

# 2024 Adopted Budget

---

VILLAGE OF BUFFALO GROVE





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Buffalo Grove  
Illinois**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

Executive Director

# TABLE OF CONTENTS

## Transmittal Letter

Dane C. Bragg, Village Manager.....	6
-------------------------------------	---

## Community Guide

Principal Officials.....	17
Organizational Chart .....	19
Commissions, Committees & Boards .....	20
Village Overview.....	21
Village Government.....	22
Major Planning Initiatives.....	23
A Closer Look at BG .....	24
Development and Business Activity.....	25
Strategic Planning.....	30

## Budget Process

Budget Process.....	40
Budget Timeline.....	41
Basis of Budgeting.....	42
Fund Structure .....	43
Financial Policies and Goals.....	44
Budget Responsibilities.....	45
Budget Sections.....	46

## Budget In Brief

Budget in Brief .....	50
Revenue Trends and Projections .....	61
Expenditures Trends and Projections .....	71
Personnel Costs .....	72
Operating Costs.....	73
Capital Expenditures.....	74
Contractual and Internal Services .....	75
Debt Service .....	76
Fund Balance Projections by Fund.....	80

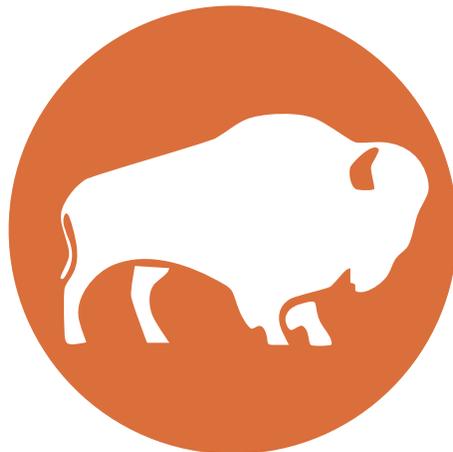
## BG is Responsible

Legislative.....	83
General Administration .....	87
Financial Management.....	93
Personnel Administration.....	98
Administrative Services.....	104
Communications.....	108
Information Technology Fund .....	113
Police Pension Fund .....	115
Fire Pension Fund .....	117
Debt Service Fund .....	119

<b>BG is Resilient</b>	
Streets.....	121
Forestry.....	127
Drainage.....	133
Engineering.....	138
Building Maintenance Fund.....	144
Central Garage Fund.....	146
Parking Lot Fund.....	148
<b>BG is Safe</b>	
Public Safety- Police.....	151
Community Services.....	157
Public Safety- Fire.....	161
Emergency Management.....	167
Building and Permits.....	171
Planning, Zoning, and Development.....	175
Environmental Health Services.....	179
<b>Enterprise Funds</b>	
Golf Course Funds.....	184
Water & Sewer Operating.....	188
Refuse Fund.....	189
<b>Capital Improvement Budget</b>	
Capital Improvement Request Summary.....	201
Detailed Project Sheets.....	205
Capital Projects – Streets Fund.....	262
Reserve for Capital Replacement - Vehicles.....	263
Capital Projects – Facilities Fund.....	264
Motor Fuel Tax.....	267
Non-Operating Transfers.....	269
<b>Lake Cook Road TIF District</b>	
Lake Cook Road TIF District.....	271
<b>Appendix A: Comprehensive Fee &amp; Tax Schedule</b>	
Administrative Fees Schedule.....	273
<b>Appendix B: Human Resources</b>	
Health Plan Benefits.....	306
Employee Staffing Levels.....	308
<b>Appendix C: Document Definitions</b>	
Glossary.....	314
Acronyms.....	328
<b>Appendix D: CMAP Data</b>	
Community Data Snapshot.....	330
<b>Appendix E: Operations Guide</b>	
Revenue.....	351
Expense.....	356
<b>Appendix F: Financial Policies &amp; Projections</b>	
Fund Balance and Reserve Policy.....	371
Investment Policy.....	373
Debt Policy.....	385
Fixed Asset and Capital Equipment Capitalization Policy.....	393
Revenue Collection Policy.....	401
Procurement Policy.....	406
Post Issuance Procedures Manual.....	473
Twenty Year Water Fund Profroma.....	492
General Fund Forecast.....	498



# Transmittal Letter



LETTER FROM DANE C. BRAGG, VILLAGE MANAGER





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

November 1, 2023

Honorable President Eric Smith and Board of Trustees:

It is my pleasure to present to the Village Board the proposed budget for the Village of Buffalo Grove for the Fiscal Year ending December 31, 2024. Once again, the Village Board and staff have worked collaboratively to achieve the highest possible fiscal benchmarks for our taxpayers, while also providing the highest level of public services and infrastructure. The proposed budget is a financial plan and a strategic document that reflects the Village's recently adopted Strategic Plan for 2024-2028. This budget reiterates the Village's mission, vision, goals and actions, serving as a comprehensive guide for resource allocation and operational priorities.

Through thoughtful leadership at all organizational levels, the Village continues to improve its fiscal position. The Board and staff continue to monitor operating expenses carefully, build appropriate reserves for economic uncertainties, proactively manage long-term obligations, and maintain a conservative financial outlook.

**Budget Philosophy**

The Village's budget philosophy is anchored in a longstanding commitment to three fundamental

tenets: economic development, community reinvestment, and forward-focused planning. The budget serves as an evolving tool that consistently supports these tenets, thereby ensuring both long-term stability and the flexibility to capitalize on growth opportunities.

***Emphasis on Economic Development***

Recent economic development initiatives illustrate the consistent alignment with the Village's budget philosophy. Notably, the proposed Tesla dealership by Shorewood Development Group, situated within the Dundee Road TIF District, embodies both an economic catalyst and the achievement of long-term planning goals. Similarly, the Clove and Link Crossing developments contribute to economic vibrancy with a collective estimated investment of \$190 million in the community. These endeavors are integral to the Village's ongoing strategy to diversify revenue and fortify the business environment.

***Sustained Community Reinvestment***

Community reinvestment remains a budgetary focal point, building on the Infrastructure Modernization Program launched in 2020. Through dedicated

financial planning, essential infrastructure such as streets, water systems, and sewers undergo periodic and necessary renewal. This commitment not only ensures reliable service levels but also preserves property values and minimizes resident disruptions. In addition, financial tools like the Lake Cook Road TIF and Dundee Road TIF districts have been established to stimulate economic activity and facilitate community long-term benefit.

### **Forward-Focused Planning**

Progressive planning continues to be a priority within the Village's budgeting philosophy, with the finalization of the comprehensive plan, strategic plan, and community branding initiative are indicative of this commitment. These multi-year roadmaps guide decision-making for the Village Board and staff, ensuring alignment with broader strategic goals and long-term objectives.

Buffalo Grove's budgeting philosophy serves to operationalize these core tenets through targeted financial commitments and strategic projects. This philosophy is not only consistent with past practices but also aligns closely with the goals and objectives outlined in the 2024-2028 Strategic Plan. This approach ensures the continuation of stable yet flexible financial operations that are conducive to growth, community advancement, and the long-term success envisioned in the Strategic Plan.

### **Strategic Goals**

The Village Board identified five goals as part of the adopted 2024-2028 Strategic Plan. Each strategic goal has top policy and operational actions that will be undertaken by the Village Board and staff over the next 18-24 months.

### **Goal One: Maintain Effective Village Government**

**Comprehensive Village Campus Facilities**

**Police and Fire Pensions**

**Leadership Succession Planning**

**New Personnel Policy Update**

An ongoing needs assessment is in place to evaluate the village campus and facilities. This assessment will outline key findings and future direction for the future of the village hall and the police station. Notably, the Village will complete the new public works building at 1650 Leider Lane in 2024. Totalling \$34 million, this project is the largest facility investment made by the Village in its history.

Closely following the completion of the new public works facility will be the transition of the existing public works building at 51 Raupp Boulevard into temporary fire station quarters to facilitate the reconstruction of Fire Station 25 at 505 West Dundee Road. This project is scheduled to begin construction in 2025, with the remodeling and expansion of Fire Station 26 at 1051 Highland Grove Drive scheduled for 2026-27.

The Village continues to take an aggressive approach to funding public safety pension obligations, having funded above the actuarially determined contribution (ADC) level for several years and including 2023. For 2024, the proposed budget again includes funding above the ADC level. Due to market losses in 2022, it is expected that liability funding ratios will remain flat absent a significant market

recovery. For reference, the Village must achieve a 90% funding level of liabilities by 2040.

Organizationally, the Village will focus on long-term stability of its leadership culture with succession planning for several key positions in the coming years, focused on identifying internal leadership talent and formulating individual development plans. Additionally, the new Personnel Policy will soon be presented for final review and adoption, aiming to ensure a conducive workplace for all village staff while providing a more flexible work environment when possible.

**Goal Two: Enhanced, Beautiful, Safe, and Sustainable Neighborhoods**

- Mental Health Policy And Strategy
- Police Strategic Direction and Proactive Community Policing Culture
- Stormwater Management Policy and Plan
- Bernard Drive Project

A needs assessment will be undertaken to shape a Community Mental Health Policy and Strategy, emphasizing community partnerships, and defining the Village's role. The Village Board's work will focus on providing direction and allocating funding, including support for the Police Crisis Intervention Team.

The Police Department is continuing to advance its culture of proactive community policing. The department's command staff will be reorganized to streamline operations and enhance efficiency. Community engagement actions are also being pursued to foster public involvement, trust, and transparency. Lastly, social work programming is being developed to

offer targeted support services, with a focus on community well-being.

At the neighborhood improvement level, two specific projects are targeted for 2024. As an outflow of the Village's stormwater master planning effort, a review of Farrington Ditch improvements is underway in partnership with the Village of Wheeling. In Cook County Buffalo Grove, the Village continues its development of the Bernard Drive reconstruction project, with major underground utility, stormwater and mobility improvements to benefit the neighborhood. This project will utilize multiple funding sources and will be completed in phases from 2024 through 2027.

**Goal Three: Strengthened Buffalo Grove Community Identity and Pride**

- Community Branding Initiative
- Website Updates
- New Engagement/Outreach

A comprehensive branding strategy is being formulated that defines key visual elements to foster a cohesive identity for the Buffalo Grove community. The initiative's implementation plan will outline the steps for rolling out the new brand, with a brand standard guide serving as a reference for maintaining consistency across various platforms.

Closely following the branding initiative will be a comprehensive refresh of the Village's website to reinforce the new brand standards, improve searchability and streamline information available to users.

The communications team is also working on new engagement/outreach opportunities, including enhancements to the Welcome Packet to include more relevant information and resources that will assist new residents in acclimating to the Village more quickly and efficiently.

Development is underway for a ChatBot equipped with SMS texting features. The ChatBot will be designed to integrate with existing systems and will be capable of sending informational alerts, thereby providing residents with a more accessible and convenient way to receive updates and interact with the Village.

**Goal Four: Buffalo Grove is a Vibrant and Innovative Community- Leading Edge**

- Comprehensive Plan Update
- The Clove Development
- Lake-Cook Corridor Plan
- Police Body Worn Cameras

The Comprehensive Plan update aims to align the Village's long-term goals with current community needs and growth forecasts. A housing gap analysis is being conducted to match market realities with existing housing stock. Policy directions will be set accordingly to address any disparities. The comprehensive planning process also addresses public transportation through a needs assessment to evaluate current systems and future demands.

The Clove development continues, including the design of open spaces and programming for Clove Park. Funding sources are being identified to ensure the timely realization of these community

amenities. Lazy Dog Restaurant is preparing for its grand opening which will add a new dining option for residents. The NCH Outlot Development has reached completion, adding new facilities and services to benefit the community.

The Village continues to pursue both public and private redevelopment opportunities for properties including Chase Plaza and the former Outback Steakhouse, as well as the long-term pursuit of Lake Cook Road widening from Raupp Boulevard to Arlington Heights Road.

Lastly, the Village will complete its implementation of the police body worn camera program, marking a significant advancement in transparency and accountability and a year in advance of state mandates. Concurrent with the rollout of body worn cameras, dashcam systems will be upgraded to provide integrated video capture and storage.

**Goal Five: More Livable Buffalo Grove Community with Leisure Experiences for All**

- The Clove Park Plan
- Business Development/Attraction Approach
- Economic Development Policy Update

For The Clove Park Plan, a clear vision is being established to guide its development, focusing on both aesthetic and functional elements. A landscape architect will be engaged to outline the design, amenities, and programming for the park. Multiple funding sources are being evaluated to ensure sustainable development and long-term maintenance.

The current economic development strategy is currently under review to assess the effectiveness of existing policies, identify potential areas for improvement, and ensure alignment with the Village's broader economic objectives. The outcome of this review will guide future economic development actions and initiatives.

### Budget at a Glance



The FY 2024 budget is directly aligned with the objectives and milestones outlined in the Strategic Plan 2024-2028. This ensures that the Village remains committed to sustainable fiscal management, exceptional service delivery, and strategic reinvestment in crucial infrastructure – thus fulfilling the community's current and future expectations.

The Village does not plan to draw from operating reserves in 2024, and will further continue to build reserves for capital, operations, and long-term liabilities. Capital reserves are designated for projects that fulfill strategic goals in the Capital Improvement Plan. The Village enters 2024 with a strong balance sheet, with

over \$50 million in reserves allocated for operations, equipment, and capital endeavors. The year is projected to conclude with a balance of approximately \$32 million in General Fund reserves.

The Village's total budget increases \$12 million, or 9.0 percent, year-over-year, largely driven by an increase in internal transfers to support planned capital projects, for total revenue of \$145.9 million. Factoring in Series 2022 bond proceeds and capital reserves, total revenue sources are \$164.5 million for 2024. The property tax levy remains flat, with a net increase of 0.0 percent. The Village's net tax levy has not increased since 2019.

Personnel services and benefits comprise 32.2 percent of expenditures, while capital projects are the next largest category at 26 percent. Notably, \$14 million is allocated for the new Public Works Facility. Fund transfers account for 19 percent, mainly for infrastructure projects and debt service for 2024 totals \$4.4 million. The 2024 budget supports \$39.5 million in capital projects and \$2.8 million in equipment replacement, for a total capital program of \$42.3 million.

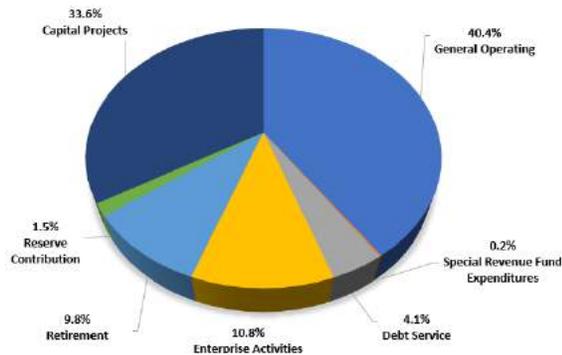
### All Funds Budget

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

against the operating expenses for each program area.

The 2024 spending plan includes \$145,869,362 of forecasted revenues to support \$163,177,555 in projected expenditures. It is important to note that expenditures are planned to exceed revenues including \$42.3 million in capital outlay derived from bond proceeds (\$1.5M) and planned uses of capital reserves (\$17.1). Fund balance increases are planned for pension funds (\$8.3M). Use of reserves is planned for General Fund (\$19.6M), Capital Projects Facilities (\$15M), Arboretum Golf Course (\$287K), and Motor Fuel Tax (\$924K). All draw on reserves support planned capital and equipment investments.

### Allocation of Total Budgeted Funds - 2024



General operating expenditures comprise 40 percent of the Village's total annual expenditure, followed by capital projects (34%), enterprise activities (11%), and retirement benefit expenditures (9%). Debt service and reserve contributions constitute six percent of the budget. The chart above shows the allocation of resources by category.

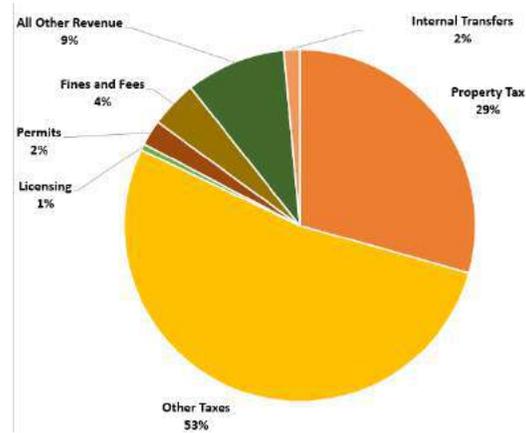
Post-employment benefits comprise the largest operating expense for the Village outside of direct wages.

### General Fund Budget

The General Fund is supported in 2024 by \$58,026,598 in revenue to offset \$77,647,772 in planned expenses, for a net reduction in position of \$19,621,174. As the Village transitions to pay-as-you-go financing for capital projects, the budgeted use of reserves to fund improvements will occur more frequently.

Additionally, contingency funds in the amount of \$200,000 are allocated for one-time, unplanned expenditures. The following chart shows the sources of revenue by category to the General Fund.

### Sources of General Fund Revenue - 2024



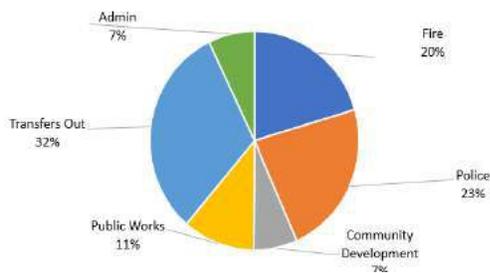
Property tax is the largest single source of revenue to the General Fund, followed by other taxes including shared income tax, sales tax, real estate transfer tax, and utility consumption taxes. 45 percent of the property tax levy is transferred to mandated retirement programs including fire and police pensions, Illinois Municipal Retirement Fund, and Social Security. Fees for service (licenses, permits, and fines) comprise 19 percent of revenues.

### Projected Revenue Increase (Decrease) by Category

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

Overall, General Fund base revenue increases \$7,067,527 year-over-year. Revenue projections have been formed based on conservative estimates and using third-party projections where possible.

### Uses of General Fund Revenue - 2024



Public safety services comprise over 43 percent of the Village's operating expenditures, followed by public works (11%) and community development (7%). General and administrative costs inclusive of legislative, legal, finance, human resources, and executive leadership comprise seven percent of expenditures, indicating an efficient utilization of resources. The following chart shows the use of resources by service in the General Fund.

### Golf Enterprise

The golf funds are expected to turn a profit on a cash basis for the third consecutive year and will draw on accumulated reserves for planned capital projects.

For 2024, fee revenue totaling \$ 2,956,867 is expected from operations at both golf courses, an increase of \$127,957, or 4.5

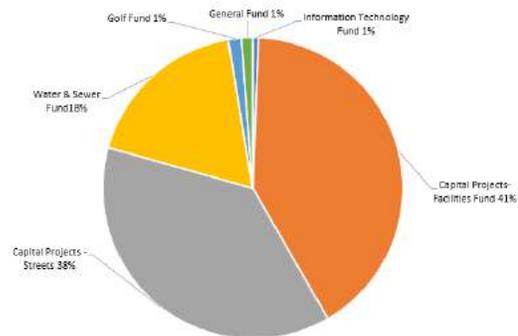
percent. Due to strong revenue performance, the 2024 Budget does not include a general fund subsidy for golf operations.

### Capital Development

The 2024 budget includes \$42.3 million in capital projects. Total requests for 2024 were \$56.3 million, inclusive of \$14.3 million for Public Works Facility replacement and \$7.2 million in street maintenance. \$16.4 million of requests were deferred until 2025 or later.

Capital projects are sourced from a variety of revenues including water/sewer user fees, state and local motor fuel taxes, bond proceeds, and general funds. Facilities projects total \$16.4 million, or 41 percent of capital expenditures, while street, sewer, and water main projects total \$22.2 million, or 55.7 percent of capital expenditures.

### Allocation of Capital Projects by Category



### Major Capital Projects and Expenditures

In addition to the completion of the public works facility, key projects include improvements to the Combined Area Fire Training (CAFT) facility, design for the Fire Station 25 rebuild, Arlington Heights Road reconstruction improvements, and \$4.7 million in water main replacement projects.

Vehicle and equipment expenditures are budgeted at \$2.8 million for 2024, a decrease of 23 percent year-over-year. Much of the decrease can be attributed to clearing the backlog of replacements caused by sourcing delays. A planned draw on reserves is anticipated in the amount of the budgeted expenditures.

Technology investments that improve customer service, security, efficiency, and the delivery of service remain high priorities. In 2024, four major technology projects will occur:

- Replacement of police tasers;
- Service delivery communication software;
- Network & security improvements; and
- Server and hardware Replacements.

### **Personnel, Wages & Benefits**

As a service organization, over 32.1 percent of the Village's total budget is committed to personnel wages, benefits, and retirement programs.

For 2024, total employment will increase by one-half FTE year-over-year, with a total of 217 full-time and 37.5 part-time positions programmed.

A general wage increase of 3.0 percent is programmed for all non-represented employees. Represented employee wage increases are subject to collective bargaining agreements in place or to become effective in 2024. 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 2024, healthcare costs through the Intergovernmental Personnel Benefits Cooperative (IPBC) are budgeted at \$4.4 million, an increase of \$180,000 from the 2023 budget. There are no changes in coverage limits or plan designs for the coming year.

### **Fund Balance and Liability Management**

The Village currently has five bond issues outstanding as of January 1, 2024, which are all General Obligation Bonds (Series 2012, Series 2016, Series 2019, Series 2020, and Series 2022) and utilized for capital projects.

In FY 2024, debt service consists of \$555,925 for Series 2012, \$379,931 for Series 2016, \$255,075 for Series 2019, \$2,323,900 for Series 2020, and \$892,650 for Series 2022. Total principal outstanding as of December 31, 2023, is \$45.4 million. 74 percent of existing debt will be retired by 2035 and all debt will be retired by 2042.

For 2024, the Village will contribute 100 percent of the actuarially determined contributions (ADC) for the IMRF pension fund, 113 percent of ADC for the police pension fund, and 107 percent of ADC for the fire pension fund. Contributions above the ADC are recommended to make progress against future ramp payments for public safety pensions and can be accomplished with no increase to the property tax levy. Non-sworn, civilian personnel are covered under the Illinois Municipal Retirement Fund, calculated at 9.59 percent of payroll.

The unassigned fund balance at year-end 2024 is estimated at \$18,525,905. The Village's adopted Financial Policy requires a minimum of 25 percent of the

forthcoming year's expenditures in unassigned balance, with a goal of 35 percent or greater. The planned reserve will exceed 35 percent.

## FINANCE & LIABILITIES

2024

### ADEQUATE RESERVES

The Village will have \$18,525,905 in unassigned fund balance available in the General Fund by year-end 2023.





### DEBT REDUCTION

The Village will retire bond principal and interest totaling \$4,407,481 in 2024.

### FINANCIAL STABILITY

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



### PUBLIC SAFETY PENSION FUNDING

82%

78%

The Fire Pension Fund has a funded ratio of 81.92 percent, while the Police Pension Fund has a funded ratio of 77.55 percent. State statute mandates that pensions be funded at 90% by 2040.

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 2023 tax year (payable in 2024), a levy of \$21.2 million is proposed. After proposed abatements of debt service on the Series 2012, Series 2016, Series 2019, Series 2020, and Series 2022 bonds in the amount of \$4,072,212, the net levy increase is estimated at 0.0 percent, year-over-year. Factoring in growth in equalized assessed valuation, the applied property tax rate (mill rate) will be \$0.9267 per \$100 of assessed value.

### 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 \$8.25 per 1,000 gallons, from a rate of \$7.94, effective January 1, 2024.

Lake County has notified the Village that its wholesale sanitary sewer rate will increase to \$4.86 per thousand gallons from \$4.68.

### 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

## Property Tax & Utility Rates



The Village of Buffalo Grove collects and remits the Lake County sanitary sewer fee as a pass-through agency. There is no increase proposed to the stormwater management fee.

The current residential refuse contract with Waste Management expires on April 30, 2024. The Village is exploring a contract extension with Waste Management which will likely include a monthly rate increase. The current residential refuse rate has not increased since 2021.

## 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 for the work done by everyone from our competent staff to our capable Village Board to prepare this document for your consideration.

The Village continues to deliver on its promise to deliver the highest quality services, maintain a favorable tax

climate, and develop the priority projects of our residents and businesses.

The growth and development we have witnessed in recent years, as well as the improvement in the Village's financial position, is a testament to the Village Board's earnest work to achieve the community's goals and to maintain a sustainable community. This budget is designed to strengthen that momentum.

I believe we have set a course for the coming year that reflects the mission, vision, and values of our community, our Village Board, and our entire workforce. I appreciate the Village Board's continued fiscal stewardship and look forward to working with the Village Board for a successful 2024.

Respectfully,

Dane Bragg,  
Village Manager



# Community Guide



PRINCIPAL OFFICIALS • ORGANIZATIONAL CHART • VILLAGE OVERVIEW  
COMMISSIONS, COMMITTEES & BOARDS • VILLAGE GOVERNMENT  
A CLOSER LOOK AT BG • MAJOR PLANNING INITIATIVES  
DEVELOPMENT AND BUSINESS ACTIVITY • VISION, MISSION & CORE VALUES  
VILLAGE BOARD PRIORITIES • STRATEGIC PLANNING



# BG Elected Officials

---



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



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



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



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



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



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



**Frank Cesario**  
Village Trustee  
**Tel:** 847-459-2500  
**Email:** FJCesario@vbg.org



**Denice Bocek**  
Village Trustee  
**Tel:** 847-459-2500  
**Email:** DCBocek@vbg.org

---

# BG Senior Staff



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



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



**Mike Skibbe**  
Deputy Village Manager;  
Director of Public Works  
**Tel:** 847-459-2545  
**Email:** MSkibbe@vbg.org



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



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



**Brian Budds**  
Police Chief  
**Tel:** 847-459-2574  
**Email:** BJBudds@vbg.org



**Molly Gillespie**  
Director of Communications +  
Community Engagement  
**Tel:** 847-459-2525  
**Email:** MBGillespie@vbg.org



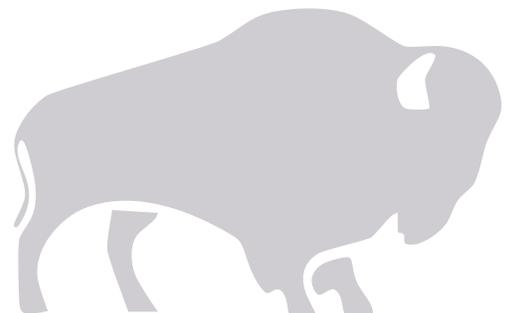
**Rich Nahrstadt**  
Interim Director of  
Human Resources  
**Tel:** 847-459-2549  
**Email:** RNahrstadt@vbg.org



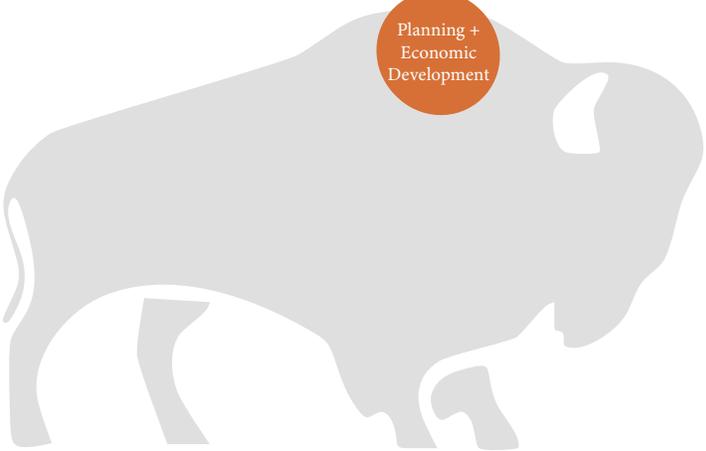
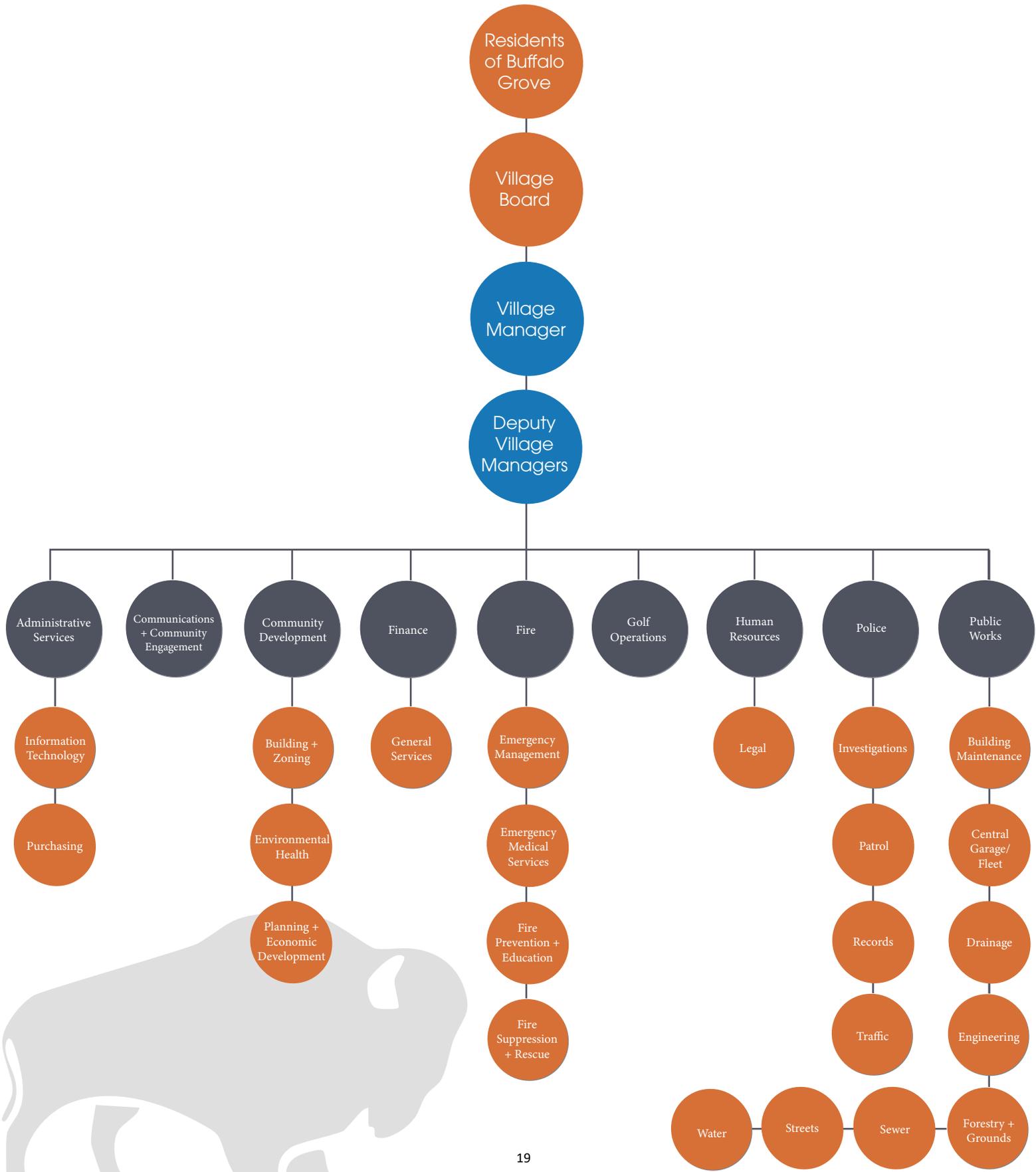
**Brett Robinson**  
Director of Administrative  
Services  
**Tel:** 847-459-2500  
**Email:** BRobinson@vbg.org



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



# Organizational Chart



## COMMISSIONS, COMMITTEES & BOARDS

Village Commissions, Committees and Boards are appointed by the Village's corporate authorities. The list of Commissions can be found in Title 2, Administration and Personnel, within the Village's Municipal Code. The Municipal Code can be found on the Village's website at [www.vbg.org](http://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 2.22 Board of Police and Fire Commissioners
- Chapter 2.28 Planning and Zoning Commission
- Chapter 2.49 Ethics Commission
- Chapter 2.12 Firefighters Pension Fund
- Chapter 2.36 Rick Kahen Commission for Residents with Disabilities

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

## VILLAGE OVERVIEW

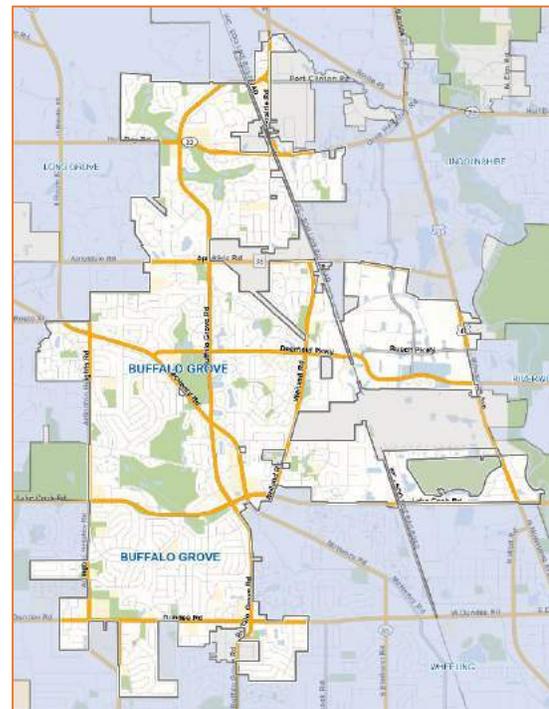


The Village of Buffalo Grove is located approximately 33 miles northwest of downtown Chicago and 20 miles north of O'Hare International Airport. The Village's land area is 9.3 square miles, with 21.7 percent of the area in Cook County and 78.3 percent in Lake County. Neighboring communities include Arlington Heights, Lincolnshire, Long Grove, Riverwoods, Vernon Hills and Wheeling. Since its incorporation in 1958, Buffalo Grove has grown and developed into a tightly knit, award-winning community. The Village's current population is 43,212 (2020 U.S. Census Bureau).

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

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

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



# VILLAGE GOVERNMENT

## Home Rule Authority

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

## Council-Manager Form of Government

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

## Equalized Assessed Value

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

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

TAX YEAR	Cycle	COOK COUNTY	% Increase (Decrease)	LAKE COUNTY	% Increase (Decrease)	TOTAL VALUE
2009	QL	453,182,604	5.34%	1,443,599,910	-0.50%	1,896,782,514
2010	TC	405,013,042	-10.63%	1,369,087,745	-5.16%	1,774,100,787
2011		370,243,748	-8.58%	1,294,187,616	-5.47%	1,664,431,364
2012		335,075,013	-9.50%	1,196,068,204	-7.58%	1,531,143,217
2013	QL/TC	279,396,765	-16.62%	1,137,719,248	-4.88%	1,417,116,013
2014		283,496,811	1.47%	1,141,563,977	0.34%	1,425,060,788
2015		277,046,677	-2.28%	1,198,647,088	5.00%	1,475,693,765
2016	TC	335,031,209	20.93%	1,279,219,819	6.72%	1,614,251,028
2017	QL	332,610,078	-0.72%	1,327,419,254	3.77%	1,660,029,332
2018		331,638,045	-0.29%	1,355,155,645	2.09%	1,686,793,690
2019	TC	381,716,216	15.10%	1,433,828,850	5.81%	1,815,545,066
2020		382,886,014	.31%	1,402,065,010	-2.22%	1,784,951,024
2021	QL	353,177,975	-7.76%	1,395,540,594	-4.7%	1,748,718,569
2022	TC	404,178,690	14.44%	1,417,351,600	1.56%	1,821,530,290

TC= Triennial property assessment cycle (Cook County)

QL= Quadrennial property assessment cycle (Lake County)

# MAJOR PLANNING INITIATIVES

### Infrastructure Modernization Program

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

The Infrastructure Modernization Program began in the spring of 2020. Due to the development patterns of the Village since 1958, much of the water and sewer infrastructure as well as road deficiencies exist in the Cook County portions of the Village. However, given the desire to balance the needs of the entire village with this initiative, several projects are planned village-wide over the next five years and beyond. In 2020 and 2021, the Village completed 10.11 miles in street, water, and sanitary sewer improvements, with 14 miles programed for improvement in 2020-2022.

### TIF Districts

To help spur private development and help implement long-term visions, the Village has established two Tax Increment Financing (TIF) Districts: The Lake Cook Road TIF and the Dundee Road TIF.

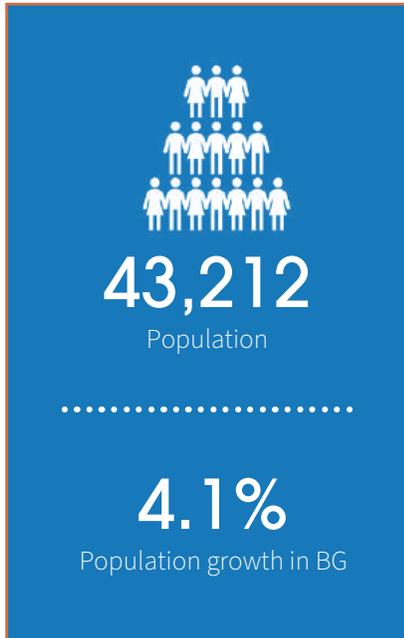
The Lake Cook Road TIF was established in July 2020 and the study area is generally bounded on the west by Arlington Heights Road, on the south by Lake Cook Road, on the east by McHenry Road (IL Route 83) and on the north by Checker Drive. The area includes most of the properties that were evaluated as part of the 2018 Lake Cook Corridor Study including key properties such as Town Center, Chase Plaza and the Grove Shopping Center. Development activity is already underway with the Clove Project and additional development is projected to continue over the next decade.

Lake Cook Road TIF District



The Dundee Road TIF was established in August 2023 and the study area is generally located around the intersection of Dundee Road and Arlington Heights Road and includes Plaza Verde and Strathmore Shopping Centers, Buffalo Grove High School, and the former car dealerships. Development activity is planned for next year and will continue over the next several years.

# A closer look at Buffalo Grove



## BG by the numbers



**34%**  
of residents were born outside of the United States



**88%**  
of residents have some level of post-secondary education



**37%**  
of residents identify as a race that is non-White/non-Hispanic



**79%**  
of residents have access to 4+ acres of park

According to Chicago Metropolitan Agency for Planning's July 2023 Release of Community Data Snapshot.

## DEVELOPMENT AND BUSINESS ACTIVITY

Since the start of 2023, the Community Development Department is on track to issue nearly 2,600 commercial and residential building permits. These permits represent a total estimated project valuation of \$190,000,000 invested into the community.

The following is a summary of various project that are under construction, approved and/or anticipated.

### **The Clove – 100-268 McHenry Road**



Kensington Development broke ground in September 2022 to redevelop the 20-acre Town Center property. The new development, The Clove, will be a modern central entertainment and residential district anchored by a 43,000 square foot national grocery store, a 7-story, 297-unit luxury apartment building with 16,000 square feet of commercial space on the ground floor, 65,000 square feet of retail and restaurants scattered throughout the site and a .85 acre “Central Park” in the middle of the site. Construction is ongoing with several of the commercial outlots and businesses open and operational. The grocer and residential building are anticipated to be completed in 2024 and 2026, respectively.

### **Link Crossing**



Construction continues on the new Link Crossing development located just northeast of the Aptakasic Road and Buffalo Grove Road intersection. The developer, MI Homes, has constructed 68 clustered single-family detached homes and 99 of the 119 two-story townhomes have been completed at this time.

### **Ricky Rockets – 700 E. Lake Cook Road**



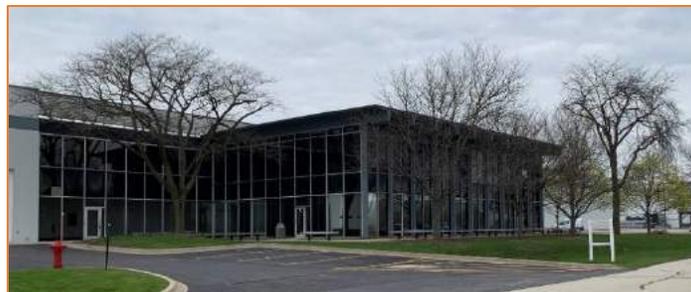
The Ricky Rockets commercial development was completed at 700 E. Lake Cook Road. The project includes a 5,000-square-foot multi-tenant retail building, a 9,000-square-foot gas station and a convenience store, car wash and Belle Tire.

### **Park Place Townhomes – 400 Lasalle Lane**



THG Holdings, LLC is developing three 2-story townhome buildings with 4-units in each building (12 units total) on the site. Each unit will be approximately 1,950 square feet in area and will feature 3 bedrooms, 2 ½ bathrooms and a 2-car garage. Construction started this summer, and the developer estimates it will take 18 months to complete the project.

### **New Public Works Facility – 1650 Leider Lane**



Work is underway to retrofit the new public works facility, located at 1650 Leider Lane, a former warehouse space that had been vacant for over two years. The Village anticipates dedication and move-in to the new facility will occur fall 2024.

## UPCOMING PROJECTS

### Tesla/Double Eagle Site – 915-945 Dundee Road



Shorewood Development Group is proposing to redevelop the former Rohrman auto dealerships with a 50,000-square foot Tesla Dealership, 35,000-40,000 square feet of retail outlets and a 200-unit luxury residential building. This project is located within the Village's Dundee Road TIF District. The project is expected to break ground in winter 2023/2024.

### Lazy Dog Restaurant – 51 McHenry Road



Golden Property Development is proposing to redevelop the former IHOP property into Lazy Dog Restaurant at 51 McHenry Road, which is the northeast corner of Lake Cook and McHenry Roads.

The proposed one-story Lazy Dog restaurant will be approximately 7,400 square feet and include a 1,300 square foot outdoor patio. This project is located within the Village's Lake Cook Corridor Plan and Lake Cook Road TIF District. The project is expected to break ground in winter 2023/2024.

**Prairie Point Townhomes - 22771-22825 Prairie Road**



The Village Board recently approved plans for Bloom Street Partners to develop a 41-unit rental townhome community on an approximately 4.25-acre site on Prairie Road. This project is located within the Village's Prairie View Station Area Plan. Construction is anticipated to begin in winter 2023/2024.

**Mike Rylko Community Park – 951 McHenry Road**



The Village Board has approved a proposal for the enhancement of the 76-acre Mike Rylko Community Park, a collaborative venture between Buffalo Grove Park District and the Village of Buffalo Grove. As part of the Park District's Master Plan, the project aims to establish a sustainable venue for a variety of community events, including festivals, meetings, rallies, concerts, and theater performances. The Village is contributing \$600,000 to the construction, which commenced in fall 2023. Planned improvements encompass the construction of a new amphitheater featuring open lawn seating, a capacious covered pavilion for events, renovation and expansion of the Spray 'N Play facility, as well as the relocation and reconstruction of the existing playground.

### Self-Storage – 105 Lexington Drive



The Village Board approved plans for Buffalo Grove Self-Storage to construct a 4-story, 112,268 square foot, climate-controlled, self-storage facility at 105 Lexington Drive. This site is the parcel north of the existing Ricky Rockets Gas Station. The anticipated start of construction is late 2023 or early 2024.

### Driven Car Wash – 301 N. Milwaukee Ave



In 2022, the Village Board approved a 5,000-square-foot carwash facility at 301 N. Milwaukee. Construction is expected to be completed in 2024.

---

# 2024-2028 STRATEGIC PLAN

## VILLAGE OF BUFFALO GROVE

### QUICK GUIDE



#### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

#### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

#### VALUES

Service  
Professionalism  
Integrity  
Resilience  
Innovation  
Teamwork



#### GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services



#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods



#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride



#### GOAL 4

Vibrant and Innovative Community: Leading Edge



#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## GOAL 1

# MAINTAIN EFFECTIVE VILLAGE GOVERNMENT: FISCALLY RESPONSIBLE AND PROVIDING OUTSTANDING, RESPONSIVE SERVICES

### OBJECTIVES

- Maintain the Village government “AAA” bond rating and capacity to borrow for future investments.
- Recruit, develop and retain top-quality Village staff committed to serving the Buffalo Grove community and the Village core values.
- Have sufficient resources to support defined Village services and investment in the future.
- Deliver Village services in a cost-effective manner.
- Develop new, innovative ways to deliver Village services and to invest in the maintenance and upgrade of Village infrastructure and facilities.
- Maintain, upgrade and replace Village buildings, facilities and infrastructure.

### TOP POLICY ACTIONS ( 18- 24 MONTHS)

- Comprehensive Village campus facilities: Current/future. Needs assessment, report with findings and options, direction and funding mechanism.
- Police and fire pensions: Update report and direction.
- Stormwater management policy and plan: Review, direction and funding (Farrington Ditch).

### TOP OPERATIONAL ACTIONS ( 18- 24 MONTHS)

- Fire management succession planning: Next steps.
- New personnel policies update: Completion/adoption.

### 2024- 2028 PROJECTS + PROGRAMS

- Internal Village government diversity, equity and inclusion initiatives: Definition, research, direction and initiatives.
- Fleet asset management/software: Implementation.
- Parking lot resurfacing: West lot completion.
- Traffic trailers structure.
- Flood Insurance Program: Analysis and direction.
- Rolling Hills Street Resurfacing Project.
- Aptakisic Creek Trail Project study and funding.
- SCBA equipment replacement: Funding.
- External CPR devices: Funding.

## VALUE TO RESIDENTS

For residents of Buffalo Grove, the Village guarantees responsive services tailored to the community's unique needs, a forward-looking investment in our future and a responsible tax rate complemented by transparent fees. Furthermore, we take pride in delivering outstanding customer service and consistently reliable Village services, ensuring an enhanced living experience for every member of our Buffalo Grove community.



## GOAL 2

# ENHANCED BEAUTIFUL, SAFE AND SUSTAINABLE NEIGHBORHOODS

### OBJECTIVES

- Have well-maintained lots, businesses and homes through proactive property maintenance codes and compliance program.
- Have well-designed, attractive new developments and buildings and homes incorporating green, open spaces.
- Have attractive, distinctive entrances and entrances signs.
- Have well-designed, well-maintained Village facilities, infrastructure and properties.
- Instill a proactive community policing culture throughout the Police Department.

### TOP POLICY ACTIONS ( 18- 24 MONTHS)

- Mental health policy and strategy: Needs assessment, community partnerships, Village role, direction and funding (including Police’s Crisis Intervention Team).

### TOP OPERATIONAL ACTIONS ( 18- 24 MONTHS)

- Police strategic direction and proactive community policing culture: Implementation actions and Board update report.
  - Command staff reorganization: Completion.
  - Community engagement actions.
  - Social work programming.

### 2024- 2028 PROJECTS + PROGRAMS

- Village sustainability policy and plan: Goals, direction and development.
- Electric Vehicles: Village government and community: Report with options, direction and Village actions.
- Property maintenance codes and compliance refinement: Problem identifications, goals/outcomes, compliance/enforcement philosophy, direction and funding.
- Neighborhood Watch Program Promotion: Direction and Village action.

## VALUE TO RESIDENTS

Throughout Buffalo Grove, we prioritize a harmonious and consistent aesthetic that not only safeguards property values but also defines our unique character. Both residents and visitors can take solace in an environment that radiates safety. Our distinctive entrances seek to showcase Buffalo Grove's uniqueness, while our dedicated Police Officers remain accessible, fostering opportunities for community interaction and rapport.



### GOAL 3

## STRENGTHENED BUFFALO GROVE COMMUNITY IDENTITY AND PRIDE

### OBJECTIVES

- Support strong community events and festivals – bringing Buffalo Grove together and attracting visitors.
- Enhance Buffalo Grove as a welcoming and inclusive community.
- Encourage, support and provide Buffalo Grove resident opportunities to contribute to our community.
- Have diverse methods for involving residents in Village governance and civic affairs.
- Expand Village outreach and communications programs with our residents and businesses – informing, involving and seeking feedback.
- Have a dynamic, proactive marketing program for our Buffalo Grove community – sharing our community assets, uniqueness and value.

### TOP POLICY ACTIONS ( 18- 24 MONTHS)

- Community Branding Initiative: Strategy and implementation plan, including brand standards guide.

### TOP OPERATIONAL ACTIONS ( 18- 24 MONTHS)

- Welcome packet enhancements.
- ChatBot with SMS texting feature.

### 2024- 2028 PROJECTS + PROGRAMS

- Civic education program/academy development.
- Inclusive community strategy: Best practices, direction and Village actions.
- Block party program enhancements: Outcomes, best practices, report with options, direction, funding/actions.
- Community events policies: Village Role and direction.
- Community services project for students (with school districts): Concept, best practice, direction and actions.
- Major signature community event: Outcomes, best practices, report with options, potential partners, direction, funding and actions.

### VALUE TO RESIDENTS

In Buffalo Grove, residents enjoy seamless access to essential information, programs, and services. The community thrives on opportunities for involvement, allowing everyone to contribute to its betterment. The welcoming ambiance ensures everyone feels at home, fostering a deep-rooted pride in being an integral part of our community. Moreover, our Village partners play a pivotal role in continually enhancing Buffalo Grove's community spirit.



## GOAL 4

# BUFFALO GROVE IS A VIBRANT AND INNOVATIVE COMMUNITY: LEADING EDGE

### OBJECTIVES

- Develop variety of housing options including rental homes, apartments and townhomes.
- Have mixed-use developments with green, open spaces.
- Complete “The Clove” development consistent with vision, plans and development standards.
- Revitalize the Dundee Road, Lake-Cook Road and Milwaukee Avenue corridors to be vibrant destinations for our Buffalo Grove residents and attracting visitors from the region.
- Have a regional reputation as a vibrant and innovative community.

### TOP POLICY ACTIONS ( 18- 24 MONTHS)

- Comprehensive Plan update: Review, revision and adoption.
  - Housing: Gap analysis, market reality and policy direction.
  - Public transportation: Needs assessment, options, direction and funding.
- The Clove development: Next Steps including open space design, programming and funding for Clove Park.

### TOP OPERATIONAL ACTIONS ( 18- 24 MONTHS)

- Lake-Cook Corridor Plan: Implementation.
  - Lazy Dog Restaurant: Opening.
  - NCH outlot development completion.

### 2024- 2028 PROJECTS + PROGRAMS

- Senior/empty nester housing development.
- Milwaukee Road business redevelopment (developer-driven).
- Cambridge Commons development.
- Diversified Housing Policy and Plan: Definition, goals, Village role, best practices and direction.
- Older commercial/retail renovation: Goals, direction, incentives and Village action.
- Village code update: Review and revision.
- Retail Development Attraction Plan: Direction and development.
- Annexation: Policy direction and Village actions.

## VALUE TO RESIDENTS

In Buffalo Grove, we offer diverse housing options catering to every generation. The town boasts a plethora of dining and entertainment destinations for residents to relish. Our community takes immense pride in its vibrant and innovative spirit. The commitment from the private sector and developers reinforces the town's growth and potential. Furthermore, we continually focus on bolstering our commercial tax base, ensuring a prosperous future for the Village.



## GOAL 5

# MORE LIVABLE BUFFALO GROVE COMMUNITY WITH LEISURE EXPERIENCES FOR ALL

### OBJECTIVES

- Attract quality restaurants for families, for parents on their night out and seniors.
- Maintain and enhance recreational areas, including golf, open space and/or other leisure activities.
- Have entertainment options with our Buffalo Grove community.
- Expand leisure and recreational programs for all including diverse cultures and all generations.

### TOP POLICY ACTIONS (18-24 MONTHS)

- The Clove Park Plan: Vision, plan development, funding and programming.

### TOP OPERATIONAL ACTIONS (18-24 MONTHS)

- Business development/attraction approach: Update report related to restaurants and experience-based businesses.
- Economic Development Policy: Review.

### 2024-2028 PROJECTS + PROGRAMS

- Food truck venue/events: Concepts/outcomes, best practices, Village role, report with options, direction and Village actions.
- Golf Course: Review, enhancements and next steps.
- Children/family venues and programming development: Concept/outcomes, best practices, potential partners, report with options, direction, funding and Village actions.

### VALUE TO RESIDENTS

In Buffalo Grove, residents have ample choices for leisure, eliminating the need to venture outside the community. We prioritize offering experiences suitable for all generations, fostering both family and intergenerational bonds. Our community places a strong emphasis on mental health and wellness for both individuals and families. Moreover, we provide numerous spaces where residents can come together, meet neighbors and cherish moments with friends.



## DEPARTMENTAL PROJECTS IN PROGRESS (TO BE COMPLETED WITHIN 12 MONTHS)

### ADMINISTRATIVE SERVICES

- Goal 1: Network upgrades/redundancy completion.
- Goal 1: Disaster recovery backup (cloud-based) completion.
- Goal 1: Password Keeper completion.
- Goal 1: Storage/server upgrades completion.
- Goal 1: Wireless access point upgrades completion.



### COMMUNICATIONS AND COMMUNITY ENGAGEMENT

- Goal 1: ERP customer communication software research, selection and funding.
- Goal 3: Welcome packet enhancements review and refinement.
- Goal 3: ChatBot with texting feature implementation.
- Goal 5: Enhanced community use of Community Events Calendar.



### COMMUNITY DEVELOPMENT

- Goal 1: BS&A cloud migration completion.
- Goal 4: Prairie View Metra Station Area Plan implementation.



### FINANCE

- Goal 1: Major revenue sources quarterly report implemented.
- Goal 1: Sales tax revenues report implemented.
- Goal 1: Monthly financial report implemented.
- Goal 1: New credit card processing vendor transition completion.
- Goal 1: Investment report development.
- Goal 1: Completion of updating methods of billing and accepting payments from water/sewer utility and other customers.
- Goal 1: Finance Department succession plan implementation.



### FIRE

- Goal 1: Fire Prevention Bureau records and processes digitalization completion.
- Goal 1: Fire vehicle purchase and delivery (2025 – 2026).
- Goal 1: Further development of CERT volunteers.
- Goal 2: Fire data dashboard implementation.
- Goal 2: Fire Strategic Plan 3-year update.



### HUMAN RESOURCES

- Goal 1: Firefighter recruitment approach revamp completion with video and countywide program.
- Goal 1: Onboarding/employee orientation program updates implementation.
- Goal 1: Personnel manual updates completion.
- Goal 1: New learning management system development and implementation.
- Goal 1: ACA reporting/1095 C completion.
- Goal 1: IPRF audit completion.
- Goal 1: Travel and training application approval process completion.



## DEPARTMENTAL PROJECTS IN PROGRESS CONTINUED

### OFFICE OF THE VILLAGE MANAGER

- Goal 4: Agenda management software vendor transition completion.
- Goal 4: TIF District property and sales taxes report development.
- Goal 4: TIF pro forma development.
- Goal 4: Utility revolving loan program development.



### POLICE

- Goal 1: Formal internal mentorship program establishment.
- Goal 1: Firearms range HVAC maintenance/repairs completion.
- Goal 2: Body-worn cameras program implementation.
- Goal 2: Squad cameras program implementation.
- Goal 2: SRO services at Cooper School feasibility, direction and implementation.
- Goal 2: Traffic enforcement and education services via traffic division implementation.
- Goal 2: Neighborhood Roll Call Program with patrol division implementation.
- Goal 2: Chat with the Chief community engagement program implementation.
- Goal 2: Less than Lethal Electronic Control Weapons Policy review and direction.
- Goal 2: Police Drone Policy direction and implementation.



### PUBLIC WORKS

- Goal 1: Vehicle maintenance contract performance assessment completion.
- Goal 1: Public works succession plan development.
- Goal 1: Building maintenance Cartegraph expansion completion.
- Goal 1: Road program Cartegraph completion.
- Goal 1: APWA accreditation completion.
- Goal 1: SMC certified community completion.
- Goal 1: Public Works facility renovations project completion.
- Goal 1: Lake Cook Road West study and design completion.
- Goal 1: LCDOT Aptakisic Road widening and reconstruction completion.
- Goal 1: LCDOT Arlington Heights Road reconstruction completion.
- Goal 1: Buffalo Creek study and design completion.
- Goal 1: Northwood Subdivision Street and Storm Improvement Project.
- Goal 1: White Pine Street & Utility Improvement Project.
- Goal 1: SCADA system improvements completion.
- Goal 1: Cambridge Court Lift Station decommissioning completion.
- Goal 1: Bernard Drive Reconstruction – Contract 1 completion.
- Goal 1: Detention Basin Landscaping Project.
- Goal 1: Streambank Stabilization Project.
- Goal 2: Additional restoration of native areas grant funding opportunities.
- Goal 2: Natural areas maintenance program.
- Goal 2: Bernard Road Project completion (including beautification element).
- Goal 2: Green Street Project – Northwood Subdivision completion.



# PRIORITIZED OPERATIONAL ACTIONS

(TO BE COMPLETED WITHIN 18-24 MONTHS)

## TOP PRIORITIES

Management succession: Next steps	Fire Department	Goal 1
New Personnel Policy updates: Completion and adoption	Human Resources Department	Goal 1
Police Strategic Direction and Proactive Community Policing Culture: Implementation Actions and Board Update	Police Department	Goal 2
Lake-Cook Corridor Plan Implementation: Lazy Dog Restaurant opening and NCH outlot development completion	Community Development Department	Goal 4

## HIGH PRIORITIES

New financial software: research, direction and funding	Finance Department	Goal 1
Ambulance billing fee structure: Review and direction	Fire Department	Goal 1
Villagewide Grant Funding Strategy: Outcomes, best practices, report with options, direction and Village actions	Office of the Village Manager	Goal 1
Fire Station Replacement Plan: Report with alternatives, direction, funding mechanism and implementation steps	Fire Department	Goal 2
Economic Development Policy: Review and refinement	Community Development Department	Goal 4

## MODERATE PRIORITIES

Fire mutual/automatic aid IGA: Review and direction	Fire Department	Goal 1
Landscape requirements/code: Review and refinement, direction and amendments adoption (UDO)	Community Development Department	Goal 2
Welcome packet enhancements: Review and refinement	Communications and Community Engagement Department	Goal 3
ChatBot with SMS texting feature	Administrative Services Department	Goal 3
Unified Development Ordinance: Development and adoption, including Parking Policy	Community Development Department	Goal 4
Economic Development Policy review and business development/ attraction approach: Update report regarding restaurants and experience-based businesses	Community Development Department	Goal 5



# Budget Process



BUDGET PROCESS • BUDGET TIMELINE • BASIS OF BUDGETING • FUND STRUCTURE  
FINANCIAL POLICIES & GOALS • BUDGET RESPONSIBILITIES • BUDGET OVERVIEW



## BUDGET PROCESS

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

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

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

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

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

Over the next month, the Finance Department works to compile the budget document. Before the public hearing, the proposed budget is made available to the public, both in hardcopy format at Village Hall and electronic format on the Village's website, [www.vbg.org](http://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 2024.

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
<b>Tuesday, May 30, 2023</b>	FY 2024 Initialized in New World Systems	Staff creates FY 2024 in NWS
<b>Friday, June 2, 2023</b>	Budget/CIP Instructions Distributed	Finance staff distribution
<b>Monday, June 5, 2023</b>	Budget Programs Approved	Service programs approved for FY 2024 Budget
<b>June 19-26, 2023</b>	Village/Department 2023 & 2024 Goals Review	Goals approved for inclusion in Budget
<b>Tuesday, June 27, 2023</b>	Program Summaries Due	Staff provides program narratives
<b>Tuesday, June 27, 2023</b>	Village Fee & Fines Recommendation	Department fee & fine recommendations due to the Office of Village Manager (On Aug 7 COW)
<b>Wednesday, June 28, 2023</b>	Contract Renewals Submitted	Departments submit Contract Renewals to Purchasing Manager
<b>July 11-14, 2023</b>	Department Meetings with OVM to discuss personnel requests	Staffing levels determined for inclusion in FY 2024 Budget requests
<b>Wednesday, July 12, 2023</b>	Capital Improvement Plan Project & Building Maintenance Requests Due. IT Project Requests Due	Department submits five year capital requests and FY 2024 building remodeling and technology requests
<b>Monday, July 17, 2023</b>	Wage & Benefit Discussion	Review general wage adjustments, performance pool, and health insurance
<b>Wednesday, July 19, 2023</b>	Capital Budget Meeting	Review capital requests
<b>Friday, July 21, 2023</b>	Preliminary Budgets and Est. Actuals added to New World Systems	All department budgets and estimated actuals entered into NWS
<b>Monday, August 7, 2023</b>	Committee of the Whole Meeting	Staff provide six month financial update on FY 2023 Budget. CIP Discussion, wage and benefit recommendation, property tax levy, and fine/fee schedule
<b>August 7-11, 2023</b>	Department Meetings	Department Directors discuss budget requests to Village Manager/Deputy Managers
<b>Monday, August 21, 2023</b>	Final Budget Requests Due	Final department budget due
<b>Monday, August 21, 2023</b>	RFP/RFQ/Bidding Calendar	Department Directors report FY 2024 activity to Brett Robinson
<b>Monday, October 2, 2023</b>	Preliminary Detail Budget to Village Board	Preliminary detail budget, salaries, and preliminary property tax levy provided to Board
<b>Thursday, October 12, 2023</b>	Publish Public Hearing Notice	Post public hearing announcement regarding budget hearing
<b>Tuesday, October 31, 2023</b>	Draft Budget to Village Board	Draft budget distributed to Village Board
<b>Monday, November 6, 2023</b>	Village Board Meeting	Truth-in-Taxation determination
<b>Monday, November 13, 2023</b>	Village Board Meeting	FY 2024 Budget Presentation
<b>Monday, December 4, 2023</b>	Village Board Meeting	FY 2023 tax levy. Budget adopted by resolution

## BASIS OF BUDGETING

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

The Village uses three fund types:

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

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

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

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

## FUND STRUCTURE

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

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

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

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

# FINANCIAL POLICIES AND GOALS

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

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

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

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

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

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

## Budgetary Goals

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

# BUDGET RESPONSIBILITY

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

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

## BUDGET SECTIONS

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

# Budget overview



The Buffalo Grove 2024 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 and/or safe. Every program consists of major services that the Village provides for its residents and the business community. Therefore, the budget document is 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...

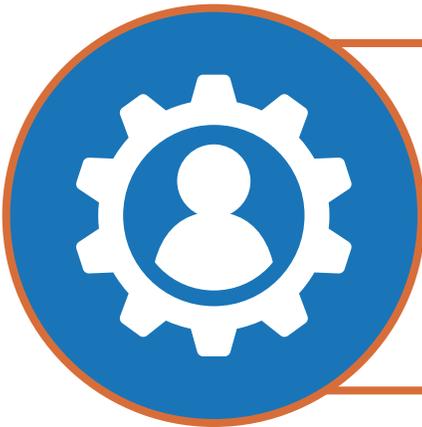


### RESPONSIBLE

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, pension 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 **health** impacts of businesses.
- Developing standards for the **permitting** and **zoning** of the Village's built environment.

<b>Commitment</b>	<b>Program Area</b>	<b>Major Service</b>
<b>BG is Responsible</b>	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
	Financial Management	Training and Org. Development
		Financial Management
		Risk Management
	Outreach and Engagement	Utility Billing
Marketing and Public Relations		
Content Development		
Administrative Services	Community Engagement	
	Purchasing	
IT Fund	Records Management	
	Fire Pension	
	Police Pension	
<b>BG is Resilient</b>	Streets	Debt Service
	Forestry and Grounds	Street and Curb Maintenance
		Snow and Ice Control
		Roadway, Signage, and Striping
	Drainage	Tree Services
		Property and Parkway Maintenance
	Engineering	Natural Area Maintenance
		Storm Sewer Maintenance
		Open Channel Maintenance
	Water	Infrastructure Management
		Developments
		Project Management
Meter Services		
Sewer	Pumpage and Purification	
	Distribution	
	Annual System Services	
	System Operations and Maintenance	
Building Maintenance Fund	Lift Station Operations and Maintenance	
	Underground Utility Locating	
	Annual System Services	
	Parking Lot Fund	
	Central Garage Fund	
<b>BG is Safe</b>	Capital Projects Streets	
	Capital Projects Facilities	
	Motor Fuel Tax Fund	
Public Safety Police	Patrol	
	Investigations	
Crime Prevention	Traffic	
	Community Services	
Public Safety Fire	Fire Prevention	
	Emergency Medical Services	
	Fire Suppression	
Emergency Management	Special Rescue Team	
	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 Brief



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



## BUDGET IN BRIEF

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

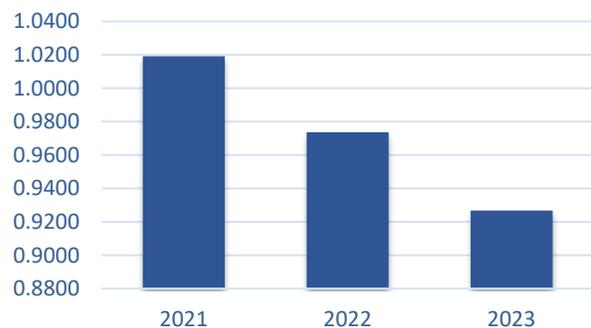
The budget document serves the following purposes as a communication tool:

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

The annual budget is constructed around programs. Each program provides oversight over the services that are provided either directly to the community or indirectly as an internal support function. How resources are allocated within the annual budget provides the reader insight as to what the strategic priorities are and what services are valued by Village stakeholders. The FY 2024 Budget supports 24 programs that deliver 43 services.

For fiscal year 2024, the Village's proposed budget is balanced and does not contemplate the implementation of new taxes. The property tax rate (mill rate) will decline from the prior year for the 2023 levy, payable 2024. The proposed mill rate is approximately \$0.9267 per \$100 of equalized assessed value. The property tax levy includes funding above the actuarially required amount for police and fire pension contributions and fully funded bonded debt obligations and sufficient funds for the general operation of the Village. The following table illustrates the history of the mill rate for the tax years 2021, 2022 and 2023 (proposed).

Mill Rate Per \$100  
Equalized Assess Valuation



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 2022, 2023(estimated), and 2024 (proposed).

## REVENUES BY CATEGORY

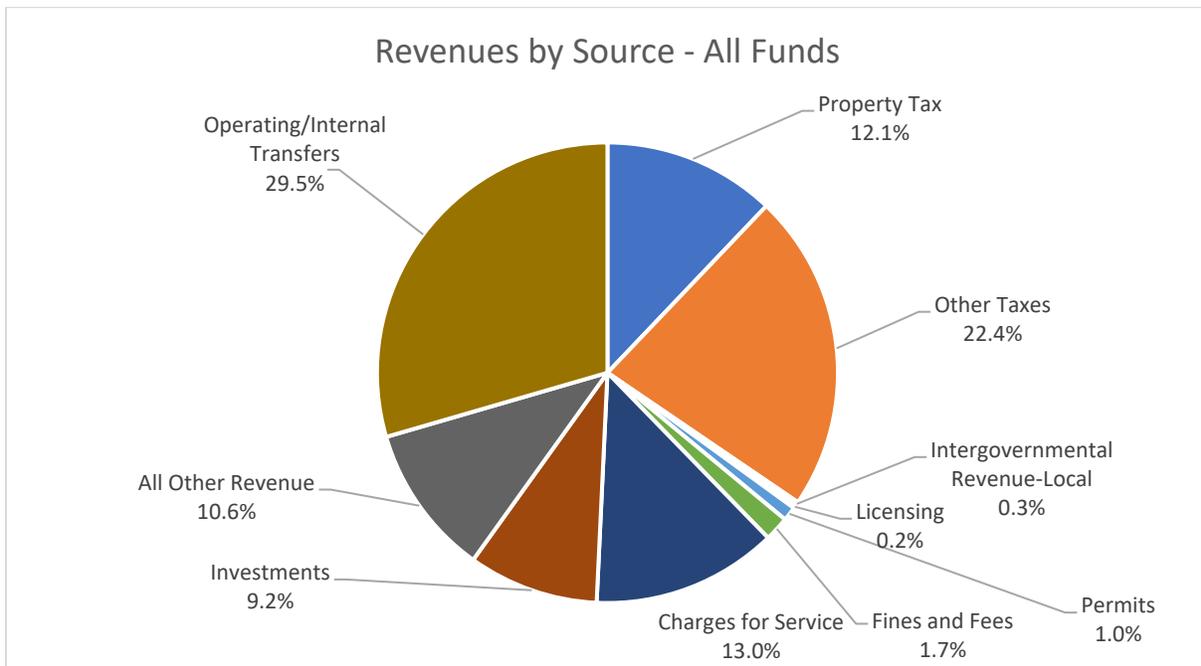
The total revenue budget for 2024 is \$145,869,362. The budget is a 24.2 percent increase from the 2023 estimated actual amount. The increase in 2024 is attributable primarily to an increase in transfers for the new public works facility. Actual revenue in 2023 includes approximately \$21.14 million in bond proceeds for the purchase and retrofit costs of a building that will serve as the Village's new public works facility.

Account Category	FY 2022 Actual	FY 2023 Est. Actuals	FY 2024 Budget
Property Taxes	\$17,037,558	\$17,564,238	\$17,664,541
Other Taxes-State	\$22,099,643	\$19,616,400	\$20,574,141
Other Taxes-Local	\$14,524,351	\$12,000,000	\$12,102,420
Intergovernmental Revenue-Local	\$261,501	\$431,000	\$376,050
Licensing	\$337,437	\$336,422	\$336,422
Building Revenue & Fees	\$2,558,094	\$4,350,958	\$1,453,800
Fines & Fees	\$2,533,386	\$2,334,575	\$2,519,845
Sales of Water/Sewer Fees	\$15,186,452	\$15,381,973	\$16,044,374
Golf Course Fees	\$2,712,894	\$3,034,081	\$2,956,867
Investment Revenue	(\$25,245,502)	\$12,592,800	\$13,352,230
All Other Revenue	\$50,763,294	\$7,142,339	\$15,462,748
Operating/Internal Service Transfers	\$30,936,313	\$22,698,716	\$43,025,924
<b>Grand Total - All Fund Revenue</b>	<b>\$133,705,420</b>	<b>\$117,483,502</b>	<b>\$145,869,362</b>
2022 Bond Proceeds			\$1,529,020
Capital Reserves			\$17,104,358
<b>Total 2024 Revenues and Other Funding Sources</b>			<b>\$164,502,740</b>

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

SUMMARY OF REVENUES BY SOURCE - ALL FUNDS

Description	General	Parking Lot	Lake Cook Rd TIF Fund	Motor Fuel Tax	Local Motor Fuel Tax	Debt Service	Capital Projects Facilities	Capital Projects Vehicles & Equipment	Capital Projects Streets	Water & Sewer
Property Tax	16,780,272	-	549,000	-	-	335,269	-	-	-	-
Other Taxes	30,178,961	-	-	1,814,900	682,700	-	-	-	-	-
Intergovernmental Revenue-Local	376,050	-	-	-	-	-	-	-	-	-
Licensing	336,422	-	-	-	-	-	-	-	-	-
Permits	1,337,800	-	-	-	-	-	-	-	-	116,000
Fines and Fees	2,476,645	43,200	-	-	-	-	-	-	-	-
Charges for Service	3,000	-	-	-	-	-	-	-	-	16,041,374
Investments	440,000	-	-	-	-	-	-	-	-	63,830
All Other Revenue	5,267,448	-	-	-	-	-	700,000	-	6,336,000	388,400
Operating/Internal Transfers	830,000	172,000	-	-	-	4,075,212	14,276,224	2,828,134	8,700,000	-
<b>FY 2024 Budget</b>	<b>58,026,598</b>	<b>215,200</b>	<b>549,000</b>	<b>1,814,900</b>	<b>682,700</b>	<b>4,410,481</b>	<b>14,976,224</b>	<b>2,828,134</b>	<b>15,036,000</b>	<b>16,609,604</b>
FY 2023 Budget	50,591,071	204,822	40,000	1,600,000	485,000	4,751,673	7,688,051	3,678,500	2,746,000	15,734,068



SUMMARY OF REVENUES BY SOURCE - ALL FUNDS *CONTINUED*

Description	Buffalo Grove Golf Course	Arboretum Golf Course	Refuse	Information Technology	Central Garage	Building Services	Police Pension	Firefighters Pension	All Funds
Property Tax	-	-	-	-	-	-	-	-	17,664,541
Other Taxes	-	-	-	-	-	-	-	-	32,676,561
Intergovernmental Revenue-Local	-	-	-	-	-	-	-	-	376,050
Licensing	-	-	-	-	-	-	-	-	336,422
Permits	-	-	-	-	-	-	-	-	1,453,800
Fines and Fees	-	-	-	-	-	-	-	-	2,519,845
Charges for Service	1,477,000	1,479,867	-	-	-	-	-	-	19,001,241
Investments	-	-	-	-	-	-	6,850,000	5,998,400	13,352,230
All Other Revenue	-	-	1,210,560	-	-	-	893,140	667,200	15,462,748
Operating/Internal Transfers	-	-	-	2,330,678	1,921,815	2,073,629	3,446,992	2,371,240	43,025,924
<b>FY 2024 Budget</b>	<b>1,477,000</b>	<b>1,479,867</b>	<b>1,210,560</b>	<b>2,330,678</b>	<b>1,921,815</b>	<b>2,073,629</b>	<b>11,190,132</b>	<b>9,036,840</b>	<b>145,869,362</b>
FY 2023 Budget	1,437,400	1,391,510	1,189,000	2,030,263	1,861,518	1,830,350	7,284,297	5,564,934	110,476,457

TOTAL REVENUE BY FUND

Fund	Fund #	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	% of Prior Year Budget
General	100	56,459,302	62,912,007	50,959,071	58,026,598	13.87%
Parking Lot	120	165,616	203,725	204,822	215,200	5.07%
Lake Cook Rd TIF Fund	125	30,841	19,117,013	40,000	549,000	1272.5%
Motor Fuel Tax	130	2,587,873	2,606,615	1,600,000	1,814,900	13.43%
Local Motor Fuel Tax	135	486,775	662,834	485,000	682,700	40.76%
Debt Service	140	3,767,522	3,833,791	4,751,673	4,410,481	-7.18%
Capital Projects - Facilities	150	138,190	21,959,495	7,688,051	14,976,224	94.80%
Capital Projects - Vehicles & Equipment	155	1,705,147	776,703	3,678,500	2,828,134	-23.12%
Capital Projects - Streets	160	7,038,834	6,252,288	2,746,000	15,036,000	447.56%
Water & Sewer	170	20,989,266	24,587,529	15,734,068	16,609,604	5.56%
Buffalo Grove Golf Course	180	1,494,674	1,349,622	1,437,400	1,477,000	2.75%
Arboretum Golf Course	190	1,478,325	1,368,782	1,391,510	1,479,867	6.35%
Refuse Service	200	1,122,716	1,072,016	1,189,000	1,210,560	1.81%
Information Technology	211	1,572,785	1,824,040	2,030,263	2,330,678	14.80%
Central Garage	212	1,645,138	1,822,505	1,861,518	1,921,815	3.24%
Building Maintenance	213	1,725,825	1,826,519	1,830,350	2,073,629	13.29%
Police Pension	220	19,209,564	(8,816,454)	7,284,297	11,190,132	53.62%
Fire Pension	230	13,519,142	(9,653,610)	5,564,934	9,036,840	62.39%
<b>Total</b>		<b>135,137,536</b>	<b>133,705,420</b>	<b>110,476,457</b>	<b>145,869,362</b>	<b>32.04%</b>

REVENUES BY SOURCE SUMMARIZED – FUND TYPE

Summary by Funds	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Total
Property Tax	16,780,272	549,000	-	335,269	-	-	-	17,664,541
Other Taxes	30,178,961	2,497,600	-	-	-	-	-	32,676,561
Intergovernmental Revenue-Local	376,050	-	-	-	-	-	-	376,050
Licensing	336,422	-	-	-	-	-	-	336,422
Permits	1,337,800	-	-	-	116,000	-	-	1,453,800
Fines and Fees	2,476,645	43,200	-	-	-	-	-	2,519,845
Charges for Service	3,000	-	-	-	18,998,241	-	-	19,001,241
Investments	440,000	-	-	-	63,830	-	12,848,400	13,352,230
All Other Revenue	5,267,448	-	7,036,000	-	1,598,960	-	1,560,340	15,462,748
Operating/Internal Transfers	830,000	172,000	25,804,358	4,075,212	-	6,326,122	5,818,162	43,025,924
<b>FY 2024 Budget</b>	<b>58,026,598</b>	<b>3,261,800</b>	<b>32,840,358</b>	<b>4,410,481</b>	<b>20,777,031</b>	<b>6,326,122</b>	<b>20,226,972</b>	<b>145,869,362</b>
FY 2023 Budget	50,959,071	2,329,822	14,112,551	4,751,673	19,751,978	5,722,131	12,849,231	110,476,457

## EXPENDITURES BY CATEGORY

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

Depreciation is not budgeted for but is accounted for in the FY 2022 Actual totals. The Annual Comprehensive Financial Report (ACFR) reports depreciation in the Enterprise Funds and reclassifies capital expenses as additions to assets on the balance sheet.

As a service provider, historically nearly half of the Village's total operating budget is committed to wages and benefits. The percentage is lower than prior years because the budget includes \$42.3 million for capital outlay. Included within those categories are salaries, health insurance, training/education, and pension contributions. Thus, a great deal of effort is expended in managing collective bargaining activities, wage and compensation programs, and employee benefits. The following table depicts total expenses by category for all funds for the years 2022, 2023 (estimated) and 2024 (proposed).

Account Category	FY 2022 Actual	FY 2023 Est. Actuals	FY 2024 Budget
Wages	24,897,398	26,012,372	27,867,418
Benefits	22,171,637	22,355,972	24,545,224
Operating Expenses	10,851,110	11,568,440	11,768,446
Contractual Services	1,944,300	1,738,179	2,142,712
Other Services	169,676	132,000	149,500
Repairs and Maintenance	2,235,813	2,718,586	2,936,783
Commodities	5,388,571	6,498,895	4,861,750
Other Expenses	20,086,483	1,979,694	2,370,126
Capital Outlay	20,400,178	15,092,370	42,227,978
Reserve Transfers	(948)	-	1,911,131
Debt Service	4,069,497	5,434,748	5,138,795
Transfers	19,687,490	11,126,282	30,881,570
Internal Services	5,463,544	5,754,272	6,326,122
Depreciation	1,714,987	-	-
<b>Grand Total All Fund Expense</b>	<b>139,079,737</b>	<b>110,411,810</b>	<b>163,177,555</b>

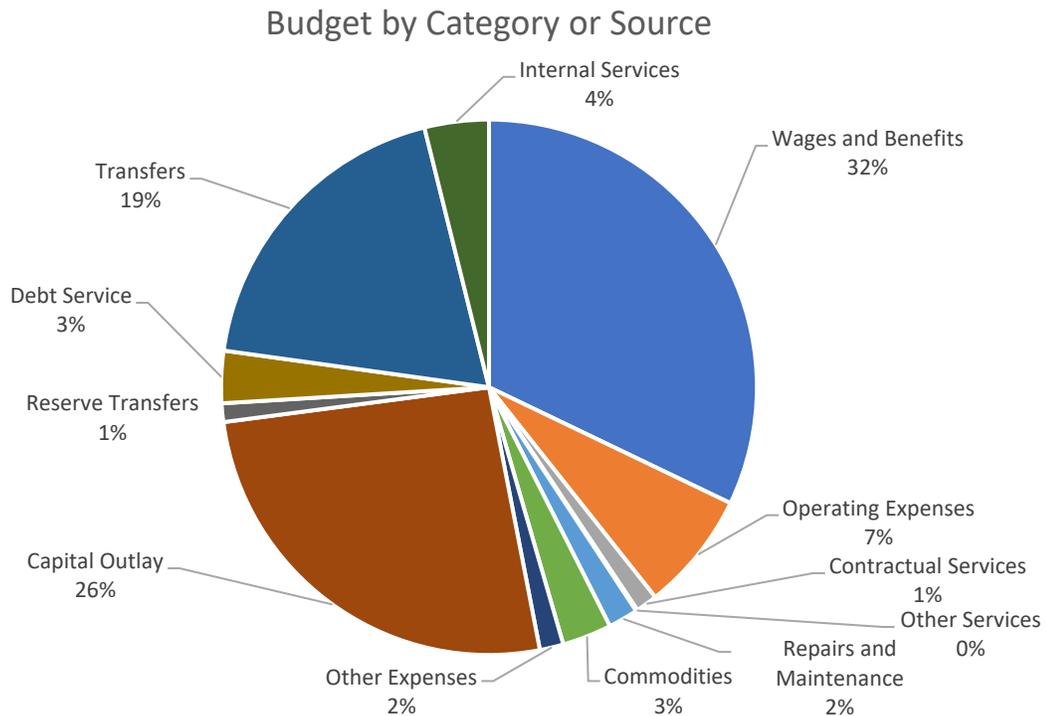
The Village further analyzes and presents budgeted revenues and expenses by fund, including the general (main operating), enterprise, fiduciary, internal service, and capital funds.

## SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS

The following chart provides a summary of expenditures by source. Across all funds, 32.2 percent of all expenditures are allocated to personnel services and benefits. Capital projects represent the next largest category totaling \$42.3 million or 26.0 percent of the total budget. In addition to infrastructure projects, \$14 million is planned for continued building improvements to retrofit an existing building to serve as the Village's new public works facility. Fund transfers primarily for infrastructure projects represent the next largest category of the total Village budget at 19.0 percent.

Within Operating Transfers there is a transfer to the General Fund of \$830,000 paid by the Water and Sewer Fund to reimburse for utility billing and account support as well as administrative assistance. A transfer of \$19.6 million from the General Fund to the village's three capital projects funds will support non-enterprise capital spending for vehicles and equipment, facilities, and infrastructure improvements. The Internal Service Funds will charge back \$6.3 million to cover the costs associated with providing technology, building maintenance and central garage functions.

The debt service obligations for principal and interest owed on General Obligation Bonds series 2012, 2016, 2019, 2020 and 2022 total \$4,407,481 in 2024. Infrastructure projects account for 90 percent of the outstanding general obligation debt. Additional payments of \$680,100 are planned in the Water and Sewer Fund for financing of the replacement of all Village water meters.



SUMMARY OF EXPENDITURES BY USE - ALL FUNDS

Description	Wages & Benefits	Operating Expenses	Contractual Services	Other Services	Repairs & Maintenance	Commodities	Other Expenses
General Fund	37,098,359	5,138,892	1,847,639	149,500	709,773	380,850	545,245
Parking Lot	-	162,499	-	-	2,500	-	-
Lake Cook Rd TIF Fund	-	-	-	-	-	-	-
Motor Fuel Tax	-	-	-	-	-	-	-
Local Motor Fuel Tax	-	-	-	-	-	-	-
<b>Total Special Revenue Funds</b>	-	<b>162,499</b>	-	-	<b>2,500</b>	-	-
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects - Facilities	-	-	-	-	-	-	-
Capital Projects - Vehicles & Equipment	-	-	-	-	-	-	-
Capital Projects - Streets	-	-	-	-	-	-	-
<b>Total Capital Projects Funds</b>	-	-	-	-	-	-	-
Water & Sewer	1,651,275	2,181,401	165,595	-	717,050	4,149,100	89,661
Buffalo Grove Golf Course	429,056	618,349	21,007	-	30,400	-	-
Arboretum Golf Course	275,301	999,291	550	-	16,500	-	-
Refuse Service	-	-	-	-	-	-	1,067,320
<b>Total Enterprise Funds</b>	<b>2,355,632</b>	<b>3,799,041</b>	<b>187,152</b>	-	<b>763,950</b>	<b>4,149,100</b>	<b>1,156,981</b>
Information Technology	-	2,280,928	37,000	-	12,500	-	250
Central Garage	780,714	25,970	38,668	-	1,026,500	14,000	-
Building Maintenance	784,937	361,116	32,253	-	421,560	317,800	120,000
<b>Total Internal Service</b>	<b>1,565,651</b>	<b>2,668,014</b>	<b>107,921</b>	-	<b>1,460,560</b>	<b>331,800</b>	<b>120,250</b>
Police Pension	6,346,000	-	-	-	-	-	410,000
Fire Pension	5,047,000	-	-	-	-	-	97,650
<b>Total Fiduciary Funds</b>	<b>11,393,000</b>	-	-	-	-	-	<b>507,650</b>
<b>All Funds</b>	<b>52,412,642</b>	<b>11,768,446</b>	<b>2,142,712</b>	<b>149,500</b>	<b>2,936,783</b>	<b>4,861,750</b>	<b>2,370,126</b>

SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS CONTINUED

Description	Capital Outlay	Reserve Transfers	Debt Service	Transfers	Internal Service	Depreciation	Grand Total
General Fund	204,600	1,911,131	-	24,592,806	5,028,977	-	77,647,772
Parking Lot	-	-	-	-	50,013	-	215,012
Lake Cook Rd TIF Fund	-	-	-	-	-	-	0
Motor Fuel Tax	-	-	-	2,461,552	-	-	2,461,552
Local Motor Fuel Tax	-	-	-	960,000	-	-	960,000
<b>Total Special Revenue Funds</b>	-	-	-	<b>3,421,552</b>	<b>50,013</b>	-	<b>3,636,564</b>
Debt Service Fund	-	-	4,410,481	-	-	-	4,410,481
Capital Projects - Facilities	16,505,244	-	-	-	-	-	16,505,244
Capital Projects - Vehicles & Equipment	2,828,134	-	-	-	-	-	2,828,134
Capital Projects - Streets	15,036,000	-	-	-	-	-	15,036,000
<b>Total Capital Projects Funds</b>	<b>34,369,378</b>	-	-	-	-	-	<b>34,369,378</b>
Water & Sewer	7,224,000	-	728,314	2,692,212	888,458	-	20,487,066
Buffalo Grove Golf Course	144,000	-	-	-	147,965	-	1,390,777
Arboretum Golf Course	336,000	-	-	-	138,783	-	1,766,425
Refuse Service	-	-	-	175,000	-	-	1,242,320
<b>Total Enterprise Funds</b>	<b>7,704,000</b>	-	<b>728,314</b>	<b>2,867,212</b>	<b>1,175,206</b>	-	<b>24,886,588</b>
Information Technology	-	-	-	-	-	-	2,330,678
Central Garage	-	-	-	-	35,963	-	1,921,815
Building Maintenance	-	-	-	-	35,963	-	2,073,629
<b>Total Internal Service</b>	-	-	-	-	<b>71,926</b>	-	<b>6,326,122</b>
Police Pension	-	-	-	-	-	-	6,756,000
Fire Pension	-	-	-	-	-	-	5,144,650
<b>Total Fiduciary Funds</b>	-	-	-	-	-	-	<b>11,900,650</b>
<b>All Funds</b>	<b>42,277,978</b>	<b>1,911,131</b>	<b>5,138,795</b>	<b>30,881,570</b>	<b>6,326,122</b>	-	<b>163,177,555</b>

## TOTAL EXPENDITURES BY FUND AND BY CATEGORY

The chart below provides expenditure summary for all eighteen Village funds and further divides those fund totals into expenditures by category. The total budget for all Village expenditures in 2024 is \$163,177,555. That total is 29.3 percent more than 2023. Approximately forty-eight percent of all expenditures support the General Fund. The General Fund is the main operating fund of the Village and accounts for critical core services such as police, fire, public works and general administration.

	Fund	Fund #	FY 2021 Actual	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget	% of Prior Year Budget	
By Fund	General	100	48,717,832	53,381,434	60,549,697	77,647,772	28.24%	
	Parking Lot	120	192,588	202,970	204,822	215,012	4.98%	
	Lake Cook Rd TIF Fund	125	19,008	19,066,491	30,000	-	-100.00%	
	Motor Fuel Tax	130	1,783,030	2,246,388	1,950,000	2,461,552	26.23%	
	Local Motor Fuel Tax	135	481,950	441,950	416,492	960,000	130.50%	
	Debt Service	140	12,364,207	12,034,323	4,756,677	4,410,481	-7.28%	
	Capital Projects - Facilities	150	138,190	14,524,319	16,055,500	16,505,244	2.80%	
	Capital Projects - Vehicles & Equipment	155	1,705,147	776,703	3,678,500	2,828,134	-23.12%	
	Capital Projects-Streets	160	6,482,063	5,096,135	2,746,000	15,036,000	447.56%	
	Water & Sewer	170	12,887,569	12,972,033	15,628,928	20,487,066	31.08%	
	Buffalo Grove Golf Course	180	1,238,424	1,104,466	1,462,500	1,390,777	-4.90%	
	Arboretum Golf Course	190	1,528,124	973,723	1,527,262	1,766,425	15.66%	
	Refuse Service	200	1,108,620	1,172,956	1,220,512	1,242,320	1.79%	
	Information Technology	211	1,572,785	1,824,040	2,030,263	2,330,678	14.80%	
	Central Garage	212	1,645,138	1,822,505	1,861,518	1,921,815	3.24%	
	Building Maintenance	213	1,678,259	1,826,519	1,830,350	2,073,629	13.29%	
	Police Pension	220	5,433,425	5,104,781	5,650,156	6,756,000	19.57%	
	Firefighter Pension	230	4,252,101	4,508,001	4,565,571	5,144,650	12.68%	
	<b>Grand Total</b>		<b>103,228,459</b>	<b>139,079,737</b>	<b>126,164,748</b>	<b>163,177,555</b>	<b>29.34%</b>	
By Category	Wages & Benefits		44,617,363	47,069,035	49,091,786	52,412,642	6.76%	
	Operating Expenses		13,670,100	10,851,110	10,885,165	11,768,446	8.11%	
	Contractual Services		1,551,366	1,944,300	1,889,534	2,142,712	13.40%	
	Other Services		138,533	169,676	139,800	149,500	6.94%	
	Repairs & Maintenance		2,070,446	2,235,813	2,664,875	2,936,783	10.20%	
	Commodities		5,022,758	5,388,571	4,855,193	4,861,750	0.14%	
	Other Expenses		2,761,437	20,086,483	2,304,088	2,370,126	2.87%	
	Capital Outlay		8,885,105	20,400,178	25,553,900	42,277,978	65.76%	
	Reserve Transfers		8,423	(948)	604,124	1,911,131	203.27%	
	Debt Service		3,886,185	4,069,497	5,436,748	5,138,795	-5.48%	
	Transfers		17,476,948	19,687,490	17,017,404	30,881,570	81.47%	
	Internal Services		1,487,199	5,463,544	5,722,131	6,326,122	10.56%	
	Depreciation		1,652,596	1,714,987	-	-	0.00%	
		<b>Grand Total</b>		<b>103,228,459</b>	<b>139,079,737</b>	<b>126,164,748</b>	<b>163,177,555</b>	<b>29.34%</b>

## SUMMARY OF REVENUE AND EXPENDITURES BY CATEGORY

Account Category	FY 2022 Actual	FY 2023 Est. Actuals	FY 2024 Budget
Property Taxes	17,037,558	17,564,238	17,664,541
Other Taxes-State	22,099,643	19,616,400	20,574,141
Other Taxes-Local	14,524,351	12,000,000	12,102,420
Intergovernmental Revenue-Local	261,501	431,000	376,050
Licensing	337,437	336,422	336,422
Building Revenue & Fees	2,558,094	4,350,958	1,453,800
Fines & Fees	2,533,386	2,334,575	2,519,845
Sales of Water/Sewer Fees	15,186,452	15,381,973	16,044,374
Golf Course Fees	2,712,894	3,034,081	2,956,867
Investment Revenue	(25,245,502)	12,592,800	13,352,230
All Other Revenue	50,763,294	7,142,339	15,462,748
Operating/Internal Service Transfers	30,936,313	22,698,716	43,025,924
<b>Grand Total - All Fund Revenue</b>	<b>133,705,420</b>	<b>117,483,502</b>	<b>145,869,362</b>
2022 Bond Proceeds			1,529,020
Capital Reserves			17,104,358
<b>Total 2024 Revenues and Other Funding Sources</b>			<b>164,502,740</b>

Account Category	FY 2022 Actual	FY 2023 Est. Actuals	FY 2024 Budget
Wages	24,897,398	26,012,372	27,867,418
Benefits	22,171,637	22,355,972	24,545,224
Operating Expenses	10,851,110	11,568,440	11,768,446
Contractual Services	1,944,300	1,738,179	2,142,712
Other Services	169,676	132,000	149,500
Repairs and Maintenance	2,235,813	2,718,586	2,936,783
Commodities	5,388,571	6,498,895	4,861,750
Other Expenses	20,086,483	1,979,694	2,370,126
Capital Outlay	20,400,178	15,092,370	42,277,978
Reserve Transfers	(948)	-	1,911,131
Debt Service	4,069,497	5,434,748	5,138,795
Transfers	19,687,490	11,126,282	30,881,570
Internal Services	5,463,544	5,754,272	6,326,122
Depreciation	1,714,987	-	-
<b>Grand Total - All Fund Expense</b>	<b>139,079,737</b>	<b>110,411,810</b>	<b>163,177,555</b>

## PERSONNEL AND BENEFITS

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

For 2024, the Village proposes a staff complement of 217 full-time personnel and 37.5 part-time personnel (full-time equivalent).

	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Office of Village Manager	5.5	0	3.5	0	3.5	0
Communications	0	0	2	0	2	0
Administrative Services Department	3	.5	3	1	3	1
Community Development	10	0	12	0	12	0
Finance	7	.5	7	0	7	0
Fire Services	61	1	61	1.5	61	1.5
Golf Operations	2	21.5	2	21.5	2	21.5
Human Resources	2	0	2	0.5	2	0.5
Police Services	73	7	74	7	75	6.5
Public Works/Engineering	46.5	7	49.5	6.5	49.5	6.5
<b>Total</b>	<b>210</b>	<b>37.5</b>	<b>216</b>	<b>38</b>	<b>217</b>	<b>37.5</b>
Full & Part-Time Grand Total	247.5		254		254.5	

## REVENUE TRENDS AND PROJECTIONS

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

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

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

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

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

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

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

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

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

Elastic revenues, such as sales, food and beverage, and income taxes, have continued to increase year-over-year since 2020 and are likely to do so in 2023 due to the continued strength of the economy. The Federal Reserve paused interest rate increases in the second half of 2023 after seeing signs of inflation slowing. The FY 2024 revenue estimates are conservative reflecting concerns about continued slowing of the economy.

