2020
Adopted Budget



Buffalo Grove is

Responsible

Resilient

Safe

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Village of Buffalo Grove

Illinois

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

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

October 30, 2019

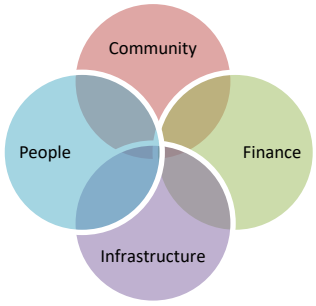
Honorable President Beverly Sussman and Board of Trustees:

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, 2020. The proposed budget carries forward for the third year the program budget concept in a more concise, readable and reader-oriented layout. You will see additional refinements to this year's document in terms of performance measures, revenue allocations, and service outcomes. We hope you will find this document to be informative to your deliberation of the allocation of financial resources for the coming year.

The Village continues to focus its efforts on the sustainability of the community, financial resources, infrastructure, and the people who make up the organization. Demonstrated through the Village's adopted Strategic Plan 2018-2023, the FY 2020 budget delivers the accomplishments expected by our community now and into the future.

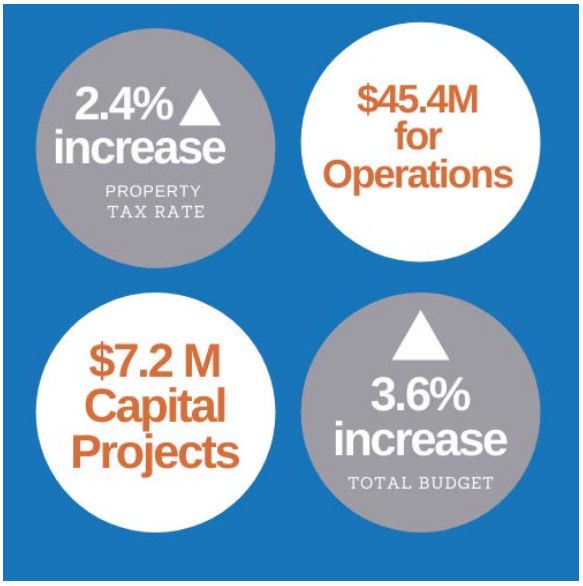
The Village enters the 2020 budget cycle with a strong balance sheet with $30 million in reserves for operations, equipment, and capital programs. Over the last five years, the Village has strategically increased its reserves and reduced debt levels to prepare for significant infrastructure upgrades in the coming years. Having recently retired and replaced large apparatus and safety equipment to modernize aged public safety vehicles, the Village will in 2020 begin a major capital reinvestment in water, sanitary sewer, and streets.

1. Buffalo Grove's Sustainability Priorities



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.

2. Budget at a Glance



The Village enters the 2020 budget cycle with a focused debt strategy to replace a significant amount of road, water, and sewer infrastructure. A bond sale in the amount of $24 million is scheduled for the first quarter of 2020. Staff will be reviewing specific project recommendations with the Village Board in 2019, construction is scheduled to begin in spring 2020. The proceeds of bonds and corresponding project expenditures have not been included in the 2020 Draft Budget. Upon issuance of debt instruments, a budget amendment will be presented to the Village Board for approval.

In addition, significant equipment replacement initiatives are underway to modernize aged public safety vehicles. Inclusive of approved and yet-to-be approved purchase orders, the Village will expend nearly $1.8 million in vehicle/apparatus replacements in the coming year.

3. Innovation Priorities

- Suburban Liability Insurance Pool
- Request for Proposals - Information Technology
- Community Foundation
- ZenCity Artificial Intelligence
- Socrata Financial Data Portal
- Permitting/License/Inspections Software

The Village will also continue the implementation of several of its innovation priorities for 2020, including the second year of the Suburban Liability Insurance Pool, seeking competitive proposals for managed information technology services, implementing ZenCity software to develop local data from social media, expanding the availability of financial and budget information through Socrata and seeking customer driven permitting/licensing/ inspections software. Northwest Central Dispatch will launch its new computer-aided dispatch (CAD) and records management systems (RMS) for use in police, fire, and emergency management. Through 2019, the Village has launched its new website, added online records search capabilities and developed a video series with topics pertinent to residents.

The Village Board will continue its work in researching the establishment of a charitable community foundation to set the stage for legacy and community-based giving into the future. The Village continues to pursue shared services opportunities with other units of government. The Village Board approved a shared grant writing collaborative with Vernon Township and the Buffalo Grove Park District in 2019.

4. Community Engagement Priorities

- Community Engagement Program
- Video Based Programming
- Comprehensive Plan Engagement Platform
- Volunteer Recruitment/Diversity

Community engagement will continue to play a major role in the Village Board's goals for 2020. Notably, the major public participation components of the comprehensive plan will occur in 2020, along with the launch of the Engagebg.org online participation tool. The Village will further the development of a full community engagement strategy with a steering committee in the coming year. The Village will continue the development of its video-based programming for social media. These programs intend to support the Village Board's goal to broaden our connection with our community, encourage dialog and support informed decision-making.

As part of the strategic plan and as a result of the community survey, the Village Board has prioritized the recruitment and development of community volunteers to provide expertise, support and guidance for the many community projects underway or contemplated.

5. Community Planning Priorities

- Comprehensive Plan
- Prairie View Metra Station Area Implementation
- Permitting/Inspections Modernization
- Lake Cook Road Corridor Implementation

The Village Board completed the Prairie View Metra Station Area Plan in 2019. Staff continues to develop leads for the possible redevelopment of sites in accordance with the plan's adopted goals. Likewise, project identification and development continues for the Lake Cook Road corridor.

The Village kicked-off a major Comprehensive Plan project in 2019, which is expected to span through 2021. The project involves a strong community engagement and feedback loop, development of the future land use strategy, promotion of environmental goals, examining the market capacity and development potential for both the Dundee Road and Milwaukee Avenue corridors, planning for future infrastructure needs and contemplating the changing housing needs facing the community.

6. Infrastructure Management Priorities

- 1st Generation Water/Sewer Replacement
- Street Maintenance
- Facility Replacement/Modernization
- Combined Area Fire Training Facility
- Weiland/Prairie & Lake Cook Road Improvements
- Lake Cook Road Improvements

Beginning in 2020, the Village will kick-off a five-year capital program to address the community's first-generation water and sanitary sewer system infrastructure replacement. Totaling $30 million, this program will be the most extensive infrastructure replacement initiative in the Village's 61-year history.

Likewise, the Village faces a backlog of street resurfacing and reconstruction projects that need to be addressed, as well as financial contributions to regional road projects occurring within the community in 2020 and beyond.

While the Village has established reserves for the water and sanitary sewer utility, stormwater utility, information

technology, building maintenance and fleet functions, the pace of infrastructure aging exceeds the revenue sources available to complete replacement projects for critical infrastructure components.

In 2019, the Village Board reviewed several recommendations to attain infrastructure sustainability, including an increase to the water and sewer rate and a local motor fuel tax. These items are scheduled for Village Board consideration before the end of 2019, but have not been included in the draft budget document. If approved, these items will be added to the budget as amendments in 2020.

The Village's commitment to area road projects led by other agencies will continue again in 2020. Weiland Road Phase I improvements will be completed in 2020 and Phase II improvements will also begin in the spring. Lake Cook Road widening improvements will also begin in 2020. The Village has made financial resource allocations to these projects totaling $1.6 million.

The Combined Area Fire Training Facility building replacement project will be completed in 2020. The federally funded Thompson/Brandywyn reconstruction project is also scheduled to begin next year, with $3.3 million in local share obligations. Several recurring capital program costs are also included, such as street and parking area resurfacing and reconstruction, sidewalk repair and replacement, lift station rehabilitation and storm sewer rehabilitation.

Mobile data terminal replacement is funded through grant funds to complete infrastructure needs associated with the Computer-Aided Dispatch (CAD) system upgrade underway through Northwest Central Dispatch System.

7. Employee Development Priorities

- Off Boarding Program
- Succession Planning
- "Stay" Interviews
- Employee Newsletter

The development of the Village's human capital continues to be a major priority. As active employees reach the age of retirement, the process of retiring becomes overwhelming for the employee. An Off Boarding program will be developed to educate and prepare future retires for a smooth transition to the next chapter of their lives.

Due to the increasing number of retirements that will take place over the next several years, a formal succession plan will be developed to mentor and coach the organization's future leaders with next generation leadership training programs. To encourage employee retention and continue the Village's commitment to improving the leadership of the organization, "stay" interviews will be added to the Human Resources employee engagement strategic plan. The "stay" interview will aim at seeking feedback from mid-career employees on ways to improve the organization for the future.

Finally, the Village is working on an employee newsletter to help keep employees up-to-date on important employee information and promote awareness of current department happenings both within the department and within the Village.

8. Budget Plan

- Balanced Operating Budget
- Cash and Reserve Funded Capital Improvements
- Pension Funding Above Minimum
- Funded Reserve Contributions
- Debt Issuance for Five Year Capital Plan

The Village utilizes a forward-looking financial projection methodology to anticipate ongoing operating, capital and liability management needs. Through the course of 2019, staff and the Village Board reviewed and updated the *Operating Financial Forecast 2020-2024*, *20-Year Water and Sewer Pro-Forma*, as well as the *Stormwater Fund 20 Year Pro-Forma*; a copy of each is included in *Appendix F.* These forecasts form the basis of the annual budget plan and document, as a function of the strategic priorities outlined above.

Reserve contributions totaling $931,615 are planned for capital, information technology and vehicle replacements. As noted earlier, the Village Board will consider issuing debt to support the five year capital plan beginning in 2020.

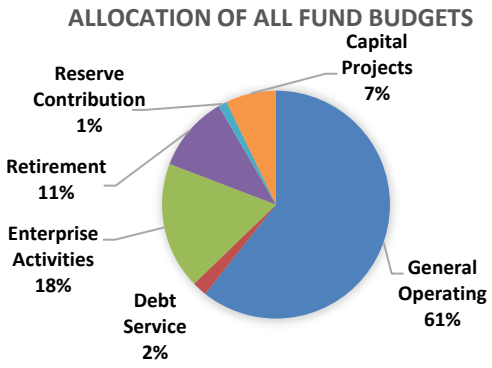
All Funds Budget

As stated earlier, the Village has made a conscious effort to move to a program-based budgeting model, developing service tiers and internal service funds for village-wide in-house cost centers. Internal Service Funds, including information technology, building maintenance, and central garage activities are budgeted in *BG is Responsible* and *BG is Resilient Sections.*

Within each of the program area budgets, the charges for each internal service are included in operating expenses. For 2020, internal service charges have been reallocated based on experience, these service charges are shown in the operating departments and divisions.

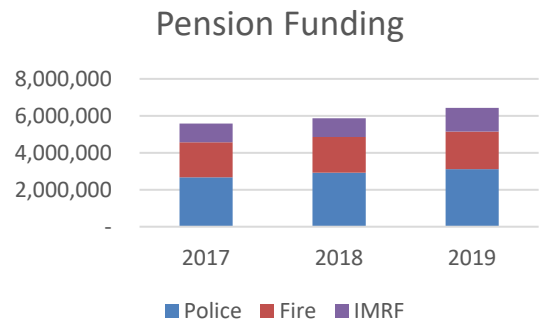
The 2020 spending plan includes $85,755,363 of forecast revenues to support $80,837,127 in projected expenditures. Excess revenue over expenditure constitutes planned increases in reserve balances for restricted (pension/retirement) and unrestricted (capital) funds.

9. Allocation of Total Budgeted Funds - 2020



General operating expenditures comprise 61 percent of the Village's total annual expenditure, followed by capital projects (9%), enterprise activities (18%), and retirement benefit expenditures (11%). Debt service and reserve contributions constitute three percent of the budget. The chart above shows the allocation of resources by category.

10. Estimated Public Safety Pension Reserve Growth, Year-over-Year

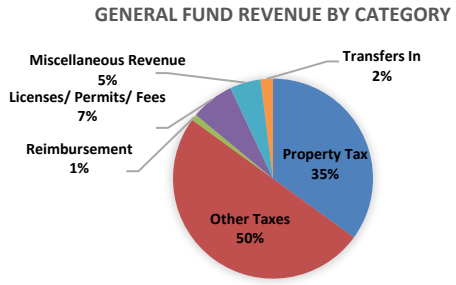


The budget as proposed supports increased pension fund contributions as part of a strategy to reduce future pension liability spiking as the 2040 state-mandated funding statute kicks in. By front-loading contributions in the early years, the Village is able to take advantage of a smoothing effect as benefits increase in future years. For 2020, the Village will fund an additional $128,000 ($48,000 for the Firefighter Pension Fund and $80,000 for the Police Pension Fund) above actuarially required contribution. Pension fund contributions total $6.4 million for the year.

General Fund Budget

The General Fund is supported in 2020 by $45,407,207 in revenue to offset $45,376,742 in planned expenses, for a net gain in position of $30,465. 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.

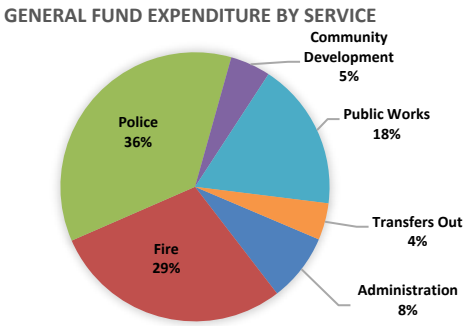
11. Sources of General Fund Revenue - 2020



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

Public safety services comprise over 64 percent of the Village's operating expenditures, followed by public works (18%) and community development (5%). General and administrative costs inclusive of legislative, legal, finance, human resources, and executive leadership comprise ten percent of expenditures, indicating an efficient utilization of resources. The following chart shows the use of resources by service in the General Fund.

12. Uses of General Fund Revenue - 2020



The Village projects material revenue increases in state and local sales tax receipts, food and beverage tax, state shared income tax, investment income, and miscellaneous income, as follows (all amounts are projected 2020 vs. 2019 expected actual):

Table 1. Projected Revenue Increase by Category

State Sales Tax	190,000
Real Estate Transfer Tax	140,000
Home Rule Sales Tax	40,000
Ambulance Fees	80,000
Motor Fuel Tax	560,000

The Village has experienced successful growth in sales tax over the past thirty-six months while working diligently to retain sales tax generators. Sales tax growth over the three year period is $290,000 with the loss of 1% to the State of Illinois collection fee. Permit fees and inspection revenue are expected to remain strong with the planned construction of the Link Crossing development.

Over the past five years, total staffing Village-wide has decreased more than 16 percent through attrition and alternate service delivery models, from a peak of 327 in 2010.

Technology investments continue to dominate internal projects for 2020, including the implementation of:

- Socrata - financial data imaging web portal;
- Community Development ERP-enterprise-level permitting, licensing and inspection software;
- SharePoint - organization-wide database visualization software;
- Website Phase 2 & 3: the inclusion of video-based content and increased engagement platforms.

The Village has modernized a number of former paper-based or analog processes over the past five years, including electronic timesheet management and payroll, enterprise financial software, electronic Freedom of Information Act (FOIA) processing and electronic employee performance reviews. Scanning the horizon, the Village envisions further expanding its catalog of electronic services for residents and businesses into the near future.

The golf enterprise continues to struggle to achieve breakeven status in a highly saturated market with weak demand. The Village Board reviewed a business planning process for the golf enterprise to contemplate the future direction of the operation and to tailor investment strategies based on the desired status quo approach. In response, staff has aligned lease and service contract terms to expire concurrently in 2023 at Arboretum Club, leaving options open for future use/service providers.
For 2020, fee revenue totaling $2,327,810 is expected from operations at both golf courses. This revenue remains less than the pre-recession peak by approximately $197,000 annually.

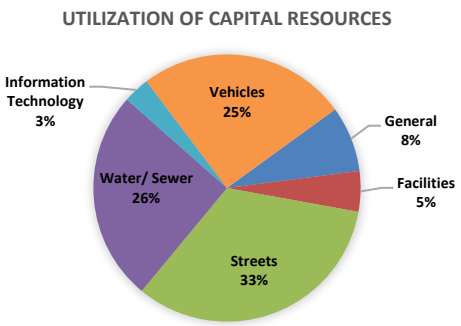
Operating transfers totaling $129,794 are budgeted to balance the fund, an increase of $21,382 from 2019 estimated actual. To offset the highly competitive market for golf patrons, the Village has taken extraordinary steps to reduce operating costs while maintaining the highest level of service possible at both the Buffalo Grove Golf Club and Arboretum Club courses. To that end, the Village Board approved an agreement to outsource maintenance operations in 2015 with a projected (contractual) savings of $1 million over five years.

With respect to the needs for capital improvements within the golf operation, staff recommends that the Village Board consider a capital reserve policy for golf in 2020. Using the capital improvement plan and expected life cycle replacement of existing assets, plus a planned resource allocation for leasehold improvements at the Arboretum Club in 2023, the golf operation will need an estimated $2,364,000 in capital funding over the next four years, or $591,000 annually. This reserve has not been included in the 2020 Draft Budget, pending Village Board discussion.

Capital Development

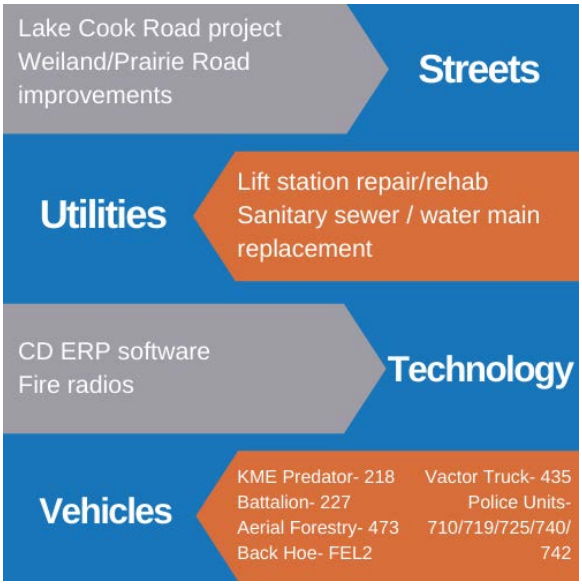
The 2020 budget contemplates $7,209,843 in capital projects. Total requests for 2020 were $52.2 million, inclusive of $25.05 million for Public Works Facility and $19.2 million in street maintenance. $17.6 million of requests were deferred until 2021 while $24.0 million of projects were grouped for a possible debt issuance in 2020 or later.

13. Allocation of Capital Projects by Category



Capital projects include only those projects funded through pay-as-you-go financing or reserves allocated for asset replacement. The following graphic shows major capital projects.

14. Major Capital Projects and Expenditures



The Village continues to struggle to fund capital projects on a pay-as-you-go basis given aging infrastructure. The Village Board will need to consider issuing additional debt over the next decade to fully fund needed asset replacements.

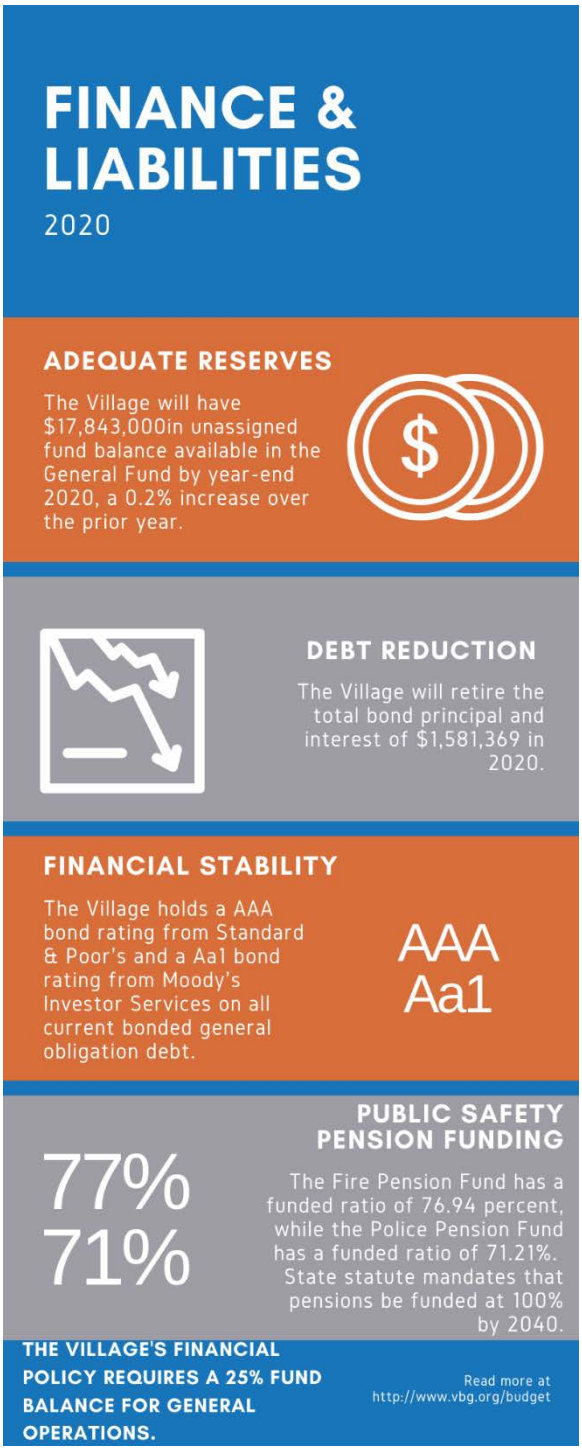
Personnel, Wages & Benefits

As a service organization, over 70 percent of the Village's operating budget is committed to personnel wages, benefits, and retirement programs.

A total of 217 full time and 55 part-time positions are programmed for 2020. Total employment is proposed to decrease by 0.3 percent year-over-year.

A general wage increase of 2.25 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 2020. 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 2020, healthcare costs through the Intergovernmental Personnel Benefits Cooperative (IPBC) are budgeted at $4.7 million. Rates are expected to hold the first half of the fiscal year and an increase is projected after July 2020. There are no changes in coverage limits or plan designs for the coming year.



Fund Balance and Liability Management

The Village did not issue any new debt in 2019. The Series 2010A bond issue (Arboretum Clubhouse improvements) will be retired in 2020.

The Village also retired $1,210,000 in principal on the Series 2010A, Series 2010B, Series 2012, and Series 2016 bonds. As of the end of FY 2020, the Village will have an outstanding principal of $10,555,000, with maturities ranging between 2021 and 2031 for all existing debt.

The Village continues its tradition of aggressively funding pension contributions. For 2020, the Village will contribute 105 percent of the actuarially required contributions for the combined funds (police and fire). Non-sworn, civilian personnel are covered under the Illinois Municipal Retirement Fund, calculated at 13.62 percent of payroll. The unassigned fund balance at year-end 2020 is estimated at $17,843,000, a 0.2 percent increase year-over-year. 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 40 percent.

Property Tax Levy

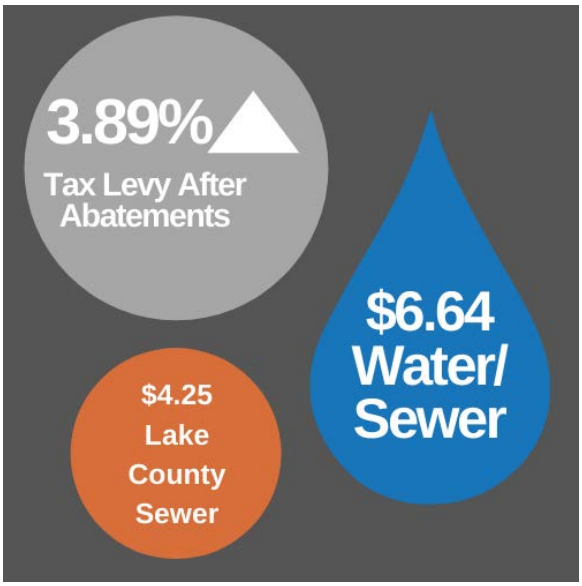
The tax levied against residential, commercial and industrial properties within the corporate limits is one of the few revenue streams over which the Village has direct control. The Village Board has adopted a conservative approach to levying property taxes, particularly given the reliance on this revenue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

For the 2019 tax year (payable in 2020), a levy of $17,115,541 is proposed. After proposed abatements of debt service on the Series 2012 and Series 2016 bonds in the amount of $668,600, the net levy increase is estimated at 3.89 percent, year-over-year. Factoring in growth in equalized assessed valuation, the applied property tax rate (mill rate) will increase by 2.4 percent, 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 $6.64 per 1,000 gallons, from a rate of $6.39, effective January 1, 2020.

15. Property Tax & Utility Rates



Lake County has notified the Village that its wholesale sanitary sewer rate will increase to $4.25 per thousand gallons from $4.08, effective December 1, 2019.

There is no increase proposed to the stormwater management fee for 2020. The current contract with Waste Management for residential refuse expires in May 2023, there is no rate increase for 2020.

The Village Board is currently considering two rate/tax proposals to support the planned capital program for water/sewer and street infrastructure:

- Water/Sewer – 11 percent increase in volumetric water/ sewer rate plus a new fixed facility fee; and
- Gasoline Tax – 2.0 cents per gallon

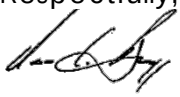
If implemented, these revenue streams will be allocated entirely to capital projects and will be used to offset debt service exposure in the property tax levy. If approved, the revised revenues and expenditures will be presented to the Village Board for approval in 2020 by budget amendment.

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.

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 hope you find the new layout to be more informative, user-friendly and concise. I appreciate the Village Board's continued fiscal stewardship and look forward to working with the Village Board for a successful 2020.

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, and Core Values - Village Board Priorities - Strategic Planning

BG Elected Officials



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Email: DWeidenfeld@vbg.org



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BG Senior Staff



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Email: JMaltas@vbg.org



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Arthur Malinowski
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Mike Reynolds
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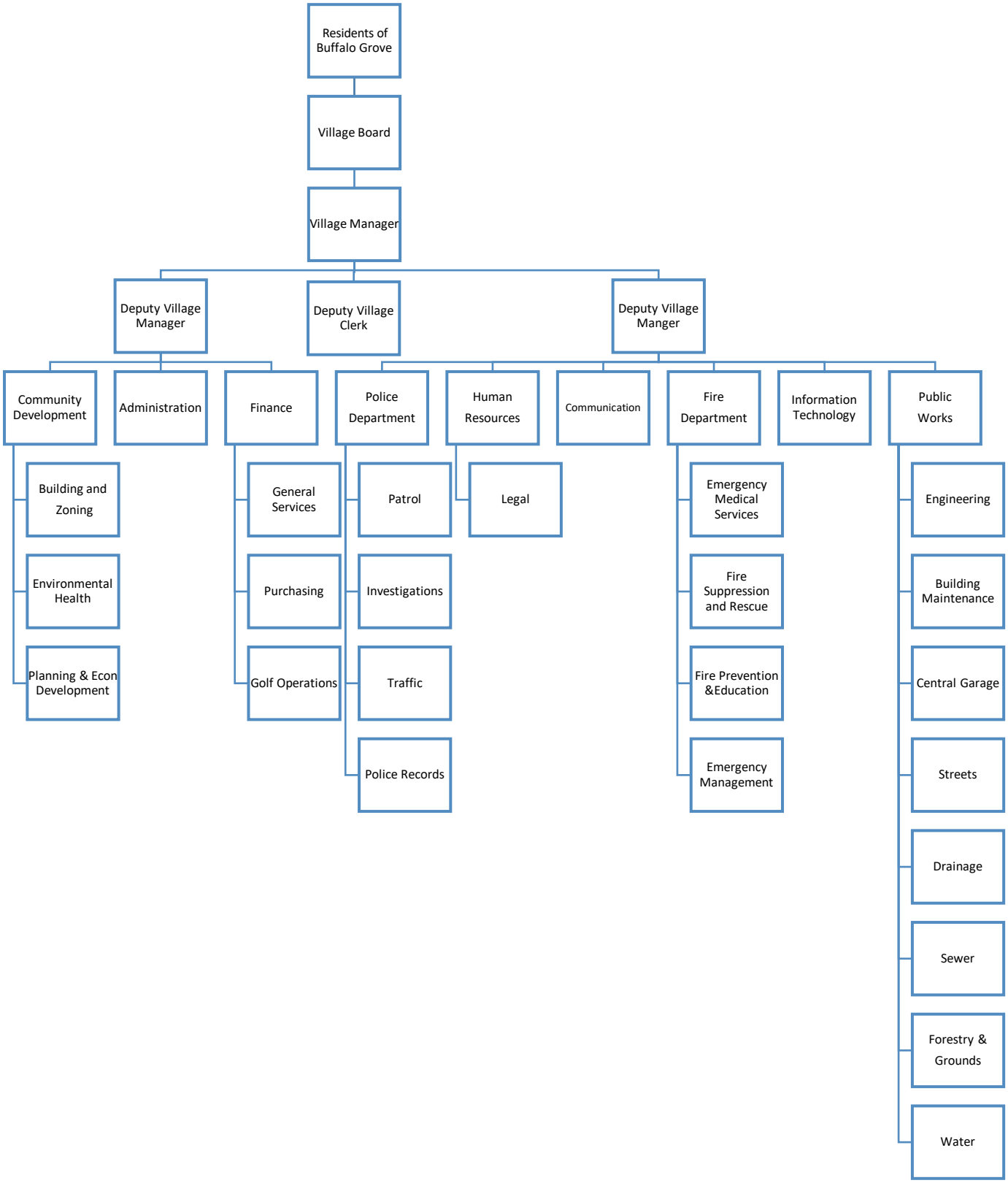
Email: MReynolds@vbg.org

ORGANIZATIONAL CHART



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 9.58 square miles, with 22 percent of the area in Cook County and 78 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 40,853 (2018 U.S. Census Bureau estimate).

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 sectors, 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.

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 2.32 Electrical Commission
- Chapter 2.46 Planning and Zoning Commission
- Chapter 2.48 Ethics Commission
- Chapter 2.50 Firefighters Pension Fund
- Chapter 2.52 Transportation Commission
- Chapter 2.58 Commission for Residents with Disabilities
- Chapter 2.60 Buffalo Grove Days Committee

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

VILLAGE 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 statues. 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	COOK COUNTY	% Increase (Decrease)	LAKE COUNTY	% Increase (Decrease)	TOTAL VALUE	% Increase (Decrease)
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

TC= Triennial property assessment cycle (Cook County)

QL= Quadrennial property assessment cycle (Lake County)



A Closer Look at BG

41,551
People live in Buffalo Grove

42.2
is the median age of BG residents

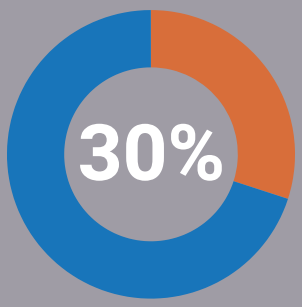
15,650
Households in Buffalo Grove

$106,564
is the median household income in BG

11,326
Single family homes in Buffalo Grove

1982
is the median year a home in BG was built

BG by the numbers



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

33%
of BG residents were born outside of the United States

86%
of BG residents have some level of post-secondary education

95%
of BG residents in the labor force are currently employed

85%
of BG residents drive alone to work

According to 2013-2017 American Community Survey five-year estimates.

MAJOR PLANNING INITIATIVES

Prairie View Metra Station Area Plan



One of the key action steps from the 2016 Economic Development Strategic Plan and the Village's Strategic Plan is to develop a vision for the Village's Prairie View Metra Station Area via a consultant-led plan. The Prairie View Metra Station Area encompasses incorporated and unincorporated properties that include residential, commercial, and open space uses within the general vicinity of the Prairie Grove Metra Station.

The project, which kicked off in April 2018, was led by the planning and design consultant, Ratio. Throughout the course of the plan, Ratio and the rest of the project team led the community through various stages of the project including public meetings, workshops, charrettes, and other visioning sessions. On April 15, 2019 the Prairie View Metra Station Area Plan was approved as a component and update to the Comprehensive Plan. The focus now shifts towards plan implementation.

Comprehensive Plan

Another key action steps from the 2016 Economic Development Strategic Plan and the Village's Strategic Plan is to develop an updated comprehensive plan. A comprehensive plan outlines the long-term (15-20 year) vision of a community's desired physical environment as well as the process that will allow it to realize that vision. In doing so, a comprehensive plan explores community trends, identifies emerging challenges, and promotes new opportunities.

Buffalo Grove's current Comprehensive Plan was adopted in 2009 and has reached the end of its shelf-life. A new modern plan that clearly articulates the desired vision of our community will help the Village in its decision-making process. An updated comprehensive plan will also build off and tie together many of the community's past and current initiatives such as 2016 Economic Development Strategic Plan, the Lake Cook Corridor Market Study and Plan, the Annexation Plan, and the Prairie View Metra Station Area Plan into a cohesive vision and plan for the community.

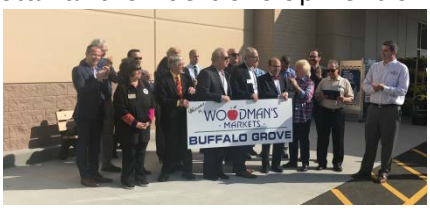
The Village has retained planning and design consultant, Ratio, to guide the Village through the comprehensive planning process, which will kick off in Fall 2019. Community engagement will be a key component of the process and will include various in-person and virtual outreach events and opportunities. The plan is anticipated to be completed in early 2021.

DEVELOPMENT AND BUSINESS ACTIVITY

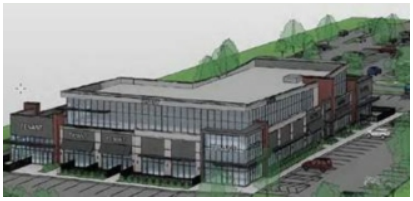
Woodman's Food Market



On October 9, 2018, Village officials, Chamber of Commerce, and Woodman's representatives held a ribbon-cutting event celebrating the grand opening of the new 242,000 square foot Woodman's Market grocery store on the northwest corner of Milwaukee Avenue and Deerfield Parkway. In addition to the new Woodman's grocery store, the project also includes the Shoppes of Buffalo Grove, retail and office development on the south side of Deerfield Road (further described below). The 25-acre project has involved coordination with multiple government partners including the Lake County Department of Transportation (LCDOT) and the Illinois Department of Transportation (IDOT) and has resulted in significant improvements to the intersection of Deerfield Road and Milwaukee Avenue.



Shops of Buffalo Grove



The Shops of Buffalo Grove is a 43,000 square feet of new retail and office development on the southwest corner of Deerfield Road and Milwaukee Avenue. The development is by Shorewood Development Group and key tenants include Starbucks, T-Mobile, Mod Pizza, Chase Bank and Panera Bread. Development is underway.

Link Crossing



Early in 2018, the Village Board approved the new Link Crossing Development. K. Hovnanian Homes is the contract purchaser and developer of the unincorporated 50 acres located at the former Link Farm. They have annexed the property into Buffalo Grove and proposing a residential development on the property that includes 68 clustered single-family detached homes and 119 2-story townhomes. The development will have architectural designs that incorporate a "Craftsman" theme throughout both neighborhoods. The development includes almost 3 acres of public parkland as well as pedestrian and bike paths.

Shell Gas Station (185 N Milwaukee)



True North Energy, LLC (True North) recently purchased the Wooil Restaurant at 185 N Milwaukee. They are preparing to demolish the restaurant and construct a new Shell gas station and 3.500 sf convenience store. The project is currently under construction.

Northwest Community Healthcare



Northwest Community Healthcare (NCH) and their development partner MedProperties Group are seeking to redevelop the existing NCH property at 15 S McHenry Road and 125 E Lake Cook Road. The site is currently improved with 2 medical offices buildings on 7.5 acres. The development team is seeking to demolish both structures and construct a new 4-story 70,000 square foot medical office building to accommodate NCH. The project would also include a 4,900 square foot retail building.

Cambridge Commons

The existing Cambridge Commons Shopping center at 45 East Dundee Road is approximately 4.6 acres in area and is improved with 48,000 square foot retail building. The owners of the center have submitted plans in 2019 for an entirely new facade, landscaping, and signage to accommodate a prospective tenant (24 Hour Fitness).



Schultes Precision Manufacturing



Schultes Precision Manufacturing at 1250 Busch Pkwy has constructed a 54,725 square-foot addition to the west side of their building (currently 55,000 square feet) to accommodate their expanding business.

Sky Fitness

Sky Fitness is currently under construction for a 35,000 square-foot 2-story building addition. The proposed improvements also include an outdoor swimming pool. Construction is expected to be completed in 2019.



Goddard School - 1050 Barclay Boulevard

Goddard School recently completed construction for their new 9,600 square-foot, one-story childcare and preschool center at 1050 Barclay Blvd.



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.

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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 considered a proposal to redevelop the Buffalo Grove Golf Course property for a downtown project.

The Lake Cook Road Corridor Study is under 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 opinions 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.

The Village Board will promote the Village of Buffalo Grove and inform the public of its actions through the Village News, ENews, Facebook page, community development information, etc.

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 Acton 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 Priority

- A broad statement about what the village is striving to achieve.

Strategic Initiative

- An area of focus that will enhance the village's performance related to a Planning Priority.

Strategic Goal

- Defined activities that are measurable and contribute to the success of the initiative.

Action Steps

- Specific projects, processes, or programs that are required to achieve 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.

2019 DEPARTMENTAL GOALS AND ACTIONS

SERVICE OPTIMIZATION

Action Step	Strategic Initiative	Budget Program	Priority
Implement an online benefit administration program	Internal Operations	Personnel Administration	High
Explore a shared services model for the Incident Command Vehicle with other fire agencies	Intergovernmental Partnerships	Public Safety-FD	Medium
Seek accreditation of Fire Department	Internal Operations	Public Safety-FD	Medium
Investigate opportunities to sell Sign Shop Services to smaller agencies	Intergovernmental Partnerships	Streets	Low
Develop a short-term/transitional facilities plan	Internal Operations	Engineering	High
Examine the current structure of command staff	Internal Operations	Public Safety-PD	Medium
Improve communications with other communities to streamline Joint Major Incident Command	Intergovernmental Partnerships	Public Safety-PD	Medium
Develop a daily activity report which analyzes data by shift and time of day	Internal Operations	Public Safety-PD	Medium
Evaluation of shared overnight staffing with other communities	Intergovernmental Partnerships	Public Safety-PD	Low
Coordinate a table top disaster drill with the Village Board	Internal Operations	Emergency Management	High

FINANCIAL STABILITY

Action Step	Strategic Initiative	Budget Program	Priority
Develop and implement a fee and fine review policy	Revenue Diversification	Financial Management	High
Implement bid vendor/contract management software	Cost Control	Purchasing	Medium
Create a list of sources of revenue that the Village does not currently collect	Revenue Diversification	Financial Management	Medium
Update fire and ambulance billing ordinance	Revenue Diversification	Financial Management	Medium
Complete an alternative response vehicle cost benefit analysis	Cost Control	Public Safety-FD	Medium
Conduct stormwater study	Reserve Growth	Drainage	High
Develop benchmarking standards and report that can be used to track department performance against itself and other agencies.	Cost Control	Engineering	Low

2019 DEPARTMENTAL GOALS AND ACTIONS

COLLABORATION

Action Step	Strategic Initiative	Budget Program	Priority
Develop and implement a formal program which assists retiring employees	Employee Development and Recognition	Personnel Administration	Medium
Develop a strategy to highlight employees accomplishments via the e-news, newsletter, and social media	Employee Development and Recognition	Personnel Administration	Medium
Implement a plan to interview current staff members to identify employee concerns and opportunities for improvement	Employee Development and Recognition	Personnel Administration	Medium
Enhance employee communication through an employee portal and newsletter	Employee Development and Recognition	Personnel Administration	Low
Explore opportunities for senior management to engage with village staff	Employee Development and Recognition	Personnel Administration	Medium
Create a standardized program for succession planning and leadership development	Employee Development and Recognition	Personnel Administration	High
Coordinate all emergency plans for schools and standardize where possible.	Relationships with other BG Entities	Public Safety-FD	Medium
Establish enhanced public outreach for regional road projects in conjunction with other agencies	Relationships with other BG Entities	Engineering	High
Utilize Everbridge for Public Works emergency communications	Citizen Engagement	Engineering	Medium
Evaluate the National Night Out program and work with the Park District on suggested changes	Citizen Engagement	Public Safety-PD	Low
Create monthly messaging priorities for communications mediums and implement process to set weekly schedules	Citizen Engagement	Village Administration	Medium
Implement video strategy to enhance communications with the community	Citizen Engagement	Village Administration	Medium
Evaluate the use and sustainability of Buffalo Grove TV	Citizen Engagement	Village Administration	Low
Develop a formal community engagement strategy	Citizen Engagement	Legislative	High
Work to dispel the rumor mill	Citizen Engagement	Legislative	Medium
Develop a more productive feedback loop for resident opinion	Citizen Engagement	Legislative	Medium
Work to increase the diversity of residents serving on boards and commissions	Citizen Engagement	Legislative	Medium
Evaluate software for interactive online budget presentation	Citizen Engagement	Financial Management	Low

2019 DEPARTMENTAL GOALS AND ACTIONS

ECONOMIC DEVELOPMENT

Action Step	Strategic Initiative	Budget Program	Priority
Improve the internal process for handling the intake, processing, and approval of permits	Land Use and Development	Building and Permitting	High
Create a new Comprehensive Plan for the community	Land Use and Development	Planning, Zoning and Development	High
Work with local businesses (particularly manufacturing businesses) and high schools to foster awareness of advanced manufacturing industry and other budding industries	Economic Growth	Planning, Zoning and Development	Medium
Provide welcome package and schedule a meet and greet for new businesses	Quality of Life	Planning, Zoning and Development	Low
Evaluate new and revised fees for permits, plan review, and inspections	Economic Growth	Building and Permitting	Medium
Continue to implement the recommendations of the Lake Cook Corridor Plan and consider developing design guidelines for the Corridor	Quality of Life	Planning, Zoning and Development	Medium
Begin a comprehensive review of the Village code	Economic Growth	Planning, Zoning and Development	Medium
Education/outreach about economic development	Economic Growth	Legislative	Medium

INFRASTRUCTURE SUSTAINABILITY

Action Step	Strategic Initiative	Budget Program	Priority
Develop a comprehensive facilities strategy	Planning and Programming	Engineering	High
Incorporate an infrastructure report in to the 2020 budget document	Planning and Programming	Financial Management	Medium
Develop a sustainability plan	Environmental Sustainability	Financial Management	Low
Oversee construction to the CAFT building	Planning and Programming	Public Safety-FD	High
Successful implementation of the new CAD/ImageTrend system with Northwest Central Dispatch	Planning and Programming	Public Safety FD & PD	High
Develop a final recommendation for improvements to Station 25	Planning and Programming	Public Safety-FD	Medium

2020 DEPARTMENTAL GOALS AND ACTIONS

SERVICE OPTIMIZATION

Action Step	Strategic Initiative	Budget Program	Priority
Explore, evaluate, and implement an enterprise level community development solution	Internal Operations	Planning, Zoning, and Development	High
Continue to enhance all aspects of the permitting processes	Internal Operations	Building and Permitting	Medium
Standardized all school emergency plans	Intergovernmental Partnerships	Emergency Management	Medium
Partner with the of CAFT communities to build a new facility	Intergovernmental Partnerships	Emergency Management	Medium
Utilize Cartegraph for fire department assets and processes	Internal Operations	Public Safety	Medium
Seek accreditation of fire department	Internal Operations	Public Safety	Medium
Develop a formal program for company level fire inspections	Internal Operations	Public Safety	Medium
Incorporate an infrastructure report in to the 2020 budget document	Internal Operations	Financial Management	Medium
Implement an employee intranet	Internal Operations	Human Resources	High
Develop a 501c3 community foundation	External Service Provisions	General Administration	Medium
Implement phase 2 and 3 of the website plan	External Service Provisions	General Administration	Medium
Perform a comprehensive update of the village code	External Service Provisions	General Administration	High
Update the village's liquor licensing process	Internal Operations	General Administration	Medium
Continue records management program	Internal Operations	General Administration	Low
Analyze the daily activity report's findings	Internal Operations	PD Public Safety	Medium
Participate in the minority recruitment program	Internal Operations	PD Public Safety	Medium
Mental health calls for service analysis	Internal Operations	PD Public Safety	Medium
Implementation of the public works strategic plan	Internal Operations	General Administration	High
Seek reaccreditation of public works department	Internal Operations	General Administration	Medium

2020 DEPARTMENTAL GOALS AND ACTIONS

FINANCIAL STABILITY

Action Step	Strategic Initiative	Budget Program	Priority
Develop options for the future of the Arboretum Club lease options	Cost Control	Financial Management	High
Perform and analysis of option of debt to fund capital improvements	Cost Control	Financial Management	High
Create a list of sources of revenue that the Village does not currently collect	Revenue Diversification	Financial Management	Medium
Evaluate a debt package to fund water infrastructure	Revenue Diversification	Engineering	High

COLLABORATION

Action Step	Strategic Initiative	Budget Program	Priority
Create a manufacturing awareness program for high school students	Relationships with BG Entities	Planning, Zoning, and Development	Low
Enhanced public work's web presence	Citizen Engagement	Public Safety	Medium
Develop a series of educational workshops regarding the budgeting process for employees	Employee Development and Engagement	Financial Management	Low
Develop a formal recruitment strategy	Employee Development and Engagement	Human Resources	Medium
Develop a formal succession planning strategy	Employee Development and Engagement	Human Resources	Medium
Explore the creation of a 403b or 401a plan for employees	Employee Development and Engagement	Human Resources	Low
Create a hsa by class of employee	Employee Development and Engagement	Human Resources	Low
Develop a comprehensive community engagement strategy	Citizen Engagement	General Administration	Medium
Develop a village wide citizens academy	Citizen Engagement	General Administration	Medium
Perform and analyze the results of the 2020 citizens survey	Citizen Engagement	General Administration	Medium
Perform an emergency table top exercise with staff and elected officials	Relationships with BG Entities	PD Public Safety	Medium

2020 DEPARTMENTAL GOALS AND ACTIONS

ECONOMIC DEVELOPMENT

Action Step	Strategic Initiative	Budget Program	Priority
Develop the 2040 Comprehensive Plan	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
Implement new records management system and computer aided dispatch systems	Planning and Programming	PD Public Safety	High
Perform a study of the village's storm water system	Planning and Programming	Engineering	High
Explore a potential special service area for utility improvements in the Prairie View area	Program Funding	Engineering	Low
Explore the utilization of debt to fund road improvements	Program Funding	Engineering	High

BUDGET PROCESS



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

BUDGET PROCESS

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

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

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

Once department directors have reviewed their programs and services, initial budget requests are submitted to the Finance Director. The Finance Department then consolidates all requests to analyze the budget as a whole. After an initial analysis, meetings are held between the department directors, Finance Director, and Village Manager. They review major operational changes, discuss objectives and review capital project requests. An effort is made to combine requests across departments and to discuss how to efficiently accomplish village wide and departmental goals. An assessment of anticipated revenues and budget capacity often dictates a reduction in budget requests.

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

In November and December, a series of meetings are conducted covering the proposed budget and tax levy. The Village Manager, Finance Director, and department directors are present to address any issues or concerns presented by the Village Board and residents. After the public meeting, the budget may be further revised and passed without further public inspection, notice or hearing. Once approved, the budget is the official spending document for fiscal year 2020.

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

BUDGET TIMELINE

Date	Event	Requirement/Action
Wednesday, May 1, 2019	FY 2020 Initalized In New World Systems	Staff Creates FY 2020 In NWS
Monday, May 13, 2019	Budget Programs Approved	Service Programs Approved For FY 2020 Budget
Friday, May 17, 2019	Budget/CIP Instructions Distributed	Finance Staff Distribution
Monday, June 3, 2019	Committee Of The Whole Meeting	Presentation Of All Financial Forecasts
June 10-14, 2019	Village/Department 2019 & 2020 Goals Review	Goals Approved For Inclusion In Budget
Monday, June 17, 2019	Program Summaries Due	Staff Provides Program Narratives
Monday, June 24, 2019	Village Fee & Fines Recommendation	Department Fee & Fine Recommendations Due To The Office Of Village Manager (On Aug 5 COW)
Monday, July 1, 2019	Contract Renewals Submitted	Departments Submit Contract Renewals To Purchasing Manager
Friday, July 12, 2019	Capital Improvement Plan Project & Building Maintenance Requests Due IT Project Requests Due	Department Submits Five Year Capital Requests And FY 2020 Building Remodeling And Technology Requests
Monday, July 15, 2019	Wage & Benefit Discussion	Review General Wage Adjustments, Performance Pool, And Heatlh Insurance
Friday, July 19, 2019	Capital Budget Meeting	Review Capital Requests
Monday, July 22, 2019	Salary Budgets Provided To Departments	HR Staff Provides Wage Line-Items Census Reports Distributed For Review
Friday, July 26, 2019	Committee And Commission Budget Submissions Due	Liason's To Committes/Commissions/Boards Provide Budgets
Monday, July 29, 2019	Internal Service Budgets Distributed	Budgets Entered For Internal Service Funds
Friday, August 2, 2019	Capital Reserve Amounts Distributed And Added Into NWS	Reserve Amounts Calculated For Vehicles, Technology And Buildings
Friday, August 2, 2019	Preliminary Budgets And Est Actuals Added To New World Systems	All Department Budgets And Estimated Actuals Entered Into NWS
Monday, August 5, 2019	Liab Ins And Worker's Comp Budget Amounts Provided	Budgets Provided For General Liability, Workers Comp Deductibles And Premium Amount
Monday, August 5, 2019	Health Insurance Budgets Provided To Departments	HR Staff Provides Insurance Line-Items Census Reports Distributed For Review
Monday, August 5, 2019	Committee Of The Whole Meeting	Staff Provide Six Month Financial Update On FY 2020 Budget CIP Discussion, Wage And Benefit Recommendation, Property Tax Levy, Fine/Fee Schedule
Friday, August 9, 2019	General Fund Revenue Estimate	Staff Compiles Estimated Actual For FY 2019 And Budget For FY 2020
August 12-15, 2019	Department Meetings	Department Directors Discuss Budget Requests To Village Manager/Deputy Manager
Friday, August 23, 2019	Final Budget Requests Due	Final Department Budget Due
Friday, August 23, 2019	RFP/RFQ/Bidding Calendar	Department Directors Report FY 2020 Activity To Brett Robinson
Friday, August 30, 2019	Special Revenue Fund Budgets Complete	Final Fund Budgets Due
Friday, August 31, 2019	Fiduciary And Trust Fund Budgets Complete	Final Fund Budgets Due
Monday, October 7, 2019	Committee Of The Whole Meeting	Review Final Tax Levy & CIP Amounts, Wage Recommendation & Pool/P4P
Wednesday, October 9, 2019	Preminary Detail Budget To Village Board	Preliminary Detail Budget Emailed To Village Board
Monday, October 21, 2019	Publish Public Hearing Notice	Post Public Hearing Announcment Regarding Budget Hearing
Thursday, October 31, 2019	Draft Budget To Village Board	Draft Budget Distributed To Village Board
Monday, November 4, 2019	Village Board Meeting	Truth-In-Taxation Determination
Monday, November 18, 2019	Village Board Meeting	FY 2020 Budget Presentation
Monday, December 2, 2019	Village Board Meeting	FY 2019 Tax Levy (Public Hearing) Budget Adopted By Resolution

BASIS OF BUDGETING

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

The Village uses three fund types:

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

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

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

Annual Budget vs. Financial Statements

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

FUND STRUCTURE

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

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

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

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

FINANCIAL POLICIES AND GOALS

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

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

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

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

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

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

Budgetary Goals

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

BUDGET RESPONSIBILITY

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

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

BUDGET SECTIONS

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

Budget Overview

The Buffalo Grove 2020 Budget is designed to provide residents and other interested parties with an easy to navigate format that clearly explains how the Village allocates its resources. Each village program strives to make BG more responsible, resilient, or safe. Every program consists of major services the village provides for its residents and the business community. The budget document is therefore organized by these areas, programs, and major services. The graphic below provides an overview of each area and the chart on the following page displays the relationships between each program and major service.

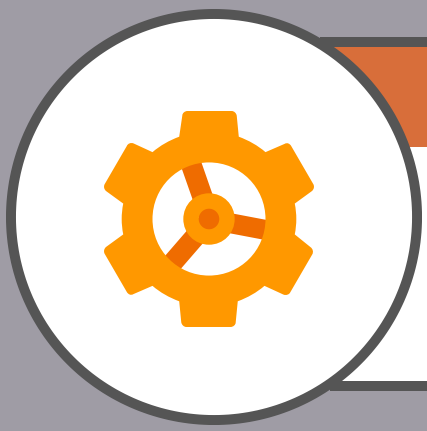
Buffalo Grove is...



Responsible

BG is committed to being prudent stewards of the public dollar. To achieve this commitment the village takes the following actions:

- Innovating the administrative, personnel, and legislative functions
- Managing the village's finances, pensions funds and debt service
- Overseeing the strategic use of information technology resources



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
- Directing the long term structural needs through engineering



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:

- Insuring the public's safety through emergency medical , fire, and police services
- Inspecting the environmental and heath impacts of businesses
- Developing standards for the permitting and zoning of the village's built environment

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

BUDGET IN BREIF



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

BUDGET IN BRIEF

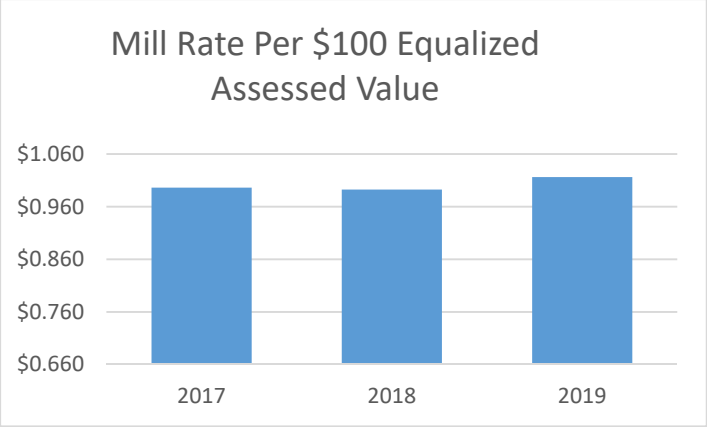
The Village embraces a fiscally conservative and forward-looking approach to budgeting. This approach is coupled with the service-delivery expectations of the Village's core customers – residents and businesses – and its extended customers – visitors, regional entities and other units of government.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

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

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

The annual budget is constructed around programs. Each program provides oversight over the services that are provided either directly to the community or indirectly as an internal support function. How resources are allocated within the annual budget provides the reader insight as to what the strategic priorities are and what services are valued by Village stakeholders. The FY 2020 Budget supports 17 programs that deliver 47 services.

For fiscal year 2020, the Village's proposed budget is balanced and does not contemplate the implementation of new taxes. The property tax rate (mill rate) will increase by 2.4 percent for the 2019 levy, payable 2020. The proposed mill rate is $1.016 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 2017, 2018 and 2019 (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 2018, 2019 and 2020 (proposed).

REVENUES BY CATEGORY

The total revenue budget for 2020 is $85,755,363. This budget is a 2.6 percent increase over the 2019-estimated actual amount and 13.1 percent increase from the 2018 actual.

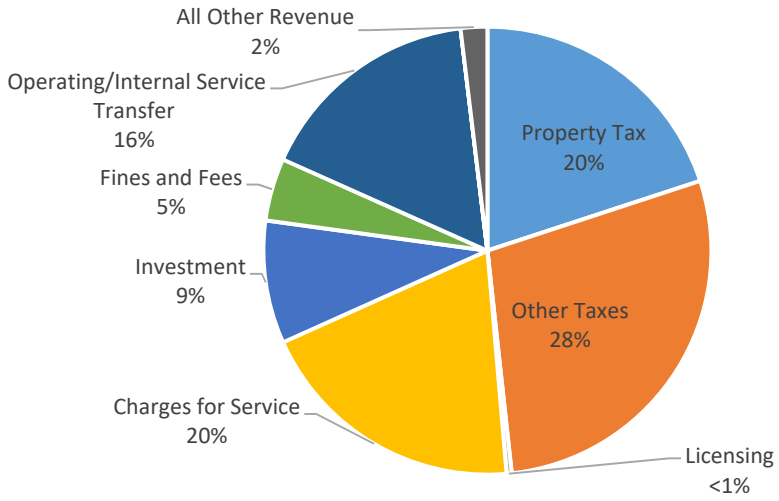
Account Category	FY 2018 Actual	FY 2019 Est. Actuals	FY 2020 Budget
Property Taxes	$15,980,771	$16,369,571	$17,115,541
Other Taxes-State	$12,594,882	$13,230,000	$13,968,247
Other Taxes-Local	$10,494,959	$10,193,000	$10,310,000
Licensing	$308,139	$309,650	$309,600
Building Revenue & Fees	$1,383,745	$1,339,600	$1,182,000
Intergovernmental Revenue-Local	$282,972	$261,656	$267,657
Sales of Water/Sewer Fees	$11,730,998	$12,782,705	$13,349,500
Golf Course Fees	$2,049,253	$2,365,210	$2,327,810
Investment Revenue	($4,939,815)	$7,665,500	$7,608,000
Fines & Fees	$3,741,847	$3,815,744	$3,870,591
Operating/Internal Service Transfers	$19,987,354	$13,108,185	$14,070,005
All Other Revenue	$2,189,833	$2,175,711	$1,376,412
Grand Total - All Fund Revenue	**$75,804,939**	**$83,616,532**	**$85,755,363**

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	Motor Fuel Tax	Debt Service	Capital Projects Facilities	Capital Projects Streets	Water & Sewer	Arboretum Golf Course
Property Tax	$16,202,772			$912,769				
Other Taxes	$22,658,247		$1,600,000					
Licensing	$309,600							
Charges for Service	$2,206,000						$12,325,500	$1,150,060
Investments	$290,000						$60,500	
Fines and Fees	$2,595,591	$215,000						
Operating/Int. Service Trans.	$780,000			$673,600	$375,000	$1,600,000		$129,794
All Other Revenue	$364,997	$950					$0.00	
FY 2020 Budget	**$45,407,207**	**$215,950**	**$1,600,000**	**$1,586,369**	**$375,000**	**$1,600,000**	**$12,386,000**	**$1,279,854**
FY 2019 Budget	$44,507,197	$206,000	$1,000,000	$1,541,119	$535,195	$1,105,000	$12,031,500	$1,341,512

REVENUES BY SOURCE – ALL FUNDS



SUMMARY OF REVENUES BY SOURCE - ALL FUNDS CONTINUED

Description	Buffalo Grove Golf Course	Information Technology	Central Garage	Building Services	Refuse	Police Pension	Firefighters Pension	All Funds
Property Tax								$17,115,541
Other Taxes						$10,000	$10,000	$24,278,247
Licensing								$309,600
Charges for Service	$1,177,750							$16,859,310
Investment						$3,594,500	$3,663,000	$7,608,000
Fines and Fees					$1,060,000.00			$3,870,591
Operating/Int. Service Trans.	$0	$1,819,152	$1,788,935	$1,755,455		$3,115,296	$2,032,773	$14,070,005
All Other Revenue	$2,200					$730,557	$545,365	$1,644,069
FY 2020 Budget	**$1,179,950**	**$1,819,152**	**$1,788,935**	**$1,755,455**	**$1,060,000**	**$7,450,353**	**$6,251,138**	**$85,755,363**
FY 2019 Budget	$1,174,310	$1,743,720	$1,779,005	$1,561,259	$1,080,000	$6,998,222	$5,916,212	$82,520,251

REVENUES BY SOURCE SUMMARIZED - ALL FUNDS

Summary by Funds	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Total
Property Tax	$16,202,772			$912,769				$17,115,541
Other Taxes	$22,658,247	$1,600,000					$20,000	$24,278,247
Licensing	$309,600							$309,600
Charges for Service	$2,206,000				$14,653,310			$16,859,310
Investment Revenue	$290,000				$60,500		$7,257,500	$7,608,000
Fines and Fees	$2,595,591	$215,000			$1,060,000			$3,870,591
Operating Transfers	$780,000		$1,975,000	$673,600	$129,794	$5,363,542	$5,148,069	$14,070,005
All Other Revenue	$364,997	$950			$2,200		$1,275,922	$1,644,069
FY 2020 Budget	**$45,407,207**	**$1,815,950**	**$1,975,000**	**$1,586,369**	**$15,905,804**	**$5,363,542**	**$13,701,491**	**$85,755,363**
FY 2019 Budget	$44,507,197	$1,206,000	$1,640,195	$1,541,119	$14,547,322	$5,083,984	$13,994,434	$82,520,251

TOTAL REVENUE BY FUND

Fund	Fund #	FY 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% of Prior Year Budget
General	100	$44,061,590	$45,778,472	$44,507,197	$45,407,207	2.02%
Parking Lot	120	$210,621	$208,104	$206,000	$215,950	4.83%
Motor Fuel Tax	130	$1,058,421	$1,062,118	$1,000,000	$1,600,000	60.00%
Debt Service	140	$1,644,292	$1,744,935	$1,541,119	$1,586,369	2.94%
Capital Projects - Facilities	150	$875,147	$4,043,693	$535,195	$375,000	-29.93%
Capital Projects – Streets	160	$1,537,950	$1,690,243	$1,105,000	$1,600,000	44.80%
Water & Sewer	170	$11,482,045	$11,242,164	$12,031,500	$12,386,000	2.95%
Buffalo Grove Golf Course	180	$1,250,141	$2,048,039	$1,174,310	$1,179,950	0.48%
Arboretum Golf Course	190	$1,706,651	$1,669,856	$1,341,512	$1,279,854	-4.60%
Refuse Service	200	$970,268	$1,053,759	$1,080,000	$1,060,000	-1.85%
Information Technology	211	$1,196,410	$1,443,027	$1,743,720	$1,819,152	4.33%
Central Garage	212	$1,553,271	$1,610,474	$1,779,005	$1,788,935	0.56%
Building Maintenance	213	$1,258,750	$1,656,493	$1,561,259	$1,755,455	12.44%
Police Pension	220	$11,802,991	$885,506	$6,998,222	$7,450,353	6.46%
Fire Pension	230	$10,132,048	($331,944)	$5,916,212	$6,251,138	5.66%
Total		**$90,740,596**	**$75,804,939**	**$82,520,251**	**$85,755,363**	**3.92%**

EXPENDITURES BY CATEGORY

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

Depreciation is not budgeted, it is accounted for as part of the capital expenses throughout the fiscal year. The Comprehensive Annual Financial Report (CAFR) reports depreciation in the Enterprise Funds and reclassifies capital expenses as additions to assets on the balance sheet.

As a service provider, over half of the Village's total budget (56.3 percent) is committed to wages and benefits. 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 2018, 2019 and 2020 (proposed).

Account Category	FY 2018 Actual	FY 2019 Est. Actual	FY 2020 Budget
Wages	$23,320,549	$24,172,696	$24,936,656
Benefits	$18,042,128	$19,140,394	$20,585,567
Operating Expenses	$3,856,760	$4,041,674	$4,401,411
Commodities	$6,950,061	$7,027,230	$7,128,523
Repairs and Maintenance	$2,146,478	$2,029,259	$2,054,679
Capital Outlay	$2,329,709	$5,969,833	$6,695,768
Reserve Transfers	$0	$931,615	$931,615
Contractual Services	$3,619,174	$3,881,032	$4,020,005
Internal Services	$4,666,029	$5,073,985	$5,396,417
Transfers	$7,317,792	$3,165,317	$2,575,394
Debt	$1,846,794	$2,032,509	$2,111,092
Depreciation	$2,091,999	$0	$0
Grand Total All Fund Expense	**$76,187,472**	**$77,465,544**	**$80,837,127**

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 USE - ALL FUNDS

The following chart provides a summary of expenditures by source. Across all funds, 56.3 percent of all expenditures are allocated to personnel services and benefits. Operating Expenses represent the next largest percentage of the total Village budget at 9.4 percent. It is proposed in the budget that $6.8 million in capital projects and equipment purchases will be made. Significant projects include replacing the Combined Area Fire Training Site (CAFT) Training Center, the annual street maintenance program, technology investment in the public safety departments, and system repairs for water, sewer, and drainage utilities.

Within Operating Transfers there is a transfer to the General Fund of $765,000 paid by the Water and Sewer Fund to reimburse for utility billing and account support as well as administrative assistance. A transfer of $1.7 million from the General Fund to the Capital Project Funds will support non-enterprise capital spending. The Internal Service Funds will charge back $5.1 million to cover

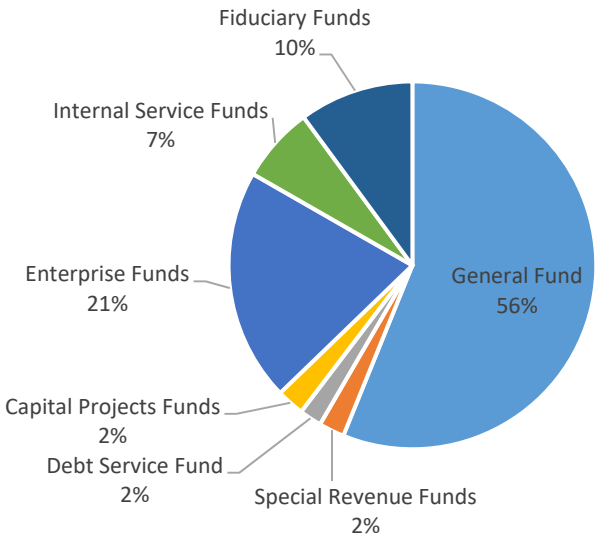
the costs associated with providing technology, building maintenance and central garage functions.

The debt service obligations for principal and interest owed on General Obligation Bonds series (2010A, 2010B, 2012, and 2016), IEPA Loan, and an installment contract, total $2,132,220 in 2020. Road improvement projects accounts for 88 percent of the outstanding general obligation debt. The IEPA loan, issued in 2013 funded pump station improvements. The installment contract is for the replacement of all Village water meters.

SUMMARY OF EXPENDITURES BY USE - ALL FUNDS

Description	Wages & Benefits	Operating Expenses	Commodities	Repairs & Maintenance	Capital Outlay	Operating Transfers
General Fund	$34,371,422	$2,236,187	$358,000	$513,250	$74,400	$1,228,394
Parking Lot	-	$150,904	$13,750	-		$12,000
Motor Fuel Tax	-	-	-	-	$1,600,000	-
Total Special Revenue Funds	-	$150,904	$13,750	-	$1,600,000	$12,000
Debt Service Fund	-			-		-
Capital Projects - Facilities	-			-	$375,000	-
Capital Projects - Streets	-			-	$1,600,000	-
Total Capital Projects Funds	-	-	-	-	$1,975,000	-
Water & Sewer	$1,483,388	$297,262	$5,675,350	$188,400	$2,992,900	$960,000
Buffalo Grove Golf Course	$366,730	$156,238	-	$26,000	$5,000	
Arboretum Golf Course	$217,683	$180,170	-	$19,000	$15,000	
Refuse Service			$870,000			$375,000
Total Enterprise Funds	$2,067,801	$633,670	$6,545,350	$233,400	$3,012,900	$1,335,000
Information Technology	$ 10,000	$618,242	-	$10,000		-
Central Garage	$877,504	$46,727	$5,000	$784,095	$33,143	-
Building Maintenance	$657,638	$100,681	$206,423	$513,934	$325	-
Total Internal Service	$1,545,142	$765,650	$211,423	$1,308,029	$33,468	-
Police Pension	$4,377,313	$315,000	-	-	-	-
Fire Pension	$3,160,545	$300,000	-	-	-	-
Total Fiduciary Funds	$7,537,858	$615,000	-	-	-	-
All Funds	**$45,522,223**	**$4,401,411**	**$7,128,523**	**$2,054,679**	**$6,695,768**	**$2,575,394**

BUDGET BY FUND TYPE



SUMMARY OF EXPENDITURES BY USE - ALL FUNDS CONTINUED

Description	Reserve Transfers	Debt Service	Contractual Services	Internal Services	Grand Total
General Fund	$734,169	-	$1,327,579	$4,533,341	**$45,376,742**
Parking Lot	-	-	$8,000	$30,000	**$214,654**
Motor Fuel Tax	-	-	-	-	**$1,600,000**
Total Special Revenue Funds	-	-	$8,000	$30,000	**$1,814,654**
Debt Service Fund	-	$1,586,369	-	-	**$1,586,369**
Capital Projects - Facilities	-	-	-	-	**$375,000**
Capital Projects - Streets	-	-	-	-	**$1,600,000**
Total Capital Projects Funds	-	-	-	-	**$1,975,000**
Water & Sewer	$92,644	$524,723	$146,005	$517,085	**$12,877,757**
Buffalo Grove Golf Course	$70,600	-	$409,143	$131,664	**$1,165,375**
Arboretum Golf Course	$10,000	-	$715,096	$122,881	**$1,279,830**
Refuse Service	-	-	-	-	**$1,245,000**
Total Enterprise Funds	$173,244	$524,723	$1,270,244	$771,630	**$16,567,962**
Information Technology		-	$1,180,910		**$1,819,152**
Central Garage	$5,075	-	$3,500	$33,891	**$1,788,935**
Building Maintenance	$19,127	-	$229,772	$27,555	**$1,755,455**
Total Internal Service Funds	$24,202	-	$1,414,182	$61,446	**$5,363,542**
Police Pension	-	-	-	-	**$4,692,313**
Fire Pension	-	-	-	-	**$3,460,545**
Total Fiduciary Funds	-	-	-	-	**$8,152,858**
All Funds	**$931,615**	**$2,111,092**	**$4,020,005**	**$5,396,417**	**$80,837,127**

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 2020 is $80,837,127. That total is 3.6 percent more than 2019**.** Over fifty-six 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 2017 Actual	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget	% of Prior Year Budget
By Fund	**General**	100	$40,211,994	$44,656,628	$44,478,558	$45,376,742	2.02%
	Parking Lot	120	$184,778	$229,964	$312,524	$214,654	-31.32%
	Motor Fuel Tax	130	$1,088,120	$1,366,897	$1,500,000	$1,600,000	6.67%
	Debt Service	140	$1,676,608	$1,685,203	$1,546,119	$1,586,369	2.60%
	Capital Projects - Facilities	150	$875,147	$656,928	$535,195	$375,000	-29.93%
	Capital Projects-Streets	160	$0	$292,740.94	$1,105,000	$1,600,000	44.80%
	Water & Sewer	170	$10,284,241	$11,171,500	$11,964,522	$12,877,757	7.63%
	Buffalo Grove Golf Course	180	$1,257,764	$1,223,421	$1,174,310	$1,165,375	-0.76%
	Arboretum Golf Course	190	$1,651,251	$1,619,646	$1,341,512	$1,279,830	-4.60%
	Refuse Service	200	$1,255,393	$1,382,195	$1,381,000	$1,245,000	-9.85%
	Information Technology	211	$1,195,620	$1,443,027	$1,743,720	$1,819,152	4.33%
	Central Garage	212	$1,518,196	$1,562,804	$1,779,005	$1,788,935	0.56%
	Building Maintenance	213	$1,239,623	$1,631,090	$1,561,269	$1,755,455	12.44%
	Police Pension	220	$3,898,282	$4,095,247	$4,354,912	$4,692,313	7.75%
	Firefighter Pension	230	$2,748,022	$3,170,181	$3,266,545	$3,460,545	5.94%
	Grand Total		**$69,085,038**	**$76,187,472**	**$78,044,191**	**$80,837,127**	**3.58%**
	Wage & Benefits		$39,298,854	$41,362,677	$43,315,203	$ 45,522,223	5.10%
By Category	**Operating Expenses**		$3,631,150	$3,856,760	$4,151,196	$4,401,411	6.03%
	Commodities		$6,598,865	$6,950,061	$6,996,050	$7,128,523	1.89%
	Repairs & Maintenance		$1,939,352	$2,146,478	$2,346,901	$2,054,679	-12.45%
	Capital Outlay		$1,563,239	$2,329,709	$5,950,361	$6,695,768	12.53%
	Operating Transfers		$4,850,669	$0	$3,305,607	$2,575,394	-22.09%
	Reserve Transfers		$58,835	$3,619,174	$931,615	$931,615	0.00%
	Debt Service		$1,844,994	$4,666,029	$2,032,509	$2,111,092	3.87%
	Contractual Services		$3,276,390	$7,317,792	$3,930,764	$4,020,005	2.27%
	Internal Services		$4,008,431	$1,846,794	$5,083,985	$5,396,417	6.15%
	Depreciation		$2,014,258	$2,091,999			0.00%
	Grand Total		**$69,085,038**	**$76,187,472**	**$78,044,191**	**$80,837,127**	**3.58%**

SUMMARY OF REVENUE AND EXPENDITURES BY CATEGORY

Account Category	FY 2018 Actual	FY 2019 Est. Actual	FY 2020 Budget
Property Taxes	$15,980,771	$16,369,571	$17,115,541
Other Taxes-State	$12,594,882	$13,230,000	$13,968,247
Other Taxes-Local	$10,494,959	$10,193,000	$10,310,000
Licensing	$308,139	$309,650	$309,600
Building Revenue & Fees	$1,383,745	$1,339,600	$1,182,000
Intergovernmental Revenue-Local	$282,972	$261,656	$267,657
Sales of Water/Sewer Fees	$11,730,998	$12,782,705	$13,349,500
Golf Course Fees	$2,049,253	$2,365,210	$2,327,810
Investment Revenue	($4,939,815)	$7,665,500	$7,608,000
Fines & Fees	$3,741,847	$3,815,744	$3,870,591
Operating/Internal Service Transfers	$19,987,354	$13,108,185	$14,070,005
All Other Revenue	$2,189,833	$2,175,711	$1,376,412
Grand Total - All Fund Revenue	**$75,804,939**	**$83,616,532**	**$85,755,363**

Account Category	FY 2018 Actual	FY 2019 Est. Actual	FY 2020 Budget
Wages	$23,320,549	$24,172,696	$24,936,656
Benefits	$18,042,128	$19,140,394	$20,585,567
Operating Expenses	$3,856,760	$4,041,674	$4,401,411
Commodities	$6,950,061	$7,027,230	$7,128,523
Repairs and Maintenance	$2,146,478	$2,029,259	$2,054,679
Capital Outlay	$2,329,709	$5,969,833	$6,695,768
Reserve Transfers	$0	$931,615	$931,615
Contractual Services	$3,619,174	$3,881,032	$4,020,005
Internal Services	$4,666,029	$5,073,985	$5,396,417
Transfers	$7,317,792	$3,165,317	$2,575,394
Debt	$1,846,794	$2,032,509	$2,111,092
Depreciation	$2,091,999	-	-
Grand Total All Fund Expense	**$76,187,472**	**$77,465,544**	**$80,837,127**

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. The Village's ratio of employees per 1,000 residents has declined substantially in recent years as a result of the economic downturn, rightsizing of staff, and creative outsourcing solutions.

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

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

For 2019, the Village proposes a full-time staff complement of 217 full-time personnel and 55 part-time personnel.

	FY 2018		FY 2019		FY 2020	
	FT	PT	FT	PT	FT	PT
Office of Village Manager/Administration	3	1	5	1	4.5*	1
Community Development	13	2	13	1	12.5*	1
Finance	9	0	9	0	9	0
Fire Services	60	3	62	3	62	3
Golf Operations	3	32	2	32	2	32
Human Resources	2	0	2	0	2	0
Information Technology	0	0	0	0	0	0
Police Services	75	8	75	8	75	8
Public Works/Engineering	49	10	50	10	50	10
Total	**214**	**56**	**218**	**55**	**217**	**55**
Full & Part-Time Grand Total		**270**		**273**		**272**

**Full-time Deputy Village Manger/Community Development Director split between two departments.*

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) and the local economy (micro) is an important step in the process, understanding that local government's experience with inflation indices can differ greatly from a national average.

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

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

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

Housing starts and sales activity - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries. This indicator has a pronounced effect on real estate transfer taxes. Spending patterns – relates to how much it costs to buy a constantly evolving basket of consumer goods.

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

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

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

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

PROPERTY TAX – 20% 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.

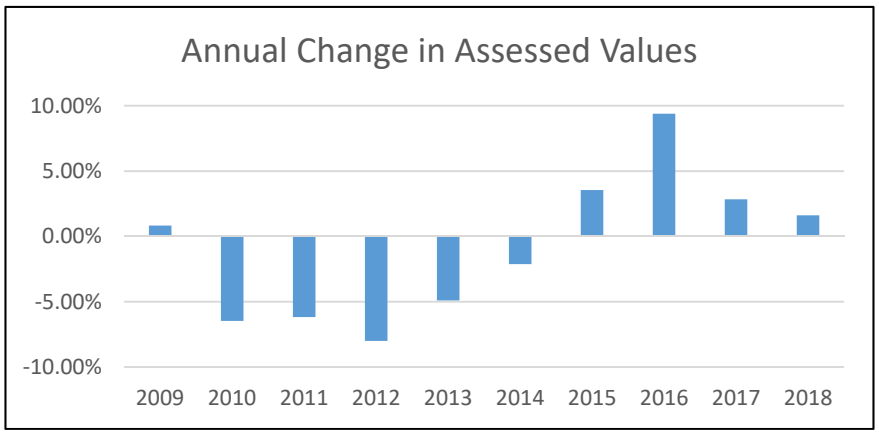
Property taxes (net of Road and Bridge taxes) are anticipated to be approximately $17.1 million and will be levied in 2019 and payable in 2020. Over 48 percent of the levy is committed to debt and pensions. The remainder of the levy helps to support public safety (police and fire) operations. In order to fund all three levy components (pensions/special purpose, debt and corporate) a tax rate of $1.016/$100 EAV will be extended. This is an increase of $0.024/$100 EAV.



School Districts- 71%
County, Townships, Libraries, Parks- 19%
Village of Buffalo Grove- 10%

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 2018 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 annual growth of 1.61 percent in 2018. Growth in the tax base is a combination of new properties, expanded or improved developments, and the reassessment values calculated by the respective county's assessor's office. The Village does not have a role in determining property values. Total taxable property in the Village is $1,686,793,690.

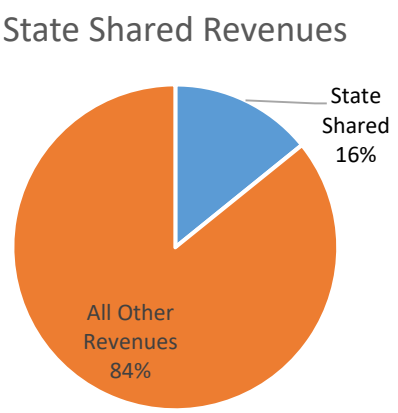


The chart above shows annual changes in assessed values over the last ten years. The decline in values from 2009-2012 are a result of the past recession and housing market crash.

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. The recent increase to EAV will offset the impact of property tax payers by approximately $276,399 in the 2019 property tax levy, collected in 2020.

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.

Income Tax – 4.9% Total Budget
Illinois Income Tax is imposed on every individual, corporation, trust and estate earning or receiving income in the state. The tax rate is levied at 4.95 percent of income for individuals and 5.25 percent for corporations. The Village receives a pro rata allocation of Income Tax from the State of Illinois based on eight percent of net personal taxes and 9.14 percent of corporate taxes. Illinois municipalities receive $.087 of each dollar collected through the income tax. This revenue is anticipated to be $4.2 million in FY 2020. This is an anticipated increase of 2.1 percent. The estimate is based, in part, on the Illinois Municipal League forecast of $97.10/resident.

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 2020 Use Tax is $1.27 million ($32.75 per capita). This is an anticipated increase of 8.1 percent.

Base Sales Tax – 7.7% 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 2020, the budget is anticipated to be $6.6 million or a 1.1percent increase.

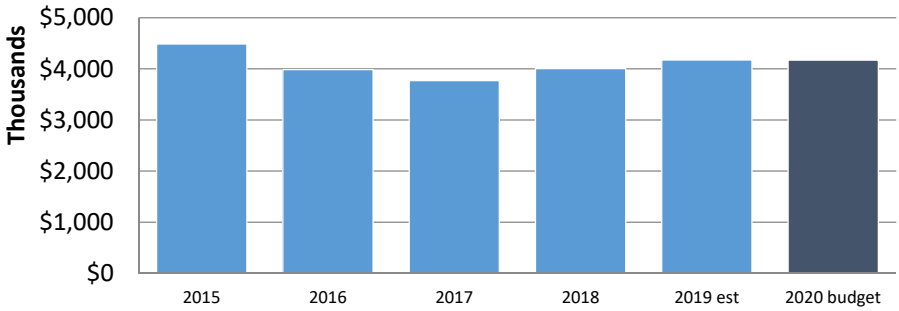
Motor Fuel Tax – 1.9% Total Budget
For FY 2020, the Village anticipates $1.6 million in Motor Fuel Tax proceeds as estimated by the Illinois Municipal League. The Village receives 1.25 percent of taxes assessed on gasoline and diesel and is then distributed on a per capita basis. In June 2019 state legislators 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 TRF to generate about $11.40 per capita through the first eight months. This estimate coupled with the estimate for MFT distributions in FY 2020 factored in to the increase of 60 percent to the motor fuel budget to $1.6 million.

HISTORY OF STATE SHARED REVENUES

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

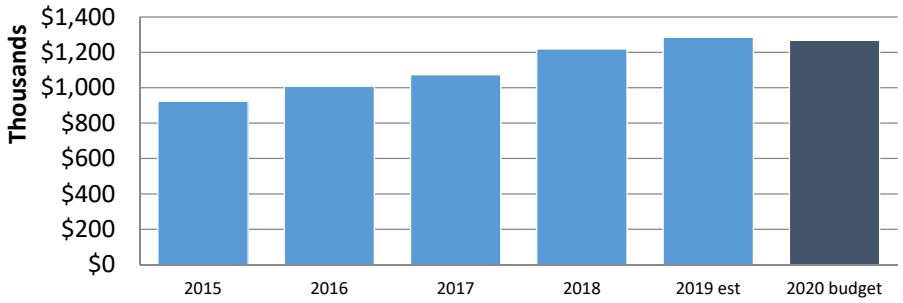
Income Tax

Income tax has averaged a 1.3 percent annual decline over the last five years. The collection spike in 2015 was due to a state accounting error being corrected.



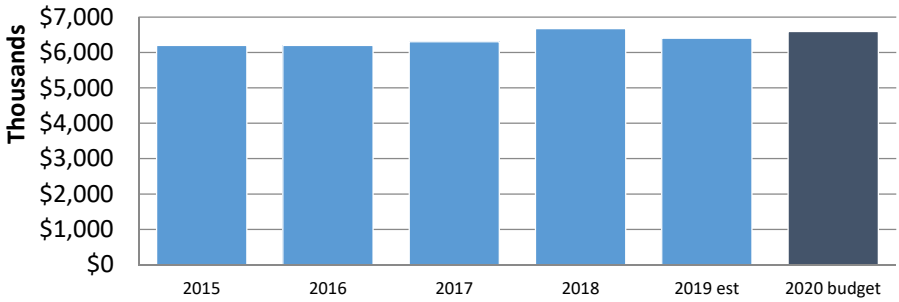
Use Tax

Use tax has averaged annual growth of 6.7% percent. The impact is due to strong efforts by the state to collect out of state and internet sales reporting on annual tax returns.



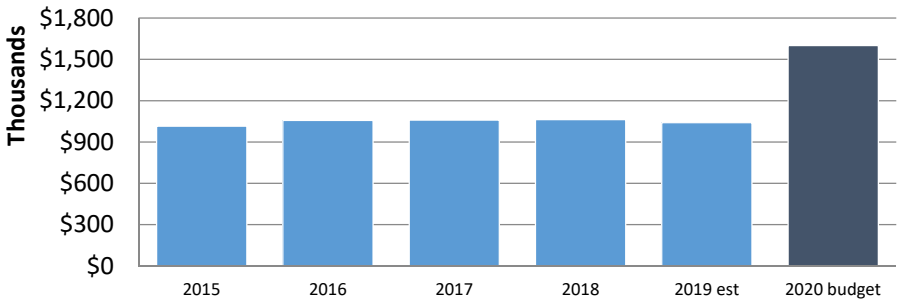
Base Sales Tax

Base sales tax has averaged annual growth of 1.3 percent. Sales tax is forecasted to grow by 1.1 percent in FY 2020.



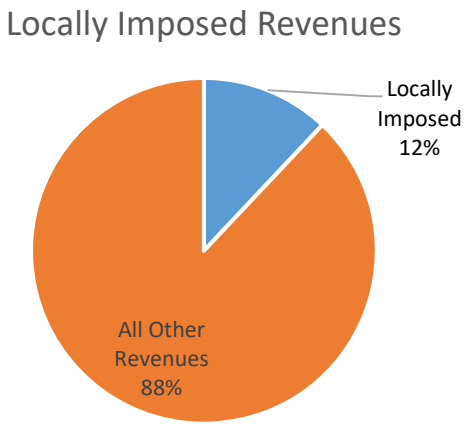
Motor Fuel Tax

Motor fuel tax has been stagnant for the last five years. Revenue is projected to jump 60.0 percent due to the new, state established, Transportation Renewal Fund (TRF).



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 services. These revenues include home rule sales tax, prepared food and beverage tax, utility taxes, and real estate transfer tax.



Home Rule Sales Tax – 4.9% 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 ($0.005) 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%). In 2019, revenues are anticipated to increase to $4.2 million or an increase of 1 percent.

Prepared Food & Beverage Tax – 1% Total Budget
The Village receives one cent ($0.01) for each dollar of prepared food and beverage sales. This tax is either levied on the purchase of prepared food for immediate consumption and the sale of liquor for consumption on premises or packaged. Similar to sales tax, new businesses and inflationary growth are the central drivers of revenue increases for the next year. There are a combined 102 food establishments and liquor stores that generate this tax. The estimated revenue for 2019 is $0.75 million.

Utility Use Taxes – 5% 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 $1.67 million for 2020.

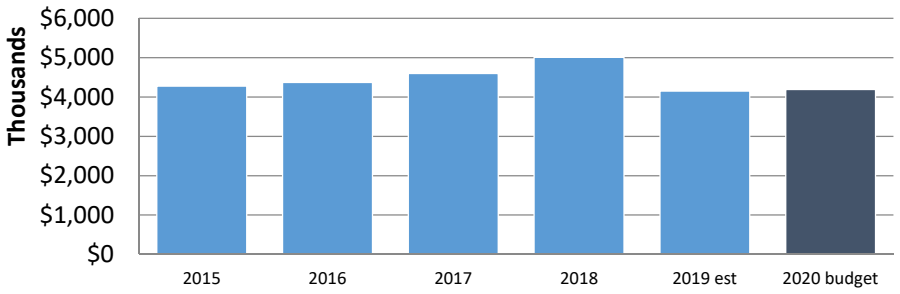
Utility taxes for natural gas are levied at a rate of $0.05 per therm. The budget for FY 2020 is $1.05 million. Since both electricity and natural gas use taxes are based on unit charges there are no fluctuations due to commodity pricing.

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 budget for FY 2020 is $1.5 million.

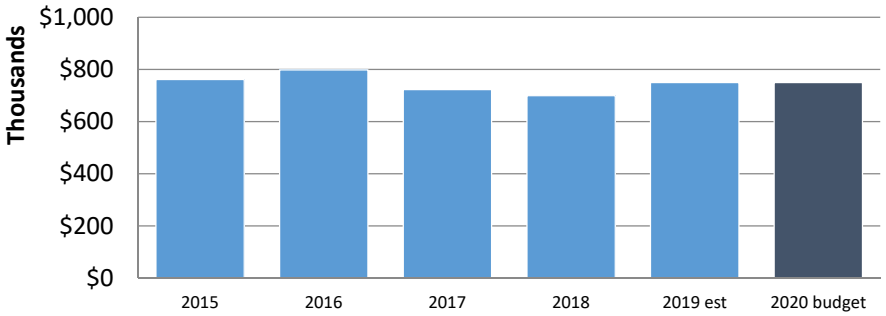
Real Estate Transfer Tax – 1.2% Total Budget
Real estate transfer tax is collected at the rate of $3 per $1,000 of sales consideration. In recent years, this revenue has relied heavily on the sale of large commercial properties (sales consideration greater than one million dollars). The budget for 2020 is $1.0 million.

