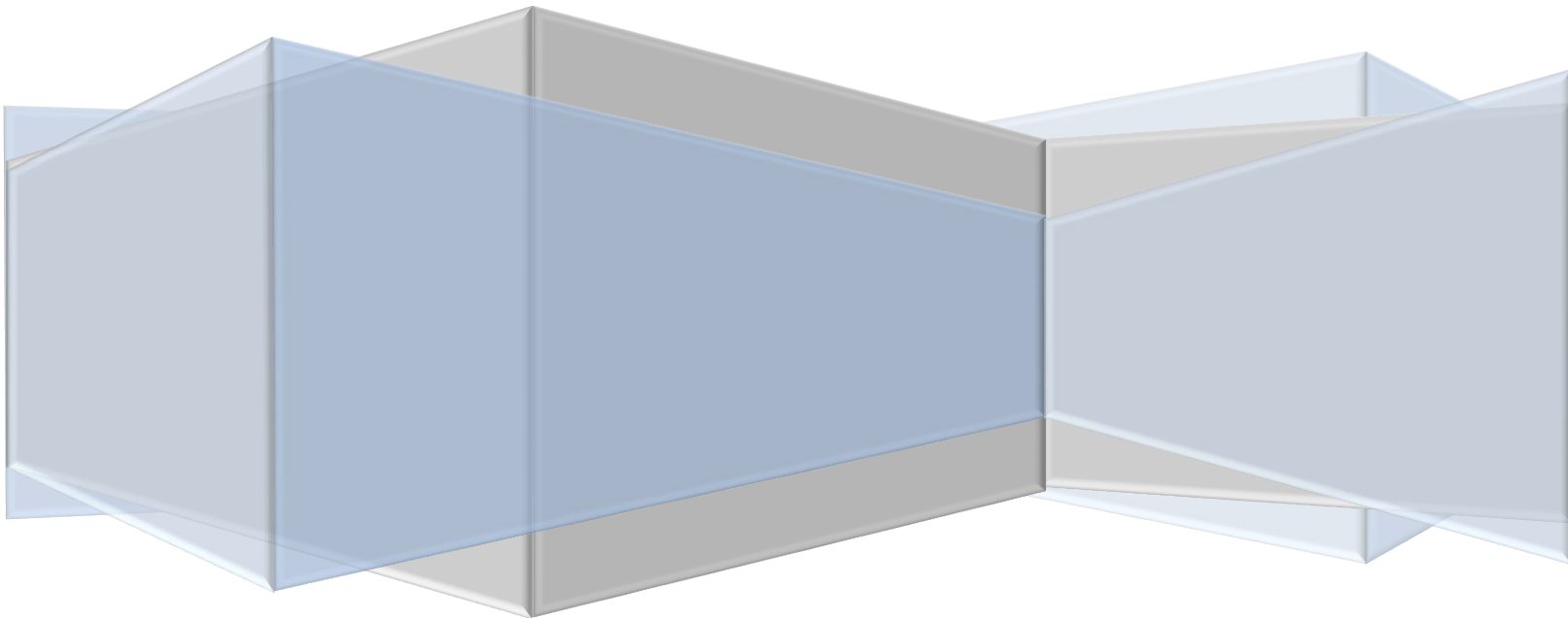
actions, the issuer must satisfy certain pre-conditions. In addition, remedial actions are only able to be taken within a specified time frame before or after the action causing Private Business Use.

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 Manager
FROM: Chris Black, Finance Director
DATE: June 7, 2022
RE: FY 2022 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-forma, the Village's historical rates were not sufficient to fund water and sewer operations and capital needs.

In 2019, the Village Board directed staff to develop a formal funding strategy for the Water and Sewer Fund that would allow needed capital improvements to occur over the next 20 years. The goal was to develop a funding strategy to complete \$150 million of sewer/water infrastructure. The strategy could not impact the Village's the property tax levy and maintain a competitive water rate amongst other providers within the region.

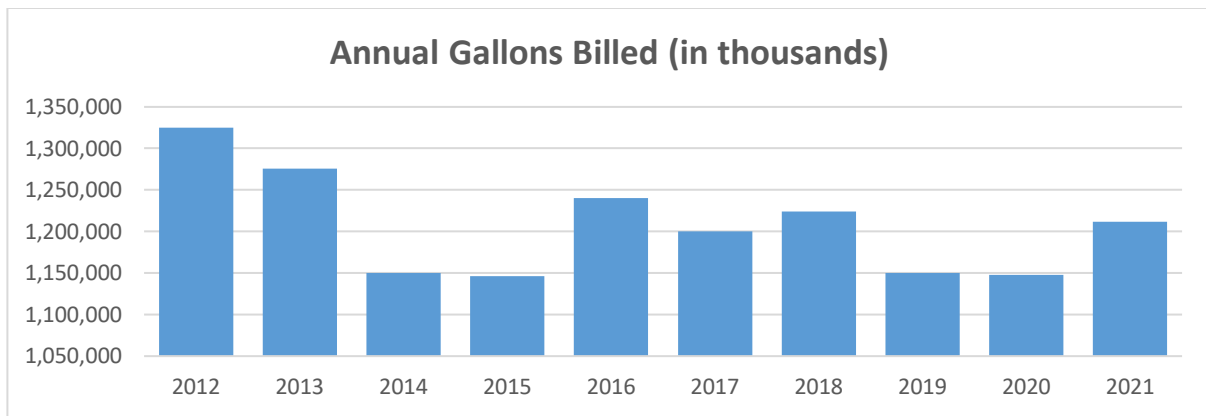
As a result, the Village Board adopted a new rate structure and fixed facility fee, effective January 2020. Furthermore, the Village implemented a new local motor fuel tax in effort to align roadwork with water/sewer improvements. For the Board's review is an updated 20-year water pro-forma reflecting the new rate structure as well as the issuance of debt in 2020. The pro-forma shows that Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2042.

Rate and Consumption History

The Village maintained a water and sewer rate of \$1.80/1,000 gallons for twenty-three years (1983-2005). Funding for future infrastructure replacement (funding depreciation) was never a component of the rate structure.

The Village was able to adequately maintain the water and sewer system without increasing rates during the time period for several reasons. First, Developers donated approximately 53 percent of the water and sewer system assets when the Village experienced growth in the 1980's and 1990's. In addition, revenues increased due to growing water consumption and the receipt of building and development fees. Growing revenue, combined with more limited capital needs due to the age of the system, allowed the Village to fund infrastructure improvements on a pay-as-you-go basis from Water and Sewer Fund cash reserves.