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

## PROPERTY TAX – 12.1% TOTAL BUDGET

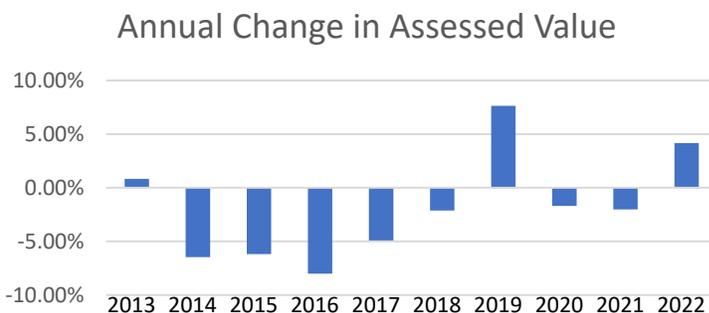
Property taxes are one of the most stable sources of revenue for the Village. The Village is not subject to PTELL (property tax extension law limit), which is designed to limit the increases in property tax extensions (total taxes billed) for non-home rule taxing districts. Although not subject to taxing limitations, the Village has sought to limit annual growth in the tax levy to increases needed for inflationary cost growth of public safety operations and debt and pension obligations. Debt obligations represent the annual principal and interest payments of all outstanding bonds. Annually the Village abates approximately 90 percent of property tax supported debt service with other revenue sources. Pension obligations are calculated by independent actuaries for the three Village pension systems. Funding requirements are set by the 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 2023 and payable in 2024. Approximately 44 percent of the levy is committed to employee pensions. Less than two percent of the levy is for debt service payments. The remainder of the levy helps to support public safety (police and fire) operations. In order to fund all three levy components (pensions/special purpose, debt and corporate) a tax rate of approximately \$0.9267/\$100 EAV will be extended. This is a 5.1 percent decrease from the prior year.



The Village of Buffalo Grove levies property taxes within two counties, Cook and Lake, and the Illinois Department of Revenue is tasked with the responsibility of assigning a tax burden to each county. For the 2022 property tax levy, seventy-four percent of all assessed valuation is located in Lake County and twenty-six percent is located in Cook County.



The most recent assessed valuation indicates an annual increase of 4.16 percent in 2022. An increase in the tax base is a combination of new properties, expanded or improved properties, and the reassessment values calculated by the respective county's assessor's office. The Village does not have a role in

determining property values. Total taxable property in the Village is \$1,821,530,290.

The previous chart shows annual changes in assessed values over the last ten years. The decline in values from 2010 through 2012 was a result of the Great Recession and housing market crash. Assessed values increased four consecutive years before declining in 2020 and again in 2021. Assessed values increased in 2022 and are expected to do so again in 2023.

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

## STATE SHARED REVENUES

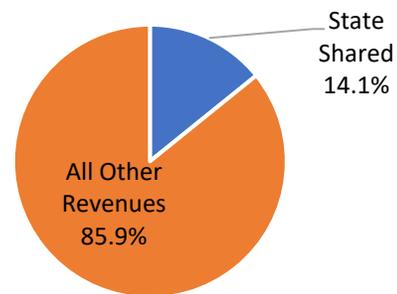
---

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

As the Village does not directly control the collection, rate, or distribution of these shared revenues, there is a risk that the State of Illinois may reduce the distribution formula to help balance the state budget.

These shared revenues include income tax, use tax, base sales tax, and motor fuel tax. The chart to the right shows the distribution of state shared revenues as a percentage of total revenues.

### State Shared Revenues



#### **Income Tax – 4.5% 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 6.16 percent of individual and 6.85 percent of corporate net collections of income tax. This revenue is anticipated to be \$6.53 million in FY 2024. This is an increase of 13.2 percent from the 2023 adopted budget and 12.5 percent from the 2023 estimate. The estimate is based, in part, on the Illinois Municipal League (IML) forecast of \$168/per capita. Due to the volatility of the revenue source, the Village budget is less than the IML forecast.

#### **Use Tax – 1.2% Total Budget**

The Use Tax is a form of sales tax designed to distribute the tax burden fairly among consumers and ensures 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 2024 Use Tax is \$1.73 million (\$40 per capita). This is anticipated to be an increase of 4.1 percent to the FY 2023 adopted budget and 8 percent more than the FY 2023 projection. Starting on January 1, 2021, on-line retailers were responsible for collecting and remitting state and local sales taxes. This change has led to a decline in Use Tax offset by increases in Base Sales and Home Rule Sales taxes.

### Base Sales Tax – 6.3% 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 2024, the budget is \$9.23 million or a 11.6 percent increase from the FY 2023 adopted budget and 1.5 percent increase from the FY 2023 projection.

### Motor Fuel Tax – 1.2% Total Budget

For FY 2024, the Village anticipates \$1.7 million in Motor Fuel Tax proceeds, including the regular and Transportation Renewal Fund allotments, as estimated by the Illinois Municipal League. The Village receives 1.25 percent of taxes assessed on gasoline and diesel and is then distributed on a per capita basis. In June 2020 state legislators passed an additional 0.19 cent tax on motor fuel and 0.24 per gallon on diesel which is earmarked for the Transportation Renewal Fund (TRF). Municipalities will get 49.1% of the TRF on a per capita basis. The Illinois Municipal League estimated the gasoline and diesel proceeds and TRF combined will provide the Village \$43.94 per capita.

## RESIDENTIAL IMPACTS OF TAXES AND FEES BY COMMUNITY

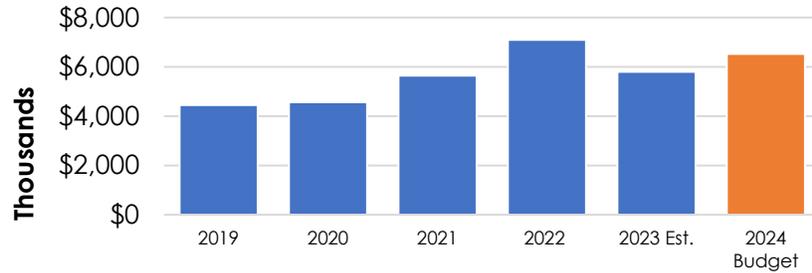
	Vehicle Sticker	Refuse and Recycling	Yard Waste	Water Sewer	Stormwater Fee	Home Rule Sales Tax	Food and Beverage	Local Motor Fuel Tax	Amuse Tax	Electric Utility	Gas	Telecom	Prop Tax	Total
Palatine	0	286	0	898	76	60	30	0	0	75	0	72	948	2,445
Buffalo Grove	0	284	0	1,100	60	60	30	13	0	75	85	72	984	2,763
Park Ridge	0	0	0	1,610	132	60	30	26	0	68	34	72	867	2,899
Wheeling	0	289	0	1,474	45	60	30	0	96	75	85	72	1,288	3,514
Elk Grove Village	0	253	144	1,728	60	60	30	0	0	75	85	72	1,013	3,520
Arlington Heights	60	217	159	1,454	75	60	37	0	0	75	85	72	1,309	3,603
Mount Prospect	0	319	0	2,067	0	60	30	26	0	43	24	72	1,316	3,957
Schaumburg	0	0	0	1,777	0	60	60	19	120	0	0	72	2,275	4,383
Hoffman Estates	0	384	146	1,939	36	60	60	162	144	69	85	72	1,258	4,415
Rolling Meadows	0	359	0	2,338	57	60	60	26	0	75	85	72	1,705	4,837
Des Plaines	0	220	0	1,572	109	60	30	45	0	70	42	72	3,128	5,348
Assumptions	2 cars	12/ year	4 bags/ month	144,000 gal/ year	Estimate	6,000/ year	3,000 /yr	650 gal /year	2400/ year	12,300 kWh/yr	1,700 therms /yr	1,200/yr	77,300 EAV	

## HISTORY OF STATE SHARED REVENUES

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

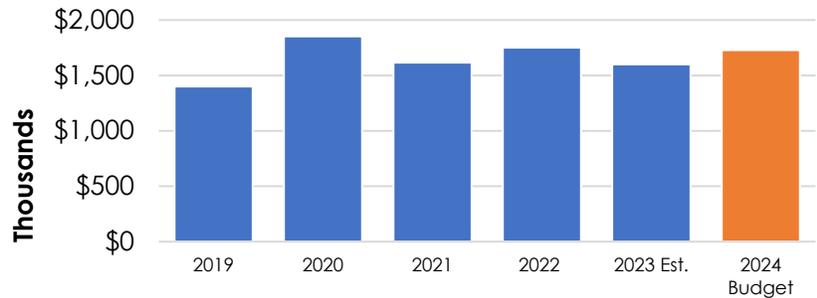
### Income Tax

Income tax has averaged a 9.2 percent annual increase over the last five years. Actual revenue has grown in each of the last four years except for the 2023 estimate.



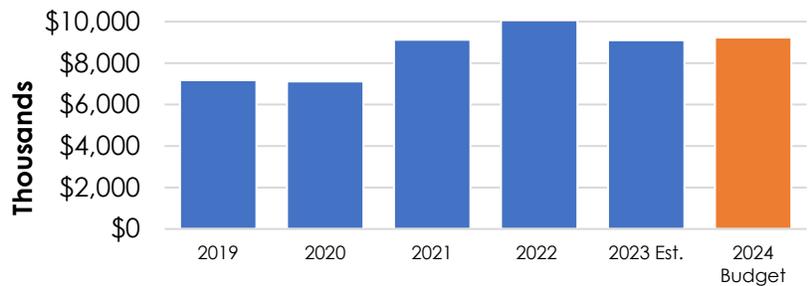
### Use Tax

Use tax has averaged annual growth of 5.5% percent. Revenue peaked in 2020 due to a COVID-19 related increase in remote retailer sales. The source has stabilized due to a change in state law.



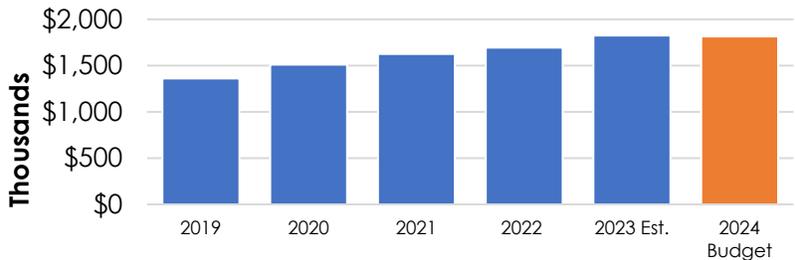
### Base Sales Tax

Base sales tax has averaged annual growth of 6.0 percent. Sales tax receipts benefit from the strong economy and price inflation.



### Motor Fuel Tax

Revenue increased in FY 2020 due to the state establishment of the Transportation Renewal Fund (TRF). Despite the increase in fuel prices revenue has continued to grow over the last five years.



## 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 – 4.7% 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. In 1992, the Village assessed a one-half cent (\$0.05) local option sales tax against all retail sales except food and drug items and personal property titled with the State of Illinois. The performance of this revenue tends to follow performance state sales tax, except for those excluded retail classes. The Village Board voted in 2004, effective for January 1, 2005, to increase the home rule sales tax to one percent (1%). For 2024, the budget is \$6.79 million or 12.2 percent increase from the FY 2023 adopted budget.

### **Prepared Food & Beverage Tax – 0.6% Total Budget**

The Village receives one cent (\$0.01) for each dollar of prepared food and beverage sales. This tax is levied on the purchase of prepared food for immediate consumption and the sale of liquor either for consumption on premises or packaged. Similar to sales tax, new businesses and inflationary growth are the central drivers of revenue increases for the next year. There are a combined 115 food establishments and liquor stores that generate this tax. The estimated revenue for 2024 is \$0.90 million, which is 16.9 percent above the FY 2023 adopted budget. After declining to \$0.65 million due to COVID related restrictions in 2020, the revenue source performed above pre-pandemic levels in 2022 and 2023.

### **Utility Use Taxes – 2.3% Total Budget**

The Village of Buffalo Grove levies three utility taxes for electricity, natural gas, and telecommunications. Use taxes for electricity and natural gas were first imposed in FY 2010. The amount levied for electricity is the maximum amount allowed by state statute and is based on a sliding scale that nets approximately \$0.05 per kilowatt hour. Revenue for electricity use tax is budgeted at \$1.6 million for 2024.

Utility taxes for natural gas are levied at a rate of \$0.05 per therm. The budget for FY 2024 is \$1.1 million. Both electricity and natural gas use taxes are based on the number of units used, so price fluctuations do not affect the tax base.

Telecom tax is levied at six percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service. The taxable base for major providers has continued to decline with fewer land lines, mobile providers no longer charging for roaming and long distance, and the increased popularity of prepaid services. The budget for FY 2024 is \$0.65 million.

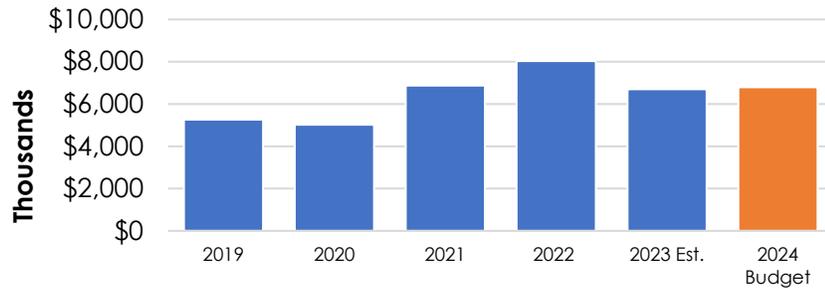
### **Real Estate Transfer Tax – 0.7% Total Budget**

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). While real estate values remain strong, the volume of sales has declined in 2023. As a result, projected revenue in 2023 is \$0.99 million. The budget for 2024 is \$0.99 million or a 9.1 percent decrease from the 2023 adopted budget.

## HISTORY OF LOCALLY IMPOSED REVENUES

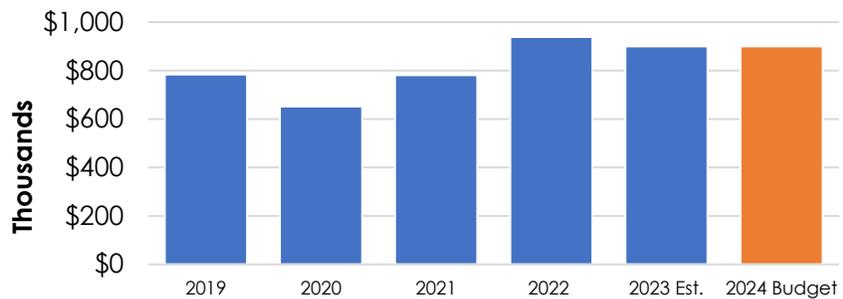
### Home Rule Sales Tax

Home rule sales tax has averaged annual growth of 6.8 percent. Tax receipts benefit from strong economic recovery and price inflation.



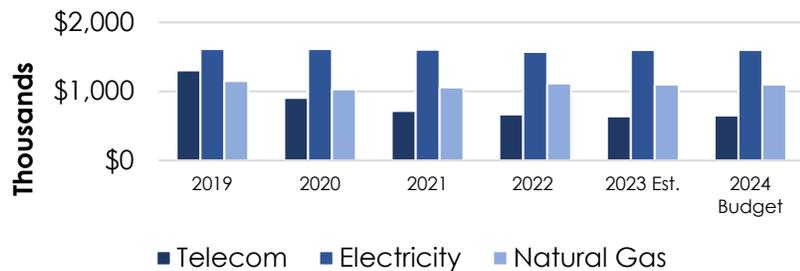
### Prepared Food and Beverage Tax

Prepared food and beverage has averaged 4 percent annual increases over the last five years. Receipts have increased each year since 2020.



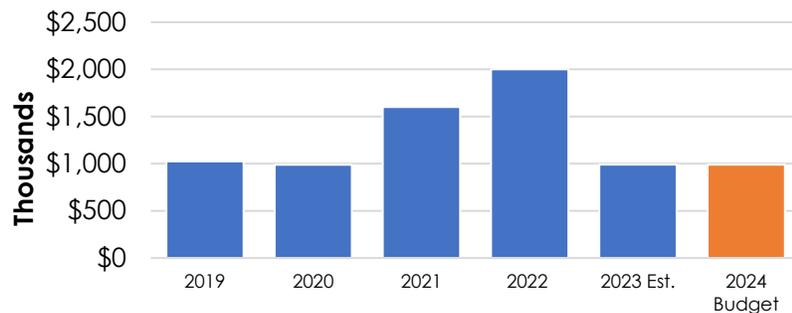
### Utility Use Taxes

Collectively utility use taxes have averaged a 13.6 percent annual decline over the 5-year window shown. Telecom receipts have decreased 63 percent since 2019.



### Real Estate Transfer Tax

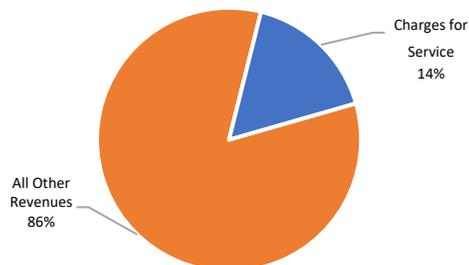
The real estate transfer tax is one of the most economically sensitive revenue sources for the Village. The FY 2024 budget anticipates stabilization in the real estate market.



## CHARGES FOR SERVICE

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

Charges for Service



### Building Revenue & Fees – 1.0 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 from improvements to existing structures. Total building revenues and fees for 2024 are estimated to be \$1.34 million, an increase of 3.7 percent from the FY 2023 adopted budget.

### Water and Sewer Fees – 11.0% Total Budget

Total fees collected for the sale of water combined with revenue collected on behalf of Lake County Public Works for 2024 is budgeted at \$16.0 million. The amount collected on behalf of Lake County Public Works is 22 percent of Water Fund revenues. The budgeted assumption for annual water consumption is 1.15 billion gallons. The proposed Village combined water and sewer rate is \$8.25/1,000 gallons for a four percent increase. A fixed facility fee of \$17.39 per month for single family residences and increasing based on meter size was established in 2020. The justification for the water rate is based on a Water Fund sustainability study entitled the Twenty-Year Water Fund Pro-Forma Analysis. The study can be found Appendix D.

### Storm Water Management Fees – 1.0% Total Budget

This revenue source was added in FY 2016. The system user fees are charged to all properties in for the proportionate cost of maintaining the storm water conveyance operating costs and infrastructure. The fee is charged as a flat rate for all residential properties based upon the average lot size. Commercial/industrial users pay a fee on actual surface area. The budget for FY 2024 is \$1.14 million, the same as the prior year.

### Golf Course Fees – 2.0% Total Budget

The Village owns and operates two municipal golf courses. Total revenue combined for both courses is anticipated to be \$2.96 million in FY 2024. Golfing experienced a resurgence nationally in 2020 due to COVID-19. Both golf courses continued to experience strong revenue since that time. A 4.5 percent increase in operating revenue is budgeted for FY 2024 for both the Buffalo Grove Golf Club and Arboretum.

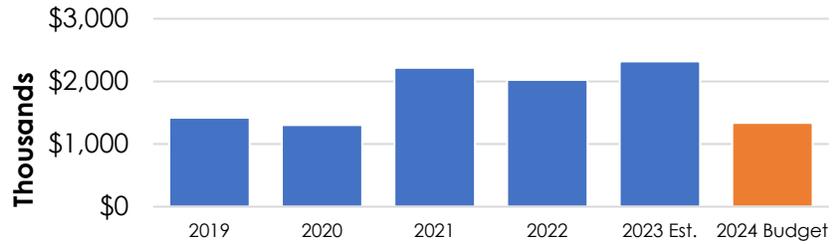
### Refuse Fees – 1.1% of Total Budget

Refuse fees are charges that are collected by the Village and are then payable to the Solid Waste Agency of Northern Cook County (SWANCC) as a tipping fee. The Village is charged \$53.35/ton of refuse. The average annual refuse collection is 17 million tons.

## HISTORY OF CHARGES FOR SERVICE

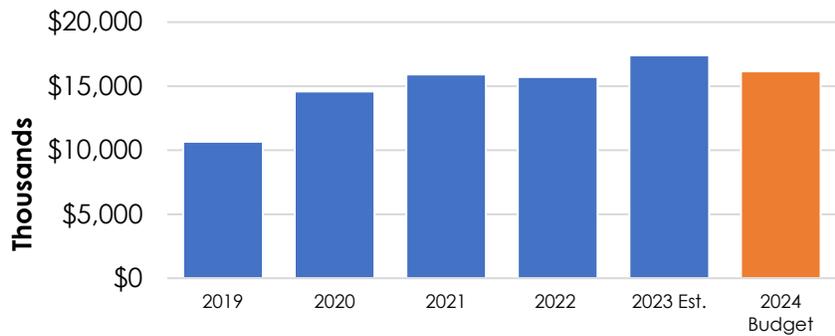
### **Building Revenue and Fees**

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



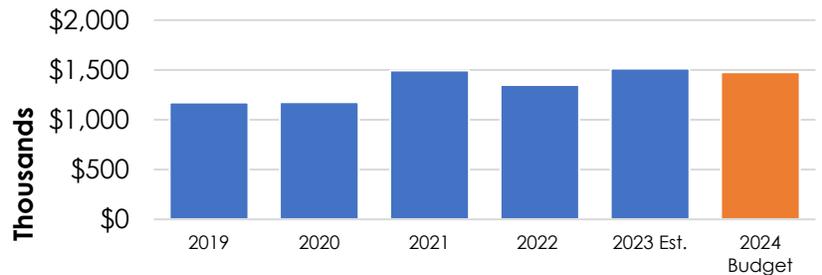
### **Water and Sewer Fees**

Water and sewer fees have averaged an annual increase of 10.9 percent. The growth is attributed to a combination of factors including a new fixed facility fee, rate increases and new development.



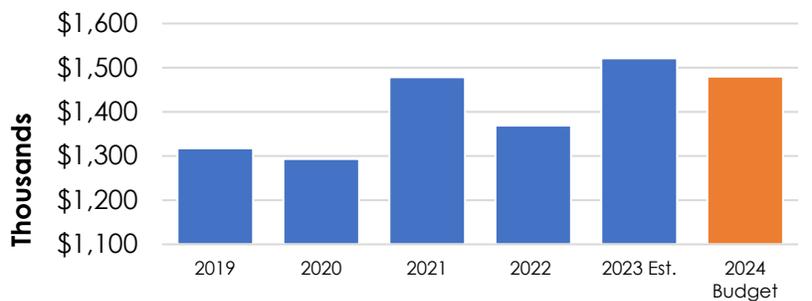
### **Buffalo Grove Golf Course**

Buffalo Grove Golf saw a 9 percent revenue decrease in 2022. However, 2021 revenues were historically high. The FY 2024 Budget amount is 3.0 percent higher than the prior year.



### **Arboretum Golf Course**

The Arboretum Golf Club saw a 7 percent revenue decrease in 2022. However, 2021 revenues were historically high. The FY 2023 Budget amount is 6 percent higher than the prior year.



## OTHER MAJOR REVENUE SOURCES

---

### **Public Safety Fines and Fees – 1.7% Total Budget**

This revenue accounts for all fines levied by the police department and fees for ambulance transport and life support functions by the fire department. Ambulance fees are expected to increase 8.0 percent due to continued participation in the Ground Emergency Medical Transport supplemental payment program, which will increase fees for Medicaid transports. The Village operates an administrative adjudication program whereby local ordinance violations can be heard at Village Hall. The benefit is that violators do not have to travel to either of the county courts and the Village, in turn, does not have to pay a large percentage of the fine revenue to the counties to dispense of the violations. Revenues for 2024 are estimated to be \$2.5 million, an increase of 34.7 percent from the FY 2023 adopted budget.

### **Investment Revenues- 9.2% Total Budget**

The Village's investments are guided by three policies that address permitted investments in the portfolios of the Police Pension Fund, Firefighter Pension Funds, and all other funds. Total investment revenue is expected to be \$13.4 million. All funds other than pension funds have durations less than three years with an average expected yield of 2.4 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 – 29.5% Total Budget**

A total of \$43.05 million will be transferred between funds to support capital improvements, provide for property tax abatement, and reimburse Internal Service Funds for services provided to support operations.

### **Other Revenue Sources**

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

## EXPENDITURE TRENDS AND PROJECTIONS

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

Each Department Director is responsible for identifying cost trends within operations. Any changes in service level will have a corresponding budget impact. In general, when prices cannot be accurately determined or specific quantities identified, an incremental analysis is performed comparing the estimated actual expense for 2023 along with expenditure trend information. Economic indicators such as the CPI and PPI are built-in cost escalators for many expenditure items.

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

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

The following are the major account categories across all programs.

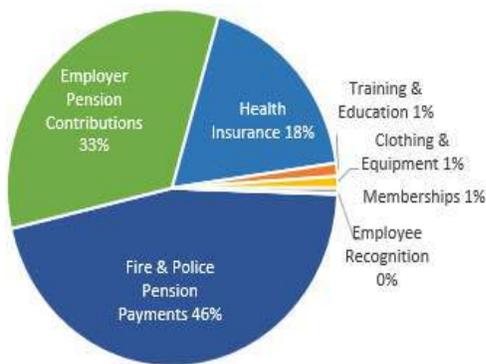
# PERSONNEL COSTS

## WAGES – 17.1% TOTAL BUDGET

The primary mission of the Village of Buffalo Grove is to provide high quality services to residents and those employed within its boundaries. To accomplish that purpose in 2024, 17.1 percent of all Village expenditures are allocated to salaries and wages, an increase of 4.51 percent from 2023. Total wages for FY 2024 are \$27.9 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 organized labor groups subject to a collective bargaining agreement – International Association of Firefighters (IAFF) Local #3177 – representing 51 firefighters and the Metropolitan Alliance of Police (MAP) – representing 46 police officers. The current firefighter contract expires on April 30, 2024. It is anticipated that represented firefighters will receive a 3.0 percent increase on May 1, 2024 based on comparable data. It is anticipated that represented police personnel will receive a 3.0 percent increase on January 1, 2024 based on comparable data. The 2024 general wage increase is 3.0 percent for non-represented employees.

## BENEFITS – 15.0% TOTAL BUDGET



The total budget for benefits is \$24.5 million. This account category includes group health and life insurance costs, annuity payments for pensions in the Police and Firefighter Pension Funds, and training.

The Village is a member of the Intergovernmental Personnel Benefits Cooperative. The IPBC is a pooled benefit cooperative with approximately one hundred and thirty member communities. For 2024, the total amount budgeted for health insurance is \$4.4 million, up \$0.18 million from the 2023 adopted budget.

The Village has been proactive in trying to contain medical costs. Those efforts will continue in 2024 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-nine percent of benefit costs are related to pension costs. \$8.1 million is the Village's employer obligation for current and future annuitants and \$11.1 million will be distributed to retired pensioners.

## OPERATING COSTS

### OPERATING EXPENSES – 7.2% TOTAL BUDGET

Total budgeted expenditures for Operating Expenses are \$11.8 million. This is the largest expenditure category from the perspective of the types of costs that comprise the total. The primary drivers of costs within this category are:

Contract	Amount
<b>Maintenance Contracts</b>	\$4,288,775
<b>Sales Tax Incentives</b>	\$3,100,000
<b>Northwest Water Commission</b>	\$2,085,016
<b>Northwest Central Dispatch</b>	\$331,676
<b>Telephone – Land and Cellular</b>	\$295,000
<b>Supplies &amp; Inventory</b>	\$277,755
<b>Department Equipment</b>	\$167,690
<b>Golf Cart Lease</b>	\$162,426
<b>Metra Lease Payment</b>	\$144,529
<b>Computer Services</b>	\$141,798
<b>Credit Card Fees</b>	\$110,185

The costs noted above represent approximately ninety-four percent of the expenditure category. Maintenance contracts for a variety of services across departments represent more than 36% of operating expenses. Major contracts include golf course maintenance (\$1,204,514), information technology services and software (\$1,825,230), and several forestry services contracts (\$575,000). The fee (\$331,676) 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 \$144,529.

### COMMODITIES – 3.0% TOTAL BUDGET

A total of \$4.9 million will be spent on commodities. Commodities include energy costs, pass through fees paid to Lake County Public Works for sanitary sewer service, chemicals for snow and ice, fertilization, and energy costs. The following is a distribution of major expenditures:

Commodity	Cost
<b>Lake County Sanitary Sewer Fees</b>	\$3,732,300
<b>Electricity/Gas</b>	\$561,100
<b>Snow and Ice Control</b>	\$272,250
<b>Lake County Tap-On Fees</b>	\$100,000
<b>Small Equipment Tools &amp; Hardware</b>	\$92,100
<b>Water Sample Analysis and Meter Purchases</b>	\$60,000
<b>Traffic &amp; Street Signs</b>	\$35,500
<b>Total</b>	<b>\$4,853,250</b>

# CAPITAL EXPENDITURES

## CAPITAL OUTLAY – 26.0% TOTAL BUDGET

---

A total of \$44.3 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 2024-2028 Capital Improvement Plan as shown in *Section 6: Capital Improvement Budget Summary*. Each year, all proposed capital projects are assessed in terms of reliability, performance, and forecast maintenance experience. The final plan is then based on the operational importance of the request versus the Village's ability to pay for the improvement.

Several significant capital projects are programmed for 2024. Facility improvements total \$16.5 million and include improvements to the new Public Works facility purchased in 2022. The water and sewer systems have \$7.2 million allocated for capital repairs and improvements, while golf course and drainage improvements total \$0.5 million and \$0.2 million respectively. Street improvements total \$15.0 million. A total of \$2.7 million is allocated to address vehicle and equipment acquisition and technology improvements.

All capital spending will be on a pay-as-you-go basis. All vehicles and technology, as well as a portion of both the street and facility improvements will be funded from Capital Reserves. This balance will drop to \$9.1 million at the end of 2023. There is no issuance of debt programmed into the FY 2024 Budget.

---

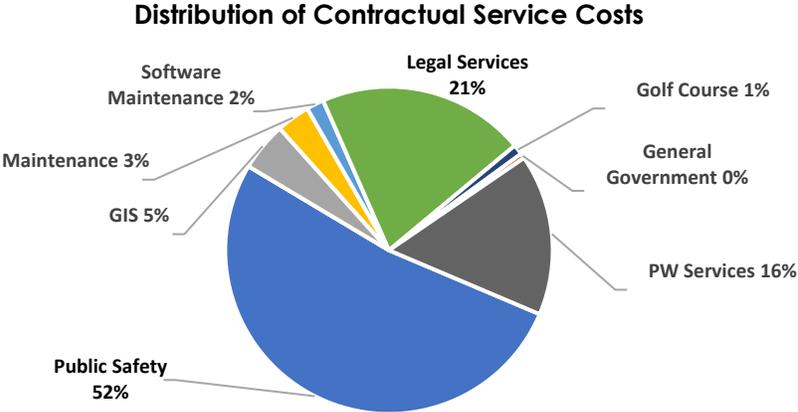
## RESERVE TRANSFERS – 1.2% TOTAL BUDGET

The Village maintains four capital reserve funds. By allocating funds to the reserves each year, the Village consistently provides funding for future capital purchases. The first fund is the reserve for capital replacement. This reserve was established to fund all vehicles and specialized equipment. As the asset nears the end of its service life, the funds are in place for a replacement purchase. The second reserve is a reserve for technology. This reserve commits funds for future technology investments. The third reserve is for buildings and facilities. Budgeted dollars will be allocated to future building repairs including roofs and mechanical systems. As the Village facilities continue to age, maintenance costs will continue to rise. The fourth reserve as noted above is for infrastructure. Those reserves will be allocated to maintaining the storm water system. In total \$1.91 million will be committed in 2024 for these reserves. This is an increase of \$1.2 million over the previous year, with an additional \$0.6 million being committed to both vehicles and equipment and facilities.

# CONTRACTUAL AND INTERNAL SERVICES

## CONTRACTUAL SERVICES – 1.3% TOTAL BUDGET

\$2.1 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 – 3.9% TOTAL BUDGET

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

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

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

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

The Information Technology Fund's budget is \$2.33 million, Central Garage is budgeted at \$1.92 million, and Building Maintenance is budgeted at \$2.07 million. The Internal Service Funds are not intended to carry a fund balance at the end of a fiscal year. As they are intended to break even, this may result in additional expenditures incurred by each department to fund the additional costs, if a fund or funds come in over budget. Concurrently, if the internal service funds come in below the budgeted amount(s), a refund will be distributed back to the departments, which will show the expenditure below budget for the year.

# DEBT SERVICE EXPENDITURES

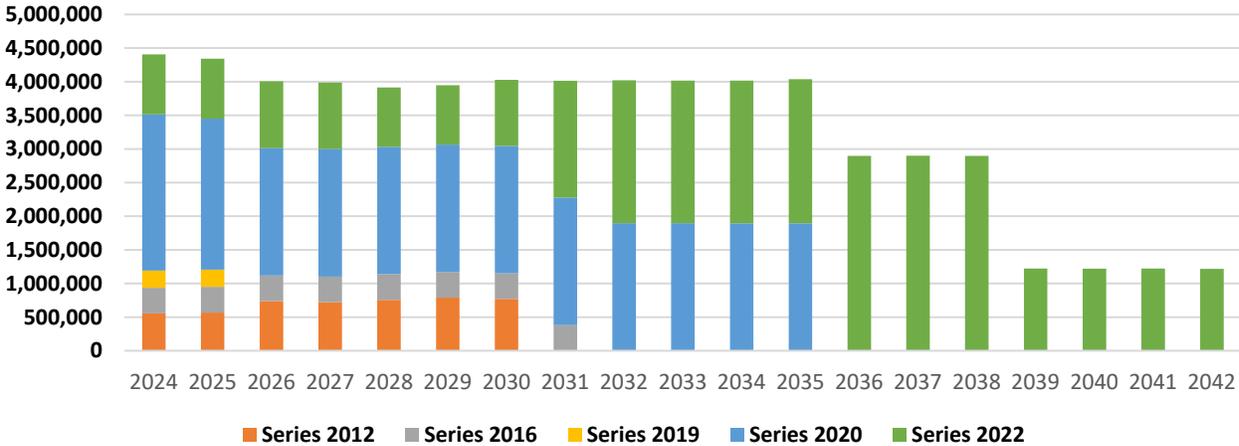
The Village currently has five bond issues outstanding as of January 1, 2024, which are all General Obligation Bonds (Series 2012, Series 2016, Series 2019, Series 2020 and Series 2022). Bond descriptions and amortization schedules are listed within the *Debt Profile* of this section. The vast majority of funding for debt service payments is non-property tax sources. Five funds will be abating a portion of the 2024 principal and interest due. The General Fund will transfer \$703,000, the Water and Sewer Fund \$1,862,212, the State Motor Fuel Tax Fund \$875,000, the Local Motor Fuel Tax Fund \$460,000, and the Refuse Fund \$175,000. The operating transfers from these funds abate nearly 92 percent of the taxes attributed to water and sewer, road, and building improvements.

The cost related to servicing the debt for performance contracting (water meter replacements) will be paid from additional revenue earned through the use of meters that are more efficient. The principal and interest on the water meter purchase contract is \$728,314 in FY 2024.

## DEBT POSITION

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Debt Service Fund. In FY 2024, debt service consists of \$555,925 for Series 2012, \$379,931 for Series 2016, \$255,075 for Series 2019, \$2,323,900 for Series 2020 and \$892,650 for Series 2022. Total principal outstanding as of December 31, 2023, is \$45.4 million. Below is a chart depicting the future principal and interest payments of all general obligation debt.

**Debt Service Schedule by Fiscal Year**



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, 2022, the Village's ratio of General Obligation bonded debt to EAV was 0.29 percent. Please see *Appendix B: Financial Policies and Projections* for a copy of the Village's Debt Policy.

# DEBT SERVICE SCHEDULES

## OVERVIEW

---

The following summarizes the debt service obligations of the Village as of December 31, 2023.

### 2012 General Obligation Bonds

Purpose:	Proceeds used to complete street improvement projects identified in the FY 2013 Capital Improvement Plan.
Maturity Date:	12/30/2030
Original Principal Amount:	\$6,000,000
Investment Rating:	Moody's Investors Service: AA1 Standard & Poor's: AAA
Principal Outstanding:	\$4,420,000
Interest Outstanding:	\$ 478,976

### 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:	\$2,730,000
Interest Outstanding:	\$ 323,287

### 2019 General Obligation Refunding Bonds

Purpose:	Refunding of Series 2010B Bonds. The bonds were issued for capital improvements, including storm water drainage, the construction of water detention facilities, installation of storm sewers and storm box culverts, roadway construction, landscape walls, and sidewalk removal and restoration.
Maturity Date:	12/30/2025
Original Principal Amount:	\$1,449,275
Investment Rating:	Not Applicable
Principal Outstanding:	\$497,545
Interest Outstanding:	\$ 13,232

### 2020 General Obligation Bonds

Purpose:	Proceeds used for water, sanitary sewer system, roadway and public infrastructure improvements.
Maturity Date:	12/30/2035
Original Principal Amount:	\$24,000,000
Investment Rating:	Standard & Poor's: AAA
Principal Outstanding:	\$19,200,000
Interest:	\$ 4,315,100

## 2022 General Obligation Bonds

Purpose:	Proceeds used to finance the purchase and remodel of a building to serve as a Public Works Facility and various capital improvements.
Maturity Date:	12/30/2042
Original Principal Amount:	\$18,530,000
Investment Rating:	Standard & Poor's: AAA
Principal Outstanding:	\$18,530,000
Interest:	\$11,803,100

## Debt Service Schedules

Annual Payments - General Obligation Debt  
Principal

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Series 2022	Total
2024	450,000	315,000	246,365	1,600,000		2,611,365
2025	470,000	325,000	251,180	1,600,000		2,646,180
2026	650,000	330,000	-	1,330,000	100,000	2,410,000
2027	650,000	335,000	-	1,400,000	100,000	2,485,000
2028	700,000	345,000	-	1,465,000		2,510,000
2029	750,000	350,000	-	1,540,000		2,640,000
2030	750,000	360,000	-	1,585,000	100,000	2,795,000
2031	-	370,000	-	1,635,000	860,000	2,865,000
2032	-	-	-	1,685,000	1,290,000	2,975,000
2033	-	-	-	1,735,000	1,350,000	3,085,000
2034	-	-	-	1,785,000	1,420,000	3,205,000
2035	-	-	-	1,840,000	1,510,000	3,350,000
2036	-	-	-	-	2,340,000	2,340,000
2037	-	-	-	-	2,460,000	2,460,000
2038	-	-	-	-	2,580,000	2,580,000
2039	-	-	-	-	1,035,000	1,035,000
2040	-	-	-	-	1,085,000	1,085,000
2041	-	-	-	-	1,130,000	1,130,000
2042	-	-	-	-	1,170,000	1,170,000
<b>Total</b>	<b>4,420,000</b>	<b>2,730,000</b>	<b>497,545</b>	<b>19,200,000</b>	<b>18,530,000</b>	<b>45,377,545</b>

Annual Payments - General Obligation Debt  
Interest

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Series 2022	Total
2024	105,925	64,931	8,710	723,900	892,650	1,796,116
2025	96,925	58,631	4,522	643,900	892,650	1,696,628
2026	86,938	52,131	-	563,900	892,650	1,595,619
2027	72,313	45,531	-	497,400	887,650	1,502,894
2028	56,875	38,413	-	427,400	882,650	1,405,338
2029	39,375	30,650	-	354,150	882,650	1,306,825
2030	20,625	21,900	-	307,950	882,650	1,233,125
2031	-	11,100	-	260,400	877,650	1,149,150
2032	-	-	-	211,350	834,650	1,046,000
2033	-	-	-	160,800	770,150	930,950
2034	-	-	-	108,750	702,650	811,400
2035	-	-	-	55,200	631,650	686,850
2036	-	-	-	-	556,150	556,150
2037	-	-	-	-	439,150	439,150
2038	-	-	-	-	316,150	316,150
2039	-	-	-	-	187,150	187,150
2040	-	-	-	-	135,400	135,400
2041	-	-	-	-	92,000	92,000
2042	-	-	-	-	46,800	46,800
<b>Total</b>	<b>478,976</b>	<b>323,287</b>	<b>12,232</b>	<b>4,315,100</b>	<b>11,803,100</b>	<b>16,933,695</b>

## FUND BALANCE PROJECTIONS BY FUND

The fund balance is the fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. The Village of Buffalo Grove uses cash and investments as a proxy for fund equity in the enterprise funds. The following table depicts the proposed revenues and expenditures by fund for the FY 2024 budget, with surplus (deficit) shown for each fund.

	Est. Fund Balance January 1 ,2024	2024 Revenue	2024 Expenditures	Fund Balance December 31, 2024
<b>General Fund</b>				
Operating Reserve	18,405,000	58,026,598	58,023,414	18,408,184
Capital Reserve	33,814,401		19,624,358	14,190,043
Total General Fund	52,219,401	58,026,598	77,647,772	32,598,227
<b>Special Revenue Funds</b>				
Parking Lot	15,988	215,200	215,012	16,176
Lake Cook Rd TIF Fund	595,355	549,000	-	1,144,355
Motor Fuel Tax	3,790,745	1,814,900	2,461,552	3,144,093
Local Motor Fuel Tax	713,467	682,700	960,000	436,167
<b>Debt Service Fund</b>				
Debt Service	30,886	4,410,481	4,410,481	30,886
<b>Capital Project Funds</b>				
Facilities	1,530,781	14,976,224	16,505,244	1,761
Streets	1,980,033	15,036,000	15,036,000	1,980,033
Vehicles & Equipment	17,745	2,828,134	2,828,134	17,745
<b>Enterprise Funds (Cash)</b>				
Water and Sewer	14,858,513	16,609,604	20,487,066	10,981,051
Arboretum Golf Course	286,925	1,479,867	1,766,425	367
B.G. Golf Course	971,943	1,477,000	1,390,777	1,058,166
Refuse	143,418	1,210,560	1,242,320	111,658
<b>Internal Service Funds</b>				
Information Technology	790	2,330,678	2,330,678	790
Central Garage	5,092	1,921,815	1,921,815	5,092
Building Maintenance	54,824	2,073,629	2,073,629	54,824
<b>Trust and Agency Funds</b>				
Police Pension	87,809,487	11,190,132	6,756,000	92,243,619
Firefighter Pension	75,430,551	9,036,840	5,144,650	79,322,741
<b>Total All Funds</b>	<b>240,455,944</b>	<b>145,869,362</b>	<b>163,177,555</b>	<b>223,147,751</b>

Several funds will have more than a five percent change in fund balance in fiscal year 2024. The General Fund will utilize a planned draw down of capital reserves to fund capital vehicle and equipment purchases, street improvements and capital facility improvements. The Lake Cook Road TIF Fund will generate a surplus as tax revenues will outpace expenditures in the fund. The Facilities Fund budget deficit was a planned spend down of 2022 bond proceeds to complete improvements to the Public Works facility purchased in 2022. Across all funds, the budgeted revenues and expenditures should decrease the total fund balance 7.2 percent by the end of FY 2024.



# BG is Responsible



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



# PROGRAM AREA: LEGISLATIVE

## MAJOR SERVICES

Village Board  
Community Service

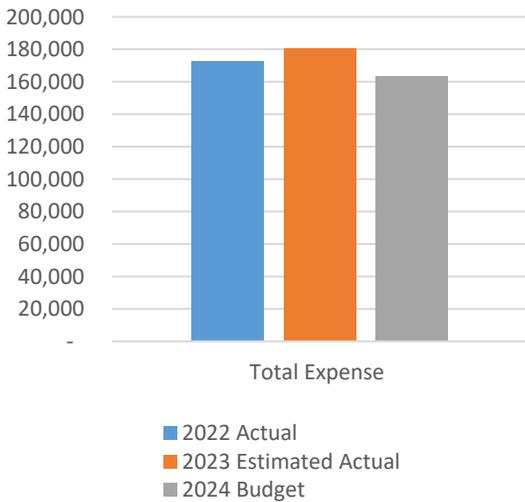
## PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2024.

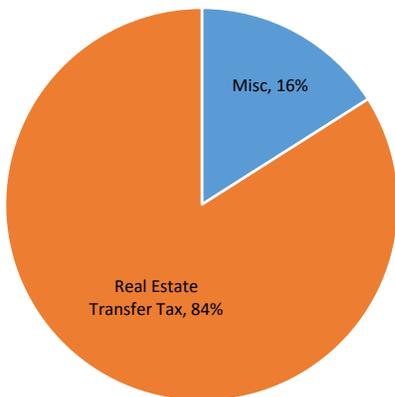
### BG IS COMMITTED TO...

-  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

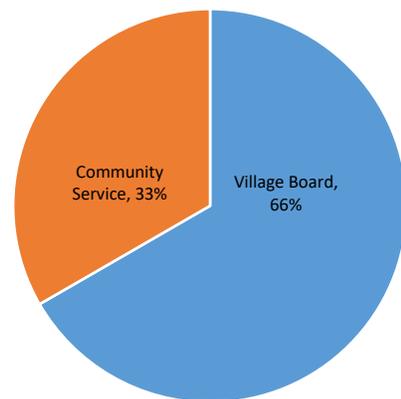
**Three Year Expenditure Trend**



**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.

<i>Village Board</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personnel Wages</i>	33,000	33,000	33,000	33,000	33,000	0%	34%
<i>Personnel Benefits</i>	28,594	48,383	54,524	48,574	54,524	0%	56%
<i>Operating Expenses</i>	2,773	7,732	7,500	7,200	9,000	20%	9%
<b>Total</b>	<b>64,367</b>	<b>89,115</b>	<b>95,024</b>	<b>88,774</b>	<b>96,524</b>	<b>2%</b>	<b>100%</b>

## SERVICE: COMMUNITY SERVICES

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

<i>Community Service</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Other Services</i>	39,269	63,910	49,800	47,000	49,500	-1%	74%
<i>Other Expenses</i>	16,802	19,450	22,000	44,600	17,500	-20%	26%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<b>Total</b>	<b>56,072</b>	<b>83,360</b>	<b>71,800</b>	<b>91,600</b>	<b>67,000</b>	<b>-7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Village Board</i>	64,367	89,115	95,024	88,774	96,524	2%	59%
<i>Community Service</i>	56,072	83,360	71,800	91,600	67,000	-7%	41%
<b>Total</b>	<b>120,439</b>	<b>172,474</b>	<b>166,824</b>	<b>180,374</b>	<b>163,524</b>	<b>-2%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE BY COST TYPE

<i>Program Legislative</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	33,000	33,000	33,000	33,000	33,000	0%	20%
<i>Personnel Benefits</i>	28,594	48,383	54,524	48,574	54,524	0%	33%
<i>Operating Expenses</i>	2,773	7,732	7,500	7,200	9,000	20%	6%
<i>Other Services</i>	39,269	63,910	49,800	47,000	49,500	-1%	30%
<i>Other Expenses</i>	16,802	19,450	22,000	44,600	17,500	-20%	11%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<b>Total</b>	<b>120,439</b>	<b>172,474</b>	<b>166,824</b>	<b>180,374</b>	<b>163,524</b>	<b>-2%</b>	<b>100%</b>

## PROGRAM VARIANCES

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

## KEY PERFORMANCE MEASURES

<i>Village Board</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Percent growth of Tax Levy after abatements</i>	Less Than 4.99%	0.00%	0.00%	0.00%	0.00%

<i>Volunteer Services</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Committee and Commissions Meetings</i>	100	66	96	100	90

## COMMISSIONS, COMMITTEES, BOARDS, AND EVENTS FUNDING

Commissions, Committees, Boards, and Events	FY 2024 Budget
<b>Fireworks for the Fourth</b>	\$30,000
<b>Planning and Zoning Commission</b>	\$3,000
<b>Rick Kahen Commission for Residents with Disabilities</b>	\$3,000
<b>Symphonic Band</b>	\$11,000
<b>Farmer's Market</b>	\$2,500
<b>Buffalo Grove Days*</b>	\$50,000
<b>Fire and Police Commission**</b>	\$50,000
<b>Total</b>	<b>\$149,500</b>

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

\*\*Budgeted in Human Resources Department

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

# PROGRAM AREA: GENERAL ADMINISTRATION

## MAJOR SERVICES

Administration and Legislative Support  
 Intergovernmental Relations  
 Innovation and Analytics  
 Corporate Counsel

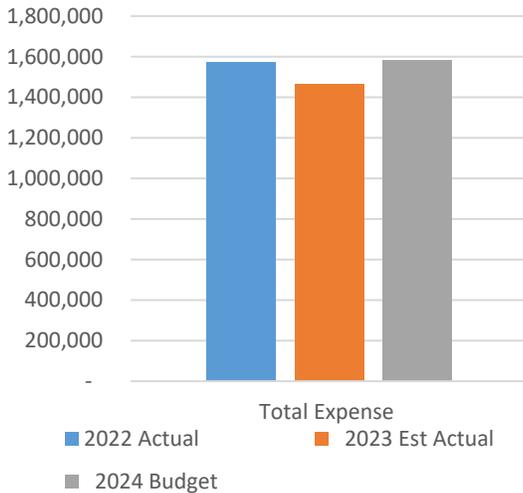
## PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2024.

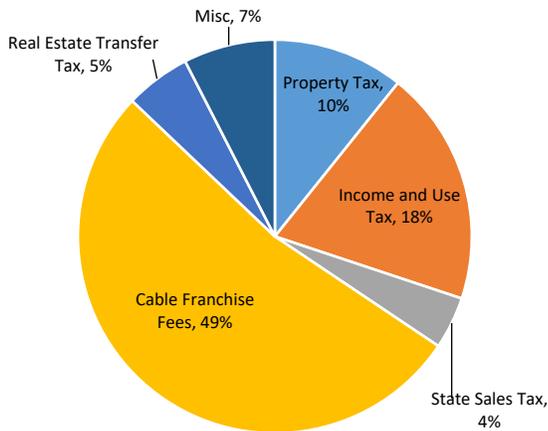
**BG IS COMMITTED TO...**

- 
Program oversight by the Office of the Village Manager
- 
Providing strategic direction to all village departments
- 
Award winning service delivery
- 
Supporting the needs of the Village Board and volunteers
- 
Working collaboratively with other units of government

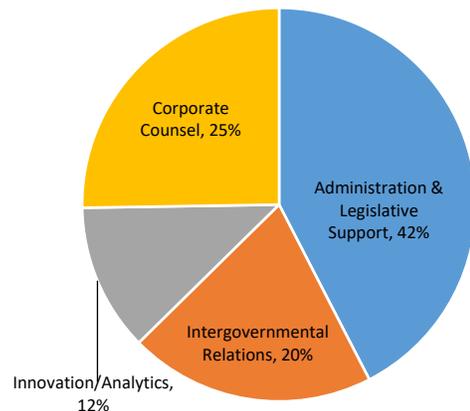
**Three Year Expenditure Trend**



**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.

<b>Administration &amp; Legislative Support</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	307,714	344,395	308,885	326,225	329,553	7%	49%
<i>Personal Benefits</i>	106,721	103,318	93,243	100,051	97,836	5%	15%
<i>Operating Expenses</i>	9,357	8,585	3,707	5,418	4,773	29%	1%
<i>Repairs &amp; Maintenance</i>	15	-	-	-	-	0%	0%
<i>Contractual Services</i>	143,800	144,217	189,929	134,035	190,083	0%	28%
<i>Capital Reserves</i>	-	32	3,000	-	3,000	0%	0%
<i>Internal Transfers</i>	55,699	61,892	43,175	45,612	46,329	7%	7%
<b>Total</b>	<b>623,304</b>	<b>662,438</b>	<b>641,938</b>	<b>611,340</b>	<b>671,574</b>	<b>5%</b>	<b>100%</b>

## 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.

<b>Intergovernmental Relations</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	143,123	160,184	143,668	151,733	153,281	7%	48%
<i>Personal Benefits</i>	49,637	48,055	43,369	46,535	45,505	5%	14%
<i>Operating Expenses</i>	4,352	3,993	1,724	2,520	2,220	29%	1%
<i>Repairs &amp; Maintenance</i>	7	-	-	-	-	0%	0%
<i>Contractual Services</i>	73,541	73,754	97,132	68,547	97,211	0%	30%
<i>Capital Reserves</i>	-	15	1,396	-	1,396	0%	0%
<i>Internal Transfers</i>	25,907	28,788	20,082	21,215	21,549	7%	7%
<b>Total</b>	<b>296,568</b>	<b>314,789</b>	<b>307,371</b>	<b>290,551</b>	<b>321,162</b>	<b>4%</b>	<b>100%</b>

## 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 creation of the Engagement Committee and establishment of the Buffalo Grove Community Foundation.

<i>Innovation/Analytics</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	85,874	96,111	86,201	91,040	91,969	7%	48%
<i>Personal Benefits</i>	29,784	28,834	26,022	27,922	27,304	5%	14%
<i>Operating Expenses</i>	2,611	2,396	1,034	1,512	1,332	29%	1%
<i>Contractual Services</i>	26,815	26,893	35,417	24,994	35,446	0%	19%
<i>Repairs &amp; Maintenance</i>	4	-	-	-	-	0%	0%
<i>Other Expenses</i>	63,620	30,173	65,000	45,000	20,000	-69%	11%
<i>Capital Reserves</i>	-	9	838	-	838	0%	0%
<i>Internal Transfers</i>	15,545	17,273	12,050	12,730	12,930	7%	7%
<b>Total</b>	<b>224,253</b>	<b>201,689</b>	<b>226,563</b>	<b>203,198</b>	<b>189,819</b>	<b>-16%</b>	<b>100%</b>

## 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. Since 2022, this program has included a portion of staff's wages, benefits, contractual services, as well as the department's operating expenses.

<i>Corporate Counsel</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	178,904	200,230	179,585	189,666	191,601	7%	48%
<i>Personal Benefits</i>	62,048	60,069	54,212	58,170	56,882	5%	14%
<i>Operating Expenses</i>	5,440	4,991	2,155	3,150	2,775	29%	1%
<i>Contractual Services</i>	90,261	90,523	119,216	84,132	119,313	0%	30%
<i>Repairs &amp; Maintenance</i>	9	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	19	1,746	-	1,746	0%	0%
<i>Internal Transfers</i>	32,384	35,984	25,102	26,519	26,936	7%	7%
<b>Total</b>	<b>369,045</b>	<b>391,816</b>	<b>382,016</b>	<b>361,637</b>	<b>399,253</b>	<b>5%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Administration</i>	623,304	662,438	641,938	611,340	671,574	5%	42%
<i>Intergovernmental Relations</i>	296,568	314,789	307,371	290,551	321,162	4%	20%
<i>Innovation/Analytics</i>	224,253	201,689	226,563	203,198	189,819	-16%	12%
<i>Corporate Counsel</i>	369,045	391,816	382,016	361,637	399,253	5%	25%
<b>Total</b>	<b>1,513,135</b>	<b>1,570,732</b>	<b>1,557,887</b>	<b>1,466,726</b>	<b>1,581,808</b>	<b>2%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Village Administration</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	715,615	800,920	718,339	758,665	766,405	7%	48%
<i>Personnel Benefits</i>	248,188	240,274	216,845	232,676	227,526	5%	14%
<i>Operating Expenses</i>	21,761	19,966	8,620	12,600	11,100	29%	1%
<i>Contractual Services</i>	334,417	335,387	441,695	311,709	442,053	0%	28%
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%	0%
<i>Other Expenses</i>	63,620	30,173	65,000	45,000	20,000	-69%	1%
<i>Capital Reserves</i>	-	74	6,980	-	6,980	0%	0%
<i>Internal Transfers</i>	129,534	143,937	100,408	106,076	107,744	7%	7%
<b>Total</b>	<b>1,513,135</b>	<b>1,570,732</b>	<b>1,557,887</b>	<b>1,466,726</b>	<b>1,581,808</b>	<b>2%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2022 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
Other Expenses	65,000	45,000	20,000	-69%	Strategic Plan completed in 2023

# KEY PERFORMANCE MEASURES

<i>Administration</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Strategic Actions Accomplished</i>	15	16	20	18	15*

<i>Innovation and Analytics</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Ongoing Process Improvement Projects</i>	5	6	9	12	70*

\*Redefined as part of the 2023 Strategic Planning Process

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

#### GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

#### GOAL 4

Vibrant and Innovative Community: Leading Edge

#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## OVM STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Agenda Management Software: Completion
<i>Vibrant and Innovative Community</i>	TIF District Property and Sales Taxes: Report
<i>Vibrant and Innovative Community</i>	TIF Pro Forma: Development
<i>Vibrant and Innovative Community</i>	Utility Revolving Loan Program

# PROGRAM AREA: FINANCIAL MANAGEMENT

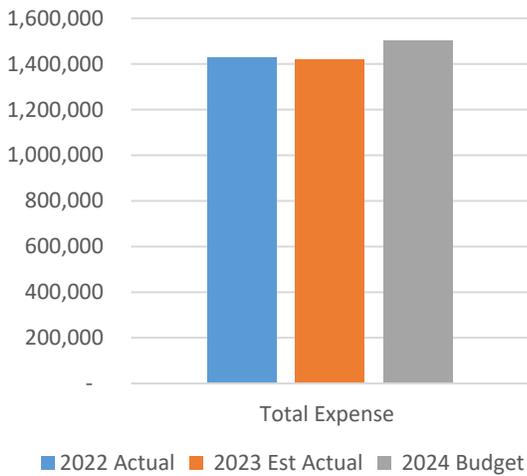
## MAJOR SERVICES

Financial Services  
Risk Management  
Utility Billing

## PROGRAM CHANGES OF NOTE

No major program changes are budgeted for 2024.

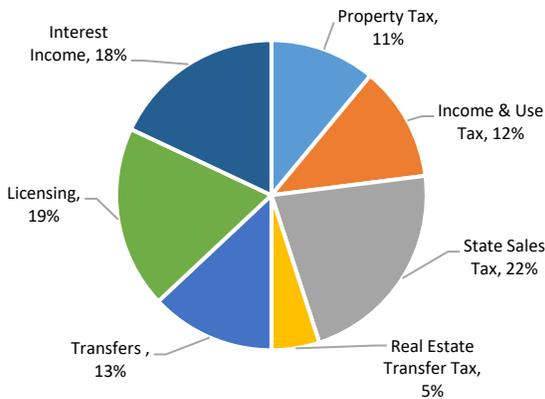
**Three Year Expenditure Trend**



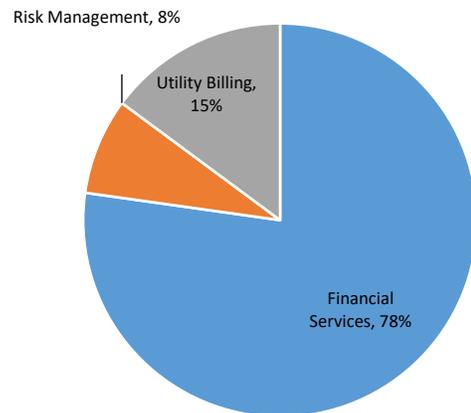
### BG IS COMMITTED TO...

-  Program oversight by the Finance Department
-  Providing oversight and management of the village's \$164,500,000 budget
-  Producing award-winning financial reports
-  Maintaining 12,230 utility billing accounts

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: FINANCIAL SERVICES

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

<i>Financial Services</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	575,543	535,721	557,300	566,425	591,378	6%	51%
<i>Personal Benefits</i>	201,966	204,405	208,422	191,660	201,382	-3%	17%
<i>Operating Expenses</i>	54,588	48,914	83,217	77,093	85,910	3%	7%
<i>Contractual Services</i>	503	604	4,001	1,712	3,182	-20%	0%
<i>Other Services</i>	72,100	90,535	50,000	50,000	50,000	0%	4%
<i>Other Expenses</i>	212,147	99,790	80,000	67,145	80,000	0%	7%
<i>Capital Reserves</i>	-	-	6,495	-	6,495	0%	1%
<i>Internal Transfers</i>	123,271	142,299	142,281	148,093	149,935	5%	13%
<b>Total</b>	<b>1,240,118</b>	<b>1,122,268</b>	<b>1,131,716</b>	<b>1,102,128</b>	<b>1,168,282</b>	<b>3%</b>	<b>100%</b>

## SERVICE: RISK MANAGEMENT

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

<i>Risk Management</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	67,979	63,275	65,824	66,902	69,849	6%	61%
<i>Personal Benefits</i>	24,236	24,529	25,011	22,999	24,166	-3%	21%
<i>Operating Expenses</i>	1,080	967	1,646	1,525	1,699	3%	1%
<i>Contractual Services</i>	60	72	480	205	382	-20%	0%
<i>Capital Reserves</i>	-	-	779	-	779	0%	1%
<i>Internal Transfers</i>	14,792	17,076	17,074	17,771	17,992	5%	16%
<b>Total</b>	<b>108,147</b>	<b>105,920</b>	<b>110,813</b>	<b>109,402</b>	<b>114,867</b>	<b>4%</b>	<b>100%</b>

## SERVICE: UTILITY BILLING

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

<i>Utility Billing</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	120,852	112,490	117,021	118,937	124,177	6%	56%
<i>Personal Benefits</i>	43,084	43,604	44,461	40,885	42,959	-3%	20%
<i>Operating Expenses</i>	11,864	10,631	18,086	16,755	18,671	3%	8%
<i>Contractual Services</i>	107	129	853	365	678	-20%	0%
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	1,386	-	1,386	0%	1%
<i>Internal Transfers</i>	26,298	30,357	30,353	31,593	31,986	5%	15%
<b>Total</b>	<b>202,204</b>	<b>197,210</b>	<b>212,160</b>	<b>208,535</b>	<b>219,857</b>	<b>4%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Financial Services</i>	1,240,118	1,122,268	1,131,716	1,102,128	1,168,282	3%	78%
<i>Risk Management</i>	108,147	105,920	110,813	109,402	114,867	4%	8%
<i>Utility Billing</i>	202,204	197,210	212,160	208,535	219,857	4%	15%
<b>Total</b>	<b>1,550,469</b>	<b>1,425,397</b>	<b>1,454,689</b>	<b>1,420,065</b>	<b>1,503,006</b>	<b>3%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Financial Management</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	764,373	711,487	740,145	752,264	785,404	6%	52%
<i>Personal Benefits</i>	269,286	272,538	277,893	255,545	268,507	-3%	18%
<i>Operating Expenses</i>	67,531	60,512	102,949	95,372	106,280	3%	7%
<i>Contractual Services</i>	670	805	5,334	2,282	4,242	-20%	0%
<i>Other Services</i>	72,100	90,535	50,000	50,000	50,000	0%	3%
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%	0%
<i>Other Expenses</i>	212,147	99,790	80,000	67,145	80,000	0%	5%
<i>Capital Reserves</i>	-	-	8,660	-	8,660	0%	1%
<i>Internal Transfers</i>	164,361	189,731	189,708	197,457	199,913	5%	13%
<b>Total</b>	<b>1,550,469</b>	<b>1,425,397</b>	<b>1,454,689</b>	<b>1,420,065</b>	<b>1,503,006</b>	<b>3%</b>	<b>100%</b>

## PROGRAM VARIANCES

---

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

## KEY PERFORMANCE MEASURES

---

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

<i>Budgeting and Reporting</i>	<b>Benchmark</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated Actual</b>	<b>2023 Estimate</b>
<i>CAFR that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes
<i>PAFR that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes
<i>Budget that receives the GFOA Award</i>	Yes	Yes	Yes	Yes	Yes

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

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

**GOAL 1**  
Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

**GOAL 2**  
Enhanced, Beautiful, Safe and Sustainable Neighborhoods

**GOAL 3**  
Strengthened Buffalo Grove Community Identity and Pride

**GOAL 4**  
Vibrant and Innovative Community: Leading Edge

**GOAL 5**  
More Livable Buffalo Grove Community with Leisure Experiences for All

## FINANCE STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Major Revenue Sources: Quarterly Report
<i>Maintain Effective Village Government</i>	Sales Tax Revenues: Report
<i>Maintain Effective Village Government</i>	Monthly Financial Report
<i>Maintain Effective Village Government</i>	New Credit Card Processing Transition: Completion
<i>Maintain Effective Village Government</i>	Investment Report: Development
<i>Maintain Effective Village Government</i>	Methods of Billing and Accepting Payments from Water/Sewer Utility and Other Customers Update: Completion
<i>Maintain Effective Village Government</i>	Finance Department Succession Plan: Implementation

# PROGRAM AREA: PERSONNEL ADMINISTRATION

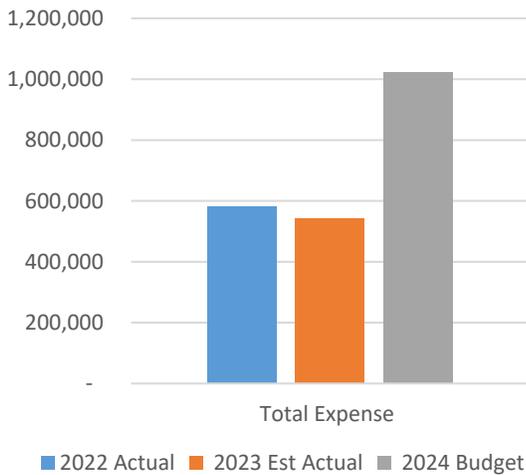
## MAJOR SERVICES

- Recruitment
- Benefits and Claims Administration
- Labor Management
- Training and Organizational Development

## PROGRAM CHANGES OF NOTE

There are no program changes for FY2024.

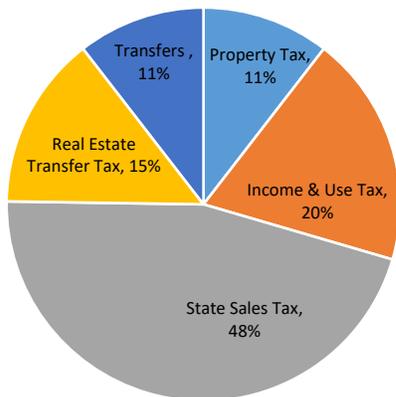
**Three Year Expenditure Trend**



### BG IS COMMITTED TO...

- Program oversight by the Human Resource Department
- Designing and implementing compensation, personnel, and benefit policies
- Managing benefits for employees and retirees
- Organizing and managing training and tuition reimbursement
- Onboarding and welcoming new employees in all departments

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: RECRUITMENT

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

<i>Recruitment</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	73,689	76,662	154,435	84,778	192,537	25%	66%
<i>Personal Benefits</i>	39,355	40,503	51,714	35,315	54,364	5%	19%
<i>Operating Expenses</i>	8,187	17,598	11,040	4,620	11,040	0%	4%
<i>Contractual Services</i>	10,406	7,456	2,135	685	1,273	-40%	0%
<i>Other Services</i>	8,149	4,570	12,000	10,500	15,000	25%	5%
<i>Internal Transfers</i>	14,626	16,028	15,809	16,692	17,209	9%	6%
<b>Total</b>	<b>154,412</b>	<b>162,816</b>	<b>247,133</b>	<b>152,590</b>	<b>291,423</b>	<b>18%</b>	<b>100%</b>

## SERVICE: BENEFITS AND CLAIMS ADMINISTRATION

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

<i>Benefits/Claims</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	73,689	76,662	154,435	84,778	192,537	25%	66%
<i>Personal Benefits</i>	39,355	40,503	51,714	35,315	54,364	5%	19%
<i>Operating Expenses</i>	8,187	17,598	11,040	4,620	11,040	0%	4%
<i>Contractual Services</i>	10,406	7,456	2,135	685	1,273	-40%	0%
<i>Other Services</i>	8,149	4,570	12,000	10,500	15,000	25%	5%
<i>Internal Transfers</i>	14,626	16,028	15,809	16,692	17,209	9%	6%
<b>Total</b>	<b>154,412</b>	<b>162,816</b>	<b>247,133</b>	<b>152,590</b>	<b>291,423</b>	<b>18%</b>	<b>100%</b>

## 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.

<b>Labor Management</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	49,126	51,108	102,956	56,519	128,358	25%	66%
<i>Personal Benefits</i>	26,237	27,002	34,476	23,544	36,243	5%	19%
<i>Operating Expenses</i>	5,458	11,732	7,360	3,080	7,360	0%	4%
<i>Contractual Services</i>	6,932	4,967	1,423	456	848	-40%	0%
<i>Other Services</i>	5,433	3,046	8,000	7,000	10,000	25%	5%
<i>Internal Transfers</i>	9,751	10,686	10,540	11,128	11,473	9%	6%
<b>Total</b>	<b>102,936</b>	<b>108,541</b>	<b>164,755</b>	<b>101,727</b>	<b>194,282</b>	<b>18%</b>	<b>100%</b>

## SERVICE: TRAINING AND ORGANIZATIONAL DEVELOPMENT

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

<b>Training/Org Development</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	49,126	51,108	102,956	56,519	128,358	25%	53%
<i>Personal Benefits</i>	62,433	64,254	82,039	56,024	86,243	5%	35%
<i>Operating Expenses</i>	5,458	11,732	7,360	3,080	7,360	0%	3%
<i>Contractual Services</i>	6,932	4,967	1,423	456	848	-40%	0%
<i>Other Services</i>	5,433	3,046	8,000	7,000	10,000	25%	4%
<i>Other Expenses</i>	244	901	-	-	-	0%	0%
<i>Internal Transfers</i>	9,750	10,685	10,539	11,127	11,472	9%	5%
<b>Total</b>	<b>139,375</b>	<b>146,693</b>	<b>212,317</b>	<b>134,206</b>	<b>244,281</b>	<b>15%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Recruitment</i>	154,412	162,816	247,133	152,590	291,423	18%	29%
<i>Benefits/Claims</i>	154,412	162,816	247,133	152,590	291,423	18%	29%
<i>Labor Management</i>	102,936	108,541	164,755	101,727	194,282	18%	19%
<i>Training/Org Development</i>	139,375	146,693	212,317	134,206	244,281	15%	24%
<b>Total</b>	<b>551,135</b>	<b>580,867</b>	<b>871,338</b>	<b>541,113</b>	<b>1,021,409</b>	<b>17%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program H/R</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	245,630	255,541	514,782	282,593	641,790	25%	63%
<i>Personal Benefits</i>	167,381	172,263	219,942	150,198	231,214	5%	23%
<i>Operating Expenses</i>	27,290	58,659	36,800	15,400	36,800	0%	4%
<i>Contractual Services</i>	34,675	24,845	7,116	2,282	4,242	-40%	0%
<i>Other Services</i>	27,163	15,232	40,000	35,000	50,000	25%	5%
<i>Other Expenses</i>	244	901	-	-	-	0%	0%
<i>Internal Transfers</i>	48,752	53,426	52,698	55,640	57,363	9%	6%
<b>Total</b>	<b>551,135</b>	<b>580,867</b>	<b>871,338</b>	<b>541,113</b>	<b>1,021,409</b>	<b>17%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
<i>Personal Wages</i>	514,782	282,593	641,790	25%	Increase in merit pool due to increase in eligible employees

# KEY PERFORMANCE MEASURES

<i>Recruitment and Selection</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Police and Fire Applicants</i>	125	139 (Police) 73 (Fire)	139 (Police) 73 (Fire)	115 (Police) 46 (Fire)	50 (Fire) 120 (Police)

\*The number of Police Officer Applicants includes both entry level and lateral entry officers

<i>Benefits Administration</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Participation in Wellness Program</i>	50%	49%	48%	68%	65%
<i>Employees in HMO Health Plan</i>	20	22	20	23	23

<i>Risk Management</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Worker's Compensation Claims Per Total FT Employee</i>	<10	12%	12%	12%	10%

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

GOAL 4

Vibrant and Innovative Community: Leading Edge

GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## HUMAN RESOURCES STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Firefighter Recruitment Approach Revamp: Completion – Video; Countywide Program
<i>Maintain Effective Village Government</i>	Onboarding/Employee Orientation Program Updates: Implementation
<i>Maintain Effective Village Government</i>	Personnel Manual Updates: Completion
<i>Maintain Effective Village Government</i>	New Learning Management System: Development and Implementation
<i>Maintain Effective Village Government</i>	ACA Reporting/1095 C: Completion
<i>Maintain Effective Village Government</i>	IPRF Audit: Completion
<i>Maintain Effective Village Government</i>	Travel and Training Application Approval Process: Completion

# PROGRAM AREA: ADMINISTRATIVE SERVICES

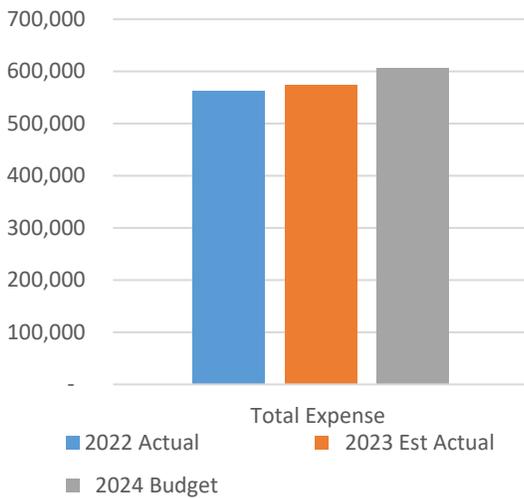
## MAJOR SERVICES

Records Management  
Purchasing

## PROGRAM CHANGES OF NOTE

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

**Three Year Expenditure Trend**



### BG IS COMMITTED TO...



Program oversight by the Administrative Services Department



Providing oversight and management of the village's purchasing program

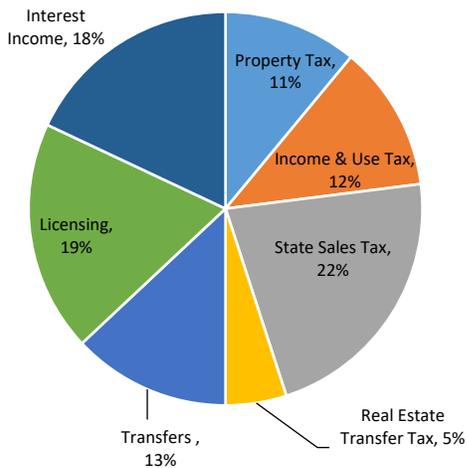


Maintaining the records, files, contracts, and ordinances of the village.

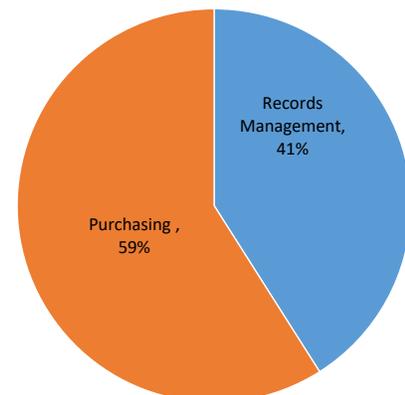


Managing an average of 45 formal purchasing initiatives a year

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: RECORDS MANAGEMENT

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

<i>Records Management</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	62,997	181,221	191,223	190,510	201,765	6%	72%
<i>Personal Benefits</i>	20,202	56,113	51,874	54,237	54,640	5%	20%
<i>Operating Expenses</i>	-	945	500	500	1,300	160%	0%
<i>Other Expenses</i>	-	4,118	750	500	500	-33%	0%
<i>Internal Transfers</i>	-	15,428	19,137	18,255	21,244	11%	8%
<b>Total</b>	<b>83,199</b>	<b>257,825</b>	<b>263,483</b>	<b>264,002</b>	<b>279,449</b>	<b>6%</b>	<b>100%</b>

## SERVICE: PURCHASING

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

<i>Purchasing</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	69,853	200,943	212,033	211,244	223,722	6%	68%
<i>Personal Benefits</i>	29,980	83,272	76,982	80,489	81,086	5%	25%
<i>Operating Expenses</i>	-	945	500	500	1,300	160%	0%
<i>Other Expenses</i>	-	4,118	750	500	500	-33%	0%
<i>Internal Transfers</i>	-	15,428	19,137	18,255	21,244	11%	6%
<b>Total</b>	<b>99,833</b>	<b>304,706</b>	<b>309,402</b>	<b>310,987</b>	<b>327,852</b>	<b>6%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Purchasing</i>	99,833	304,706	309,402	310,987	327,852	6%	54%
<i>Records Management</i>	83,199	257,825	263,483	264,002	279,449	6%	46%
<b>Total</b>	<b>183,032</b>	<b>562,532</b>	<b>572,885</b>	<b>574,989</b>	<b>607,301</b>	<b>6%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Administrative Services</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	132,850	382,164	403,256	401,754	425,488	6%	70%
<i>Personal Benefits</i>	50,182	139,385	128,856	134,726	135,726	5%	22%
<i>Operating Expenses</i>	-	1,889	1,000	1,000	2,600	160%	0%
<i>Other Expenses</i>	-	8,237	1,500	1,000	1,000	-33%	0%
<i>Internal Transfers</i>	-	30,856	38,273	36,509	42,488	11%	7%
<b>Total</b>	<b>183,032</b>	<b>562,532</b>	<b>572,885</b>	<b>574,989</b>	<b>607,302</b>	<b>6%</b>	<b>100%</b>

## PROGRAM VARIANCES

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

## KEY PERFORMANCE MEASURES

<i>Records Management</i>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated Actual</b>	<b>2024 Estimate</b>
<i>Number of FOIA Requests Processed</i>	800	925	896	945	935

<i>Purchasing</i>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated Actual</b>	<b>2024 Estimate</b>
<i>Bid process completed 60 days of delivery date</i>	80.00%	95.00%	100.00%	95.00%	95.00%
<i>Invoices paid within 60 days or less</i>	90.00%	100.00%	100.00%	100.00%	95.00%

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork

#### GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

#### GOAL 4

Vibrant and Innovative Community: Leading Edge

#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## ADMINISTRATIVE SERVICES STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Network Upgrades/Redundancy: Completion
<i>Maintain Effective Village Government</i>	Disaster Recovery Backup – Cloud Based: Completion
<i>Maintain Effective Village Government</i>	Password Keeper
<i>Maintain Effective Village Government</i>	Storage/Server Upgrades: Completion
<i>Maintain Effective Village Government</i>	Wireless Access Point Upgrades: Completion
<i>Maintain Effective Village Government</i>	Record/Document Naming and Retention Policy Review: Completion
<i>Maintain Effective Village Government</i>	Extraction Equipment Funding and Purchasing
<i>Maintain Effective Village Government</i>	Outdoor Warning Sirens Replacement: Installation

# PROGRAM AREA: OUTREACH AND ENGAGEMENT

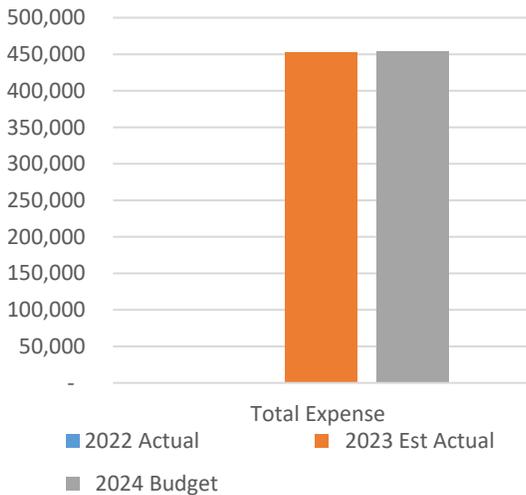
## MAJOR SERVICES

Marketing and Public Relations  
 Content Development  
 Community Engagement

## PROGRAM CHANGES OF NOTE

Program areas were developed in 2023 following the creation of the department. Variances were anticipated due to new department expense and time allocations were realized.

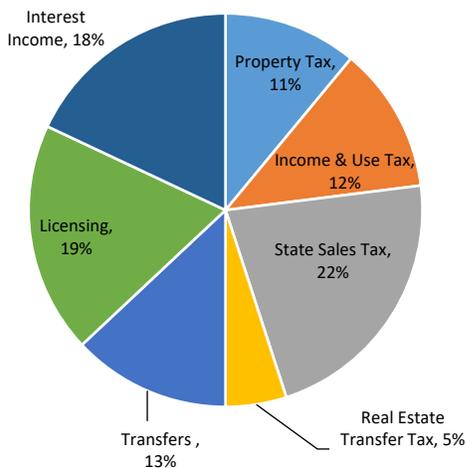
**Three Year Expenditure Trend**



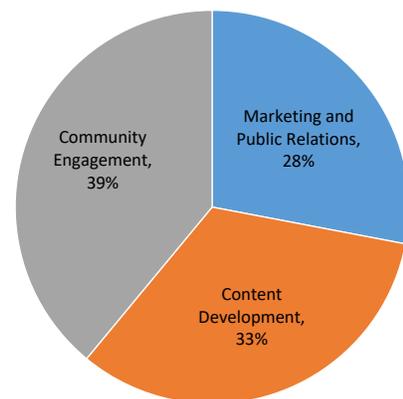
### BG IS COMMITTED TO...

-  Program oversight by the Communications and Community Engagement Department
-  Developing and managing a consistent community brand
-  Developing high quality content for all social and traditional media platforms
-  Fostering connections and networks in the community for the common good

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: MARKETING AND PUBLIC RELATIONS

The Communications and Community Engagement Department provides marketing and public relations services that support all Village departments. Department staff consists of the Director of Communications and Engagement and the Communications Coordinator. Prior to 2022, these services were handled through the Office of the Village Manager by either staff or a contracted vendor. Expenses related to this program cover resources and support services, like printing and postage.

<i>Marketing and Public Relations</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	-	-	40,536	37,051	37,735	-7%	30%
<i>Personal Benefits</i>	-	-	18,239	11,747	10,890	-40%	9%
<i>Operating Expenses</i>	-	-	38,145	26,366	41,620	9%	33%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	-	-	60	-	60	0%	0%
<i>Other Expenses</i>	-	-	42,080	38,480	24,100	-43%	19%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	11,539	12,185	12,181	6%	10%
<b>Total</b>	-	-	<b>150,599</b>	<b>125,830</b>	<b>126,586</b>	<b>-16%</b>	<b>100%</b>

## SERVICE: CONTENT DEVELOPMENT

A major component of the Communications and Engagement Department is content development for various communications platforms. In supporting various departments, content is needed for social media, the website, the BG Brief, the e-newsletter, presentations, special projects/campaigns and more. While most content is developed in-house, there are some needs for contractual services such as video production and translation services. Prior to 2022, content development was contracted with an outside vendor through the Office of the Village Manager. While much of this work is completed in-house, there are several expenses for resources to complete this work such as software subscriptions.

<i>Content Development</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	-	-	91,217	83,374	84,913	-7%	57%
<i>Personal Benefits</i>	-	-	37,073	23,879	22,136	-40%	15%
<i>Operating Expenses</i>	-	-	7,460	5,157	8,140	9%	5%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	-	-	120	-	120		
<i>Other Expenses</i>	-	-	21,084	19,280	12,075		
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	19,661	20,762	20,755	6%	14%
<b>Total</b>	-	-	<b>176,615</b>	<b>152,452</b>	<b>148,139</b>	<b>-16%</b>	<b>100%</b>

## SERVICE: COMMUNITY ENGAGEMENT

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

<b>Community Engagement</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	-	-	70,947	64,847	66,044	-7%	37%
<i>Personal Benefits</i>	-	-	29,244	18,836	17,461	-40%	10%
<i>Operating Expenses</i>	-	-	47,145	32,587	51,440	9%	29%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	-	-	120	-	120	0%	0%
<i>Other Expenses</i>	-	-	42,036	38,440	24,075	-43%	13%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	18,477	19,511	19,505	6%	11%
<b>Total</b>	-	-	<b>207,969</b>	<b>174,222</b>	<b>178,645</b>	<b>-14%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<b>Total Expense by Service</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Marketing and Public Relations</i>	-	-	150,599	125,830	126,586	-16%	28%
<i>Content Development</i>	-	-	176,615	152,452	148,139	-16%	33%
<i>Community Engagement</i>	-	-	207,969	174,222	178,645	-14%	39%
<b>Total</b>	-	-	<b>535,183</b>	<b>452,505</b>	<b>453,370</b>	<b>-15%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<b>Program Outreach and Engagement</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	-	-	202,704	185,277	188,696	-7%	42%
<i>Personal Benefits</i>	-	-	84,552	54,460	50,485	-40%	11%
<i>Operating Expenses</i>	-	-	92,750	64,110	101,200	9%	22%
<i>Contractual Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	-	-	300	-	300	0%	0%
<i>Other Expenses</i>	-	-	105,200	96,200	60,250	-43%	13%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	-	-	49,676	52,457	52,440	6%	12%
<b>Total</b>	-	-	<b>535,182</b>	<b>452,504</b>	<b>453,371</b>	<b>-15%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
<i>Personnel Benefits</i>	84,552	54,460	50,485	-40%	Change in Insurance Plan
<i>Other Expenses</i>	105,200	96,200	60,250	-43%	Branding Consultant completed in 2023

## KEY PERFORMANCE MEASURES

<i>Outreach and Engagement</i>	<b>Benchmark</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated Actual</b>	<b>2023 Estimate</b>
<i>LinkedIn Followers</i>	400	550	575	957	1,115
<i>Nextdoor Claimed Households</i>	4,000	Unknown*	Unknown*	7,943	8,198
<i>Facebook Followers</i>	3,000	5,511	5,700	7,108	8,725
<i>Twitter Followers</i>	1,000	1,599	1,700	1,977	2,142
<i>Instagram Followers</i>	50	-	-	68*	323
<i>E-News Subscribers</i>	2,800	3,876	4,000	4,313	4,532
<i>Community Meetings/Events*</i>	10				13
<i>Community Champions Engagements*</i>	5				5

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

\*Instagram account was created in August 2022.

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

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

**GOAL 1**  
Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

**GOAL 2**  
Enhanced, Beautiful, Safe and Sustainable Neighborhoods

**GOAL 3**  
Strengthened Buffalo Grove Community Identity and Pride

**GOAL 4**  
Vibrant and Innovative Community: Leading Edge

**GOAL 5**  
More Livable Buffalo Grove Community with Leisure Experiences for All

## COMMUNICATUIONS STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintained Effective Village Government</i>	ERP Customer Communication Software: Research, Selection and Funding
<i>Strengthened Buffalo Grove Community Identity And Pride</i>	Welcome Packet Enhancements: Review And Refinement
<i>Strengthened Buffalo Grove Community Identity And Pride</i>	Website Enhancements and Chatbot/Texting Project
<i>More Livable Buffalo Grove Community With Leisure Experiences for All</i>	Community Events Calendar Enhanced Community Utilization

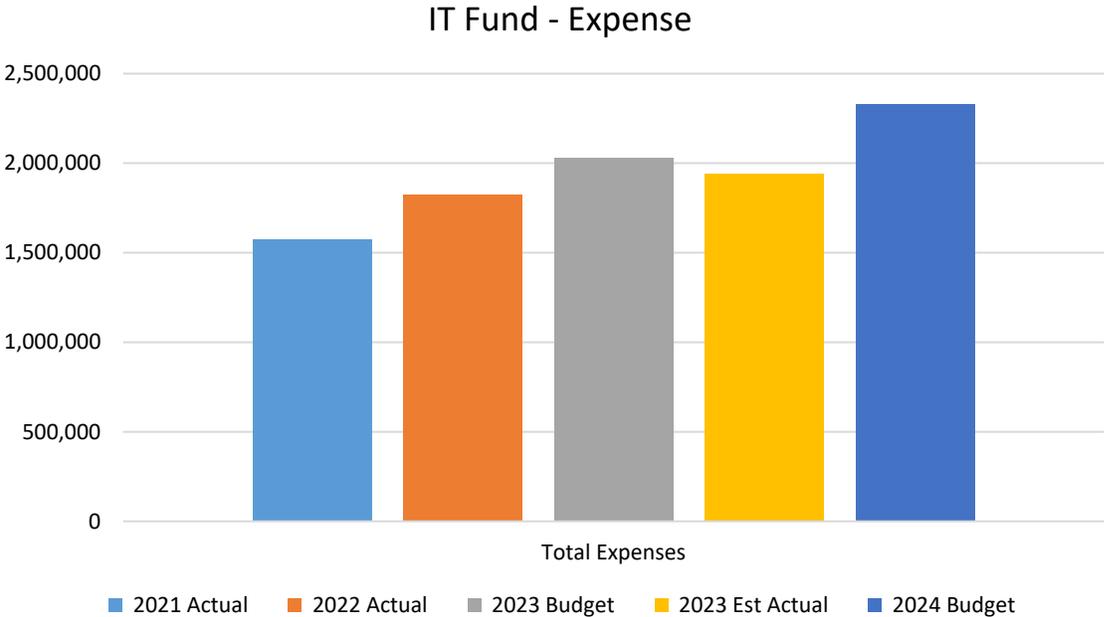
# INTERNAL SERVICE FUND: INFORMATION TECHNOLOGY

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

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

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

Information technology services are provided via contracted services through InterDev. Buffalo Grove and the Village of Lincolnshire jointly procure these contracted services in an effort to reduce costs. The administration of the contract is a function of the Administrative Services 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

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

<i>Information Technology Fund - Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>IT Fund Revenue</i>	1,572,785	1,824,040	2,030,263	1,938,150	2,330,678	15%
<b>Total Revenue</b>	<b>1,572,785</b>	<b>1,824,040</b>	<b>2,030,263</b>	<b>1,938,150</b>	<b>2,330,678</b>	<b>15%</b>

## PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

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

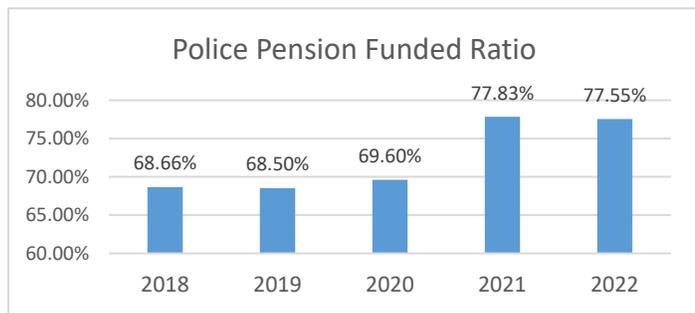
<i>IT Fund - Expense</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY23-FY22</b>
<i>Personal Benefits</i>	-	-	-	-	-	0%
<i>Operating Expenses</i>	1,551,524	1,748,906	1,992,263	1,892,000	2,280,928	14%
<i>Contractual Services</i>	-	22,623	25,000	33,800	37,000	48%
<i>Repairs &amp; Maintenance</i>	19,484	52,311	12,500	12,000	12,500	0%
<i>Other Expenses</i>	-	200	500	350	250	-50%
<i>Capital Reserves</i>	1,777	-	-	-	-	0%
<b>Total Expenses</b>	<b>1,572,785</b>	<b>1,824,040</b>	<b>2,030,263</b>	<b>1,938,150</b>	<b>2,330,678</b>	<b>15%</b>

## VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY23-FY22</b>	<b>Comments</b>
<i>Operating Expenses</i>	1,992,263	1,892,000	2,280,928	14%	Increase in Maintenance Contracts for 2024
<i>Contractual Services</i>	25,000	33,800	37,000	48%	Increase in Cyber Security Insurance Premium

## POLICE PENSION FUND

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



### POLICE PENSION: REVENUE COLLECTION

Employer contributions are calculated by an independent actuary. The annual benchmark for investment returns is 7.0 percent. The annual salary increase assumption remains at 3.75-8.42 percent. All downstate police pension assets are consolidated Police Officers Investment Fund (POPIF), which was established in 2019 to leverage benefits of scale with the goal of increasing investment diversification and investment returns. POPIF invests 58 percent of its portfolio in equity related instruments (mutual funds and separate stocks), 36 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies), and 6 percent real estate. The Police Pension's rate of return for the last fiscal year was -13.48 percent, net of investment fees. The previous fiscal year's return was 17.89 percent, with a eight-year average return of 6.36 percent as of December 31, 2022.

	2021 Actual	2022 Actual	2023 Budget	2023 Est. Actual	2024 Budget	% Change FY24-FY23
<i>Investment Revenue</i>	15,205,815	(13,049,519)	2,730,550	4,732,800	6,850,000	151%
<i>Property Tax</i>	3,333,876	3,374,695	3,794,077	3,794,077	3,446,992	-9%
<i>All Other Revenue</i>	669,873	858,370	759,670	655,000	893,140	18%
<b><i>Total Revenue Collection</i></b>	<b>19,209,564</b>	<b>(8,816,454)</b>	<b>7,284,297</b>	<b>9,181,877</b>	<b>11,190,132</b>	<b>54%</b>

### POLICE PENSION: FUND MANAGEMENT

The 2024 budget includes pensions for 67 annuitants, 59 are traditional retirements, one disability pension, and seven surviving spouse/ children. The Police Pension Fund currently has 58 active plan members.