HISTORY OF LOCALLY IMPOSED REVENUES

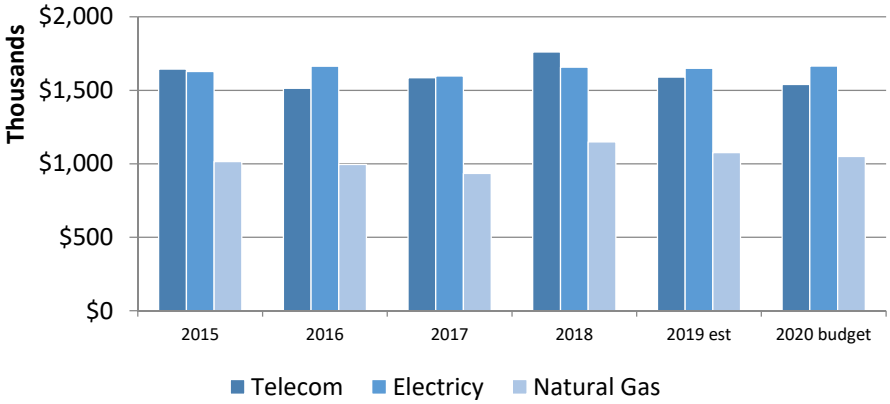
Home Rule Sales Tax
Home rule sales tax has averaged annual growth of 3.3 percent annually. In FY 2020 the Village anticipates slight growth from the FY 2019 estimated actual.



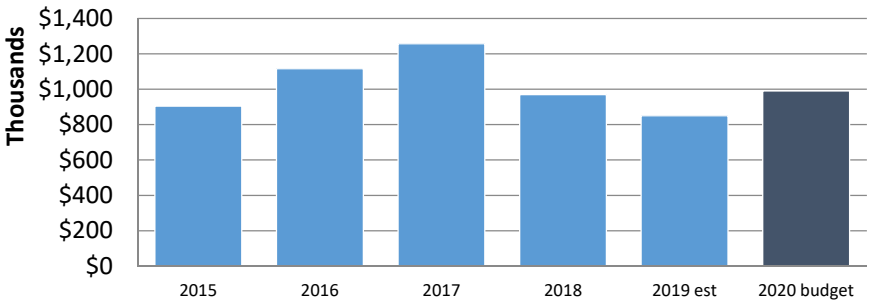
Prepared Food and Beverage Tax
Prepared food & beverage has averaged almost no growth over the last five years. In 2017, a major retailer left the Village. The addition of new retailers continues to build back to the FY 2016 peak.



Utility Use Taxes
Collectively utility use taxes have averaged 0.0 percent growth over the 5-year window shown. Telecom customers continue to eliminate land phone lines. Electricity and Natural Gas consumption are driven by weather conditions.

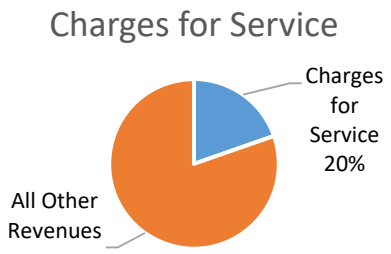


Real Estate Transfer Tax
Real estate transfer taxes are one of the most economically sensitive revenue sources for the Village. Revenue is anticipated to maintain for the forecasted fiscal year.



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 Fund, water and sewer fees in the Water Funds, storm water fees, golf fees in the Buffalo Grove and Arboretum Golf Courses and tipping fees in the Refuse Fund.

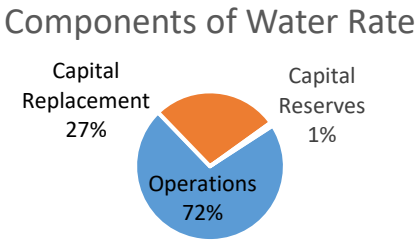


Building Revenue & Fees – 1.4% Total Budget

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 2020 are estimated to be $1.1 million.

Water and Sewer Fees – 14.4% Total Budget

Total fees collected for the sale of water combined with revenue collected on behalf of Lake County Public Works for 2019 is budgeted at $12.2 million. The amount collected on behalf of Lake County Public Works is 28.7 percent of Water Fund revenues. The budgeted assumption for annual water consumption is 1.21 billion gallons. The proposed Village combined water and sewer rate is $6.62/1,000 gallons, a four percent increase. The justification for the water rate is based on the Twenty Year Water Fund Pro-forma Analysis. The study is located in *Appendix F.*



Storm Water Management Fees – 1.3% Total Budget

This revenue source was added in FY 2016. The system user fees are charged to all properties 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 2020 is $1.14 million. Historical data is not provided due to the infancy of the revenue source.

Golf Course Fees – 2.7% Total Budget

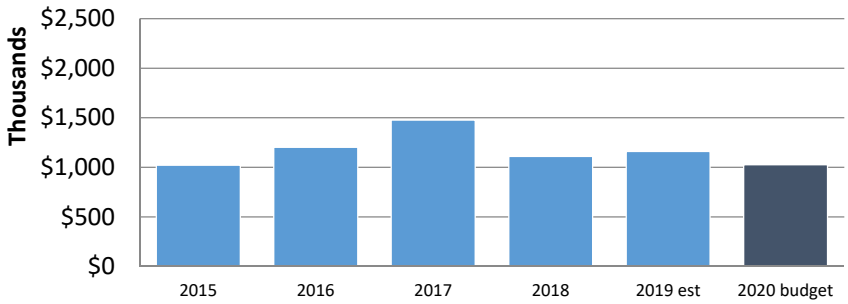
The Village owns and operates two municipal golf courses. There is no anticipated growth in paid rounds above what will be played in the current year. Total revenue at both courses is anticipated to be $2.33 million in FY 2020. A 2.0 percent increase in operating revenue was budgeted for FY 2020 for the Buffalo Grove Golf Club and a 8.0 percent decrease at the Arboretum in FY 2020. The remaining amount of expense over revenue at the Arboretum Club will be reconciled with a budget subsidy transfer out of the General Fund ($0.13 million). There is no budget subsidy for the Buffalo Grove Golf Club for the 2020 fiscal year. Debt service associated with the Arboretum clubhouse is not budgeted in the Golf Fund.

Refuse Fees – 1.2% of Total Budget

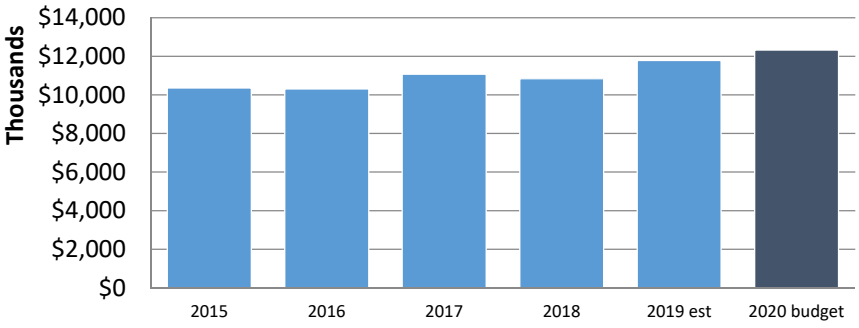
Refuse fees are charges that are collected by the Village and are then payable to the Solid Waste Agency of Northern Cook County (SWANCC) as a tipping fee. The Village is charged $47.43/ton of refuse. The average annual refuse collection is 16,600.

HISTORY OF CHARGES FOR SERVICE

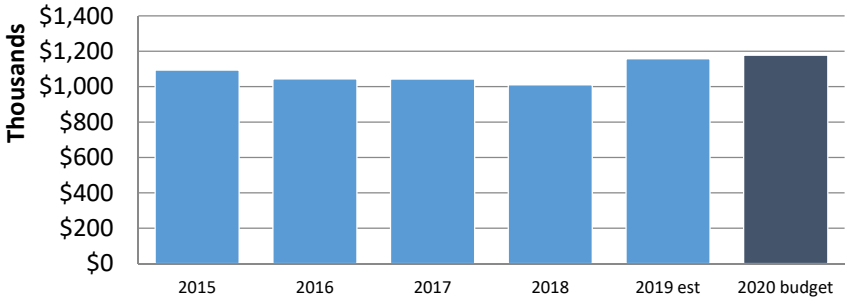
Building Revenue and Fees
Building revenues and fees are cyclical and are driven by a strong economy and development opportunities. Link Crossing has been approved for a 187 residential unit development. Those fees will be realized over the next three years.



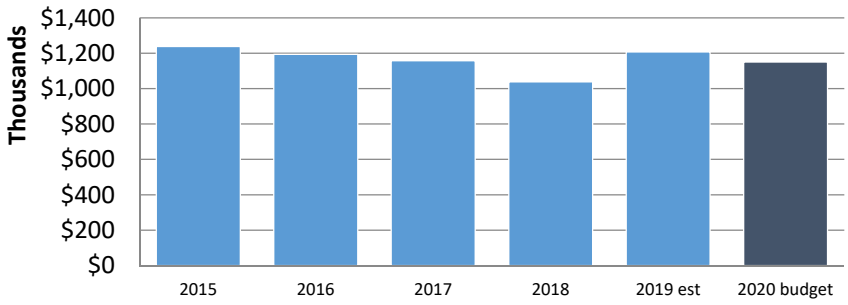
Water and Sewer Fees
Water and sewer fees have averaged an annual increase of 8.3 percent. The growth is attributed to a combination of factors including rate increases, new radio read metering system, and new development.



BG Golf Course
The Buffalo Grove Golf Course has averaged 1.7 percent growth in operating revenues annually over the last five years. It is anticipated that 28,000 paid rounds will be played in 2020.



Arboretum Golf Course
The Arboretum Golf Course has averaged 1.1 percent decrease in operating revenues annually over the last five years. It is anticipated that 22,000 paid rounds will be played in 2020.



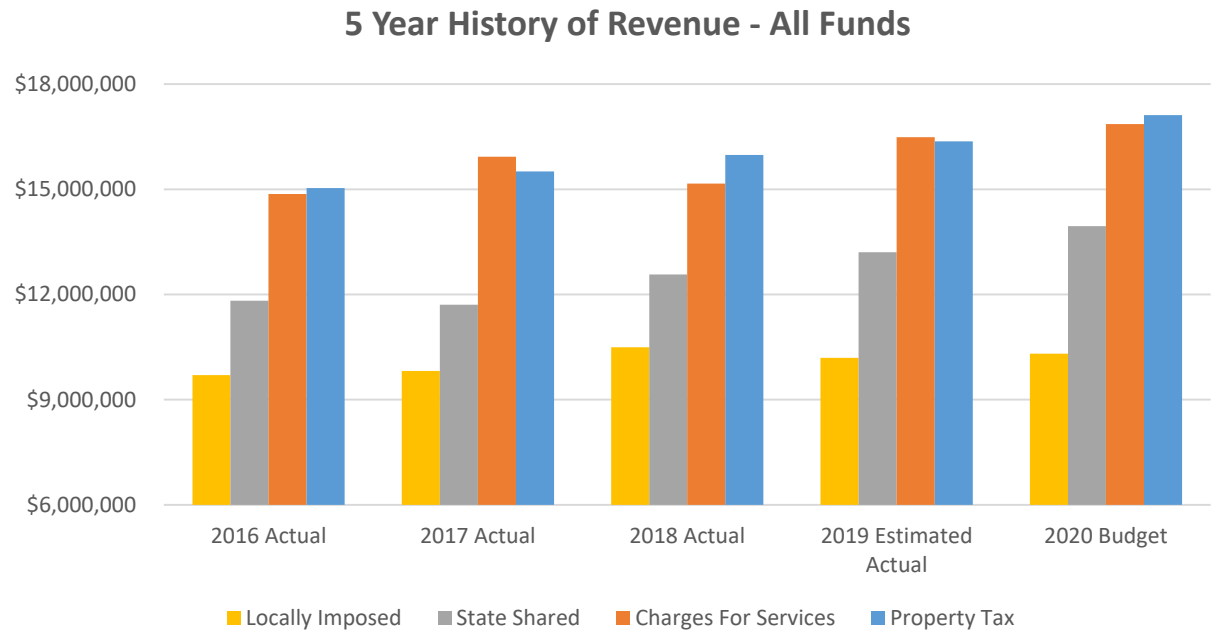
OTHER MAJOR REVENUE SOURCES

Public Safety Fines and Fees – 2.0% 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. 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 are anticipated to be the same in 2020 at $1.74 million.

Investment Revenues- 8.9% 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 $7.6 million. All funds other than pension funds have durations less than three years with an average expected yield of 1.75 percent. All investments are laddered to meet the cash flow needs of the fund. The primary strategy for non-pension investments is safety and liquidity. Both pension funds have interest rate targets of seven percent for their actuarial assumption. The pension funds are the only Village funds that purchase equity investments. The Police and Firefighter Pension Fund Boards are fiduciaries of their respective funds and separately administer the funds' investments with the assistance of outside financial advisors.

Transfers/Operating and Internal Service – 16.4% Total Budget
A total of $14.1 million will be transferred between funds to support capital improvements, provide for property tax abatement, transfer property taxes to the pension funds, subsidize golf operations, 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 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 far easier than traditional line item budgets.

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 2019 along with expenditure trend information. Economic indicators such as the Consumer Price Index and Producer Price Index are built-in cost escalators for many expenditure items.

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

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

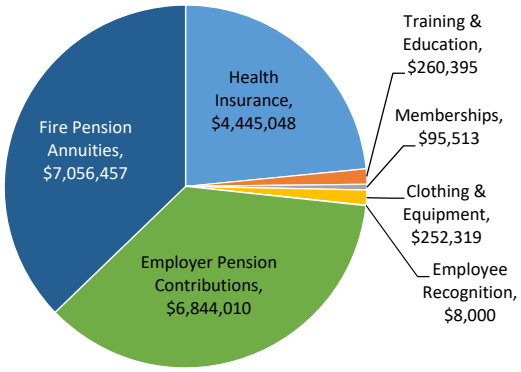
The following are the major account categories across all programs.

PERSONNEL COSTS

WAGES – 30.9% TOTAL BUDGET

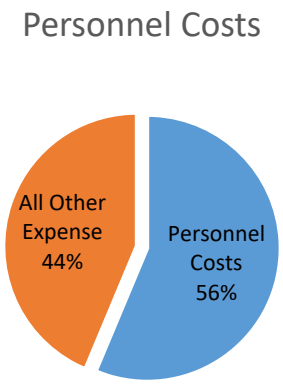
The primary mission of the Village is to provide high quality services to residents and those employed within its boundaries. To accomplish that purpose in 2020, 30.9 percent of all Village expenditures are allocated to salaries and wages, up 3.2 percent from 2019. Total wages for FY 2020 are $24.9 million. The Village's pay ranges are evaluated on a recurring basis to establish both internal and external equity within the market and to ensure fair and competitive wages.

There are two unionized labor groups subject to a collective bargaining agreement – International Association of Firefighters (IAFF) Local #3177 – representing 48 firefighters and the Metropolitan Alliance of Police (MAP) – representing 45 police officers. The current firefighter contract expires on April 30, 2020. It is anticipated that represented firefighters will receive a 2.5 percent increase on May 1, 2020 based on comparable data. The police union contract expires on December 31, 2020. It is anticipated represented, sworn, police officers will receive a 2.5 percent increase on January 1, 2020. The 2020 general wage increase is 2.25 percent for non-represented employees.



BENEFITS – 25.5% TOTAL BUDGET

The total budget for benefits is $20.6 million. This account category includes group health and life insurance costs, annuity payments for pensions in the Police and Firefighter Pension Funds, IMRF employer contributions, federal withholding contributions, clothing/uniform expenses and training costs.



The Village is a member of the Intergovernmental Personnel Benefits Cooperative. IPBC is a pooled benefit cooperative with approximately one hundred and thirty member communities. For 2020, the total amount budgeted for health insurance is $4.7 million, up $0.4 million from the 2019 budget. The Village has been proactive in managing healthcare costs. Those efforts will continue in 2020 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-one percent of benefit costs are related to pension costs. $7.2 million is the Village's employer obligation for current and future annuitants and $7.5 million will be distributed to retired pensioners.

OPERATING COSTS

OPERATING EXPENSES – 5.4% TOTAL BUDGET

Total budgeted expenditures for Operating Expenses is $4.4 million. The primary drivers of costs within this category are:

Insurance Premium & Deductibles	$879,866
Northwest Central Dispatch – 911 Services	$501,615
Investment Fees	$450,000
Computer Services	$345,116
Telephone - Land and Cellular	$273,769
Supplies and Inventory	$238,322
Department Equipment	$151,344
Metra Lease Payment – Commuter Parking	$130,904
Village of Buffalo Grove Committees and Commissions	$115,100
Credit Card Fees	$99,600
Golf Merchandise	$95,000
Golf Cart Lease	$89,000
Postage	$75,020
Northern Illinois Police Crime Lab	$66,029
Travel	$47,450
Audit Fees	$35,000
Printing	$30,650

The costs noted above represent approximately eighty-two percent of the expenditure category. The payment for insurance premium covers the Village's general liability and worker's comp policy and related deductible costs. The fee ($501,615) 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 $130,904.

COMMODITIES – 8.8% TOTAL BUDGET

A total of $7.1 million will be spent on commodities. Commodities include: purchase of water through the Northwest Water Commission, 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:

Lake County Sanitary Sewer Fees	$3,554,700
Northwest Water Commission	$1,725,000
SWANCC User Fee	$870,000
Electricity	$440,013
Snow and Ice Control	$285,000
Lake County Tap on Fees – Sanitary Sewer	$100,000
Traffic & Street Signs	$40,000

CAPITAL EXPENDITURES

CAPITAL OUTLAY – 8.3% TOTAL BUDGET

A total of $8.3 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 2020-2024 Capital Improvement Plan as shown in *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 2020. $3.3 million is allocated for the Village's share of outside agency projects. Those projects include improvements to Weiland/Prairie Road, Lake Cook Road, and collector routes throughout the Village. Major areas of work related to the collector routes include Thompson/Brandywyn and Bernard. The water system has $2.2 million allocated for capital repairs and improvements. The remaining $1.1 million will address facility repairs, equipment acquisition and technology improvements. The Village also intends on acquiring $1.76 million in capital equipment. A detailed list of equipment acquisitions and disposals can be found in the Capital Improvement Plan.

All capital spending will be on a pay-as-you-go basis. All vehicle purchases will be funded from the capital reserve for vehicles. This balance will drop to $3.9 million at the end of 2020. There is no issuance of debt programmed into the FY 2020 Budget. Any debt issuance passed after the approval and acceptance of the FY 2020 Budget will require a series of budget amendments, to revenues and expenditures, which will be submitted for the Village Board's approval.

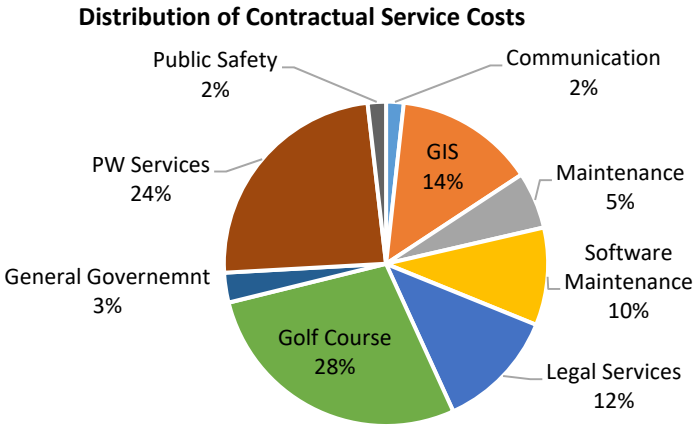
RESERVE TRANSFERS – 1.2% TOTAL BUDGET

The Village maintains four capital reserve funds. By allocating a transfer to the reserves each year, the capital-spending amount is smoothed out and not subject to spikes. The first fund is the reserve for capital replacement. This reserve was established to fund all vehicles and specialized equipment. As the asset nears the end of its service life, the funds are in place for a replacement purchase. The second reserve is 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 $0.9 million will be committed in 2020 for these reserves.

CONTRACTUAL AND INTERNAL SERVICES

CONTRACTUAL SERVICES – 5.0% TOTAL BUDGET

$4.0 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 – 6.7% 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 department or program. Central Garage costs are allocated to the department based on the services provided to maintain a department owned vehicle. Building Maintenance initially was charged a flat amount based on the square footage of a building. Over the last two years, the service charge methodology has shifted to a model that blends a fixed square footage amount with actual experience.

The Information Technology Fund's budget is $1.82 million, Central Garage is budgeted at $1.79 million, and Building Maintenance is budgeted at $1.76 million. The Internal Service Funds are not intended to carry a fund balance at the end of a fiscal year. As they are intended to break even, this may result in additional expenditures incurred by each department to fund the additional costs, if a fund or funds exceed budget. Concurrently, if the internal service funds expenditures are below the budgeted amount(s), a refund will be distributed to the departments, which will show the expenditure below budget for the year.

DEBT SERVICE EXPENDITURES

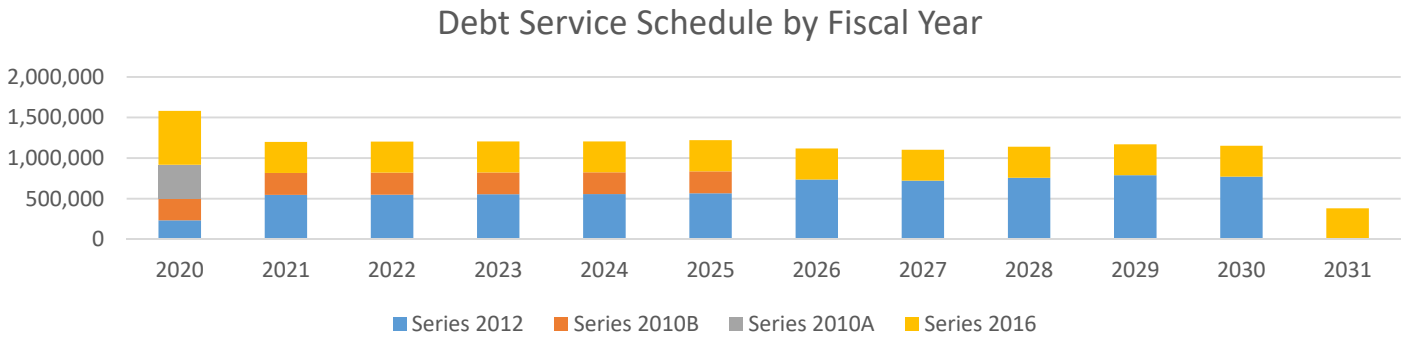
The Village currently has four bond issues outstanding as of January 1, 2020, which are all General Obligation Bonds (Series 2010A, Series 2010B, Series 2012, and Series 2016). Bond descriptions and amortization schedules are listed within the *Debt Profile* of this section. Most Village debt service revenues are obtained through property tax. Two funds will be abating a portion of the 2020 principal and interest due. The Refuse fund will transfer $375,000 and the Water and Sewer Fund will provide $180,000. The operating transfers from these funds abate a portion of the taxes attributed to Public Service Center and road improvements.

The cost related to servicing the debt for performance contracting (water meter replacements) will be paid from additional revenue earned through the use of meters that are more efficient. The principal and interest on the water meter purchase contract is $524,723 in FY 2020.

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 Facilities Development Debt Service Fund. In FY 2020, debt service consists of $410,800 for Series 2010A, $272,413 for Series 2010B, $233,525 for Series 2012, and $664,631 for Series 2016. Total debt outstanding as of December 31, 2019 is $11.84 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, 2019, the Village's ratio of General Obligation bonded debt to EAV was 0.81 percent. Please see *Appendix B: Financial Policies and Projections* for a copy of the Village's Debt Policy.



The Village will reduce general obligation bond principal by $1,285,000, reducing the total principal outstanding through 2031 to $10,555,000. The Village will retire the series 2010A general obligation refunding bond on December 30, 2020. The bond currently accounts for 2.32 percent ($410,800) of the 2019 Property Tax Levy. The Village is also exploring options to refund the series 2010B general obligation bonds. The projected savings through a bank refunding are projected to be over $68,000 through 2025 when the bonds are retired. Under this assumption, the projected debt service tax levy could be reduced over $11,000 annually over the next five years.

DEBT SERVICE SCHEDULES

OVERVIEW

The following summarizes the debt service obligations of the Village as of December 31, 2019.

2010A General Obligation Refunding Bonds

Purpose:	Refunding all of the Village's outstanding debt: Series 2001A and Series 2001B. The 2001A Bonds were issued to partially finance the rehabilitation and improvement of existing golf course facilities and the 2001B proceeds were used to finance the refunding of the Village's outstanding debt at that time.
Maturity Date:	12/30/2020
Original Principal Amount:	$5,310,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	$765,000
Interest:	$46,040

2010B General Obligation Bonds

Purpose:	Proceeds used to finance public capital infrastructure improvements including storm water drainage, the construction of water detention facilities, installation of storm sewers and storm box culverts, roadway reconstruction, landscape walls reconstruction, and sidewalk removal and restoration.
Maturity Date:	12/30/2025
Original Principal Amount:	$2,600,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	$1,640,000
Interest Outstanding:	$ 251,273

2012 General Obligation Bonds

Purpose:	Proceeds used to complete street improvement projects identified in the FY 2013 Capital Improvement Plan.
Maturity Date:	12/30/2030
Original Principal Amount:	$6,000,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	$5,900,000
Interest Outstanding:	$1,117,500

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:	$4,745,000
Interest Outstanding:	$754,744

Debt Service Schedules

Annual Payments - General Obligation Debt

Principal

Fiscal Year	Series 2010A	Series 2010B	Series 2012	Series 2016	Total
2020	395,000	220,000	100,000	570,000	1,285,000
2021	-	225,000	415,000	300,000	940,000
2022	-	235,000	425,000	305,000	965,000
2023	-	240,000	440,000	310,000	990,000
2024	-	250,000	450,000	315,000	1,015,000
2025	-	260,000	470,000	325,000	1,055,000
2026	-	-	650,000	330,000	980,000
2027	-	-	650,000	335,000	985,000
2028	-	-	700,000	345,000	1,045,000
2029	-	-	750,000	350,000	1,100,000
2030	-	-	750,000	360,000	1,110,000
2031	-	-	-	370,000	370,000
Total	**$395,000**	**$1,430,000**	**$5,800,000**	**$4,215,000**	**$11,840,000**

Debt Service Schedules

Annual Payments - General Obligation Debt

Interest

Fiscal Year	Series 2010A	Series 2010B	Series 2012	Series 2016	Total
2020	15,800	52,413	133,525	94,631	296,369
2021	-	44,713	131,525	83,231	259,469
2022	-	36,725	123,225	77,231	237,181
2023	-	28,265	114,725	71,131	214,121
2024	-	19,385	105,925	64,931	190,241
2025	-	10,010	96,925	58,631	165,566
2026	-	-	86,938	52,131	139,069
2027	-	-	72,313	45,531	117,844
2028	-	-	56,875	38,413	95,288
2029	-	-	39,375	30,650	70,025
2030	-	-	20,625	21,900	42,525
2031	-	-	-	11,100	11,100
Total	**$15,800**	**$191,510**	**$981,975**	**$649,513**	**$1,838,798**

FUND BALANCE PROJECTIONS BY FUND

The fund balance is the fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. For the General Fund, only unassigned fund balance is noted. The Village of Buffalo Grove uses cash and investments as a proxy for fund equity in the enterprise funds. The following table depicts the proposed revenues and expenditures by fund for the FY 2019 budget, with surplus (deficit) shown for each fund.

Fund	Fund Balance January 1, 2019	2019 Revenue	2019 Expenditures	Excess of Revenue over Expenditures	Fund Balance December 31, 2019
General Fund	23,137,295	44,951,840	44,179,071	772,769	23,910,064
Special Revenue Funds					
Parking Lot	97,463	198,950	318,246	(119,296)	(21,833)
Motor Fuel Tax	1,204,977	1,040,000	1,500,000	(460,000)	744,977
Debt Service Fund					
Debt Service	-	1,546,119	1,546,119	-	-
Capital Project Funds					
Facilities	-	535,195	535,195	-	-
Streets	-	1,105,442	1,105,000	442	442
Enterprise Funds					
Water and Sewer (cash)	3,784,617	12,200,100	11,912,989	287,111	4,071,728
Arboretum Golf Course	871,254	1,253,842	1,253,842	-	871,254
B.G. Golf Course	63,460	1,196,690	1,124,010	72,680	136,140
Refuse	554,848	1,060,000	1,355,000	(295,000)	259,848
Internal Service Funds					
Information Technology	790	1,743,720	1,722,949	20,771	21,561
Central Garage	-	1,779,005	1,570,344	208,661	208,661
Building Maintenance	-	1,561,259	1,680,609	(119,350)	(119,350)
Trust and Agency Funds					
Police Pension	64,432,478	7,319,658	4,482,205	2,837,453	67,269,931
Firefighter Pension	58,060,345	6,124,712	3,179,965	2,944,747	61,005,092
Total All Funds	**152,207,527**	**83,616,532**	**77,465,544**	**6,150,988**	**158,358,515**

Multiple funds have an excess of 10 percent change in fund balance in fiscal year 2020. The Parking Lot Fund will be drawing down on reserves to resurface the parking lot. The Refuse Fund budget deficit is a planned spend down to support the Debt Service Fund to cover a portion of the road repairs funded by the Series 2016 bonds**.** The Police and Firefighters' Pension Funds will generate a surplus of $5.8 million. That surplus is committed for future pension annuitants.

Across all funds, the budgeted revenues and expenditures increase the total fund balance 4.0 percent by the end of FY 2020.

BG IS RESPONSIBLE



Legislative - General Administration - Financial Management - Personnel Administration - Information Technology Fund - Police Pension Fund - Fire Pension Fund - Debt Service Fund - Balance Projections by Fund

BG is Responsible



BG is committed to being prudent stewards of the public dollar. To achieve this commitment the village provides the community with the following program areas and services:



Program Area: Legislative

This program is provided by the Village Board

Services: Village Board & Community Services



Program Area: General Administration

This program is provided by the Office of the Village Manager

Services: Administration, Intergovernmental Relations, Innovation and Analytics, Corporate Counsel, &Media and Communication



Program Area: Financial Management

This program is provided by the Finance Department

Services: Financial Management, Risk Management, Utility Billing, & Purchasing



Program Area: Personnel Administration

This program is provided by the Human Resources Department

Services: Recruitment, Benefits and Claims Administration, Labor Management, Training and Organizational Development



Information Technology Fund

This service is provided by the Public Works Department

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



Police Pension Fund and Fire Pension Fund

This service is provided by the Police Pension Board and Fire Pension Board

These pension funds provide retirement, disability and survivor benefits for all sworn police and fire personnel.



Debt Service Fund

This service is provided by the Finance Department

This fund provides for the payment of principal, interest, and fiscal agent fees on Corporate Purpose General Obligation Bonds.

PROGRAM AREA: LEGISLATIVE

MAJOR SERVICES

Village Board
Community Service

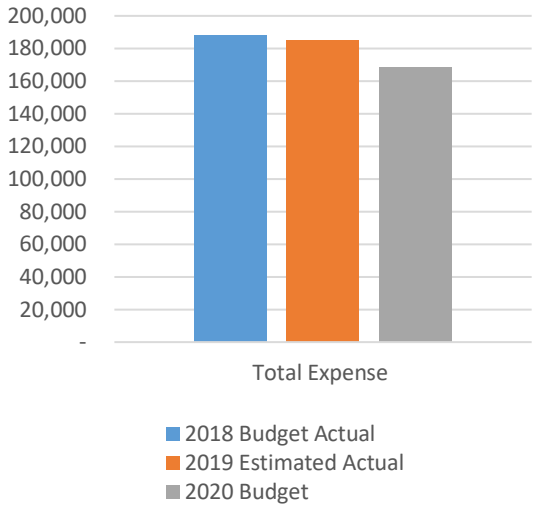
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

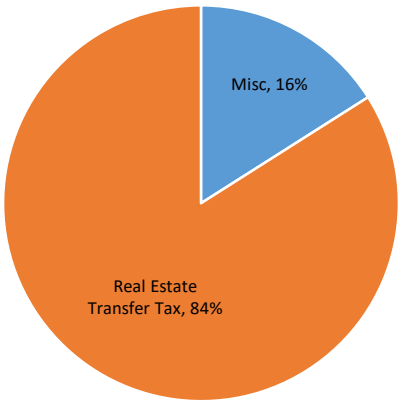
BG IS COMMITTED TO...

- 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

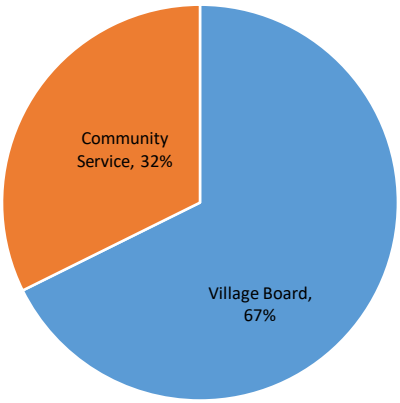
Three Year Expenditure Trend



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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	32,475	33,000	33,000	33,000	33,000	0.00%	29.00%
Personnel Benefits	3,079	4,113	3,525	5,625	15,525	340.43%	13.65%
Operating Expenses	55,135	50,739	53,900	49,016	53,250	-1.21%	46.80%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	36,997	18,022	15,000	17,745	12,000	-20.00%	10.55%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**127,687**	**105,874**	**105,425**	**105,386**	**113,775**	**8.38%**	**100.00%**

SERVICE: COMMUNITY SERVICES

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

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	-	-	-	-	-	0.00%	0.00%
Personnel Benefits	-	-	-	-	-	0.00%	0.00%
Operating Expenses	33,283	27,679	30,500	23,025	28,000	-8.20%	51.38%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	22,500	23,000	24,000	26,500	26,500	10.42%	48.62%
Internal Service Transfers		-	-	-	-	0.00%	0.00%
Total	**55,783**	**50,679**	**54,500**	**49,525**	**54,500**	**0.00%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Village Board	127,687	105,874	105,425	105,386	113,775	7.92%	100.00%
Community Services	55,783	50,679	54,500	49,525	54,500	0.00%	100.00%
Total	**183,470**	**156,553**	**159,925**	**154,911**	**168,275**	**5.52%**	**100.00%**

TOTAL PROGRAM EXPENSE BY COST TYPE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	32,475	33,000	33,000	33,000	33,000	0.00%	19.61%
Personnel Benefits	3,079	4,113	3,525	5,625	15,525	340.43%	9.23%
Operating Expenses	88,419	78,418	84,400	71,795	81,250	-3.73%	48.28%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	59,497	41,022	39,000	44,245	38,500	-1.28%	22.88%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**183,470**	**156,553**	**159,925**	**154,911**	**168,275**	**5.52%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	3,079	35,525	15,525	340.43%	Increase in the number of professional memberships and trainings

KEY PERFORMANCE MEASURES

Village Board	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Percent growth of Tax Levy after abatements	Less Than 4.99%	3.10	2.47	3.89	3.25

Volunteer Services	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Committees and Commissions Meetings	125	134	130	125	120

COMMISSIONS, COMMITTEES, BOARDS, AND EVENTS FUNDING

Commissions, Committees, Boards, and Events	FY 2020 Budget
Blood Commission	300
Fireworks for the Fourth	26,500
Plan Commission	3,000
Residents with Disabilities	1,300
Village Board	300
Symphonic Band	16,200
Farmer's Market	2,500
Buffalo Grove Days*	40,000
Fire and Police Commission**	25,000
Total	$115,100

*Budgeted in Finance Department
**Budgeted in Human Resources Department

PROGRAM AREA: GENERAL ADMINISTRATION

MAJOR SERVICES

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

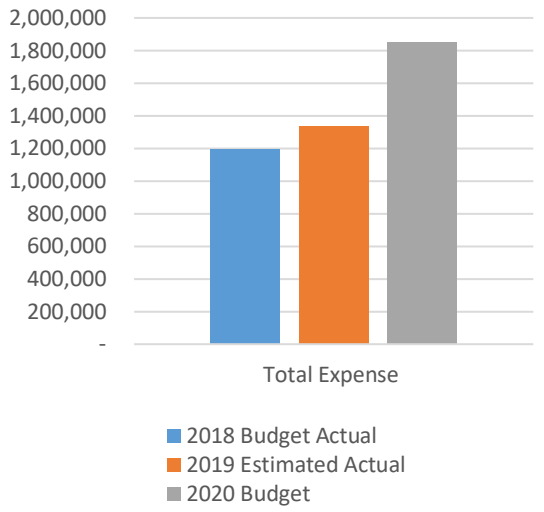
PROGRAM CHANGES OF NOTE

Deputy Village Manager/ Community Development Director's salary and benefits shared with Community Development Department

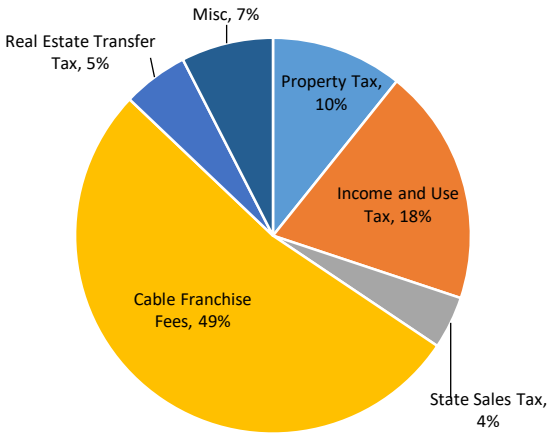
BG IS COMMITTED TO…

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

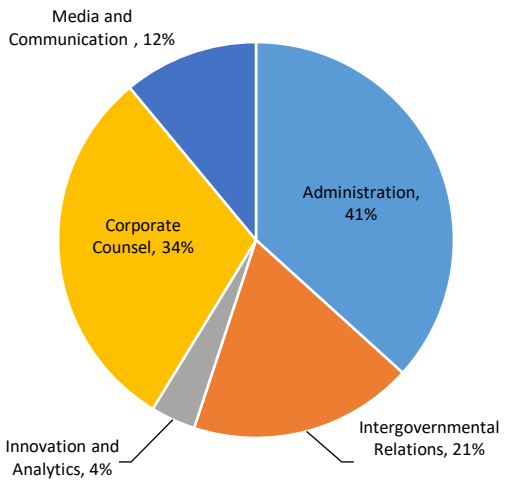
Three Year Expenditure Trend



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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	240,676	274,193	358,948	389,824	429,105	19.55%	63.12%
Personnel Benefits	79,369	85,632	114,634	115,350	134,213	17.08%	19.74%
Operating Expenses	24,071	19,837	25,031	18,037	39,142	56.37%	5.75%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	250	-	250	0.00%	0.04%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	11,325	3,490	3,490	3,490	0.00%	0.51%
Contractual Services	24,114	26,013	33,900	31,625	35,400	4.42%	5.21%
Internal Service Transfers	27,727	26,668	62,886	62,886	38,255	0.00%	5.63%
Total	**395,958**	**443,668**	**599,138**	**621,212**	**679,854**	**13.47%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	120,338	137,097	179,474	194,912	214,552	0.00%	63.12%
Personnel Benefits	39,685	42,816	57,317	57,675	67,106	0.00%	19.74%
Operating Expenses	12,036	9,918	12,516	9,018	19,571	56.37%	5.75%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	125	-	125	0.00%	0.04%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	5,662	1,745	1,745	1,745	0.00%	0.51%
Contractual Services	12,057	13,007	16,950	15,813	17,700	4.42%	5.21%
Internal Service Transfers	13,864	13,334	31,443	31,443	19,128	0.00%	5.63%
Total	**197,979**	**221,834**	**299,569**	**310,605**	**339,927**	**13.47%**	**100.00%**

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 the 2018 website refresh, 2018-2023 Strategic Plan, and creation of a Community Engagement Committee.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	24,068	27,419	35,895	38,982	42,910	19.55%	63.12%
Personnel Benefits	7,937	8,563	11,463	11,535	13,421	17.08%	19.74%
Operating Expenses	2,407	1,984	2,503	1,804	3,914	56.37%	5.75%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	25	-	25	0.00%	0.04%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	1,132	349	349	349	0.00%	0.51%
Contractual Services	2,411	2,601	3,390	3,163	3,540	4.42%	5.21%
Internal Service Transfers	2,773	2,667	6,289	6,289	3,826	-39.17%	5.63%
Total	**39,596**	**44,367**	**59,914**	**62,121**	**67,985**	**13.47%**	**100.00%**

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. The 2020 Corporate Counsel budget includes the legal services that were previously included in the 2019 Human Resources budget.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	24,068	27,419	35,895	38,982	42,910	19.55%	7.66%
Personnel Benefits	7,937	8,563	11,463	11,535	13,421	17.08%	2.40%
Operating Expenses	2,407	1,984	2,503	1,804	3,914	56.37%	0.70%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	25	-	25	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	1,132	349	349	349	0.00%	0.06%
Contractual Services	399,450	308,929	444,690	481,278	495,940	11.52%	88.50%
Internal Service Transfers	2,773	2,667	6,289	6,289	3,826	-39.17%	0.68%
Total	**436,634**	**350,694**	**501,214**	**540,237**	**560,385**	**11.81%**	**100.00%**

SERVICE: MEDIA AND COMMUNICATION

The Village is committed to clear, frequent, direct communication with all community members and stakeholders. This is accomplished through the targeted use of the bi-monthly Village News, weekly E-news, and daily social media posts. The Village utilizes a third party firm for its function to augment staff's communications efforts. This firm provides assistance with media management and the drafting of press releases.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	72,203	82,258	107,684	116,947	128,731	19.55%	63.12%
Personnel Benefits	23,811	25,690	34,390	34,605	40,264	17.08%	19.74%
Operating Expenses	7,221	5,951	7,509	5,411	11,743	56.38%	5.75%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	75	-	75	0.00%	0.04%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	3,397	1,047	1,047	1,047	0.00%	0.51%
Contractual Services	7,234	7,804	10,170	9,488	10,620	4.42%	5.21%
Internal Service Transfers	8,318	8,000	18,866	18,866	11,477	-39.17%	5.63%
Total	**118,787**	**133,100**	**179,741**	**186,363**	**203,957**	**13.47%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Administration	395,958	443,668	599,138	621,212	679,854	13.47%	100.00%
Intergovernmental Relations	197,979	221,834	299,569	310,605	339,927	13.47%	100.00%
Innovation and Analytics	39,596	44,367	59,914	62,121	67,985	13.47%	100.00%
Corporate Counsel	436,634	350,694	501,214	540,237	560,385	11.81%	100.00%
Media and Communication	118,787	133,100	179,741	186,363	203,957	13.47%	100.00%
Total	**1,188,955**	**1,193,663**	**1,639,576**	**1,720,538**	**1,852,108**	**12.96%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	481,353	548,386	717,896	779,647	858,209	19.55%	46.34%
Personnel Benefits	158,739	171,265	229,267	230,700	268,425	17.08%	14.49%
Operating Expenses	48,143	39,673	50,062	36,074	78,138	56.37%	4.22%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	500	-	500	0.00%	0.03%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	22,649	6,980	6,980	6,980	0.00%	0.38%
Contractual Services	445,266	358,354	509,100	541,366	563,200	10.63%	30.41%
Internal Service Transfers	55,455	53,335	125,771	125,771	76,510	-39.17%	4.13%
Total	**1,188,955**	**1,193,663**	**1,639,576**	**1,720,538**	**1,852,108**	**12.96%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Wages	717,896	862,432	858,209	19.55%	Costs associated with the sharing of the salary of the Community Development Director/ Deputy Village Manager
Personnel Benefits	229,267	240,361	268,425	17.08%	Costs associated with the sharing of the benefits of the Community Development Director/ Deputy Village Manager
Operating Expenses	50,062	35,927	78,138	56.37%	Additional costs associated with the Project Management Training and Community Survey
Contractual Services	510,100	64,250	563,200	10.41%	Projected additional legal expenses

KEY PERFORMANCE MEASURES

Administration	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Strategic Actions Accomplished	45	47	39	49	49

Intergovernmental Relations	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
GovITC Members	12	2	12	12	12
Performance Management Consortium Members	12	12	15	15	15

Innovation and Analytics	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Ongoing Process Improvement Projects	5	5	6	6	10

Media & Communications	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
LinkedIn Followers	400	366	400	505	550
Nextdoor Followers	4,000	3,815	4,000	7,280	8,000
Facebook Followers	3,000	2,550	3,000	4,376	4,500
Twitter Followers	1,000	885	1,000	1,363	1,500
E-News Subscribers	2,800	2,807	2,800	2,848	2,900

In 2019, the Village's communication team began measuring the number of posts made to its various social media channels and how that influences the level of engagement. It is important to note that the content the village posts to Facebook, Twitter, and Nextdoor are identical. However, LinkedIn posts are reserved for business or professional related posts such as development, business news, and individuals receiving certifications. Currently the village has set the benchmark for the number of Facebook, Nextdoor, Twitter posts to 350 posts per year as well as 128 LinkedIn posts per year.

PROGRAM AREA: FINANCIAL MANAGMENT

MAJOR SERVICES

Financial Services
Risk Management
Utility Billing
Purchasing

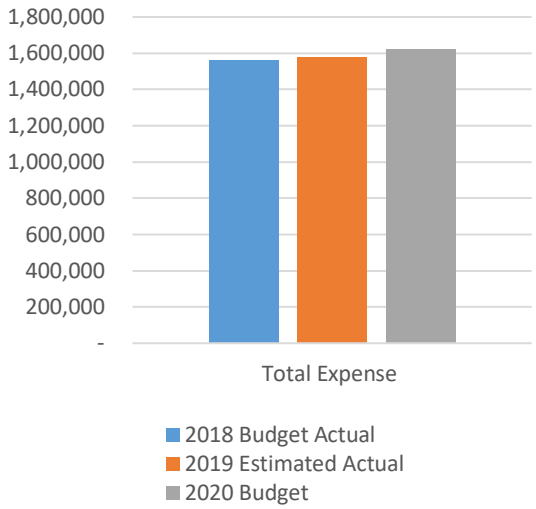
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

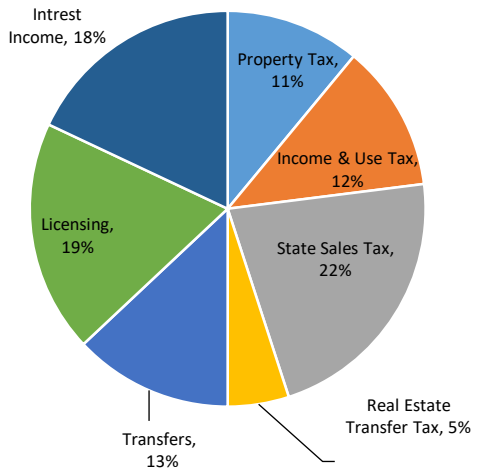
BG IS COMMITTED TO...

- Program oversight by the Finance Department
- Providing oversight and management of the village's $80,000,000 budget
- Producing award winning financial reports
- Maintaining 12,157 utility billing accounts
- Managing an average of 45 purchasing initiatives a year

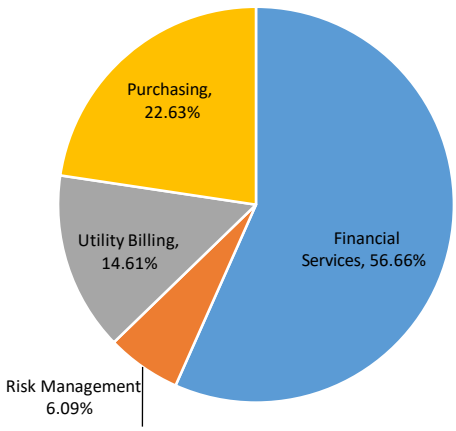
Three Year Expenditure Trend



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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	444,476	474,385	479,236	474,007	489,036	2.04%	53.31%
Personnel Benefits	189,956	189,313	188,365	191,123	207,856	10.35%	22.66%
Operating Expenses	193,064	157,923	81,598	113,456	99,342	21.75%	10.83%
Commodities	-	27,182	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	4,871	4,871	4,871	0.00%	0.53%
Contractual Services	3,800	61,822	23,000	25,254	25,254	9.80%	2.75%
Internal Service Transfers	51,918	-	90,365	90,365	90,973	0.67%	9.92%
Total	**883,215**	**910,625**	**867,436**	**899,075**	**917,331**	**5.75%**	**100.00%**

SERVICE: RISK MANAGEMENT

The village mitigates risk in all facets of the organization. This includes the work of the Executive Safety Committee to minimize the occurrence of unsafe work environments. Likewise, Buffalo Grove is a founding member of the Suburban Liability Insurance Pool.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	55,946	58,658	59,258	58,611	60,469	2.04%	61.31%
Personnel Benefits	23,910	23,409	23,291	23,632	25,701	10.35%	26.06%
Operating Expenses	2,734	2,438	1,616	1,969	1,803	11.57%	1.83%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	541	541	541	0.00%	0.55%
Contractual Services	-	6,869	-	-	-	0.00%	0.00%
Internal Service Transfers	5,769	-	10,041	10,041	10,108	0.67%	10.25%
Total	**88,358**	**91,373**	**94,746**	**94,794**	**98,623**	**4.09%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	106,249	115,235	116,413	115,143	118,793	2.04%	50.22%
Personnel Benefits	45,408	45,987	45,757	46,426	50,491	10.35%	21.35%
Operating Expenses	35,957	45,957	45,957	45,957	45,957	0.00%	19.43%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	1,083	1,083	1,083	0.00%	0.46%
Contractual Services	17,181	13,738	-	-	-	0.00%	0.00%
Internal Service Transfers	11,537	-	20,081	20,081	20,216	0.67%	8.55%
Total	**216,331**	**220,917**	**229,290**	**228,690**	**236,540**	**3.16%**	**100.00%**

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 Purchasing Manager coordinates the competitive bid requests for quotes, services, proposals, and other large purchasing initiatives and contracts.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	191,191	203,023	205,099	202,861	209,293	2.04%	88.48%
Personnel Benefits	81,709	81,020	80,615	81,795	88,956	10.35%	37.61%
Operating Expenses	25,586	27,207	25,586	27,207	25,586	0.00%	10.82%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	2,165	2,165	2,165	0.00%	0.92%
Contractual Services	-	27,477	-	-	-	0.00%	0.00%
Internal Service Transfers	23,075	-	40,162	40,162	40,432	0.67%	17.09%
Total	**321,561**	**338,727**	**353,627**	**354,190**	**366,432**	**3.62%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Financial Services	883,215	910,625	867,436	899,075	917,331	5.75%	56.66%
Risk Management	88,358	91,373	94,746	94,794	98,623	4.09%	6.09%
Utility Billing	216,331	220,917	229,290	228,690	236,540	3.16%	14.61%
Purchasing	321,561	338,727	353,627	354,190	366,432	3.62%	22.63%
Total	**1,509,464**	**1,561,642**	**1,545,099**	**1,576,749**	**1,618,926**	**5.75%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	797,862	851,300	860,006	850,621	877,591	2.04%	53.31%
Personnel Benefits	340,983	339,729	338,028	342,976	373,004	10.35%	22.66%
Operating Expenses	257,341	233,525	154,757	188,589	172,688	21.75%	10.83%
Commodities	-	27,182	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	8,660	8,660	8,660	0.00%	0.53%
Contractual Services	20,981	109,906	23,000	25,254	25,254	9.80%	2.75%
Internal Service Transfers	92,298	-	160,648	160,649	161,729	0.00%	9.92%
Total	**1,509,464**	**1,561,642**	**1,545,099**	**1,576,749**	**1,618,926**	**5.75%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	338,028	342,976	373,004	10.35%	Increase in employer IMRF contribution
Operating Expenses	154,757	188,589	172,688	21.75%	2020 postage increase

KEY PERFORMANCE MEASURES

Fiscal Services	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
Daily deposits and transactions posted next business day	80.00%	N/A	90.00%	90.00%	90.00%

Budgeting and Reporting	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
CAFR that qualifies for GFOA Award Program	Yes	Yes	Yes	Yes	Yes
PAFR that qualifies for GFOA Award Program	Yes	Yes	Yes	Yes	Yes
Budget that qualifies for GFOA Award Program	Yes	Yes	Yes	Yes	Yes

Utility Billing	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
Utility billings generated from tower reading system import	90.00%	N/A	99.67%	98.19%	99.00%
Payment plan compliance and/or completion	80.00%	12/12 100.00%	10/12 83.33%	8/9 88.89%	12/12 100.00%

Purchasing	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
Bid process completed 60 days of delivery date	80.00%	32/35 (88.89%)	28/31 (90.32%)	35/36 (97.22%)	28/30 (93.33%)
Invoices paid within 60 days or less	90.00%	100.00%	100.00%	100.00%	100.00%

PROGRAM AREA: PERSONNEL ADMINISTRATION

MAJOR SERVICES

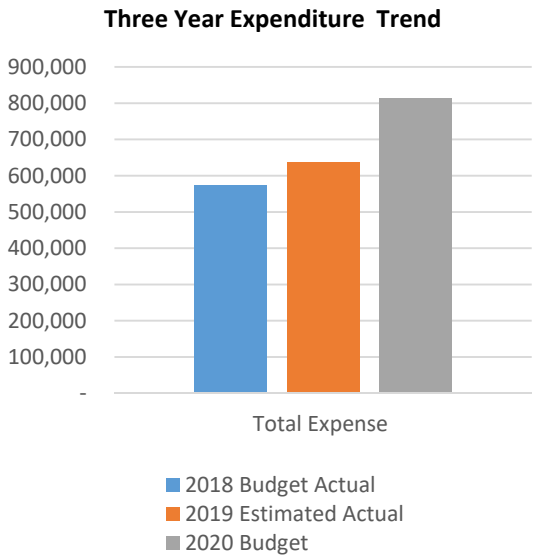
Recruitment
Benefits and Claims Administration
Labor Management
Training and Organizational Development

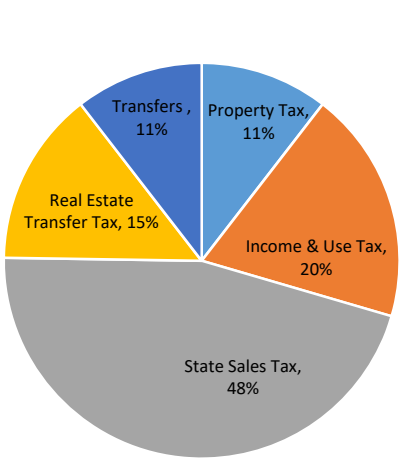
PROGRAM CHANGES OF NOTE

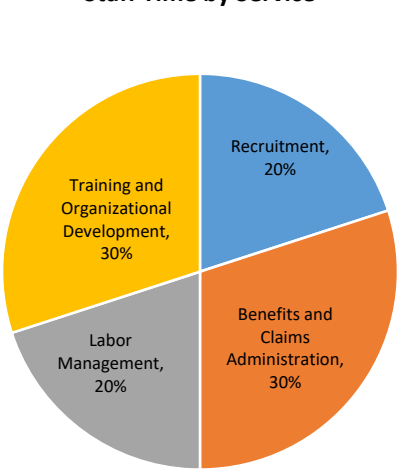
No additional personnel or programs requested in 2020.

BG IS COMMITTED TO...

- Program oversight by the Human Resource Department
- Designing and implementing Compensation, Personnel, and Benefit policies
- Managing benefits for 215 employees and retirees
- Organizing over 10 trainings per year for all employees
- Onboarding an average of 25 to 30 new employees every year







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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	43,180	41,927	68,501	44,659	78,824	15.07%	48.42%
Personnel Benefits	32,136	36,588	33,108	34,523	59,846	80.76%	36.76%
Operating Expenses	7,355	10,999	16,187	17,618	18,342	13.31%	11.27%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	209	209	209	0.00%	0.13%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	10,254	19,635	13,334	334	361	-97.29%	0.22%
Internal Service Transfers	7,154	5,437	8,200	5,000	5,200	-36.59%	3.19%
Total	**100,078**	**114,587**	**139,540**	**102,343**	**162,782**	**16.66%**	**100.00%**

SERVICE: BENEFITS AND CLAIMS ADMINISTRATION

The Department manages the benefits administration and risk management 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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	64,769	62,891	102,752	66,988	118,236	15.07%	48.42%
Personnel Benefits	48,203	54,881	49,662	51,785	89,770	80.76%	36.76%
Operating Expenses	11,033	16,498	24,281	26,427	27,512	13.31%	11.27%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	314	314	314	0.00%	0.13%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	15,381	29,453	20,002	502	542	-97.29%	0.22%
Internal Service Transfers	10,730	8,156	12,300	7,500	7,800	-36.59%	3.19%
Total	**150,117**	**171,880**	**209,309**	**153,516**	**244,174**	**16.66%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	43,180	41,927	68,501	44,659	78,824	15.07%	48.42%
Personnel Benefits	32,136	36,588	33,108	34,523	59,846	80.76%	36.76%
Operating Expenses	7,355	10,999	16,187	17,618	18,342	13.31%	11.27%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	209	209	209	0.00%	0.13%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	10,254	19,635	13,334	334	361	-97.29%	0.22%
Internal Service Transfers	7,154	5,437	8,200	5,000	5,200	-36.59%	3.19%
Total	**100,078**	**114,587**	**139,540**	**102,343**	**162,782**	**16.66%**	**100.00%**

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 thought its tuition reimbursement program.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	64,769	62,891	102,752	66,988	118,236	15.07%	48.42%
Personnel Benefits	48,203	54,881	49,662	51,785	89,770	80.76%	36.76%
Operating Expenses	11,033	16,498	24,281	26,427	27,512	13.31%	11.27%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	314	314	314	0.00%	0.13%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	15,381	29,453	20,002	502	542	-97.29%	0.22%
Internal Service Transfers	10,730	8,156	12,300	7,500	7,800	-36.59%	3.19%
Total	**150,117**	**171,880**	**209,309**	**153,516**	**244,174**	**16.66%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Recruitment	100,078	114,587	139,540	102,343	162,782	16.66%	100.00%
Benefits and Claims Administration	150,117	171,880	209,309	153,516	244,174	16.66%	100.00%
Labor Management	100,078	114,587	139,540	102,343	162,782	16.66%	100.00%
Training and Organizational Development	150,117	171,880	209,309	153,516	244,174	16.66%	100.00%
Total	**500,391**	**572,934**	**697,698**	**511,717**	**813,912**	**16.66%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	215,898	209,637	342,506	223,294	394,120	15.07%	48.42%
Personnel Benefits	160,678	182,938	165,540	172,617	299,232	80.76%	36.76%
Operating Expenses	36,776	54,994	80,935	88,089	91,708	13.31%	11.27%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	1,045	1,045	1,045	0.00%	0.13%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	51,271	98,177	66,672	1,672	1,807	-97.29%	0.22%
Internal Service Transfers	35,768	27,187	41,000	25,000	26,000	-36.59%	3.19%
Total	**500,391**	**572,934**	**697,698**	**511,717**	**813,912**	**16.66%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Wages	342,506	223,294	394,120	15.07%	Village wide merit pool for all eligible employees
Personnel Benefits	165,540	172,617	299,232	80.76%	Increase in organization wide professional training and employer contribution to Wage Pool
Operating Expenses	80,935	88,089	91,708	13.31%	Addition of HR expense tracking software
Contractual Services	66,672	126,672	1,807	-97.29%	Special counsel was moved from HR to Legal
Internal Service Transfers	41,000	25,000	26,000	-36.59%	Reduction in actual utilization of Building Maintenance Fund

KEY PERFORMANCE MEASURES

Recruitment and Selection	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Police and Fire Applicants	250	379* (Police)	323* (Fire)	178* (Police)	125* (Fire)

*This includes Police Officer Lateral Entry Applications.

Benefits Administration	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Participation in Wellness Program	50%	56%	48%	54%	54%
Employees in HMO Health Plan	20	12	24	23	22

Risk Management	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Worker's Compensation Claims Per Total FT Employee	<10	7.55%	10%	12%	10%

Training and Development	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Lunch and Learns/General Employee Training	4	4	15	12	12
Supervisory Training	4	1	1	5	2

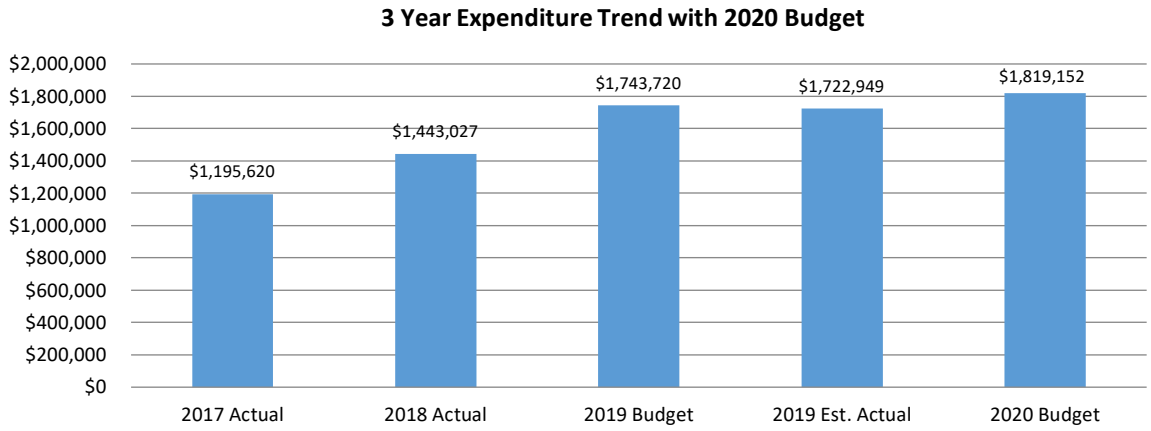
INTERNAL SERVICE FUND: INFORMATION TECHNOLOGY

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

- maintain core technologies
- plan for technology evolution
- promote centralized data storage and reporting
- consolidate business operations on standardized applications
- provide effective communication tools
- enhance local area network (LAN) and mobile connectivity

It is the goal of the village 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 of Buffalo Grove 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, in the Public Works Department. 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

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Information Technology Fund	1,196,410	1,443,027	1,743,720	1,743,720	1,819,152	4.33%
Total	**$1,196,410**	**$1,443,027**	**$1,743,720**	**$1,743,720**	**$1,819,152**	**4.33%**

PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

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

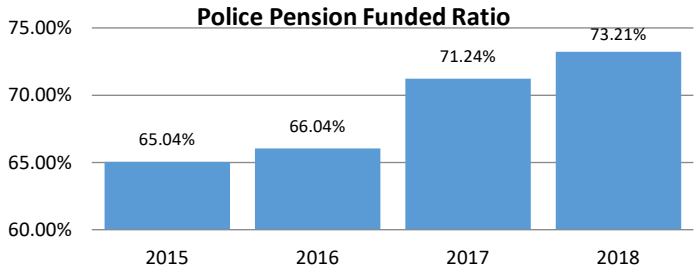
	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Personnel Wages	-	-	-	-	-	-
Personnel Benefits	-	-	10,000	4,000	10,000	0.00%
Operating Expenses	292,940	355,349	565,933	545,162	618,242	9.24%
Commodities	-	-	-	-	-	-
Repairs and Maintenance	19,162	33,654	6,000	12,000	10,000	66.67%
Capital Outlay	4,726	78,894	-	-	-	-
Reserve Transfers	-	-	-	-	-	-
Contractual Services	878,792	975,130	1,161,787	1,161,787	1,180,910	1.65%
Internal Services	-	-	-	-	-	-
Total	**$1,195,620**	**$1,443,027**	**$1,743,720**	**$1,722,949**	**$1,819,152**	**4.33%**

VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Repairs and Maintenance	6,000	12,000	10,000	66.67%	Increase in hardware & software maintenance costs

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 4.00-8.67 percent. The Police Pension Board has invested 65.28 percent of its investment portfolio in equity related instruments (mutual funds and separate stocks) and 34.72 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 -4.13 percent, net of investment fees. The previous fiscal year return was 14.02 percent, with a five-year average return of 6.38 percent as of September 2019.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
State Shared Taxes	11,911	11,128	8,000	11,500	10,000	25.00%
Investment Revenue	8,528,720	(2,505,975)	3,350,000	3,650,000	3,594,500	7.30%
Property Tax	2,511,111	2,657,504	2,925,672	2,673,256	3,115,296	6.48%
All Other Revenue	751,249	722,849	714,550	732,486	730,557	2.24%
Total Revenue Collection	**$11,802,991**	**$885,506**	**$6,998,222**	**$7,319,658**	**$7,450,353**	**6.46%**

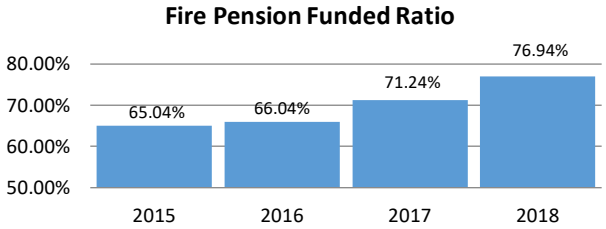
POLICE PENSION: FUND MANAGEMENT

The 2020 budget includes pensions for 52 annuitants, 46 are traditional retirements, one disability pension, and five surviving spouse/ children. The Police Pension Fund currently has 62 active plan members and five inactive/terminated plan members, four are entitled to, but not receiving, benefits while one is not eligible for pension benefits.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Personnel Benefits	3,602,087	3,803,918	4,039,912	4,147,205	4,377,313	8.35%
All Other Expenses	296,195	291,329	315,000	335,000	315,000	0.00%
Total Pension Fund Management	**$3,898,282**	**$4,095,247**	**$4,354,912**	**$4,482,205**	**$4,692,313**	**2.11%**

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.



FIREFIGHTER 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 4.00 to 9.73 percent. The Firefighters Pension Board has invested 58.91 percent of its portfolio in equity related instruments (mutual funds and separate stocks) and 41.09 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 -4.88 percent, net of investment fees. The prior year rate of return was 14.34 percent, and the five-year average return is 6.63 percent as of September 2019.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
State Shared Taxes	11,911	11,128	8,000	11,500	10,000	25.00%
Investment Revenue	7,721,806	(2,777,495)	3,400,000	3,650,000	3,663,000	7.74%
Property Tax	1,852,000	1,886,840	1,933,212	1,933,212	2,032,773	5.15%
All Other Revenue	546,331	547,583	575,000	530,000	545,365	-5.15%
Total Revenue Collection	**$10,132,048**	**$(331,944)**	**$5,916,212**	**$6,124,712**	**$6,251,138**	**2.08%**

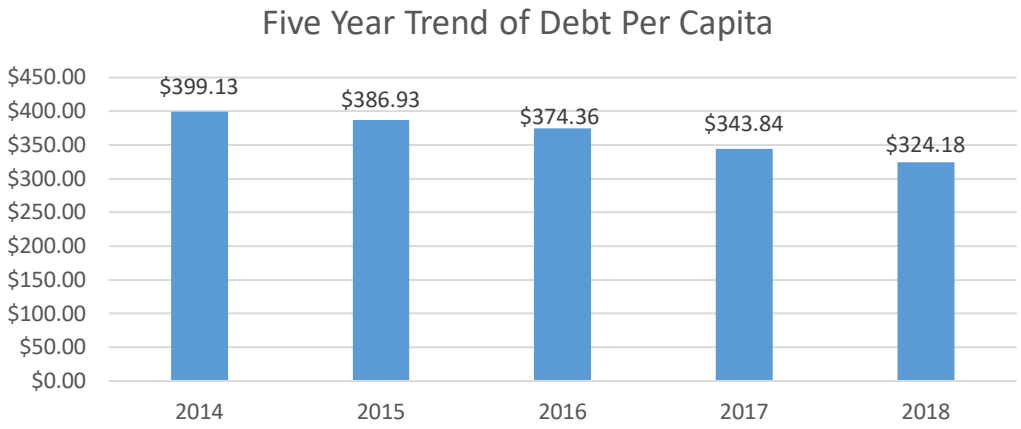
FIREFIGHTER PENSION: FUND MANAGEMENT

The 2019 budget includes pensions for 42 annuitants. Thirty-three are traditional retirements, four are disability pensions, and five are surviving spouse/children pensions. The Fire Pension Fund currently has 55 active plan members and 31 inactive plan members entitled to, but not receiving, benefits.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Personnel Benefits	2,540,913	2,940,773	3,016,545	2,895,380	3,160,545	4.77%
All Other Expenses	207,109	229,409	250,000	284,585	300,000	20.00%
Total Pension Fund Management	**$2,748,022**	**$3,170,181**	**$3,266,545**	**$3,179,965**	**$3,460,545**	**5.94%**

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.



DEBT SERVICE: REVENUE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Property Taxes - Lake County	769,104	772,935	777,839	621,839	733,319	-5.72%
Property Taxes - Cook County	245,188	250,992	259,280	259,280	179,450	-3.08%
Interfund Transfer	630,000	721,008	504,000	665,000	673,600	33.65%
Other Revenue - Misc.	-	-	-	-	-	-
Total Revenue Collection	**$1,644,292**	**$1,744,935**	**$1,541,119**	**$1,546,119**	**$1,586,369**	**2.93%**

DEBT SERVICE: PAYMENTS

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Debt Service Payments	1,679,144	1,685,203	1,546,119	1,546,119	1,586,369	2.60%
Total Debt Service	**$1,676,608**	**$1,685,203**	**$1,546,119**	**$1,546,119**	**$1,586,369**	**2.60%**

BG IS RESILIENT



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

BG is Resilient

BG strives to provide and maintain the highest quality infrastructure. To achieve this commitment the village provides the community with the following program areas and services:

Program Area: Streets

This program is provided by the Public Works Department

Services: Street and Curb Maintenance, Snow and Ice Control, & Roadway, Signage, and Striping

Program Area: Forestry

This program is provided by the Public Works Department

Services: Tree Services & Property and Parkway Maintenance

Program Area: Drainage

This program is provided by the Public Works Department

Services: Storm Sewer Maintenance & Open Channel Maintenance

Program Area: Engineering

This program is provided by the Public Works Department

Services: Infrastructure Management , Developments, & Project Management

Building Maintenance Fund

This service is provided by the Public Works Department

This fund is responsible for maintaining approximately 200,000 square feet of occupied building space as well as 2,700 streetlights.

Central Garage Fund

This service is provided by the Public Works Department

This fund provides for the repair and maintenance of a fleet of 166 vehicles and 83 pieces of equipment.

Parking Lot Fund

This service is provided by the Public Works Department

This 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.

PROGRAM AREA: STREETS

MAJOR SERVICES

Street and Curb Maintenance
Snow and Ice
Signage and Striping

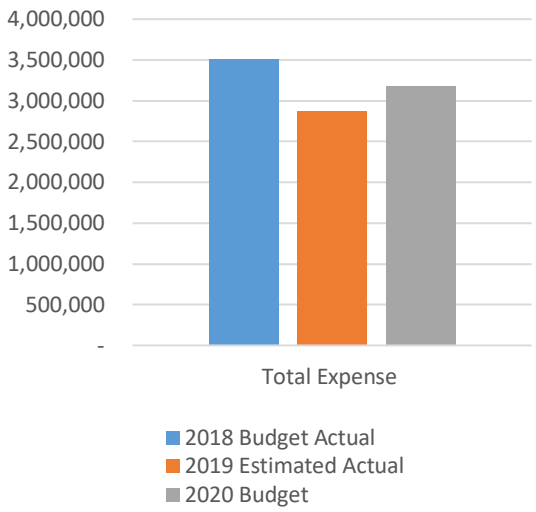
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

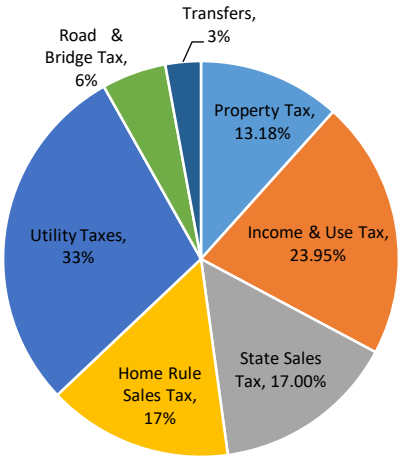
BG IS COMMITTED TO...

- Program oversight by the Public Works Department
- Maintaining120.74 miles of Village owned streets
- Installation, replacement, and repair of 5,548 Village owned street signs
- Completing plowing and salting all village streets within 8 hours following the conclusion of a snow event
- Monthly street sweeping during all non-winter months

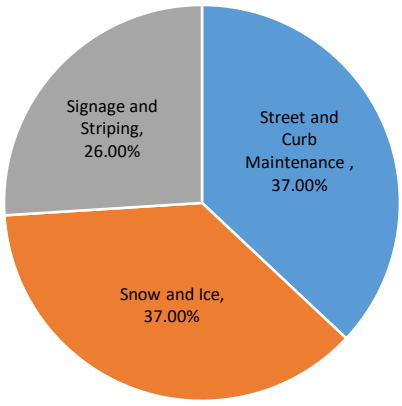
Three Year Expenditure Trend



Allocation of Revenue



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 3,200 miles per year and maintains 120.7 center lane miles. Roads are maintained with the Total Patch system, which is used to fill in potholes and surface degradation that appear during the winter season.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	190,694	339,151	313,413	360,453	359,865	14.82%	30.60%
Personnel Benefits	117,285	124,885	133,305	141,772	162,237	21.70%	13.79%
Operating Expenses	5,176	31,092	62,900	63,174	63,605	1.12%	5.41%
Commodities	71,715	93,025	122,544	122,544	120,435	-1.72%	10.24%
Repairs & Maintenance	36,822	334,101	169,345	169,345	103,709	-38.76%	8.82%
Capital Outlay	43,646	111,794	1,219	1,219	496	-59.26%	0.04%
Capital Reserve Transfers	-	-	29,697	29,697	29,697	0.00%	2.53%
Contractual Services	10,116	11,141	12,364	12,364	16,213	31.13%	1.38%
Internal Service Transfers	202,623	254,478	164,548	164,548	319,821	94.36%	27.19%
Total	**678,078**	**1,299,667**	**1,009,335**	**1,065,116**	**1,176,078**	**16.52%**	**100.00%**

SERVICE: SNOW AND ICE

Public Works staff regularly meets the goal of having all streets cleared eight hours after significant snowfall. Through the review process, efficiencies have been identified which have reduced snow removal cost to $12.78 per inch of snow/ mile and have reduced tons of salt per inch of snow by using more liquid pretreatment.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	190,694	339,151	313,413	360,453	359,865	14.82%	30.60%
Personnel Benefits	117,285	124,885	133,305	141,772	162,237	21.70%	13.79%
Operating Expenses	5,176	31,092	62,900	63,174	63,605	1.12%	5.41%
Commodities	71,715	93,025	122,544	122,544	120,435	-1.72%	10.24%
Repairs & Maintenance	36,822	334,101	169,345	169,345	103,709	-38.76%	8.82%
Capital Outlay	43,646	111,794	1,219	1,219	496	-59.26%	0.04%
Capital Reserve Transfers	-	-	29,697	29,697	29,697	0.00%	2.53%
Contractual Services	10,116	11,141	12,364	12,364	16,213	31.13%	1.38%
Internal Service Transfers	202,623	254,478	164,548	164,548	319,821	94.36%	27.19%
Total	**678,078**	**1,299,667**	**1,009,335**	**1,065,116**	**1,176,078**	**16.52%**	**100.00%**

SERVICE: SIGNAGE AND STRIPING

The Public Works Department has purchased state of the art printers to comply with all governing codes for uniform traffic control devices. With this printer, the village produces all new and replacement signs. In 2018, the Public Works Department contracted out all primary pavement striping. This represented a shift in labor to accommodate the greater need for road repairs and maintenance.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	134,002	238,322	220,236	253,291	252,878	14.82%	30.60%
Personnel Benefits	82,416	87,757	93,674	99,624	114,004	21.70%	13.79%
Operating Expenses	3,681	21,964	44,322	44,519	44,825	1.13%	5.41%
Commodities	50,394	65,369	86,112	86,112	84,630	-1.72%	10.24%
Repairs & Maintenance	25,875	234,774	119,000	119,000	72,877	-38.76%	8.82%
Capital Outlay	30,670	78,558	856	856	349	-59.26%	0.04%
Capital Reserve Transfers	-	-	20,868	20,868	20,868	0.00%	2.53%
Contractual Services	7,108	7,829	8,688	8,688	11,393	31.13%	1.38%
Internal Service Transfers	142,384	178,823	115,628	115,628	224,739	94.36%	27.19%
Total	**476,531**	**913,395**	**709,384**	**748,586**	**826,563**	**16.52%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Street and Curb Maintenance	678,078	1,299,667	1,009,335	1,065,116	1,176,078	16.52%	37.00%
Snow and Ice	678,078	1,299,667	1,009,335	1,065,116	1,176,078	16.52%	37.00%
Signage and Striping	476,531	913,395	709,384	748,586	826,563	16.52%	26.00%
Total	**1,832,686**	**3,512,729**	**2,728,054**	**2,878,818**	**3,178,719**	**16.52%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	515,390	916,623	847,062	974,197	972,608	14.82%	30.60%
Personnel Benefits	316,986	337,527	360,284	383,168	438,477	21.70%	13.79%
Operating Expenses	14,034	84,148	170,122	170,867	172,036	1.12%	5.41%
Commodities	193,823	251,419	331,200	331,200	325,500	-1.72%	10.24%
Repairs & Maintenance	99,520	902,976	457,690	457,690	280,295	-38.76%	8.82%
Capital Outlay	117,962	302,146	3,294	3,294	1,342	-59.26%	0.04%
Capital Reserve Transfers	-	-	80,262	80,262	80,262	0.00%	2.53%
Contractual Services	27,340	30,110	33,416	33,416	43,819	31.13%	1.38%
Internal Service Transfers	547,630	687,779	444,725	444,725	864,381	94.36%	27.19%
Total	**1,832,686**	**3,512,729**	**2,728,054**	**2,878,818**	**3,178,719**	**16.52%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Wages	847,062	974,197	972,608	14.82%	Change in allocation formula
Personnel Benefits	360,284	383,168	438,477	21.70%	Change in allocation formula
Repairs & Maintenance	457,690	457,690	280,295	-38.76%	Funding reduced for sidewalks, curbs & bikeways
Capital Outlay	3,294	3,294	1,342	-59.26%	Reduction in operating capital costs
Contractual Services	33,416	33,416	43,819	31.13%	
Internal Service Transfers	444,725	444,725	864,381	94.36%	Reallocation of streetlight contract

KEY PERFORMANCE MEASURES

Street and Curb Maintenance	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Street sweeping (Miles)	3,200	3,587	2,442	2,640	2880
Total patching & pot hole repairs (Tons)	60	56	149	218	250

Snow and Ice	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Length of time to clear roads following a snow event (hours)	8	8	8	8	8
Tons of road salt per inch of snow	40	52	74	57	60

Signage and Striping	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Street signs replaced annually (count)	150	34	12	51	180
Striping annually (Miles)	20	5.5	3.5	3.5	3.5

PROGRAM AREA: FORESTRY

MAJOR SERVICES

Tree Services
Property and Parkway Maintenance

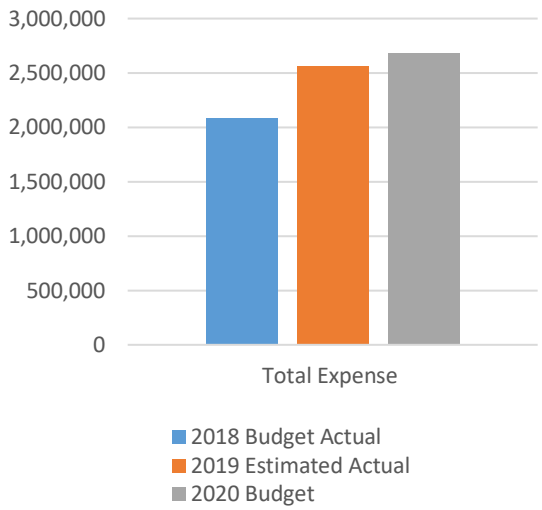
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

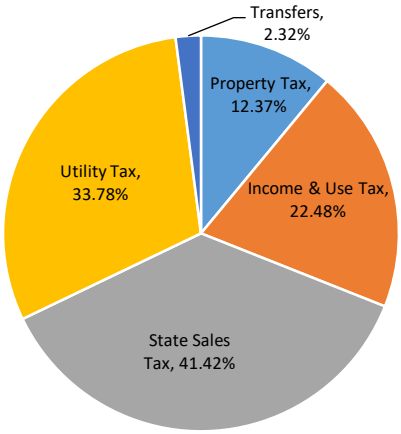
BG IS COMMITTED TO...

- Program oversight by the Public Works Department
- Management for the 21,660 public trees in the village's urban forest
- Trimming every tree once every five years
- Maintaining the natural areas and green spaces in the village

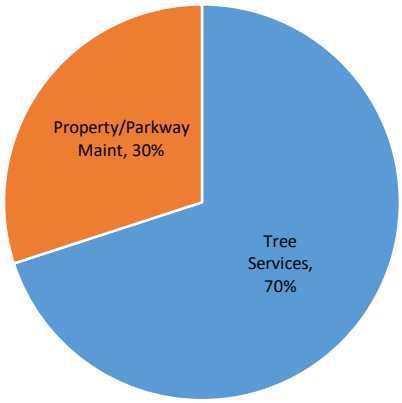
Three Year Expenditure Trend



Allocation of Revenue



Staff Time by Service



SERVICE: TREE SERVICES

Forestry and Grounds staff maintains 21,710 trees throughout the village. To achieve a goal of a five-year trimming program; staff must trim 4,350 trees annually. If trees are removed, they are replaced with a diverse selection of trees to maintain a sustainable urban forest.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	651,642	710,111	728,505	746,118	742,464	1.92%	39.56%
Personnel Benefits	296,480	317,322	320,958	316,781	343,357	6.98%	18.29%
Operating Expenses	126,875	172,476	307,247	283,106	322,966	5.12%	17.21%
Commodities	6,359	5,144	8,890	3,990	7,525	-15.35%	0.40%
Repairs & Maintenance	(9,295)	(9,276)	110,278	127,078	109,967	-0.28%	5.86%
Capital Outlay	42,770	72	1,886	1,886	519	-72.46%	0.03%
Capital Reserve Transfers	15,005	-	50,217	50,217	50,217	0.00%	2.68%
Contractual Services	40,152	58,401	21,672	21,672	23,136	6.75%	1.23%
Internal Service Transfers	197,369	202,502	234,201	234,201	276,866	18.22%	14.75%
Total	**1,367,357**	**1,456,752**	**1,783,854**	**1,785,048**	**1,877,017**	**5.22%**	**100.00%**

SERVICE: PARKWAY AND PROPERTY

There are 155 acres of village owned properties and maintained areas including rights of way that include various tasks: mowing, fertilizing, weed control, mulching beds, trimming bushes, planting flowers, and watering. Exotic, invasive plant species are controlled with the use of mechanical and chemical operations.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	279,275	304,333	312,217	319,765	318,199	1.92%	39.56%
Personnel Benefits	127,063	135,995	137,553	135,763	147,153	6.98%	18.29%
Operating Expenses	54,375	73,918	131,677	121,331	138,414	5.12%	17.21%
Commodities	2,725	2,205	3,810	1,710	3,225	-15.35%	0.40%
Repairs & Maintenance	(3,983)	(3,975)	47,262	54,462	47,129	-0.28%	5.86%
Capital Outlay	18,330	31	808	808	223	-72.46%	0.03%
Capital Reserve Transfers	6,431	-	21,522	21,522	21,522	0.00%	2.68%
Contractual Services	17,208	25,029	9,288	9,288	9,915	6.75%	1.23%
Internal Service Transfers	84,587	86,787	100,372	100,372	118,657	18.22%	14.75%
Total	**586,010**	**624,322**	**764,509**	**765,021**	**804,436**	**5.22%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Tree Services	1,367,357	1,456,752	1,783,854	1,785,048	1,877,017	5.22%	70.00%
Property and Parkway Maintenance	586,010	624,322	764,509	765,021	804,436	5.22%	30.00%
Total	**1,953,368**	**2,081,075**	**2,548,362**	**2,550,069**	**2,681,453**	**5.22%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	930,918	1,014,444	1,040,722	1,065,883	1,060,663	1.92%	39.56%
Personnel Benefits	423,543	453,318	458,512	452,544	490,510	6.98%	18.29%
Operating Expenses	181,249	246,394	438,924	404,437	461,380	5.12%	17.21%
Commodities	9,084	7,349	12,700	5,700	10,750	-15.35%	0.40%
Repairs & Maintenance	(13,278)	(13,251)	157,540	181,540	157,095	-0.28%	5.86%
Capital Outlay	61,100	103	2,694	2,694	742	-72.46%	0.03%
Capital Reserve Transfers	21,436	-	71,739	71,739	71,739	0.00%	2.68%
Contractual Services	57,360	83,430	30,960	30,960	33,051	6.75%	1.23%
Internal Service Transfers	281,955	289,289	334,573	334,573	395,523	18.22%	14.75%
Total	**1,953,368**	**2,081,075**	**2,548,362**	**2,550,069**	**2,681,453**	**5.22%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Commodities	12,700	5,700	10,750	-15.35%	Reduction based on historical consumption of commodities
Capital Outlay	2,694	2,694	742	-72.46%	Reduction in operating capital costs
Internal Service Transfers	334,573	334,573	395,523	18.22%	Based on historical spending & 2020 anticipated needs

KEY PERFORMANCE MEASURES

Tree Services	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Cycle Tree Trimming Program (each)	4,350	5,370	2,690	4,253	4,275
Tree Removals (each)	200	247	491	370	369
Tree Replacement (each)	200	156	132	420	236

Property and Parkway Maintenance	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Parkway Restoration (square feet)	43,828	57,397	40,153	60,472	52,674
Natural Area Maintenance (hours)	1,800	806	475	489	590
Landscape Maintenance (hours)	836	1,575	1,124	203	967

PROGRAM AREA: DRAINAGE

MAJOR SERVICES

Storm Sewer Maintenance
Open Channel Maintenance

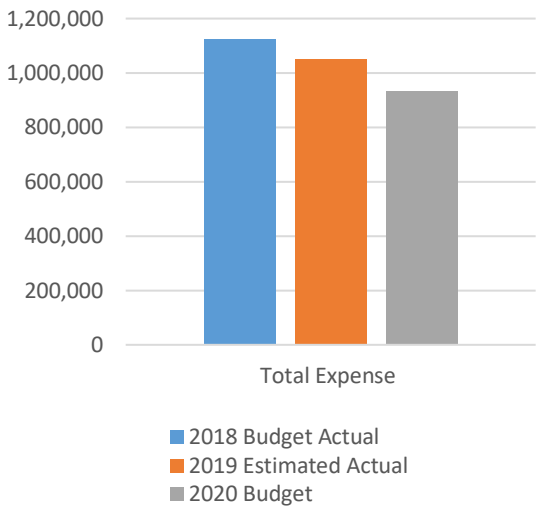
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

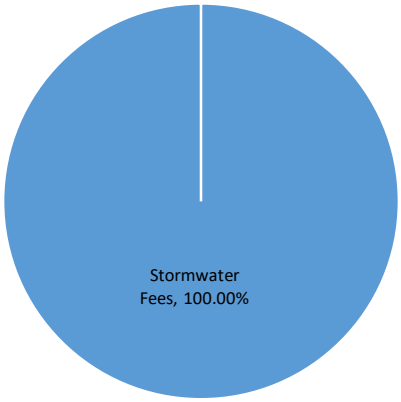
BG IS COMMITTED TO...