Beginning in 2003, a pattern of declining water usage started. In 2002, 1.63 billion gallons of water were billed. In 2021, the Village billed customers for 1.2 billion gallons, a decrease of 26.4 percent from 2003. 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 2012.

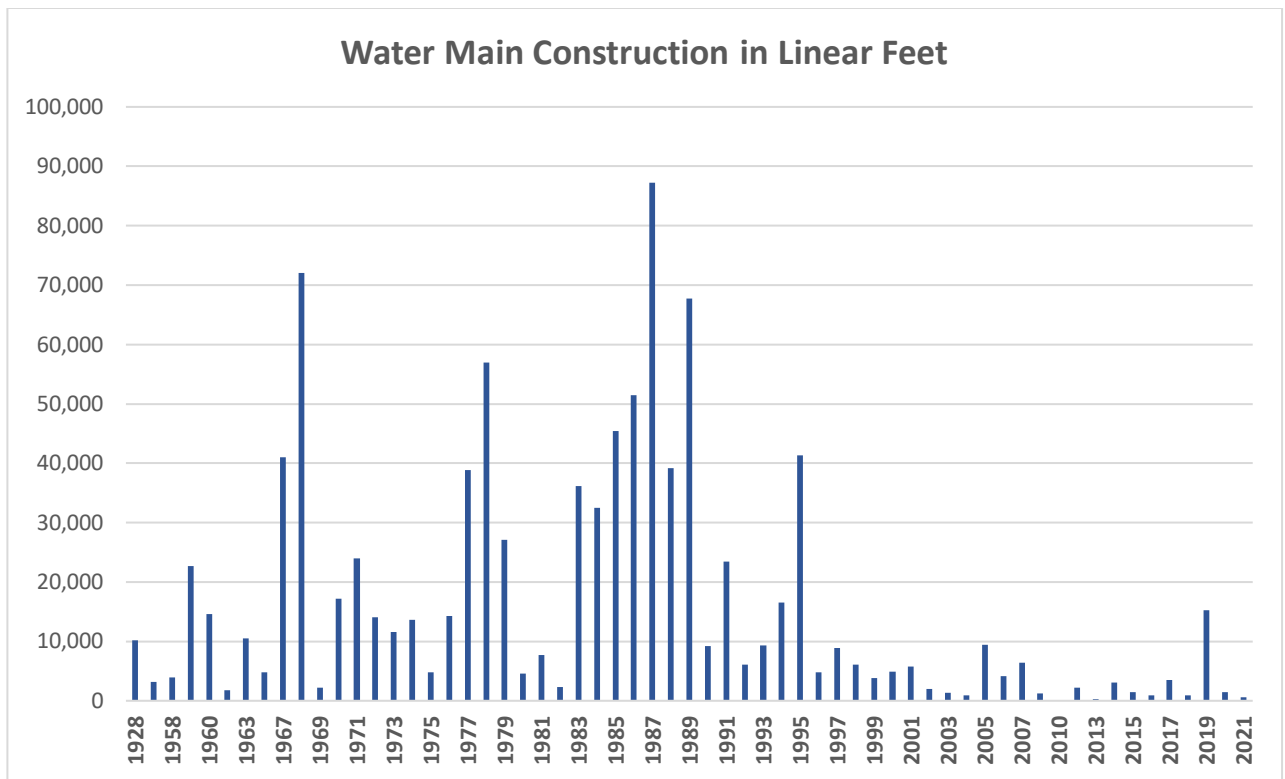


The latest pro-forma uses an estimate of 1.15 billion gallons and will carry forward through the next 20 years. Although there will be an increase in total consumers over the next two decades with Link Crossing and the Lake Cook Corridor Developments, continued conservation efforts, weather patterns, and other impacts on water usage could partially offset that growth.

The Village has an agreement in place for the resale of potable water to the Pekara and Horatio Gardens neighborhoods with the Lake County Public Works Department. The proposed agreement allows the Village to utilize its existing pumping and reservoir capacity to provide water to Pekara/Horatio Gardens while providing a high-quality and reliable water source. The pro-forma includes revenue and expenses related to agreement the beginning in 2024.

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 the end of 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

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, the 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 \$7.64.

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, \$24.7 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. From 2020 through 2025, the Village will invest approximately \$50 million into water, sanitary sewer, and street improvements. The long-term goal is to transition from a debt and cash strategy to a cash-only strategy (pay-as-you-go) to fund all system replacements.

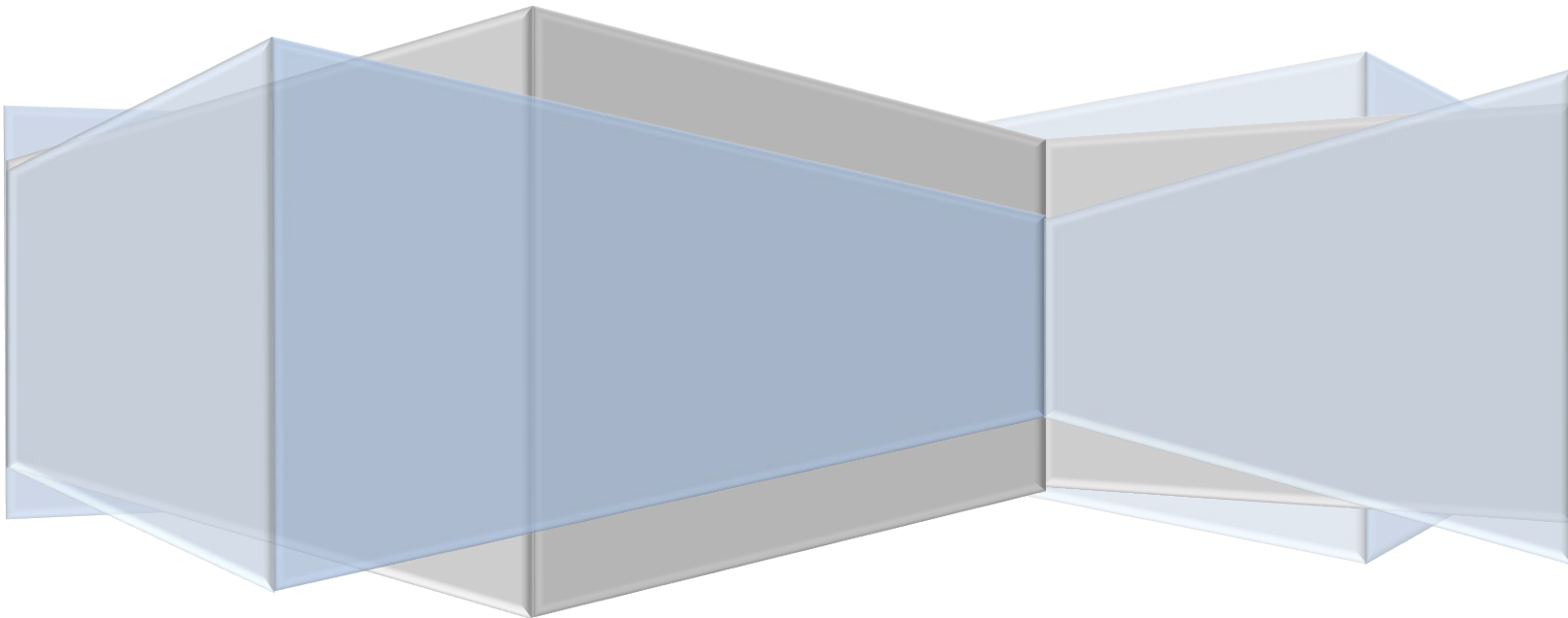
From 2020 through 2023, the Village has programmed \$20.2 million in water and sewer capital projects. The Village completed approximately \$6 million in capital projects in FY 2021. The Village will utilize water and sewer reserves from 2023 through 2029 to fund capital improvements. In 2030 and again in 2033, the Village will need to issue additional debt to keep pace with the water and sewer improvements. The 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 2034, the Water and Sewer fund begins to rebuild cash balances exceeding from 2035-2041, while also supporting over \$45.8 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.