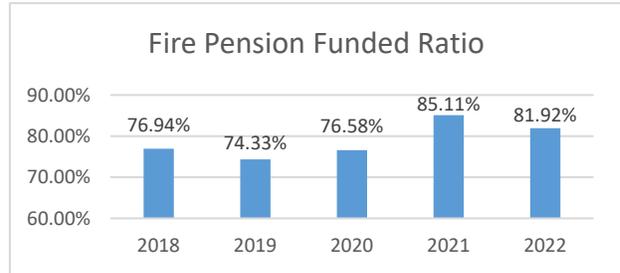
	2021 Actual	2022 Actual	2023 Budget	2023 Est. Actual	2024 Budget	% Change FY24-FY23
<i>Personal Benefits</i>	5,039,318	4,961,572	5,335,156	5,373,000	6,346,000	19%
<i>Other Expenses</i>	394,107	143,209	315,000	315,000	410,000	30%
<b><i>Total Police Pension Fund - Expenditures</i></b>	<b>5,433,425</b>	<b>5,104,781</b>	<b>5,650,156</b>	<b>5,688,000</b>	<b>6,756,000</b>	<b>20%</b>

## VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
<i>Personal Benefits</i>	5,335,156	5,373,000	6,346,000	19%	Increased pension benefit payments to retirees
<i>Other Expenses</i>	315,000	315,000	410,000	30%	Higher Investment fees anticipated

## FIREFIGHTER PENSION FUND

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



### FIRE PENSION: REVENUE COLLECTION

Standards have been established regarding investment returns and salary increases in order to actuarially determine annual employer contribution levels. The Village's annual benchmark for investment return is 7.0 percent. The annual salary increase assumption remains at 3.75 to 9.48 percent. All downstate firefighter pension assets are consolidated in the Firefighter Pension Investment Fund (FPIF), which was established in 2019 to leverage benefits of scale with the goal of increasing investment diversification and investment returns. FPIF invests 65 percent of its portfolio in equity related instruments (mutual funds and separate stocks), 30 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies), and 5 percent real estate. The rate of return for the last fiscal year is -14.89 percent, net of investment fees. The prior year rate of return was 13.77 percent, and the eight-year average return is 5.68 percent.

	2021 Actual	2022 Actual	2023 Budget	2023 Est. Actual	2024 Budget	% Change FY24-FY23
<i>Investment Revenue</i>	10,685,461	(12,665,723)	2,850,000	5,220,000	5,998,400	110%
<i>Property Tax</i>	2,370,805	2,410,584	2,024,085	2,024,085	2,371,240	17%
<i>All Other Revenue</i>	462,876	601,528	690,849	625,000	667,200	-3%
<b><i>Total Revenue Collection</i></b>	<b>13,519,142</b>	<b>(9,653,610)</b>	<b>5,564,934</b>	<b>7,869,083</b>	<b>9,036,840</b>	<b>62%</b>

### FIRE PENSION: FUND MANAGEMENT

The 2024 budget includes pensions for 54 annuitants. Forty-six are traditional retirements, four are disability pensions, and four are surviving spouse/children pensions. The Fire Pension Fund currently has 55 active plan members.

	2021 Actual	2022 Actual	2023 Budget	2023 Est. Actual	2024 Budget	% Change FY24-FY23
<i>Personal Benefits</i>	4,090,970	4,412,534	4,320,571	4,560,000	5,047,000	17%

<i>Other Expenses</i>	161,131	95,468	245,000	102,000	97,650	-60%
<b>Total Fire Pension Fund - Expenditures</b>	<b>4,252,101</b>	<b>4,508,001</b>	<b>4,565,571</b>	<b>4,462,000</b>	<b>5,144,650</b>	<b>13%</b>

## VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est. Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
<i>Personal Benefits</i>	4,320,571	4,560,000	5,047,000	17%	Increased pension benefit payments to retirees
<i>Other Expenses</i>	245,000	102,000	97,650	-60%	Lower investment fees anticipated

## 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 payments for 2024 total \$4,407,481, with an additional \$3,000 budgeted for administrative fees. The Village has five outstanding bond issues.

### DEBT SERVICE: REVENUE

	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Property Taxes - Lake County</i>	313,570	246,073	269,355	269,355	268,215	0%
<i>Property Taxes - Cook County</i>	101,253	87,382	65,915	65,914	67,054	2%
<i>Interest Income</i>	6,287	113,832	-	27,000	-	0%
<i>Other Revenue - Misc</i>	-	-	-	-	-	0%
<i>Transfers In</i>	3,346,411	3,386,503	4,416,404	4,416,404	4,075,212	-8%
<b><i>Total Revenue Collection</i></b>	<b>3,767,522</b>	<b>3,833,791</b>	<b>4,751,673</b>	<b>4,751,673</b>	<b>4,410,481</b>	<b>-7%</b>

### DEBT SERVICE PAYMENTS

	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Debt Service Payments</i>	3,751,217	3,693,919	4,756,677	4,754,481	4,410,481	-7%
<i>Operating Transfers to Corporate Fund</i>	-	-	-	-	-	0%
<i>Operating Transfers to Capital Projects Streets</i>	4,345,096	2,726,593	-	25,359	-	0%
<i>Operating Transfers to Water &amp; Sewer Fund</i>	4,267,894	5,613,811	-	-	-	0%
<b><i>Total Debt Service</i></b>	<b>12,364,207</b>	<b>12,034,323</b>	<b>4,756,677</b>	<b>4,780,036</b>	<b>4,410,481</b>	<b>-7%</b>



# BG is Resilient



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



# PROGRAM AREA: STREETS

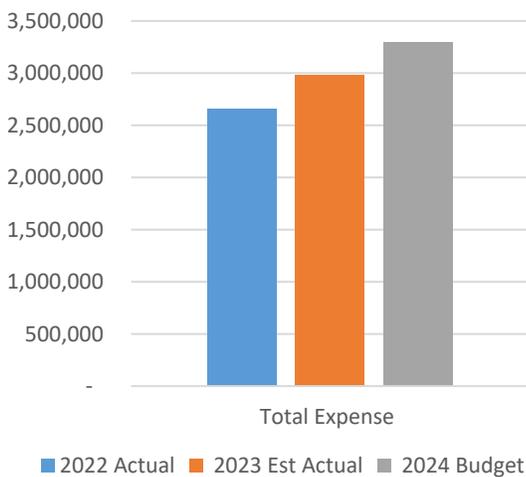
## MAJOR SERVICES

Street and Curb Maintenance  
 Snow and Ice Control  
 Signage and Striping

## PROGRAM CHANGES OF NOTE

Snow and Ice control during the winter season continues with the eight-route model for most events. Street maintenance activities will be handled in house with the addition of a seasonal labor pool to maintain service levels.

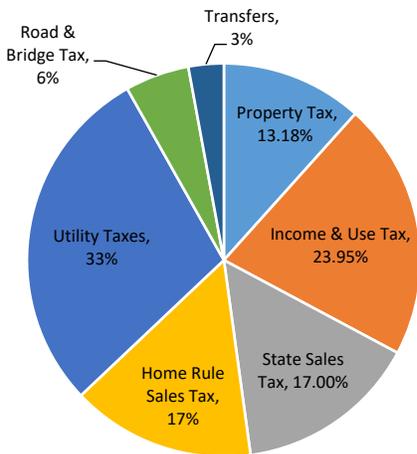
**Three Year Expenditure Trend**



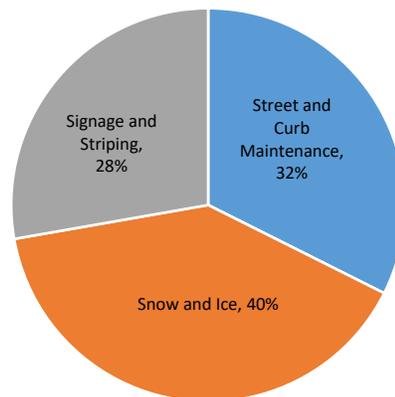
### BG IS COMMITTED TO...

-  Program oversight by the Public Works Department
-  Maintaining 120.74 miles of Village owned streets
-  Installation and repair of 5,548 Village owned street signs along with the replacement of 250 regulatory signs.
-  Completing plowing and salting all village streets as soon as possible following the conclusion of a snow event
-  Monthly street sweeping year round, as time and weather permit.

**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 2,400 miles per year and maintains 120.7 center lane miles. Roads are maintained with a three tier repair program, Surface Patching, Total Patching and Cold Patching. Surface and total patching are done during the spring, summer and fall. Cold patch repairs are done during the winter months.

<i>Street and Curb</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	266,163	286,277	324,121	318,355	339,622	5%	29%
<i>Personnel Benefits</i>	98,736	97,707	100,381	97,237	106,695	6%	9%
<i>Operating Expenses</i>	41,388	48,304	61,402	55,402	62,412	2%	5%
<i>Contractual Services</i>	11,633	14,621	16,690	15,065	19,815	19%	2%
<i>Repairs &amp; Maintenance</i>	319,237	286,881	326,237	430,712	404,753	24%	35%
<i>Commodities</i>	157	200	199	205	180	-10%	0%
<i>Other Expenses</i>	71	3	-	-	-	0%	0%
<i>Capital Outlay</i>	157	671	408	180	420	3%	0%
<i>Capital Reserves</i>	-	-	32,773	-	54,283	66%	5%
<i>Internal Transfers</i>	124,026	144,647	151,049	149,444	168,108	11%	15%
<b>Total</b>	<b>861,569</b>	<b>879,310</b>	<b>1,013,260</b>	<b>1,066,601</b>	<b>1,156,288</b>	<b>14%</b>	<b>100%</b>

## SERVICE: SNOW AND ICE

For the 2024 snow and ice control program, 8 routes will be maintained. The effect of this change from the previous, 10 route, model is that residents that would see a full clearing pass three times a day will now see a full clearing two times a day. Public Works will focus on adapting the program to available resources, while continuing to ensure emergency vehicle access during snow and ice control events. These services may be “scaled up” in large or quick snow storms to help ensure a continuous level of service.

<i>Snow and Ice</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	446,470	487,516	553,838	541,007	578,331	4%	36%
<i>Personnel Benefits</i>	163,187	163,541	166,552	161,033	175,095	5%	11%
<i>Operating Expenses</i>	75,232	85,794	111,845	100,844	113,662	2%	7%
<i>Contractual Services</i>	20,872	26,272	29,811	27,035	35,418	19%	2%
<i>Repairs &amp; Maintenance</i>	29,994	26,954	30,663	40,468	38,040	24%	2%
<i>Commodities</i>	238,362	303,456	301,825	310,473	272,580	-10%	17%
<i>Other Expenses</i>	73	3	-	-	-	0%	0%
<i>Capital Outlay</i>	289	1,012	558	330	570	2%	0%
<i>Capital Reserves</i>	-	-	59,740	-	99,176	66%	6%
<i>Internal Transfers</i>	223,942	259,349	271,596	268,657	300,663	11%	19%
<b>Total</b>	<b>1,198,420</b>	<b>1,353,897</b>	<b>1,526,428</b>	<b>1,449,847</b>	<b>1,613,535</b>	<b>6%</b>	<b>100%</b>

## SERVICE: SIGNAGE AND STRIPING

The Public Works Department makes signage for traffic control devices and all festival events. The Public Works Department continues to contract all primary pavement striping. This represents a shift in labor to accommodate the greater need for road repairs and maintenance.

<i>Signage and Striping</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	157,978	165,532	186,290	184,764	196,396	5%	38%
<i>Personnel Benefits</i>	60,068	58,208	60,681	58,962	65,657	8%	13%
<i>Operating Expenses</i>	21,082	25,809	31,136	28,138	31,662	2%	6%
<i>Contractual Services</i>	6,089	7,629	8,816	7,882	10,452	19%	2%
<i>Repairs &amp; Maintenance</i>	52,045	46,770	53,196	70,219	65,997	24%	13%
<i>Commodities</i>	31,122	39,621	39,408	40,538	35,590	-10%	7%
<i>Other Expenses</i>	71	3	-	-	-	0%	0%
<i>Capital Outlay</i>	79	466	318	90	330	4%	0%
<i>Capital Reserves</i>	-	-	16,593	-	27,348	65%	5%
<i>Internal Transfers</i>	64,077	75,826	78,721	77,916	88,575	13%	17%
<b>Total</b>	<b>392,611</b>	<b>419,866</b>	<b>475,160</b>	<b>468,507</b>	<b>522,007</b>	<b>10%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Street and Curb</i>	861,569	879,310	1,013,260	1,066,601	1,156,288	14%	35%
<i>Snow and Ice</i>	1,198,420	1,353,897	1,526,428	1,449,847	1,613,535	6%	49%
<i>Signage and Striping</i>	392,611	419,866	475,160	468,507	522,007	10%	16%
<b>Total</b>	<b>2,452,600</b>	<b>2,653,073</b>	<b>3,014,848</b>	<b>2,984,955</b>	<b>3,291,830</b>	<b>9%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Street Program</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	870,610	939,325	1,064,250	1,044,127	1,114,349	5%	34%
<i>Personnel Benefits</i>	321,990	319,456	327,615	317,232	347,447	6%	11%
<i>Operating Expenses</i>	137,701	159,907	204,383	184,384	207,736	2%	6%
<i>Contractual Services</i>	38,594	48,522	55,318	49,982	65,685	19%	2%
<i>Repairs &amp; Maintenance</i>	401,277	360,606	410,096	541,399	508,790	24%	15%
<i>Commodities</i>	269,642	343,278	341,432	351,215	308,350	-10%	9%
<i>Other Expenses</i>	216	9	-	-	-	0%	0%
<i>Capital Outlay</i>	525	2,149	1,284	600	1,320	3%	0%
<i>Capital Reserves</i>	-	-	109,105	-	180,807	66%	5%
<i>Internal Transfers</i>	412,045	479,822	501,365	496,016	557,346	11%	17%
<b>Total</b>	<b>2,452,600</b>	<b>2,653,073</b>	<b>3,014,848</b>	<b>2,984,955</b>	<b>3,291,830</b>	<b>9%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Contractual Services</i>	55,318	49,982	65,685	19%	Increased insurance premium costs
<i>Repairs &amp; Maintenance</i>	410,096	541,399	508,790	24%	Increased cost of sidewalks, curbs and bikeway maintenance
<i>Commodities</i>	341,432	351,215	308,350	-10%	Reduced purchase of snow & ice supplies in 2024
<i>Capital Reserves</i>	109,105	-	180,807	66%	Higher overall reserve contributions in 2024
<i>Internal Transfers</i>	501,365	496,016	557,346	11%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

<b>Street and Curb Maintenance</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Street sweeping (Miles)</i>	2,400	1,255	1,400	713.45	1300
<i>Total Patching &amp; Pot hole repairs (Tons)</i>	205	140	40	38.75	40

<b>Snow and Ice</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Length of time to clear roads following a snow event. (hours)</i>	8	10	10	10	10
<i>Tons of road salt per inch of snow</i>	57	51	51	49	50

<b>Signage and Striping</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Street signs replaced annually (count)</i>	150	39	285	669	275
<i>Striping Annually (Miles)</i>	3.5	4.1	3.5	3.5	3.5

## 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE

### QUICK GUIDE



### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork



#### GOAL 1

Maintained Effective Village Government:  
Fiscally Responsible + Providing Outstanding, Responsive Services



#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods



#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride



#### GOAL 4

Vibrant and Innovative Community: Leading Edge



#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

# PUBLIC WORKS STRATEGIC PROJECTS IN PROGRESS 2024

<b>Strategic Goal</b>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Vehicle Maintenance Contract Performance Assessment: Completion
<i>Maintain Effective Village Government</i>	Public Works Succession Planning
<i>Maintain Effective Village Government</i>	Building Maintenance Cartograph Expansion: Completion
<i>Maintain Effective Village Government</i>	Road Program Cartograph: Completion
<i>Maintain Effective Village Government</i>	APWA Accreditation
<i>Maintain Effective Village Government</i>	SMC Certified Community
<i>Maintain Effective Village Government</i>	Public Works Facility Renovations Project: Completion
<i>Maintain Effective Village Government</i>	Lake Cook Road West Study & Design
<i>Maintain Effective Village Government</i>	LCDOT Aptakisic Road Widening & Reconstruction
<i>Maintain Effective Village Government</i>	LCDOT Arlington Heights Road Reconstruction
<i>Maintain Effective Village Government</i>	Buffalo Creek Study & Design
<i>Maintain Effective Village Government</i>	Northwood Subdivision Street & Storm Improvement Project
<i>Maintain Effective Village Government</i>	White Pine Street & Utility Improvement Project
<i>Maintain Effective Village Government</i>	SCADA System Improvements
<i>Maintain Effective Village Government</i>	Cambridge Court Lift Station Decommissioning
<i>Maintain Effective Village Government</i>	Bernard Drive Reconstruction – Contract 1
<i>Maintain Effective Village Government</i>	Detention Basin Landscaping Project
<i>Maintain Effective Village Government</i>	Streambank Stabilization Project
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Additional Restoration of Native Areas: Grant Funding Opportunities
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Natural Areas Maintenance Program
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Bernard Road Project: Completion (including Beautification Element)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Green Street Project – Northwood Subdivision: Completion

# PROGRAM AREA: FORESTRY

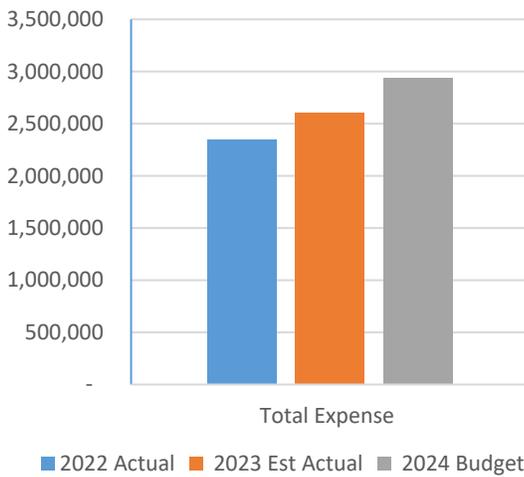
## MAJOR SERVICES

Tree Services  
 Property and Parkway Maintenance  
 Natural Area Maintenance

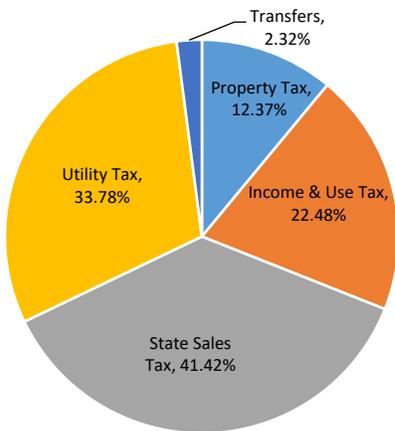
## PROGRAM CHANGES OF NOTE

Existing natural area maintenance and converting more turf grass areas to naturalized areas will be the primary focus.

**Three Year Expenditure Trend**



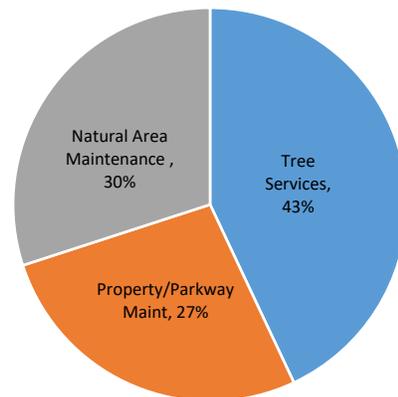
**Allocation of Revenue**



## BG IS COMMITTED TO...

-  Program oversight by the Public Works Department
-  Management for the 21,000 plus public trees in the village's urban forest
-  Replacing trees within 12-18 months of removal
-  Maintaining and promoting the natural areas and green infrastructure throughout the village

**Staff Time by Service**



## SERVICE: TREE SERVICES

Forestry and Grounds staff manages the care of over 21,000 trees throughout the Village. To help achieve the goal of a five-year trimming program; contracted tree trimming and tree removal services have been utilized.

<i>Tree Services</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	360,163	384,000	433,896	427,556	455,569	5%	37%
<i>Personnel Benefits</i>	147,862	145,788	150,159	145,534	160,104	7%	13%
<i>Operating Expenses</i>	164,523	186,344	244,740	220,621	248,702	2%	20%
<i>Contractual Services</i>	11,051	13,854	15,975	14,306	18,944	19%	2%
<i>Repairs &amp; Maintenance</i>	98,877	88,855	101,061	133,404	125,380	24%	10%
<i>Commodities</i>	280	356	354	364	320	-10%	0%
<i>Other Expenses</i>	108	5	-	-	-	0%	0%
<i>Capital Outlay</i>	-	436	380	-	400	5%	0%
<i>Capital Reserves</i>	-	-	22,619	-	37,288	65%	3%
<i>Internal Transfers</i>	130,070	153,096	159,282	157,630	178,503	12%	15%
<b>Total</b>	<b>912,935</b>	<b>972,734</b>	<b>1,128,466</b>	<b>1,099,414</b>	<b>1,225,210</b>	<b>9%</b>	<b>100%</b>

## SERVICE: PARKWAY AND PROPERTY

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

<i>Property/Parkway Maint</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	221,575	229,323	257,331	256,421	272,093	6%	44%
<i>Personnel Benefits</i>	91,761	88,483	92,561	90,003	100,565	9%	16%
<i>Operating Expenses</i>	82,908	95,934	123,095	111,038	125,111	2%	20%
<i>Contractual Services</i>	5,981	7,459	8,773	7,736	10,380	18%	2%
<i>Repairs &amp; Maintenance</i>	142	128	165	192	200	21%	0%
<i>Commodities</i>	796	1,013	1,008	1,037	910	-10%	0%
<i>Other Expenses</i>	108	5	-	-	-	0%	0%
<i>Capital Outlay</i>	-	436	380	-	400	5%	0%
<i>Capital Reserves</i>	-	-	11,584	-	18,919	63%	3%
<i>Internal Transfers</i>	68,475	82,386	84,969	84,139	96,787	14%	15%
<b>Total</b>	<b>471,746</b>	<b>505,166</b>	<b>579,866</b>	<b>550,564</b>	<b>625,365</b>	<b>8%</b>	<b>100%</b>

## SERVICE: NATURAL AREA MAINTENANCE

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

<i>Natural Area Maintenance</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	351,864	376,535	425,819	419,027	446,707	5%	41%
<i>Personnel Benefits</i>	144,296	142,670	146,663	142,087	156,001	6%	14%
<i>Operating Expenses</i>	164,393	185,792	244,595	220,475	248,550	2%	23%
<i>Contractual Services</i>	10,960	13,747	15,818	14,189	18,762	19%	2%
<i>Repairs &amp; Maintenance</i>	284	255	308	383	378	23%	0%
<i>Commodities</i>	2,247	2,861	2,846	2,927	2,570	-10%	0%
<i>Other Expenses</i>	-	5	-	-	-	0%	0%
<i>Capital Outlay</i>	-	392	342	-	360	5%	0%
<i>Capital Reserves</i>	-	-	22,573	-	37,242	65%	3%
<i>Internal Transfers</i>	129,382	151,928	158,217	156,565	176,996	12%	16%
<b>Total</b>	<b>803,427</b>	<b>874,185</b>	<b>1,017,179</b>	<b>955,653</b>	<b>1,087,566</b>	<b>7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Tree Services</i>	912,935	972,734	1,128,466	1,099,414	1,225,210	9%	42%
<i>Property/Parkway Maint</i>	471,746	505,166	579,866	550,564	625,365	8%	21%
<i>Natural Area Maintenance</i>	803,427	874,185	1,017,179	955,653	1,087,566	7%	37%
<b>Total</b>	<b>2,188,108</b>	<b>2,352,085</b>	<b>2,725,512</b>	<b>2,605,632</b>	<b>2,938,141</b>	<b>8%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Forestry Program</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	933,603	989,858	1,117,045	1,103,003	1,174,369	5%	40%
<i>Personnel Benefits</i>	383,920	376,942	389,382	377,623	416,670	7%	14%
<i>Operating Expenses</i>	411,824	468,070	612,430	552,134	622,363	2%	21%
<i>Contractual Services</i>	27,992	35,059	40,567	36,230	48,086	19%	2%
<i>Repairs &amp; Maintenance</i>	99,303	89,238	101,534	133,979	125,958	24%	4%
<i>Commodities</i>	3,323	4,230	4,208	4,328	3,800	-10%	0%
<i>Other Expenses</i>	216	15	-	-	-	0%	0%
<i>Capital Outlay</i>	-	1,263	1,102	-	1,160	5%	0%
<i>Capital Reserves</i>	-	-	56,776	-	93,449	65%	3%
<i>Internal Transfers</i>	327,928	387,410	402,467	398,334	452,286	12%	15%
<b>Total</b>	<b>2,188,108</b>	<b>2,352,085</b>	<b>2,725,512</b>	<b>2,605,632</b>	<b>2,938,141</b>	<b>8%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Repairs &amp; Maintenance</i>	101,534	133,979	125,958	24%	Increased cost of planned maintenance projects
<i>Capital Reserves</i>	56,776	-	93,449	65%	Higher overall reserve contributions in 2024
<i>Internal Transfers</i>	402,467	398,334	452,286	12%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

<i>Tree Services</i>	Benchmark	2021 Actual	2022 Actual	2023 Est Actual	2024 Estimate
<i>Cycle Tree Trimming Program (each)</i>	4,350	3,855	6,387	5,612	5,000
<i>Tree Removals (each)</i>	200	470	313	224	250
<i>Tree Replacement (each)</i>	200	256	448	436	350

<i>Property and Parkway Maintenance</i>	Benchmark	2021 Actual	2022 Actual	2023 Est Actual	2024 Estimate
<i>Parkway Restoration (square feet)</i>	43,828	65522	2,1176	90,000	59,000
<i>Landscape Maintenance (hours)</i>	250	220	169	200	250

<i>Natural Area Maintenance</i>	Benchmark	2021 Actual	2022 Actual	2023 Est Actual	2024 Estimate
<i>Natural Area Maintenance(acres)</i>	25	25	35	35	35
<i>Natural Area Conversion(acres)</i>	10	1	10	1	1

## 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE

### QUICK GUIDE



#### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

#### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

#### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork



#### GOAL 1

Maintained Effective Village Government:  
Fiscally Responsible + Providing Outstanding, Responsive Services



#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods



#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride



#### GOAL 4

Vibrant and Innovative Community: Leading Edge



#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

# PUBLIC WORKS STRATEGIC PROJECTS IN PROGRESS 2024

<b>Strategic Goal</b>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Vehicle Maintenance Contract Performance Assessment: Completion
<i>Maintain Effective Village Government</i>	Public Works Succession Planning
<i>Maintain Effective Village Government</i>	Building Maintenance Cartegraph Expansion: Completion
<i>Maintain Effective Village Government</i>	Road Program Cartegraph: Completion
<i>Maintain Effective Village Government</i>	APWA Accreditation
<i>Maintain Effective Village Government</i>	SMC Certified Community
<i>Maintain Effective Village Government</i>	Public Works Facility Renovations Project: Completion
<i>Maintain Effective Village Government</i>	Lake Cook Road West Study & Design
<i>Maintain Effective Village Government</i>	LCDOT Aptakisic Road Widening & Reconstruction
<i>Maintain Effective Village Government</i>	LCDOT Arlington Heights Road Reconstruction
<i>Maintain Effective Village Government</i>	Buffalo Creek Study & Design
<i>Maintain Effective Village Government</i>	Northwood Subdivision Street & Storm Improvement Project
<i>Maintain Effective Village Government</i>	White Pine Street & Utility Improvement Project
<i>Maintain Effective Village Government</i>	SCADA System Improvements
<i>Maintain Effective Village Government</i>	Cambridge Court Lift Station Decommissioning
<i>Maintain Effective Village Government</i>	Bernard Drive Reconstruction – Contract 1
<i>Maintain Effective Village Government</i>	Detention Basin Landscaping Project
<i>Maintain Effective Village Government</i>	Streambank Stabilization Project
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Additional Restoration of Native Areas: Grant Funding Opportunities
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Natural Areas Maintenance Program
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Bernard Road Project: Completion (including Beautification Element)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Green Street Project – Northwood Subdivision: Completion

# PROGRAM AREA: DRAINAGE

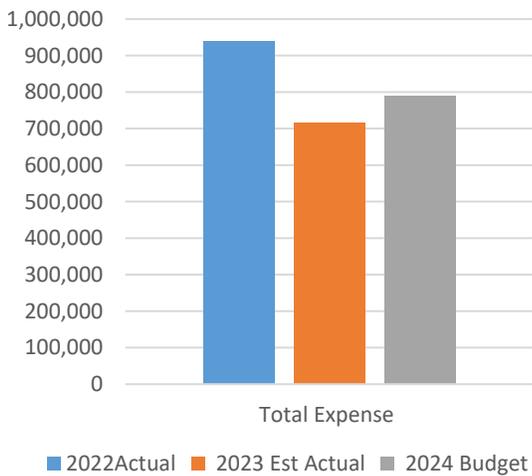
## MAJOR SERVICES

Storm Sewer Maintenance  
Open Channel Maintenance

## PROGRAM CHANGES OF NOTE

As Forestry shifts into Natural Area maintenance as a primary objective, Drainage components of that work will be coordinated.

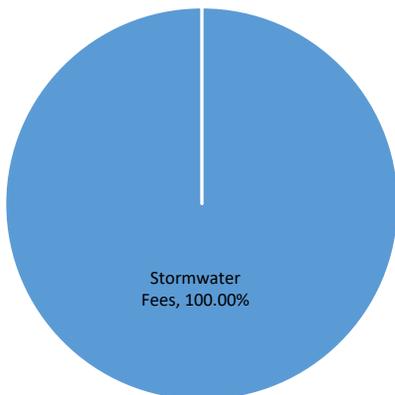
**Three Year Expenditure Trend**



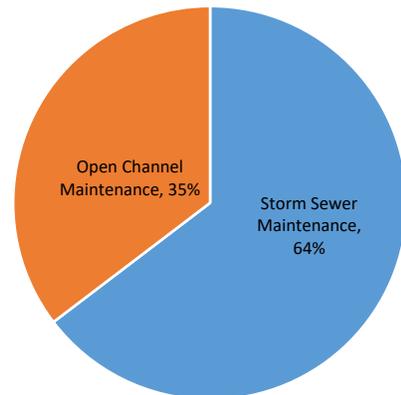
### BG IS COMMITTED TO...

- Program oversight by the Public Works Department.
- Inspecting all 81 acres of retention/detention basins and 12.3 miles of stream/creeks.
- Maintaining 160 miles of storm sewer and storm water lift stations to reduce flooding.
- Performing all required ditch work prior to heavy rains in the spring and fall.

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: STORM SEWER MAINTENANCE

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

<i>Storm Sewer Maint</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	129,588	128,455	142,632	144,550	152,436	7%	30%
<i>Personnel Benefits</i>	67,948	64,683	68,277	66,513	74,974	10%	15%
<i>Operating Expenses</i>	5,200	9,444	7,322	6,730	7,481	2%	1%
<i>Contractual Services</i>	9,131	11,440	13,220	11,819	15,673	19%	3%
<i>Repairs &amp; Maintenance</i>	5,206	4,678	5,338	7,024	6,618	24%	1%
<i>Commodities</i>	656	835	830	854	750	-10%	0%
<i>Other Expenses</i>	108	5	-	-	-	0%	0%
<i>Capital Outlay</i>	122,396	318,778	140,342	140,000	140,360	0%	27%
<i>Capital Reserves</i>	-	-	7,119	-	11,486	61%	2%
<i>Internal Transfers</i>	72,302	86,401	89,350	88,460	101,269	13%	20%
<b>Total</b>	<b>412,534</b>	<b>624,719</b>	<b>474,430</b>	<b>465,950</b>	<b>511,047</b>	<b>8%</b>	<b>100%</b>

## SERVICE: OPEN CHANNEL MAINTENANCE

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

<i>Open Channel Maint</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	79,795	83,666	94,172	93,377	99,265	5%	36%
<i>Personnel Benefits</i>	46,551	45,976	47,299	45,830	50,358	6%	18%
<i>Operating Expenses</i>	4,425	6,129	6,452	5,857	6,569	2%	2%
<i>Contractual Services</i>	8,584	10,801	12,276	11,119	14,582	19%	5%
<i>Repairs &amp; Maintenance</i>	5,206	4,678	5,326	7,024	6,606	24%	2%
<i>Commodities</i>	656	835	830	854	750	-10%	0%
<i>Other Expenses</i>	108	2	-	-	-	0%	0%
<i>Capital Outlay</i>	52,455	136,582	60,114	60,000	60,120	0%	22%
<i>Capital Reserves</i>	-	-	6,232	-	10,191	64%	4%
<i>Internal Transfers</i>	21,202	25,473	26,286	26,028	29,911	14%	11%
<b>Total</b>	<b>218,982</b>	<b>314,141</b>	<b>258,987</b>	<b>250,089</b>	<b>278,352</b>	<b>7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Storm Sewer Maint</i>	412,534	624,719	474,430	465,950	511,047	8%	65%
<i>Open Channel Maint</i>	218,982	314,141	258,987	250,089	278,352	7%	35%
<b>Total</b>	<b>631,516</b>	<b>938,860</b>	<b>733,417</b>	<b>716,039</b>	<b>789,399</b>	<b>8%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Drainage Program</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	209,383	212,120	236,804	237,927	251,701	6%	32%
<i>Personnel Benefits</i>	114,499	110,659	115,575	112,344	125,332	8%	16%
<i>Operating Expenses</i>	9,625	15,573	13,774	12,586	14,050	2%	2%
<i>Contractual Services</i>	17,715	22,242	25,496	22,938	30,255	19%	4%
<i>Repairs &amp; Maintenance</i>	10,411	9,356	10,663	14,047	13,224	24%	2%
<i>Commodities</i>	1,312	1,670	1,661	1,709	1,500	-10%	0%
<i>Other Expenses</i>	216	6	-	-	-	0%	0%
<i>Capital Outlay</i>	174,851	455,360	200,456	200,000	200,480	0%	25%
<i>Capital Reserves</i>	-	-	13,351	-	21,677	62%	3%
<i>Internal Transfers</i>	93,504	111,873	115,636	114,489	131,180	13%	17%
<b>Total</b>	<b>631,516</b>	<b>938,860</b>	<b>733,417</b>	<b>716,039</b>	<b>789,399</b>	<b>8%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Internal Transfers</i>	115,636	114,489	131,180	13%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

<i>Storm Sewer Maintenance</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Flushing Sewers (feet)</i>	4,000	3,964	2,181	2,000	4,000
<i>Structure Maintenance (hours)</i>	600	956	524	555	600

<i>Open Channel Maintenance</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Channel/ Basin Maintenance (hours)</i>	250	553	261	281	250

## 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE

### QUICK GUIDE

#### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

#### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

#### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork



#### GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services



#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods



#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride



#### GOAL 4

Vibrant and Innovative Community: Leading Edge



#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

# PUBLIC WORKS STRATEGIC PROJECTS IN PROGRESS 2024

<b>Strategic Goal</b>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Vehicle Maintenance Contract Performance Assessment: Completion
<i>Maintain Effective Village Government</i>	Public Works Succession Planning
<i>Maintain Effective Village Government</i>	Building Maintenance Cartograph Expansion: Completion
<i>Maintain Effective Village Government</i>	Road Program Cartograph: Completion
<i>Maintain Effective Village Government</i>	APWA Accreditation
<i>Maintain Effective Village Government</i>	SMC Certified Community
<i>Maintain Effective Village Government</i>	Public Works Facility Renovations Project: Completion
<i>Maintain Effective Village Government</i>	Lake Cook Road West Study & Design
<i>Maintain Effective Village Government</i>	LCDOT Aptakisic Road Widening & Reconstruction
<i>Maintain Effective Village Government</i>	LCDOT Arlington Heights Road Reconstruction
<i>Maintain Effective Village Government</i>	Buffalo Creek Study & Design
<i>Maintain Effective Village Government</i>	Northwood Subdivision Street & Storm Improvement Project
<i>Maintain Effective Village Government</i>	White Pine Street & Utility Improvement Project
<i>Maintain Effective Village Government</i>	SCADA System Improvements
<i>Maintain Effective Village Government</i>	Cambridge Court Lift Station Decommissioning
<i>Maintain Effective Village Government</i>	Bernard Drive Reconstruction – Contract 1
<i>Maintain Effective Village Government</i>	Detention Basin Landscaping Project
<i>Maintain Effective Village Government</i>	Streambank Stabilization Project
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Additional Restoration of Native Areas: Grant Funding Opportunities
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Natural Areas Maintenance Program
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Bernard Road Project: Completion (including Beautification Element)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Green Street Project – Northwood Subdivision: Completion

# PROGRAM AREA: ENGINEERING

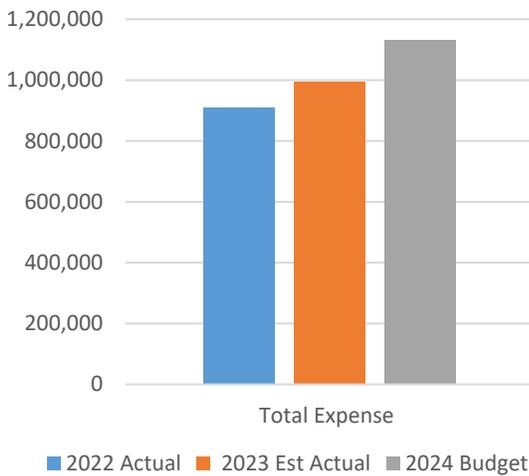
## MAJOR SERVICES

Infrastructure Maintenance  
 Developments  
 Project Management

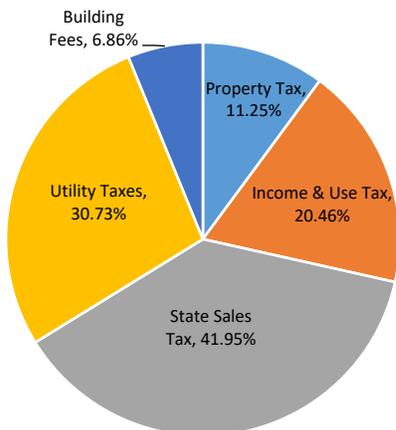
## PROGRAM CHANGES OF NOTE

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

**Three Year Expenditure Trend**



**Allocation of Revenue**



## BG IS COMMITTED TO...



Program oversight by the Public Works Department



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

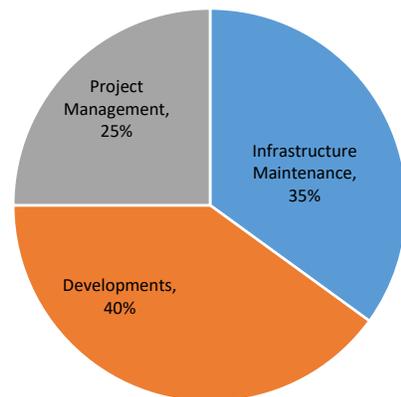


Reviewing new developments and redevelopments throughout the Village



Overseeing all intergovernmental infrastructure projects

**Staff Time by Service**



## SERVICE: INFRASTRUCTURE MAINTENANCE

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

<i>Infrastructure Maintenance</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	132,781	142,803	161,678	158,806	169,413	5%	51%
<i>Personnel Benefits</i>	70,364	70,300	71,747	69,401	75,630	5%	23%
<i>Operating Expenses</i>	4,028	5,690	5,861	5,325	5,969	2%	2%
<i>Contractual Services</i>	5,367	6,744	7,706	6,950	9,148	19%	3%
<i>Repairs &amp; Maintenance</i>	-	-	6	-	6	0%	0%
<i>Other Expenses</i>	165	3,693	-	14,000	28,000	0%	8%
<i>Capital Outlay</i>	-	131	114	-	120	5%	0%
<i>Capital Reserves</i>	-	-	2,645	-	4,221	60%	1%
<i>Internal Transfers</i>	30,721	36,401	37,771	37,386	42,540	13%	13%
<b>Total</b>	<b>243,426</b>	<b>265,761</b>	<b>287,529</b>	<b>291,869</b>	<b>335,047</b>	<b>17%</b>	<b>100%</b>

## 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.

<i>Developments</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	101,366	107,741	121,654	120,014	127,823	5%	41%
<i>Personnel Benefits</i>	78,887	79,006	80,497	77,837	84,675	5%	27%
<i>Operating Expenses</i>	4,548	6,266	6,636	6,022	6,756	2%	2%
<i>Contractual Services</i>	6,095	7,662	8,741	7,894	10,378	19%	3%
<i>Repairs &amp; Maintenance</i>	-	-	6	-	6	0%	0%
<i>Other Expenses</i>	120	2,699	-	16,000	32,000	0%	10%
<i>Capital Outlay</i>	-	131	114	-	120	5%	0%
<i>Capital Reserves</i>	-	-	2,984	-	4,785	60%	2%
<i>Internal Transfers</i>	34,815	41,100	42,710	42,271	47,971	12%	15%
<b>Total</b>	<b>225,831</b>	<b>244,605</b>	<b>263,342</b>	<b>270,038</b>	<b>314,514</b>	<b>19%</b>	<b>100%</b>

## SERVICE: PROJECT MANAGEMENT

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

<i>Project Management</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	270,490	292,904	332,131	325,418	347,476	5%	72%
<i>Personnel Benefits</i>	60,450	59,124	61,239	59,423	65,745	7%	14%
<i>Operating Expenses</i>	3,247	5,643	4,601	4,219	4,698	2%	1%
<i>Contractual Services</i>	4,094	5,121	5,954	5,298	7,054	18%	1%
<i>Repairs &amp; Maintenance</i>	-	-	10	-	10	0%	0%
<i>Other Expenses</i>	348	7,938	-	10,000	20,000	0%	4%
<i>Capital Outlay</i>	-	218	190	-	200	5%	0%
<i>Capital Reserves</i>	-	-	2,059	-	3,185	55%	1%
<i>Internal Transfers</i>	23,909	29,336	30,023	29,746	34,691	16%	7%
<b>Total</b>	<b>362,539</b>	<b>400,284</b>	<b>436,207</b>	<b>434,104</b>	<b>483,059</b>	<b>11%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Infrastructure Maint.</i>	243,426	265,761	287,529	291,869	335,047	17%	30%
<i>Developments</i>	225,831	244,605	263,342	270,038	314,514	19%	28%
<i>Project Management</i>	362,539	400,284	436,207	434,104	483,059	11%	43%
<b>Total</b>	<b>831,796</b>	<b>910,650</b>	<b>987,078</b>	<b>996,011</b>	<b>1,132,620</b>	<b>15%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Engineering Program</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	504,636	543,447	615,463	604,239	644,712	5%	57%
<i>Personnel Benefits</i>	209,701	208,429	213,483	206,662	226,050	6%	20%
<i>Operating Expenses</i>	11,823	17,600	17,098	15,566	17,423	2%	2%
<i>Contractual Services</i>	15,556	19,527	22,401	20,141	26,580	19%	2%
<i>Repairs &amp; Maintenance</i>	-	-	22	-	22	0%	0%
<i>Other Expenses</i>	633	14,331	-	40,000	80,000	100%	7%
<i>Capital Outlay</i>	-	479	418	-	440	5%	0%
<i>Capital Reserves</i>	-	-	7,689	-	12,191	59%	1%
<i>Internal Transfers</i>	89,446	106,837	110,505	109,403	125,202	13%	11%
<b>Total</b>	<b>831,796</b>	<b>910,650</b>	<b>987,078</b>	<b>996,011</b>	<b>1,132,620</b>	<b>15%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Other Expenses</i>	-	40,000	80,000	100%	Increased permit review costs due to new developments
<i>Internal Transfers</i>	37,771	37,386	42,540	13%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

<i>Asset Management</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Grant Applications Submitted</i>	20	25	25	13	15
<i>Grants Received</i>	3	4	4	6	4

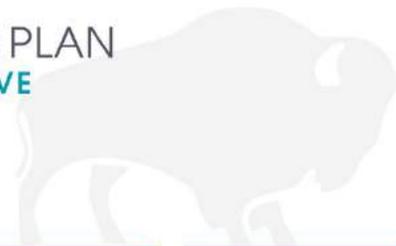
<i>Developments</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Development Reviews (hours)</i>	1,000	1,200	1,500	2,000	1,200

<i>Project Management</i>	Benchmark	2021 Actual	2022 Actual	2023 Estimated Actual	2024 Estimate
<i>Engineering Division Projects (hours)</i>	800	1,000	1,000	1,100	1,250
<i>Communication Pieces Published</i>	100	85	105	180	180

## 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE

### QUICK GUIDE



### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork

#### GOAL 1

Maintained Effective Village Government:  
Fiscally Responsible + Providing Outstanding, Responsive Services

#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

#### GOAL 4

Vibrant and Innovative Community: Leading Edge

#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

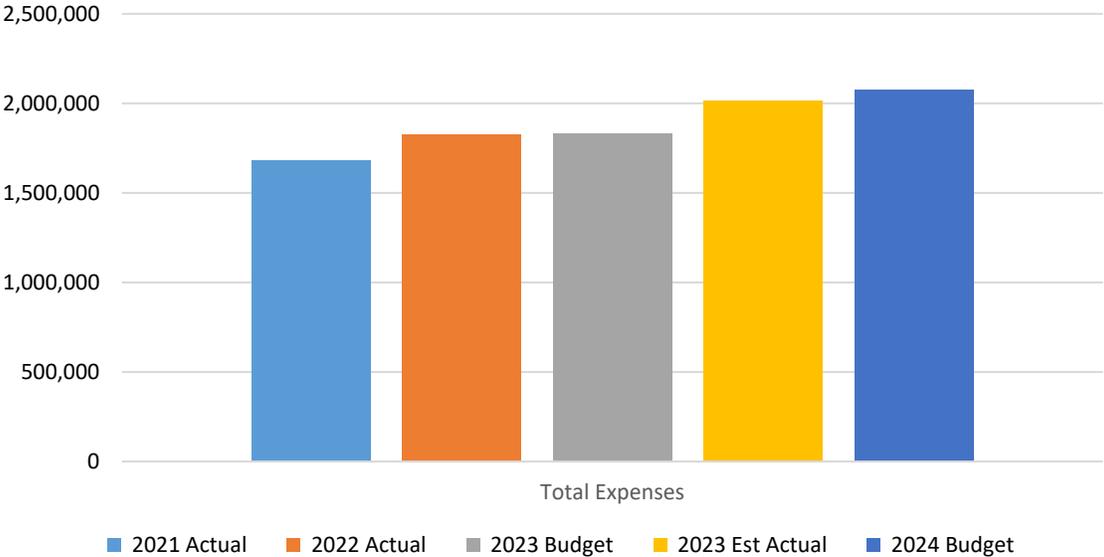
## PUBLIC WORKS STRATEGIC PROJECTS IN PROGRESS 2024

<b>Strategic Goal</b>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Vehicle Maintenance Contract Performance Assessment: Completion
<i>Maintain Effective Village Government</i>	Public Works Succession Planning
<i>Maintain Effective Village Government</i>	Building Maintenance Cartegraph Expansion: Completion
<i>Maintain Effective Village Government</i>	Road Program Cartegraph: Completion
<i>Maintain Effective Village Government</i>	APWA Accreditation
<i>Maintain Effective Village Government</i>	SMC Certified Community
<i>Maintain Effective Village Government</i>	Public Works Facility Renovations Project: Completion
<i>Maintain Effective Village Government</i>	Lake Cook Road West Study & Design
<i>Maintain Effective Village Government</i>	LCDOT Aptakisic Road Widening & Reconstruction
<i>Maintain Effective Village Government</i>	LCDOT Arlington Heights Road Reconstruction
<i>Maintain Effective Village Government</i>	Buffalo Creek Study & Design
<i>Maintain Effective Village Government</i>	Northwood Subdivision Street & Storm Improvement Project
<i>Maintain Effective Village Government</i>	White Pine Street & Utility Improvement Project
<i>Maintain Effective Village Government</i>	SCADA System Improvements
<i>Maintain Effective Village Government</i>	Cambridge Court Lift Station Decommissioning
<i>Maintain Effective Village Government</i>	Bernard Drive Reconstruction – Contract 1
<i>Maintain Effective Village Government</i>	Detention Basin Landscaping Project
<i>Maintain Effective Village Government</i>	Streambank Stabilization Project
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Additional Restoration of Native Areas: Grant Funding Opportunities
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Natural Areas Maintenance Program
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Bernard Road Project: Completion (including Beautification Element)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Green Street Project – Northwood Subdivision: Completion

# INTERNAL SERVICE FUND: BUILDING MAINTENANCE

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

**Building Maintenance Fund - Expense**



## BUILDING MAINTENANCE REVENUES

<i>Building Maintenance Fund - Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Building Maintenance Fund Revenue</i>	1,725,825	1,826,519	1,830,350	2,016,103	2,073,629	13%
<b>Total Revenue</b>	<b>1,725,825</b>	<b>1,826,519</b>	<b>1,830,350</b>	<b>2,016,103</b>	<b>2,073,629</b>	<b>13%</b>

## PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

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

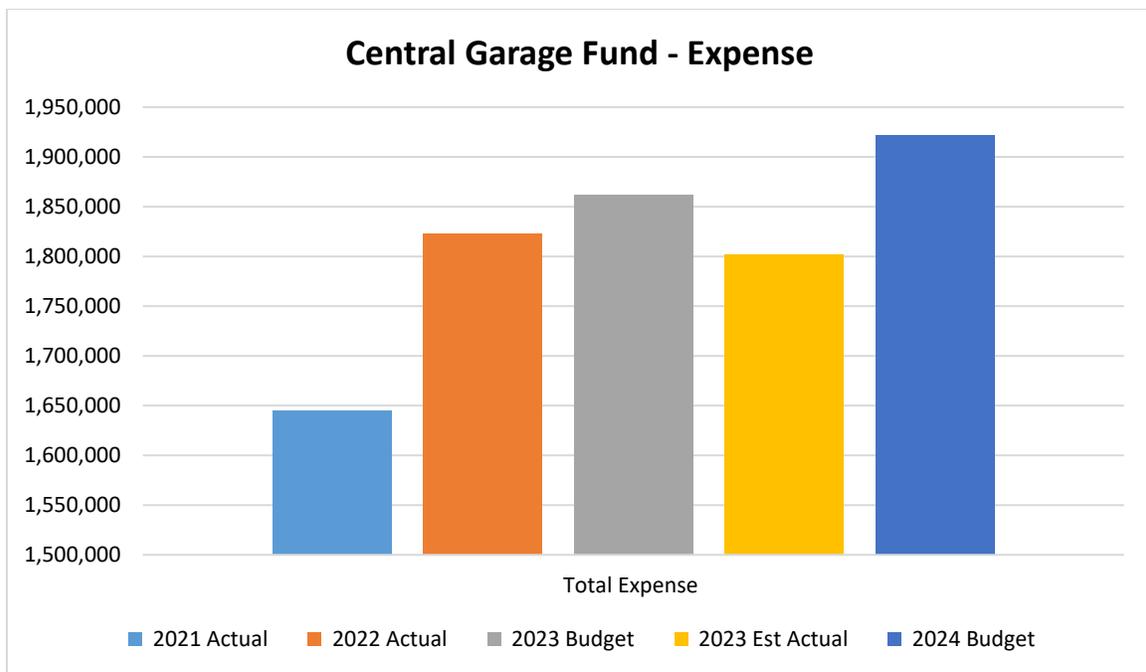
<b>Building Maintenance Fund - Expense</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Personal Wages</i>	465,478	490,102	522,269	528,332	546,489	5%
<i>Personal Benefits</i>	205,257	208,371	217,714	232,427	238,448	10%
<i>Operating Expenses</i>	253,530	318,867	349,750	345,650	361,116	3%
<i>Contractual Services</i>	23,696	20,349	29,900	22,184	32,253	8%
<i>Repairs &amp; Maintenance</i>	435,588	486,131	435,850	432,443	421,560	-3%
<i>Commodities</i>	267,625	274,638	242,200	301,735	317,800	31%
<i>Other Expenses</i>	-	-	-	122,171	120,000	100%
<i>Capital Outlay</i>	-	-	-	-	-	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	27,086	28,061	32,667	31,161	35,963	10%
<b>Total Expenses</b>	<b>1,678,259</b>	<b>1,826,519</b>	<b>1,830,350</b>	<b>2,016,103</b>	<b>2,073,629</b>	<b>13%</b>

## VARIANCES

<b>Program Variances</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Personal Benefits</i>	217,714	232,427	238,448	10%	Increase due to changes in benefit selections for 2024
<i>Commodities</i>	242,200	301,735	317,800	31%	Increase in natural gas costs for 2024
<i>Other Expenses</i>	-	122,171	120,000	100%	New PW facility maintenance agreement in 2024

## INTERNAL SERVICE FUND: CENTRAL GARAGE

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



## CENTRAL GARAGE REVENUE

<i>Central Garage Fund - Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Central Garage Fund Revenue</i>	1,645,138	1,822,505	1,861,518	1,801,484	1,921,815	3%
<b>Total Revenue</b>	<b>1,645,138</b>	<b>1,822,505</b>	<b>1,861,518</b>	<b>1,801,484</b>	<b>1,921,815</b>	<b>3%</b>

## PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

---

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

<b>Central Garage Fund - Expense</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Personal Wages</i>	471,275	516,073	541,094	537,634	552,808	2%
<i>Personal Benefits</i>	200,330	217,955	213,340	218,033	227,906	7%
<i>Operating Expenses</i>	14,356	20,446	21,700	21,400	25,970	20%
<i>Contractual Services</i>	28,085	23,946	34,717	25,988	38,668	11%
<i>Repairs &amp; Maintenance</i>	864,518	997,941	1,005,000	954,269	1,026,500	2%
<i>Commodities</i>	8,913	12,790	13,000	13,000	14,000	8%
<i>Other Expenses</i>	24,700	-	-	-	-	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	32,960	33,353	32,667	31,161	35,963	10%
<b>Total Expenses</b>	<b>1,645,138</b>	<b>1,822,505</b>	<b>1,861,518</b>	<b>1,801,485</b>	<b>1,921,815</b>	<b>3%</b>

## VARIANCES

---

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

## PARKING LOT FUND

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



### PARKING LOT FUND: REVENUE

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

<i>Parking Lot Fund - Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Parking Fees - Daily</i>	14,596	42,193	24,000	44,000	42,000	75%
<i>Parking Fees - Passes</i>	1,020	1,226	5,000	14,400	1,200	-76%
<i>Facility Rental</i>	-	306	3,822	27	-	-100%
<i>Transfers In</i>	150,000	160,000	172,000	151,000	172,000	0%
<b>Total Revenue Collection</b>	<b>165,616</b>	<b>203,725</b>	<b>204,822</b>	<b>209,427</b>	<b>215,200</b>	<b>5%</b>

## PARKING LOT FUND: EXPENDITURES

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

<i><b>Parking Lot Fund - Expenditures</b></i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Operating Expenses</i>	189,988	202,970	202,322	209,291	212,512	5%
<i>Repairs &amp; Maintenance</i>	2,600	-	2,500	-	2,500	0%
<i>Internal Transfers</i>	-	-	-	-	-	0%
<b><i>Total Parking Lot Fund Expenditures</i></b>	<b>192,588</b>	<b>202,970</b>	<b>204,822</b>	<b>209,291</b>	<b>215,012</b>	<b>5%</b>

## PROGRAM VARIANCES

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



# BG is Safe



PUBLIC SAFETY: POLICE • COMMUNITY SERVICES • PUBLIC SAFETY: FIRE  
EMERGENCY MANAGEMENT • BUILDING AND PERMITS  
PLANNING, ZONING & DEVELOPMENT • ENVIRONMENTAL HEALTH SERVICES



# PROGRAM AREA: PUBLIC SAFETY-POLICE

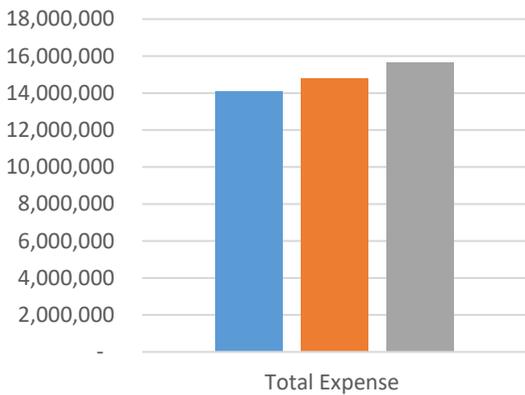
## MAJOR SERVICES

Patrol  
Investigations  
Traffic Unit

## PROGRAM CHANGES OF NOTE

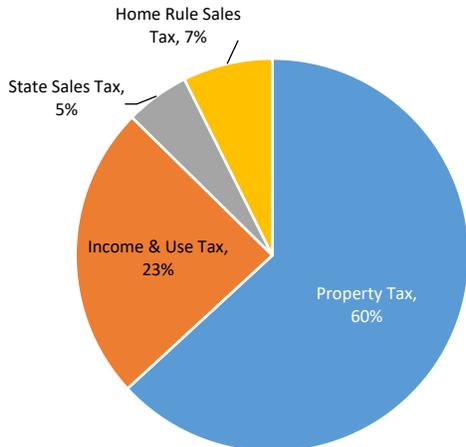
The department recently increased sworn staffing from 61 to 62. The increase was due to a request from District 21 to add an SRO position. Currently, there are 5 vacant officer positions which are budgeted for 2024. Patrol coverage will remain unchanged.

**Three Year Expenditure Trend**



■ 2022 Actual ■ 2023 Est Actual ■ 2024 Budget

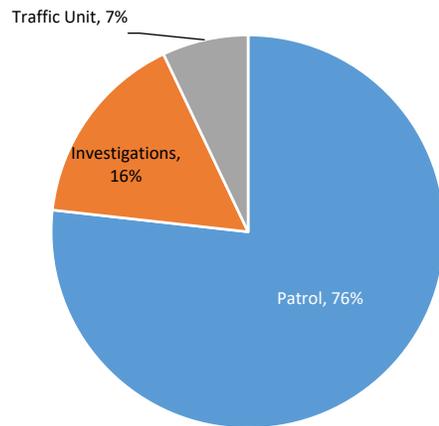
**Allocation of Revenue**



### BG IS COMMITTED TO...

-  Program oversight by the Police Department
-  Ensuring a safe community, schools, and neighborhoods
-  Educating residents in traffic safety with the goal of reducing crashes
-  Training all officers in Crisis Intervention to de-escalate traumatic situations
-  Maintaining the high standards of the Commission on Accreditation for Law Enforcement

**Staff Time by Service**



## SERVICE: PATROL

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

<i>Patrol</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	5,598,953	5,935,824	6,280,012	6,137,683	6,423,473	2%	52%
<i>Personnel Benefits</i>	3,515,637	3,624,050	3,970,292	3,911,074	3,843,991	-3%	31%
<i>Operating Expenses</i>	396,827	378,953	349,112	349,112	353,771	1%	3%
<i>Contractual Services</i>	269,750	276,560	384,312	349,963	455,696	19%	4%
<i>Repairs &amp; Maintenance</i>	4,844	10,368	10,675	10,675	11,214	5%	0%
<i>Other Expenses</i>	537,782	25,107	33,121	33,121	29,992	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	153,241	-	208,261	36%	2%
<i>Internal Transfers</i>	867,689	966,982	985,918	982,685	1,140,688	16%	9%
<b>Total</b>	<b>11,191,482</b>	<b>11,217,845</b>	<b>12,166,684</b>	<b>11,774,313</b>	<b>12,467,086</b>	<b>2%</b>	<b>100%</b>

## SERVICE: INVESTIGATIONS

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

<i>Investigations</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	879,836	932,773	986,860	964,494	1,009,404	2%	52%
<i>Personnel Benefits</i>	552,457	569,493	623,902	614,597	604,055	-3%	31%
<i>Operating Expenses</i>	62,361	59,552	54,863	54,863	55,595	1%	3%
<i>Contractual Services</i>	42,390	43,460	60,392	54,995	71,610	19%	4%
<i>Repairs &amp; Maintenance</i>	762	1,630	1,678	1,678	1,763	5%	0%
<i>Other Expenses</i>	84,526	3,946	5,206	5,206	4,714	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	24,081	-	32,727	36%	2%
<i>Internal Transfers</i>	136,352	151,955	154,931	154,423	179,252	16%	9%
<b>Total</b>	<b>1,758,683</b>	<b>1,762,810</b>	<b>1,911,914</b>	<b>1,850,255</b>	<b>1,959,120</b>	<b>2%</b>	<b>100%</b>

## SERVICE: TRAFFIC UNIT

The Traffic Unit focuses on the education and enforcement of traffic laws in an effort to reduce the frequency and severity of traffic crashes in the Village. This team works with local schools, businesses, and the Engineering Division with the shared goal of the safer movement of pedestrians, bicycles, and vehicles throughout the Village. The crossing guards are provided via cost-sharing agreements in conjunction with School Districts 21, 96 and 102.

<i>Traffic</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	559,895	593,582	628,001	613,768	642,347	2%	52%
<i>Personnel Benefits</i>	351,565	362,407	397,031	391,109	384,401	-3%	31%
<i>Operating Expenses</i>	39,687	37,900	34,915	34,915	35,381	1%	3%
<i>Contractual Services</i>	26,975	27,656	38,432	34,997	45,570	19%	4%
<i>Repairs &amp; Maintenance</i>	485	1,037	1,068	1,068	1,122	5%	0%
<i>Other Expenses</i>	53,793	2,511	3,313	3,313	3,000	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	15,324	-	20,826	36%	2%
<i>Internal Transfers</i>	86,769	96,698	98,592	98,269	114,069	16%	9%
<b>Total</b>	<b>1,119,169</b>	<b>1,121,792</b>	<b>1,216,676</b>	<b>1,177,439</b>	<b>1,246,716</b>	<b>2%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Patrol</i>	11,191,482	11,217,845	12,166,684	11,774,313	12,467,086	2%	80%
<i>Investigations</i>	1,758,683	1,762,810	1,911,914	1,850,255	1,959,120	2%	13%
<i>Traffic</i>	1,119,169	1,121,792	1,216,676	1,177,439	1,246,716	2%	8%
<b>Total</b>	<b>14,069,334</b>	<b>14,102,446</b>	<b>15,295,273</b>	<b>14,802,007</b>	<b>15,672,922</b>	<b>2%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	7,038,684	7,462,179	7,894,873	7,715,945	8,075,224	2%	52%
<i>Personnel Benefits</i>	4,419,659	4,555,949	4,991,225	4,916,780	4,832,447	-3%	31%
<i>Operating Expenses</i>	498,876	476,405	438,890	438,890	444,747	1%	3%
<i>Contractual Services</i>	339,115	347,676	483,136	439,954	572,876	19%	4%
<i>Repairs &amp; Maintenance</i>	6,090	13,035	13,421	13,421	14,099	5%	0%
<i>Other Expenses</i>	676,100	31,565	41,640	41,640	37,706	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	192,646	-	261,814	36%	2%
<i>Internal Transfers</i>	1,090,810	1,215,636	1,239,441	1,235,377	1,434,009	16%	9%
<i>Total</i>	<b>14,069,334</b>	<b>14,102,446</b>	<b>15,295,273</b>	<b>14,802,007</b>	<b>15,672,922</b>	<b>2%</b>	<b>100%</b>

## VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Contractual Services</i>	483,136	439,954	572,876	18.6%	Increased insurance premium costs
<i>Capital Reserves</i>	192,646	-	261,814	35.9%	Higher overall reserve contributions in 2024
<i>Internal Transfers</i>	1,239,441	1,235,377	1,434,009	15.7%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

---

<b>Patrol</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Crime of Opportunities Cards</i>	1,000	1058	736	1000	1025
<i>K-9 Sniffs/Searches</i>	150	71	58	68	150
<b>Investigations</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Criminal Cases Assigned</i>	150	166	171	150	160
<i>Criminal Cases Cleared</i>	100	102	87	85	90
<b>Traffic Unit</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Crashes</i>	1,250	962	937	729	1,000
<i>Truck Enforcement Investigations</i>	175	2	56	200	225

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork

GOAL 1

Maintained Effective Village Government:  
Fiscally Responsible + Providing Outstanding, Responsive Services

GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

GOAL 4

Vibrant and Innovative Community: Leading Edge

GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## POLICE STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Firearms Range HVAC Maintenance/Repairs: Completion
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Body Worn Cameras: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	In-car Cameras Program: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	SRO Services at Cooper School: Feasibility, Direction and Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Traffic Enforcement and Education Services via Traffic Division: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Neighborhood Roll Call Program with Patrol Division: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Chat with the Police Chief Community Engagement
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Less than Lethal Electronic Control Weapons Policy: Review and Direction
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Police Drone Policy: Direction and Implementation

# PROGRAM AREA: COMMUNITY SERVICES

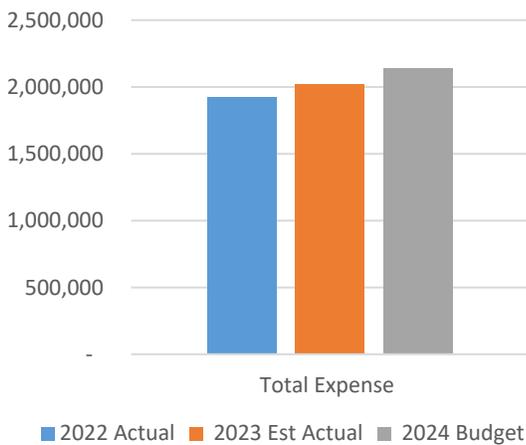
## MAJOR SERVICES

Community Relations

## PROGRAM CHANGES OF NOTE

There have been no new changes in the Community Relations Unit.

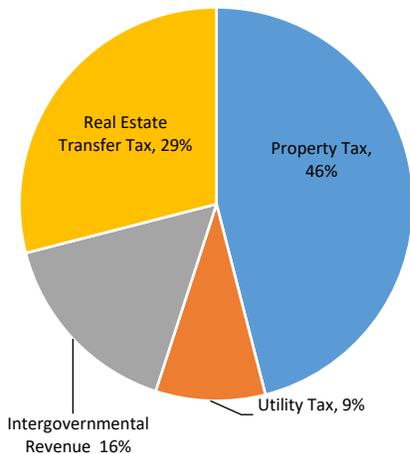
**Three Year Expenditure Trend**



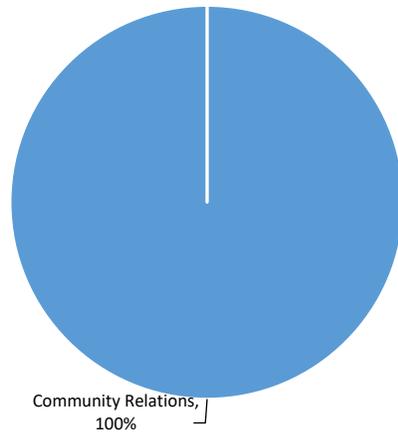
**BG IS COMMITTED TO...**

- Program oversight by the Police Department
- Quick and timely responses to resident inquiries
- Highly trained officers to educate businesses, schools, or neighborhood groups on trending crimes
- A Citizen Police Academy, which explains the "ins and outs" of the police department
- Programs or presentations tailored to your group's exact needs

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: COMMUNITY RELATIONS

The Community Relations Unit, which includes the Police Social Worker, provides additional support to residents and businesses to develop relationships with the community. These services provide positive contacts to youth, the elderly, and citizens in crisis. The School Resource Officer Program is provided via a cost-sharing agreement with Districts 21, 96, 102, and 214.

<i>Program Community Relations</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	959,819	1,017,568	1,076,572	1,052,172	1,101,165	2%	52%
<i>Personnel Benefits</i>	602,681	621,266	680,622	670,470	658,970	-3%	31%
<i>Operating Expenses</i>	68,017	64,953	59,839	59,839	60,637	1%	3%
<i>Contractual Services</i>	46,243	47,410	65,882	59,993	78,119	19%	4%
<i>Repairs &amp; Maintenance</i>	830	1,776	1,829	1,829	1,921	5%	0%
<i>Other Expenses</i>	92,147	4,302	5,675	5,675	5,139	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	26,269	-	35,701	36%	2%
<i>Internal Transfers</i>	148,746	165,768	169,014	168,460	195,546	16%	9%
<b>Total</b>	<b>1,918,482</b>	<b>1,923,043</b>	<b>2,085,701</b>	<b>2,018,438</b>	<b>2,137,198</b>	<b>2%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Community Relations</i>	1,918,482	1,923,043	2,085,701	2,018,438	2,137,198	2%	100%
<b>Total</b>	<b>1,918,482</b>	<b>1,923,043</b>	<b>2,085,701</b>	<b>2,018,438</b>	<b>2,137,198</b>	<b>2%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Community Relations</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	959,819	1,017,568	1,076,572	1,052,172	1,101,165	2%	52%
<i>Personnel Benefits</i>	602,681	621,266	680,622	670,470	658,970	-3%	31%
<i>Operating Expenses</i>	68,017	64,953	59,839	59,839	60,637	1%	3%
<i>Contractual Services</i>	46,243	47,410	65,882	59,993	78,119	19%	4%
<i>Repairs &amp; Maintenance</i>	830	1,776	1,829	1,829	1,921	5%	0%
<i>Other Expenses</i>	92,147	4,302	5,675	5,675	5,139	-9%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	26,269	-	35,701	36%	2%
<i>Internal Transfers</i>	148,746	165,768	169,014	168,460	195,546	16%	9%
<b>Total</b>	<b>1,918,482</b>	<b>1,923,043</b>	<b>2,085,701</b>	<b>2,018,438</b>	<b>2,137,198</b>	<b>2%</b>	<b>100%</b>

## VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Contractual Services</i>	65,882	59,993	78,119	18.6%	Increased insurance premium costs
<i>Capital Reserves</i>	26,269	-	35,701	35.9%	Higher overall reserve contributions in 2024
<i>Internal Transfers</i>	169,014	168,460	195,546	15.7%	Larger allocation of internal services cost

## KEY PERFORMANCE MEASURES

<i>Community Relations</i>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Community Special Events</i>	50	97	112	115	120
<i>Social Worker Cases</i>	350	538	602	625	630

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork

#### GOAL 1

Maintained Effective Village Government:  
Fiscally Responsible + Providing Outstanding, Responsive Services

#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

#### GOAL 4

Vibrant and Innovative Community: Leading Edge

#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## POLICE STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Firearms Range HVAC Maintenance/Repairs: Completion
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Body Worn Cameras: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	In-car Cameras Program: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	SRO Services at Cooper School: Feasibility, Direction and Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Traffic Enforcement and Education Services via Traffic Division: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Neighborhood Roll Call Program with Patrol Division: Implementation
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Chat with the Police Chief Community Engagement
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Less than Lethal Electronic Control Weapons Policy: Review and Direction
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Police Drone Policy: Direction and Implementation

# PROGRAM AREA: PUBLIC SAFETY-FIRE

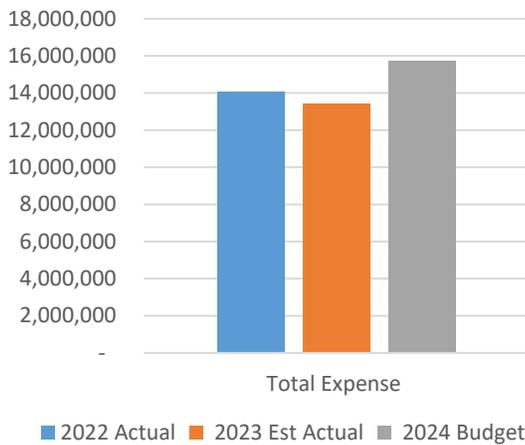
## MAJOR SERVICES

- Fire Prevention
- Emergency Medical Services
- Fire Suppression
- Special Rescue Teams

## PROGRAM CHANGES OF NOTE

A part-time Fire Inspector position is vacant from 2023. No additional personnel or programs requested in 2024.

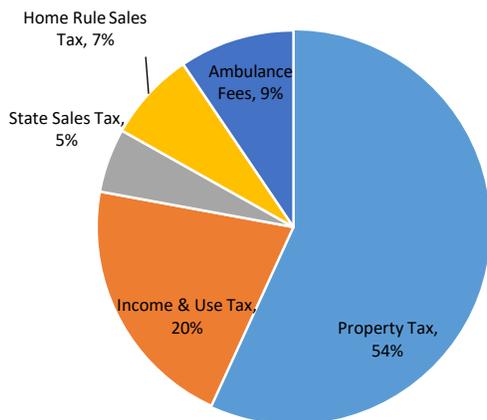
**Three Year Expenditure Trend**



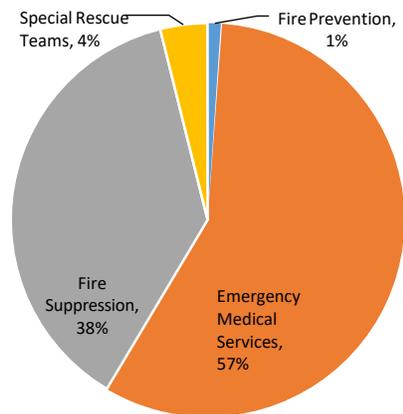
### BG IS COMMITTED TO...

- Program oversight by the Fire Department
- Maintaining the ISO Class II designation, which places the village in the top 5% nationwide
- Providing access to highly specialized rescue services
- Ensuring high quality emergency treatment and transport services
- Performing fire inspections and plan reviews

**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 except for owner-occupied residential structures.

<i>Fire Prevention</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	185,158	195,469	196,119	193,529	205,962	5%	82%
<i>Personnel Benefits</i>	40,229	42,631	37,542	37,329	42,087	12%	17%
<i>Operating Expenses</i>	1,621	1,695	1,872	2,373	2,270	21%	1%
<i>Commodities</i>	142	701	431	431	660	53%	0%
<i>Other Expenses</i>	2,127	813	686	686	697	2%	0%
<b>Total</b>	<b>229,276</b>	<b>241,310</b>	<b>236,650</b>	<b>234,349</b>	<b>251,676</b>	<b>6%</b>	<b>100%</b>

## SERVICE: EMERGENCY MEDICAL SERVICES

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

<i>Emergency Medical Svc</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	4,069,541	4,296,173	4,310,462	4,253,530	4,526,794	5%	50%
<i>Personnel Benefits</i>	2,257,653	2,392,498	2,106,857	2,094,926	2,361,941	12%	26%
<i>Operating Expenses</i>	149,532	156,327	172,607	218,877	209,338	21%	2%
<i>Contractual Services</i>	211,889	297,648	234,318	253,560	280,390	20%	3%
<i>Repairs &amp; Maintenance</i>	22,357	38,401	24,530	24,530	24,530	0%	0%
<i>Commodities</i>	12,317	61,026	37,521	37,521	57,440	53%	1%
<i>Other Expenses</i>	119,677	45,732	38,603	38,603	39,218	2%	0%
<i>Capital Reserves</i>	-	-	143,142	-	720,114	403%	8%
<i>Internal Transfers</i>	685,981	716,403	724,509	718,757	767,908	6%	9%
<b>Total</b>	<b>7,528,947</b>	<b>8,004,209</b>	<b>7,792,549</b>	<b>7,640,303</b>	<b>8,987,673</b>	<b>15%</b>	<b>100%</b>

## SERVICE: FIRE SUPPRESSION

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

<i>Fire Suppression</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	2,636,193	2,783,002	2,792,258	2,755,378	2,932,395	5%	51%
<i>Personnel Benefits</i>	1,478,180	1,566,469	1,379,448	1,371,636	1,546,462	12%	27%
<i>Operating Expenses</i>	67,832	70,915	78,300	99,289	94,962	21%	2%
<i>Contractual Services</i>	141,260	198,434	156,213	169,041	186,928	20%	3%
<i>Repairs &amp; Maintenance</i>	13,689	23,514	15,020	15,020	15,020	0%	0%
<i>Commodities</i>	614	3,043	1,871	1,871	2,864	53%	0%
<i>Other Expenses</i>	65,051	24,858	20,982	20,982	21,317	2%	0%
<i>Capital Reserves</i>	-	-	95,428	-	480,076	403%	8%
<i>Internal Transfers</i>	457,320	477,601	483,006	479,170	511,938	6%	9%
<b>Total</b>	<b>4,860,140</b>	<b>5,147,835</b>	<b>5,022,526</b>	<b>4,912,388</b>	<b>5,791,962</b>	<b>15%</b>	<b>100%</b>

## SERVICE: SPECIAL RESPONSE TEAMS

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

<i>Special Rescue Team</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	515,315	544,013	545,823	538,613	573,216	5%	81%
<i>Personnel Benefits</i>	104,950	111,218	97,940	97,385	109,798	12%	16%
<i>Operating Expenses</i>	3,822	3,996	4,412	5,595	5,351	21%	1%
<i>Repairs &amp; Maintenance</i>	5,332	9,158	5,850	5,850	5,850	0%	1%
<i>Commodities</i>	970	4,805	2,954	2,954	4,523	53%	1%
<i>Other Expenses</i>	14,324	5,474	4,620	4,620	4,694	2%	1%
<b>Total</b>	<b>644,713</b>	<b>678,665</b>	<b>661,600</b>	<b>655,018</b>	<b>703,432</b>	<b>6%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Fire Prevention</i>	229,276	241,310	236,650	234,349	251,676	6%	2%
<i>Emergency Medical Services</i>	7,528,947	8,004,209	7,792,549	7,640,303	8,987,673	15%	57%
<i>Fire Suppression</i>	4,860,140	5,147,835	5,022,526	4,912,388	5,791,962	15%	37%
<i>Special Rescue Teams</i>	644,713	678,665	661,600	655,018	703,432	6%	4%
<b>Total</b>	<b>13,263,076</b>	<b>4,072,018</b>	<b>13,713,324</b>	<b>13,442,058</b>	<b>15,734,743</b>	<b>15%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Public Safety</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	7,406,206	7,818,658	7,844,663	7,741,050	8,238,367	5%	52%
<i>Personal Benefits</i>	3,881,012	4,112,817	3,621,787	3,601,277	4,060,288	12%	26%
<i>Operating Expenses</i>	222,808	232,933	257,191	326,135	311,921	21%	2%
<i>Contractual Services</i>	353,149	496,082	390,531	422,601	467,318	20%	3%
<i>Repairs &amp; Maintenance</i>	41,378	71,073	45,400	45,400	45,400	0%	0%
<i>Commodities</i>	14,043	69,576	42,777	42,777	65,487	53%	0%
<i>Other Expenses</i>	201,179	76,876	64,891	64,891	65,926	2%	0%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	238,570	-	1,200,190	403%	8%
<i>Internal Transfers</i>	1,143,301	1,194,004	1,207,515	1,197,927	1,279,846	6%	8%
<b>Total</b>	<b>13,263,076</b>	<b>14,072,018</b>	<b>13,713,324</b>	<b>13,442,058</b>	<b>15,734,743</b>	<b>15%</b>	<b>100%</b>

## VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Comments
<i>Personal Benefits</i>	3,621,787	3,601,277	4,060,288	12%	Increased employer pension contribution
<i>Operating Expenses</i>	257,191	326,135	311,921	21%	Includes new lease pricing for Zoll medical devices
<i>Contractual Services</i>	390,531	422,601	467,318	20%	Increased insurance premium costs
<i>Commodities</i>	42,777	42,777	65,487	53%	Special Teams equipment replacement
<i>Capital Reserves</i>	238,570	-	1,200,190	403%	Higher overall reserve contributions for facilities and vehicles in 2024

## KEY PERFORMANCE MEASURES

<b>Fire Suppression</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>90<sup>th</sup> Percentile 1<sup>st</sup> Unit Total Response Time</i>	8:00	9:44	9:36	8:29	9:35
<i>Fire Contained to Room of Origin</i>	50.0%	77.4%	45.0%	40.0%	45.0%
<b>Emergency Medical Services</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>90<sup>th</sup> Percentile 1<sup>st</sup> Unit Total Response Time</i>	7:30	9:05	8:42	8:35	8:30
<i>ROSC Rate</i>	50.0%	33.0%	40.0%	38.0%	40%
<i>IV Start Success Rate</i>	77.0%	65.7%	68.4%	66%	67%
<i>Intubation Success Rate</i>	70.0%	50.0%	47.0%	33.0%	45.0%
<b>Fire Prevention</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Percentage of Structures with Annual inspection</i>	86%	83.4%	85.0%	86.0%	85.0%
<b>Special Response Teams</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>90<sup>th</sup> Percentile 1<sup>st</sup> Unit Total Response Time</i>	8:00	10:37	9:09	8:59	8:45

2024-2028 STRATEGIC PLAN  
VILLAGE OF BUFFALO GROVE

QUICK GUIDE



VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods

GOAL 3

Strengthened Buffalo Grove Community Identity and Pride

GOAL 4

Vibrant and Innovative Community: Leading Edge

GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Fire Prevention Bureau Records and Processes Digitization: Completion
<i>Maintain Effective Village Government</i>	Fire Vehicle: Purchase and Delivery (2025 – 2026)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	CERT Volunteers: Further Development
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Fire Dashboard: Implementation

# PROGRAM AREA: EMERGENCY MANAGEMENT

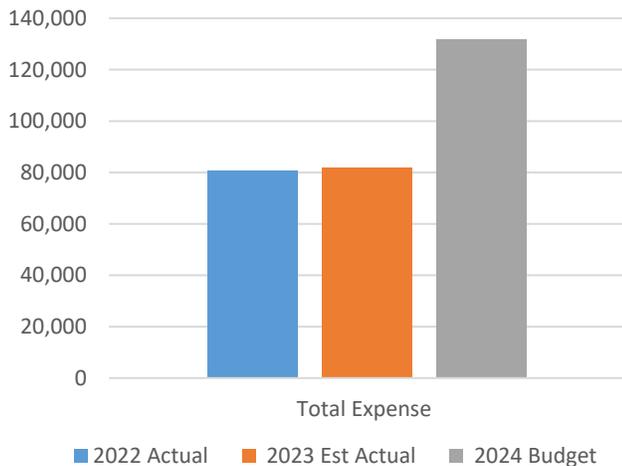
## MAJOR SERVICES

Community Emergency Response Team (CERT) /MobileComm

## PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2024.

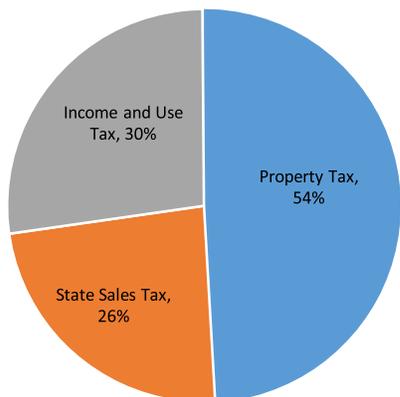
**Three Year Expenditure Trend**



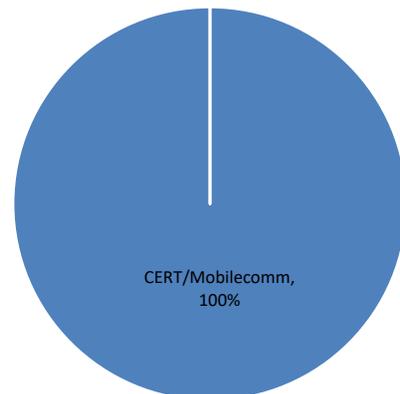
**BG IS COMMITTED TO...**

- Program oversight by the Fire Department
- A fully equipped Emergency Operation Center that acts as a command hub in case of disaster
- Mobile communications vehicle that ensures a strong communication link between incident locations and command staff
- Developing incident action plans in advance of major community events

**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.

<i>CERT/MobileComm</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	42,602	44,975	45,124	44,528	47,389	5%	36%
<i>Personnel Benefits</i>	4,211	4,463	3,930	3,908	4,406	12%	3%
<i>Operating Expenses</i>	13,059	13,652	15,074	19,115	18,282	21%	14%
<i>Commodities</i>	303	1,501	923	923	1,413	53%	1%
<i>Other Expenses</i>	41,880	16,004	13,509	13,509	13,724	2%	10%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	9,225	-	46,410	403%	35%
<b>Total</b>	<b>102,056</b>	<b>80,595</b>	<b>87,786</b>	<b>81,983</b>	<b>131,624</b>	<b>50%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
CERT/Mobilecomm	102,056	80,595	87,786	81,983	131,624	50%	100%
<b>Total</b>	<b>102,056</b>	<b>80,595</b>	<b>87,786</b>	<b>81,983</b>	<b>131,624</b>	<b>50%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Emergency Management</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	42,602	44,975	45,124	44,528	47,389	5%	36%
<i>Personnel Benefits</i>	4,211	4,463	3,930	3,908	4,406	12%	3%
<i>Operating Expenses</i>	13,059	13,652	15,074	19,115	18,282	21%	14%
<i>Commodities</i>	303	1,501	923	923	1,413	53%	1%
<i>Other Expenses</i>	41,880	16,004	13,509	13,509	13,724	2%	10%
<i>Capital Outlay</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	-	-	9,225	-	46,410	403%	35%
<b>Total</b>	<b>102,056</b>	<b>80,595</b>	<b>87,786</b>	<b>81,983</b>	<b>131,624</b>	<b>50%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Capital Reserves</i>	9,225	-	46,410	403%	Higher overall reserve contributions in 2024

## KEY PERFORMANCE MEASURES

<i>CERT/MobileComm</i>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Number of Active CERT Volunteers</i>	40	33	37	43	40

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

**GOAL 1**  
Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

**GOAL 2**  
Enhanced, Beautiful, Safe and Sustainable Neighborhoods

**GOAL 3**  
Strengthened Buffalo Grove Community Identity and Pride

**GOAL 4**  
Vibrant and Innovative Community: Leading Edge

**GOAL 5**  
More Livable Buffalo Grove Community with Leisure Experiences for All

## FINANCE STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	Fire Prevention Bureau Records and Processes Digitization: Completion
<i>Maintain Effective Village Government</i>	Fire Vehicle: Purchase and Delivery (2025 – 2026)
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	CERT Volunteers: Further Development
<i>Enhanced, Beautiful, Safe, and Sustainable Neighborhoods</i>	Fire Dashboard: Implementation

# PROGRAM AREA: BUILDING AND PERMITS

## MAJOR SERVICES

Property Maintenance and Rental Enforcement  
Permitting and Inspections

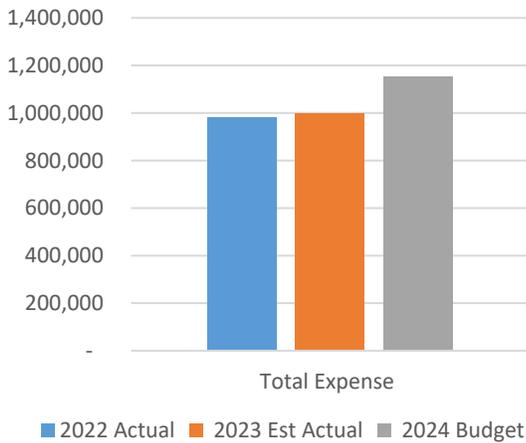
## PROGRAM CHANGES OF NOTE

For 2024, Community Development will be continuing to refine its staffing and outsourcing model. The Plan Reviewer position that was approved in the 2023 Budget will be filled in 2024.

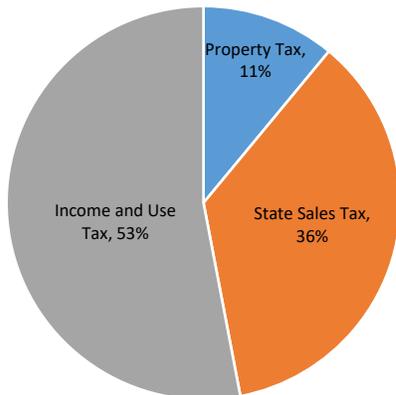
### BG IS COMMITTED TO...

-  Program oversight by the Community Development Department
-  Issuing an average of 2,000-3,000 commercial and building permits a year
-  Inspecting residential rental properties
-  Enforcing property maintenance standards across the community
-  Providing a safe built environment in the village

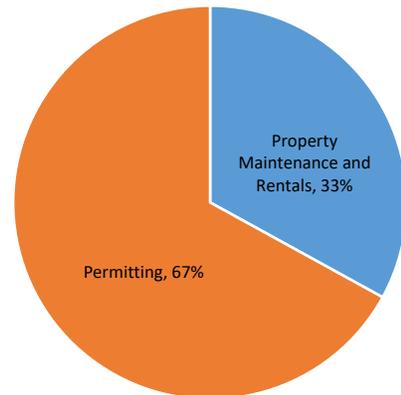
**Three Year Expenditure Trend**



**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: PROPERTY MAINTENANCE AND RENTAL ENFORCEMENT

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

<i>Property Maint and Rentals</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	162,049	169,048	226,836	210,351	240,434	6%	57%
<i>Personal Benefits</i>	57,606	51,777	73,014	55,992	75,961	4%	18%
<i>Operating Expenses</i>	2,531	2,412	2,514	2,553	2,740	9%	1%
<i>Contractual Services</i>	36,533	72,145	20,472	26,456	20,548	0%	5%
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	672	4,222	880	-	860	-2%	0%
<i>Capital Reserves</i>	14	204	2,771	-	8,651	212%	2%
<i>Internal Transfers</i>	54,566	57,061	65,695	67,039	69,682	6%	17%
<b>Total</b>	<b>313,970</b>	<b>356,869</b>	<b>392,182</b>	<b>362,391</b>	<b>418,876</b>	<b>7%</b>	<b>100%</b>

## SERVICE: PERMITTING AND INSPECTIONS

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

<i>Permitting and Inspections</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	283,720	295,975	397,152	368,290	420,960	6%	57%
<i>Personal Benefits</i>	100,812	90,610	127,775	97,987	132,933	4%	18%
<i>Operating Expenses</i>	4,429	4,221	4,399	4,467	4,795	9%	1%
<i>Contractual Services</i>	63,934	126,258	35,827	46,299	35,960	0%	5%
<i>Commodities</i>	1,175	7,388	1,540	-	1,505	-2%	0%
<i>Capital Reserves</i>	24	358	4,849	-	15,139	212%	2%
<i>Internal Transfers</i>	95,489	99,855	114,965	117,316	121,942	6%	17%
<b>Total</b>	<b>549,584</b>	<b>624,665</b>	<b>686,508</b>	<b>634,360</b>	<b>733,234</b>	<b>7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Property Maintenance &amp; Rental enforcement</i>	313,970	356,869	392,182	362,391	418,876	7%	36%
<i>Permitting and Inspections</i>	549,584	624,665	686,508	634,360	733,234	7%	64%
<b>Total</b>	<b>863,554</b>	<b>981,533</b>	<b>1,078,690</b>	<b>996,750</b>	<b>1,152,110</b>	<b>7%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Building and Permits</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	445,769	465,023	623,989	578,641	661,394	6%	57%
<i>Personal Benefits</i>	158,418	142,386	200,789	153,979	208,894	4%	18%
<i>Operating Expenses</i>	6,961	6,634	6,912	7,020	7,535	9%	1%
<i>Contractual Services</i>	100,466	198,403	56,300	72,755	56,508	0%	5%
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%	0%
<i>Commodities</i>	1,847	11,610	2,420	-	2,365	-2%	0%
<i>Capital Reserves</i>	38	562	7,620	-	23,790	212%	2%
<i>Internal Transfers</i>	150,055	156,915	180,660	184,355	191,624	6%	17%
<b>Total</b>	<b>863,554</b>	<b>981,533</b>	<b>1,078,690</b>	<b>996,750</b>	<b>1,152,110</b>	<b>7%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Comments
<i>Capital Reserves</i>	2,771	-	8,651	212.2%	Higher overall reserve contributions in 2024

## KEY PERFORMANCE MEASURES

<i>Building and Permitting</i>	Benchmark	2021 Actual	2022 Actual	2023 Est Actual	2024 Estimate
<i>Code Enforcement Compliance Within 45 Calendar Days</i>	90% Compliance	95%	94%	94%	95%
<i>Inspection Compliance Rate for First Inspection</i>	75% Compliance	83%	85%	85%	85%
<i>Plan Reviews Completed Within 14 Business Days</i>	90% Compliance	95%	75%	90%	93%

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

- a safe, beautiful and vibrant community.
- a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.
- an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

- acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.
- is a high performing team who partners with local government districts.
- engages with and builds our Buffalo Grove community.

### VALUES

- Service
- Professionalism
- Integrity
- Results
- Innovation
- Teamwork



#### GOAL 1

Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services



#### GOAL 2

Enhanced, Beautiful, Safe and Sustainable Neighborhoods



#### GOAL 3

Strengthened Buffalo Grove Community Identity and Pride



#### GOAL 4

Vibrant and Innovative Community: Leading Edge



#### GOAL 5

More Livable Buffalo Grove Community with Leisure Experiences for All

## COMMUNITY DEVELOPMENT STRATEGIC PROJECTS IN PROGRESS 2024

Strategic Goal	Action
Maintain Effective Village Government Vibrant and Innovative Community	BS&A Cloud Migration: Completion
	Prairie View Metra Station Area Plan: Implementation

# PROGRAM AREA: PLANNING, ZONING, DEVELOPMENT

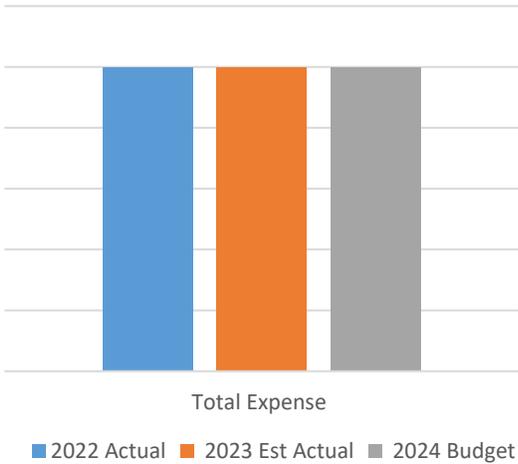
## MAJOR SERVICES

Planning Services and Review  
 Planning & Zoning Commission

## PROGRAM CHANGES OF NOTE

No program or staffing changes of note.