- Program oversight by the Public Works Department
- Inspecting all 81 acres of retention/detention basins and 12.3 miles of stream/creeks
- Maintaining 189 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

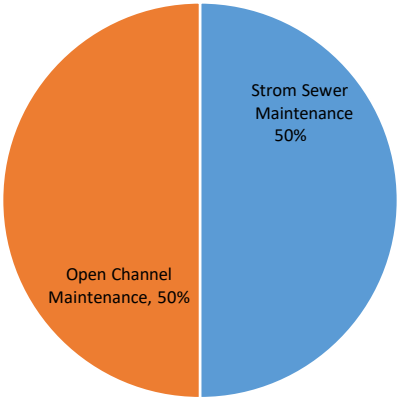
Three Year Expenditure Trend



Allocation of Revenue



Staff Time by Service



SERVICE: STORM SEWER MAINTENANCE

This service provides preventive maintenance for the storm sewer and drainage system. The storm sewer program 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 cleaning of the storm sewer system with a high-pressure flusher.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	137,557	143,361	171,414	172,271	172,213	0.47%	36.91%
Personnel Benefits	60,157	61,878	80,101	78,981	88,703	10.74%	19.01%
Operating Expenses	5,401	640	3,073	4,624	2,405	-21.73%	0.52%
Commodities	135	517	600	6,000	625	4.17%	0.13%
Repairs & Maintenance	2,390	4,277	6,721	9,160	7,061	5.05%	1.51%
Capital Outlay	210,481	274,847	151,183	106,577	35,326	-76.63%	7.57%
Capital Reserve Transfers	-	-	85,818	85,818	85,818	0.00%	18.39%
Contractual Services	5,265	5,435	7,159	12,759	7,645	6.80%	1.64%
Internal Service Transfers	45,356	71,220	48,344	48,344	66,801	38.18%	14.32%
Total	**466,740**	**562,174**	**554,413**	**524,535**	**466,598**	**-15.84%**	**100.00%**

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 miles of open ditch flows through the village. This ditch work occurs in the early spring and fall, prior to heavy rains.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	137,557	143,361	171,414	172,271	172,213	0.47%	36.91%
Personnel Benefits	60,157	61,878	80,101	78,981	88,703	10.74%	19.01%
Operating Expenses	5,401	640	3,073	4,624	2,405	-21.73%	0.52%
Commodities	135	517	600	6,000	625	4.17%	0.13%
Repairs & Maintenance	2,390	4,277	6,721	9,160	7,061	5.05%	1.51%
Capital Outlay	210,481	274,847	151,183	106,577	35,326	-76.63%	7.57%
Capital Reserve Transfers	-	-	85,818	85,818	85,818	0.00%	18.39%
Contractual Services	5,265	5,435	7,159	12,759	7,645	6.80%	1.64%
Internal Service Transfers	45,356	71,220	48,344	48,344	66,801	38.18%	14.32%
Total	**466,740**	**562,174**	**554,413**	**524,535**	**466,598**	**-15.84%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Storm Sewer Maintenance	466,740	562,174	554,413	524,535	466,598	-15.84%	100.00%
Open Channel Maintenance	466,740	562,174	554,413	524,535	466,598	-15.84%	100.00%
Total	**933,481**	**1,124,348**	**1,108,825**	**1,049,070**	**933,196**	**-15.84%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	275,113	286,722	342,827	344,543	344,427	0.47%	36.91%
Personnel Benefits	120,314	123,757	160,202	157,963	177,407	10.74%	19.01%
Operating Expenses	10,803	1,279	6,145	9,249	4,810	-21.73%	0.52%
Commodities	270	1,033	1,200	12,000	1,250	4.17%	0.13%
Repairs & Maintenance	4,779	8,553	13,443	18,321	14,121	5.05%	1.51%
Capital Outlay	420,962	549,693	302,365	213,153	70,651	-76.63%	7.57%
Capital Reserve Transfers	-	-	171,636	171,636	171,636	0.00%	18.39%
Contractual Services	10,530	10,871	14,318	25,518	15,291	6.80%	1.64%
Internal Service Transfers	90,711	142,440	96,688	96,688	133,603	38.18%	14.32%
Total	**933,481**	**1,124,348**	**1,108,825**	**1,049,070**	**933,196**	**-15.84%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	160,202	157,963	177,407	10.74%	Increase in IMRF employer contribution
Operating Expenses	6,145	9,249	4,810	-21.73%	Reduced line item accounts based on historical trends
Capital Outlay	302,365	213,153	70,651	-76.63%	Reduction in Stormwater Study Contract
Internal Service Transfers	96,688	96,688	133,603	38.18%	Increase based on actual consumption

KEY PERFORMANCE MEASURES

Storm Sewer Maintenance	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Flushing Sewers (feet)	25,000	8,017	23,440	6,000	20,000
Structure Maintenance (hours)	1,000	1,303	534	753	1,000

Open Channel Maintenance	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Channel Maintenance (hours)	1,600	1,310	510	500	1,000
Basin Maintenance (hours)	1,000	615	337	150	400

PROGRAM AREA: ENGINEERING

MAJOR SERVICES

Infrastructure Maintenance
Developments
Project Management

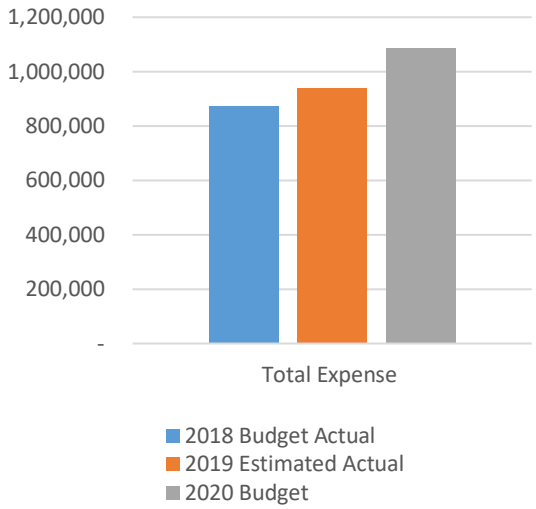
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

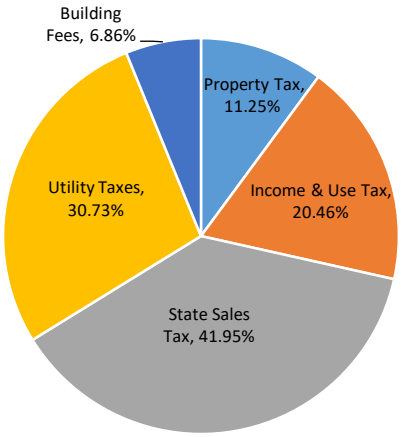
BG IS COMMITTED TO...

- Program oversight by the Public Works Department
- Maintaining all of the roadways, sidewalks, bike paths and utilities
- Reviewing new developments and redevelopments
- Overseeing all intergovernmental infrastructure projects

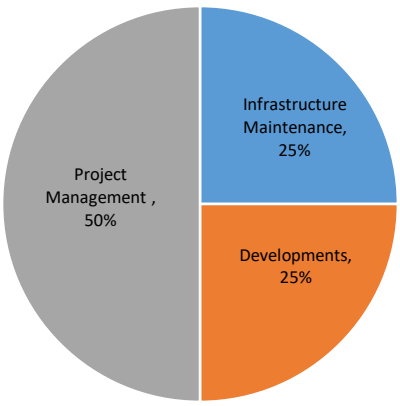
Three Year Expenditure Trend



Allocation of Revenue



Staff Time by Service



SERVICE: INFRASTRUCTURE MAINTENANCE

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

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	117,754	138,842	160,014	158,734	162,091	1.30%	59.69%
Personnel Benefits	52,593	54,628	64,099	63,397	75,871	18.36%	27.94%
Operating Expenses	1,799	1,531	1,553	2,366	2,233	43.72%	0.82%
Commodities	120	749	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	973	923	348	899	-2.58%	0.33%
Capital Outlay	31	13	328	328	90	-72.43%	0.03%
Capital Reserve Transfers	-	-	2,928	2,928	2,928	0.00%	1.08%
Contractual Services	4,507	3,444	4,479	6,698	4,792	6.99%	1.76%
Internal Service Transfers	19,236	18,700	21,050	21,050	22,661	7.65%	8.34%
Total	**196,039**	**218,879**	**255,374**	**255,849**	**271,564**	**6.31%**	**100.00%**

SERVICE: DEVELOPMENTS

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

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	117,754	138,842	160,014	158,734	162,091	1.30%	59.69%
Personnel Benefits	52,593	54,628	64,099	63,397	75,871	18.36%	27.94%
Operating Expenses	1,799	1,531	1,553	2,366	2,233	43.72%	0.82%
Commodities	120	749	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	973	923	348	899	0.00%	0.33%
Capital Outlay	31	13	328	328	90	-72.43%	0.03%
Capital Reserve Transfers	-	-	2,928	2,928	2,928	0.00%	1.08%
Contractual Services	4,507	3,444	4,479	6,698	4,792	6.99%	1.76%
Internal Service Transfers	19,236	18,700	21,050	21,050	22,661	0.00%	8.34%
Total	**196,039**	**218,879**	**255,374**	**255,849**	**271,564**	**6.31%**	**100.00%**

SERVICE: PROJECT MANAGEMENT

The Engineering Division performs internal projects that include Geographic Information Systems (GIS) and the monitoring of environmental projects such as the Buffalo Creek Nature Preserve Stream Bank Stabilization Project.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	235,508	277,684	320,029	317,467	324,182	1.30%	59.69%
Personnel Benefits	105,185	109,256	128,199	126,794	151,741	18.36%	27.94%
Operating Expenses	3,599	3,063	3,107	4,733	4,465	43.72%	0.82%
Commodities	240	1,498	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	1,946	1,845	695	1,798	-2.58%	0.33%
Capital Outlay	62	25	657	657	181	-72.47%	0.03%
Capital Reserve Transfers	-	-	5,856	5,856	5,856	0.00%	1.08%
Contractual Services	9,014	6,888	8,957	13,395	9,583	6.99%	1.76%
Internal Service Transfers	38,471	37,399	42,101	42,101	45,322	7.65%	8.34%
Total	**392,079**	**437,758**	**510,750**	**511,697**	**543,128**	**6.34%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Infrastructure Maintenance	196,039	218,879	255,450	255,849	271,564	6.34%	100.00%
Developments	196,039	218,879	255,450	255,849	271,564	6.34%	100.00%
Project Management	392,079	437,758	510,750	511,697	543,128	6.34%	100.00%
Total	**784,157**	**875,515**	**1,021,499**	**1,023,395**	**1,086,256**	**6.34%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	471,017	555,367	640,058	634,935	648,365	1.30%	59.69%
Personnel Benefits	210,371	218,512	256,397	253,588	303,483	18.36%	27.94%
Operating Expenses	7,197	6,126	6,214	9,465	8,930	43.72%	0.82%
Commodities	479	2,995	-	-	-	0.00%	0.00%
Repairs & Maintenance	-	3,891	3,690	1,390	3,595	-2.58%	0.33%
Capital Outlay	124	50	1,313	1,314	362	-72.45%	0.03%
Capital Reserve Transfers	-	-	11,711	11,711	11,711	0.00%	1.08%
Contractual Services	18,027	13,776	17,914	26,790	19,167	6.99%	1.76%
Internal Service Transfers	76,942	74,798	84,201	84,201	90,644	7.65%	8.34%
Total	**784,157**	**875,515**	**1,021,499**	**1,023,395**	**1,086,256**	**6.34%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	256,397	240,248	303,483	18.36%	Increased costs in health & life insurance; increased contribution costs for IMRF
Operating Expenses	6,214	9,315	8,930	43.72%	Re-adjustment from the training line item to travel line item
Capital Outlay	1,614	1,314	362	-72.45%	Reduction in the administrative charge based upon historical use

KEY PERFORMANCE MEASURES

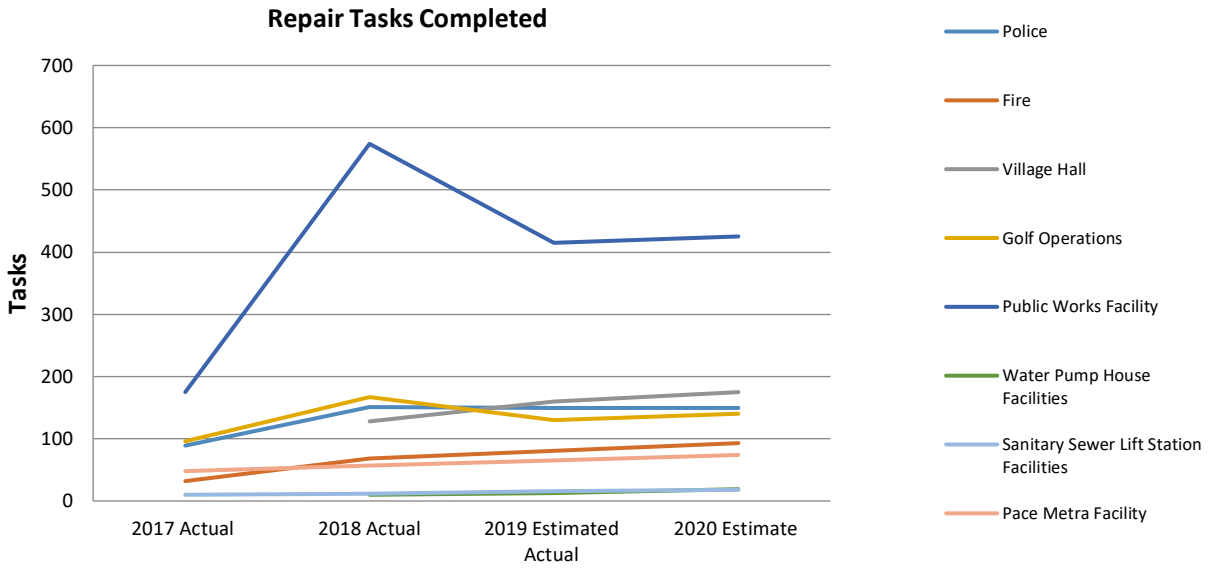
Asset Management	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Estimate**
Improve 6 miles of Roads (miles)	6	2.76	0.9	2.0	1.8
Inspect 1/3 of Village Sidewalk	100,000 lft	30,000	35,000	30,000	30,000
Televise 2% of Sanitary Sewer within Cook County	10,000 lft	22,612	7,200	0	10,000
Televise 5% of Sanitary Sewer within Lake County	50,000 lft	24,467	25,600	0	25,000

Developments	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Estimate**
Development Reviews (hours)	1,000	1,900	1,500	1,200	1,500

Project Management	Benchmark	2017 Actual	2018 Actual	2019 Actual	2020 Estimate
Engineering Division Projects (hours)	600	478	900	1000	900

INTERNAL SERVICE FUND:BUILDING MAINTENANCE

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



BUILDING MAINTENANCE REVENUES

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Building Maintenance Fund	1,258,750	1,656,493	1,561,259	1,561,259	1,755,455	12.44%
Total	**$1,258,750**	**$1,656,493**	**$1,561,259**	**$1,561,259**	**$1,755,455**	**12.44%**

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, street light maintenance and custodial contract management. This area includes Building Maintenance staff's daily activities, which includes inspection of mechanical and electrical operations.

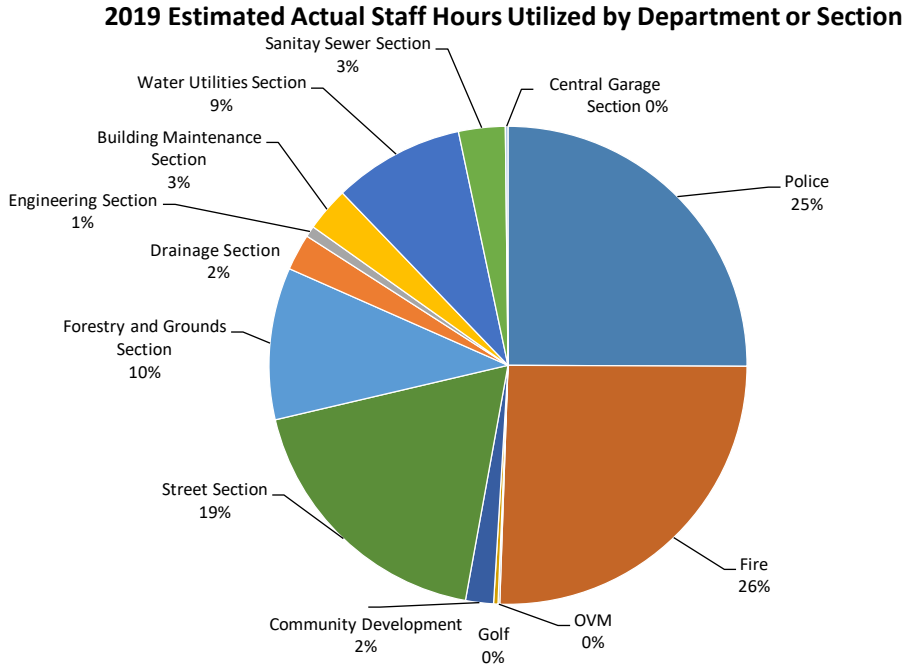
	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Personnel Wages	427,430	404,959	415,666	429,511	447,987	7.78%
Personnel Benefits	226,893	256,040	183,767	199,032	209,651	8.82%
Operating Expenses	69,503	82,608	102,151	92,481	100,681	7.97%
Commodities	76,098	118,786	103,150	203,150	206,423	100.12%
Repairs and Maintenance	279,014	353,347	491,835	491,735	513,934	4.49%
Capital Outlay	31,129	3,218	5,923	5,923	325	-94.51%
Reserve Transfers	-	-	19,127	19,127	19,127	0.00%
Contractual Services	129,556	391,330	210,800	210,800	229,772	9.00%
Internal Services	-	-	28,850	28,850	27,555	-4.49%
Total	**$1,239,623**	**$1,634,308**	**$1,561,269**	**$1,680,609**	**$1,755,455**	**12.44%**

VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Commodities	103,150	203,150	206,423	100.12%	Increase in facilities utilities
Capital Outlay	5,923	5,923	325	-94.51%	One time budget expense was eliminated

INTERNAL SERVICE FUND: CENTRAL GARAGE

The Central Garage Section provides for the repair and maintenance of a fleet of 166 vehicles and 83 pieces of equipment. This section is also responsible for managing the vehicle and equipment fueling system in accordance with the requirements established by the Office of the Illinois State Fire Marshal (OSFM). The Central Garage staffing summary and staff time by functional area can be found under the Public Works department in Section 5.



CENTRAL GARAGE REVENUE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Central Garage Fund	1,553,271	1,610,474	1,779,005	1,779,005	1,788,935	0.56%
Total	**$1,553,271**	**$1,610,474**	**$1,779,005**	**$1,779,005**	**$1,788,935**	**0.56%**

PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

This service provides each 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 to on call after hours duty on a rotating basis. Specialized testing and repair is contracted on an as-needed basis.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Personnel Wages	567,458	549,445	571,690	599,266	598,222	4.64%
Personnel Benefits	270,265	233,809	241,301	252,915	279,282	12.62%
Operating Expenses	43,806	38,532	53,422	40,753	46,727	0.00%
Commodities	4,023	19,575	5,000	5,000	5,000	0.00%
Repairs and Maintenance	591,501	693,326	843,766	608,584	784,095	-7.07%
Capital Outlay	36,542	-	20,143	20,143	33,143	64.54%
Reserve Transfers	-	-	5,075	5,075	5,075	0.00%
Contractual Services	4,601	135	3,500	3,500	3,500	0.00%
Internal Services	-	27,982	35,108	35,108	33,891	-3.47%
Total	**$1,518,196**	**$1,562,804**	**$1,779,005**	**$1,570,344**	**$1,788,935**	**0.56%**

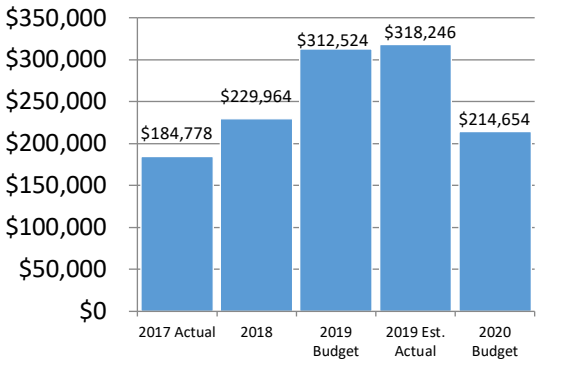
VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	241,301	252,915	279,282	12.62%	Increase in IMRF rate
Capital Outlay	20,143	20,143	33,143	64.54%	Additional capital budgeted

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.

Maintenance and Repair 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 over paying daily.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Parking Fees - Daily	115,686	123,445	80,000	113,000	125,000	56.25%
Parking Fees - Passes	93,694	83,739	125,000	85,000	90,000	-28.00%
Facility Rental	1,241	920	1,000	950	950	-5.00%
Total	**$210,621**	**$208,104**	**$206,000**	**$198,950**	**$215,000**	**4.37%**

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.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Operating Expenses	184,778	172,398	168,221	173,943	170,904	1.59%
Commodities	-	-	13,750	13,750	13,750	0.00%
Repairs & Maintenance	-	-	90,000	90,000	-	-100.00%
Internal Services	-	57,566	40,553	40,553	30,000	-25.99%
Total	**$184,778**	**$229,964**	**$312,524**	**$318,246**	**$214,654**	**-31.32%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Repairs & Maintenance	90,000	90,000	-	-100.00%	2019 resurfacing project completed
Internal Services	40,553	40,553	30,000	-25.99%	Reallocation due to historical consumption of services

BG IS SAFE



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

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 provides the community with the following major services and programs:

Program Area: Public Safety- Police

This program is provided by the Police Department

Services: Patrol, Investigations, &Traffic

Program Area: Community Relations

This program is provided by the Police Department

Services: Community Services

Program Area: Public Safety- Fire

This service is provided by the Fire Department

Services: Fire Prevention, Emergency Medical Services, Fire Suppression, & Special Rescue Team

Program Area: Emergency Management

This program is provided by the Fire Department

Services: CERT/MobileComm

Program Area: Building and Permits

This program is provided by the Community Development Department

Services: Property Maintenance and Rental Enforcement & Permitting

Program Area: Planning, Zoning, and Development

This program is provided by the Community Development Department

Services: Planning Services and Review & Planning and Zoning Commission

Program Area: Environmental Health Services

This program is provided by the Community Development Department

Services: Health Inspections

PROGRAM AREA: PUBLIC SAFETY-POLICE

MAJOR SERVICES

Patrol
Investigations
Traffic Unit

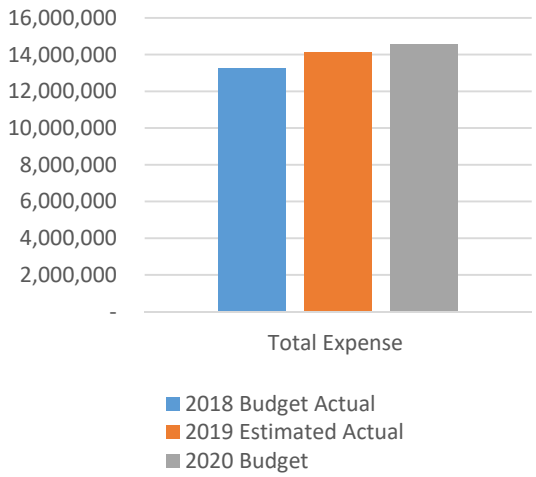
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

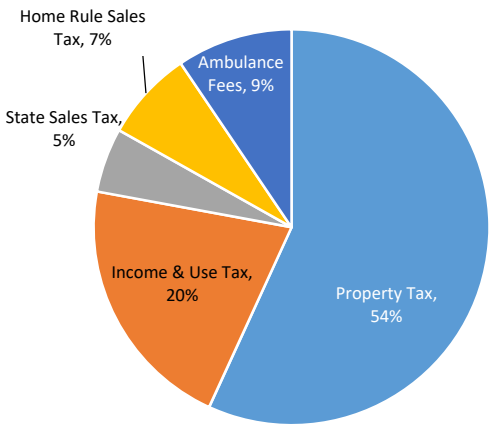
BG IS COMMITTED TO...

- Program oversight by the Police Department
- Insuring 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

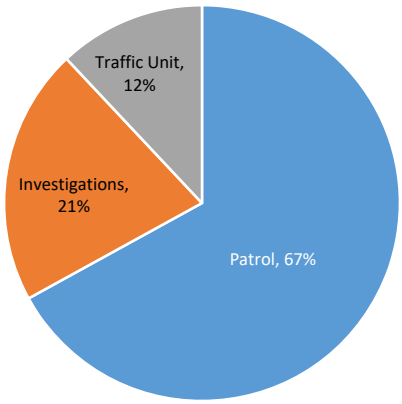
Three Year Expenditure Trend



Allocation of Revenue



Staff Time by Service



SERVICE: PATROL

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

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	5,056,081	5,354,132	5,526,906	5,543,745	5,859,175	6.01%	53.28%
Personnel Benefits	2,814,021	2,974,051	3,295,686	3,254,311	3,539,742	7.41%	32.19%
Operating Expenses	617,392	616,081	646,870	646,020	653,874	1.08%	5.95%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	224,714	210,453	236,077	234,316	235,952	-0.05%	2.15%
Capital Outlay	-	13,555	-	-	-	0.00%	0.00%
Capital Reserve Transfers	106	-	113,490	113,490	116,129	2.33%	1.06%
Contractual Services	26,497	26,607	-	-	-	0.00%	0.00%
Internal Service Transfers	430,957	459,057	586,189	586,189	593,022	1.17%	5.39%
Total	**9,169,768**	**9,653,936**	**10,405,218**	**10,378,071**	**10,997,894**	**5.70%**	**100.00%**

SERVICE: INVESTIGATIONS

Criminal and juvenile 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 and K-9 officer, they focus on drug activity and other criminal activity throughout the village.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	1,246,832	1,348,438	1,367,366	1,367,366	1,272,974	-6.90%	51.51%
Personnel Benefits	705,861	756,717	831,106	831,106	765,151	-7.94%	30.96%
Operating Expenses	153,433	163,393	158,603	158,603	140,112	-11.66%	5.67%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	136,024	126,196	146,305	145,953	148,005	1.16%	5.99%
Capital Outlay	-	3,152	-	-	-	0.00%	0.00%
Capital Reserve Transfers	25	-	26,393	26,393	23,754	-10.00%	0.96%
Contractual Services	6,235	6,188	-	-	-	0.00%	0.00%
Internal Service Transfers	101,402	106,758	136,323	136,323	121,300	-11.02%	4.91%
Total	**2,349,812**	**2,510,842**	**2,666,096**	**2,665,744**	**2,471,296**	**-7.31%**	**100.00%**

SERVICE: TRAFFIC UNIT

The Traffic Unit focuses on the education and enforcement of traffic laws in an effort to reduce the frequency and severity of traffic crashes in the village. This team works with local schools, businesses, and the Engineering Division with the shared goal of the safer movement of pedestrians, bicycles, and vehicles throughout the village. The crossing guard service is provided in conjunction with KCSD 96 and District 102.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	597,274	620,671	584,009	584,009	607,028	3.94%	54.11%
Personnel Benefits	316,773	326,883	331,725	331,725	341,747	3.02%	30.46%
Operating Expenses	67,428	68,394	60,719	60,719	59,360	-2.24%	5.29%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	61,181	56,868	48,679	48,539	49,251	1.18%	4.39%
Capital Outlay	-	1,381	-	-	-	0.00%	0.00%
Capital Reserve Transfers	16	-	10,557	10,557	10,557	0.00%	0.94%
Contractual Services	4,052	4,022	-	-	-	0.00%	0.00%
Internal Service Transfers	44,461	46,783	54,529	54,529	53,911	-1.13%	4.81%
Total	**1,091,185**	**1,125,002**	**1,090,218**	**1,090,078**	**1,121,854**	**2.90%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Patrol	9,169,768	9,653,936	10,405,218	10,378,071	10,997,894	5.70%	75.37%
Investigations	2,349,812	2,510,842	2,666,096	2,665,744	2,471,296	-7.31%	16.94%
Traffic Unit	1,091,185	1,125,002	1,090,218	1,090,078	1,121,854	2.90%	7.69%
Total	**12,610,765**	**13,289,780**	**14,161,532**	**14,133,893**	**14,591,044**	**3.03%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	6,900,187	7,323,241	7,478,281	7,495,120	7,739,177	3.49%	53.04%
Personnel Benefits	3,836,655	4,057,651	4,458,517	4,417,142	4,646,640	4.22%	31.85%
Operating Expenses	838,253	847,868	866,192	865,342	853,346	-1.48%	5.85%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	421,919	393,517	431,061	428,808	433,208	0.50%	2.97%
Capital Outlay	-	18,088	-	-	-	0.00%	0.00%
Capital Reserve Transfers	147	-	150,440	150,440	150,440	0.00%	1.03%
Contractual Services	36,784	36,817	-	-	-	0.00%	0.00%
Internal Service Transfers	576,820	612,598	777,041	777,041	768,233	-1.13%	5.27%
Total	**12,610,765**	**13,289,780**	**14,161,532**	**14,133,893**	**14,591,044**	**3.03%**	**100.00%**

VARIANCES

This program does not have any variances over ten percent.

KEY PERFORMANCE MEASURES

Patrol	Benchmark	2017 Actual	2018 Actual	2019 Est. Actual	2020 Estimate
Crime of Opportunities Cards	1000	1183	1136	1200	1250
Directed Patrol Arrests	50	26	35	0	40

Investigations	Benchmark	2017 Actual	2018 Actual	2019 Est. Actual	2020 Estimate
Criminal Cases Cleared	157	118	165	110	141
K-9 Sniffs/Searches	200	110	39	35	70

Traffic Unit	Benchmark	2017 Actual	2018 Actual	2019 Est. Actual	2020 Estimate
Crashes	1350	1418	1348	1225	1250
Truck Enforcement Investigations	175	241	149	145	150

PROGRAM AREA: COMMUNITY SERVICES

MAJOR SERVICES

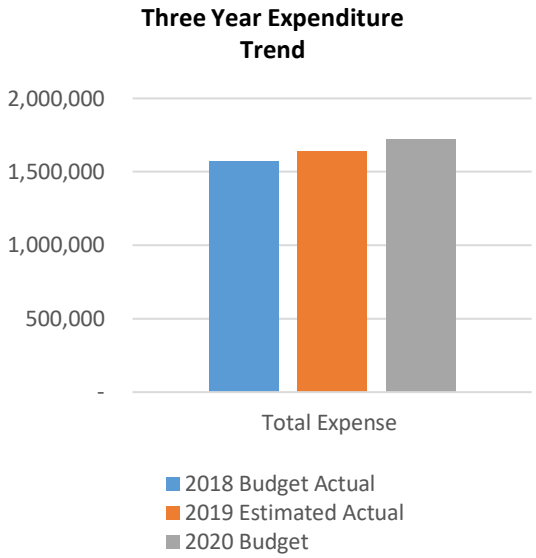
Community Relations

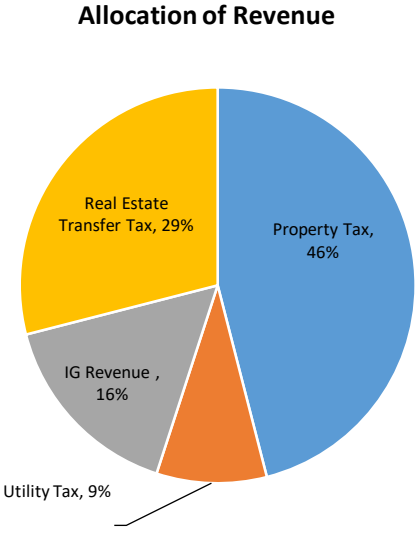
PROGRAM CHANGES OF NOTE

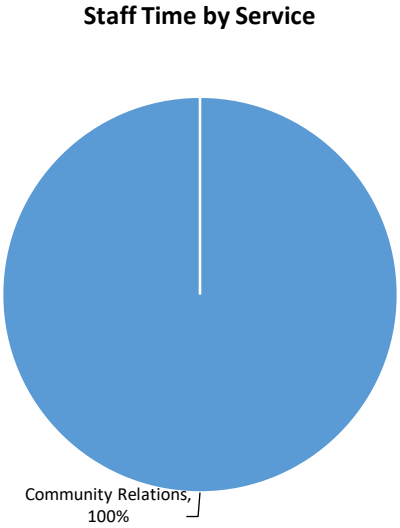
No additional personnel or programs requested in 2020.

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







SERVICE: COMMUNITY RELATIONS

The Community Relations Unit, School Resource Officers, and the social worker provide additional support to residents and businesses to develop relationships with the community. These services provide positive contacts to youth, elderly, and citizens in crisis.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	815,699	868,660	867,834	860,039	921,091	6.14%	53.46%
Personnel Benefits	460,262	488,037	532,241	532,241	555,673	4.40%	32.25%
Operating Expenses	99,148	101,171	101,025	101,025	99,964	-1.05%	5.80%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	32,386	30,346	33,282	33,036	33,410	0.38%	1.94%
Capital Outlay	-	2,207	-	-	-	0.00%	0.00%
Capital Reserve Transfers	17	-	18,475	18,475	18,475	0.00%	1.07%
Contractual Services	4,364	4,331	-	-	-	0.00%	0.00%
Internal Service Transfers	70,981	74,730	95,426	95,426	94,344	-1.13%	5.48%
Total	**1,482,857**	**1,569,482**	**1,648,283**	**1,640,242**	**1,722,957**	**4.53%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Community Relations	1,482,857	1,569,482	1,648,283	1,640,242	1,722,957	4.53%	100.00%
Total	**1,482,857**	**1,569,482**	**1,648,283**	**1,640,242**	**1,722,957**	**4.53%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	815,699	868,660	867,834	860,039	921,091	6.14%	53.46%
Personnel Benefits	460,262	488,037	532,241	532,241	555,673	4.40%	32.25%
Operating Expenses	99,148	101,171	101,025	101,025	99,964	-1.05%	5.80%
Commodities	-	-	-	-	-	0.00%	0.00%
Repairs & Maintenance	32,386	30,346	33,282	33,036	33,410	0.38%	1.94%
Capital Outlay	-	2,207	-	-	-	0.00%	0.00%
Capital Reserve Transfers	17	-	18,475	18,475	18,475	0.00%	1.07%
Contractual Services	4,364	4,331	-	-	-	0.00%	0.00%
Internal Service Transfers	70,981	74,730	95,426	95,426	94,344	-1.13%	5.48%
Total	**1,482,857**	**1,569,482**	**1,648,283**	**1,640,242**	**1,722,957**	**4.53%**	**100.00%**

VARIANCES

This program does not have any variances over ten percent.

KEY PERFORMANCE MEASURES

Community Relations	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Est Actual**	**2020 Estimate**
Community Special Events	50	76	100	115	120
Social Worker Cases	350	441	386	360	365

PROGRAM AREA: PUBLIC SAFETY-FIRE

MAJOR SERVICES

Fire Prevention
Emergency Medical Services
Fire Suppression
Special Rescue Teams

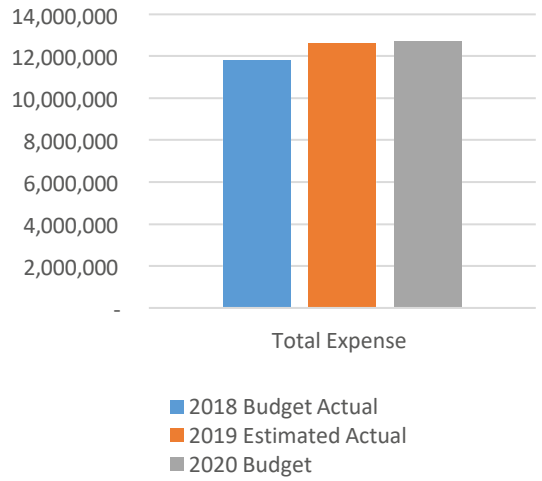
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

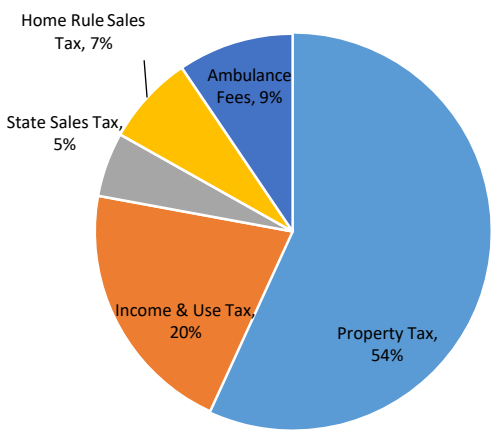
BG IS COMMITTED TO...

- 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
- Insuring high quality emergency treatment and transport services
- Performing fire inspections and plan reviews

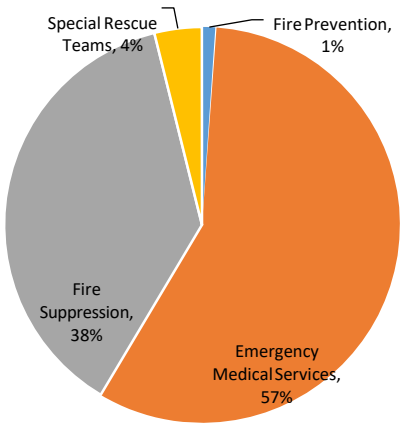
Three Year Expenditure Trend



Allocation of Revenue



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 with the exception of owner-occupied residential structures.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	113,200	136,831	159,084	159,084	141,598	-10.99%	95.21%
Personnel Benefits	41,845	41,845	40,513	40,513	1,920	-95.26%	1.29%
Operating Expenses	3,422	3,422	3,852	3,852	3,900	1.25%	2.62%
Commodities	1,300	1,300	-	-	1,300	0.00%	0.87%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	-	-	-	-	-	0.00%	0.00%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**159,767**	**183,398**	**203,449**	**203,449**	**148,718**	**-26.90%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	3,729,431	3,760,605	3,826,981	3,725,591	3,885,043	1.52%	53.25%
Personnel Benefits	1,757,826	1,826,466	2,011,627	2,004,588	2,235,586	11.13%	30.64%
Operating Expenses	329,417	377,541	215,776	201,492	309,533	43.45%	4.24%
Commodities	16,308	8,968	3,100	1,300	9,320	200.65%	0.13%
Repairs & Maintenance	15,480	19,377	33,240	30,600	24,530	-26.20%	0.34%
Capital Outlay	600	509		79,736	-	0.00%	0.00%
Capital Reserve Transfers	-	-	118,677	118,677	103,557	-12.74%	1.42%
Contractual Services	40,650	61,995	23,734	23,200	31,695	33.54%	0.43%
Internal Service Transfers	576,621	543,839	732,727	732,727	696,667	-4.92%	9.55%
Total	**6,466,333**	**6,599,299**	**6,965,862**	**6,917,911**	**7,295,931**	**4.74%**	**100.00%**

SERVICE: FIRE SUPRESSION

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	2,497,539	2,507,070	2,551,320	2,483,726	2,525,147	-1.03%	52.87%
Personnel Benefits	1,295,734	1,217,643	1,467,518	1,462,826	1,489,857	1.52%	31.20%
Operating Expenses	136,240	248,362	341,558	332,035	195,189	-42.85%	4.09%
Commodities	10,872	5,978	27,900	26,700	2,880	-89.68%	0.06%
Repairs & Maintenance	10,382	12,918	22,160	20,400	15,020	-32.22%	0.31%
Capital Outlay	400	3,840		53,157	-	0.00%	0.00%
Capital Reserve Transfers	-	-	79,118	79,118	69,038	-12.74%	1.45%
Contractual Services	45,420	41,330	26,656	26,300	14,130	-46.99%	0.30%
Internal Service Transfers	384,414	362,558	489,041	489,041	464,445	-5.03%	9.73%
Total	**4,381,001**	**4,399,700**	**5,005,271**	**4,973,303**	**4,775,706**	**-4.59%**	**100.00%**

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).

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	399,292	399,292	499,132	499,132	468,386	-6.16%	3.68%
Personnel Benefits	229,105	229,105	-	-	11,885	0.00%	0.09%
Operating Expenses	-	-	-	-	800	0.00%	0.01%
Commodities	-	-	-	-	5,000	0.00%	0.04%
Repairs & Maintenance	-	-	-	-	5,850	0.00%	0.05%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	-	-	-	0.00%	0.00%
Contractual Services	-	-	-	-	2,000	0.00%	0.02%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**628,397**	**628,397**	**499,132**	**499,132**	**493,921**	**-1.04%**	**3.88%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fire Prevention	159,767	183,398	203,449	203,449	148,718	-26.90%	100.00%
Emergency Medical Services	6,466,333	6,599,299	6,965,862	6,917,911	7,295,931	4.74%	100.00%
Fire Suppression	4,381,001	4,399,700	5,005,271	4,973,303	4,775,706	-4.59%	100.00%
Special Response Teams	628,397	628,397	499,132	499,132	493,921	-1.04%	3.88%
Total	**12,610,765**	**13,289,780**	**14,161,532**	**14,133,893**	**14,591,045**	**3.03%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	6,739,462	6,803,798	7,036,517	6,867,533	7,020,174	-0.23%	55.21%
Personnel Benefits	3,324,510	3,315,059	3,519,658	3,507,927	3,739,248	6.24%	29.41%
Operating Expenses	469,079	629,325	561,186	537,379	509,422	-9.22%	4.01%
Commodities	28,480	16,246	31,000	28,000	18,500	-40.32%	0.15%
Repairs & Maintenance	25,862	32,295	55,400	51,000	45,400	-18.05%	0.36%
Capital Outlay	1,000	4,349	-	132,893	-	0.00%	0.00%
Capital Reserve Transfers	-	-	197,795	197,795	172,595	-12.74%	1.36%
Contractual Services	86,070	103,325	50,390	49,500	47,825	-5.09%	0.38%
Internal Service Transfers	961,035	906,397	1,221,768	1,221,768	1,161,112	-4.96%	9.13%
Total	**11,635,498**	**11,810,794**	**12,673,714**	**12,593,795**	**12,714,276**	**0.32%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Commodities	31,000	28,000	18,500	-40.32%	Reduction to tools and hardware line item
Repairs & Maintenance	55,400	51,000	45,400	-18.05%	Reduced building and facilities maintenance line item
Capital Reserve Transfers	197,795	197,795	172,595	-12.74%	Reallocated funds to Emergency Management Program

KEY PERFORMANCE MEASURES

Fire Suppression	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Average training hours per person	220	210	286	287	290

Emergency Medical Services	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Average response times in minutes	4:00-6:00	04:58	04:53	04:43	04:35

Fire Prevention	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Total public attendance at educational events	10,000	13,239	11,364	13,695	10,563

Special Response Teams	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Annual training hours	36	40	40	40	40

PROGRAM AREA: EMERGENCY MANAGEMENT

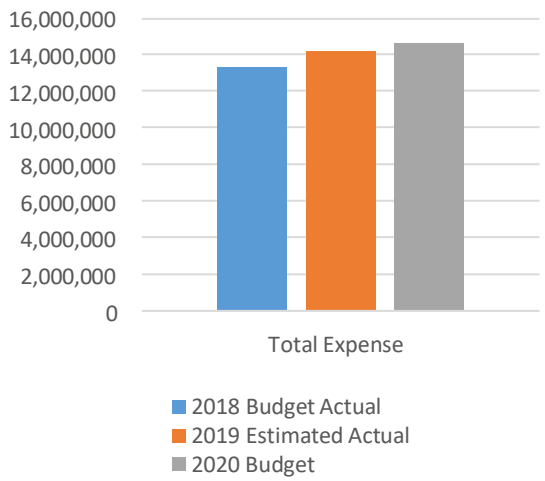
MAJOR SERVICES

Community Emergency Response Team (CERT) /Mobilecomm

PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

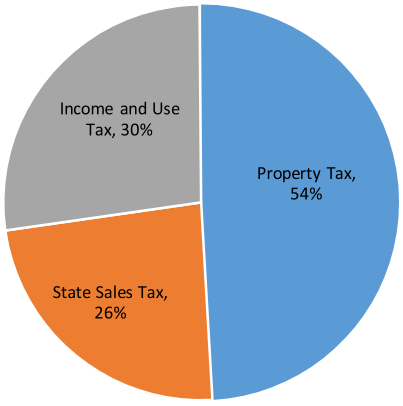
Three Year Expenditure Trend



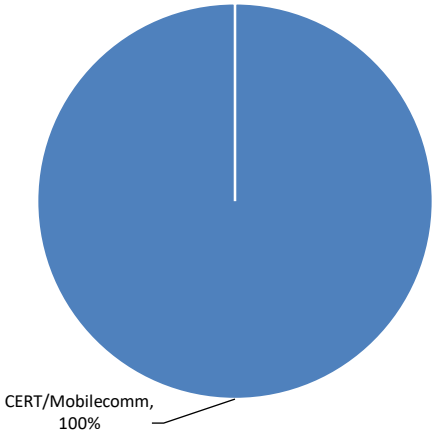
BG IS COMMITTED TO...

- Program oversight by the Fire Department
- A fully equipped Emergency Operation Center that acts as 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

Allocation of Revenue



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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	24,572	24,572	31,283	31,283	32,008	2.32%	39.20%
Personnel Benefits	3,660	3,660	4,280	4,280	3,075	-28.17%	3.77%
Operating Expenses	2,128	1,390	4,850	4,850	4,700	-3.09%	5.76%
Commodities	2,701	2,701	1,500	1,500	1,500	0.00%	1.84%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	2,328	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	20,000	20,000	25,200	26.00%	30.86%
Contractual Services	11,665	11,665	14,700	14,700	15,175	3.23%	18.58%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**47,054**	**43,988**	**76,613**	**76,613**	**81,658**	**6.58%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
CERT/Mobilecomm	47,054	43,988	76,613	76,613	81,658	6.58%	100.00%
Total	**47,054**	**43,988**	**76,613**	**76,613**	**81,658**	**6.58%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	24,572	24,572	31,283	31,283	32,008	2.32%	39.20%
Personnel Benefits	3,660	3,660	4,280	4,280	3,075	-28.17%	3.77%
Operating Expenses	2,128	1,390	4,850	4,850	4,700	-3.09%	5.76%
Commodities	2,701	2,701	1,500	1,500	1,500	0.00%	1.84%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	2,328	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	20,000	20,000	25,200	26.00%	30.86%
Contractual Services	11,665	11,665	14,700	14,700	15,175	3.23%	18.58%
Internal Service Transfers	-	-	-	-	-	0.00%	0.00%
Total	**47,054**	**43,988**	**76,613**	**76,613**	**81,658**	**6.58%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	4,280	4,280	3,075	-28.17%	Change in allocation formula amongst programs
Capital Reserve Transfer	20,000	20,000	25,200	26.00%	Capital equipment needed in future years

KEY PERFORMANCE MEASURES

CERT/Mobilecomm	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
Average training hours per person	96	96	96	96	96

PROGRAM AREA: BUILDING AND PERMITS

MAJOR SERVICES

Property Maintenance and Rental Enforcement
Permitting and Inspections

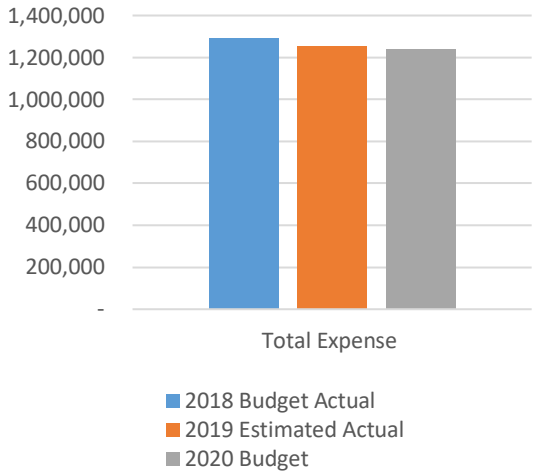
PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

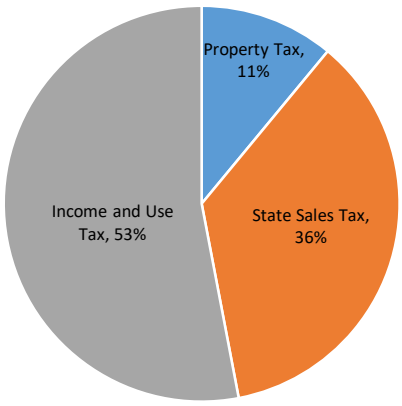
BG IS COMMITTED TO...

- Program oversight by the Community Development Department
- Issuing an average of nearly 3,000 commercial and building permits a year
- Inspecting all 1,050 residential rental properties
- Enforcing property maintenance standards across the community
- Providing a safe built environment in the village

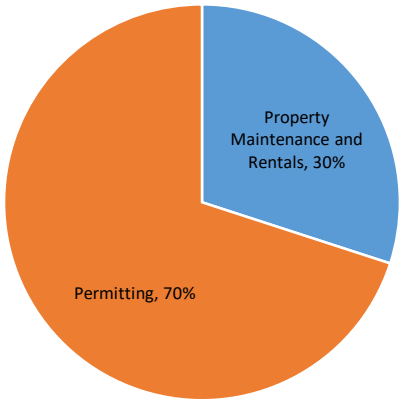
Three Year Expenditure Trend



Allocation of Revenue



Staff Time by Service



SERVICE: PROPERTY MAINTENANCE AND RENTAL ENFORCMENT

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 all rental dwellings in Buffalo Grove as well as contracted property maintenance inspections for the Village of Long Grove.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	211,405	237,596	229,535	222,456	222,234	-3.18%	59.82%
Personnel Benefits	84,492	84,739	85,983	83,823	85,681	-0.35%	23.06%
Operating Expenses	9,707	1,814	2,174	2,099	1,834	-15.61%	0.49%
Commodities	136	19	90	90	90	0.00%	0.02%
Repairs & Maintenance						0.00%	0.00%
Capital Outlay						0.00%	0.00%
Capital Reserve Transfers	-	-	2,494	2,494	2,494	0.00%	0.67%
Contractual Services	31,795	24,583	14,679	14,679	13,239	-9.81%	3.56%
Internal Service Transfers	32,151	38,610	49,248	49,248	45,957	-6.68%	12.37%
Total	**369,686**	**387,360**	**384,202**	**374,888**	**371,529**	**-3.30%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	493,278	554,390	535,581	519,063	518,547	-3.18%	59.82%
Personnel Benefits	197,148	197,724	200,626	195,588	199,922	-0.35%	23.06%
Operating Expenses	22,651	4,232	5,072	4,897	4,280	-15.61%	0.49%
Commodities	317	45	210	210	210	0.00%	0.02%
Repairs & Maintenance						0.00%	0.00%
Capital Outlay						0.00%	0.00%
Capital Reserve Transfers	-	-	5,819	5,819	5,819	0.00%	0.67%
Contractual Services	74,188	57,360	34,251	34,251	30,891	-9.81%	3.56%
Internal Service Transfers	75,019	90,089	114,911	114,911	107,232	0.00%	12.37%
Total	**862,600**	**903,840**	**896,470**	**874,740**	**866,901**	**-3.30%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Property Maintenance and Rental Enforcement	369,686	387,360	384,202	374,888	371,529	-3.30%	100.00%
Permitting and Inspections	862,600	903,840	896,470	874,740	866,901	-3.30%	100.00%
Total	**1,232,286**	**1,291,200**	**1,280,672**	**1,249,629**	**1,238,431**	**-3.30%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	704,683	791,986	765,115	741,519	740,781	-3.18%	59.82%
Personnel Benefits	281,640	282,463	286,609	279,412	285,603	-0.35%	23.06%
Operating Expenses	32,358	6,046	7,246	6,996	6,115	-15.61%	0.49%
Commodities	452	64	300	300	300	0.00%	0.02%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	8,313	8,313	8,313	0.00%	0.67%
Contractual Services	105,982	81,942	48,930	48,930	44,130	-9.81%	3.56%
Internal Service Transfers	107,169	128,698	164,159	164,159	153,189	-6.68%	12.37%
Total	**1,232,286**	**1,291,200**	**1,280,672**	**1,249,629**	**1,238,431**	**-3.30%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Operating Expenses	7,246	6,996	6,115	-15.61%	Reduction in travel and training

KEY PERFORMANCE MEASURES

Building and Permitting	Benchmark	2017 Actual	2018 Actual	2019 Estimated Actual	2020 Estimate
Code Enforcement Compliance Within 45 Calendar Days	90% Compliance	95%	96%	96%	95%
Inspection Compliance Rate for First Inspection	75% Compliance	78%	83%	83%	85%
Plan Reviews Completed Within 14 Business Days	90% Compliance	92%	92%	92%	95%
Annual Rental License	100% Compliance	95%	95%	95%	95%

PROGRAM AREA: PLANNING, ZONING, DEVELOPMENT

MAJOR SERVICES

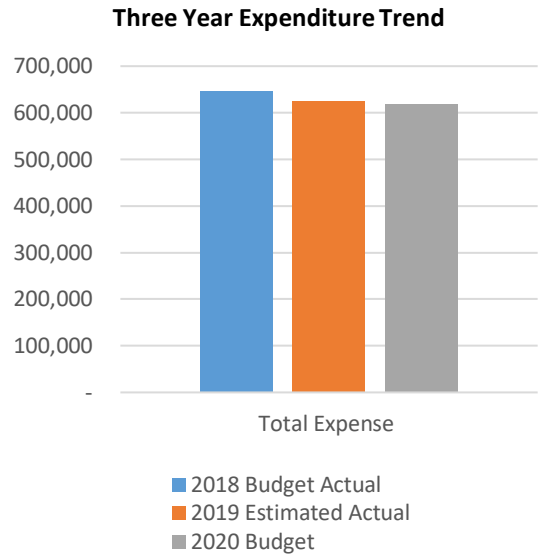
Planning Services and Review
Planning & Zoning Commission

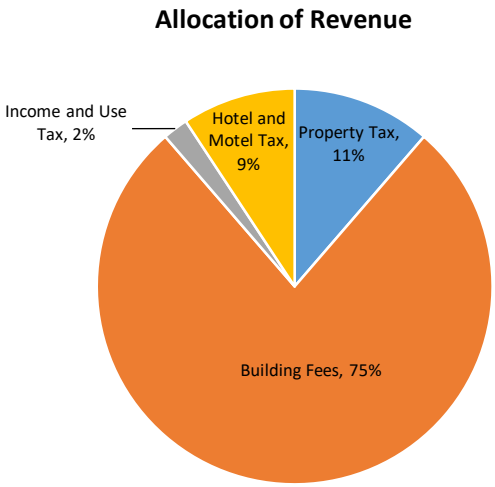
PROGRAM CHANGES OF NOTE

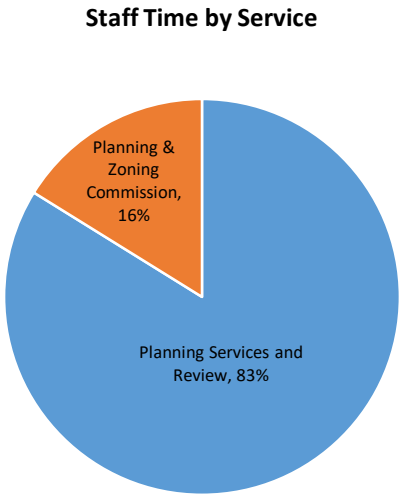
No additional personnel or programs requested in 2020.

BG IS COMMITTED TO...

- Program oversight by the Community Development Department
- Considering variances and special uses to the village code
- Provide guidance on development plans
- Leading long-term visioning and planning including the Prairie View Metra Station Area Plan
- Updating the Comprehensive Plan







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 oversee the village's zoning administration.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	293,618	329,994	318,798	308,966	308,659	-3.18%	59.82%
Personnel Benefits	117,350	117,693	119,421	116,422	119,001	-0.35%	23.06%
Operating Expenses	13,483	2,519	3,019	2,915	2,548	-15.61%	0.49%
Commodities	189	27	125	125	125	0.00%	0.02%
Repairs & Maintenance						0.00%	0.00%
Capital Outlay						0.00%	0.00%
Capital Reserve Transfers	-	-	3,464	3,464	3,464	0.00%	0.67%
Contractual Services	44,159	34,143	20,388	20,388	18,388	-9.81%	3.56%
Internal Service Transfers	44,654	53,624	68,400	68,400	63,829	-6.68%	12.37%
Total	**513,452**	**538,000**	**533,613**	**520,679**	**516,013**	**-3.30%**	**100.00%**

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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	58,724	65,999	63,760	61,793	61,732	-3.18%	59.82%
Personnel Benefits	23,470	23,539	23,884	23,284	23,800	-0.35%	23.06%
Operating Expenses	2,697	504	604	583	510	-15.61%	0.49%
Commodities	38	5	25	25	25	0.00%	0.02%
Repairs & Maintenance						0.00%	0.00%
Capital Outlay						0.00%	0.00%
Capital Reserve Transfers	-	-	693	693	693	0.00%	0.67%
Contractual Services	8,832	6,829	4,078	4,078	3,678	-9.81%	3.56%
Internal Service Transfers	8,931	10,725	13,680	13,680	12,766	-6.68%	12.37%
Total	**102,690**	**107,600**	**106,723**	**104,135**	**103,203**	**-3.30%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Planning Services and Review	513,452	538,000	533,613	520,679	516,013	-3.30%	83.33%
Planning & Zoning Commission	102,690	107,600	106,723	104,135	103,203	-3.30%	16.67%
Total	**616,143**	**645,600**	**640,336**	**624,814**	**619,215**	**-3.30%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	352,341	395,993	382,558	370,760	370,391	-3.18%	59.82%
Personnel Benefits	140,820	141,232	143,305	139,706	142,802	-0.35%	23.06%
Operating Expenses	16,179	3,023	3,623	3,498	3,057	-15.61%	0.49%
Commodities	226	32	150	150	150	0.00%	0.02%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	4,157	4,157	4,157	0.00%	0.67%
Contractual Services	52,991	40,971	24,465	24,465	22,065	-9.81%	3.56%
Internal Service Transfers	53,585	64,349	82,079	82,079	76,595	-6.68%	12.37%
Total	**616,143**	**645,600**	**640,336**	**624,814**	**619,215**	**-3.30%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Operating Expenses	3,623	3,498	3,057	-15.61%	Reduction in travel and training

KEY PERFORMANCE MEASURES

Planning, Zoning and Development	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Special uses and variation cases initially requested that go before the Planning and Zoning Commission	50% Compliance	50%	52%	51%	50%
Special uses and variation cases that that go before the Planning and Zoning Commission and receive a positive recommendation for approval	97% Compliance	98%	97%	99%	98%

PROGRAM AREA: ENVIRONMENTAL HEALTH SERVICES

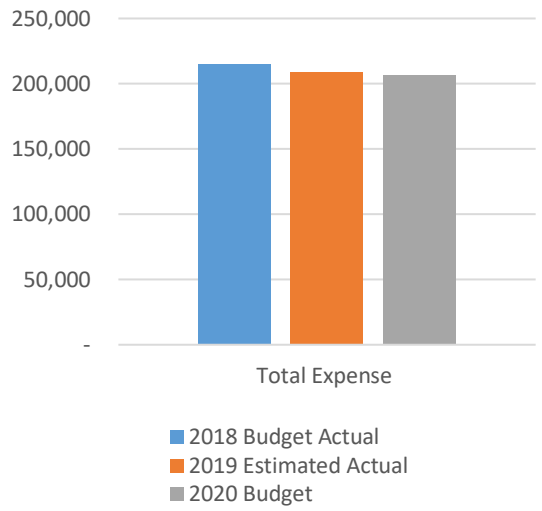
MAJOR SERVICES

Health Inspections

PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2020.

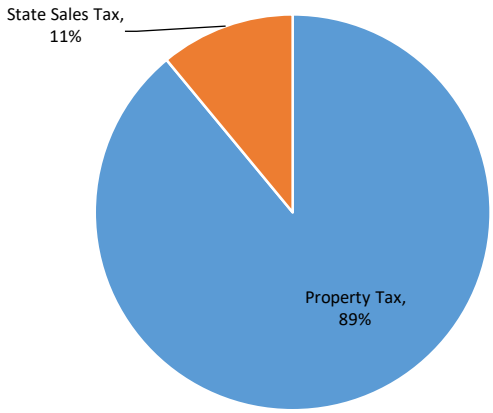
Three Year Expenditure Trend



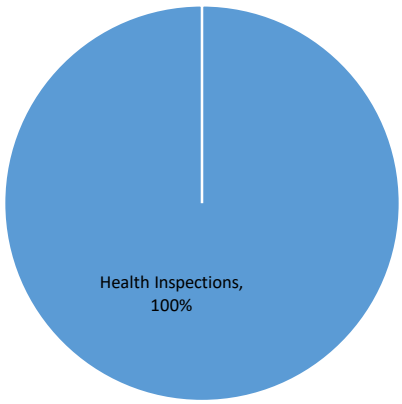
BG IS COMMITTED TO...

- 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 promoting 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.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Fund: General							
Personnel Wages	117,447	131,998	127,519	123,587	123,464	-3.18%	59.82%
Personnel Benefits	46,940	47,077	47,768	46,569	47,601	-0.35%	23.06%
Operating Expenses	5,393	1,008	1,208	1,166	1,019	-15.61%	0.49%
Commodities	75	11	50	50	50	0.00%	0.02%
Repairs & Maintenance	-	-	-	-	-	0.00%	0.00%
Capital Outlay	-	-	-	-	-	0.00%	0.00%
Capital Reserve Transfers	-	-	1,386	1,386	1,386	0.00%	0.67%
Contractual Services	17,664	13,657	8,155	8,155	7,355	-9.81%	3.56%
Internal Service Transfers	17,862	21,450	27,360	27,360	25,532	-6.68%	12.37%
Total	**205,381**	**215,200**	**213,445**	**208,272**	**206,405**	**-3.30%**	**100.00%**

TOTAL EXPENSE BY SERVICE

Service	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Health Inspections	205,381	215,200	213,445	208,272	206,405	-3.30%	100.00%
Total	**205,381**	**215,200**	**213,445**	**208,272**	**206,405**	**-3.30%**	**100.00%**

TOTAL PROGRAM EXPENSE

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Personnel Wages	117,447	131,998	127,519	123,587	123,464	-3.18%	59.82%
Personnel Benefits	46,940	47,077	47,768	46,569	47,601	-0.35%	23.06%
Operating Expenses	5,393	1,008	1,208	1,166	1,019	-15.61%	0.49%
Commodities	75	11	50	50	50	0.00%	0.02%
Repairs & Maintenance						0.00%	0.00%
Capital Outlay						0.00%	0.00%
Capital Reserve Transfers	-	-	1,386	1,386	1,386	0.00%	0.67%
Contractual Services	17,664	13,657	8,155	8,155	7,355	-9.81%	3.56%
Internal Service Transfers	17,862	21,450	27,360	27,360	25,532	-6.68%	12.37%
Total	**205,381**	**215,200**	**213,445**	**208,272**	**206,405**	**-3.30%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Operating Expenses	1,208	1,166	1,019	-15.61%	Reduction in travel and training

KEY PERFORMANCE MEASURES

Environmental Health Services	**Benchmark**	**2017 Actual**	**2018 Actual**	**2019 Estimated Actual**	**2020 Estimate**
Food Establishment Compliance Rate for First Inspection	80% Compliance	85%	88%	90%	90%

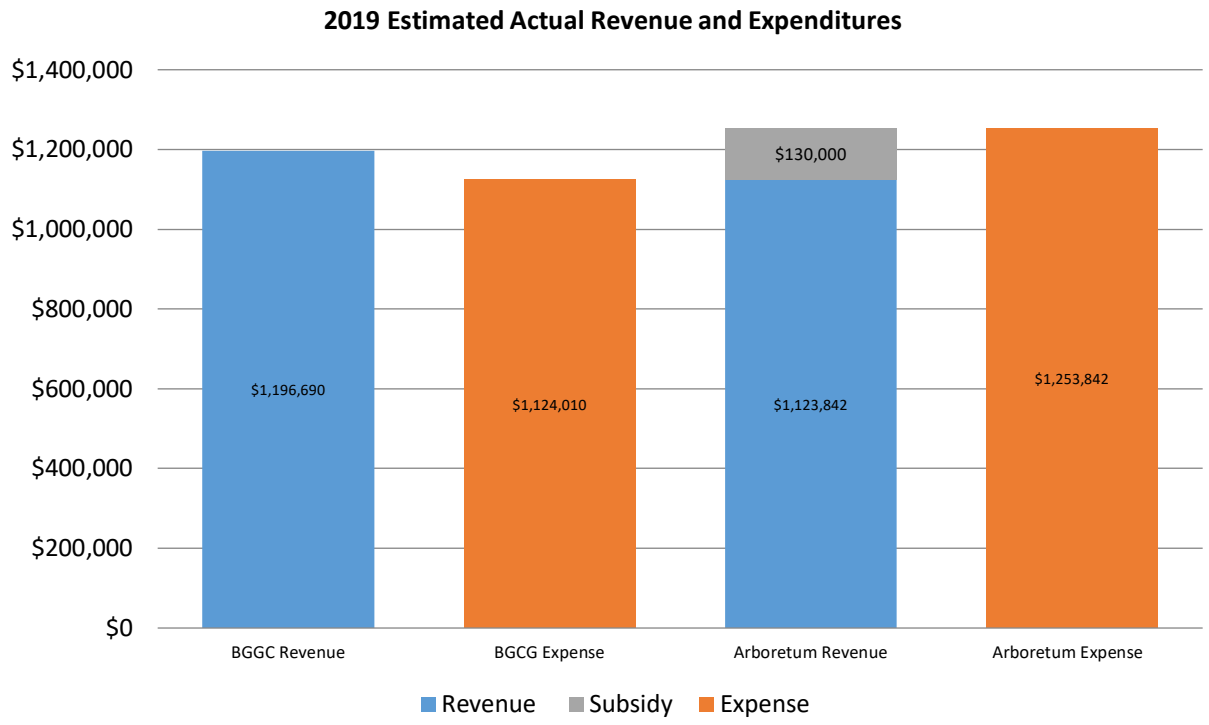
ENTERPRISE FUNDS



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.



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

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Charges for Service	1,043,335	1,010,780	1,155,150	1,158,150	1,177,750	1.96%
Other Revenue	310	4,112	2,200	2,200	2,200	0.00%
Operating Transfer	206,496	1,033,147	77,186	36,340	-	-100.00%
Total Revenue Collection	**$1,250,141**	**$2,048,039**	**$1,174,310**	**$1,196,690**	**$1,179,950**	**0.48%**

BUFFALO GROVE GOLF COURSE: EXPENSE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Personnel Wages	329,280	302,194	271,200	276,306	287,628	6.06%
Personnel Benefits	108,359	93,140	68,979	80,790	79,102	14.68%
Operating Expenses	173,465	57,159	157,238	157,596	156,238	-0.64%
Commodities	51,457	59,663	52,000	-	-	-100.00%
Repairs and Maintenance	17,940	11,863	17,000	15,425	26,000	52.94%
Capital Outlay	3,865	5,660	15,000	1,000	5,000	-66.67%
Reserve Transfers	-	-	70,600	70,600	70,600	0.00%
Contractual Services	390,785	395,620	397,226	397,226	409,143	3.00%
Internal Services	53,067	142,725	125,067	125,067	131,664	5.27%
Operating Transfers	70,600	70,600	-	-	-	0.00%
Depreciation	58,946	84,798	-	-	-	0.00%
Total	**$1,257,764**	**$1,223,421**	**$1,174,310**	**$1,124,010**	**$1,165,375**	**-0.76%**

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. There is a privately operated snack shop for quick refreshments, a bar and restaurant for leisurely enjoyment before or after a round, and a banquet space for events.

ARBORETUM CLUB: REVENUE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Charges for Service	1,157,818	1,038,474	1,250,060	1,207,060	1,150,060	-8.00%
Operating Transfer	548,833	631,382	91,452	46,782	129,794	41.93%
Total Revenue Collection	**$1,706,651**	**$1,669,856**	**$1,341,512**	**$1,253,842**	**$1,279,854**	**-4.60%**

ARBORETUM CLUB: EXPENSE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Personnel Wages	140,393	148,151	163,200	163,052	167,076	2.38%
Personnel Benefits	21,841	22,304	47,326	27,639	50,607	11.87%
Operating Expenses	208,198	156,373	180,170	192,590	180,170	0.00%
Commodities	61,456	70,726	59,000	-	-	0.00%
Repairs and Maintenance	11,208	5,669	6,500	5,000	19,000	250.00%
Capital Outlay	26,305	9,851	25,000	15,245	15,000	-65.60%
Reserve Transfers	-	-	10,000	10,000	10,000	0.00%
Contractual Services	684,164	692,253	694,268	694,268	715,096	3.00%
Internal Services	65,954	82,587	156,048	146,048	122,881	-22.71%
Operating Transfers	-	-	-	-	-	0.00%
Depreciation	431,732	431,732	-	-	-	0.00%
Total	**$1,651,251**	**$1,619,646**	**$1,341,512**	**$1,253,842**	**$1,279,830**	**-4.92%**

BUFFALO GROVE GOLF COURSE VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	68,979	80,790	79,102	14.68%	IMRF rate increase
Repairs and Maintenance	17,000	15,425	26,000	52.94%	Budgeted additional course improvements
Commodities	52,000	-	-	-100.00%	Moved to Building Maintenance ISF
Capital Outlay	15,000	1,000	5,000	-66.67%	Reallocated funds to repairs and maintenance

ARBORETUM CLUB VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	47,326	27,639	50,607	11.87%	IMRF rate increase
Repairs and Maintenance	6,500	5,000	19,000	192.31%	Budgeted additional course improvements
Capital Outlay	25,000	15,245	15,000	-40.00%	Reallocated funds to repairs and maintenance
Internal Services	156,048	146,048	122,881	-21.25%	Decrease due to historical consumption of services

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. The combined water and sewer rate will increase four percent in 2020, or $6.64/1,000 gallons. The water rate is $5.33 and Sewer is $1.31. The combined rate will continue to increase four percent each year. The rate recommendations were the result of the twenty-year proforma analysis. This report is updated and reviewed annually. Over the last three years, water usage has stabilized and no significant growth in consumption was factored for FY 2020.

Lake County residents will pay an increased amount of $4.25/1,000 gallons of water metered for sanitary sewer treatment (currently 4.08/1000). The rate is set by Lake County. The Village bills on behalf of the county to save 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.

WATER FUND REVENUE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Building Fees - Water Service	48,746	15,979	15,000	11,400	15,000	0.00%
Sales of Water	5,848,665	5,978,568	6,767,000	6,612,000	7,012,500	3.63%
Investment Revenue	27,783	51,313	20,500	60,500	60,500	195.12%
All Other Revenue	393,325	358,069	-	356,000	-	0.00%
Total	**6,318,519**	**6,403,929**	**6,802,500**	**7,039,900**	**7,088,000**	**4.20%**

SERVICE: CUSTOMER SERVICE METERS

This service provides for the repair, maintenance and customer service functions required for the management of approximately 13,000 water meters used to track water consumption by water customers of the village.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	111,430	116,162	118,899	127,091	126,687	6.55%	12.34%
Personnel Benefits	48,370	46,208	53,146	56,471	60,781	14.37%	5.92%
Operating Expenses	272,682	275,689	280,868	281,315	293,729	4.58%	28.62%
Commodities	30,732	34,626	38,070	28,580	38,085	0.04%	3.71%
Repairs & Maintenance	8,002	11,911	21,486	7,591	21,866	1.77%	2.13%
Capital Outlay	(404)	36,962	221,605	221,605	182,610	-17.60%	17.79%
Capital Reserves	-	-	9,373	9,373	9,373	0.00%	0.91%
Contractual Services	5,464	8,517	10,062	10,062	10,918	8.50%	1.06%
Internal Transfers	42,502	84,967	55,540	55,540	59,587	7.29%	5.81%
Debt Service	25,258	24,239	72,959	72,959	78,708	7.88%	7.67%
Operating Transfers	384,184	391,967	141,750	141,750	144,000	1.59%	14.03%
Total	**928,220**	**1,031,247**	**1,023,757**	**1,012,337**	**1,026,343**	**0.25%**	**100.00%**

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 backup deep well for emergency use.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	185,717	193,603	198,164	211,818	211,144	6.55%	12.34%
Personnel Benefits	80,617	77,014	88,577	94,119	101,301	14.37%	5.92%
Operating Expenses	454,471	459,481	468,113	468,858	489,548	4.58%	28.62%
Commodities	51,221	57,709	63,450	47,633	63,475	0.04%	3.71%
Repairs & Maintenance	13,337	19,851	35,811	12,652	36,443	1.41%	2.13%
Capital Outlay	(674)	61,604	369,342	369,342	304,350	-17.60%	17.79%
Capital Reserves	-	-	15,621	15,621	15,621	0.00%	0.91%
Contractual Services	9,106	14,196	16,771	16,771	18,197	8.50%	1.06%
Internal Transfers	70,836	141,612	92,567	92,567	99,312	7.29%	5.81%
Debt Service	42,097	40,398	121,598	121,598	131,181	7.88%	7.67%
Operating Transfers	640,306	653,278	236,250	236,250	240,000	1.59%	14.03%
Total	**1,547,033**	**1,718,745**	**1,706,263**	**1,687,228**	**1,710,572**	**0.25%**	**100.00%**

SERVICE: DISTRIBUTION

This service provides for the repair, maintenance, and operation of the water distribution system. The system consists of 182 miles of watermain, 2,566 fire hydrants, and 2,162 water valves. Annually, the section addresses approximately 56 service interruptions. Tasks include annual fire hydrant flow testing, valve turning and exercising, system repairs, and assisting contractors on new watermain installations.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	445,720	464,646	475,594	508,363	506,746	6.55%	12.34%
Personnel Benefits	193,481	184,833	212,584	225,885	243,122	14.37%	5.92%
Operating Expenses	1,090,730	1,102,755	1,123,471	1,125,259	1,174,915	4.58%	28.62%
Commodities	122,929	138,502	152,280	114,318	152,340	0.04%	3.71%
Repairs & Maintenance	32,009	47,642	85,946	30,365	87,463	1.41%	2.13%
Capital Outlay	(1,617)	147,849	886,420	886,420	730,441	-17.60%	17.79%
Capital Reserves	-	-	37,491	37,491	37,491	0.00%	0.91%
Contractual Services	21,854	34,070	40,249	40,249	43,672	8.50%	1.06%
Internal Transfers	170,007	339,869	222,161	222,161	238,348	7.29%	5.81%
Debt Service	101,032	96,955	291,834	291,834	314,834	7.88%	7.67%
Operating Transfers	1,536,735	1,567,868	567,000	567,000	576,000	1.59%	14.03%
Total	**3,712,879**	**4,124,989**	**4,095,030**	**4,049,346**	**4,105,372**	**0.25%**	**100.00%**

TOTAL EXPENSE BY SERVICE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Customer Service Meters	928,220	1,031,247	1,023,757	1,012,337	1,026,343	0.25%	15.00%
Pumpage & Purification	1,547,033	1,718,745	1,706,263	1,687,228	1,710,572	0.25%	25.00%
Distribution	3,712,879	4,124,989	4,095,030	4,049,346	4,105,372	0.25%	60.00%
Total	**6,188,132**	**6,874,981**	**6,825,050**	**6,748,910**	**6,842,287**	**0.25%**	**100.00%**

TOTAL PROGRAM EXPENSE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	742,866	774,410	792,657	847,272	844,577	6.55%	15.76%
Personnel Benefits	322,468	308,055	354,307	376,476	405,204	14.37%	7.56%
Operating Expenses	1,817,883	1,837,925	1,872,451	1,875,432	1,958,191	4.58%	36.55%
Commodities	204,882	230,837	253,800	190,530	253,900	0.04%	4.74%
Repairs & Maintenance	53,348	79,404	143,243	50,609	145,771	1.77%	2.72%
Capital Outlay	(2,695)	246,414	1,477,366	1,477,366	1,217,402	-17.60%	22.72%
Capital Reserves	-	-	62,485	62,485	62,485	0.00%	1.17%
Contractual Services	36,424	56,783	67,082	67,082	72,787	8.50%	1.36%
Internal Transfers	283,345	566,449	370,268	370,268	397,246	7.29%	7.41%
Debt Service	168,387	161,591	486,390	486,390	524,723	7.88%	9.79%
Operating Transfers	2,561,225	2,613,113	945,000	945,000	960,000	1.59%	17.92%
Total	**6,188,132**	**6,874,981**	**6,825,050**	**6,748,910**	**6,842,287**	**0.25%**	**100.00%**

PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Personnel Benefits	354,307	376,476	405,204	14.37%	Increase in employer IMRF rate
Capital Outlay	1,477,366	1,477,366	1,217,402	-17.60%	Reduction from prior year capital outlay budget

SEWER FUND REVENUE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Lake County Sewer Tap On Fees	599,275	222,080	100,000	130,000	100,000	0.00%
Village Sewer Tap On Fees	1,200	250	800	200	1,000	25.00%
Village Sewer Fees	1,405,815	1,449,345	1,643,200	1,545,000	1,697,000	3.27%
Lake County Sewer Sanitary Sewer Service	3,157,236	3,166,566	3,485,000	3,485,000	3,500,000	0.43%
Totals	**5,163,526**	**4,838,236**	**5,229,000**	**5,160,200**	**5,298,000**	**1.32%**

SERVICE: SEWERAGE SYSTEM MAINTENANCE

This program is established to provide a full inspection, cleaning and maintenance of the sanitary sewer system every six years. Other activities in the program include repair or replacement of sanitary sewer pipe, repair, or replacement of manholes, and cleaning of the sanitary sewer system.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	101,335	108,625	95,797	102,912	101,504	5.96%	6.27%
Personnel Benefits	49,109	53,088	52,444	54,496	54,361	3.66%	3.36%
Operating Expenses	5,313	3,634	9,586	10,425	29,084	203.39%	1.80%
Commodities	838,349	916,070	906,688	910,600	924,113	1.92%	57.05%
Repairs & Maintenance	7,559	6,483	10,786	7,423	10,743	-0.40%	0.66%
Capital Outlay	5,453	39,559	239,267	239,092	444,200	85.65%	27.42%
Capital Reserves	0	0	7,932	7,932	7,932	0.00%	0.49%
Contractual Services	3,878	8,688	11,237	11,237	12,211	8.66%	0.75%
Internal Transfers	50,443	37,655	54,904	54,904	35,596	-35.17%	2.20%
Total	**1,061,439**	**1,173,801**	**1,388,640**	**1,399,020**	**1,619,743**	**16.64%**	**100.00%**

SERVICE: SEWAGE LIFT STATION MAINTENANCE

This program requires daily checks on the SCADA program of lift stations seven days a week and preventative maintenance of the sanitary system on a predetermined schedule.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	202,670	217,250	191,593	205,823	203,007	5.96%	6.27%
Personnel Benefits	98,218	106,176	104,888	108,991	108,722	3.66%	3.36%
Operating Expenses	10,626	7,269	19,173	20,851	58,168	203.39%	1.80%
Commodities	1,676,698	1,832,139	1,813,375	1,821,200	1,848,225	1.92%	57.05%
Repairs & Maintenance	15,118	12,965	21,571	14,846	21,486	-0.40%	0.66%
Capital Outlay	10,906	79,118	478,533	478,183	888,401	85.65%	27.42%
Capital Reserves	-	-	15,865	15,865	15,865	0.00%	0.49%
Contractual Services	7,757	17,375	22,474	22,474	24,421	8.66%	0.75%
Internal Transfers	100,886	75,310	109,807	109,807	71,192	-35.17%	2.20%
Total	**2,122,879**	**2,347,601**	**2,777,280**	**2,798,041**	**3,239,486**	**16.64%**	**100.00%**

SERVICE: UNDERGROUND UTILITY LOCATING

This program require up to five locates per request: water main, sanitary sewer main, storm sewer main, street light and buffalo box. In the past three years, the village had 16,797 locate requests. This is to insure that no buried infrastructure is damaged during repair excavation.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	101,335	108,625	95,797	102,912	101,504	5.96%	6.27%
Personnel Benefits	49,109	53,088	52,444	54,496	54,361	3.66%	3.36%
Operating Expenses	5,313	3,634	9,586	10,425	29,084	203.39%	1.80%
Commodities	838,349	916,070	906,688	910,600	924,113	1.92%	57.05%
Repairs & Maintenance	7,559	6,483	10,786	7,423	10,743	-0.40%	0.66%
Capital Outlay	5,453	39,559	239,267	239,092	444,200	85.65%	27.42%
Capital Reserves	-	-	7,932	7,932	7,932	0.00%	0.49%
Contractual Services	3,878	8,688	11,237	11,237	12,211	8.66%	0.75%
Internal Transfers	50,443	37,655	54,904	54,904	35,596	-35.17%	2.20%
Total	**1,061,439**	**1,173,801**	**1,388,640**	**1,399,020**	**1,619,743**	**16.64%**	**100.00%**

TOTAL EXPENSE BY SERVICE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Cost Type Summary
Sewerage System Maintenance	1,061,439	1,173,801	1,388,640	1,399,020	1,619,743	16.64%	25.00%
Sewage Lift Station Maintenance	2,122,879	2,347,601	2,777,280	2,798,041	3,239,486	16.64%	50.00%
Underground Utility Locating	1,061,439	1,173,801	1,388,640	1,399,020	1,619,743	16.64%	25.00%
Total	**4,245,757**	**4,695,203**	**5,554,560**	**5,596,081**	**6,478,972**	**16.64%**	**100.00%**

TOTAL PROGRAM EXPENSE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Personal Wages	405,339	434,500	383,186	411,646	406,014	5.96%	6.27%
Personnel Benefits	196,437	212,351	209,776	217,983	217,444	3.66%	3.36%
Operating Expenses	21,253	14,537	38,346	41,701	116,336	203.39%	1.80%
Commodities	3,353,396	3,664,278	3,626,750	3,642,400	3,696,450	1.92%	57.05%
Repairs & Maintenance	30,235	25,931	43,143	29,693	42,971	-0.40%	0.66%
Capital Outlay	21,812	158,235	957,066	956,366	1,776,802	85.65%	27.42%
Capital Reserves	-	-	31,729	31,729	31,729	0.00%	0.49%
Contractual Services	15,514	34,750	44,948	44,948	48,842	8.66%	0.75%
Internal Transfers	201,771	150,620	219,615	219,615	142,383	-35.17%	2.20%
Total	**4,245,757**	**4,695,203**	**5,554,560**	**5,596,081**	**6,478,972**	**16.64%**	**100.00%**

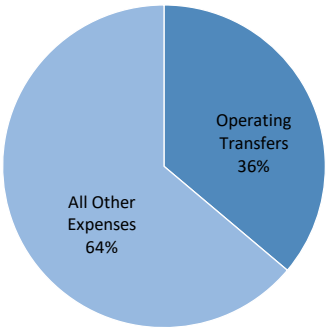
PROGRAM VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Operating Expenses	38,346	41,701	116,336	203.39%	Increase for surveying for infrastructure replacement
Capital Outlay	957,066	956,366	1,776,802	85.65%	Increase in budgeted infrastructure expenses
Internal Transfers	219,615	219,615	142,383	-35.17%	Reduction based on historical expenses

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 2019-2020 commitment by the Village of an estimated 16,663 tons of refuse to be processed at a rate of $46.87/ton.

2018 Refuse Collection Expense



The Village of Buffalo Grove contracted with Waste Management for refuse services. This contract was renegotiated in 2019 and extends through April 30, 2023. Waste Management has been the Village's hauling provider since 2012 through two separate contract amendments and extensions during that time. Waste Management's new AYD 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	2019 Rates	May 1, 2019 – April 30, 2021 Rates *
Single Family Unit unlimited solid waste, recycling and yard waste with cart	$21.20/month	$23.30/month
Single Family Unit (Most Common) unlimited solid waste, recycling and yard waste without cart	$20.15/month	$22.20/month
Multifamily Unit/Central Container unlimited solid waste only	$12.47/month	$14.25/month
Multifamily Unit/Central Container unlimited solid waste and recycling	$14.41/month	$16.25/month
Additional Weekly Pickup	$4.46/month	$4.75/month
*Services provided by the Solid Waste Agency of Cook County (SWANCC), which are $5.65 per single family household, per month, and $4.55 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

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
All Other Revenue	970,268	1,053,759	1,080,000	1,060,000	1,060,000	-1.85%
Total Revenue Collection	**$970,268**	**$1,053,759**	**$1,080,000**	**$1,060,000**	**$1,060,000**	**-1.85%**

REFUSE: EXPENSE

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20
Refuse Collection	705,393	782,195	781,000	870,000	870,000	11.40%
All Other Expenses	550,000	600,000	600,000	485,000	375,000	-25.00%
Total	**$1,255,393**	**$1,382,195**	**$1,381,000**	**$1,355,000**	**$1,245,000**	**-9.85%**

Expenditures that exceed revenues are funded through fund equity.

REFUSE FUND VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY20	Comments
Operating Transfers	600,000	485,000	375,000	-25.00%	Transfer for capital street funding was reduced
All Other Expenses	781,000	870,000	870,000	11.40%	Increase in SWANCC tipping fees

CAPITAL IMPROVEMENT BUDGET



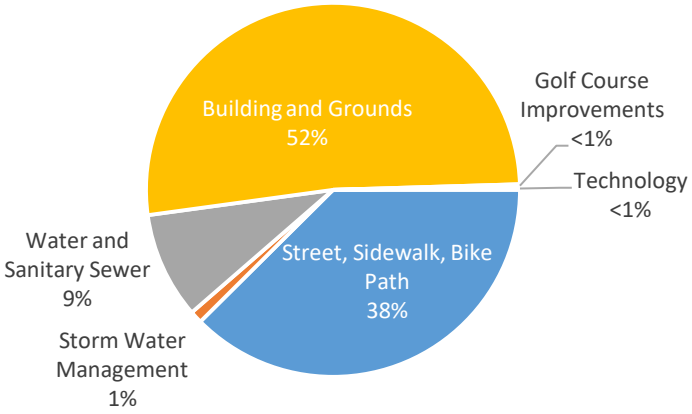
Capital Improvement Request Summary - Reserve for Capital Replacement: Vehicles - Detailed Project Sheets - Capital Projects: Facilities Fund - Capital Projects: Streets Fund - Non-Operating Transfers

CAPITAL IMPROVEMENT REQUEST SUMMARY

The Capital Improvement Plan (CIP) is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent the equipment and infrastructure that must be provided to residents and businesses. The need for capital expenditures are weighed against the ability of the village to finance these projects. The Village Board's ultimate approval of the CIP does not authorize spending on the included projects. Staff continues to review and evaluate each project throughout the 2020 budget cycle. Projects identified for FY 2020 total $52,226,733 and fall under six categories. The following chart illustrates each category's percentage as it relates to the capital requests received for FY 2020. The CIP was changed from a five year projection to a twenty year projection in 2019. The increase in the range of the plan allows for a more accurate projection of the village's capital needs.

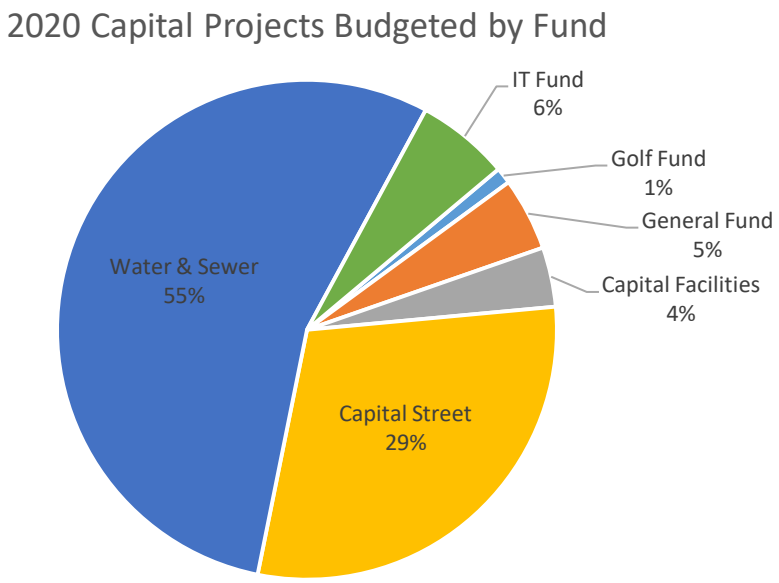
The village maintains multiple capital assets and infrastructure systems that are costly to operate and replace. For reference, the FY2020 budget requests and funding schedule and the 5-year forecast of funding requests for capital project improvements are included.