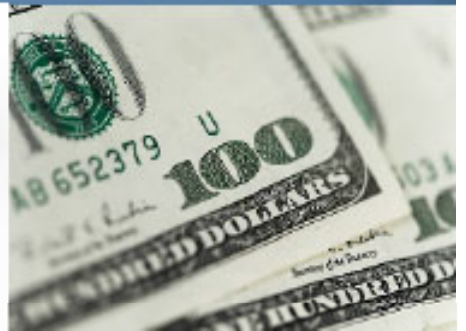
WATER & SEWER FUND																				
BUDGET YEAR	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Beginning Cash	8,828,382	7,948,186	8,114,481	7,809,096	8,331,771	9,279,272	10,485,869	11,963,553	14,333,350	31,455,073	21,978,668	12,797,157	23,433,583	12,738,955	13,746,075	15,228,573	16,928,765	18,552,646	20,399,708	22,424,504
Water and Sewer Revenue																				
Sale of Water	7,298,290	7,337,000	8,174,977	8,507,393	8,852,122	9,209,161	9,578,512	9,960,175	10,354,150	10,772,749	11,203,659	11,646,880	12,114,725	12,594,882	13,099,662	13,629,066	14,170,781	14,737,120	15,328,082	15,943,668
Fixed Facility Fees	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	3,327,500
Late Charges	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	100,000
Village Sewer Use Fees	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	3,404,000	3,542,000	3,680,000
Series 2020 Bonds	5,370,026																			
Series 2030 Bonds									26,000,000											
Series 2033 Bonds												20,000,000								
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	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	45,526	62,635
Total Revenue	17,065,730	11,806,576	12,710,096	13,368,446	13,795,008	14,236,913	14,693,396	15,177,403	42,027,827	16,570,846	17,006,724	37,561,345	18,131,965	18,976,248	19,604,494	20,273,092	20,958,416	21,672,974	22,363,108	23,133,803
Operating Expenses																				
Water Department	3,834,598	3,982,740	4,074,481	4,168,372	4,264,463	4,362,809	4,463,463	4,566,482	4,671,923	4,779,844	4,890,305	5,003,368	5,119,096	5,237,554	5,358,809	5,482,928	5,609,981	5,740,041	5,873,180	6,009,475
Sewer Department	893,962	914,076	934,643	955,672	977,175	999,161	1,021,642	1,044,629	1,068,133	1,092,166	1,116,740	1,141,867	1,167,559	1,193,829	1,220,690	1,248,156	1,276,240	1,304,955	1,334,316	1,364,338
Total Operating Expenses	4,728,560	4,896,816	5,009,124	5,124,044	5,241,638	5,361,970	5,485,105	5,611,111	5,740,056	5,872,010	6,007,045	6,145,235	6,286,655	6,431,383	6,579,499	6,731,084	6,886,221	7,044,996	7,207,496	7,373,813
Capital Expenses																				
Capital Projects	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	6,000,000	6,600,000	6,930,000	7,276,500	7,640,325
Capital Equipment	200,000	204,000	208,080	212,240	216,480	220,810	225,230	229,730	234,320	239,010	243,790	248,670	253,640	258,710	263,880	269,160	274,540	280,030	285,630	291,343
Water Meter Debt Service	608,374	653,945	702,186	753,245	807,270	864,413	924,841	384,828						-	-	-	-	-		
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								
Series 2020 Debt Service	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	2,190,000
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	1,874,400
Total Capital Expenses	12,257,366	5,236,023	6,498,344	6,214,723	6,097,988	6,161,211	6,223,559	5,688,921	17,658,474	18,668,193	18,674,098	19,272,022	21,032,320	10,029,690	10,034,660	10,333,760	10,940,740	11,273,430	11,623,330	11,996,068
Operating Transfers																				
Water Department - Tax Abatement	180,000	727,442	728,012	727,004	727,881	727,135	727,048	727,574	727,574	727,048	727,091	727,662	727,618	728,056	727,837	728,056	727,574	727,486	727,486	727,486
Reimburse General Fund	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000	780,000
Total Operating Transfers	960,000	1,507,442	1,508,012	1,507,004	1,507,881	1,507,135	1,507,048	1,507,574	1,507,574	1,507,048	1,507,091	1,507,662	1,507,618	1,508,056	1,507,837	1,508,056	1,507,574	1,507,486	1,507,486	1,507,486
Revenues over (under) Expenses																				
Revenues over (under) Expenses	(880,196)	166,294	(305,384)	522,675	947,501	1,206,596	1,477,685	2,369,797	17,121,723	(9,476,405)	(9,181,511)	10,636,426	(10,694,628)	1,007,119	1,482,499	1,700,192	1,623,881	1,847,062	2,024,796	2,256,437
Unreserved Ending Cash	7,948,186	8,114,481	7,809,096	8,331,771	9,279,272	10,485,869	11,963,553	14,333,350	31,455,073	21,978,668	12,797,157	23,433,583	12,738,955	13,746,075	15,228,573	16,928,765	18,552,646	20,399,708	22,424,504	24,680,940
Required Working Cash*	1,182,140	1,224,204	1,252,281	1,281,011	1,310,410	1,340,493	1,371,276	1,402,778	1,435,014	1,468,003	1,501,761	1,536,309	1,571,664	1,607,846	1,644,875	1,682,771	1,721,555	1,761,249	1,801,874	1,843,453
Est Gallons Billed (in thousands)																				
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