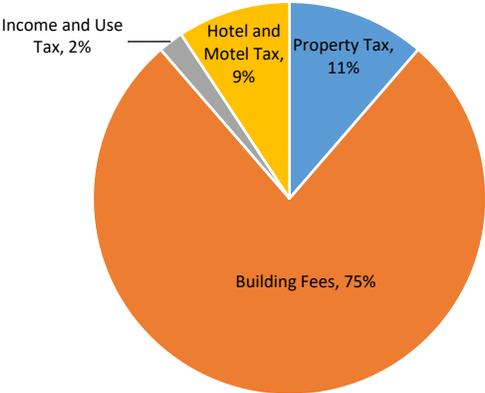
**Three Year Expenditure Trend**



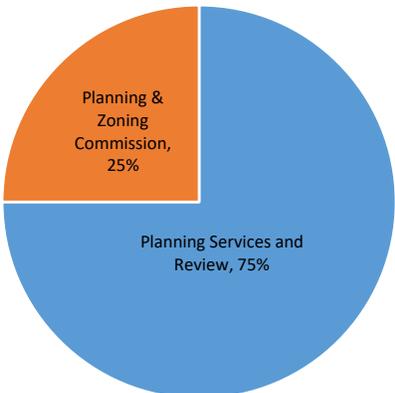
### BG IS COMMITTED TO...

-  Program oversight by the Community Development Department
-  Considering variances and special uses to the village code
-  Providing guidance on development plans
-  Leading long-term visioning and planning
-  Updating the Comprehensive Plan

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: PLANNING SERVICES AND REVIEW

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

<i>Planning</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	209,963	219,032	293,907	272,547	311,525	6%	57%
<i>Personnel Benefits</i>	74,889	67,311	94,920	72,791	98,751	4%	18%
<i>Operating Expenses</i>	3,752	3,576	3,726	3,784	4,062	9%	1%
<i>Contractual Services</i>	47,493	93,791	26,614	34,393	26,713	0%	5%
<i>Commodities</i>	873	5,489	1,144	-	1,118	-2%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	18	266	3,602	-	11,246	212%	2%
<i>Internal Transfers</i>	70,935	74,178	85,403	87,150	90,586	6%	17%
<b>Total</b>	<b>407,924</b>	<b>463,642</b>	<b>509,316</b>	<b>470,666</b>	<b>544,001</b>	<b>7%</b>	<b>100%</b>

## SERVICE: PLANNING & ZONING COMMISSION

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

<i>PZC</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	72,679	75,818	101,736	94,343	107,835	6%	57%
<i>Personnel Benefits</i>	25,923	23,300	32,857	25,197	34,183	4%	18%
<i>Operating Expenses</i>	1,139	1,086	1,131	1,149	1,233	9%	1%
<i>Contractual Services</i>	16,440	32,467	9,213	11,906	9,247	0%	5%
<i>Commodities</i>	302	1,900	396	-	387	-2%	0%
<i>Capital Reserves</i>	6	92	1,247	-	3,893	212%	2%
<i>Internal Transfers</i>	24,554	25,677	29,562	30,166	31,356	6%	17%
<b>Total</b>	<b>141,044</b>	<b>160,339</b>	<b>176,142</b>	<b>162,761</b>	<b>188,134</b>	<b>7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<b>Total Expense by Service</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Planning</i>	407,924	463,642	509,316	470,666	544,001	7%	74%
<i>PZC</i>	141,044	160,339	176,142	162,761	188,134	7%	26%
<b>Total</b>	<b>548,968</b>	<b>623,980</b>	<b>685,458</b>	<b>633,426</b>	<b>732,135</b>	<b>7%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<b>Program Planning, Zoning and Development</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	282,642	294,850	395,643	366,890	419,360	6%	57%
<i>Personnel Benefits</i>	100,812	90,611	127,776	97,988	132,934	4%	18%
<i>Operating Expenses</i>	4,891	4,662	4,858	4,933	5,295	9%	1%
<i>Contractual Services</i>	63,934	126,258	35,827	46,299	35,960	0%	5%
<i>Commodities</i>	1,175	7,388	1,540	-	1,505	-2%	0%
<i>Other Expenses</i>	-	-	-	-	-	0%	0%
<i>Capital Reserves</i>	24	358	4,849	-	15,139	212%	2%
<i>Internal Transfers</i>	95,489	99,855	114,965	117,316	121,942	6%	17%
<b>Total</b>	<b>548,968</b>	<b>623,980</b>	<b>685,458</b>	<b>633,426</b>	<b>732,135</b>	<b>7%</b>	<b>100%</b>

## PROGRAM VARIANCES

<b>Program Variances</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Capital Reserves</i>	4,849	-	15,139	212.2%	Higher overall reserve contributions in 2024

## KEY PERFORMANCE MEASURES

<b>Planning, Zoning and Development</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Special uses and variation cases initially requested that go before the Planning and Zoning Commission</i>	50% Compliance	54%	55%	55%	55%
<i>Special uses and variation cases that go before the Planning and Zoning Commission and receive a positive recommendation for approval</i>	97% Compliance	99%	95%	98%	97%

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

**GOAL 1**  
Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

**GOAL 2**  
Enhanced, Beautiful, Safe and Sustainable Neighborhoods

**GOAL 3**  
Strengthened Buffalo Grove Community Identity and Pride

**GOAL 4**  
Vibrant and Innovative Community: Leading Edge

**GOAL 5**  
More Livable Buffalo Grove Community with Leisure Experiences for All

## COMMUNITY DEVELOPMENT STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	BS&A Cloud Migration: Completion
<i>Vibrant and Innovative Community</i>	Prairie View Metra Station Area Plan: Implementation

# PROGRAM AREA: ENVIRONMENTAL HEALTH SERVICES

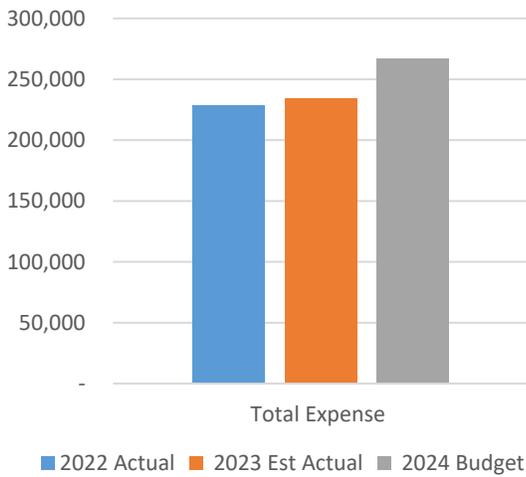
## MAJOR SERVICES

Health Inspections

## PROGRAM CHANGES OF NOTE

No changes of note 2024.

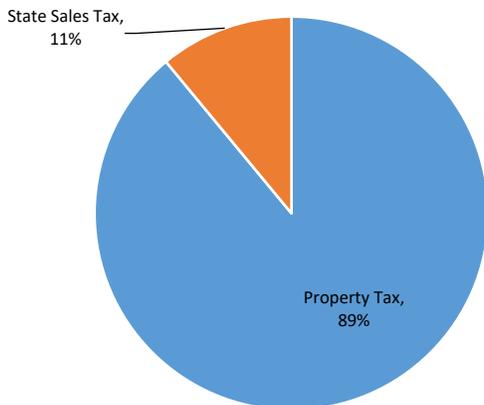
**Three Year Expenditure Trend**



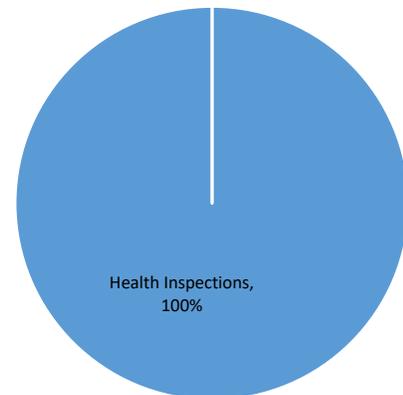
### BG IS COMMITTED TO...

-  Program oversight by the Community Development Department
-  Performing food and health inspections for 150 grocery and food service establishments
-  Reducing the occurrence of food-borne illness and promote safe food practices
-  Providing emergency services in the event of significant kitchen or restaurant fires

**Allocation of Revenue**



**Staff Time by Service**



## SERVICE: HEALTH INSPECTIONS

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

<i>Health Inspections</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	81,699	85,228	114,362	106,051	121,218	6%	45%
<i>Personal Benefits</i>	28,803	25,888	36,506	27,996	37,980	4%	14%
<i>Operating Expenses</i>	52,996	50,508	52,630	53,447	57,370	9%	22%
<i>Contractual Services</i>	18,266	36,073	10,236	13,228	10,274	0%	4%
<i>Commodities</i>	336	2,111	440	-	430	-2%	0%
<i>Capital Reserves</i>	7	102	1,386	-	4,326	212%	2%
<i>Internal Transfers</i>	27,284	28,531	32,849	33,520	34,842	6%	13%
<b>Total</b>	<b>209,391</b>	<b>228,441</b>	<b>248,409</b>	<b>234,243</b>	<b>266,440</b>	<b>7%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Est Actual</b>	<b>2023 Budget</b>	<b>% Change FY23-FY22</b>	<b>Cost Type Summary</b>
<i>Health Inspections</i>	209,391	228,441	248,409	234,243	266,440	7%	100%
<b>Total</b>	<b>209,391</b>	<b>228,441</b>	<b>248,409</b>	<b>234,243</b>	<b>266,440</b>	<b>7%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Environmental Health Services</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	81,699	85,228	114,362	106,051	121,218	6%	45%
<i>Personal Benefits</i>	28,803	25,888	36,506	27,996	37,980	4%	14%
<i>Operating Expenses</i>	52,996	50,508	52,630	53,447	57,370	9%	22%
<i>Contractual Services</i>	18,266	36,073	10,236	13,228	10,274	0%	4%
<i>Commodities</i>	336	2,111	440	-	430	-2%	0%
<i>Capital Reserves</i>	7	102	1,386	-	4,326	212%	2%
<i>Internal Transfers</i>	27,284	28,531	32,849	33,520	34,842	6%	13%
<b>Total</b>	<b>209,391</b>	<b>228,441</b>	<b>248,409</b>	<b>234,243</b>	<b>266,440</b>	<b>7%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Capital Reserves</i>	1,386	-	4,326	212.2%	Higher overall reserve contributions in 2024

## KEY PERFORMANCE MEASURES

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

# 2024-2028 STRATEGIC PLAN VILLAGE OF BUFFALO GROVE



## QUICK GUIDE

### VISION

In 2038, Buffalo Grove is...

a safe, beautiful and vibrant community.

a community with outstanding public schools, great neighborhoods, leisure experiences and home to a strong and diverse local economy.

an inclusive and welcoming community.

### MISSION

In Buffalo Grove, our Village government...

acts in a financially responsible and sound manner as we provide outstanding municipal services and plan for and invest in the future.

is a high performing team who partners with local government districts.

engages with and builds our Buffalo Grove community.

### VALUES

Service

Professionalism

Integrity

Results

Innovation

Teamwork

**GOAL 1**  
Maintained Effective Village Government: Fiscally Responsible + Providing Outstanding, Responsive Services

**GOAL 2**  
Enhanced, Beautiful, Safe and Sustainable Neighborhoods

**GOAL 3**  
Strengthened Buffalo Grove Community Identity and Pride

**GOAL 4**  
Vibrant and Innovative Community: Leading Edge

**GOAL 5**  
More Livable Buffalo Grove Community with Leisure Experiences for All

## COMMUNITY DEVELOPMENT STRATEGIC PROJECTS IN PROGRESS 2024

<i>Strategic Goal</i>	<b>Action</b>
<i>Maintain Effective Village Government</i>	BS&A Cloud Migration: Completion
<i>Vibrant and Innovative Community</i>	Prairie View Metra Station Area Plan: Implementation



# Enterprise Funds



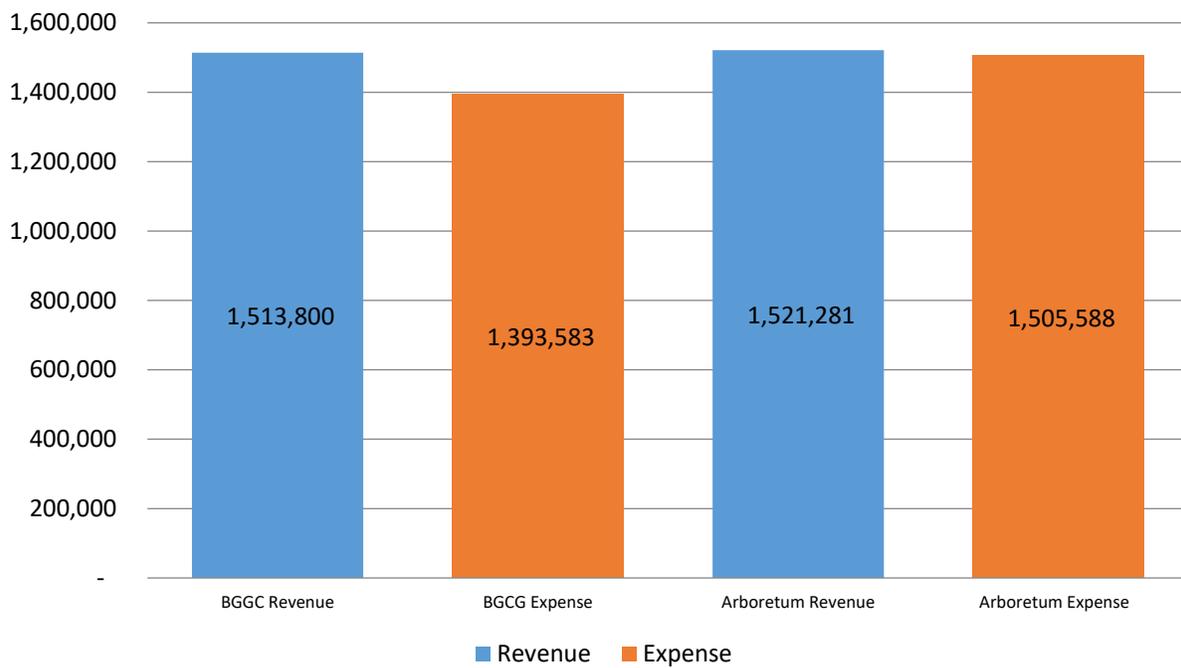
GOLF COURSE FUNDS • WATER & SEWER OPERATING • REFUSE FUND



## ENTERPRISE FUND: GOLF

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

**2023 Estimated Actual Revenue and Expenditures**



## PROGRAM AREA: BUFFALO GROVE GOLF COURSE

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

### BUFFALO GROVE GOLF COURSE: REVENUE

<i>Buffalo Grove Golf Course: Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Charges for Service</i>	1,484,736	1,344,112	1,437,400	1,512,800	1,477,000	3%
<i>Other Revenue</i>	9,938	5,510	-	1,000	-	0%
<i>Operating Transfer</i>	-	-	-	-	-	0%
<b>Total</b>	<b>1,494,674</b>	<b>1,349,622</b>	<b>1,437,400</b>	<b>1,513,800</b>	<b>1,477,000</b>	<b>3%</b>

### BUFFALO GROVE GOLF COURSE: EXPENSE

	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Personal Wages</i>	330,523	336,462	320,592	346,286	355,223	11%
<i>Personal Benefits</i>	71,988	77,908	72,885	73,389	73,833	1%
<i>Operating Expenses</i>	569,631	464,764	592,180	603,231	618,349	4%
<i>Contractual Services</i>	12	19,443	17,340	17,485	21,007	21%
<i>Repairs &amp; Maintenance</i>	37,912	25,806	26,000	27,400	30,400	17%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Other Expenses</i>	85,007	23,630	-	-	-	0%
<i>Capital Outlay</i>	11,755	28,963	294,000	175,000	144,000	-51%
<i>Operating Transfer</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	131,596	127,490	139,503	150,792	147,965	6%
<b>Total</b>	<b>1,238,424</b>	<b>1,104,466</b>	<b>1,462,500</b>	<b>1,393,583</b>	<b>1,390,777</b>	<b>-5%</b>

## PROGRAM AREA: ARBORETUM CLUB

The Arboretum Club opened in 1990. The 27,000 square foot clubhouse has spacious locker rooms and a pro shop offering a fine selection of clubs, shoes, golf apparel, and accessories. In 2021, the Village Board entered a lease with WJ Golf who converted the banquet space into an interactive golf simulator business. WJ Golf also operates Vin90, a restaurant and bar which serve both golfers and the community.

### ARBORETUM CLUB: REVENUE

<i>Arboretum Club: Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Charges for Service</i>	1,348,531	1,368,782	1,391,510	1,521,281	1,479,867	6%
<i>Operating Transfer</i>	129,794	-	-	-	-	0%
<b>Total</b>	<b>1,478,325</b>	<b>1,368,782</b>	<b>1,391,510</b>	<b>1,521,281</b>	<b>1,479,867</b>	<b>6%</b>

### ARBORETUM CLUB: EXPENSE

<i>Arboretum Club: Expense</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Personal Wages</i>	207,225	226,074	192,701	233,057	237,943	23%
<i>Personal Benefits</i>	30,524	38,826	34,365	37,650	37,358	9%
<i>Operating Expenses</i>	910,177	857,605	997,210	993,335	999,291	0%
<i>Contractual Services</i>	372	411	454	458	550	21%
<i>Repairs &amp; Maintenance</i>	14,316	9,367	16,500	12,600	16,500	0%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Other Expenses</i>	(58,046)	(32,321)	-	-	-	0%
<i>Capital Outlay</i>	300,232	(244,390)	156,000	88,000	336,000	115%
<i>Operating Transfer</i>	-	-	-	-	-	0%
<i>Internal Transfers</i>	123,324	118,150	130,032	140,488	138,783	7%
<b>Total</b>	<b>1,528,124</b>	<b>973,723</b>	<b>1,527,262</b>	<b>1,505,588</b>	<b>1,766,425</b>	<b>16%</b>

## BUFFALO GROVE GOLF COURSE VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Capital Outlay</i>	294,000	175,000	144,000	-51%	Fewer improvements planned in 2024

## ARBORETUM CLUB VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Capital Outlay</i>	156,000	88,000	336,000	115%	Additional improvements planned in 2024

## ENTERPRISE FUND: WATER AND SEWER

The Village accrues revenue from the metered sale of water along with sanitary sewer treatment fees collected and remitted to Lake County. In 2020, a fixed facility fee of \$17.39 was added to all utility bills to fund infrastructure replacement. This fee is programmed to increase in 2025 based upon a calculation of the Consumer Price Index change from 2020 to 2025.

The combined water and sewer rate will increase four percent in 2024 to \$8.25/1,000 gallons. The water rate is \$6.61 and sewer is \$1.64. The combined rate will continue to increase by four percent each year. The rate recommendations were the result of the twenty-year proforma analysis, which is updated and reviewed annually. Over the last three years, water usage has stabilized and no significant growth in consumption was factored for FY 2024 outside of the Lake County Public Works - Pekera Water sale agreement.

Effective December 1, 2023, Lake County residents pay an increased rate for sanitary sewer treatment at a rate of \$6.50 per 1,000 gallons of metered water, as set by Lake County. The Village bills on behalf of the County to save on administrative costs and remits payment to Lake County. Cook County residents pay for sanitary sewer treatment through a property tax levied by the Metropolitan Water Reclamation District of Chicago.

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

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

### WATER FUND REVENUE

<i>Water Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>
<i>Building Fees - Water Service</i>	587,031	533,040	116,000	2,032,400	116,000	0%
<i>Sales of Water</i>	15,322,131	15,177,553	15,565,492	15,378,873	16,041,374	3%
<i>Investment Revenue</i>	(12,820)	48,819	32,576	390,000	63,830	96%
<i>All Other Revenue</i>	825,031	817,144	20,000	110,000	388,400	1842%
<i>Transfers In</i>	4,267,894	8,010,974	-	-	-	0%
<b>Total</b>	<b>20,989,266</b>	<b>24,587,529</b>	<b>15,734,068</b>	<b>17,911,273</b>	<b>16,609,604</b>	<b>6%</b>

## SERVICE: CUSTOMER SERVICE METERS

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

<i>Meter Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	209,763	211,158	240,114	225,543	246,441	3%	17%
<i>Personnel Benefits</i>	80,424	75,197	83,092	76,633	85,402	3%	6%
<i>Operating Expenses</i>	11,966	13,897	12,185	12,142	12,444	2%	1%
<i>Contractual Services</i>	16,547	18,204	21,735	21,045	26,124	20%	2%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	30,321	26,426	129,330	117,479	159,010	23%	11%
<i>Commodities</i>	19,337	20,307	18,258	25,089	18,000	-1%	1%
<i>Other Expenses</i>	344,105	281,773	19,915	19,915	19,915	0%	1%
<i>Capital Outlay</i>	-	218	190	-	200	5%	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	560,488	605,388	751,228	751,228	673,053	-10%	47%
<i>Debt Service</i>	13,497	12,376	68,008	68,008	72,832	7%	5%
<i>Internal Transfers</i>	89,023	101,121	113,111	114,519	126,750	12%	9%
<b>Total</b>	<b>1,375,470</b>	<b>1,366,063</b>	<b>1,457,165</b>	<b>1,431,600</b>	<b>1,440,171</b>	<b>-1%</b>	<b>100%</b>

## SERVICE: PUMPAGE & PURIFICATION

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

<i>Pumpage and Purification</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Cost Type Summary
<i>Personal Wages</i>	209,763	211,158	240,114	225,543	246,441	3%	4%
<i>Personnel Benefits</i>	80,424	75,197	83,092	76,633	85,402	3%	1%
<i>Operating Expenses</i>	2,034,341	2,003,248	2,059,655	2,051,480	2,099,960	2%	36%
<i>Contractual Services</i>	16,547	18,204	21,735	21,045	26,124	20%	0%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	69,224	60,330	295,250	268,206	363,010	23%	6%
<i>Commodities</i>	266,899	280,294	252,012	346,301	248,450	-1%	4%
<i>Other Expenses</i>	344,105	281,773	19,915	19,915	19,915	0%	0%
<i>Capital Outlay</i>	18,900	2,054	560,724	536,118	1,730,300	209%	29%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	560,488	605,388	751,228	751,228	673,053	-10%	11%
<i>Debt Service</i>	26,993	24,751	136,013	136,013	145,662	7%	2%
<i>Internal Transfers</i>	191,050	214,714	241,606	244,697	268,873	11%	5%
<b>Total</b>	<b>3,818,735</b>	<b>3,777,110</b>	<b>4,661,344</b>	<b>4,677,178</b>	<b>5,907,190</b>	<b>27%</b>	<b>100%</b>

## SERVICE: DISTRIBUTION

This program provides for the repair, maintenance, and operation of the water distribution system, consisting of 189 miles of watermain, 2,566 fire hydrants, and 2,198 water valves. Annual tasks completed in this section include fire hydrant flow testing and flushing, valve turning and exercising, system repairs, assisting contractors on new watermain installations, and addressing approximately 56 service interruptions. On average this program utilizes 50 percent of staff time and resources, which is reflected in the Village's asset management program.

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

<i>Distribution</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	378,032	384,991	439,844	408,441	448,573	2%	6%
<i>Personnel Benefits</i>	143,016	134,804	148,700	136,028	150,289	1%	2%
<i>Operating Expenses</i>	24,254	25,985	24,626	24,533	25,128	2%	0%
<i>Contractual Services</i>	32,640	35,876	42,685	41,507	51,340	20%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	24,791	21,606	105,743	96,052	130,010	23%	2%
<i>Commodities</i>	5,425	5,697	5,122	7,039	5,050	-1%	0%
<i>Other Expenses</i>	688,228	563,557	39,831	39,831	39,831	0%	1%
<i>Capital Outlay</i>	44,493	4,541	1,319,767	1,262,097	4,073,100	209%	58%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	1,120,975	1,210,775	1,502,456	1,502,456	1,346,106	-10%	19%
<i>Debt Service</i>	94,478	86,629	476,050	476,050	509,820	7%	7%
<i>Internal Transfers</i>	160,029	180,176	202,537	205,116	225,661	11%	3%
<b>Total</b>	<b>2,716,360</b>	<b>2,654,637</b>	<b>4,307,361</b>	<b>4,199,150</b>	<b>7,004,908</b>	<b>63%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Meter Service</i>	1,375,470	1,366,063	1,457,165	1,431,600	1,440,171	-1%	10%
<i>Distribution</i>	3,818,735	3,777,110	4,661,344	4,677,178	5,907,190	27%	41%
<i>Pumpage and Purification</i>	2,716,360	2,654,637	4,307,361	4,199,150	7,004,908	63%	49%
<b>Total</b>	<b>7,910,565</b>	<b>7,797,810</b>	<b>10,425,871</b>	<b>10,307,928</b>	<b>14,352,269</b>	<b>38%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Water</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personnel Wages</i>	797,559	807,306	920,072	859,527	941,455	2%	7%
<i>Personnel Benefits</i>	303,864	285,199	314,883	289,293	321,093	2%	2%
<i>Operating Expenses</i>	2,070,561	2,043,129	2,096,466	2,088,155	2,137,532	2%	15%
<i>Contractual Services</i>	65,735	72,284	86,155	83,597	103,588	20%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	124,336	108,361	530,323	481,737	652,030	23%	5%
<i>Commodities</i>	291,660	306,298	275,393	378,429	271,500	-1%	2%
<i>Other Expenses</i>	1,376,438	1,127,103	79,661	79,661	79,661	0%	1%
<i>Capital Outlay</i>	63,393	6,813	1,880,681	1,798,214	5,803,600	209%	40%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	2,241,950	2,421,550	3,004,912	3,004,912	2,692,212	-10%	19%
<i>Debt Service</i>	134,968	123,755	680,071	680,071	728,314	7%	5%
<i>Internal Transfers</i>	440,102	496,011	557,254	564,332	621,284	11%	4%
<b>Total</b>	<b>7,910,565</b>	<b>7,797,810</b>	<b>10,425,871</b>	<b>10,307,928</b>	<b>14,352,269</b>	<b>38%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>	<b>Comments</b>
<i>Contractual Services</i>	86,155	83,597	103,588	20%	Increased insurance premium costs
<i>Repairs &amp; Maintenance</i>	530,323	481,737	652,030	23%	Meter repairs and battery supply replenishment
<i>Capital Outlay</i>	1,880,681	1,798,214	5,803,600	209%	Additional capital planned for 2024
<i>Operating Transfers</i>	3,004,912	3,004,912	2,692,212	-10%	Decreased due to lower bond payment contribution
<i>Internal Transfers</i>	557,254	564,332	621,284	11%	Higher allocation of internal service fund expenses

## SEWER FUND REVENUE

<i>Sewer Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Lake County Sewer Tap On Fees</i>	493,160	411,502	100,000	1,975,000	100,000	0%
<i>Village Sewer Tap On Fees</i>	3,900	3,500	1,000	1,500	1,000	0%
<i>Village Sewer Fees</i>	1,758,463	1,739,955	1,817,000	1,786,673	1,886,000	4%
<i>Lake County Sewer Sanitary Sewer Service</i>	3,526,498	3,450,723	3,811,492	3,491,000	3,732,300	-2%
<i>Transfers In</i>	718,533	863,009	866,560	866,560	-	-100%
<b>Totals</b>	<b>6,500,554</b>	<b>6,468,689</b>	<b>6,596,052</b>	<b>8,120,733</b>	<b>5,719,300</b>	<b>-13%</b>

## SERVICE: SEWERAGE SYSTEM MAINTENANCE

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

<i>System Operations and Maintenance</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	246,553	249,164	283,782	265,531	290,634	2%	9%
<i>Personnel Benefits</i>	117,765	110,757	122,232	112,067	124,112	2%	4%
<i>Operating Expenses</i>	17,484	19,325	17,772	17,706	18,140	2%	1%
<i>Contractual Services</i>	25,241	27,751	33,053	32,100	39,747	20%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	5,403	4,708	23,052	20,932	28,340	23%	1%
<i>Commodities</i>	2,059,529	2,162,893	1,944,659	2,672,240	1,917,170	-1%	60%
<i>Other Expenses</i>	103,672	84,894	6,000	6,000	6,000	0%	0%
<i>Capital Outlay</i>	7,762	972	230,385	220,167	710,700	208%	22%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	31,195	36,738	40,282	40,736	46,197	15%	1%
<b>Total</b>	<b>2,614,603</b>	<b>2,697,203</b>	<b>2,701,216</b>	<b>3,387,479</b>	<b>3,181,040</b>	<b>18%</b>	<b>100%</b>

## SERVICE: SEWAGE LIFT STATION MAINTENANCE

This program includes scheduled preventative maintenance of the sanitary system and daily verification on the SCADA program, which monitors lift stations twenty-four hours a day, seven days a week. On average this program utilizes 40 percent of staff time and resources, which is reflected in the Village's asset management program.

<i>Lift Stations</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	161,112	160,897	182,366	172,662	187,999	3%	6%
<i>Personnel Benefits</i>	76,127	71,105	78,587	72,555	80,947	3%	2%
<i>Operating Expenses</i>	27,564	29,241	27,977	27,871	28,545	2%	1%
<i>Contractual Services</i>	14,914	16,410	19,608	18,968	23,564	20%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	6,961	6,067	29,701	26,972	36,515	23%	1%
<i>Commodities</i>	2,105,910	2,211,602	1,988,453	2,732,420	1,960,345	-1%	60%
<i>Other Expenses</i>	60,475	49,523	3,500	3,500	3,500	0%	0%
<i>Capital Outlay</i>	7,762	972	230,385	220,167	710,700	208%	22%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	172,156	193,678	217,811	220,590	242,554	11%	7%
<b>Total</b>	<b>2,632,981</b>	<b>2,739,495</b>	<b>2,778,388</b>	<b>3,495,704</b>	<b>3,274,669</b>	<b>18%</b>	<b>100%</b>

## SERVICE: UNDERGROUND UTILITY LOCATING

This service requires up to five utility locates per each request: water main, sanitary sewer main, storm sewer main, streetlights and buffalo box. Locates are completed by Village staff to ensure that no buried infrastructure is damaged during repair and/or excavation by the Village, residents, or contractors. In the past three years, the Village has received 28,754 locate requests. On average this service utilizes 1.25 full time equivalent (FTE) employees and resources, which is reflected in the Village's asset management program.

<i>Utility Locate</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>Personal Wages</i>	58,582	54,977	60,667	61,218	64,836	7%	52%
<i>Personnel Benefits</i>	26,161	23,522	26,213	25,141	29,149	11%	23%
<i>Operating Expenses</i>	1,601	3,701	1,691	1,690	1,745	3%	1%
<i>Contractual Services</i>	2,521	2,801	3,475	3,210	4,145	19%	3%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	41	36	185	159	225	22%	0%
<i>Commodities</i>	91	96	86	118	85	-1%	0%
<i>Other Expenses</i>	8,639	7,077	500	500	500	0%	0%
<i>Capital Outlay</i>	-	218	190	-	200	5%	0%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	14,996	18,704	19,882	20,068	23,633	19%	19%
<b>Total</b>	<b>112,632</b>	<b>111,131</b>	<b>112,889</b>	<b>112,103</b>	<b>124,518</b>	<b>10%</b>	<b>100%</b>

## TOTAL EXPENSE BY SERVICE

<i>Total Expense by Service</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24- FY23</b>	<b>Cost Type Summary</b>
<i>System Operations and Maint</i>	2,614,603	2,697,203	2,701,216	3,387,479	3,181,040	18%	48%
<i>Lift Stations</i>	2,632,981	2,739,495	2,778,388	3,495,704	3,274,669	18%	50%
<i>Utility Locate</i>	112,632	111,131	112,889	112,103	124,518	10%	2%
<b>Total</b>	<b>5,360,216</b>	<b>5,547,829</b>	<b>5,592,493</b>	<b>6,995,286</b>	<b>6,580,227</b>	<b>18%</b>	<b>100%</b>

## TOTAL PROGRAM EXPENSE

<i>Program Sewer</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24- FY23	Cost Type Summary
<i>Personnel Wages</i>	466,247	465,038	526,815	499,410	543,469	3%	8%
<i>Personnel</i>	220,052	205,384	227,032	209,762	234,208	3%	4%
<i>Benefits</i>							
<i>Operating Expenses</i>	46,649	52,267	47,440	47,267	48,430	2%	1%
<i>Contractual Services</i>	42,676	46,962	56,136	54,277	67,456	20%	1%
<i>Other Services</i>	-	-	-	-	-	0%	0%
<i>Repairs &amp; Maintenance</i>	12,405	10,811	52,937	48,063	65,080	23%	1%
<i>Commodities</i>	4,165,530	4,374,591	3,933,199	5,404,778	3,877,600	-1%	59%
<i>Other Expenses</i>	172,787	141,494	10,000	10,000	10,000	0%	0%
<i>Capital Outlay</i>	15,523	2,162	460,959	440,335	1,421,600	208%	22%
<i>Capital Reserves</i>	-	-	-	-	-	0%	0%
<i>Operating Transfers</i>	-	-	-	-	-	0%	0%
<i>Debt Service</i>	-	-	-	-	-	0%	0%
<i>Internal Transfers</i>	218,348	249,121	277,974	281,394	312,384	12%	5%
<b>Total</b>	<b>5,360,216</b>	<b>5,547,829</b>	<b>5,592,493</b>	<b>6,995,286</b>	<b>6,580,227</b>	<b>18%</b>	<b>100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY23-FY22	Comments
<i>Contractual Services</i>	56,136	54,277	67,456	20%	Increased insurance premium costs
<i>Repairs &amp; Maintenance</i>	52,937	48,063	65,080	23%	Increased cost of lift station maintenance
<i>Capital Outlay</i>	460,959	440,335	1,421,600	208%	Additional capital planned for 2024
<i>Internal Transfers</i>	277,974	281,394	312,384	12%	Higher allocation of internal service fund expenses

## KEY PERFORMANCE MEASURES

<b>Sewer System Maintenance</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Flushing Sewers (Feet)</i>	125,000	128,000	51,868	130,000	125,000
<i>Sewers Televised (Feet)</i>	80,000	10,200	0	82,500	80,000
<i>Structure Maintenance (hours)</i>	150	185	72	515	200

<b>Sewage Lift Station Maintenance</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Lift Station Maintenance (Preventative Hours)</i>	1,200	1,250	1,322	1,210	1,200
<i>Lift Station Repairs (reactive Hours)</i>	150	185	165	124	150

<b>Customer Service - Meters</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>New Meters Installed (Each)</i>	50	38	80	66	50
<i>Meter Repairs (Each)</i>	200	132	180	113	200

<b>Pumpage and Purification</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Water Pumped MG/Yr</i>	1,250	1,329	1,282	1,177	1,250
<i>Water Billed MG/Yr</i>	1,150	1,209	1,167	1,178	1,150

<b>Distribution</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Water Main Breaks (Each)</i>	50	56	54	46	50
<i>Water Main Replacement (ft)</i>	10,000	8,497	12,000	0	6,732

<b>Underground Utility Locating</b>	<b>Benchmark</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Est Actual</b>	<b>2024 Estimate</b>
<i>Normal Utility Locates (Each)</i>	10,000	10,013	8,191	8,300	9,000
<i>After Hours Emergency Utility Locates (Each)</i>	130	149	130	135	119

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

### PROGRAM CHANGES OF NOTE

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

## REFUSE: REVENUE

<i>Refuse Fund - Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>All Other Revenue</i>	1,122,716	1,072,016	1,189,000	1,176,000	1,210,560	2%
<b><i>Total Revenue Collection</i></b>	<b>1,122,716</b>	<b>1,072,016</b>	<b>1,189,000</b>	<b>1,176,000</b>	<b>1,210,560</b>	<b>2%</b>

## REFUSE: EXPENSE

<i>Refuse Fund - Expenditures</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Other Expenses</i>	908,620	897,956	1,020,512	930,852	1,067,320	5%
<i>Internal Transfers</i>	200,000	275,000	200,000	200,000	175,000	-13%
<b><i>Total</i></b>	<b>1,108,620</b>	<b>1,172,956</b>	<b>1,220,512</b>	<b>1,130,852</b>	<b>1,242,320</b>	<b>2%</b>

Expenditures that exceed revenues are funded through fund equity.

## REFUSE FUND VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Comments
<i>Internal Transfers</i>	200,000	200,000	175,000	-13%	Lower contribution to Debt Service Fund

---

• • • • •

# Capital Improvement Budget



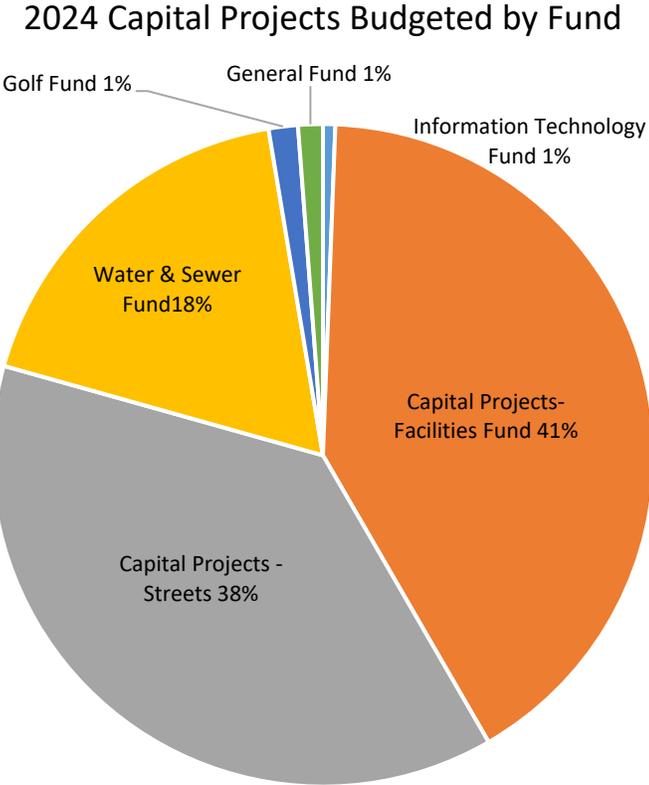
CAPITAL IMPROVEMENT REQUEST SUMMARY  
RESERVE FOR CAPITAL REPLACEMENT: VEHICLES • DETAILED PROJECT SHEETS  
CAPITAL PROJECTS: FACILITIES FUND • CAPITAL PROJECTS: STREETS FUND  
NON-OPERATING TRANSFERS

# CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a twenty-year plan that is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent equipment purchases and infrastructure installation, upgrade, or replacement. The need for capital expenditures are weighed against the ability of the Village to finance these projects. The Village Board's approval of the CIP does not authorize spending on the included projects. Staff will continue to review and evaluate each project throughout the 2024 budget cycle and follow the procurement policy, including board approval for spending, for each individual project over \$50,000.

The Village maintains multiple capital assets and infrastructure systems that are costly to operate and replace as shown on the FY2024 budget request sheets. Each sheet includes a twenty-year forecast of funding requests for the capital project improvements. Projects requested for FY 2024 are shown on pages 201-270 of this document.

Only the funds shown in the 2024 Capital Projects Budgeted by Fund table have been included in the FY2024 budget as listed on the following pages. These budgeted items are shown as a percentage of the total CIP in the chart below.

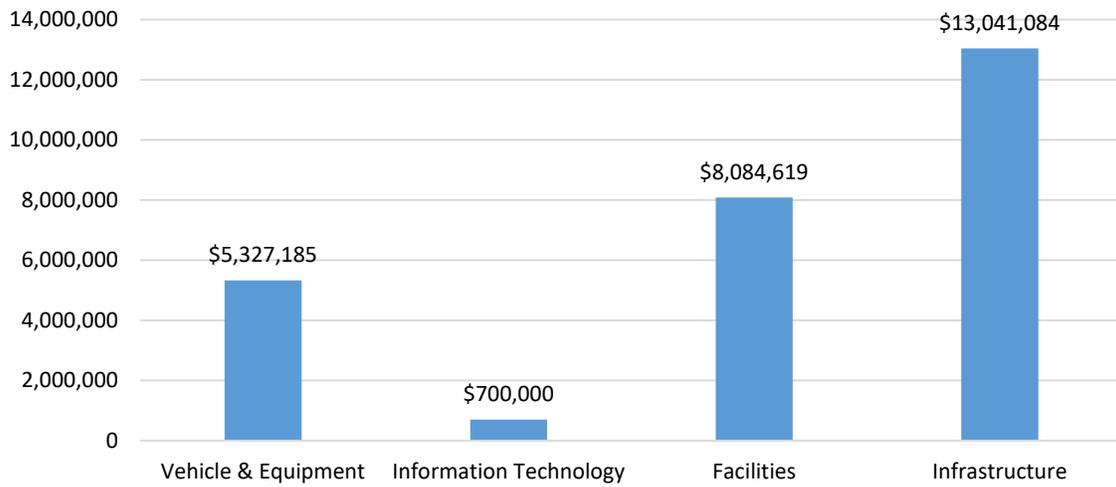


<b>2024 Capital Projects Budgeted by Fund</b>		
	<b>Requested</b>	<b>Budgeted</b>
<b>General Fund</b>		
Village Campus Long Range Planning	40,000	<b>40,000</b>
Village wide Comprehensive Plan and Design	22,000	<b>22,000</b>
Unified Development Ordinance	60,000	<b>60,000</b>
Fire Radio Replacement	70,400	<b>70,400</b>
Fire SCBA Equipment	2,000	<b>2,000</b>
Fire Extrication Equipment	45,000	-
Automated License Plate Readers	45,000	<b>45,000</b>
Unmanned Aerial Vehicle - Drones	10,000	-
Drainage Projects	200,000	<b>200,000</b>
<b>Subtotal</b>	<b>494,400</b>	<b>439,400</b>
<b>Capital Projects - Facilities - 150.75.560.30</b>		
Flooring Capital Replacement Projects	30,000	-
Fire Station #27 Remodel	55,000	-
HVAC Unit Replacements	12,000	<b>92,000</b>
Roof Capital Replacement Projects	250,000	-
Combined Area Fire Training Facility	865,000	<b>865,000</b>
Electric Charging Stations	780,000	-
Police Headquarters	160,000	<b>5,000</b>
Fire Station #26 Addition/Remodel	-	-
Public Works Facility	14,258,844	<b>14,258,844</b>
Village Hall	-	-
Fire Station #25 Rebuild	882,400	<b>882,400</b>
Pace/Metra Facility	70,000	<b>20,000</b>
Village Entrance Signage	150,000	<b>35,000</b>
Clove Park	25,000	<b>25,000</b>
Rylko Park Improvements	200,000	<b>200,000</b>
<b>Subtotal</b>	<b>17,738,244</b>	<b>16,383,244</b>
<b>Capital Projects - Streets - 160.75.560.20</b>		
Annual Sidewalk Maintenance	440,000	<b>340,000</b>
Annual Bike Path Maintenance	100,000	<b>100,000</b>
Annual Street Maintenance	15,840,000	<b>2,234,000</b>
Collector Route Maintenance & Rehabilitation Projects	4,950,000	<b>4,700,000</b>
Lake Cook Road Improvement	535,000	<b>535,000</b>
Weiland/Prairie Road Improvements	500,000	-

<b>2024 Capital Projects Budgeted by Fund cont.</b>		
Municipal Parking Facility Maintenance	117,000	-
Arlington Heights Road Improvement	527,000	<b>527,000</b>
Aptakisic Road Improvement	19,000	-
Median and Street Scaping Improvements	40,000	-
Street Light LED Conversion	240,000	-
Stormwater System Improvements	6,700,000	<b>6,600,000</b>
<b>Subtotal</b>	30,008,000	<b>15,036,000</b>
<b>Water &amp; Sewer Fund - 170.55.560.60/70</b>		
Water and Truck Weighing Station	400,000	<b>400,000</b>
Capacity Management Operations and Maintenance	255,000	<b>255,000</b>
Lift Station Repair and Rehabilitation	770,000	<b>770,000</b>
Pump House Repairs and Upgrades	350,000	<b>350,000</b>
Village Wide Sanitary Sewer Replacement	350,000	<b>350,000</b>
Village Wide Water Main Replacement	4,800,000	<b>4,746,000</b>
Water Loss Management	117,000	<b>117,000</b>
SCADA Hardware and Software Updates	200,000	<b>200,000</b>
<b>Subtotal</b>	7,242,000	<b>7,188,000</b>
<b>Information Technology Fund - 155.75.560.50</b>		
Service Delivery Communication Software	100,000	<b>100,000</b>
Police Tasers	177,600	<b>177,600</b>
Police/Fire Mobile Devices	74,500	<b>74,500</b>
Server and Hardware Replacements	91,500	<b>91,500</b>
Aerial Mapping Ortho Imagery	-	-
HR Travel and Training Software	20,200	<b>20,200</b>
Network & Security Improvements	105,000	<b>105,000</b>
<b>Subtotal</b>	568,800	<b>568,800</b>
<b>Golf Fund - 180.84.560.80/190.84.560.80</b>		
Buffalo Grove Golf Course Improvements	144,000	<b>144,000</b>
Arboretum Golf Course Improvements	336,000	<b>336,000</b>
<b>Subtotal</b>	480,000	<b>480,000</b>
<b>Total</b>	56,331,444	<b>40,095,444</b>

The Village maintains a capital reserve for vehicles and equipment, facility improvements, information technology, and infrastructure. The 2024 budget includes a \$1.9 million transfer to replenish the capital reserve for the four areas. The total combined reserve for vehicles and equipment, facility improvements, information technology, and infrastructure is projected to be \$27.2 million as of December 31, 2024. The infrastructure reserve includes resources in the Water and Sewer Fund and Facilities Fund.

### Projected Capital Reserve Balances Year-End FY 2024





## Village Campus Long Range Planning



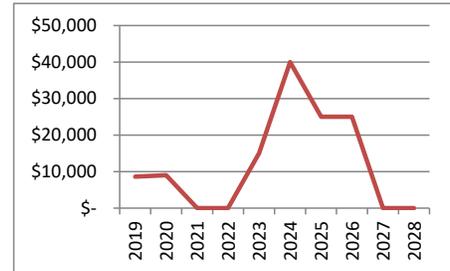
Project #	1001
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ 40,000
Initial Proposal Date	2017
Design Work	2020-2024
Project Work	N/A
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	General Fund
Account Number	150.75.560.30

**Location** Village Campus Planning

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

**Solution** In 2017, the Village used Wold Architects to begin a space needs assessment of the current buildings. In 2019 the Village began to evaluate solutions for facility options, with work continuing on an as needed basis. In 2024, as Public Works leaves its current site additional options will be explored through conceptual study and design. Additionally, a landscape architect will be utilized for the design of the Clove park.

**10 Year Financial Trend**



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ 8,641	\$ 9,000	\$ -	\$ -	\$ 15,000	\$ 32,641
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 40,000	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 90,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000





## Village wide Comprehensive Plan and Design



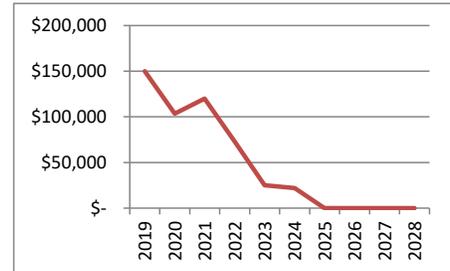
Project #	1002
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ 22,000
Initial Proposal Date	2018
Design Work	2019-2024
Project Work	N/A
Recurrence	2033
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	General Fund
Account Number	150.75.560.30

**Location** Planning Document

**Issue** The Village Board and staff have set a goal to update the Village's Comprehensive Plan.

**Solution** Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This is a multi-year project that began in 2019 and is continuing into 2024 due to the COVID-19 delay. The Comprehensive Plan project includes a village-wide analysis, vision, and plan; a deeper dive analysis and plan for the Milwaukee Avenue and Dundee Road corridors; and design guidelines for the Lake Cook Corridor.

**10 Year Financial Trend**



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ 150,000	\$ 103,620	\$ 120,000	\$ 73,000	\$ 25,000	\$ 471,620
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 20,000	\$ 250,000	\$ -	\$ 270,000	\$ 22,000	\$ 292,000





## Flooring Capital Replacement Projects

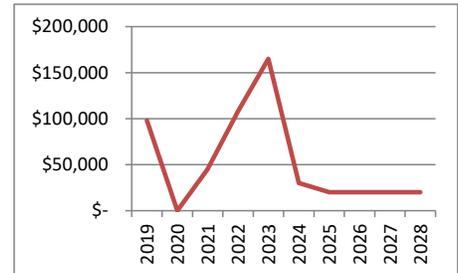


Project #	1003
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2015
Design Work	2018
Project Work	2024
Recurrence	Yearly
Asset Valuation	\$ 1,200,000
Last Deferred	2019-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Village Buildings
<b>Issue</b>	On average, carpet is 4-6 years past the date it was scheduled to be replaced.

<b>Solution</b>	2024 proposed work includes carpet replacement at the Fire Day Room (\$15k) and Fire Station #26 sleeping quarters (\$15k).
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ 98,154	\$ -	\$ 45,000	\$ 108,000	\$ 165,000	\$ 416,154
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 110,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 300,000	\$ 300,000	\$ 200,000	\$ 800,000	\$ 110,000	\$ 910,000	





## Fire Station #27 Remodel

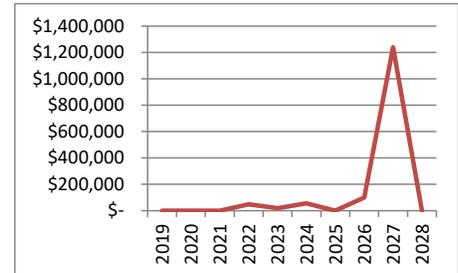


Project #	1004
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2016
Design Work	2026
Project Work	2027
Recurrence	2045
Asset Valuation	\$ 2,130,066
Last Deferred	2018-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Fire Station #27
<b>Issue</b>	Fire Station 27 was built in 1993 as a full time fire station and is the newest of the three fire stations. The 2017 space needs assessments identified the need for a space renovation and fire sprinklers for the first floor.

<b>Solution</b>	Proposed 2024 projects include replacement windows (\$30k) and a traffic signal loop for exiting onto Rt. 22 (\$25k). A renovation of the residential space is proposed with design in 2026 (\$102k) and construction in 2027 (\$1.28 million).
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ 48,000	\$ 20,000	\$ 68,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 55,000	\$ -	\$ 99,200	\$ 1,240,000	\$ -	\$ 1,394,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,394,200	\$ -	\$ 1,394,200





## HVAC Unit Replacements

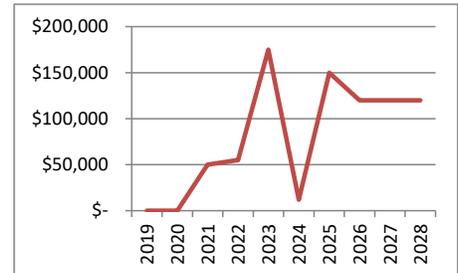


Project #	1005
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	18 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 92,000
Initial Proposal Date	2015
Design Work	2022
Project Work	2024
Recurrence	2041
Asset Valuation	\$ 1,580,038
Last Deferred	2018-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Village Facilities
<b>Issue</b>	The Village maintains 61 HVAC units in total and more than half are currently exceeding their 18 year life expectancy.

<b>Solution</b>	The 2024 requests is for the last two units in this rotation at Arboretum Golf Club (\$12k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ 50,000	\$ 55,000	\$ 175,000	\$ 280,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 12,000	\$ 150,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 522,000	\$ 522,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 750,000	\$ 875,000	\$ 1,000,000	\$ 2,625,000	\$ 522,000	\$ 3,147,000	\$ 3,147,000





## Roof Capital Replacement Projects

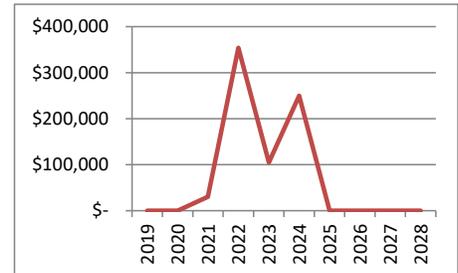


Project #	1006
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2014
Design Work	2018
Project Work	2024
Recurrence	2052
Asset Valuation	\$ 2,000,000
Last Deferred	2018-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Village Facilities
<b>Issue</b>	Roof replacement projects were identified during the 2018 roof inspection reports prepared by Industrial Roofing Services.

<b>Solution</b>	For 2024, the proposed roof project is for the flat roof at Village Hall (\$250k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ 30,000	\$ 354,000	\$ 105,000	\$ 489,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	250,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 500,000	\$ 750,000	\$ 1,000,000	\$ 2,250,000	\$ 250,000	\$ 2,500,000	





## Combined Area Fire Training Facility

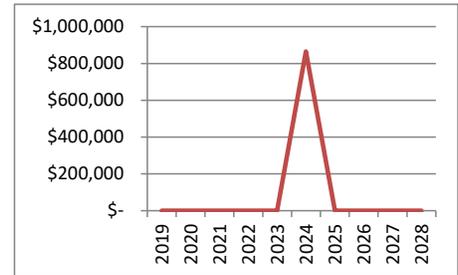


Project #	1007
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ 865,000
Initial Proposal Date	2022
Design Work	2023
Project Work	2024
Recurrence	2042
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	100.40.580.20

<b>Location</b>	Combined Area Fire Training Facility
<b>Issue</b>	The CAFT was built in 1997 as a fire training location for area departments and was rebuilt in 2017. Maintenance is needed to keep the overall facility in good condition to be used for fire training. The cost is split between the five member communities.

<b>Solution</b>	Proposed 2024 work includes the pond bank stabilization (\$80k), parking lot replacement (\$250k), parking lot expansion (\$320k) and utility upgrades (\$330k). The Village's share will be approximately \$200k.
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
		\$ 865,000	\$ -	\$ -	\$ -	\$ -	\$ 865,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ 865,000	\$ 1,265,000	





## Electric Charging Stations

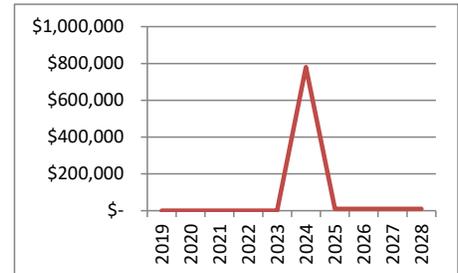


Project #	1008
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	IT
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2023
Design Work	2024
Project Work	2024
Recurrence	2043
Asset Valuation	\$ 1,000,000
Last Deferred	2023
Last Incurred	0
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Village Facilities
<b>Issue</b>	Electric Charging Stations are being requested at six Village facilities.

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

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 780,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 820,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 820,000	\$ 970,000	





## Unified Development Ordinance

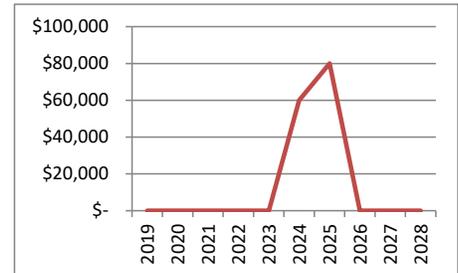


Project #	1009
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ 60,000
Initial Proposal Date	2022
Design Work	2024
Project Work	2024
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	0
Fund	General Fund
Account Number	150.75.560.30

<b>Location</b>	Village Ordinance
<b>Issue</b>	The Village Board and staff have set a goal to create a Unified Development Ordinance.

<b>Solution</b>	Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This is a multi-year project that would begin in late-2023. The Unified Development Ordinance combines and integrates content from the Zoning, Subdivision, and Sign Ordinances into one-user friendly document that would implement the Comprehensive Plan.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 60,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	140,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 140,000	\$ 180,000	





## Police Headquarters

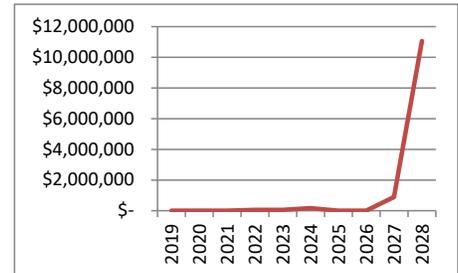


Project #	1010
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Police
Coordinator	PW
Current Budget	\$ 5,000
Initial Proposal Date	2019
Design Work	2026
Project Work	2024
Recurrence	2043
Asset Valuation	\$ 8,542,704
Last Deferred	2019-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

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

<b>Solution</b>	Proposed 2024 projects include the second phase of the locker room remodel (\$80k), the outside patio needs concrete sections replaced (\$50k) and a new entrance sign is proposed (\$30k). A major renovation/building addition is proposed in 2027, with design starting in 2026.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 100,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 160,000	\$ -	\$ -	\$ 884,800	\$ 11,060,000	\$ 12,104,800	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 12,104,800	\$ 12,304,800	





## Fire Station #26 Addition/Remodel

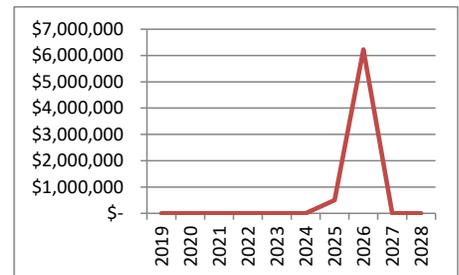


Project #	1011
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2025
Project Work	2026
Recurrence	2042
Asset Valuation	\$ 3,202,902
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

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

<b>Solution</b>	A major renovation is proposed for design in 2025 (\$499k). \$6.23 million is proposed for construction in 2026 including a new electronic message board sign for the station.
-----------------	--

10 Year Financial Trend



Financial Impact	(Estimated)						Historical
	2019	2020	2021	2022	2023	2024	
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Short Term	2024	2025	2026	2027	2028	Short Term	
	\$ -	\$ 498,400	\$ 6,230,000	\$ -	\$ -	\$ 6,728,400	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 6,728,400	\$ 6,978,400	





## Public Works Facility



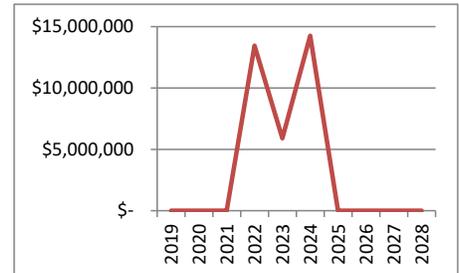
Project #	1012
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	50 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	\$ 14,258,844
Initial Proposal Date	2007
Design Work	2023
Project Work	2024
Recurrence	2062
Asset Valuation	\$ 6,656,826
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

**Location** 1650 Leider Lane

**Issue** The Public Works Department has outgrown its existing facility and a new site was purchased in 2022, followed closely by design and construction.

**Solution** Design for the major facility remodel was started in 2022 and the building will be remodeled to fit the Public Works Department facility needs in 2023 and 2024.

10 Year Financial Trend



### Financial Impact

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ -	\$ -	\$ -	\$ 13,450,000	\$ 5,909,136	\$ 19,359,136
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 14,258,844	\$ -	\$ -	\$ -	\$ -	\$ 14,258,844
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 50,000	\$ 100,000	\$ 250,000	\$ 400,000	\$ 14,258,844	\$ 14,658,844





## Village Hall

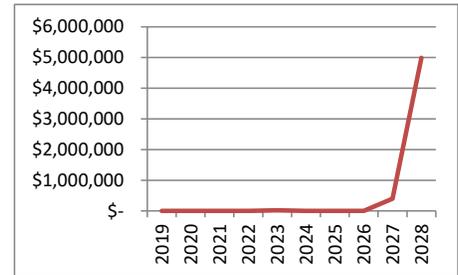


Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	\$ -
Initial Proposal Date	2005
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	\$ 3,626,916
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Village Hall
<b>Issue</b>	Village Hall was built in 1970 and underwent major renovations in 1988 and 1993. A major renovation is needed in the near future.

<b>Solution</b>	A major remodel is proposed in 2027 for \$4.9 million with design starting in 2026 (\$399k)
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ -	\$ -	\$ -	\$ 399,200	\$ 4,990,000	\$ 5,389,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 5,389,200	\$ 5,389,200





## Fire Station #25 Rebuild

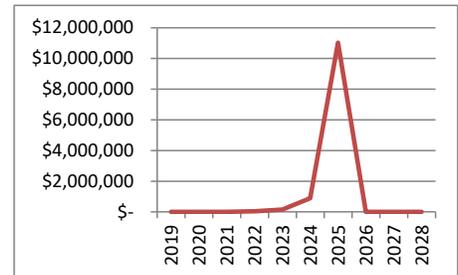


Project #	1014
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	40 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ 882,400
Initial Proposal Date	2019
Design Work	2022
Project Work	2024
Recurrence	2063
Asset Valuation	\$ 1,813,050
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Fire Station 25
<b>Issue</b>	The station was built in 1972 and the surrounding infrastructure was built before that. It had major renovations in 1992, 1997, 2004 and is in need of a major remodel/renovation.

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

10 Year Financial Trend



<b>Financial Impact</b>		(Estimated)					Historical
	Historical	2019	2020	2021	2022	2023	
		\$ -	\$ -	\$ -	\$ 36,000	\$ 150,000	\$ 186,000
	Short Term	2024	2025	2026	2027	2028	Short Term
		\$ 882,400	\$ 11,030,000	\$ -	\$ -	\$ -	\$ 11,912,400
	Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
		\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 11,912,400	\$ 12,162,400





## Pace/Metra Facility

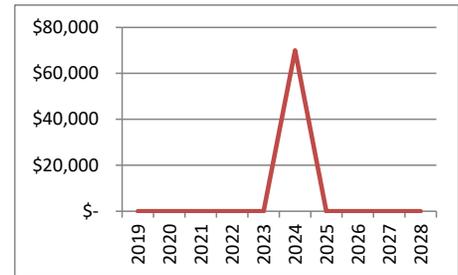


Project #	1015
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 20,000
Initial Proposal Date	2020
Design Work	2022
Project Work	2024
Recurrence	2037
Asset Valuation	\$ 4,500,000
Last Deferred	2023
Last Incurred	N/A
Fund	Metra Parking Fund
Account Number	120.81.535.25

<b>Location</b>	Metra Train Station Area
<b>Issue</b>	Ongoing maintenance of the Pace/Metra facility is needed, including parking lots, grounds, and buildings.

<b>Solution</b>	For 2024, funds are requested for a camera security system replacement (\$20k)
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	





## Outdoor Warning Siren Upgrades/Replacements

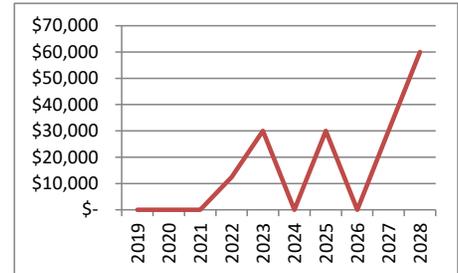


Project #	1019
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2021
Design Work	N/A
Project Work	2024
Recurrence	2053
Asset Valuation	\$ 250,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Various Locations
<b>Issue</b>	The Village has 7 outdoor warning sirens that are reaching the end of their expected thirty year life cycles.

<b>Solution</b>	A multi-year plan to replace/upgrade started in 2022 to replace them at a 30 year service life cycle.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ 12,500	\$ 30,000	\$ 42,500
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ -	\$ 30,000	\$ -	\$ 30,000	\$ 60,000	\$ 120,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ 120,000	\$ 210,000	





## Water and Truck Weighing Station

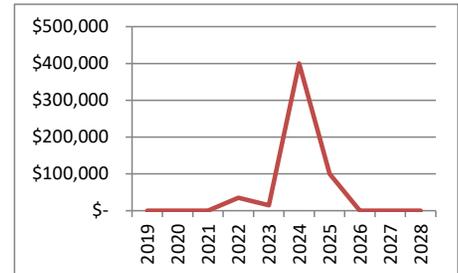


Project #	1020
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW/PD
Coordinator	PW
Current Budget	\$ 400,000
Initial Proposal Date	2021
Design Work	2022
Project Work	2024
Recurrence	2053
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

<b>Location</b>	Deerfield Parkway and Busch Parkway Right of Way
<b>Issue</b>	Police and Public Works are proposing a central location for truck weight checks and water filling. The permanent scales will allow Police to weigh trucks quicker and safe, while potentially selling this service to other municipalities as well. It also allows Public Works to have an efficient and easy to use water filling station to sell water in bulk to contractors.

<b>Solution</b>	The design for the truck weighing station and water filling station was started in 2022. In 2024 the pull through and water assembly will be constructed (\$400k) followed by the addition of the truck scales in 2025(\$100k).
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ 35,000	\$ 15,000	\$ 50,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 500,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ 100,000	\$ 100,000	\$ 200,000	\$ 500,000	\$ 700,000	





## Village Entrance Signage

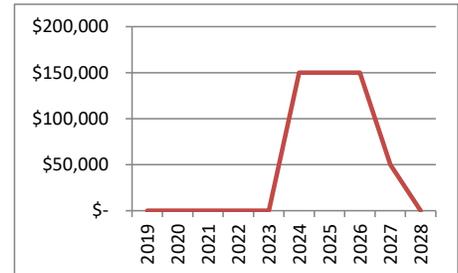


Project #	1021
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Replacement/New
User Department	Communications
Coordinator	Communications
Current Budget	\$ 35,000
Initial Proposal Date	2024
Design Work	2024
Project Work	2025
Recurrence	2055
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

<b>Location</b>	Lake Cook Road, IL Routes 21, 22 and 68, Buffalo Grove Road, Arlington Heights Road
<b>Issue</b>	Current signage is past its useful life and not in line with the updated Village Branding.

<b>Solution</b>	Following the development of the Village's brand in late 2023 and early 2024, new entry monuments will be designed. Each monument is estimated to cost \$50k, with three new/reconstructed monuments planned for each year (\$150k/year)
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 150,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ -	\$ 500,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 500,000	\$ 800,000	





## Clove Park



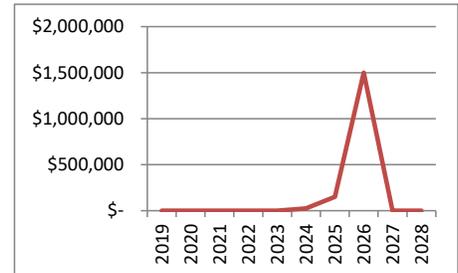
Project #	1022
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	50 Years
Origination	New
User Department	Community Development
Coordinator	Community Development
Current Budget	\$ 25,000
Initial Proposal Date	2024
Design Work	2024
Project Work	2026
Recurrence	2076
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	TIF
Account Number	0

<b>Location</b>	The Clove
-----------------	-----------

<b>Issue</b>	Within the Clove development the Village now owns and maintains an acre park for its use. Design, planning and programming is set to begin in 2024.
--------------	---

<b>Solution</b>	In 2024 the Village intends to employ a landscape architect to conceptualize the Clove Park (\$25), followed by detailed design in 2024 (\$100k). The Village will seek grants for the construction but currently estimates costs around \$1.0 million.
-----------------	---

10 Year Financial Trend

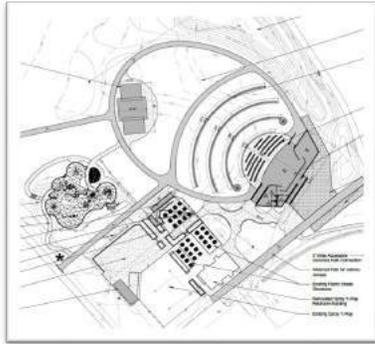


<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 25,000	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ -	1,675,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 20,000	\$ 65,000	\$ 200,000	\$ 285,000	\$ 1,675,000	\$ 1,960,000	





## Rylko Park Improvements



Project # 1023  
 Category 1-Buildings and Grounds  
 Priority 4-Contributory

Useful Life 50 Years  
 Origination New  
 User Department Public Works  
 Coordinator Public Works

Current Budget \$ 200,000  
 Initial Proposal Date 2023  
 Design Work 2023  
 Project Work 2024  
 Recurrence 2076

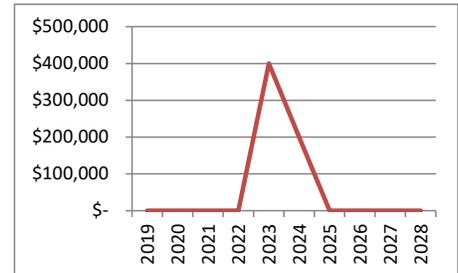
Asset Valuation N/A  
 Last Deferred N/A  
 Last Incurred N/A

Fund Capital Projects - Facilities  
 Account Number 150.75.560.30

<b>Location</b>	Rylko Park
<b>Issue</b>	The Village and Park District are continually looking for ways to grow their partnership, especially in the promotion of Buffalo Grove Days.

<b>Solution</b>	Signiant improvements are planned to Mike Rylko Park over the next several years to provide a permanent home for Buffalo Grove Days and other events. This community gathering space will be owned by the Park District but supported and utilized by the Village as well.
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>		(Estimated)					
	Historical	2019	2020	2021	2022	2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
	Short Term	2024	2025	2026	2027	2028	Short Term
		\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	





## Buffalo Grove Golf Course Improvements

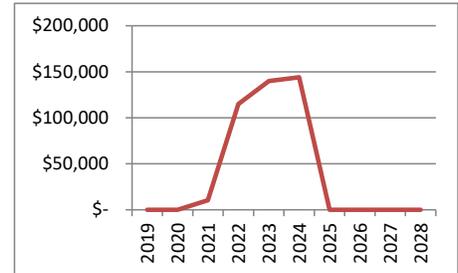


Project #	2001
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	\$ 144,000
Initial Proposal Date	2018
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Golf Fund
Account Number	190.84.535.40

<b>Location</b>	Buffalo Grove Golf Course
<b>Issue</b>	At the Buffalo Grove Golf Course, the major infrastructure needing upgrades includes cart paths, parking lot repairs and HVAC system replacement.

<b>Solution</b>	Proposed 2024 projects are parking lot improvements (\$44k) and cart path repairs (\$100k).
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ 10,270	\$ 115,000	\$ 140,000	\$ 265,270
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 144,000	\$ -	\$ -	\$ -	\$ -	\$ 144,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 500,000	\$ 600,000	\$ 750,000	\$ 1,850,000	\$ 144,000	\$ 1,994,000





## Arboretum Golf Course Improvements

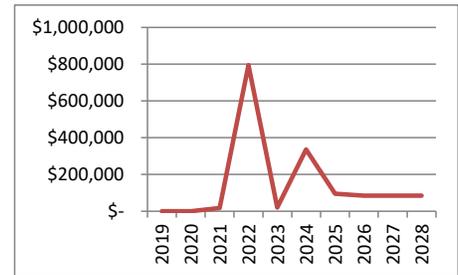


Project #	2002
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	\$ 336,000
Initial Proposal Date	2018
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Golf Fund
Account Number	190.84.535.40

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

<b>Solution</b>	In 2024, work includes replacement/repair of cart paths (\$100k), irrigation nozzle replacement (\$11k), and 3 controller satellite replacement (\$45k), bunker, hole and tee restoration and/or redesign (\$180k). This bunker/hole work is also proposed in 2025 (\$95k), 2026 (\$85k) and 2027 (\$85k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ 17,000	\$ 795,000	\$ 20,000	\$ 832,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 336,000	\$ 95,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 686,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 500,000	\$ 600,000	\$ 750,000	\$ 1,850,000	\$ 686,000	\$ 2,536,000	





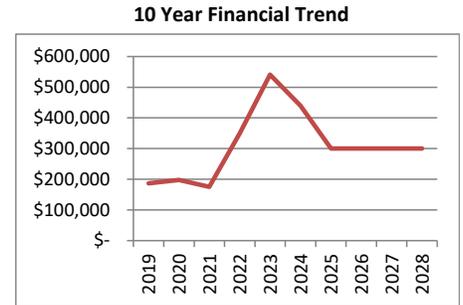
## Annual Sidewalk Maintenance



Project #	3001
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 340,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 18,000,000
Last Deferred	2022
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

<b>Location</b>	Road Right of Ways
<b>Issue</b>	The Village maintains a large sidewalk system that promotes safe and accessible passage around town for our residents. A maintenance program helps keep these facilities in compliance with ADA accessible guidelines.

<b>Solution</b>	The Village's policy is to replace or repair as many sidewalks as funding, time and manpower permits at its own discretion every year (\$200k replacement, \$100k grinding) . A new crosswalk is proposed near Mike Rylko Park on Deerfield Road (\$140k) if matching funds (\$70k) can be found with LCDOT or another source.
-----------------	--



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	2023 (Estimated)	Historical
		\$ 186,798	\$ 198,030	\$ 175,300	\$ 350,000	\$ 541,000	\$ 1,451,128
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 440,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,640,000	
	Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 4,500,000	\$ 1,640,000	\$ 6,140,000	

<b>Infrastructure Rating</b>	Category: Sidewalks and Bike Paths
<b>B</b>	Notes:
	* The Village has an extensive pedestrian/biking system that requires yearly maintenance
	* Grant funding may be available to help reduce Village funds needed to maintain the sidewalk and bike paths
	* Maintaining these facilities will help keep the Village's facility rating at a consistent level





## Annual Bike Path Maintenance

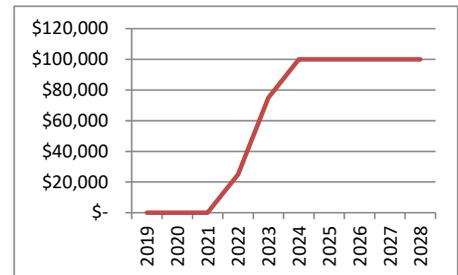


Project #	3002
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 100,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 9,000,000
Last Deferred	2021
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20

<b>Location</b>	Village Right of Way
<b>Issue</b>	The Village has a large bike path system that requires maintenance to provide safe and accessible facilities throughout Buffalo Grove. A maintenance program helps maintain compliance with ADA accessible guidelines and provides a safe and passable system for Village residents.

<b>Solution</b>	The Village's policy is to replace or repair as many bike paths as funding, time and manpower permits at its own discretion (\$100k).
-----------------	---

10 Year Financial Trend



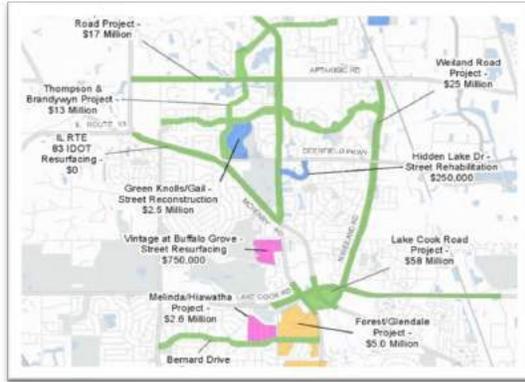
<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ 25,000	\$ 75,000	\$ 100,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	500,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,500,000	\$ 500,000	\$ 2,000,000	

<b>Infrastructure Rating</b>	Category: Sidewalks and Bike Paths
<b>B</b>	Notes:
	* The Village has an extensive pedestrian/biking system that requires yearly maintenance
	* Grant funding may be available to help reduce Village funds needed to maintain the sidewalk and bike paths
	* Maintaining these facilities will help keep the Village's facility rating at a consistent level





## Annual Street Maintenance

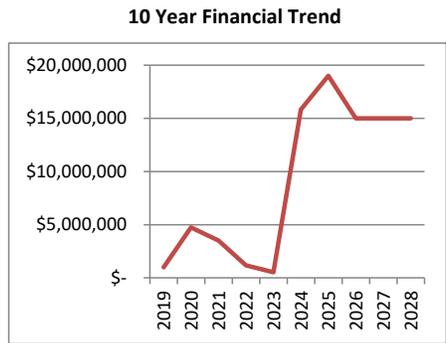


**Location** Village Right of Way

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

**Solution** The annual street maintenance and rehabilitation program is a central piece of the annual CIP. Streets are reviewed annually and evaluated for several strategies of maintenance or improvement. Patching (\$200k), pavement striping (\$75k), crack sealing (\$50k), design for the Northwood Improvement project (\$5.6M), White Pine Street & Utility Project (\$350k) and a proposed Safety Action Plan (\$215k, 80% grant funding) is proposed for 2024. The Northwood Project has a \$5.4M matching grant from LCSMC for stormwater improvements. There is approximately \$80 million in backlogged street work which is proposed at \$15 million per year for 5 years.

Project #	3003
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 2,234,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 190,080,000
Last Deferred	2022
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	2020 GO FY22 STR



Financial Impact	2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ 1,000,000	\$ 4,753,000	\$ 3,500,000	\$ 1,167,000	\$ 525,000
Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 15,840,000	\$ 19,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 79,840,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	\$ 22,500,000	\$ 22,500,000	\$ 22,500,000	\$ 67,500,000	\$ 79,840,000	\$ 147,340,000

**Infrastructure Rating** Category: Roads

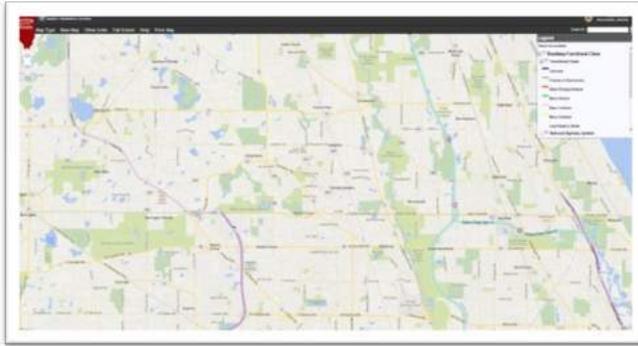
**B-** Notes:

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





## Collector Route Maintenance & Rehabilitation Projects



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

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

Current Budget \$ 4,700,000  
 Initial Proposal Date 2017  
 Design Work 2022  
 Project Work 2022-2025  
 Recurrence Yearly

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

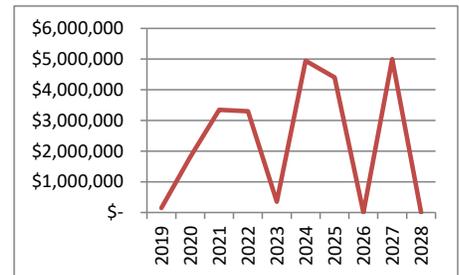
Fund Capital Projects - Streets  
 Account Number 160.75.560.20  
 Fund Code MFT Eligible

**Location** Village Right of Way

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

**Solution** The Village has several collector routes that are eligible for Federal reimbursement for design and construction. Bernard Drive began the Phase II process in 2021 with \$350k in grant funding and will continue through the various phases of construction. Phase I (\$4.95M) will kick off in 2024 through ARPA and MFT funding.

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	2023 (Estimated)	Historical
Historical	\$ 145,000	\$ 1,800,000	\$ 3,350,000	\$ 3,300,000	\$ 350,000	\$ 8,945,000
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 4,950,000	\$ 4,400,000	\$ -	\$ 5,000,000	\$ -	\$ 14,350,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 5,150,000	\$ 1,250,000	\$ 1,250,000	\$ 7,650,000	\$ 14,350,000	\$ 22,000,000

**Infrastructure Rating**

**B-**

Category: Roads  
 Notes:

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





## Lake Cook Road Improvement



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

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

Current Budget \$ 535,000  
 Initial Proposal Date 2022  
 Design Work 2022-2024  
 Project Work 2032  
 Recurrence 2052

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

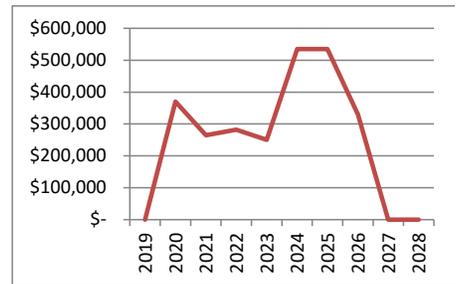
Fund Capital Projects - Streets  
 Account Number 160.75.560.20  
 Fund Code MFT Eligible

**Location** Cook County Right of Way

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

**Solution** The Village has received a \$500k Invest in Cook Grant to start the phase 1 for widening of Lake Cook Road to the west of Raupp Blvd to Arlington Heights Road (\$1.61 millions split over four years).

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ -	\$ 370,000	\$ 265,000	\$ 282,000	\$ 250,000	\$ 1,167,000
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 535,000	\$ 535,000	\$ 330,000	\$ -	\$ -	\$ 1,400,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000	\$ 1,400,000	\$ 6,400,000





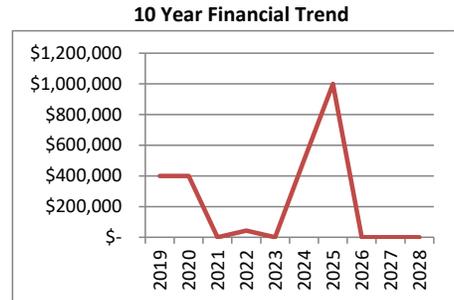
## Weiland/Prairie Road Improvements



Project #	3006
Category	3-Street, Sidewalk & Bike path
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	2019-2022
Recurrence	2024
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

<b>Location</b>	Lake County Right of Way
<b>Issue</b>	The Lake County Department of Transportation has recently completed the Weiland Road widening project and is now proposing improvements to Prairie Road in 2024

<b>Solution</b>	The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. Prairie Road is proposed to be repaired in 2024 with the costs split over two years in 2024 and 2025 (\$500k per year) and includes a water main connection across Aptakisic Road.
-----------------	--



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ 400,000	\$ 400,000	\$ -	\$ 43,000	\$ -	\$ 843,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 500,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,500,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	





## Municipal Parking Facility Maintenance

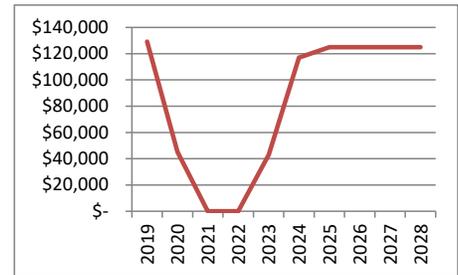


Project #	3007
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 2,500,000
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Facilities
Account Number	160.75.560.20

<b>Location</b>	Village Parking Lots
<b>Issue</b>	Routine maintenance of municipal parking facilities such as seal coating, patching, reconstruction and restriping is needed to maintain the Village's parking lots in a safe and economical way while extending their useful life cycle.

<b>Solution</b>	The 2024 planned improvements include lots at the Police Station (\$95k) and Fire Station #27 (\$22k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ 129,187	\$ 45,150	\$ -	\$ -	\$ 43,000	\$ 217,337
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 117,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 617,000	617,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 625,000	\$ 700,000	\$ 750,000	\$ 2,075,000	\$ 617,000	\$ 2,692,000	2,692,000

<b>Infrastructure Rating</b>	Category: Parking Lots
<b>C-</b>	Notes:
	* The Village parking lots are in slightly below average shape and are typically tied to the Village facilities
	* Replacing or major repairs of Village facilities will also include parking lot improvements
	* Maintaining these facilities will help keep the Village's facility rating at a consistent level





## Buffalo Grove Road Improvement

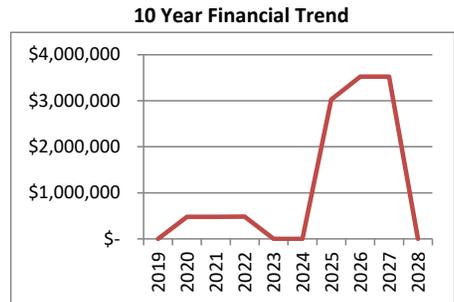


Project #	3008
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2020
Design Work	2023
Project Work	2025-2026
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eligible

**Location** County Right of Way

**Issue** The Lake County Department of Transportation is proposing widening from Route 22 to Route 45 in 2025-2026. Additionally Cook County will reconstruction south of Lake Cook in 2025-2026 in connection with Village utility work.

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



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ 479,600	\$ 480,000	\$ 485,000	\$ -	\$ 1,444,600
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ -	\$ 3,025,000	\$ 3,525,000	\$ 3,525,000	\$ -	\$ 10,075,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 10,075,000	\$ 10,075,000





## Arlington Heights Road Improvement

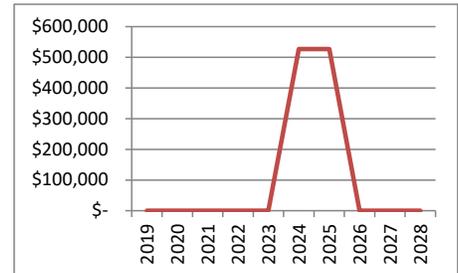


Project #	3009
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 527,000
Initial Proposal Date	2021
Design Work	2023
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

<b>Location</b>	County Right of Way
<b>Issue</b>	The Lake County Highway Department of Transportation is planning on improving Arlington Heights Road from Lake Cook Road to Route 83.

<b>Solution</b>	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 \$1.1 million which will be split into two years and includes the local street resurfacing north of Route 83.
-----------------	--

10 Year Financial Trend

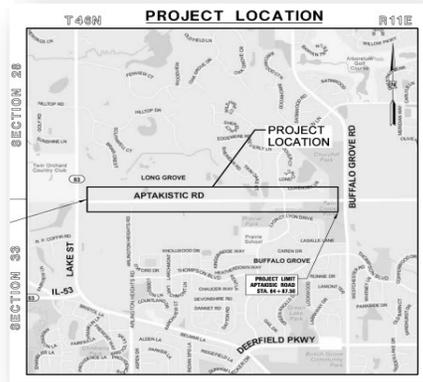


<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 527,000	\$ 527,000	\$ -	\$ -	\$ -	\$ -	1,054,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ -	\$ -	\$ -	\$ 1,054,000	\$ 1,054,000	





# Aptakistic Road Improvement

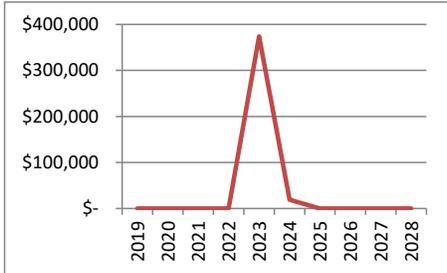


Project #	3010
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

<b>Location</b>	Lake County Right of Way
<b>Issue</b>	The Lake County Highway Department of Transportation is planning on improving Aptakistic Road from Route 83 to Buffalo Grove Road.

<b>Solution</b>	The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be approximately \$393k with 95% billed in the 2023 and the remaining due after completion of the road.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ 374,000	\$ 374,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 19,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ -	\$ -	\$ -	\$ 19,000	\$ 19,000	





## Median and Street Scaping Improvements

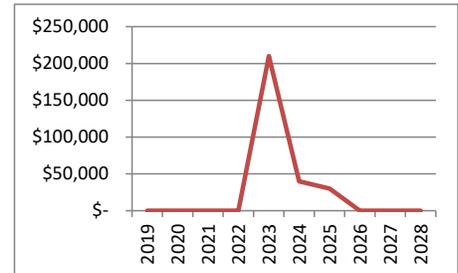


Project #	3011
Category	3-Street, Sidewalk & Bike path
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2021
Design Work	2024
Project Work	2024
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	2023
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

<b>Location</b>	State, County or Village Right of Ways
<b>Issue</b>	The medians and road right-of-ways need regular maintenance and beautification

<b>Solution</b>	The Village is creating a native landscape vegetation management plan for improving and maintaining medians around the Village (\$40k) in 2024 and 2025 (\$30k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 40,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 70,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 60,000	\$ 100,000	\$ 90,000	\$ 250,000	\$ 70,000	\$ 320,000	





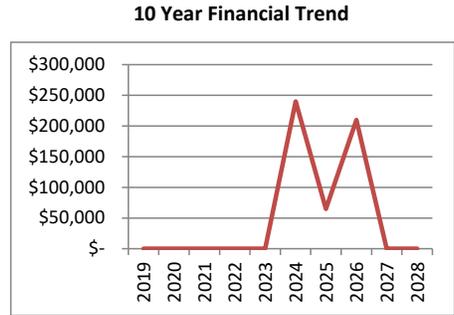
## Street Light LED Conversion



Project #	3012
Category	3-Street, Sidewalk & Bike path
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	\$ 23,854,665
Last Deferred	2022
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

<b>Location</b>	State or County Right of Ways
<b>Issue</b>	The Village replaced all of the street lights on local streets previously. The street lights on other agency roads still need to be replaced with LED light bulbs which reduce energy and maintenance costs

<b>Solution</b>	The Village is proposing to replace all of the High Pressure Sodium lights with LED lights on other agency roads within the next three years.
-----------------	---



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 240,000	\$ 65,000	\$ 210,000	\$ -	\$ -	\$ 515,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
Long Term	\$ 120,000	\$ 140,000	\$ 140,000	\$ 400,000	\$ 515,000	\$ 915,000	

<b>Infrastructure Rating</b>	Category: Street Lights
<b>B-</b>	Notes:
	* The Village street lights are an important aspect of the Buffalo Grove neighborhoods
	* All of the local streets and some of the larger roads' streetlights have been covered to LED
	* Converting the remaining lights to LEDs and providing adequate maintenance will improve the rating





## Deerfield Parkway Intersection Improvements

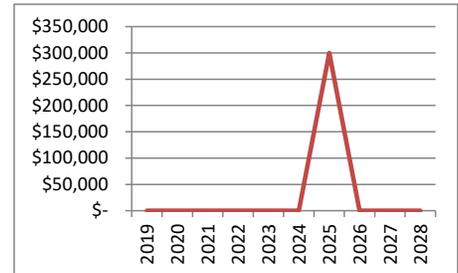


Project #	3013
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ -
Initial Proposal Date	2020
Design Work	2023
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Streets
Account Number	160.75.560.20

<b>Location</b>	County Right of Way
<b>Issue</b>	The Lake County Highway Department of Transportation has proposed improving the intersection of Milwaukee Avenue with the widening of Deerfield Road to the east of Buffalo Grove which is scheduled for 2024.

<b>Solution</b>	The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. LCDOT will widen and reconstruct Deerfield Road from Route 21 to Saunders Road starting in 2024, the Village is responsible for their modifications to street lights and sidewalks (\$300k).
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
	Short Term	2024	2025	2026	2027	2028	Short Term
	Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
		\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000





## Stormwater System Improvements



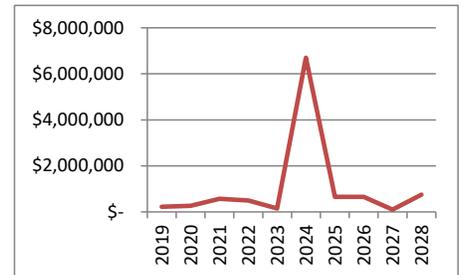
Project #	4001
Category	4-Storm Water Management
Priority	2-Essential
Useful Life	50 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	\$ 6,600,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 250,078,002
Last Deferred	N/A
Last Incurred	2021
Fund	General Fund
Account Number	160.75.560.20
Fund Code	2020 GO FY22 STR

**Location** Village Right of Way and easements

**Issue** The storm sewer system requires annual maintenance.

**Solution** This program provides for the annual televising inspection program, storm sewer lining, point repairs, and replacements at priority locations within the Village's storm sewer network (\$100k). \$200k is proposed in 2024 for continuing work on the Buffalo Creek Study. \$5.4 million is a DCEO Grant from SMC for the Northwood Subdivision project. \$1.0 million is for the restoration and improvement of Bordeaux Ct, which has \$550k in a DCEO grant

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	2023 (Estimated)	Historical
Historical	\$ 220,407	\$ 260,600	\$ 565,000	\$ 500,000	\$ 150,000	\$ 1,696,007
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 6,700,000	\$ 655,000	\$ 655,000	\$ 100,000	\$ 750,000	\$ 8,860,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 2,450,000	\$ 2,250,000	\$ 2,250,000	\$ 6,950,000	\$ 8,860,000	\$ 15,810,000

**Infrastructure Rating**

**B**

Category: Storm Sewer

Notes:

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





## Service Delivery Communication Software



Project # 5004  
 Category 5-Technology  
 Priority 4-Contributory

Useful Life 20 Years  
 Origination New  
 User Department PW  
 Coordinator IT

Current Budget \$ 100,000  
 Initial Proposal Date 2021  
 Design Work 2022  
 Project Work 2024  
 Recurrence Yearly

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

Fund IT Fund  
 Account Number 211.92.555.40

**Location** Public Service Center

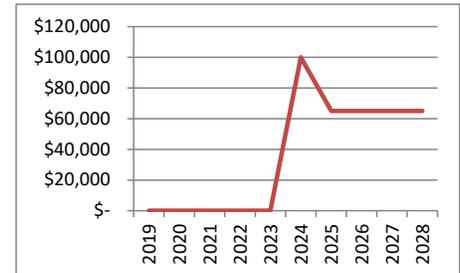
**Issue**

The Public Works Department desires to purchase a program that improves communication for emergency service interruption that can also be used for all Village communication purposes.

**Solution**

The Public Works Department is proposing to purchase a communication program that will meet the Village's communication needs.

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 100,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 360,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 325,000	\$ 325,000	\$ 325,000	\$ 975,000	\$ 360,000	\$ 1,335,000





## Police Tasers

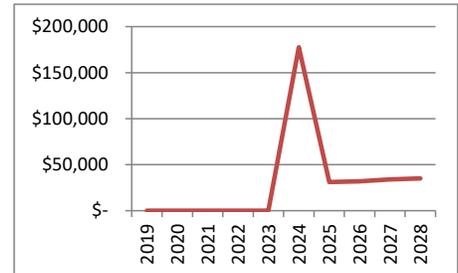


Project #	5005
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	New
User Department	Police
Coordinator	IT
Current Budget	\$ 177,600
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	\$ 750,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Supervision Fund
Account Number	211.92.555.40

<b>Location</b>	Police Department and Officers
<b>Issue</b>	Tasers require routine replacement and maintenance, along with certification and training. They are estimated to have a 5 year use period.