2020 Capital Project Requests by Category



2020 Capital Projects Budgeted by Fund		
General Fund	**Requested**	**Budgeted**
Villagewide Comprehensive Plan	$150,000	$150,000
Annual Sidewalk/Bike Path Maintenance	$400,000	$0
Storm Water System Upgrades and Repairs	$560,000	$70,000
Cardiac Monitors - Fire Department (Reserve)	$35,000	$35,000
Subtotal	**$1,385,000**	**$255,000**
Capital Projects - Facilities Fund		
Flooring Capital Replacement Projects	$118,154	$0
Fire Station #27 Remodel	$48,000	$48,000
HVAC Unit Replacements	$140,000	$120,000
Roof Capital Replacement Projects	$553,954	$10,000
Fire Station Sign Replacement	$28,000	$0
Village Campus Long Range Planning	$30,000	$30,000
Police Headquarters	$150,000	$0
Public Works Facility	$25,000,000	$0
Village Hall - Office Remodel	$68,425	$0
Fire Station 25 Replacement	$400,000	$0
Pace/Metra Facility	$110,000	$0
Police Station Entrance Sign	$50,000	$0
Fleet Apparatus Bay Entrance	$145,200	$0
Subtotal	**$26,841,733**	**$208,000**
Capital Project- Streets Fund		
Annual Street Maintenance	$16,007,000	$74,819
Collector Route Maintenance & Rehabilitation Project	$1,500,000	$892,820
Lake Cook Road Improvement	$370,000	$219,135
Weiland/Prairie Road Improvements	$100,000	$56,349
Municipal Parking Facility Maintenance	$465,000	$0
Buffalo Grove Road Improvement	$570,000	$356,877
Route 83 Pedestrian Overpass	$200,000	$0
Subtotal	**$19,212,000**	**$1,600,000**

2020 Capital Projects Budgeted by Fund		
Water and Sewer Fund		
Capacity Management Operations and Maintenance	$42,000	$42,000
Lift Station Repair and Rehabilitation	$1,330,000	$1,330,000
Pump House Repairs and Upgrades	$150,000	$0
Villagewide Sanitary Sewer Replacement	$1,190,000	$404,150
Villagewide Water Main Replacement	$2,100,000	$1,176,750
Subtotal	**$4,812,000**	**$2,952,900**
IT Fund		
Police Mobile Computers	$30,000	$30,000
Fire - Radio Replacement	$54,000	$54,000
Community Development ERP	$240,000	$240,000
Subtotal	**$324,000**	**$324,000**
Golf Fund		
Golf Course Parking Lot Maintenance	$14,000	$14,000
Buffalo Grove Golf Course Improvements	$30,000	$30,000
Arboretum Golf Course Improvements	$88,000	$13,000
Subtotal	**$132,000**	**$57,000**
Total	**$52,466,733**	**$5,396,900**



2020 Capital Projects Forecasted Requests by Fund						
General Fund	**2020**	**2021**	**2022**	**2023**	**2024**	**Total**
Villagewide Comprehensive Planning and Design	150,000	-	-	-	-	150,000
Annual Sidewalk Maintenance	250,000	250,000	250,000	250,000	250,000	1,250,000
Annual Bike Path Maintenance	150,000	150,000	150,000	150,000	150,000	750,000
Storm Water System Upgrades	560,000	420,000	420,000	400,000	400,000	2,200,000
Fire - Cardiac Monitors	35,000	-	-	-	-	35,000
Fire - SCBA Equipment	-	-	-	325,000	-	325,000
Subtotal	**1,145,000**	**820,000**	**820,000**	**1,125,000**	**800,000**	**4,710,000**
						-
Capital Projects - Facilities						-
Flooring Capital Replacement Projects	118,154	20,000	20,000	20,000	20,000	198,154
Fire Station #27 Remodel	48,000	868,655	-	-	-	916,655
HVAC Unit Replacements	140,000	90,000	100,000	100,000	100,000	530,000
Roof Capital Replacement Projects	553,954	85,000	420,000	-	-	1,058,954
Fire Station Sign Replacement	28,000	28,000	28,000	-	-	84,000
Village Campus Long Range Planning	30,000	-	-	-	-	30,000
Village Gateway Feature (Milwaukee Ave/Deerfield Ave)	-	-	50,000	-	-	50,000
Police Headquarters	150,000	100,000	100,000	100,000	100,000	550,000
Fire Station #26 Addition	-	2,745,712	40,000	-	-	2,785,712
Public Works Facility	25,000,000	2,000,000	-	-	-	27,000,000
Village Hall - Office Remodel	68,425	-	-	-	-	68,425
Fire Station 25 Replacement	400,000	3,500,000	-	-	-	3,900,000
Pace/Metra Facility	110,000	-	-	-	-	110,000
Police Station Entrance Sign	50,000	-	-	-	-	50,000
Fuel Island	-	-	-	800,000	-	800,000
Fleet Apparatus Bay Entrance	145,200	-	-	-	-	145,200
Subtotal	**26,841,733**	**9,437,367**	**758,000**	**1,020,000**	**220,000**	**38,277,100**

-

2020 Capital Projects Forecasted Requests by Fund						
Capital Projects - Streets						-
Annual Street Maintenance	16,007,000	7,251,600	9,123,600	6,856,000	12,330,000	51,568,200
Collector Route Maintenance & Rehabilitation Project	1,500,000	2,040,000	1,370,000	800,000	1,650,000	7,360,000
Lake Cook Road Improvement	370,000	370,000	-	-	-	740,000
Weiland/Prairie Road Improvements	100,000	-	-	-	-	100,000
Municipal Parking Facility Maintenance	465,000	149,000	150,000	150,000	150,000	1,064,000
Buffalo Grove Road Improvement	570,000	570,000	570,000	-	-	1,710,000
Route 83 Pedestrian Overpass	200,000	-	-	-	-	200,000
Subtotal	**19,212,000**	**10,380,600**	**11,213,600**	**7,806,000**	**14,130,000**	**62,742,200**
						-
Water & Sewer						-
Capacity Management Operations and Maintenance	42,000	19,000	39,000	50,000	50,000	200,000
Lift Station Repair and Rehabilitation	1,330,000	1,285,000	50,000	1,250,000	50,000	3,965,000
Pump House Repairs and Upgrades	150,000	640,000	500,000	220,000	220,000	1,730,000
Villagewide Sanitary Sewer Replacement	1,190,000	1,110,000	1,075,000	1,075,000	1,075,000	5,525,000
Villagewide Water Main Replacement	2,100,000	2,600,000	3,750,000	4,750,000	6,000,000	19,200,000
Subtotal	**4,812,000**	**5,654,000**	**5,414,000**	**7,345,000**	**7,395,000**	**30,620,000**
						-
Information Technology						-
Police Mobile Computers	30,000	-	-	-	-	30,000
Server Replacements	-	12,000	-	25,000	-	37,000
Telephone System	-	150,000	-	-	-	150,000
Fire - Radio Replacement	54,000	-	-	-	-	54,000
Subtotal	**84,000**	**162,000**	**-**	**25,000**	**-**	**271,000**

-

2020 Capital Projects Forecasted Requests by Fund						
Golf Courses						-
Golf Course Parking Lot Maintenance	14,000	-	30,000	-	40,000	84,000
Buffalo Grove Golf Course Improvements	30,000	10,000	10,000	10,000	20,000	80,000
Arboretum Golf Course Improvements	88,000	121,000	121,000	1,040,000	250,000	1,620,000
Subtotal	**132,000**	**131,000**	**161,000**	**1,050,000**	**310,000**	**1,784,000**
						-
TOTAL	**52,226,733**	**26,584,967**	**18,366,600**	**18,371,000**	**22,855,000**	**138,404,300**

RESERVE FOR CAPITAL REPLACEMENT – EQUIPMENT AND VEHICLES

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

The village maintains a capital replacement fund with the intent to fund the amortization on each vehicle. Ideally, when vehicles are scheduled for replacement the replacement cost will be fully funded. Each replacement vehicle or equipment purchase must go through the procurement process including Board authorization to bid and award of bid. This ensures that the procurement remains consistent with the budget and that identified funding is available at the time of purchase. Listed below are the capital equipment purchases in FY2020:

Unit #	Description of Current Unit	Department	Projected 2020 Replacement Cost
218	KME Predator 2007	Fire	$350,000
227	Ford F-450 2012	Fire	$170,000
248	Ford F-250 2008	Fire	$65,000
298	Ford Explorer 2010	Fire	$45,000
299	Ford E-350	Fire	$70,000
G13	Generator Station 26 1980	Fire	$100,000
710	Explorer 2017	Police	$36,000
719	Explorer 2017	Police	$36,000
725	Explorer 2017	Police	$36,000
740	Explorer 2016	Police	$36,000
742	Explorer 2015	Police	$36,000
748	Ford Ranger 2007	Police	$40,000
TR33	Speed Alert 24 2017	Police	$26,000
442	Chevrolet 2005	Building Maintenance	$40,000
473	GMC Aerial 2004	Forestry	$165,000
FEL2	New Holland B110 2005	Water	$130,000
435	International Combination	Sewer	$250,000
430	New - Mobile Repair Vehicle	Central Garage	$125,000
	TOTAL		$1,756,000

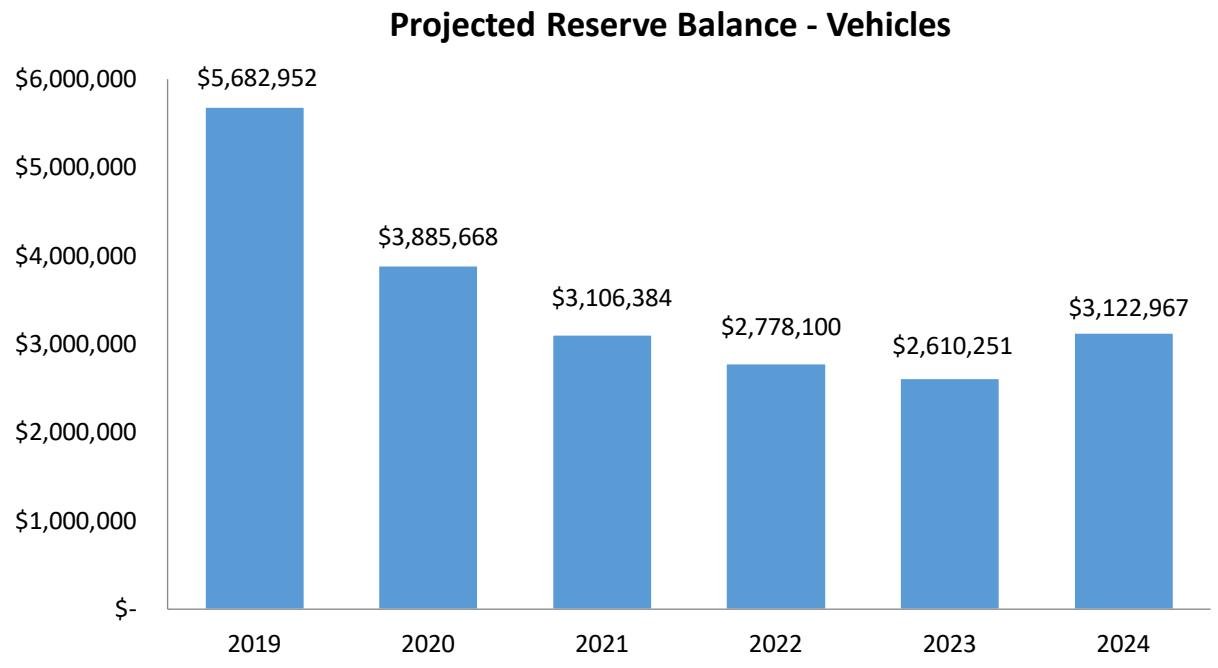
All purchases listed above will be funded through the Village's capital reserve fund.

The 2020 budget includes a $512,716 transfer to replenish the capital reserve – vehicle account. The Village projects to have a reserve balance for vehicle replacement of $5.7 million as of December 31, 2019. The table below shows the projected vehicle replacement costs through 2024. It is important that the reserve be funded in order to minimize impact to future budgets.

PLANNED CAPITAL RESERVE REPLACEMENTS BY DEPARTMENT - VEHICLES (IN DOLLARS)

Department	2020	2021	2022	2023	2024	Subtotal
OVM	-	-	-	-	19,565	19,565
Fire	800,000	625,000	465,000	385,000	72,000	2,347,000
Police	246,000	366,000	190,000	315,000	320,000	1,437,000
Comm Development	-	25,000	-	-	-	25,000
Engineering	-	38,000	40,000	-	-	78,000
Building Maintenance	40,000	65,000	-	-	-	105,000
Streets	-	358,000	118,000	121,000	121,000	718,000
Forestry	165,000	315,000	308,000	-	120,000	908,000
Drainage	-	-	28,000	20,000	-	48,000
Water	130,000	203,000	143,000	-	28,000	504,000
Sanitary Sewer	250,000	315,000	-	-	-	565,000
Central Garage	125,000	-	-	-	-	125,000
Total	**$1,756,000**	**$2,310,000**	**$1,292,000**	**$841,000**	**$680,565**	**$6,879,565**

The following graph projects the balance of the Reserve for Capital Replacement for Vehicles assuming a yearly funding level of $512,716.



Village of Buffalo Grove
CIP Project List By Fund

8/1/2019

Project #	Source	Title	Year 1 2020	Year 2 2021	Year 3 2022	Year 4 2023	Year 5 2024	*Year 1-5*	*Year 6-10*	*Year 11-15*	*Year 16-20*	*Total*
General Fund												
1001		Villagewide Comprehensive Planning and Design	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ 250,000	$ -	$ 400,000
3001		Annual Sidewalk Maintenance	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 5,000,000
3001.5	Split	Annual Bike Path Maintenance	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 3,000,000
4001		Storm Water System Upgrades	$ 560,000	$ 420,000	$ 420,000	$ 400,000	$ 400,000	$ 2,200,000	$ 2,125,000	$ 2,250,000	$ 3,500,000	$ 10,075,000
5012		Fire - Cardiac Monitors	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ 280,000	$ -	$ 315,000
5014		Fire - SCBA Equipment	$ -	$ -	$ -	$ 325,000	$ -	$ 325,000	$ -	$ -	$ -	$ 325,000
		Subtotal	*$ 1,145,000*	*$ 820,000*	*$ 820,000*	*$ 1,125,000*	*$ 800,000*	*$ 4,710,000*	*$ 4,125,000*	*$ 4,780,000*	*$ 5,500,000*	*$ 19,115,000*
Capital Projects - Facilities												
1003		Flooring Capital Replacement Projects	$ 118,154	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 198,154	$ 250,000	$ 250,000	$ 250,000	$ 948,154
1004		Fire Station #27 Remodel	$ 48,000	$ 868,655	$ -	$ -	$ -	$ 916,655	$ -	$ -	$ -	$ 916,655
1005		HVAC Unit Replacements	$ 140,000	$ 90,000	$ 100,000	$ 100,000	$ 100,000	$ 530,000	$ 250,000	$ 250,000	$ 250,000	$ 1,280,000
1006		Roof Capital Replacement Projects	$ 553,954	$ 85,000	$ 420,000	$ -	$ -	$ 1,058,954	$ 191,800	$ 250,000	$ 300,000	$ 1,800,754
1007		Fire Station Sign Replacement	$ 28,000	$ 28,000	$ 28,000	$ -	$ -	$ 84,000	$ -	$ -	$ -	$ 84,000
1008		Village Campus Long Range Planning	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
1009		Village Gateway Feature (Milwaukee Ave/Deerfield Ave)	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000	$ -	$ 10,000	$ -	$ 60,000
1010		Police Headquarters	$ 150,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 550,000	$ 9,540,000	$ 850,000	$ -	$ 10,940,000
1011		Fire Station #26 Addition	$ -	$ 2,745,712	$ 40,000	$ -	$ -	$ 2,785,712	$ -	$ -	$ 250,000	$ 3,035,712
1012		Public Works Facility	$ 25,000,000	$ 2,000,000	$ -	$ -	$ -	$ 27,000,000	$ -	$ -	$ 250,000	$ 27,250,000
1013		Village Hall - Office Remodel	$ 68,425	$ -	$ -	$ -	$ -	$ 68,425	$ 4,300,000	$ -	$ -	$ 4,368,425
1014		Fire Station 25 Replacement	$ 400,000	$ 3,500,000	$ -	$ -	$ -	$ 3,900,000	$ -	$ -	$ -	$ 3,900,000
1015	New	Pace/Metra Facility	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000	$ -	$ -	$ -	$ 110,000
1016	New	Police Station Entrance Sign	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 50,000
1017	New	Fuel Island	$ -	$ -	$ -	$ 800,000	$ -	$ 800,000	$ -	$ -	$ -	$ 800,000
1018	New	Fleet Apparatus Bay Entrance	$ 145,200	$ -	$ -	$ -	$ -	$ 145,200	$ -	$ -	$ -	$ 145,200
		Subtotal	*$ 26,841,733*	*$ 9,437,367*	*$ 758,000*	*$ 1,020,000*	*$ 220,000*	*$ 38,277,100*	*$ 14,531,800*	*$ 1,610,000*	*$ 1,300,000*	*$ 55,718,900*
Capital Projects - Streets												
3002		Annual Street Maintenance	$ 16,007,000	$ 7,251,600	$ 9,123,600	$ 6,856,000	$ 12,330,000	$ 51,568,200	$ 24,755,200	$ 20,000,000	$ 20,000,000	$ 116,323,400
3003		Collector Route Maintenance & Rehabilitation Project	$ 1,500,000	$ 2,040,000	$ 1,370,000	$ 800,000	$ 1,650,000	$ 7,360,000	$ 2,500,000	$ 1,200,000	$ 1,550,000	$ 12,610,000
3004		Lake Cook Road Improvement	$ 370,000	$ 370,000	$ -	$ -	$ -	$ 740,000	$ -	$ -	$ -	$ 740,000
3005		Weiland/Prairie Road Improvements	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
3006		Municipal Parking Facility Maintenance	$ 465,000	$ 149,000	$ 150,000	$ 150,000	$ 150,000	$ 1,064,000	$ 625,000	$ 700,000	$ 750,000	$ 3,139,000
3007	New	Buffalo Grove Road Improvement	$ 570,000	$ 570,000	$ 570,000	$ -	$ -	$ 1,710,000	$ -	$ -	$ -	$ 1,710,000
3008	New	Route 83 Pedestrian Overpass	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000	$ -	$ -	$ -	$ 200,000
		Subtotal	*$ 19,212,000*	*$ 10,380,600*	*$ 11,213,600*	*$ 7,806,000*	*$ 14,130,000*	*$ 62,742,200*	*$ 27,880,200*	*$ 21,900,000*	*$ 22,300,000*	*$ 134,822,400*
Water & Sewer Fund												
6001		Capacity Management Operations and Maintenance	$ 42,000	$ 19,000	$ 39,000	$ 50,000	$ 50,000	$ 200,000	$ 250,000	$ 250,000	$ 250,000	$ 950,000
6002		Lift Station Repair and Rehabilitation	$ 1,330,000	$ 1,285,000	$ 50,000	$ 1,250,000	$ 50,000	$ 3,965,000	$ 662,000	$ 1,350,000	$ 1,500,000	$ 7,477,000
6003		Pump House Repairs and Upgrades	$ 150,000	$ 640,000	$ 500,000	$ 220,000	$ 220,000	$ 1,730,000	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 6,730,000
6004		Villagewide Sanitary Sewer Replacement	$ 1,190,000	$ 1,110,000	$ 1,075,000	$ 1,075,000	$ 1,075,000	$ 5,525,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 20,525,000
6005		Villagewide Water Main Replacement	$ 2,100,000	$ 2,600,000	$ 3,750,000	$ 4,750,000	$ 6,000,000	$ 19,200,000	$ 26,500,000	$ 26,500,000	$ 26,500,000	$ 98,700,000
		Subtotal	*$ 4,812,000*	*$ 5,654,000*	*$ 5,414,000*	*$ 7,345,000*	*$ 7,395,000*	*$ 30,620,000*	*$ 33,912,000*	*$ 34,600,000*	*$ 35,250,000*	*$ 134,382,000*
IT Fund												
5006		Police Mobile Computers	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000	$ 120,000	$ 120,000	$ 120,000	$ 390,000
5007		Server Replacements	$ -	$ 12,000	$ -	$ 25,000	$ -	$ 37,000	$ 50,000	$ 50,000	$ 25,000	$ 162,000
5009		Telephone System	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000	$ -	$ 150,000	$ -	$ 300,000
5013		Fire - Radio Replacement	$ 54,000	$ -	$ -	$ -	$ -	$ 54,000	$ 100,000	$ 54,000	$ -	$ 208,000
		Subtotal	*$ 84,000*	*$ 162,000*	*$ -*	*$ 25,000*	*$ -*	*$ 271,000*	*$ 270,000*	*$ 374,000*	*$ 145,000*	*$ 1,060,000*
Golf Fund												
2003		Golf Course Parking Lot Maintenance	$ 14,000	$ -	$ 30,000	$ -	$ 40,000	$ 84,000	$ 25,000	$ 25,000	$ 25,000	$ 159,000
2004	New	Buffalo Grove Golf Course Improvements	$ 30,000	$ 10,000	$ 10,000	$ 10,000	$ 20,000	$ 80,000	$ -	$ 430,000	$ -	$ 510,000
2005	New	Arboretum Golf Course Improvements	$ 88,000	$ 121,000	$ 121,000	$ 1,040,000	$ 250,000	$ 1,620,000	$ 1,100,000	$ 225,000	$ -	$ 2,945,000
		Subtotal	*$ 132,000*	*$ 131,000*	*$ 161,000*	*$ 1,050,000*	*$ 310,000*	*$ 1,784,000*	*$ 1,125,000*	*$ 680,000*	*$ 25,000*	*$ 3,614,000*
		TOTAL	**$ 52,226,733**	**$ 26,584,967**	**$ 18,366,600**	**$ 18,371,000**	**$ 22,855,000**	**$ 138,404,300**	**$ 81,844,000**	**$ 63,944,000**	**$ 64,520,000**	**$ 348,712,300**

Villagewide Comprehensive Planning and Design



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	$ 150,000
Initial Proposal Date	2018
Design Work	2020
Project Work	N/A
Recurrence	2030
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	150.75.560.30

Location

Planning Document

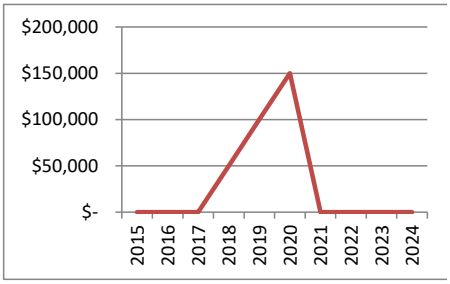
Issue

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 would be 2-year project kicking off in 2019 and would carry into 2020. The Comprehensive Plan project will include a village-wide analysis, vision, and plan; a deeper dive analysis and plan for the Milwaukee Avenue and Dundee Road corridors; and design guidelines for the Lake Cook Corridor.

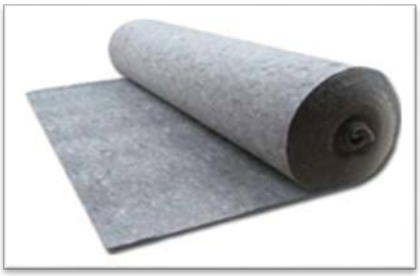
10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018 (Estimated)	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ 50,000	$ 100,000	$ 150,000
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 150,000	$ -	$ -	$ -	$ -	$ 150,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 250,000	$ -	$ 250,000	$ 150,000	$ 400,000

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	$ -
Initial Proposal Date	2015
Design Work	2018
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 1,200,000
Last Deferred	2019-$98,154
Last Incurred	2018
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Buildings

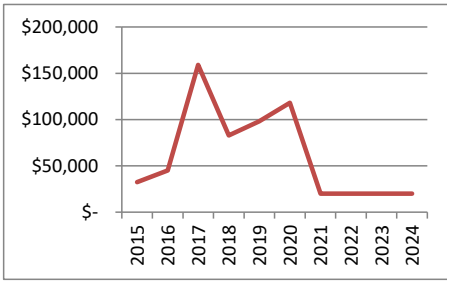
Issue

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

Solution

2020 work includes deferred 2019 projects: Village Hall carpet and tile, PSC 2nd floor carpet, PD basement tile, and FS #26 tile.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 32,452	$ 44,932	$ 159,033	$ 82,768	$ 98,154	$ 417,339
	2020	**2021**	**2022**	**2023**	**2024**	**Short Term**
Short Term	$ 118,154	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 198,154
	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	$ 198,154	$ 948,154

CIP

Fire Station #27 Remodel



Project #	1004
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2016
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ 5,469,400
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Station #27

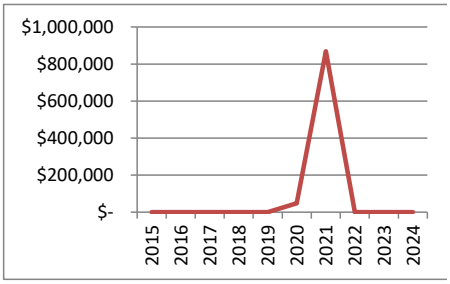
Issue

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

Solution

For 2020, the apparatus bay concrete floors need to be re-epoxied, including full removal of existing failed coatings. In 2021, work would begin on a moderate renovation of the residential space (700 sq ft/$87,500) and completion of the first floor fire sprinkler system ($100,000). Other costs identified by Wold included Soft Costs ($74,130), Facility analysis ($30,250), Furniture/Fixtures/Equipment ($15,000) and contingency ($61,775) for a total of $868,655.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 48,000	$ 868,655	$ -	$ -	$ -	$ 916,655
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 916,655	$ 916,655

CIP

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	$ -
Initial Proposal Date	2015
Design Work	2020
Project Work	2020
Recurrence	2038
Asset Valuation	$ 1,580,038
Last Deferred	2018-2019
Last Incurred	2018 (Unbudgeted)
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Facilities

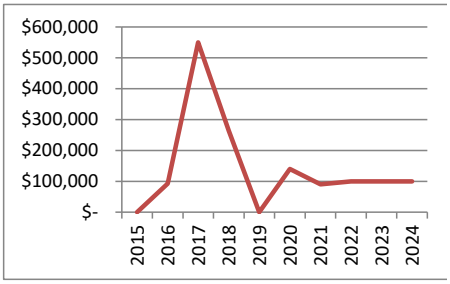
Issue

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

Solution

2020 work includes HVAC controls at Police, a replacement air handler at BGGC, a replacement HVAC unit at Well #7, and replacement of the roof top units at Arboretum.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ 92,237	$ 550,000	$ 263,541	$ -	$ 905,778

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 140,000	$ 90,000	$ 100,000	$ 100,000	$ 100,000	$ 530,000

	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	$ 530,000	$ 1,280,000

CIP

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	$ -
Initial Proposal Date	2014
Design Work	2018
Project Work	2020
Recurrence	2050
Asset Valuation	$ 2,000,000
Last Deferred	2018-2019
Last Incurred	2017
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Facilities

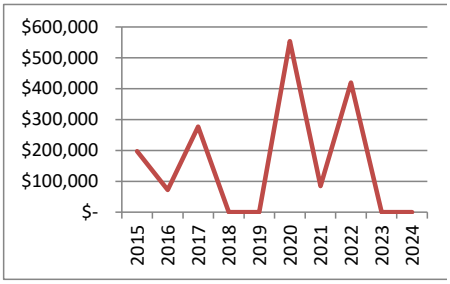
Issue

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

Solution

For 2020, work is planned to include deferred work from 2019 (Police, Public Service Center, and Well #1) as well as skylight repairs and replacement at Police ($10k)

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 197,766	$ 72,000	$ 276,850	$ -	$ -	$ 546,616

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 553,954	$ 85,000	$ 420,000	$ -	$ -	$ 1,058,954

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 191,800	$ 250,000	$ 300,000	$ 741,800	$ 1,058,954	$ 1,800,754

Fire Station Sign Replacement



Project #	1007
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2016
Design Work	2020
Project Work	2020
Recurrence	2041
Asset Valuation	$ 84,000
Last Deferred	2017-2019
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Stations 25, 26, & 27

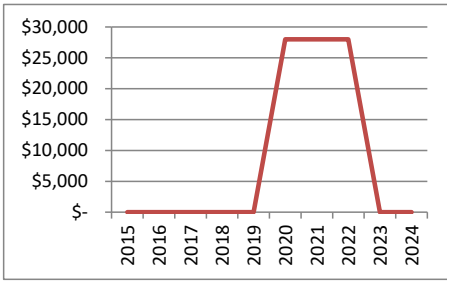
Issue

The current signs are deteriorated and poorly oriented for visibility.

Solution

Plan for replacement of one sign at each fire station, over each of three years. The first sign replacement would be at Fire Station 26 in 2020, as this sign is no longer standing on its own.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 28,000	$ 28,000	$ 28,000	$ -	$ -	$ 84,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 84,000	$ 84,000

CIP

Village Campus Long Range Planning



Project #	1008
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	New
User Department	Community Development
Coordinator	Community Development
Current Budget	$ 80,000
Initial Proposal Date	2017
Design Work	2020
Project Work	N/A
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Campus Planning

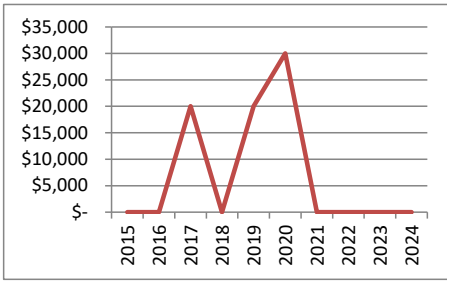
Issue

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

Solution

In 2017, the Village used Wold Architects to begin a space needs assessment of the current buildings. In 2019 the Village began to evaluate solutions for facility options, with work planned to continue into 2020.

10 Year Financial Trend

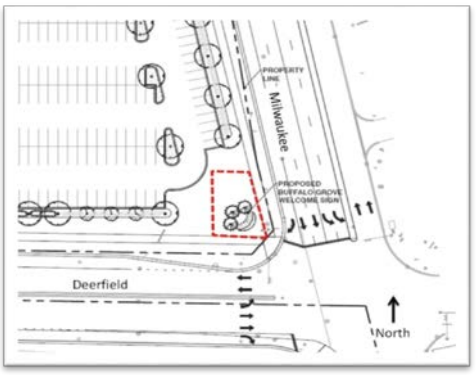


Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ 20,000	$ -	$ 20,000	$ 40,000
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000

CIP

Village Gateway Feature (Milwaukee Ave/Deerfield Ave)



Project #	1009
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	New
User Department	Community Development
Coordinator	Community Development
Current Budget	$ 25,000
Initial Proposal Date	2017
Design Work	2020-21
Project Work	2022
Recurrence	2030 (First Maintenance)
Asset Valuation	$ 50,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Corner of Milwaukee Ave and Deerfield Ave

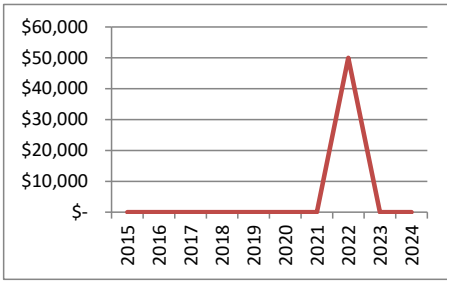
Issue

As part of the Woodman's project, staff has proposed the replacement of the Village entrance sign with a new "gateway" feature.

Solution

A new gateway feature, possibly including a new sign, landscaping, and pedestrian amenities would be designed in 2020-21 for construction in 2022.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 10,000	$ -	$ 10,000	$ 50,000	$ 60,000

Police Headquarters



Project #	1010
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	Police
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2020
Project Work	2020
Recurrence	2035
Asset Valuation	$ 11,920,340
Last Deferred	2019
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Police Headquarters

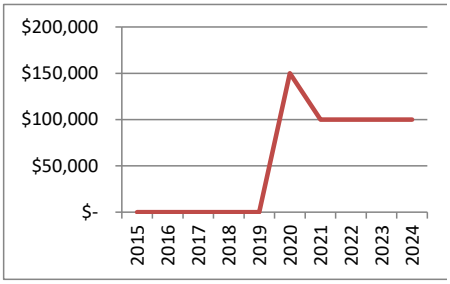
Issue

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

Solution

For 2020, Police is again requesting two areas of deferred work. First, the locker room shower areas, in both the men's and women's locker rooms needs a full remodel with work to reconfigure the space to add privacy. All tile work and plumbing is original and showing wear and tear beyond what regular maintenance can repair. Second, the patio area outside of the training room needs work to repair or replace heaved sections of concrete and eliminate trip hazards. Some landscaping work is needed to keep dirt off the walkway and patio, through landscaped terrace work. Finally, the patio furnishings need replacement.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 150,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 550,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 9,540,000	$ 850,000	$ -	$ 10,390,000	$ 550,000	$ 10,940,000

CIP

Fire Station #26 Addition



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	2020
Project Work	2021
Recurrence	2035 (First Renovation)
Asset Valuation	$ -
Last Deferred	2009-2019
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Station 26

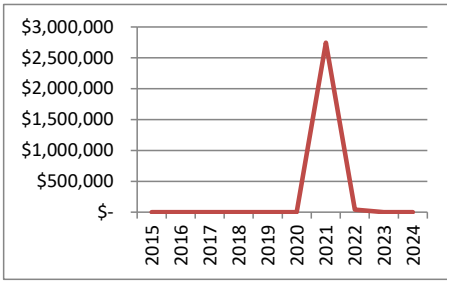
Issue

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

Solution

Wold Architects recommended a major renovation (7,000 sq ft/$301,00) and adding an additional 1,500 square feet ($1,175,000). The apparatus bays and support areas would be remodeled but would remain substantially the same. Other costs identified by Wold included Soft Costs ($265,152), Facility analysis ($733,600), Furniture & Equipment ($50,000) and contingency ($220,960) for a total of $2,745,712.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ 2,745,712	$ 40,000	$ -	$ -	$ 2,785,712
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 2,785,712	$ 3,035,712

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	2019
Project Work	2020-2021
Recurrence	2035 (First Renovation)
Asset Valuation	$ 30,000,000
Last Deferred	2007-2019
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

TBD

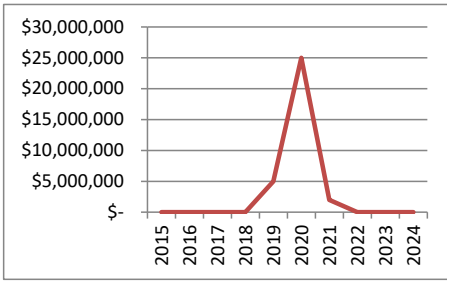
Issue

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

Solution

Public Works has outgrown both its facility and the yard space available on the current parcel as discussed in detail in the 2017 Facility Space Needs Assessment. This project would move Public Works to a new site, with all associated land acquisition, land development, and building expenses. Land Acquisition, planning and engineering are programmed for 2019, with major facility consturction programmed for 2020.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 5,000,000	$ 5,000,000
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 25,000,000	$ 2,000,000	$ -	$ -	$ -	$ 27,000,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 27,000,000	$ 27,250,000

CIP

Village Hall - Office Remodel



Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2020
Project Work	2020
Recurrence	2035
Asset Valuation	$ 3,847,200
Last Deferred	2019
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Hall

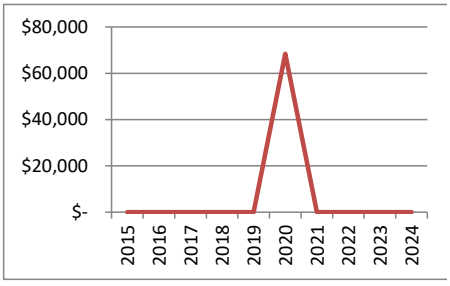
Issue

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

Solution

Project would include design work, construction, and key card access control for the space. Design and construction are being programmed for 2020.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 68,425	$ -	$ -	$ -	$ -	$ 68,425
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 4,300,000	$ -	$ -	$ 4,300,000	$ 68,425	$ 4,368,425

CIP

Fire Station 25 Replacement



Project #	1014
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2020
Project Work	2021
Recurrence	2061
Asset Valuation	$ 4,457,930
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Station 25

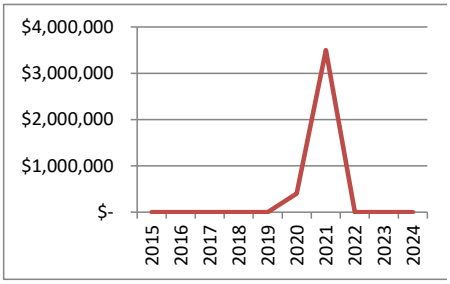
Issue

Fire Station 25 was built in 1972 and underwent major renovations in 1992, 1997, and 2004. As Buffalo Grove and surrounding communities grew, the location of the fire station is not optimal for fire and EMS response times. The building and infrastructure is 47 years old.

Solution

Relocating and building a replacement Fire Station 25 would provide a building that would be more energy efficient, designed for its intended purpose as a full time fire station, would better serve the citizens by being better located for the current Buffalo Grove boundaries and would have a useful life of 50 years. Construction costs are based on a 10,000 square foot fire station at $350 per square foot. Costs do not include the property values of the current Fire Station 25 location and its relocated property.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	**2021**	**2022**	**2023**	**2024**	**Short Term**
Short Term	$ 400,000	$ 3,500,000	$ -	$ -	$ -	$ 3,900,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ 3,900,000	$ 3,900,000

CIP

Pace/Metra Facility



Project #	1015
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2020
Project Work	2020
Recurrence	2035
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	Metra Parking Fund
Account Number	0

Location

Metra Train Station Area

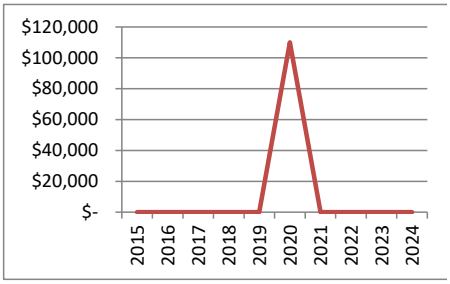
Issue

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

Solution

For 2020, funds are requested to address parking lot repairs ($50k), Sign replacement (25k), Landscaping repair ($20k) and Fence repairs ($15k)

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 110,000	$ -	$ -	$ -	$ -	$ 110,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 110,000	$ 110,000

CIP

Police Station Entrance Sign



Project #	1016
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	New
User Department	PD
Coordinator	PD
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Police Station Main Entrance

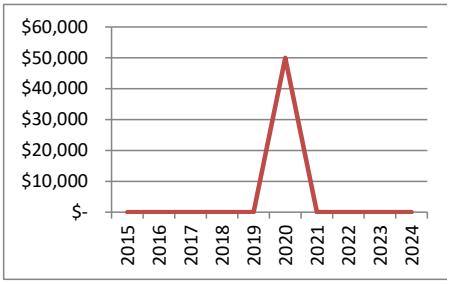
Issue

Due to the current design of the station/parking lot, visitors are often confused on where the main entrance is located without a large sign indicating where to go. Also, a lighted sign will help citizens, who are sometimes in a frantic state, easily locate the police department at night or in poor weather conditions.

Solution

The solution will be the one time installation of a new sign at main entrance with the lighted design as shown in the Tulsa Police photo and the font shown in the Shreveport design.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 50,000	$ -	$ -	$ -	$ -	$ 50,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 50,000	$ 50,000

Fuel Island



Project #	1017
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2022
Project Work	2023
Recurrence	2053
Asset Valuation	$ 800,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Public Service Center

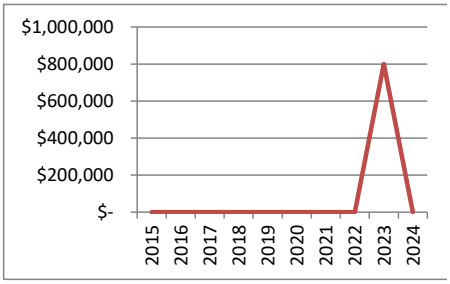
Issue

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

Solution

Work should begin to plan for the full replacement of the fuel island before 2024.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ -	$ -	$ 800,000	$ -	$ 800,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 800,000	$ 800,000

Fleet Apparatus Bay Entrance



Project #	1018
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2020
Project Work	2020
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Public Service Center

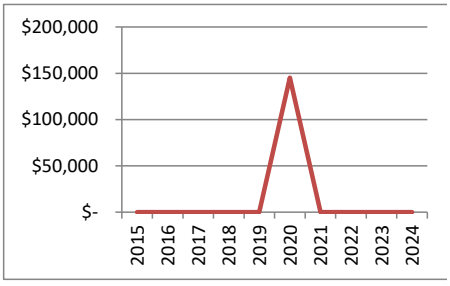
Issue

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

Solution

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

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	**2021**	**2022**	**2023**	**2024**	**Short Term**
Short Term	$ 145,200	$ -	$ -	$ -	$ -	$ 145,200
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ 145,200	$ 145,200

CIP

Golf Course Parking Lot Maintenance



Project #	2003
Category	2-Golf Course Improvements
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2018
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	2018
Fund	Golf Fund
Account Number	0

Location

Golf Courses

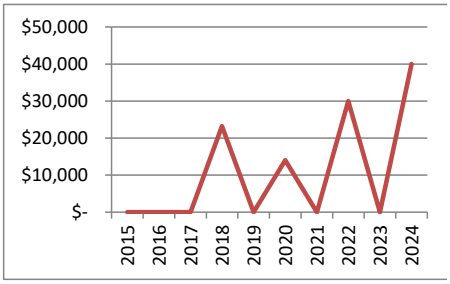
Issue

Golf course parking lots require routine sealing, restriping, and reconstruction in order to maintain driveability. This includes two lots at BGGC and one lot at Arboretum. In total, 231,372 sqft of parking lot requires ongoing maintenance.

Solution

The 2020 improvements would occur at the BGGC Maintenance Facility lot.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018 (Estimated)	2019	Historical
Historical	$ -	$ -	$ -	$ 23,225	$ -	$ 23,225

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 14,000	$ -	$ 30,000	$ -	$ 40,000	$ 84,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 25,000	$ 25,000	$ 25,000	$ 75,000	$ 84,000	$ 159,000

CIP

Buffalo Grove Golf Course Improvements



Project #	2004
Category	3-Street, Sidewalk & Bikepath
Priority	4-Contributory
Useful Life	21 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ -
Initial Proposal Date	2018
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	Golf Fund
Account Number	0

Location

Buffalo Grove Golf Course

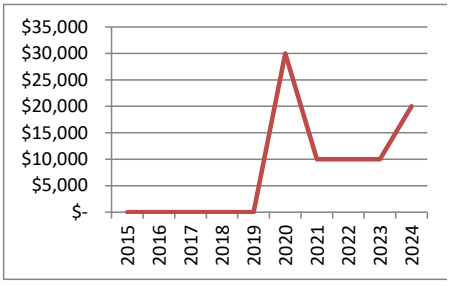
Issue

At Buffalo Grove Golf Course, the major infrastucture needing upgrades includes cart paths and irrigation systems.

Solution

For 2020, work at the Buffalo Grove Golf Course is planned to add cart paths ($10k) and replace an irrigation pump ($20k). Cart path improvements are being planned at $10k per year.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 30,000	$ 10,000	$ 10,000	$ 10,000	$ 20,000	$ 80,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 430,000	$ -	$ 430,000	$ 80,000	$ 510,000

CIP

Arboretum Golf Course Improvements



Project #	2005
Category	4-Storm Water Management
Priority	4-Contributory
Useful Life	22 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ -
Initial Proposal Date	2018
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	Golf Fund
Account Number	0

Location

Arboretum Golf Course

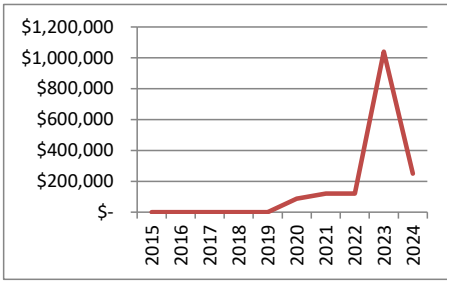
Issue

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

Solution

For 2020, work at Arboretum Golf Course is planned to replaced an irrigation control box ($13k) and begin rebuild of a third of the course's sand traps ($75k). The sand trap work would continue for three years. Additionally, cart path replacement is shown at $800,000 in the 6-10 year range.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 88,000	$ 121,000	$ 121,000	$ 1,040,000	$ 250,000	$ 1,620,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,100,000	$ 225,000	$ -	$ 1,325,000	$ 1,620,000	$ 2,945,000

CIP

Annual Sidewalk Maintenance



Project #	3001
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ 200,000
Initial Proposal Date	Ongoing
Design Work	2020
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 18,000,000
Last Deferred	2019 ($150,000)
Last Incurred	2019
Fund	General Fund
Account Number	100.55.10.535.05

Location

Village Right of Way

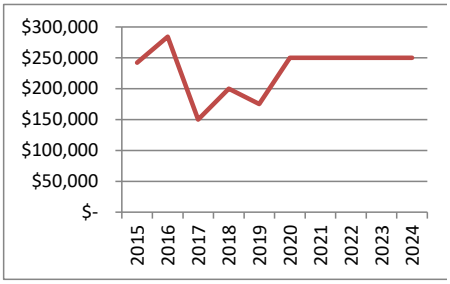
Issue

In 2020, Bike Path Maintenance was separated into CIP 3001.5 - Annual Bike Path Maintenance. Numbers prior to 2020 include both projects. A sidewalk repair program helps maintain the pedestrian and multipurpose routes within the Buffalo Grove.

Solution

The Village performs an annual sidewalk maintenance program. The 2020 project is currently focusing on sidewalk repair located primarily in the southern section of the Village.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 242,094	$ 284,223	$ 150,000	$ 200,000	$ 175,000	$ 1,051,317

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,250,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 3,750,000	$ 1,250,000	$ 5,000,000

CIP

Annual Bike Path Maintenance



Project #	3001.5
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	31 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	Split 2020
Design Work	2020
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 9,000,000
Last Deferred	N/A
Last Incurred	N/A
Fund	General Fund
Account Number	100.55.10.535.06

Location

Village Right of Way

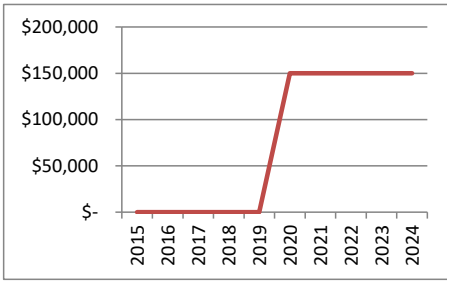
Issue

In 2020, Bike Path Maintenance was separated from CIP 3001 - Annual Sidewalk Maintenance. A Bikepath repair program helps maintain the bicycle routes within Buffalo Grove.

Solution

The Village performs an annual bikepath maintenance program.

10 Year Financial Trend

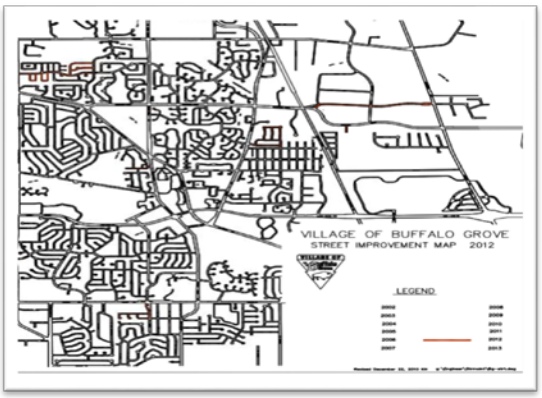


Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 750,000	$ 750,000	$ 750,000	$ 2,250,000	$ 750,000	$ 3,000,000

CIP

Annual Street Maintenance



Project #	3002
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 1,000,000
Initial Proposal Date	Ongoing
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 190,080,000
Last Deferred	2019 ($7,140,000)
Last Incurred	2019
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

Village Right of Way

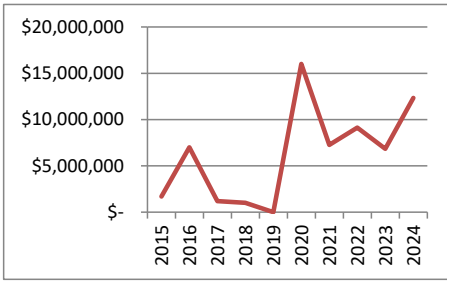
Issue

The Villages streets need to be maintained on a reoccuring basis.

Solution

The annual street maintenance and rehabilitation program is covered in each year's CIP. The Village streets are reviewed annual and evaluated for all types of maintenance or improvement, with the 2020 request covering $10.8 mil in backlogged work and $4.24 mil in current need. In addition, final invoices from the state are anticipated for Raupp Blvd Bridge ($47k) and Dundee and BG Road Intersection Improvements ($20k)

10 Year Financial Trend



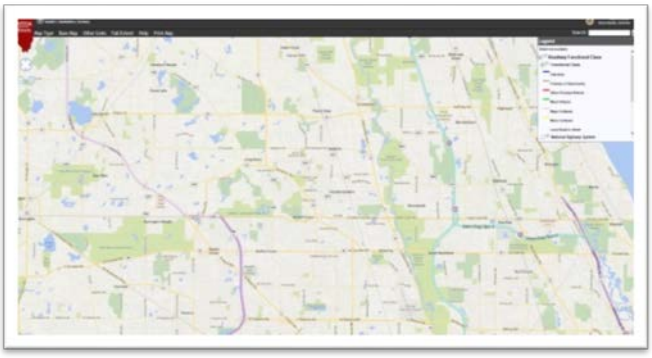
Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 1,688,228	$ 7,011,616	$ 1,201,000	$ 1,000,000	$ -	$ 10,900,844

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 16,007,000	$ 7,251,600	$ 9,123,600	$ 6,856,000	$ 12,330,000	$ 51,568,200

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 24,755,200	$ 20,000,000	$ 20,000,000	$ 64,755,200	$ 51,568,200	$ 116,323,400

Collector Route Maintenance & Rehabilitation Project



Project #	3003
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 300,000
Initial Proposal Date	2017
Design Work	2017-2019
Project Work	2020-2021
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

Village Right of Way

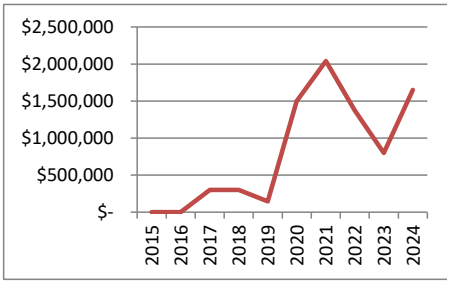
Issue

The Villages streets need to be maintained on a reoccuring basis.

Solution

These Village streets have been identified by the Illinois Department of Transportation as collector routes due to their width and amount of traffic. Federal funding is available at up to 80% reimbursement for design and construction as part of the Federal process. Currently, Brandywyn Lane and Thompson Blvd are in design for anticipated 2020-2022 construction and has been awarded $10 million in grant funds. Bernard Drive began the Phase I process in 2019. Checker Road and Old Checker Road are proposed to begin Phase I in 2020.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ 300,000	$ 300,000	$ 145,000	$ 745,000
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 1,500,000	$ 2,040,000	$ 1,370,000	$ 800,000	$ 1,650,000	$ 7,360,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 2,500,000	$ 1,200,000	$ 1,550,000	$ 5,250,000	$ 7,360,000	$ 12,610,000

CIP

Lake Cook Road Improvement



Project #	3004
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	2008
Design Work	2008-2018
Project Work	2018-2021
Recurrence	N/A
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2017
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

County Right of Way

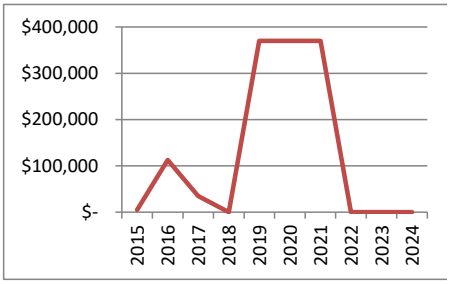
Issue

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

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be $3 million, however the Village received a $1.9 million Surface Transportation Program Grant which will reduce the total to $1,100,000 over three years.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 5,000	$ 112,556	$ 35,000	$ -	$ 370,000	$ 522,556
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 370,000	$ 370,000	$ -	$ -	$ -	$ 740,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 740,000	$ 740,000

Weiland/Prairie Road Improvements



Project #	3005
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 300,000
Initial Proposal Date	2008
Design Work	2008-2018
Project Work	2018-2020
Recurrence	N/A
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2013
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

County Right of Way

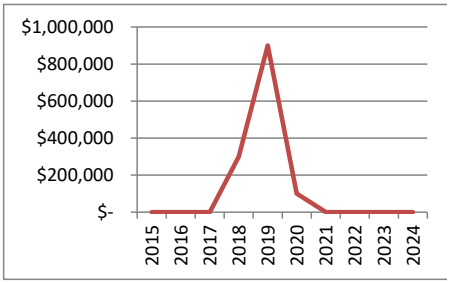
Issue

The Lake County Department of Transportation is planning on improving Weiland Road and Prairie Road from Route 22 to Lake Cook Road.

Solution

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

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ 300,000	$ 900,000	$ 1,200,000
	2020	2021	2022	2023	2024	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

CIP

Municipal Parking Facility Maintenance



Project #	3006
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 276,850
Initial Proposal Date	Ongoing
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Parking Lots

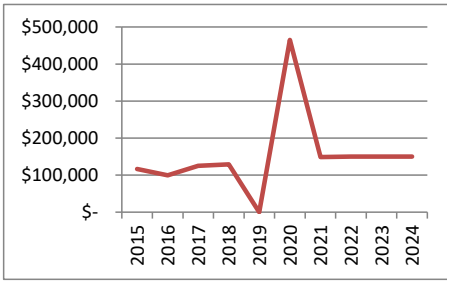
Issue

Routine sealing, restriping, and reconstruction of municipal lots is required.

Solution

The 2020 planned improvements include parking lots at the Police Station ($50k), the Public Service Center ($185k), Fire Station #25 (50k) and #26 ($3k), BGGC Maintenance ($15k) and Village Hall ($60k), FS 27 ($20k), Village Reservoirs #1, #2, and #6 ($2k).

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 116,828	$ 99,787	$ 125,000	$ 129,187	$ -	$ 470,802

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 465,000	$ 149,000	$ 150,000	$ 150,000	$ 150,000	$ 1,064,000

	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	$ 1,064,000	$ 3,139,000

CIP

Buffalo Grove Road Improvement



Project #	3007
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	2020
Project Work	2020
Recurrence	N/A
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

County Right of Way

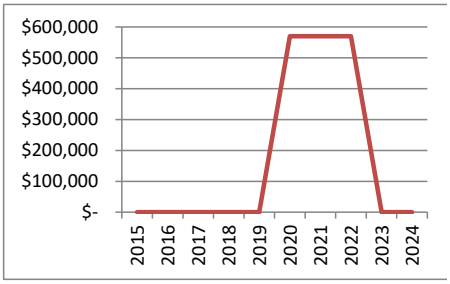
Issue

The Lake County Highway Department is planning on improving Buffalo Grove Road from Deerfield Parkway to Route 22.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be $1.7 million.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 570,000	$ 570,000	$ 570,000	$ -	$ -	$ 1,710,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 1,710,000	$ 1,710,000

CIP

Route 83 Pedestrian Overpass



Project #	3008
Category	3-Street, Sidewalk & Bikepath
Priority	2-Essential
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2020
Project Work	2020
Recurrence	2040
Asset Valuation	$ -
Last Deferred	0
Last Incurred	0
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location

State Right of Way

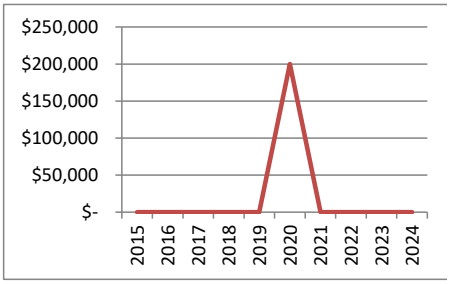
Issue

The pedestrial overpass at Route 83 needs to be repainted.

Solution

This project would be bid out in 2020 if approved.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	**2021**	**2022**	**2023**	**2024**	**Short Term**
Short Term	$ 200,000	$ -	$ -	$ -	$ -	$ 200,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ 200,000	$ 200,000

CIP

Storm Water System Upgrades



Project #	4001
Category	4-Storm Water Management
Priority	2-Essential
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ 300,000
Initial Proposal Date	Ongoing
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 250,078,002
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	100.55.25.560.40

Location

Village Easements and ROW

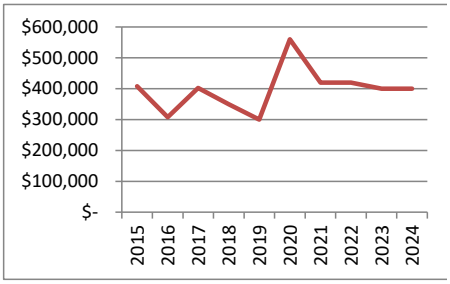
Issue

The storm sewer system requires annual maintenance.

Solution

This program provides for the annual televising inspection program and the resulting storm sewer lining, point repairs, or replacements at priority locations within the Village's storm sewer network as identified through this program. Additionally, this includes the rear yard storm sewer repairs, repairs associated with road improvement projects by the Village as well as other jurisdictions and limited streambank restoration efforts. The 2020 amount also includes the remaining $70,000 for a storm water study.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 408,162	$ 307,639	$ 402,239	$ 349,660	$ 300,000	$ 1,767,700
	2020	**2021**	**2022**	**2023**	**2024**	**Short Term**
Short Term	$ 560,000	$ 420,000	$ 420,000	$ 400,000	$ 400,000	$ 2,200,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 2,125,000	$ 2,250,000	$ 3,500,000	$ 7,875,000	$ 2,200,000	$ 10,075,000

CIP

Police Mobile Computers



Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Major Maintenance
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	0

Location

Police Vehicles

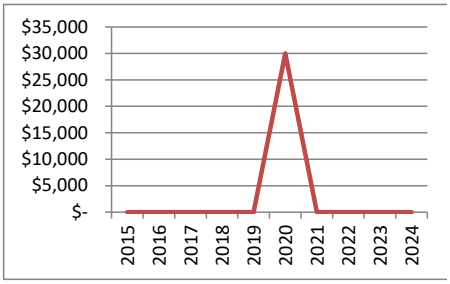
Issue

Ruggedized laptops in the Police vehicles are on a 5 year replacement schedule per the standards set by the GovIT Consortium. In 2020, new CAD software will be implemented by Northwest Central Dispatch.

Solution

In conjunction with the CAD implementation in 2020, all twenty-two mobile laptops in the Police vehicles are up for replacement. The current computers will be 8 years old at the time of replacement. In addition, there may be other hardware needs as the CAD system is implemented. A grant is expected to cover $90,000 with the remaining $30,000 to be paid for out of the Supervision Fund.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 120,000	$ 120,000	$ 120,000	$ 360,000	$ 30,000	$ 390,000

CIP

Server Replacements



Project #	5007	
Category	5-Technology	
Priority	2-Essential	
Useful Life	5 years	
Origination	Scheduled Upgrades	
User Department	IT	
Coordinator	IT	
Current Budget	$	25,000
Initial Proposal Date	2019	
Design Work	2020	
Project Work	2021	
Recurrence	2026	
Asset Valuation	$	100,000
Last Deferred	N/A	
Last Incurred	2019	
Fund	IT Fund	
Account Number	211.92.555.40	

Location

Village Network

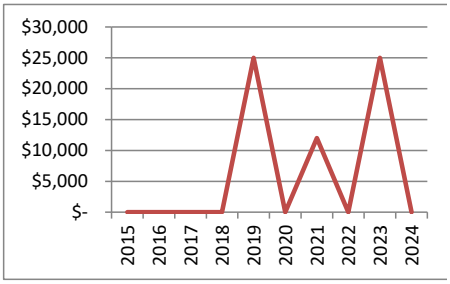
Issue

Computer Server Rack Equipment is scheduled for replacement on a 5 year cycle.

Solution

For 2021, one server is up for replacement.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 25,000	$ 25,000

	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ 12,000	$ -	$ 25,000	$ -	$ 37,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000	$ 50,000	$ 25,000	$ 125,000	$ 37,000	$ 162,000

Telephone System



Project #	5009
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	0
Design Work	2020
Project Work	2021
Recurrence	2031
Asset Valuation	$ 150,000
Last Deferred	N/A
Last Incurred	2010
Fund	IT Fund
Account Number	211.92.555.40

Location

Village Facilities

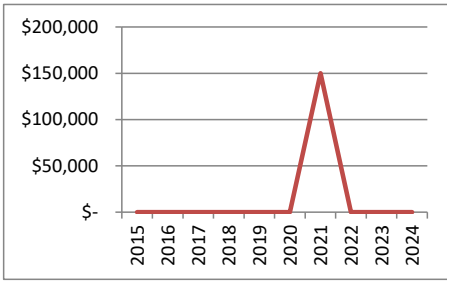
Issue

The telephone system was installed in 2011 and will need to be upgraded in 2021

Solution

This project plans to begin the search for the next phone system in 2020 in order to budget for Villagewide replacement in 2021.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ 150,000	$ -	$ -	$ -	$ 150,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 150,000	$ -	$ 150,000	$ 150,000	$ 300,000

CIP

Fire - Cardiac Monitors



Project #	5012
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	N/A
Project Work	2020
Recurrence	2029
Asset Valuation	$ 280,000
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	0

Location

BGFD Fire Apparatus

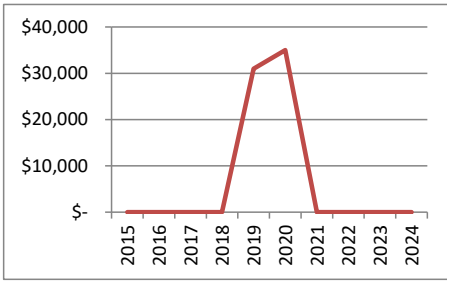
Issue

The cardiac monitors in use on the fire apparatus are at the end of their useful life. The fire apparatus cardiac monitors are not capable of providing real time recording of a cardiac event.

Solution

Purchase one replacement cardiac monitor in 2020 to upgrade Advanced Life Support capabilities of the fire apparatus. This will complete the cycle replacement of the 8 monitors, which are anticipated to have a useful life of 10 years.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 31,000	$ 31,000

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 35,000	$ -	$ -	$ -	$ -	$ 35,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 280,000	$ -	$ 280,000	$ 35,000	$ 315,000

Fire - Radio Replacement



Project #	5013
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	10 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	$ 45,000
Initial Proposal Date	2019
Design Work	2020
Project Work	2020
Recurrence	2030
Asset Valuation	$ 232,886
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	0

Location

BGFD Fire Apparatus

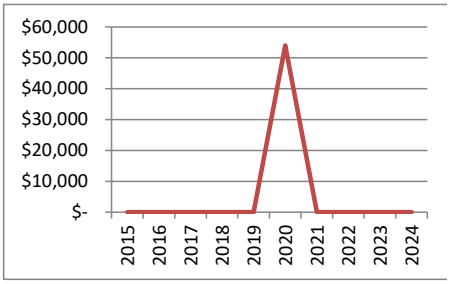
Issue

Additional radios are required for operations.

Solution

The BGFD portable radios were purchased in 2012 and only one was purchased as a spare. With the changes in technology and the need for additional radios, it has been determined that 6 additional portable radios will be needed for future operations and technology changes.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 54,000	$ -	$ -	$ -	$ -	$ 54,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 100,000	$ 54,000	$ -	$ 154,000	$ 54,000	$ 208,000

Fire - SCBA Equipment



Project #	5014
Category	5-Technology
Priority	2-Essential
Useful Life	9 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2023
Project Work	2023
Recurrence	2032
Asset Valuation	$ 253,364
Last Deferred	N/A
Last Incurred	2014
Fund	General Fund
Account Number	0

Location

BGFD Fire Apparatus

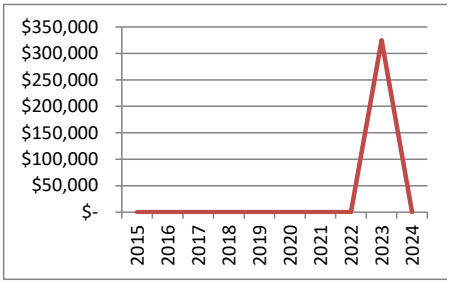
Issue

SCBA have an anticipated life span of three National Fire Protection Association (NFPA) standard cycles (approximately 9 years) to be considered for FEMA grant funding.

Solution

Self Contained Breathing Apparatus (SCBA) is one of the primary pieces of equipment used by the Fire Department. In 2014, FEMA grant funding was approved for a total amount of $253,364 (90% Grant $228,028 / 10% VBG $25,336). $325,000 is being programmed in 2023.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2020	2021	2022	2023	2024	Short Term
Short Term	$ -	$ -	$ -	$ 325,000	$ -	$ 325,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 325,000	$ 325,000

CIP

Capacity Management Operations and Maintenance



Project #	6001
Category	6-Water & Sanitary Sewer
Priority	1-Mandatory
Useful Life	Ongoing
Origination	MWRD Requirement
User Department	PW
Coordinator	PW
Current Budget	$ 54,000
Initial Proposal Date	2017
Design Work	N/A
Project Work	2018-2022
Recurrence	Yearly
Asset Valuation	$ 300,000
Last Deferred	N/A
Last Incurred	2017
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70

Location

Cook County Sewer System

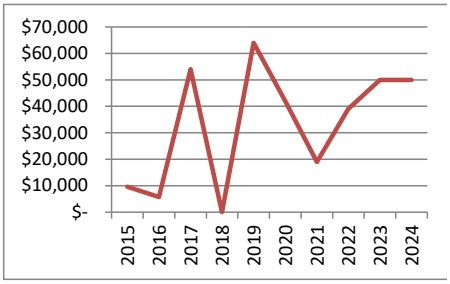
Issue

On July 10, 2014, MWRD adopted Article 8 of the Watershed Management Ordinance (WMO) that outlines the requirements of the new Inflow/Infiltration Control Program (IICP) that applies to all separate sanitary sewer systems tributary to MWRD.

Solution

Per the MWRD guidance document, the primary purpose of the IICP is to reduce sanitary sewer overflows (SSOs) and basement backups (BBs). There is a minimum level of requirements for all communities with additional requirements where SSOs and BBs occur. The IICP is split into two program requirements; a Short Term Program and a Long Term Program. The requirements of the Short Term Program are to be met by the end of 2019. The Long Program then starts in 2020 and continues in perpetuity or until MWRD develops a program to replace it.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 9,600	$ 5,700	$ 54,000	$ -	$ 64,000	$ 133,300

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 42,000	$ 19,000	$ 39,000	$ 50,000	$ 50,000	$ 200,000

	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	$ 200,000	$ 950,000

CIP

Lift Station Repair and Rehabilitation



Project #	6002
Category	6-Water & Sanitary Sewer
Priority	2-Essential
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 70,000
Initial Proposal Date	2001
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 12,000,000
Last Deferred	N/A
Last Incurred	2019
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70

Location

Twelve Lift Station Sites

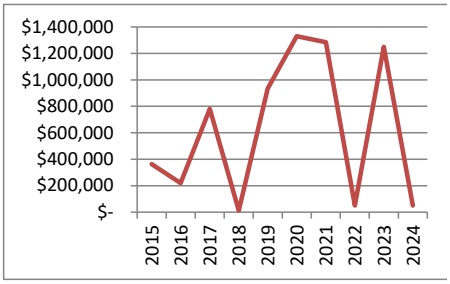
Issue

Chatham Lift Station has reached end of life and will need to be replaced or rehabilitated depending on the results of the 2018 engineering study.

Solution

This program continues the work identified at the Village's 12 lift station sites, such as condition evaluations, pump repairs, cathodic protection system renovations, maintenance lift repairs, and contractual painting. In 2020, Chatham Lift Station will be replaced while Cambridge Court Lift Station will be designed. Over the next 20 years, 8 more lift stations are planned for review and rehabilitation.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 363,432	$ 220,000	$ 780,000	$ 12,000	$ 935,000	$ 2,310,432
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 1,330,000	$ 1,285,000	$ 50,000	$ 1,250,000	$ 50,000	$ 3,965,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 662,000	$ 1,350,000	$ 1,500,000	$ 3,512,000	$ 3,965,000	$ 7,477,000

CIP

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	$ 300,000
Initial Proposal Date	2010
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 30,000,000
Last Deferred	N/A
Last Incurred	2017
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

Location

Four Water Pumping Stations

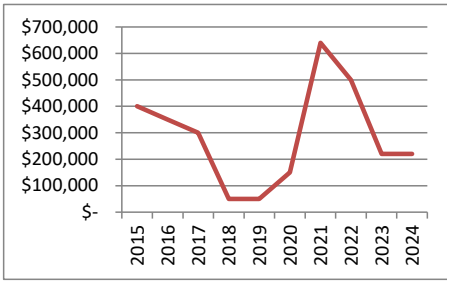
Issue

Pump House repair projects were identified in the 2008 Comprehensive Water Study Update and improvements identified in the federally mandated vulnerability study. In addition, two back-up deep aquafer wells will require maintenance in the next five years.

Solution

In 2020, brick fascia repairs and access hatch security improvements, along with other minor pump house site improvements will continue. In addition, design work will commence in 2020 for parts and material storage at Pump Station #2 and a weather enclosure over the well head at Pump Station #7 with construction proposed for 2020. Well maintenance at Stations #1 and #2 are being programmed at this time for completion in future years 2021 and 2022.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 400,000	$ 350,000	$ 300,000	$ 50,000	$ 50,000	$ 1,150,000
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 150,000	$ 640,000	$ 500,000	$ 220,000	$ 220,000	$ 1,730,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 5,000,000	$ 1,730,000	$ 6,730,000

Villagewide Sanitary Sewer Replacement



Project #	6004
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	75 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 735,000
Initial Proposal Date	2012
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 172,920,000
Last Deferred	N/A
Last Incurred	2017
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70

Location

Village Right of Way and Easements

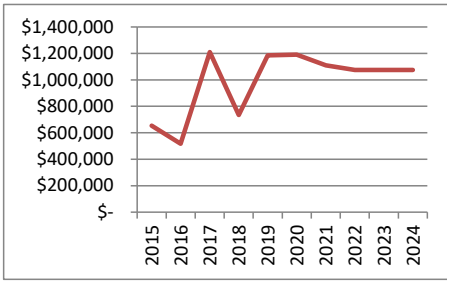
Issue

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 through the sewer televising program and from maintenance and flushing reports. Funding is being requested for sanitary sewer lining and manhole repair ($1,000,000 per year for 30 years). The annual sewer televising program is planned to review approximately 10% of the total Village's sanitary sewer system ($75k). For major road work by other jurisdictions, the Village is responsible for the cost of the Village's sanitary sewer relocation costs. The estimated cost for Lake Cook Road is $35k in 2020-22. The estimated cost for Weiland Road is $30k in 2020. System flow meters at $50,000.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 652,934	$ 517,346	$ 1,210,000	$ 735,000	$ 1,185,000	$ 4,300,280
	2020	2021	2022	2023	2024	Short Term
Short Term	$ 1,190,000	$ 1,110,000	$ 1,075,000	$ 1,075,000	$ 1,075,000	$ 5,525,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 15,000,000	$ 5,525,000	$ 20,525,000

Villagewide Water Main Replacement



Project #	6005
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 1,190,000
Initial Proposal Date	2012
Design Work	2019
Project Work	2020
Recurrence	Yearly
Asset Valuation	$ 207,600,000
Last Deferred	N/A
Last Incurred	2017
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

Location

Village Right of Way and Easements

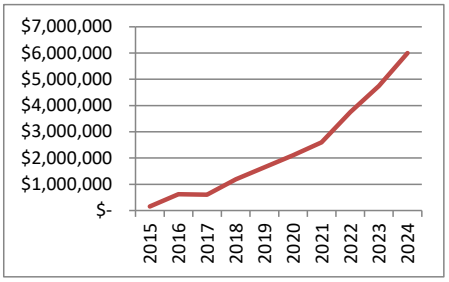
Issue

Water mains have reached the end of their useful life throughout the Village.

Solution

For major road improvements by other jurisdictions, the Village is responsible for the cost of the Village's water main relocation costs. The estimated cost for water main relocation within Lake Cook Road is $600k each year in 2020 and 2021.

10 Year Financial Trend



Financial Impact

	2015	2016	2017	2018	2019 (Estimated)	Historical
Historical	$ 154,779	$ 620,764	$ 600,000	$ 1,190,000	$ 1,650,000	$ 4,215,543

	2020	2021	2022	2023	2024	Short Term
Short Term	$ 2,100,000	$ 2,600,000	$ 3,750,000	$ 4,750,000	$ 6,000,000	$ 19,200,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 26,500,000	$ 26,500,000	$ 26,500,000	$ 79,500,000	$ 19,200,000	$ 98,700,000

CIP

CAPITAL PROJECTS - FACILITIES FUND

This fund provides for the accounting of design, acquisition, and construction elements of various capital facilities and equipment. The village has multiple buildings and structures for which it is responsible for maintenance, upkeep, repair, and replacement. This fund serves as the accounting guide for the approved budget items included in the Capital Improvement Plan.

CAPITAL PROJECTS FACILITIES: REVENUE COLLECTION

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Operating Transfers	875,147	4,043,693	535,195	535,195	375,000	-29.93%
All other Revenue	-	-	-	-	-	0.00%
Total	**$875,147**	**$4,043,693**	**$535,195**	**$535,195**	**$375,000**	**-29.93%**

SERVICE: FACILITY IMPROVEMENTS AND REPAIRS

The identified projects have been previously planned for as part of the FY 2020 portion of the Village's comprehensive Capital Improvement Plan for FY 2020 through FY 2024. Funding will come from several sources, most notably the transfer of prior accumulations of unreserved General Fund Balance and Water and Sewer Fund equity as authorized under current village policies.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Personnel Wages	-	-	-	-	-	0.00%
Personnel Benefits	-	-	-	-	-	0.00%
Operating Expenses	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%
Capital Outlay	875,147	656,928	535,195	535,195	375,000	-29.93%
Contractual Services	-	-	-	-	-	0.00%
Total	**$875,147**	**$656,928**	**$535,195**	**$535,195**	**$375,000**	**-29.93%**

FACILITIES VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Comments
Capital Outlay	535,195	535,195	375,000	-29.93%	Decrease in available funding for capital projects

CAPITAL PROJECTS - STREETS FUND

Capital Projects – Streets is a program that funds improvements, repair, and replacement of village roadways. The elements of this program have been identified and recommended as part of the Capital Improvement Plan. Proceeds for the street maintenance fund are funded through transfers from the General Fund.

CAPITAL PROJECTS STREETS: REVENUE COLLECTION

Revenue for this fund comes from a transfer from the General Fund.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Operating Transfers	1,537,950	1,690,243	1,105,000	1,105,000	1,600,000	44.80%
All other Revenue	-	-	-	-	-	0.00%
Total	**$1,537,950**	**$1,690,243**	**$1,105,000**	**$1,105,000**	**$1,600,000**	**44.80%**

SERVICE: STREET IMPROVEMENT AND REPAIR

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

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Personnel Wages	-	-	-	-	-	0.00%
Personnel Benefits	-	-	-	-	-	0.00%
Operating Expenses	-	-	-	-	-	0.00%
Commodities	-	-	-	-	-	0.00%
Repairs & Maintenance	-	-	-	-	-	0.00%
Capital Outlay	-	292,741	1,105,000	1,105,000	1,600,000	44.80%
Contractual Services	-	-	-	-	-	0.00%
Total	**-**	**$292,741**	**$1,105,000**	**$1,105,000**	**$1,600,000**	**44.80%**

STREETS VARIANCES

	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY19-FY18	Comments
Capital Outlay	$1,105,000	$1,105,000	$1,600,000	44.80%	Increased distribution From Illinois Department of Transportation

MOTOR FUEL TAX FUND

Motor Fuel Tax improvements and projects are needed to provide for safety and capacity improvements for Village roadways. They also provide for the ongoing maintenance and improvement of Village-owned streets.

MFT: REVENUE COLLECTION

Motor Fuel Tax is distributed through the Illinois Department of Transportation (IDOT) on a per capita basis. Effective July 1, 2019 IDOT increased the share of MFT to units of government. The forecasted increase is reflected in the budgeted amount for FY 2020.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
State Shared Taxes	1,058,421	1,062,118	1,000,000	1,040,000	1,600,000	60.00%
Operating Transfers	-	-	-	-	-	0.00%
Total	**$1,058,421**	**$1,062,118**	**$1,000,000**	**$1,040,000**	**$1,600,000**	**60.00%**

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.

	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19
Personnel Wages	-	-	-	-	-	0.00%
Personnel Benefits	-	-	-	-	-	0.00%
Operating Expenses	76,269	-	-	-	-	0.00%
Commodities	196,065	-	-	-	-	0.00%
Repairs & Maintenance	815,787	-	-	-	-	0.00%
Capital Outlay	-	1,366,897	1,500,000	1,500,000	1,600,000	6.67%
Contractual Services	-	-	-	-	-	0.00%
Total	**$1,088,121**	**$1,366,897**	**$1,500,000**	**$1,500,000**	**$1,600,000**	**6.67%**

NON-OPERATING TRANSFERS

This program provides for transfers from prior accumulations of Corporate 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

The general government non-operating transfer functions as a conduit to allocate money to other funds for a variety of purposes or projects. Most common uses of the non-operating transfers are to subsidize other funds operations.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Fund: General	-	-	-	-	-	-	
Personnel Wages	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	
Operating Expenses	807,873	1,754,872	308,412	143,122	448,394	45.39%	100%
Commodities	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Reserve Transfers	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Internal Service Transfers	-	-	-	-	-	-	-
Total General Government	**$807,873**	**$1,754,872**	**$308,412**	**$143,122**	**$448,394**	**45.39%**	**100%**

SERVICE: PUBLIC WORKS

Non-operating transfers for public works fund elements of the Capital Improvement Plan. These funds are used for capital improvements to infrastructure, buildings, and systems throughout the Village based on needs and funds available.

Account	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Fund: General Fund	-	-	-	-	-	-	
Personnel Wages	-	-	-	-	-	-	-
Personnel Benefits	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Capital Outlay	2,413,097	2,392,011	1,640,195	1,640,195	980,000	-40.25%	100%
Capital Reserve Transfers	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Internal Service Transfers	-	-	-	-	-	-	-
Total Public Works	**$2,413,097**	**$2,392,011**	**$1,640,195**	**$1,640,195**	**$980,000**	**-40.25%**	**100%**

TOTAL EXPENSE BY SERVICE

Service	Budget	Percent of Total Budget
Public Works	$980,000	68.61%
General Government	$448,394	31.39%
Total	**$1,428,394**	**100%**

TOTAL PROGRAM EXPENSE

Non-Operating Transfers	2017 Actual	2018 Actual	2019 Budget	2019 Est. Actual	2020 Budget	% Change FY20-FY19	Cost Type Summary
Wages	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Operating Expenses	807,873	1,754,872	308,412	143,122	448,394	45.39%	31.39%
Commodities	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-
Capital Outlay	2,413,097	2,392,011	1,640,195	1,640,195	980,000	-40.25%	68.61%
Reserve Transfers	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-
Internal Services	-	-	-	-	-	-	-
Total	**$3,220,969**	**$4,146,883**	**$1,948,607**	**$1,783,317**	**$1,428,394**	**-26.70%**	**100%**

APPENDIX A: COMPREHENSIVE FEE AND FINE 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 for principal structures	$125.00
3.06.020 subsection A.	All one- and two-family dwellings—Variations other than principal structures	$75.00
3.06.020 subsection A.	All one- and two-family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.3	$50.00
3.06.020 subsection B.	All multiple family dwellings—Variations for principal structures	$175.00
3.06.020 subsection B.	All multiple family dwellings—Variations, other than principal structures	$125.00
3.06.020 subsection B.	All multiple family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.4.	$50.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations for principal structures	$175.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations, other than principal structures	$125.00
3.06.020 subsection D.	To appeal a decision of the Building Commissioner	$175.00
3.06.020 subsection E.	Variation for special uses property in R-E through R-7 districts	$100.00
3.06.020 subsection E.	Variation for special uses property in all other districts	$200.00
3.06.020 subsection F.	Planned unit development (PUD) amendment—Variation	$100.00
3.06.020 subsection F.	Planned unit development (PUD) new development—Variation	$200.00
3.06.020 subsection G.	Rezoning or variation (if not part of a petition for special use or PUD)	$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.06.020 subsection H.	Zoning text amendment—Variation	$100.00
3.06.020 subsection I.	Concept/preliminary plan review for sites five acres or less—Variation	$150.00
3.06.020 subsection I.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres—Variation	$25.00
3.06.030 subsection A.	Special uses for property in R-E through R-7 districts. Petition filing fee	$100.00
3.06.030 subsection A.	Special uses for property in all other districts. Petition filing fee	$200.00
3.06.030 subsection B.	Planned unit development (PUD) amendment. Petition filing fee	$100.00
3.06.030 subsection B.	Planned unit development (PUD) new development. Petition filing fee	$200.00
3.06.030 subsection C.	Rezoning or variation (if not part of a petition for special use or PUD). Petition filing fee	$200.00
3.06.030 subsection D.	Zoning text amendment. Petition filing fee	$100.00
3.06.030 subsection E.	Concept/preliminary plan review for sites five acres or less. Petition filing fee	$150.00
3.06.030 subsection E.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres. Petition filing fee	$25.00
3.06.030 subsection G.	Development Ordinance variation for residential property. Petition filing fee	$125.00
3.20.060 subsection A.	For industrial projects or pollution control facility revenue bonds	One-tenth of one percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.

Buffalo Grove Municipal Code Section	Classification	Fee
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	$1,100.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 1	$1,200.00
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 2	$1,400.00
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	$850.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 1	$1,100.00
3.36.030	Resident who utilizes the emergency medical service: ALS Level 2	$1,300.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 6	Itemized
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	$350.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	$700.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	$1,250.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	$2,500.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	$2,500.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	$5,900.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Haz Mat Technician per hour	$50.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	$400.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	$400.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	$400.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	$800.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	$1,000.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	$2,000.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Technician per hour	$50.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: specialized rescue	Itemized
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Technician per hour	$50.00
3.52.020 subsection A.	Daily fee for the purpose of parking within the Village's commuter parking	$2.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of first month	$80.00
3.52.030	Parking for a defined two-month period paid the 16th through end of first month	$60.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of second month	$40.00
3.52.030	Parking for a defined two-month period paid the 16th through end of second month	$20.00
3.52.030 subsection B.	Annual convenience parking system fee	$450.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
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.	Natural 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 × Property Square Footage
3.72.010	Fingerprinting service	$50.00
3.72.020	Local records check for visa/immigration matters	$15.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 5,000 square feet	$90.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 10,000 square feet	$150.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 20,000 square feet	$200.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 50,000 square feet	$300.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 75,000 square feet	$350.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	$400.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office more than 100,000 square feet	$450.00

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 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
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

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to 10,000 square feet	$150.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to and including 20,000 square feet	$200.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory more than 20,000 square feet	$250.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 5,000 square feet	$50.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 10,000 square feet	$75.00
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

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 300,000 square feet	$400.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	$450.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	$500.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	$550.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	$600.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	$700.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	$350.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	$300.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	$375.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	$450.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	$525.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including 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

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	Licensee fee for hotel/motel more than 150,000 square feet	$1,000.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel up to and including 150,000 square feet	$375.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel more than 150,000 square feet	$500.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel up to and including 150,000 square feet	$1,125.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel more than 150,000 square feet	$1,500.00
5.04.170	Day care business license	$85.00 annually, $42.50 if purchased on or after July 1st of any year
5.08.050 subsection A.	Amusement permit fee	$50.00
5.08.050 subsection B.	Carnival fee	$10.00 per day
5.08.050 subsection C.	Mechanical inspection fee (charged per ride per day)	$5.00
5.10.040 subsection A.	Arts and crafts vendor six days or fewer	$20.00
5.10.040 subsection A.	Arts and crafts vendor per week	$50.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
5.12.050	Amusement device fee	$50.00 for each device; however, for any license issued between November 1st and April 30th of the following calendar year, the fee shall be $25.00 for each device.
5.20.070 subsection A.	Class A liquor license	$2,500.00
5.20.070 subsection B.	Class B liquor license	$2,300.00
5.20.070 subsection C.	Class C liquor license	$2,500.00
5.20.070 subsection D.	Class D liquor license	$1,800.00
5.20.070 subsection D.	Class D liquor license, if authorized by the Liquor Control Commissioner and approved by the Village Board, combined with a Class A or Class B	$300.00 plus cost of Class A or Class B liquor license
5.20.070 subsection D1.	Class D1 liquor license	$1,800.00
5.20.070 subsection E.	Class E liquor license	$1,500.00
5.20.070 subsection F.4.	Class F liquor license	$2,000.00
5.20.070 subsection G.1.d.	Class G1 liquor license	$25.00
5.20.070 subsection G.2.c.	Class G2 liquor license	$100.00
5.20.070 subsection G.3.c.	Class G3 liquor license	$25.00
5.20.070 subsection G.4.b.	Class G4 liquor license	$25.00

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

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5.24.050 subsection B.	Solicitor permits	$50.00 (which includes one solicitor) plus $15.00 for each additional person that is added to the permit
5.28.020 subsection E.	Business public passenger vehicle license fee	$50.00, provided that the fee for licenses issued for less than a year shall be prorated for the period from the date of issuance to the end of the year.
5.28.030 subsection E.	Annual fee for a public passenger vehicle license	$20.00
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.