2022-2026 General Fund Forecast



Village of Buffalo Grove - General Fund Financial Forecast FY 2023 – FY 2027



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 1.2 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 excise tax, 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. Actual expenditures for 2021 and the 2022 budget amounts are the basis for the five-year estimates. The General Fund is the primary focus of the forecast because it represents over half of the total Village Budget. The second largest Village Fund is the Water and Sewer Fund accounting for 21.1 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 followed by a strong economic recovery. 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. In FY 2021, major revenue sources rebounded from the previous year's decline. As a result, the Village was able to increase its reserves for capital improvements.

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 2022) Consumer Price Index is at 8.3 percent, which is the highest level in nearly 40 years.

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.

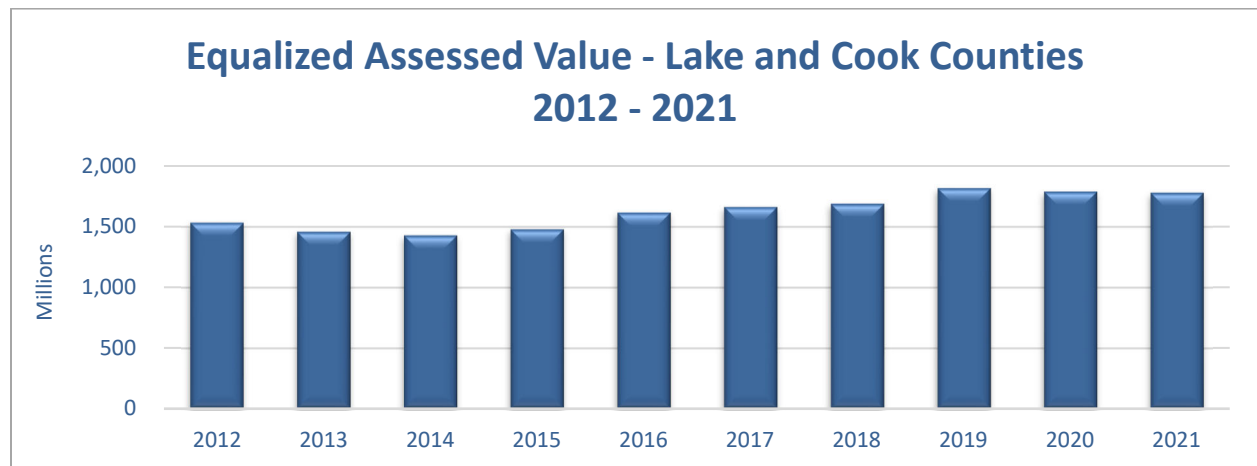
Interest rates – The interest rate impacts the Village’s revenues in several ways. First, investment income will be affected by interest rates. Second, the availability and cost of capital directly affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving 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 0.47 percent in FY 2021, 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.



- *State of Illinois Legislation.* As the State of Illinois has experience financial difficulties over the last decade, 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 44.5 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. With the adoption of the Lake Cook Road TIF, the Village has seen several new projects get completed such as the NCH Office Building and future projects such as the \$150 million Clove Development.
- *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	2023	2024	2025	2026	2027	Growth
Property Taxes	17,115,900	17,458,218	17,807,382	18,163,530	18,526,801	1.02
Income & Use Taxes	6,641,200	6,807,230	6,977,411	7,151,846	7,330,642	1.025
State Sales Tax	7,935,900	8,134,298	8,337,655	8,546,096	8,759,749	1.025
Home Rule Sales Tax	5,612,000	5,724,240	5,838,725	5,955,499	6,074,609	1.02
Real Estate Transfer Tax	1,019,700	1,050,291	1,081,800	1,114,254	1,147,681	1.03
Telecommunications Tax	720,000	720,000	720,000	720,000	720,000	1.00
Prepared Food and Beverage Tax	772,500	795,675	819,545	844,132	869,456	1.03
Utility Tax-Electric/Natural Gas	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	1.00
Licenses	355,600	355,600	355,600	355,600	355,600	1.00
Building Revenue & Fees	1,141,350	1,152,764	1,164,291	1,175,934	1,187,693	1.01
Intergovernmental Revenue-Local	237,100	241,842	246,679	251,612	256,645	1.02
Fines & Fees-Police & Fire	1,702,700	1,719,727	1,736,924	1,754,294	1,771,836	1.01
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1.00
Operating Transfers	780,000	780,000	780,000	780,000	780,000	1.00
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	1.00
Miscellaneous Revenue	1,197,600	1,209,576	1,221,672	1,233,888	1,246,227	1.01
Total Revenues	49,756,550	50,674,460	51,612,684	52,571,685	53,551,940	
Annual Increase	1.1%	1.8%	1.9%	1.9%	1.9%	
Expenditure	2023	2024	2025	2026	2027	Growth
Personal Services	23,655,088	24,364,741	25,095,683	25,848,554	26,624,010	1.03
Personal Benefits	12,082,659	12,445,139	12,818,493	13,203,048	13,599,139	1.03
Operating Expenses	3,437,522	3,506,273	3,576,398	3,647,926	3,720,885	1.02
Insurance & Legal Services	1,427,641	1,484,747	1,544,137	1,605,902	1,670,138	1.04
Commodities	398,259	406,224	414,349	422,636	431,088	1.02
Maintenance & Repairs	3,254,026	3,319,107	3,385,489	3,453,199	3,522,263	1.02
All Other Expenses	3,743,467	3,780,902	3,818,711	3,818,711	3,856,898	1.01
Total Expenditures	47,998,663	49,307,132	50,653,260	51,999,975	53,424,422	
Operating Surplus/(Shortfall)	1,757,887	1,367,328	959,424	571,710	127,518	

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 2022-2027 CIP have been added to this report. After including these transfers, the cumulative fund shortfall at the end of FY 2027 is estimated to be nearly \$94.5 million.