<b>Solution</b>	The Police Department is seeking funding for a Taser replacement and maintenance program. An agreement with Axon was made in 2023 for body, fleet and facility cameras (\$137k), with this Taser addition proposed as an addendum to that contract for the next 5 years.
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 177,600	\$ 31,000	\$ 32,000	\$ 34,000	\$ 35,000	\$ 309,600	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 320,000	\$ -	\$ -	\$ 320,000	\$ 309,600	\$ 629,600	





## Police/Fire Mobile Devices

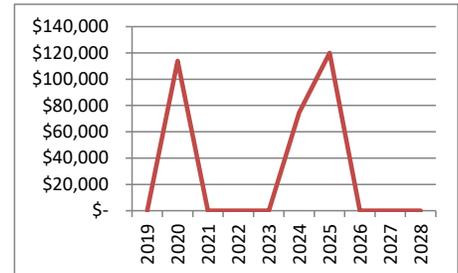


Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Police
Coordinator	IT
Current Budget	\$ 74,500
Initial Proposal Date	2019
Design Work	N/A
Project Work	2024
Recurrence	2025
Asset Valuation	\$ 120,000
Last Deferred	N/A
Last Incurred	2013
Fund	Supervision Fund
Account Number	211.92.555.40

<b>Location</b>	Police Vehicles
<b>Issue</b>	Rugged laptops in the Police vehicles are on a 5 year replacement schedule per the standards set by the GovIT Consortium. For 2024, Fire needs several new mobile devices, cradle points and tough books (\$24.5k Devices & Cradle points/\$50k Toughbook's)

<b>Solution</b>	There are 22 mobile laptops in Police vehicles that were purchased in 2020 (with mostly grant funds) and are replaced on a 5 year schedule.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ 114,000	\$ -	\$ -	\$ -	\$ 114,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 74,500	\$ 120,000	\$ -	\$ -	\$ -	\$ 194,500	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 125,000	\$ 125,000	\$ 125,000	\$ 375,000	\$ 194,500	\$ 569,500	





## Server and Hardware Replacements

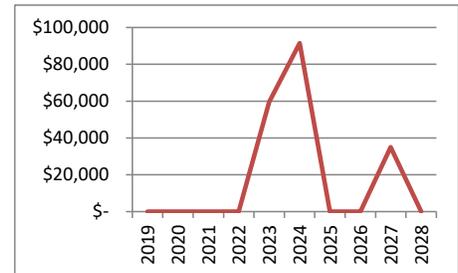


Project #	5007
Category	5-Technology
Priority	2-Essential
Useful Life	5 years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	\$ 91,500
Initial Proposal Date	2019
Design Work	N/A
Project Work	2026
Recurrence	2026
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	2022
Fund	IT Fund
Account Number	211.92.555.40

<b>Location</b>	Village Network
<b>Issue</b>	Village Hardware and Computer Server Rack Equipment are scheduled for replacement on a 5 year cycle and

<b>Solution</b>	Staff continues to evaluate cloud solutions to reduce onsite server presence while also considering long-term server installations in connection with the facilities planning. In 2024 a server upgrade (\$5k) and a disaster recovery server and storage (\$86k) will be addressed.
-----------------	--

10 Year Financial Trend

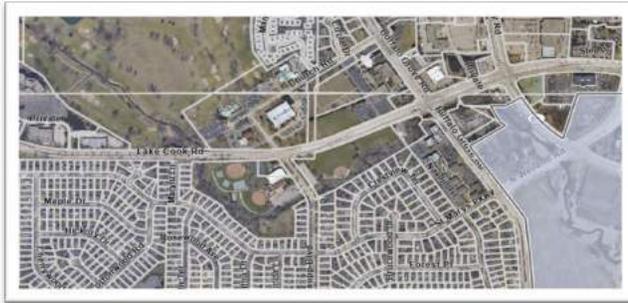


<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 59,500	\$ 59,500
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 91,500	\$ -	\$ -	\$ 35,000	\$ -	\$ 126,500
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 100,000	\$ 126,000	\$ 236,000	\$ 462,000	\$ 126,500	\$ 588,500	





## Aerial Mapping Ortho Imagery



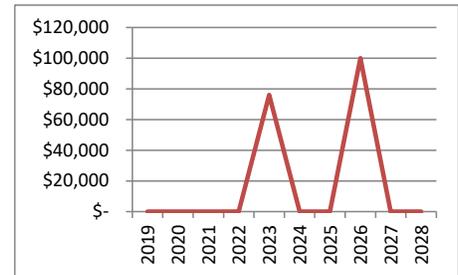
Project #	5008
Category	5-Technology
Priority	4-Contributory
Useful Life	5 years
Origination	IT
User Department	IT
Coordinator	IT
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	\$ -
Last Deferred	N/A
Last Incurred	2020
Fund	IT Fund
Account Number	211.92.555.40

**Location** Village Network

**Issue** Aerial Mapping Imagy is used by the Village for various projects including for stormwater management.

**Solution** An aerial mapping of the Village was completed in 2023. As the Village changes, another flyover will be needed, which is currently estimated in 2026.

10 Year Financial Trend

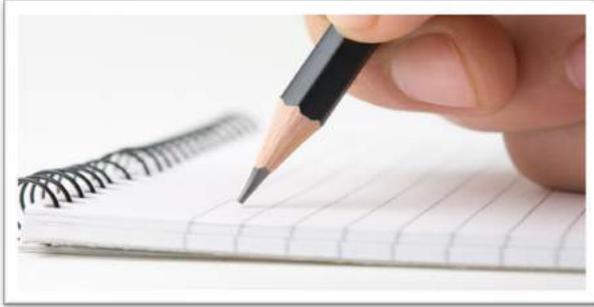


<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 76,000	\$ 76,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000	\$ 100,000	\$ 400,000





## HR Travel and Training Software



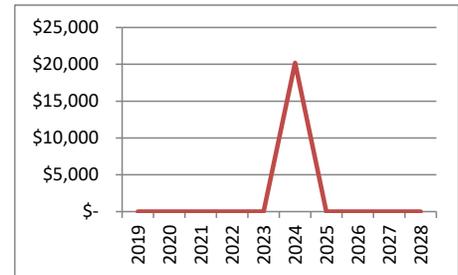
Project #	5009
Category	5-Technology
Priority	4-Contributory
Useful Life	5 years
Origination	IT
User Department	HR
Coordinator	IT
Current Budget	\$ 20,200
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	\$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	211.92.555.40

**Location** Village Network

**Issue** The Human Resource Department is in need of a program to improve the travel and training documents for Village staff.

**Solution** A new travel and training program is proposed to be implemented in 2024.

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 20,200	\$ -	\$ -	\$ -	\$ -	\$ -	20,200
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ -	\$ -	\$ -	\$ -	\$ 20,200	\$ 20,200	





## Network & Security Improvements



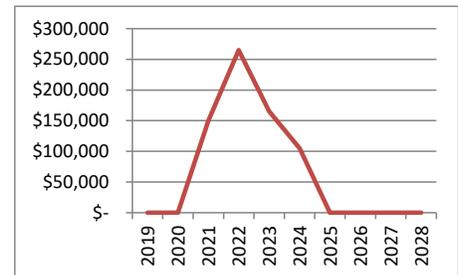
Project #	5010
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	\$ 105,000
Initial Proposal Date	2021
Design Work	N/A
Project Work	2024
Recurrence	2031
Asset Valuation	\$ 1,000,000
Last Deferred	N/A
Last Incurred	2023
Fund	IT Fund
Account Number	211.92.555.40

**Location** Village Buildings

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

**Solution** For 2024 the proposed projects include network upgrades (\$55k) and radio towers for the new PW Building as well as Fire Station 26 (\$50k).

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ 150,000	\$ 265,000	\$ 165,000	\$ 580,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 125,000	\$ 125,000	\$ 485,000	\$ 735,000	\$ 105,000	\$ 840,000	





## Fire External CPR Device Replacement

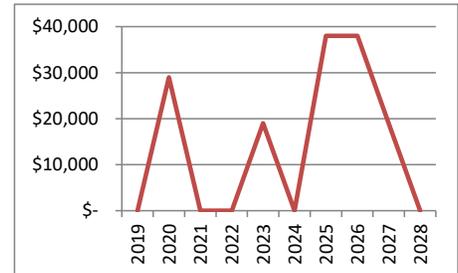


Project #	5011
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	\$ 60,000
Last Deferred	N/A
Last Incurred	2020
Fund	General Fund
Account Number	150.75.560.30

<b>Location</b>	BGFD Fire Apparatus
<b>Issue</b>	Once the LUCAS device is applied to the patient, it stays with the patient until they arrive at the emergency department. A device is needed for the reserve ambulance and for emergencies.

<b>Solution</b>	All LUCAS CPR Devices are up to date but more are programmed for replacement in 2025.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ 29,000	\$ -	\$ -	\$ 19,000	\$ 48,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ -	\$ 38,000	\$ 38,000	\$ 19,000	\$ -	\$ 95,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 45,000	\$ 30,000	\$ 30,000	\$ 105,000	\$ 95,000	\$ 200,000	





## Fire Radio Replacement

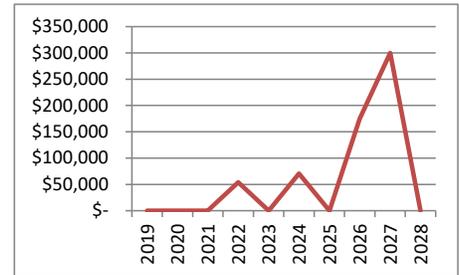


Project #	5013
Category	5-Technology
Priority	3-Sustaining
Useful Life	8 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	\$ 70,400
Initial Proposal Date	2019
Design Work	N/A
Project Work	2024
Recurrence	2030
Asset Valuation	\$ 150,000
Last Deferred	2020-2021
Last Incurred	2021
Fund	General Fund
Account Number	150.75.560.30

<b>Location</b>	BGFD Fire Apparatus
<b>Issue</b>	Dependable radios are essential and are required for fire and safety operations.

<b>Solution</b>	The BGFD portable radios were purchased in 2012 with just one spare. 6 additional portable radios were purchased in 2022. The original radios are proposed for replacement in 2024 and may be eligible for grant funding.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ 54,000	\$ -	\$ 54,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 70,400	\$ -	\$ 175,000	\$ 300,000	\$ -	\$ 545,400	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 56,000	\$ 70,000	\$ 58,000	\$ 184,000	\$ 545,400	\$ 729,400	





## Fire SCBA Equipment

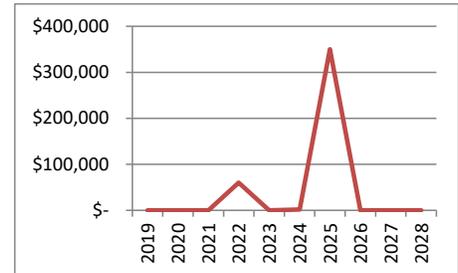


Project #	5014
Category	5-Technology
Priority	2-Essential
Useful Life	9 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	\$ 2,000
Initial Proposal Date	2020
Design Work	N/A
Project Work	2024
Recurrence	2033
Asset Valuation	\$ 420,000
Last Deferred	N/A
Last Incurred	2022
Fund	General Fund
Account Number	150.75.560.30

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

<b>Solution</b>	The SCBA units are proposed for replacement in 2025 (\$350k) to stay compliant with NFPA Standards. 90% FEMA grant funding may be available to reduce costs so a grant writer will be utilized in 2024 to start this process.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
		2024	2025	2026	2027	2028	Short Term
	Short Term	\$ 2,000	\$ 350,000	\$ -	\$ -	\$ -	\$ 352,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ -	\$ 420,000	\$ 350,000	\$ 770,000	\$ 352,000	\$	1,122,000





## Fire Extrication Equipment

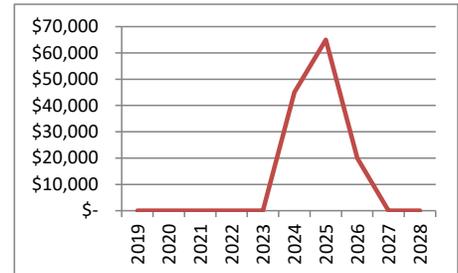


Project #	5015
Category	5-Technology
Priority	2-Essential
Useful Life	20 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	\$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2025
Recurrence	2045
Asset Valuation	\$ 40,000
Last Deferred	N/A
Last Incurred	2002
Fund	General Fund
Account Number	150.75.560.30

<b>Location</b>	BGFD Fire Apparatus
<b>Issue</b>	The Fire Department's extrication equipment was purchased in 2005, it has a life cycle of 20 years and is in need of replacement in approximately 2025.

<b>Solution</b>	One extrication unit is proposed for replacement in 2024, with a second unit and air bags in 2025 and finally another air bag in 2026.
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 45,000	\$ 65,000	\$ 20,000	\$ -	\$ -	\$ 130,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 40,000	\$ 40,000	\$ 40,000	\$ 120,000	\$ 130,000	\$ 250,000	





## Automated License Plate Readers

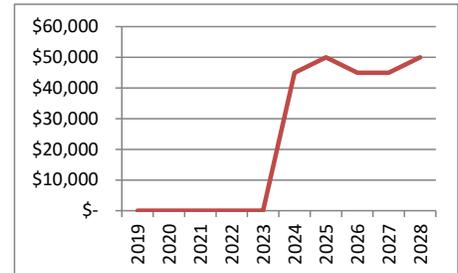


Project #	5016
Category	5-Technology
Priority	3-Sustaining
Useful Life	10 Years
Origination	New
User Department	Police
Coordinator	Police
Current Budget	\$ 45,000
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2034
Asset Valuation	\$ 500,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Supervision Fund
Account Number	211.92.555.40

<b>Location</b>	Police Department and Officers
<b>Issue</b>	With the growing reaches of technology into Police Operations, Automated License Plate Readers have found a way to support operations without negatively impacting privacy.

<b>Solution</b>	The Police Department is seeking funding to add ALPRs methodically over the next number of years at critical intersections in cooperation with surrounding agencies.
-----------------	--

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 45,000	\$ 50,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 235,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 90,000	\$ 90,000	\$ 90,000	\$ 270,000	\$ 235,000	\$ 505,000	





## Unmanned Aerial Vehicle - Drones



Project # 5017  
 Category 5-Technology  
 Priority 4-Contributory

Useful Life 5 Years  
 Origination New  
 User Department Multiple  
 Coordinator Police

Current Budget \$ -  
 Initial Proposal Date 2023  
 Design Work N/A  
 Project Work 2024  
 Recurrence 2029

Asset Valuation \$ 50,000  
 Last Deferred N/A  
 Last Incurred N/A

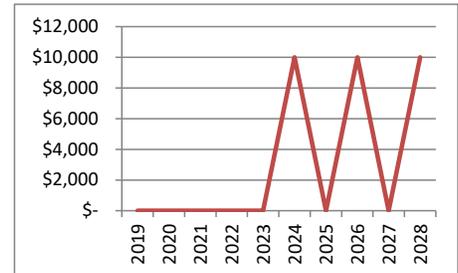
Fund Supervision Fund  
 Account Number 211.92.555.40

**Location** Police Department and Officers

**Issue** Small drones have shown the ability to support a number of Village functions, across a number of Departments. Police have demonstrated the most immediate need with event monitoring and other uses.

**Solution** The Police Department seeks funding to start a drone program at the Village to demonstrate the wide scoping capabilities of the devices.

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 30,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 20,000	\$ 20,000	\$ -	\$ 40,000	\$ 30,000	\$ 70,000





## Website Update

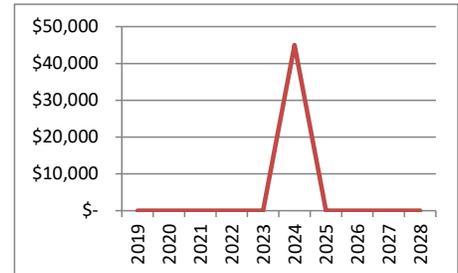


Project #	5018
Category	5-Technology
Priority	4-Contributory
Useful Life	5 Years
Origination	Scheduled Upgrade
User Department	Multiple
Coordinator	OVM
Current Budget	\$ 45,000
Initial Proposal Date	2023
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2019
Fund	IT Fund
Account Number	211.92.555.40

<b>Location</b>	Internet based
<b>Issue</b>	A continual effort to communicate and connect with the Public.

<b>Solution</b>	Website refresh in an effort to connect with residents through content and mechanisms they utilize.
-----------------	---

10 Year Financial Trend



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	45,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 50,000	\$ 55,000	\$ 60,000	\$ 165,000	\$ 45,000	\$ 210,000	





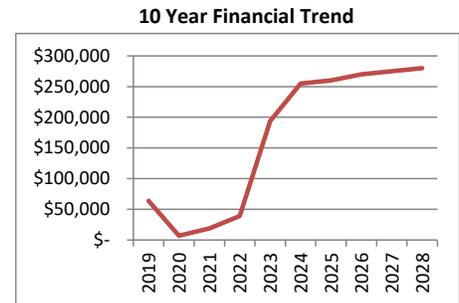
## Capacity Management Operations and Maintenance



Project #	6001
Category	5-Technology
Priority	1-Mandatory
Useful Life	Ongoing
Origination	MWRD Requirement
User Department	PW
Coordinator	PW
Current Budget	\$ 255,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70
Fund Code	2020 GO FY22 SWR

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

<b>Solution</b>	The Village's capacity management operations and maintenance program is a joint effort between the Village's Public Works Department and a consulting engineer to run and administer the inflow/infiltration reduction program within the Village in accordance with the County's requirements (\$105k). Sanitary sewer televising is proposed in 2023 (\$150k)
-----------------	---



<b>Financial Impact</b>	Historical	2019	2020	2021	2022	(Estimated) 2023	Historical
		\$ 64,000	\$ 7,000	\$ 19,000	\$ 39,000	\$ 194,000	\$ 323,000
	Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 255,000	\$ 260,000	\$ 270,000	\$ 275,000	\$ 280,000	\$ 1,340,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 3,000,000	\$ 1,340,000	\$ 4,340,000	





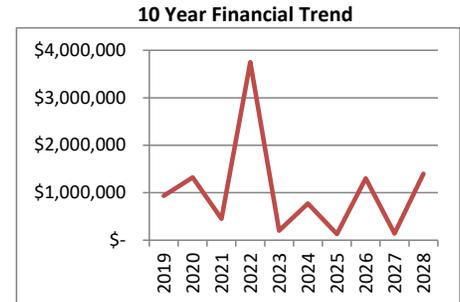
## Lift Station Repair and Rehabilitation



Project #	6002
Category	6-Water & Sanitary Sewer
Priority	2-Essential
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 770,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 12,000,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70
Fund Code	2020 GO FY22 SWR

<b>Location</b>	Twelve Lift Station Sites
<b>Issue</b>	Lift Stations require rehabilitation or replacement every 15 to 25 years. Routine maintenance helps reduce costly repairs, equipment failures, and extends the useful life of the facility.

<b>Solution</b>	This program manages the Village's lift stations. In 2024 the decommissioning of the Cambridge Lift Station (\$270k) along with the advance design work for Buffalo Grove Road and the Raupp Basin will occur (\$500k)
-----------------	--



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ 935,000	\$ 1,320,000	\$ 450,000	\$ 3,750,000	\$ 200,000	\$ 6,655,000
		2024	2025	2026	2027	2028	Short Term
Short Term	\$ 770,000	\$ 130,000	\$ 1,300,000	\$ 140,000	\$ 1,400,000	\$ 3,740,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 4,610,000	\$ 3,165,000	\$ 1,555,000	\$ 9,330,000	\$ 3,740,000	\$ 13,070,000	





## Pump House Repairs and Upgrades



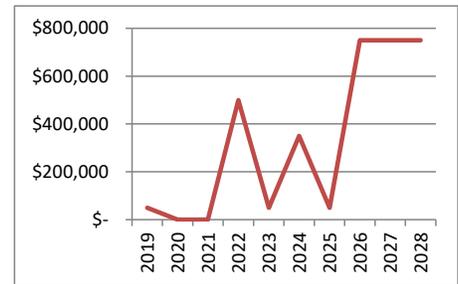
Project #	6003
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 350,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 30,000,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

**Location** Four Water Pumping Stations

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

**Solution** Proposed in 2024 is various improvements (\$50k) and repairs needed at Station 6 (\$300k). Various structural, HVAC, electrical and process improvements are proposed from 2025 to 2027.

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	(Estimated) 2023	Historical
Historical	\$ 50,000	\$ -	\$ -	\$ 500,000	\$ 50,000	\$ 600,000
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 350,000	\$ 50,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 2,650,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 85,000	\$ 1,500,000	\$ 2,000,000	\$ 3,585,000	\$ 2,650,000	\$ 6,235,000





## Village wide Sanitary Sewer Replacement



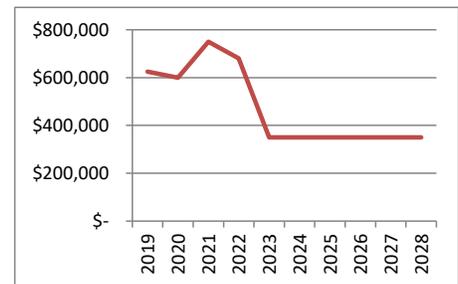
Project #	6004
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	75 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 350,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 57,739,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70
Fund Code	2020 GO FY22 SWR

**Location** Village Right of Way and easements

**Issue** A program is needed to maintain sanitary sewer systems which have a projected life of 60 years.

**Solution** This program provides for sanitary sewer lining, point repairs, or replacements as identified by the Village. Funding is being requested for sanitary sewer lining (\$200k) and manhole repair and lining (\$150k).

10 Year Financial Trend



**Financial Impact**

	2019	2020	2021	2022	2023 (Estimated)	Historical
Historical	\$ 625,000	\$ 600,000	\$ 750,000	\$ 680,000	\$ 350,000	\$ 3,005,000
	2024	2025	2026	2027	2028	Short Term
Short Term	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	\$ 1,750,000	\$ 2,000,000	\$ 2,000,000	\$ 5,750,000	\$ 1,750,000	\$ 7,500,000

**Infrastructure Rating**

**B-**

Category: Sanitary Sewer and Distribution System

Notes:

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





## Village wide Water Main Replacement



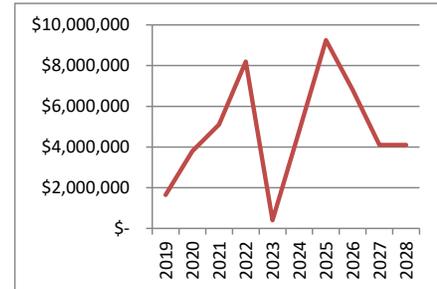
Project #	6005
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 4,746,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 68,742,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

**Location** Village Right of Way and easements

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

**Solution** This program provides for replacing aging water main throughout the Village. In 2024 proposed work includes the design of aging water main infrastructure in I.M.P. projects (\$500k), construction of the White Pine Street & Utility project (\$3.8M) and construction of a main connection on Prairie Road (\$500k).

10 Year Financial Trend



Financial Impact	(Estimated)					Historical
	2019	2020	2021	2022	2023	
Historical	\$ 1,650,000	\$ 3,791,000	\$ 5,100,000	\$ 8,200,000	\$ 400,000	\$ 19,141,000
Short Term	2024	2025	2026	2027	2028	Short Term
	\$ 4,800,000	\$ 9,250,000	\$ 6,801,000	\$ 4,100,000	\$ 4,100,000	\$ 29,051,000
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	\$ 43,331,400	\$ 57,711,100	\$ 27,285,000	\$ 128,327,500	\$ 29,051,000	\$ 157,378,500

**Infrastructure Rating**  
**C+**

Category: Water Main and Distribution System  
 Notes:  
 \* The water main and distribution system in the Village is an important part of the Village's infrastructure  
 \* The Village has an active water main replacement strategy  
 \* Continuing to replace or repair water main will help to maintain or improve the rating





## Water Loss Management



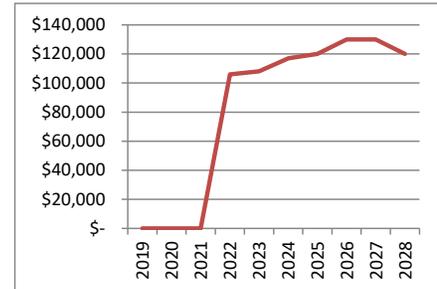
Project #	6006
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	\$ 117,000
Initial Proposal Date	2022
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	\$ 250,000
Last Deferred	N/A
Last Incurred	2022
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

**Location** Village Right of Way and easements

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

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

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ 106,000	\$ 108,000	\$ 214,000
		2024	2025	2026	2027	2028	Short Term
Short Term	\$ 117,000	\$ 120,000	\$ 130,000	\$ 130,000	\$ 120,000	\$ 617,000	
Long Term	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	\$ 650,000	\$ 750,000	\$ 1,000,000	\$ 2,400,000	\$ 617,000	\$ 3,017,000	





## SCADA Hardware and Software Updates



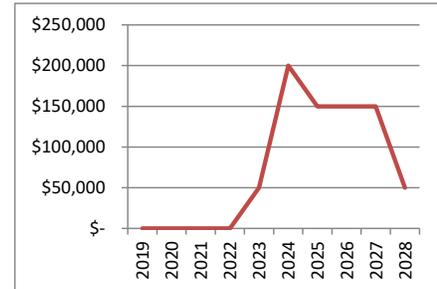
Project #	6007
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	10 Years
Origination	Scheduled Upgrade
User Department	PW
Coordinator	PW
Current Budget	\$ 200,000
Initial Proposal Date	2022
Design Work	2023
Project Work	2024
Recurrence	2033
Asset Valuation	\$ 400,000
Last Deferred	N/A
Last Incurred	1990
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70
Fund Code	2020 GO FY22 SWR

**Location** Village Lift Stations and the Public Works Department

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

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

10 Year Financial Trend



<b>Financial Impact</b>		2019	2020	2021	2022	(Estimated) 2023	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
		2024	2025	2026	2027	2028	Short Term
Short Term	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 50,000	\$ 700,000	
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
Long Term	\$ 100,000	\$ 100,000	\$ 150,000	\$ 350,000	\$ 700,000	\$ 1,050,000	



## CAPITAL PROJECTS - STREETS FUND

Capital Projects – Streets is a program that funds improvements, repair, and replacement of 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, Local Motor Fuel Tax and State Motor Fuel Tax.

### CAPITAL PROJECTS STREETS: REVENUE COLLECTION

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

<i>Capital Projects Streets Fund - Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Operating Transfers</i>	6,308,125	5,552,981	2,055,000	2,080,359	8,700,000	323%
<i>All Other Revenue</i>	730,709	699,308	691,000	691,000	6,336,000	817%
<b>Total Revenue</b>	<b>7,038,834</b>	<b>6,252,288</b>	<b>2,746,000</b>	<b>2,771,359</b>	<b>15,036,000</b>	<b>548%</b>

### SERVICE: STREET IMPROVEMENT AND REPAIR

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

<i>Capital Projects Streets Fund - Expenditures</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Other Expenses</i>	-	-	-	-	-	0%
<i>Capital Outlay</i>	6,482,063	5,096,135	2,746,000	2,746,000	15,036,000	548%
<b>Total Expenditures</b>	<b>6,482,063</b>	<b>5,096,135</b>	<b>2,746,000</b>	<b>2,746,000</b>	<b>15,036,000</b>	<b>548%</b>

### STREETS VARIANCES

<i>Program Variances</i>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-23</b>	<b>Comments</b>
<i>Capital Outlay</i>	2,746,000	2,746,000	15,036,000	548%	Additional planned street projects due to increased funding

# CAPITAL PROJECTS - EQUIPMENT AND VEHICLES

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

## CAPITAL PROJECTS E&V: REVENUE COLLECTION

<i>Capital Projects Vehicles &amp; Equipment Fund - Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Operating Transfers</i>	1,705,147	776,703	3,678,500	2,663,581	2,828,134	-23%
<b><i>Total Revenue</i></b>	<b>1,705,147</b>	<b>776,703</b>	<b>3,678,500</b>	<b>2,663,581</b>	<b>2,828,134</b>	<b>-23%</b>

## CAPITAL PROJECTS E&V EXPENDITURES

The Village maintains a capital replacement fund with the intent to fund the amortization for each vehicle and capital equipment. Information technology purchases, which total \$568,800, are also include in the fund. Ideally, when vehicles are scheduled for replacement the replacement cost will be fully funded. Each replacement vehicle or equipment purchase must go through the procurement process including Board authorization to bid and award of bid. This ensures that the procurement remains consistent with the budget and that identified funding is available at the time of purchase.

<i>Capital Projects Vehicles &amp; Equipment Fund - Expenditures</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Other Expenses</i>	-	-	-	-	-	0%
<i>Capital Outlay</i>	1,705,147	776,703	3,678,500	2,663,581	2,828,134	-23%
<b><i>Total Expenditures</i></b>	<b>1,705,147</b>	<b>776,703</b>	<b>3,678,500</b>	<b>2,663,581</b>	<b>2,828,134</b>	<b>-23%</b>

## VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-23	Comments
<i>Capital Outlay</i>	3,678,500	2,663,581	2,828,134	-23%	Decrease in Equipment Purchases in 2024

## CAPITAL PROJECTS - FACILITIES FUND

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

### CAPITAL PROJECTS FACILITIES: REVENUE COLLECTION

<i>Capital Projects Fund Facilities - Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Interest Income</i>	-	86,632	-	-	-	0%
<i>All Other Revenue</i>	-	21,386,816	1,772,551	-	700,000	-61%
<i>Operating Transfers</i>	138,190	486,047	5,915,500	1,034,938	14,276,224	141%
<b><i>Total Revenue</i></b>	<b>138,190</b>	<b>21,959,495</b>	<b>7,688,051</b>	<b>1,034,938</b>	<b>14,976,224</b>	<b>95%</b>

### SERVICE: FACILITY IMPROVEMENTS AND REPAIRS

The identified projects have been previously planned for as part of the 2023 portion of the Village's comprehensive Capital Improvement Plan for FY 2021 through FY 2025. Funding will come from several sources, most notably the transfer of prior accumulations of unreserved General Fund Balance and Water and Sewer Fund equity as authorized under current Village policies.

<i>Capital Projects Fund - Expenditures</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Debt Service</i>	-	251,822	-	-	-	0%
<i>Other Expenses</i>	-	-	-	-	-	0%
<i>Capital Outlay</i>	138,190	14,272,497	16,055,500	6,980,640	16,505,244	3%
<b><i>Total Expenditures</i></b>	<b>138,190</b>	<b>14,524,319</b>	<b>16,055,500</b>	<b>6,980,640</b>	<b>16,505,244</b>	<b>3%</b>

### FACILITIES VARIANCES

Variance table not needed for Capital Projects - Facilities Fund as all variances do not meet "greater than 10% AND greater than \$10,000" scope.

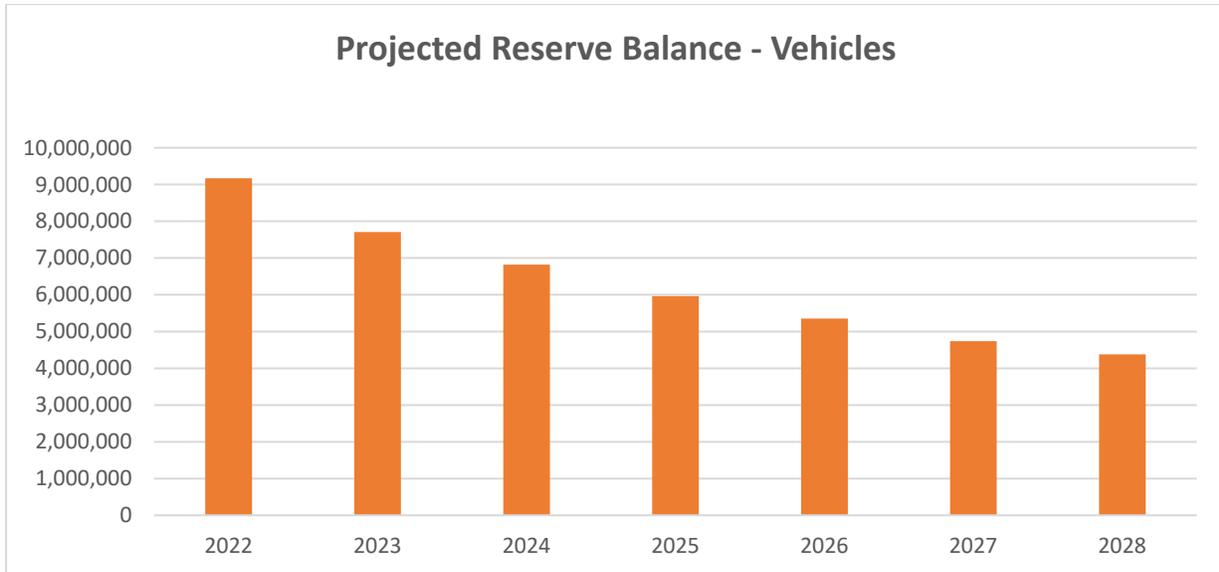
## RESERVES FOR VEHICLE REPLACEMENT

Unit	Description of Unit	Department	Projected 2024 Replacement Cost
225	Freightliner Ambulance	Fire	316,531
246	Freightliner Squad	Fire	250,000
296	Chevrolet Pickup (Upfit Costs)	Fire	13,500
701	Admin – Ford Escape	Police	35,000
715	Patrol Squads – F-150 Ford Interceptor	Police	63,000
723	Patrol Squads – Ford Interceptor	Police	55,000
726	Patrol Squads – Ford Interceptor	Police	55,000
727	Patrol Squads – Ford Interceptor	Police	55,000
743	Investigation – Ford Interceptor	Police	55,000
403	Ford F-350 Pickup Truck	Forestry	70,000
417	Ford F-550 Dump Truck	Forestry	100,000
TR16	Trailer Mounted Attenuator	Forestry	42,000
Add	Drum Mulcher	Forestry	50,000
438	Mechanical Sweeper	Street	200,000
424	Ford Dump Truck	Street	249,874
426	Ford Dump Truck	Street	249,874
428	Ford Dump Truck	Street	249,874
453	Ford F-350 Utility Body (Upfit Costs)	Sewer/Drainage	32,281
TR17	Trailer Mounted Arrow Board	Water	8,000
TR29	Water Department Trailer	Water	28,000
		<b>Total</b>	<b>2,177,934</b>

## PLANNED CAPITAL REPLACEMENTS BY DEPARTMENT

Department	2024	2025	2026	2027	2028	Sub-total
OVM	0	15,000	35,000	0	0	50,000
Fire	580,031	1,164,000	750,000	865,000	1,050,000	4,409,031
Police	318,000	255,000	505,000	415,000	220,000	1,713,000
Comm Development	0	35,000	120,000	110,000	45,000	265,000
Engineering	0	0	0	0	0	0
Building Maintenance	0	50,000	0	50,000	0	100,000
Streets	949,622	200,000	280,000	364,000	160,000	1,953,622
Forestry	262,000	240,000	110,000	0	80,000	692,000
Sewer/Drainage	32,281	100,000	100,000	0	60,000	292,281
Water	36,000	60,000	210,000	0	70,000	376,000
EMA	0	100,000	0	0	0	100,000
Central Garage	0	0	10,000	10,000	50,000	70,000
<b>Total</b>	<b>2,177,934</b>	<b>2,219,000</b>	<b>2,120,000</b>	<b>1,814,000</b>	<b>1,690,000</b>	<b>10,020,934</b>

The table below shows the projected reserves for vehicle replacement through 2028. It is important to note that the reserve be funded in order to minimize impact on future budgets.



## MOTOR FUEL TAX FUND

Motor Fuel Tax maintenance, improvements and projects are needed to provide 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.

<b>Motor Fuel Tax Fund - Revenue</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>State Shared Taxes</i>	1,625,895	1,695,032	1,600,000	1,826,000	1,814,900	13%
<i>Other Revenue Grants</i>	961,978	911,583	-	-	-	0%
<b>Total Revenue Collection</b>	<b>2,587,873</b>	<b>2,606,615</b>	<b>1,600,000</b>	<b>1,826,000</b>	<b>1,814,900</b>	<b>13%</b>

### 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.

<b>Motor Fuel Tax Fund - Expenditures</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Repairs &amp; Maintenance</i>	-	-	-	-	-	0%
<i>Commodities</i>	-	-	-	-	-	0%
<i>Capital Outlay</i>	1,783,030	2,246,388	1,950,000	1,950,000	2,461,552	26%
<i>Internal Transfers</i>	1,783,030	2,246,388	1,950,000	1,950,000	2,461,552	26%
<b>Total Motor Fuel Tax Fund - Expenditures</b>	<b>1,783,030</b>	<b>2,246,388</b>	<b>1,950,000</b>	<b>1,950,000</b>	<b>2,461,552</b>	<b>26%</b>

## LOCAL MFT REVENUE

On November 11, 2019, the Village of Buffalo Grove passed Ordinance 2019-58 enacting a two cent (\$0.02) per gallon Municipal Motor Fuel Tax on all motor fuel sales in the Village of Buffalo Grove. All revenue is dedicated to repayment of debt service for the 2020 Series Bonds and infrastructure expenditures. In 2024, fund reserves will be used for street projects.

<i>Local Motor Fuel Tax Fund - Revenue</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Local MFT taxes</i>	486,775	662,834	485,000	682,700	682,700	41%
<b>Total Revenue Collection</b>	<b>486,775</b>	<b>662,834</b>	<b>485,000</b>	<b>682,700</b>	<b>682,700</b>	<b>41%</b>

## LOCAL MFT EXPENSE

<i>Local Motor Fuel Tax Fund - Expenditures</i>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Est Actual</b>	<b>2024 Budget</b>	<b>% Change FY24-FY23</b>
<i>Internal Transfers</i>	481,950	441,950	416,492	416,492	960,000	130%
<b>Total Local Motor Fuel Tax Fund - Expenditures</b>	<b>481,950</b>	<b>441,950</b>	<b>416,492</b>	<b>416,492</b>	<b>960,000</b>	<b>130%</b>

## NON-OPERATING TRANSFERS

This program provides for transfers from prior accumulations of General Fund reserves for capital projects and other operating uses as recommended and authorized within the village's Fund Balance Use policy for the General Fund.

### SERVICE: GENERAL GOVERNMENT

<i>General Fund - Operating Transfers</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Operating Transfers</i>	3,177,029	2,185,036	10,466,000	4,549,519	20,499,358	96%
<b>Total Operating Transfers</b>	<b>3,177,029</b>	<b>2,185,036</b>	<b>10,466,000</b>	<b>4,549,519</b>	<b>20,499,358</b>	<b>96%</b>

### SERVICE: PUBLIC WORKS

<i>Service: Public Works</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Capital Outlay</i>	980,000	3,777,163	980,000	980,000	4,093,448	318%
<b>Total Public Works</b>	<b>980,000</b>	<b>3,777,163</b>	<b>980,000</b>	<b>1,380,000</b>	<b>4,093,448</b>	<b>318%</b>

### TOTAL EXPENSE BY SERVICE

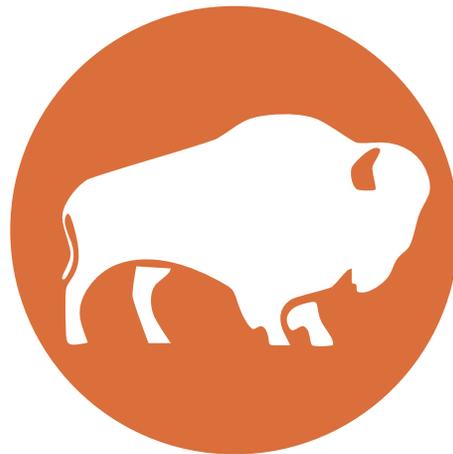
<i>Total Expense by Service</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>General Government</i>	3,177,029	2,185,036	10,466,000	4,549,519	20,499,358	96%
<i>Public Works</i>	980,000	3,777,163	980,000	980,000	4,093,448	318%
<b>Total Public Works</b>	<b>4,157,029</b>	<b>5,962,199</b>	<b>11,446,000</b>	<b>5,529,519</b>	<b>24,592,806</b>	<b>115%</b>

### TOTAL PROGRAM EXPENSE NON-OPERATING TRANSFERS

<i>Total Program Expense Non-Operating Transfers</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Operating Expenses</i>	3,177,029	2,185,036	10,466,000	4,549,519	20,499,358	96%
<i>Capital Outlay</i>	980,000	3,777,163	980,000	980,000	4,093,448	318%
<b>Total</b>	<b>4,157,029</b>	<b>5,962,199</b>	<b>11,446,000</b>	<b>5,529,519</b>	<b>24,592,806</b>	<b>115%</b>

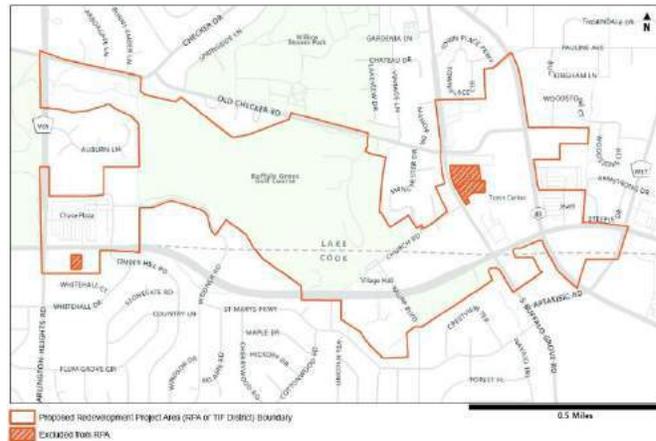


# Lake Cook Road TIF District



# LAKE COOK ROAD TIF DISTRICT

The Village Board has authorized a TIF district which includes the Town Center project and encompasses most of Lake Cook Road properties. Preliminary projections show that the taxable EAV, which is currently \$18 million, will grow to over \$80 million. The TIF area is generally bounded on the west by Arlington Heights Road, on the south by Lake Cook Road, on the east by McHenry Road (IL Route 83) and on the north by Checker Drive. The area includes most of the properties that were evaluated as part of the 2018 Lake Cook Corridor Study including the key properties such as Town Center, Chase Plaza and the Grove Shopping Center.



## LAKE COOK ROAD TIF DISTRICT: REVENUE

<i>Lake Cook Road TIF Fund - Revenue</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Property Taxes</i>	-	17,013	40,000	533,000	549,000	1,273%
<i>Operating Transfers</i>	-	19,100,000	-	-	-	0%
<b><i>Total Revenue Collection</i></b>	<b>-</b>	<b>19,117,013</b>	<b>40,000</b>	<b>533,000</b>	<b>549,000</b>	<b>1,273%</b>

## LAKE COOK ROAD TIF DISTRICT: EXPENDITURES

<i>Lake Cook Road TIF Fund - Expenditures</i>	2021 Actual	2022 Actual	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23
<i>Other Expenses</i>	19,008	19,066,491	30,000	-	-	-100%
<b><i>Total Motor Fuel Tax Fund - Expenditures</i></b>	<b>19,008</b>	<b>19,066,491</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-100%</b>

## PROGRAM VARIANCES

<i>Program Variances</i>	2023 Budget	2023 Est Actual	2024 Budget	% Change FY24-FY23	Comments
<i>Other Expenses</i>	30,000	-	-	-100%	Decrease in Professional Services



# Appendix A: Comprehensive Fee & Tax Schedule



ADMINISTRATIVE FEES SCHEDULE



**TABLE A-1 FEE SCHEDULE**

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
3.06.020 subsection A.	All one- and two-family dwellings—Variations	\$125.00
3.06.020 subsection B.	All multiple family dwellings—Variations	\$175.00
3.06.020 subsection C.	All business, office/research and industrial buildings—Variations	\$175.00
3.06.020 subsection D.	To appeal a decision of the Building Commissioner	\$175.00
3.06.020 subsection E.	Special uses for property in R-E through R-7 districts.	\$100.00
3.06.020 subsection F.	Special uses for property in all other districts.	\$200.00
3.06.020 subsection G.	Planned unit development (PUD) new development.	\$200.00
3.06.020 subsection G.	Planned unit development (PUD) amendment.	\$100.00
3.06.020 subsection H	Rezoning or variation (if not part of a petition for special use or PUD)	\$200.00
3.06.020 subsection I	Zoning text amendment.	\$100.00
3.06.020 subsection J	Concept/preliminary plan review for sites five acres or less.	\$150.00
3.06.020 subsection K	Development Ordinance variation for residential property.	\$125.00
3.20.060 subsection A.	For industrial projects or pollution control facility revenue bonds	One-tenth of one percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.20.060 subsection B.	For multi-family housing project revenue bonds	One percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.36.030	Nonresident who utilizes the emergency medical service: Treat, Non-Transport	\$175.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
3.36.030	Nonresident or resident who utilizes the emergency medical service: Mileage/mile	\$15.00
3.36.030	Resident who utilizes the emergency medical service: Treat, Non-Transport	\$0.00
3.52.020 subsection A.	Daily fee for the purpose of parking within the Village's commuter parking	\$2.00
3.52.030 subsection A	Parking for a defined two-month period paid the 1st through 15th of first month	\$80.00
3.52.030 subsection A	Parking for a defined two-month period paid the 16th through end of first month	\$60.00
3.52.030 subsection A	Parking for a defined two-month period paid the 1st through 15th of second month	\$40.00
3.52.030 subsection A	Parking for a defined two-month period paid the 16th through end of second month	\$20.00
3.52.030 subsection B.	Annual convenience parking system fee	\$450.00
3.52.055 subsection B.	Daily fee for parking within a commuter parking lot (from 6:00 a.m. to 8:00 p.m.)	\$1.50
3.56.030 subsection A.	Telecommunication infrastructure maintenance fee	1% of all gross charges by telecommunications retailer to service addresses within the Village for telecommunications originating or received in the Village
3.65.030 subsection A.	Gas tax	\$0.05 per therm
3.71.030 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 for village-held license applicants	\$50.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
3.72.010	Fingerprinting service for purpose other than village-held license applicants – Residents	\$20.00
3.72.010	Fingerprinting service for purpose other than village-held license applicants – Nonresidents	\$30.00
3.72.020	Local records check for visa/immigration matters	\$15.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$90.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$150.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$200.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$300.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$350.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$400.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$450.00
5.04.110 subsection A.	Annual fee for a food establishment or service/retail with food accessory up to 5,000 square feet	\$100.00
5.04.110 subsection A.	Annual fee for a food establishment or service/retail with food accessory up to 10,000 square feet	\$150.00
5.04.110 subsection A.	Annual 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.	Annual fee for a food establishment or service/retail with food accessory more than 20,000 square feet	\$250.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
5.04.110 subsection A.	Annual 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.	Annual 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.	Annual 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.	Annual fee for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$350.00
5.04.110 subsection A.	Annual 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.	Annual 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.	Annual 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.	Annual 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.	Annual 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.	Annual 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.	Licensee fee for hotel/motel up to and including 150,000 square feet	\$750.00
5.04.110 subsection A.	Licensee fee for hotel/motel more than 150,000 square feet	\$1,000.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
5.04.170	Annual day care business license	\$85.00
5.08.050	Amusement and special event permit application fee	\$50.00
5.20.045	First time liquor license applicant fee	\$500.00
5.20.080	Class A annual liquor license fee	\$2400.00
5.20.080	Class A-1 annual liquor license fee	\$1500.00
5.20.080	Class B annual liquor license fee	\$2500.00
5.20.080	Class B-1 annual liquor license fee	\$1800.00
5.20.080	Class C annual liquor license fee	\$2,500.00
5.20.080	Class C-1 annual liquor license fee	\$1800.00
5.20.080	Class C-2 annual liquor license fee	\$1800.00
5.20.080	Class C-1 annual liquor license fee, if authorized by the Liquor Control Commissioner and approved by the Village Board, combined with any Class A or Class B	\$300.00 plus cost of Class A or Class B liquor license
5.20.080	Class D annual liquor license fee	\$4000.00
5.20.080	Class E annual liquor license fee	\$1200.00
5.20.080	Class E-1 liquor license, per event	\$50 first day plus \$25 each additional day
5.20.080	Class F annual liquor license fee	\$100.00
5.20.080	Class F-1 annual liquor license fee	\$250.00
5.20.080	Class G annual liquor license fee	\$100.00
5.20.080	All Class S liquor licenses, per event	\$25.00 first day plus \$10 each additional day
5.20.090 subsection B.	Fee for a make-up liquor/alcohol awareness training seminar	shall not exceed \$500.00 per licensee
5.20.105 subsection B.	Annual fee for BYOB liquor license	\$150.00
5.20.110 subsection B.2.	Monthly tasting permit	\$25.00
5.20.110 subsection C.2.	Yearly tasting permit	\$1,000.00
5.20.170 subsection C.	Fee to transfer liquor license	\$100.00
5.20.300 subsection D.	Application fee for video gaming (regardless of number of terminals)	\$250.00
5.20.300 subsection E.	Annual fee for video gaming locations, per terminal	\$1,000.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
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
5.32.040	Tobacco dealer's license	\$75.00
5.44.050	Massage establishment license annual fee	\$250.00
5.45.050	Bodywork establishment license annual fee	\$250.00
5.45.190	Bodywork practitioner's license annual fee	\$250.00
5.46.040 subsection B.	Application fee for initial license for a pawnbroker or resale shop dealer	\$250.00
5.46.060	Resale shop annual license fee	\$1,500.00
5.46.060	Pawn shop annual license fee	\$2,000.00
5.50.040 Subsection A.	Annual fee for a first time applicant for a mobile food vendor license	\$175.00
5.50.040 Subsection A.	Annual fee for a renewal applicant for a mobile food vendor vehicle	\$135.00
5.50.060 subsection D	Temporary food service permit fee when inspection conducted by Village Health Department	\$75.00
5.50.060 subsection D	Temporary food service permit fee when Health Department accepts inspection report from other jurisdiction	\$25.00
5.52.050	Annual food/beverage vending machines license	\$30.00
5.52.070	Health Officer reinspection fee for a food/beverage vending machine	\$10.00
5.55.020	Annual license fee for garbage and refuse removal services	\$500.00
5.70.050 subsection B.	Processing fee for an Adult Establishment license or renewal	\$200.00
5.74.020 subsection B.	Cable/video service provider fee	Five percent of the holder's gross revenues

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
5.74.030 subsection B.	PEG access support fee	One percent of the holder's gross revenues or, if greater, the percentage of gross revenues that incumbent cable operators pay to the Village or its designee for PEG access support in the Village
6.04.020 subsection D.5.	Tag fee for a Found to be Dangerous Animal	\$50.00
6.04.020 subsection E.4.	Tag fee for a Found to be Potentially Dangerous Animal	\$50.00
6.08.030 subsection C.	Animal impound fee per day	\$25.00
6.08.030 subsection C.	Additional fee for dogs running at large	\$50.00
6.08.030 subsection C.	Additional fee for second and subsequent offenses of a dog running at large	\$100.00
8.20.340	Monthly Solid Waste Agency of Northern Cook County (SWANCC) fee for Single-Family & Townhome with Curbside Service	\$6.15
8.20.340	Monthly Solid Waste Agency of Northern Cook County (SWANCC) fee for Multi-Family with Central Container	\$5.05
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

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
9.04.080	For the third response to premises at which a previous false alarm had occurred within the Annual Period	\$125.00
9.04.080	For the fourth response to premises at which a previous false alarm had occurred within the Annual Period	\$175.00
9.04.080	For the fifth through ninth responses to premises at which a previous false alarm had occurred within the Annual Period	\$200.00
9.04.080	For the tenth or more responses to premises at which a previous false alarm had occurred within the Annual Period	\$250.00
BG-15-307 subsection B.	Category 1A: Fee for single vehicle with 2 axles, max weight across axles of 48000 and max weight on any single axle of 25000 for a single trip; round trip; quarterly and annually	\$15.00; \$25.00; \$85.00; \$340.00
BG-15-307 subsection B.	Category 2A: Fee for single vehicle with 2 axles, max weight across axles of 54000 and max weight on any single axle of 28000 for a single trip; round trip; quarterly and annually	\$20.00; \$35.00; \$100.00; \$400.00
BG-15-307 subsection B.	Category 3A: Fee for single vehicle with 3+ axles, max weight across axles of 60000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	\$25.00; \$45.00; \$115.00; \$460.00
BG-15-307 subsection B.	Category 4A: Fee for single vehicle with 3+ axles, max weight across axles of 68000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$30.00; \$55.00; \$130.00; \$520.00
BG-15-307 subsection B.	Category 5A: Fee for single vehicle with 3+ axles, max weight across axles of 72000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$270.00; \$1080.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
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

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
BG-15-307 subsection B.	Category 3B: Fee for single combination vehicle with 6+ axles, max weight across axles of 110000, max weight on any single axle of 23000, max weight for any 2 axle tandem of 44000 and max for any 3 or 4 axle group of 54000 for a single trip; round trip; quarterly and annually	\$45.00; \$85.00; \$235.00; \$940.00
BG-15-307 subsection B.	Category 4B: Fee for single combination vehicle with 6+ axles, max weight across axles of 120000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 48000 and max for any 3 or 4 axle group of 60000 for a single trip; round trip; quarterly and annually	\$50.00; \$95.00; \$250.00; \$1000.00
BG-15-307 subsection B.	Category 5B: Fee for single combination vehicle with 6+ axles, max weight across axles of 143000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000 and max for any 3 or 4 axle group of 78000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$325.00; \$1300.00
BG-15-307 subsection B.	Category 6B: Fee for single combination vehicle with 7+ axles, max weight across axles of 162000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$70.00; \$135.00; \$400.00; \$1600.00
BG-15-307 subsection B.	Category 7B: Fee for single combination vehicle with 7+ axles, max weight across axles of 187000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$80.00; \$155.00; \$500.00; \$2000.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
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
12.08.030	Driveway apron, service walk, carriage walk or other appurtenance permit fee	\$50.00
12.22.030 subsection D.	Application fee to collocate a single small wireless facility	\$650.00
12.22.030 subsection D.	Application fee for each small wireless facility to collocate more than one small wireless facility	\$350.00
12.22.030 subsection G.	Annual recurring rate per year per small wireless facility	\$200.00
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

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
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
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

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
13.04.060	Fee for connecting to a water main for each 10 inch water connection (which includes labor cost but not the cost of the meter)	\$2200.00
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	Water service rate	\$6.61 per 1,000 gallons of water consumed
13.04.190 subsection B.	Annual increase for each user/consumer of water services	Beginning January 1, 2021 the water service rate will be increased by four percent each year thereafter.
13.04.190 subsection C.	Monthly basic charge to each user/consumer of water service	\$1.90
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$0.00 and \$29,999.99	\$17.50
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$30,000 and \$49,999.99	\$18.50
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is between \$50,000.00 and \$74,999.99	\$20.00
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is \$75,000.00 or more	\$20.00 plus \$0.25 per thousand dollars in excess of \$75,000.00
13.04.230	Surcharge if Village cannot access to read, examine, test, replace and repair water meters (per water billing period)	\$100.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
13.04.250 subsection A.	Reconnection fee for delinquent payment	\$100.00
13.04.250 subsection A.	Reconnection fee for delinquent payment if reconnected after 4:00 pm Monday through Friday or on Saturday or Sunday	\$150.00
13.04.250 subsection D.	Processing fee if the reconnection fee is returned due to insufficient funds	\$25.00
13.04.290 subsection A.3.	Sewer user charges for each user/consumer serviced by the Lake County sanitary sewer.	\$4.86 per 1,000 gallons of water consumed
13.04.290 subsection D.1.	Sewer user rate basic charge for operation, maintenance and replacement	Beginning January 1, 2021 the basic unit charge of \$1.40 will increase by four percent each year thereafter.
13.04.290 subsection D.2.	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	\$5,950.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per industrial, commercial and institutional	\$5,950.00 per single-family residential equivalent.
13.05.130 subsection B.	Water reconnection fee after defects and corrections have been eliminated	\$1,500.00
13.18.090	Review of plans and inspection fee for each water well permit issued.	\$500.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
14.12.030 subsection A.	Wall and ground signs, non-illuminated	\$125.00
14.12.030 subsection A.	Wall and ground signs, illuminated	\$200.00
14.12.030 subsection A.	Banners, pennants, searchlights, balloons or gas-filled figures and Grand Opening signs	\$85.00
14.12.030 subsection A.	Temporary identification sign	\$85.00
14.12.030 subsection A	Permit renewal for special sign	\$75.00
14.12.030 subsection A.	Tenant panel sign	\$85.00
14.12.030 subsection A.	"For Rent, Sale, or Lease" signs more than 6 square feet.	\$125.00
14.12.030 subsection A	Construction sign	\$125.00
14.12.030 subsection A.	An awning sign	Priced as a wall sign
14.12.030 subsection A.	All other signs requiring a permit, that are not combined with additional sign fees	\$85.00
14.20.060	Annual renewal fee for a "For Rent, Sale, or Lease" sign	\$75.00
14.40.020 subsection B	Variance application fee	\$125.00
15.04.020 Section 105.5 subsection C	Permit extension fee	50% of original permit fee
15.04.020 Section 109.2 subsection A.1.	Accessory structure permit fees Detached garage All other residential Cell tower modification Temporary trailer All other nonresidential	\$400.00 \$100.00 \$200.00 \$400.00 \$200.00
15.04.020 Section 109.2 subsection A.1.	Addition residential permit fees Covered porch Unconditioned addition Conditioned addition	\$200.00 \$500.00 1.75% of Valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Addition nonresidential permit fees	2% of Valuation up to \$500,000.00 plus 1.25% of Valuation over \$500,000.00 (\$500.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Air conditioner replacement permit fee	\$65.00 each unit
15.04.020 Section 109.2 subsection A.1.	Basement remodel permit fees Minor Intermediate Major	\$300.00 \$750.00 \$1,000.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.04.020 Section 109.2 subsection A.1.	Demolition of structure permit fees Residential Nonresidential	\$150.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Driveway and/or apron permit fees	\$50.00 (plus the engineering fee in 12.08.030)
15.04.020 Section 109.2 subsection A.1.	Electrical only permit fees Residential Nonresidential	\$100.00 1.75% of valuation (\$100.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Footing and foundation permit fees	1.5% of valuation (\$400.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Fire or water damage repair permit fees Residential - Minor Residential - Intermediate Residential - Major Nonresidential	\$500.00 \$1,200.00 \$2,500.00 \$1.75% of valuation (\$500.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Foundation repair permit fees Residential Nonresidential	\$200.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Furnace replacement permit fees	\$65.00 each unit
15.04.020 Section 109.2 subsection A.1.	Generator permit fees Residential Nonresidential	\$200.00 \$400.00
15.04.020 Section 109.2 subsection A.1.	Interior demolition permit fees Residential Nonresidential	\$150.00 1.75% of valuation (\$200.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Lawn sprinkler permit fees Residential - Single-family Residential - Multifamily/townhome (per building) Nonresidential	\$200.00 \$400.00 \$500.00
15.04.020 Section 109.2 subsection A.1.	Low voltage only permit fees Residential Nonresidential Low voltage with card access	\$100.00 \$100.00 \$200.00
15.04.020 Section 109.2 subsection A.1.	Mechanical only permit fees RTU Replacement (each) All other residential All other nonresidential	\$100.00 \$100.00 1.75% of Valuation (\$100.00 minimum)

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.04.020 Section 109.2 subsection A.1.	New construction - Residential permit fees	1.75% of valuation up to \$500,000.00 plus 1% of valuation \$500,001.00 - \$10 mil plus 0.5% of valuation over \$10 mil (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	New construction - Nonresidential permit fees	2% of valuation up to \$500,000.00 plus 1.25% of valuation over \$500,000.00 (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	Parking lot permit fees (restriping only)	\$100.00
15.04.020 Section 109.2 subsection A.1.	Patio/walks/landings permit fees Residential	\$100.00 plus an additional \$100.00 for low voltage plus an additional \$100.00 for gas piping if applicable
	Nonresidential	1.75% of valuation (\$100 min)
15.04.020 Section 109.2 subsection A.1.	Plumbing only permit fees RPZ Replacement Irrigation disconnect All other residential All other nonresidential	\$100.00 \$100.00 \$100.00 1.75% of valuation (\$100.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Radon mitigation system permit fee	\$65.00
15.04.020 Section 109.2 subsection A.1.	Remodel - Residential permit fees Structural repairs Fireplace - New/replacement Bathroom only Kitchen only Minor Intermediate Major	\$200.00 \$400.00 \$200.00 \$350.00 \$200.00 \$450.00 \$800.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.04.020 Section 109.2 subsection A.1.	Remodel - Nonresidential permit fees Warehouse racking only All other	\$400.00 2% of valuation up to \$500,000 plus 1.25% of valuation over \$500,000.00 (\$500 minimum)
15.04.020 Section 109.2 subsection A.1.	Roof replacement permit fees Residential one- and two-family Residential - Multifamily/townhomes (per building) Nonresidential	\$85.00 \$400.00 1.25% of valuation (\$400 minimum)
15.04.020 Section 109.2 subsection A.1.	Sewer/water service repair permit fee	\$85.00
15.04.020 Section 109.2 subsection A.1.	Solar energy system permit fees Residential Nonresidential	\$400.00 1.75% of valuation (\$400.00 minimum)
15.04.020 Section 109.2 subsection A.1.	Swimming - Pool permit fees Residential - Above ground or hot tub Residential - Inground	\$200.00 \$400.00
15.04.020 Section 109.2 subsection A.1.	Tent permit fees	\$100.00
15.04.020 Section 109.2 subsection A.1.	Utility disconnect permit fee	\$100.00
15.04.020 Section 109.2 subsection A.1.	Water heater replacement permit fee	\$65.00 each unit
15.04.020 Section 109.2 subsection A.1.	Window and/or skylight replacement (no change in size) permit fee	\$85.00
15.04.020 Section 109.2 subsection A.2.	Amendment fee per discipline, when proposed changes require the review of two or more disciplines.	\$50.00
15.04.020 Section 109.2 subsection A.3.	Elevator permit fee - New installation or modification charge per each elevator, dumbwaiter, moving walk, escalator, conveyor or manlift (includes one inspection)	\$300.00
15.04.020 Section 109.2 subsection A.3.	Elevator inspection 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.4.	Fire protection system fee, new automatic sprinkler system, each system, 1-100 heads	\$125.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, new automatic sprinkler system, every 100 additional heads or fraction thereof	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to an existing system of 20 heads or less	\$25.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to an existing system of 21-100 heads	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to an existing system every 100 additional heads or fraction thereof	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to partial system of the domestic water system	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: standpipes (each)	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: fire pumps (each)	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: hood suppression systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: clean agent extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: alternate fire extinguishing systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system: means of egress access control systems	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire protection system fee, renovation to existing system	\$100.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee: New or modification to an existing system	\$160.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee for fire alarm systems of 5,000 square feet or less	\$50.00
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee for fire alarm systems of 5,001 to 10,000 square feet	\$5.00 per device (minimum \$100.00)
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee for fire alarm systems of 10,000 square feet or more	\$5.00 per device (minimum \$150.00)
15.04.020 Section 109.2 subsection A.5.	Any inspection or reinspection not covered by the fees designated in section 109.2 (per inspection)	\$60.00
15.04.020 Section 109.2 subsection A.6.	Where work has been started prior to the issuance of a permit, the normal permit fee shall be increased to	Doubled the original permit fee (with a minimum of \$50.00 and a maximum of \$1,000.00)

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.04.020 Section 109.2 subsection A.7.	The fee for Certificate of Occupancy: residential (per unit)	\$50.00
15.04.020 Section 109.2 subsection A.7.	The fee for Certificate of Occupancy: non-residential (per unit)	\$150.00
15.04.020 Section 109.2 subsection A.8.	Zoning/Code Compliance Letter (non-residential only)	\$150.00
15.04.020 Section 109.2 subsection A.9.	Fire Department annual safety inspection fee (original inspection or the first reinspection)	\$0.00
15.04.020 Section 109.2 subsection A.9.	Fire Department annual safety inspection fee per reinspection subsequent to first reinspection	\$50.00
15.04.020 Section 109.2 subsection A.18	Permit cancellation fee	25% of original permit fee, minimum \$50.00
15.04.020 Section 109.2 subsection A.13	Absentee or cancellation fee for when a homeowner or contractor fails to keep a scheduled inspection or reinspection or fails to cancel a scheduled appointment at least 24 hours prior to the scheduled appointment	\$60.00
15.12.030 subsection C	Fee for Public Works Department to complete connection to the Village storm sewer system in the parkway	\$1,200.00
15.20.030 subsection A.	Fence permit fee	\$85.00
15.32.030	Contractor, subcontractor or construction manager annual fee	\$75.00
15.36.050 subsection C.	New license or renewal license for renting a single-family home, condominium, townhome, or row house	\$85.00
15.36.050 subsection C.	New license or renewal license for renting an apartment complex	\$150.00 per building plus \$40.00 per dwelling unit
15.36.050 subsection E.	Late fee if license is paid between January 1 and February 1	\$85.00
15.36.0050 subsection E	Late fee if license is paid after February 1	\$170.00
15.36.060 subsection F.	First reinspection fee	\$50.00
15.36.060 subsection F.	Second reinspection fee	\$75.00
15.36.060 subsection F.	Third and subsequent reinspection fee(s)	\$125.00

<b>Buffalo Grove Municipal Code Section</b>	<b>Classification</b>	<b>Fee</b>
15.36.060 subsection G.	Absentee or cancellation fee for when an owner or agent fails to keep a scheduled inspection or reinspection, or fails to cancel a scheduled appointment by 24 hours prior to the scheduled appointment	\$60.00
16.20.020 subsection D.	Concept plan filing fee	\$150.00 plus \$25.00 for each acre or fraction thereof in excess of 5 acres, not to exceed \$1,000.00
16.20.020 subsection H.	Public Hearing fee and an Engineering Review fee for a public hearing with the Planning and Zoning Commission	1.0% of the total estimated cost of construction of all improvements required pursuant to Title 16.
16.20.080 subsection D.1.	Plat filing application fee for a developer	3.5% of the total estimated cost of all improvements, both public and private, governed by Title 16, less the amount of the engineering review fee, paid pursuant to Section 16.20.020
16.20.105 subsection C.	Filing fee for an administrative subdivision	\$100.00
16.20.105 subsection D.	Initial payment and recoverable cost escrow for an administrative subdivision	\$500.00
17.36.020 subsection A.2.	Permit fee for any construction, reconstruction, re-striping or expansion or modification of a parking lot	\$50.00 plus an engineering and reviewing fee of 3.5% of the first \$10,000 of the construction cost estimate plus 1.0% of the remaining construction cost estimate

Buffalo Grove Municipal Code Section	Classification	Fee
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

**Table A-2 Offenses and Fines**

<b>Chapter/Section</b>	<b>Title/Offenses</b>	<b>Minimum Fine/Fine Paid Before Hearing</b>	<b>Maximum Fine*</b>	<b>Minimum Fine - Must Appear at Hearing</b>
<b>Chapter 3.52</b>	<b>Municipal Commuter Station Parking Lot Fees</b>			
3.52.020	Failure to Pay Daily Parking Fee—Metra	\$25	\$50	
3.52.055	Failure to Pay Daily Parking Fee—Township	\$25	\$50	
<b>Chapter 5.04</b>	<b>Business License</b>			
5.04.155	Violation of Hours of Operation requirements	\$75		
<b>Chapter 5.20</b>	<b>Liquor Controls</b>			
5.20.192.A	Alcohol underage/possession/consumption			\$150
5.20.192.B. and C.	Alcohol sale, give, or deliver to underage			\$250
5.20.194	Social Hosting Responsibility	\$1,000 first violation	\$2,000 each subsequent violation	
<b>Chapter 5.24</b>	<b>Solicitors</b>			
5.24.020	Soliciting without a permit			\$100
5.24.080	Soliciting-Failure to leave when requested			\$100
5.24.090	Soliciting where posted "No Soliciting"			\$100
5.24.100	Soliciting in violation of soliciting hours/days			\$100
<b>Chapter 5.32</b>	<b>Tobacco</b>			
5.32.080	Sale/delivery of tobacco products to person under 21 years of age			\$125
5.32.105	Possession of tobacco products by person under 21 years of age			\$100
<b>Chapter 6.12</b>	<b>Care and Control</b>			

6.12.010	No Rabies Vaccination—1st Violation	\$50		
6.12.010	No Rabies Vaccination—2nd Violation	\$75		
6.12.010	No Rabies Vaccination—3rd Violation	\$100		
6.12.060	Failure to Remove Excrement—1st Violation	\$50		
6.12.060	Failure to Remove Excrement—2nd Violation	\$75		
6.12.060	Failure to Remove Excrement—3rd Violation	\$100		
6.12.070	Dog or Cat at Large—1st Violation	\$50		
6.12.070	Dog or Cat at Large—2nd Violation	\$75		
6.12.070	Dog or Cat at Large—3rd Violation	\$100		
6.12.080	Excessive Number of Animals—1st Violation	\$50		
6.12.080	Excessive Number of Animals—2nd Violation	\$75		
6.12.080	Excessive Number of Animals—3rd Violation	\$100		
6.12.090	Prohibited Animal—1st Violation	\$50		
6.12.090	Prohibited Animal—2nd Violation	\$75		
6.12.090	Prohibited Animal—3rd Violation	\$100		
6.12.120	Found to be potentially dangerous animal	\$75		
6.12.150.D	Excessive Dog Barking—1st Violation	\$50		
6.12.150.D	Excessive Dog Barking—2nd Violation	\$75		
6.12.150.D	Excessive Dog Barking—3rd Violation	\$100		
<b>Chapter 8.20</b>	<b>Refuse</b>			
8.20.020	Lack of required refuse service	\$50		
8.20.030	Littering	\$100		
8.20.070	Garbage—Out Too Early	\$25		
8.20.090	Garbage—Unsecured	\$25		
8.20.100	Illegal Dumping/Burning	\$50		
<b>Chapter 8.24</b>	<b>Nuisances and Miscellaneous Health Laws</b>			
8.24.020	Stagnant water creating mosquito nuisance	\$50		
8.24.060	Pest infestation—Insects	\$50		
8.24.070	Pest infestation—Rodents	\$50		
8.24.110	Use Constituting Nuisance	\$50		
<b>Chapter 8.32</b>	<b>Weeds, Grass, Refuse and Junk</b>			

8.32.010.A	Weeds in Excess of 12 Inches	\$50		
8.32.010.B	Grass in Excess of 6 Inches	\$50		
<b>Chapter 9.04</b>	<b>Alarm Systems</b>			
9.04.020	No Valid Alarm Permit	\$25		
<b>Chapter 9.16</b>	<b>Buffalo Grove Controlled Substances Adoption by reference of the Illinois Cannabis Regulation and Tax Act (ICRTA)</b>			
ICRTA 10-5 9.16.020.A - For residents of the State of Illinois	Possession of Cannabis (over 30 grams of cannabis flower)	\$150	\$250	
ICRTA 10-5, 10-10 9.16.020.B - For residents of the State of Illinois	Possession of Adult Use Cannabis with more than 500 milligrams of THC contained cannabis-infused product	\$150	\$250	
ICRTA 10-5, 10-10 9.16.020.C - For residents of the State of Illinois	Possession of more than 5 grams of cannabis concentrate	\$150	\$250	
ICRTA 10-5, 10-10 9.16.020.D - For residents of the State of Illinois	Possession of Adult Use Cannabis of persons under 21	\$150	\$250	
ICRTA 10-5, 10-10 9.16.020.E - For nonresidents of the State of Illinois	Possession of Cannabis (over 15 grams of cannabis flower)	\$150	\$250	
ICRTA 10-5, 10-10 9.16.020.F - For nonresidents of the State of Illinois	Possession of Adult Use Cannabis with more than 250 milligrams of THC contained in cannabis-infused product	\$150	\$250	
ICTRA 10-5, 10-10 9.16.020.G - For nonresidents of the State of Illinois	Possession of more than 2.5 grams of cannabis concentrate	\$150	\$250	

ICTRA 10-5, 10-10 9.16.020.H - For nonresidents of the State of Illinois	Possession of Adult Use Cannabis of persons under 21	\$150	\$250	
ICRTA 10-5, 10-10, 10-15 9.16.020.I	Possession, consumption, use, purchase, obtaining, transporting, or cultivating cannabis not otherwise in accordance with ICRTA	\$150	\$200	
ICRTA 10-5, 10-20 9.16.020.J	Use of false identification to obtain cannabis	\$150	\$250	
ICRTA 10-20, 10-35 9.16.020.K	Sale, transferring and/or facilitation the use of Cannabis not in conformance with ICRTA	\$150	\$250	
ICRTA 10-35 9.16.020.L	Undertaking tasks, possession, use, smoking, operating, navigating or being in actual physical control of any motor vehicle, aircraft or motorboat while using cannabis in violation of the Illinois Vehicle Code	\$150	\$250	
ICRTA 10-35 9.16.020.M	Possession and/or consumption in a prohibited public place and/or otherwise in violation of State statute	\$150	\$250	
<b>Chapter 9.17</b>	<b>Drug Paraphernalia</b>			
9.17.020	Possession/sale of drug paraphernalia	\$100		
<b>Chapter 9.28</b>	<b>Disorderly Conduct</b>			
9.28.010	Disorderly conduct			\$100
9.28.010.C	Possession of fireworks	\$150		
9.28.025	Public Nuisance Assemblage/Social Host	\$100		
<b>Chapter 9.32</b>	<b>Smoking in Public Places</b>			
9.32.020	Smoking in Enclosed Public Place	Not less than \$150 1st violation		
9.32.030	Smoking in Place of Employment	Not less than \$150 1st violation		

9.32.040	Smoking in Open Air Dining Area	Not less than \$150 1st violation		
9.32.050	Smoking at Entrance	Not less than \$150 1st violation		
<b>Chapter 9.38</b>	<b>Noise</b>			
9.38.020	Noise Prohibited	\$75		
9.38.030	Noise within a multifamily structure	\$100		
9.38.037	Construction regulations—Hours of work (Property owners)	\$100		
9.38.037	Construction regulations – Hours of work (Contractors or other non-property owners)	\$750		
<b>Chapter 9.48</b>	<b>Trespass and Damage to Property</b>			
9.48.020	Trespass			\$150
9.48.030.A	Damage to Village Property			\$150
9.48.040	Graffiti			\$150
<b>Chapter 9.52</b>	<b>Theft</b>			
9.52.020	Theft			\$200
9.52.020	Retail theft			\$250
<b>Chapter 9.68</b>	<b>Curfew</b>			
9.68.010	Curfew			\$100
<b>Chapter 9.70</b>	<b>Truancy</b>			
9.70.010	Truancy			\$100
<b>Chapter 9.80</b>	<b>Weapons</b>			
9.80.010	Air rifle/BB gun/Gun discharge			\$100
<b>Chapter 9.90</b>	<b>Weapons Control</b>			
9.90.060	Weapons and firearm responsibility			\$150
9.90.070	Firearm Trigger Locks			\$150
<b>Chapter 10.08</b>	<b>Snow</b>			
10.08.010	Parking—After 2-inch Snow	\$25	\$50	
10.08.020	Dumping Snow in Street	\$25	\$50	

<b>Chapter 10.16, Section 10.16.010</b>	<b>Buffalo Grove Vehicle and Traffic Code. Adoption by Reference of the Illinois Vehicle Code (IVC)</b>			
5/3-401	No valid registration	\$50	\$75	
5/3-413(a)	No front/rear registration plate	\$50	\$75	
5/3-413(b)	Improper display of license plate	\$50	\$75	
5/3-413(f)	Operation of vehicle w/expired registration	\$50	\$75	
5/3-413(g)	Use of license plate cover	\$50	\$75	
5/3-701	Inoperable odometer under mileage plates	\$50	\$75	
5/1-100 et seq.	Miscellaneous Traffic Code Violations	\$50	\$75	
5/11-1003(a)	Jay Walking	\$25	\$50	
5/11-1301.3	Handicapped Zone Parking	\$250	\$375	
5/11-1303.(a).1.b.	Parked Blocking Sidewalk	\$25	\$50	
5/11-1303.(a).2.b.	Parked Within 15 feet of Fire Hydrant	\$25	\$50	
5/11-1303.(a).2.c.	Parked Within 20 feet of Crosswalk	\$25	\$50	
5/11-1303.(a).2.d.	Parked Within 30 feet of Traffic Control Device	\$25	\$50	
5/11-1303.(a).3.b.	Parking Where Prohibited	\$25	\$50	
5/11-1303.(a).3.b.	Parking in Loading Zone	\$25	\$50	
5/11-1304.a.	Parking over 12 inches from Curb	\$25	\$50	
5/11-1304.a.	Parking—Left Wheels to Curb	\$25	\$50	
5/11-1304.5	Parking of Vehicle With Expired Registration	\$25	\$50	
5/6-112	Driver's license not on person	\$50	\$75	
5/6-116	Failure to notify Secretary of State—Change of address	\$50	\$75	
5/12-713	Improperly marked vehicles—Contractor	\$50	\$75	
5/12-101	Unsafe equipment	\$50	\$75	
5/12-201(a)	Driving motorcycle w/out lighted headlight	\$50	\$75	
5/12-201(b)	Driving w/out lights when required	\$50	\$75	

5/12-201(b)	Only one taillight	\$50	\$75
5/12-201(c)	No rear license plate light	\$50	\$75
5/12-204	Improper lamp or flag on projected load	\$50	\$75
5/12-207	Improper use of spot lamp/aux driving lamps	\$50	\$75
5/12-208	No stop lights	\$50	\$75
5/12-209(c)	Defective back-up lights	\$50	\$75
5/12-210	Failure to dim headlights	\$50	\$75
5/12-211	Only one headlight	\$50	\$75
5/12-301	Defective brakes	\$50	\$75
5/12-405(c)	Use of unsafe tire	\$50	\$75
5/12-502	No rear-view mirror	\$50	\$75
5/12-503(a)	Illegally Tinted Windows	\$50	\$75
5/12-503(c)	Obstructed windshield	\$50	\$75
5/12-503(d)	Obstructed windows—Snow, ice, moisture	\$50	\$75
5/12-503(d)	No windshield clearing device (wipers)	\$50	\$75
5/12-601(a)	Defective or no horn	\$50	\$75
5/12-602	Loud muffler—Excessive noise	\$50	\$75
5/12-603.1	Failure to Wear Properly Adjusted Seat Belt	\$50	\$75
5/12-608	No bumper or unlawful bumper height	\$50	\$75
5/12-611	Illegal operation of sound amplification—75'	\$50	\$75
5/12-702	No flags, flares, warning devices carried	\$50	\$75
5/12-710	Inadequate or no splash guards (mud flaps)	\$50	\$75
<b>Title 10, Chapter BG-4</b>	<b>Towing</b>		
BG-4-101.E.1.	Abandoned vehicle over 7 days	\$25	\$50
<b>Title 10, Chapter BG-11</b>	<b>Rules of the Road</b>		
BG-11-1303.C.1.	Parking on Parkway or Median	\$25	\$50
BG-11-1303.C.2.b.	Parking—Blocking Driveway	\$25	\$50
BG-11-1303.C.2.c.	Parking in Posted Fire Lane	\$25	\$50
BG-11-1308.1.	Parking on Street 2 am to 6 am	\$25	\$50
BG-11-1311	Selling Vehicle on Street	\$25	\$50

<b>Chapter 12.20</b>	<b>Trees, Shrubs, and Other Plants</b>			
12.20.070	Trees/vegetation obstructing public sidewalks	\$100		
12.20.080	Trees/vegetation creating visual obstructing	\$100		
<b>Chapter 13.04</b>	<b>Waterworks and Sewerage System</b>			
13.04.090	Unauthorized Use – Fire Hydrant	\$1000		
<b>Chapter 13.05</b>	<b>Water System Cross-connection Control</b>			
13.05.110. A.2.	Inspection and maintenance – 1 <sup>st</sup> violation	\$150		
13.05.110. A.2.	Inspection and maintenance – 2 <sup>nd</sup> violation	\$200		
13.05.110. A.2.	Inspection and maintenance – 3 <sup>rd</sup> violation	\$250		
<b>Chapter 13.16</b>	<b>Water Conservation</b>			
13.16.020	Sprinkling Ban Violation (12:00—6:00 p.m.)	\$100		
<b>Chapter 13.22</b>	<b>Groundwater Use</b>			
13.22.020	Use of groundwater as a potable water supply	\$500		
<b>Title 14</b>	<b>Sign Code</b>			
14.12.010	Signs Installed without a Permit	\$50		
14.32.060	Signs Placed in the Public Right-of-Way	\$50		
<b>Chapter 15.04, Section 15.04.010</b>	<b>International Building Code. Adoption by Reference of the International Building Code (IBC)</b>			
IBC 105.1	Failure to secure required permit (Commercial)	\$200		
<b>Chapter 15.05, Section 15.05.010</b>	<b>International Residential Code One- and Two-Family Dwellings. Adoption by Reference of the International Residential Code One- and Two-Family Dwellings (IRC)</b>			
IRC 105.1	Failure to secure required permit (Residential)	\$50		

<b>Chapter 15.06, Section 15.06.010</b>	<b>Property Maintenance Code. Adoption by Reference of the International Property Maintenance Code (IPMC)</b>			
IPMC 302.8, as amended	Parking on non-approved surface/grass/lawn	\$50		
IPMC 302.8, as amended	Unlicensed vehicle	\$100		
IPMC 302.8, as amended	Vehicle in a state of disrepair	\$75		
IPMC 304	Property in disrepair	\$75		
IPMC 307	Junk/Garbage/Debris on property	\$75		
<b>Chapter 15.12</b>	<b>Plumbing Code</b>			
15.12.030	Downspout and sump pump discharges	\$75		
<b>Chapter 15.20</b>	<b>Fence Code</b>			
15.20.100	Fence in Disrepair	\$100		
<b>Chapter 15.36</b>	<b>Residential Rental Housing Program</b>			
15.36.040	Renting property without a license			\$100
15.36.060	Failure to schedule/allow rental inspection			\$100
<b>Chapter 17.12</b>	<b>Definitions</b>			
17.12.230	Use or occupancy of a One-Family Dwelling by more than one family			\$25
<b>Chapter 17.28</b>	<b>Special Uses</b>			
17.28.080	Adult Use Cannabis Business Organizations		\$750/day	
17.28.080	Cultivation, craft growing, infusing and/or transporting adult use cannabis in violation of the Cannabis Regulation and Tax Act		\$750/day	
ICRTA 15 et seq. 17.28.080	Operating a cannabis dispensary in violation of ICRTA	\$100	\$250	
<b>Chapter 17.36</b>	<b>Driveways and Off-Street Parking and Loading Facilities</b>			
17.36.030	Improper Recreational Vehicle Parking	\$50		
17.36.030	Improper parking of a commercial vehicle/Residential District	\$25		

17.36.030	Oversized Vehicle	\$25		
17.36.030	Improperly maintained parking lots	\$50		
17.36.030	Improperly marked accessible parking spaces	\$50		

**\* The Illinois Vehicle Code (IVC)(625 ILCS 5/1-100 et seq.) has been adopted by reference as the Traffic Code of the Village pursuant to Chapter 10.16 of the Buffalo Grove Municipal. Additions to the IVC, as adopted, are set forth in Chapter BG-1 through BG-16 of the Buffalo Grove Municipal Code. The Traffic Code of the Village corresponds in numbering sequence to the Illinois Vehicle Code.**

**\* Fines are exclusive of hearing costs. Daily fines are possible where permissible by law. Where a Maximum Fine is not listed the Maximum Fine shall be subject to Section 1.08.010 of the Buffalo Grove Municipal Code.**



# Appendix B: Human Resources



HEALTH PLAN BENEFITS • EMPLOYEE STAFFING LEVELS



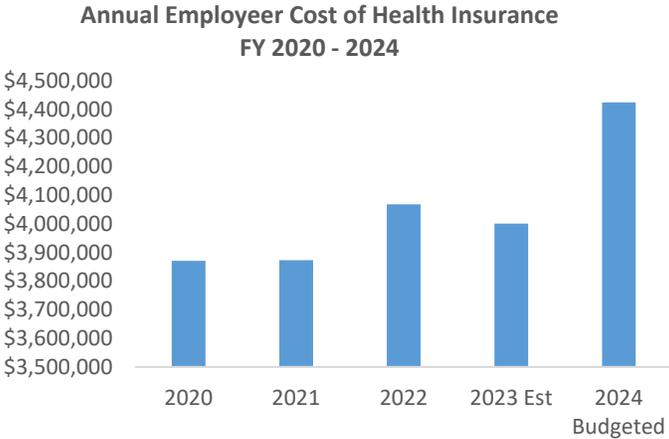
# HEALTH PLAN BENEFITS

The Village offers two health insurance coverage options (1 PPO and 1 HMO) on a self-insured, pooled basis using the BlueCross BlueShield network. The Village also offers Basic Life /AD&D coverage, dental insurance coverage on a self-funded, pooled basis through Delta Dental and vision insurance coverage on a fully insured basis through Vision Service Plan.

On January 1, 2012, the Village entered the Intergovernmental Personnel Benefits Cooperative (IPBC). Established in 1978, IPBC is a benefits pool, created under Illinois Law and regulated by the Illinois Department of Insurance. Comprised of approximately 136 municipalities and similar units of local government, the IPBC covers over 17,000 active employees and retiree lives. Participation in the IPBC provides the Village with great benefits, including, but not limited to the following:

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

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



## 2023 VERSUS 2024 PREMIUM STRUCTURE (\$)

<b>PPO Medical Plan</b>	<b>2023 Monthly rates</b>			<b>2024 Monthly rates</b>		
	Employee	Village	Total	Employee	Village	Total
	90% In-Network / 70% Out of network benefit					
Single employee	\$112.41	\$637.00	\$749.41	\$116.27	\$658.84	\$775.11
Single + 1 dependent	\$227.07	\$1,286.76	\$1,513.83	\$234.86	\$1,330.89	\$1,565.75
Family	\$401.31	\$2,274.10	\$2,675.41	\$415.08	\$2,352.10	\$2,767.18

<b>HMO Medical Plan</b>	<b>2023 Monthly Rates</b>			<b>2024 Monthly Rates</b>		
	Employee	Village	Total	Employee	Village	Total
Single employee	\$84.39	\$478.23	\$562.62	\$92.49	\$524.14	\$616.63
Single + 1 dependent	\$170.48	\$966.04	\$1,136.52	\$186.84	\$1,058.79	\$1,245.63
Family +2 dependents	\$301.29	\$1,707.30	\$2,008.59	\$330.21	\$1,871.20	\$2,201.41

<b>Dental Plan</b>	<b>2023 Monthly Rates</b>			<b>2024 Monthly Rates</b>		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$50.79	\$50.79	\$0.00	\$43.95	\$43.95
Single + 1 dependent	\$0.00	\$85.47	\$85.47	\$0.00	\$73.97	\$73.97
Family + 2 dependents	\$0.00	\$143.35	\$143.35	\$0.00	\$124.06	\$124.06

<b>Vision Plan</b>	<b>2023 Monthly Rates</b>			<b>2024 Monthly Rates</b>		
	Employee	Village	Total Premium	Employee	Village	Total
No employee contribution						
Single employee	\$0.00	\$4.97	\$4.97	\$0.00	\$5.07	\$4.97
Single + 1 dependent	\$0.00	\$7.96	\$7.96	\$0.00	\$8.12	\$7.96
Single + spouse	\$0.00	\$8.12	\$8.12	\$0.00	\$8.29	\$8.12
Family	\$0.00	\$13.10	\$13.10	\$0.00	\$13.36	\$13.10

## EMPLOYEE STAFFING LEVELS

<i>Office of the Village Manager/ Administration</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Village Manager	1	0	1	0	1	0
Deputy Village Manager	1.5	0	1.5	0	1.5	0
Assistant to the Village Manager	1	0	1	0	1	0
Communications and Community Engagement Director	1	0	0	0	0	0
Communications Coordinator	1	0	0	0	0	0
Total	5.5	0	3.5	0	3.5	0
<b>Full &amp; Part-Time Total</b>	<b>5.5</b>		<b>3.5</b>		<b>3.5</b>	

<i>Administrative Services Department</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Administrative Services Director	1	0	1	0	1	0
Administrative Services Manager	1	0	1	0	1	0
Buyer	1	0	1	0	1	0
Records Clerk	0	0.5	0	1	0	1
Total	3	0.5	3	1	3	1
<b>Full &amp; Part-Time Total</b>	<b>3.5</b>		<b>4</b>		<b>4</b>	

<i>Communications Department</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Communications Director	0	0	1	0	1	0
Communications Coordinator	0	0	1	0	1	0
Total	0	0	2	0	2	0
<b>Full &amp; Part-Time Total</b>	<b>0</b>		<b>2</b>		<b>2</b>	

<i>Human Resources</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Director of Human Resources	1	0	1	0	1	0
Human Resources Manager	1	0	1	0	1	0
Clerk	0	0	0	.5	0	0.5
Total	2	0	2	.5	2	0.5
<b>Full &amp; Part-Time Total</b>	<b>2</b>		<b>2.5</b>		<b>2.5</b>	

<i>Finance &amp; General Services</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Director of Finance/Treasurer	1	0	1	0	1	0
Deputy Finance Director	1	0	1	0	1	0
Accountant	0	0.5	1	0	1	0
Buyer	0	0	0	0	0	0
Finance Clerk	1	0	1	0	1	0
Accounts Payable Coordinator	1	0	1	0	1	0
Utility Billing Coordinator	1	0	1	0	1	0
Payroll Coordinator	1	0	1	0	1	0
Purchasing Manager	1	0	0	0	0	0
Total	7	0.5	7	0	7	0
<b>Full &amp; Part-Time Total</b>	<b>7.5</b>		<b>7</b>		<b>7</b>	

<i>Community Development</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Community Development Director	1	0	1	0	1	0
Deputy Community Development Director	1	0	1	0	1	0
Permit Coordinator	1	0	1	0	1	0
Building Inspector	0	0	2	0	2	0
Chief Building Inspector	1	0	0	0	0	0
Health Inspector	1	0	1	0	1	0
Plan Reviewer	1	0	1	0	1	0
Associate Planner	1	0	1	0	1	0
Property Maintenance Inspector	1	0	1	0	1	0
Building Services Manager	0	0	1	0	1	0
Administrative Assistant	2	0	2	0	2	0
Electrical Inspector	0	0	0	0	0	0
Plumbing Inspector	0	0	0	0	0	0
Principal Planner	0	0	0	0	0	0
Total	10	0	12	0	12	0
<b>Full &amp; Part-Time Total</b>	<b>10</b>		<b>12</b>		<b>12</b>	

Fire Services	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Fire Chief	1	0	1	0	1	0
Deputy Fire Chief	1	0	1	0	1	0
Battalion Chief	4	0	4	0	4	0
Deputy Fire Marshall	1	0	1	0	1	0
Administrative Assistant	1	0	1	0	1	0
Fire Lieutenant	9	0	9	0	9	0
Firefighter/Paramedic	42	0	42	0	42	0
EMS Educator	1	0	1	0	1	0
Management Analyst	1	0	1	0	1	0
EMA Coordinator	0	0.5	0	0.5	0	0.5
Fire Inspector	0	0.5	0	0.5	0	0.5
Public Education Officer	0	0	0	0.5	0	0.5
Total	61	1	61	1	61	1.5
<b>Full &amp; Part-Time Total</b>	<b>62</b>		<b>62.5</b>		<b>62.5</b>	

Police Services	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
Chief of Police	1	0	1	0	1	0
Deputy Police Chief	2	0	2	0	2	0
Lieutenant	6	0	6	0	4	0
Police Sergeant	8	0	8	0	8	0
Patrol Officer	45	0	45	0	46	0
Desk Officer	3	1.5	3	1.5	3	1.5
Administrative Assistant	1	0	1	0	1	0
Administrative Support Manager	0	0	1	0	1	0
Clerk	2	0.5	2	0.5	3	0
Community Engagement Specialist	0	0	0	0	0	0
Community Service Officer	2	0	2	0	2	0
Crossing Guard	0	5	0	5	0	5
Evidence Custodian	1	0	1	0	1	0
Social Worker	1	0	1	0	1	0
Technical Services Manager	1	0	1	0	1	0
Police Commander	0	0	0	0	0	0
Management Analyst	0	0	0	0	1	0
Total	73	7	74	7	75	6.5
<b>Full &amp; Part-Time Total</b>	<b>80</b>		<b>81</b>		<b>81.5</b>	

<i><b>Golf Operations</b></i>	<b>FY 2022</b>		<b>FY 2023</b>		<b>FY 2024</b>	
	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>
Head Golf Professional	2	0	2	0	2	0
Assistant Golf Professional	0	1	0	1	0	1
Golf Course Attendants- Seasonal	0	20.5	0	20.5	0	20.5
Total	2	21.5	2	21.5	2	21.5
<b><i>Full &amp; Part-Time Total</i></b>	<b>23.5</b>		<b>23.5</b>		<b>23.5</b>	

<i><b>Public Works/Engineering</b></i>	<b>FY 2022</b>		<b>FY 2023</b>		<b>FY 2024</b>	
	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>	<b>FT</b>	<b>PT</b>
Director of Public Works	0.5	0	0.5	0	0.5	0
Deputy Director of Public Works/Village Engineer	0	0	0	0	1	0
Deputy Director of Public Works	0	0	0	0	1	0
Assistant Public Works Director	2	0	2	0	0	0
Superintendent of Maintenance	1	0	1	0	1	0
Superintendent of Utilities	1	0	0	0	1	0
Management Analyst	1	0	1	0	1	
Administrative Assistant	2	0	2	0	2	0
Forestry & Grounds Manager	1	0	1	0	1	0
Building Maintenance Manager	1	0	1	0	1	0
Fleet Manager	1	0	1	0	1	0
Streets Manager	1	0	1	0	1	0
Water Manager	1	0	1	0	1	0
Sewer & Drainage Manager	1	0	1	0	0	0
Assistant Village Engineer	0	0	0	0	1	0
Civil Engineer II	1	0	1	0	0	0
Civil Engineer I	1	0	1	0	2	0
Engineering Technician	1	0	1	0	1	0
Engineering Intern	0	1	0	1	0	1
Automotive Mechanic II	2	0	2	0	2	0
Maintenance Worker II	10	0	8	0	10	0
Maintenance Worker I	11	1	17	1.5	15	1.5
Crew Leader	6	0	6	0	6	0
Seasonal Laborer	0	5	0	4	0	4
Village Engineer	1	0	1	0	0	0
Total	46.5	7	49.5	6.5	49.5	6.5
<b><i>Full &amp; Part-Time Total</i></b>	<b>53.5</b>		<b>56</b>		<b>56</b>	

## Total Employee Count

<i>Village of Buffalo Grove</i>	FY 2022		FY 2023		FY 2024	
	FT	PT	FT	PT	FT	PT
<i>Total</i>	210	37.5	216	38	217	37.5
<b><i>Full &amp; Part-Time Total</i></b>	<b>247.5</b>		<b>254</b>		<b>254.5</b>	



# Appendix C: Document Definitions



GLOSSARY • ACRONYMS



## GLOSSARY

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

**Abatement:**

A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies, special assessments, and service charges.