Buffalo Grove Municipal Code Section	Classification	Fee
5.45.050	Bodywork establishment license application fee	$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that year.
5.45.190	Bodywork practitioner's license application fee	$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that years.
5.46.040 subsection B.	Application fee for initial license for a pawnbroker or resale shop dealer	$250.00
5.46.060	Resale shop license fee	$1,500.00
5.46.060	Pawn shop license fee	$2,000.00
5.52.050	Food/beverage vending machines license per year	$30.00
5.52.050	Food/beverage vending machines license for half of a year	$15.00
5.52.070	Health Officer reinspection fee for a food/beverage vending machine	$10.00
5.70.050 subsection B.	Processing fee for an Adult Establishment license or renewal	$200.00
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	$15.00
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

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6.08.030 subsection C.	Additional fee for second and subsequent offenses of a dog running at large	$100.00
8.16.020 subsection C.	Annual fee for a food-vending vehicle license	$100.00
8.16.030	Food-vending vehicle mobile food vendor permit original application fee.	$75.00
8.16.030	Food-vending vehicle mobile food vendor permit renewal application fee.	$35.00
8.20.170	Licensee fee for garbage and refuse removal services	$500.00
8.44.040 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

Buffalo Grove Municipal Code Section	Classification	Fee
BG-15-307 subsection B.	Category 4A: Fee for single vehicle with 3+ axles, max weight across axles of 68000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	$30.00; $55.00; $130.00; $520.00
BG-15-307 subsection B.	Category 5A: Fee for single vehicle with 3+ axles, max weight across axles of 72000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	$60.00; $115.00; $270.00; $1080.00
BG-15-307 subsection B.	Category 6A: Fee for single vehicle with 3+ axles, max weight across axles of 80000, max weight on any single axle of 27000 and max weight for any 2 axle tandem of 54000 for a single trip; round trip; quarterly and annually	$70.00; $135.00; $285.00; $1140.00
BG-15-307 subsection B.	Category 7A: Fee for single vehicle with 4+ axles, max weight across axles of 72000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	$35.00; $65.00; $145.00; $580.00
BG-15-307 subsection B.	Category 8A: Fee for single vehicle with 4+ axles, max weight across axles of 76000, max weight on any single axle of 23000 and max weight for any 2 axle tandem of 44000 for a single trip; round trip; quarterly and annually	$40.00; $75.00; $160.00; $640.00
BG-15-307 subsection B.	Category 9A: Fee for single vehicle with 4+ axles, max weight across axles of 80000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000, and max weight on 3 or 4 axle group of 60,000 for a single trip; round trip; quarterly and annually	$60.00; $100.00; $225.00; $900.00
BG-15-307 subsection B.	Category 1B: Fee for single combination vehicle with 5+ axles, max weight across axles of 88000, max weight on any single axle of 23000 and max weight for any 2 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

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BG-15-307 subsection B.	Category 5B: Fee for single combination vehicle with 6+ axles, max weight across axles of 143000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000 and max for any 3 or 4 axle group of 78000 for a single trip; round trip; quarterly and annually	$60.00; $115.00; $325.00; $1300.00
BG-15-307 subsection B.	Category 6B: Fee for single combination vehicle with 7+ axles, max weight across axles of 162000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	$70.00; $135.00; $400.00; $1600.00
BG-15-307 subsection B.	Category 7B: Fee for single combination vehicle with 7+ axles, max weight across axles of 187000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	$80.00; $155.00; $500.00; $2000.00
BG-15-307 subsection B.	Category 1C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 10'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	$15.00; $25.00; $75.00; $300.00
BG-15-307 subsection B.	Category 2C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 12'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	$20.00; $40.00; $120.00; $480.00
BG-15-307 subsection B.	Category 3C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 14'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	$30.00; $55.00; $165.00; $660.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
12.06.030 subsection G.	Annual recurring rate per year per small wireless facility	$200.00
12.08.030	Driveway apron, service walk, carriage walk or other appurtenance permit fee	$50.00
13.04.040 subsection B.	Water system improvement fee for single-family dwelling	$680.00
13.04.040 subsection B.	Water system improvement fee for townhouse	$585.00
13.04.040 subsection B.	Water system improvement fee for condominium unit	$485.00
13.04.040 subsection B.	Water system improvement fee for multi-family apartment unit	$390.00
13.04.040 subsection B.	Water system improvement fee for business, commercial or industrial	$95.00 per 100 gallons of maximum daily usage
13.04.060	Fee for connecting to a water main for each 1 inch water connection (which includes labor cost but not the cost of the meter)	$100.00
13.04.060	Fee for connecting to a water main for each 1.25 inch water connection (which includes labor cost but not the cost of the meter)	$125.00
13.04.060	Fee for connecting to a water main for each 1.5 inch water connection (which includes labor cost but not the cost of the meter)	$150.00
13.04.060	Fee for connecting to a water main for each 2 inch water connection (which includes labor cost but not the cost of the meter)	$400.00
13.04.060	Fee for connecting to a water main for each 2.5 inch water connection (which includes labor cost but not the cost of the meter)	$625.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
13.04.060	Fee for connecting to a water main for each 8 inch water connection (which includes labor cost but not the cost of the meter)	$2,000.00
13.04.180 subsection C.	Cost to remove, test and replacement water meter	$150.00, provided the cost may increase if additional work is required to shut off the water or otherwise complete the test.
13.04.190 subsection B.	Annual increase for each user/consumer of water services	Beginning January 1, 2015 the water service rate will be increased by four percent each year thereafter.
13.04.190 subsection C.	Monthly basic charge to each user/consumer of water service	$1.90
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between $0.00 and $29,999.99	$17.50
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between $30,000 and $49,999.99	$18.50
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is between $50,000.00 and $74,999.99	$20.00
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is $75,000.00 or more	$20.00 plus $0.25 per thousand dollars in excess of $75,000.00
13.04.230	Surcharge if Village cannot access to read, examine, test, replace and repair water meters (per water billing period)	$100.00
13.04.250 subsection A.	Reconnection fee for delinquent payment	$50.00
13.04.250 subsection A.	Reconnection fee for delinquent payment if reconnected after 4:00 pm Monday through Friday or on Saturday or Sunday	$100.00
13.04.250 subsection D.	Processing fee if the reconnection fee is returned due to insufficient funds	$25.00

Buffalo Grove Municipal Code Section	Classification	Fee
13.04.290 subsection A.3.	Sewer user charges for each user/consumer serviced by the Lake County sanitary sewer.	$4.00 per 1,000 gallons of water consumed
13.04.290 subsection D.	Sewer user rate basic charge for operation, maintenance and replacement	
	Beginning January 1, 2015 the basic unit charge of $1.05 will increase by four percent each year thereafter.	
13.04.290 subsection D.	The bimonthly fixed sewer user rate for all non-metered residential users	Beginning January 1, 2015 the bimonthly fixed rate for all non-metered residential users of $15.60 shall increase by four percent each year thereafter.
13.04.310 subsection B.	Permit and inspection fee for construction of a private sewage disposal system	$25.00
13.04.320 subsection F.1.	Fee paid per 6-inch connection to the Village sewer system	$50.00
13.04.320 subsection F.1.	Fee paid per 8-inch connection to the Village sewer system	$200.00
13.04.320 subsection F.1.	Fee paid per 10-inch connection to the Village sewer system	$300.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per residential unit	$5,150.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per industrial, commercial and institutional	$5,150.00 per single-family residential equivalent.
13.05.130 subsection B.	Water reconnection fee after defects and corrections have been eliminated	$1,500.00
13.18.090	Review of plans and inspection fee for each water well permit issued.	$500.00
14.12.030 subsection A.	Wall signs, non-illuminated	$50.00 plus $0.25 cents per square foot of larger face, plus $50.00 plan review fee

Buffalo Grove Municipal Code Section	Classification	Fee
14.12.030 subsection A.	Wall signs, illuminated	$50.00 plus $0.25 cents per square foot of larger face $50.00 plan review fee, plus a $50.00 electrical fee
14.12.030 subsection A.	Ground signs	$75.00 plus $0.25 cents per square foot of larger face, plus $50.00 plan review fee. If internally illuminated, a $50.00 electrical fee shall apply
14.12.030 subsection A.	Banners, pennants, searchlights, balloons or gas-filled figures and Grand Opening signs	$50.00
14.12.030 subsection A.	Temporary identification sign	$50.00
14.12.030 subsection A.	Permit renewal for special signs	$50.00
14.12.030 subsection A.	Tenant panel sign	$50.00
14.12.030 subsection A.	For Rent, Sale, Lease signs less than 6 square feet.	$0.00
14.12.030 subsection A.	For Rent, Sale, Lease signs more than 6 square feet.	$75.00 plus $0.25 cents per square foot of larger face, plus $50.00 plan review fee, plus (if applicable) a $50.00 annual renewal fee
14.12.030 subsection A.	An awning sign	Priced as a wall sign
14.12.030 subsection A.	All other signs requiring a permit, that are not combined with additional sign fees	$50.00
14.20.060	Renewal fee for a "For Rent, Sale, or Lease" sign	$50.00

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14.40.020 subsection B.	Variance application fee	$125.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs up to one thousand dollars.	$50.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs over one thousand dollars.	$50.00 for the first $1,000 of construction cost plus $10.00 for each additional $1,000 or fraction thereof.
15.04.020 Section 109.2 subsection A.1.	Building permit fee for decks, sheds, gazebos and patios	$ 55.00 base fee plus $0.15 per square foot. (not including any electrical fees).
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings up to 500 square feet	$50.00 for each review required.
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 501 through 1,000 square feet	$75.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 1,001 through 2,000 square feet	$125.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 2,001 through 3,000 square feet	$175.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 3,001 through 4,000 square feet	$200.00

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15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 4,001 through 5,000 square feet	$250.00
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 5,001 and over square feet	$0.05 per square foot.
15.04.020 Section 109.2 subsection A.2.	Alterations and remodeling where it is impractical to compute plan review fees on a square foot basis	One-quarter percent (.0025) of the cost of the work to be performed with a minimum fee of $50.00
15.04.020 Section 109.2 subsection A.2.	Amendment Form plan review fee.	$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a water heater	$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sump pump pit	$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sewer service	$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each water service	$15.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each water meter	$15.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each clean out	$10.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each plumbing fixture or opening not listed	$10.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for an in-ground swimming pool	$60.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a lawn sprinkler system	$4.00/head $75.00 minimum
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a sewer repair	$65.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a RPZ installation (new or replacement)	$50.00
15.04.020 Section 109.2 subsection A.3.	Minimum plumbing fee	$50.00
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a plan review fee	$50.00 or 25 percent of building plan review fee, whichever is greater
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 15 AMPS	$7.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 20 AMPS	$12.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 30 AMPS	$20.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 40 AMPS	$25.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 50 AMPS	$30.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 60 AMPS	$40.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 100 AMPS	$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 101 through 200 amp	$75.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 201 through 400 amp	$100.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 401 through 800 amp	$150.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 801 through 1199 amp	$200.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 1200 through 4000 amp	$250.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 4001 through 8000 amp	$300.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 60 through 100 amp	$35.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 101 through 200 amp	$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 201 through 400 amp	$65.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 401 through 600 amp	$85.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 601 through 1000 amp	$110.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 1001 through 2000 amp	$130.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for a motor three quarter horsepower or more	The circuit fee plus $25.00 for the first and $15.00 for each additional
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee except for residential units, the fee for a motor less than three-quarter horsepower	$10.00 plus the circuit fee
15.04.020 Section 109.2 subsection A.4.	Audio communications system fee	$50.00
15.04.020 Section 109.2 subsection A.4.	Burglar alarm system fee	$50.00
15.04.020 Section 109.2 subsection A.4.	Electronic computer/data processing system fee	$50.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee	$100.00
15.04.020 Section 109.2 subsection A.4.	Intercom and public address system fee	$50.00 per system
15.04.020 Section 109.2 subsection A.4.	Relocatable wired partitions system fee	$50.00
15.04.020 Section 109.2 subsection A.4.	Temporary wiring system fee	$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum fee for all installations, except signs	$50.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 15 AMPS	$7.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 20 AMPS	$12.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 30 AMPS	$20.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 40 AMPS	$25.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 50 AMPS	$30.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 60 AMPS	$40.00
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum plan review fee	$50.00 or 25 percent of the building plan review fee—whichever is greater.
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in residential (new or replacement unit)	$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in all non-residential uses (new installations) per 2,000 square feet or fraction thereof	$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in a residence (new or replacement unit)	$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in any non-residential unit (new installations) per 2,000 square feet or fraction thereof	$50.00
15.04.020 Section 109.2 subsection A.5.	Minimum mechanical permit fee for modification of existing duct work	$50.00
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee plan review fee	$50.00 or 25 percent of building plan review fee—Whichever is greater
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—New installation charge per each elevator, dumbwaiter, moving walk, escalator, conveyor or manlift (includes initial inspection)	$125.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection per elevator, dumbwaiter, moving walk, escalator, conveyor or manlift	$80.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection for repairs and reinspection	$80.00
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Plan review fee for each elevator, conveyor, dumbwaiter, moving walk, escalator or manlift for buildings of four stories or less	$175.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Additional fee per floor for every story above four stories:	$10.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, each system, 1-100 heads	$125.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, every 100 additional heads or fraction thereof	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 20 heads or less	$25.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 21-100 heads	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system every 100 additional heads or fraction thereof	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to partial system of the domestic water system	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: standpipes (each)	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: fire pumps (each)	$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: hood suppression systems	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: clean agent extinguishing systems	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: alternate fire extinguishing systems	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: means of egress access control systems	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: plan review/inspection fee for fire suppression systems	$100.00
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: New or modification to an existing system (this is in addition to a $100.00 electrical fee)	$60.00
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,000 square feet or less	$50.00
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,001 to 10,000 square feet	$5.00 per device (minimum $100.00)
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 10,000 square feet or more	$5.00 per device (minimum $150.00)

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.8.	Above-ground pool installation or alteration permit fee	$50.00
15.04.020 Section 109.2 subsection A.9.	Plan review fee for the Health Department	$50.00 or 25% of building plan review fee—Whichever is greater
15.04.020 Section 109.2 subsection A.10.	Any inspection or reinspection not covered by the fees designated in Section 109.2 (per inspection)	$50.00
15.04.020 Section 109.2 subsection A.11.	Where work has been started prior to the issuance of a permit, the normal permit fee shall be increased to	Doubled the original permit fee (with a minimum of $50.00 and a maximum of $1,000.00)
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: residential (per unit)	$50.00
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: non-residential (per unit)	$150.00
15.04.020 Section 109.2 subsection A.13.	Zoning/Code Compliance Letter (non-residential only)	$150.00
15.04.020 Section 109.2 subsection A.14.	Parking Lot Repairs/Restriping	$50.00
15.04.020 Section 109.2 subsection A.15.	Permit fee for Fire Department construction inspections (includes one reinspection)	$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.04.020 Section 109.2 subsection A.15.	Fee per reinspection by the Fire Department after the first reinspection	$50.00
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee (original inspection or the first reinspection)	$0.00
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee per reinspection subsequent to first reinspection	$50.00
15.04.020 Section 109.2 subsection A.16.	Temporary food service permit fee	$75.00
15.04.020 Section 109.2 subsection A.17.	Driveway and/or apron permit fee	$50.00
15.12.030 subsection B.	Sump pump connection review and labor fee	$1,200.00
15.20.030 subsection A.	Fence permit fee	$35.00 for the first one hundred lineal feet and $5.00 for each additional one hundred lineal feet or any part thereof
15.32.030	Contractor, subcontractor or construction manager annual fee	$100.00 for each trade. Any contractor registering on or after July 1st will pay one-half the required fee until the end of the year.
15.32.040 subsection A.2.	Electrical contractor annual registration fee	$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
15.36.050 subsection C.	New license or renewal license for renting a single family home, condominium, townhome, or row house. (includes the initial inspection and one reinspection)	$100.00
15.36.050 subsection C.	New license or renewal license for renting an apartment complex (includes the initial inspection and one reinspection)	$150.00 per building plus $30.00 per dwelling unit
15.36.050 subsection C.	The fee for any reinspection after the first reinspection	$50.00
15.36.060 subsection F.	The fee for any reinspection after the first reinspection (except that a single reinspection shall be conducted at the end of the conditional license term without any fee for the purpose of determining compliance)	$50.00
16.20.020 subsection D.	Concept plan filing fee	$150.00 plus $25.00 for each acre or fraction thereof in excess of 5 acres, not to exceed $1,000.00
16.20.020 subsection H.	Public Hearing fee and an Engineering Review fee for a public hearing with the Planning and Zoning Commission	1.0% of the total estimated cost of construction of all improvements required pursuant to Title 16.
16.20.080 subsection D.1.	Plat filing application fee for a developer	3.5% of the total estimated cost of all improvements, both public and private, governed by Title 16, less the amount of the engineering review fee, paid pursuant to Section 16.20.020
16.20.105 subsection C.	Filing fee for an administrative subdivision	$100.00
16.20.105 subsection D.	Initial payment and recoverable cost escrow for an administrative subdivision	$500.00

Buffalo Grove Municipal Code Section	Classification	Fee
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
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

APPENDIX B: HEALTH PLAN AND STAFFING



Health Plan Benefits - Employee Staffing Levels

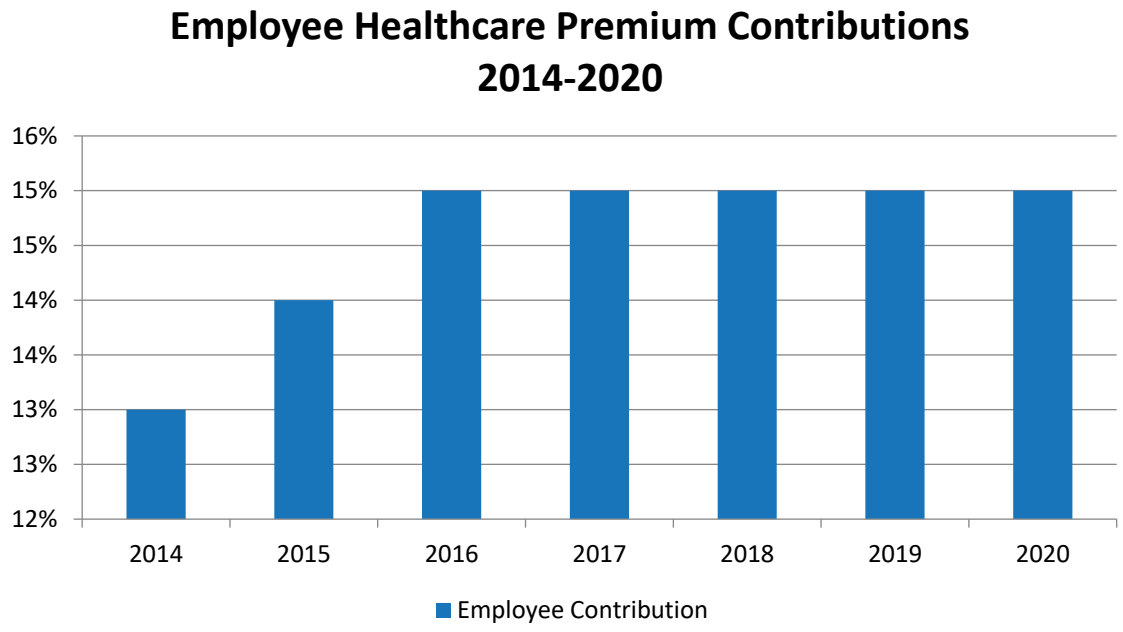
HEALTH PLAN BENEFITS

The Village offers two health insurance coverage options (1 PPO and 1 HMO) on a self-insured, pooled basis using the BlueCross BlueShield network. The Village also offers Basic Life /AD&D coverage, dental insurance coverage on a self-funded, pooled basis through MetLife 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 130 municipalities and similar units of local government, the IPBC covers over 17,000 active employees and retiree lives. Participation in the IPBC provides the Village with great benefits, including, but not limited to the following:

1. IPBC rate increases have historically trended lower than industry benchmarks.
2. Economies of scale are experienced from negotiating and purchasing insurance products in intergovernmental consortiums.
3. The IPBC has expanded access to more effective cost containment options by negotiating contracts with BlueCross BlueShield, Cigna, and United Healthcare.
4. The IPBC provides a wealth of information and support services to assist the Village in regard to the impact of Healthcare Reform, compliance, and cost analysis.
5. IPBC provides reimbursement for a range of wellness services including the PUSH Wellness program and annual employee flu shots.

The FY2014-FY2020 medical insurance premium contribution schedule that has been adopted for all eligible Village employees, including those in bargaining units, is as follows:



2019 VERSUS 2020 PREMIUM STRUCTURE ($)

PPO Medical Plan	**2019 Monthly rates**			**2020 Monthly rates**		
	Employee	Village	Total	Employee	Village	Total
		90% In-Network / 70% Out of network benefit				
Single employee	$101.25	$573.74	$674.99	$101.15	$573.17	$674.32
Single + 1 dependent	$204.53	$1,158.98	$1,363.51	$204.32	$1,157.82	$1,362.14
Family	$361.46	$2,048.28	$2,409.74	$361.10	$2,046.23	$2,407.33

HMO Medical Plan	**2019 Monthly Rates**			**2020 Monthly Rates**		
	Employee	Village	Total	Employee	Village	Total
Single employee	$81.42	$461.39	$542.81	$81.34	$460.92	$542.27
Single + 1 dependent	$164.47	$932.03	$1,096.50	$164.31	$931.09	$1,095.40
Family +2 dependents	$290.68	$1,647.16	$1,937.84	$290.39	$1,645.52	$1,935.91

Dental Plan	**2019 Monthly Rates**			**2020 Monthly Rates**		
No employee contribution	Employee	Village	Total Premium	Employee	Village	Total
Single employee	0	$56.13	$56.13	0	$57.92	$57.92
Single + 1 dependent	0	$94.47	$94.47	0	$97.49	$97.49
Family + 2 dependents	0	$158.43	$158.43	0	$163.50	$163.50

Vision Plan	**2019 Monthly Rates**			**2020 Monthly Rates**		
No employee contribution	Employee	Village	Total Premium	Employee	Village	Total
Single employee	0	$4.78	$4.78	0	$4.78	$4.78
Single + 1 dependent	0	$7.81	$7.81	0	$7.81	$7.81
Single + spouse	0	$7.65	$7.65	0	$7.65	$7.65
Family	0	$12.59	$12.59	0	$12.59	$12.59

EMPLOYEE STAFFING LEVELS

Office of the Village Manager/ Administration	FY 2018		FY 2019		FY 2020	
	FT	PT	FT	PT	FT	PT
Village Manager	1	0	1	0	1	0
Deputy Village Manager	1	0	1	0	1.5	0
Assistant to the Village Manager	1	0	1	0	1	0
Management Analyst	0	0	0	0	0	0
Administrative Assistant	0	1	0	1	0	1
Deputy Village Clerk	0	0	1	0	1	0
Community Engagement Manager	0	0	1	0	0	0
Total	3	1	5	1	6	1
Full & Part-Time Total	**4**		**6**		**4.5**	

Human Resources	FY 2018		FY 2019		FY 2020	
	FT	PT	FT	PT	FT	PT
Director of Human Resources	1	0	1	0	1	0
Management Analyst	1	0	1	0	1	0
Total	2	0	2	0	2	0
Full & Part-Time Total	**2**		**2**		**2**	

Finance & General Services	FY 2018		FY 2019		FY 2020	
	FT	PT	FT	PT	FT	PT
Accountant	1	0	1	0	1	0
Deputy Finance Director	1	0	1	0	1	0
Cashier	1	0	1	0	1	0
Clerk II	2	0	2	0	2	0
Clerk III	1	0	1	0	1	0
Director of Finance/Treasurer	1	0	1	0	1	0
Payroll Clerk III	1	0	1	0	1	0
Purchasing Manager	1	0	1	0	1	0
Total	9	0	9	0	9	0
Full & Part-Time Total	**9**		**9**		**9**	

Community Development	FY 2018		FY 2019		FY 2020	
	FT	PT	FT	PT	FT	PT
Administrative Assistant	2	0	2	0	2	0
Planner I	1	0	1	0	1	0
Building Commissioner	1	0	1	0	1	0
Building Inspector	1	0	1	0	1	0
Clerk	0	1	0	0	0	0
Permit Coordinator	0	0	1	0	1	0
Community Development Director	1	0	1	0	.5	0
Deputy Village Clerk	1	0	0	0	0	0
Electrical Inspector	1	0	1	0	1	0
Health Inspector	1	0	1	0	1	0
Principal Planner	1	0	1	0	0	0
Deputy Community Development Director	0	0	0	0	1	0
Plan Reviewer	1	0	1	0	1	0
Plumbing Inspector	1	0	1	0	1	0
Property Maintenance Inspector	1	1	1	1	1	1
Total	13	2	13	1	12	1
Full & Part-Time Total	**15**		**14**		**12.5**	

Fire Services	**FY 2018**		**FY 2019**		**FY 2020**	
	FT	**PT**	**FT**	**PT**	**FT**	**PT**
Battalion Chief	5	0	4	0	4	0
Deputy Fire Chief	1	0	1	0	1	0
EMA Coordinator	0	1	0	1	0	1
Fire Chief	1	0	1	0	1	0
Fire Inspector	0	1	0	1	0	1
Deputy Fire Marshal	1	0	1	0	1	0
Public Education Officer	0	1	0	1	0	1
Fire Lieutenant	9	0	9	0	9	0
Firefighter/Paramedic	42	0	43	0	43	0
Administrative Assistant	1	0	1	0	1	0
EMS Educator	0	0	1	0	1	0
Management Analyst	0	0	1	0	1	0
Total	60	3	62	3	62	3
Full & Part-Time Total	**63**		**65**		**65**	

Police Services	**FY 2018**		**FY 2019**		**FY 2020**	
	FT	**PT**	**FT**	**PT**	**FT**	**PT**
Chief of Police	1	0	1	0	1	0
Clerk	3	0	3	0	3	0
Community Service Officer	2	0	2	0	2	0
Crossing Guard	0	5	0	5	0	5
Deputy Police Chief	2	0	2	0	2	0
Desk Officer	2	3	2	3	2	3
Evidence Custodian	1	0	1	0	1	0
Lieutenant	4	0	4	0	4	0
Patrol Officer	46	0	46	0	46	0
Police Commander	2	0	2	0	2	0
Police Sergeant	8	0	8	0	8	0
Records Supervisor	1	0	1	0	1	0
Social Worker	1	0	1	0	1	0
Technical Services Administrator	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0
Total	75	8	75	8	75	8
Full & Part-Time Total	**83**		**83**		**83**	

Golf Operations	**FY 2018**		**FY 2019**		**FY 2020**	
	FT	**PT**	**FT**	**PT**	**FT**	**PT**
Head Golf Professional	2	0	2	0	2	0
Assistant Golf Professional	1	2	0	2	0	2
Golf Course Attendants- Seasonal	0	30	0	30	0	30
Total	3	32	2	32	2	32
Full & Part-Time Total	**35**		**35**		**34**	

Public Works/Engineering	**FY 2018**		**FY 2019**		**FY 2020**	
	FT	**PT**	**FT**	**PT**	**FT**	**PT**
Administrative Assistant	2	0	2	0	2	0
Automotive Mechanic II	3	0	3	0	3	0
Automotive Mechanic III	1	0	1	0	1	0
Automotive Shop Assistant	0	1	0	1	0	1
Building Maintenance Manager	1	0	1	0	1	0
Building Maintenance Worker I	1	0	1	0	1	0
Building Maintenance Worker II	1	0	1	0	1	0
Building Maintenance Worker II – CL	1	0	1	0	1	0
Civil Engineer I	0	0	1	0	1	0
Civil Engineer II	2	0	2	0	2	0
Deputy Director of Public Works	1	0	1	0	1	0
Director of Public Works	1	0	1	0	1	0
Engineering Intern	0	2	0	2	0	2
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	4	0	4	0	4
Laborer – Part Time	0	2	0	2	0	2
Maintenance Worker I	8	0	8	0	8	0
Maintenance Worker II	12	0	11	0	11	0
Maintenance Worker II – CL	5	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	1	0	1	0	1
Sewer & Drainage Manager	1	0	1	0	1	0
Streets Manager	1	0	1	0	1	0
Superintendent of Utilities	1	0	1	0	1	0
Village Engineer	1	0	1	0	1	0
Water Manager	1	0	1	0	1	0
Total	49	10	50	10	50	10
Full & Part-Time Total	**59**		**60**		**60**	

TOTAL EMPLOYEE COUNT

Village of Buffalo Grove	**FY 2018**		**FY 2019**		**FY 2019**	
	FT	**PT**	**FT**	**PT**	**FT**	**PT**
Total	214	56	218	55	217	55
Full & Part-Time Total	**270**		**273**		**272**	

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.

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.

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.

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 issuers 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 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.

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 of financial institution for a specified period for a specified rate of interest.

Charges for Service:
User charges for services provided by the Village to those specifically benefiting from those services.

Collateral:
Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

Commercial Paper:
Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Comprehensive Annual Financial Report (CAFR):
The official annual report for the Village of Buffalo Grove. It includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Coupon Rate:
The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Dealer:
A firm or individual who buys and sells for their own account. Dealers have ownership between a purchase from one party and a sale to another party. Dealers are compensated by the spread between the price they pay and the price they receive.

Debenture:
A bond secured only by the general credit of the issuer.

Debt:
A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, lines of credit, and land contracts.

Debt Limit:
The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service:
The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Deficit:
The excess of expenditures or expenses over revenues or income during a single accounting period.

Delivery Versus Payment:
The simultaneous exchange of securities and cash. The safest method of settling either the purchase or sale of a security. In a DVP settlement, the funds are wired from the buyer's account and the security is delivered from the seller's account in simultaneous independent wires.

Demand Notes (Variable Rate):
A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Department:
A major administrative division of the Village, which indicates overall management responsibility for an operation.

Depreciation:
The allocation of the cost of a fixed asset over the asset's useful life. Through this process, the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Discount:
The amount by which the price for a security is less than its par.

Discount Securities:
Securities that do not pay periodic interest. Investors earn the difference between the discount issue price and the full face value paid at maturity. Treasury bills, bankers' acceptances and zero coupon bonds are discount securities.

Distinguished Budget Award Program:
Award program that recognizes exemplary budget documentation as prescribed by the Government Finance Officers Association. Budgets are reviewed using a comprehensive checklist and those judged proficient receive the award.

Diversification:
Dividing investment funds among a variety of securities offering independent returns.

Double Barreled Bonds (Alternative Revenue Bonds):
A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Fund:
A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures:
Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses:
Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Federal Credit Agencies:
Agencies of the Federal Government set up to supply credit to various classes of institutions and individuals, e.g., S & L's, small business firms, students, farmers, farm cooperatives, and exporters.

Federal Deposit of Insurance Corporation (FDIC):
A federal agency that insures bank deposits, currently up to $100,000 per deposit.

Federal Funds Rate:
The rate for which overnight federal funds are traded.

Federal Home Loan Banks (FHLB):
The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

Federal National Mortgage Association (FNMA or FANNIE MAE):
FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

Federal Open Market Committee (FOMC):
Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member while the other Presidents serve on a rotation basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

Federal Reserve System:
The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

Fiscal Policy:
The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year:
A 12-month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified January 1 to December 31 as its fiscal year.

Fixed Assets:
Assets of a long-term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund:
An accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance:
The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Generally Accepted Accounting Principles (GAAP):
Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Obligation Bonds:
Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

GIS Consortium (GISC):
The Consortium gives the Village access to staffing and development tools through a cooperative, regional consortium. Specifically GISC is a group of local communities working together to develop geographic information systems (GIS) solutions. These local governments have broad backgrounds in GIS-related technologies and share a common objective—to achieve the full benefits of GIS by maximizing value while reducing cost and risk. The GIS Consortium was established with the goal of investigating existing approaches to GIS in local government and integrating best practices into a unified model.

Governmental Fund Types:
Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are an accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund type is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures,

and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant:
A sum of money given by an organization, especially a government, for a particular purpose.

Governmental National Mortgage Association (GNMA OR GINNIE MAE):
GNMA, like FNMA, was chartered under the Federal National Mortgage Association Act of 1938. Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by FHA, VA or FMHM mortgages. The term *pass-throughs* is often used to describe Ginnie Maes.

Income:
A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Intergovernmental 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:
The Budget Act allows the municipality to adopt a single document that serves as the annual budget and the appropriation ordinance.

Lease Purchase Agreement (Capital Lease):
A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit:
A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service:
An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Levy:
(Verb) to impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by the Village.

Liability:
Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

Liquidity:
A liquid asset is one that can be readily converted to cash through sale in an active secondary market.

Local Government Investment Pool (LGIP):
Pools through which governmental entities may invest short term cash. Examples of LGIP's are the Illinois Funds, administered by the Illinois State Treasurer and the Illinois Metropolitan Investment Fund.

Long-Term Debt:
Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.

Maturity:
The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Major Services:
The actions a department undertakes to accomplish the work necessary in individual Program Areas.

Market Value:
The price at which a security could presumably be purchased or sold.

Mark to Market:
The process of restating the carrying value of an asset or liability to equal its current market value.

Master Repurchase Agreement:
A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

Mini-bonds:
A small denomination bond directly marketed to the public.
Modified Accrual Basis:
The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are

recognized when they become susceptible to accrual; that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

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 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.

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 participants 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 is used to finance the costs of the improvements, which generate the increased assessed valuation.

Tax-Exempt Bonds:
For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds:
Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Tax Levy:
The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate:
The amount of tax levied for each $100 of assessed valuation.

Tax Year:
Tax year pertains to the fiscal year in which the taxes are assessed and collected, but not distributed.

Term Bonds:
Bonds coming due in a single maturity.

Treasury Bills (T-BILLS):
Short-term obligations issued by the U.S. Treasury for maturities of one year or less. They do not pay interest but are issued on a discount basis instead.

TREASURY BONDS (T-BONDS):
Long-term obligations issued by the U.S. Treasury with initial maturities of more than ten years.

Treasury Notes (T-NOTES):
Medium-term obligations issued by the U.S. Treasury with initial maturities of from one to ten years.

True Interest Cost (TIC):
Also known as Canadian Interest Cost. A rate which, when used to discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

Trust Funds:
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

CAD: Computer Aided Dispatch

CAFR: Certified Annual Financial Report

CAFT: Combined Area Fire Traing

CIF: Capital Improvement Fund

CIP: Capital Improvement Plan

EAB: Emerald Ash Borer

EAV: Equalized Assessed Valuation

EMA: Emergency Management Agency

FLSA: Fair Labor Standards Act

GAAP: Generally Accepted Accounting Principals

GFOA: Government Finance Officers Association

GovITC: Government Information Technology Consortium

HVAC: Heating, Ventilation Air Conditioning

IEPA: Illinois Environmental Protection Agency

IMF: Infrastructure Maintenance Fee

IMRF: Illinois Municipal Retirement Fund

IRMA: Intergovernmental Risk Management Agency

MCSC3: Mobile Comm Support Center 3

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

NWCDS: Northwest Central Dispatch System

NWWC: Northwest Water Commission

OTSW: Opportunities, Threats, Strengths, and Weaknesses

PAFR: Popular Annual Financial Report

RETT: Real Estate Transfer Tax

SLIP: Suburban Insurance Liability Pool

SOP: Standard Operating Procedure

SWANCC: Solid Waste Agency of Northern Cook County

TERF: Technology Equipment and Replacement Fund

TIF: Tax Increment Financing

VSI: Voluntary Separation Incentive

APPENDIX D: CMAP DATA



Community Data Snapshot



CMAP

COMMUNITY DATA SNAPSHOT
BUFFALO GROVE, MUNICIPALITY
JUNE 2019 RELEASE

About The Community Data Snapshot

The Community Data Snapshots are a series of County, Municipal, and Chicago Community Area data profiles that primarily feature data from the 2013-2017 American Community Survey (ACS) 5-Year Estimates. As noted in each profile, the data comes from multiple sources in addition to the ACS, which include U.S. Census Bureau, Illinois Environmental Protection Agency (EPA), Illinois Department of Employment Security (IDES), Illinois Department of Revenue (IDR), and the Chicago Metropolitan Agency for Planning (CMAP).

User Notes

Margin of error

ACS is a sample-based data product. Exercise caution when using data from low-population municipalities, as the margins of error are often large compared to the estimate. For more details please refer to the ACS Sample Size and Data Quality Methodology.

Regional values

Regional values are estimated by aggregating 2013-2017 ACS county level data of the seven counties that make up 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 and recalculate median values for those aggregated areas. Median values are recalculated using grouped frequency distributions for aggregated areas such as the CMAP region and CCAs.

Values for municipalities that extend outside the CMAP region

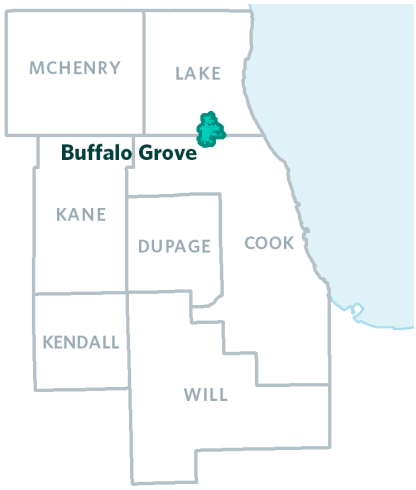
Values derived from CMAP analyses are restricted to geographies that fall within the CMAP regional boundaries. General Land Use, Equalized Assesed Value, Park Access, Water Supply, and On TO 2050 Indicator table values only represent portions of the the municipality that fall within the CMAP region.

Municipalities located in more than one county

Data is provided for the county containing the largest geographic portion of municipality.

Employment values

The Private Sector Employment table features data from the IDES Where Workers Work report. This report includes private sector employment totals for six counties within the seven-county CMAP region, excluding Kendall County.



POPULATION AND HOUSEHOLD

The population and household tables include general demographic, social, and economic characteristics summarized for Buffalo Grove.

GENERAL POPULATION CHARACTERISTICS, 2013-2017

	Buffalo Grove	Lake County	CMAP Region
Total Population	41,551	704,476	8,522,948
Total Households	15,650	244,523	3,095,093
Average Household Size	2.7	2.9	2.8
% Population Change, 2000-10	-3.3	9.2	3.5
% Population Change, 2010-17	0.1	0.1	1.1
% Population Change, 2000-17	-3.2	9.3	4.6

Source: 2000 and 2010 Census, 2013-2017 American Community Survey five-year estimates.

RACE AND ETHNICITY, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
White non-Hispanic	29,184	70.2	442,289	62.8	4,400,011	51.6
Hispanic or Latino	2,269	5.5	148,894	21.1	1,935,376	22.7
Black non-Hispanic	823	2.0	46,767	6.6	1,431,406	16.8
Asian non-Hispanic	8,515	20.5	50,070	7.1	586,990	6.9
All other categories	760	1.8	16,456	2.3	169,165	2.0

Source: 2013-2017 American Community Survey five-year estimates. Universe: Total population.

AGE COHORTS, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
19 and under	10,190	24.5	198,866	28.2	2,217,385	26.0
20 to 34	6,590	15.9	127,626	18.1	1,813,921	21.3
35 to 49	9,373	22.6	141,275	20.1	1,725,677	20.2
50 to 64	9,537	23.0	146,844	20.8	1,641,327	19.3
65 to 74	3,405	8.2	52,991	7.5	647,212	7.6
75 to 84	1,679	4.0	25,213	3.6	329,087	3.9
85 and Older	777	1.9	11,661	1.7	148,339	1.7
Median Age*	42.2		38.0		37.0	

Source: 2013-2017 American Community Survey five-year estimates. Universe: Total population.

Community Data Snapshot: Buffalo Grove

EDUCATIONAL ATTAINMENT, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than High School Graduate	780	2.6	44,378	9.7	705,215	12.3
High School Graduate or Equivalency	3,501	11.8	96,100	21.1	1,324,196	23.1
Some College, No Degree	3,997	13.5	84,992	18.6	1,119,856	19.5
Associate's Degree	1,886	6.4	28,651	6.3	395,340	6.9
Bachelor's Degree	11,152	37.6	118,151	25.9	1,328,622	23.2
Graduate or Professional Degree	8,365	28.2	83,502	18.3	862,603	15.0

Source: 2013-2017 American Community Survey five-year estimates. Universe: Population 25 years and older.

NATIVITY, 2013-2017

	Buffalo Grove		Lake County	CMAP Region
	Count	Percent	Percent	Percent
Native	26,167	66.5	80.5	79.7
Foreign Born	13,184	33.5	19.5	20.3

Source: 2013-2017 American Community Survey five-year estimates. Universe: Population 5 years and older.

LANGUAGE SPOKEN AT HOME AND ABILITY TO SPEAK ENGLISH, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English Only	24,232	61.6	476,382	71.9	5,505,064	68.9
Language other than English	15,119	38.4	186,290	28.1	2,485,504	31.1
Speak English less than "very well"	4,940	12.6	67,962	10.3	981,994	12.3

Source: 2013-2017 American Community Survey five-year estimates. Universe: Population 5 years and older.

LANGUAGE SPOKEN AT HOME, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English	24,232	61.6	476,382	71.9	5,505,064	68.9
Spanish	1,743	4.4	112,806	17.0	1,463,328	18.3
Slavic Languages	4,824	12.3	19,282	2.9	277,040	3.5
Chinese	1,585	4.0	7,503	1.1	88,225	1.1
Tagalog	445	1.1	6,888	1.0	75,330	0.9
Arabic	24	0.1	1,256	0.2	60,403	0.8
Korean	1,372	3.5	5,421	0.8	37,451	0.5
Other Asian Languages	2,006	5.1	8,142	1.2	101,327	1.3
Other Indo-European Languages	2,625	6.7	22,531	3.4	327,819	4.1
Other / Unspecified Languages	495	1.3	2,461	0.4	54,581	0.7

Source: 2013-2017 American Community Survey five-year estimates. Universe: Population 5 years and older.

Community Data Snapshot: Buffalo Grove

HOUSEHOLD SIZE, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
1 Person Household	3,577	22.9	54,371	22.2	890,038	28.8
2 People Household	5,179	33.1	77,222	31.6	939,153	30.3
3 People Household	3,113	19.9	41,672	17.0	486,277	15.7
4 or More People Household	3,781	24.2	71,258	29.1	779,625	25.2

Source: 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

HOUSEHOLD TYPE, 2013-2017

	Buffalo Grove		Lake County	CMAP Region
	Count	Percent	Percent	Percent
Family	11,562	73.9	73.5	65.2
Single Parent with Child	659	4.2	8.2	8.5
Non-Family	4,088	26.1	26.5	34.8

Source: 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

HOUSEHOLD INCOME, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than $25,000	1,541	9.8	32,097	13.1	578,549	18.7
$25,000 to $49,999	1,844	11.8	41,855	17.1	601,924	19.4
$50,000 to $74,999	1,806	11.5	38,400	15.7	511,185	16.5
$75,000 to $99,999	2,073	13.2	30,128	12.3	392,259	12.7
$100,000 to $149,999	3,326	21.3	42,406	17.3	499,882	16.2
$150,000 and Over	5,060	32.3	59,637	24.4	511,294	16.5
Median Income	$106,564		$82,613		$67,619	

Source: 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

Community Data Snapshot: Buffalo Grove

HOUSING AND TENURE, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Occupied Housing Units	15,650	95.8	244,523	93.1	3,095,093	91.3
Owner-Occupied*	12,275	75.2	179,525	68.4	1,975,418	58.2
Renter-Occupied*	3,375	20.7	64,998	24.8	1,119,675	33.0
Vacant Housing Units	679	4.2	18,030	6.9	296,208	8.7

Source: 2013-2017 American Community Survey five-year estimates. Universe: *Occupied housing units; Housing units.

HOUSING COSTS AS A PERCENTAGE OF HOUSEHOLD INCOME, 2013-2017*

	Buffalo Grove		Lake County	CMAP Region
	Count	Percent	Percent	Percent
Less than $20,000	895	5.9	8.4	12.8
Less than 20 percent	*22*	*0.1*	*0.3*	*0.3*
20 to 29 percent	*63*	*0.4*	*0.6*	*0.9*
30 percent or more	*810*	*5.3*	*7.5*	*11.5*
$20,000 to $49,999	2,142	14.1	20.8	24.0
Less than 20 percent	*236*	*1.6*	*2.3*	*2.8*
20 to 29 percent	*444*	*2.9*	*4.3*	*5.4*
30 percent or more	*1,462*	*9.6*	*14.1*	*15.8*
$50,000 to $74,999	1,773	11.7	15.9	16.8
Less than 20 percent	*490*	*3.2*	*4.6*	*5.6*
20 to 29 percent	*508*	*3.3*	*5.5*	*5.8*
30 percent or more	*775*	*5.1*	*5.7*	*5.5*
$75,000 or More	10,366	68.3	55.0	46.4
Less than 20 percent	*6,656*	*43.9*	*35.6*	*30.6*
20 to 29 percent	*2,885*	*19.0*	*13.9*	*11.9*
30 percent or more	*825*	*5.4*	*5.5*	*3.9*

Source: 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.
*Excludes households with zero or negative income and no cash rent.

HOUSING & TRANSPORTATION (H+T) COSTS, PERCENT OF INCOME PER HOUSEHOLD, 2019*

	Median-Income Household**	Moderate-Income Household***
Housing Costs	41	51
Transportation Costs	22	24
H + T Costs	63	75

Source: Location Affordability Index, U.S. Dept. of Transportation, and U.S. Dept. of Housing and Urban Development.
*The purpose of the H+T Index is to isolate the effect of location on housing and transportation costs, grouped by common demographic characteristics that form four distinct household types. The values above represent the percent of household income that an average household within each of these types in the region would spend on housing and transportation if they lived in this county. The standard threshold of affordability is equal to 30 percent for housing costs and 45 percent for housing and transportation costs combined. For more information, visit hudexchange.
**Median-Income Household assumes a household income equal to the area median, with regional average household size, and the regional average commuters per household.
***Moderate-Income Household assumes a household income of 80% of the area median with regional average household size, and the regional average commuters per household.

Community Data Snapshot: Buffalo Grove

HOUSING CHARACTERISTICS

The housing characteristics tables include housing unit estimates by housing type, size, and age summarized for Buffalo Grove.

HOUSING TYPE, 2013-2017*

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Single Family, Detached	8,651	53.0	177,353	67.5	1,704,708	50.3
Single Family, Attached	2,675	16.4	27,453	10.5	251,659	7.4
2 Units	99	0.6	6,897	2.6	236,677	7.0
3 or 4 Units	681	4.2	8,221	3.1	271,850	8.0
5 or more Units	4,223	25.9	38,241	14.6	899,796	26.5

Source: 2013-2017 American Community Survey five-year estimates. Universe: Housing units.
*Excludes mobile, boat, RV, van, etc.

HOUSING SIZE, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
0 to 1 Bedrooms	1,697	10.4	24,424	9.3	545,190	16.1
2 Bedrooms	4,076	25.0	61,416	23.4	969,876	28.6
3 Bedrooms	5,123	31.4	89,382	34.0	1,131,968	33.4
4 Bedrooms	4,801	29.4	69,275	26.4	586,905	17.3
5+ Bedrooms	632	3.9	18,056	6.9	157,362	4.6
Median Number of Rooms*	6.2		6.3		6.0	

Source: 2013-2017 American Community Survey five-year estimates. Universe: Housing units.
*Includes all rooms.

HOUSING AGE, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Built 2000 or Later	822	5.0	44,025	16.8	434,527	12.8
Built 1970 to 1999	12,748	78.1	131,228	50.0	1,150,207	33.9
Built 1940 to 1969	2,553	15.6	65,056	24.8	1,056,069	31.1
Built Before 1940	206	1.3	22,244	8.5	750,498	22.1
Median Year Built	1982		1981		1967	

Source: 2013-2017 American Community Survey five-year estimates. Universe: Housing units.

Community Data Snapshot: Buffalo Grove

TRANSPORTATION

The transportation tables include vehicle availability by household, mode of travel to work, and annual vehicle miles traveled for Buffalo Grove.

VEHICLES AVAILABLE PER HOUSEHOLD, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
No Vehicle Available	650	4.2	11,489	4.7	393,398	12.7
1 Vehicle Available	4,652	29.7	68,086	27.8	1,107,676	35.8
2 Vehicles Available	7,687	49.1	108,338	44.3	1,098,330	35.5
3 or More Vehicles Available	2,661	17.0	56,610	23.2	495,689	16.0

Source: 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

MODE OF TRAVEL TO WORK, 2013-2017

	Buffalo Grove		Lake County		6-County Region*	
	Count	Percent	Count	Percent	Count	Percent
Work at Home**	1,423	N/A	23,027	N/A	202,734	N/A
Drive Alone	17,915	84.9	271,283	82.4	2,840,547	72.6
Carpool	1,434	6.8	28,163	8.6	321,276	8.2
Transit	1,297	6.1	15,566	4.7	540,300	13.8
Walk or Bike	190	0.9	10,691	3.2	163,733	4.2
Other	269	1.3	3,564	1.1	48,918	1.2
TOTAL COMMUTERS	21,105	100.0	329,267	100.0	3,914,774	100.0
Mean Commute Time (minutes)	29.6		30.0		31.5	

Source: 2013-2017 American Community Survey five-year estimates. Universe: Workers 16 years and older.
* Commuter estimates not available for Kendall County.
** Not included in "total commuters."

ANNUAL VEHICLE MILES TRAVELED PER HOUSEHOLD, 2013-2017

	Buffalo Grove	Lake County	CMAP Region
Average Vehicle Miles Traveled	19,538	22,231	17,165

Source: Chicago Metropolitan Agency for Planning analysis of U.S. Census Bureau, HERE, and Illinois Environmental Protection Agency (2017) data.

Community Data Snapshot: Buffalo Grove

EMPLOYMENT

The employment tables include general workforce characteristics for Buffalo Grove.

EMPLOYMENT STATUS, 2013-2017

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
In Labor Force	23,964	72.4	381,310	69.4	4,541,928	67.2
Employed†*	22,837	95.3	347,792	91.2	4,187,289	92.2
Unemployed*	1,127	4.7	23,235	6.1	342,324	7.5
Not In Labor Force	9,140	27.6	168,455	30.6	2,213,083	32.8

Source: 2013-2017 American Community Survey five-year estimates.
†Does not include employed population in the Armed Forces.

Universe: *In Labor Force; Population 16 years and older.

PRIVATE SECTOR EMPLOYMENT, 2017*

	Buffalo Grove		Lake County		6-County Region**	
	Count	Percent	Count	Percent	Count	Percent
Private Employment	16,484	N/A	284,927	N/A	3,555,979	N/A
Job Change (2001-11)	-3,817	-20.1	-11,796	-4.3	-296,468	-8.5
Job Change (2011-17)	1,326	8.7	22,900	8.7	363,553	11.4
Job Change (2001-17)	-2,491	-13.1	11,104	4.1	67,085	1.9
Private Sector Jobs per Household	1.05		1.17		1.15	

Source: Illinois Department of Employment Security (IDES).
*Figures exclude employees not covered by unemployment insurance.
**Kendall County is not included in IDES data.

EMPLOYMENT OF BUFFALO GROVE RESIDENTS, 2015

By Industry Sector	Count	Percent
Professional	2,593	12.3
Health Care	2,189	10.4
Manufacturing	2,155	10.3
Retail Trade	2,041	9.7
Education	1,834	8.7
By Employment Location		
Chicago	3,197	15.2
Buffalo Grove	1,324	6.3
Schaumburg	799	3.8
Northbrook	796	3.8
Arlington Heights	795	3.8

EMPLOYMENT IN BUFFALO GROVE, 2015

By Industry Sector	Count	Percent
Manufacturing	3,364	20.8
Professional	2,736	16.9
Wholesale Trade	1,641	10.2
Health Care	1,180	7.3
Education	1,049	6.5
By Residence Location		
Chicago	1,714	10.6
Buffalo Grove	1,324	8.2
Arlington Heights	657	4.1
Wheeling	543	3.4
Palatine	514	3.2

Source: U.S. Census Bureau, Longitudinal-Employer Household Dynamics Program (2015).

Community Data Snapshot: Buffalo Grove

LAND USE

The land use tables include general land use composition, park access, and Walk Score for Buffalo Grove. The general land use and park access table estimates were derived from the CMAP Parcel-Based Land Use Inventory.

GENERAL LAND USE, 2013

	Acres	Percent
Single-Family Residential	2,489.4	41.0
Multi-Family Residential	243.3	4.0
Commercial	478.4	7.9
Industrial	361.8	6.0
Institutional	225.3	3.7
Mixed Use	1.1	0.0
Transportation and Other	1,331.2	21.9
Agricultural	46.5	0.8
Open Space	704.4	11.6
Vacant	196.9	3.2
TOTAL	6,078.2	100.0

Source: Chicago Metropolitan Agency for Planning Parcel-Based Land Use Inventory 2013.

PARK ACCESS, 2013

	Buffalo Grove	Lake County	CMAP Region
Accessible Park Acreage per 1,000 Residents*	10.1	9.0	5.6

Source: Chicago Metropolitan Agency for Planning calculations of 2013 Land Use Inventory.
*Neighborhood parks (under 35 acres) are considered accessible by residents living within 0.5 miles; community parks (35 or more acres) are considered accessible by residents living within 1 mile.

WALK SCORE, 2018

Walk Score*	40.00

*Walk Score is a number between 0 and 100 that measures the average walkability of a municipality. For more information visit walkscore.com (2018).

Community Data Snapshot: Buffalo Grove

REVENUE

The revenue tables include Buffalo Grove revenues based on sales and current land use.

GENERAL MERCHANDISE RETAIL SALES, 2017

	Buffalo Grove	Lake County	CMAP Region
General Merchandise	$ 525,871,784	$ 10,774,696,432	$ 128,012,549,280
Total Retail Sales	$ 667,261,108	$ 13,111,235,032	$ 159,567,303,804
Total Sales per Capita*	$ 16,059	$ 18,611	$ 18,722

Source: Illinois Department of Revenue, 2017.
*Per capita calculations based on population from 2013-2017 ACS 5-year estimates.

EQUALIZED ASSESSED VALUE, 2017

Residential	$ 1,299,550,777
Commercial	$ 310,452,203
Industrial	$ 3,611,330
Railroad	$ 48,614
Farm	$ 588,104
Mineral	$ 0
TOTAL	$ 1,614,251,028

Sources: Illinois Department of Revenue 2017, Chicago Metropolitan Agency for Planning calculations of 2013 Land Use Inventory, 2013-2017 ACS 5-year estimates.

Community Data Snapshot Time Series: Buffalo Grove

CHANGE OVER TIME

The time series tables include comparisons of current 2013-2017 ACS estimates to historic year estimates from the 2000 Census and 2006-2010 ACS.

RACE AND ETHNICITY, 2000-2017

	2000 Percent	2010 Percent	2017 Percent
White non-Hispanic	86.5	76.2	70.2
Hispanic or Latino	3.3	5.8	5.5
Black non-Hispanic	0.7	0.6	2.0
Asian non-Hispanic	8.4	15.0	20.5
All other categories	1.0	2.4	1.8

Source: 2000 Census, 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: Total population.

NATIVITY, 2010-2017

	2010 Percent	2017 Percent
Native	73.2	66.5
Foreign Born	26.8	33.5

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: Population 5 years and older.

AGE COHORTS, 2000-2017

	2000 Percent	2010 Percent	2017 Percent
19 and under	30.6	26.7	24.5
20 to 34	15.2	13.3	15.9
35 to 49	30.0	26.3	22.6
50 to 64	15.1	21.6	23.0
65 and Older	9.0	12.1	14.1
Median Age*	37.4	41.6	42.2

Source: 2000 Census, 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: Total population.

Community Data Snapshot Time Series: Buffalo Grove

EDUCATIONAL ATTAINMENT, 2000-2017

	2000 Percent	2010 Percent	2017 Percent
Less than High School Graduate	4.7	4.0	2.6
High School Graduate or Equivalency	14.0	15.6	11.8
Some College, No Degree	19.3	15.6	13.5
Associate's Degree	6.2	5.0	6.4
Bachelor's Degree	35.4	35.4	37.6
Graduate or Professional Degree	20.5	24.4	28.2

Source: 2000 Census, 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Population 25 years and older.

LANGUAGE SPOKEN AT HOME AND ABILITY TO SPEAK ENGLISH, 2010-2017

	2010 Percent	2017 Percent
English Only	68.4	61.6
Language other than English	31.6	38.4
Speak English less than "very well"	10.3	12.6

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Population 5 years and older.

LANGUAGE SPOKEN AT HOME, 2010-2017

	2010 Percent	2017 Percent
English	68.4	61.6
Spanish	4.8	4.4
Slavic Languages	11.6	12.3
Chinese	3.0	4.0
Tagalog	0.8	1.1
Arabic	0.1	0.1
Korean	3.4	3.5
Other Asian Languages	2.5	5.1
Other Indo-European Languages	4.8	6.7
Other / Unspecified Languages	0.7	1.3

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Population 5 years and older.

Community Data Snapshot Time Series: Buffalo Grove

HOUSEHOLD SIZE, 2010-2017

	2010 Percent	2017 Percent
1 Person Household	25.4	22.9
2 People Household	31.4	33.1
3 People Household	19.1	19.9
4 or More People Household	24.1	24.2

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

HOUSEHOLD TYPE, 2010-2017

	2010 Percent	2017 Percent
Family	71.4	73.9
Single Parent with Child	4.2	4.2
Non-Family	28.6	26.1

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

HOUSEHOLD INCOME, 2010-2017

	2010 (2017 Dollars)	2017 (2017 Dollars)
Median Income	$ 97,859	$ 106,564

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

Community Data Snapshot Time Series: Buffalo Grove

HOUSING AND TENURE, 2010-2017

	2000	2010	2017
	Percent	Percent	Percent
Occupied Housing Units	97.2	97.0	95.8
Owner-Occupied*	84.6	80.9	75.2
Renter-Occupied*	12.5	16.1	20.7
Vacant Housing Units	2.8	3.0	4.2

Source: 2000 Census, 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: *Occupied housing units; Housing units.

HOUSING COSTS AS A PERCENTAGE OF HOUSEHOLD INCOME, 2010-2017

	2010	2017
	Percent	Percent
Less than $20,000	7.1	5.9
Less than 20 percent	*0.0*	*0.1*
20 to 29 percent	*0.6*	*0.4*
30 percent or more	*6.6*	*5.3*
$20,000 to $49,999	17.3	14.1
Less than 20 percent	*1.9*	*1.6*
20 to 29 percent	*2.5*	*2.9*
30 percent or more	*12.9*	*9.6*
$50,000 to $74,999	15.9	11.7
Less than 20 percent	*3.6*	*3.2*
20 to 29 percent	*4.2*	*3.3*
30 percent or more	*8.1*	*5.1*
$75,000 or More	58.8	68.3
Less than 20 percent	*28.1*	*43.9*
20 to 29 percent	*18.4*	*19.0*
30 percent or more	*12.2*	*5.4*

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: Occupied housing units.

Community Data Snapshot Time Series: Buffalo Grove

HOUSING TYPE, 2010-2017*

	2010 Percent	2017 Percent
Single Family, Detached	52.6	53.0
Single Family, Attached	16.9	16.4
2 Units	0.3	0.6
3 or 4 Units	4.0	4.2
5 or more Units	26.2	25.9

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.
*Excludes mobile, boat, RV, van, etc.

Universe: Housing units.

HOUSING SIZE, 2010-2017

	2010 Percent	2017 Percent
0 to 1 Bedrooms	10.4	10.4
2 Bedrooms	25.7	25.0
3 Bedrooms	31.3	31.4
4 Bedrooms	27.8	29.4
5+ Bedrooms	4.9	3.9
Median Number of Rooms*	6.3	6.2

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.
*Includes all rooms.

Universe: Housing units.

HOUSING AGE, 2010-2017

	2010 Percent	2017 Percent
Built 2000 or Later	5.1	5.0
Built 1970 to 1999	78.5	78.1
Built 1940 to 1969	15.4	15.6
Built Before 1940	1.1	1.3
Median Year Built	1982	1982

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.

Universe: Housing units.

Community Data Snapshot Time Series: Buffalo Grove

VEHICLES AVAILABLE, 2010-2017

	2010 Percent	2017 Percent
No Vehicle Available	3.9	4.2
1 Vehicle Available	30.1	29.7
2 Vehicles Available	48.9	49.1
3 or More Vehicles Available	17.1	17.0

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates. Universe: Occupied housing units.

MODE OF TRAVEL TO WORK, 2010-2017

	2010 Percent	2017 Percent
Work at Home*	N/A	N/A
Drive Alone	89.4	84.9
Carpool	4.3	6.8
Transit	4.5	6.1
Walk or Bike	0.9	0.9
Other	1.0	1.3
TOTAL COMMUTERS	20,800.0	21,105.0
Mean Commute Time (minutes)	29.5	29.6

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.
* Not included in "total commuters." Universe: Workers 16 years and over.

EMPLOYMENT STATUS, 2010-2017

	2010 Percent	2017 Percent
In Labor Force	71.5	72.4
Employed†*	95.4	95.3
Unemployed*	4.6	4.7
Not In Labor Force	28.5	27.6

Source: 2006-2010 and 2013-2017 American Community Survey five-year estimates.
† Does not include employed population in the Armed Forces. Universe: *In Labor Force; Population 16 years and older.

Community Data Snapshot Water Supply: Buffalo Grove

WATER SUPPLY

CMAP 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. Click here to learn more 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
Total Water Withdrawals****	4.80	3.90	-21.90
Residential Sector	3.80	3.10	-21.50
Non-Residential Sector	1.00	0.80	-23.30

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2002-2013).
* 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			CMAP Region		
	2003	2013	Percent Change	2003	2013	Percent Change
Residential* (GPCD)**	88.9	73.6	-18.8	104.2	87.5	-17.4

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.

Community Data Snapshot Water Supply: Buffalo Grove

WATER AND WASTEWATER PRICE TRENDS*

Real price per 1,000 gallons, in 2018 dollars	2008	2018	Percent Change	Annual Percent Change
Drinking Water	$ 2.20	$ 4.92	76.3	8.4
Sewer	$ 0.48	$ 1.21	86.2	9.7
Combined (if applicable)**	N/A	N/A	N/A	N/A

Source: Illinois-Indiana Sea Grant Water Rates Data for Northeastern Illinois, IISG19-RCE-RLA-031.
* Only available for communities with water utilities and that responded to data requests. Percent changes and 2008 prices were adjusted for inflation using the U.S. Bureau of Labor Statistic's Consumer Price Index for the Chicago-Naperville-Elgin region.
** Some utilities combine drinking water and sewer prices, rather than separating them out as two distinct rates.

WATER LOSS*

Reporting utility: Buffalo Grove

	2017
Nonrevenue Water (Millions of Gallons per Day)**	0.48
Annual Cost of Nonrevenue Water ($)	$468,052.00
Percent of Nonrevenue Water to Water Supplied***	12.8

Source: Illinois Department of Natural Resources, Lake Michigan Allocation Program.
* 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 percent of water supplied in Water Year 2015, decreasing to no more than 10 percent by Water Year 2019 and all years thereafter. Permittees that exceed the threshold are required to submit a water system improvement plan.

Community Data Snapshot ON TO 2050 Indicators: Buffalo Grove

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 (Current)	CMAP Region (Current)	CMAP Region (Target)	Source
COMMUNITY	Population located in highly walkable areas	0.0%	41.5%	45.2%	CMAP, 2015
	Jobs located in highly walkable areas	0.0%	38.2%	45.2%	CMAP, 2015
PROSPERITY	Population aged 25+ with an associate's degree or higher	72.1%	45.1%	64.9%	2013-2017 ACS 5-Year
	Workforce participation rate among population aged 20-64	85.7%	80.3%	83.4%	2013-2017 ACS 5-Year
ENVIRONMENT	Population with park access of 4+ acres per 1,000 residents	79.4%	41.5%	65.0%	CMAP, 2013
	Population with park access of 10+ acres per 1,000 residents	45.9%	16.0%	40.0%	CMAP, 2013
	Impervious acres per household	0.16	0.18	0.15	USGS National Land Cover Dataset, 2011
	Daily residential water demand per capita (gallons)	73.6	87.5	65.2	Illinois Water Inventory Program, 2013
GOVERNANCE	State revenue disbursement per capita	$315.60	$286.21*	N/A	CMAP, 2018
	Is per capita disbursement at least 80% of regional median?	Yes	Yes for 74% of municipalities	Yes for 100% of municipalities	CMAP, 2018
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-SOV modes	19.3%	29.8%	37.3%	2013-2017 ACS 5-Year

*Median value of region's 284 municpalities.

Community Data Snapshot: Buffalo Grove

For More Information

Last updated June 2019

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'd like to see in next year's snapshots.

Please direct inquiries to info@cmap.illinois. To access other Community Data Snapshots for municipalities and counties in the Chicago Metropolitan Agency for Planning's seven-county northeastern Illinois region, visit http://www.cmap.illinois.gov/data/community-snapshots.

APPENDIX E: OPERATIONS GUIDE



Revenue - Expense

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
Fund: 100 - General Fund						
REVENUES						
10 - Property Taxes						
400.01	Taxes - Property Corporate Levy - Cook County	629,473.90	653,210.23	622,048	622,048	-
400.02	Taxes - Property Corporate Levy - Lake County	1,959,464.10	1,992,112.29	2,053,053	2,053,053	-
400.03	Taxes - Property Police Protection - Cook County	158,911.90	166,062.41	164,354	164,354	721,285
400.04	Taxes - Property Police Protection - Lake County	499,740.39	513,785.22	542,422	542,422	2,947,510
400.07	Taxes - Property Fire Protection - Cook County	1,035,162.38	1,081,739.41	1,070,611	1,070,611	1,081,928
400.08	Taxes - Property Fire Protection - Lake County	3,253,718.42	3,345,164.78	3,531,807	3,531,807	4,421,265
400.09	Taxes - Property Street & Bridge Levy - Cook Cty	191,799.45	200,429.06	198,367	198,367	-
400.10	Taxes - Property Street & Bridge Levy - Lake Cty	603,158.01	620,109.64	654,708	654,708	-
400.11	Taxes - Property Street Lighting Levy - Cook Cty	65,027.18	67,952.60	67,254	67,254	-
400.12	Taxes - Property Street Lighting Levy - Lake Cty	204,492.04	210,238.71	221,969	221,969	-
400.30	Taxes - Property FICA Levy - Cook County	160,188.20	136,730.20	156,133	156,133	117,585
400.31	Taxes - Property FICA Levy - Lake County	508,607.80	421,092.10	520,285	520,285	480,508
400.32	Taxes - Property IMRF Levy - Cook County	210,580.79	246,079.12	190,769	190,769	252,557
400.33	Taxes - Property IMRF Levy - Lake County	653,514.47	757,794.04	635,788	635,788	1,032,065
400.50	Taxes - Property Police Pension - Lake County	1,905,293.65	2,006,285.34	2,339,354	2,339,354	2,502,829
400.51	Taxes - Property Police Pension - Cook County	605,816.91	651,218.38	586,318	586,318	612,467
400.60	Taxes - Property Fire Pension - Lake County	1,404,271.98	1,424,799.10	1,545,767	1,545,767	1,633,130
400.61	Taxes - Property Fire Pension - Cook County	446,613.66	462,041.38	387,445	387,445	399,643
	Account Classification Total: 10 - Property Taxes	14,495,835.23	14,956,844.01	15,488,452	15,488,452	16,202,772
15 - Other Taxes						
410.05	Taxes - State Shared Local Use Tax	1,073,357.78	1,218,965.13	1,171,980	1,285,000	1,267,279
410.10	Taxes - State Shared State Income Tax	3,769,893.63	4,002,861.68	4,081,920	4,172,000	4,168,968
410.15	Taxes - State Shared Sales Tax - State	6,301,728.54	6,672,665.62	6,520,000	6,400,000	6,590,000
410.16	Taxes - State Shared Sales Tax Rebate Payments	(697,709.00)	(654,213.00)	-	-	-
410.20	Taxes - State Shared Road & Bridge Tax Wheeling	23,045.05	22,600.91	28,000	28,000	28,000
410.25	Taxes - State Shared Road & Bridge Tax Vernon	154,909.94	140,079.93	154,000	154,000	154,000
410.40	Taxes - State Shared Video Gaming Tax	38,182.61	85,291.49	80,000	102,000	114,000
410.50	Taxes - State Shared Replacement Tax	(11,911.25)	22,256.19	-	26,000	26,000
415.05	Taxes - Local Sales Tax - Home Rule	4,596,162.59	5,010,184.20	4,150,000	4,150,000	4,190,000
415.10	Taxes - Local Home Rule Rebate	(970,929.00)	(868,771.00)	-	-	-
415.15	Taxes - Local Real Estate Transfer Tax	1,256,919.18	969,038.65	1,040,000	850,000	990,000
415.20	Taxes - Local Hotel/Motel Tax	92,958.57	117,266.61	110,000	127,000	125,000
415.25	Taxes - Local Simplified Telecommunications Tx	1,586,128.05	1,761,325.76	1,400,000	1,590,000	1,540,000
415.30	Taxes - Local Prepared Food & Beverage Tax	722,601.33	699,719.17	800,000	750,000	750,000
415.35	Taxes - Local Electricity Use Tax	1,597,996.28	1,657,251.27	1,665,000	1,650,000	1,665,000
415.40	Taxes - Local Natural Gas Use Tax	934,666.03	1,148,661.51	1,020,000	1,076,000	1,050,000
415.50	Taxes - Local Auto Rental Tax	19.68	282.83	-	-	-
	Account Classification Total: 15 - Other Taxes	20,468,020.01	22,005,466.95	22,220,900	22,360,000	22,658,247
20 - Intergovernmental Revenue						
440.15	Intergovernmental Revenue - Local Reimb - District #214 Officer	175,867.59	155,080.58	98,720	102,464	105,043
440.20	Intergovernmental Revenue - Local Reimb - Various Govts Fuel	49,499.51	59,312.76	50,000	50,000	50,000
440.25	Intergovernmental Revenue - Local Reimb - D.A.R.E. Officer	15,814.25	19,151.88	60,441	61,967	63,532
440.40	Intergovernmental Revenue - Local Crossing Guard Reimbursement	21,499.00	21,865.00	21,288	22,485	23,053
440.46	Intergovernmental Revenue - Local Overtime Reimb - DEA	13,969.74	17,968.40	25,000	19,112	16,245
440.50	Intergovernmental Revenue - Local Overtime Reimb - ICE	10,646.26	9,593.67	10,446	5,628	4,784
440.90	Intergovernmental Revenue - Local Miscellaneous	-	-	5,000	-	5,000
	Account Classification Total: 20 - Intergovernmental Revenue	287,296.35	282,972.29	270,895	261,656	267,657
25 - Licenses						
420.05	Business Licenses Business Licenses	113,560.00	114,100.00	114,000	115,000	120,000
420.10	Business Licenses Tobacco Licenses	1,500.00	1,650.00	1,650	1,650	1,650
420.15	Business Licenses Vending Machine Licenses	4,090.00	4,750.00	4,400	5,500	5,000
420.20	Business Licenses Chauffer Licenses	1,350.00	1,595.00	1,700	1,000	-
420.25	Business Licenses Alarm Permits	28,665.00	29,555.00	29,000	29,000	29,000
420.50	Business Licenses All Other Licenses	9,415.00	10,989.00	9,400	9,000	9,000
425	Liquor Licenses	125,500.00	141,600.00	-	145,000	-
425.05	Liquor Licenses Class A	-	-	47,600	-	51,600
425.10	Liquor Licenses Class B	-	-	21,000	-	24,000
425.15	Liquor Licenses Class C	-	-	31,800	-	34,800
425.20	Liquor Licenses Class D	-	-	10,800	-	12,800
425.25	Liquor Licenses Class E	-	-	6,000	-	6,000
425.30	Liquor Licenses Class F	-	-	2,000	-	2,000
425.50	Liquor Licenses Other	3,180.00	3,660.00	13,750	3,500	13,750
430.05	Animal Licenses Dogs	5,505.00	220.00	-	-	-
430.10	Animal Licenses Cats	460.00	20.00	-	-	-
	Account Classification Total: 25 - Licenses	293,225.00	308,139.00	293,100	309,650	309,600
30 - Permits						

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
420.30	Business Licenses Video Gaming Permit	37,250.00	36,250.00	36,000	38,250	40,000
435.05	Building Revenue & Fees Development Building Permits	-	-	-	53,750	-
435.10	Building Revenue & Fees Engineering Fees	253,023.75	110,418.11	60,000	195,000	60,000
435.15	Building Revenue & Fees Contractor Registration	110,125.00	82,600.00	95,000	75,000	85,000
435.20	Building Revenue & Fees Plan Review Fees	119,223.43	116,197.37	90,000	94,000	110,000
435.25	Building Revenue & Fees Filing Fees	4,162.50	5,483.35	4,000	4,000	4,000
435.30	Building Revenue & Fees Annexation Fees	3,500.00	-	20,000	-	30,000
435.35	Building Revenue & Fees Building Inspection Fees	588,780.45	405,071.15	400,000	400,000	400,000
435.40	Building Revenue & Fees Plumbing Inspection Fees	44,938.00	35,748.00	35,000	35,000	35,000
435.45	Building Revenue & Fees Electrical Inspection Fees	63,122.00	74,799.00	50,000	66,000	60,000
435.50	Building Revenue & Fees Mechanical Inspection Fees	52,653.33	42,169.40	30,000	35,000	35,000
435.55	Building Revenue & Fees Sign Inspection Fees	4,928.50	7,127.00	5,000	5,000	5,000
435.60	Building Revenue & Fees Elevator Inspection Fees	25,630.00	23,595.00	25,000	25,000	25,000
435.65	Building Revenue & Fees Fire Suppression Inspection Fees	20,708.15	23,440.79	8,000	20,000	10,000
435.70	Building Revenue & Fees Rental Inspection Fees	140,187.50	138,152.50	122,000	122,000	122,000
435.71	Building Revenue & Fees Other Non-Business Lic & Permits	44,460.00	44,385.00	45,000	30,000	45,000
	Account Classification Total: 30 - Permits	1,512,692.61	1,145,436.67	1,025,000	1,198,000	1,066,000
35 - Fines and Fees						
455.05	Fines & Fees Court Fines Cook	7,367.38	5,977.98	7,500	2,500	2,125
455.10	Fines & Fees Court Fines Lake	338,266.52	311,309.03	314,500	320,913	312,276
455.15	Fines & Fees Village Ordinance Fines	226,865.24	195,768.43	220,000	173,256	167,268
455.20	Fines & Fees Alarm Service Calls	17,720.50	40,020.50	35,000	35,000	35,000
455.25	Fines & Fees Accident Reports	7,035.00	8,680.00	8,500	8,235	7,000
455.30	Fines & Fees Fingerprint Fees	-	-	-	2,460	2,091
455.35	Fines & Fees Ambulance Transport Fees	985,157.82	1,021,944.91	1,050,000	1,030,000	1,110,000
455.40	Fines & Fees Subpeona Fees	20.00	285.00	-	50	-
455.45	Fines & Fees DUI Assessments	841.20	1,267.18	2,000	17,190	14,612
455.50	Fines & Fees Impounding Fees	99,095.00	95,425.00	90,000	102,000	86,700
455.60	Fines & Fees Administrative Bail Fee	5,390.00	5,259.00	5,200	4,140	3,519
455.65	Fines & Fees Special Rescue Billing	-	-	30,000	-	-
	Account Classification Total: 35 - Fines and Fees	1,687,758.66	1,685,937.03	1,762,700	1,695,744	1,740,591
40 - Charges for Services						
441.30	Sales of Water Construction Water	8,757.75	2,141.25	-	705	-
444.05	Insurance Contributions Retiree Premiums	134,914.07	20,170.03	-	14,000	-
444.15	Insurance Contributions Employee Premiums	1,538.95	1,161.71	-	-	-
	Account Classification Total: 40 - Charges for Services	145,210.77	23,472.99	-	14,705	-
45 - Interest Income						
450.05	Investment Revenue Interest Income - Savings	610.31	-	300	-	-
450.10	Investment Revenue Interest Income -Investment Pool	13,520.68	45,263.17	10,000	40,000	25,000
450.15	Investment Revenue Interest Income - Money Market	60,314.02	115,483.24	85,000	85,000	85,000
450.20	Investment Revenue Interest Income - CD's	61,806.77	81,735.58	115,000	115,000	115,000
450.25	Investment Revenue Interest Income - Securities	33,402.02	60,260.21	65,000	65,000	65,000
450.26	Investment Revenue Fixed Income	14,586.11	9,400.00	-	-	-
450.35	Investment Revenue Gain/Loss Security Transaction	9,447.50	937.93	-	-	-
450.40	Investment Revenue Annuity Gain/Loss	(39,871.61)	(20,738.23)	-	-	-
	Account Classification Total: 45 - Interest Income	153,815.80	292,341.90	275,300	305,000	290,000
50 - Miscellaneous Revenue						
465.05	All Other Revenue Cable Franchise Fees	831,690.92	778,106.52	810,000	815,000	815,000
465.07	All Other Revenue Storm Water Management Fees	1,146,313.76	1,134,383.20	1,140,000	1,140,000	1,140,000
465.10	All Other Revenue Buffalo Grove Days	340.00	345.00	-	135	-
465.12	All Other Revenue Symphonic Band	13,116.49	12,083.23	12,000	11,400	11,000
465.20	All Other Revenue Facility Rental	3,760.00	3,840.00	3,850	3,840	3,840
465.30	All Other Revenue Farmers Market	6,238.00	7,530.00	8,000	7,500	7,500
465.50	All Other Revenue Misc Reimbursements/Refunds	26,850.88	250,043.88	-	24,300	-
465.51	All Other Revenue Miscellaneous Donations	-	938.81	-	-	-
465.65	All Other Revenue Grants	-	221,313.93	-	197,458	-
465.70	All Other Revenue Recycling Proceeds	28,665.02	28,606.63	28,000	25,000	25,000
465.80	All Other Revenue Cannabis Fees	13,357.78	16,860.80	22,000	47,000	40,000
465.90	All Other Revenue Miscellaneous Income	307,541.91	10,267.18	270,000	270,000	50,000
472	Capital Contributions	1,478,015.37	-	-	-	-
	Account Classification Total: 50 - Miscellaneous Revenue	3,855,890.13	2,464,319.18	2,293,850	2,541,633	2,092,340
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	1,161,846.04	2,613,542.07	877,000	777,000	780,000
	Account Classification Total: 55 - Operating Transfers	1,161,846.04	2,613,542.07	877,000	777,000	780,000
	REVENUES Total	44,061,590.60	45,778,472.09	44,507,197	44,951,840	45,407,207
	Fund REVENUE Total: 100 - General Fund	44,061,590.60	45,778,472.09	44,507,197	44,951,840	45,407,207
	Fund EXPENSE Total: 100 - General Fund					
	Fund Total: 100 - General Fund	44,061,590.60	45,778,472.09	44,507,197	44,951,840	45,407,207

Fund: 120 - Metra Parking Lot Fund

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
REVENUES						
35 - Fines and Fees						
455.70	Fines & Fees Parking Fees - Daily Metra	115,685.77	123,445.00	80,000	113,000	125,000
455.75	Fines & Fees Parking Fees - Parking Passes	93,694.00	83,738.75	125,000	85,000	90,000
	Account Classification Total: 35 - Fines and Fees	209,379.77	207,183.75	205,000	198,000	215,000
50 - Miscellaneous Revenue						
465.20	All Other Revenue Facility Rental	1,241.61	920.08	1,000	950	950
	Account Classification Total: 50 - Miscellaneous Revenue	1,241.61	920.08	1,000	950	950
	REVENUES Total	210,621.38	208,103.83	206,000	198,950	215,950
Fund REVENUE	Total: 120 - Metra Parking Lot Fund	210,621.38	208,103.83	206,000	198,950	215,950
Fund EXPENSE	Total: 120 - Metra Parking Lot Fund					
	Fund Total: 120 - Metra Parking Lot Fund	210,621.38	208,103.83	206,000	198,950	215,950
Fund: 130 - Motor Fuel Tax Fund						
REVENUES						
15 - Other Taxes						
410.60	Taxes - State Shared Motor Fuel Tax	1,058,421.29	1,062,117.87	1,000,000	1,040,000	1,600,000
	Account Classification Total: 15 - Other Taxes	1,058,421.29	1,062,117.87	1,000,000	1,040,000	1,600,000
	REVENUES Total	1,058,421.29	1,062,117.87	1,000,000	1,040,000	1,600,000
Fund REVENUE	Total: 130 - Motor Fuel Tax Fund	1,058,421.29	1,062,117.87	1,000,000	1,040,000	1,600,000
Fund EXPENSE	Total: 130 - Motor Fuel Tax Fund					
	Fund Total: 130 - Motor Fuel Tax Fund	1,058,421.29	1,062,117.87	1,000,000	1,040,000	1,600,000
Fund: 140 - Debt Service Fund						
REVENUES						
10 - Property Taxes						
400.40	Taxes - Property Debt Service - Lake County	769,103.72	772,935.17	777,839	621,839	733,319
400.41	Taxes - Property Debt Service - Cook County	245,188.50	250,992.24	259,280	259,280	179,450
	Account Classification Total: 10 - Property Taxes	1,014,292.22	1,023,927.41	1,037,119	881,119	912,769
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	630,000.00	721,008.00	504,000	665,000	673,600
	Account Classification Total: 55 - Operating Transfers	630,000.00	721,008.00	504,000	665,000	673,600
	REVENUES Total	1,644,292.22	1,744,935.41	1,541,119	1,546,119	1,586,369
Fund REVENUE	Total: 140 - Debt Service Fund	1,644,292.22	1,744,935.41	1,541,119	1,546,119	1,586,369
Fund EXPENSE	Total: 140 - Debt Service Fund					
	Fund Total: 140 - Debt Service Fund	1,644,292.22	1,744,935.41	1,541,119	1,546,119	1,586,369
Fund: 150 - Capital Projects Facilities Fund						
REVENUES						
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	875,146.59	4,043,693.18	535,195	535,195	375,000
	Account Classification Total: 55 - Operating Transfers	875,146.59	4,043,693.18	535,195	535,195	375,000
	REVENUES Total	875,146.59	4,043,693.18	535,195	535,195	375,000
Fund REVENUE	Total: 150 - Capital Projects Facilities Fund	875,146.59	4,043,693.18	535,195	535,195	375,000
Fund EXPENSE	Total: 150 - Capital Projects Facilities Fund					
	Fund Total: 150 - Capital Projects Facilities Fund	875,146.59	4,043,693.18	535,195	535,195	375,000
Fund: 160 - Capital Projects Streets Fund						
REVENUES						
50 - Miscellaneous Revenue						
465.65	All Other Revenue Grants	-	-	-	442	-
	Account Classification Total: 50 - Miscellaneous Revenue	-	-	-	442	-
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	1,537,950.00	1,690,242.52	1,105,000	1,105,000	1,600,000
	Account Classification Total: 55 - Operating Transfers	1,537,950.00	1,690,242.52	1,105,000	1,105,000	1,600,000
	REVENUES Total	1,537,950.00	1,690,242.52	1,105,000	1,105,442	1,600,000
Fund REVENUE	Total: 160 - Capital Projects Streets Fund	1,537,950.00	1,690,242.52	1,105,000	1,105,442	1,600,000
Fund EXPENSE	Total: 160 - Capital Projects Streets Fund					
	Fund Total: 160 - Capital Projects Streets Fund	1,537,950.00	1,690,242.52	1,105,000	1,105,442	1,600,000
Fund: 170 - Water & Sewer Fund						
REVENUES						
30 - Permits						
435.75	Building Revenue & Fees Water Connection Fees	10,325.00	3,125.00	5,000	3,500	5,000
435.76	Building Revenue & Fees Lake County Sewer Tap On Fees	599,275.00	222,080.16	100,000	130,000	100,000
435.77	Building Revenue & Fees Village Sewer Tap On Fees	1,200.00	250.00	800	200	1,000
435.78	Building Revenue & Fees Water Meter Sales	11,392.00	7,254.00	5,000	400	5,000
435.79	Building Revenue & Fees System Improvement Fees	27,029.03	5,599.20	5,000	7,500	5,000
	Account Classification Total: 30 - Permits	649,221.03	238,308.36	115,800	141,600	116,000
40 - Charges for Services						
441.05	Sales of Water Resident - Regular	5,832,760.99	5,857,501.37	6,656,000	6,485,000	6,886,000
441.20	Sales of Water Penalties	13,118.06	118,512.14	110,000	125,000	125,000
441.60	Sales of Water Fees - Turn On	2,786.64	2,555.00	1,000	2,000	1,500
442.05	Village Sewer Resident - Regular	1,405,815.08	1,449,345.35	1,643,200	1,545,000	1,697,000
443.00	Lake County Sewer Sanitary Sewer Service Fees	3,157,235.82	3,166,560.16	3,485,000	3,485,000	3,500,000
	Account Classification Total: 40 - Charges for Services	10,411,716.59	10,594,474.02	11,895,200	11,642,000	12,209,500
45 - Interest Income						

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
450.05	Investment Revenue Interest Income - Savings	-	-	500	500	500
450.10	Investment Revenue Interest Income -Investment Pool	10,349.18	48,201.59	10,000	50,000	50,000
450.15	Investment Revenue Interest Income - Money Market	92.26	434.25	-	-	-
450.25	Investment Revenue Interest Income - Securities	14,638.89	-	10,000	10,000	10,000
450.35	Investment Revenue Gain/Loss Security Transaction	10,634.68	2,676.97	-	-	-
450.40	Investment Revenue Annuity Gain/Loss	(7,932.24)	-	-	-	-
	Account Classification Total: 45 - Interest Income	27,782.77	51,312.81	20,500	60,500	60,500
50 - Miscellaneous Revenue						
465.65	All Other Revenue Grants	-	-	-	350,000	-
465.90	All Other Revenue Miscellaneous Income	393,325.01	358,069.15	-	6,000	-
	Account Classification Total: 50 - Miscellaneous Revenue	393,325.01	358,069.15	-	356,000	-
	REVENUES Total	11,482,045.40	11,242,164.34	12,031,500	12,200,100	12,386,000
	Fund REVENUE Total: 170 - Water & Sewer Fund	11,482,045.40	11,242,164.34	12,031,500	12,200,100	12,386,000
	Fund EXPENSE Total: 170 - Water & Sewer Fund					
	Fund Total: 170 - Water & Sewer Fund	11,482,045.40	11,242,164.34	12,031,500	12,200,100	12,386,000
Fund: 180 - Buffalo Grove Golf Fund						
REVENUES						
40 - Charges for Services						
445.10	Golf Course Fees Greens Fees	636,072.60	566,083.38	660,000	660,000	675,000
445.15	Golf Course Fees Power Cart Rental	151,087.50	141,557.00	168,000	165,000	168,000
445.20	Golf Course Fees Pull Cart Rental	4,862.00	2,916.00	3,200	3,200	3,200
445.25	Golf Course Fees Driving Range Fees	68,477.50	62,071.25	64,000	70,000	70,000
445.30	Golf Course Fees Memberships & Passes	56,030.50	56,451.00	57,000	57,000	58,000
445.35	Golf Course Fees Merchandise Sales	58,338.52	59,952.47	67,000	67,000	67,000
445.40	Golf Course Fees Sales Tax	5,831.67	5,972.67	6,700	6,700	6,700
445.55	Golf Course Fees Club Rental Fees	935.00	1,076.25	1,500	1,500	1,500
445.56	Golf Course Fees Locker Room Rental	25.00	-	-	-	-
445.57	Golf Course Fees Club Storage	165.00	95.00	150	150	150
445.60	Golf Course Fees Rental Income Facility	22,535.00	49,500.00	66,000	66,000	66,000
445.65	Golf Course Fees Rental Income Cell Tower	30,772.60	32,003.52	31,600	31,600	32,200
445.70	Golf Course Fees Utility Reimbursement	8,027.24	33,062.26	30,000	30,000	30,000
445.90	Golf Course Fees Other Revenue	175.00	38.75	-	-	-
	Account Classification Total: 40 - Charges for Services	1,043,335.13	1,010,779.55	1,155,150	1,158,150	1,177,750
50 - Miscellaneous Revenue						
465.90	All Other Revenue Miscellaneous Income	310.53	4,112.35	2,200	2,200	2,200
	Account Classification Total: 50 - Miscellaneous Revenue	310.53	4,112.35	2,200	2,200	2,200
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	206,495.62	1,033,146.77	16,960	36,340	-
	Account Classification Total: 55 - Operating Transfers	206,495.62	1,033,146.77	16,960	36,340	-
	REVENUES Total	1,250,141.28	2,048,038.67	1,174,310	1,196,690	1,179,950
	Fund REVENUE Total: 180 - Buffalo Grove Golf Fund	1,250,141.28	2,048,038.67	1,174,310	1,196,690	1,179,950
	Fund EXPENSE Total: 180 - Buffalo Grove Golf Fund					
	Fund Total: 180 - Buffalo Grove Golf Fund	1,250,141.28	2,048,038.67	1,174,310	1,196,690	1,179,950
Fund: 190 - Arboretum Golf Fund						
REVENUES						
40 - Charges for Services						
445.10	Golf Course Fees Greens Fees	686,036.90	585,250.35	750,000	720,000	750,000
445.15	Golf Course Fees Power Cart Rental	173,029.00	172,543.53	190,000	190,000	190,000
445.20	Golf Course Fees Pull Cart Rental	1,022.00	973.00	900	900	900
445.30	Golf Course Fees Memberships & Passes	53,925.00	54,962.50	54,000	66,000	66,000
445.35	Golf Course Fees Merchandise Sales	52,616.63	43,287.10	52,000	52,000	52,000
445.36	Golf Course Fees Coupon Sales	17,440.00	16,000.00	18,000	13,000	15,000
445.40	Golf Course Fees Sales Tax	4,037.00	3,422.18	4,160	4,160	4,160
445.55	Golf Course Fees Club Rental Fees	3,856.00	3,551.88	3,500	3,500	3,500
445.56	Golf Course Fees Locker Room Rental	355.00	950.00	200	200	200
445.60	Golf Course Fees Rental Income Facility	39,768.86	35,344.29	50,000	30,000	30,000
445.70	Golf Course Fees Utility Reimbursement	33,333.78	25,431.03	33,300	33,300	33,300
445.90	Golf Course Fees Other Revenue	92,398.12	96,757.71	94,000	94,000	5,000
	Account Classification Total: 40 - Charges for Services	1,157,818.29	1,038,473.57	1,250,060	1,207,060	1,150,060
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	548,832.55	631,382.47	91,452	46,782	129,794
	Account Classification Total: 55 - Operating Transfers	548,832.55	631,382.47	91,452	46,782	129,794
	REVENUES Total	1,706,650.84	1,669,856.04	1,341,512	1,253,842	1,279,854
	Fund REVENUE Total: 190 - Arboretum Golf Fund	1,706,650.84	1,669,856.04	1,341,512	1,253,842	1,279,854
	Fund EXPENSE Total: 190 - Arboretum Golf Fund					
	Fund Total: 190 - Arboretum Golf Fund	1,706,650.84	1,669,856.04	1,341,512	1,253,842	1,279,854
Fund: 200 - Refuse Fund						
REVENUES						
50 - Miscellaneous Revenue						
465.55	All Other Revenue SWANCC User Fees	970,268.40	1,053,758.55	1,080,000	1,060,000	1,060,000
	Account Classification Total: 50 - Miscellaneous Revenue	970,268.40	1,053,758.55	1,080,000	1,060,000	1,060,000
	REVENUES Total	970,268.40	1,053,758.55	1,080,000	1,060,000	1,060,000
	Fund REVENUE Total: 200 - Refuse Fund	970,268.40	1,053,758.55	1,080,000	1,060,000	1,060,000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
Fund EXPENSE	Total: 200 - Refuse Fund					
	Fund Total: 200 - Refuse Fund	970,268.40	1,053,758.55	1,080,000	1,060,000	1,060,000
Fund: 211 - Information Technology Fund						
REVENUES						
55 - Operating Transfers						
461.01	Internal Service Contributions Information Technology Fund	1,196,409.98	1,443,027.29	1,743,720	1,743,720	1,819,152
	Account Classification Total: 55 - Operating Transfers	1,196,409.98	1,443,027.29	1,743,720	1,743,720	1,819,152
	REVENUES Total	1,196,409.98	1,443,027.29	1,743,720	1,743,720	1,819,152
Fund REVENUE	Total: 211 - Information Technology Fund	1,196,409.98	1,443,027.29	1,743,720	1,743,720	1,819,152
Fund EXPENSE	Total: 211 - Information Technology Fund					
	Fund Total: 211 - Information Technology Fund	1,196,409.98	1,443,027.29	1,743,720	1,743,720	1,819,152
Fund: 212 - Central Garage Fund						
REVENUES						
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	-	27,796.10	-	-	-
461.03	Internal Service Contributions Central Garage Fund	1,553,271.18	1,582,678.20	1,779,005	1,779,005	1,788,935
	Account Classification Total: 55 - Operating Transfers	1,553,271.18	1,610,474.30	1,779,005	1,779,005	1,788,935
	REVENUES Total	1,553,271.18	1,610,474.30	1,779,005	1,779,005	1,788,935
Fund REVENUE	Total: 212 - Central Garage Fund	1,553,271.18	1,610,474.30	1,779,005	1,779,005	1,788,935
Fund EXPENSE	Total: 212 - Central Garage Fund					
	Fund Total: 212 - Central Garage Fund	1,553,271.18	1,610,474.30	1,779,005	1,779,005	1,788,935
Fund: 213 - Building Maintenance Fund						
REVENUES						
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	-	16,369.34	-	-	-
461.02	Internal Service Contributions Building Maintenance Fund	1,258,750.24	1,640,123.97	1,561,259	1,561,259	1,755,455
	Account Classification Total: 55 - Operating Transfers	1,258,750.24	1,656,493.31	1,561,259	1,561,259	1,755,455
	REVENUES Total	1,258,750.24	1,656,493.31	1,561,259	1,561,259	1,755,455
Fund REVENUE	Total: 213 - Building Maintenance Fund	1,258,750.24	1,656,493.31	1,561,259	1,561,259	1,755,455
Fund EXPENSE	Total: 213 - Building Maintenance Fund					
	Fund Total: 213 - Building Maintenance Fund	1,258,750.24	1,656,493.31	1,561,259	1,561,259	1,755,455
Fund: 220 - Police Pension Fund						
REVENUES						
15 - Other Taxes						
410.50	Taxes - State Shared Replacement Tax	11,911.25	11,128.10	8,000	11,500	10,000
	Account Classification Total: 15 - Other Taxes	11,911.25	11,128.10	8,000	11,500	10,000
45 - Interest Income						
450.15	Investment Revenue Interest Income - Money Market	-	5,500.17	-	-	-
450.25	Investment Revenue Interest Income - Securities	214,239.88	208,322.17	-	-	-
450.26	Investment Revenue Fixed Income	388,702.24	486,892.46	250,000	250,000	267,500
450.45	Investment Revenue Stock Dividend	618,563.39	659,698.58	500,000	500,000	535,000
450.50	Investment Revenue Fixed Income	156,368.21	(189,769.89)	250,000	250,000	267,500
450.55	Investment Revenue Mutual Funds	1,018,589.15	(1,084,544.85)	150,000	150,000	160,500
450.60	Investment Revenue Equity Securities	6,132,256.54	(2,592,073.30)	2,200,000	2,500,000	2,364,000
	Account Classification Total: 45 - Interest Income	8,528,719.41	(2,505,974.66)	3,350,000	3,650,000	3,594,500
50 - Miscellaneous Revenue						
465.40	All Other Revenue Pension Contributions - ER	1,284.06	-	-	-	-
465.41	All Other Revenue Pension Contributions - EE	744,695.30	703,230.12	714,550	714,550	730,557
465.90	All Other Revenue Miscellaneous Income	5,269.99	19,618.66	-	17,936	-
	Account Classification Total: 50 - Miscellaneous Revenue	751,249.35	722,848.78	714,550	732,486	730,557
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	2,511,110.56	2,657,503.72	2,925,672	2,925,672	3,115,296
	Account Classification Total: 55 - Operating Transfers	2,511,110.56	2,657,503.72	2,925,672	2,925,672	3,115,296
	REVENUES Total	11,802,990.57	885,505.94	6,998,222	7,319,658	7,450,353
Fund REVENUE	Total: 220 - Police Pension Fund	11,802,990.57	885,505.94	6,998,222	7,319,658	7,450,353
Fund EXPENSE	Total: 220 - Police Pension Fund					
	Fund Total: 220 - Police Pension Fund	11,802,990.57	885,505.94	6,998,222	7,319,658	7,450,353
Fund: 230 - Fire Pension Fund						
REVENUES						
15 - Other Taxes						
410.50	Taxes - State Shared Replacement Tax	11,911.25	11,128.09	8,000	11,500	10,000
	Account Classification Total: 15 - Other Taxes	11,911.25	11,128.09	8,000	11,500	10,000
45 - Interest Income						
450.20	Investment Revenue Interest Income - CD's	-	-	350,000	350,000	374,500
450.25	Investment Revenue Interest Income - Securities	592,177.96	682,921.53	-	-	-
450.45	Investment Revenue Stock Dividend	2,022,545.25	2,028,128.17	300,000	300,000	321,000
450.50	Investment Revenue Fixed Income	(65,409.10)	(370,159.23)	250,000	250,000	267,500
450.55	Investment Revenue Mutual Funds	5,172,491.66	(5,118,385.87)	2,500,000	2,750,000	2,700,000
	Account Classification Total: 45 - Interest Income	7,721,805.77	(2,777,495.40)	3,400,000	3,650,000	3,663,000
50 - Miscellaneous Revenue						
465.41	All Other Revenue Pension Contributions - EE	520,772.20	533,534.19	575,000	530,000	545,365
465.90	All Other Revenue Miscellaneous Income	15,599.21	14,048.49	-	-	-