GENERAL FUND FIVE-YEAR FORECAST – OPERATING WITH CAPITAL						
Revenue	2023	2024	2025	2026	2027	Growth
Property Taxes	17,115,900	17,458,218	17,807,382	18,163,530	18,526,801	1.02
Income & Use Taxes	6,641,200	6,807,230	6,977,411	7,151,846	7,330,642	1.025
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Licenses	355,600	355,600	355,600	355,600	355,600	1.00
Building Revenue & Fees	1,141,350	1,152,764	1,164,291	1,175,934	1,187,693	1.01
Intergovernmental Revenue-Local	237,100	241,842	246,679	251,612	256,645	1.02
Fines & Fees-Police & Fire	1,702,700	1,719,727	1,736,924	1,754,294	1,771,836	1.01
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1.00
Operating Transfers	780,000	780,000	780,000	780,000	780,000	1.00
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	1.00
Miscellaneous Revenue	1,197,600	1,209,576	1,221,672	1,233,888	1,246,227	1.01
Total Revenues	49,756,550	50,674,460	51,612,684	52,571,685	53,551,940	
Annual Increase	1.1%	1.8%	1.9%	1.9%	1.9%	

Expenditure	2023	2024	2025	2026	2027	Growth
Personal Services	23,655,088	24,364,741	25,095,683	25,848,554	26,624,010	1.03
Personal Benefits	12,082,659	12,445,139	12,818,493	13,203,048	13,599,139	1.03
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All Other Expenses	3,743,467	3,780,902	3,818,711	3,818,711	3,856,898	1.01
Total Expenditures	47,998,663	49,307,132	50,653,260	51,999,975	53,424,422	
Operating Surplus/(Shortfall)	1,757,887	1,367,328	959,424	571,710	127,518	
Annual Increase	3.8%	2.7%	2.7%	2.7%	2.7%	
Capital Transfers & Subsidies	2023	2024	2025	2026	2027	
Capital Reserve - Vehicles	2,086,000	1,797,000	1,550,000	2,133,000	1,661,000	
Capital Reserve - Facilities	7,155,000	228,000	1,335,000	13,980,000	250,000	
Capital Reserve - Technology	165,000	90,000	185,000	65,000	325,000	
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	4,951,040	
Capital Reserve Funding	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	
Total Transfers	23,930,000	16,910,000	17,901,000	30,995,000	9,587,040	
Total Fund Surplus/(Shortfall)	(22,172,113)	(15,542,672)	(16,941,576)	(30,423,290)	(9,459,522)	

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 \$47.4 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. Bond issues are planned for 2025, 2030, and 2033 to fund future 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	2023	2024	2025	2026	2027
Street Program	10,744,000	11,015,000	11,051,000	11,037,000	3,571,040
Total Unfunded/Debt	10,744,000	11,015,000	11,051,000	11,037,000	3,571,040

RESERVES

The General Fund Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of the subsequent year's budget, excluding transfers to fund capital projects. The preferred balance per the policy is 30 percent. Unassigned fund balance above the 30 percent threshold may be allocated to a reserve for debt service retirement and revenue stabilization.

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 unassigned reserve at the end of FY 2021 is \$16.4 million or 35 percent of the FY 2022 operating budget. The Village also has designated an additional \$4,860,000 to the debt stabilization reserve for the early retirement of our 2012 bonds and \$770,000 for revenue stabilization.

GENERAL FUND REVENUES

Approximately 81 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

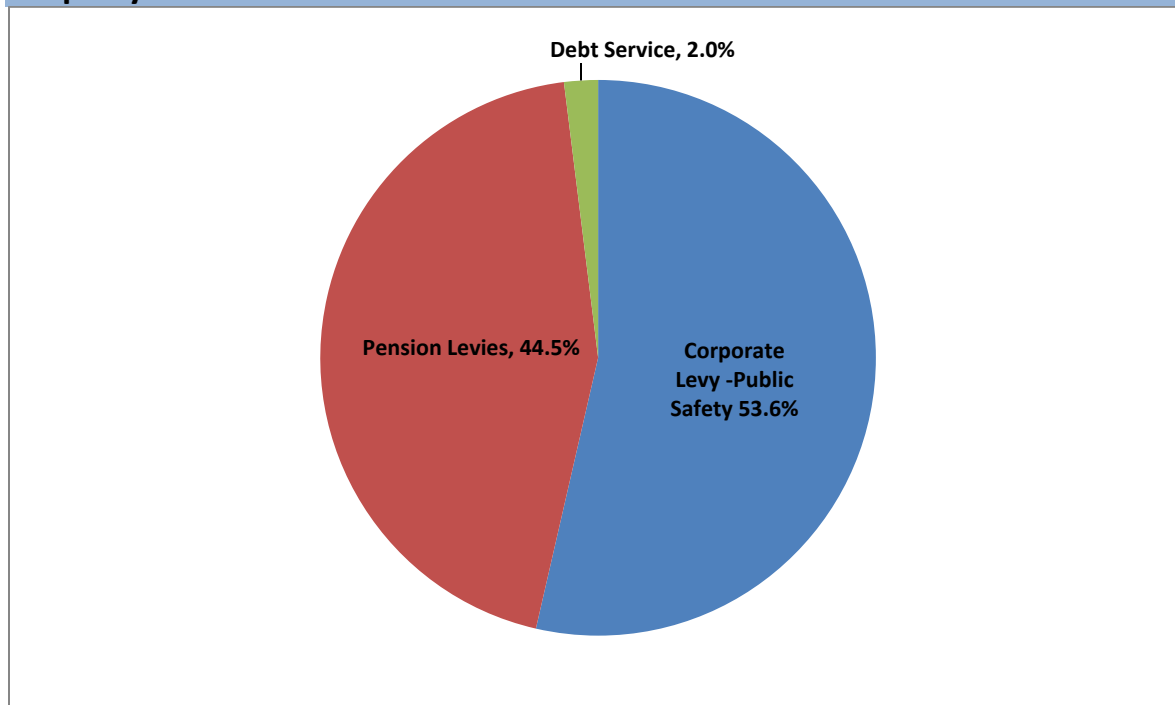
There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps to fund public safety (police and fire) operations. The growth in the corporate levy is tied to inflation. The second component is the Debt Service Levy. This levy covers the principal 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.