**Ad Valorem Tax:**

A direct tax based "according to value" of property, commonly referred to as a property tax.

**Advanced Refunding Bonds:**

Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

**Agencies:**

Informal name that refers to securities issued by the United States government and U.S. government sponsored instrumentalities.

**Agency Fund:**

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

**Amortization:**

The process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

**Annual Comprehensive Financial Report (ACFR):**

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

**Appropriation:**

A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

**Arbitrage Bonds:**

Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

**Asked:**

The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

**Assessed Valuation:**

A value that is established for real or personal property and used as a basis for levying property taxes. (Note: property values are established by the Township Assessor.)

**Assessed Value:**

An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

**Assets:**

Property including cash on hand, facilities, and equipment owned by a government.

**Audit:**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

**Balance Sheet:**

That portion of the Village's financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

**Bankers' Acceptance (BA):**

A short-term financial instrument that is the unconditional obligation of the accepting bank.

**Basis of Accounting:**

A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

**Basis Point:**

1/100 of one percent.

**Bid:**

The trading price acceptable to a prospective buyer of securities.

**Blended Service Model:**

The mix of contracted services in tandem with Village forces to complete a collective objective.

**Bond:**

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

**Bond Anticipation Notes (BANS):**

Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Counsel:**

An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

**Bonded Debt:**

The portion of an issuer's total indebtedness represented by outstanding bonds.

**Bond Equivalent Yield (BEY):**

An annual yield, expressed as a percentage, describing the return provided to bond holders. The BEY is a way to compare yields available from discount securities such as Treasury bills and BAs with yields available from coupon securities.

**Broker:**

A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same individuals and firms that act as brokers in some transactions may act as dealers in other transactions.

**Brokered and Negotiable Certificates of Deposit:**

Short-term (2 to 52 weeks) large denomination (\$100,000 minimum). Certificate of Deposit that is issued at a discount on its par value, or at a fixed interest rate payable at maturity and are freely traded in secondary markets

**Budget:**

A plan of Village financial operations, which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

**Budget Act:**

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

**Budget Message:**

The opening section of the budget, which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

**Callable Bond:**

A bond which permits or requires the issuer to redeem the obligation before the stated maturity date at a specified price, the call price, usually at or above par value.

**Capital Appreciation Bonds (CAB):**

A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

**Cash Management:**

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

**Certificate of Deposit:**

A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

**Charges for Service:**

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

**Collateral:**

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

**Commercial Paper:**

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

**Coupon Rate:**

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

**Dealer:**

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

**Debenture:**

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

**Debt:**

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

**Debt Limit:**

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

**Debt Service:**

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

**Deficit:**

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

**Delivery Versus Payment:**

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

**Demand Notes (Variable Rate):**

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

**Department:**

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

**Depreciation:**

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

**Discount:**

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

**Discount Securities:**

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

**Distinguished Budget Award Program:**

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

**Diversification:**

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

**Double Barreled Bonds (Alternative Revenue Bonds):**

A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

**Enterprise Fund:**

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

**Expenditures:**

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

**Expenses:**

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

**Federal Credit Agencies:**

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

**Federal Deposit of Insurance Corporation (FDIC):**

A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**Federal Funds Rate:**

The rate for which overnight federal funds are traded.

**Federal Home Loan Banks (FHLB):**

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

**Federal National Mortgage Association (FNMA or FANNIE MAE):**

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

**Federal Open Market Committee (FOMC):**

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

**Federal Reserve System:**

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

**Fiscal Policy:**

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

**Fiscal Year:**

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

**Fixed Assets:**

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

**Fund:**

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

**Fund Balance:**

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

**Generally Accepted Accounting Principles (GAAP):**

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

**General Obligation Bonds:**

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

**GIS Consortium (GISC):**

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

**Governmental Fund Types:**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are an accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in this fund type is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grant:**

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

**Governmental National Mortgage Association (GNMA OR GINNIE MAE):**

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

**Income:**

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

**Intergovernmental Revenue:**

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

**Internal Service Fund:**

A fund that is comprised of one or more departments that provides services to other departments within the governmental unit or amongst multiple governmental units. These services are funded through expenditures in the departments that utilize the services provided and recorded as revenue in the internal service fund created.

**Investment Policy:**

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

**Lease Purchase Agreement (Capital Lease):**

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

**Letter of Credit:**

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

**Level Debt Service:**

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

**Levy:**

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

**Liability:**

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

**Liquidity:**

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

**Local Government Investment Pool (LGIP):**

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

**Long-Term Debt:**

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

**Maturity:**

The date upon which the principal of a municipal bond becomes due and payable to bondholders.

**Major Services:**

The actions a department undertakes to accomplish the work necessary in individual Program Areas.

**Market Value:**

The price at which a security could presumably be purchased or sold.

**Mark to Market:**

The process of restating the carrying value of an asset or liability to equal its current market value.

**Master Repurchase Agreement:**

A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

**Mini-bonds:**

A small denomination bond directly marketed to the public.

**Modified Accrual Basis:**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

**Natural Area:**

An area of landscape that is developed through natural growth rather than design or planning, of which represents the regions genetic or biological diversity.

**Net Income:**

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

**Net Interest Cost (NIC)** - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

**Offer to Offered Price:**

The trading price proposed by the prospective seller of securities (also called the asked or asking price).

**Offering Circular:**

Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

**Open Market Operations:**

Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**Other Contractual Debt:**

Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitutional or statutory debt limitation or restriction.

**Par Value or Face Amount:**

In the case of bonds, the amount of principal which must be paid at maturity.

**Parity Bonds:**

Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

**Performance Contracting:**

Performance Contracting allows the village to combine project planning with other governmental units to combine purchasing power to share fixed costs of a project and pay each participant's own share of actual costs. Each participant shares the risks and rewards of the project.

**Principal:**

The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

**Private Activity Bonds:**

One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

**Portfolio:**

Collection of financial assets belonging to a single owner.

**Premium:**

The amount by which the price for a security is greater than its par amount.

**Primary Dealer:**

A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unrelated firms.

**Program Area:**

Provides an access point for individuals to search village services by function.

**Program Based Budget:**

Program-based budgeting is a budgeting structure where money is distributed by program or functional area and based on the nature of the activities performed by the program.

**Property 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

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



# Appendix D: CMAP Data



COMMUNITY DATA SNAPSHOT



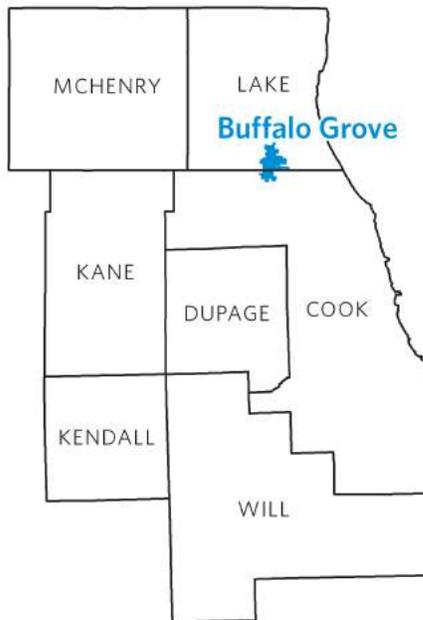


## Buffalo Grove

Community Data Snapshot

Municipality Series

July 2023 Release



### About the Community Data Snapshots

The Community Data Snapshots is a series of data profiles for every county, municipality, and Chicago Community Area (CCA) within the [Chicago Metropolitan Agency for Planning \(CMAP\)](#) seven-county northeastern Illinois region. The snapshots primarily feature data from the [American Community Survey \(ACS\) five-year estimates](#), although other data sources include the U.S. Census Bureau, Illinois Environmental Protection Agency (IEPA), Illinois Department of Employment Security (IDES), Illinois Department of Revenue (IDR), HERE Technologies, and CMAP itself.

CMAP publishes updated Community Data Snapshots annually to reflect the most recent data available. The latest version can always be found on the CMAP website at [cmap.illinois.gov/data/community-snapshots](http://cmap.illinois.gov/data/community-snapshots). The data is also available in table format at the [CMAP Data Hub](#). Please direct any inquiries to [info@cmap.illinois.gov](mailto:info@cmap.illinois.gov).

To improve the Community Data Snapshots in the future, CMAP wants to hear from you! **Please take a quick survey** to describe how you use this data and what you would like to see in next year's snapshots.

### User Notes

#### Definitions

For data derived from the ACS, the Community Data Snapshots uses terminology based on the [ACS subject definitions](#).

#### Margins of Error

The ACS is a sample-based data product. Exercise caution when using data from low-population communities, as the margins of error are often large compared to the estimates. For more details, please refer to the [ACS sample size and data quality methodology](#).

#### Regional Values

Regional values are estimated by aggregating ACS data for the seven counties that compose the CMAP region. These counties are Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will.

#### Median Values

The Census Bureau encourages users to aggregate small levels of geographies into larger areas to estimate median values for those areas. Median values for the aggregated geographies (CCAs and the CMAP region) are estimated from the [grouped frequency distributions](#) reported in the ACS.

#### Municipalities Located in Multiple Counties

County data is presented for the CMAP county containing the largest portion of the municipality's population, as of the 2020 decennial census.

#### Municipalities That Extend Beyond the CMAP Region

Values derived from CMAP analyses are generally restricted to geographies that fall within the CMAP regional boundaries. Specifically, values in the General Land Use, Equalized Assessed Value, Park Access, Transit Availability, Walkability, Water Supply, and ON TO 2050 Indicators tables only represent the portion of each municipality that falls within the seven-county CMAP region. This snapshot is for Buffalo Grove, which does *not* extend beyond the CMAP region.

#### Comparing ACS Data Across Past Community Data Snapshots

When using multiple releases of the CDS, please take care not to compare overlapping ACS 5-year estimates. The Census Bureau provides [specific guidance](#) for when it is appropriate to compare ACS data across time. Please contact CMAP staff at [info@cmap.illinois.gov](mailto:info@cmap.illinois.gov) if you have additional questions.

## Population and Households

The population and household tables include general demographic, social, and economic characteristics summarized for Buffalo Grove.

### General Population Characteristics, 2020

	Buffalo Grove	Lake County	CMAP Region
<b>Total Population</b>	43,212	714,342	8,577,735
<b>Total Households</b>	16,404	253,386	3,266,741
<b>Average Household Size</b>	2.6	2.7	2.6
<b>Percent Population Change, 2010-20</b>	4.1	1.5	1.7
<b>Percent Population Change, 2000-20</b>	0.7	10.9	5.3

Source: 2000, 2010 and 2020 Census.

### Race and Ethnicity, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>White (Non-Hispanic)</b>	27,224	63.2	428,289	59.9	4,289,683	50.1
<b>Hispanic or Latino (of Any Race)</b>	2,793	6.5	159,640	22.3	2,005,239	23.4
<b>Black (Non-Hispanic)</b>	1,398	3.2	46,346	6.5	1,402,691	16.4
<b>Asian (Non-Hispanic)</b>	10,338	24.0	58,331	8.2	636,825	7.4
<b>Other/Multiple Races (Non-Hispanic)</b>	1,309	3.0	21,878	3.1	236,095	2.8

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Total population

### Age Cohorts, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Under 5</b>	2,568	6.0	39,917	5.6	502,928	5.9
<b>5 to 19</b>	8,491	19.7	154,954	21.7	1,662,052	19.4
<b>20 to 34</b>	6,653	15.4	129,356	18.1	1,774,853	20.7
<b>35 to 49</b>	9,897	23.0	138,658	19.4	1,724,098	20.1
<b>50 to 64</b>	9,419	21.9	148,709	20.8	1,659,323	19.4
<b>65 to 74</b>	4,004	9.3	62,704	8.8	746,030	8.7
<b>75 to 84</b>	1,260	2.9	27,445	3.8	347,665	4.1
<b>85 and Over</b>	770	1.8	12,741	1.8	153,584	1.8
<b>Median Age</b>	41.2		38.5		37.9	

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Total population

**Educational Attainment\*, 2017-2021**

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Less than High School Diploma	694	2.3	43,130	9.2	630,588	10.8
High School Diploma or Equivalent	2,842	9.6	94,568	20.1	1,303,071	22.2
Some College, No Degree	4,189	14.1	83,838	17.9	1,090,002	18.6
Associate's Degree	1,960	6.6	30,472	6.5	418,936	7.1
Bachelor's Degree	11,299	38.1	126,816	27.0	1,443,539	24.6
Graduate or Professional Degree	8,662	29.2	90,635	19.3	978,676	16.7

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Population 25 years and older

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

**Nativity, 2017-2021**

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Native	28,507	66.2	581,208	81.3	6,938,399	81.0
Foreign Born	14,555	33.8	133,276	18.7	1,632,134	19.0

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Total population

**Language Spoken at Home and Ability to Speak English, 2017-2021**

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English Only	23,738	58.6	477,010	70.7	5,533,398	68.6
Spanish	2,144	5.3	117,740	17.5	1,479,334	18.3
Slavic Languages	5,664	14.0	19,613	2.9	289,350	3.6
Chinese	1,375	3.4	7,894	1.2	90,587	1.1
Tagalog	338	0.8	6,761	1.0	73,710	0.9
Arabic	33	0.1	1,706	0.3	63,720	0.8
Korean	1,407	3.5	5,007	0.7	37,671	0.5
Other Asian Languages	2,470	6.1	11,445	1.7	113,684	1.4
Other Indo-European Languages	2,907	7.2	24,626	3.7	328,784	4.1
Other/Unspecified Languages	418	1.0	2,765	0.4	57,367	0.7
<b>TOTAL NON-ENGLISH</b>	<b>16,756</b>	<b>41.4</b>	<b>197,557</b>	<b>29.3</b>	<b>2,534,207</b>	<b>31.4</b>
Speak English Less than "Very Well"*	5,267	13.0	65,001	9.6	940,619	11.7

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Population 5 years and older

\*For people who speak a language other than English at home, the ACS asks whether they speak English "very well," "well," "not well," or "not at all."

Household Size, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>1-Person Household</b>	3,720	23.3	58,195	23.0	948,087	29.4
<b>2-Person Household</b>	4,595	28.8	83,739	33.1	993,509	30.8
<b>3-Person Household</b>	3,251	20.3	41,705	16.5	503,236	15.6
<b>4-or-More-Person Household</b>	4,416	27.6	69,092	27.3	775,919	24.1

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Family</b>	11,906	74.5	182,704	72.3	2,062,968	64.1
Single Parent with Child	896	5.6	19,068	7.5	257,853	8.0
<b>Non-Family</b>	4,076	25.5	70,027	27.7	1,157,783	35.9

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Less than \$25,000</b>	1,582	9.9	28,546	11.3	486,172	15.1
<b>\$25,000 to \$49,999</b>	1,403	8.8	35,725	14.1	532,670	16.5
<b>\$50,000 to \$74,999</b>	1,537	9.6	34,553	13.7	491,960	15.3
<b>\$75,000 to \$99,999</b>	2,031	12.7	30,814	12.2	407,959	12.7
<b>\$100,000 to \$149,999</b>	3,354	21.0	47,055	18.6	575,992	17.9
<b>\$150,000 and Over</b>	6,075	38.0	76,038	30.1	725,998	22.5
<b>Median Income</b>	\$121,212		\$97,127		\$81,102	
<b>Per Capita Income*</b>	\$55,906		\$49,440		\$43,128	

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

\*Universe: Total population

Household Computer and Internet Access, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>One or More Computing Devices</b>	15,287	95.7	241,664	95.6	3,019,317	93.7
Smartphone(s) Only	463	2.9	14,179	5.6	240,075	7.5
<b>No Computing Devices</b>	695	4.3	11,067	4.4	201,434	6.3
<b>Internet Access</b>	15,289	95.7	237,827	94.1	2,935,545	91.1
Broadband Subscription	14,946	93.5	233,300	92.3	2,855,152	88.6
<b>No Internet Access</b>	693	4.3	14,904	5.9	285,206	8.9

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Occupied Housing Units</b>	15,982	96.9	252,731	94.1	3,220,751	92.3
Owner-Occupied*	12,884	80.6	186,542	73.8	2,075,416	64.4
Renter-Occupied*	3,098	19.4	66,189	26.2	1,145,335	35.6
<b>Vacant Housing Units</b>	505	3.1	15,777	5.9	267,011	7.7

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Housing units  
\*Universe: Occupied housing units

Housing Costs as a Percentage of Household Income\*, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Less than \$20,000</b>	767	5.0	17,930	7.2	315,268	10.1
Less than 20 Percent	9	0.1	624	0.3	7,772	0.2
20 to 29 Percent	127	0.8	1,130	0.5	22,358	0.7
30 Percent or More	631	4.1	16,176	6.5	285,138	9.1
<b>\$20,000 to \$49,999</b>	1,771	11.5	42,123	17.0	632,790	20.2
Less than 20 Percent	127	0.8	4,399	1.8	69,735	2.2
20 to 29 Percent	288	1.9	8,173	3.3	123,043	3.9
30 Percent or More	1,356	8.8	29,551	11.9	440,012	14.0
<b>\$50,000 to \$74,999</b>	1,512	9.8	34,110	13.8	486,707	15.5
Less than 20 Percent	379	2.5	9,517	3.8	139,609	4.5
20 to 29 Percent	580	3.8	12,656	5.1	171,702	5.5
30 Percent or More	553	3.6	11,937	4.8	175,396	5.6
<b>\$75,000 or More</b>	11,410	73.8	153,297	61.9	1,701,200	54.2
Less than 20 Percent	6,910	44.7	103,715	41.9	1,134,826	36.2
20 to 29 Percent	3,434	22.2	34,961	14.1	422,329	13.5
30 Percent or More	1,066	6.9	14,621	5.9	144,045	4.6

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

\*Excludes households with zero/negative income, and renting households paying no cash rent.

Housing & Transportation (H+T) Costs as a Percentage of Household Income\*, 2012-2016

	Median-Income Family**	Moderate-Income Family***
<b>Housing Costs</b>	41	51
<b>Transportation Costs</b>	22	24
<b>TOTAL H+T COSTS</b>	63	75

Source: U.S. Department of Housing and Urban Development, [Location Affordability Index](#) (2012-2016).

\*The purpose of the H+T Index is to isolate the effect of location on housing and transportation costs, and is reported for different household typologies. The values above represent the percent of household income that an average household of each type spends on housing and transportation. The standard threshold of affordability is 30% for housing costs alone, and 45% for housing and transportation costs combined.

\*\*"Median-income family" assumes a 4-person, 2-commuter household with income equal to the regional median.

\*\*\*"Moderate-income family" assumes a 3-person, 1-commuter household with income equal to 80% of the regional median.

## Housing Characteristics

The housing characteristics tables include housing unit estimates by housing type, size, and age summarized for Buffalo Grove.

### Housing Type, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Single Family, Detached	8,870	53.8	179,154	66.7	1,745,022	50.0
Single Family, Attached	2,359	14.3	27,293	10.2	259,184	7.4
2 Units	163	1.0	7,056	2.6	239,727	6.9
3 or 4 Units	736	4.5	8,495	3.2	274,341	7.9
5 to 9 Units	743	4.5	9,693	3.6	270,594	7.8
10 to 19 Units	1,322	8.0	12,074	4.5	155,969	4.5
20 or More Units	2,217	13.4	20,154	7.5	513,327	14.7
Mobile Home/Other*	77	0.5	4,589	1.7	29,598	0.8

Source: 2017-2021 American Community Survey five-year estimates.  
 \*"Other" includes boats, recreational vehicles (RVs), vans, etc.

Universe: Housing units

### Housing Size, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
0 or 1 Bedroom	1,716	10.4	23,819	8.9	566,228	16.2
2 Bedrooms	3,850	23.4	63,626	23.7	973,190	27.9
3 Bedrooms	4,955	30.1	91,059	33.9	1,156,700	33.2
4 Bedrooms	5,161	31.3	70,350	26.2	612,171	17.6
5 or More Bedrooms	805	4.9	19,654	7.3	179,473	5.1
Median Number of Rooms*	6.2		6.3		6.0	

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Housing units

\*Includes living rooms, dining rooms, kitchens, bedrooms, etc., that are separated by built-in, floor-to-ceiling walls.  
 Excludes bathrooms, porches, balconies, foyers, halls, and unfinished basements.

### Housing Age, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
Built 2000 or Later	755	4.6	48,510	18.1	509,505	14.6
Built 1970 to 1999	12,894	78.2	133,264	49.6	1,189,334	34.1
Built 1940 to 1969	2,632	16.0	62,896	23.4	1,048,502	30.1
Built Before 1940	206	1.2	23,838	8.9	740,421	21.2
Median Year Built	1982		1981		1969	

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Housing units

## Transportation

The transportation tables include vehicle availability by household, mode of travel to work, annual vehicle miles traveled, and transit availability for Buffalo Grove.

### Vehicles Available per Household, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>No Vehicle Available</b>	480	3.0	12,524	5.0	405,467	12.6
<b>1 Vehicle Available</b>	5,175	32.4	70,262	27.8	1,152,274	35.8
<b>2 Vehicles Available</b>	7,732	48.4	110,695	43.8	1,119,802	34.8
<b>3 or More Vehicles Available</b>	2,595	16.2	59,250	23.4	543,208	16.9

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

### Mode of Travel to Work, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>Work at Home*</b>	4,388	19.2	45,081	12.6	486,188	11.5
<b>Drive Alone</b>	15,727	68.8	258,310	72.1	2,743,345	64.9
<b>Carpool</b>	1,119	4.9	29,443	8.2	321,231	7.6
<b>Transit</b>	1,261	5.5	13,453	3.8	465,784	11.0
<b>Walk or Bike</b>	109	0.5	8,012	2.2	151,257	3.6
<b>Other</b>	255	1.1	4,026	1.1	62,008	1.5
<b>TOTAL COMMUTERS</b>	18,471	80.8	313,244	87.4	3,743,625	88.5
<b>Mean Commute Time (Minutes)</b>	30.0		29.7		31.7	

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Workers 16 years and older

\*Not included in total commuters or mean commute time.

### Annual Vehicle Miles Traveled per Household\*, 2021

	Buffalo Grove	Lake County	CMAP Region
<b>Average Vehicle Miles Traveled per Year</b>	17,252	19,459	15,653

Source: Chicago Metropolitan Agency for Planning analysis of 2021 Illinois Environmental Protection Agency, HERE Technologies, and U.S. Census Bureau data.

\*Data not available for all communities in the CMAP region.

### Transit Availability of Resident and Job Locations\*, 2017

	Buffalo Grove	Lake County	CMAP Region
<b>High Transit Availability</b>	24.2%	13.1%	53.9%
<b>Moderate Transit Availability</b>	23.7%	34.9%	20.6%
<b>Low Transit Availability</b>	52.1%	51.9%	25.5%

Source: Chicago Metropolitan Agency for Planning analysis of the 2017 [Transit Availability Index](#).

\*The CMAP Transit Availability Index is based on four factors: frequency of transit service, proximity to transit stops, activities reachable without a transfer, and pedestrian friendliness. This table reports the share of residents plus jobs whose home and workplace locations, respectively, are within each Transit Availability Index category.

## Employment

The employment tables include general workforce characteristics for Buffalo Grove.

### Employment Status, 2017-2021

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
<b>In Labor Force</b>	24,020	70.1	386,409	68.4	4,614,158	67.3
Employed†*	23,256	96.8	355,739	92.1	4,306,443	93.3
Unemployed*	756	3.1	20,605	5.3	295,199	6.4
<b>Not in Labor Force</b>	10,254	29.9	178,248	31.6	2,237,246	32.7

Source: 2017-2021 American Community Survey five-year estimates.

Universe: Population 16 years and older

†Does not include employed population in the Armed Forces.

\*Universe: In labor force

### Private Sector Employment\*, 2022

	Buffalo Grove		Lake County		6-County Region**	
	Count	Percent	Count	Percent	Count	Percent
<b>Private Sector Employment</b>	14,305	N/A	279,856	N/A	3,497,215	N/A
<b>Job Change, 2012-22</b>	-1,365	-8.7	7,020	2.6	235,962	7.2
<b>Job Change, 2002-22</b>	-2,697	-15.9	8,823	3.3	138,855	4.1
<b>Private Sector Jobs per Household***</b>	0.90		1.11		1.09	

Source: Illinois Department of Employment Security, Where Workers Work report (2022).

\*Figures exclude employees not covered by unemployment insurance. Data not available for all communities in the CMAP region.

\*\*Data is not available for Kendall County.

\*\*\*Based on households from 2017-2021 American Community Survey five-year estimates.

### Employment of Buffalo Grove Residents\*, 2019

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

### Employment in Buffalo Grove\*, 2019

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

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

\*Excludes residents working outside of, and workers living outside of, the seven-county CMAP region.

## Land Use

The land use tables include general land use composition, park access, and walkability for Buffalo Grove.

### General Land Use, 2018

	Acres	Percent
Single-Family Residential	2,516.0	41.4
Multi-Family Residential	242.5	4.0
Commercial	491.4	8.1
Industrial	386.3	6.4
Institutional	227.0	3.7
Mixed Use	0.8	0.0
Transportation and Other	1,334.5	21.9
Agricultural	21.9	0.4
Open Space	687.5	11.3
Vacant	173.2	2.8
<b>TOTAL</b>	<b>6,081.2</b>	<b>100.0</b>

Source: Chicago Metropolitan Agency for Planning analysis of the 2018 [Land Use Inventory](#).

### Park Access, 2015

	Buffalo Grove	Lake County	CMAP Region
Accessible Park Acreage per 1,000 Residents*	9.98	9.49	5.78

Source: Chicago Metropolitan Agency for Planning analysis of the 2015 [Park Access Layer](#).

\*Neighborhood parks (smaller than 35 acres) are considered accessible for residents living within 0.5 miles; community parks (35 acres or larger) are considered accessible for residents living within 1 mile.

### Walkability of Resident and Job Locations\*, 2018

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

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

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

## Tax Base

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

### General Merchandise Retail Sales, 2022

	Buffalo Grove	Lake County	CMAP Region
General Merchandise	\$826,249,448	\$13,737,052,234	\$137,918,287,566
Total Retail Sales	\$1,027,929,503	\$16,333,189,023	\$168,382,810,939
Total Sales per Capita*	\$23,871	\$22,860	\$19,647

Source: Illinois Department of Revenue, 2022.

\*Per capita calculations based on population from 2017-2021 American Community Survey five-year estimates.

### Equalized Assessed Value, 2021

Residential	\$1,395,918,824
Commercial	\$346,305,368
Industrial	\$5,803,116
Railroad	\$42,089
Farm	\$649,172
Mineral	\$0
<b>TOTAL</b>	<b>\$1,748,718,569</b>

Sources: Illinois Department of Revenue, 2021.

## Change Over Time

The time series tables include comparisons of current 2017-2021 ACS estimates to historic year estimates from the 2000 Census and 2007-2011 ACS. Historic data may not be available for municipalities that were incorporated after 2000.

### Race and Ethnicity, Over Time

	2000 Percent	2007-2011 Percent	2017-2021 Percent
White (Non-Hispanic)	86.5	76.1	63.2
Hispanic or Latino (of Any Race)	3.3	5.8	6.5
Black (Non-Hispanic)	0.7	0.7	3.2
Asian (Non-Hispanic)	8.4	15.2	24.0
Other/Multiple Races (Non-Hispanic)	1.0	2.3	3.0

Source: 2000 Census; 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Total population

### Age Cohorts, Over Time

	2000 Percent	2007-2011 Percent	2017-2021 Percent
19 and Under	30.6	25.9	25.7
20 to 34	15.2	14.3	15.4
35 to 49	30.0	24.8	23.0
50 to 64	15.1	23.1	21.9
65 and Over	9.0	11.8	14.0
Median Age	37.4	41.6	41.2

Source: 2000 Census; 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Total population

### Educational Attainment\*, Over Time

	2000 Percent	2007-2011 Percent	2017-2021 Percent
Less than High School Diploma	4.7	4.1	2.3
High School Diploma or Equivalent	14.0	14.9	9.6
Some College, No Degree	19.3	15.6	14.1
Associate's Degree	6.2	5.3	6.6
Bachelor's Degree	35.4	35.5	38.1
Graduate or Professional Degree	20.5	24.6	29.2

Source: 2000 Census; 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Population 25 years and older

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

Nativity, Over Time

	2007-2011 Percent	2017-2021 Percent
<b>Native</b>	74.3	66.2
<b>Foreign Born</b>	25.7	33.8

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Total population

Language Spoken at Home and Ability to Speak English, Over Time

	2007-2011 Percent	2017-2021 Percent
<b>English Only</b>	68.0	58.6
<b>Spanish</b>	4.6	5.3
<b>Slavic Languages</b>	12.0	14.0
<b>Chinese</b>	2.7	3.4
<b>Tagalog</b>	0.9	0.8
<b>Arabic</b>	0.1	0.1
<b>Korean</b>	2.9	3.5
<b>Other Asian Languages</b>	3.3	6.1
<b>Other Indo-European Languages</b>	4.9	7.2
<b>Other/Unspecified Languages</b>	0.8	1.0
<b>TOTAL NON-ENGLISH</b>	32.0	41.4
Speak English Less than "Very Well"*	10.8	13.0

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Population 5 years and older

\*For people who speak a language other than English at home, the ACS asks whether they speak English "very well," "well," "not well," or "not at all."

Household Size, Over Time

	2007-2011 Percent	2017-2021 Percent
1-Person Household	25.5	23.3
2-Person Household	31.8	28.8
3-Person Household	19.0	20.3
4-or-More-Person Household	23.7	27.6

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Type, Over Time

	2007-2011 Percent	2017-2021 Percent
<b>Family</b>	71.3	74.5
Single Parent with Child	4.6	5.6
<b>Non-Family</b>	28.7	25.5

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Household Income, Over Time

	2007-2011 (2021 Dollars)	2017-2021 (2021 Dollars)
<b>Median Income</b>	\$110,386	\$121,212

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Housing Occupancy and Tenure, Over Time

	2000 Percent	2007-2011 Percent	2017-2021 Percent
<b>Occupied Housing Units</b>	97.2	97.0	96.9
Owner-Occupied*	87.1	82.5	80.6
Renter-Occupied*	12.9	17.5	19.4
<b>Vacant Housing Units</b>	2.8	3.0	3.1

Source: 2000 Census; 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Housing units

\*Universe: Occupied housing units

Housing Costs as a Percentage of Household Income\*, Over Time

	2007-2011 Percent	2017-2021 Percent
<b>Less than \$20,000</b>	6.4	5.0
Less than 20 Percent	0.0	0.1
20 to 29 Percent	0.5	0.8
30 Percent or More	5.9	4.1
<b>\$20,000 to \$49,999</b>	17.7	11.5
Less than 20 Percent	1.6	0.8
20 to 29 Percent	2.9	1.9
30 Percent or More	13.2	8.8
<b>\$50,000 to \$74,999</b>	15.4	9.8
Less than 20 Percent	3.4	2.5
20 to 29 Percent	4.2	3.8
30 Percent or More	7.8	3.6
<b>\$75,000 or More</b>	59.9	73.8
Less than 20 Percent	29.3	44.7
20 to 29 Percent	17.8	22.2
30 Percent or More	12.8	6.9

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

\*Excludes households with zero/negative income, and renting households paying no cash rent.

Housing Type, Over Time

	2007-2011 Percent	2017-2021 Percent
Single Family, Detached	52.9	53.8
Single Family, Attached	17.1	14.3
2 Units	0.3	1.0
3 or 4 Units	3.6	4.5
5 or More Units	26.2	26.0
Mobile Home/Other*	0.0	0.5

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.  
 \*"Other" includes boats, recreational vehicles (RVs), vans, etc.

Universe: Housing units

Housing Size, Over Time

	2007-2011 Percent	2017-2021 Percent
0 or 1 Bedroom	11.6	10.4
2 Bedrooms	24.9	23.4
3 Bedrooms	31.3	30.1
4 Bedrooms	27.5	31.3
5 or More Bedrooms	4.7	4.9
Median Number of Rooms*	6.3	6.2

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.  
 \*Includes living rooms, dining rooms, kitchens, bedrooms, etc., that are separated by built-in, floor-to-ceiling walls.  
 Excludes bathrooms, porches, balconies, foyers, halls, and unfinished basements.

Universe: Housing units

Housing Age, Over Time

	2007-2011 Percent	2017-2021 Percent
Built 2000 or Later	5.0	4.6
Built 1970 to 1999	79.8	78.2
Built 1940 to 1969	14.4	16.0
Built Before 1940	0.7	1.2
Median Year Built	1982	1982

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Housing units

Vehicles Available per Household, Over Time

	2007-2011 Percent	2017-2021 Percent
No Vehicle Available	4.6	3.0
1 Vehicle Available	29.1	32.4
2 Vehicles Available	49.0	48.4
3 or More Vehicles Available	17.3	16.2

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Occupied housing units

Mode of Travel to Work, Over Time

	2007-2011 Percent	2017-2021 Percent
Work at Home*	5.1	19.2
Drive Alone	85.3	68.8
Carpool	3.9	4.9
Transit	4.1	5.5
Walk or Bike	0.9	0.5
Other	0.7	1.1
<b>TOTAL COMMUTERS</b>	94.9	80.8
<b>Mean Commute Time (Minutes)</b>	29.5	30.0

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Workers 16 years and older

\*Not included in total commuters or mean commute time.

Employment Status, Over Time

	2007-2011 Percent	2017-2021 Percent
<b>In Labor Force</b>	73.5	70.1
Employed <sup>†*</sup>	94.5	96.8
Unemployed*	5.5	3.1
<b>Not in Labor Force</b>	26.5	29.9

Source: 2007-2011 and 2017-2021 American Community Survey five-year estimates.

Universe: Population 16 years and older

<sup>†</sup>Does not include employed population in the Armed Forces.

\*Universe: In labor force

## 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. CMAP's ON TO 2050 plan contains [more information](#) about how communities can coordinate and conserve our shared water supply resources.

### Water Source and Demand Trends of Buffalo Grove\*

Primary Water Source: Lake Michigan\*\*

	2003 MGD***	2013 MGD***	Percent Change
<b>Total Water Withdrawals****</b>	4.82	3.87	-19.7
Residential Sector	3.81	3.07	-19.4
Non-Residential Sector	1.02	0.80	-20.9

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2003-2013).

\*Only available for municipalities with community water suppliers providing service to the majority of the community.

\*\*The primary water source of a community is based on the source of the majority of withdrawals from all wells and intakes within the community, including community water suppliers and industrial and commercial businesses. The majority of withdrawals is calculated as an average from yearly data, given year to year fluctuations.

\*\*\*Millions of gallons per day.

\*\*\*\*Total includes all community water suppliers and industrial and commercial wells/intakes within a municipality; private residential wells are not included. Residential sector includes withdrawals identified as residential by community water suppliers. Non-residential sector includes withdrawals identified as non-residential by the community water suppliers and withdrawals from industrial and commercial wells/intakes.

### Daily Residential Water Demand per Capita

	Buffalo Grove			CMAP Region		
	2003	2013	Percent Change	2003	2013	Percent Change
<b>Residential* (GPCD**)</b>	88.9	73.6	-17.2	104.2	87.5	-16.0

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2003-2013).

\*Residential sector includes withdrawals identified as residential by community water suppliers. The prevalence of private residential wells or community water suppliers that provide water outside of the municipal boundary could lead to artificially lower or higher GPCD values respectively.

\*\*Gallons of water per capita per day (estimated unit use). Population values used in sector totals come from the U.S. Census.

### Residential Water and Wastewater Price Trends\*

MONTHLY COST PER 5,000 GALLONS**	2014	2020	Percent Change	Annualized Percent Change
	(2021 Dollars)	(2021 Dollars)		
<b>Drinking Water</b>	\$18.54	\$30.87	66.5	8.9
<b>Sewer</b>	\$4.64	\$7.33	58.1	7.9
<b>Combined***</b>	N/A	N/A	N/A	N/A

Source: Illinois-Indiana Sea Grant Water Rates Data for Northeastern Illinois, IISG19-RCE-RLA-031.

\*Only available for communities with water utilities and that responded to data requests. Percent changes and prices were adjusted for inflation using the U.S. Bureau of Labor Statistics' Consumer Price Index for All Urban Consumers (CPI-U).

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

\*\*\*Some utilities combine drinking water and sewer prices, rather than separating them as two distinct rates.

**Water Loss\***

Reporting utility: Buffalo Grove

	<b>2017</b>
<b>Nonrevenue Water (Millions of Gallons per Day)**</b>	0.48
<b>Annual Cost of Nonrevenue Water</b>	\$468,052
<b>Percent of Nonrevenue Water to Water Supplied***</b>	12.8

Source: Illinois Department of Natural Resources, Lake Michigan Allocation Program, 2017.

\*Data is only regionally available for Lake Michigan permittees; water losses from other communities and industrial and commercial businesses are not reported to the state.

\*\*Nonrevenue water is the difference between net annual pumpage (water supplied) and billed, authorized consumption. Non-revenue water includes water that is lost from the system due to underregistration of meters, systematic data handling errors, leakage anywhere within the distribution system, unauthorized consumption, or unbilled authorized consumption.

\*\*\*The threshold for permit compliance is less than 12% of water supplied in Water Year 2015, decreasing to no more than 10% by Water Year 2019 and all years thereafter. Permittees that exceed the threshold are required to submit a water system improvement plan.

### ON TO 2050 Indicators

ON TO 2050 is the region’s long-range comprehensive plan, adopted by CMAP in 2018 and updated in 2022. 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](http://cmap.illinois.gov/2050/indicators) to learn more.

Plan Chapter	Indicator	Buffalo Grove	CMAP Region		Source
		Current	Current	2050 Target	
Community	Population located in highly walkable areas	0.0%	46.1%	53.6%	CMAP, 2018
	Jobs located in highly walkable areas	0.0%	41.9%	46.0%	CMAP, 2018
Prosperity	Population aged 25+ with an associate’s degree or higher	73.9%	48.4%	64.9%	ACS, 2017-2021
	Workforce participation rate among population aged 20-64	84.0%	81.2%	83.4%	ACS, 2017-2021
Environment	Population with park access of 4+ acres per 1,000 residents	79.4%	41.8%	65.0%	CMAP, 2015
	Population with park access of 10+ acres per 1,000 residents	45.9%	16.3%	40.0%	CMAP, 2015
	Impervious acres per household	0.18	0.19	0.17	USGS NLCD, 2019
	Daily residential water demand per capita (gallons)	73.6	87.5	65.2	ISWS IWIP, 2013
Governance	State revenue disbursement per capita	\$409.71	\$379.91*	N/A**	CMAP, 2021
	Is per capita disbursement at least 80% of regional median?	Yes	Yes for 79% of municipalities	Yes for 100% of municipalities	CMAP, 2021
Mobility	Population with at least moderately high transit availability	23.6%	53.2%	65.0%	CMAP, 2017
	Jobs with at least moderately high transit availability	25.3%	55.2%	58.0%	CMAP, 2017
	Percent of trips to work via non-single occupancy vehicle modes	30.1%	33.7%	37.3%	ACS, 2017-2021

\*Median value of CMAP region’s 284 municipalities.

\*\*ON TO 2050 does not have a target for state revenue disbursement per capita in dollars, but rather for the share of municipalities receiving at least 80% of the regional median. The dollar figures are presented as context for the next row.



# Appendix E: Operations Guide



REVENUE • EXPENSE



G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
<b>Fund: 100 - General Fund</b>						
<b>REVENUES</b>						
<i>10 - Property Taxes</i>						
100.400.03	Taxes - Property Police Protection - Cook County	910,853	956,200	721,285	625,966	721,285
100.400.04	Taxes - Property Police Protection - Lake County	2,701,401	2,692,411	2,947,510	2,753,222	2,947,510
100.400.07	Taxes - Property Fire Protection - Cook County	1,395,584	1,434,301	1,081,928	938,659	1,081,928
100.400.08	Taxes - Property Fire Protection - Lake County	4,052,102	4,038,616	4,421,265	4,128,985	4,421,265
100.400.30	Taxes - Property FICA Levy - Cook County	142,880	200,615	187,749	162,917	97,749
100.400.31	Taxes - Property FICA Levy - Lake County	418,373	564,879	750,996	701,436	390,996
100.400.32	Taxes - Property IMRF Levy - Cook County	306,886	265,946	170,275	147,843	260,275
100.400.33	Taxes - Property IMRF Levy - Lake County	898,790	748,843	681,102	636,206	1,041,102
100.400.50	Taxes - Property Police Pension - Lake County	2,480,027	2,491,256	3,047,356	2,826,472	2,757,538
100.400.51	Taxes - Property Police Pension - Cook County	849,899	883,437	746,721	580,086	689,384
100.400.60	Taxes - Property Fire Pension - Lake County	1,763,485	1,779,466	1,626,149	1,507,325	1,896,992
100.400.61	Taxes - Property Fire Pension - Cook County	604,712	631,119	397,936	414,428	474,248
<i>Account Classification Total: 10 - Property Taxes</i>		<b>16,524,992</b>	<b>16,687,090</b>	<b>16,780,272</b>	<b>15,423,545</b>	<b>16,780,272</b>
<i>15 - Other Taxes</i>						
100.410.05	Taxes - State Shared Local Use Tax	1,616,041	1,751,302	1,659,787	1,564,033	1,728,480
100.410.10	Taxes - State Shared State Income Tax	5,643,154	7,095,630	5,765,000	6,306,170	6,525,012
100.410.15	Taxes - State Shared Sales Tax - State	9,128,882	10,279,295	8,271,530	9,317,337	9,233,683
100.410.16	Taxes - State Shared Sales Tax Rebate Payments	11,069	-	-	-	-
100.410.20	Taxes - State Shared Road & Bridge Tax Wheeling	22,149	24,481	28,000	16,071	25,000
100.410.25	Taxes - State Shared Road & Bridge Tax Vernon	128,693	128,752	154,000	127,430	128,752
100.410.32	Taxes - State Shared Cannabis Tax	63,861	251,551	240,000	248,319	251,551
100.410.40	Taxes - State Shared Video Gaming Tax	87,695	124,063	115,000	160,027	124,063
100.410.50	Taxes - State Shared Replacement Tax	42,887	86,704	40,000	73,738	60,000
100.415.05	Taxes - Local Sales Tax - Home Rule	6,871,022	8,030,359	6,052,200	7,116,517	6,792,420
100.415.10	Taxes - Local Home Rule Rebate	2,204	-	-	-	-
100.415.15	Taxes - Local Real Estate Transfer Tax	1,601,370	2,001,475	1,089,000	1,134,969	990,000
100.415.20	Taxes - Local Hotel/Motel Tax	62,462	107,094	70,000	89,257	70,000
100.415.25	Taxes - Local Simplified Telecommunications Tx	716,737	666,083	690,000	596,464	650,000
100.415.30	Taxes - Local Prepared Food & Beverage Tax	781,157	938,652	770,000	847,441	900,000
100.415.35	Taxes - Local Electricity Use Tax	1,603,635	1,572,730	1,600,000	1,355,648	1,600,000
100.415.40	Taxes - Local Natural Gas Use Tax	1,059,321	1,115,317	1,100,000	1,190,187	1,100,000
100.415.50	Taxes - Local Auto Rental Tax	169	-	-	-	-
100.416.01	Taxes Foreign Fire Tax	79,605	92,642	-	-	-
<i>Account Classification Total: 15 - Other Taxes</i>		<b>29,522,112</b>	<b>34,266,128</b>	<b>27,644,517</b>	<b>30,143,607</b>	<b>30,178,961</b>
<i>20 - Intergovernmental Revenue</i>						
100.440.15	Intergovernmental Revenue - Local Reimb - District #214 Officer	163,668	176,136	105,037	324,248	111,700
100.440.20	Intergovernmental Revenue - Local Reimb - Various Govts Fuel	24,383	966	-	-	-
100.440.25	Intergovernmental Revenue - Local Reimb - D.A.R.E. Officer	5,775	49,902	66,374	56,193	195,950
100.440.40	Intergovernmental Revenue - Local Crossing Guard Reimbursement	213	14,396	24,598	41,835	40,900
100.440.46	Intergovernmental Revenue - Local Overtime Reimb - DEA	17,955	483	15,500	5,120	15,500
100.440.50	Intergovernmental Revenue - Local Overtime Reimb - ICE	4,072	19,617	7,447	7,589	12,000
100.440.90	Intergovernmental Revenue - Local Miscellaneous	(59,112)	-	-	-	-
<i>Account Classification Total: 20 - Intergovernmental Revenue</i>		<b>156,953</b>	<b>261,501</b>	<b>218,956</b>	<b>434,986</b>	<b>376,050</b>
<i>25 - Licenses</i>						
100.420.05	Business Licenses Business Licenses	105,735	135,645	110,000	23,623	135,645
100.420.10	Business Licenses Tobacco Licenses	1,950	2,400	1,650	2,701	2,400
100.420.15	Business Licenses Vending Machine Licenses	4,685	5,760	5,000	5,373	5,760
100.420.20	Business Licenses Chauffer Licenses	-	70	-	-	70
100.420.25	Business Licenses Alarm Permits	26,155	28,635	26,000	22,993	28,635
100.420.50	Business Licenses All Other Licenses	10,482	12,015	9,000	2,494	11,000
100.425	Liquor Licenses	97,400	-	-	-	-
100.425.05	Liquor Licenses Class A	5,000	43,750	37,500	48,026	43,750
100.425.10	Liquor Licenses Class B	-	29,900	27,600	30,377	29,900
100.425.15	Liquor Licenses Class C	-	32,500	30,000	42,023	32,500
100.425.20	Liquor Licenses Class D	-	18,600	15,000	18,010	18,600
100.425.25	Liquor Licenses Class E	-	9,000	6,000	12,607	9,000
100.425.30	Liquor Licenses Class F	-	2,000	2,000	2,401	2,000
100.425.50	Liquor Licenses Other	2,510	17,161	12,701	16,004	17,162
<i>Account Classification Total: 25 - Licenses</i>		<b>253,917</b>	<b>337,437</b>	<b>282,451</b>	<b>226,632</b>	<b>336,422</b>
<i>30 - Permits</i>						
100.420.30	Business Licenses Video Gaming Permit	48,000	79,000	67,500	89,449	75,000
100.435.05	Building Revenue & Fees Development Building Permits	66,142	800	-	240	-
100.435.10	Building Revenue & Fees Engineering Fees	111,218	195,338	60,000	87,022	100,000
100.435.15	Building Revenue & Fees Contractor Registration	85,375	92,500	85,000	75,191	85,000
100.435.20	Building Revenue & Fees Plan Review Fees	224,741	52,832	-	558,988	-
100.435.25	Building Revenue & Fees Filing Fees	6,475	8,175	4,000	7,744	4,000
100.435.30	Building Revenue & Fees Annexation Fees	108,000	100,500	30,000	23,413	30,000
100.435.35	Building Revenue & Fees Building Inspection Fees	952,144	1,171,148	715,600	1,265,424	715,600

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.435.40	Building Revenue & Fees Plumbing Inspection Fees	106,567	19,002	25,000	16,298	25,000
100.435.45	Building Revenue & Fees Electrical Inspection Fees	98,184	20,066	35,000	15,207	35,000
100.435.50	Building Revenue & Fees Mechanical Inspection Fees	73,214	19,025	30,000	18,613	30,000
100.435.55	Building Revenue & Fees Sign Inspection Fees	5,884	17,986	5,000	13,796	5,000
100.435.60	Building Revenue & Fees Elevator Inspection Fees	16,235	16,820	25,000	12,385	25,000
100.435.65	Building Revenue & Fees Fire Suppression Inspection Fees	17,842	19,771	10,000	18,895	10,000
100.435.70	Building Revenue & Fees Rental Inspection Fees	253,695	188,405	153,200	68,709	153,200
100.435.71	Building Revenue & Fees Other Non-Business Lic & Permits	44,756	23,686	45,000	20,988	45,000
<i>Account Classification Total: 30 - Permits</i>		<b>2,218,472</b>	<b>2,025,054</b>	<b>1,290,300</b>	<b>2,292,360</b>	<b>1,337,800</b>
<i>35 - Fines and Fees</i>						
100.455.05	Fines & Fees Court Fines Cook	18,205	6,845	12,000	7,708	6,846
100.455.07	Fines & Fees Prison Fees Lake County	1,023	660	-	96	661
100.455.10	Fines & Fees Court Fines Lake	292,713	312,894	290,000	310,255	300,000
100.455.15	Fines & Fees Village Ordinance Fines	106,006	95,948	60,000	109,596	90,000
100.455.20	Fines & Fees Alarm Service Calls	44,850	23,675	20,000	24,433	23,700
100.455.25	Fines & Fees Accident Reports	5,915	5,581	5,800	7,936	5,500
100.455.35	Fines & Fees Ambulance Transport Fees	1,432,597	1,996,563	1,400,000	2,459,131	1,996,563
100.455.40	Fines & Fees Subpeona Fees	-	25	-	90	25
100.455.45	Fines & Fees DUI Assessments	1,972	350	2,000	1,081	350
100.455.50	Fines & Fees Impounding Fees	44,760	60,750	45,900	62,464	50,000
100.455.60	Fines & Fees Administrative Bail Fee	3,060	3,015	2,400	2,287	3,000
100.455.90	Fines & Fees Misc Other	254,557	(16,340)	-	20,042	-
<i>Account Classification Total: 35 - Fines and Fees</i>		<b>2,205,657</b>	<b>2,489,967</b>	<b>1,838,100</b>	<b>3,005,119</b>	<b>2,476,645</b>
<i>40 - Charges for Services</i>						
100.441.30	Sales of Water Construction Water	8,327	8,898	3,000	3,369	3,000
<i>Account Classification Total: 40 - Charges for Services</i>		<b>8,327</b>	<b>8,898</b>	<b>3,000</b>	<b>3,369</b>	<b>3,000</b>
<i>45 - Interest Income</i>						
100.450.10	Investment Revenue Interest Income -Investment Pool	(44,818)	113,460	47,000	787,154	125,000
100.450.15	Investment Revenue Interest Income - Money Market	5,745	3,559	2,000	937,705	145,000
100.450.20	Investment Revenue Interest Income - CD's	43,482	66,889	6,500	55,092	100,000
100.450.25	Investment Revenue Interest Income - Securities	24,213	36,549	3,100	166,030	70,000
100.450.35	Investment Revenue Gain/Loss Security Transaction	(68,683)	-	-	8,933	-
<i>Account Classification Total: 45 - Interest Income</i>		<b>(40,061)</b>	<b>220,457</b>	<b>58,600</b>	<b>1,954,913</b>	<b>440,000</b>
<i>50 - Miscellaneous Revenue</i>						
100.456.05	Asset Seizures Federal	3,332	162,845	-	149,939	-
100.456.10	Asset Seizures State	4,904	325	-	2,383	-
100.456.15	Asset Seizures State Article 36 [non-drug]	4,090	1,950	-	3,515	-
100.465.05	All Other Revenue Cable Franchise Fees	689,919	677,623	680,000	578,474	680,000
100.465.07	All Other Revenue Storm Water Management Fees	1,137,058	1,132,935	1,140,000	1,131,750	1,140,000
100.465.10	All Other Revenue Buffalo Grove Days	110,618	123,004	50,000	132,869	50,000
100.465.12	All Other Revenue Symphonic Band	875	3,257	875	1,655	2,000
100.465.25	All Other Revenue Ins Property Damage Recovery	-	19,037	-	600	-
100.465.30	All Other Revenue Farmers Market	6,926	7,905	7,000	8,200	7,000
100.465.35	All Other Revenue Sales - Fixed Assets	13,500	-	-	1,665,138	-
100.465.44	All Other Revenue Fire Miscellaneous	79,059	35,060	-	12,332	-
100.465.45	All Other Revenue Police Miscellaneous	16,645	19,403	-	51,414	-
100.465.50	All Other Revenue Misc Reimbursements/Refunds	49,757	2,029	-	23,040	-
100.465.51	All Other Revenue Miscellaneous Donations	-	11,800	-	1,201	-
100.465.54	All Other Revenue Community Support Donation	22,000	20,000	-	7,204	-
100.465.65	All Other Revenue Grants	824,732	2,583,107	-	164,601	3,113,448
100.465.66	All Other Revenue IRMA	629,511	-	-	-	-
100.465.70	All Other Revenue Recycling Proceeds	11,089	850	-	241	-
100.465.75	All Other Revenue Auction Proceeds	140,135	2,177	-	11,586	-
100.465.80	All Other Revenue Cannabis Fees	94,694	317,563	135,000	123,031	225,000
100.465.85	All Other Revenue BSA NWS Over/Short	-	(434)	-	(1,080)	-
100.465.90	All Other Revenue Miscellaneous Income	338,703	180,757	50,000	733,481	50,000
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		<b>4,177,548</b>	<b>5,301,193</b>	<b>2,062,875</b>	<b>4,801,576</b>	<b>5,267,448</b>
<i>55 - Operating Transfers</i>						
100.460.05	Operating Transfers Interfund Transfers In	1,431,386	999,600	780,000	-	830,000
<i>Account Classification Total: 55 - Operating Transfers</i>		<b>1,431,386</b>	<b>999,600</b>	<b>780,000</b>	<b>-</b>	<b>830,000</b>
<b>REVENUES Total</b>		<b>56,459,302</b>	<b>62,597,325</b>	<b>50,959,071</b>	<b>58,286,108</b>	<b>58,026,598</b>
<b>Fund REVENUE Total: 100 - General Fund</b>		<b>56,459,302</b>	<b>62,597,325</b>	<b>50,959,071</b>	<b>58,286,108</b>	<b>58,026,598</b>
<b>Fund: 120 - Metra Parking Lot Fund</b>						
<b>REVENUES</b>						
<i>35 - Fines and Fees</i>						
120.455.70	Fines & Fees Parking Fees - Daily Metra	14,596	42,193	24,000	54,148	42,000
120.455.75	Fines & Fees Parking Fees - Parking Passes	1,020	1,226	5,000	16,845	1,200
<i>Account Classification Total: 35 - Fines and Fees</i>		<b>15,616</b>	<b>43,419</b>	<b>29,000</b>	<b>70,994</b>	<b>43,200</b>
<i>50 - Miscellaneous Revenue</i>						
120.465.20	All Other Revenue Facility Rental	352	-	306	102	-

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		-	306	3,822	102	-
<i>55 - Operating Transfers</i>						
120.460.05	Operating Transfers Interfund Transfers In	150,000	160,000	172,000	-	172,000
<i>Account Classification Total: 55 - Operating Transfers</i>		150,000	160,000	172,000	-	172,000
REVENUES Total		165,616	203,725	204,822	71,096	215,200
Fund REVENUE	Total: 120 - Metra Parking Lot Fund	165,616	203,725	204,822	71,096	215,200
<b>Fund: 125 - Lake Cook Rd TIF Fund</b>						
REVENUES						
<i>10 - Property Taxes</i>						
125.400.15	Taxes - Property Lake Cook Rd TIF - Lake County	-	51	-	584,415	507,800
125.400.16	Taxes - Property Lake Cook Rd TIF - Cook County	30,841	16,962	40,000	-	41,200
<i>Account Classification Total: 10 - Property Taxes</i>		30,841	17,013	40,000	584,415	549,000
<i>50 - Miscellaneous Revenue</i>						
125.465.90	All Other Revenue Miscellaneous Income	-	100,000	-	-	-
125.465.95	All Other Revenue TIF Note Revenue	-	19,000,000	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		-	19,100,000	-	-	-
REVENUES Total		30,841	19,117,013	40,000	584,415	549,000
Fund REVENUE	Total: 125 - Lake Cook Rd TIF Fund	30,841	19,117,013	40,000	584,415	549,000
<b>Fund: 130 - Motor Fuel Tax Fund</b>						
REVENUES						
<i>15 - Other Taxes</i>						
130.410.37	Taxes - State Shared MFT Trans. Renewal Fund Distr.	683,630	727,941	650,000	764,688	821,000
130.410.60	Taxes - State Shared Motor Fuel Tax	942,264	967,090	950,000	871,984	993,900
<i>Account Classification Total: 15 - Other Taxes</i>		1,625,895	1,695,032	1,600,000	1,636,672	1,814,900
<i>50 - Miscellaneous Revenue</i>						
130.465.65	All Other Revenue Grants	911,583	911,583	-	-	-
130.465.90	All Other Revenue Miscellaneous Income	50,395	-	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		961,978	911,583	-	-	-
REVENUES Total		2,587,873	2,606,615	1,600,000	1,636,672	1,814,900
Fund REVENUE	Total: 130 - Motor Fuel Tax Fund	2,587,873	2,606,615	1,600,000	1,636,672	1,814,900
<b>Fund: 135 - Local Motor Fuel Tax Fund</b>						
REVENUES						
<i>15 - Other Taxes</i>						
135.415.31	Taxes - Local Local MFT	486,775	662,834	485,000	569,094	682,700
<i>Account Classification Total: 15 - Other Taxes</i>		486,775	662,834	485,000	569,094	682,700
REVENUES Total		486,775	662,834	485,000	569,094	682,700
Fund REVENUE	Total: 135 - Local Motor Fuel Tax Fund	486,775	662,834	485,000	569,094	682,700
<b>Fund: 140 - Debt Service Fund</b>						
REVENUES						
<i>10 - Property Taxes</i>						
140.400.40	Taxes - Property Debt Service - Lake County	313,570	246,073	269,355	251,602	268,215
140.400.41	Taxes - Property Debt Service - Cook County	101,253	87,382	65,914	57,205	67,054
<i>Account Classification Total: 10 - Property Taxes</i>		414,823	333,455	335,269	308,807	335,269
<i>45 - Interest Income</i>						
140.450.10	Investment Revenue Interest Income -Investment Pool	6,287	113,832	-	30,447	-
<i>Account Classification Total: 45 - Interest Income</i>		6,287	113,832	-	30,447	-
<i>55 - Operating Transfers</i>						
140.460.05	Operating Transfers Interfund Transfers In	3,346,411	3,386,503	4,416,404	-	4,075,212
<i>Account Classification Total: 55 - Operating Transfers</i>		3,346,411	3,386,503	4,416,404	-	4,075,212
REVENUES Total		3,767,522	3,833,791	4,751,673	339,254	4,410,481
Fund REVENUE	Total: 140 - Debt Service Fund	3,767,522	3,833,791	4,751,673	339,254	4,410,481
<b>Fund: 150 - Capital Projects Facilities Fund</b>						
REVENUES						
<i>45 - Interest Income</i>						
150.450.10	Investment Revenue Interest Income -Investment Pool	-	86,632	-	339,880	-
<i>Account Classification Total: 45 - Interest Income</i>		-	86,632	-	339,880	-
<i>50 - Miscellaneous Revenue</i>						
150.465.90	All Other Revenue Miscellaneous Income	-	-	1,772,551	3,118	700,000
150.470	Bond Proceeds	-	18,530,000	-	-	-
150.470.06	Bond Proceeds Premium	-	2,856,816	-	-	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		-	21,386,816	1,772,551	3,118	700,000
<i>55 - Operating Transfers</i>						
150.460.05	Operating Transfers Interfund Transfers In	138,190	486,047	5,915,500	-	14,276,224
<i>Account Classification Total: 55 - Operating Transfers</i>		138,190	486,047	5,915,500	-	14,276,224
REVENUES Total		138,190	21,959,495	7,688,051	342,998	14,976,224
Fund REVENUE	Total: 150 - Capital Projects Facilities Fund	138,190	21,959,495	7,688,051	342,998	14,976,224
<b>Fund: 155 - Capital Projects Vehicles/Equip</b>						
REVENUES						
<i>55 - Operating Transfers</i>						
155.460.05	Operating Transfers Interfund Transfers In	1,705,147	776,703	3,678,500	-	2,828,134
<i>Account Classification Total: 55 - Operating Transfers</i>		1,705,147	776,703	3,678,500	-	2,828,134
REVENUES Total		353	1,705,147	776,703	-	2,828,134

G/L Account Number		Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
Fund REVENUE		Total: 155 - Capital Projects Vehicles/Equip	1,705,147	776,703	3,678,500	-	2,828,134
<b>Fund: 160 - Capital Projects Streets Fund</b>							
<b>REVENUES</b>							
50 - Miscellaneous Revenue							
160.465.65		All Other Revenue Grants	-	92,641	691,000	-	6,336,000
160.465.90		All Other Revenue Miscellaneous Income	730,709	606,667	-	-	-
		Account Classification Total: 50 - Miscellaneous Revenue	730,709	699,308	691,000	-	6,336,000
55 - Operating Transfers							
160.460.05		Operating Transfers Interfund Transfers In	6,308,125	5,552,981	2,055,000	30,447	8,700,000
		Account Classification Total: 55 - Operating Transfers	6,308,125	5,552,981	2,055,000	30,447	8,700,000
		REVENUES Total	7,038,834	6,252,288	2,746,000	30,447	15,036,000
Fund REVENUE		Total: 160 - Capital Projects Streets Fund	7,038,834	6,252,288	2,746,000	30,447	15,036,000
<b>Fund: 170 - Water &amp; Sewer Fund</b>							
<b>REVENUES</b>							
30 - Permits							
170.435.75		Building Revenue & Fees Water Connection Fees	12,600	13,225	5,000	9,965	5,000
170.435.76		Building Revenue & Fees Lake County Sewer Tap On Fees	493,160	411,502	100,000	2,337,006	100,000
170.435.77		Building Revenue & Fees Village Sewer Tap On Fees	3,900	3,500	1,000	1,441	1,000
170.435.78		Building Revenue & Fees Water Meter Sales	28,565	51,771	5,000	18,511	5,000
170.435.79		Building Revenue & Fees System Improvement Fees	48,806	51,165	5,000	20,444	5,000
170.435.81		Building Revenue & Fees Recapture Fees	-	1,877	-	-	-
		Account Classification Total: 30 - Permits	587,031	533,040	116,000	2,387,367	116,000
40 - Charges for Services							
170.441.05		Sales of Water Resident - Regular	9,948,938	9,813,514	9,837,000	10,253,808	10,270,774
170.441.20		Sales of Water Penalties	87,360	170,461	100,000	149,136	152,300
170.441.60		Sales of Water Fees - Turn On	873	2,900	-	1,753	-
170.442.05		Village Sewer Resident - Regular	1,758,463	1,739,955	1,817,000	1,838,879	1,886,000
170.443.00		Lake County Sewer Sanitary Sewer Service Fees	3,526,498	3,450,723	3,811,492	3,494,236	3,732,300
		Account Classification Total: 40 - Charges for Services	15,322,131	15,177,553	15,565,492	15,737,811	16,041,374
45 - Interest Income							
170.450.10		Investment Revenue Interest Income -Investment Pool	(12,820)	(21,098)	32,576	71,827	63,830
170.450.15		Investment Revenue Interest Income - Money Market	-	69,917	-	232,791	-
		Account Classification Total: 45 - Interest Income	(12,820)	48,819	32,576	304,619	63,830
50 - Miscellaneous Revenue							
170.406		Gain on Investment	407,518	408,414	-	-	-
170.465		All Other Revenue	-	-	20,000	-	35,400
170.465.65		All Other Revenue Grants	-	-	-	423,832	353,000
170.465.66		All Other Revenue IRMA	231,520	-	-	-	-
170.465.90		All Other Revenue Miscellaneous Income	185,993	408,729	-	118,833	-
		Account Classification Total: 50 - Miscellaneous Revenue	825,031	817,144	20,000	542,665	388,400
55 - Operating Transfers							
170.460.05		Operating Transfers Interfund Transfers In	4,267,894	8,010,974	-	-	-
		Account Classification Total: 55 - Operating Transfers	4,267,894	8,010,974	-	-	-
		REVENUES Total	20,989,266	24,587,529	15,734,068	18,972,462	16,609,604
Fund REVENUE		Total: 170 - Water & Sewer Fund	20,989,266	24,587,529	15,734,068	18,972,462	16,609,604
<b>Fund: 180 - Buffalo Grove Golf Fund</b>							
<b>REVENUES</b>							
40 - Charges for Services							
180.445.10		Golf Course Fees Greens Fees	901,626	813,253	800,000	1,004,105	824,000
180.445.15		Golf Course Fees Power Cart Rental	212,353	141,856	225,000	281,661	210,000
180.445.20		Golf Course Fees Pull Cart Rental	4,536	4,592	3,200	6,460	3,200
180.445.25		Golf Course Fees Driving Range Fees	124,384	151,071	130,000	196,993	160,000
180.445.30		Golf Course Fees Memberships & Passes	70,947	75,378	75,000	99,406	79,000
180.445.35		Golf Course Fees Merchandise Sales	45,033	70,316	67,000	74,930	70,000
180.445.40		Golf Course Fees Sales Tax	6,181	6,148	6,700	7,493	6,700
180.445.55		Golf Course Fees Club Rental Fees	1,618	1,220	1,500	1,753	1,100
180.445.56		Golf Course Fees Locker Room Rental	858	-	-	-	-
180.445.57		Golf Course Fees Club Storage	50	-	-	-	-
180.445.60		Golf Course Fees Rental Income Facility	39,010	54,000	66,000	51,178	66,000
180.445.65		Golf Course Fees Rental Income Cell Tower	36,118	3,499	33,000	34,909	33,000
180.445.70		Golf Course Fees Utility Reimbursement	42,023	22,781	30,000	30,642	24,000
		Account Classification Total: 40 - Charges for Services	1,484,736	1,344,112	1,437,400	1,789,529	1,477,000
50 - Miscellaneous Revenue							
180.465.90		All Other Revenue Miscellaneous Income	9,938	5,510	-	(336)	-
		Account Classification Total: 50 - Miscellaneous Revenue	9,938	5,510	-	(336)	-
		REVENUES Total	1,494,674	1,349,622	1,437,400	1,789,192	1,477,000
Fund REVENUE		Total: 180 - Buffalo Grove Golf Fund	1,494,674	1,349,622	1,437,400	1,789,192	1,477,000
<b>Fund: 190 - Arboretum Golf Fund</b>							
<b>REVENUES</b>							
40 - Charges for Services							
190.445.10		Golf Course Fees Greens Fees	912,997	879,805	844,200	1,101,279	886,000
190.445.15		Golf Course Fees Power Cart Rental	221,648	246,921	240,000	355,801	252,000
190.445.20		Golf Course Fees Pull Cart Rental	1,245	1,150	900	1,423	1,150

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
190.445.30	Golf Course Fees Memberships & Passes	105,934	114,323	110,000	141,978	114,000
190.445.35	Golf Course Fees Merchandise Sales	54,838	72,737	56,400	100,961	60,000
190.445.36	Golf Course Fees Coupon Sales	16,795	15,270	17,100	23,053	17,100
190.445.40	Golf Course Fees Sales Tax	4,443	5,303	4,160	8,096	4,500
190.445.55	Golf Course Fees Club Rental Fees	3,630	5,625	4,000	8,067	4,700
190.445.56	Golf Course Fees Locker Room Rental	375	250	250	475	250
190.445.60	Golf Course Fees Rental Income Facility	3,019	9,620	77,500	83,046	101,667
190.445.70	Golf Course Fees Utility Reimbursement	19,255	15,241	32,000	48,197	36,000
190.445.90	Golf Course Fees Other Revenue	4,352	2,536	5,000	9,290	2,500
<i>Account Classification Total: 40 - Charges for Services</i>		1,348,531	1,368,782	1,391,510	1,881,665	1,479,867
<i>55 - Operating Transfers</i>						
190.460.05	Operating Transfers Interfund Transfers In	129,794	-	-	-	-
<i>Account Classification Total: 55 - Operating Transfers</i>		129,794	-	-	-	-
<b>REVENUES Total</b>		1,478,325	1,368,782	1,391,510	1,881,665	1,479,867
<b>Fund REVENUE Total: 190 - Arboretum Golf Fund</b>		1,478,325	1,368,782	1,391,510	1,881,665	1,479,867
<b>Fund: 200 - Refuse Fund</b>						
<b>REVENUES</b>						
<i>50 - Miscellaneous Revenue</i>						
200.465	All Other Revenue	-	-	25,000	-	-
200.465.55	All Other Revenue SWANCC User Fees	1,122,716	1,072,016	1,164,000	1,181,607	1,210,560
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		1,122,716	1,072,016	1,189,000	1,181,607	1,210,560
<b>REVENUES Total</b>		1,122,716	1,072,016	1,189,000	1,181,607	1,210,560
<b>Fund REVENUE Total: 200 - Refuse Fund</b>		1,122,716	1,072,016	1,189,000	1,181,607	1,210,560
<b>Fund: 211 - Information Technology Fund</b>						
<b>REVENUES</b>						
<i>50 - Miscellaneous Revenue</i>						
211.465.90	All Other Revenue Miscellaneous Income	4,900	9,520	-	1,759	-
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		4,900	9,520	-	1,759	-
<i>55 - Operating Transfers</i>						
211.461.01	Internal Service Contributions Information Technology Fund	1,567,886	1,814,520	2,030,263	1,334,536	2,330,678
<i>Account Classification Total: 55 - Operating Transfers</i>		1,567,886	1,814,520	2,030,263	1,334,536	2,330,678
<b>REVENUES Total</b>		1,572,785	1,824,040	2,030,263	1,336,295	2,330,678
<b>Fund REVENUE Total: 211 - Information Technology Fund</b>		1,572,785	1,824,040	2,030,263	1,336,295	2,330,678
<b>Fund: 212 - Central Garage Fund</b>						
<b>REVENUES</b>						
<i>55 - Operating Transfers</i>						
212.461.03	Internal Service Contributions Central Garage Fund	1,645,138	1,822,505	1,861,518	1,570,701	1,921,815
<i>Account Classification Total: 55 - Operating Transfers</i>		1,645,138	1,822,505	1,861,518	1,570,701	1,921,815
<b>REVENUES Total</b>		1,645,138	1,822,505	1,861,518	1,570,701	1,921,815
<b>Fund REVENUE Total: 212 - Central Garage Fund</b>		1,645,138	1,822,505	1,861,518	1,570,701	1,921,815
<b>Fund: 213 - Building Maintenance Fund</b>						
<b>REVENUES</b>						
<i>55 - Operating Transfers</i>						
213.461.02	Internal Service Contributions Building Maintenance Fund	1,725,825	1,826,519	1,830,350	1,776,892	2,073,629
<i>Account Classification Total: 55 - Operating Transfers</i>		1,725,825	1,826,519	1,830,350	1,776,892	2,073,629
<b>REVENUES Total</b>		1,725,825	1,826,519	1,830,350	1,776,892	2,073,629
<b>Fund REVENUE Total: 213 - Building Maintenance Fund</b>		1,725,825	1,826,519	1,830,350	1,776,892	2,073,629
<b>Fund: 220 - Police Pension Fund</b>						
<b>REVENUES</b>						
<i>45 - Interest Income</i>						
220.450.10	Investment Revenue Interest Income -Investment Pool	-	339,057	-	-	450,000
220.450.25	Investment Revenue Interest Income - Securities	680,857	87,777	267,540	-	400,000
220.450.26	Investment Revenue Fixed Income	459,601	199,900	202,930	-	380,000
220.450.45	Investment Revenue Stock Dividend	374,556	160,833	226,270	-	230,000
220.450.50	Investment Revenue Fixed Income	(862,608)	(1,516,690)	424,510	-	1,590,000
220.450.55	Investment Revenue Mutual Funds	7,339,524	(8,239,935)	1,447,200	-	2,400,000
220.450.60	Investment Revenue Equity Securities	7,213,884	(4,080,461)	162,100	-	1,400,000
<i>Account Classification Total: 45 - Interest Income</i>		15,205,815	(13,049,519)	2,730,550	-	6,850,000
<i>50 - Miscellaneous Revenue</i>						
220.465.40	All Other Revenue Pension Contributions - ER	-	19,383	-	-	-
220.465.41	All Other Revenue Pension Contributions - EE	583,671	815,388	729,670	-	863,140
220.465.90	All Other Revenue Miscellaneous Income	86,202	23,599	30,000	-	30,000
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		669,873	858,370	759,670	-	893,140
<i>55 - Operating Transfers</i>						
220.460.05	Operating Transfers Interfund Transfers In	3,333,876	3,374,695	3,794,077	-	3,446,992
<i>Account Classification Total: 55 - Operating Transfers</i>		3,333,876	3,374,695	3,794,077	-	3,446,992
<b>REVENUES Total</b>		19,209,564	(8,816,454)	7,284,297	-	11,190,132
<b>Fund REVENUE Total: 220 - Police Pension Fund</b>		19,209,564	(8,816,454)	7,284,297	-	11,190,132
<b>Fund: 230 - Fire Pension Fund</b>						
<b>REVENUES</b>						
<i>45 - Interest Income</i>						
230.450.15	Investment Revenue Interest Income - Money Market	355	-	302	-	-

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
230.450.25	Investment Revenue Interest Income - Securities	-	-	250,000	-	-
230.450.45	Investment Revenue Stock Dividend	600,847	14,203	300,000	-	25,000
230.450.50	Investment Revenue Fixed Income	(1,108,939)	406,986	800,000	-	800,000
230.450.55	Investment Revenue Mutual Funds	11,193,554	(13,087,214)	1,500,000	-	5,173,400
<i>Account Classification Total: 45 - Interest Income</i>		10,685,461	(12,665,723)	2,850,000	-	5,998,400
<i>50 - Miscellaneous Revenue</i>						
230.465.40	All Other Revenue Pension Contributions - ER	-	13,500	-	-	-
230.465.41	All Other Revenue Pension Contributions - EE	462,876	588,028	690,849	-	667,200
<i>Account Classification Total: 50 - Miscellaneous Revenue</i>		462,876	601,528	690,849	-	667,200
<i>55 - Operating Transfers</i>						
230.460.05	Operating Transfers Interfund Transfers In	2,370,805	2,410,584	2,024,085	-	2,371,240
<i>Account Classification Total: 55 - Operating Transfers</i>		2,370,805	2,410,584	2,024,085	-	2,371,240
<b>REVENUES Total</b>		13,519,142	(9,653,610)	5,564,934	-	9,036,840
<b>Fund REVENUE Total: 230 - Fire Pension Fund</b>		13,519,142	(9,653,610)	5,564,934	-	9,036,840

**Fund: 240 - School & Park Donations Fund**

**REVENUES**

*40 - Charges for Services*

240.435.90	Building Revenue & Fees Donations - School District #102	-	-	-	54,286	-
240.435.92	Building Revenue & Fees Donations - School District #125	-	-	-	9,227	-
240.435.93	Building Revenue & Fees Donations - Park District	-	-	-	74,185	-
240.435.94	Building Revenue & Fees Donations - Library	-	-	-	6,480	-
<i>Account Classification Total: 40 - Charges for Services</i>		-	-	-	144,178	-
<b>REVENUES Total</b>		-	-	-	144,178	-
<b>Fund REVENUE Total: 240 - School &amp; Park Donations Fund</b>		-	-	-	144,178	-

**Fund: 250 - Retiree Health Savings Fund**

**REVENUES**

*55 - Operating Transfers*

250.460.05	Operating Transfers Interfund Transfers In	-	314,683	-	-	-
<i>Account Classification Total: 55 - Operating Transfers</i>		-	314,683	-	-	-
<b>REVENUES Total</b>		-	314,683	-	-	-
<b>Fund REVENUE Total: 250 - Retiree Health Savings Fund</b>		-	314,683	-	-	-

**REVENUE GRAND Totals:** 135,137,536 133,705,420 110,476,457 90,513,074 145,869,362

**Fund: 100 - General Fund**

**EXPENSES**

**Department: 10 - Legislative**

100.10.500.25	Personal Services Salaries - Elected Officials	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
100.10.505.10	Personal Benefits Professional Training	1,445.00	4,160.15	10,000.00	6,000.00	10,000.00
100.10.505.15	Personal Benefits Dues & Memberships	32,104.28	41,698.24	42,000.00	40,000.00	42,000.00
100.10.505.75	Personal Benefits Employer's Contribution - FICA	(5,433.87)	2,046.00	2,046.00	2,086.00	2,046.00
100.10.505.85	Personal Benefits Employer's Contribution Medicare	478.57	478.57	478.00	488.00	478.00
100.10.510	Operating Expenses	0.00	86.33	0.00	700.00	0.00
100.10.510.04	Operating Expenses Travel	1,973.46	0.00	2,000.00	3,000.00	3,000.00
100.10.510.08	Operating Expenses Reception & Community Affairs	714.49	7,095.66	3,500.00	3,500.00	4,000.00
100.10.510.14	Operating Expenses Subscriptions & Publications	65.00	549.90	2,000.00	0.00	2,000.00
100.10.510.40	Operating Expenses Supplies - Office	20.27	0.00	0.00	0.00	0.00
100.10.525.05	Commission & Committees Blood Commission	0.00	0.00	300.00	0.00	0.00
100.10.525.20	Commission & Committees Fireworks for the Fourth	20,110.00	33,350.00	30,000.00	30,000.00	30,000.00
100.10.525.25	Commission & Committees Plan Commission	2,747.30	261.90	3,000.00	500.00	3,000.00
100.10.525.30	Commission & Committees Residents with Disabilities	1,582.88	3,604.97	3,000.00	3,000.00	3,000.00
100.10.525.45	Commission & Committees Village Board	(1,676.86)	4,558.52	0.00	0.00	0.00
100.10.525.50	Commission & Committees Symphonic Band	13,399.04	18,979.27	11,000.00	11,000.00	11,000.00
100.10.525.55	Commission & Committees Farmer's Market	2,057.96	3,154.96	2,500.00	2,500.00	2,500.00
100.10.525.95	Commission & Committees Other Boards/Commissions	1,048.95	0.00	0.00	0.00	0.00
100.10.580.05	All Other Expense All Other Expenses	2,402.32	2,400.00	8,000.00	1,500.00	3,500.00
100.10.580.10	All Other Expense Consultant Fees	0.00	0.00	0.00	30,000.00	0.00
100.10.580.45	All Other Expense Cable Television Programming	14,400.00	16,850.00	12,000.00	13,000.00	13,000.00
100.10.580.50	All Other Expense Senior Taxi Program	0.00	200.00	2,000.00	100.00	1,000.00
<b>Department Total: 10 - Legislative</b>		\$120,438.79	\$172,474.47	\$166,824.00	\$180,374.00	\$163,524.00

**Department: 15 - Office of the Village Manager**

100.15.500.05	Personal Services Salaries - Full Time	696,074.11	799,820.37	717,239.00	757,565.00	764,805.00
100.15.500.10	Personal Services Salaries - Part Time	18,855.22	0.00	0.00	0.00	0.00
100.15.500.40	Personal Services Salaries - Longevity	686.00	1,100.00	1,100.00	1,100.00	1,600.00
100.15.505.05	Personal Benefits Group & Medical Life	100,184.17	96,251.89	91,656.00	92,325.00	93,834.00
100.15.505.10	Personal Benefits Professional Training	14,771.00	5,064.20	10,000.00	10,000.00	10,000.00
100.15.505.15	Personal Benefits Dues & Memberships	4,865.25	5,606.50	6,000.00	6,000.00	6,000.00
100.15.505.75	Personal Benefits Employer's Contribution - FICA	30,637.52	32,268.61	30,675.00	45,025.00	33,082.00
100.15.505.80	Personal Benefits Employer's Contribution - IMRF	89,073.90	91,656.73	68,098.00	68,796.00	73,497.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.15.505.85	Personal Benefits Employer's Contribution Medicare	8,656.02	9,426.40	10,416.00	10,530.00	11,113.00
100.15.510	Operating Expenses	0.00	14.23	0.00	0.00	0.00
100.15.510.03	Operating Expenses Postage	0.00	0.00	20.00	100.00	100.00
100.15.510.04	Operating Expenses Travel	376.80	881.51	3,500.00	3,500.00	3,500.00
100.15.510.06	Operating Expenses Per Diem Allowance	0.00	0.00	100.00	100.00	100.00
100.15.510.08	Operating Expenses Reception & Community Affairs	1,153.30	2,612.18	1,500.00	3,000.00	3,000.00
100.15.510.10	Operating Expenses Maintenance Contracts	5,827.31	577.23	0.00	0.00	0.00
100.15.510.14	Operating Expenses Subscriptions & Publications	7,615.79	10,758.03	3,500.00	5,500.00	4,000.00
100.15.510.16	Operating Expenses Printing	0.00	0.00	0.00	400.00	400.00
100.15.510.18	Operating Expenses Village Newsletter	5,989.00	3,559.00	0.00	0.00	0.00
100.15.510.21	Operating Expenses IT Internal Svc Contribution	30,072.23	38,600.17	29,663.00	28,296.00	32,272.00
100.15.510.40	Operating Expenses Supplies - Office	798.36	1,563.71	0.00	0.00	0.00
100.15.515.05	Insurance Premium	1,395.00	1,644.00	1,695.00	1,709.18	2,053.00
100.15.515.10	Insurance Unemployment Insurance	(171.62)	(621.64)	0.00	0.00	0.00
100.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	98,027.00	103,746.00	69,656.00	76,726.00	74,348.00
100.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	1,435.00	1,591.00	1,089.00	1,054.00	1,124.00
100.15.555.40	Capital Equipment Technology	0.00	0.00	1,250.00	0.00	1,250.00
100.15.555.50	Capital Equipment Buildings	0.00	74.16	5,730.00	0.00	5,730.00
100.15.580	All Other Expense	10,000.00	0.00	0.00	0.00	0.00
100.15.580.05	All Other Expense All Other Expenses	0.00	5,583.22	45,000.00	45,000.00	0.00
100.15.580.10	All Other Expense Consultant Fees	53,620.00	24,590.00	20,000.00	0.00	20,000.00
<b>Department Total: 15 - Office of the Village Manager</b>		<b>\$1,179,941.36</b>	<b>\$1,236,367.50</b>	<b>\$1,117,887.00</b>	<b>\$1,156,726.18</b>	<b>\$1,141,808.00</b>
<b>Department: 16 - Communications</b>						
100.16.500.05	Personal Services Salaries - Full Time	0.00	0.00	202,704.00	185,277.00	188,696.00
100.16.505.05	Personal Benefits Group & Medical Life	0.00	0.00	45,729.00	18,147.00	13,754.00
100.16.505.10	Personal Benefits Professional Training	0.00	0.00	3,250.00	3,750.00	3,250.00
100.16.505.15	Personal Benefits Dues & Memberships	0.00	0.00	850.00	825.00	950.00
100.16.505.75	Personal Benefits Employer's Contribution - FICA	0.00	0.00	12,568.00	11,487.00	11,699.00
100.16.505.80	Personal Benefits Employer's Contribution - IMRF	0.00	0.00	19,216.00	17,564.00	18,096.00
100.16.505.85	Personal Benefits Employer's Contribution Medicare	0.00	0.00	2,939.00	2,687.00	2,736.00
100.16.510.03	Operating Expenses Postage	0.00	0.00	24,000.00	10,710.00	26,000.00
100.16.510.04	Operating Expenses Travel	0.00	0.00	1,250.00	1,900.00	2,000.00
100.16.510.08	Operating Expenses Reception & Community Affairs	0.00	0.00	1,500.00	1,500.00	2,000.00
100.16.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	16,000.00	16,000.00	17,000.00
100.16.510.16	Operating Expenses Printing	0.00	0.00	34,000.00	18,000.00	28,000.00
100.16.510.21	Operating Expenses IT Internal Svc Contribution	0.00	0.00	14,832.00	14,148.00	15,268.00
100.16.510.40	Operating Expenses Supplies - Office	0.00	0.00	1,000.00	1,000.00	1,200.00
100.16.510.79	Operating Expenses Advertising & Promotions	0.00	0.00	15,000.00	15,000.00	25,000.00
100.16.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	0.00	0.00	34,308.00	37,790.00	36,619.00
100.16.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	0.00	0.00	536.00	519.00	553.00
100.16.550.05	Maintenance & Repairs - Other Department Equipment	0.00	0.00	300.00	0.00	300.00
100.16.580.05	All Other Expense All Other Expenses	0.00	0.00	200.00	200.00	250.00
100.16.580.10	All Other Expense Consultant Fees	0.00	0.00	75,000.00	75,000.00	25,000.00
100.16.580.11	All Other Expense Contractual Services	0.00	0.00	30,000.00	21,000.00	35,000.00
<b>Department Total: 16 - Communications</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$535,182.00</b>	<b>\$452,504.00</b>	<b>\$453,371.00</b>
<b>Department: 20 - Legal</b>						
100.20.520	Legal Services	268,713.59	269,472.21	0.00	0.00	0.00
100.20.520.05	Legal Services Retainer Fee	0.00	7,950.00	0.00	0.00	0.00
100.20.520.15	Legal Services Attorney's Fees	60,201.61	51,560.50	357,000.00	300,000.00	357,000.00
100.20.520.20	Legal Services Recording Fees	150.00	150.00	0.00	0.00	0.00
100.20.520.25	Legal Services Legal Notices	4,128.60	5,231.95	8,000.00	10,000.00	8,000.00
100.20.520.30	Legal Services Litigation	0.00	0.00	15,000.00	0.00	15,000.00
100.20.520.40	Legal Services Special Counsel	0.00	0.00	60,000.00	0.00	60,000.00
<b>Department Total: 20 - Legal</b>		<b>\$333,193.80</b>	<b>\$334,364.66</b>	<b>\$440,000.00</b>	<b>\$310,000.00</b>	<b>\$440,000.00</b>
<b>Department: 25 - Administrative Services</b>						
100.25.500.05	Personal Services Salaries - Full Time	122,915.82	356,511.71	348,251.00	352,030.00	369,871.00
100.25.500.10	Personal Services Salaries - Part Time	9,334.12	23,852.45	53,205.00	47,924.00	53,817.00
100.25.500.40	Personal Services Salaries - Longevity	600.00	1,800.00	1,800.00	1,800.00	1,800.00
100.25.505.05	Personal Benefits Group & Medical Life	24,905.66	64,887.02	62,291.00	62,323.00	63,760.00
100.25.505.10	Personal Benefits Professional Training	0.00	5,445.00	2,500.00	6,500.00	3,500.00
100.25.505.15	Personal Benefits Dues & Memberships	0.00	290.00	250.00	0.00	275.00
100.25.505.75	Personal Benefits Employer's Contribution - FICA	7,507.94	22,503.59	24,783.00	23,814.00	26,380.00
100.25.505.80	Personal Benefits Employer's Contribution - IMRF	15,926.28	40,884.32	33,185.00	36,519.00	35,641.00
100.25.505.85	Personal Benefits Employer's Contribution Medicare	1,842.36	5,375.23	5,847.00	5,570.00	6,170.00
100.25.510.21	Operating Expenses IT Internal Svc Contribution	0.00	30,856.27	38,273.00	36,509.00	42,488.00
100.25.510.40	Operating Expenses Supplies - Office	0.00	1,889.48	1,000.00	1,000.00	2,600.00
100.25.580.05	All Other Expense All Other Expenses	0.00	8,236.58	1,500.00	1,000.00	1,000.00
<b>Department Total: 25 - Administrative Services</b>		<b>\$183,032.18</b>	<b>\$562,531.65</b>	<b>\$572,885.00</b>	<b>\$574,989.00</b>	<b>\$607,302.00</b>
<b>Department: 30 - Finance</b>						