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Account Classification Total: 50 - Miscellaneous Revenue	546,331.47	547,582.68	575,000	530,000	545,365
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	1,851,999.86	1,886,840.48	1,933,212	1,933,212	2,032,773
	Account Classification Total: 55 - Operating Transfers	1,851,999.86	1,886,840.48	1,933,212	1,933,212	2,032,773
	REVENUES Total	10,132,048.35	(331,944.15)	5,916,212	6,124,712	6,251,138
	Fund REVENUE Total: 230 - Fire Pension Fund	10,132,048.35	(331,944.15)	5,916,212	6,124,712	6,251,138
	Fund EXPENSE Total: 230 - Fire Pension Fund					
	Fund Total: 230 - Fire Pension Fund	10,132,048.35	(331,944.15)	5,916,212	6,124,712	6,251,138
	REVENUE GRAND Totals:	90,740,598.32	75,804,939.19	82,520,251	83,616,532	85,755,363
	EXPENSE GRAND Totals:	-	-	-	-	-
	Grand Totals:	90,740,598.32	75,804,939.19	82,520,251	83,616,532	85,755,363

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
Fund: 100 - General Fund						
EXPENSES						
Department: 10 - Legislative						
10 - Salaries						
500.25	Personal Services Salaries - Elected Officials	32,475.0000	33,000.0000	33,000.0000	33,000.0000	33,000.0000
	Account Classification Total: 10 - Salaries	$32,475.00	$33,000.00	$33,000.00	$33,000.00	$33,000.00
15 - Taxes and Benefits						
505.10	Personal Benefits Professional Training	594.9700	1,588.0000	1,000.0000	3,100.0000	13,000.0000
505.15	Personal Benefits Dues & Memberships	38,518.9000	36,522.8800	42,000.0000	40,000.0000	42,000.0000
505.75	Personal Benefits Employer's Contribution - FICA	2,013.4500	2,046.0000	2,046.0000	2,046.0000	2,046.0000
505.85	Personal Benefits Employer's Contribution Medicare	470.9600	478.5600	479.0000	479.0000	479.0000
	Account Classification Total: 15 - Taxes and Benefits	$41,598.28	$40,635.44	$45,525.00	$45,625.00	$57,525.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	604.5100	1,950.7600	1,500.0000	250.0000	750.0000
510.08	Operating Expenses Reception & Community Affairs	8,321.5500	7,225.0100	6,000.0000	7,250.0000	7,000.0000
510.14	Operating Expenses Subscriptions & Publications	844.0700	1,342.9100	1,000.0000	70.0000	500.0000
510.40	Operating Expenses Supplies - Office	13.0600	241.6400	100.0000	700.0000	500.0000
	Account Classification Total: 25 - Operating Expenses	$9,783.19	$10,760.32	$8,600.00	$8,270.00	$8,750.00
35 - Other Services						
525.05	Commission & Committees Blood Commission	0.0000	0.0000	300.0000	0.0000	300.0000
525.10	Commission & Committees Buffalo Grove Days	378.0500	107.8900	0.0000	0.0000	0.0000
525.20	Commission & Committees Fireworks for the Fourth	22,500.0000	23,000.0000	24,000.0000	26,500.0000	26,500.0000
525.25	Commission & Committees Plan Commission	3,143.4000	2,790.8500	5,000.0000	2,000.0000	3,000.0000
525.30	Commission & Committees Residents with Disabilities	239.8300	1,286.6500	700.0000	1,000.0000	1,300.0000
525.35	Commission & Committees Arts Commission	3,779.0000	0.0000	0.0000	0.0000	0.0000
525.45	Commission & Committees Village Board	156.0000	167.0000	300.0000	0.0000	300.0000
525.50	Commission & Committees Symphonic Band	18,098.3100	16,803.8100	16,200.0000	16,200.0000	16,200.0000
525.55	Commission & Committees Farmer's Market	2,303.8700	2,168.7300	2,500.0000	3,000.0000	2,500.0000
	Account Classification Total: 35 - Other Services	$50,598.46	$46,324.93	$49,000.00	$48,700.00	$50,100.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	6,833.3300	3,456.2000	3,300.0000	500.0000	2,500.0000
580.10	All Other Expense Consultant Fees	24,197.0200	6,722.0000	0.0000	2,745.0000	0.0000
580.45	All Other Expense Cable Television Programming	12,800.0000	11,300.0000	15,000.0000	15,000.0000	12,000.0000
580.50	All Other Expense Senior Taxi Program	5,185.0000	4,354.0000	5,500.0000	825.0000	4,400.0000
	Account Classification Total: 50 - Other Expenses	$49,015.35	$25,832.20	$23,800.00	$19,070.00	$18,900.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	0.0000	0.0000	246.0000	0.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	$0.00	$0.00	$246.00	$0.00
	Department Total: 10 - Legislative	$183,470.28	$156,552.89	$159,925.00	$154,911.00	$168,275.00
Department: 15 - Office of the Village Manager						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	464,592.2600	511,248.7200	688,959.0000	728,646.0000	817,041.0000
500.10	Personal Services Salaries - Part Time	15,960.2800	25,977.0200	27,337.0000	38,698.0000	39,568.0000
500.31	Personal Services Payroll Reimbursement	0.0000	10,532.0900	0.0000	10,532.0000	0.0000
500.40	Personal Services Salaries - Longevity	800.0000	628.5700	1,600.0000	1,771.0000	1,600.0000
	Account Classification Total: 10 - Salaries	$481,352.54	$548,386.40	$717,896.00	$779,647.00	$858,209.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	53,129.7300	49,787.6700	85,000.0000	85,000.0000	89,500.0000
505.10	Personal Benefits Professional Training	4,788.2500	14,544.9000	12,000.0000	12,000.0000	12,000.0000
505.15	Personal Benefits Dues & Memberships	7,131.7500	3,928.3800	4,600.0000	4,600.0000	4,600.0000
505.75	Personal Benefits Employer's Contribution - FICA	21,219.8300	22,816.2300	35,261.0000	33,758.0000	37,855.0000
505.80	Personal Benefits Employer's Contribution - IMRF	65,485.0900	72,345.7500	80,978.0000	83,579.0000	111,581.0000
505.85	Personal Benefits Employer's Contribution Medicare	6,984.1900	7,841.7500	10,409.0000	10,744.0000	11,870.0000
	Account Classification Total: 15 - Taxes and Benefits	$158,738.84	$171,264.68	$228,248.00	$229,681.00	$267,406.00
25 - Operating Expenses						
510.03	Operating Expenses Postage	28.8600	0.0000	0.0000	11.0000	20.0000
510.04	Operating Expenses Travel	3,592.2600	3,599.9200	3,000.0000	3,000.0000	3,500.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	262.0800	0.0000	100.0000	100.0000
510.08	Operating Expenses Reception & Community Affairs	3,972.2800	4,245.4500	1,500.0000	2,000.0000	2,000.0000
510.10	Operating Expenses Maintenance Contracts	49.9900	0.0000	0.0000	0.0000	0.0000
510.14	Operating Expenses Subscriptions & Publications	1,761.2400	2,823.2400	2,500.0000	2,500.0000	2,500.0000
510.16	Operating Expenses Printing	378.5100	257.3600	400.0000	100.0000	300.0000
510.18	Operating Expenses Village Newsletter	17,613.9800	18,673.9600	33,000.0000	20,000.0000	21,600.0000
510.21	Operating Expenses IT Internal Svc Contribution	18,499.8700	21,174.4500	36,773.0000	36,773.0000	42,782.0000
510.40	Operating Expenses Supplies - Office	1,184.4300	2,449.1300	1,500.0000	2,200.0000	2,500.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	36,600.1500	30,108.0800	86,850.0000	86,850.0000	31,537.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	354.4400	2,052.6600	2,148.0000	2,148.0000	2,191.0000
	Account Classification Total: 25 - Operating Expenses	$84,036.01	$85,646.33	$167,671.00	$155,682.00	$109,030.00
30 - Contractual Services						

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
515.05	Insurance Premium	18,423.0100	1,209.4900	1,016.0000	1,016.0000	1,118.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	800.0000	800.0000	800.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	219.0000	219.0000	219.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	146.0000	146.0000	146.0000
	Account Classification Total: 30 - Contractual Services	$18,423.01	$1,209.49	$2,181.00	$2,181.00	$2,283.00
40 - Repairs and Maintenance						
550.05	Maintenance & Repairs - Other Department Equipment	0.0000	0.0000	500.0000	0.0000	500.0000
	Account Classification Total: 40 - Repairs and Maintenance	$0.00	$0.00	$500.00	$0.00	$500.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	1,188.1800	6,152.7300	7,000.0000	5,000.0000	44,500.0000
580.10	All Other Expense Consultant Fees	48,177.5000	52,026.3800	67,800.0000	63,250.0000	70,800.0000
	Account Classification Total: 50 - Other Expenses	$49,365.68	$58,179.11	$74,800.00	$68,250.00	$115,300.00
55 - Capital Outlay						
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	22,649.0000	0.0000	0.0000	0.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.4400	1,250.0000	1,250.0000	1,250.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	5,730.0000	5,730.0000	5,730.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	$22,649.44	$6,980.00	$6,980.00	$6,980.00
	Department Total: 15 - Office of the Village Manager	$791,916.08	$887,335.45	$1,198,276.00	$1,242,421.00	$1,359,708.00
Department: 20 - Legal						
30 - Contractual Services						
520.05	Legal Services Retainer Fee	49,999.9200	49,999.9200	50,400.0000	95,400.0000	95,400.0000
520.10	Legal Services Prosecutor Fee	71,955.0000	69,100.0000	68,000.0000	69,000.0000	69,000.0000
520.15	Legal Services Attorney's Fees	255,717.0000	175,442.5000	250,000.0000	180,000.0000	180,000.0000
520.20	Legal Services Recording Fees	214.0000	424.0000	0.0000	715.0000	0.0000
520.25	Legal Services Legal Notices	5,053.3200	4,778.2100	11,900.0000	8,000.0000	8,000.0000
520.30	Legal Services Litigation Reserve	14,091.0000	9,465.0000	15,000.0000	15,000.0000	15,000.0000
520.40	Legal Services Special Counsel	0.0000	(2,882.0000)	45,000.0000	110,000.0000	125,000.0000
520.45	Legal Services Legal Reimburseables	7.7000	0.0000	1,000.0000	0.0000	0.0000
	Account Classification Total: 30 - Contractual Services	$397,037.94	$306,327.63	$441,300.00	$478,115.00	$492,400.00
	Department Total: 20 - Legal	$397,037.94	$306,327.63	$441,300.00	$478,115.00	$492,400.00
Department: 30 - Finance						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	786,115.7100	811,976.4200	847,206.0000	809,152.0000	864,791.0000
500.10	Personal Services Salaries - Part Time	399.8400	0.0000	0.0000	0.0000	0.0000
500.25	Personal Services Salaries - Elected Officials	6,000.0000	6,000.0000	6,000.0000	6,000.0000	6,000.0000
500.31	Personal Services Payroll Reimbursement	0.0000	28,669.9600	0.0000	28,669.0000	0.0000
500.35	Personal Services Salaries - Overtime	1,545.9900	853.2500	3,000.0000	3,000.0000	4,000.0000
500.40	Personal Services Salaries - Longevity	3,800.0000	3,800.0000	3,800.0000	3,800.0000	2,800.0000
	Account Classification Total: 10 - Salaries	$797,861.54	$851,299.63	$860,006.00	$850,621.00	$877,591.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	164,606.6100	161,054.8100	171,000.0000	171,000.0000	179,500.0000
505.10	Personal Benefits Professional Training	5,947.0000	3,305.9000	7,500.0000	6,500.0000	7,000.0000
505.15	Personal Benefits Dues & Memberships	1,515.0000	1,567.8200	2,000.0000	1,860.0000	1,965.0000
505.50	Personal Benefits Employee Recognition	0.0000	0.0000	0.0000	48.0000	0.0000
505.75	Personal Benefits Employer's Contribution - FICA	46,732.5900	48,184.7300	49,385.0000	52,120.0000	51,604.0000
505.80	Personal Benefits Employer's Contribution - IMRF	110,617.4000	113,624.8100	95,565.0000	95,950.0000	119,888.0000
505.85	Personal Benefits Employer's Contribution Medicare	11,564.2700	11,991.4200	12,285.0000	12,334.0000	12,754.0000
	Account Classification Total: 15 - Taxes and Benefits	$340,982.87	$339,729.49	$337,735.00	$339,812.00	$372,711.00
25 - Operating Expenses						
510.03	Operating Expenses Postage	69,173.0900	66,583.0100	40,000.0000	90,000.0000	75,000.0000
510.04	Operating Expenses Travel	2,235.5800	4,085.8500	3,500.0000	3,500.0000	4,000.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	151.4700	250.0000	300.0000	300.0000
510.08	Operating Expenses Reception & Community Affairs	74.4600	149.0500	500.0000	400.0000	400.0000
510.10	Operating Expenses Maintenance Contracts	2,305.5900	2,607.9700	2,154.0000	2,254.0000	2,254.0000
510.12	Operating Expenses Equipment Rental	1,632.6000	1,632.6000	1,800.0000	1,245.0000	1,300.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	141.5100	0.0000	0.0000	0.0000
510.16	Operating Expenses Printing	9,989.0700	5,364.8700	11,000.0000	5,000.0000	8,000.0000
510.21	Operating Expenses IT Internal Svc Contribution	50,117.7300	57,638.8100	65,750.0000	65,750.0000	106,709.0000
510.28	Operating Expenses Audit Fees	41,840.0000	43,020.0000	48,500.0000	35,000.0000	35,000.0000
510.40	Operating Expenses Supplies - Office	4,923.9500	5,447.7800	4,000.0000	5,000.0000	5,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	41,826.0000	48,576.3500	92,488.0000	92,488.0000	52,562.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	354.4400	3,690.3400	2,410.0000	2,410.0000	2,458.0000
	Account Classification Total: 25 - Operating Expenses	$224,472.51	$239,089.61	$272,352.00	$303,347.00	$292,983.00
30 - Contractual Services						
515.05	Insurance Premium	39,344.7000	1,520.3500	1,358.0000	1,358.0000	1,493.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	293.0000	3,164.0000	293.0000
515.20	Insurance Deductible - Non Wrker's Co	11,992.8000	0.0000	195.0000	195.0000	195.0000
	Account Classification Total: 30 - Contractual Services	$51,337.50	$1,520.35	$1,846.00	$4,717.00	$1,981.00
35 - Other Services						
525.10	Commission & Committees Buffalo Grove Days	47,728.0600	95,844.5900	40,000.0000	40,000.0000	40,000.0000
	Account Classification Total: 35 - Other Services	$47,728.06	$95,844.59	$40,000.00	$40,000.00	$40,000.00

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
40 - Repairs and Maintenance						
550.05	Maintenance & Repairs - Other Department Equipment	0.0000	0.0000	0.0000	1,621.0000	0.0000
Account Classification Total: 40 - Repairs and Maintenance		$0.00	$0.00	$0.00	$1,621.00	$0.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	26,101.3200	9,584.3800	1,500.0000	4,970.0000	2,000.0000
580.10	All Other Expense Consultant Fees	20,980.5900	24,573.9400	23,000.0000	23,000.0000	23,000.0000
Account Classification Total: 50 - Other Expenses		$47,081.91	$34,158.32	$24,500.00	$27,970.00	$25,000.00
55 - Capital Outlay						
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	1,500.0000	1,500.0000	1,500.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	7,160.0000	7,160.0000	7,160.0000
Account Classification Total: 55 - Capital Outlay		$0.00	$0.00	$8,660.00	$8,660.00	$8,660.00
Department Total: 30 - Finance		$1,509,464.39	$1,561,641.99	$1,545,099.00	$1,576,748.00	$1,618,926.00
Department: 35 - Human Resources						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	215,097.5800	207,197.9500	341,506.0000	220,655.0000	393,120.0000
500.31	Personal Services Payroll Reimbursement	0.0000	1,639.0600	0.0000	1,639.0000	0.0000
500.40	Personal Services Salaries - Longevity	800.0000	800.0000	1,000.0000	1,000.0000	1,000.0000
Account Classification Total: 10 - Salaries		$215,897.58	$209,637.01	$342,506.00	$223,294.00	$394,120.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	43,466.6100	40,730.1700	40,200.0000	40,200.0000	78,324.0000
505.10	Personal Benefits Professional Training	10,212.6400	38,577.0300	5,000.0000	26,000.0000	32,719.0000
505.15	Personal Benefits Dues & Memberships	1,093.0000	1,301.0000	850.0000	850.0000	850.0000
505.40	Personal Benefits Tuition Reimbursement	53,062.8000	49,921.3100	50,000.0000	50,000.0000	50,000.0000
505.50	Personal Benefits Employee Recognition	7,748.7500	9,389.2900	8,000.0000	15,000.0000	15,000.0000
505.75	Personal Benefits Employer's Contribution - FICA	12,142.2000	11,358.4000	18,016.0000	12,141.0000	34,815.0000
505.80	Personal Benefits Employer's Contribution - IMRF	29,835.1500	28,644.4900	38,522.0000	25,188.0000	78,609.0000
505.85	Personal Benefits Employer's Contribution Medicare	3,117.1200	3,015.9500	4,952.0000	3,238.0000	8,915.0000
Account Classification Total: 15 - Taxes and Benefits		$160,678.27	$182,937.64	$165,540.00	$172,617.00	$299,232.00
25 - Operating Expenses						
510.02	Operating Expenses Telephone	0.0000	435.0000	0.0000	0.0000	0.0000
510.04	Operating Expenses Travel	249.9800	87.0000	2,500.0000	2,500.0000	2,000.0000
510.06	Operating Expenses Per Diem Allowance	450.0000	196.2000	400.0000	400.0000	440.0000
510.10	Operating Expenses Maintenance Contracts	6,253.3100	0.0000	21,000.0000	21,000.0000	21,000.0000
510.14	Operating Expenses Subscriptions & Publications	1,199.8400	390.0000	0.0000	1,654.0000	1,590.0000
510.21	Operating Expenses IT Internal Svc Contribution	10,985.6100	12,779.4700	15,762.0000	15,762.0000	32,800.0000
510.22	Operating Expenses Recruitment Charges	5,155.1000	8,114.0000	6,500.0000	12,000.0000	8,500.0000
510.24	Operating Expenses CDL Testing	1,008.0000	12,017.0000	2,800.0000	2,800.0000	2,800.0000
510.40	Operating Expenses Supplies - Office	643.8300	488.8400	900.0000	900.0000	700.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	10,475.8800	19,430.5300	30,237.0000	30,237.0000	21,025.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	354.4400	1,056.3200	836.0000	836.0000	853.0000
Account Classification Total: 25 - Operating Expenses		$36,775.99	$54,994.36	$80,935.00	$88,089.00	$91,708.00
30 - Contractual Services						
515.05	Insurance Premium	14,300.7700	1,475.9900	1,358.0000	1,358.0000	1,493.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	160.0000	160.0000	160.0000
515.15	Insurance Deductible - Worker's Comp	1,296.0000	0.0000	92.0000	92.0000	92.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	62.0000	62.0000	62.0000
520.40	Legal Services Special Counsel	35,674.2500	96,701.2500	65,000.0000	0.0000	0.0000
Account Classification Total: 30 - Contractual Services		$51,271.02	$98,177.24	$66,672.00	$1,672.00	$1,807.00
35 - Other Services						
525.15	Commission & Committees Fire and Police Commission	34,454.4300	26,413.7900	40,000.0000	25,000.0000	25,000.0000
Account Classification Total: 35 - Other Services		$34,454.43	$26,413.79	$40,000.00	$25,000.00	$25,000.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	1,313.2300	1,643.6000	1,000.0000	0.0000	1,000.0000
580.66	All Other Expense IRMA Deductible - Non Wrkr's Cmp	0.0000	(870.0000)	0.0000	0.0000	0.0000
Account Classification Total: 50 - Other Expenses		$1,313.23	$773.60	$1,000.00	$0.00	$1,000.00
55 - Capital Outlay						
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	150.0000	150.0000	150.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	895.0000	895.0000	895.0000
Account Classification Total: 55 - Capital Outlay		$0.00	$0.00	$1,045.00	$1,045.00	$1,045.00
Department Total: 35 - Human Resources		$500,390.52	$572,933.64	$697,698.00	$511,717.00	$813,912.00
Department: 40 - Fire						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	159,234.9700	166,939.0300	320,701.0000	310,000.0000	330,045.0000
500.10	Personal Services Salaries - Part Time	49,147.8700	68,799.5100	96,623.0000	92,000.0000	94,137.0000
500.20	Personal Services Salaries - Sworn	5,516,104.5800	5,652,313.6500	5,788,276.0000	5,600,000.0000	5,768,000.0000
500.30	Personal Services Salaries - Special Duty	(16,878.5300)	(13,134.0600)	0.0000	(15,000.0000)	0.0000
500.31	Personal Services Payroll Reimbursement	0.0000	49,615.5800	0.0000	49,616.0000	0.0000
500.35	Personal Services Salaries - Overtime	1,016,911.4300	870,207.5600	830,000.0000	830,000.0000	830,000.0000
500.40	Personal Services Salaries - Longevity	39,514.2900	33,628.5700	32,200.0000	32,200.0000	30,000.0000
Account Classification Total: 10 - Salaries		$6,764,034.61	$6,828,369.84	$7,067,800.00	$6,898,816.00	$7,052,182.00
15 - Taxes and Benefits						

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
505.05	Personal Benefits Group & Medical Life	1,191,288.6000	1,112,431.5200	1,240,000.0000	1,240,000.0000	1,302,000.0000
505.10	Personal Benefits Professional Training	25,141.6400	26,351.5200	46,900.0000	44,500.0000	40,000.0000
505.15	Personal Benefits Dues & Memberships	9,208.0000	8,330.0000	10,080.0000	9,500.0000	15,500.0000
505.20	Personal Benefits Clothing Allowance	35,504.3300	34,185.6300	39,500.0000	39,000.0000	39,500.0000
505.35	Personal Benefits Safety Equipment	55,371.3800	55,733.8700	71,900.0000	70,000.0000	71,900.0000
505.61	Personal Benefits Pension Payment - Fire	1,851,251.2900	1,897,602.9200	1,933,212.0000	1,933,212.0000	2,032,773.0000
505.75	Personal Benefits Employer's Contribution - FICA	12,847.2800	16,532.1000	14,162.0000	14,162.0000	26,547.0000
505.80	Personal Benefits Employer's Contribution - IMRF	21,880.2800	22,323.2100	21,933.0000	21,933.0000	58,361.0000
505.85	Personal Benefits Employer's Contribution Medicare	98,289.5300	98,824.5600	100,653.0000	100,653.0000	102,257.0000
Account Classification Total: 15 - Taxes and Benefits		$3,300,782.33	$3,272,315.33	$3,478,340.00	$3,472,960.00	$3,688,838.00
25 - Operating Expenses						
510.02	Operating Expenses Telephone	825.2100	0.0000	0.0000	0.0000	0.0000
510.04	Operating Expenses Travel	5,181.0900	5,020.6900	6,700.0000	6,500.0000	6,600.0000
510.06	Operating Expenses Per Diem Allowance	2,303.0300	2,208.0200	5,000.0000	4,800.0000	3,500.0000
510.08	Operating Expenses Reception & Community Affairs	13.0000	112.9500	100.0000	100.0000	100.0000
510.10	Operating Expenses Maintenance Contracts	76,915.0000	79,545.9200	35,390.0000	35,000.0000	37,200.0000
510.14	Operating Expenses Subscriptions & Publications	3,274.1300	1,892.2200	4,050.0000	3,500.0000	3,000.0000
510.16	Operating Expenses Printing	925.2000	1,729.0700	2,100.0000	2,000.0000	1,500.0000
510.21	Operating Expenses IT Internal Svc Contribution	339,403.6900	375,911.2700	554,282.0000	554,282.0000	544,006.0000
510.40	Operating Expenses Supplies - Office	6,237.0200	3,234.6000	5,200.0000	4,500.0000	4,000.0000
510.50	Operating Expenses Supplies - All Other	14,301.6200	13,612.7500	15,750.0000	15,200.0000	14,000.0000
510.55	Operating Expenses Operating Equip - Department	68,155.1000	67,149.1400	85,775.0000	80,000.0000	53,000.0000
510.59	Operating Expenses SCBA Equipment	0.0000	202.8600	0.0000	0.0000	0.0000
510.65	Operating Expenses Northwest Central Dispatch	164,285.4000	157,210.3200	179,300.0000	179,300.0000	143,057.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	220,457.8500	92,307.3500	223,593.0000	223,593.0000	164,424.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	401,172.8400	438,178.2400	443,893.0000	443,893.0000	452,682.0000
Account Classification Total: 25 - Operating Expenses		$1,303,450.18	$1,238,315.40	$1,561,133.00	$1,552,668.00	$1,427,069.00
30 - Contractual Services						
515	Insurance	0.0000	0.0000	0.0000	218.0000	0.0000
515.05	Insurance Premium	258,400.0100	243,731.2800	217,785.0000	217,785.0000	239,565.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	10,300.0000	0.0000	10,300.0000
515.15	Insurance Deductible - Worker's Comp	27,388.0000	30,455.6700	36,050.0000	40,000.0000	36,050.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	15,947.7300	15,450.0000	0.0000	15,450.0000
Account Classification Total: 30 - Contractual Services		$285,788.01	$290,134.68	$279,585.00	$258,003.00	$301,365.00
40 - Repairs and Maintenance						
535.20	Maintenance & Repairs - Facilities Buildings & Facilities	22,318.2400	24,126.9400	38,500.0000	35,000.0000	28,500.0000
545.05	Maintenance & Repairs - Vehicles Gasoline	0.0000	36.8600	0.0000	0.0000	0.0000
545.10	Maintenance & Repairs - Vehicles Diesel Fuel	38.6100	0.0000	0.0000	0.0000	0.0000
545.15	Maintenance & Repairs - Vehicles Automotive Parts	24.2900	312.1900	0.0000	0.0000	0.0000
550.05	Maintenance & Repairs - Other Department Equipment	3,480.6500	7,818.6000	16,900.0000	16,000.0000	16,900.0000
Account Classification Total: 40 - Repairs and Maintenance		$25,861.79	$32,294.59	$55,400.00	$51,000.00	$45,400.00
45 - Commodities						
530.50	Commodities Small Equipment Tools & Hardware	31,181.1000	18,947.1200	31,000.0000	28,000.0000	20,000.0000
Account Classification Total: 45 - Commodities		$31,181.10	$18,947.12	$31,000.00	$28,000.00	$20,000.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	2,574.3700	4,958.5900	10,500.0000	10,000.0000	10,500.0000
580.10	All Other Expense Consultant Fees	0.0000	0.0000	0.0000	0.0000	10,000.0000
580.11	All Other Expense Contractual Services	20,819.8000	35,443.8500	25,000.0000	24,500.0000	25,800.0000
580.20	All Other Expense CAFT Site	(72,129.7400)	115,400.8400	10,000.0000	10,000.0000	10,000.0000
580.21	All Other Expense NWCH Adminstration Fee	16,862.9800	14,251.4200	5,000.0000	5,000.0000	5,000.0000
Account Classification Total: 50 - Other Expenses		($31,872.59)	$170,054.70	$50,500.00	$49,500.00	$61,300.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	3,327.8900	1,348.7100	0.0000	132,893.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	135,000.0000	135,000.0000	135,000.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.4400	18,200.0000	18,200.0000	18,200.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	44,595.0000	44,595.0000	44,595.0000
560.10	Capital Projects Land Improvements	0.0000	2,000.0000	0.0000	0.0000	0.0000
560.30	Capital Projects Buildings & Structures	0.0000	1,000.0000	0.0000	0.0000	0.0000
Account Classification Total: 55 - Capital Outlay		$3,327.89	$4,349.15	$197,795.00	$330,688.00	$197,795.00
Department Total: 40 - Fire		$11,682,553.32	$11,854,780.81	$12,721,553.00	$12,641,635.00	$12,793,949.00
Department: 45 - Police						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	784,218.6700	783,220.7500	827,795.0000	820,000.0000	879,661.0000
500.10	Personal Services Salaries - Part Time	105,798.5700	104,701.3400	112,986.0000	110,000.0000	115,709.0000
500.20	Personal Services Salaries - Sworn	6,538,995.7000	6,816,566.8400	7,125,335.0000	7,095,000.0000	7,344,899.0000
500.30	Personal Services Salaries - Special Duty	0.0000	(59.1200)	0.0000	0.0000	0.0000
500.31	Personal Services Payroll Reimbursement	0.0000	50,031.8600	0.0000	50,160.0000	0.0000
500.35	Personal Services Salaries - Overtime	286,710.8300	338,438.5100	280,000.0000	280,000.0000	320,000.0000
500.40	Personal Services Salaries - Longevity	36,485.7100	50,085.7100	49,600.0000	49,600.0000	49,000.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Account Classification Total: 10 - Salaries	$7,766,209.48	$8,142,985.89	$8,395,716.00	$8,404,760.00	$8,709,269.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	1,337,022.8300	1,203,203.2300	1,491,375.0000	1,450,000.0000	1,495,726.0000
505.10	Personal Benefits Professional Training	52,847.3000	54,769.6100	63,750.0000	63,750.0000	58,700.0000
505.15	Personal Benefits Dues & Memberships	3,597.8200	3,569.1900	4,500.0000	4,500.0000	4,900.0000
505.20	Personal Benefits Clothing Allowance	36,300.0300	80,781.5600	67,100.0000	67,100.0000	69,600.0000
505.25	Personal Benefits Uniform Maintenance	2,994.5300	2,095.2300	3,250.0000	3,250.0000	3,250.0000
505.30	Personal Benefits Recruit Uniforms	3,749.5200	3,844.4200	4,000.0000	4,000.0000	4,250.0000
505.60	Personal Benefits Pension Payment - Police	2,511,110.5600	2,669,372.7600	2,925,672.0000	2,925,672.0000	3,115,296.0000
505.75	Personal Benefits Employer's Contribution - FICA	58,024.3100	58,303.7100	58,486.0000	58,486.0000	61,881.0000
505.80	Personal Benefits Employer's Contribution - IMRF	116,611.8200	114,225.6000	93,813.0000	93,813.0000	120,453.0000
505.85	Personal Benefits Employer's Contribution Medicare	108,172.7700	113,096.9200	116,241.0000	116,241.0000	120,185.0000
	Account Classification Total: 15 - Taxes and Benefits	$4,230,431.49	$4,303,262.23	$4,828,187.00	$4,786,812.00	$5,054,241.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	3,937.7400	6,029.8600	8,050.0000	8,050.0000	8,300.0000
510.06	Operating Expenses Per Diem Allowance	1,294.7100	1,848.2500	1,900.0000	1,900.0000	2,025.0000
510.10	Operating Expenses Maintenance Contracts	41,148.0000	41,148.0000	0.0000	0.0000	0.0000
510.14	Operating Expenses Subscriptions & Publications	757.8900	739.9200	1,000.0000	1,000.0000	1,000.0000
510.16	Operating Expenses Printing	11,922.0300	10,662.0000	14,000.0000	14,000.0000	11,000.0000
510.21	Operating Expenses IT Internal Svc Contribution	388,729.6900	483,710.8900	567,031.0000	567,031.0000	576,998.0000
510.22	Operating Expenses Recruitment Charges	493.5100	987.1800	500.0000	500.0000	1,000.0000
510.26	Operating Expenses Physical Fitness Equipment	4,397.0300	5,114.5100	5,000.0000	5,000.0000	5,000.0000
510.30	Operating Expenses Safety Equipment - Patrol	14,968.6300	17,155.2700	19,300.0000	19,300.0000	18,000.0000
510.32	Operating Expenses Safety Equipment - FOSG	499.9000	278.6200	500.0000	500.0000	500.0000
510.33	Operating Expenses Operating Equip - Staff	499.1600	4,108.0000	4,500.0000	4,500.0000	4,000.0000
510.34	Operating Expenses DUI Assessment Purchases	(983.4000)	11,594.8200	0.0000	0.0000	0.0000
510.35	Operating Expenses Reimburseable Expenses	34,790.5900	141,516.3600	0.0000	0.0000	0.0000
510.41	Operating Expenses Supplies - Patrol	2,876.9600	2,568.5200	2,775.0000	2,775.0000	12,775.0000
510.42	Operating Expenses Supplies - FOSG	6,084.5200	15,798.5800	4,600.0000	4,600.0000	4,025.0000
510.43	Operating Expenses Supplies - Communications	1,855.6000	1,282.9800	2,000.0000	2,000.0000	2,000.0000
510.44	Operating Expenses Supplies - Records	6,703.2700	7,324.1600	10,000.0000	10,000.0000	8,000.0000
510.45	Operating Expenses Supplies - OCOP	552.4900	875.9700	875.0000	875.0000	950.0000
510.46	Operating Expenses Supplies - Training	9,535.1500	13,142.6900	16,100.0000	16,100.0000	14,000.0000
510.47	Operating Expenses Supplies - Crime Prevention	6,104.9500	8,993.7900	7,650.0000	7,650.0000	8,250.0000
510.48	Operating Expenses Supplies - Detention	467.5300	238.2500	1,200.0000	1,200.0000	1,000.0000
510.55	Operating Expenses Operating Equip - Department	5,134.6800	1,370.8800	28,900.0000	28,900.0000	15,000.0000
510.56	Operating Expenses Operating Equip - Patrol	2,657.8200	1,073.0100	2,500.0000	2,500.0000	2,000.0000
510.57	Operating Expenses Operating Equip - FOSG	5,397.0000	7,400.7600	10,580.0000	10,580.0000	10,016.0000
510.58	Operating Expenses Operating Equip - Communications	514.0600	459.4400	750.0000	750.0000	500.0000
510.60	Operating Expenses Operating Equip - OCOP	601.7000	654.2300	875.0000	875.0000	900.0000
510.61	Operating Expenses Operating Equip - Training	764.8400	534.8200	700.0000	700.0000	700.0000
510.62	Operating Expenses Operating Equip - Detention	148.3900	0.0000	150.0000	150.0000	150.0000
510.63	Operating Expenses Operating Equip - Bike Patrol	424.1700	499.7800	500.0000	500.0000	500.0000
510.64	Operating Expenses Operating Equipment - Records	1,206.5000	715.9900	1,072.0000	1,072.0000	1,048.0000
510.65	Operating Expenses Northwest Central Dispatch	394,212.6600	380,350.0600	403,146.0000	403,146.0000	358,558.0000
510.66	Operating Expenses NIPAS	6,445.0000	6,445.0000	7,405.0000	7,405.0000	7,405.0000
510.67	Operating Expenses Northern IL Police Crime Lab	59,143.0000	59,320.8800	64,485.0000	64,485.0000	66,029.0000
510.68	Operating Expenses Animal Control	2,947.8100	2,657.8100	4,350.0000	4,000.0000	3,350.0000
510.69	Operating Expenses Prisoner Care	219.9200	1,102.2000	1,300.0000	800.0000	1,250.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	259,070.9100	203,617.3000	305,437.0000	305,437.0000	285,579.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	450,031.5700	415,039.8600	447,194.0000	447,194.0000	454,719.0000
	Account Classification Total: 25 - Operating Expenses	$1,725,555.98	$1,856,360.64	$1,946,325.00	$1,945,475.00	$1,886,527.00
30 - Contractual Services						
515.05	Insurance Premium	296,840.4300	322,144.2700	289,230.0000	289,230.0000	318,153.0000
515.10	Insurance Unemployment Insurance	0.0000	11,908.0000	15,000.0000	15,000.0000	15,000.0000
515.15	Insurance Deductible - Worker's Comp	10,974.9000	8,881.8200	62,371.0000	62,371.0000	62,371.0000
515.20	Insurance Deductible - Non Wrker's Co	13,629.9700	24,074.5500	41,580.0000	41,580.0000	41,580.0000
	Account Classification Total: 30 - Contractual Services	$321,445.30	$367,008.64	$408,181.00	$408,181.00	$437,104.00
40 - Repairs and Maintenance						
550.10	Maintenance & Repairs - Other Radios	2,135.6100	2,635.5800	4,750.0000	2,500.0000	3,000.0000
550.15	Maintenance & Repairs - Other Mobile Data Terminals	394.8200	512.1800	500.0000	500.0000	500.0000
550.20	Maintenance & Repairs - Other Patrol Equipment	1,122.0400	1,088.5100	4,250.0000	4,000.0000	2,750.0000
550.25	Maintenance & Repairs - Other F.O.S.G. Equipment	581.0600	600.7100	650.0000	650.0000	650.0000
550.30	Maintenance & Repairs - Other Staff Equipment	39.9700	3,984.9900	7,000.0000	7,000.0000	5,000.0000
	Account Classification Total: 40 - Repairs and Maintenance	$4,273.50	$8,821.97	$17,150.00	$14,650.00	$11,900.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	8,619.9600	10,663.7100	13,950.0000	13,950.0000	14,650.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
580.15	All Other Expense Committee on Accreditation	8,123.7000	6,781.3300	7,500.0000	7,500.0000	7,500.0000
580.30	All Other Expense Overweight Truck Enforcement	1,817.1200	3,245.7400	3,550.0000	3,550.0000	3,550.0000
580.55	All Other Expense Records Management	16,945.0000	16,345.0000	10,345.0000	10,345.0000	10,345.0000
580.57	All Other Expense Police Grant Charges	9,999.9400	11,903.6700	10,000.0000	10,000.0000	10,000.0000
580.65	All Other Expense IRMA Deductible - Worker's Comp	36.7300	0.0000	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$45,542.45	$48,939.45	$45,345.00	$45,345.00	$46,045.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	20,295.9800	0.0000	0.0000	0.0000
555.20	Capital Equipment Automobiles & Trucks	0.0000	111,585.6900	0.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0400	100,000.0000	100,000.0000	100,000.0000
555.40	Capital Equipment Reserve for Technology	164.4700	(0.4400)	10,000.0000	10,000.0000	10,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	58,915.0000	58,915.0000	58,915.0000
	Account Classification Total: 55 - Capital Outlay	$164.47	$131,881.27	$168,915.00	$168,915.00	$168,915.00
	Department Total: 45 - Police	$14,093,622.67	$14,859,260.09	$15,809,819.00	$15,774,138.00	$16,314,001.00
Department:	**50 - Community Development**					
10 - Salaries						
500.05	Personal Services Salaries - Full Time	1,133,219.5000	1,220,523.2500	1,233,764.0000	1,160,940.0000	1,191,953.0000
500.10	Personal Services Salaries - Part Time	31,622.9300	57,694.9400	31,028.0000	31,572.0000	32,282.0000
500.31	Personal Services Payroll Reimbursement	0.0000	32,953.0300	0.0000	32,953.0000	0.0000
500.35	Personal Services Salaries - Overtime	1,886.2600	1,005.7900	3,000.0000	3,000.0000	3,000.0000
500.40	Personal Services Salaries - Longevity	7,742.8600	7,800.0000	7,400.0000	7,400.0000	7,400.0000
	Account Classification Total: 10 - Salaries	$1,174,471.55	$1,319,977.01	$1,275,192.00	$1,235,865.00	$1,234,635.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	210,641.7000	189,211.0400	226,743.0000	226,743.0000	238,000.0000
505.10	Personal Benefits Professional Training	5,533.0000	6,537.5000	6,500.0000	3,500.0000	3,500.0000
505.15	Personal Benefits Dues & Memberships	1,466.0000	2,128.5300	2,500.0000	1,500.0000	2,000.0000
505.75	Personal Benefits Employer's Contribution - FICA	71,836.9600	78,846.3700	79,061.0000	75,462.0000	74,789.0000
505.80	Personal Benefits Employer's Contribution - IMRF	162,875.5000	175,053.4500	143,841.0000	139,945.0000	139,267.0000
505.85	Personal Benefits Employer's Contribution Medicare	17,047.6300	18,839.8500	18,490.0000	17,989.0000	17,902.0000
	Account Classification Total: 15 - Taxes and Benefits	$469,400.79	$470,616.74	$477,135.00	$465,139.00	$475,458.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	3,529.8100	2,571.9500	4,500.0000	3,500.0000	3,000.0000
510.06	Operating Expenses Per Diem Allowance	192.8600	126.3100	500.0000	500.0000	500.0000
510.08	Operating Expenses Reception & Community Affairs	924.7600	868.3300	0.0000	0.0000	0.0000
510.10	Operating Expenses Maintenance Contracts	49,900.0000	61,628.0000	53,550.0000	53,550.0000	53,550.0000
510.14	Operating Expenses Subscriptions & Publications	80.0000	0.0000	1,000.0000	1,000.0000	500.0000
510.16	Operating Expenses Printing	1,300.4600	1,560.4600	1,000.0000	1,500.0000	1,500.0000
510.21	Operating Expenses IT Internal Svc Contribution	72,538.6700	89,136.5900	100,579.0000	100,579.0000	94,753.0000
510.40	Operating Expenses Supplies - Office	2,078.7500	2,108.3000	2,500.0000	2,000.0000	2,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	58,609.2200	97,152.6900	118,657.0000	118,657.0000	105,124.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	47,467.8100	28,208.1300	54,362.0000	54,362.0000	55,438.0000
	Account Classification Total: 25 - Operating Expenses	$236,622.34	$283,360.76	$336,648.00	$335,648.00	$316,365.00
30 - Contractual Services						
515.05	Insurance Premium	44,887.2100	1,542.6800	1,378.0000	1,378.0000	1,493.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	250.0000	250.0000	250.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	155.6000	297.0000	297.0000	297.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	198.0000	198.0000	198.0000
580.12	All Other Expense Contractual Inspections	22,586.9400	15,753.0000	28,000.0000	28,000.0000	20,000.0000
	Account Classification Total: 30 - Contractual Services	$67,474.15	$17,451.28	$30,123.00	$30,123.00	$22,238.00
45 - Commodities						
530.50	Commodities Small Equipment Tools & Hardware	754.1300	106.3900	500.0000	500.0000	500.0000
	Account Classification Total: 45 - Commodities	$754.13	$106.39	$500.00	$500.00	$500.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	936.5500	1,298.5200	1,000.0000	1,584.0000	1,000.0000
580.10	All Other Expense Consultant Fees	104,150.1500	59,189.5900	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$105,086.70	$60,488.11	$1,000.00	$1,584.00	$1,000.00
55 - Capital Outlay						
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	4,000.0000	4,000.0000	4,000.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	1,800.0000	1,800.0000	1,800.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	8,055.0000	8,055.0000	8,055.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	$0.00	$13,855.00	$13,855.00	$13,855.00
	Department Total: 50 - Community Development	$2,053,809.66	$2,152,000.29	$2,134,453.00	$2,082,714.00	$2,064,051.00
Department:	**55 - Public Works**					
Division:	**05 - Building Services**					
55 - Capital Outlay						
555.20	Capital Equipment Automobiles & Trucks	0.0000	3,217.6700	0.0000	0.0000	0.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	$3,217.67	$0.00	$0.00	$0.00
	Division Total: 05 - Building Services	$0.00	$3,217.67	$0.00	$0.00	$0.00
Division:	**10 - Streets**					
10 - Salaries						

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
500.05	Personal Services Salaries - Full Time	395,917.5800	536,101.1900	534,697.0000	552,317.0000	564,744.0000
500.10	Personal Services Salaries - Part Time	10,185.9000	35,405.6100	35,454.0000	36,205.0000	37,020.0000
500.31	Personal Services Payroll Reimbursement	0.0000	15,553.8900	0.0000	15,554.0000	0.0000
500.35	Personal Services Salaries - Overtime	50,621.7200	172,232.9200	119,036.0000	203,154.0000	203,154.0000
500.40	Personal Services Salaries - Longevity	6,611.9600	4,142.8600	5,000.0000	5,000.0000	5,000.0000
	Account Classification Total: 10 - Salaries	$463,337.16	$763,436.47	$694,187.00	$812,230.00	$809,918.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	143,726.3100	116,125.0200	156,971.0000	156,971.0000	184,000.0000
505.10	Personal Benefits Professional Training	7,352.1400	5,288.2100	5,000.0000	5,000.0000	5,500.0000
505.15	Personal Benefits Dues & Memberships	846.6900	330.0000	600.0000	600.0000	600.0000
505.20	Personal Benefits Clothing Allowance	5,429.4000	4,612.1300	4,725.0000	4,725.0000	4,725.0000
505.26	Personal Benefits Uniform Rental	407.3800	86.6900	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	900.4600	517.9200	1,180.0000	1,180.0000	1,280.0000
505.75	Personal Benefits Employer's Contribution - FICA	40,723.9600	47,172.8300	44,048.0000	50,358.0000	50,215.0000
505.80	Personal Benefits Employer's Contribution - IMRF	87,759.6300	88,874.7300	78,304.0000	91,619.0000	110,392.0000
505.85	Personal Benefits Employer's Contribution Medicare	9,524.0300	11,035.6600	8,326.0000	11,777.0000	11,744.0000
	Account Classification Total: 15 - Taxes and Benefits	$296,670.00	$274,043.19	$299,154.00	$322,230.00	$368,456.00
25 - Operating Expenses						
510	Operating Expenses	246.2300	0.0000	0.0000	12.0000	0.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	95.2100	0.0000	0.0000	0.0000
510.10	Operating Expenses Maintenance Contracts	1,479.6100	69,026.1900	158,000.0000	158,000.0000	158,000.0000
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	430.0000	430.0000	430.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	0.0000	96.0000	96.0000	96.0000
510.21	Operating Expenses IT Internal Svc Contribution	51,736.7500	39,785.2200	51,171.0000	51,171.0000	41,694.0000
510.40	Operating Expenses Supplies - Office	354.7500	133.5000	600.0000	600.0000	650.0000
510.50	Operating Expenses Supplies - All Other	8,994.3200	9,576.2100	6,400.0000	6,400.0000	6,900.0000
510.55	Operating Expenses Operating Equip - Department	2,641.0300	2,746.1400	2,600.0000	2,600.0000	3,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	207,484.9600	368,064.7600	64,196.0000	64,196.0000	488,564.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	278,055.1300	271,956.2600	315,051.0000	315,051.0000	321,289.0000
	Account Classification Total: 25 - Operating Expenses	$550,992.78	$761,383.49	$598,544.00	$598,556.00	$1,020,623.00
30 - Contractual Services						
515.05	Insurance Premium	24,935.1400	24,767.8900	22,131.0000	22,131.0000	32,402.0000
515.10	Insurance Unemployment Insurance	0.0000	296.0000	1,200.0000	1,200.0000	1,200.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	200.5500	4,772.0000	4,772.0000	4,772.0000
515.20	Insurance Deductible - Non Wrker's Co	412.4900	3,383.0500	3,182.0000	3,182.0000	3,182.0000
	Account Classification Total: 30 - Contractual Services	$25,347.63	$28,647.49	$31,285.00	$31,285.00	$41,556.00
40 - Repairs and Maintenance						
535	Maintenance & Repairs - Facilities	1.0000	0.0000	0.0000	0.0000	0.0000
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	(2,195.3400)	169,346.6500	175,000.0000	175,000.0000	0.0000
535.10	Maintenance & Repairs - Facilities Streets & Highways	110,250.7800	715,797.9500	271,000.0000	271,000.0000	271,000.0000
545.05	Maintenance & Repairs - Vehicles Gasoline	(1,375.2500)	8,982.3500	0.0000	0.0000	0.0000
545.10	Maintenance & Repairs - Vehicles Diesel Fuel	(10,219.9800)	12,073.1100	0.0000	0.0000	0.0000
545.15	Maintenance & Repairs - Vehicles Automotive Parts	(5,733.5900)	(11,539.7900)	0.0000	0.0000	0.0000
550.05	Maintenance & Repairs - Other Department Equipment	8,793.2200	8,315.7600	10,700.0000	10,700.0000	8,500.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	600.0000	600.0000	600.0000
	Account Classification Total: 40 - Repairs and Maintenance	$99,520.84	$902,976.03	$457,300.00	$457,300.00	$280,100.00
45 - Commodities						
530	Commodities	25.1000	0.0000	0.0000	0.0000	0.0000
530.40	Commodities Snow & Ice Control Mix	103,791.7000	248,669.7400	282,870.0000	282,870.0000	285,000.0000
530.50	Commodities Small Equipment Tools & Hardware	532.9800	0.0000	830.0000	830.0000	500.0000
530.55	Commodities Traffic & Street Signs	89,473.5900	2,749.3800	47,500.0000	47,500.0000	40,000.0000
	Account Classification Total: 45 - Commodities	$193,823.37	$251,419.12	$331,200.00	$331,200.00	$325,500.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	53.9800	1,707.7700	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$53.98	$1,707.77	$0.00	$0.00	$0.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	0.0000	600.0000	600.0000	600.0000
555.20	Capital Equipment Automobiles & Trucks	117,708.0000	302,043.0000	0.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	72,998.0000	72,998.0000	72,998.0000
555.40	Capital Equipment Reserve for Technology	0.0000	(0.4400)	1,000.0000	1,000.0000	1,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	5,370.0000	5,370.0000	5,370.0000
	Account Classification Total: 55 - Capital Outlay	$117,708.00	$302,042.56	$79,968.00	$79,968.00	$79,968.00
	Division Total: 10 - Streets	$1,747,453.76	$3,285,656.12	$2,491,638.00	$2,632,769.00	$2,926,121.00
Division:	**15 - Administration**					
10 - Salaries						
500.05	Personal Services Salaries - Full Time	266,066.1700	765,848.7000	777,922.0000	810,320.0000	828,552.0000
500.10	Personal Services Salaries - Part Time	0.0000	130.9400	0.0000	0.0000	0.0000
500.31	Personal Services Payroll Reimbursement	0.0000	14,574.9400	0.0000	14,575.0000	0.0000
500.35	Personal Services Salaries - Overtime	0.0000	12.4700	448.0000	52.0000	100.0000
500.40	Personal Services Salaries - Longevity	600.0000	4,200.0000	4,800.0000	4,800.0000	4,800.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Account Classification Total: 10 - Salaries	$266,666.17	$784,767.05	$783,170.00	$829,747.00	$833,452.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	36,811.7300	139,055.5200	137,350.0000	137,350.0000	164,000.0000
505.10	Personal Benefits Professional Training	6,162.6100	12,233.4900	11,650.0000	11,650.0000	12,000.0000
505.15	Personal Benefits Dues & Memberships	5,121.3600	9,379.4000	14,883.0000	7,683.0000	7,683.0000
505.20	Personal Benefits Clothing Allowance	634.6300	2,194.6200	3,030.0000	3,030.0000	3,120.0000
505.35	Personal Benefits Safety Equipment	0.0000	29.0300	400.0000	400.0000	400.0000
505.75	Personal Benefits Employer's Contribution - FICA	14,422.1700	44,597.4400	44,869.0000	46,443.0000	45,842.0000
505.80	Personal Benefits Employer's Contribution - IMRF	37,041.1400	106,453.7700	89,480.0000	93,595.0000	113,586.0000
505.85	Personal Benefits Employer's Contribution Medicare	3,884.3800	11,282.4700	11,502.0000	12,031.0000	12,084.0000
	Account Classification Total: 15 - Taxes and Benefits	$104,078.02	$325,225.74	$313,164.00	$312,182.00	$358,715.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	416.1100	2,251.5000	2,500.0000	5,000.0000	10,000.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	41.5600	0.0000	300.0000	500.0000
510.10	Operating Expenses Maintenance Contracts	0.0000	495.0000	0.0000	0.0000	0.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	0.0000	500.0000	500.0000	500.0000
510.21	Operating Expenses IT Internal Svc Contribution	42,769.8900	39,331.2900	44,454.0000	44,454.0000	48,849.0000
510.40	Operating Expenses Supplies - Office	164.8400	667.1600	5,600.0000	5,600.0000	2,500.0000
510.50	Operating Expenses Supplies - All Other	548.1300	22.0000	1,000.0000	1,000.0000	1,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	9,324.1400	0.0000	26,694.0000	26,694.0000	14,711.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	946.7400	1,515.2200	2,144.0000	2,144.0000	2,186.0000
	Account Classification Total: 25 - Operating Expenses	$54,169.85	$44,323.73	$82,892.00	$85,692.00	$80,246.00
30 - Contractual Services						
515.05	Insurance Premium	10,206.2300	7,492.2400	6,765.0000	6,765.0000	7,442.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	1,475.0000	1,475.0000	1,475.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	1,600.0000	1,600.0000	1,600.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	1,075.0000	1,075.0000	1,075.0000
	Account Classification Total: 30 - Contractual Services	$10,206.23	$7,492.24	$10,915.00	$10,915.00	$11,592.00
40 - Repairs and Maintenance						
550.05	Maintenance & Repairs - Other Department Equipment	0.0000	0.0000	2,000.0000	2,000.0000	1,000.0000
	Account Classification Total: 40 - Repairs and Maintenance	$0.00	$0.00	$2,000.00	$2,000.00	$1,000.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	0.0000	346.8700	0.0000	935.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$0.00	$346.87	$0.00	$935.00	$0.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	1,299.8800	528.5000	13,800.0000	13,800.0000	3,800.0000
555.40	Capital Equipment Reserve for Technology	0.0000	(0.4400)	1,000.0000	1,000.0000	1,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	3,580.0000	3,580.0000	3,580.0000
	Account Classification Total: 55 - Capital Outlay	$1,299.88	$528.06	$18,380.00	$18,380.00	$8,380.00
	Division Total: 15 - Administration	$436,420.15	$1,162,683.69	$1,210,521.00	$1,259,851.00	$1,293,385.00
Division:	**20 - Forestry**					
10 - Salaries						
500.05	Personal Services Salaries - Full Time	777,881.3600	727,969.0700	759,783.0000	725,329.0000	741,649.0000
500.10	Personal Services Salaries - Part Time	54,575.8500	46,935.9200	65,274.0000	91,475.0000	93,534.0000
500.31	Personal Services Payroll Reimbursement	0.0000	24,321.6000	0.0000	24,322.0000	0.0000
500.35	Personal Services Salaries - Overtime	38,938.2700	54,630.4700	55,390.0000	55,390.0000	55,390.0000
500.40	Personal Services Salaries - Longevity	7,469.1000	7,400.0000	7,400.0000	7,400.0000	7,400.0000
	Account Classification Total: 10 - Salaries	$878,864.58	$861,257.06	$887,847.00	$903,916.00	$897,973.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	201,865.6800	183,307.3500	196,213.0000	196,213.0000	206,000.0000
505.10	Personal Benefits Professional Training	5,880.0400	13,203.3400	18,900.0000	13,585.0000	12,000.0000
505.15	Personal Benefits Dues & Memberships	1,315.0000	1,928.5500	3,850.0000	1,997.0000	2,500.0000
505.20	Personal Benefits Clothing Allowance	6,178.3500	6,388.9100	6,075.0000	6,075.0000	6,275.0000
505.26	Personal Benefits Uniform Rental	385.2800	0.0000	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	2,221.2500	1,717.2600	2,625.0000	2,625.0000	2,625.0000
505.45	Personal Benefits ICMA Deferred Compensation	1,355.0000	0.0000	0.0000	0.0000	0.0000
505.75	Personal Benefits Employer's Contribution - FICA	54,924.0800	53,086.2900	55,925.0000	56,042.0000	55,674.0000
505.80	Personal Benefits Employer's Contribution - IMRF	116,257.4000	117,786.6500	101,744.0000	101,962.0000	122,394.0000
505.85	Personal Benefits Employer's Contribution Medicare	12,845.0100	12,415.3700	12,050.0000	13,107.0000	13,021.0000
	Account Classification Total: 15 - Taxes and Benefits	$403,227.09	$389,833.72	$397,382.00	$391,606.00	$420,489.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	248.6400	0.0000	0.0000	3,718.0000	3,300.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	50.0000	0.0000	141.0000	500.0000
510.10	Operating Expenses Maintenance Contracts	151,547.7700	214,205.5200	401,500.0000	371,876.0000	421,575.0000
510.12	Operating Expenses Equipment Rental	0.0000	789.5100	1,075.0000	750.0000	1,075.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	0.0000	100.0000	100.0000	100.0000
510.21	Operating Expenses IT Internal Svc Contribution	62,455.4300	50,981.6000	63,121.0000	63,121.0000	75,665.0000
510.40	Operating Expenses Supplies - Office	225.5000	319.7900	500.0000	500.0000	500.0000
510.50	Operating Expenses Supplies - All Other	32,446.7700	22,824.6300	20,000.0000	17,042.0000	21,500.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
510.55	Operating Expenses Operating Equip - Department	10,160.6700	7,419.3800	13,875.0000	7,707.0000	10,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	41,231.4600	92,105.2000	57,065.0000	57,065.0000	102,982.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	167,914.6700	138,228.6100	200,080.0000	200,080.0000	204,042.0000
Account Classification Total: 25 - Operating Expenses		$452,330.41	$526,924.24	$757,316.00	$722,100.00	$841,239.00
30 - Contractual Services						
515.05	Insurance Premium	33,630.1500	21,922.8100	19,589.0000	19,589.0000	21,548.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	2,200.0000	2,200.0000	2,200.0000
515.15	Insurance Deductible - Worker's Comp	15,987.7600	34,096.0800	4,224.0000	4,224.0000	4,224.0000
515.20	Insurance Deductible - Non Wrker's Co	5,750.3200	25,948.2500	2,816.0000	2,816.0000	2,816.0000
Account Classification Total: 30 - Contractual Services		$55,368.23	$81,967.14	$28,829.00	$28,829.00	$30,788.00
40 - Repairs and Maintenance						
535.20	Maintenance & Repairs - Facilities Buildings & Facilities	1,641.9500	0.0000	0.0000	0.0000	0.0000
535.30	Maintenance & Repairs - Facilities Parkway Trees	(14,989.1300)	(13,330.5200)	156,000.0000	180,000.0000	156,000.0000
550.05	Maintenance & Repairs - Other Department Equipment	68.9700	79.0700	650.0000	650.0000	650.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	500.0000	500.0000	250.0000
Account Classification Total: 40 - Repairs and Maintenance		($13,278.21)	($13,251.45)	$157,150.00	$181,150.00	$156,900.00
45 - Commodities						
530.45	Commodities Chemicals and Fertilizers	7,767.9000	7,261.2500	12,000.0000	5,000.0000	10,000.0000
530.50	Commodities Small Equipment Tools & Hardware	1,316.1300	87.9300	700.0000	700.0000	750.0000
Account Classification Total: 45 - Commodities		$9,084.03	$7,349.18	$12,700.00	$5,700.00	$10,750.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	300.1600	39.0000	0.0000	0.0000	0.0000
Account Classification Total: 50 - Other Expenses		$300.16	$39.00	$0.00	$0.00	$0.00
55 - Capital Outlay						
555.20	Capital Equipment Automobiles & Trucks	60,846.0000	0.0000	0.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	21,436.0000	0.0000	60,000.0000	60,000.0000	60,000.0000
555.40	Capital Equipment Reserve for Technology	0.0000	(0.4400)	1,000.0000	1,000.0000	1,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	9,845.0000	9,845.0000	9,845.0000
Account Classification Total: 55 - Capital Outlay		$82,282.00	($0.44)	$70,845.00	$70,845.00	$70,845.00
Division Total: 20 - Forestry		$1,868,178.29	$1,854,118.45	$2,312,069.00	$2,304,146.00	$2,428,984.00
Division: 25 - Drainage						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	221,778.4500	143,352.7300	195,792.0000	189,802.0000	194,073.0000
500.31	Personal Services Payroll Reimbursement	0.0000	1,721.7000	0.0000	1,722.0000	0.0000
500.35	Personal Services Salaries - Overtime	6,289.9100	6,852.4600	12,000.0000	10,000.0000	7,000.0000
500.40	Personal Services Salaries - Longevity	1,338.1500	285.7100	800.0000	800.0000	500.0000
Account Classification Total: 10 - Salaries		$229,406.51	$152,212.60	$208,592.00	$202,324.00	$201,573.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	48,269.8800	28,403.5300	58,863.0000	58,863.0000	64,000.0000
505.10	Personal Benefits Professional Training	578.8900	60.0000	750.0000	500.0000	500.0000
505.15	Personal Benefits Dues & Memberships	160.0000	3,887.0000	4,000.0000	3,722.0000	4,300.0000
505.20	Personal Benefits Clothing Allowance	1,968.3800	1,122.3400	2,025.0000	1,620.0000	1,600.0000
505.26	Personal Benefits Uniform Rental	185.2800	0.0000	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	1,236.9700	1,070.9700	1,400.0000	1,450.0000	1,500.0000
505.75	Personal Benefits Employer's Contribution - FICA	14,240.8800	9,469.8500	12,933.0000	12,544.0000	12,826.0000
505.80	Personal Benefits Employer's Contribution - IMRF	32,477.1900	21,784.6500	23,530.0000	22,822.0000	28,197.0000
505.85	Personal Benefits Employer's Contribution Medicare	3,357.5100	2,214.7200	3,025.0000	2,934.0000	3,000.0000
Account Classification Total: 15 - Taxes and Benefits		$102,474.98	$68,013.06	$106,526.00	$104,455.00	$115,923.00
25 - Operating Expenses						
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	300.0000	4,634.0000	325.0000
510.14	Operating Expenses Subscriptions & Publications	3,722.0000	325.0000	1,800.0000	300.0000	500.0000
510.21	Operating Expenses IT Internal Svc Contribution	15,183.2500	12,259.9700	15,382.0000	15,382.0000	14,401.0000
510.40	Operating Expenses Supplies - Office	494.4400	209.1900	500.0000	380.0000	500.0000
510.50	Operating Expenses Supplies - All Other	699.5100	89.3700	1,200.0000	899.0000	500.0000
510.55	Operating Expenses Operating Equip - Department	5,693.3900	0.0000	700.0000	750.0000	500.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	19,226.5700	57,565.7500	20,611.0000	20,611.0000	58,847.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	47,210.1700	65,613.5600	48,133.0000	48,133.0000	49,086.0000
Account Classification Total: 25 - Operating Expenses		$92,229.33	$136,062.84	$88,626.00	$91,089.00	$124,659.00
30 - Contractual Services						
515.05	Insurance Premium	8,780.1700	9,586.7100	8,566.0000	8,566.0000	9,423.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	800.0000	12,000.0000	800.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	1,850.0000	1,850.0000	1,850.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	1,231.0000	1,231.0000	1,231.0000
Account Classification Total: 30 - Contractual Services		$8,780.17	$9,586.71	$12,447.00	$23,647.00	$13,304.00
40 - Repairs and Maintenance						
540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	3,917.5300	5,910.3200	8,500.0000	14,503.0000	10,000.0000
550.05	Maintenance & Repairs - Other Department Equipment	861.5400	2,642.8000	3,700.0000	3,000.0000	3,000.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	300.0000	75.0000	300.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
550.30	Maintenance & Repairs - Other Staff Equipment	0.0000	0.0000	600.0000	400.0000	650.0000
	Account Classification Total: 40 - Repairs and Maintenance	$4,779.07	$8,553.12	$13,100.00	$17,978.00	$13,950.00
45 - Commodities						
530.50	Commodities Small Equipment Tools & Hardware	269.6300	1,033.0300	1,200.0000	12,000.0000	1,250.0000
	Account Classification Total: 45 - Commodities	$269.63	$1,033.03	$1,200.00	$12,000.00	$1,250.00
55 - Capital Outlay						
555	Capital Equipment	18,500.0000	0.0000	0.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	18,301.0000	18,301.0000	18,301.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	750.0000	750.0000	750.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	1,800.0000	1,800.0000	1,800.0000
555.60	Capital Equipment Reserve for Infrastructure	0.0000	0.0000	150,000.0000	150,000.0000	150,000.0000
560.40	Capital Projects Improvements Other Than Building	402,238.8500	549,602.5100	300,000.0000	210,788.0000	70,000.0000
	Account Classification Total: 55 - Capital Outlay	$420,738.85	$549,602.51	$470,851.00	$381,639.00	$240,851.00
	Division Total: 25 - Drainage	$858,678.54	$925,063.87	$901,342.00	$833,132.00	$711,510.00
	Department Total: 55 - Public Works	$4,910,730.74	$7,230,739.80	$6,915,570.00	$7,029,898.00	$7,360,000.00
Department: 60 - Engineering						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	433,782.9000	457,607.6100	546,500.0000	543,784.0000	556,020.0000
500.10	Personal Services Salaries - Part Time	10,247.1800	10,513.3800	16,000.0000	0.0000	11,000.0000
500.31	Personal Services Payroll Reimbursement	0.0000	10,359.1600	0.0000	10,359.0000	0.0000
500.35	Personal Services Salaries - Overtime	0.0000	177.0500	600.0000	400.0000	600.0000
500.40	Personal Services Salaries - Longevity	1,600.0000	2,000.0000	2,400.0000	1,400.0000	1,400.0000
	Account Classification Total: 10 - Salaries	$445,630.08	$480,657.20	$565,500.00	$555,943.00	$569,020.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	97,933.9400	83,651.9300	111,884.0000	111,884.0000	144,000.0000
505.10	Personal Benefits Professional Training	5,125.6900	1,932.4800	7,200.0000	5,500.0000	5,000.0000
505.15	Personal Benefits Dues & Memberships	1,114.2300	1,340.0000	1,200.0000	1,200.0000	1,500.0000
505.20	Personal Benefits Clothing Allowance	1,341.9600	1,367.7900	1,650.0000	1,400.0000	1,700.0000
505.26	Personal Benefits Uniform Rental	185.2800	0.0000	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	292.0100	266.3700	600.0000	300.0000	300.0000
505.75	Personal Benefits Employer's Contribution - FICA	27,501.0700	28,558.4700	33,800.0000	32,813.0000	32,714.0000
505.80	Personal Benefits Employer's Contribution - IMRF	60,479.4600	63,541.5400	62,750.0000	62,710.0000	76,031.0000
505.85	Personal Benefits Employer's Contribution Medicare	6,488.8100	6,892.2600	7,500.0000	8,061.0000	8,088.0000
	Account Classification Total: 15 - Taxes and Benefits	$200,462.45	$187,550.84	$226,584.00	$223,868.00	$269,333.00
25 - Operating Expenses						
510.02	Operating Expenses Telephone	7.9600	0.0000	0.0000	0.0000	0.0000
510.04	Operating Expenses Travel	833.1800	597.8000	200.0000	3,000.0000	2,500.0000
510.06	Operating Expenses Per Diem Allowance	76.7500	91.7500	250.0000	400.0000	400.0000
510.14	Operating Expenses Subscriptions & Publications	212.0000	242.0000	250.0000	250.0000	250.0000
510.16	Operating Expenses Printing	37.2000	44.0000	1,000.0000	500.0000	600.0000
510.21	Operating Expenses IT Internal Svc Contribution	34,632.2400	31,224.2400	42,807.0000	42,807.0000	52,726.0000
510.40	Operating Expenses Supplies - Office	2,248.9400	1,653.1900	1,600.0000	1,600.0000	1,700.0000
510.50	Operating Expenses Supplies - All Other	1,721.0700	2,154.8600	2,000.0000	2,000.0000	2,100.0000
510.55	Operating Expenses Operating Equip - Department	1,759.9800	547.8200	0.0000	407.0000	0.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	14,707.8400	23,026.3000	17,799.0000	17,799.0000	14,712.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	22,552.4800	16,659.2500	16,618.0000	16,618.0000	16,947.0000
	Account Classification Total: 25 - Operating Expenses	$78,789.64	$76,241.21	$82,524.00	$85,381.00	$91,935.00
30 - Contractual Services						
515.05	Insurance Premium	17,055.7900	13,062.2500	11,875.0000	11,875.0000	13,063.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	500.0000	500.0000	500.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	2,700.0000	2,700.0000	2,700.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	1,800.0000	1,800.0000	1,800.0000
	Account Classification Total: 30 - Contractual Services	$17,055.79	$13,062.25	$16,875.00	$16,875.00	$18,063.00
40 - Repairs and Maintenance						
550.05	Maintenance & Repairs - Other Department Equipment	0.0000	3,891.0100	3,200.0000	1,200.0000	3,200.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	300.0000	0.0000	300.0000
	Account Classification Total: 40 - Repairs and Maintenance	$0.00	$3,891.01	$3,500.00	$1,200.00	$3,500.00
45 - Commodities						
530.50	Commodities Small Equipment Tools & Hardware	479.3800	2,995.0000	0.0000	0.0000	0.0000
	Account Classification Total: 45 - Commodities	$479.38	$2,995.00	$0.00	$0.00	$0.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	24.8700	430.0400	0.0000	39.0000	0.0000
580.10	All Other Expense Consultant Fees	0.0000	0.0000	0.0000	8,876.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$24.87	$430.04	$0.00	$8,915.00	$0.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	168.0000	0.0000	0.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	3,800.0000	3,800.0000	3,800.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	3,000.0000	3,000.0000	3,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	4,475.0000	4,475.0000	4,475.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Account Classification Total: 55 - Capital Outlay	$168.00	$0.00	$11,275.00	$11,275.00	$11,275.00
	Department Total: 60 - Engineering	$742,610.21	$764,827.55	$906,258.00	$903,457.00	$963,126.00
Department:	**70 - Transfer Non-Operating**					
Division:	**40 - General Government**					
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	52,544.5400	49,335.0600	200,000.0000	60,000.0000	200,000.0000
	Account Classification Total: 50 - Other Expenses	$52,544.54	$49,335.06	$200,000.00	$60,000.00	$200,000.00
65 - Other Financing Uses						
570.20	Operating Transfers Debt Service Fund	0.0000	41,008.0000	0.0000	0.0000	118,600.0000
570.60	Operating Transfers Arboretum Golf Course Fund	548,832.5500	631,382.4700	91,452.0000	46,782.0000	129,794.0000
570.70	Operating Transfers Buffalo Grove Golf Course Fund	206,495.6200	1,033,146.7700	16,960.0000	36,340.0000	0.0000
	Account Classification Total: 65 - Other Financing Uses	$755,328.17	$1,705,537.24	$108,412.00	$83,122.00	$248,394.00
	Division Total: 40 - General Government	$807,872.71	$1,754,872.30	$308,412.00	$143,122.00	$448,394.00
Division:	**50 - Public Works**					
65 - Other Financing Uses						
570.30	Operating Transfers Capital Projects Fund	2,413,096.5900	2,392,010.5200	1,640,195.0000	1,640,195.0000	980,000.0000
	Account Classification Total: 65 - Other Financing Uses	$2,413,096.59	$2,392,010.52	$1,640,195.00	$1,640,195.00	$980,000.00
	Division Total: 50 - Public Works	$2,413,096.59	$2,392,010.52	$1,640,195.00	$1,640,195.00	$980,000.00
	Department Total: 70 - Transfer Non-Operating	$3,220,969.30	$4,146,882.82	$1,948,607.00	$1,783,317.00	$1,428,394.00
	EXPENSES Total	$40,086,575.11	$44,493,282.96	$44,478,558.00	$44,179,071.00	$45,376,742.00
	Fund REVENUE Total: 100 - General Fund					
	Fund EXPENSE Total: 100 - General Fund	$40,086,575.11	$44,493,282.96	$44,478,558.00	$44,179,071.00	$45,376,742.00
	Fund Total: 100 - General Fund	($40,086,575.11)	($44,493,282.96)	($44,478,558.00)	($44,179,071.00)	($45,376,742.00)
Fund:	**120 - Metra Parking Lot Fund**					
EXPENSES						
Department:	**81 - Metra Parking**					
25 - Operating Expenses						
510.10	Operating Expenses Maintenance Contracts	6,369.7100	9,069.8200	8,384.0000	8,000.0000	8,000.0000
510.50	Operating Expenses Supplies - All Other	2,303.9900	309.0100	0.0000	5,106.0000	0.0000
510.83	Operating Expenses Credit Card Fees	18,994.2800	20,773.1300	19,000.0000	20,500.0000	20,000.0000
510.92	Operating Expenses Lease Payments	127,713.0500	130,246.3000	128,337.0000	128,337.0000	130,904.0000
510.95	Operating Expenses Pace Fees	5,396.6800	0.0000	0.0000	0.0000	0.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	0.0000	57,565.7500	40,553.0000	40,553.0000	30,000.0000
	Account Classification Total: 25 - Operating Expenses	$160,777.71	$217,964.01	$196,274.00	$202,496.00	$188,904.00
40 - Repairs and Maintenance						
535.25	Maintenance & Repairs - Facilities Parking Lots	0.0000	0.0000	90,000.0000	90,000.0000	0.0000
	Account Classification Total: 40 - Repairs and Maintenance	$0.00	$0.00	$90,000.00	$90,000.00	$0.00
45 - Commodities						
530.05	Commodities Electricity - Facilities	0.0000	0.0000	10,000.0000	10,000.0000	10,000.0000
530.10	Commodities Electricity - Street Lights	0.0000	0.0000	2,000.0000	2,000.0000	2,000.0000
530.20	Commodities Gas - Facilities	0.0000	0.0000	1,750.0000	1,750.0000	1,750.0000
	Account Classification Total: 45 - Commodities	$0.00	$0.00	$13,750.00	$13,750.00	$13,750.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	0.0000	0.0000	500.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$0.00	$0.00	$500.00	$0.00	$0.00
65 - Other Financing Uses						
570.10	Operating Transfers Corporate Fund	24,000.0000	12,000.0000	12,000.0000	12,000.0000	12,000.0000
	Account Classification Total: 65 - Other Financing Uses	$24,000.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00
	Department Total: 81 - Metra Parking	$184,777.71	$229,964.01	$312,524.00	$318,246.00	$214,654.00
	EXPENSES Total	$184,777.71	$229,964.01	$312,524.00	$318,246.00	$214,654.00
	Fund REVENUE Total: 120 - Metra Parking Lot Fund					
	Fund EXPENSE Total: 120 - Metra Parking Lot Fund	$184,777.71	$229,964.01	$312,524.00	$318,246.00	$214,654.00
	Fund Total: 120 - Metra Parking Lot Fund	($184,777.71)	($229,964.01)	($312,524.00)	($318,246.00)	($214,654.00)
Fund:	**130 - Motor Fuel Tax Fund**					
EXPENSES						
Department:	**75 - Capital Improvement**					
25 - Operating Expenses						
510.10	Operating Expenses Maintenance Contracts	76,268.6300	0.0000	0.0000	0.0000	0.0000
	Account Classification Total: 25 - Operating Expenses	$76,268.63	$0.00	$0.00	$0.00	$0.00
40 - Repairs and Maintenance						
535.10	Maintenance & Repairs - Facilities Streets & Highways	459,941.9800	0.0000	0.0000	0.0000	0.0000
535.15	Maintenance & Repairs - Facilities Street Lights	355,844.9600	0.0000	0.0000	0.0000	0.0000
	Account Classification Total: 40 - Repairs and Maintenance	$815,786.94	$0.00	$0.00	$0.00	$0.00
45 - Commodities						
530.10	Commodities Electricity - Street Lights	65,177.9000	0.0000	0.0000	0.0000	0.0000
530.40	Commodities Snow & Ice Control Mix	130,886.8200	0.0000	0.0000	0.0000	0.0000
	Account Classification Total: 45 - Commodities	$196,064.72	$0.00	$0.00	$0.00	$0.00
55 - Capital Outlay						
560.20	Capital Projects Streets & Highways	0.0000	(133,103.1900)	1,500,000.0000	1,500,000.0000	1,600,000.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	($133,103.19)	$1,500,000.00	$1,500,000.00	$1,600,000.00
65 - Other Financing Uses						
570.10	Operating Transfers Corporate Fund	0.0000	1,500,000.0000	0.0000	0.0000	0.0000
	Account Classification Total: 65 - Other Financing Uses	$0.00	$1,500,000.00	$0.00	$0.00	$0.00