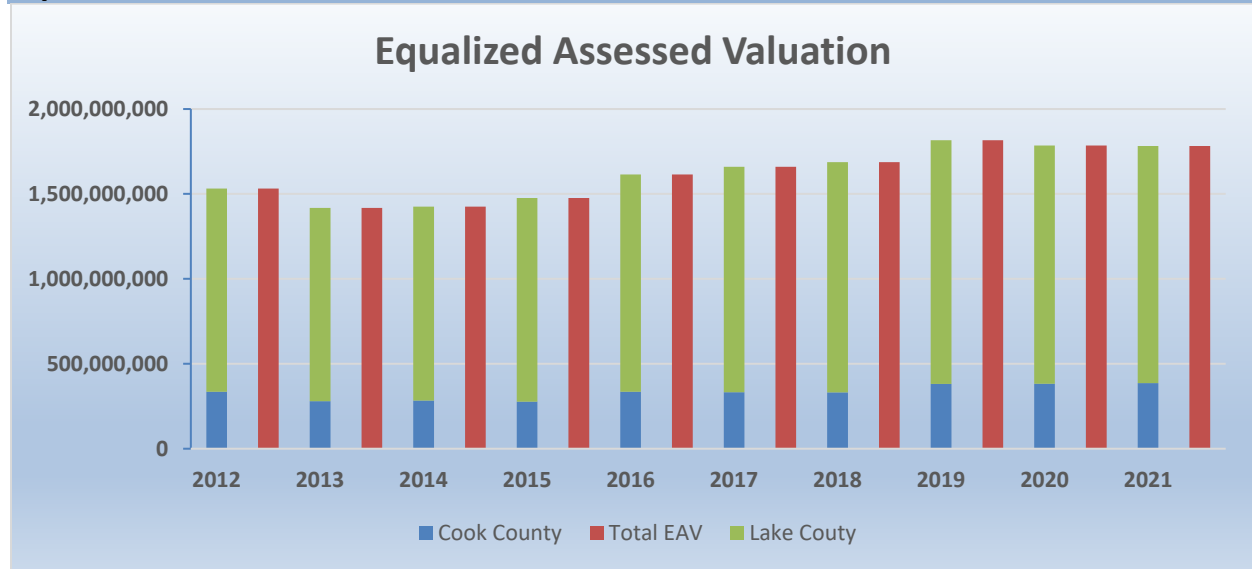
Property Tax Dollar Distribution



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 \$1,781,963,236 representing a 0.15 percent decrease from the previous year. The Lake County portion of the Village's EAV has decreased 0.47 percent year over year.

Equalized Assessed Valuation

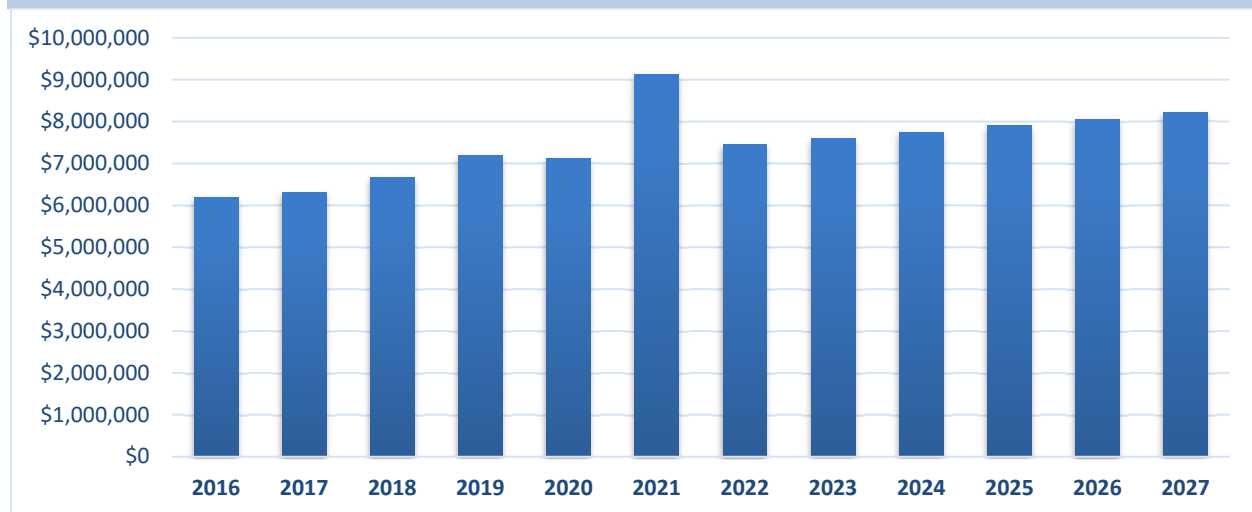


SALES TAX

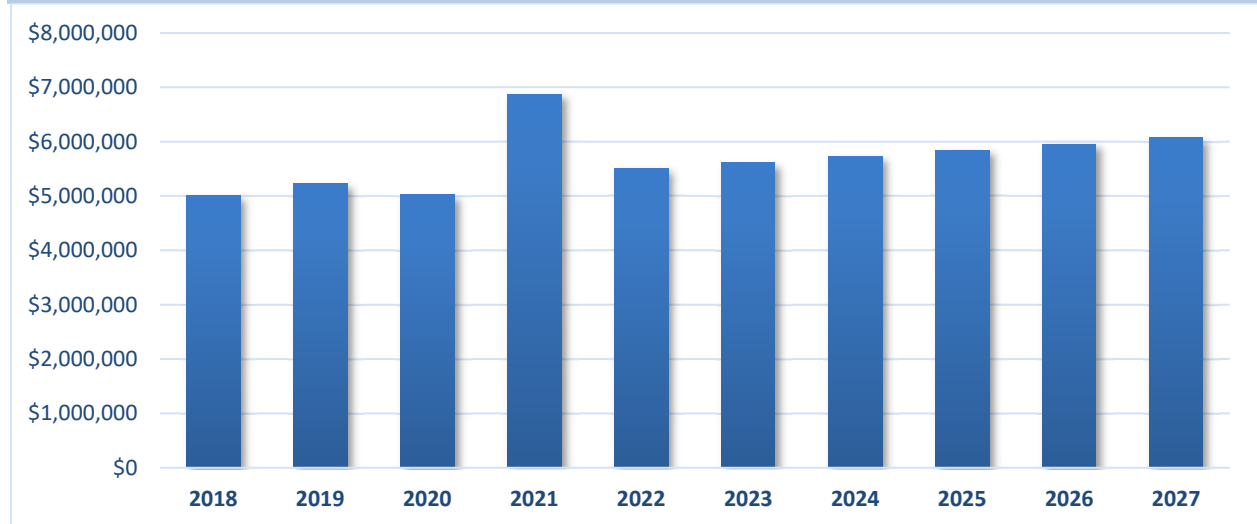
Inflation sets the growth baseline for both the base (2%) and home rule sales taxes (2%). Combined, this is the second largest revenue source for the Village. The base sales tax revenue is directly related to the dollar value of sales made within the Village. Home rule sales tax applies to the same transactions 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