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.30.500.05	Personal Services Salaries - Full Time	716,505.00	695,885.81	731,045.00	745,664.00	776,104.00
100.30.500.10	Personal Services Salaries - Part Time	38,049.64	8,775.81	0.00	0.00	0.00
100.30.500.25	Personal Services Salaries - Elected Officials	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
100.30.500.35	Personal Services Salaries - Overtime	1,618.39	224.90	2,500.00	0.00	2,500.00
100.30.500.40	Personal Services Salaries - Longevity	2,200.00	600.00	600.00	600.00	800.00
100.30.505.05	Personal Benefits Group & Medical Life	114,924.95	128,238.92	145,500.00	127,128.00	127,558.00
100.30.505.10	Personal Benefits Professional Training	973.00	12,140.00	7,000.00	3,000.00	7,000.00
100.30.505.15	Personal Benefits Dues & Memberships	2,677.00	1,220.00	1,965.00	1,965.00	1,965.00
100.30.505.50	Personal Benefits Employee Recognition	205.95	0.00	0.00	0.00	0.00
100.30.505.75	Personal Benefits Employer's Contribution - FICA	44,400.25	40,204.74	43,186.00	44,918.00	45,941.00
100.30.505.80	Personal Benefits Employer's Contribution - IMRF	95,277.31	80,771.15	69,597.00	68,029.00	74,742.00
100.30.505.85	Personal Benefits Employer's Contribution Medicare	10,827.77	9,963.39	10,645.00	10,505.00	11,301.00
100.30.510.03	Operating Expenses Postage	12,903.22	15,508.71	45,000.00	40,000.00	45,000.00
100.30.510.04	Operating Expenses Travel	0.00	220.80	4,000.00	1,000.00	4,000.00
100.30.510.06	Operating Expenses Per Diem Allowance	0.00	0.00	300.00	0.00	0.00
100.30.510.08	Operating Expenses Reception & Community Affairs	0.00	0.00	400.00	0.00	0.00
100.30.510.10	Operating Expenses Maintenance Contracts	5,815.19	3,786.47	2,200.00	5,000.00	4,500.00
100.30.510.12	Operating Expenses Equipment Rental	2,361.96	2,361.96	2,380.00	2,362.00	2,380.00
100.30.510.14	Operating Expenses Subscriptions & Publications	96.00	137.70	0.00	0.00	0.00
100.30.510.16	Operating Expenses Printing	2,444.56	4,487.46	4,400.00	4,400.00	4,400.00
100.30.510.21	Operating Expenses IT Internal Svc Contribution	56,386.00	75,403.32	75,083.00	71,622.00	77,678.00
100.30.510.28	Operating Expenses Audit Fees	31,957.00	28,250.00	34,221.00	36,310.00	38,000.00
100.30.510.40	Operating Expenses Supplies - Office	6,535.08	3,319.93	5,000.00	5,000.00	5,000.00
100.30.510.83	Operating Expenses Credit Card Fees	0.00	1,224.00	1,448.00	1,200.00	1,500.00
100.30.510.84	Operating Expenses Bank Fees	5,418.30	1,214.84	3,600.00	100.00	1,500.00
100.30.515.05	Insurance Premium	1,767.00	1,953.00	2,263.00	2,281.93	2,742.00
100.30.515.10	Insurance Unemployment Insurance	(1,096.98)	(1,148.16)	0.00	0.00	0.00
100.30.515.15	Insurance Deductible - Worker's Comp	0.00	0.00	3,071.00	0.00	1,500.00
100.30.525.10	Commission & Committees Buffalo Grove Days	72,100.31	90,534.97	50,000.00	50,000.00	50,000.00
100.30.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	105,103.00	111,236.99	111,468.00	122,780.00	118,976.00
100.30.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,872.00	3,091.00	3,157.00	3,055.00	3,259.00
100.30.555.40	Capital Equipment Technology	0.00	0.00	1,500.00	0.00	1,500.00
100.30.555.50	Capital Equipment Buildings	0.00	0.00	7,160.00	0.00	7,160.00
100.30.580.05	All Other Expense All Other Expenses	120,111.40	36,507.35	0.00	645.00	0.00
100.30.580.10	All Other Expense Consultant Fees	82,259.15	63,130.46	70,000.00	65,000.00	70,000.00
100.30.580.11	All Other Expense Contractual Services	9,776.82	151.87	10,000.00	1,500.00	10,000.00
<b>Department Total: 30 - Finance</b>		<b>\$1,550,469.27</b>	<b>\$1,425,397.39</b>	<b>\$1,454,689.00</b>	<b>\$1,420,064.93</b>	<b>\$1,503,006.00</b>
<b>Department: 35 - Human Resources</b>						
100.35.500.05	Personal Services Salaries - Full Time	244,630.04	254,540.54	483,708.00	262,631.00	610,716.00
100.35.500.10	Personal Services Salaries - Part Time	0.00	0.00	30,074.00	18,962.00	30,074.00
100.35.500.40	Personal Services Salaries - Longevity	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
100.35.505.05	Personal Benefits Group & Medical Life	42,118.19	45,633.17	45,729.00	45,752.00	46,811.00
100.35.505.10	Personal Benefits Professional Training	22,814.08	25,080.04	30,000.00	5,000.00	15,500.00
100.35.505.15	Personal Benefits Dues & Memberships	2,034.00	3,185.33	2,200.00	1,500.00	2,200.00
100.35.505.40	Personal Benefits Tuition Reimbursement	40,908.28	44,066.30	50,000.00	45,000.00	50,000.00
100.35.505.45	Personal Benefits ICMA Deferred Compensation	25.00	0.00	0.00	0.00	0.00
100.35.505.50	Personal Benefits Employee Recognition	10,099.40	7,063.61	10,000.00	8,000.00	10,000.00
100.35.505.75	Personal Benefits Employer's Contribution - FICA	13,491.44	14,162.87	29,057.00	16,931.00	39,074.00
100.35.505.80	Personal Benefits Employer's Contribution - IMRF	32,478.80	29,530.46	45,931.00	24,055.00	58,323.00
100.35.505.85	Personal Benefits Employer's Contribution Medicare	3,411.72	3,541.56	7,025.00	3,960.00	9,306.00
100.35.510.04	Operating Expenses Travel	0.00	377.02	2,000.00	500.00	2,000.00
100.35.510.06	Operating Expenses Per Diem Allowance	0.00	210.63	400.00	400.00	400.00
100.35.510.14	Operating Expenses Subscriptions & Publications	1,671.83	1,749.84	10,000.00	2,000.00	10,000.00
100.35.510.21	Operating Expenses IT Internal Svc Contribution	13,145.00	15,670.35	14,832.00	14,148.00	17,003.00
100.35.510.22	Operating Expenses Recruitment Charges	22,232.50	54,290.82	20,000.00	10,000.00	20,000.00
100.35.510.24	Operating Expenses CDL Testing	1,562.00	1,560.00	2,800.00	1,400.00	2,800.00
100.35.510.40	Operating Expenses Supplies - Office	1,824.02	470.40	1,600.00	1,100.00	1,600.00
100.35.515.05	Insurance Premium	1,765.90	36,749.70	2,263.00	2,281.93	2,742.00
100.35.515.15	Insurance Deductible - Worker's Comp	0.00	(33,069.42)	4,853.00	0.00	1,500.00
100.35.515.20	Insurance Deductible - Non Wrker's Co	403.00	0.00	0.00	0.00	0.00
100.35.520	Legal Services	32,506.21	21,164.78	0.00	0.00	0.00
100.35.525	Commission & Committees	1,139.53	4,268.76	0.00	0.00	0.00
100.35.525.15	Commission & Committees Fire and Police Commission	26,023.79	10,963.02	40,000.00	35,000.00	50,000.00
100.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	34,171.00	36,165.00	36,241.00	39,919.00	38,682.00
100.35.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	1,436.00	1,591.00	1,625.00	1,573.00	1,678.00
100.35.580	All Other Expense	33.60	901.17	0.00	0.00	0.00
100.35.580.05	All Other Expense All Other Expenses	210.00	0.00	0.00	0.00	0.00
<b>Department Total: 35 - Human Resources</b>		<b>\$551,135.33</b>	<b>\$580,866.95</b>	<b>\$871,338.00</b>	<b>\$541,112.93</b>	<b>\$1,021,409.00</b>
<b>Department: 40 - Fire</b>						
100.40.500.05	Personal Services Salaries - Full Time	348,752.77	371,594.90	379,255.00	389,007.00	406,167.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.40.500.10	Personal Services Salaries - Part Time	45,484.20	70,431.27	101,881.00	91,094.00	139,383.00
100.40.500.20	Personal Services Salaries - Sworn	5,962,520.26	6,320,323.90	6,504,251.00	6,326,077.00	6,760,206.00
100.40.500.30	Personal Services Salaries - Special Duty	2,376.33	727.26	0.00	0.00	0.00
100.40.500.35	Personal Services Salaries - Overtime	1,067,403.75	1,073,155.14	875,000.00	950,000.00	950,000.00
100.40.500.40	Personal Services Salaries - Longevity	22,271.00	27,400.00	29,400.00	29,400.00	30,000.00
100.40.505.05	Personal Benefits Group & Medical Life	1,195,532.24	1,329,636.82	1,238,101.00	1,220,342.00	1,307,784.00
100.40.505.10	Personal Benefits Professional Training	23,897.12	39,905.88	47,500.00	47,500.00	47,500.00
100.40.505.15	Personal Benefits Dues & Memberships	13,805.00	15,285.67	15,500.00	15,500.00	19,000.00
100.40.505.20	Personal Benefits Clothing Allowance	41,896.08	39,960.95	44,500.00	44,500.00	44,500.00
100.40.505.35	Personal Benefits Safety Equipment	70,084.87	93,024.07	71,900.00	71,900.00	76,900.00
100.40.505.61	Personal Benefits Pension Payment - Fire	2,370,804.53	2,424,244.72	2,024,085.00	2,024,085.00	2,371,240.00
100.40.505.75	Personal Benefits Employer's Contribution - FICA	23,384.35	26,259.83	31,653.00	31,589.00	33,886.00
100.40.505.80	Personal Benefits Employer's Contribution - IMRF	45,476.74	42,569.89	38,741.00	36,878.00	43,664.00
100.40.505.85	Personal Benefits Employer's Contribution Medicare	100,342.34	106,391.68	113,737.00	112,891.00	120,220.00
100.40.510.04	Operating Expenses Travel	2,871.30	4,808.27	17,200.00	17,200.00	17,200.00
100.40.510.06	Operating Expenses Per Diem Allowance	749.64	3,494.59	5,550.00	5,550.00	5,550.00
100.40.510.08	Operating Expenses Reception & Community Affairs	52.92	59.10	100.00	85.00	100.00
100.40.510.10	Operating Expenses Maintenance Contracts	39,282.73	46,685.98	49,100.00	122,100.00	122,100.00
100.40.510.14	Operating Expenses Subscriptions & Publications	2,641.89	1,929.53	3,000.00	3,000.00	3,000.00
100.40.510.16	Operating Expenses Printing	1,169.00	1,092.87	1,500.00	1,500.00	1,500.00
100.40.510.21	Operating Expenses IT Internal Svc Contribution	474,141.00	465,175.49	468,248.00	446,666.00	507,265.00
100.40.510.40	Operating Expenses Supplies - Office	4,146.58	4,014.80	4,000.00	4,000.00	4,000.00
100.40.510.50	Operating Expenses Supplies - All Other	10,804.39	10,864.71	14,000.00	14,000.00	14,000.00
100.40.510.55	Operating Expenses Operating Equip - Department	49,619.00	63,998.32	69,250.00	69,250.00	63,250.00
100.40.510.65	Operating Expenses Northwest Central Dispatch	124,530.00	109,637.16	108,565.00	108,565.00	99,503.00
100.40.515.05	Insurance Premium	286,408.00	315,608.00	363,072.00	366,109.89	439,859.00
100.40.515.15	Insurance Deductible - Worker's Comp	66,741.43	180,473.85	27,459.00	56,491.11	27,459.00
100.40.530.50	Commodities Small Equipment Tools & Hardware	14,345.57	71,077.04	43,700.00	43,700.00	66,900.00
100.40.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	252,661.00	267,402.00	267,963.00	295,157.00	286,010.00
100.40.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	28,186.77	63,072.39	28,500.00	28,500.00	28,500.00
100.40.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	416,498.63	461,427.00	471,304.00	456,104.00	486,571.00
100.40.550.05	Maintenance & Repairs - Other Department Equipment	13,190.77	8,000.38	16,900.00	16,900.00	16,900.00
100.40.555.30	Capital Equipment Capital Replacement	0.00	0.00	185,000.00	0.00	577,400.00
100.40.555.40	Capital Equipment Technology	0.00	0.00	18,200.00	0.00	18,200.00
100.40.555.50	Capital Equipment Buildings	0.00	0.00	44,595.00	0.00	651,000.00
100.40.580.05	All Other Expense All Other Expenses	170,685.29	61,507.13	29,300.00	29,300.00	18,300.00
100.40.580.10	All Other Expense Consultant Fees	6,250.00	12,332.15	4,250.00	4,250.00	16,250.00
100.40.580.11	All Other Expense Contractual Services	23,387.58	19,618.33	29,600.00	29,600.00	29,600.00
100.40.580.20	All Other Expense CAFT Site	38,716.40	(3,593.08)	10,000.00	10,000.00	10,000.00
100.40.580.21	All Other Expense NWCH Administration Fee	4,020.00	3,015.00	5,250.00	5,250.00	5,500.00
<b>Department Total: 40 - Fire</b>		<b>\$13,365,131.47</b>	<b>\$14,152,612.99</b>	<b>\$13,801,110.00</b>	<b>\$13,524,041.00</b>	<b>\$15,866,367.00</b>
<b>Department: 45 - Police</b>						
100.45.500.05	Personal Services Salaries - Full Time	788,190.42	774,742.52	872,215.00	880,065.00	1,108,888.00
100.45.500.10	Personal Services Salaries - Part Time	126,140.63	148,539.12	143,525.00	137,741.00	153,871.00
100.45.500.20	Personal Services Salaries - Sworn	6,702,460.46	7,086,022.40	7,358,927.00	7,153,533.00	7,305,261.00
100.45.500.22	Personal Services Holiday & Stipends	0.00	22,600.00	224,178.00	224,178.00	222,569.00
100.45.500.35	Personal Services Salaries - Overtime	343,768.42	409,243.11	335,000.00	335,000.00	345,000.00
100.45.500.40	Personal Services Salaries - Longevity	37,943.00	38,600.00	37,600.00	37,600.00	40,800.00
100.45.505.05	Personal Benefits Group & Medical Life	1,332,107.70	1,383,174.01	1,460,321.00	1,381,661.00	1,582,467.00
100.45.505.10	Personal Benefits Professional Training	48,307.33	50,564.50	61,950.00	61,950.00	82,450.00
100.45.505.15	Personal Benefits Dues & Memberships	6,106.70	6,995.00	7,850.00	7,850.00	8,400.00
100.45.505.20	Personal Benefits Clothing Allowance	23,086.31	66,514.43	64,500.00	64,500.00	65,000.00
100.45.505.25	Personal Benefits Uniform Maintenance	3,126.64	3,058.15	3,500.00	3,500.00	8,000.00
100.45.505.30	Personal Benefits Recruit Uniforms	4,229.03	4,249.15	4,750.00	4,750.00	5,000.00
100.45.505.60	Personal Benefits Pension Payment - Police	3,333,876.07	3,394,077.88	3,794,077.00	3,794,077.00	3,446,922.00
100.45.505.75	Personal Benefits Employer's Contribution - FICA	55,793.63	57,784.56	62,976.00	56,732.00	68,352.00
100.45.505.80	Personal Benefits Employer's Contribution - IMRF	104,903.69	93,064.13	82,686.00	86,744.00	92,504.00
100.45.505.85	Personal Benefits Employer's Contribution Medicare	110,802.61	117,733.45	129,237.00	125,486.00	132,322.00
100.45.510.04	Operating Expenses Travel	3,518.50	7,740.07	7,300.00	7,300.00	12,300.00
100.45.510.06	Operating Expenses Per Diem Allowance	593.91	1,509.25	2,150.00	2,150.00	2,650.00
100.45.510.10	Operating Expenses Maintenance Contracts	0.00	7,753.32	0.00	0.00	8,000.00
100.45.510.14	Operating Expenses Subscriptions & Publications	365.40	1,005.60	1,000.00	1,000.00	1,000.00
100.45.510.16	Operating Expenses Printing	10,825.50	10,623.58	11,000.00	11,000.00	11,000.00
100.45.510.21	Operating Expenses IT Internal Svc Contribution	478,181.00	554,909.05	571,284.00	544,953.00	752,532.00
100.45.510.22	Operating Expenses Recruitment Charges	0.00	970.55	1,000.00	1,000.00	1,500.00
100.45.510.26	Operating Expenses Physical Fitness Equipment	8,933.03	4,822.25	5,000.00	5,000.00	5,000.00
100.45.510.30	Operating Expenses Safety Equipment - Patrol	4,011.98	20,744.78	30,450.00	30,450.00	37,950.00
100.45.510.32	Operating Expenses Safety Equipment - FOSG	500.00	249.72	750.00	750.00	750.00
100.45.510.33	Operating Expenses Operating Equip - Staff	2,975.82	3,990.68	4,000.00	4,000.00	4,000.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.45.510.34	Operating Expenses DUI Assessment Purchases	12,840.35	17,049.60	0.00	0.00	0.00
100.45.510.35	Operating Expenses Reimbursable Expenses	139,703.01	51,730.57	0.00	0.00	0.00
100.45.510.41	Operating Expenses Supplies - Patrol	12,979.49	10,750.06	27,775.00	27,775.00	17,775.00
100.45.510.42	Operating Expenses Supplies - FOSG	1,227.41	849.23	2,250.00	2,250.00	2,500.00
100.45.510.43	Operating Expenses Supplies - Communications	3,147.16	1,885.07	2,000.00	2,000.00	2,000.00
100.45.510.44	Operating Expenses Supplies - Records	7,605.96	7,404.95	7,750.00	7,750.00	7,750.00
100.45.510.45	Operating Expenses Supplies - OCOP	410.12	896.88	950.00	950.00	950.00
100.45.510.46	Operating Expenses Supplies - Training	1,593.92	8,832.76	14,000.00	14,000.00	15,200.00
100.45.510.47	Operating Expenses Supplies - Crime Prevention	6,740.33	6,169.52	7,750.00	7,750.00	8,550.00
100.45.510.48	Operating Expenses Supplies - Detention	1,001.37	990.87	700.00	700.00	700.00
100.45.510.55	Operating Expenses Operating Equip - Department	18,720.82	15,012.76	16,500.00	16,500.00	18,300.00
100.45.510.56	Operating Expenses Operating Equip - Patrol	1,061.30	1,446.00	1,500.00	1,500.00	2,500.00
100.45.510.57	Operating Expenses Operating Equip - FOSG	9,355.36	8,948.95	16,827.00	16,827.00	15,495.00
100.45.510.58	Operating Expenses Operating Equip - Communications	391.29	396.65	500.00	500.00	1,000.00
100.45.510.60	Operating Expenses Operating Equip - OCOP	620.50	856.71	900.00	900.00	900.00
100.45.510.61	Operating Expenses Operating Equip - Training	58.15	665.57	700.00	700.00	700.00
100.45.510.62	Operating Expenses Operating Equip - Detention	60.12	168.50	225.00	225.00	725.00
100.45.510.63	Operating Expenses Operating Equip - Bike Patrol	289.95	0.00	500.00	500.00	500.00
100.45.510.64	Operating Expenses Operating Equipment - Records	681.72	719.34	3,700.00	3,700.00	3,700.00
100.45.510.65	Operating Expenses Northwest Central Dispatch	306,125.98	271,376.02	253,317.00	253,317.00	232,173.00
100.45.510.66	Operating Expenses NIPAS	7,077.00	6,613.99	8,165.00	8,165.00	13,165.00
100.45.510.67	Operating Expenses Northern IL Police Crime Lab	0.00	65,252.08	65,570.00	65,570.00	70,151.00
100.45.510.68	Operating Expenses Animal Control	2,272.61	2,867.37	3,100.00	3,100.00	3,100.00
100.45.510.69	Operating Expenses Prisoner Care	1,204.57	1,065.51	1,400.00	1,400.00	3,400.00
100.45.515.05	Insurance Premium	380,420.00	419,201.00	482,176.00	486,210.45	584,153.00
100.45.515.10	Insurance Unemployment Insurance	(95.29)	(551.35)	0.00	0.00	0.00
100.45.515.15	Insurance Deductible - Worker's Comp	2,833.53	(23,563.36)	66,842.00	13,736.98	66,842.00
100.45.515.20	Insurance Deductible - Non Worker's Co	2,200.00	0.00	0.00	0.00	0.00
100.45.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	343,439.00	363,477.00	364,241.00	401,206.00	388,773.00
100.45.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	417,936.00	463,018.00	472,930.00	457,678.00	488,250.00
100.45.550.10	Maintenance & Repairs - Other Radios	2,223.26	1,738.75	3,000.00	3,000.00	3,000.00
100.45.550.15	Maintenance & Repairs - Other Mobile Data Terminals	175.00	24.64	500.00	500.00	500.00
100.45.550.20	Maintenance & Repairs - Other Patrol Equipment	1,493.55	7,622.90	6,000.00	6,000.00	6,000.00
100.45.550.25	Maintenance & Repairs - Other F.O.S.G. Equipment	107.99	641.52	750.00	750.00	750.00
100.45.550.30	Maintenance & Repairs - Other Staff Equipment	2,920.50	4,783.45	5,000.00	5,000.00	5,770.00
100.45.555.30	Capital Equipment Capital Replacement	0.00	0.00	150,000.00	0.00	228,600.00
100.45.555.40	Capital Equipment Technology	0.00	0.00	10,000.00	0.00	10,000.00
100.45.555.50	Capital Equipment Buildings	0.00	0.00	58,915.00	0.00	58,915.00
100.45.580.05	All Other Expense All Other Expenses	13,030.21	15,213.19	15,650.00	15,650.00	16,650.00
100.45.580.15	All Other Expense Committee on Accreditation	6,886.32	7,494.07	7,695.00	7,695.00	8,945.00
100.45.580.30	All Other Expense Overweight Truck Enforcement	2,435.71	3,159.42	13,970.00	13,970.00	5,250.00
100.45.580.55	All Other Expense Records Management	6,373.00	0.00	0.00	0.00	0.00
100.45.580.57	All Other Expense Police Grant Charges	739,521.37	10,000.44	10,000.00	10,000.00	12,000.00
<b>Department Total: 45 - Police</b>		<b>\$15,987,816.42</b>	<b>\$16,025,489.89</b>	<b>\$17,380,974.00</b>	<b>\$16,820,445.43</b>	<b>\$17,810,120.00</b>
<b>Department: 50 - Community Development</b>						
100.50.500.05	Personal Services Salaries - Full Time	755,605.42	826,175.23	1,130,194.00	1,037,448.00	1,198,172.00
100.50.500.10	Personal Services Salaries - Part Time	51,836.50	16,539.82	0.00	11,000.00	0.00
100.50.500.35	Personal Services Salaries - Overtime	267.46	1,585.31	3,000.00	2,335.00	3,000.00
100.50.500.40	Personal Services Salaries - Longevity	2,400.00	800.00	800.00	800.00	800.00
100.50.505.05	Personal Benefits Group & Medical Life	126,641.17	92,934.64	165,990.00	98,005.00	167,592.00
100.50.505.10	Personal Benefits Professional Training	1,117.86	10,260.59	3,000.00	1,000.00	3,000.00
100.50.505.15	Personal Benefits Dues & Memberships	1,239.25	373.00	2,000.00	2,000.00	2,000.00
100.50.505.75	Personal Benefits Employer's Contribution - FICA	48,175.26	51,066.77	70,246.00	65,149.00	74,522.00
100.50.505.80	Personal Benefits Employer's Contribution - IMRF	99,592.25	92,306.82	107,408.00	98,572.00	115,265.00
100.50.505.85	Personal Benefits Employer's Contribution Medicare	11,266.94	11,943.04	16,428.00	15,237.00	17,429.00
100.50.510	Operating Expenses	26.29	26.66	0.00	0.00	0.00
100.50.510.04	Operating Expenses Travel	5,563.85	1,968.56	5,000.00	2,000.00	5,000.00
100.50.510.06	Operating Expenses Per Diem Allowance	0.00	0.00	500.00	0.00	500.00
100.50.510.08	Operating Expenses Reception & Community Affairs	0.00	0.00	500.00	0.00	500.00
100.50.510.10	Operating Expenses Maintenance Contracts	54,810.67	55,578.25	55,000.00	55,000.00	56,000.00
100.50.510.14	Operating Expenses Subscriptions & Publications	130.20	1,619.10	700.00	700.00	500.00
100.50.510.16	Operating Expenses Printing	298.50	0.00	700.00	700.00	700.00
100.50.510.21	Operating Expenses IT Internal Svc Contribution	87,946.00	87,143.09	128,825.00	122,887.00	137,301.00
100.50.510.40	Operating Expenses Supplies - Office	3,806.35	2,632.79	2,000.00	7,000.00	7,000.00
100.50.510.83	Operating Expenses Credit Card Fees	212.00	(22.00)	0.00	0.00	0.00
100.50.515.05	Insurance Premium	1,767.00	1,953.00	2,263.00	2,281.93	2,742.00
100.50.515.15	Insurance Deductible - Worker's Comp	6,772.99	45,908.05	100.00	0.00	0.00
100.50.530.50	Commodities Small Equipment Tools & Hardware	407.50	0.00	400.00	0.00	300.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.50.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	134,614.00	142,468.00	142,767.00	157,256.00	152,383.00
100.50.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	50,268.00	55,690.00	56,882.00	55,048.00	58,724.00
100.50.555.30	Capital Equipment Capital Replacement	0.00	0.00	4,000.00	0.00	33,400.00
100.50.555.40	Capital Equipment Technology	70.00	1,022.00	1,800.00	0.00	1,800.00
100.50.555.50	Capital Equipment Buildings	0.00	0.00	8,055.00	0.00	8,055.00
100.50.580	All Other Expense	215.81	322.74	0.00	0.00	0.00
100.50.580.05	All Other Expense All Other Expenses	210.00	39.46	1,000.00	0.00	1,000.00
100.50.580.10	All Other Expense Consultant Fees	2,525.00	20,747.50	3,000.00	0.00	3,000.00
100.50.580.12	All Other Expense Contractual Inspections	174,126.68	312,872.03	100,000.00	130,000.00	100,000.00
<b>Department Total: 50 - Community Development</b>		<b>\$1,621,912.95</b>	<b>\$1,833,954.45</b>	<b>\$2,012,558.00</b>	<b>\$1,864,418.93</b>	<b>\$2,150,685.00</b>
<b>Department: 55 - Public Works</b>						
<b>Division: 05 - Building Services</b>						
100.55.05.505.10	Personal Benefits Professional Training	550.00	0.00	0.00	0.00	0.00
100.55.05.550.05	Maintenance & Repairs - Other Department Equipment	6,367.37	0.00	0.00	0.00	0.00
<b>Division Total: 05 - Building Services</b>		<b>\$6,917.37</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Division: 10 - Streets</b>						
100.55.10.500	Personal Services	205.95	0.00	0.00	0.00	0.00
100.55.10.500.05	Personal Services Salaries - Full Time	500,538.03	553,607.39	541,833.00	564,710.00	583,568.00
100.55.10.500.10	Personal Services Salaries - Part Time	20,732.59	62,830.39	57,840.00	45,000.00	73,587.00
100.55.10.500.15	Personal Services Salaries - Seasonal	0.00	47,316.81	84,019.00	84,019.00	91,528.00
100.55.10.500.35	Personal Services Salaries - Overtime	93,525.42	84,641.15	203,155.00	203,155.00	203,155.00
100.55.10.500.40	Personal Services Salaries - Longevity	3,029.00	3,600.00	3,600.00	3,600.00	3,000.00
100.55.10.505.05	Personal Benefits Group & Medical Life	106,753.96	104,986.10	106,179.00	108,133.00	110,609.00
100.55.10.505.10	Personal Benefits Professional Training	1,642.12	4,187.69	2,500.00	5,200.00	2,725.00
100.55.10.505.15	Personal Benefits Dues & Memberships	409.87	2,330.00	1,535.00	1,535.00	1,400.00
100.55.10.505.20	Personal Benefits Clothing Allowance	1,127.85	4,350.00	4,470.00	5,250.00	4,650.00
100.55.10.505.35	Personal Benefits Safety Equipment	1,156.07	1,102.66	880.00	880.00	880.00
100.55.10.505.75	Personal Benefits Employer's Contribution - FICA	37,220.76	45,551.26	55,208.00	55,994.00	58,138.00
100.55.10.505.80	Personal Benefits Employer's Contribution - IMRF	71,983.47	69,631.78	70,966.00	73,386.00	82,661.00
100.55.10.505.85	Personal Benefits Employer's Contribution Medicare	8,704.68	10,653.52	12,911.00	13,095.00	12,530.00
100.55.10.510.04	Operating Expenses Travel	0.00	6,414.45	2,600.00	0.00	2,600.00
100.55.10.510.06	Operating Expenses Per Diem Allowance	0.00	0.00	900.00	200.00	900.00
100.55.10.510.10	Operating Expenses Maintenance Contracts	113,013.37	89,685.35	190,000.00	190,000.00	190,000.00
100.55.10.510.14	Operating Expenses Subscriptions & Publications	325.00	50.00	100.00	100.00	100.00
100.55.10.510.21	Operating Expenses IT Internal Svc Contribution	43,967.00	64,493.74	85,314.00	81,382.00	84,081.00
100.55.10.510.40	Operating Expenses Supplies - Office	100.61	433.55	500.00	500.00	500.00
100.55.10.510.50	Operating Expenses Supplies - All Other	4,782.78	7,596.67	6,700.00	6,700.00	7,300.00
100.55.10.510.55	Operating Expenses Operating Equip - Department	2,831.90	5,157.45	3,300.00	3,300.00	3,600.00
100.55.10.515.05	Insurance Premium	38,777.00	42,650.00	50,335.00	50,756.16	60,980.00
100.55.10.515.10	Insurance Unemployment Insurance	0.00	16,182.72	0.00	0.00	0.00
100.55.10.515.15	Insurance Deductible - Worker's Comp	(761.65)	1,515.37	1,435.00	0.00	1,435.00
100.55.10.515.20	Insurance Deductible - Non Wrker's Co	187.00	0.00	0.00	0.00	0.00
100.55.10.530.40	Commodities Snow & Ice Control Mix	251,789.49	306,504.20	308,906.00	318,830.00	272,250.00
100.55.10.530.50	Commodities Small Equipment Tools & Hardware	450.50	426.04	545.00	700.00	600.00
100.55.10.530.55	Commodities Traffic & Street Signs	17,330.34	38,674.58	32,700.00	32,700.00	35,500.00
100.55.10.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	73,175.00	77,444.00	77,607.00	85,483.00	100,503.00
100.55.10.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	1,567.50	176,177.91	0.00	174,649.00	176,178.00
100.55.10.535.10	Maintenance & Repairs - Facilities Streets & Highways	435,815.49	178,872.47	321,975.00	321,975.00	321,975.00
100.55.10.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	295,858.30	327,772.29	334,788.00	323,991.00	345,633.00
100.55.10.545.05	Maintenance & Repairs - Vehicles Gasoline	6,858.44	6,707.00	0.00	0.00	0.00
100.55.10.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	7,200.10	10,234.04	0.00	0.00	0.00
100.55.10.545.15	Maintenance & Repairs - Vehicles Automotive Parts	(25,172.87)	(28,355.99)	0.00	0.00	0.00
100.55.10.550.05	Maintenance & Repairs - Other Department Equipment	5,715.16	10,420.44	10,000.00	10,000.00	10,000.00
100.55.10.550.10	Maintenance & Repairs - Other Radios	0.00	0.00	600.00	600.00	600.00
100.55.10.555.10	Capital Equipment Office and Other Equipment	0.00	16,999.99	600.00	600.00	600.00
100.55.10.555.30	Capital Equipment Capital Replacement	0.00	0.00	72,998.00	0.00	173,200.00
100.55.10.555.40	Capital Equipment Technology	0.00	0.00	1,000.00	0.00	1,000.00
100.55.10.555.50	Capital Equipment Buildings	0.00	0.00	5,370.00	0.00	5,370.00
100.55.10.580	All Other Expense	0.00	446.29	0.00	0.00	0.00
<b>Division Total: 10 - Streets</b>		<b>\$2,120,840.23</b>	<b>\$2,351,291.31</b>	<b>\$2,653,369.00</b>	<b>\$2,766,423.16</b>	<b>\$3,023,336.00</b>
<b>Division: 15 - Administration</b>						
100.55.15.500.05	Personal Services Salaries - Full Time	824,093.47	744,155.89	802,071.00	849,754.00	884,180.00
100.55.15.500.35	Personal Services Salaries - Overtime	2,191.95	24.21	3,100.00	25.00	0.00
100.55.15.500.40	Personal Services Salaries - Longevity	3,600.00	2,300.00	2,500.00	3,100.00	2,000.00
100.55.15.505.05	Personal Benefits Group & Medical Life	162,942.41	147,572.75	153,947.00	167,902.00	176,600.00
100.55.15.505.10	Personal Benefits Professional Training	9,170.73	17,096.52	42,000.00	15,931.13	16,514.00
100.55.15.505.15	Personal Benefits Dues & Memberships	6,195.98	4,549.32	10,550.00	8,562.00	21,250.00
100.55.15.505.20	Personal Benefits Clothing Allowance	1,062.00	5,646.63	5,215.00	5,250.00	5,250.00
100.55.15.505.35	Personal Benefits Safety Equipment	0.00	0.00	100.00	0.00	100.00
100.55.15.505.75	Personal Benefits Employer's Contribution - FICA	47,744.99	43,125.41	48,141.00	53,235.00	68,061.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.55.15.505.80	Personal Benefits Employer's Contribution - IMRF	117,920.89	83,372.42	76,567.00	81,398.00	109,546.00
100.55.15.505.85	Personal Benefits Employer's Contribution Medicare	11,582.98	10,427.99	13,122.00	12,450.00	12,957.00
100.55.15.510.04	Operating Expenses Travel	790.27	5,345.04	9,800.00	10,402.66	10,250.00
100.55.15.510.06	Operating Expenses Per Diem Allowance	68.75	320.68	2,100.00	1,371.03	1,800.00
100.55.15.510.10	Operating Expenses Maintenance Contracts	10,451.74	47,003.38	0.00	495.00	545.00
100.55.15.510.14	Operating Expenses Subscriptions & Publications	50.00	0.00	500.00	0.00	0.00
100.55.15.510.21	Operating Expenses IT Internal Svc Contribution	36,644.00	82,646.46	72,340.00	69,006.00	93,761.00
100.55.15.510.40	Operating Expenses Supplies - Office	1,147.85	1,879.32	1,500.00	1,771.08	2,000.00
100.55.15.510.50	Operating Expenses Supplies - All Other	413.09	681.71	600.00	504.22	600.00
100.55.15.515.05	Insurance Premium	8,927.00	9,763.00	11,561.00	11,657.73	14,006.00
100.55.15.515.10	Insurance Unemployment Insurance	0.00	(757.50)	1,475.00	0.00	1,475.00
100.55.15.515.15	Insurance Deductible - Worker's Comp	0.00	0.00	1,600.00	0.00	1,600.00
100.55.15.515.20	Insurance Deductible - Non Wrker's Co	171.00	1,631.00	1,075.00	0.00	1,075.00
100.55.15.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	30,720.00	32,512.00	32,580.00	35,886.00	55,262.00
100.55.15.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	1,436.00	1,591.00	1,625.00	1,573.00	1,678.00
100.55.15.550.05	Maintenance & Repairs - Other Department Equipment	0.00	0.00	200.00	0.00	200.00
100.55.15.555.10	Capital Equipment Office and Other Equipment	0.00	4,355.93	3,800.00	0.00	4,000.00
100.55.15.555.40	Capital Equipment Technology	0.00	0.00	1,000.00	0.00	1,000.00
100.55.15.555.50	Capital Equipment Buildings	0.00	0.00	3,580.00	0.00	3,580.00
100.55.15.580	All Other Expense	0.00	50.00	0.00	0.00	0.00
<b>Division Total: 15 - Administration</b>		<b>\$1,277,325.10</b>	<b>\$1,245,293.16</b>	<b>\$1,302,649.00</b>	<b>\$1,330,273.85</b>	<b>\$1,489,290.00</b>
<b>Division: 20 - Forestry</b>						
100.55.20.500.05	Personal Services Salaries - Full Time	623,683.67	639,536.86	672,272.00	679,221.00	703,534.00
100.55.20.500.10	Personal Services Salaries - Part Time	75,715.91	65,678.65	0.00	13,152.00	0.00
100.55.20.500.15	Personal Services Salaries - Seasonal	0.00	45,964.79	143,889.00	143,889.00	154,042.00
100.55.20.500.35	Personal Services Salaries - Overtime	29,201.32	16,299.27	55,000.00	23,000.00	55,000.00
100.55.20.500.40	Personal Services Salaries - Longevity	4,400.00	4,600.00	4,800.00	4,800.00	4,800.00
100.55.20.505.05	Personal Benefits Group & Medical Life	162,854.01	141,943.96	139,064.00	129,911.00	133,615.00
100.55.20.505.10	Personal Benefits Professional Training	2,396.92	11,589.40	8,500.00	8,663.00	9,000.00
100.55.20.505.15	Personal Benefits Dues & Memberships	2,038.87	1,855.00	3,850.00	3,850.00	4,000.00
100.55.20.505.20	Personal Benefits Clothing Allowance	1,762.24	5,075.00	5,215.00	5,215.00	5,250.00
100.55.20.505.35	Personal Benefits Safety Equipment	2,129.10	3,455.86	2,475.00	2,400.00	2,500.00
100.55.20.505.75	Personal Benefits Employer's Contribution - FICA	44,102.12	46,360.63	54,310.00	53,851.00	56,877.00
100.55.20.505.80	Personal Benefits Employer's Contribution - IMRF	90,354.34	79,079.91	69,400.00	67,452.00	73,144.00
100.55.20.505.85	Personal Benefits Employer's Contribution Medicare	10,314.35	10,841.76	12,701.00	12,594.00	13,302.00
100.55.20.510.04	Operating Expenses Travel	887.04	1,102.16	5,675.00	5,000.00	5,675.00
100.55.20.510.06	Operating Expenses Per Diem Allowance	0.00	13.75	1,650.00	1,330.00	1,650.00
100.55.20.510.10	Operating Expenses Maintenance Contracts	398,404.96	464,900.69	575,000.00	500,000.00	575,000.00
100.55.20.510.12	Operating Expenses Equipment Rental	0.00	0.00	250.00	0.00	250.00
100.55.20.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	100.00	0.00	100.00
100.55.20.510.21	Operating Expenses IT Internal Svc Contribution	54,924.00	76,663.89	85,314.00	81,382.00	94,843.00
100.55.20.510.40	Operating Expenses Supplies - Office	749.05	103.00	280.00	206.00	280.00
100.55.20.510.50	Operating Expenses Supplies - All Other	22,975.44	22,415.67	24,275.00	21,214.00	25,000.00
100.55.20.510.55	Operating Expenses Operating Equip - Department	10,971.79	10,012.77	9,000.00	10,004.00	10,000.00
100.55.20.515.05	Insurance Premium	25,758.00	28,365.00	33,473.00	33,753.07	40,552.00
100.55.20.515.10	Insurance Unemployment Insurance	(487.29)	(502.32)	0.00	0.00	0.00
100.55.20.515.15	Insurance Deductible - Worker's Comp	2,462.93	0.00	2,265.00	1,395.50	2,265.00
100.55.20.515.20	Insurance Deductible - Non Wrker's Co	676.00	0.00	0.00	0.00	0.00
100.55.20.530.45	Commodities Chemicals and Fertilizers	1,989.03	2,936.50	3,000.00	2,900.00	3,000.00
100.55.20.530.50	Commodities Small Equipment Tools & Hardware	827.22	469.04	750.00	822.00	800.00
100.55.20.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	64,891.00	68,677.00	68,821.00	75,805.00	93,944.00
100.55.20.535.30	Maintenance & Repairs - Facilities Parkway Trees	63,027.40	102,181.38	175,000.00	175,000.00	125,000.00
100.55.20.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	188,143.00	208,437.00	212,899.00	206,033.00	219,795.00
100.55.20.550.05	Maintenance & Repairs - Other Department Equipment	0.00	0.00	650.00	650.00	650.00
100.55.20.550.10	Maintenance & Repairs - Other Radios	0.00	0.00	250.00	250.00	250.00
100.55.20.555.30	Capital Equipment Capital Replacement	0.00	0.00	60,000.00	0.00	81,000.00
100.55.20.555.40	Capital Equipment Technology	0.00	0.00	1,000.00	0.00	1,000.00
100.55.20.555.50	Capital Equipment Buildings	0.00	0.00	9,845.00	0.00	9,845.00
<b>Division Total: 20 - Forestry</b>		<b>\$1,885,152.42</b>	<b>\$2,058,056.62</b>	<b>\$2,440,973.00</b>	<b>\$2,263,742.57</b>	<b>\$2,505,963.00</b>
<b>Division: 25 - Drainage</b>						
100.55.25.500.05	Personal Services Salaries - Full Time	142,695.70	182,486.59	191,058.00	146,279.00	136,359.00
100.55.25.500.35	Personal Services Salaries - Overtime	6,212.47	7,010.49	9,000.00	5,142.22	9,000.00
100.55.25.500.40	Personal Services Salaries - Longevity	107.00	500.00	500.00	500.00	0.00
100.55.25.505.05	Personal Benefits Group & Medical Life	25,925.99	50,649.92	52,063.00	43,663.00	38,356.00
100.55.25.505.10	Personal Benefits Professional Training	154.80	1,298.22	2,400.00	3,652.20	2,600.00
100.55.25.505.15	Personal Benefits Dues & Memberships	7,906.96	4,374.71	7,500.00	7,915.34	7,500.00
100.55.25.505.20	Personal Benefits Clothing Allowance	379.00	1,812.50	1,490.00	3,750.00	1,500.00
100.55.25.505.35	Personal Benefits Safety Equipment	1,470.65	1,783.29	1,000.00	925.00	1,090.00
100.55.25.505.75	Personal Benefits Employer's Contribution - FICA	362	9,047.00	11,324.39	9,535.00	9,012.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.55.25.505.80	Personal Benefits Employer's Contribution - IMRF	20,788.00	23,736.69	19,013.00	14,580.00	13,931.00
100.55.25.505.85	Personal Benefits Employer's Contribution Medicare	2,115.17	2,648.41	2,908.00	2,230.00	2,108.00
100.55.25.510.04	Operating Expenses Travel	0.00	0.00	1,500.00	0.00	2,025.00
100.55.25.510.06	Operating Expenses Per Diem Allowance	0.00	44.23	800.00	200.00	750.00
100.55.25.510.12	Operating Expenses Equipment Rental	0.00	0.00	300.00	0.00	300.00
100.55.25.510.14	Operating Expenses Subscriptions & Publications	60.00	0.00	100.00	0.00	0.00
100.55.25.510.21	Operating Expenses IT Internal Svc Contribution	13,145.00	22,717.68	25,737.00	24,551.00	28,464.00
100.55.25.510.40	Operating Expenses Supplies - Office	2.18	94.01	500.00	400.00	500.00
100.55.25.510.50	Operating Expenses Supplies - All Other	210.00	122.13	2,000.00	1,900.00	2,150.00
100.55.25.510.55	Operating Expenses Operating Equip - Department	241.83	2,510.77	3,500.00	3,300.00	6,500.00
100.55.25.515.05	Insurance Premium	11,252.00	12,435.00	14,638.00	14,760.48	17,734.00
100.55.25.515.10	Insurance Unemployment Insurance	0.00	0.00	10,341.00	0.00	10,341.00
100.55.25.515.15	Insurance Deductible - Worker's Comp	0.00	92.18	0.00	0.00	0.00
100.55.25.530.50	Commodities Small Equipment Tools & Hardware	1,889.99	167.60	1,400.00	1,300.00	1,500.00
100.55.25.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	23,644.00	25,023.00	25,076.00	27,621.00	32,619.00
100.55.25.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	8,607.93	2,841.29	10,000.00	3,000.00	10,000.00
100.55.25.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	44,523.00	49,325.00	50,381.00	48,756.00	52,013.00
100.55.25.550.05	Maintenance & Repairs - Other Department Equipment	1,003.55	121.26	3,100.00	3,000.00	3,200.00
100.55.25.550.10	Maintenance & Repairs - Other Radios	0.00	0.00	300.00	300.00	0.00
100.55.25.555.30	Capital Equipment Capital Replacement	0.00	0.00	18,301.00	0.00	18,301.00
100.55.25.555.40	Capital Equipment Technology	0.00	0.00	750.00	0.00	750.00
100.55.25.555.50	Capital Equipment Buildings	0.00	0.00	1,800.00	0.00	1,800.00
100.55.25.560.40	Capital Projects Improvements Other Than Building	175,375.68	439,202.12	200,000.00	200,000.00	200,000.00
Division Total: 25 - Drainage		\$496,757.90	\$842,321.48	\$669,891.00	\$567,260.24	\$610,403.00
Department Total: 55 - Public Works		\$5,786,993.02	\$6,496,962.57	\$7,066,882.00	\$6,927,699.82	\$7,628,992.00
Department: 60 - Engineering						
100.60.500.05	Personal Services Salaries - Full Time	424,618.63	439,818.66	485,027.00	460,890.00	531,633.00
100.60.500.10	Personal Services Salaries - Part Time	12,247.50	6,933.13	15,000.00	13,724.00	15,000.00
100.60.500.35	Personal Services Salaries - Overtime	0.00	990.91	600.00	600.00	600.00
100.60.500.40	Personal Services Salaries - Longevity	400.00	400.00	600.00	600.00	0.00
100.60.505.05	Personal Benefits Group & Medical Life	63,655.43	60,259.70	62,088.00	48,140.00	77,931.00
100.60.505.10	Personal Benefits Professional Training	13,914.75	9,506.89	0.00	5,600.00	10,175.00
100.60.505.15	Personal Benefits Dues & Memberships	1,792.57	685.00	1,500.00	1,500.00	1,500.00
100.60.505.20	Personal Benefits Clothing Allowance	1,017.50	2,649.04	2,980.00	3,000.00	3,000.00
100.60.505.35	Personal Benefits Safety Equipment	17.99	89.48	300.00	25.00	300.00
100.60.505.40	Personal Benefits Tuition Reimbursement	0.00	0.00	2,000.00	0.00	0.00
100.60.505.75	Personal Benefits Employer's Contribution - FICA	24,679.65	26,168.51	30,093.00	29,649.00	25,560.00
100.60.505.80	Personal Benefits Employer's Contribution - IMRF	56,167.74	50,997.02	46,094.00	44,034.00	56,350.00
100.60.505.85	Personal Benefits Employer's Contribution Medicare	5,932.65	6,244.54	7,268.00	6,934.00	6,100.00
100.60.510.04	Operating Expenses Travel	952.30	6,402.46	3,000.00	4,850.00	6,500.00
100.60.510.06	Operating Expenses Per Diem Allowance	139.36	352.25	650.00	500.00	650.00
100.60.510.14	Operating Expenses Subscriptions & Publications	348.25	50.00	350.00	200.00	200.00
100.60.510.16	Operating Expenses Printing	1,888.41	1,020.97	600.00	1,200.00	1,200.00
100.60.510.21	Operating Expenses IT Internal Svc Contribution	36,671.00	44,970.30	50,342.00	48,022.00	55,799.00
100.60.510.40	Operating Expenses Supplies - Office	2,001.27	1,734.56	1,800.00	1,800.00	3,000.00
100.60.510.50	Operating Expenses Supplies - All Other	863.83	2,032.93	1,500.00	1,040.00	3,000.00
100.60.510.55	Operating Expenses Operating Equip - Department	173.96	225.00	600.00	540.00	1,200.00
100.60.515.05	Insurance Premium	15,622.00	17,163.00	20,292.00	20,461.79	24,584.00
100.60.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	20,020.00	21,188.00	21,232.00	23,387.00	34,369.00
100.60.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	15,799.00	17,502.00	17,877.00	17,300.00	18,456.00
100.60.550.05	Maintenance & Repairs - Other Department Equipment	0.00	0.00	300.00	0.00	0.00
100.60.555.30	Capital Equipment Capital Replacement	0.00	0.00	3,800.00	0.00	3,800.00
100.60.555.40	Capital Equipment Technology	0.00	0.00	3,000.00	0.00	3,000.00
100.60.555.50	Capital Equipment Buildings	0.00	0.00	4,475.00	0.00	4,475.00
100.60.580	All Other Expense	0.00	11.43	0.00	0.00	0.00
100.60.580.05	All Other Expense All Other Expenses	210.00	49.47	0.00	0.00	0.00
100.60.580.10	All Other Expense Consultant Fees	13,988.38	0.00	0.00	40,000.00	80,000.00
Department Total: 60 - Engineering		\$713,122.17	\$717,445.25	\$783,368.00	\$773,996.79	\$968,382.00
Department: 67 - Non-Departmental						
100.67.580.07	All Other Expense Sales Tax Rebates/Incentives	3,098,286.52	3,529,280.03	2,700,000.00	3,550,000.00	3,100,000.00
Department Total: 67 - Non-Departmental		\$3,098,286.52	\$3,529,280.03	\$2,700,000.00	\$3,550,000.00	\$3,100,000.00
Department: 70 - Transfer Non-Operating						
Division: 40 - General Government						
100.70.40.570.01	Operating Transfers From Assigned Reserves-Veh/Equip	1,705,147.42	776,703.16	3,678,500.00	2,663,581.00	2,828,134.00
100.70.40.570.02	Operating Transfers Fr Assigned Reserves-Facilities	138,190.44	486,046.88	5,915,500.00	1,034,938.00	14,276,224.00
100.70.40.570.03	Operating Transfers Fr Assigned Reserves-Infrastruct	0.00	0.00	0.00	0.00	2,520,000.00
100.70.40.570.20	Operating Transfers Debt Service Fund	363 402,511.00	447,603.00	700,000.00	700,000.00	703,000.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
100.70.40.570.25	Operating Transfers Retiree Health Savings Fund	0.00	314,682.67	0.00	0.00	0.00
100.70.40.570.30	Operating Transfers Capital Projects Fund	651,385.76	0.00	0.00	0.00	0.00
100.70.40.570.60	Operating Transfers Arboretum Golf Course Fund	129,794.00	0.00	0.00	0.00	0.00
100.70.40.570.85	Operating Transfers Metra Parking Lot Fund	150,000.00	160,000.00	172,000.00	151,000.00	172,000.00
100.70.40.580.05	All Other Expense All Other Expenses	9,013.50	29,289.95	200,000.00	0.00	200,000.00
Division Total: 40 - General Government		\$3,186,042.12	\$2,214,325.66	\$10,666,000.00	\$4,549,519.00	\$20,699,358.00
Division: 50 - Public Works						
100.70.50.570.30	Operating Transfers Capital Projects Fund	980,000.00	1,380,000.00	980,000.00	980,000.00	4,093,448.00
100.70.50.570.40	Operating Transfers Water & Sewer Fund	0.00	2,397,162.98	0.00	0.00	0.00
Division Total: 50 - Public Works		\$980,000.00	\$3,777,162.98	\$980,000.00	\$980,000.00	\$4,093,448.00
Department Total: 70 - Transfer Non-Operating		\$4,166,042.12	\$5,991,488.64	\$11,646,000.00	\$5,529,519.00	\$24,792,806.00
EXPENSES Total		\$48,657,515.40	\$53,059,236.44	\$60,549,697.00	\$53,625,892.01	\$77,647,772.00
Fund EXPENSE Total: 100 - General Fund		\$48,657,515.40	\$53,059,236.44	\$60,549,697.00	\$53,625,892.01	\$77,647,772.00
Fund: 120 - Metra Parking Lot Fund						
EXPENSES						
Department: 81 - Metra Parking						
120.81.510.10	Operating Expenses Maintenance Contracts	6,617.74	6,743.48	8,120.00	6,500.00	8,120.00
120.81.510.50	Operating Expenses Supplies - All Other	456.87	0.00	650.00	300.00	650.00
120.81.510.83	Operating Expenses Credit Card Fees	2,539.23	7,283.09	5,000.00	9,184.00	9,200.00
120.81.510.92	Operating Expenses Lease Payments	136,193.00	142,184.26	141,695.00	141,695.00	144,529.00
120.81.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	44,181.00	46,759.00	46,857.00	51,612.00	50,013.00
120.81.535.25	Maintenance & Repairs - Facilities Parking Lots	2,600.00	0.00	2,500.00	0.00	2,500.00
Department Total: 81 - Metra Parking		\$192,587.84	\$202,969.83	\$204,822.00	\$209,291.00	\$215,012.00
EXPENSES Total		\$192,587.84	\$202,969.83	\$204,822.00	\$209,291.00	\$215,012.00
Fund EXPENSE Total: 120 - Metra Parking Lot Fund		\$192,587.84	\$202,969.83	\$204,822.00	\$209,291.00	\$215,012.00
Fund: 125 - Lake Cook Rd TIF Fund						
EXPENSES						
Department: 50 - Community Development						
125.50.580.10	All Other Expense Consultant Fees	19,007.50	66,491.15	30,000.00	0.00	0.00
125.50.580.11	All Other Expense Contractual Services	0.00	19,000,000.00	0.00	0.00	0.00
Department Total: 50 - Community Development		\$19,007.50	\$19,066,491.15	\$30,000.00	\$0.00	\$0.00
EXPENSES Total		\$19,007.50	\$19,066,491.15	\$30,000.00	\$0.00	\$0.00
Fund EXPENSE Total: 125 - Lake Cook Rd TIF Fund		\$19,007.50	\$19,066,491.15	\$30,000.00	\$0.00	\$0.00
Fund: 130 - Motor Fuel Tax Fund						
EXPENSES						
Department: 75 - Capital Improvement						
130.75.560.20	Capital Projects Streets & Highways	0.67	0.00	0.00	0.00	0.00
130.75.570.10	Operating Transfers Corporate Fund	651,385.76	0.00	0.00	0.00	0.00
130.75.570.15	Operating Transfers Capital Projects Streets	331,644.00	1,446,387.62	1,075,000.00	1,075,000.00	1,586,552.00
130.75.570.20	Operating Transfers Debt Service Fund	800,000.00	800,000.00	875,000.00	875,000.00	875,000.00
Department Total: 75 - Capital Improvement		\$1,783,030.43	\$2,246,387.62	\$1,950,000.00	\$1,950,000.00	\$2,461,552.00
EXPENSES Total		\$1,783,030.43	\$2,246,387.62	\$1,950,000.00	\$1,950,000.00	\$2,461,552.00
Fund EXPENSE Total: 130 - Motor Fuel Tax Fund		\$1,783,030.43	\$2,246,387.62	\$1,950,000.00	\$1,950,000.00	\$2,461,552.00
Fund: 135 - Local Motor Fuel Tax Fund						
EXPENSES						
Department: 75 - Capital Improvement						
135.75.570.20	Operating Transfers Debt Service Fund	481,950.00	441,950.00	416,492.00	416,492.00	460,000.00
135.75.570.30	Operating Transfers Capital Projects Fund	0.00	0.00	0.00	0.00	500,000.00
Department Total: 75 - Capital Improvement		\$481,950.00	\$441,950.00	\$416,492.00	\$416,492.00	\$960,000.00
EXPENSES Total		\$481,950.00	\$441,950.00	\$416,492.00	\$416,492.00	\$960,000.00
Fund EXPENSE Total: 135 - Local Motor Fuel Tax Fund		\$481,950.00	\$441,950.00	\$416,492.00	\$416,492.00	\$960,000.00
Fund: 140 - Debt Service Fund						
EXPENSES						
Department: 85 - Debt						
140.85.565.10	Debt Service Principal	2,550,445.00	2,570,989.83	2,591,265.00	2,591,265.00	2,611,366.00
140.85.565.20	Debt Service Interest	1,198,613.60	1,100,782.09	2,160,412.00	2,160,412.00	1,796,115.00
140.85.565.30	Debt Service Paying Agent Fees	2,158.75	2,147.50	5,000.00	3,000.00	3,000.00
140.85.565.40	Debt Service Bond Issue Costs	0.00	20,000.00	0.00	0.00	0.00
140.85.570.15	Operating Transfers Capital Projects Streets	4,345,095.55	2,726,592.99	0.00	25,359.00	0.00
140.85.570.40	Operating Transfers Water & Sewer Fund	4,267,893.72	5,613,810.70	0.00	0.00	0.00
Department Total: 85 - Debt		\$12,364,206.62	\$12,034,323.11	\$4,756,677.00	\$4,780,036.00	\$4,410,481.00
EXPENSES Total		\$12,364,206.62	\$12,034,323.11	\$4,756,677.00	\$4,780,036.00	\$4,410,481.00
Fund EXPENSE Total: 140 - Debt Service Fund		\$12,364,206.62	\$12,034,323.11	\$4,756,677.00	\$4,780,036.00	\$4,410,481.00
Fund: 150 - Capital Projects Facilities Fund						
EXPENSES						
Department: 75 - Capital Improvement						
150.75.560.30	Capital Projects Buildings & Structures	138,190.44	14,271,782.61	15,948,500.00	6,980,640.00	16,383,244.00
150.75.560.40	Capital Projects Improvements Other Than Building	0.00	0.00	107,000.00	0.00	122,000.00
150.75.560.50	Capital Projects Technology	0.00	714.00	0.00	0.00	0.00
150.75.565.40	Debt Service Bond Issue Costs	0.00	251,821.91	0.00	0.00	0.00
Department Total: 75 - Capital Improvement		\$138,190.44	\$14,524,318.52	\$16,055,500.00	\$6,980,640.00	\$16,505,244.00
EXPENSES Total		\$138,190.44	\$14,524,318.52	\$16,055,500.00	\$6,980,640.00	\$16,505,244.00
Fund EXPENSE Total: 150 - Capital Projects Facilities Fund		\$138,190.44	\$14,524,318.52	\$16,055,500.00	\$6,980,640.00	\$16,505,244.00
Fund EXPENSE Total: 364		\$138,190.44	\$14,524,318.52	\$16,055,500.00	\$6,980,640.00	\$16,505,244.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
<b>Fund EXPENSE</b>	<b>Total: 150 - Capital Projects Facilities Fund</b>	<b>\$138,190.44</b>	<b>\$14,524,318.52</b>	<b>\$16,055,500.00</b>	<b>\$6,980,640.00</b>	<b>\$16,505,244.00</b>
<b>Fund: 155 - Capital Projects Vehicles/Equip</b>						
<b>EXPENSES</b>						
<b>Department: 75 - Capital Improvement</b>						
155.75.555.10	Capital Equipment Office and Other Equipment	899.00	0.00	0.00	0.00	117,400.00
155.75.555.20	Capital Equipment Automobiles & Trucks	1,217,116.37	481,136.73	3,108,000.00	2,128,476.00	2,141,934.00
155.75.560.50	Capital Projects Technology	487,132.05	295,566.43	570,500.00	535,105.00	568,800.00
<b>Department Total: 75 - Capital Improvement</b>		<b>\$1,705,147.42</b>	<b>\$776,703.16</b>	<b>\$3,678,500.00</b>	<b>\$2,663,581.00</b>	<b>\$2,828,134.00</b>
<b>EXPENSES Total</b>		<b>\$1,705,147.42</b>	<b>\$776,703.16</b>	<b>\$3,678,500.00</b>	<b>\$2,663,581.00</b>	<b>\$2,828,134.00</b>
<b>Fund EXPENSE</b>	<b>Total: 155 - Capital Projects Vehicles/Equip</b>	<b>\$1,705,147.42</b>	<b>\$776,703.16</b>	<b>\$3,678,500.00</b>	<b>\$2,663,581.00</b>	<b>\$2,828,134.00</b>
<b>Fund: 160 - Capital Projects Streets Fund</b>						
<b>EXPENSES</b>						
<b>Department: 75 - Capital Improvement</b>						
160.75.560.20	Capital Projects Streets & Highways	6,482,062.50	5,096,134.70	2,746,000.00	2,746,000.00	15,036,000.00
<b>Department Total: 75 - Capital Improvement</b>		<b>\$6,482,062.50</b>	<b>\$5,096,134.70</b>	<b>\$2,746,000.00</b>	<b>\$2,746,000.00</b>	<b>\$15,036,000.00</b>
<b>EXPENSES Total</b>		<b>\$6,482,062.50</b>	<b>\$5,096,134.70</b>	<b>\$2,746,000.00</b>	<b>\$2,746,000.00</b>	<b>\$15,036,000.00</b>
<b>Fund EXPENSE</b>	<b>Total: 160 - Capital Projects Streets Fund</b>	<b>\$6,482,062.50</b>	<b>\$5,096,134.70</b>	<b>\$2,746,000.00</b>	<b>\$2,746,000.00</b>	<b>\$15,036,000.00</b>
<b>Fund: 170 - Water &amp; Sewer Fund</b>						
<b>EXPENSES</b>						
<b>Department: 55 - Public Works</b>						
<b>Division: 35 - Water</b>						
170.55.35.500.05	Personal Services Salaries - Full Time	611,062.35	617,302.81	674,226.00	668,231.00	705,727.00
170.55.35.500.10	Personal Services Salaries - Part Time	115.00	470.75	0.00	0.00	0.00
170.55.35.500.35	Personal Services Salaries - Overtime	83,575.11	77,872.46	100,000.00	90,000.00	100,000.00
170.55.35.500.40	Personal Services Salaries - Longevity	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
170.55.35.505.05	Personal Benefits Group & Medical Life	97,150.70	76,080.54	81,477.00	98,034.00	101,307.00
170.55.35.505.10	Personal Benefits Professional Training	2,823.00	4,111.20	6,100.00	6,100.00	7,350.00
170.55.35.505.15	Personal Benefits Dues & Memberships	637.87	3,418.66	1,100.00	2,976.46	1,100.00
170.55.35.505.20	Personal Benefits Clothing Allowance	1,517.00	5,811.21	5,960.00	5,960.00	6,000.00
170.55.35.505.35	Personal Benefits Safety Equipment	3,884.89	3,302.01	2,500.00	4,000.00	4,500.00
170.55.35.505.75	Personal Benefits Employer's Contribution - FICA	42,474.03	42,894.79	48,176.00	47,569.00	50,129.00
170.55.35.505.80	Personal Benefits Employer's Contribution - IMRF	91,096.88	80,107.43	73,662.00	72,734.00	77,435.00
170.55.35.505.85	Personal Benefits Employer's Contribution Medicare	9,933.67	10,031.77	11,267.00	11,125.00	11,724.00
170.55.35.510.04	Operating Expenses Travel	0.00	6,306.41	3,000.00	3,000.00	5,000.00
170.55.35.510.06	Operating Expenses Per Diem Allowance	0.00	620.87	1,500.00	1,500.00	1,750.00
170.55.35.510.10	Operating Expenses Maintenance Contracts	179,682.52	113,505.23	47,500.00	47,500.00	3,000.00
170.55.35.510.12	Operating Expenses Equipment Rental	0.00	0.00	500.00	500.00	500.00
170.55.35.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	400.00	400.00	400.00
170.55.35.510.16	Operating Expenses Printing	6,184.44	3,339.00	4,500.00	4,500.00	3,000.00
170.55.35.510.21	Operating Expenses IT Internal Svc Contribution	82,067.00	131,515.73	203,007.00	193,650.00	216,002.00
170.55.35.510.40	Operating Expenses Supplies - Office	901.58	850.16	700.00	700.00	700.00
170.55.35.510.50	Operating Expenses Supplies - All Other	410.66	1,905.05	5,000.00	5,000.00	5,400.00
170.55.35.510.55	Operating Expenses Operating Equip - Department	2,559.87	4,893.73	5,500.00	5,500.00	16,000.00
170.55.35.510.83	Operating Expenses Credit Card Fees	13,045.29	3,345.74	14,485.00	8,000.00	14,485.00
170.55.35.510.84	Operating Expenses Bank Fees	(450.07)	7,603.17	0.00	0.00	0.00
170.55.35.510.90	Operating Expenses Northwest Water Commission	1,856,787.00	1,925,672.00	1,984,569.00	2,020,364.00	2,085,016.00
170.55.35.515.05	Insurance Premium	62,396.00	68,753.00	79,054.00	79,715.46	95,773.00
170.55.35.515.15	Insurance Deductible - Worker's Comp	325.62	250.58	5,090.00	0.00	5,090.00
170.55.35.515.20	Insurance Deductible - Non Wrker's Co	680.00	253.00	0.00	0.00	0.00
170.55.35.530.15	Commodities Electricity - Water & Sewer	223,165.92	187,324.57	200,000.00	200,000.00	200,000.00
170.55.35.530.20	Commodities Gas - Facilities	2,268.90	2,828.81	3,500.00	3,657.65	4,000.00
170.55.35.530.45	Commodities Chemicals and Fertilizers	4,509.16	5,352.28	5,200.00	5,200.00	5,500.00
170.55.35.530.50	Commodities Small Equipment Tools & Hardware	764.05	1,242.43	1,800.00	1,800.00	2,000.00
170.55.35.530.60	Commodities Water Sample Analysis	14,937.50	12,708.99	25,000.00	25,000.00	35,000.00
170.55.35.530.65	Commodities Water Meter Purchases	33,257.85	37,748.67	20,000.00	40,000.00	25,000.00
170.55.35.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	153,598.00	162,560.00	162,901.00	179,433.00	203,033.00
170.55.35.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	40,860.00	0.00	40,000.00	40,000.00	40,000.00
170.55.35.540.05	Maintenance & Repairs - Water & Sewer Well Equipment	3,157.37	1,133.90	10,000.00	10,000.00	10,000.00
170.55.35.540.10	Maintenance & Repairs - Water & Sewer Pumping Stations	5,838.41	6,460.99	394,000.00	140,000.00	300,000.00
170.55.35.540.15	Maintenance & Repairs - Water & Sewer Watermains & Services	28,713.63	29,209.13	30,000.00	35,000.00	35,000.00
170.55.35.540.20	Maintenance & Repairs - Water & Sewer Reservoirs	326.69	273.22	2,000.00	2,000.00	2,000.00
170.55.35.540.25	Maintenance & Repairs - Water & Sewer Water Meters	4,237.34	13,169.92	8,000.00	8,000.00	180,000.00
170.55.35.540.30	Maintenance & Repairs - Water & Sewer Hydrants & Valves	29,194.70	14,817.69	24,000.00	24,000.00	25,000.00
170.55.35.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	153,774.00	170,362.00	174,009.00	168,397.00	179,644.00
170.55.35.550.05	Maintenance & Repairs - Other Department Equipment	17,724.01	11,682.69	31,000.00	31,000.00	60,000.00
170.55.35.555.10	Capital Equipment Office and Other Equipment	0.00	0.00	100,000.00	25,000.00	0.00
170.55.35.555.20	Capital Equipment Automobiles & Trucks	0.00	0.00	93,000.00	81,614.00	36,000.00
170.55.35.560.60	Capital Projects Water System	41,923.19	6,449.58	1,408,000.00	1,408,000.00	5,767,000.00
170.55.35.565.10	Debt Service Principal	0.00	0.08	568,838.00	568,838.00	631,007.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
170.55.35.565.20	Debt Service Interest	134,968.00	123,755.23	111,233.00	111,233.00	97,307.00
170.55.35.570.10	Operating Transfers Corporate Fund	780,000.00	999,600.00	780,000.00	780,000.00	830,000.00
170.55.35.570.20	Operating Transfers Debt Service Fund	1,461,950.00	1,421,950.00	2,224,912.00	2,224,912.00	1,862,212.00
170.55.35.580.05	All Other Expense All Other Expenses	140,292.09	67,622.56	79,661.00	79,661.00	79,661.00
170.55.35.580.72	All Other Expense OPEB Expense	39,860.00	(106,608.00)	0.00	0.00	0.00
170.55.35.581	IMRF Expenditure	(221,672.00)	(351,868.00)	0.00	0.00	0.00
170.55.35.800	Depreciation	1,588,305.00	1,659,104.80	0.00	0.00	0.00
<b>Division Total: 35 - Water</b>		<b>\$7,833,614.22</b>	<b>\$7,669,898.84</b>	<b>\$9,859,127.00</b>	<b>\$9,572,604.57</b>	<b>\$14,129,552.00</b>
<b>Division: 36 - Sewer</b>						
170.55.36.500.05	Personal Services Salaries - Full Time	304,890.25	326,054.97	399,459.00	313,941.00	382,942.00
170.55.36.500.35	Personal Services Salaries - Overtime	11,089.27	21,798.31	26,000.00	26,000.00	26,000.00
170.55.36.500.40	Personal Services Salaries - Longevity	1,307.00	2,100.00	2,100.00	2,100.00	1,600.00
170.55.36.505.05	Personal Benefits Group & Medical Life	95,969.81	94,747.89	124,448.00	75,748.00	87,890.00
170.55.36.505.10	Personal Benefits Professional Training	829.50	1,454.00	2,500.00	2,318.00	5,600.00
170.55.36.505.15	Personal Benefits Dues & Memberships	1,335.81	462.00	1,500.00	1,100.00	1,500.00
170.55.36.505.20	Personal Benefits Clothing Allowance	531.00	2,668.50	2,980.00	6,692.30	4,500.00
170.55.36.505.35	Personal Benefits Safety Equipment	3,178.34	5,788.30	2,100.00	2,050.00	2,250.00
170.55.36.505.75	Personal Benefits Employer's Contribution - FICA	18,256.55	20,284.64	26,509.00	21,434.00	25,516.00
170.55.36.505.80	Personal Benefits Employer's Contribution - IMRF	43,030.19	41,129.29	40,533.00	32,773.00	39,438.00
170.55.36.505.85	Personal Benefits Employer's Contribution Medicare	4,270.20	4,743.92	6,200.00	5,013.00	5,967.00
170.55.36.510.10	Operating Expenses Maintenance Contracts	49,869.39	2,269.29	58,500.00	10,883.98	26,000.00
170.55.36.510.12	Operating Expenses Equipment Rental	0.00	0.00	300.00	10,860.00	350.00
170.55.36.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	200.00	0.00	100.00
170.55.36.510.21	Operating Expenses IT Internal Svc Contribution	63,948.00	47,755.58	63,839.00	60,897.00	64,381.00
170.55.36.510.40	Operating Expenses Supplies - Office	343.80	310.93	500.00	435.00	500.00
170.55.36.510.50	Operating Expenses Supplies - All Other	2,685.68	4,599.19	5,800.00	5,413.26	6,100.00
170.55.36.510.55	Operating Expenses Operating Equip - Department	1,310.62	3,600.13	6,600.00	6,500.00	13,100.00
170.55.36.515.05	Insurance Premium	42,124.00	46,452.00	53,432.00	53,879.07	64,732.00
170.55.36.515.15	Insurance Deductible - Worker's Comp	0.00	0.00	0.00	781.27	0.00
170.55.36.515.20	Insurance Deductible - Non Worker's Co	154.00	344.25	0.00	0.00	0.00
170.55.36.530.15	Commodities Electricity - Water & Sewer	34,439.53	36,728.06	40,000.00	40,000.00	43,600.00
170.55.36.530.50	Commodities Small Equipment Tools & Hardware	1,175.80	890.39	1,600.00	1,550.00	1,700.00
170.55.36.530.70	Commodities Lake County Tap-On Fees	484,305.00	766,699.00	100,000.00	1,975,000.00	100,000.00
170.55.36.530.75	Commodities Lake County Sanitary Sewer Fees	3,658,366.08	3,629,365.37	3,811,492.00	3,491,000.00	3,732,300.00
170.55.36.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	129,264.00	136,806.00	137,093.00	151,006.00	160,961.00
170.55.36.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	0.00	0.00	10,000.00	10,000.00	10,000.00
170.55.36.540.35	Maintenance & Repairs - Water & Sewer Storm and Sanitary Sewers	1,934.22	13,670.42	6,200.00	210,000.00	15,750.00
170.55.36.540.40	Maintenance & Repairs - Water & Sewer Lift Stations	3,476.52	26,984.36	24,000.00	16,000.00	35,000.00
170.55.36.545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	55,159.00	61,108.00	62,416.00	60,403.00	64,437.00
170.55.36.550.05	Maintenance & Repairs - Other Department Equipment	1,278.30	1,770.29	4,000.00	3,800.00	4,300.00
170.55.36.555.10	Capital Equipment Office and Other Equipment	0.00	0.00	25,500.00	9,935.00	0.00
170.55.36.560.70	Capital Projects Sewer System	36,993.39	1,218.67	714,000.00	714,000.00	1,421,000.00
170.55.36.580.05	All Other Expense All Other Expenses	2,439.66	330.30	10,000.00	10,000.00	10,000.00
<b>Division Total: 36 - Sewer</b>		<b>\$5,053,954.91</b>	<b>\$5,302,134.05</b>	<b>\$5,769,801.00</b>	<b>\$7,331,512.88</b>	<b>\$6,357,514.00</b>
<b>Department Total: 55 - Public Works</b>		<b>\$12,887,569.13</b>	<b>\$12,972,032.89</b>	<b>\$15,628,928.00</b>	<b>\$16,904,117.45</b>	<b>\$20,487,066.00</b>
<b>EXPENSES Total</b>		<b>\$12,887,569.13</b>	<b>\$12,972,032.89</b>	<b>\$15,628,928.00</b>	<b>\$16,904,117.45</b>	<b>\$20,487,066.00</b>
<b>Fund EXPENSE</b>	<b>Total: 170 - Water &amp; Sewer Fund</b>	<b>\$12,887,569.13</b>	<b>\$12,972,032.89</b>	<b>\$15,628,928.00</b>	<b>\$16,904,117.45</b>	<b>\$20,487,066.00</b>

**Fund: 180 - Buffalo Grove Golf Fund**

**EXPENSES**

**Department: 84 - Golf**

180.84.500.05	Personal Services Salaries - Full Time	164,999.06	170,589.66	172,621.00	176,312.00	183,017.00
180.84.500.10	Personal Services Salaries - Part Time	51,467.53	55,754.54	57,964.00	38,691.00	40,706.00
180.84.500.15	Personal Services Salaries - Seasonal	112,556.90	108,617.69	88,507.00	129,783.00	130,000.00
180.84.500.40	Personal Services Salaries - Longevity	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
180.84.505.05	Personal Benefits Group & Medical Life	17,068.49	24,799.16	24,843.00	24,860.00	25,423.00
180.84.505.15	Personal Benefits Dues & Memberships	1,362.00	1,514.00	1,514.00	1,514.00	1,514.00
180.84.505.75	Personal Benefits Employer's Contribution - FICA	20,235.50	20,500.65	19,877.00	21,470.00	20,542.00
180.84.505.80	Personal Benefits Employer's Contribution - IMRF	28,588.83	26,299.74	22,002.00	20,524.00	21,550.00
180.84.505.85	Personal Benefits Employer's Contribution Medicare	4,732.78	4,794.62	4,649.00	5,021.00	4,804.00
180.84.510.10	Operating Expenses Maintenance Contracts	410,172.47	310,717.36	424,980.00	424,980.00	432,348.00
180.84.510.16	Operating Expenses Printing	92.38	1,403.50	1,000.00	1,750.00	1,500.00
180.84.510.20	Operating Expenses Computer Services	24,500.00	0.00	0.00	0.00	0.00
180.84.510.21	Operating Expenses IT Internal Svc Contribution	18,382.00	7,670.47	19,432.00	18,536.00	19,807.00
180.84.510.40	Operating Expenses Supplies - Office	1,305.87	1,701.82	2,500.00	1,750.00	2,500.00
180.84.510.49	Operating Expenses Supplies - Golf Course	5,791.87	12,642.78	10,000.00	9,500.00	10,000.00
180.84.510.70	Operating Expenses Merchandise Purchases	37,777.20	56,912.57	48,000.00	52,000.00	48,000.00
180.84.510.73	Operating Expenses Golf Cart Rental	41,725.67	36,451.51	40,000.00	63,301.00	63,301.00
180.84.510.76	Operating Expenses Driving Range	3,488.15	3,952.62	5,000.00	4,500.00	5,000.00
180.84.510.79	Operating Expenses Advertising & Promotions	2,113.31	738.41	4,000.00	2,250.00	4,000.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
180.84.510.83	Operating Expenses Credit Card Fees	36,604.91	34,201.12	50,000.00	37,000.00	45,000.00
180.84.510.85	Operating Expenses State Sales Tax	6,059.00	6,042.00	6,700.00	6,200.00	6,700.00
180.84.515.05	Insurance Premium	0.00	15,107.00	17,340.00	17,485.09	21,007.00
180.84.515.10	Insurance Unemployment Insurance	0.00	4,336.00	0.00	0.00	0.00
180.84.515.15	Insurance Deductible - Worker's Comp	12.30	0.00	0.00	0.00	0.00
180.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	113,214.00	119,820.00	120,071.00	132,256.00	128,158.00
180.84.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	55.37	463.01	0.00	400.00	400.00
180.84.535.35	Maintenance & Repairs - Facilities Golf Course	6,583.00	5,356.67	5,000.00	8,500.00	7,500.00
180.84.535.40	Maintenance & Repairs - Facilities Irrigation System	22,153.39	9,229.05	14,000.00	10,000.00	14,000.00
180.84.545.05	Maintenance & Repairs - Vehicles Gasoline	9,119.92	10,757.09	7,000.00	8,500.00	8,500.00
180.84.555.60	Capital Equipment Infrastructure	10,270.00	0.00	0.00	0.00	0.00
180.84.560.30	Capital Projects Buildings & Structures	0.00	904.39	0.00	0.00	0.00
180.84.560.80	Capital Projects Golf Course	1,485.00	28,058.34	294,000.00	175,000.00	144,000.00
180.84.580.05	All Other Expense All Other Expenses	6,015.93	6,618.67	0.00	0.00	0.00
180.84.580.72	All Other Expense OPEB Expense	(15,700.00)	37,937.00	0.00	0.00	0.00
180.84.581	IMRF Expenditure	41,026.00	(74,591.00)	0.00	0.00	0.00
180.84.800	Depreciation	53,665.00	53,665.82	0.00	0.00	0.00

**Department Total: 84 - Golf**      \$1,238,423.83      \$1,104,466.26      \$1,462,500.00      \$1,393,583.09      \$1,390,777.00

**EXPENSES Total**      \$1,238,423.83      \$1,104,466.26      \$1,462,500.00      \$1,393,583.09      \$1,390,777.00

**Fund EXPENSE Total: 180 - Buffalo Grove Golf Fund**      \$1,238,423.83      \$1,104,466.26      \$1,462,500.00      \$1,393,583.09      \$1,390,777.00

Fund: 190 - Arboretum Golf Fund

**EXPENSES**

Department: 84 - Golf

190.84.500.05	Personal Services Salaries - Full Time	62,683.28	68,564.72	69,321.00	71,467.00	74,155.00
190.84.500.10	Personal Services Salaries - Part Time	37,884.27	35,576.52	41,924.00	41,919.00	42,788.00
190.84.500.15	Personal Services Salaries - Seasonal	106,157.12	121,433.08	80,956.00	119,171.00	120,000.00
190.84.500.40	Personal Services Salaries - Longevity	500.00	500.00	500.00	500.00	1,000.00
190.84.505.05	Personal Benefits Group & Medical Life	580.18	8,266.46	8,281.00	8,287.00	8,474.00
190.84.505.15	Personal Benefits Dues & Memberships	736.00	737.00	750.00	737.00	750.00
190.84.505.75	Personal Benefits Employer's Contribution - FICA	12,849.51	13,934.65	11,947.00	14,450.00	13,635.00
190.84.505.80	Personal Benefits Employer's Contribution - IMRF	13,354.29	12,628.89	10,593.00	10,796.00	11,310.00
190.84.505.85	Personal Benefits Employer's Contribution Medicare	3,004.19	3,259.18	2,794.00	3,380.00	3,189.00
190.84.510.10	Operating Expenses Maintenance Contracts	718,815.55	621,349.01	760,210.00	760,210.00	772,166.00
190.84.510.16	Operating Expenses Printing	1,130.58	0.00	1,500.00	600.00	1,500.00
190.84.510.20	Operating Expenses Computer Services	18,375.00	0.00	0.00	0.00	0.00
190.84.510.21	Operating Expenses IT Internal Svc Contribution	18,220.50	6,914.74	18,564.00	17,708.00	19,807.00
190.84.510.40	Operating Expenses Supplies - Office	4,686.48	5,410.78	5,000.00	4,500.00	5,000.00
190.84.510.49	Operating Expenses Supplies - Golf Course	11,468.68	13,249.00	12,000.00	12,000.00	12,000.00
190.84.510.70	Operating Expenses Merchandise Purchases	45,764.91	62,044.84	45,000.00	62,000.00	45,000.00
190.84.510.73	Operating Expenses Golf Cart Rental	59,872.38	100,475.25	99,000.00	99,125.00	99,125.00
190.84.510.79	Operating Expenses Advertising & Promotions	11,396.21	18,418.79	20,000.00	14,900.00	20,000.00
190.84.510.83	Operating Expenses Credit Card Fees	34,302.54	31,447.83	50,000.00	35,000.00	40,000.00
190.84.510.85	Operating Expenses State Sales Tax	4,365.00	5,209.00	4,500.00	5,000.00	4,500.00
190.84.515.05	Insurance Premium	372.00	411.00	454.00	457.80	550.00
190.84.535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	105,103.00	111,235.00	111,468.00	122,780.00	118,976.00
190.84.535.35	Maintenance & Repairs - Facilities Golf Course	10,239.12	9,117.39	4,500.00	9,600.00	7,500.00
190.84.535.40	Maintenance & Repairs - Facilities Irrigation System	4,076.45	250.00	12,000.00	3,000.00	9,000.00
190.84.555.10	Capital Equipment Office and Other Equipment	275,000.00	0.00	0.00	0.00	0.00
190.84.555.50	Capital Equipment Buildings	0.20	0.00	0.00	0.00	0.00
190.84.556	Contributed Capital	0.00	(300,000.00)	0.00	0.00	0.00
190.84.560.30	Capital Projects Buildings & Structures	7,420.08	12,540.28	0.00	0.00	0.00
190.84.560.80	Capital Projects Golf Course	17,812.20	43,069.80	156,000.00	88,000.00	336,000.00
190.84.580.05	All Other Expense All Other Expenses	25,210.00	0.00	0.00	0.00	0.00
190.84.581	IMRF Expenditure	(93,882.00)	(34,537.00)	0.00	0.00	0.00
190.84.800	Depreciation	10,626.00	2,216.36	0.00	0.00	0.00

**Department Total: 84 - Golf**      \$1,528,123.72      \$973,722.57      \$1,527,262.00      \$1,505,587.80      \$1,766,425.00

**EXPENSES Total**      \$1,528,123.72      \$973,722.57      \$1,527,262.00      \$1,505,587.80      \$1,766,425.00

**Fund EXPENSE Total: 190 - Arboretum Golf Fund**      \$1,528,123.72      \$973,722.57      \$1,527,262.00      \$1,505,587.80      \$1,766,425.00

Fund: 200 - Refuse Fund

**EXPENSES**

Department: 86 - Refuse

200.86.570.20	Operating Transfers Debt Service Fund	200,000.00	275,000.00	200,000.00	200,000.00	175,000.00
200.86.580.35	All Other Expense SWANCC User Fees	908,619.64	897,956.44	1,020,512.00	930,852.00	1,067,320.00

**Department Total: 86 - Refuse**      \$1,108,619.64      \$1,172,956.44      \$1,220,512.00      \$1,130,852.00      \$1,242,320.00

**EXPENSES Total**      \$1,108,619.64      \$1,172,956.44      \$1,220,512.00      \$1,130,852.00      \$1,242,320.00

**Fund EXPENSE Total: 200 - Refuse Fund**      \$1,108,619.64      \$1,172,956.44      \$1,220,512.00      \$1,130,852.00      \$1,242,320.00

Fund: 211 - Information Technology Fund

**EXPENSES**

Department: 92 - Information Technology

211.92.510.02	Operating Expenses Telephone	421,065.74	348,086.53	368,600.00	280,000.00	295,000.00
211.92.510.10	Operating Expenses Maintenance Contracts	1,060,409.37	1,340,612.25	1,495,108.00	1,490,000.00	1,010,410.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
211.92.510.11	Operating Expenses Software Maintenance Contracts	0.00	0.00	0.00	0.00	814,820.00
211.92.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	7,205.00	0.00	16,650.00
211.92.510.20	Operating Expenses Computer Services	69,764.96	59,213.29	118,850.00	120,000.00	141,798.00
211.92.510.40	Operating Expenses Supplies - Office	283.58	994.01	2,500.00	2,000.00	2,250.00
211.92.515.20	Insurance Deductible - Non Worker's Co	0.00	22,623.00	25,000.00	33,800.00	37,000.00
211.92.550.05	Maintenance & Repairs - Other Department Equipment	19,484.36	52,310.97	12,500.00	12,000.00	12,500.00
211.92.555.40	Capital Equipment Technology	1,777.22	0.00	0.00	0.00	0.00
211.92.580	All Other Expense	0.00	200.00	0.00	0.00	0.00
211.92.580.05	All Other Expense All Other Expenses	0.00	0.00	500.00	350.00	250.00
<b>Department Total: 92 - Information Technology</b>		<b>\$1,572,785.23</b>	<b>\$1,824,040.05</b>	<b>\$2,030,263.00</b>	<b>\$1,938,150.00</b>	<b>\$2,330,678.00</b>
<b>EXPENSES Total</b>		<b>\$1,572,785.23</b>	<b>\$1,824,040.05</b>	<b>\$2,030,263.00</b>	<b>\$1,938,150.00</b>	<b>\$2,330,678.00</b>
<b>Fund EXPENSE</b>	<b>Total: 211 - Information Technology Fund</b>	<b>\$1,572,785.23</b>	<b>\$1,824,040.05</b>	<b>\$2,030,263.00</b>	<b>\$1,938,150.00</b>	<b>\$2,330,678.00</b>

Fund: 212 - Central Garage Fund

EXPENSES

Department: 93 - Central Garage

212.93.500.05	Personal Services Salaries - Full Time	404,891.25	499,407.59	514,294.00	519,377.00	538,008.00
212.93.500.10	Personal Services Salaries - Part Time	44,837.52	0.00	0.00	0.00	0.00
212.93.500.35	Personal Services Salaries - Overtime	18,746.54	13,865.65	24,000.00	15,457.00	12,000.00
212.93.500.40	Personal Services Salaries - Longevity	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
212.93.505.05	Personal Benefits Group & Medical Life	99,905.77	112,079.79	112,375.00	117,181.00	123,485.00
212.93.505.10	Personal Benefits Professional Training	869.01	1,868.50	1,400.00	2,564.00	1,400.00
212.93.505.15	Personal Benefits Dues & Memberships	180.00	929.50	950.00	950.00	950.00
212.93.505.20	Personal Benefits Clothing Allowance	1,237.40	3,625.00	3,725.00	3,750.00	3,875.00
212.93.505.26	Personal Benefits Uniform Rental	0.00	0.00	1,350.00	0.00	0.00
212.93.505.35	Personal Benefits Safety Equipment	817.14	1,254.80	850.00	850.00	850.00
212.93.505.75	Personal Benefits Employer's Contribution - FICA	28,460.63	31,052.57	33,548.00	33,565.00	35,018.00
212.93.505.80	Personal Benefits Employer's Contribution - IMRF	62,203.88	59,883.25	51,296.00	51,323.00	54,138.00
212.93.505.85	Personal Benefits Employer's Contribution Medicare	6,656.63	7,261.87	7,846.00	7,850.00	8,190.00
212.93.510	Operating Expenses	0.00	2,014.97	0.00	0.00	0.00
212.93.510.04	Operating Expenses Travel	0.00	0.00	1,725.00	1,725.00	5,000.00
212.93.510.06	Operating Expenses Per Diem Allowance	0.00	0.00	650.00	650.00	800.00
212.93.510.10	Operating Expenses Maintenance Contracts	104.22	212.99	0.00	0.00	0.00
212.93.510.12	Operating Expenses Equipment Rental	0.00	0.00	300.00	0.00	300.00
212.93.510.14	Operating Expenses Subscriptions & Publications	2,448.00	0.00	200.00	200.00	200.00
212.93.510.21	Operating Expenses IT Internal Svc Contribution	32,960.00	33,352.92	32,667.00	31,161.00	35,963.00
212.93.510.40	Operating Expenses Supplies - Office	516.70	403.99	450.00	450.00	450.00
212.93.510.50	Operating Expenses Supplies - All Other	5,002.57	7,763.07	8,500.00	8,500.00	9,000.00
212.93.510.55	Operating Expenses Operating Equip - Department	6,284.79	10,051.45	9,875.00	9,875.00	10,220.00
212.93.515.05	Insurance Premium	27,618.00	23,946.00	25,772.00	25,987.64	31,223.00
212.93.515.10	Insurance Unemployment Insurance	0.00	0.00	2,500.00	0.00	2,500.00
212.93.515.15	Insurance Deductible - Worker's Comp	0.00	0.00	4,945.00	0.00	4,945.00
212.93.515.20	Insurance Deductible - Non Worker's Co	467.00	0.00	1,500.00	0.00	0.00
212.93.530.50	Commodities Small Equipment Tools & Hardware	8,913.33	12,789.99	13,000.00	13,000.00	14,000.00
212.93.545	Maintenance & Repairs - Vehicles	5,065.78	2,586.61	0.00	0.00	0.00
212.93.545.05	Maintenance & Repairs - Vehicles Gasoline	161,350.03	307,217.42	240,000.00	298,000.00	300,000.00
212.93.545.10	Maintenance & Repairs - Vehicles Diesel Fuel	109,259.42	32,750.37	168,000.00	41,403.00	108,000.00
212.93.545.15	Maintenance & Repairs - Vehicles Automotive Parts	230,102.59	214,508.40	190,000.00	207,866.00	205,000.00
212.93.545.25	Maintenance & Repairs - Vehicles Lubricants	9,772.04	15,145.13	14,000.00	14,000.00	14,500.00
212.93.545.35	Maintenance & Repairs - Vehicles Body Work	0.00	3,421.14	0.00	0.00	0.00
212.93.545.40	Maintenance & Repairs - Vehicles Contractual Auto Services	346,517.16	422,312.32	393,000.00	393,000.00	399,000.00
212.93.550	Maintenance & Repairs - Other	716.40	0.00	0.00	0.00	0.00
212.93.550.05	Maintenance & Repairs - Other Department Equipment	1,734.50	0.00	0.00	0.00	0.00
212.93.580.05	All Other Expense All Other Expenses	24,700.00	0.00	0.00	0.00	0.00
<b>Department Total: 93 - Central Garage</b>		<b>\$1,645,138.30</b>	<b>\$1,822,505.29</b>	<b>\$1,861,518.00</b>	<b>\$1,801,484.64</b>	<b>\$1,921,815.00</b>
<b>EXPENSES Total</b>		<b>\$1,645,138.30</b>	<b>\$1,822,505.29</b>	<b>\$1,861,518.00</b>	<b>\$1,801,484.64</b>	<b>\$1,921,815.00</b>
<b>Fund EXPENSE</b>	<b>Total: 212 - Central Garage Fund</b>	<b>\$1,645,138.30</b>	<b>\$1,822,505.29</b>	<b>\$1,861,518.00</b>	<b>\$1,801,484.64</b>	<b>\$1,921,815.00</b>

Fund: 213 - Building Maintenance Fund

EXPENSES

Department: 94 - Building Maintenance

213.94.500.05	Personal Services Salaries - Full Time	420,048.29	435,941.35	512,969.00	513,570.00	536,864.00
213.94.500.10	Personal Services Salaries - Part Time	41,094.39	41,246.50	0.00	5,962.00	0.00
213.94.500.35	Personal Services Salaries - Overtime	1,734.87	10,114.39	6,500.00	6,000.00	6,825.00
213.94.500.40	Personal Services Salaries - Longevity	2,600.00	2,800.00	2,800.00	2,800.00	2,800.00
213.94.505.05	Personal Benefits Group & Medical Life	103,540.46	105,411.40	120,624.00	133,268.00	136,399.00
213.94.505.10	Personal Benefits Professional Training	571.25	1,087.00	750.00	750.00	750.00
213.94.505.15	Personal Benefits Dues & Memberships	349.87	523.38	650.00	650.00	650.00
213.94.505.20	Personal Benefits Clothing Allowance	759.00	3,625.00	3,725.00	3,725.00	3,875.00
213.94.505.26	Personal Benefits Uniform Rental	1,053.86	1,872.76	0.00	0.00	0.00
213.94.505.35	Personal Benefits Safety Equipment	2,341.55	2,755.31	2,500.00	2,500.00	2,625.00
213.94.505.75	Personal Benefits Employer's Contribution - FICA	368	27,970.10	29,440.87	33,130.00	33,862.00

G/L Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Projected Amount	2024 Finance/OVM Approval
213.94.505.80	Personal Benefits Employer's Contribution - IMRF	62,128.66	56,770.66	49,511.00	50,656.00	52,368.00
213.94.505.85	Personal Benefits Employer's Contribution Medicare	6,541.79	6,884.96	7,573.00	7,748.00	7,919.00
213.94.510.04	Operating Expenses Travel	0.00	0.00	3,000.00	0.00	3,000.00
213.94.510.06	Operating Expenses Per Diem Allowance	0.00	433.00	500.00	500.00	750.00
213.94.510.10	Operating Expenses Maintenance Contracts	176,512.41	235,572.41	259,400.00	259,400.00	265,766.00
213.94.510.12	Operating Expenses Equipment Rental	0.00	0.00	500.00	400.00	3,500.00
213.94.510.14	Operating Expenses Subscriptions & Publications	0.00	0.00	100.00	50.00	50.00
213.94.510.21	Operating Expenses IT Internal Svc Contribution	27,086.00	28,060.80	32,667.00	31,161.00	35,963.00
213.94.510.40	Operating Expenses Supplies - Office	37.17	117.50	500.00	300.00	500.00
213.94.510.50	Operating Expenses Supplies - All Other	76,343.08	82,744.14	85,000.00	85,000.00	87,550.00
213.94.510.55	Operating Expenses Operating Equip - Department	636.94	0.00	750.00	0.00	0.00
213.94.515.05	Insurance Premium	23,526.00	20,349.00	22,000.00	22,184.08	26,653.00
213.94.515.10	Insurance Unemployment Insurance	0.00	0.00	800.00	0.00	0.00
213.94.515.15	Insurance Deductible - Worker's Comp	83.30	0.00	5,600.00	0.00	5,600.00
213.94.515.20	Insurance Deductible - Non Wrker's Co	87.00	0.00	1,500.00	0.00	0.00
213.94.530.05	Commodities Electricity - Facilities	109,799.02	78,082.41	108,000.00	108,000.00	108,500.00
213.94.530.10	Commodities Electricity - Street Lights	92,234.37	76,952.92	85,000.00	74,556.00	80,000.00
213.94.530.20	Commodities Gas - Facilities	64,474.30	117,834.14	47,000.00	116,979.00	125,000.00
213.94.530.50	Commodities Small Equipment Tools & Hardware	1,117.76	1,768.19	2,200.00	2,200.00	4,300.00
213.94.535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	0.00	(18,450.74)	0.00	18,843.00	0.00
213.94.535.15	Maintenance & Repairs - Facilities Street Lights	328,209.09	366,911.60	283,250.00	261,000.00	268,830.00
213.94.535.20	Maintenance & Repairs - Facilities Buildings & Facilities	105,388.14	135,390.06	150,000.00	150,000.00	150,000.00
213.94.545.05	Maintenance & Repairs - Vehicles Gasoline	31.25	0.00	0.00	0.00	0.00
213.94.545.15	Maintenance & Repairs - Vehicles Automotive Parts	82.99	0.00	0.00	0.00	0.00
213.94.550.05	Maintenance & Repairs - Other Department Equipment	1,543.68	2,279.98	2,600.00	2,600.00	2,730.00
213.94.550.10	Maintenance & Repairs - Other Radios	332.41	0.00	0.00	0.00	0.00
213.94.580.05	All Other Expense All Other Expenses	0.00	0.00	0.00	122,171.00	120,000.00
<b>Department Total: 94 - Building Maintenance</b>		<b>\$1,678,259.00</b>	<b>\$1,826,518.99</b>	<b>\$1,830,350.00</b>	<b>\$2,016,103.08</b>	<b>\$2,073,629.00</b>
<b>EXPENSES Total</b>		<b>\$1,678,259.00</b>	<b>\$1,826,518.99</b>	<b>\$1,830,350.00</b>	<b>\$2,016,103.08</b>	<b>\$2,073,629.00</b>
<b>Fund EXPENSE</b>	<b>Total: 213 - Building Maintenance Fund</b>	<b>\$1,678,259.00</b>	<b>\$1,826,518.99</b>	<b>\$1,830,350.00</b>	<b>\$2,016,103.08</b>	<b>\$2,073,629.00</b>
<b>Fund: 220 - Police Pension Fund</b>						
<b>EXPENSES</b>						
<b>Department: 88 - Police Pension</b>						
220.88.505.55	Personal Benefits Survivor Pension - Police	412,905.12	407,758.12	429,587.00	430,000.00	480,000.00
220.88.505.60	Personal Benefits Pension Payment - Police	4,583,833.63	4,514,782.34	4,862,989.00	4,900,000.00	5,820,000.00
220.88.505.65	Personal Benefits Disability Payment - Police	42,579.60	39,031.30	42,580.00	43,000.00	46,000.00
220.88.580.05	All Other Expense All Other Expenses	166,920.30	57,842.16	65,000.00	65,000.00	50,000.00
220.88.580.40	All Other Expense Investment Fees	227,186.59	85,366.87	250,000.00	250,000.00	360,000.00
<b>Department Total: 88 - Police Pension</b>		<b>\$5,433,425.24</b>	<b>\$5,104,780.79</b>	<b>\$5,650,156.00</b>	<b>\$5,688,000.00</b>	<b>\$6,756,000.00</b>
<b>EXPENSES Total</b>		<b>\$5,433,425.24</b>	<b>\$5,104,780.79</b>	<b>\$5,650,156.00</b>	<b>\$5,688,000.00</b>	<b>\$6,756,000.00</b>
<b>Fund EXPENSE</b>	<b>Total: 220 - Police Pension Fund</b>	<b>\$5,433,425.24</b>	<b>\$5,104,780.79</b>	<b>\$5,650,156.00</b>	<b>\$5,688,000.00</b>	<b>\$6,756,000.00</b>
<b>Fund: 230 - Fire Pension Fund</b>						
<b>EXPENSES</b>						
<b>Department: 89 - Fire Pension</b>						
230.89.505.56	Personal Benefits Survivor Pension - Fire	286,149.31	279,744.00	297,710.00	0.00	300,000.00
230.89.505.61	Personal Benefits Pension Payment - Fire	3,580,308.46	3,870,566.00	3,798,349.00	4,300,000.00	4,460,000.00
230.89.505.66	Personal Benefits Disability Payment - Fire	224,511.84	262,223.64	224,512.00	260,000.00	287,000.00
230.89.580.05	All Other Expense All Other Expenses	60,686.02	49,317.27	80,000.00	53,000.00	51,500.00
230.89.580.40	All Other Expense Investment Fees	100,445.00	46,150.50	165,000.00	49,000.00	46,150.00
<b>Department Total: 89 - Fire Pension</b>		<b>\$4,252,100.63</b>	<b>\$4,508,001.41</b>	<b>\$4,565,571.00</b>	<b>\$4,662,000.00</b>	<b>\$5,144,650.00</b>
<b>EXPENSES Total</b>		<b>\$4,252,100.63</b>	<b>\$4,508,001.41</b>	<b>\$4,565,571.00</b>	<b>\$4,662,000.00</b>	<b>\$5,144,650.00</b>
<b>Fund EXPENSE</b>	<b>Total: 230 - Fire Pension Fund</b>	<b>\$4,252,100.63</b>	<b>\$4,508,001.41</b>	<b>\$4,565,571.00</b>	<b>\$4,662,000.00</b>	<b>\$5,144,650.00</b>
<b>Fund: 250 - Retiree Health Savings Fund</b>						
<b>EXPENSES</b>						
<b>Department: 91 - Retiree Health Savings</b>						
250.91.505.90	Personal Benefits RHS Contribution	60,316.22	322,197.28	0.00	0.00	0.00
<b>Department Total: 91 - Retiree Health Savings</b>		<b>\$60,316.22</b>	<b>\$322,197.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSES Total</b>		<b>\$60,316.22</b>	<b>\$322,197.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund EXPENSE</b>	<b>Total: 250 - Retiree Health Savings Fund</b>	<b>\$60,316.22</b>	<b>\$322,197.28</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENSE GRAND Totals:</b>		<b>\$103,228,459.09</b>	<b>\$139,079,736.50</b>	<b>\$126,164,748.00</b>	<b>\$110,411,810.07</b>	<b>\$163,177,555.00</b>

---

• • • • •

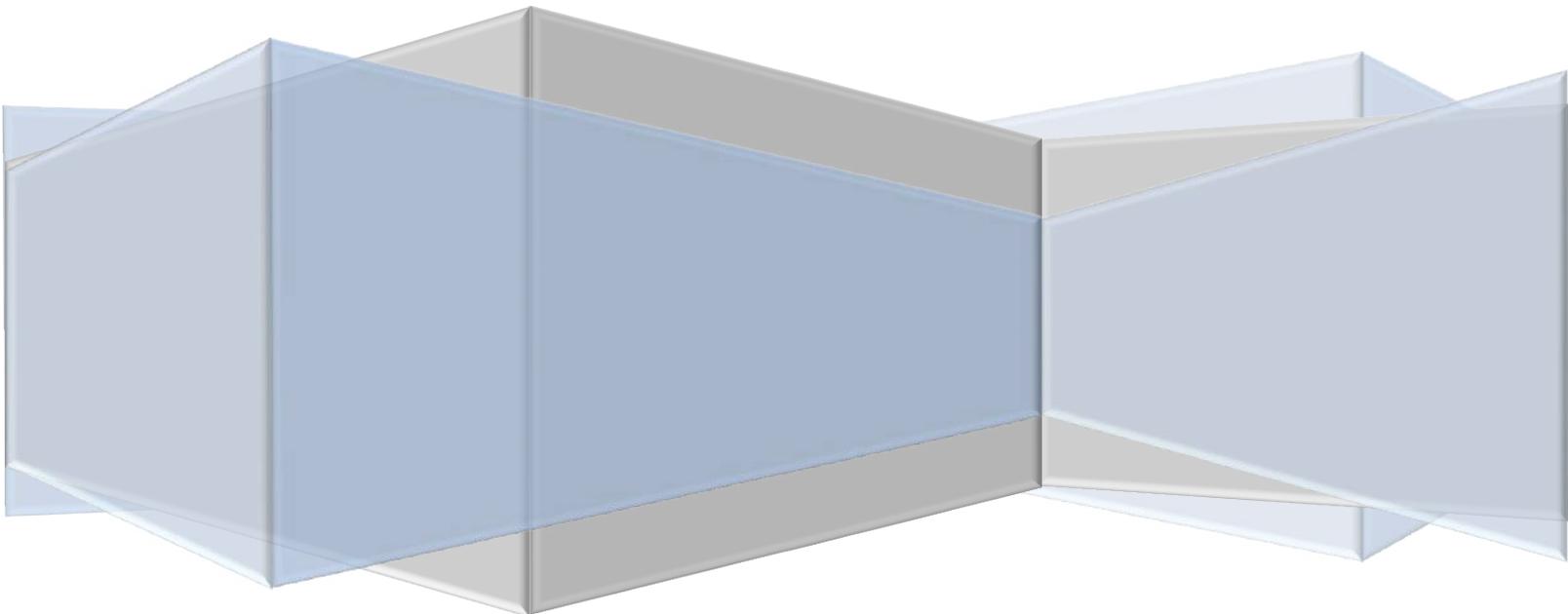
# Appendix F: Financial Policies & Projections



FUND BALANCE AND RESERVE POLICY • INVESTMENT POLICY • DEBT POLICY  
FIXED ASSET & CAPITAL EQUIPMENT CAPITALIZATION POLICY  
REVENUE COLLECTION POLICY • PROCUREMENT POLICY  
POST ISSUANCE PROCEDURES MANUAL • TWENTY YEAR WATER FUND PROFORMA  
GENERAL FUND FORECAST

# Village of Buffalo Grove

## Fund Balance and Reserve Policy



## Fund Balance and Reserve Policy

### Definitions

**Fund Balance** – the difference between assets and liabilities in a Governmental Fund.

**Nonspendable Fund** – the portion of a Governmental Fund’s net assets that are not available to be spent, either short term or long term, in either form or through legal restrictions.