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Department Total: 75 - Capital Improvement	$1,088,120.29	$1,366,896.81	$1,500,000.00	$1,500,000.00	$1,600,000.00
	EXPENSES Total	$1,088,120.29	$1,366,896.81	$1,500,000.00	$1,500,000.00	$1,600,000.00
	Fund REVENUE Total: 130 - Motor Fuel Tax Fund					
	Fund EXPENSE Total: 130 - Motor Fuel Tax Fund	$1,088,120.29	$1,366,896.81	$1,500,000.00	$1,500,000.00	$1,600,000.00
	Fund Total: 130 - Motor Fuel Tax Fund	($1,088,120.29)	($1,366,896.81)	($1,500,000.00)	($1,500,000.00)	($1,600,000.00)
Fund: 140 - Debt Service Fund						
EXPENSES						
Department: 85 - Debt						
60 - Debt Service						
565.10	Debt Service Principal	1,275,000.0000	1,315,000.0000	1,210,000.0000	1,210,000.0000	1,285,000.0000
565.20	Debt Service Interest	399,143.7600	367,693.7600	331,119.0000	331,119.0000	296,369.0000
565.30	Debt Service Paying Agent Fees	2,463.7500	2,508.7500	5,000.0000	5,000.0000	5,000.0000
	Account Classification Total: 60 - Debt Service	$1,676,607.51	$1,685,202.51	$1,546,119.00	$1,546,119.00	$1,586,369.00
	Department Total: 85 - Debt	$1,676,607.51	$1,685,202.51	$1,546,119.00	$1,546,119.00	$1,586,369.00
	EXPENSES Total	$1,676,607.51	$1,685,202.51	$1,546,119.00	$1,546,119.00	$1,586,369.00
	Fund REVENUE Total: 140 - Debt Service Fund					
	Fund EXPENSE Total: 140 - Debt Service Fund	$1,676,607.51	$1,685,202.51	$1,546,119.00	$1,546,119.00	$1,586,369.00
	Fund Total: 140 - Debt Service Fund	($1,676,607.51)	($1,685,202.51)	($1,546,119.00)	($1,546,119.00)	($1,586,369.00)
Fund: 150 - Capital Projects Facilities Fund						
EXPENSES						
Department: 75 - Capital Improvement						
55 - Capital Outlay						
560.30	Capital Projects Buildings & Structures	289,885.3600	306,634.5800	535,195.0000	535,195.0000	195,000.0000
560.40	Capital Projects Improvements Other Than Building	573,438.8700	349,550.4900	0.0000	0.0000	180,000.0000
560.50	Capital Projects Technology	11,822.3600	742.5000	0.0000	0.0000	0.0000
	Account Classification Total: 55 - Capital Outlay	$875,146.59	$656,927.57	$535,195.00	$535,195.00	$375,000.00
	Department Total: 75 - Capital Improvement	$875,146.59	$656,927.57	$535,195.00	$535,195.00	$375,000.00
	EXPENSES Total	$875,146.59	$656,927.57	$535,195.00	$535,195.00	$375,000.00
	Fund REVENUE Total: 150 - Capital Projects Facilities Fund					
	Fund EXPENSE Total: 150 - Capital Projects Facilities Fund	$875,146.59	$656,927.57	$535,195.00	$535,195.00	$375,000.00
	Fund Total: 150 - Capital Projects Facilities Fund	($875,146.59)	($656,927.57)	($535,195.00)	($535,195.00)	($375,000.00)
Fund: 160 - Capital Projects Streets Fund						
EXPENSES						
Department: 75 - Capital Improvement						
55 - Capital Outlay						
560.20	Capital Projects Streets & Highways	0.0000	292,740.9400	1,105,000.0000	1,105,000.0000	1,600,000.0000
	Account Classification Total: 55 - Capital Outlay	$0.00	$292,740.94	$1,105,000.00	$1,105,000.00	$1,600,000.00
	Department Total: 75 - Capital Improvement	$0.00	$292,740.94	$1,105,000.00	$1,105,000.00	$1,600,000.00
	EXPENSES Total	$0.00	$292,740.94	$1,105,000.00	$1,105,000.00	$1,600,000.00
	Fund REVENUE Total: 160 - Capital Projects Streets Fund					
	Fund EXPENSE Total: 160 - Capital Projects Streets Fund	$0.00	$292,740.94	$1,105,000.00	$1,105,000.00	$1,600,000.00
	Fund Total: 160 - Capital Projects Streets Fund	$0.00	($292,740.94)	($1,105,000.00)	($1,105,000.00)	($1,600,000.00)
Fund: 170 - Water & Sewer Fund						
EXPENSES						
Department: 55 - Public Works						
Division: 35 - Water						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	607,746.8800	540,306.0100	564,883.0000	585,019.0000	598,182.0000
500.31	Personal Services Payroll Reimbursement	0.0000	8,788.0300	0.0000	8,788.0000	0.0000
500.35	Personal Services Salaries - Overtime	85,847.0800	87,567.9000	90,000.0000	107,705.0000	100,000.0000
500.40	Personal Services Salaries - Longevity	3,552.2600	3,200.0000	3,500.0000	3,500.0000	3,500.0000
	Account Classification Total: 10 - Salaries	$697,146.22	$639,861.94	$658,383.00	$705,012.00	$701,682.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	136,862.8500	95,204.9000	172,285.0000	172,285.0000	172,285.0000
505.10	Personal Benefits Professional Training	6,455.0000	5,181.6600	6,900.0000	5,800.0000	6,900.0000
505.15	Personal Benefits Dues & Memberships	475.0000	1,894.5000	1,000.0000	680.0000	1,000.0000
505.20	Personal Benefits Clothing Allowance	6,176.8300	6,121.1500	5,400.0000	4,628.0000	6,000.0000
505.26	Personal Benefits Uniform Rental	378.8000	0.0000	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	4,000.6500	7,289.8300	8,100.0000	6,100.0000	8,200.0000
505.75	Personal Benefits Employer's Contribution - FICA	43,453.4300	39,249.2700	35,022.0000	43,711.0000	43,504.0000
505.80	Personal Benefits Employer's Contribution - IMRF	96,632.1000	88,074.0600	63,718.0000	79,525.0000	95,639.0000
505.85	Personal Benefits Employer's Contribution Medicare	10,189.6500	9,279.9300	8,190.0000	10,223.0000	10,174.0000
	Account Classification Total: 15 - Taxes and Benefits	$304,624.31	$252,295.30	$300,615.00	$322,952.00	$343,702.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	0.0000	0.0000	0.0000	0.0000	500.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	0.0000	0.0000	0.0000	1,250.0000
510.10	Operating Expenses Maintenance Contracts	95,113.9800	89,268.8300	122,005.0000	120,000.0000	122,005.0000
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	1,100.0000	4,634.0000	1,100.0000
510.16	Operating Expenses Printing	601.0000	3,079.0000	7,500.0000	6,094.0000	6,500.0000
510.21	Operating Expenses IT Internal Svc Contribution	54,638.8200	132,299.0600	51,894.0000	51,894.0000	62,047.0000
510.40	Operating Expenses Supplies - Office	462.5000	900.8000	600.0000	424.0000	600.0000
510.50	Operating Expenses Supplies - All Other	2,156.7100	3,724.2400	3,600.0000	340.0000	3,700.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
510.55	Operating Expenses Operating Equip - Department	3,690.6500	3,066.9000	6,500.0000	5,474.0000	6,700.0000
510.83	Operating Expenses Credit Card Fees	6,264.7100	14,440.3900	4,500.0000	9,400.0000	9,600.0000
510.84	Operating Expenses Bank Fees	64.6300	0.0000	0.0000	80.0000	0.0000
510.90	Operating Expenses Northwest Water Commission	1,710,503.0000	1,722,150.0000	1,725,000.0000	1,725,000.0000	1,725,000.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	131,071.1000	281,227.6200	140,916.0000	140,916.0000	155,770.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	88,540.9000	145,918.8400	164,892.0000	164,892.0000	168,157.0000
	Account Classification Total: 25 - Operating Expenses	$2,093,408.00	$2,396,075.68	$2,228,507.00	$2,229,148.00	$2,262,929.00
30 - Contractual Services						
515.05	Insurance Premium	26,670.7500	52,121.4300	46,573.0000	46,573.0000	52,162.0000
515.10	Insurance Unemployment Insurance	0.0000	2,194.5000	1,600.0000	1,600.0000	1,600.0000
515.15	Insurance Deductible - Worker's Comp	8,003.0200	1,183.1700	10,043.0000	10,043.0000	10,043.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	6,995.0000	6,995.0000	6,995.0000
	Account Classification Total: 30 - Contractual Services	$34,673.77	$55,499.10	$65,211.00	$65,211.00	$70,800.00
40 - Repairs and Maintenance						
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	0.0000	1,614.0000	40,000.0000	0.0000	40,000.0000
540.05	Maintenance & Repairs - Water & Sewer Well Equipment	5,054.5500	7,647.9000	10,000.0000	4,053.0000	11,000.0000
540.10	Maintenance & Repairs - Water & Sewer Pumping Stations	7,737.8100	9,111.2200	12,000.0000	11,899.0000	13,000.0000
540.15	Maintenance & Repairs - Water & Sewer Watermains & Services	11,634.6700	17,075.0000	20,000.0000	18,000.0000	20,000.0000
540.20	Maintenance & Repairs - Water & Sewer Reservoirs	0.0000	2,399.7800	5,400.0000	1,000.0000	5,600.0000
540.25	Maintenance & Repairs - Water & Sewer Water Meters	9,029.2100	5,253.7000	15,000.0000	1,237.0000	15,000.0000
540.30	Maintenance & Repairs - Water & Sewer Hydrants & Valves	11,594.0900	21,871.8200	20,000.0000	13,526.0000	21,000.0000
550.05	Maintenance & Repairs - Other Department Equipment	8,297.1900	14,430.2100	20,000.0000	551.0000	20,000.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	500.0000	0.0000	0.0000
	Account Classification Total: 40 - Repairs and Maintenance	$53,347.52	$79,403.63	$142,900.00	$50,266.00	$145,600.00
45 - Commodities						
530.15	Commodities Electricity - Water & Sewer	186,018.1100	197,885.7400	200,000.0000	164,905.0000	200,000.0000
530.20	Commodities Gas - Facilities	1,289.6300	1,444.2500	2,000.0000	1,609.0000	2,000.0000
530.45	Commodities Chemicals and Fertilizers	1,433.0000	1,844.0000	5,200.0000	3,034.0000	5,200.0000
530.50	Commodities Small Equipment Tools & Hardware	1,375.9700	1,514.3000	1,600.0000	1,398.0000	1,700.0000
530.60	Commodities Water Sample Analysis	13,044.9600	21,676.4100	25,000.0000	11,134.0000	25,000.0000
530.65	Commodities Water Meter Purchases	1,720.7800	6,472.6000	20,000.0000	8,450.0000	20,000.0000
	Account Classification Total: 45 - Commodities	$204,882.45	$230,837.30	$253,800.00	$190,530.00	$253,900.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	(1,468.0000)	639.3100	0.0000	1,700.0000	78,750.0000
800	Depreciation	1,523,580.6800	1,575,469.0000	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$1,522,112.68	$1,576,108.31	$0.00	$1,700.00	$78,750.00
55 - Capital Outlay						
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	54,000.0000	54,000.0000	54,000.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	1,500.0000	1,500.0000	1,500.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	6,200.0000	6,200.0000	6,200.0000
560.60	Capital Projects Water System	(2,917.8700)	246,323.7200	1,475,000.0000	1,475,000.0000	1,216,750.0000
	Account Classification Total: 55 - Capital Outlay	($2,917.87)	$246,323.72	$1,536,700.00	$1,536,700.00	$1,278,450.00
60 - Debt Service						
565.10	Debt Service Principal	0.0000	0.0000	340,052.0000	340,052.0000	386,802.0000
565.20	Debt Service Interest	168,386.8900	161,590.9900	146,338.0000	146,338.0000	137,921.0000
	Account Classification Total: 60 - Debt Service	$168,386.89	$161,590.99	$486,390.00	$486,390.00	$524,723.00
65 - Other Financing Uses						
570.10	Operating Transfers Corporate Fund	857,644.0800	857,643.5600	765,000.0000	765,000.0000	780,000.0000
570.20	Operating Transfers Debt Service Fund	180,000.0000	180,000.0000	180,000.0000	180,000.0000	180,000.0000
	Account Classification Total: 65 - Other Financing Uses	$1,037,644.08	$1,037,643.56	$945,000.00	$945,000.00	$960,000.00
	Division Total: 35 - Water	$6,113,308.05	$6,675,639.53	$6,617,506.00	$6,532,909.00	$6,620,536.00
Division: 36 - Sewer						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	336,651.9600	262,765.2900	226,112.0000	233,074.0000	238,319.0000
500.31	Personal Services Payroll Reimbursement	0.0000	9,511.8400	0.0000	9,512.0000	0.0000
500.35	Personal Services Salaries - Overtime	19,686.3600	26,588.5300	22,000.0000	26,000.0000	24,000.0000
500.40	Personal Services Salaries - Longevity	3,280.8300	1,085.7100	800.0000	800.0000	800.0000
	Account Classification Total: 10 - Salaries	$359,619.15	$299,951.37	$248,912.00	$269,386.00	$263,119.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	90,659.9900	84,960.4800	95,714.0000	95,174.0000	95,174.0000
505.10	Personal Benefits Professional Training	2,768.8900	806.0000	1,750.0000	1,600.0000	1,800.0000
505.15	Personal Benefits Dues & Memberships	255.0000	928.5000	300.0000	460.0000	460.0000
505.20	Personal Benefits Clothing Allowance	2,624.3600	2,629.3000	2,700.0000	2,700.0000	2,700.0000
505.26	Personal Benefits Uniform Rental	939.9500	0.0000	0.0000	0.0000	0.0000
505.35	Personal Benefits Safety Equipment	3,466.7000	4,060.5500	8,500.0000	7,200.0000	6,000.0000
505.45	Personal Benefits ICMA Deferred Compensation	100.0000	29.6700	0.0000	0.0000	0.0000
505.75	Personal Benefits Employer's Contribution - FICA	22,358.6000	18,392.3900	15,433.0000	16,702.0000	16,313.0000
505.80	Personal Benefits Employer's Contribution - IMRF	30,062.8400	40,482.7800	28,077.0000	36,717.0000	29,680.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
505.85	Personal Benefits Employer's Contribution Medicare	5,256.2900	4,301.4500	3,610.0000	3,906.0000	3,815.0000
	Account Classification Total: 15 - Taxes and Benefits	$178,592.69	$156,591.12	$156,084.00	$164,459.00	$155,942.00
25 - Operating Expenses						
510	Operating Expenses	442.9800	0.0000	0.0000	0.0000	0.0000
510.04	Operating Expenses Travel	0.0000	0.0000	0.0000	30.0000	0.0000
510.10	Operating Expenses Maintenance Contracts	12,791.6600	6,174.6300	24,000.0000	24,000.0000	24,000.0000
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	0.0000	4,635.0000	300.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	16.0000	0.0000	0.0000	0.0000
510.21	Operating Expenses IT Internal Svc Contribution	31,375.7500	24,916.4800	29,416.0000	29,416.0000	27,646.0000
510.40	Operating Expenses Supplies - Office	109.0800	268.3600	500.0000	450.0000	500.0000
510.50	Operating Expenses Supplies - All Other	2,254.7700	3,635.2600	4,200.0000	3,800.0000	3,800.0000
510.55	Operating Expenses Operating Equip - Department	5,460.5000	3,115.5000	8,000.0000	6,500.0000	6,500.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	113,468.7400	64,139.2100	118,607.0000	118,607.0000	43,270.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	47,832.8100	54,560.9100	59,026.0000	59,026.0000	60,195.0000
	Account Classification Total: 25 - Operating Expenses	$213,736.29	$156,826.35	$243,749.00	$246,464.00	$166,211.00
30 - Contractual Services						
515.05	Insurance Premium	13,763.8600	33,465.7800	31,477.0000	31,477.0000	35,255.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	800.0000	800.0000	800.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	6,500.0000	6,500.0000	6,500.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	4,300.0000	4,300.0000	4,300.0000
	Account Classification Total: 30 - Contractual Services	$13,763.86	$33,465.78	$43,077.00	$43,077.00	$46,855.00
40 - Repairs and Maintenance						
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	0.0000	1,481.0000	10,000.0000	0.0000	10,000.0000
540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	2,905.0800	4,278.1700	6,000.0000	5,500.0000	6,000.0000
540.40	Maintenance & Repairs - Water & Sewer Lift Stations	21,474.4800	15,163.2500	20,000.0000	18,500.0000	20,000.0000
550.05	Maintenance & Repairs - Other Department Equipment	5,855.7200	5,008.3700	6,600.0000	5,200.0000	6,600.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	200.0000	150.0000	200.0000
	Account Classification Total: 40 - Repairs and Maintenance	$30,235.28	$25,930.79	$42,800.00	$29,350.00	$42,800.00
45 - Commodities						
530.15	Commodities Electricity - Water & Sewer	36,672.5800	41,981.4600	40,000.0000	36,000.0000	40,000.0000
530.50	Commodities Small Equipment Tools & Hardware	1,329.3600	539.4100	1,750.0000	1,400.0000	1,750.0000
530.70	Commodities Lake County Tap-On Fees	163,564.0000	447,135.1600	100,000.0000	120,000.0000	100,000.0000
530.75	Commodities Lake County Sanitary Sewer Fees	3,151,829.8200	3,174,622.1600	3,485,000.0000	3,485,000.0000	3,554,700.0000
	Account Classification Total: 45 - Commodities	$3,353,395.76	$3,664,278.19	$3,626,750.00	$3,642,400.00	$3,696,450.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	0.0000	671.9100	0.0000	0.0000	78,750.0000
	Account Classification Total: 50 - Other Expenses	$0.00	$671.91	$0.00	$0.00	$78,750.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	0.0000	700.0000	0.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	26,044.0000	26,044.0000	26,044.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.4400	1,400.0000	1,400.0000	1,400.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	3,500.0000	3,500.0000	3,500.0000
560.70	Capital Projects Sewer System	21,589.4200	158,144.7200	954,000.0000	954,000.0000	1,776,150.0000
	Account Classification Total: 55 - Capital Outlay	$21,589.42	$158,145.16	$985,644.00	$984,944.00	$1,807,094.00
	Division Total: 36 - Sewer	$4,170,932.45	$4,495,860.67	$5,347,016.00	$5,380,080.00	$6,257,221.00
	Department Total: 55 - Public Works	$10,284,240.50	$11,171,500.20	$11,964,522.00	$11,912,989.00	$12,877,757.00
	EXPENSES Total	$10,284,240.50	$11,171,500.20	$11,964,522.00	$11,912,989.00	$12,877,757.00
	Fund REVENUE Total: 170 - Water & Sewer Fund					
	Fund EXPENSE Total: 170 - Water & Sewer Fund	$10,284,240.50	$11,171,500.20	$11,964,522.00	$11,912,989.00	$12,877,757.00
	Fund Total: 170 - Water & Sewer Fund	($10,284,240.50)	($11,171,500.20)	($11,964,522.00)	($11,912,989.00)	($12,877,757.00)
Fund: 180 - Buffalo Grove Golf Fund						
EXPENSES						
Department: 84 - Golf						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	203,121.9700	166,243.0400	135,000.0000	146,934.0000	150,240.0000
500.10	Personal Services Salaries - Part Time	24,953.4800	50,942.5500	52,800.0000	52,800.0000	53,988.0000
500.15	Personal Services Salaries - Seasonal	98,233.5600	78,436.5000	82,000.0000	70,000.0000	82,000.0000
500.31	Personal Services Payroll Reimbursement	0.0000	5,172.0600	0.0000	5,172.0000	0.0000
500.40	Personal Services Salaries - Longevity	2,971.4300	1,400.0000	1,400.0000	1,400.0000	1,400.0000
	Account Classification Total: 10 - Salaries	$329,280.44	$302,194.15	$271,200.00	$276,306.00	$287,628.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	45,043.2600	32,850.7600	20,100.0000	20,100.0000	20,100.0000
505.15	Personal Benefits Dues & Memberships	1,588.0000	1,488.0000	1,500.0000	1,512.0000	1,512.0000
505.75	Personal Benefits Employer's Contribution - FICA	20,311.7400	18,442.4600	16,727.0000	17,044.0000	17,746.0000
505.80	Personal Benefits Employer's Contribution - IMRF	35,246.0700	30,118.3200	21,183.0000	23,113.0000	23,037.0000
505.85	Personal Benefits Employer's Contribution Medicare	4,750.3600	4,313.2400	3,912.0000	3,986.0000	4,150.0000
	Account Classification Total: 15 - Taxes and Benefits	$106,939.43	$87,212.78	$63,422.00	$65,755.00	$66,545.00
25 - Operating Expenses						
510.10	Operating Expenses Maintenance Contracts	390,785.0000	395,620.3500	397,226.0000	397,226.0000	409,143.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
510.16	Operating Expenses Printing	632.4300	233.2400	500.0000	1,062.0000	500.0000
510.20	Operating Expenses Computer Services	0.0000	0.0000	12,500.0000	12,500.0000	12,500.0000
510.21	Operating Expenses IT Internal Svc Contribution	13,458.1800	13,082.7600	21,149.0000	21,149.0000	19,163.0000
510.40	Operating Expenses Supplies - Office	4,018.4200	2,662.5200	3,500.0000	3,500.0000	2,500.0000
510.49	Operating Expenses Supplies - Golf Course	6,268.3000	6,073.9200	7,000.0000	7,000.0000	6,000.0000
510.50	Operating Expenses Supplies - All Other	1,100.0000	0.0000	0.0000	0.0000	0.0000
510.70	Operating Expenses Merchandise Purchases	44,897.8700	47,787.5600	50,000.0000	50,000.0000	50,000.0000
510.73	Operating Expenses Golf Cart Rental	31,479.6400	35,465.7500	34,000.0000	34,000.0000	34,000.0000
510.76	Operating Expenses Driving Range	2,794.8600	5,339.2900	3,000.0000	3,296.0000	3,000.0000
510.79	Operating Expenses Advertising & Promotions	4,828.2800	5,316.6700	5,000.0000	3,500.0000	5,000.0000
510.83	Operating Expenses Credit Card Fees	50,574.0400	26,325.9000	35,000.0000	35,000.0000	35,000.0000
510.85	Operating Expenses State Sales Tax	5,729.0000	5,860.0000	6,700.0000	6,700.0000	6,700.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	39,367.2400	129,641.8200	103,918.0000	103,918.0000	112,501.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	241.3700	0.0000	0.0000	0.0000	0.0000
	Account Classification Total: 25 - Operating Expenses	$596,174.63	$673,409.78	$679,493.00	$678,851.00	$696,007.00
30 - Contractual Services						
515.05	Insurance Premium	12,528.6700	0.0000	0.0000	0.0000	0.0000
515.10	Insurance Unemployment Insurance	1,419.9100	5,927.0000	5,500.0000	12,000.0000	12,500.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	57.0000	3,035.0000	57.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	38.0000	38.0000	38.0000
	Account Classification Total: 30 - Contractual Services	$13,948.58	$5,927.00	$5,595.00	$15,073.00	$12,595.00
40 - Repairs and Maintenance						
535.20	Maintenance & Repairs - Facilities Buildings & Facilities	3,859.4800	120.7200	1,000.0000	1,425.0000	0.0000
535.35	Maintenance & Repairs - Facilities Golf Course	6,378.2800	3,162.2900	5,000.0000	5,000.0000	5,000.0000
535.40	Maintenance & Repairs - Facilities Irrigation System	2,705.0000	1,672.0000	4,000.0000	4,000.0000	14,000.0000
545.05	Maintenance & Repairs - Vehicles Gasoline	4,997.3700	6,907.8200	7,000.0000	5,000.0000	7,000.0000
	Account Classification Total: 40 - Repairs and Maintenance	$17,940.13	$11,862.83	$17,000.00	$15,425.00	$26,000.00
45 - Commodities						
530.05	Commodities Electricity - Facilities	47,370.8900	53,562.9900	47,000.0000	0.0000	0.0000
530.20	Commodities Gas - Facilities	4,086.1600	6,100.1800	5,000.0000	0.0000	0.0000
	Account Classification Total: 45 - Commodities	$51,457.05	$59,663.17	$52,000.00	$0.00	$0.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	8,613.0600	(77,906.2700)	0.0000	1,000.0000	1,000.0000
800	Depreciation	58,946.0000	84,798.0000	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$67,559.06	$6,891.73	$0.00	$1,000.00	$1,000.00
55 - Capital Outlay						
555.40	Capital Equipment Reserve for Technology	0.0000	(0.4400)	1,000.0000	1,000.0000	1,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	10,000.0000	10,000.0000	10,000.0000
555.60	Capital Equipment Reserve for Infrastructure	0.0000	0.0000	59,600.0000	59,600.0000	59,600.0000
560.80	Capital Projects Golf Course	3,865.0000	5,659.9900	15,000.0000	1,000.0000	5,000.0000
	Account Classification Total: 55 - Capital Outlay	$3,865.00	$5,659.55	$85,600.00	$71,600.00	$75,600.00
65 - Other Financing Uses						
570.10	Operating Transfers Corporate Fund	70,599.9600	70,600.4400	0.0000	0.0000	0.0000
	Account Classification Total: 65 - Other Financing Uses	$70,599.96	$70,600.44	$0.00	$0.00	$0.00
	Department Total: 84 - Golf	$1,257,764.28	$1,223,421.43	$1,174,310.00	$1,124,010.00	$1,165,375.00
	EXPENSES Total	$1,257,764.28	$1,223,421.43	$1,174,310.00	$1,124,010.00	$1,165,375.00
	Fund REVENUE Total: 180 - Buffalo Grove Golf Fund					
	Fund EXPENSE Total: 180 - Buffalo Grove Golf Fund	$1,257,764.28	$1,223,421.43	$1,174,310.00	$1,124,010.00	$1,165,375.00
	Fund Total: 180 - Buffalo Grove Golf Fund	($1,257,764.28)	($1,223,421.43)	($1,174,310.00)	($1,124,010.00)	($1,165,375.00)
Fund: 190 - Arboretum Golf Fund						
EXPENSES						
Department: 84 - Golf						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	49,690.9300	51,903.0800	52,800.0000	56,386.0000	56,676.0000
500.10	Personal Services Salaries - Part Time	23,197.3300	23,373.9300	35,000.0000	35,000.0000	35,000.0000
500.15	Personal Services Salaries - Seasonal	67,104.5700	67,207.9600	75,000.0000	66,000.0000	75,000.0000
500.31	Personal Services Payroll Reimbursement	0.0000	5,266.1400	0.0000	5,266.0000	0.0000
500.40	Personal Services Salaries - Longevity	400.0000	400.0000	400.0000	400.0000	400.0000
	Account Classification Total: 10 - Salaries	$140,392.83	$148,151.11	$163,200.00	$163,052.00	$167,076.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	4.5200	4.2300	20,100.0000	3.0000	20,100.0000
505.15	Personal Benefits Dues & Memberships	794.0000	739.0000	800.0000	886.0000	886.0000
505.75	Personal Benefits Employer's Contribution - FICA	8,706.1200	8,860.8000	10,118.0000	10,084.0000	10,443.0000
505.80	Personal Benefits Employer's Contribution - IMRF	10,300.0300	10,627.3300	9,948.0000	10,308.0000	12,736.0000
505.85	Personal Benefits Employer's Contribution Medicare	2,036.0300	2,072.2000	2,360.0000	2,358.0000	2,442.0000
	Account Classification Total: 15 - Taxes and Benefits	$21,840.70	$22,303.56	$43,326.00	$23,639.00	$46,607.00
25 - Operating Expenses						
510.10	Operating Expenses Maintenance Contracts	684,164.0500	692,253.1900	694,268.0000	694,268.0000	715,096.0000
510.16	Operating Expenses Printing	595.3300	722.8200	750.0000	600.0000	750.0000
510.20	Operating Expenses Computer Services	0.0000	0.0000	12,500.0000	27,570.0000	12,500.0000
510.21	Operating Expenses IT Internal Svc Contribution	3,801.1400	6,992.2300	20,191.0000	20,191.0000	19,034.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
510.40	Operating Expenses Supplies - Office	4,727.7000	5,000.7600	5,000.0000	4,500.0000	5,000.0000
510.49	Operating Expenses Supplies - Golf Course	14,002.7700	13,430.0900	12,000.0000	10,000.0000	12,000.0000
510.70	Operating Expenses Merchandise Purchases	42,490.5800	40,062.3900	45,000.0000	45,000.0000	45,000.0000
510.73	Operating Expenses Golf Cart Rental	58,027.9100	56,505.8400	55,000.0000	55,000.0000	55,000.0000
510.79	Operating Expenses Advertising & Promotions	8,807.4800	10,894.7400	10,000.0000	10,000.0000	10,000.0000
510.83	Operating Expenses Credit Card Fees	48,540.6500	24,137.9100	35,000.0000	35,000.0000	35,000.0000
510.85	Operating Expenses State Sales Tax	3,974.0000	3,356.0000	4,120.0000	4,120.0000	4,120.0000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	55,828.1800	75,595.2600	135,857.0000	125,857.0000	103,847.0000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	241.3700	0.0000	0.0000	0.0000	0.0000
Account Classification Total: 25 - Operating Expenses		$931,284.43	$928,951.23	$1,029,686.00	$1,032,106.00	$1,017,347.00
30 - Contractual Services						
515.05	Insurance Premium	5,373.3100	294.5000	300.0000	300.0000	300.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	4,000.0000	4,000.0000	4,000.0000
515.20	Insurance Deductible - Non Wrker's Co	19,998.6500	0.0000	0.0000	0.0000	0.0000
Account Classification Total: 30 - Contractual Services		$25,371.96	$294.50	$4,300.00	$4,300.00	$4,300.00
40 - Repairs and Maintenance						
535.20	Maintenance & Repairs - Facilities Buildings & Facilities	361.1000	0.0000	0.0000	0.0000	0.0000
535.35	Maintenance & Repairs - Facilities Golf Course	2,486.7700	3,583.5800	4,500.0000	5,000.0000	4,500.0000
535.40	Maintenance & Repairs - Facilities Irrigation System	8,360.6400	2,085.0000	2,000.0000	0.0000	14,500.0000
Account Classification Total: 40 - Repairs and Maintenance		$11,208.51	$5,668.58	$6,500.00	$5,000.00	$19,000.00
45 - Commodities						
530.05	Commodities Electricity - Facilities	47,788.4000	53,026.7200	46,000.0000	0.0000	0.0000
530.20	Commodities Gas - Facilities	13,667.7000	17,699.5900	13,000.0000	0.0000	0.0000
Account Classification Total: 45 - Commodities		$61,456.10	$70,726.31	$59,000.00	$0.00	$0.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	1,659.9400	1,968.0200	500.0000	500.0000	500.0000
800	Depreciation	431,731.5400	431,731.5400	0.0000	0.0000	0.0000
Account Classification Total: 50 - Other Expenses		$433,391.48	$433,699.56	$500.00	$500.00	$500.00
55 - Capital Outlay						
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	10,000.0000	10,000.0000	10,000.0000
560.80	Capital Projects Golf Course	26,304.9100	9,851.0000	25,000.0000	15,245.0000	15,000.0000
Account Classification Total: 55 - Capital Outlay		$26,304.91	$9,851.00	$35,000.00	$25,245.00	$25,000.00
Department Total: 84 - Golf		$1,651,250.92	$1,619,645.85	$1,341,512.00	$1,253,842.00	$1,279,830.00
EXPENSES Total		$1,651,250.92	$1,619,645.85	$1,341,512.00	$1,253,842.00	$1,279,830.00
Fund REVENUE	Total: 190 - Arboretum Golf Fund					
Fund EXPENSE	Total: 190 - Arboretum Golf Fund	$1,651,250.92	$1,619,645.85	$1,341,512.00	$1,253,842.00	$1,279,830.00
Fund Total: 190 - Arboretum Golf Fund		($1,651,250.92)	($1,619,645.85)	($1,341,512.00)	($1,253,842.00)	($1,279,830.00)
Fund: 200 - Refuse Fund						
EXPENSES						
Department: 86 - Refuse						
50 - Other Expenses						
580.35	All Other Expense SWANCC User Fees	705,393.0800	782,195.1600	781,000.0000	870,000.0000	870,000.0000
Account Classification Total: 50 - Other Expenses		$705,393.08	$782,195.16	$781,000.00	$870,000.00	$870,000.00
65 - Other Financing Uses						
570.10	Operating Transfers Corporate Fund	100,000.0000	100,000.0000	100,000.0000	0.0000	0.0000
570.20	Operating Transfers Debt Service Fund	450,000.0000	500,000.0000	500,000.0000	485,000.0000	375,000.0000
Account Classification Total: 65 - Other Financing Uses		$550,000.00	$600,000.00	$600,000.00	$485,000.00	$375,000.00
Department Total: 86 - Refuse		$1,255,393.08	$1,382,195.16	$1,381,000.00	$1,355,000.00	$1,245,000.00
EXPENSES Total		$1,255,393.08	$1,382,195.16	$1,381,000.00	$1,355,000.00	$1,245,000.00
Fund REVENUE	Total: 200 - Refuse Fund					
Fund EXPENSE	Total: 200 - Refuse Fund	$1,255,393.08	$1,382,195.16	$1,381,000.00	$1,355,000.00	$1,245,000.00
Fund Total: 200 - Refuse Fund		($1,255,393.08)	($1,382,195.16)	($1,381,000.00)	($1,355,000.00)	($1,245,000.00)
Fund: 211 - Information Technology Fund						
EXPENSES						
Department: 92 - Information Technology						
15 - Taxes and Benefits						
505.10	Personal Benefits Professional Training	0.0000	0.0000	10,000.0000	4,000.0000	10,000.0000
Account Classification Total: 15 - Taxes and Benefits		$0.00	$0.00	$10,000.00	$4,000.00	$10,000.00
25 - Operating Expenses						
510.02	Operating Expenses Telephone	229,898.9800	261,223.7300	217,876.0000	217,876.0000	273,769.0000
510.04	Operating Expenses Travel	0.0000	0.0000	5,000.0000	1,200.0000	3,000.0000
510.06	Operating Expenses Per Diem Allowance	0.0000	0.0000	500.0000	200.0000	500.0000
510.10	Operating Expenses Maintenance Contracts	878,792.2300	975,130.2000	1,161,787.0000	1,161,787.0000	1,180,910.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	963.0900	21,500.0000	1,000.0000	1,500.0000
510.20	Operating Expenses Computer Services	62,838.6100	91,312.4500	302,500.0000	302,500.0000	320,116.0000
510.40	Operating Expenses Supplies - Office	201.8600	1,551.0000	1,200.0000	5,029.0000	2,000.0000
Account Classification Total: 25 - Operating Expenses		$1,171,731.68	$1,330,180.47	$1,710,363.00	$1,689,592.00	$1,781,795.00
30 - Contractual Services						
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	17,357.0000	17,357.0000	17,357.0000
Account Classification Total: 30 - Contractual Services		$0.00	$0.00	$17,357.00	$17,357.00	$17,357.00
40 - Repairs and Maintenance						
550.05	Maintenance & Repairs - Other Department Equipment	19,462.1000	33,654.0200	6,000.0000	12,000.0000	10,000.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Account Classification Total: 40 - Repairs and Maintenance	$19,162.10	$33,654.02	$6,000.00	$12,000.00	$10,000.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	0.0000	298.7400	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$0.00	$298.74	$0.00	$0.00	$0.00
55 - Capital Outlay						
555.40	Capital Equipment Reserve for Technology	4,726.2000	78,894.0600	0.0000	0.0000	0.0000
	Account Classification Total: 55 - Capital Outlay	$4,726.20	$78,894.06	$0.00	$0.00	$0.00
	Department Total: 92 - Information Technology	$1,195,619.98	$1,443,027.29	$1,743,720.00	$1,722,949.00	$1,819,152.00
	EXPENSES Total	$1,195,619.98	$1,443,027.29	$1,743,720.00	$1,722,949.00	$1,819,152.00
Fund REVENUE	Total: 211 - Information Technology Fund					
Fund EXPENSE	Total: 211 - Information Technology Fund	$1,195,619.98	$1,443,027.29	$1,743,720.00	$1,722,949.00	$1,819,152.00
	Fund Total: 211 - Information Technology Fund	($1,195,619.98)	($1,443,027.29)	($1,743,720.00)	($1,722,949.00)	($1,819,152.00)
Fund:	**212 - Central Garage Fund**					
EXPENSES						
Department:	**93 - Central Garage**					
10 - Salaries						
500.05	Personal Services Salaries - Full Time	543,050.0400	498,224.2000	509,505.0000	509,502.0000	520,966.0000
500.10	Personal Services Salaries - Part Time	11,762.3900	21,043.8000	47,585.0000	47,585.0000	48,656.0000
500.31	Personal Services Payroll Reimbursement	0.0000	16,405.1100	0.0000	16,405.0000	0.0000
500.35	Personal Services Salaries - Overtime	7,577.1300	9,172.0700	10,000.0000	21,174.0000	24,000.0000
500.40	Personal Services Salaries - Longevity	5,069.1000	4,600.0000	4,600.0000	4,600.0000	4,600.0000
	Account Classification Total: 10 - Salaries	$567,458.66	$549,445.18	$571,690.00	$599,266.00	$598,222.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	143,609.9600	111,041.2200	126,000.0000	126,000.0000	138,000.0000
505.10	Personal Benefits Professional Training	578.6400	50.0000	1,500.0000	1,200.0000	1,500.0000
505.15	Personal Benefits Dues & Memberships	285.0000	315.0000	200.0000	200.0000	200.0000
505.20	Personal Benefits Clothing Allowance	3,878.7400	4,445.8700	4,050.0000	4,050.0000	4,170.0000
505.26	Personal Benefits Uniform Rental	739.2800	0.0000	1,329.0000	1,329.0000	1,350.0000
505.35	Personal Benefits Safety Equipment	711.6800	432.2100	750.0000	750.0000	815.0000
505.75	Personal Benefits Employer's Contribution - FICA	35,482.4700	33,932.9800	35,445.0000	37,155.0000	37,090.0000
505.80	Personal Benefits Employer's Contribution - IMRF	77,392.5700	75,632.3000	64,487.0000	67,597.0000	81,538.0000
505.85	Personal Benefits Employer's Contribution Medicare	8,298.1700	7,958.9700	8,290.0000	8,689.0000	8,674.0000
	Account Classification Total: 15 - Taxes and Benefits	$270,976.51	$233,808.55	$242,051.00	$246,970.00	$273,337.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	33.2900	0.0000	0.0000	0.0000	0.0000
510.10	Operating Expenses Maintenance Contracts	4,600.6000	135.0000	3,500.0000	3,500.0000	3,500.0000
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	300.0000	300.0000	300.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	0.0000	80.0000	80.0000	80.0000
510.21	Operating Expenses IT Internal Svc Contribution	0.0000	27,981.9600	35,108.0000	35,108.0000	33,891.0000
510.40	Operating Expenses Supplies - Office	29.3000	15.1300	472.0000	472.0000	472.0000
510.50	Operating Expenses Supplies - All Other	7,055.9800	6,321.0500	7,500.0000	8,900.0000	7,500.0000
510.55	Operating Expenses Operating Equip - Department	14,256.9000	7,096.6100	12,000.0000	4,626.0000	12,000.0000
	Account Classification Total: 25 - Operating Expenses	$25,976.07	$41,549.75	$58,960.00	$52,986.00	$57,743.00
30 - Contractual Services						
515.05	Insurance Premium	21,718.5900	24,536.1100	23,078.0000	23,078.0000	23,078.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	1,000.0000	1,000.0000	1,000.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	0.0000	4,945.0000	4,945.0000	4,945.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	3,297.0000	3,297.0000	3,297.0000
	Account Classification Total: 30 - Contractual Services	$21,718.59	$24,536.11	$32,320.00	$32,320.00	$32,320.00
40 - Repairs and Maintenance						
545	Maintenance & Repairs - Vehicles	0.0000	1,671.5100	0.0000	0.0000	0.0000
545.05	Maintenance & Repairs - Vehicles Gasoline	121,605.9700	148,184.7900	173,995.0000	136,187.0000	160,000.0000
545.10	Maintenance & Repairs - Vehicles Diesel Fuel	112,165.6400	133,318.4100	147,926.0000	121,416.0000	135,000.0000
545.15	Maintenance & Repairs - Vehicles Automotive Parts	171,316.5400	196,719.4600	258,750.0000	173,886.0000	225,000.0000
545.20	Maintenance & Repairs - Vehicles Garage Labor	0.0000	748.0000	0.0000	0.0000	0.0000
545.25	Maintenance & Repairs - Vehicles Lubricants	6,857.9400	6,103.5100	8,500.0000	8,500.0000	9,500.0000
545.35	Maintenance & Repairs - Vehicles Body Work	0.0000	2,488.0500	0.0000	0.0000	0.0000
545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	177,886.8000	202,624.1700	250,000.0000	164,000.0000	250,000.0000
550	Maintenance & Repairs - Other	0.0000	202.0000	0.0000	0.0000	0.0000
550.05	Maintenance & Repairs - Other Department Equipment	1,668.3100	0.0000	4,395.0000	4,395.0000	4,395.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	1,266.3500	200.0000	200.0000	200.0000
	Account Classification Total: 40 - Repairs and Maintenance	$591,501.20	$693,326.25	$843,766.00	$608,584.00	$784,095.00
45 - Commodities						
530.50	Commodities Small Equipment Tools & Hardware	4,023.1100	19,574.8700	5,000.0000	5,000.0000	5,000.0000
	Account Classification Total: 45 - Commodities	$4,023.11	$19,574.87	$5,000.00	$5,000.00	$5,000.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	0.0000	563.0400	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$0.00	$563.04	$0.00	$0.00	$0.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	0.0000	1,400.0000	1,400.0000	14,400.0000
555.20	Capital Equipment Automobiles & Trucks	4,034.0000	0.0000	18,743.0000	18,743.0000	18,743.0000

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
555.30	Capital Equipment Reserve for Capital Replacement	32,508.0000	0.0000	0.0000	0.0000	0.0000
555.40	Capital Equipment Reserve for Technology	0.0000	0.0000	600.0000	600.0000	600.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	4,475.0000	4,475.0000	4,475.0000
	Account Classification Total: 55 - Capital Outlay	$36,542.00	$0.00	$25,218.00	$25,218.00	$38,218.00
	Department Total: 93 - Central Garage	$1,518,196.14	$1,562,803.75	$1,779,005.00	$1,570,344.00	$1,788,935.00
	EXPENSES Total	$1,518,196.14	$1,562,803.75	$1,779,005.00	$1,570,344.00	$1,788,935.00
	Fund REVENUE Total: 212 - Central Garage Fund					
	Fund EXPENSE Total: 212 - Central Garage Fund	$1,518,196.14	$1,562,803.75	$1,779,005.00	$1,570,344.00	$1,788,935.00
	Fund Total: 212 - Central Garage Fund	($1,518,196.14)	($1,562,803.75)	($1,779,005.00)	($1,570,344.00)	($1,788,935.00)
Fund: 213 - Building Maintenance Fund						
EXPENSES						
Department: 94 - Building Maintenance						
10 - Salaries						
500.05	Personal Services Salaries - Full Time	401,202.6600	375,685.5200	385,345.0000	393,827.0000	402,688.0000
500.10	Personal Services Salaries - Part Time	6,840.1800	6,491.2800	12,437.0000	6,205.0000	36,199.0000
500.31	Personal Services Payroll Reimbursement	0.0000	11,594.8800	0.0000	11,595.0000	0.0000
500.35	Personal Services Salaries - Overtime	16,451.1100	8,587.1600	15,284.0000	15,284.0000	6,500.0000
500.40	Personal Services Salaries - Longevity	2,935.7400	2,600.0000	2,600.0000	2,600.0000	2,600.0000
	Account Classification Total: 10 - Salaries	$427,429.69	$404,958.84	$415,666.00	$429,511.00	$447,987.00
15 - Taxes and Benefits						
505.05	Personal Benefits Group & Medical Life	122,386.7700	107,195.3700	95,250.0000	95,250.0000	95,250.0000
505.10	Personal Benefits Professional Training	2,564.2500	1,973.7500	4,095.0000	4,095.0000	2,000.0000
505.15	Personal Benefits Dues & Memberships	408.5300	395.0000	650.0000	650.0000	675.0000
505.20	Personal Benefits Clothing Allowance	2,959.8800	3,159.5900	3,030.0000	3,030.0000	3,100.0000
505.26	Personal Benefits Uniform Rental	7,905.3500	9,161.4600	6,500.0000	6,500.0000	7,000.0000
505.35	Personal Benefits Safety Equipment	4,006.9500	1,661.2100	2,500.0000	2,500.0000	2,700.0000
505.75	Personal Benefits Employer's Contribution - FICA	26,715.3900	24,957.4200	24,316.0000	26,630.0000	28,395.0000
505.80	Personal Benefits Employer's Contribution - IMRF	57,704.8600	54,437.6300	44,239.0000	47,749.0000	57,490.0000
505.85	Personal Benefits Employer's Contribution Medicare	6,248.1700	5,836.8200	5,687.0000	6,228.0000	6,641.0000
	Account Classification Total: 15 - Taxes and Benefits	$230,900.15	$208,778.25	$186,267.00	$192,632.00	$203,251.00
25 - Operating Expenses						
510.04	Operating Expenses Travel	58.4700	0.0000	0.0000	0.0000	0.0000
510.10	Operating Expenses Maintenance Contracts	129,555.6200	391,330.2400	210,800.0000	210,800.0000	229,772.0000
510.12	Operating Expenses Equipment Rental	0.0000	0.0000	645.0000	645.0000	700.0000
510.14	Operating Expenses Subscriptions & Publications	0.0000	182.8500	300.0000	300.0000	325.0000
510.21	Operating Expenses IT Internal Svc Contribution	0.0000	24,021.0000	28,850.0000	28,850.0000	27,555.0000
510.40	Operating Expenses Supplies - Office	325.3700	332.7000	650.0000	680.0000	700.0000
510.50	Operating Expenses Supplies - All Other	46,474.9300	60,219.0500	70,500.0000	70,500.0000	76,000.0000
510.55	Operating Expenses Operating Equip - Department	1,291.2900	507.0000	800.0000	0.0000	800.0000
	Account Classification Total: 25 - Operating Expenses	$177,705.68	$476,592.84	$312,545.00	$311,775.00	$335,852.00
30 - Contractual Services						
515.05	Insurance Premium	16,358.0100	19,366.1900	17,900.0000	17,900.0000	19,700.0000
515.10	Insurance Unemployment Insurance	0.0000	0.0000	800.0000	800.0000	800.0000
515.15	Insurance Deductible - Worker's Comp	0.0000	47,261.3700	5,600.0000	5,600.0000	5,600.0000
515.20	Insurance Deductible - Non Wrker's Co	0.0000	0.0000	2,456.0000	2,456.0000	2,456.0000
	Account Classification Total: 30 - Contractual Services	$16,358.01	$66,627.56	$26,756.00	$26,756.00	$28,556.00
40 - Repairs and Maintenance						
535.15	Maintenance & Repairs - Facilities Street Lights	111,708.0700	211,430.2200	244,160.0000	244,160.0000	266,134.0000
535.20	Maintenance & Repairs - Facilities Buildings & Facilities	164,359.0000	141,916.7400	244,800.0000	244,800.0000	244,800.0000
535.35	Maintenance & Repairs - Facilities Golf Course	2,947.0800	0.0000	0.0000	0.0000	0.0000
550.05	Maintenance & Repairs - Other Department Equipment	0.0000	0.0000	2,775.0000	2,775.0000	3,000.0000
550.10	Maintenance & Repairs - Other Radios	0.0000	0.0000	100.0000	0.0000	0.0000
	Account Classification Total: 40 - Repairs and Maintenance	$279,014.15	$353,346.96	$491,835.00	$491,735.00	$513,934.00
45 - Commodities						
530.05	Commodities Electricity - Facilities	0.0000	0.0000	0.0000	100,000.0000	100,000.0000
530.10	Commodities Electricity - Street Lights	38,609.5300	74,389.9700	85,450.0000	85,450.0000	88,013.0000
530.20	Commodities Gas - Facilities	33,088.2300	43,596.1900	17,000.0000	17,000.0000	17,510.0000
530.25	Commodities Gas - Street Lights	3,791.8400	0.0000	0.0000	0.0000	0.0000
530.50	Commodities Small Equipment Tools & Hardware	608.6000	799.6300	700.0000	700.0000	900.0000
	Account Classification Total: 45 - Commodities	$76,098.20	$118,785.79	$103,150.00	$203,150.00	$206,423.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	988.6200	1,999.9900	0.0000	0.0000	0.0000
	Account Classification Total: 50 - Other Expenses	$988.62	$1,999.99	$0.00	$0.00	$0.00
55 - Capital Outlay						
555.10	Capital Equipment Office and Other Equipment	0.0000	0.0000	300.0000	300.0000	325.0000
555.20	Capital Equipment Automobiles & Trucks	31,128.7000	0.0000	5,623.0000	5,623.0000	0.0000
555.30	Capital Equipment Reserve for Capital Replacement	0.0000	0.0000	14,207.0000	14,207.0000	14,207.0000
555.40	Capital Equipment Reserve for Technology	0.0000	(0.4400)	1,000.0000	1,000.0000	1,000.0000
555.50	Capital Equipment Reserve for Buildings	0.0000	0.0000	3,920.0000	3,920.0000	3,920.0000
	Account Classification Total: 55 - Capital Outlay	$31,128.70	($0.44)	$25,050.00	$25,050.00	$19,452.00

Account Number	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Adopted Budget	2019 Estimated Amount	2020 Finance/OVM Approval
	Department Total: 94 - Building Maintenance	$1,239,623.20	$1,631,089.79	$1,561,269.00	$1,680,609.00	$1,755,455.00
	EXPENSES Total	$1,239,623.20	$1,631,089.79	$1,561,269.00	$1,680,609.00	$1,755,455.00
	Fund REVENUE Total: 213 - Building Maintenance Fund					
	Fund EXPENSE Total: 213 - Building Maintenance Fund	$1,239,623.20	$1,631,089.79	$1,561,269.00	$1,680,609.00	$1,755,455.00
	Fund Total: 213 - Building Maintenance Fund	($1,239,623.20)	($1,631,089.79)	($1,561,269.00)	($1,680,609.00)	($1,755,455.00)
Fund: 220 - Police Pension Fund						
EXPENSES						
Department: 88 - Police Pension						
15 - Taxes and Benefits						
505.55	Personal Benefits Survivor Pension - Police	247,223.7300	288,682.5600	297,370.0000	288,682.0000	297,370.0000
505.60	Personal Benefits Pension Payment - Police	3,312,282.9300	3,467,554.4300	3,598,676.0000	3,815,943.0000	3,935,943.0000
505.65	Personal Benefits Disability Payment - Police	42,579.6000	42,579.6000	43,866.0000	42,580.0000	44,000.0000
505.70	Personal Benefits Pension Refund - Police	0.0000	5,101.6800	100,000.0000	0.0000	100,000.0000
	Account Classification Total: 15 - Taxes and Benefits	$3,602,086.26	$3,803,918.27	$4,039,912.00	$4,147,205.00	$4,377,313.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	63,087.0900	111,752.9000	65,000.0000	55,000.0000	65,000.0000
580.40	All Other Expense Investment Fees	233,108.7000	179,575.9400	250,000.0000	280,000.0000	250,000.0000
	Account Classification Total: 50 - Other Expenses	$296,195.79	$291,328.84	$315,000.00	$335,000.00	$315,000.00
	Department Total: 88 - Police Pension	$3,898,282.05	$4,095,247.11	$4,354,912.00	$4,482,205.00	$4,692,313.00
	EXPENSES Total	$3,898,282.05	$4,095,247.11	$4,354,912.00	$4,482,205.00	$4,692,313.00
	Fund REVENUE Total: 220 - Police Pension Fund					
	Fund EXPENSE Total: 220 - Police Pension Fund	$3,898,282.05	$4,095,247.11	$4,354,912.00	$4,482,205.00	$4,692,313.00
	Fund Total: 220 - Police Pension Fund	($3,898,282.05)	($4,095,247.11)	($4,354,912.00)	($4,482,205.00)	($4,692,313.00)
Fund: 230 - Fire Pension Fund						
EXPENSES						
Department: 89 - Fire Pension						
15 - Taxes and Benefits						
505.56	Personal Benefits Survivor Pension - Fire	75,688.5600	261,736.0300	296,121.0000	261,736.0000	296,121.0000
505.61	Personal Benefits Pension Payment - Fire	2,239,530.9300	2,446,930.6800	2,492,184.0000	2,412,063.0000	2,636,184.0000
505.66	Personal Benefits Disability Payment - Fire	220,603.6800	221,580.7200	228,240.0000	221,581.0000	228,240.0000
505.71	Personal Benefits Pension Refund - Fire	5,089.0700	10,525.4100	0.0000	0.0000	0.0000
	Account Classification Total: 15 - Taxes and Benefits	$2,540,912.24	$2,940,772.84	$3,016,545.00	$2,895,380.00	$3,160,545.00
50 - Other Expenses						
580.05	All Other Expense All Other Expenses	60,923.6100	75,109.5000	100,000.0000	86,612.0000	100,000.0000
580.40	All Other Expense Investment Fees	146,186.0000	154,299.0000	150,000.0000	197,973.0000	200,000.0000
	Account Classification Total: 50 - Other Expenses	$207,109.61	$229,408.50	$250,000.00	$284,585.00	$300,000.00
	Department Total: 89 - Fire Pension	$2,748,021.85	$3,170,181.34	$3,266,545.00	$3,179,965.00	$3,460,545.00
	EXPENSES Total	$2,748,021.85	$3,170,181.34	$3,266,545.00	$3,179,965.00	$3,460,545.00
	Fund REVENUE Total: 230 - Fire Pension Fund					
	Fund EXPENSE Total: 230 - Fire Pension Fund	$2,748,021.85	$3,170,181.34	$3,266,545.00	$3,179,965.00	$3,460,545.00
	Fund Total: 230 - Fire Pension Fund	($2,748,021.85)	($3,170,181.34)	($3,266,545.00)	($3,179,965.00)	($3,460,545.00)
Fund: 250 - Retiree Health Savings Fund						
EXPENSES						
Department: 91 - Retiree Health Savings						
15 - Taxes and Benefits						
505.90	Personal Benefits RHS Contribution	125,418.5600	163,344.9600	0.0000	0.0000	0.0000
	Account Classification Total: 15 - Taxes and Benefits	$125,418.56	$163,344.96	$0.00	$0.00	$0.00
	Department Total: 91 - Retiree Health Savings	$125,418.56	$163,344.96	$0.00	$0.00	$0.00
	EXPENSES Total	$125,418.56	$163,344.96	$0.00	$0.00	$0.00
	Fund REVENUE Total: 250 - Retiree Health Savings Fund					
	Fund EXPENSE Total: 250 - Retiree Health Savings Fund	$125,418.56	$163,344.96	$0.00	$0.00	$0.00
	Fund Total: 250 - Retiree Health Savings Fund	($125,418.56)	($163,344.96)	$0.00	$0.00	$0.00
	REVENUE GRAND Totals:	$0.00	$0.00	$0.00	$0.00	$0.00
	EXPENSE GRAND Totals:	$69,085,037.77	$76,187,471.68	$78,044,191.00	$77,465,544.00	$80,837,127.00
	Grand Totals:	($69,085,037.77)	($76,187,471.68)	($78,044,191.00)	($77,465,544.00)	($80,837,127.00)

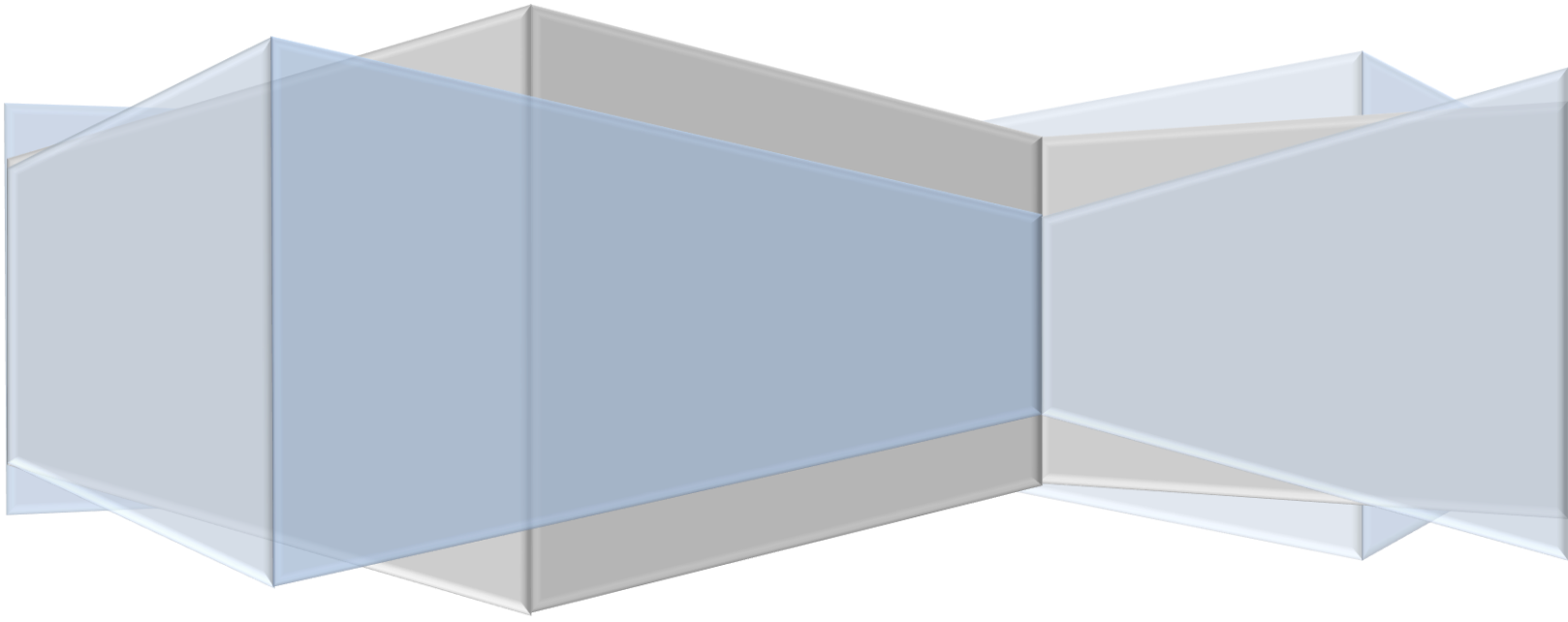
APPENDIX F: FINANCIAL POLICIES & PROJECTIONS



Fund Balance and Reserve Policy - Investment Policy - Debt Policy - Fixed Asset and Capital Equipment Capitalization Policy - Revenue Collection Policy - Procurement Policy - Post Issuance Procedures Manual - Twenty Year Water Fund Proforma - Twenty Year Stormwater Fund Profroma - 2020-2024 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 Balance – the portion of a Governmental Fund's net assets that are not available to be spent , either short tern 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)

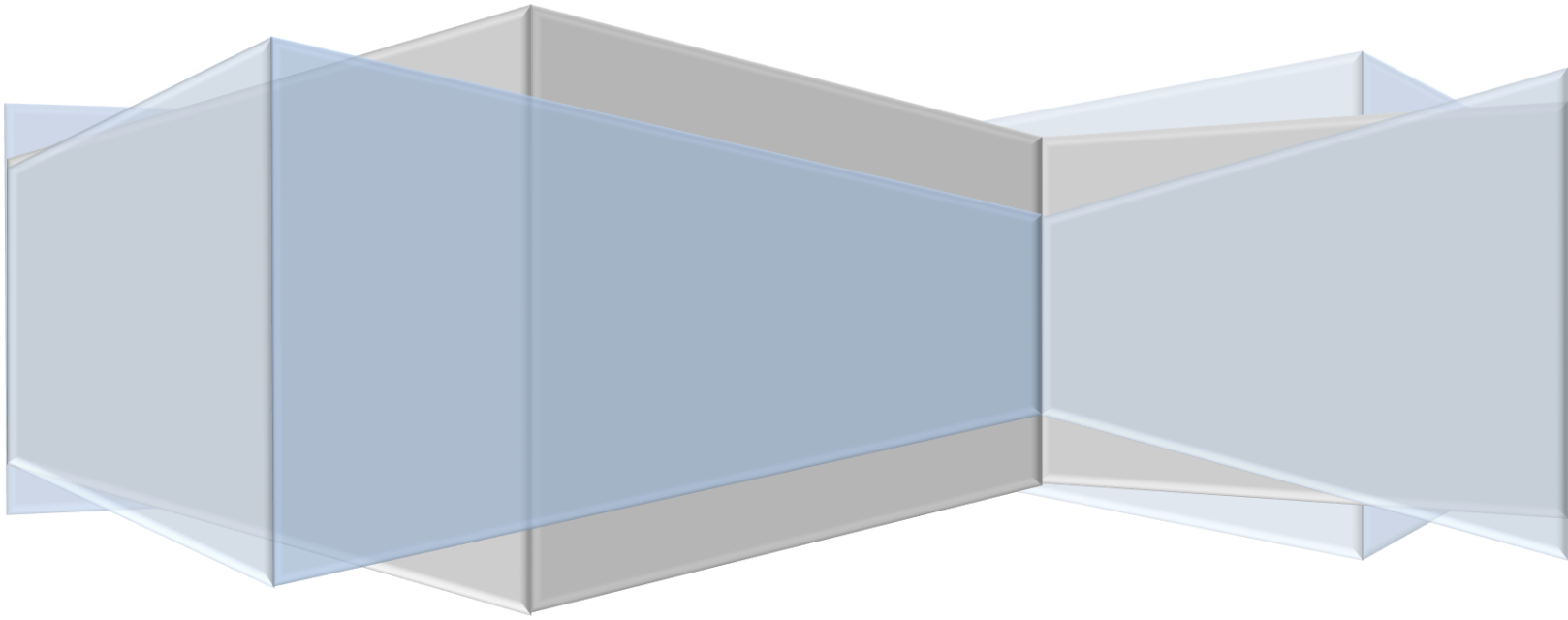
Note: In Non-Governmental Funds, management may decide to "assign" funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry, creating a fund automatically assigns fund balance.

Fund Policy

A. It is the policy of the Village of Buffalo Grove to maintain Committed Fund Balance in the General Fund to fund operations for a period of at least three months. The committed 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 and pensions). During the development of the subsequent year's annual budget, should the Committed Fund Balance be expected to fall below the 25 percent target notification will be given to the Village's Finance Committee. 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 Committee.
B. The annual budget (appropriation) will include a contribution to (or drawdown from) the Committed Fund Balance to assure compliance with this policy. The levels of other required restrictions, commitments, and assignments will fluctuate depending on activity.
C. 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 transferred to the Reserves for Capital Replacement. Although the policy minimum is 25 percent for Committed Fund Balance, 30 percent is considered the preferred balance and any unassigned balances exceeding 30 percent will be considered for transfer.
D. This policy may be amended from time to time according to the requests of the Village of Buffalo Grove President and Board of Trustees.
E. 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
F. 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 Complied 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). <u>Credit Risk</u>

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 marker 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 mange 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 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.

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.

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.

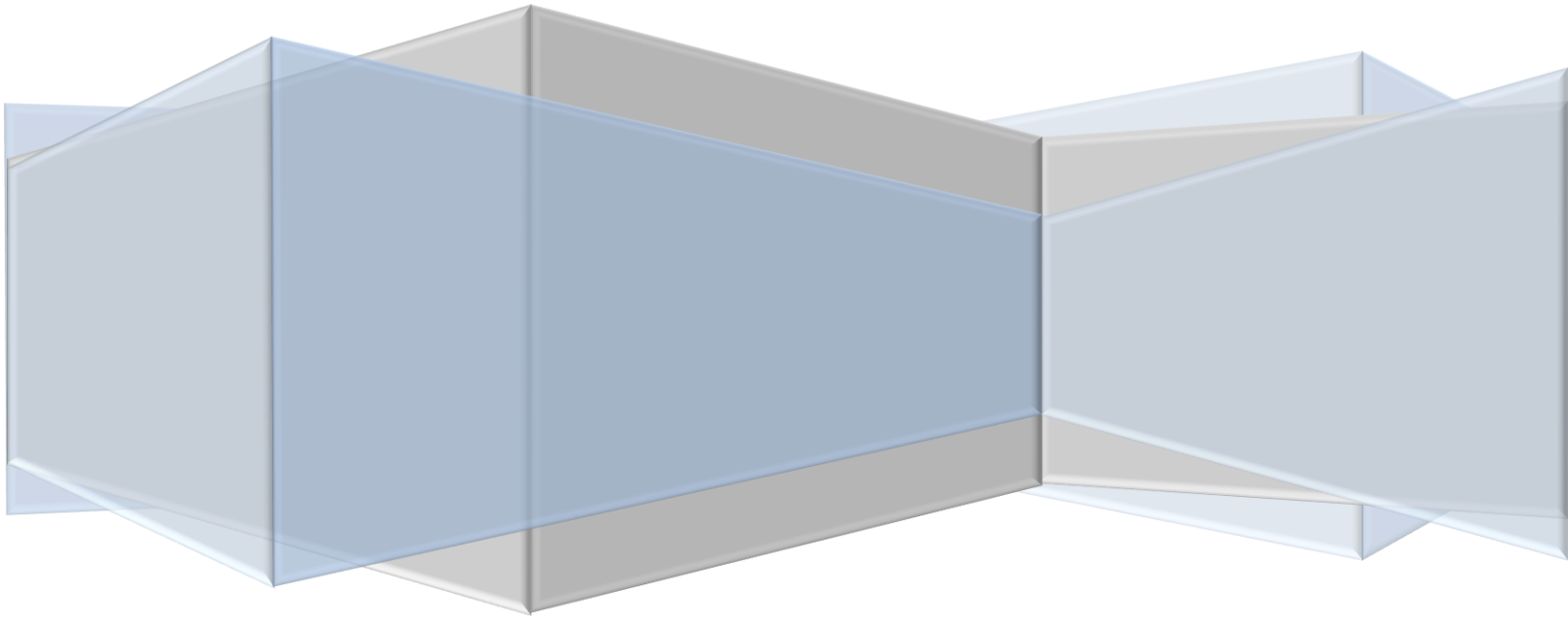
UNIFORM NET CAPITAL RULE: Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed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

B. Types of Debt Issued

i) Short-Term (three years or less) The Village may issue short-term debt to finance the purchase of capital equipment having a life exceeding one year or provide increased flexibility in financing programs.

ii) Long-Term (more than three years) The Village may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, tax increment allocation revenue bonds, special assessment bonds, special service area bonds, self-liquidation bonds and double barreled bonds. The Village may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year.

C. Capital Improvement Program

The Capital Improvement Plan (CIP) as approved by the Village Board shall determine the Village's capital needs. The program shall be a five-year plan for the acquisition, development and/or improvement of the Village's infrastructure. The first year of the program shall be the Capital Budget. If the current resources are insufficient to meet the needs identified in the Capital Budget, the Village Board may consider incurring debt to fund the shortfall. The Village Board, upon advice from the Village's financial advisor, may also consider funding multiple years of the Capital Improvement Program by incurring debt. The CIP should be revised and supplemented each year in keeping with the Village's policies on debt management.

D. Structure of Debt Issues

The duration of a debt issue shall not exceed the economic or useful life of the improvement or asset that the issue is financing. The Village shall design the financing schedule and repayment of the debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer.

E. Sale of Securities

All debt issues should be sold through a competitive bidding process based upon the lowest offered True Interest Cost (TIC), unless the Board deems a negotiated sale the most advantageous to the Village.

F. Credit Enhancements

The Village may enter into agreements with commercial banks or other financial entities for the purpose of acquiring letters of credit, municipal bond insurance, or other credit enhancements that will provide the Village with access to credit under terms and as specified in such agreements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the Village Board.

III. LEGAL CONSTRAINTS AND OTHER LIMITATIONS ON THE ISSUANCE OF DEBT

The Village Board may utilize the guidelines established by this policy, or may choose, in its discretion, to consider other relevant factors in incurring debt. The validity of any debt incurred in accordance with applicable law shall not be invalidated, impaired or otherwise affected by non-compliance with any part of the procedure set forth pursuant to this policy.

A. State Law

30 ILCS 305/0.01, et. Seq.: the short title is "The Bond Authorization Act."

B. Authority for Debt

The Village may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any lawful purpose except current expenses, unless approved by the Village Board.

C. Debt Limitation

Because the Village of Buffalo Grove is a Home Rule Community, the debt limitations of the bond laws are not applicable.

D. Methods of Sale

All bonds shall be sold at a public sale, except that bonds may be sold at a private sale in accordance with 30 ILCS 350/10. The Village may issue short-term notes by negotiated sale if the bond ordinance or subsequent resolution so provides.

i) Bonds All bonds will mature within the period or average period of usefulness of the assets financed; and the bonds will mature in installments, the first of which is payable not more than five years from the dated date of the bonds. Term bonds may be allowable if recommended by the Village's financial advisor and approved by the Village Board.

ii) Financial Advisor To ensure independence, the Financial Advisor will not bid on nor underwrite any Village debt issues on which it is advising.

IV. DEBT ADMINISTRATION

A. Financial Disclosures

The Village shall prepare appropriate disclosures as required by the Security and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

B. Review of Financing Proposals

All capital financing proposals that involve a pledge of the Village's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the Village's credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the Village Manager.

C. Establishing Financing Priorities

The Director of Finance/Treasurer shall administer and coordinate the Village's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the Village's financial advisor shall meet, as appropriate, with the Village Manager and Village Board regarding the status of the current year's program and to make specific recommendations.

D. Rating Agency Relations

The Village shall endeavor to maintain effective relations with the rating agencies. The Village Manager, Director of Finance/Treasurer, and the Village's financial advisors should meet with, make presentations to, or otherwise communicate with the ratings agencies on a consistence and regular basis in order to keep the agencies informed concerning the Village's capital plan, debt issuance program, and other appropriate financial information.

E. Refunding Policy

The Village should consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent or greater should be achieved.

F. Post-Issuance Compliance

The Finance Director/Treasurer shall be responsible for following post-issuance compliance for all debt issues. The procedures are noted in the Post-Issuance Procedures Manual for Tax-Exempt Bonds Issued by The Village of Buffalo Grove.

V. GLOSSARY OF TERMS

Ad Valorem Tax – A direct tax based "according to value" of property.

Advanced Refunding Bonds – Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

Amortization – the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

Arbitrage – Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (references I.R.S. Reg. 1.103-13 through 1.103-15).

Arbitrage Bonds – Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

Assessed Value – An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point – 1/100 of one percent.

Bond – Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

Bond Anticipation Notes (BANS) – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bond Counsel – An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt – The portion of an issuers total indebtedness represented by outstanding bonds.

Callable Bond – A bond which permits or requires the issuer to redeem the obligation before the state maturity date at a specified price, the call price, usually at or above par value.

Capital Appreciation Bonds (CAB) – A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

Commercial Paper – Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Coupon Rate – The annual rate of interest payable on a coupon bond (a bearer bond or bond registered as to principal only, carrying coupons evidencing future interest payments), expressed as a percentage of the principal amount.

Debt Limit – The maximum amount of debt which an issuer is permitted to incur under constitutional, statutory or charter provision.

Debt Service – The amount of money necessary to pay interest on an outstanding debt, the serial maturities of principal for serial bonds, and the required contributions to an amortization or sinking fund for term bonds.

Demand Notes (Variable Rate) – A short-term security which is subject to a frequently available put option feature under which the holder may put the security back to the issuer after giving specified notice. Many of these securities are floating or variable rate, with the put option exercisable on dates on which the floating rate changes.

Double Barreled Bonds (Alternative Revenue Bonds) – A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

Enterprise Funds - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

General Obligation Bond - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

Lease Purchase Agreement (Capital Lease) - A contractual agreement whereby the government borrows funds from a financial institution or a vendor to pay for capital acquisition. The title to the asset(s) normally belongs to the government with the lessor acquiring security interest or appropriate lien therein.

Letter of Credit - A commitment, usually made by a commercial bank, to honor demands for payment of a debt upon compliance with conditions and/or the occurrence of certain events specified under the terms of the commitment.

Level Debt Service - An arrangement of serial maturities in which the amount of principal maturing increases at approximately the same rate as the amount of interest declines.

Long-Term Debt - Long-term debt is defined, for purposes of this policy, as any debt incurred whose final maturity is more than three years.
Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

Mini-bonds - A small denomination bond directly marketed to the public.

Net Interest Cost (NIC) - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

Other Contractual Debt - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

Parity Bonds - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

Principal - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

Private Activity Bonds - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

Ratings - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

Refunding Bonds - Bonds issued to retire bonds already outstanding.

Registered Bond - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

Reserve Fund - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

Self-Supporting or Self Liquidating Debt - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

Short-Term Debt -Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

Spread - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

Tax-Exempt Bonds - For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

Tax Increment Bonds - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to

discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

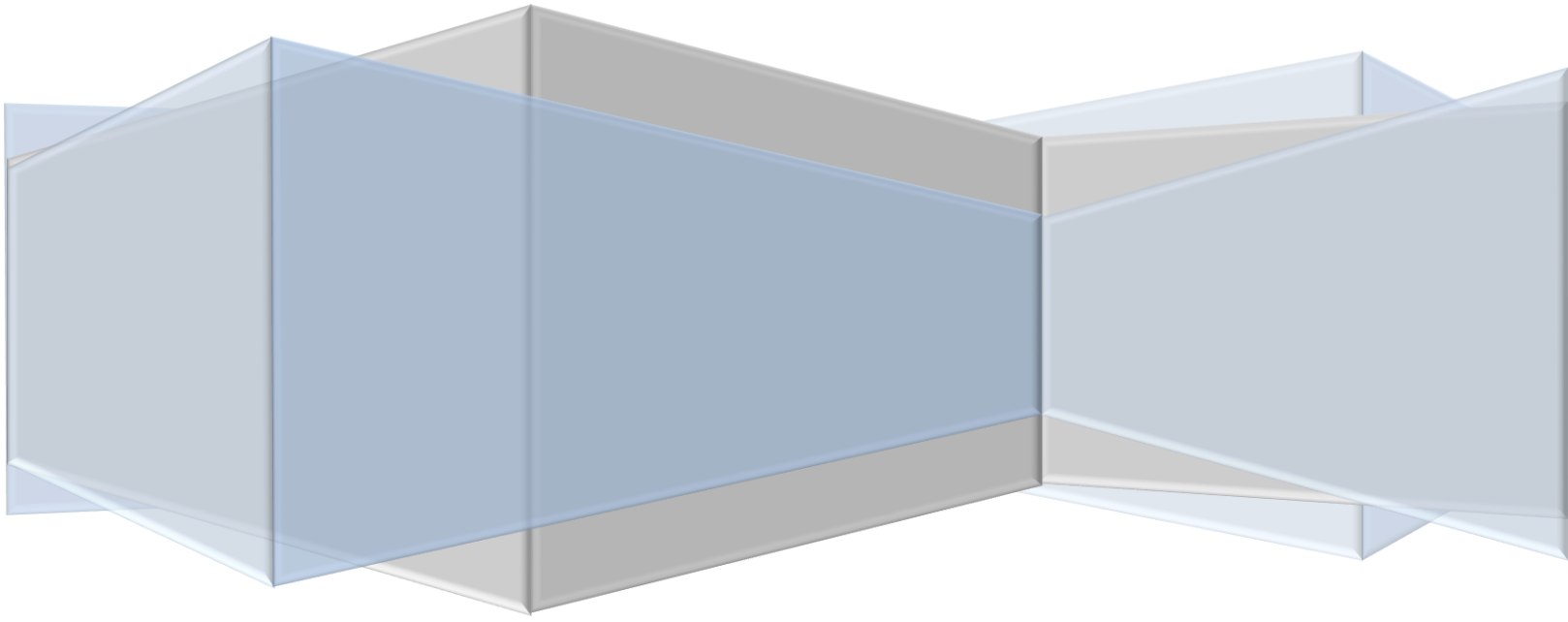
Yield to Maturity - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

Zero Coupon Bond - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Dated April 18, 2016

Village of Buffalo Grove

Fixed Asset and Capital Equipment Capitalization Policy



Fixed Asset and Capital Equipment Capitalization

Purpose and Overview:
The government's role is to provide services to its citizens and as part of that duty, a responsibility exists to maintain stewardship over the resources that are used to provide those services. Control over fixed assets is necessary to ensure that these assets are used properly and efficiently. Appropriate systems and procedures will be established and revised from time-to-time in order to be assured that assets are adequately controlled.

The purpose of recording the general fixed assets of the Village is primarily for stewardship purposes, in order to provide for physical and dollar control, and for an accounting of general governmental capital planning and acquisitions over the years. In addition, generally accepted accounting principles as they apply to public entities require the inclusion of financial data regarding fixed and general asset accounting within the Village's Comprehensive Annual Financial Report.

Assets included within a fixed asset control system should possess the following attributes:

1. They must be tangible
2. Have a useful life of greater than one year
3. Be of a "significant" dollar value

The general purpose given to recording fixed and general assets is to facilitate the protective custody of the property. A good system permits the fixation of responsibility of custody and for the proper use of specific assets within the using department(s). The taking of an actual physical inventory on a regular basis can increase the control capabilities of the Village's system and help insure overall integrity. Other purposes usually cited for asset control is:

1. Insuring assets for risk management purposes
2. Centralizing asset documentation and reporting systems
3. Developing estimates for asset replacement purposes
4. Allowing for completeness of financial statements
5. Providing for management of fixed assets regarding acquisition, declaration of surplus and disposition.

The end purpose of this Policy will be to provide a guide to the organization, inventory and reporting of data for the Village of Buffalo Grove's Fixed and General Asset Management System.

Asset Control Policy:
The following will apply regarding asset control policies for the Village of Buffalo Grove:

1. All assets acquired by the Village will be recorded within the Fixed Asset Management System maintained within Lotus Notes as an independent database. Assets to be controlled should be acquired as a capital acquisition and possess a significant value. The minimum value for control purposes will be $10,000 per individual piece of equipment. Equipment carrying a value less than $10,000 will be accounted for internally based the type of asset and upon the discretion of the Department Director. The capitalization threshold for capital construction and/or infrastructure improvements will be $25,000.
2. The cost of the asset will include the actual purchase price plus any other additional charges incurred to put the asset into service. Absent any data on original cost, a realistic estimate will be used. New capital construction will be value as the sum of all charges and costs to put the asset into service.
3. Responsibility for all asset control will be assigned to the individual department. All changes in the inventory for whatever reason must be reported by that department.
4. The system will be maintained by the Department of Finance and General Services but will be available within the MIS network within Lotus Notes as a read-only database. Finance will input new acquisitions as well as deletions and transfers. The status of all assets will be posted through an Inventory Control Record.

5. The department initiating an acquisition, deletion or transfer of an asset should notify the Finance Department of these events. Changes to the database will be initiated as appropriate.
6. All asset acquisitions should be by purchase order unless they are for assets donated or contributed to the Village. All deletions/retirements will be declared surplus by ordinance. Such ordinances will be prepared by the Finance Department.
7. All asset acquisitions will be identified, when appropriate, with tags provided by the Finance Department. Tags will be affixed to the asset acquired by department personnel.
8. At a minimum once per year, an inventory will be conducted of all general fixed assets. This will be prior to the conclusion of the fiscal year and will be used for posting to the Village's financial records and for preparation of any surplus declaration.
9. Any final inventory values will be considered the official financial record of the Village subject to independent review and audit.

Costing of General Fixed Assets:
General fixed assets should be recorded at their original cost; if original cost is unknown, an estimate will be acceptable if reasonable and customary for similar assets. As stated, an asset that is to be included within the inventory should have a significant value. The significant value test is mostly subjective, and accordingly, it is necessary to exercise some level of judgment in determining which items should be treated as controlled assets. The judgment will be minimized when controls are improved when capitalization policies are in place and accepted.

Maintaining the System:
Accounting for additions can be accomplished through several methods. Data from purchasing records for all assets that are quantified are to be noted on the departmental requisition/purchase order for identification and entry into the database. Accounting for deletions can be more difficult because of trade-ins, transfers, retirements, loss or strip downs for spare parts. The database will be considered the primary link between the individual asset and the general ledger fixed asset accounts. It should be possible to reconcile the detail in the fixed asset database with the general ledger control account(s). The basic elements to be included as part of the asset record will be as follows:

- Description of the asset
- Model and serial numbers
- Date acquired/deleted/changed
- Purchasing department as well as location of the asset
- Estimated useful life
- Cost, purchase order number, vendor
- Asset control number
- Date, method and authorization for disposition

Other information may be requested, as is determined necessary to maintain the control system.

Once the asset control system is in place and operational, it will be necessary to perform periodic reviews to determine whether the system has been properly established, supported and functioning. The objective of an inventory is to determine if the assets are still in service, on-hand and to make any corrective actions as soon as possible. In addition to what is assumed would be a full departmental inventory, periodic review can consist of any of the following:

1. Reconciling the asset control ledgers to the Village's general ledger
2. Tracing a random sample of assets from the database to the physical location of assets
3. Taking the database list and tracing a random sample of entries to actual assets

Tagging of Assets:

There will be two primary considerations when a decision is made to tag an asset. First, is it important to identify this individual asset from another of a similar kind? Will records need to be changed each time the asset moves to a new location of 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 be 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 billing 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.

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.

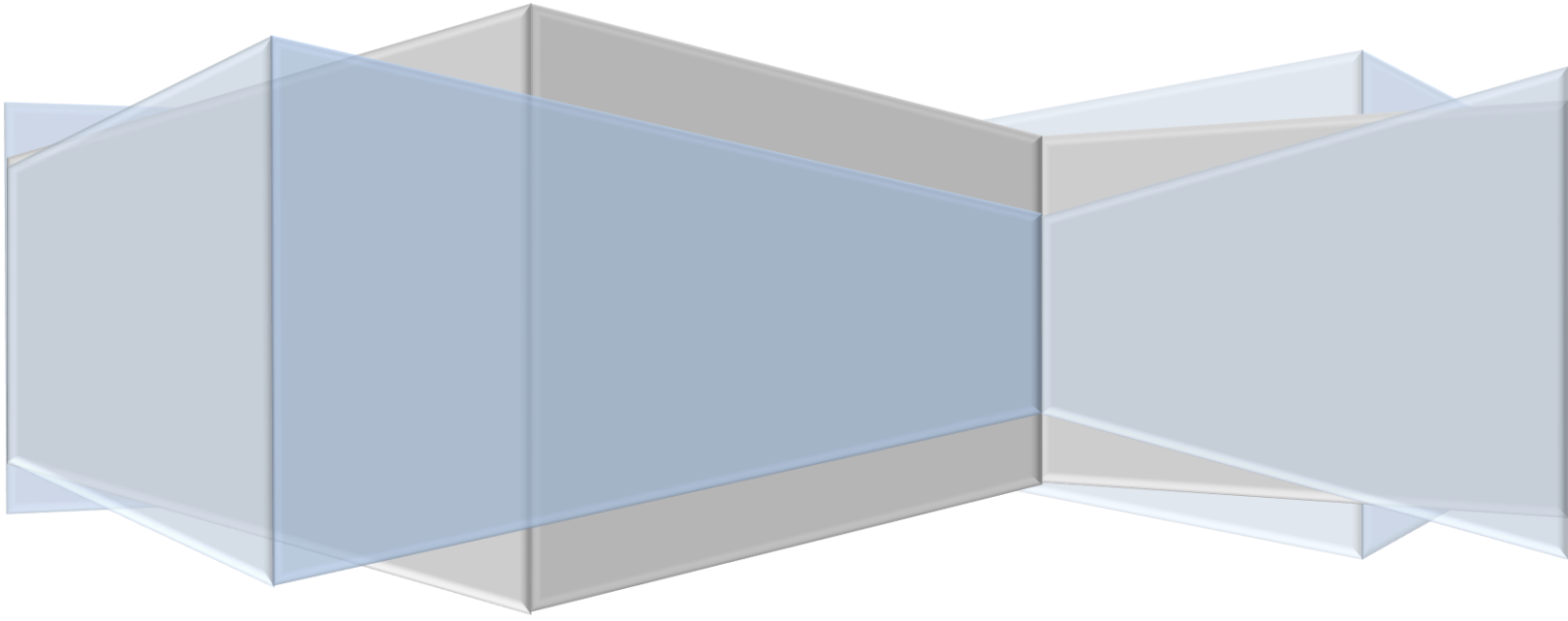
4.10 Investment Income

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

Revenue Collection Policy



VILLAGE OF BUFFALO GROVE – REVENUE COLLECTION POLICY

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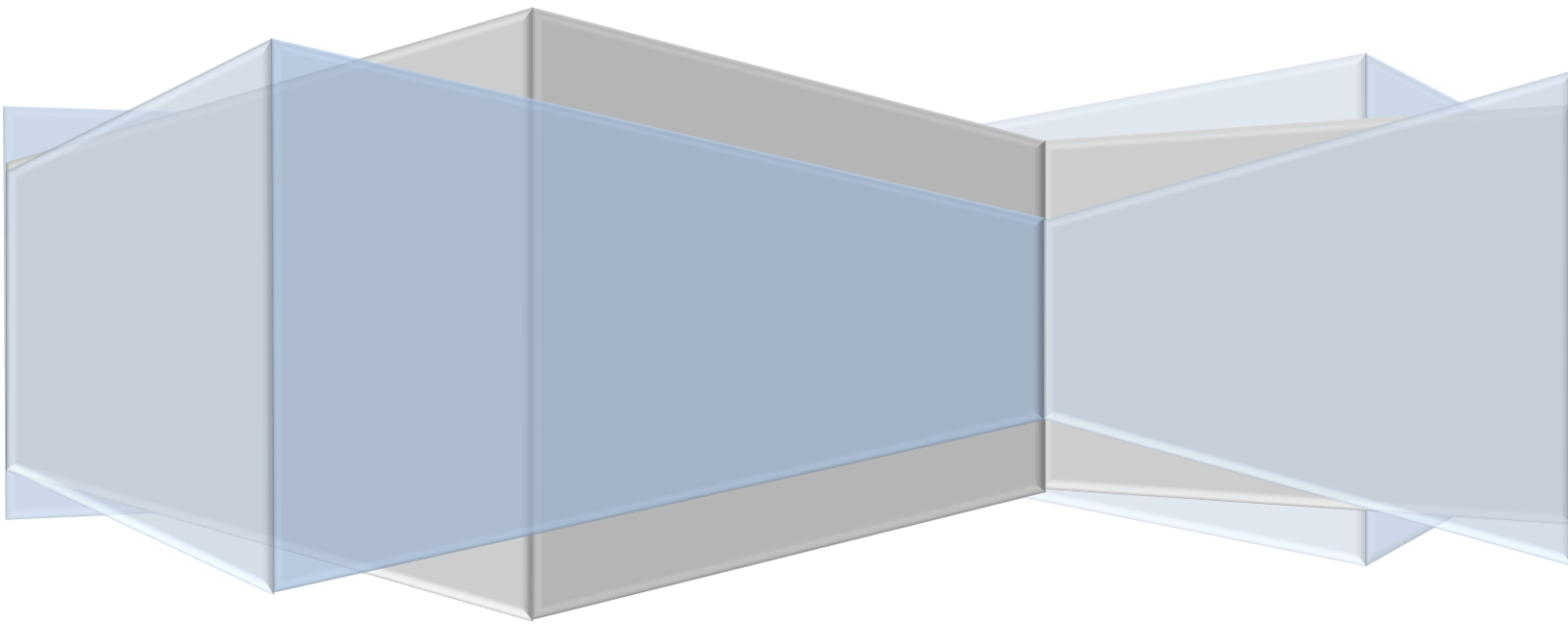
Village of Buffalo Grove

Procurement Policy



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Source material for Appendix A and B: American Bar Association The 2000 Model Procurement Code for State and Local Government.

Village of Buffalo Grove Procurement Policy

Introduction

This procurement policy is intended for use as a guide to the Village of Buffalo Grove procurement methods. When used properly, the policies will enable the Village to obtain needed materials, equipment, supplies, and services efficiently and economically. While this policy does not answer all questions related to purchasing, it does provide the foundation for a sound procurement policy. This policy is intended for use by the Village's Personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This procurement policy may sometimes hereafter by referred to as "policy"

The basic goals of the Village's procurement program are:

1. To comply with the legal requirements of public procurement and purchasing.
2. To assure vendors that impartial and equal treatment is afforded to all who wish to do business with the Village.
3. To receive maximum value for each dollar spent by awarding purchase orders to the lowest responsible bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
4. To provide Village departments the required goods, equipment and services at the time and place needed and in the proper quantity and quality.
5. To promote environmentally safe products and services while taking into consideration factors such as price, performance, availability and safety.
6. To promote good and effective vendor relations, cultivated by informed and fair buying practices and strict maintenance of ethical standards.

The purpose of this purchasing policy is to provide the Village of Buffalo Grove staff with guidelines and directions for the acquisition of goods and services. This policy is designed to be a fluid document and will be modified from time to time to conform to changes in legislation, technology and actual practice.

The Village Manager, or his/her designee, shall be the final authority with regards to enforcement of any of the provisions of this policy. Failure to follow the procedures outlined in this policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Personnel Manual.

This policy is not intended to provide third parties with any specific rights when transacting with the Village of Buffalo Grove. All policies and procedures in this Policy are subject to modification by the appropriate Village employees and, therefore, vendors or other third parties shall not be entitled to rely on the contents of this policy.

Procurement Guidelines & Summary

Amount Of Purchase	Procurement Method	Notification	Approval
Purchases of $150.00 or less	Petty Cash Procedures Credit Card	Supervisor or Designee	Supervisor or Designee

$150.01 to $250.00 Purchases	Credit Card Invoice submitted	Department Supervisor or Designee	Department Supervisor or Designee
$250.01 to $2,499.99 Purchases	Quotes (verbal, fax, email, written) 3 Quotes Recommended Purchase Order Procedure	Department Supervisor or Designee	Purchasing Manager
$2,500.00 to $5,000 Purchases	Quotes (written, faxed or email) 3 Quotes Required Purchase Order Procedure	Department Director or Designee	Finance Director or Purchasing Manager
$5,000.01 to $25,000.00 Purchases	Contact the Purchasing Manager Quotes (written, faxed or email) 3 Quotes or State Contract/GSA Purchase Order Procedures	Department Director or Designee	Village Manager or Designee
Purchase Exceeds $25,000.00	Contact the Purchasing Manager Formal Procurement Process Award by Village Board	Village Manager or Designee	Village Board

Ultimate authority to make purchases resides with the Village Board.

Responsibilities of Purchasing agents

The Purchasing Manager's responsibilities

1. To facilitate the involvement of local vendors in the Village's procurement policy.
2. Impartial judgments in the selection of vendors which are based on product quality, price, warranty, and performance and vendor delivery, service, and performance.
3. Complying with all Village procurement procedures and State Statutes covering procurement and disposal.
4. Maintaining a store of office supplies and helping establish guidelines for maintaining general janitorial maintenance supplies.
5. Determine the most appropriate method of procurement for a given good or service.
6. Preparing formal bid packets and quotation requests.
7. 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.
8. Purchase review and final preparation of all purchase orders.
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.

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 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 solicit bids for any public improvement which will exceed twenty 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 bids.

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

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 Purchasing Manager, 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 Purchasing Manager 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.

Volunteers

1. Volunteers, Committee, Commission members have no authority to purchase on behalf of the Village nor do they have authority to execute contracts on behalf of the Village. Village employees working with volunteers (“Liasons”) shall make purchases for committee/commissions, failure to abide by this rule may be sufficient cause to remove a member from a committee or commission.

The Purchasing Manager'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. Keep on file vendor information, catalogs, samples, price quotes, etc. to be used by all departments.

The Vendor's responsibilities to Village of Buffalo Grove

1. Understand the needs of Village of Buffalo Grove and to try to find the right 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 Qualified Vendor Registration form. (Appendix E)
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 Purchasing Manager 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. Before outsourcing work, the Fleet Manager will notify the applicable Department director with a recommendation of the work to be performed, along with estimates or quotes.

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 Purchasing Manager.

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 Purchasing Manager 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 Purchasing Manager. 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 Purchasing Manager or Village Attorney.

Multi-Year Contracts

Unless otherwise provided by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the Village of Buffalo Grove. The term of the contract and conditions of renewal or extension, if any, must be included in the solicitation and funds must be available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

Informal Purchases

Any procurement not exceeding $25,000.00 may be made in accordance with the following purchase procedures, provided however, that purchases are not artificially divided so as to create an Informal purchase. The splitting of a purchase or contract into two or more purchases for the purpose of avoiding the bidding or quotation process is in violation of State law and Village policy.

Informal Buying Requirements – Purchases of $250.00 or Less

The informal buying requirements cover purchases for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of $250.00 or less. Pricing may be obtained verbally, or by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the informal purchase exception rules. If the purchase is for a routine operating good or service, the price comparison needs to be performed at least once each fiscal year.

Informal Quote Requirements – Purchases Between $250.01 to $5000.00

The informal quote requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of $250.01 to $5,000.00. Pricing may be obtained by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the exception rules.

Informal Proposal Requirements – Purchases Between $5000.01 to $25,000.00

The informal proposal requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of $5,000.01 to $25,000.00. Informal proposals may be obtained by electronic or written submission. No advertisement is required but it is recommended. The Village of Buffalo Grove standard is to seek at least three quotes for all purchases that do not qualify for the exception rules.

Informal Purchase Exceptions

Exceptions to obtaining price quotes from more than one vendor should be limited to the following;

1. There are a variety of numerous items in the order, including but not limited to, maintenance repair and operational (MRO) supplies and office supplies.
2. Specifications are sufficiently detailed, or the item being sought is highly unique and/or specialized.
3. Sole source procurement.

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 determing 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 and 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, Purchasing Manager, 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 Purchasing Manager 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 Purchasing Manager for Purchase Order approval. When emergency purchases occur during non business hours, contact the Purchasing Manager 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.

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 Finance Department may recommend that the Village Board "*Accept 3rd Party* Bids for _____ and purchase using a joint procurement agency bid*".

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, National Joint Powers Association, 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 Purchasing Manager.

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 Purchasing Manager 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 Purchasing Manager's office 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 Purchasing Manager, 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 Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager has the authority to reject all bids and re-bid for the selected goods and services. Upon review of submitted bids, if the Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager, 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 Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager.

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 Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager 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 Purchasing Manager 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-##-2018 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 Purchasing Manager 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 Purchasing Manager.

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 Purchasing Manager 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 Complied 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 Purchasing Manager or Finance Director 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.

Appendix E
Qualified Vendor

Insert PDF form

PDF form

PDF Form

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 non traditional methods of procurement are due primarily to the timing of the request in light of the next warrant cycle or that the form of payment (check) is occasionally not accepted by merchants. To promote vendor acceptance, improve operational efficiency, and tighten the controls on the use of petty cash and advanced checks the Finance Department is initiating the procurement card program. This program has a number of unique controls that ensure that the card can be used only for specific purposes and within specific dollar limits.

General Information

- The procurement card is a tool for designated Village employees to use when making low-dollar purchases for official business needs.
- Each purchase card will include both the individual cardholder and corporate name. However the purchase card issuer will not maintain individual cardholder credit records.
- A signed agreement with the Village prior to receiving the card makes the cardholder responsible for any misuse of the card. Failure to comply with these procedures will result in revocation of the card and fraudulent misuse may result in termination of the cardholder.
- Purchase cards must be returned to the Finance Department upon leaving the Village's employment.

Authorizations and spending limits

Each individual's card will have monthly maximum spending limits. Additional restrictions exist on the type of purchase each employee can use the purchase card for, based on the employee's need.