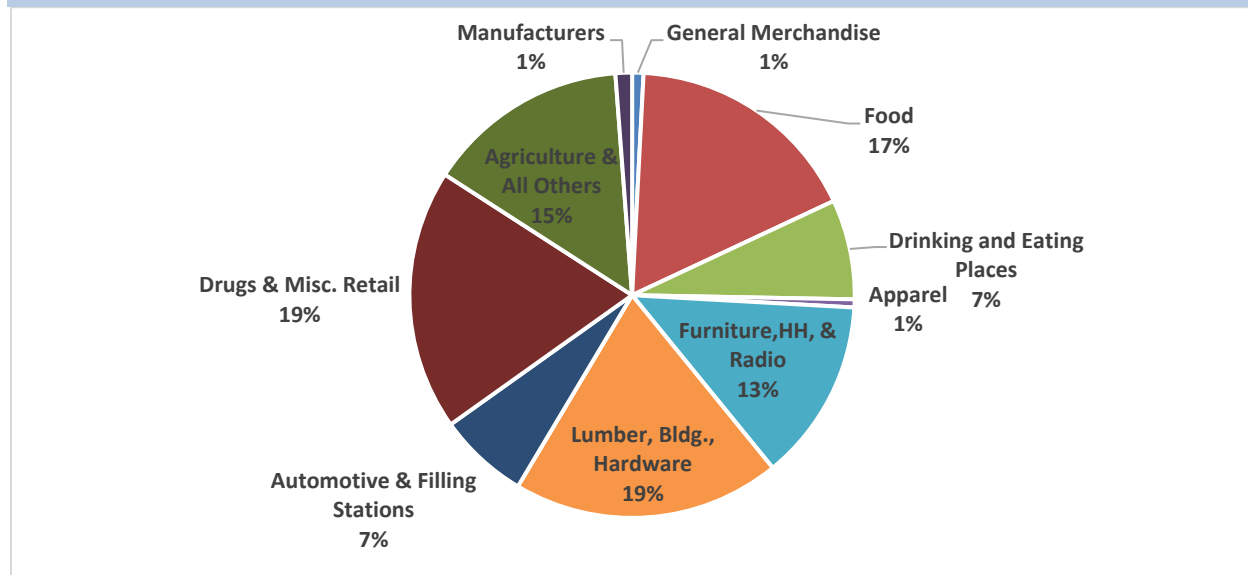


Home Rule Sales Tax



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

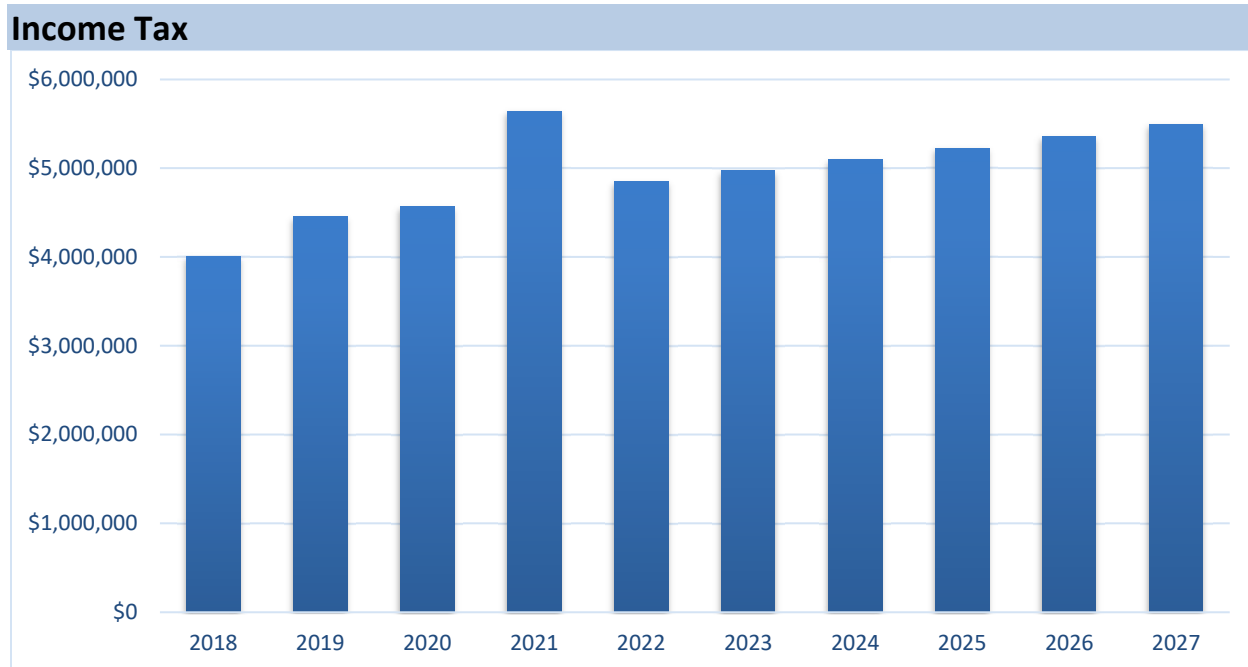


INCOME TAX

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 2022 is 2.9 percent, which bests the state of Illinois (4.6 percent) and the U.S. (3.6 percent). Income receipts performed very well in 2021 and for the first five months of 2022 due to low unemployment and strong corporate profits.