A Procurement Card is NOT:

- a means to avoid appropriate procurement or payment procedures
- a card to access cash or credit (ATM)
- for items and services for personal, non-business use
- for tax reportable services (any vendor that is NOT incorporated is subject to the 1099 reporting process for each calendar year)

The following list covers purchases for which purchase card use is expressly prohibited:

- Alcoholic Beverages
- Capital Equipment
- Cash Advances (ATM Machines)
- Computer Hardware and Software (with the exception of the IT Department or department technology liaison)
- Legal Services
- Temporary Help
- Clothing or other personal items
- Telephone calls

Responsibilities of Cardholders

- The card must NOT be used for personal transactions.
- The card must NOT be loaned to others.
- Splitting of purchases into multiple parts in order to circumvent limits on the card is prohibited.
- The cardholder is responsible for all inappropriate charges.
- The cardholder shall not accept cash in lieu of a credit to the Procurement Card account.
- The card must be kept in a secure location at all times.
- 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 or stolen.
- 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 attached to a "Record of Purchase Card Use Form" and coded to the appropriate expenditure/expense accounts. The completed "Record of Purchase Card Use Form" should then be signed and attached to the billing statement prior to turning it into the Department Director for review and signature.
- The Department Director is responsible for reviewing all charges and receipts prior to signing the "Record of Purchase Card Use Form" and delivering all documentation to the Finance Department.
- Forward the signed "Record of Purchase Use Form" with the statement and attached original receipts, to the Finance Department within five business days of receiving the statement. All late charges incurred due to cardholder delay in reporting purchases will be charged to that cardholder's department.
- Only signed and properly documented payment requisitions will be accepted.
- The Village Manager will review the Village-wide statement prior to payment.

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 can not 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 in to the Finance Department.
- 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 purchases are for use in Village business. Sign the cardholder's payment requisition to certify that purchases were for Village business purposes.
- Verify travel-related charges have been authorized by the Village Manager.
- Provide 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

Cardholder Statement of Questioned Item

Cardholder name: _____ Date of purchase: _____
(print)
Vendor name: _____

The following item(s) listed on the billing statement is disputed:

_____

Reason: Provide information as to why item(s) do not meet your requirements. Indicate actions requested of merchant, reasons merchant refused to correct dispute, and any other information that is available to assist the Finance Department to negotiate the dispute:

_____
_____
_____
_____

Action Requested:

- Return item and obtain credit
- Exchange for same item
- Exchange for different model, brand, etc. – with applicable deduction/increase in cost (this action will require prior approval from cardholder if cost increase is a result)

Other comments:

_____

Record of Purchase Card Use Form

Cardholder name: _____

Description of Purchase	Date	Account	Amount

Ensure all original receipts are attached to this form

Cardholder signature: _____

Supervisor signature: _____

Date received by Finance Department: _____

Finance Department signature: _____

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. Contractor shall not pay less than the prevailing rates of wages to all laborers, workmen, and mechanics performing work pursuant to this invitation to bid and shall comply with the requirements of the Illinois Wages of Employees on Public Works Act (820 ILCS 130/1-12).

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. To the fullest extent permitted by law, the Contractor hereby agrees to defend, indemnify and hold harmless the Village, its officials, agents and employees against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in anywise accrue against the Village, its officials, agents and employees arising in whole or in part or in consequence of the performance of this work by the Contractor, its employees, or subcontractors, or which may in anywise result therefore, except that arising out of the sole legal cause of the Village, its agents or employees, the Contractor shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connections therewith, and, if any judgment shall be rendered against the Village, its officials, agents and employees in any such action, the Contractor shall, at its own expense, satisfy and discharge the same. Contractor expressly understands and agrees that any performance bond or insurance policies required by this contract, or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village, its officials, agents and employees as herein provided.

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:

_____	The Village of Buffalo Grove
Contractor	
_____	_____
Printed Name	Printed Name
_____	_____
Signature	Signature
_____	_____
Title	Title

Appendix L
Vendor Evaluation Form

VILLAGE OF Buffalo Grove	**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 must 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, as a minimum this form MUST be completed and submitted not later than 2 weeks after completion/expiration of a Village contract. Past performance is considered on future contracts. This form should accompany future bid request forms.
4. **Send SIGNED form to: the Purchasing Manager or email to BGFinance@vbg.org**

VENDOR INFORMATION		**COMPLETE ALL 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 without page 1. 2. Be specific (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 Purchasing 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 Purchasing Manager 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 ("Critera") 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

Purchasing Manager 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 Purchasing Manager may choose to expand the short list to include more than three firms.

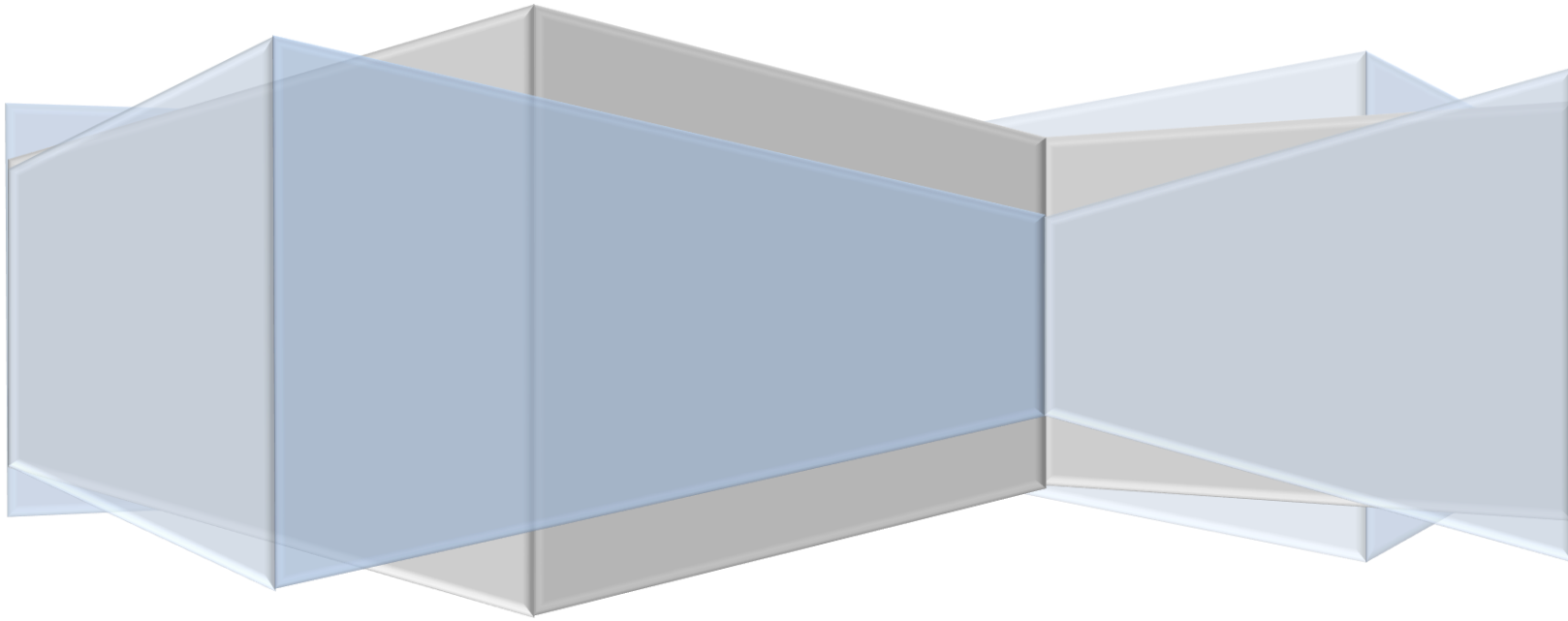
9. Independent Estimate –Village of Buffalo Grove Engineering staff will prepare an independent in-house estimate for the project prior to contract negotiation. The estimate is to be used in the negotiation process.

10. Contract Negotiation – The Village of Buffalo Grove requires a 2 person team to negotiate with consultants. The team consists of The Purchasing Manager, 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 Purchasing Manager 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/Purchasing Manager. 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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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;

(ii) 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 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,			

		Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B
Sidewalk Removal and Restoration	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B
Public Golf Course Improvements		General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion - originally financed with Series 2001A)
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

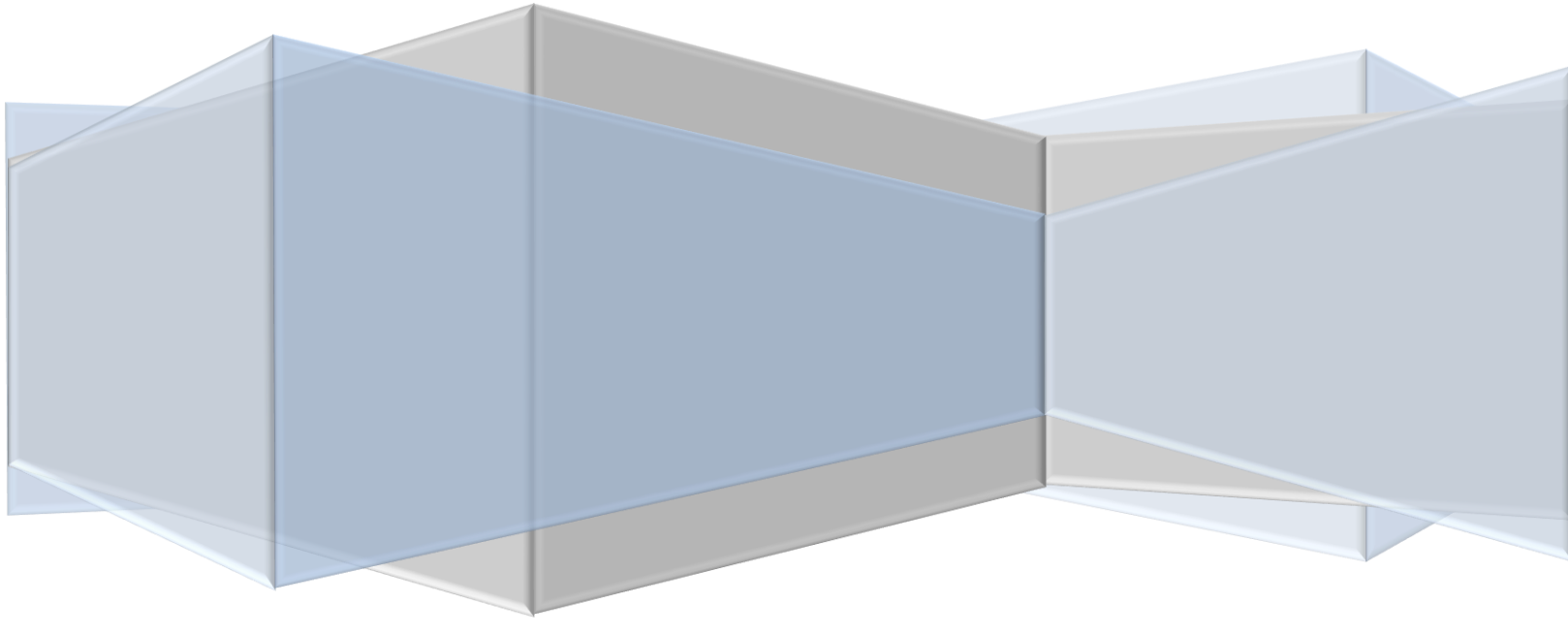
actions, the issuer must satisfy certain pre-conditions. In addition, remedial actions are only able to be taken within a specified time frame before or after the action causing Private Business Use.

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



VILLAGE OF
BUFFALO GROVE

TO: Dane C. Bragg, Village Manager

FROM: Andrew Brown, Interim Finance Director

DATE: July 24, 2019

RE: FY 2019 – Utility Fund 20 Year Pro Forma Annual Update

Background

The Village Board received the water and sewer rate study from Strand Associates at the June 3rd, 2019 COW meeting. The report detailed that the current rates structure is insufficient to fund water and sewer operations and capital needs. The unfunded capital is deferred to the next fiscal year. The Strand report identified funding strategies to address current and long range infrastructure needs which are incorporated into this report. The following is a list of the key findings of the Strand report:

1. The cost to replace the water and sewer system that has reached its useful life in FY 2020 through FY 2024 is $31,638,000.

2. The current rate structure in the water and sewer fund is unable to generate the reserve required to keep up with the anticipated replacement and improvement projects.

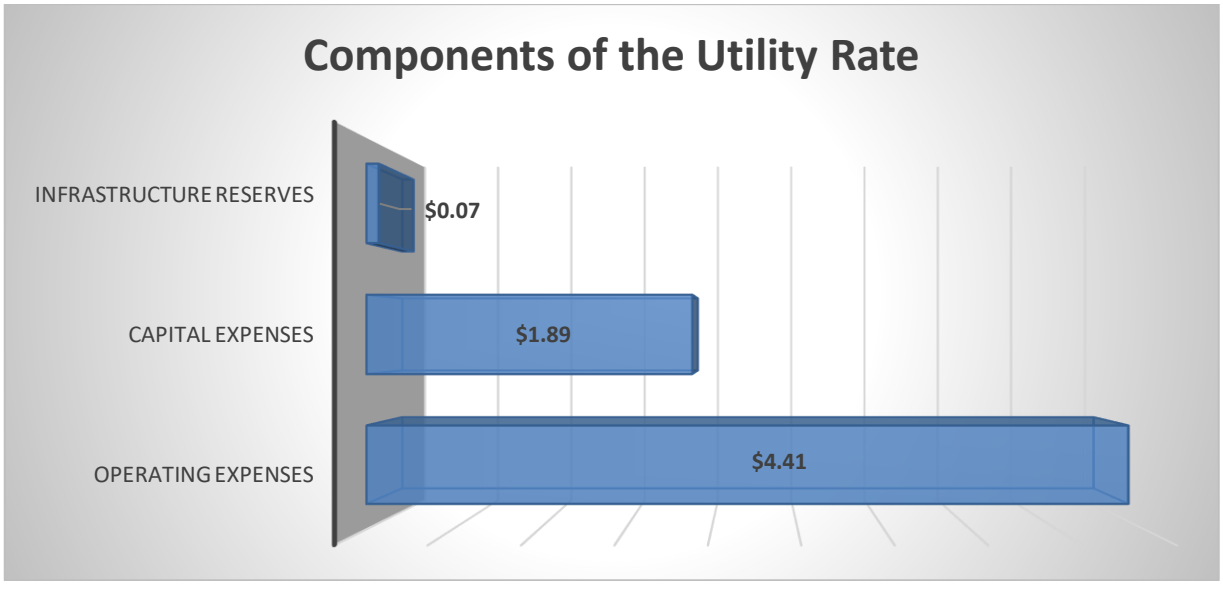
2. If the Village were to make no rate change and fund the improvements and replacements it would require a debt service issue. A debt service issue, under current rate conditions (4.00 percent), would cost $11.1 in interest expense over a 15 year payback period. The principal and interest due annually total $2.85 million.

System Status Update

In FY 2019 the combined Village water and sewer rate was increased by four percent. The intent of the rate is to match the true cost of the system (operating, capital, and depreciation and reserve costs) with the consumption fees assessed to water customers. In determining the adequacy of the rate, the Twenty-Year Water Fund Proforma is updated to provide either a justification for the current rate or a recommendation to modify the water rate ordinance.

A review of the audited 2018 Water Fund performance results in the following;

- The cash and investment balance is $3.8 million – an increase of $.7 million
- The fund generated a surplus of $0.6 million. The previous year was a surplus of $1.4 million.
- Total gallons billed were 1.21 billion (proforma estimate – 1.30 billion) a 0.2 percent increase previous year.
- The rate increase in the current year was $.23 moving the water rate from $6.14/1,000 gallons to $6.37/1,000 gallons. The composition of the rate is noted below.

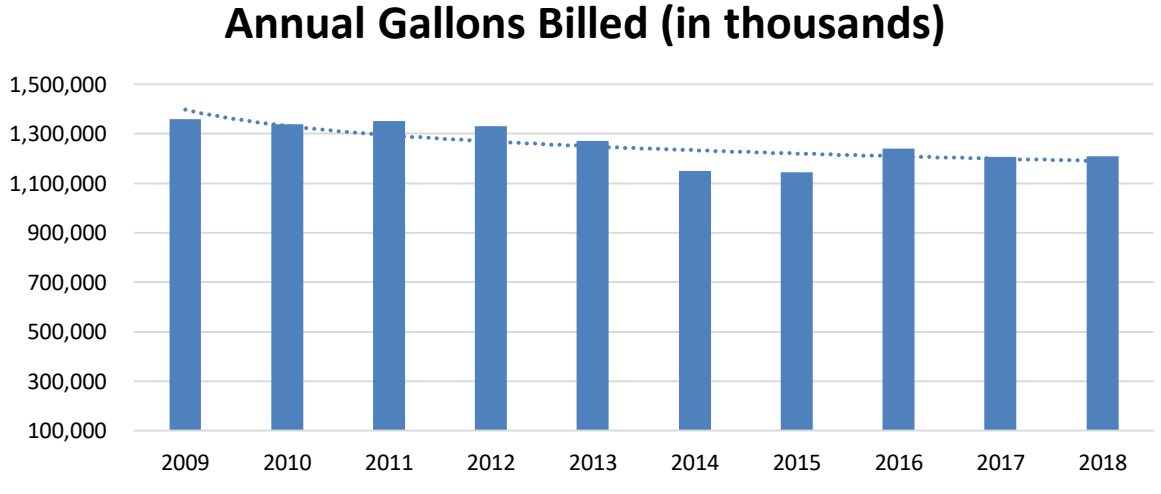


Rate and Consumption History

The Village maintained a water and sewer rate of $1.80/1,000 gallons for a period of twenty three years (1983-2005). One significant reason leading to this period of rate stability was due to the age of the water and sewer infrastructure. During the peak growth decades of the 1980's and 1990's, developers donated approximately 53 percent of the water and sewer system assets. Through a combination of minimal capital expenses, receipt of building and development fees, coupled with a period of growing water consumption, the Water Fund was able to generate strong cash reserves to allow for a strategy of pay-as-you-go financing for future infrastructure repair. Funding for future infrastructure replacement (funding depreciation) was never a component of the rate structure.

Beginning in 2003, a pattern of declining water usage started. In 2002, 1.63 billion gallons of water were billed. In 2018, 1.21 billion gallons were billed, a decrease of 25.8 percent. 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 2009.



The average ten year annual Village-wide consumption is 1.26 billion. That average drops to 1.20 billion over the last five years (5%).

It is estimated in the study that the current fiscal year will close at 1.22 billion gallons billed. The analysis uses an estimate of 1.21 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, continued conservation efforts, weather patterns, and other impacts on water usage could partially counterbalance that growth.

Water and Sewer Fund Financials

During the high growth years of the water system 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 5-10 years based on the growth periods for the Village. Since 2012, $18.7 million in infrastructure repairs and improvements has been spent. That includes $6 million in water meter replacement costs. The meter replacement costs were funded through an installment note the will be retired in 2030. In FY 2020, it is anticipated $4.8 million will be requested on system repairs. It is projected that the water and sewer system will require an additional $25.1 million in capital improvements between FY 2021 and FY 2024.

On ***Attachment A***, staff has presented a twenty year estimate of Revenues, Operating expenses, Capital expenses and Operating Transfers. This analysis includes fully funded capital replacement. As shown, the current rate structure in the water and sewer fund is unable to generate the reserve required to keep up with the anticipated replacement and improvement projects.

Year	Capital Requested ($)	Unfunded Capital ($)	Percent Unfunded
2019	1,754,000	-	0.00%
2020	4,774,000	-	0.00%
2021	4,384,000	2,069,556	47.21%
2022	5,571,000	2,229,363	40.02%
2023	6,352,000	2,411,665	37.97%
2024	8,803,000	2,601,759	29.56%
2025	4,101,160	2,799,956	68.27%
2026	4,101,160	3,006,575	73.31%
2027	4,101,160	3,221,955	78.56%
2028	4,101,160	3,446,440	84.04%
2029	4,101,160	3,950,600	96.33%
2030	15,765,680	4,980,430	31.59%
2031	15,765,680	5,305,799	33.65%
2032	15,765,680	5,825,826	36.95%
2033	15,765,680	6,181,137	39.21%
2034	15,765,680	6,578,514	41.73%
2035	5,456,920	-	0.00%
2036	5,456,920	-	0.00%
2037	5,456,920	-	0.00%
2038	5,456,920	-	0.00%
Total	**$152,799,880**	**$54,609,575**	**35.74%**

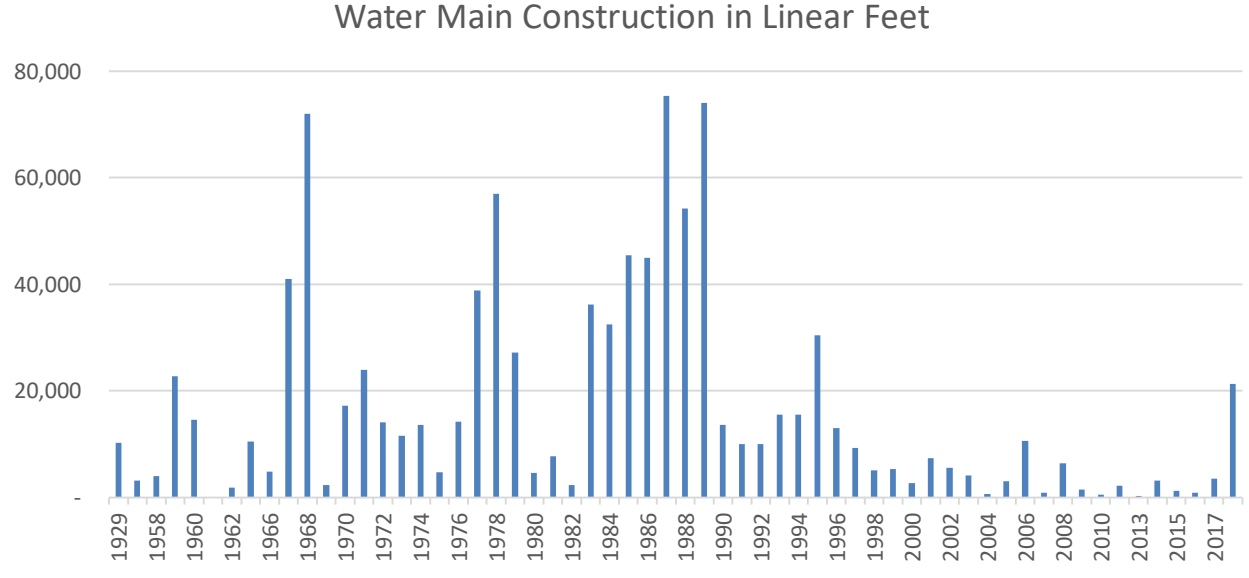
The chart above represents both the total capital replacement requests and the amount unfunded in each fiscal year. Based on our current rate structure, over the next twenty years, the Village is unable to fund over 35% of its capital needs.

Water and Sewer System Assets

The utility system consists of 186 linear miles of water and sewer main. The service life of the water main infrastructure to be 65 years. Over the next 20 years, it is estimated that 24 percent of the water mains will reach their useful life. The replacement cost is forecasted to be $95 million. An eight inch water main constructed in 1966 has a replacement cost of $376 per linear foot, to replace the water main that services Bernard Dr from Raupp Blvd to Buffalo Grove road is estimated to cost $726,000.

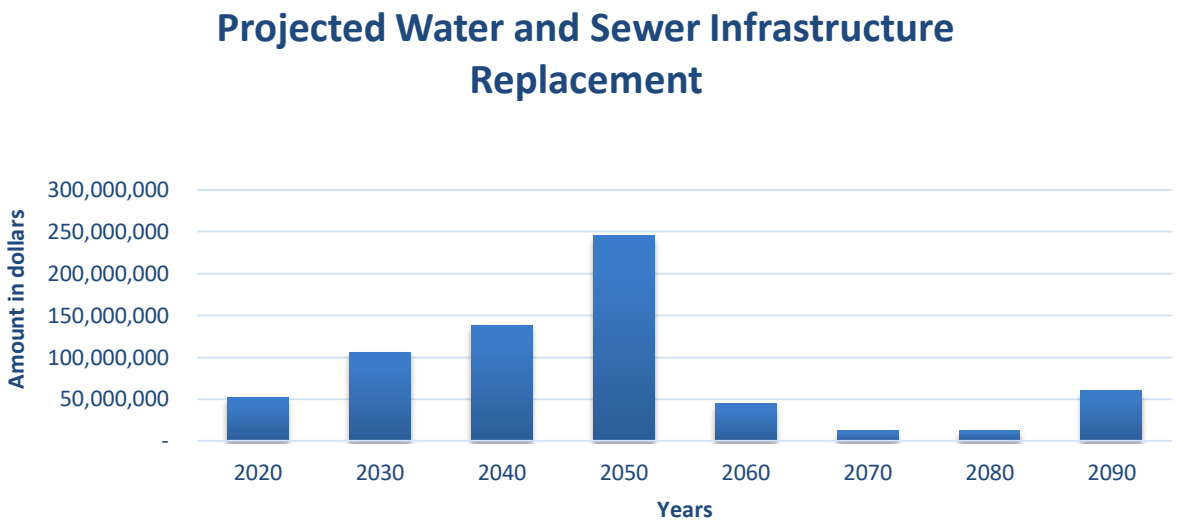
Approximately $18.2 million in water mains have reached useful life but have not needed to be extensively repaired. Estimating actual asset life at times is more abstract than qualitative. If the pipe is ensconced in stable soil and subjected to consistent water pressure, it may have a service life that is double an engineering estimate. Conversely, weak soils or pressure fluctuations may reduce the life by many years. As the first iterations of infrastructure are coming due, the Village is diligently assessing what is needed and what is functioning properly.

The following chart shows the pattern of construction of water main since 1929.



During the thirteen years spanning 1983-1996, almost 50% of the water system was constructed. Fortunately during those years, the more resilient ductile iron was used. The cost of that original installation was paid by developers as specified within development agreements.

The age distribution of the water main leads to the cost estimates to replace the system noted in the graph presented below:



Replacement costs begin to ramp up in the 2040s and 2050s as mains installed during the peak construction years reaches seventy years of age.

Water main is only one component of the delivery system. Other assets include the sanitary sewer main, lift stations, and booster stations. The sanitary sewer mains have roughly the same total mileage as the water main. The service life of the sewer mains should be significantly higher than water mains as they are not subjected to pressure. Since the Village does not treat waste there are no treatment facilities to fund. For the purpose of the pro forma, the FY 2019-2024 Capital Improvement Plan was added to the calculation. Beyond 2024, it is estimated that sanitary sewer system and lift station repairs will cost 60 percent of the water main replacement.

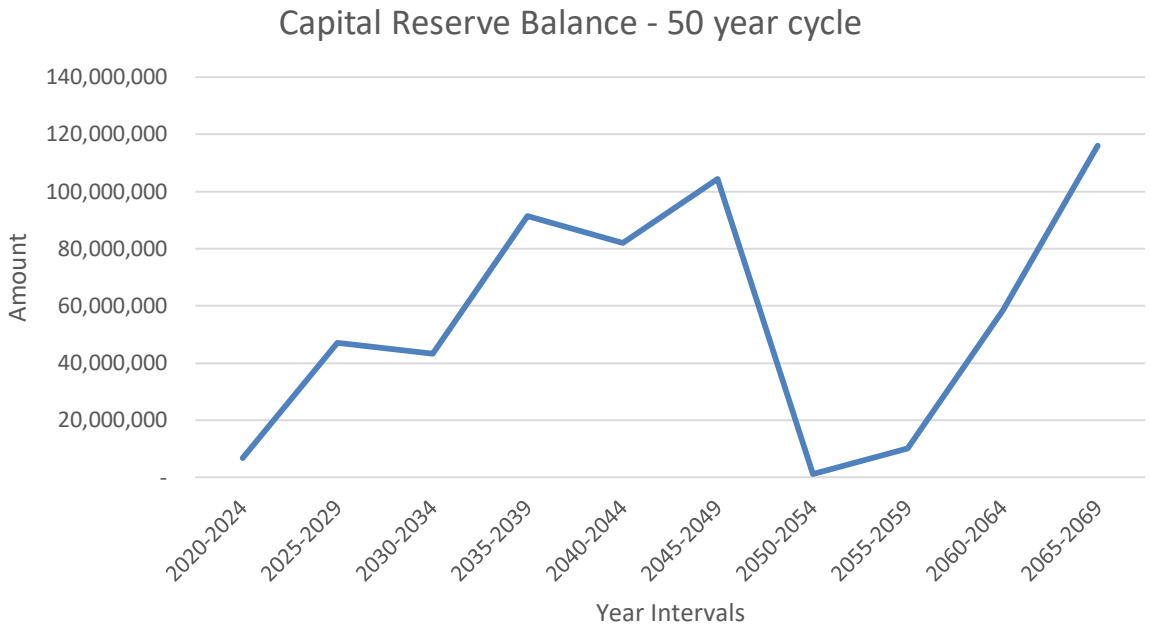
Water Rate Recommendations

Each year staff reviews the financial condition of the fund to determine the adequacy of current rates. The rate is set by ordinance to increase in FY 2020 by 4 percent annually. ***Attachment A*** details the continuance of this procedure with no other funding strategy or additional rate increases. The funding strategy outlined in ***Attachment A***, which shows projected revenues over expenditures over the next twenty years.

Strand presented the water and sewer rate study to the Village Board at the June 3rd Committee of the Whole meeting. Their presentation detailed the need for additional funding for water and sewer infrastructure improvement projects. Under the current rate structure, the water and sewer fund is unable to generate the reserve required to keep up with the anticipated replacement and improvement projects. ***Attachment B*** outlines the capital improvements and funding strategy to meet all the needs, operational and capital, of the Water and Sewer Fund.

Staff recommends a funding approach that will incorporate a fixed rate for water service and a series of rate increases, without the need for debt. As a result, ***Attachment B*** outlines the revenues and expenditures forecasted based on the Strand Associates report, which assumes rate increases and fixed access fee without the need for debt.

The graph below outlines the rate increase and fixed service fee allow the Village to accomplish in capital replacements to the water and sewer infrastructure.



The above graph shows the strategic building and utilization of the funds for capital reserve. This allows the Village to meet current and future infrastructure replacements. The decrease, to about $1 million, is the largest spend down to replace the majority of the systems.

Below is an estimated replacement cost of the water and sewer system. These are the costs that are represented in the 50 year cycle. The costs are also banded in five year increments.

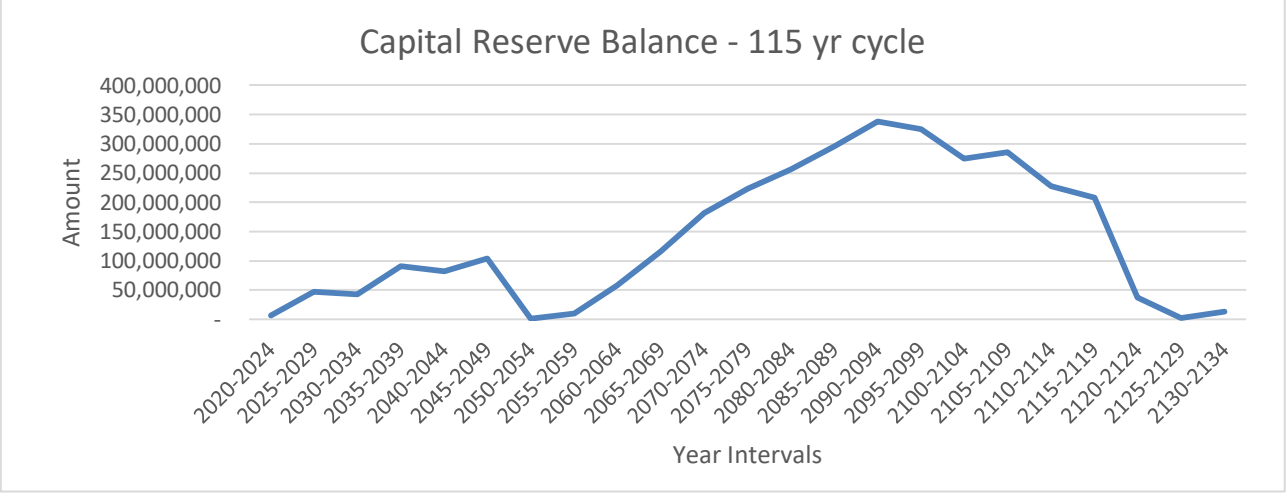
Water and Sewer Capital Replacement				
Est Replacement	**Water Cost ($)**	**Sewer Cost ($)**	**Total Replacement ($)**	**Percent Funded**
2015-2019	1,195,000	559,000	1,754,000	0.00%
2020-2024	21,704,000	8,180,000	29,884,000	1.12%
2025-2029	14,647,000	5,858,800	20,505,800	7.71%
2030-2034	56,306,000	22,522,400	78,828,400	7.09%
2035-2039	19,489,000	7,795,600	27,284,600	15.00%
2040-2044	54,808,000	30,144,400	84,952,400	13.44%
2045-2049	34,254,000	18,839,700	53,093,700	17.11%
2050-2054	115,304,000	63,417,200	178,721,200	0.18%
2055-2059	42,901,000	23,595,550	66,496,550	1.65%
2060-2064	17,457,000	9,601,350	27,058,350	9.59%
2065-2069	11,629,000	6,395,950	18,024,950	19.01%
2070-2074	6,547,000	3,600,850	10,147,850	29.72%
2075-2079	1,301,000	715,550	2,016,550	36.60%
2080-2084	7,122,000	3,917,100	11,039,100	42.00%
Total	**$404,664,000**	**$205,143,450**	**$609,807,450**	

The strategy recommended by staff allows the Village to begin reserving funds for the watermain replacements in FY 2020. The FY 2020 budget will incorporate the capital needs into the operating amount and the reserve will be used to fund the capital replacements from FY 2021 into perpetuity. The last column provides the percent funded of the total replacement cost is in reserve. This is the

amount the Village of Buffalo Grove would have in reserve after the infrastructure replacement costs are paid in the series of years listed.

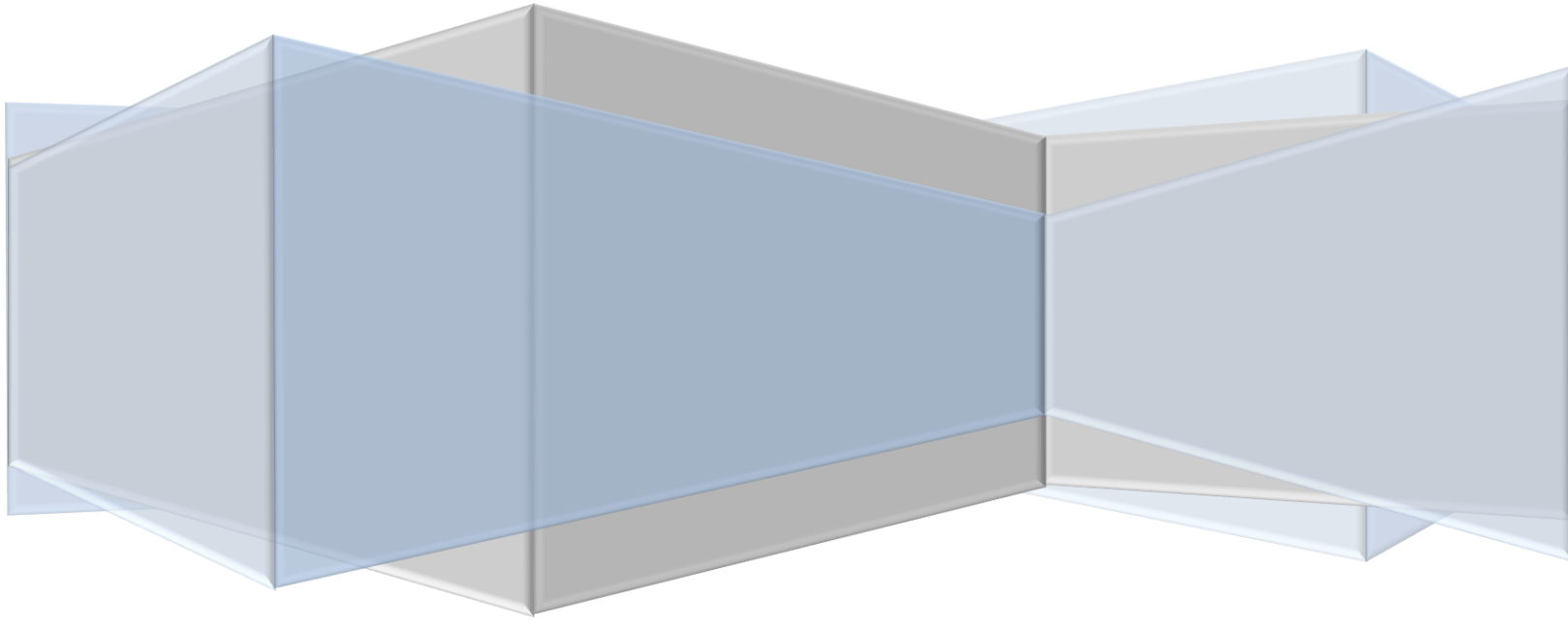
Based on the projected replacement cycle the reserve fund will fluctuate as funding is used during the peak years of capital replacement.

Provided in the graph below, is a long term view which demonstrates infrastructure replacement sustainability into the future, based on the funding strategy outlined ***Attachment B***.



Village of Buffalo Grove

Twenty Year Stormwater Fund Profroma



VILLAGE OF
BUFFALO GROVE

TO: Jenny Maltas, Deputy Village Manager

FROM: Mike Reynolds, Director of Public Works

DATE: May 28, 2019

RE: FY 2019 – Stormwater Fund 20 Year Pro Forma Annual Update

Background

As part of the 2012 Strategic Planning process, the Village Board directed staff to investigate the feasibility of implementing a Storm Water Utility Fee in Buffalo Grove. Presentations were made at the March 3, 2014, July 20, 2015 and September 24, 2015 Committee of the Whole meetings. The Village Board ratified staff's recommendation to enact a Storm Water Utility Fee on October 19, 2015 and the new fee became effective on January 1, 2016.

Rate and Revenue Discussion

Base Fee Calculation: Staff proposed a tiered approach based upon a base fee per parcel square footage value. Using the impervious data provided by GIS, the base fee was determined based upon the total parcel square footage of all parcels within the Village that contain impervious surface such as buildings, driveways and parking lots, and the funds required in 2015 to maintain and update the stormwater system. This resulted in a base fee of $0.006950 per square foot which is the fee currently in place.

Tiered Fee Structure: The fee is applied to all parcels within the village that have impervious surface using a tiered approach. The tiers are as follows:

Tier 1 - Single Family Residence Attached & Detached (fixed fee)
$0.006950 x Median Lot size (8,771.66 square footage) = Annual Fee ($60.96)

Tier 2 - Multi-Family & Commercial / Industrial / Government/Non-Profit (calculated fee)
$0.006950 x Property Square Footage = Annual Fee (varies as calculated)

Fiscal year 2018 closed with revenues at 1.13 million. It is estimated that the current fiscal year will close with a similar revenue amount. This revenue will only increase with new properties or a rate increase as it is not consumption based. The analysis uses a base revenue estimate of 1.2 million dollars through 2038.

Initial Program Goal:

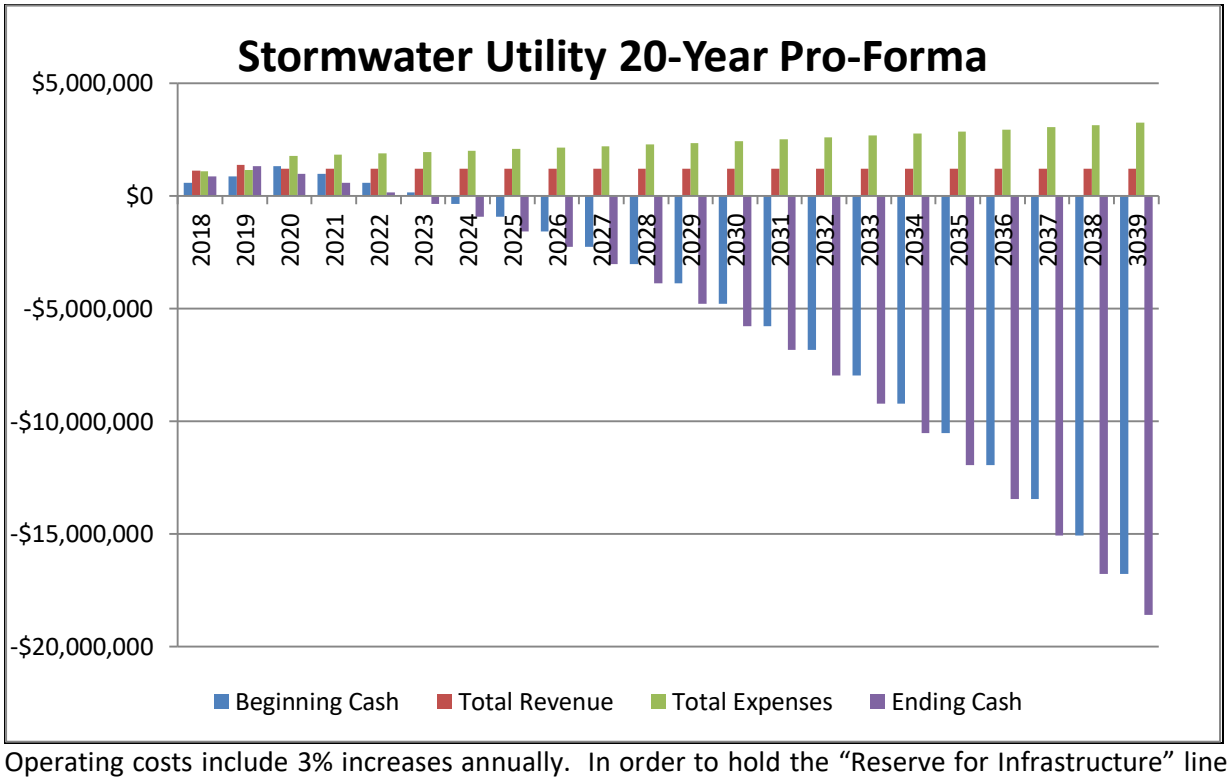
The initial program goal was to generate enough revenue to fund the annual operating expenses of the Public Works Drainage Section, annual capital expenses and provide some level of contribution to the fund for future projects.

What was not included in the original fund creation calculations were operating expenses of the Public Works Engineering Division and Forestry Section related to stormwater management. These expenses include, but are no limited to drainage reviews and complaint investigation, stormwater project management, mowing detention basins, natural area maintenance and management and stream clearing. With the implementation of Cartegraph Asset Management System, Engineering Division and

Forestry Section efforts have been able to be accurately tracked. In 2018 these expenses were incorporated into the pro-forma calculations.

Stormwater Fund Financials

On the attached financial analysis (Attachment A), staff has presented an estimate of revenues, operating expenses, Capital expenses and Operating Transfers through 2039 (20 years). Revenues include stormwater grant funding (where applicable) and revenue amounts for the Stormwater fee. Operating expenses are those expenses related to the day to day activities such as labor, equipment, materials, and other costs associated with system operations. Capital expenses are those amounts spent to repair or improve capital assets and infrastructure. Operating transfers are amounts received from, or paid to the General Fund for expenditures related to Stormwater Fund activities. Ending cash represents the fund balance available for capital projects. At the end of FY 2019, ending cash is anticipated to be $1.3 million. Those funds are intended to support an enterprise system valued at $251 million. A summary of the 20-year fund performance is provided below.



Operating costs include 3% increases annually. In order to hold the "Reserve for Infrastructure" line item at $250,000 annually, Capital replacement costs include 4% increases each year to address storm sewer system repairs. While the Stormwater Fund appears to be solvent through 2022, any significant unanticipated repairs will deplete the working cash and reserve balances. The Board must consider a rate increase beginning in 2021 and beyond to keep the fund solvent.

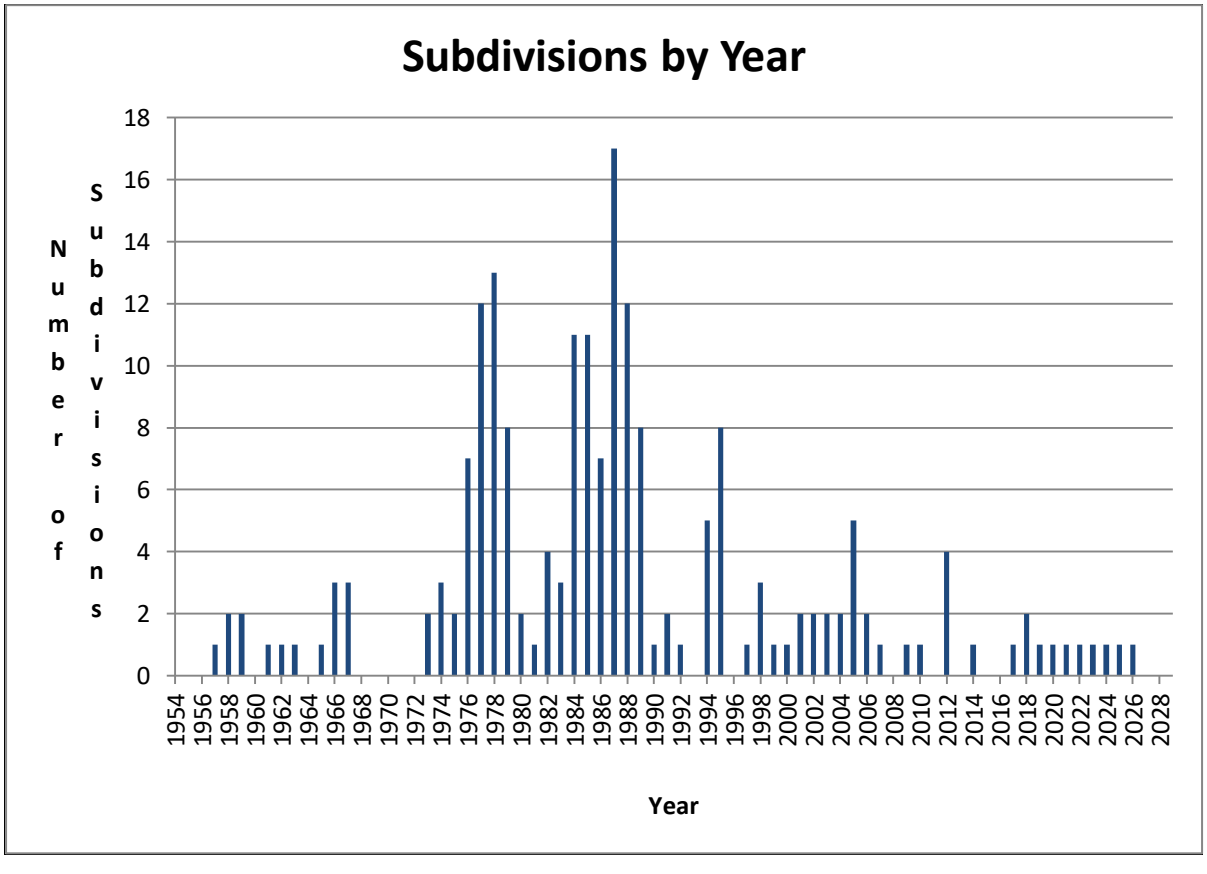
Stormwater System Assets

The stormwater system consists of 189 linear miles of Stormwater pipe, 11.3 miles of ditches, streams and creeks, 39 (81 acres) detention/retention basins, 1 lift station and thousands of structures. Public Works and GIS staff continues to refine the program and inventory the stormwater system assets. Once the inventory is complete and the GIS system has been updated, we will have a much clearer picture of the system and the expected capital replacement requirements.

The value of the Stormwater in today's dollars is approximately $251 million. The service life of the infrastructure can range from 50 years to 100 years. The replacement cost of the entire system at the end of the 20 year study, inflated at 3% per year, is $453 million. The original assumption used for future Stormwater replacements is that the system will have an 80 year life and capital replacement would consist of 25% of the amortized value in any given year. However, we have found that the 25%

replacement value is not entirely accurate, particularly when we are trying to combine this work with road and/or watermain projects in any given area. Based upon this, consideration must be given to raising the replacement criteria to 50%. The cost estimate compensates for the improbability that entire sections of the system will be replaced. Estimating the actual asset life at times is more abstract than qualitative. Pipe that is ensconced in stable soil and subjected to consistent Stormwater impacts may have a service life that may double an engineering estimate, and conversely, weak soils, capacity limitations, development, traffic or other external factors may reduce the life by many years. However, as we are discovering with the water system, this 25% ratio is not be the appropriate replacement funding target value.

Most of the storm sewer systems were installed as part of subdivision development. Most recently, the second phase of the Apple Hill subdivision was accepted in 2014, Easthaven in 2016 and Easton Station and Prairie Landing in 2019. Based upon information provided by Community Development, we can expect an average of one development each year over the next five years. The following chart shows the pattern of subdivision construction in the Village since 1957. With the completion of the Lake Cook Corridor and the Prairie View Sub-Area study and the addition of the Link Farm Development, stormwater assets and maintenance responsibility will only increase.



Stormwater Regulatory Compliance

Since 2003, the Village has been required to comply with the provisions as enumerated in the National Pollutant Discharge Elimination System (NPDES) permitting process. These regulations address “point source” and “non-point source” pollution exposures and governs both sanitary and stormwater activities. This program is monitored and enforced by the Illinois Environmental Protection Agency (IEPA). The Village has been, and is currently in compliance with these regulations. However, with the new permit requirements issued in 2016 and their impact on stormwater management in particular, discussion at this time as warranted. Among the major changes are additional stormwater water quality monitoring, better filtering and control of dewatering activities for water main breaks, outdoor storage inspection and enforcement activities and stronger code requirements for private detention/retention pond inspections and compliance.

The permit period is five years and generally consists of the following required activities:

1. Filing of the Notice of Intent (NOI) prior to the expiration of the current permit.
2. Implementation of a Storm Water Management program that addresses the six minimum control measures listed below.
    1. Public Education and Outreach on Storm Water Impacts.
    2. Public Involvement/Participation
    3. Illicit Discharge Detection and Elimination (IDDE) Activities
    4. Construction Site Runoff Control
    5. Post-Construction Strom Water Management in New Development and Redevelopment
    6. Pollution Prevention/Good Housekeeping for Municipal Operations

3. Annual Monitoring, Record Keeping and Reporting

The NPDES program is intended, among other things, to improve the water quality of lakes and streams within a particular area. The Village has been active in several watershed groups including the Buffalo Creek Clean Water Partnership (BCCWP) and the Des Plaines River Watershed Workgroup (DRWW). The impact of this program and the activities of the various workgroups will have an impact on stormwater management for many years to come.

Program Modifications in 2019

- An emerging issue for the Village continues to be the existence of small, rear-yard storm sewer systems that were installed with the various developments. These systems, in many cases were not per code, but were accepted by the Village with the developments and are part of the Village's overall system. In 2018 a program was included in the Capital Improvement Plan (CIP) budget to address these issues.
- Included in the 2019 Pro-Forma are expenses of other PW operating Sections as well as the Engineering Division related to drainage and flooding issues, detention/retention basin maintenance and other stormwater related items into the plan.

Future Program Considerations

- Staff continues to work with GIS to determine what parcels outside the Village contribute to and benefit from our system and if the fee could possibly be applied to those parcels.
- We have programmed a stormwater system study to be completed over the next two years. $170,000 in 2019 and $160,000 in 2020. Much like the water system study, this study will inventory and evaluate system assets and determine an appropriate capital replacement schedule. This study has not yet been implemented. It is likely that it will be awarded still in 2019 with the bulk of the work taking place in 2020-2021 time period.

Stormwater Rate Recommendations

Each year staff will review the financial condition of the fund to determine the adequacy of current rates. The rate is set by ordinance with no pre-determined increases and there are no changes recommended with this update.

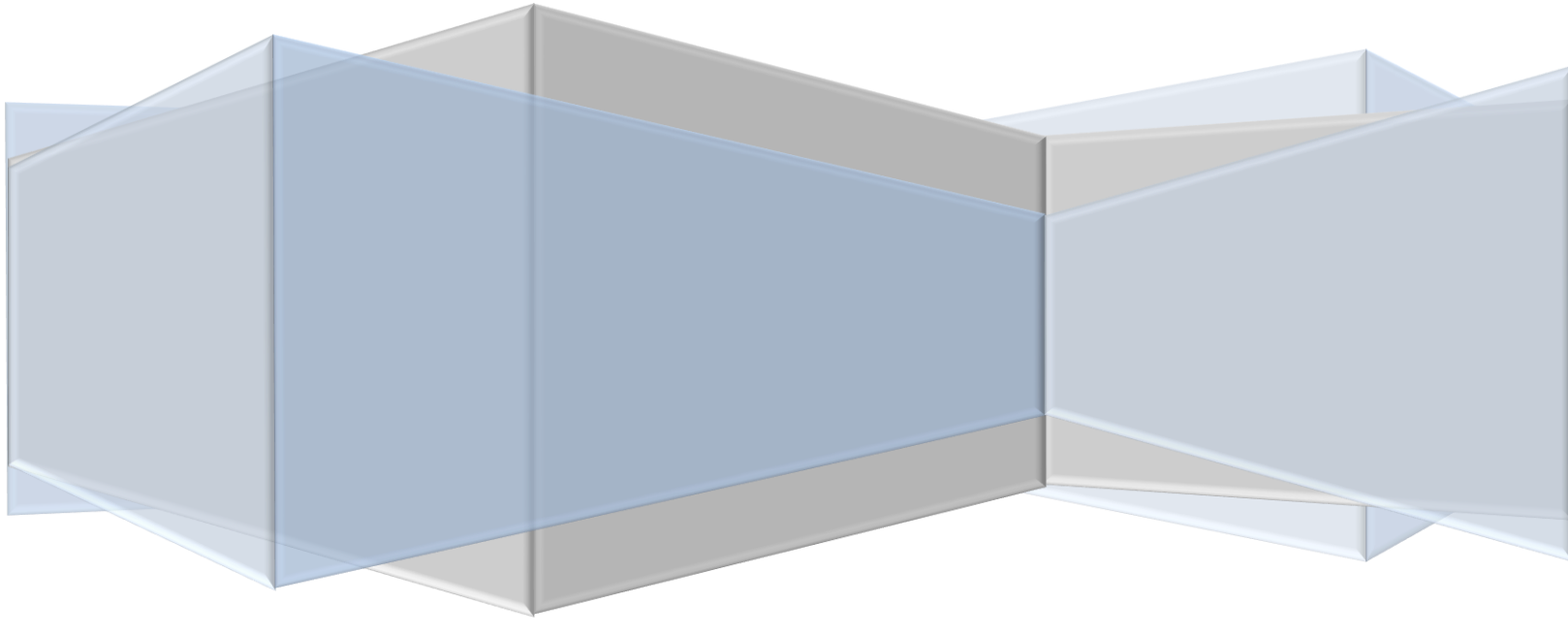
The goal of this discussion is to stress the importance of staying ahead of the curve with regard to fund management. It is vitally important that the Village make prudent decisions during the infancy of this stormwater fee program. As we have seen from recent discussion regarding the water fund, the Village cannot afford to defer fee increases and needed capital improvements. Any delay in action now only magnifies the need and their related costs in future years. A proper rate structure is vital step to ensuring that the fund will have the resources available to maintain the integrity of the system over the long-term, thus reducing the need to issue debt or spend down General Fund reserves to complete needed projects.

In the future, as the system inventory gets solidified and other projects become clearer, a rate increase will be required. It appears that the fund will remain relatively stable until 2022. However, the Board must consider rate increases beginning in 2021 and beyond. The rate structure will be included in the study that was budgeted in FY 2019.

The impact of infrastructure maintenance costs and the related challenges with the Stormwater Fund is not unique to the Village of Buffalo Grove. All communities to varying degrees are challenged on how to maintain and protect their system assets.

Village of Buffalo Grove

2020-2024 General Fund Forecast



Village of Buffalo Grove - General Fund Financial Forecast



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 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.

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 also restore unassigned fund balance reserves to ultimately reach a balance that will cover four and a half months of expenditures (35%).

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.

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.

FORECAST METHODOLOGIES AND ASSUMPTIONS

REVENUES

The General Fund is the main operating fund and accounts for the core public services provided by the Village including public safety (police & fire), public works, community development, as well as operations that support core services. All major discretionary revenues such as property tax, sales tax, income tax, telecommunication, and utility use tax are accounted for within the General Fund. The Finance Department works with departments responsible for administering the service and/or collecting the associated revenue to develop program revenues.

EXPENDITURES

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. Draft audited 2018 expenditures set the baseline for analysis blended with estimates through the first half of FY 2019. The General Fund is the primary focus of the forecast as it represents over half of the total Village Budget. The second largest Village Fund is the Water and Sewer Fund accounting for 14.6 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, and/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 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 2019) Consumer Price Index is at 2.0 percent.

Stock Market Returns – Stock market returns are a leading indicator and will change before the economy changes. Approximately 60 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 stats - 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.

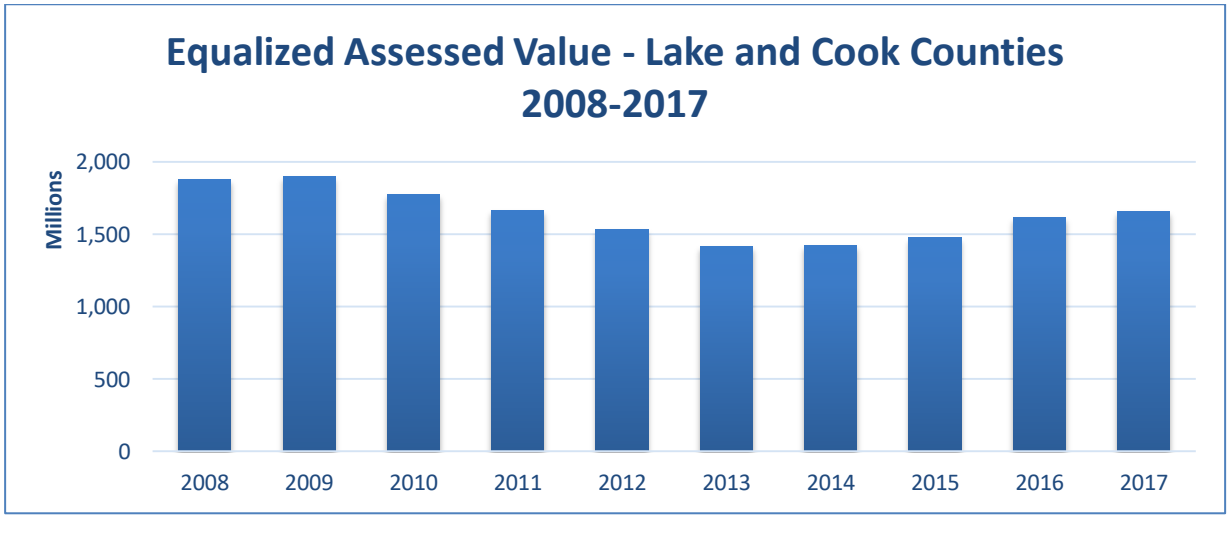
Interest rates – The interest rate impacts the Village's revenues in several ways. First, investment income will be affected by interest rates. Second, the availability and cost of capital directly affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving 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 grew by 2.09 percent in FY 2018, 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 continues to struggle with its own finances, staff continues to monitor legislative discussions that could have a direct financial impact on Village revenues.
- *Impact of Employer Pension Costs*. The tax levies for the three pension systems account for 40 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. In FY 2018, the Village eliminated a high cost PPO plan in an effort to control the growth in medical costs. Those efforts reduced the cost of the total plan by nearly five percent or $200,000 annually.
- *Commercial/Retail Development*. The economy's impact on existing sales tax generators as well as development or redevelopment of Dundee, Milwaukee Road corridors and Lake Cook Corridors continues to be an important cog in economic development. The Village completed and shared with the community the Lake Cook Corridor plan and market study and the Prairie View Metra Station area plan that highlights the opportunities that redevelopment may have on the Village economy.
- *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 $236 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	2020	2021	2022	2023	2024	Growth
Property Taxes	16,428,323	16,839,031	17,260,007	17,691,507	18,133,795	**1.025**
Income & Use Taxes	5,283,200	5,415,279	5,550,661	5,689,428	5,831,664	**1.025**
State Sales Tax	6,650,400	6,783,408	6,919,076	7,057,458	7,198,607	**1.02**
Home Rule Sales Tax	4,150,000	4,233,000	4,317,660	4,404,013	4,492,093	1.02
Real Estate Transfer Tax	1,050,400	1,060,904	1,071,513	1,082,228	1,093,050	1.01
Telecommunications Tax	1,580,000	1,580,000	1,580,000	1,580,000	1,580,000	**1**
Food and Beverage Tax	720,711	742,332	764,602	787,540	811,166	1.03
Utility Tax-Electric/Natural Gas	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000	1
Licenses	331,759	331,759	331,759	331,759	331,759	1
Building Revenue & Fees	1,197,557	1,197,557	1,197,557	1,197,557	1,197,557	1
Intergovernmental - Local	281,113	286,735	292,470	298,319	304,286	1.02
Fines & Fees-Police & Fire	1,762,700	1,762,700	1,762,700	1,762,700	1,762,700	1
Storm Water Management Fees	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1
Operating Transfers	877,000	877,000	877,000	877,000	877,000	1
Cable Franchise Fees	810,000	818,100	826,281	834,544	842,889	1.01

Miscellaneous Revenue	788,810	796,698	804,665	812,712	820,839	1.01
Total Revenues	45,731,972	46,544,504	47,375,951	48,226,765	49,097,405	
Annual Increase	2.75%	1.78%	1.79%	1.80%	1.81%	
Expenditure	**2020**	**2021**	**2022**	**2023**	**2024**	**Growth**
Personal Services	22,486,354	23,160,945	23,855,773	24,571,447	25,308,590	1.03
Personal Benefits	11,230,626	11,567,544	11,914,571	12,272,008	12,640,168	1.03
Operating Expenses	3,475,211	3,544,716	3,615,610	3,687,922	3,761,681	1.02
Insurance & Legal Services	1,354,329	1,408,502	1,464,842	1,523,435	1,584,373	1.04
Commodities	386,015	395,665	405,557	415,696	426,088	1.025
Maintenance & Repairs	3,364,661	3,448,777	3,534,997	3,623,372	3,713,956	1.025
All Other Expenses	446,945	458,119	469,572	481,311	493,344	1.025
Total Expenditures	42,744,141	43,984,268	45,260,921	46,575,191	47,928,199	
Operating Surplus/(Deficit)	2,987,831	2,560,236	2,115,030	1,651,574	1,169,206	
Annual Increase	2.28%	2.90%	2.90%	2.90%	2.90%	

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 designed as 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, golf enterprise subsidies 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 Motor Fuel Tax), and projects in the Capital Improvement Plan. All projects, except the Public Works Facility, submitted for inclusion in the FY 2019-2023 CIP have been added to this report. After including these transfers, the cumulative fund shortfall at the end of FY 2023 is estimated to be nearly $35.8 million. The Public Works Facility project would add an additional 32.0 million in shortfall to the CIP that would be phased over three fiscal years.

GENERAL FUND FIVE-YEAR FORECAST – OPERATING WITH CAPITAL

Revenue	2020	2021	2022	2023	2024	Growth
Property Taxes	16,428,323	16,839,031	17,260,007	17,691,507	18,133,795	1.025
Income & Use Taxes	5,283,200	5,415,279	5,550,661	5,689,428	5,831,664	1.025
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Miscellaneous Revenue	788,810	796,698	804,665	812,712	820,839	1.01
Total Revenues	45,731,972	46,544,504	47,375,951	48,226,765	49,097,405	
Annual Increase	2.75%	1.78%	1.79%	1.80%	1.81%	
Expenditure	**2020**	**2021**	**2022**	**2023**	**2024**	**Growth**
Personal Services	22,486,354	23,160,945	23,855,773	24,571,447	25,308,590	1.03
Personal Benefits	11,230,626	11,567,544	11,914,571	12,272,008	12,640,168	1.03
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Total Expenditures	42,744,141	43,984,268	45,260,921	46,575,191	47,928,199	
Operating Surplus/(Deficit)	2,987,831	2,560,236	2,115,030	1,651,574	1,169,206	
Annual Increase	2.28%	2.90%	2.90%	2.90%	2.90%	
Capital Transfers & Subsidies	**2020**	**2021**	**2022**	**2023**	**2024**	
Capital Reserve - Vehicles	2,510,557	1,217,000	962,000	689,000	700,000	
Capital Reserve - Facilities	6,588,712	1,246,655	660,000	240,000	500,000	
Capital Reserve - Technology	320,000	250,000	250,000	250,000	250,000	
Capital Reserve – Storm Water	420,000	420,000	400,000	400,000	400,000	
Street Program	11,837,200	8,380,600	9,993,600	7,456,000	4,000,000	
Golf Enterprise	129,429	145,019	161,209	178,019	180,831	
Capital Reserve Funding	4,268,926	2,975,369	2,720,369	2,447,369	2,458,369	
Total Fund Surplus/(Shortfall)	-14,549,141	-6,123,669	-7,591,410	-5,114,076	-2,403,256	

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 $43.3 million in funding, above the current forecasted amounts, will be required to keep up with the capital and infrastructure needs of the Village per the CIP, in the FY 2019 Budget.

Unfunded	2020	2021	2022	2023	2024
Street Program	10,837,200	7,380,600	8,993,600	6,456,000	3,000,000
Capital Improvement Plan	6,588,712	-	-	-	-
Total Unfunded/Debt	17,425,912	7,380,600	8,993,600	6,456,000	3,000,000

RESERVES

The General Fund Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of the subsequent year's budget (capital funding and reserve transfers).
It is important to maintain a strong reserve level for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period reserve balances allows the Village time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. Fund balance should never be used to support day-to-day operations. Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced.

The draft audited General Fund balance level at the end of FY 2018 is $16.3 million or 36.6 percent of the FY 2019 budget. The percentage has moved down from prior years with the retirement of the line of credit for the Emerald Ash Borer Tree Replacement Project. The Village paid off the line of $3.9 million using fund balance in FY 2018.

GENERAL FUND REVENUES

Approximately 86 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, telecommunications tax, 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

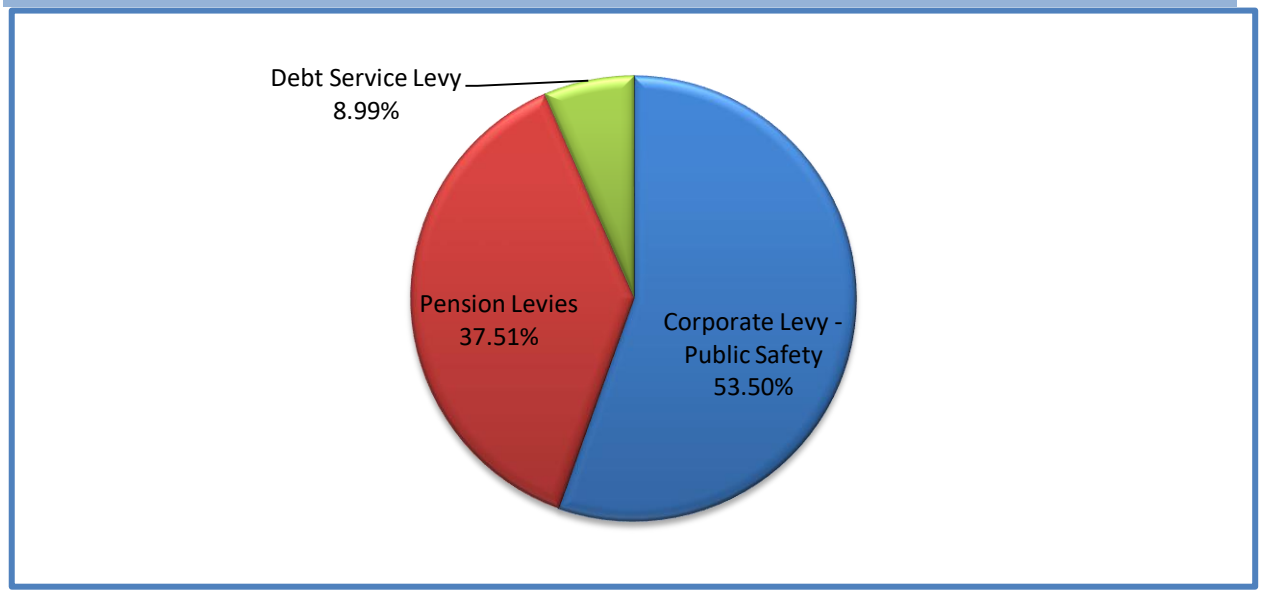
There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps to fund public safety (police and fire) operations. The growth in the corporate levy is tied to inflation. The second component is the Debt Service Levy. This levy covers the principal 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.

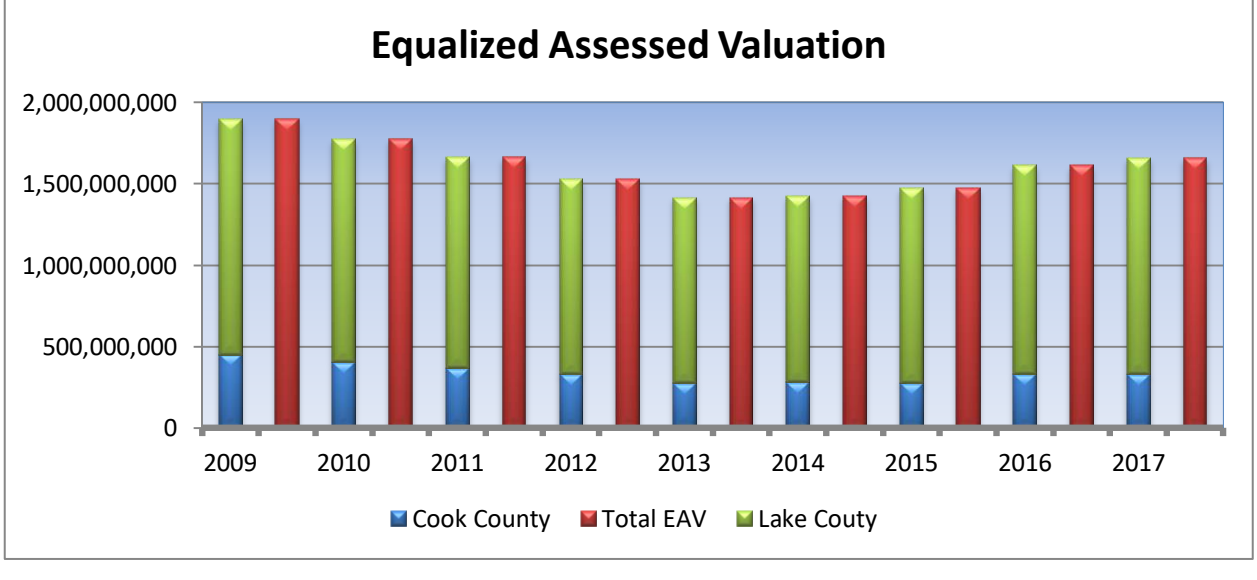
Property Tax Dollar Distribution



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 $1,687,765,723 representing a 1.7 percent increase from the previous years but down 11.0 percent from valuation peak in FY 2009. The more new properties that are added to the tax base the lower the tax burden on all property owners.

Equalized Assessed Valuation

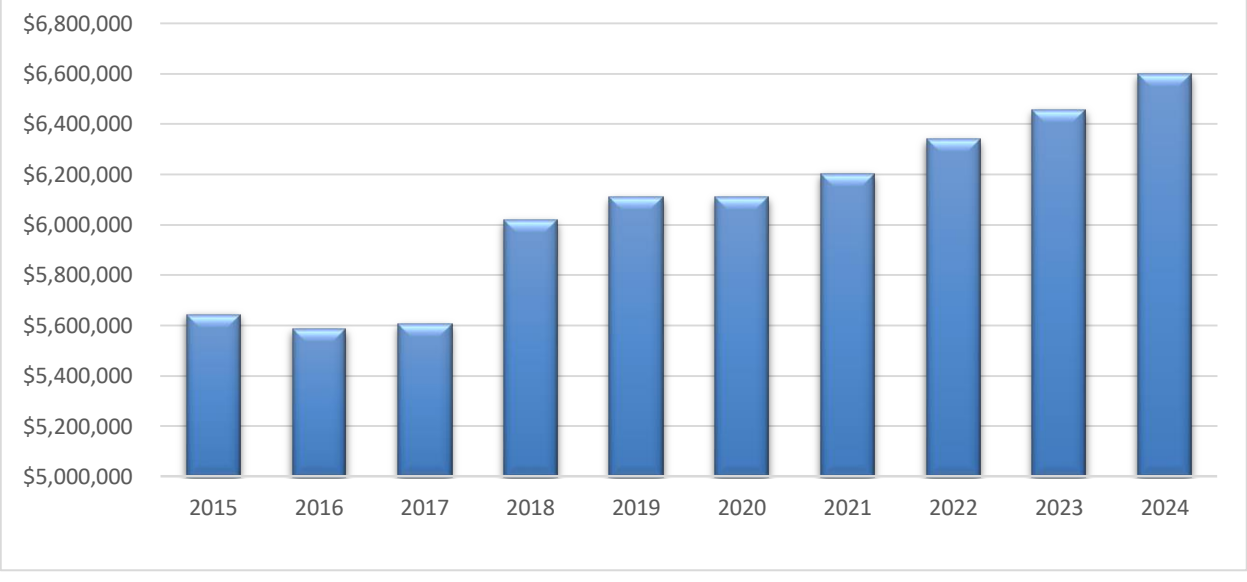


SALES TAX

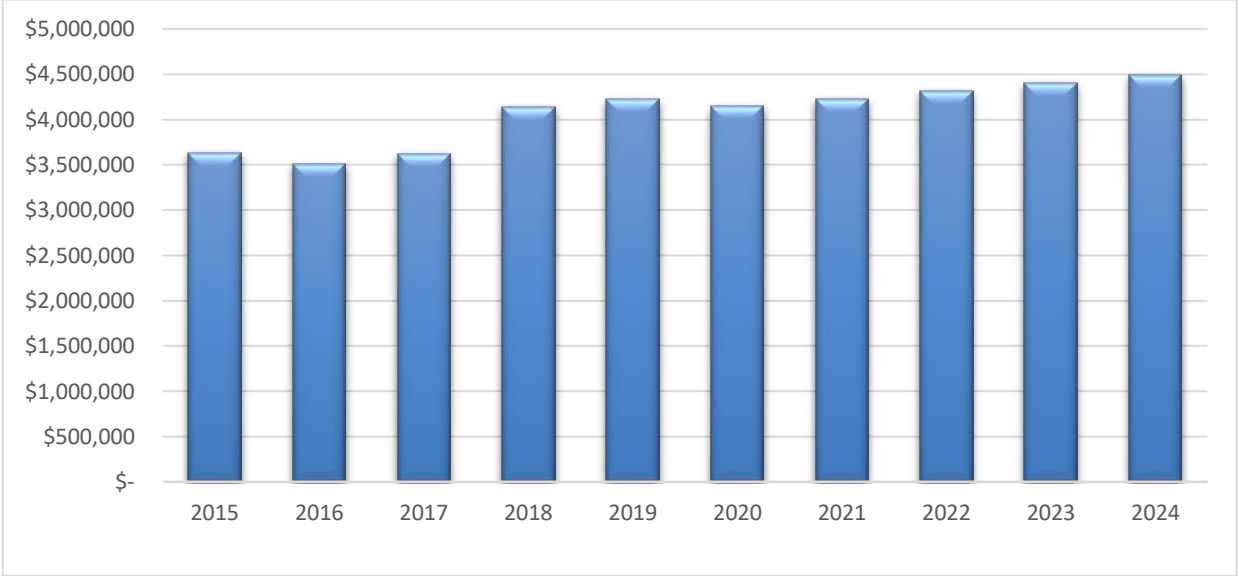
Inflation sets the growth baseline for both the base (2%) and home rule sales taxes (2%). Combined, this is the second largest revenue source for the Village. The base sales tax revenue is directly related to the dollar value of sales made within the Village. Home rule sales tax applies to the same transactions 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

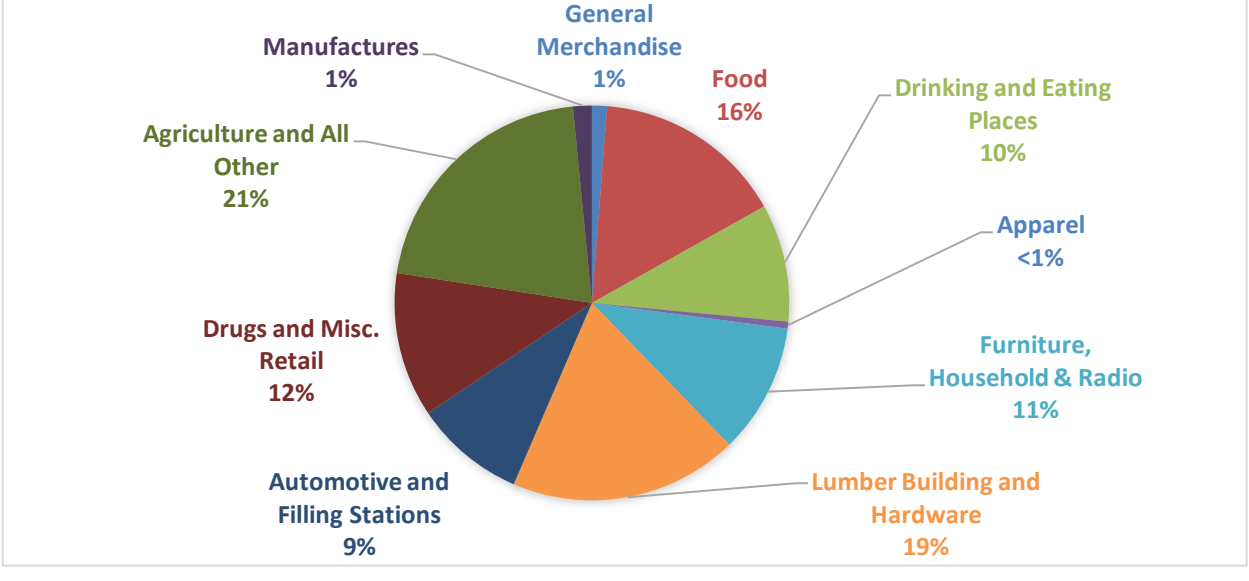


Home Rule Sales Tax



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

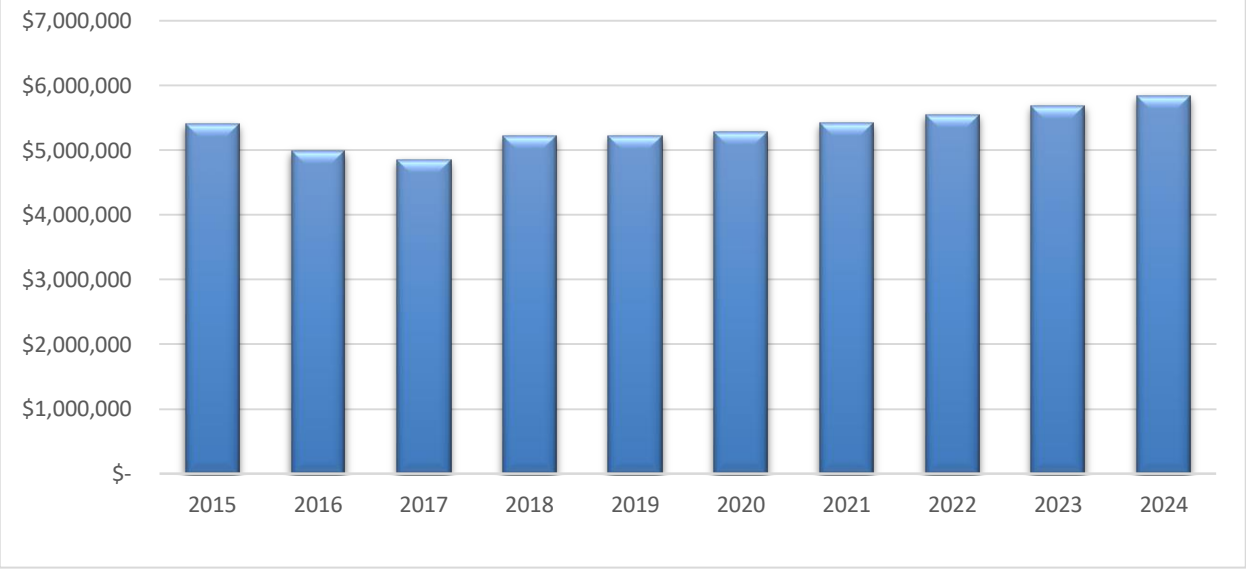


INCOME TAX

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 2019 is 2.9 percent, which bests the state of Illinois (4.4 percent) and the U.S. (3.6%). Illinois legislature has proposed a graduated income tax that could benefit the Village through an increase in the income tax distribution. Potentially the increase of income tax to the state could increase the total dollars in the local government distributive fund, which could lead to a higher per capita amount distributed back to the Village.

Income & Use Tax



PREPARED FOOD AND BEVERAGE TAX

This tax (1%) was adopted in 2008 and is levied on the purchase of prepared food for immediate consumption and the sale of liquor. Similar to sales tax, inflationary growth is the central driver of revenue increases with five year increases projected at two percent annually. There are 106 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 is down 31.3 percent ($1.76 million) in FY 2018 from the peak in FY 2007 ($2.56 million). The forecast calls for no change over the remainder of the plan.

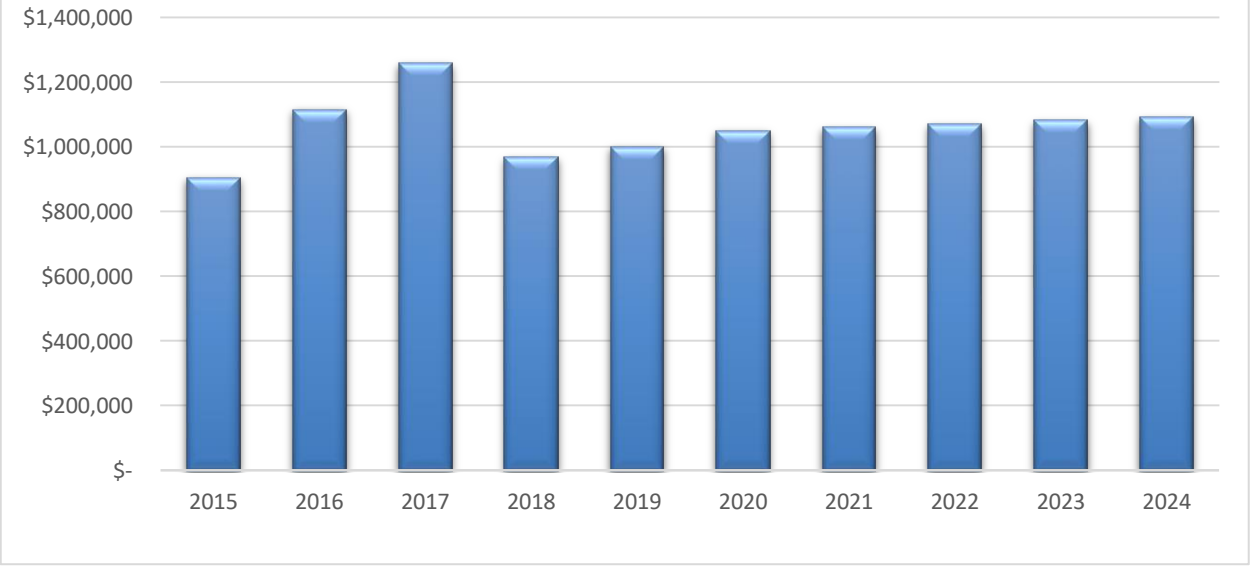
Utility Use Tax (Natural Gas & Electricity)

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. This revenue reached a peak in 2005 at $1.3 million. There has been a recovery in sales since the market reached a bottom in FY 2012. FY 2018 saw traditional sales leveling off after 6 consecutive years of growth in this revenue from strong property values, quick turnover rates and high value commercial transactions.

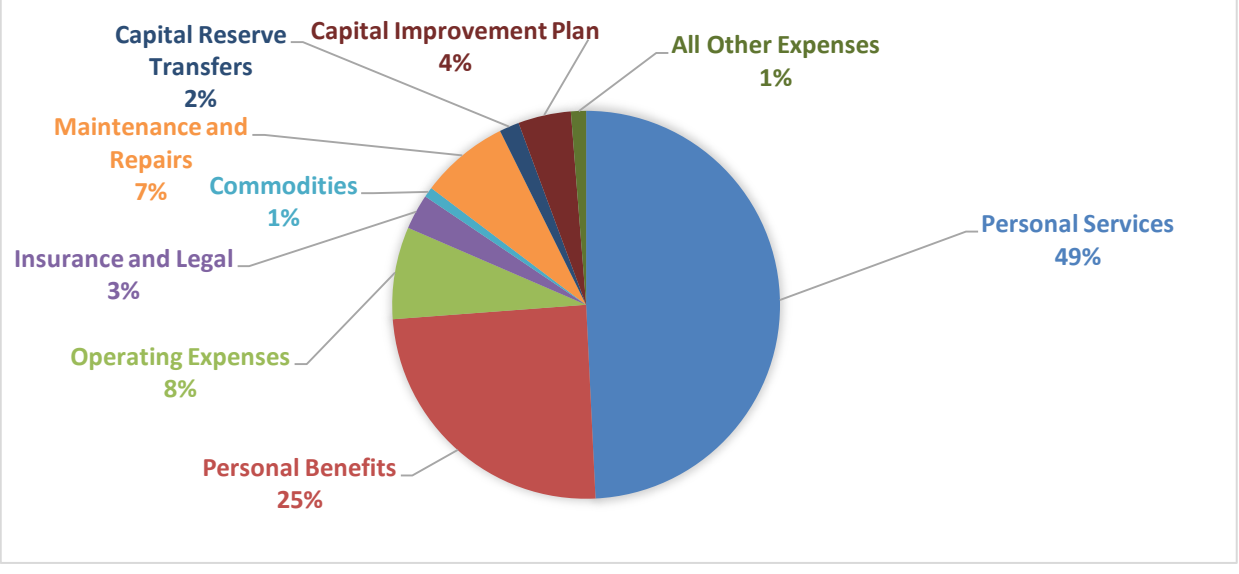
Real Estate Transfer Tax



EXPENDITURE REVIEW

The average annual increase in operating expenditures over the next five years is 2.8 percent. In each of the next five years, wages and benefits account for about 74 percent of all operating expenditures. The next largest expenditure account group is for operating expenses (8 percent). For FY 2019 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 218 employees. For all positions, the ratio of municipal employees per 1,000 residents is 5.3, compared to a ratio of 7.8/1,000 in 2010. It is anticipated that no new positions will be added during the forecast.

A major initiative in FY 2015 was to establish a pay for performance system that will allow employees to move through their pay ranges. A merit wage pool will be included in the FY 2020 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 2020. 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. There was a significant amount of plan design challenge to control costs in FY 2018. Those changes included incentive components for switching to HMO plans and eliminating of a high cost hybrid PPO plan.

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 $7.1 million in 2020 or 15.6 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 intent is to move to a fully self-insured model by the end of the five year forecast.

The Village is a founding member of the Suburban Liability Insurance Pool or SLIP. The purpose of SLIP it to share risk with similarly sized, full-service communities and mitigate increases in premium costs and develop economies of scale for administrative services.

COMMODITIES

The single largest expenditure within the Commodity account group is for purchase of salt for the snow and ice control program. The forecast calls for increases of 2.5 percent per annum. Staff continues to seek innovative ways to reduce commodity costs, such as bulk electric procurement, and utilizing centralized purchasing to leverage the Village's buying power.

MAINTENANCE & REPAIR

Expenditure growth in this account group is estimated to be 2.5 percent per year. Included in these expenditures are costs related to the maintenance and repair of sidewalks and bike paths, street patching, street lights, building facilities, vehicles and parkway trees. Included in these costs are Internal Service Chargebacks for Central Garage and Building Maintenance expenditures.

GENERAL FUND TRANSFERS

Capital Reserves

Included in the transfers are $5.3 million for vehicles, technology, storm water and building reserves for the General Fund over the next five years. If the Village intends to continue with a pay-as-you-go approach to acquiring vehicles, supporting technology infrastructure and repairing facilities, then these transfers should be programmed.

It should be noted that the reserve amount for facilities is the minimum to address various maintenance needs and does not provide funding for major repairs including roof replacements, purchase of mechanical systems and/or functional remodeling.

Capital Projects

There is $35.8 million in capital projects scheduled for completion during the five year forecast. The projects are taken from the current Capital Improvement Plan (CIP) and the details of those projects are included in the FY 2019 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 1.98 percent per year while operating expenditures outpace average annual revenue growth by 0.80 percent per year or 2.78 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 2020 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.