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 44.6 percent in FY 2021 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)

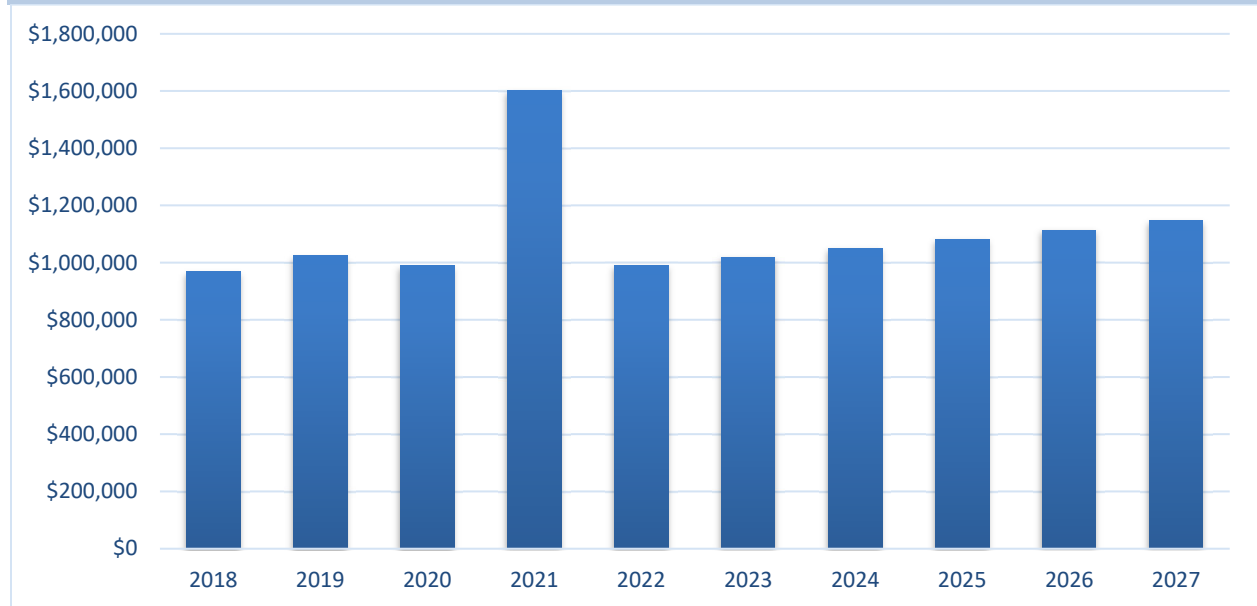
Natural gas and electricity charges are based on consumption and will fluctuate with seasonal demands. The Village is charging the highest statutory rate. There is no consumption growth

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. In FY 2021, tax receipts totaled \$1.6 million due to the strong real estate market, which resulted in a high volume of sales and increasing sales prices.

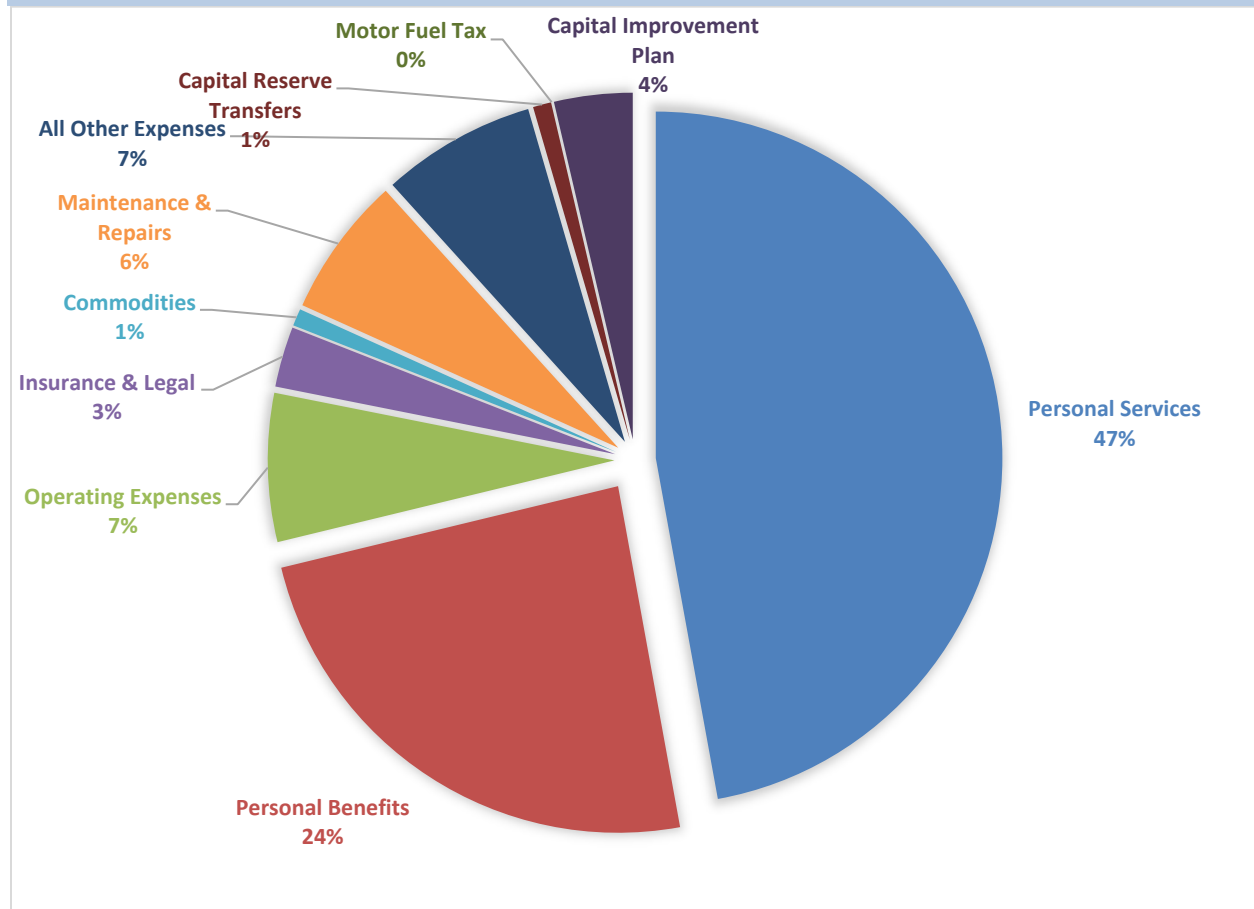
Real Estate Transfer Tax



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 71 percent of all operating expenditures. The next largest expenditure account group is for operating expenses (7 percent). For FY 2022 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 210 employees. For all positions, the ratio of municipal employees per 1,000 residents is 4.8 compared to a ratio of 7.8/1,000 in 2010.

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 2023. 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 2023 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, streetlights, 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 \$99.3 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 2022 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 1.7 percent per year while operating expenditures outpace average annual revenue growth by 1.2 percent per year or 2.9 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 2023 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.