**Restricted Fund Balance** – the portion of a Government Fund’s net assets that are subject to external enforceable legal restrictions.

**Committed Fund Balance** – the portion of a Governmental Fund’s net assets with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision-making.

**Assigned Fund Balance** – the portion of a Governmental Fund’s net assets to denote an intended use of resources.

**Unassigned Fund Balance** – available expendable financial resources in a Governmental Fund that are not the object of tentative management plan (i.e. designations). (Only in the General Fund, unless negative)

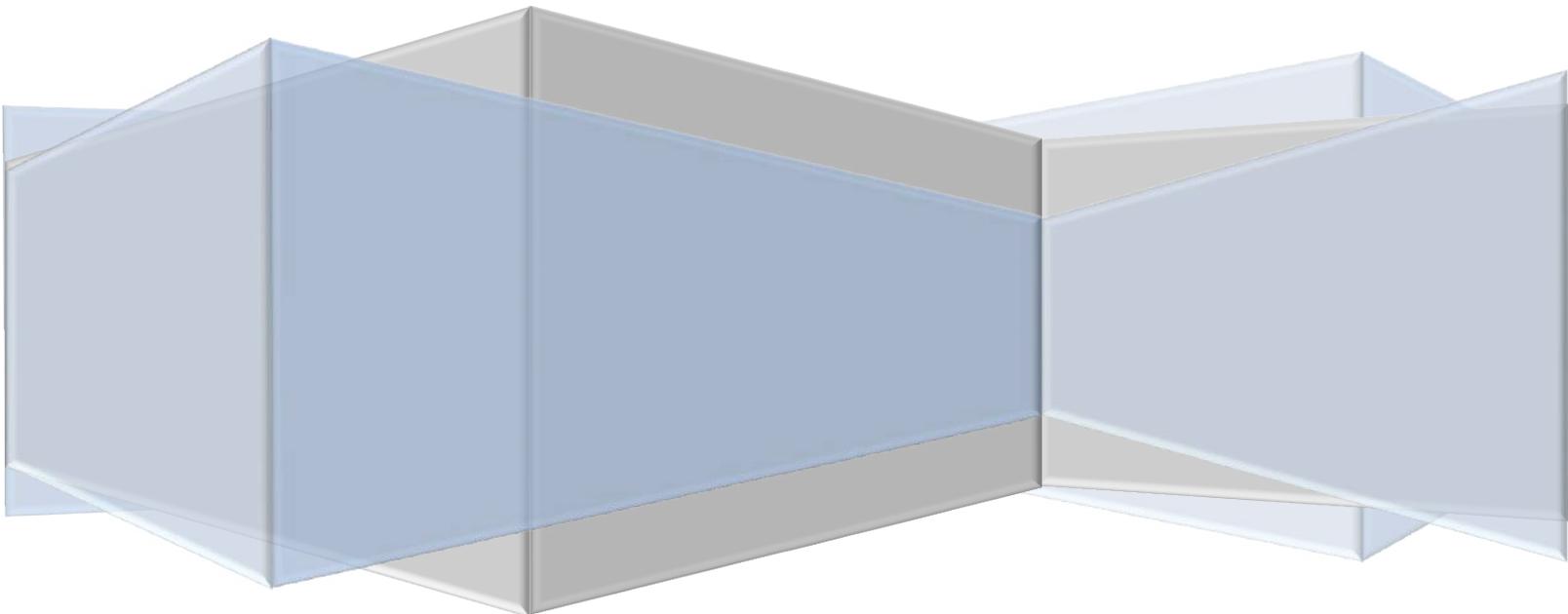
*Note: In Non-Governmental Funds, management may decide to “assign” funds for a specific purpose. This will be done as an internal budgeting procedure rather than as a formal accounting entry, creating a fund automatically assigns fund balance.*

### Fund Policy

- A. It is the policy of the Village of Buffalo Grove to maintain an Unassigned Fund Balance in the General Fund to fund operations for a period of at least three months. The unassigned amount in the General Fund is adjusted annually with the adoption of the annual budget and is calculated as three months (25 percent) of General Fund expenditures (excluding transfers to fund capital projects). During the development of the subsequent year’s annual budget, should the Unassigned Fund Balance be expected to fall below the 25 percent target notification will be given to the Village Board. While identified uses of Fund Balance may be proposed that could continue the trend below 25% such uses will be disclosed and approved by the Board.
- B. The portion of the Unassigned Fund Balance in excess of three months (25 percent) of General Fund expenditures (excluding transfers to fund capital projects) may be allocated to a reserve for debt service retirement and revenue stabilization.
- C. The Village will maintain a Committed Fund Balance in the General Fund to serve as a reserve for capital replacement of Village vehicles, equipment, facilities, and infrastructure.
- D. The annual budget (appropriation) will include a contribution to (or drawdown from) the Committed Fund Balance. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.
- E. Unassigned Fund Balance shall be reviewed annually and, where appropriate, a determination will be made as to how much of the unassigned fund balance will be allocated to the reserve for debt service retirement and revenue stabilization. Although the policy minimum is 25 percent for Unassigned Fund Balance, 30 percent is considered the preferred balance and any unassigned balances exceeding 30 percent will be considered for transfer.
- F. This policy may be amended from time to time according to the requests of the Village of Buffalo Grove President and Board of Trustees.
- G. The Village will spend the most restricted dollars before less restricted, in the following order;
  - a. Nonspendable Fund Balance (if funds become spendable)
  - b. Restricted Fund Balance
  - c. Committed Fund Balance
  - d. Assigned Fund Balance
  - e. Unassigned Fund Balance
- H. The Finance Director will determine if a portion of fund balance should be assigned.

# Village of Buffalo

## Investment Policy



## **I. Policy:**

The Village of Buffalo Grove, as a public agency, has an inherent fiduciary responsibility to properly account for and manage public funds. Public funds are to be considered current operating funds, special funds, debt service and other funds of any kind or character belonging to or in the custody of any public agency (Chapter 30, paragraph 235/1 through 235/7, Public Funds Investment Act, Illinois Compiled Statutes)

## **II. Scope:**

This investment policy applies to all financial assets of the Village of Buffalo Grove except for the Police and Firefighter's Pension Funds which are subject to those individual fund boards.

### *1. Pooling of Funds*

Except for cash in certain restricted and special funds, the Village of Buffalo Grove will consolidate and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

## **III. General Objectives:**

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

### *1. Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk

#### **(a). Credit Risk**

The Village of Buffalo Grove will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investment to the types of securities listed in Section VII of this Investment Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and adviser with which the Village of Buffalo Grove will do business in accordance with Section V.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

(b). Interest Rate Risk

The Village of Buffalo Grove will minimize interest rate risk, which is the risk that the market values of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

*2. Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

*3. Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

**IV. Standards of Care:**

*1. Prudence*

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

*2. Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial

institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Buffalo Grove.

### *3. Delegation of Authority*

Authority to manage the Village of Buffalo Grove's investment program is derived from the following:

The establishment of investment policies is the responsibility of the Village Board. Management and administrative responsibility for the investment program is hereby delegated to the Finance Director who, under the direction of the Village Manager, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this policy or state statutes.

The responsibility for investment activities of the Police and Firefighter Pension Funds rest with the trustees of the respective fund boards.

## **V. Authorized Financial Institutions, Depositories and Broker/Dealers:**

The Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except at a qualified public depository as established by state statutes.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following:

- Audited financial statements demonstrating compliance with state and federal capacity adequacy guidelines
- Proof of National Association of Security Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read the Village's Investment Policy

## **VI. Safekeeping and Custody:**

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the Village as evidenced by safekeeping receipts in the Village's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standard No. 70, or SAS 70).

### *1. Internal Controls*

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Buffalo Grove are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

## **VII. Suitable and Authorized Investments:**

The Village may invest in any type of the security allowed for in Illinois Compile Statutes (30 ILCS 235/2) regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bill, or any other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of American as to principal and interest;
- Bonds, notes, debentures or other similar obligations of the United States of America or its agencies;
- Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; and is insured by the Federal Deposit Insurance Corporation;

- Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days for the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than 25% of the Village's funds may be investing in short-term obligations of corporations;
- Illinois Public Treasurer's Investment Pool (Illinois Funds), and the Illinois Metropolitan Investment Fund (IMET)
- Short-term discount obligations of the Federal National Mortgage Association (FNMA) or I shares of other forms of securities or other allowable investments legally issued by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States. Investments may be made only in those savings and loan associations of which the shares or investment certificates are insured by the Federal Deposit Insurance Corporation (FDIC).
- Investment options suitable under ILCS including Fixed Rate General Obligation Municipal Bonds whose credit quality is restrict to "AA" or better.

*1. Collateralization:*

It is the policy of the Village of Buffalo Grove and in accordance with the GFOA's Recommended Practices on the Collateralization of Public Deposits (attachment #2), the Village requires that funds on deposit in excess of FDIC limits be secured with some form of collateral, including surety bonds or letters of credit. The Village will accept any of the following assists as collateral:

- Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Fixed Rate General Obligation Municipal Bonds rated "AA" or better
- Obligations of the State of Illinois

(The Village reserves the right to accept/reject any form of the above named securities.)

The amount of collateral provided will not be less than 103% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held in safekeeping by an independent third party depository designated by the Village of Buffalo Grove and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Buffalo Grove. The Village realizes that there is a cost factor involved with collateralization and the Village will pay any reasonable and customary fees related to collateralization.

## **VIII. Investment Parameters:**

### *1. Diversification*

In order to reduce the risk of default, the investment portfolio of the Village of Buffalo Grove shall be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (U.S. Treasury and Agency securities),
  - Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus of that institution.
  - Commercial paper shall not exceed 33% of the Village's investment portfolio.
  - Brokered certificates of deposit shall not exceed 25% of the Village's investment portfolio.
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

### *2. Maximum Maturities*

To the extent possible, the Village of Buffalo Grove will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three years from the date of purchase.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding three year if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

## **IX. Reporting:**

The Finance Director shall prepare as investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the Village to ascertain whether investment activities during the reporting period have conformed to the investment policy. This report should be provided to the Village Manager and Village Board. The report will include the following:

- Listing of individual securities held, by fund, at the end of the reporting period.
- Average weighted yield to maturity of portfolio.
- Listing of investments by maturity date.
- Percentage of total portfolio which each type of investment represents.

### *1. Performance Standards*

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmark shall have similar weighted average as the portfolio.

### *2. Market Yield*

The Village's investment strategy is passive. Given this strategy, the basis used by the Finance Director to determine whether market yield are being achieved shall be the six-month U.S. Treasury Bill.

### *3. Marking to Market*

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA recommended Practices on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools" (attachment #3). In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

## **X. Investment Policy Adoption:**

The Village of Buffalo Grove's investment policy shall be adopted by resolution of the Village Board of Trustees. This policy shall be reviewed on an annual basis by the Finance Director and any modifications thereto must be approved by the Village Board of Trustees.

## **XI. Glossary:**

**AGENCIES:** Informal name that refers to securities issued by the United States government and U.S. government sponsored instrumentalities.

**ASKED:** The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

**BANKERS' ACCEPTANCE (BA):** A short-term financial instrument that is the unconditional obligation of the accepting bank.

**BASIS POINT (BP):** A unit of measurement for interest rates or yields that are expressed in percentages. (One hundred basis points equal 1 percent.)

**BID:** The trading price acceptable to a prospective buyer of securities.

**BOND EQUIVALENT YIELD (BEY):** An annual yield, expressed as a percentage, describing the return provided to bond holders. The BEY is a way to compare yields available from discount securities such as Treasury bills and BAs with yields available from coupon securities.

**BROKER:** A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same individuals and firms that act as brokers in some transactions may act as dealers in other transactions.

**BROKED AND NEGOTIABLE CERTIFICATES OF DEPOSIT:** Short-term (2 to 52 weeks) large denomination (\$100,000 minimum). Certificate of Deposit that is issued at a discount on its par value, or at a fixed interest rate payable at maturity and are freely traded in secondary markets.

**CERTIFICATE OF DEPOSIT (CD):** A deposit of funds, in a bank or savings and loan association, for a specific term that earns interest at a specified rate or rate formula. CDs may be secured or unsecured, may be in negotiable or nonnegotiable form and may be issued in either physical or book entry form.

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

**COMMERCIAL PAPER (CP):** Unsecured, short-term promissory notes issued by corporations for specific amounts and with specific maturity dates.

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

**COUPON:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

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

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

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

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

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

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

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

**FEDERAL DEPOSIT OF INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**FEDERAL FUNDS RATE:** The rate for which overnight federal funds are traded.

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

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

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

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

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

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

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

**MARKET VALUE:** The price at which a security could presumably be purchased or sold.

**MARK TO MARKET:** The process of restating the carrying value of an asset or liability to equal its current market value.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The aggregation of buyers and sellers actively trading money market instruments.

**OFFER OF OFFERED PRICE:** The trading price proposed by the prospective seller of securities (also called the asked or asking price).

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PORTFOLIO:** Collection of financial assets belonging to a single owner.

**PREMIUM:** The amount by which the price for a security is greater than its par amount.

**PRIMARY DEALER:** A group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unrelated firms.

**PRUDENT PERSON RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the state - the so-called *legal list*. In other states the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**REINVESTMENT RISK:** The risk that all or part of the principal may be received when interest rates are lower than when the security was originally purchased, so that the principal must be reinvested at a lower rate than the rate originally received by the investor.

**REPURCHASE AGREEMENT (RP OR REPO):** See Master Repurchase Agreement.

**SAFEKEEPING:** A service rendered by banks whereby securities and valuables of all types and descriptions are held by the bank.

**SEC RULE 15C3-1:** See uniform net capital rule.

**SECONDARY MARKET:** Markets for the purchase and sale of any previously issued financial instrument.

**SECURITIES & EXCHANGE COMMISSION (SEC):** The federal agency with responsibility for regulating financial exchanges for cash instruments.

**SPREAD OVER TREASURIES:** The difference between the bond equivalent yield for any investment and the bond equivalent yield for a Treasury investment with the same maturity.

**TREASURY BILLS (T-BILLS):** Short-term obligations issued by the U.S. Treasury for maturities of one year or less. They do not pay interest but are issued on a discount basis instead.

**TREASURY BONDS (T-BONDS):** Long-term obligations issued by the U.S. Treasury with initial maturities of more than ten years.

**TREASURY NOTES (T-NOTES):** Medium-term obligations issued by the U.S. Treasury with initial maturities of from one to ten years.

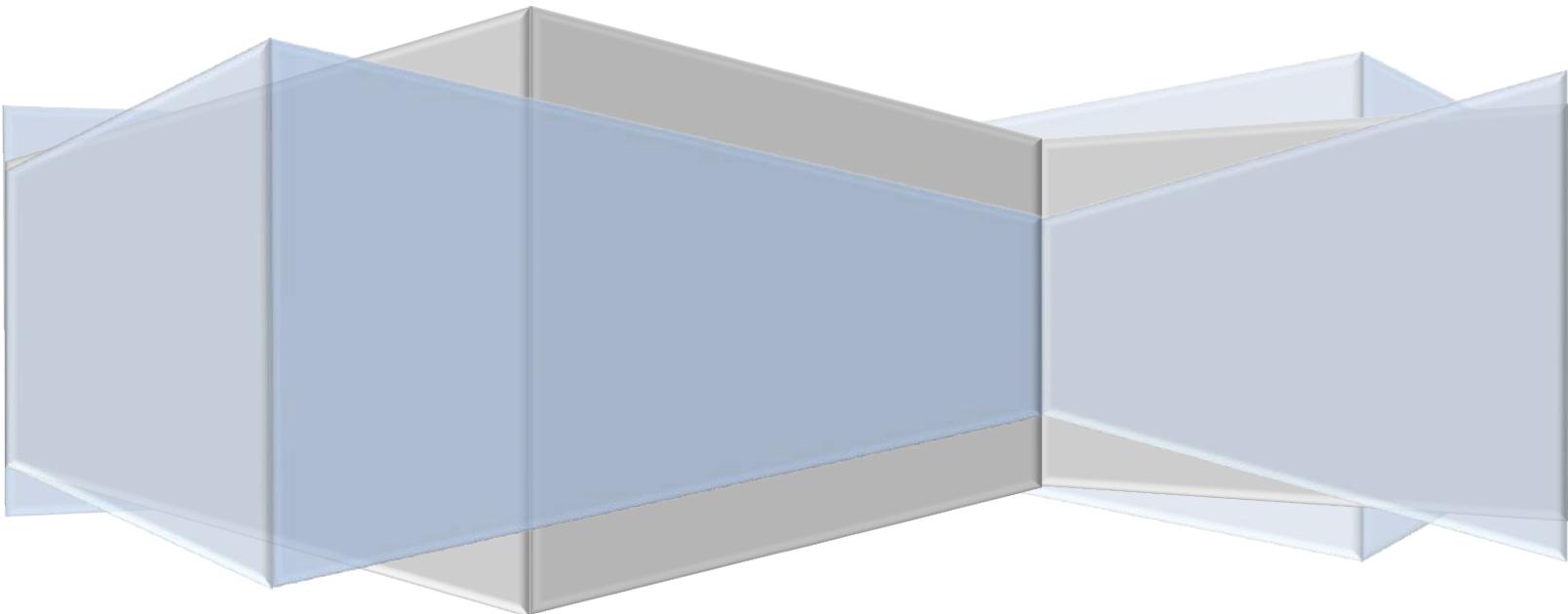
**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as non-member broker dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called *net capital rule* and *net capital ratio*. Indebtedness covers all money owed to a firm including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicate. *Liquid capital* includes cash and assets easily converted to cash.

**YIELD:** Loosely refers to the annual return on an investment expressed as a percentage on an annual basis. For interest-bearing securities, the yield is a function of the rate, the purchase price, the income that can be earned from the reinvestment of income received prior to maturity, call or sale. Different formulas or methods are used to calculate yields.

Adopted April 18, 2016

# Village of Buffalo Grove

## Debt Policy



## **I. PURPOSE AND GOALS**

The Debt Policy sets forth comprehensive guidelines for the financing of capital expenditures. It is the objective of the policies that (1) the Village obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible, (3) the most favorable interest rate and other related costs be obtained, and (4) when appropriate, future financial flexibility be maintained.

Debt financing, which includes general obligation bonds, special assessment bonds, revenue bonds, temporary notes, lease/purchase agreements, lines of credit, and other Village obligations permitted to be issued or incurred under Illinois law, shall only be used to purchase capital assets that cannot be acquired from either available current revenues or fund balances. The useful life of the asset or project shall exceed the payout schedule of any debt the Village assumes.

To enhance creditworthiness and prudent financial management, the Village is committed to systematic capital planning and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through the annual adoption of a Capital Improvement Plan (CIP) identifying the benefits, costs and method of funding each capital improvement planned for the succeeding five years.

### **GOALS**

In following this policy, the Village shall pursue the following goals when issuing debt:

- Long-term debt will not be used to finance current operations or to capitalize operating expenses. The capitalization of expenses, which represents a shift of operating costs into long-term debt, should be a practice that is expressly prohibited. Long-term debt will be used only for capital projects that cannot be financed from current revenue sources. Where capital improvements or acquisitions are financed through the issuance of debt, such debt will be retired in a period not to exceed the expected life of the improvement or acquisition.
- Assess financial alternatives to include new and innovative financing approaches as well as seeking categorical grants, revolving loans or other state/federal aid
- The Village will also issue long-term debt for refunding of other outstanding debt for the purpose of interest rate savings. As a guide, the minimum net present value savings shall be three percent (3%) of the par value of the proposed new bonds to be issued. However, circumstances may occur where a refunding may be advantageous with net present value savings of less than 3%. In those cases, approval of the President and Board of Trustees will be required in order to proceed.
- Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the Village's general obligation debt and related tax levy at the time the new debt is issued. The Village may choose to delay principal payments or capitalize interest during the project construction. For issuance of revenue bonds, the amortization schedule which will best fit with the overall debt structure of the enterprise fund and its related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives, and the related length of time in the payout structure.
- Level or declining debt service shall be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds. The Village shall be mindful of the potential benefits of bank qualification and will strive to limit its annual issuance of debt to \$10 million or less when such estimated benefits are greater than the benefits of exceeding the bank qualification limit. Should subsequent changes in the law raise this limit, then the Village policy will be adjusted accordingly.
- The cost of taxable debt is higher than for tax-exempt debt. However, the issuance of taxable debt is mandated in some circumstances and may allow valuable flexibility in subsequent contracts with users or managers of the improvement constructed with the bond proceeds. Therefore, the Village will usually issue obligations tax exempt, but may occasionally issue taxable obligations.

## **II. DEBT ISSUANCE IN GENERAL**

**A. Authority and Purposes of the Issuance of Debt**

The laws of the State of Illinois authorize the issuance of debt by the Village. The Local Bond Law confers upon municipalities the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the Village may contract debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging, and equipping such projects or to refund bonds. The Village Charter authorizes the Village Board to incur debt by issuing bonds for any lawful municipal purpose as authorized by the State Constitution or its Home Rule Powers.

**B. Types of Debt Issued**

- i) Short-Term (three years or less) The Village may issue short-term debt to finance the purchase of capital equipment having a life exceeding one year or provide increased flexibility in financing programs.
- ii) Long-Term (more than three years) The Village may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, tax increment allocation revenue bonds, special assessment bonds, special service area bonds, self-liquidation bonds and double barreled bonds. The Village may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year.

**C. Capital Improvement Program**

The Capital Improvement Plan (CIP) as approved by the Village Board shall determine the Village's capital needs. The program shall be a five-year plan for the acquisition, development and/or improvement of the Village's infrastructure. The first year of the program shall be the Capital Budget. If the current resources are insufficient to meet the needs identified in the Capital Budget, the Village Board may consider incurring debt to fund the shortfall. The Village Board, upon advice from the Village's financial advisor, may also consider funding multiple years of the Capital Improvement Program by incurring debt. The CIP should be revised and supplemented each year in keeping with the Village's policies on debt management.

**D. Structure of Debt Issues**

The duration of a debt issue shall not exceed the economic or useful life of the improvement or asset that the issue is financing. The Village shall design the financing schedule and repayment of the debt so as to take best advantage of market conditions and, as practical, to recapture or maximize its credit capacity for future use, and moderate the impact to the taxpayer.

**E. Sale of Securities**

All debt issues should be sold through a competitive bidding process based upon the lowest offered True Interest Cost (TIC), unless the Board deems a negotiated sale the most advantageous to the Village.

**F. Credit Enhancements**

The Village may enter into agreements with commercial banks or other financial entities for the purpose of acquiring letters of credit, municipal bond insurance, or other credit enhancements that will provide the Village with access to credit under terms and as specified in such agreements when their use is judged cost effective or otherwise advantageous. Any such agreements shall be approved by the Village Board.

**III. LEGAL CONSTRAINTS AND OTHER LIMITATIONS ON THE ISSUANCE OF DEBT**

The Village Board may utilize the guidelines established by this policy, or may choose, in its discretion, to consider other relevant factors in incurring debt. The validity of any debt incurred in accordance with applicable law shall not be invalidated, impaired or otherwise affected by non-compliance with any part of the procedure set forth pursuant to this policy.

**A. State Law**

30 ILCS 305/0.01, et. Seq.: the short title is “The Bond Authorization Act.”

**B. Authority for Debt**

The Village may, by bond ordinance, incur indebtedness or borrow money, and authorize the issue of negotiable obligations, including refunding bonds, for any capital improvement of property, land acquisition, or any lawful purpose except current expenses, unless approved by the Village Board.

**C. Debt Limitation**

Because the Village of Buffalo Grove is a Home Rule Community, the debt limitations of the bond laws are not applicable.

**D. Methods of Sale**

All bonds shall be sold at a public sale, except that bonds may be sold at a private sale in accordance with 30 ILCS 350/10. The Village may issue short-term notes by negotiated sale if the bond ordinance or subsequent resolution so provides.

- i) Bonds All bonds will mature within the period or average period of usefulness of the assets financed; and the bonds will mature in installments, the first of which is payable not more than five years from the dated date of the bonds. Term bonds may be allowable if recommended by the Village’s financial advisor and approved by the Village Board.
- ii) Financial Advisor To ensure independence, the Financial Advisor will not bid on nor underwrite any Village debt issues on which it is advising.

**IV. DEBT ADMINISTRATION**

**A. Financial Disclosures**

The Village shall prepare appropriate disclosures as required by the Security and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

**B. Review of Financing Proposals**

All capital financing proposals that involve a pledge of the Village’s credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the Village’s credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the Village Manager.

**C. Establishing Financing Priorities**

The Director of Finance/Treasurer shall administer and coordinate the Village’s debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the Village’s financial advisor shall meet, as appropriate, with the Village Manager and Village Board regarding the status of the current year’s program and to make specific recommendations.

**D. Rating Agency Relations**

The Village shall endeavor to maintain effective relations with the rating agencies. The Village Manager, Director of Finance/Treasurer, and the Village’s financial advisors should meet with, make presentations to, or otherwise communicate with the ratings agencies on a consistence and regular basis in order to keep the agencies informed concerning the Village’s capital plan, debt issuance program, and other appropriate financial information.

**E. Refunding Policy**

The Village should consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent or greater should be achieved.

**F. Post-Issuance Compliance**

The Finance Director/Treasurer shall be responsible for following post-issuance compliance for all debt issues. The procedures are noted in the Post-Issuance Procedures Manual for Tax-Exempt Bonds Issued by The Village of Buffalo Grove.

**V. GLOSSARY OF TERMS**

**Ad Valorem Tax** – A direct tax based “according to value” of property.

**Advanced Refunding Bonds** – Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

**Amortization** – the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

**Arbitrage** – Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (references I.R.S. Reg. 1.103-13 through 1.103-15).

**Arbitrage Bonds** – Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

**Assessed Value** – An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

**Basis Point** – 1/100 of one percent.

**Bond** – Written evidence of the issuer’s obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

**Bond Anticipation Notes (BANS)** – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Counsel** – An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

**Bonded Debt** – The portion of an issuers total indebtedness represented by outstanding bonds.

**Callable Bond** – A bond which permits or requires the issuer to redeem the obligation before the state maturity date at a specified price, the call price, usually at or above par value.

**Capital Appreciation Bonds (CAB)** – A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

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

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

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

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

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

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

**Enterprise Funds** - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

**General Obligation Bond** - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

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

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

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

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

**Maturity** - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

**Mini-bonds** - A small denomination bond directly marketed to the public.

**Net Interest Cost (NIC)** - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

**Offering Circular** - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

**Other Contractual Debt** - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

**Par Value or Face Amount** - In the case of bonds, the amount of principal which must be paid at maturity.

**Parity Bonds** - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

**Principal** - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

**Private Activity Bonds** - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

**Ratings** - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

**Refunding Bonds** - Bonds issued to retire bonds already outstanding.

**Registered Bond** - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

**Reserve Fund** - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

**Self-Supporting or Self Liquidating Debt** - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

**Short-Term Debt** - Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

**Spread** - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

**Tax-Exempt Bonds** - For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

**Tax Increment Bonds** - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

**Term Bonds** - Bonds coming due in a single maturity.

**True Interest Cost (TIC)** - Also known as Canadian Interest Cost. A rate which, when used to

discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

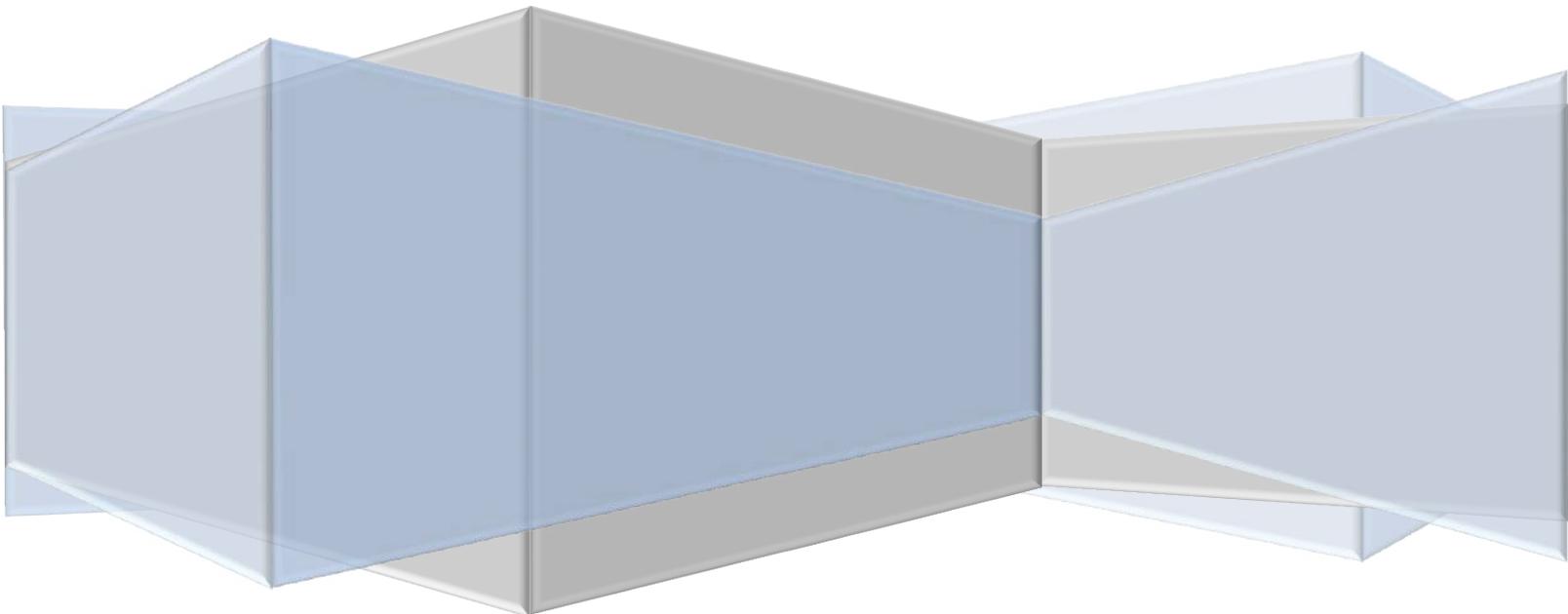
**Yield to Maturity** - The rate of return to the investor earned from payments of principal and interest, with interest compounded semiannually and assuming that interest paid is reinvested at the same rate.

**Zero Coupon Bond** - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Dated April 18, 2016

# Village of Buffalo Grove

## Fixed Asset and Capital Equipment Capitalization Policy



## **Fixed Asset and Capital Equipment Capitalization**

### **Purpose and Overview:**

The government's role is to provide services to its citizens and as part of that duty, a responsibility exists to maintain stewardship over the resources that are used to provide those services. Control over fixed assets is necessary to ensure that these assets are used properly and efficiently. Appropriate systems and procedures will be established and revised from time-to-time in order to be assured that assets are adequately controlled.

The purpose of recording the general fixed assets of the Village is primarily for stewardship purposes, in order to provide for physical and dollar control, and for an accounting of general governmental capital planning and acquisitions over the years. In addition, generally accepted accounting principles as they apply to public entities require the inclusion of financial data regarding fixed and general asset accounting within the Village's Comprehensive Annual Financial Report.

Assets included within a fixed asset control system should possess the following attributes:

1. They must be tangible
2. Have a useful life of greater than one year
3. Be of a "significant" dollar value

The general purpose given to recording fixed and general assets is to facilitate the protective custody of the property. A good system permits the fixation of responsibility of custody and for the proper use of specific assets within the using department(s). The taking of an actual physical inventory on a regular basis can increase the control capabilities of the Village's system and help insure overall integrity. Other purposes usually cited for asset control is:

1. Insuring assets for risk management purposes
2. Centralizing asset documentation and reporting systems
3. Developing estimates for asset replacement purposes
4. Allowing for completeness of financial statements
5. Providing for management of fixed assets regarding acquisition, declaration of surplus and disposition.

The end purpose of this Policy will be to provide a guide to the organization, inventory and reporting of data for the Village of Buffalo Grove's Fixed and General Asset Management System.

### **Asset Control Policy:**

The following will apply regarding asset control policies for the Village of Buffalo Grove:

1. All assets acquired by the Village will be recorded within the Fixed Asset Management System maintained within Lotus Notes as an independent database. Assets to be controlled should be acquired as a capital acquisition and possess a significant value. The minimum value for control purposes will be \$10,000 per individual piece of equipment. Equipment carrying a value less than \$10,000 will be accounted for internally based the type of asset and upon the discretion of the Department Director. The capitalization threshold for capital construction and/or infrastructure improvements will be \$25,000.
2. The cost of the asset will include the actual purchase price plus any other additional charges incurred to put the asset into service. Absent any data on original cost, a realistic estimate will be used. New capital construction will be value as the sum of all charges and costs to put the asset into service.
3. Responsibility for all asset control will be assigned to the individual department. All changes in the inventory for whatever reason must be reported by that department.
4. The system will be maintained by the Department of Finance and General Services but will be available within the MIS network within Lotus Notes as a read-only database. Finance will input new acquisitions as well as deletions and transfers. The status of all assets will be posted through an Inventory Control Record.

5. The department initiating an acquisition, deletion or transfer of an asset should notify the Finance Department of these events. Changes to the database will be initiated as appropriate.
6. All asset acquisitions should be by purchase order unless they are for assets donated or contributed to the Village. All deletions/retirements will be declared surplus by ordinance. Such ordinances will be prepared by the Finance Department.
7. All asset acquisitions will be identified, when appropriate, with tags provided by the Finance Department. Tags will be affixed to the asset acquired by department personnel.
8. At a minimum once per year, an inventory will be conducted of all general fixed assets. This will be prior to the conclusion of the fiscal year and will be used for posting to the Village's financial records and for preparation of any surplus declaration.
9. Any final inventory values will be considered the official financial record of the Village subject to independent review and audit.

**Costing of General Fixed Assets:**

General fixed assets should be recorded at their original cost; if original cost is unknown, an estimate will be acceptable if reasonable and customary for similar assets. As stated, an asset that is to be included within the inventory should have a significant value. The significant value test is mostly subjective, and accordingly, it is necessary to exercise some level of judgment in determining which items should be treated as controlled assets. The judgment will be minimized when controls are improved when capitalization policies are in place and accepted.

**Maintaining the System:**

Accounting for additions can be accomplished through several methods. Data from purchasing records for all assets that are quantified are to be noted on the departmental requisition/purchase order for identification and entry into the database. Accounting for deletions can be more difficult because of trade-ins, transfers, retirements, loss or strip downs for spare parts. The database will be considered the primary link between the individual asset and the general ledger fixed asset accounts. It should be possible to reconcile the detail in the fixed asset database with the general ledger control account(s). The basic elements to be included as part of the asset record will be as follows:

- Description of the asset
- Model and serial numbers
- Date acquired/deleted/changed
- Purchasing department as well as location of the asset
- Estimated useful life
- Cost, purchase order number, vendor
- Asset control number
- Date, method and authorization for disposition

Other information may be requested, as is determined necessary to maintain the control system.

Once the asset control system is in place and operational, it will be necessary to perform periodic reviews to determine whether the system has been properly established, supported and functioning. The objective of an inventory is to determine if the assets are still in service, on-hand and to make any corrective actions as soon as possible. In addition to what is assumed would be a full departmental inventory, periodic review can consist of any of the following:

1. Reconciling the asset control ledgers to the Village's general ledger
2. Tracing a random sample of assets from the database to the physical location of assets
3. Taking the database list and tracing a random sample of entries to actual assets

**Tagging of Assets:**

There will be two primary considerations when a decision is made to tag an asset. First, is it important to identify this individual asset from another of a similar kind? Will records need to be changed each time the asset moves to a new location or is retired? If the answer is yes to both questions, the assets should and will be tagged.

Inventory control numbers will be assigned in consecutive order without regard to type of asset or location. The use of a permanent number (unless lost and replaced) permits control over an asset throughout its useful life regardless of status until such asset is retired or disposed of. Once an asset is disposed, the number will be retired and not reissued. Placement location will be left to the discretion of the department. Ideally, tags will be placed where they are accessible and not subject to defacement or marring by normal activity.

**Inventory Control Record:**

Anytime the status of an asset is affected, the Inventory Control Record (attached) must be completed by the initiating department. With an acquisition, the Record will be prepared by the Department of Finance and General Services although this does not preclude a purchasing department from preparing a Record in the case of a donation or acquisition that may occur. With an acquisition, a copy of the Record will be returned to the purchasing department with an assigned control tag.

**Amendments and Adoptions to current Village of Buffalo Grove Policies:**

The policies in the budget document are all reflective of their current, board approved, versions. Policies and procedures are examined by staff annually, in some cases they may be looked more frequently depending on the demands of the residents, department efficiencies, or market demands. Any changes that are proposed by staff and presented to the board for approval are done so in a manner that they are a standalone amendment to the current ordinance. No policy and procedure shall be passed through the adoption of a larger document, such as the budget or comprehensive annual financial report. Staff will clearly present the proposed amendments to, or adoption of, any policy changes and additions. Each item will be presented as a single item to ensure a transparent explanation of what is requested and the intended outcome of the request.

**Revenue Collection Policy**

**1. Purpose**

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

**2. Scope**

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

**3. Overview**

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

## **4. Revenue Sources**

### **4.1 Real Estate Taxes**

Real estate property tax revenues are one of the most stable as collections typically exceed ninety-nine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

### **4.2 Utility Billing Enterprise**

The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billed monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

All customers are required to pay the entire water bill balance, current and outstanding, before a real estate transfer tax stamp is issued.

#### **4.3 State Taxes**

The State is responsible for collecting and remitted base sales taxes (1%), home rule sales tax (1%), income and use tax (per capita), telecommunications tax (6%) and motor fuel tax (per capita). Enforcement of revenue collection is handled by the Illinois Department of Revenue (IDOR). Payments are made to the village on a monthly basis. Staff monitors the IDOR website to ensure timely remittances from the State of Illinois.

#### **4.4 Locally Collected Taxes/Fees**

The Village collects certain tax revenues, defined by state or local ordinance, directly from the taxpayer. These types of taxes include natural gas (\$.05/therm), electricity (sliding usage scale – maximum by statute), and cable franchise (5%). The finance department currently monitors these taxes on a monthly basis for the utility taxes and bi-monthly for the cable franchise fees.

Upon a new property being established in the Village, that address is forwarded to the utility companies including, ComEd, NiCOR or Northshore Gas, Comcast and/or AT&T to establish tax collections. Staff is provided with an annual list of accounts by the utility companies to cross reference with the Village's GIS data.

#### **4.5 Village Imposed Taxes**

The Village imposes taxes related to locally generated revenue from specific businesses. These taxes are defined by ordinance. These taxes include prepared food and beverage tax(1%) and hotel/motel tax (5%). Staff reviews the State of Illinois tax filings (ST-1) to compare to the amount paid to the Village. The Village requires state tax documentation to be remitted with the payment of these taxes for auditing purposes.

The Village reserves the right to audit a businesses' tax records if staff determines that the business may either be underreporting taxable income or not submitting taxes on a timely basis.

Real estate transfer taxes (\$3/\$1,000 sales consideration) are collected when homes are sold. The real estate transfer tax stamp will not be issued unless all obligations owed the Village are satisfied.

#### **4.6 Licensing Fees**

Business, tobacco, liquor, vending machine, chauffer, alarm, and pet licenses are minor revenue sources and renew annually. The major licensing efforts are for business licenses that are due January 1<sup>st</sup> and liquor licenses due May 1<sup>st</sup> when the renewal period ends the Community Development will send the inspector out to ensure those businesses that did not renew, or the new businesses that did not obtain the proper licenses are no longer conducting business. Businesses found to be without the appropriate licensing will be closed until the license fee and all associated fines for operating without a license are paid.

Gaining compliance for pet licensing is a perennial challenge. For animal licensing, the Village will attempt to work with the counties to obtain rabies certificate data. Those residences with a pet that received a rabies inoculation, but did not purchase an animal tag, will receive a notice about the Village ordinance requiring a tag.

#### **4.7 Community Development Revenue and Fees**

Building development, engineering, contractor registration, plan review, filing, inspection, and permits fees are easy to collect based upon the conditional nature of the fee. Without the payment of the fee work cannot proceed. The Community Development Department performs random inspections of neighborhoods to ensure all work is being completed under permit and to the specifications of adopted building codes. To improve compliance, the Village doubles the cost of permit fees when work is completed without a permit.

#### **4.8 Fines and Administrative Fees**

Fines and administrative fees are an important revenue into the Village of Buffalo Grove. Certain line items like accident reports, impounding fees, DUI assessments, subpoena fees, and bail fees have a high rate of collection because the user has a direct need as a result of paying those fees. Other items Village ordinance fines, false alarm fees, and paramedic services are more volatile. Paramedic Service fees are collected less than billed due to insurance reductions and in some cases the timeliness is stretched out over a long period of time due to the fact that users do not pay and these fees are ultimately collected through a collection agency or written off.

Village ordinance fines are more difficult to collect. There is an escalating penalty based on the length a ticket remains unpaid. There are also two programs in place to recapture unpaid fines. One was mentioned previously, a resident cannot sell a home until all financial obligations are met. The second program is the Village's participation in the Illinois Debt Recovery Program. This program collects any debt due the Village through a garnishment from the debtors pay check or tax refund. This will be an additional part of the regular collection process for the Village of Buffalo Grove. After the debt has been outstanding for seven years it is no longer eligible for the Illinois debt recovery program it will be sent to a collection agency to be recouped.

The Village also collects a portion of tickets that go to Cook and Lake County. The Village adopted an Administrative Adjudication Program. Local ordinance violations are sent to administrative adjudication to be heard. Upon the disposition of the hearing, the adjudicate must pay the fine prior to leaving Village Hall.

#### **4.9 Golf Revenues**

The Village owns and operates two 18 hole golf courses. Fees are charges to play daily golf, use the driving range, to obtain a membership, and purchase merchandise. Collection rates are not an issue as a service or product is not received without payment.

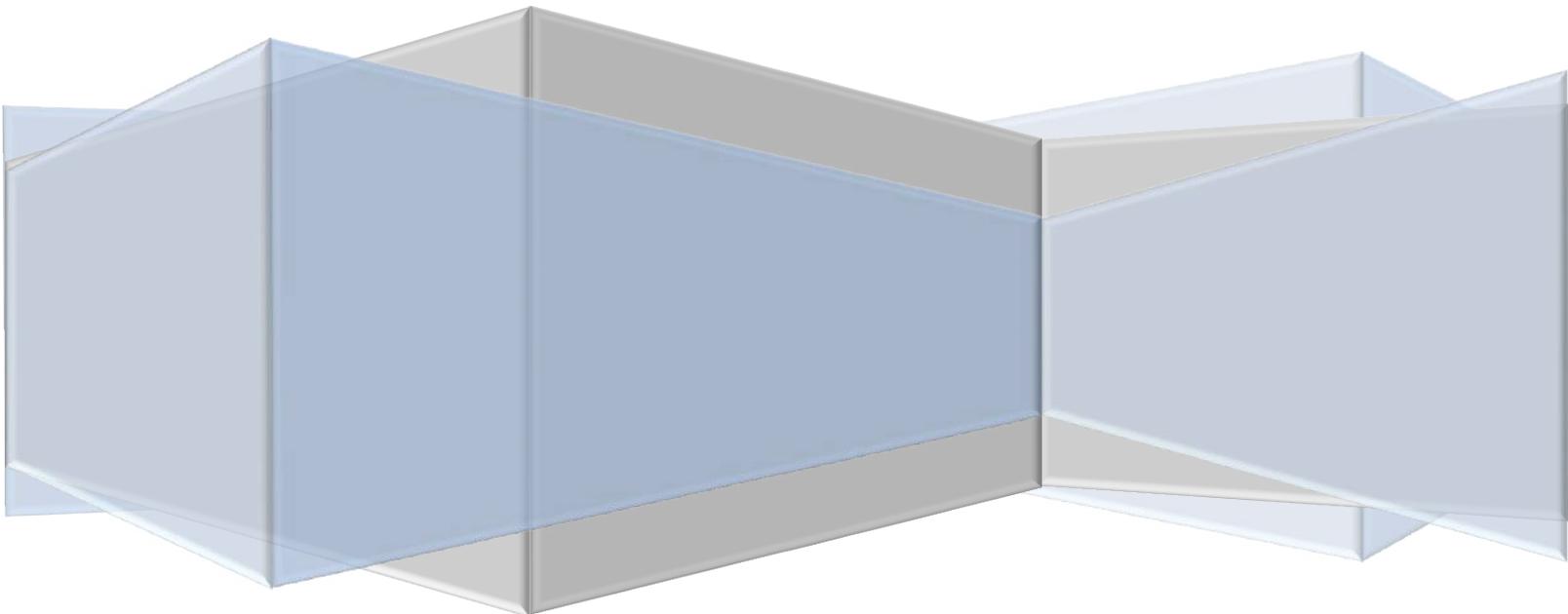
#### **4.10 Investment Income**

The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while concurrently investing in short term ventures that yield a competitive term and make funds available as the Village needs them based on the cash flow analysis completed by the finance department. The collection of this revenue is highly reliable and therefore there is no plan to improve collections.

The Village will look for opportunities to increase revenue by continuously reviewing collection patterns of revenue and examine methods to increase the compliance rates. The policy will be reviewed annually and amended with new sources of revenue and/or changes in the strategies to collect the revenue.

# Village of Buffalo Grove

## Revenue Collection Policy



## VILLAGE OF BUFFALO GROVE – REVENUE COLLECTION POLICY

### 1. Purpose

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

### 2. Scope

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

### 3. Overview

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

### 4. Revenue Sources

#### 4.1 Real Estate Taxes

Real estate property tax revenues are one of the most stable as collections typically exceed ninety-nine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

#### 4.2 Utility Billing Enterprise

The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billed monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

All customers are required to pay the entire water bill balance, current and outstanding, before a real estate transfer tax stamp is issued.

#### **4.3 State Taxes**

The State is responsible for collecting and remitted base sales taxes (1%), home rule sales tax (1%), income and use tax (per capita), telecommunications tax (6%) and motor fuel tax (per capita). Enforcement of revenue collection is handled by the Illinois Department of Revenue (IDOR). Payments are made to the village on a monthly basis. Staff monitors the IDOR website to ensure timely remittances from the State of Illinois.

#### **4.4 Locally Collected Taxes/Fees**

The Village collects certain tax revenues, defined by state or local ordinance, directly from the taxpayer. These types of taxes include natural gas (\$.05/therm), electricity (sliding usage scale – maximum by statute), and cable franchise (5%). The finance department currently monitors these taxes on a monthly basis for the utility taxes and bi-monthly for the cable franchise fees.

Upon a new property being established in the Village, that address is forwarded to the utility companies including, ComEd, NiCOR or Northshore Gas, Comcast and/or AT&T to establish tax collections. Staff is provided with an annual list of accounts by the utility companies to cross reference with the Village's GIS data.

#### **4.5 Village Imposed Taxes**

The Village imposes taxes related to locally generated revenue from specific businesses. These taxes are defined by ordinance. These taxes include prepared food and beverage tax(1%) and hotel/motel tax (5%). Staff reviews the State of Illinois tax filings (ST-1) to compare to the amount paid to the Village. The Village requires state tax documentation to be remitted with the payment of these taxes for auditing purposes.

The Village reserves the right to audit a businesses' tax records if staff determines that the business may either be underreporting taxable income or not submitting taxes on a timely basis.

Real estate transfer taxes (\$3/\$1,000 sales consideration) are collected when homes are sold. The real estate transfer tax stamp will not be issued unless all obligations owed the Village are satisfied.

#### **4.6 Licensing Fees**

Business, tobacco, liquor, vending machine, chauffer, alarm, and pet licenses are minor revenue sources and renew annually. The major licensing efforts are for business licenses that are due January 1<sup>st</sup> and liquor licenses due May 1<sup>st</sup> 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 15<sup>th</sup> of the concurring month. The rent payment is to be accompanied by the state of Illinois sales tax submission document to ensure the appropriate amount is paid to the Village as an internal audit of the process. Within the lease agreement is the option for Village staff to inspect financial records.

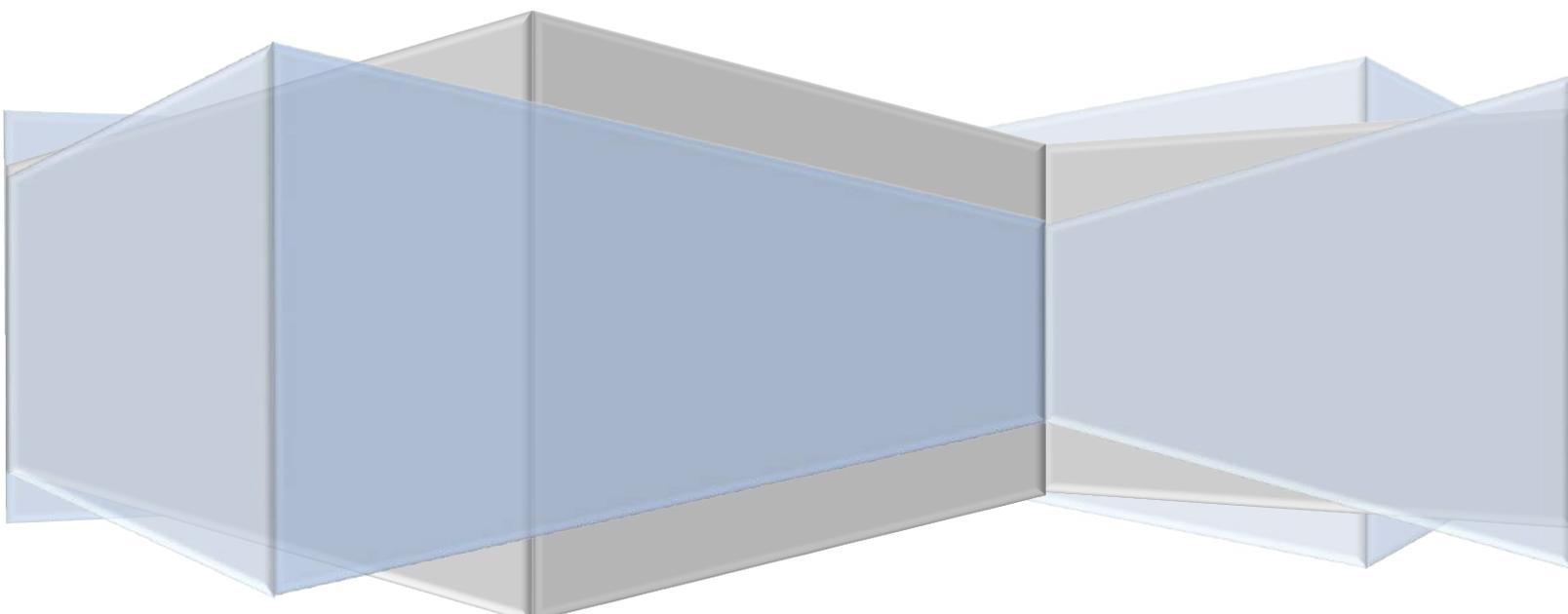
#### **4.10 Investment Income**

The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while concurrently investing in short term ventures that yield a competitive term and make funds available as the Village needs them based on the cash flow analysis completed by the finance department. The collection of this revenue is highly reliable and therefore there is no plan to improve collections.

The Village will look for opportunities to increase revenue by continuous reviewing collection patterns of revenue and examine methods to increase the compliance rates. The policy will be reviewed annually and amended with new sources of revenue and/or changes in the strategies to collect the revenue.

# Village of Buffalo Grove

## Procurement Policy



Village of Buffalo Grove

Finance Department



# VILLAGE OF BUFFALO GROVE PROCUREMENT POLICY

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

Approved by Village Resolution 2023-01 on January 3, 2023

Previous Resolution 2022-10 on July 18, 2022

## Table of Contents

<b>Village of Buffalo Grove Procurement Policy .....</b>	<b>5</b>
<b><i>Introduction .....</i></b>	<b>5</b>
<b><i>Procurement Guidelines &amp; Summary.....</i></b>	<b>6</b>
<b><i>Responsibilities of Purchasing agents.....</i></b>	<b>7</b>
The Chief Procurement Officer’s responsibilities	7
The Village Manager’s responsibilities	8
Department and employee responsibilities	9
Volunteers	9
The Chief Procurement Officer’s responsibilities to Vendors	10
The Vendor’s responsibilities to Village of Buffalo Grove	10
<b><i>Payment.....</i></b>	<b>11</b>
<b><i>Conflicts of Interest.....</i></b>	<b>11</b>
<b><i>Gifts and Favors .....</i></b>	<b>11</b>
<b><i>Procurement Methods .....</i></b>	<b>12</b>
Petty Cash	12
Advance Check Request	12
Purchase Orders	12
Blanket Purchase Orders	13
Procurement Card Program	13
<b><i>Special Procurement.....</i></b>	<b>13</b>
Electronic Equipment	13
Electronic Equipment Maintenance	13
Vehicles/Equipment Repair	14
Buildings	14
Maintenance Agreements	14
<b><i>Environmentally Preferable Purchasing .....</i></b>	<b>15</b>
<b><i>Written Contracts.....</i></b>	<b>16</b>
Multi-Year Contracts	16
<b><i>Informal Purchases .....</i></b>	<b>17</b>
Informal Buying Requirements – Purchases of \$500.00 or Less	17
Informal Quote Requirements – Purchases Between \$500.01 to \$5000.00	17

Informal Proposal Requirements – Purchases Between \$5000.01 to \$25,000.00	17
Informal Purchase Exceptions	17
<b>Formal Procurement Requirements .....</b>	<b>18</b>
Competitive Sealed Bids	18
Standard for Awarding Bid	19
Bid/Quote Records	19
Requests for Proposals	20
Quality Based Selection (QBS) or Request for Qualifications (RFQu)	20
<b>Exceptions to Bid/Procurement Requirements .....</b>	<b>21</b>
Sole Source Procurement	21
Emergency Procurements	21
Professional Services	21
Fuel Procurement	21
Natural Gas and Electric Supply	22
Consortium Procurements	22
Village Managers Authority	22
Cooperative Procurement	23
<b>Appendix A .....</b>	<b>24</b>
Formal Bid Requirements	24
<b>Appendix B .....</b>	<b>30</b>
Competitive Sealed Proposals.	30
<b>Appendix C .....</b>	<b>36</b>
Village of Buffalo Grove Public Contract Statements	36
<b>Appendix D .....</b>	<b>37</b>
Causes for Debarment	37
<b>Appendix E.....</b>	<b>39</b>
Qualified Vendor	39
Automated Clearing House	40
Tax Exempt Letter	41
<b>Appendix F.....</b>	<b>42</b>
Procurement Card Policy	42
<b>Appendix G .....</b>	<b>49</b>

Petty Cash Reimbursement Request	49
<b>Appendix H</b> .....	<b>50</b>
Advance Check Request Form	50
<b>Appendix I</b> .....	<b>51</b>
Prevailing Wage Rider	51
<b>Appendix J</b> .....	<b>54</b>
Asset Sharing Policy	54
<b>Appendix K</b> .....	<b>56</b>
Change Orders	56
<b>Appendix L</b> .....	<b>58</b>
Vendor Evaluation Form	58
<b>Appendix M</b> .....	<b>60</b>
QBS Procedures - using State, MFT(motor fuel tax) or TBP(township bridge project) Funds	60
QBS Procedures - Federally Funded Consultant Services	64

**Source material for Appendix A and B: American Bar Association The 2000 Model Procurement Code for State and Local Government.**

# Village of Buffalo Grove Procurement Policy

## Introduction

This procurement policy is intended for use as a guide to the Village of Buffalo Grove procurement methods. When used properly, the policies will enable the Village to obtain needed materials, equipment, supplies, and services efficiently and economically. While this policy does not answer all questions related to purchasing, it does provide the foundation for a sound procurement policy. This policy is intended for use by the Village's Personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This procurement policy may sometimes hereafter be referred to as "policy"

The basic goals of the Village's procurement program are:

1. To comply with the legal requirements of public procurement and purchasing.
2. To assure vendors that impartial and equal treatment is afforded to all who wish to do business with the Village.
3. To receive maximum value for each dollar spent by awarding purchase orders to the lowest responsible bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
4. To provide Village departments the required goods, equipment and services at the time and place needed and in the proper quantity and quality.
5. To promote environmentally safe products and services while taking into consideration factors such as price, performance, availability and safety.
6. To promote good and effective vendor relations, cultivated by informed and fair buying practices and strict maintenance of ethical standards.

The purpose of this purchasing policy is to provide the Village of Buffalo Grove staff with guidelines and directions for the acquisition of goods and services. This policy is designed to be a fluid document and will be modified from time to time to conform to changes in legislation, technology and actual practice.

The Village Manager, or his/her designee, shall be the final authority with regards to enforcement of any of the provisions of this policy. Failure to follow the procedures outlined in this policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Personnel Manual.

This policy is not intended to provide third parties with any specific rights when transacting with the Village of Buffalo Grove. All policies and procedures in this Policy are subject to modification by the appropriate Village employees and, therefore, vendors or other third parties shall not be entitled to rely on the contents of this policy.

---

## Procurement Guidelines & Summary

<b>Amount of Purchase</b>	<b>Procurement Method</b>	<b>Notification</b>	<b>Approval*</b>
Purchases of \$500.00 or less	Credit Card	Supervisor or Designee	Supervisor or Designee
\$500.01 to \$1250.00 Purchases	Credit Card Invoice submitted	Department Supervisor or Designee	Department Supervisor or Designee
\$1250.01 to \$2,999.99 Purchases	Quotes (verbal, fax, email, written) 3 Quotes Recommended Purchase Order Procedure	Department Supervisor or Designee	Deputy Department Director or Chief Procurement Officer
\$3,000.00 to \$5,000 Purchases	Quotes (written, faxed or email) 3 Quotes Required Purchase Order Procedure	Deputy Department Director or Designee	Department Director or Chief Procurement Officer
\$5,000.01 to \$25,000.00 Purchases	Contact the Chief Procurement Officer or Buyer Informal Procurement Process Purchase Order Procedures	Department Director or Chief Procurement Officer or Buyer	Village Manager, Chief Procurement Officer
\$25,000.01 to \$50,000.00	Contact the Chief Procurement Officer or Buyer Procurement Process Informal/Formal	Chief Procurement Officer or Buyer	Village Manager
Purchase Exceeds \$50,000.00	Contact the Chief Procurement Officer or Buyer Formal Procurement Process Award by Village Board	Village Manager or Designee	Village Board

Ultimate authority to make purchases resides with the Village Board.

## Responsibilities of Purchasing agents

### The Chief Procurement Officer's responsibilities

1. The Administrative Services Director shall fulfil the role of the Chief Procurement Officer, with the Buyer fulfilling this role on an as needed basis.
2. Facilitate the involvement of local vendors in the Village's procurement policy.
3. Impartial judgments in the selection of vendors which are based on product quality, price, warranty, and performance and vendor delivery, service, and performance.
4. Complying with all Village procurement procedures and State Statutes covering procurement and disposal.
5. Reviewing inventory procedures and recommending solutions that reduce carrying costs and improve availability.
6. Determine the most appropriate method of procurement for a given good or service.
7. Preparing formal bid packets and quotation requests.
8. Managing the formal bid process, including advertising for bids, notifying vendors, accepting bid proposals, opening bids, tabulating bids, and serving as the primary resource for questions from vendors.
9. Maintaining adequate procurement records, including a database of vendors established in an accessible vendor file.
10. Upon request, assist departments in locating the best source for supplies, materials, and equipment.
11. Assisting departments in conducting negotiations with vendors concerning prices, bids, terms, deliveries, and adjustments.
12. Maintaining a central file of contracts and related documents including but not limited to certified payroll submissions and associated waivers of lien.
13. Assist departments with the informal bid process.
14. Review and approval of all purchase orders of \$25,000 or less.
15. Creation of purchase orders in excess of \$25,000

## **The Village Manager's responsibilities**

1. Purchase all materials, supplies, equipment, personal services and contracts for which funds are provided in the budget, but no item or personal service which exceeds any budget appropriation may be purchased.
2. For a purchase of more than fifty thousand dollars, with the exception of professional services, the Village Manager should solicit bids and such bids shall be presented to the Corporate Authorities for approval.
3. The Village Manager shall seek formal bids or proposals for any public improvement which will exceed fifty thousand dollars, which is not to be paid for in whole or in part by a special assessment or special tax.
4. The Village Manager will make recommendations to the Corporate Authorities with respect to all formal bids or proposals.
5. The Village Manager may issue rules and regulations governing requisitions and the transaction of the business of the purchasing agent and the heads of departments, officers and employees of the Village.
6. In case of circumstances creating an emergency, the Village Manager may, without prior consent of the Corporate Authorities, award contracts and make purchases for the purpose of meeting the emergency. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$50,000.
7. The Village Manager shall approve all purchase orders in excess of \$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 Chief Procurement Officer, to obtain these goods based upon competitive bids and to give consideration to product price, value, quality, performance, and delivery.
3. While the Department director may delegate minor purchases to employees, he/she is still responsible for ensuring such purchases are made according to the provisions of this policy.
4. No Department Director or employee is authorized to make any commitment to any salesperson or firm that will bind the Village in any way. During meetings with salespersons, no employee shall make any indication that he/she will recommend a particular product for purchase.
5. It is the responsibility of all Village of Buffalo Grove employees to comply with all rules and regulations set forth herein. As directed by the Village Manager, any employee deliberately violating the policy regarding unauthorized purchases shall be held personally accountable for the purchases. Failure to follow the procedures outlined in the Policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Employee Manual.
6. Employees may be made responsible for the management of certain contracts. It is important for staff to work with the Chief Procurement Officer to understand their responsibilities in managing contracts including the collection of certificates of insurance, waivers of lien, certified payroll, project closeout documents and completion of the Vendor Evaluation form(Appendix L).
7. All contracts/agreements must be submitted to the Village Clerk within 10 calendar days of final signatory executing the contract/agreement.
8. Departments Heads and may approve purchase orders of \$5,000 or less

## Volunteers

1. Volunteers, Committee, Commission members have no authority to purchase on behalf of the Village nor do they have authority to execute contracts on behalf of the Village. Village employees working with volunteers (“Liaisons”) shall make purchases for committee/commissions, failure to abide by this rule may be sufficient cause to remove a member from a committee or commission.

## **The Chief Procurement Officer's responsibilities to Vendors**

1. Encourage good Village/vendor relations.
2. Encourage businesses located within the Village to participate in the Village's procurement policy, by notifying all known in-Village vendors of opportunities to bid.
3. Conduct business with vendors in a professional manner that promotes honesty and fairness.
4. Accept, and in some cases require, samples from vendors to be used for testing. A fair trial shall be given to all samples and the outcome of the test shall be presented to the vendor, in general terms.
5. Make every effort to be available for appointments during normal business hours on reasonable notice.
6. Arrange interviews between salespersons and department directors as needed.
7. Write all correspondence to salespersons and vendors, except when technical details can be better written by the department.
8. Collect and maintain vendor information.

## **The Vendor's responsibilities to Village of Buffalo Grove**

1. Understand the needs of Village of Buffalo Grove and provide the correct service or product at the right price, quality, and quantity that benefits the Village as a whole.
2. Conduct themselves in a professional manner: being honest about the supplies, services and products they represent.
3. Honor purchase orders generated as a result of providing price quotes on specified items and quantities.
4. Respond to Bids, Requests for Proposals, and Requests for Qualifications in a professional and ethical fashion. See Appendix D for causes for debarment from bidding.
5. Complete on a biennial basis the Village of Buffalo Grove online Vendor Registry application located at <https://www.vbg.org/bids> , updating all required fields.
6. Provide all documents required of them by the Village including but not limited to Village Financial Forms, Waivers of Lien, Insurance documents, Bonds as required and Certified Payroll as required.

## Payment

The Village is bound by State Statute (50 ILCS 505/1 *et seq.*) which states that payments are to be made pursuant to the Illinois Local Government Prompt Payment Act. It is important to note that all contracts and agreements with Vendors reflect these particular payment terms.

## Conflicts of Interest

The Village Staff shall not knowingly initiate a purchase order when there is a conflict of interest. All known or suspected conflict of interest situations shall be referred to the Office of the Village Manager. A conflict of interest exists when a Village employee or officer (The Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village) is an officer or director of the supplier, or owns five percent (5%) or more of the supplier of products and or services to the Village of Buffalo Grove.

## Gifts and Favors

Employees shall not solicit, accept or agree to accept any gift of any kind from any person or business entity doing business or wishing to do business with the Village, except where said gift is expressly permitted by the Illinois State Officials and Employees Ethics Act (5 ILCS 430/1-5). A "gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee. Employees shall comply with the Illinois State Officials and Employees Ethics Act at all times. The Chief Procurement Officer may accept samples from vendors only for the purpose of testing products.

## Procurement Methods

### Petty Cash

**Purpose:** To reimburse an employee for small incidental purchases.

**Appropriate use of the Petty Cash:** Petty cash funds may be used for small incidental nonrecurring cash purchases that do not exceed \$150.00. The use of petty cash should not be considered as a substitute for regular procurement procedures.

It is recommended that wherever possible a Village issued credit card/procurement card be used in the place of petty cash.

Requests for reimbursement using petty cash must be accompanied by the Petty Cash Form (Appendix F). These forms must be completed and then submitted to the Accounts Payable Clerk.

### Advance Check Request

**Purpose:** To request a check for payment when an invoice is not issued.

**Appropriate use of Advance Check Request for Payment:** Occasionally, a check is needed when there is no invoice. These occurrences include, but are not limited to:

1. An employee request for reimbursement for out-of-pocket expense.
2. Vendors requiring payment in advance.
3. Mail in catalog orders requiring pre-payment.

When the Advance Check Request form is used, a cash receipt, a written quote, or a copy of the catalog order must be submitted as supporting documentation.

For a copy of the Advance Check Request form see Appendix G.

### Purchase Orders

**Purpose:** To provide a legal document that places an obligation on both the Village and the vendor. When properly endorsed by the Finance Department, the purchase order obligates the Village to purchase the items listed at the prices stated. The vendor is obligated according to the terms and prices stated on the purchase order to deliver the goods or services. The purchase order provides specifications for goods and services ordered and shipping and billing information.

**Appropriate Use of the Purchase Order:** A purchase order shall be used for procurement of any item or service that requires a written order or any purchase of \$1250.01 or more. Purchase orders are not required for prepaid orders.

### **Blanket Purchase Orders**

**Purpose:** Blanket purchase orders will be used for repetitive purchases from certain vendors.

**Appropriate Use of the Blanket Purchase Order:** If the Village has entered into contract with a Vendor, then a Blanket purchase may be issued for each fiscal year of that contract. Departments should follow standard purchase order procedures. For repetitive purchases, rather than issuing a purchase order for each purchase, one purchase order with a dollar limit is issued for a period of up to twelve months.

### **Procurement Card Program**

A policy has been designed to establish the procedures to be used with the Village of Buffalo Grove's credit/procurement card program. Refer to Appendix F for the complete policy.

## **Special Procurement**

### **Electronic Equipment**

The IT (Information Technology) Department or the Government Information Technology Consortium (GovITC) will purchase or authorize the purchase of all computers, peripherals, printers, cell phones and all other electronics governed by the Communications and Information Technology Policy. The IT Department or GovITC will then be responsible for communicating to the Office of the Village Manager and requesting a Purchase Order or instructing the department requesting services or equipment to enter the information required to create a Purchase Order. The IT Department or the company contracted by the Village to supply IT services will setup and install equipment in the appropriate departments.

### **Electronic Equipment Maintenance**

When a copier, large format printer, scanner or multifunction print device requires maintenance, the department should use the contact information located on the device.

If you have maintenance or repair need for a cell phone or pager, contact the IT department or the company contracted by the Village to supply IT services.

When maintenance or repair is needed for all other electronic equipment, including but not limited to computers, printers, and telephones, the IT department or the company contracted by the Village to supply IT services shall be contacted. The IT department or the company contracted by the Village to supply IT services will either repair, service or make arrangements for outsourcing the repair.

### **Vehicles/Equipment Repair**

The Central Garage is responsible for the maintenance repair and replacement of all Village owned vehicles. Central Garage personnel will determine when repairs can be made at the garage or should be outsourced. Whenever possible pre-negotiated agreements should be used for outsourced maintenance and repair.

### **Buildings**

The Public Works Department shall be contacted for Village building repairs and remodeling requests. For Village property the Public Works department will assess the need or problem and recommend the best course of action to correct the problem(s).

Repair services for Village buildings or equipment that are not covered by maintenance agreements shall be obtained by the following procedures:

1. Estimates of the repair/improvement work shall be gathered and reviewed before proceeding with the repairs/improvements.
2. As repairs/improvements to public facilities will likely require prevailing wage to be paid, the rider in Appendix I. should be provided to contractors when requesting quotes.
3. If emergency repairs are needed, Emergency Procurement procedures shall be followed.

### **Maintenance Agreements**

Departments should follow these guidelines for all maintenance agreements:

1. All maintenance agreements must be reviewed by the Village Attorney.
2. Maintenance agreements shall be considered for any equipment/asset that requires frequent adjustment or repairs.
3. Maintenance agreements are a form of contract. Department Directors are not authorized to sign contracts in excess of \$5,000.00
4. Copies of all maintenance agreements will be filed with the Chief Procurement Officer.
5. Purchase order procedures shall be followed.

## **Environmentally Preferable Purchasing**

The purchase and use of products and services can have a profound impact on the environment. The Village of Buffalo Grove recognizes the positive impact that it can make on the environment through purchasing decisions that Village staff make. It is the intent of the Village of Buffalo Grove to integrate environmental considerations into the aspects of procurement.

Village staff should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations.

## Written Contracts

Contracts range from written contracts described in this section to purchase orders incorporating specifications, which are also contracts. The following purchases will require contracts:

1. Supplies, equipment, apparatus, and material requiring an expenditure of more than \$25,000.00.
2. All maintenance agreements and leases.
3. Construction and repair (including demolition and renovation) projects requiring an expenditure of more than \$25,000.
4. Change Orders: Contracts for construction or repair projects can have change orders during the project prior to completion, without going through a new bid process, providing the bidding laws are not evaded. Change orders that exceed 10% of the total contract price must be approved by the Village Board and then should only be approved if it is in the best interests of the Village of Buffalo Grove. Change orders up to \$10,000.00 (but less than 10% of total contract price) can be approved by the Village Manager. See Appendix K. for more information.
5. Any work that that can be considered an improvement to public facilities and therefore invokes prevailing wage rates must have a written contract. At a minimum the rider in Appendix I. must be attached to a quote provided for such work and signed by the contractor/vendor performing the work.

All contracts that commit the Village to an expenditure of more than \$5,000.00 shall be submitted to the Village Manager, Finance Director or Chief Procurement Officer for approval signature. Contracts at or below \$5,000 may be signed by a Department Director after review by the Village Attorney with the contract forwarded to the Chief Procurement Officer. Contracts that commit the Village to an expenditure of more than \$25,000 can only be signed by the Village President or Village Manager. While Illinois law and Village policy mandate when written contracts are required, this does not preclude the use of written contracts at any time. It should also be remembered that the need for a contract might vary according to circumstances and, a written contract may be used whenever it is deemed necessary and advisable by the Chief Procurement Officer or Village Attorney.

## Multi-Year Contracts

Unless otherwise provided by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the Village of Buffalo Grove. The term of the contract and conditions of renewal or extension, if any, must be included in the solicitation and funds must be available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

## Informal Purchases

Any procurement not exceeding \$25,000.00 may be made in accordance with the following purchase procedures, provided however, that purchases are not artificially divided so as to create an Informal purchase. The splitting of a purchase or contract into two or more purchases for the purpose of avoiding the bidding or quotation process is in violation of State law and Village policy.

### Informal Buying Requirements – Purchases of \$500.00 or Less

The informal buying requirements cover purchases for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$500.00 or less.

Pricing may be obtained verbally, or by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the informal purchase exception rules. If the purchase is for a routine operating good or service, the price comparison needs to be performed at least once each fiscal year.

### Informal Quote Requirements – Purchases Between \$500.01 to \$5000.00

The informal quote requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$500.01 to \$5,000.00.

Pricing may be obtained by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the exception rules.

### Informal Proposal Requirements – Purchases Between \$5000.01 to \$25,000.00

The informal proposal requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$5,000.01 to \$25,000.00.

Informal proposals may be obtained by electronic or written submission. No advertisement is required but it is recommended. The Village of Buffalo Grove standard is to seek at least three quotes for all purchases that do not qualify for the exception rules.

### Informal Purchase Exceptions

Exceptions to obtaining price quotes from more than one vendor should be limited to the following;

1. There are a variety of numerous items in the order, including but not limited to, maintenance repair and operational (MRO) supplies and office supplies.
2. Specifications are sufficiently detailed, or the item being sought is highly unique and/or specialized.
3. Sole source procurement.
4. Emergency procurement, Purchase Order must contain explanation of emergency.

Exceptions must be noted with the Purchase Order.

## Formal Procurement Requirements

Procurement involving the expenditure of \$50,000.00 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 \$50,000.00. Bids should be used where detailed specifications are available and pricing is of the utmost concern.

A notice to bidders, "Invitation to Bid" must be advertised locally. The advertisement must include:

1. A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies.
2. Notification that only sealed bids shall be reviewed.
3. Bonding and Insurance requirements as might be necessary.
4. Date, time and location of bid opening.

Bid notices should be mailed/e-mailed to Vendors the week the notice is published. Contract documents should be made available to Vendors. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30ILCS 525/0.01)

Bids will be opened at the time and date as advertised on the "Notice to Bidders". Bids received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village, the Village shall reserve the right to retain those funds.

See Appendix A for more information on the Formal Bid Process.

The requirement for competitive sealed bids may be waived by a two-thirds vote of the Village Trustees.

### **Standard for Awarding Bid**

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Appendix A. Bid Evaluation and Award, fully details the methods to be used in determining lowest responsive and responsible bidder.

Single Bids. When only a single bid or quote is received that fact alone shall not prevent the Village from accepting that bid or quote.

### **Bid/Quote Records**

The Village must keep a record of all bids/quotes sought, but those records are not subject to public inspection until the contract has been awarded.

## **Requests for Proposals**

The formal Request for Proposal (RFP) process cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$50,000 or more. An RFP should be used in those occasions where the need for quality or expertise exceeds the concern for pricing. RFP documents will likely include a section detailing what criteria shall be used to make the selection for the vendor to be awarded the contract.

A notice to proposers, "Request for Proposal" should be advertised locally. The advertisement should include:

- (a.) A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies;
- (b.) Notification that only sealed proposals shall be reviewed;
- (c.) Bonding and Insurance requirements as might be necessary; and
- (d.) Date, time and location Proposals are due.

A Request for Proposal should be mailed/e-mailed to potential Proposers the week the notice is published. Contract documents should be made available to Proposers in the office of the person authorized to administer the bid. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Proposals will be opened at the time and date as advertised in the Request for Proposal. Proposals received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village the Village shall reserve the right to retain those funds.

The request for Competitive Sealed Proposals is an exception to the bid process. The reasons for selection of this method of procurement and the procedures to be followed are set forth in Appendix B.

## **Quality Based Selection (QBS) or Request for Qualifications (RFQu)**

The primary purpose of undertaking the QBS process is to locate the most qualified consultant to do the work. A Request for Qualifications may be followed by a formal Invitation to Negotiate (ITN) in order to negotiate a fair and equitable agreement. The selection shall be based on the consultant's experience and expertise in projects of the same type as proposed. Special rules apply to the QBS process. When State or Federal funds are involved, the QBS procedure in Appendix M, attached hereto, applies.

The Village of Buffalo Grove believes their adopted QBS written policies and procedures (Appendix M) substantially follows Section 5-5 of the BLRS Manual and specifically Sections 5-5.06(c) and 5-5.06(e), therefore; approval from IDOT is not required.

## Exceptions to Bid/Procurement Requirements

### Sole Source Procurement

A contract may be awarded for a supply, service, or construction item without competition when, the Finance Director, Chief Procurement Officer, or a designee of either determines in writing that there is only one source for the required supply, service, or construction item. Purchases made in this fashion in excess of \$50,000 must be brought before the Village Board in the form of a request for Bid Waiver.

### Emergency Procurements

Notwithstanding any other provision of this Policy, the Village Manager, Finance Director or Chief Procurement Officer may make or authorize others to make emergency procurements when there exists a threat to public health, welfare, or safety under emergency conditions; provided that such emergency procurements shall be made with such competition as is practicable under the circumstances.

If emergency purchases are needed during business hours, begin Purchase Order procedures immediately and contact the Chief Procurement Officer for Purchase Order approval. When emergency purchases occur during non-business hours, contact the Chief Procurement Officer immediately the next business day. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.

The Village Manager must authorize any emergency procurement for more than \$25,000. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$50,000.

### Professional Services

Professional Services. The Village Manager may execute agreements for binding insurance coverage and professional services without the formal solicitation of bids. The nature of such Professional Services may include, but is not limited to, accounting, auditing, financial, recruitment, employment, marketing, procurement, public relations, information technology, legal, land survey, architectural and engineering services. The Village Manager has the authority to award the contract based upon quality, performance, and the time specified in the proposals for the performance of the contracts.

### Fuel Procurement

Due to the speculative nature of fuel purchases and an ever-increasing volatile market, the Village Manager working in coordination with the Fleet Manager has been authorized by Section 2.08.040 of the Village of Buffalo Grove Municipal Code to make purchases in excess of the bid limit in order to secure fuel at the best possible price for the Village of Buffalo Grove.

### **Natural Gas and Electric Supply**

Due to the speculative nature of Natural Gas and Electric Supply purchases, the Village Manager working in coordination with the Chief Procurement Officer has been authorized by Section 2.08.040 of the Village of Buffalo Grove Municipal Code to enter into agreements in amounts in excess of the bid limit in order to secure these commodities at the best possible price for Village of Buffalo Grove facilities.

### **Consortium Procurements**

The Village is a member of multiple consortiums including but not limited to the Northwest Water Commission, Northwest Central Dispatch, Geographical Information Systems Consortium, and Government Information Technology Consortium in which all elect to purchase goods and services. If the consortiums board agrees to make a purchase the Village is obligated to make these purchases and as such does not follow a formal procurement process. All purchases that do not have consortium board approval and are over \$50,000 will be brought before the Village board for approval.

### **Village Managers Authority**

The method of procurements for expenditures between \$25,000.01 and \$50,000.00 shall be determined on a case-by-case basis by the CPO or Village Manager. All requests for procurements that fall within this range require a request in writing to the CPO and Village Manager. The request shall include three prices when available, joint procurement information when available, or sole source information. The request shall include any other justifications for the use of the Village Managers special purchasing authority. Some examples could be timeliness of order, supply chain disruption, or critical to continuity of operations.

## Cooperative Procurement

In some cases, the Village has an opportunity to purchase through a joint procurement agency. Joint Procurement cooperatives can save the Village of Buffalo Grove money through collective buying power. It may also be the case that other agencies have gone through the Bid process for items or services the Village now seeks. In those cases the purchasing department may recommend that the Village Board *“authorize the Village Manager to execute a contract with Vendor Name., for goods/services at a not to exceed amount of \$XX,XXX in accordance with the Illinois Governmental Joint Purchasing Act (30 ILCS 525/0.01 et seq.), pending review and approval of the contract/agreement by the Village Attorney.”*

The Illinois State Intergovernmental Cooperation Act (5 ILCS 220) allows for cooperative procurement.

\* 3<sup>rd</sup> Party includes but is not limited to; the State of Illinois Central Management Services, United States General Services Administration, Northwest Municipal Conference and the North Suburban Municipal Partnering Initiative, Sourcewell, and Houston Galveston Area Compact.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30 ILCS 525/0.01)

## *Asset Sharing Policy*

A subset of Cooperative Procurement is Asset Sharing. The Village of Buffalo Grove is committed to providing safe, efficient and effective services to the Residents of Buffalo Grove and other external stakeholder groups through the sharing of assets where appropriate and practical.

It is the policy of the Village of Buffalo Grove to ensure that certain criteria are evaluated when making capital asset purchases. The administrative guidelines outlined in Appendix J. apply to all situations where the sharing of assets could be of mutual benefit to those involved and reduce the overall lifecycle cost of the asset. This Policy shall apply to all departments of the Village and include such things as vehicles, equipment, trailers, and tools.

The purpose of the Asset Sharing Policy (“Policy”) is to provide the Village of Buffalo Grove staff with guidelines and directions for acquiring assets that can be shared. The benefit to all parties is a more effective use of resources, enhanced inter-governmental cooperation, and more efficient use of taxpayer dollars through cost sharing.

The Policy is designed to be a fluid document and will be modified from time to time to conform to changes in law, technology and actual practice.

## Appendix A

### Formal Bid Requirements

The Invitation for Bids.

The Invitation for Bids is used to initiate competitive sealed bid procurement.

The Invitation for Bids shall include the following:

1. instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of bids, the address of the office to which bids are to be delivered, the maximum time for bid acceptance by the Village of Buffalo Grove, and any other special information;
2. the purchase description, evaluation factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
3. the contract terms and conditions, including warranty and bonding or other security requirements, as applicable.

Incorporation by Reference. The Invitation for Bids may incorporate documents by reference.

Acknowledgement of Addendums. The Invitation for Bids shall require the acknowledgement of the receipt of all Addendums issued.

#### *Bidding Time.*

Bidding time is the period of time between the date of publication of the Invitation for Bids and the time and date set for receipt of bids. In each case bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of 10 calendar days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Chief Procurement Officer.

#### *Bidder Submissions.*

Bid Form. The Invitation for Bids shall provide a form which shall include space in which the bid price shall be inserted and which the bidder shall sign and submit along with all other necessary submissions.

#### *Bid Samples and Descriptive Literature.*

1. "Descriptive literature" means information available in the ordinary course of business which shows the characteristics, construction, or operation of an item which enables the Village of Buffalo Grove to consider whether the item meets the Village's needs.
2. "Bid sample" means a sample to be furnished by a bidder to show the characteristics of the item offered in the bid.
3. Bid samples or descriptive literature may be required when it is necessary to evaluate required characteristics of the items bid.
4. The Invitation for Bids shall state that bid samples or descriptive literature should not be submitted unless expressly requested and that, regardless of any attempt by a bidder to condition the bid, unsolicited bid samples or descriptive literature which are submitted at the bidder's risk will not be examined or tested, and will not be deemed to vary any of the provisions of the Invitation for Bids.

### *Public Notice.*

Distribution. Invitations for Bids or Notices of the Availability of Invitations for Bids shall be mailed or otherwise furnished to a sufficient number of potential bidders for the purpose of securing competition. Invitations to Bid shall indicate where, when, and for how long Bid and Contract documents may be obtained; generally describe the supply, service, or construction desired; and may contain other appropriate information. Where appropriate the Chief Procurement Officer may require payment of a fee or a deposit for the supplying of the Invitation for Bids.

Publication. Every procurement in excess of \$50,000 shall be publicized in one or more of the following ways:

1. in a newspaper of general circulation;
2. in a newspaper of local circulation in the area pertinent to the procurement;
3. in industry media;
4. through electronic mailing lists,
5. through the internet, agency web site, or other publicly accessible electronic media, or
6. in a government publication designed for giving public notice.

Public Availability. A copy of the Invitation for Bids shall be made available for public inspection at the Chief Procurement Officer's office, the Village website, or the Village Clerk's office.

### *Bidders Lists.*

Purpose. Bidders lists may be compiled to provide the Village of Buffalo Grove with the names of businesses that may be interested in competing for various types of the Village of Buffalo Grove contracts. Unless otherwise provided, inclusion or exclusion of the name of a business does not indicate whether the business is responsible in respect to a particular procurement or otherwise capable of successfully performing a Village of Buffalo Grove contract.

Public Availability. Names and addresses on bidders lists shall be available for public inspection, unless an exemption to the Illinois Freedom of Information Act applies.

### *Pre-Bid Conferences.*

Pre-bid conferences may be conducted to explain the procurement requirements. The conference should be held long enough after the Invitation for Bids has been issued to allow bidders to become familiar with it, but sufficiently before bid opening to allow consideration of the conference results in preparing their bids. Nothing stated at the pre-bid conference shall modify the Bid document unless a change is made by written addendum.

### *Addendums to Bids.*

Form. Addendums to Bid documents shall be identified as such and shall require that the bidder acknowledge receipt of all Addendums issued. The amendment shall reference the portions of the Bid it amends.

Distribution. Addendums shall be published on the Village website and whenever practical sent to all prospective bidders known to have received a Bid.

Timeliness. Addendums shall be distributed within a reasonable time to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, such time shall be increased to the extent possible in the addendum or, if necessary, by e-mail and confirmed in the addendum.

### *Pre-Opening Modification or Withdrawal of Bids.*

Procedure. Bids may be modified or withdrawn by written notice received in the office designated in the Invitation for Bids prior to the time and date set for bid opening. An electronic modification or withdrawal received from the bidder or, as applicable, the receiving prior to the time and date set for bid opening will be effective provided that there is objective evidence, in electronic form or from the receiving company, confirming that the message was received prior to the time and date set for bid opening.

Disposition of Bid Security. If a bid is withdrawn in accordance with this Section, the bid security, if any, shall be returned to the bidder.

Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.

### *Late Bids, Late Withdrawals, and Late Modifications.*

Any bid received after the time and date set for receipt of bids is late. Any withdrawal or modification of a bid received after the time and date set for opening of bids at the place designated for opening is late.

Notice. Bidders submitting late bids will not be considered for award and shall be so notified as soon as practicable.

Records. Records equivalent to those required in the Section titled "Pre-Opening Modification or Withdrawal of Bids", shall be made and kept for each late bid, late modification, or late withdrawal.

### *Receipt, Opening, and Recording of Bids.*

Receipt. Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid opening. Bids submitted through electronic means shall be received in such a manner that the time and date of submittal, along with the contents of such bids shall be securely stored until the time and date set for bid opening.

Opening and Recording. Bids and modifications shall be opened publicly, in the presence of one or more witnesses, at the time, date, and place designated in the Invitation for Bids. The name of each bidder, the bid price, and such other information as is deemed appropriate by the Chief Procurement Officer, shall be read aloud or otherwise made available. Such information also shall be recorded at the time of bid opening; that is, the bids shall be tabulated or a bid abstract made. The names and addresses of witnesses shall also be recorded at the opening. The opened bids shall be available, after award of bid has been made, for public inspection except to the extent the bidder designates trade secrets or other proprietary data to be confidential as set forth in the Subsection titled "Confidential Data" of this Section, or as otherwise provided by law. Information marked Confidential shall be readily separable from the bid in order to facilitate public inspection of the non-confidential portion of the bid.

Confidential Data. The Chief Procurement Officer shall examine the bids to determine the validity of any requests for nondisclosure of trade secrets and other proprietary data identified in writing. If the parties do not agree as to the disclosure of data, the Chief Procurement Officer shall inform the bidders in writing what portions of the bids will be disclosed and that, the bids will be disclosed. The bids shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data unless subject to an exemption under applicable law.

Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

### *Bid Evaluation and Award*

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Product Acceptability. The Invitation for Bids shall set forth any evaluation criterion to be used in determining product acceptability. It may require the submission of bid samples, descriptive literature, technical data, or other material. It may also provide for accomplishing any of the following prior to award:

- (a) inspection or testing of a product prior to award for such characteristics as quality or workmanship;
- (b) examination of such elements as appearance, finish, taste, or feel; or
- (c) other examinations to determine whether it conforms with any other purchase description requirements.

The acceptability evaluation is not conducted for the purpose of determining whether one bidder's item is superior to another but only to determine that a bidder's offering is acceptable as set forth in the

Invitation for Bids. Any bidder's offering which does not meet the acceptability requirements shall be rejected as nonresponsive.

Determination of Lowest Bidder. Following determination of product acceptability, if any is required, bids will be evaluated to determine which bidder offers the lowest cost to the Village of Buffalo Grove in accordance with the evaluation criteria set forth in the Invitation for Bids. Only objectively measurable criteria which are set forth in the Invitation for Bids shall be applied in determining the lowest bidder. Examples of such criteria include, but are not limited to, transportation cost, and ownership or life cycle cost formulas. Evaluation factors need not be precise predictors of actual future costs, but to the extent possible such evaluation factors shall:

- (a) be reasonable estimates based upon information the Village of Buffalo Grove has available concerning future use; and
- (b) treat all bids equitably.

Responsive and Responsible Bidder. In an effort to determine a "Responsive and/or Responsible" Bidder the Village will take in consideration responses from references provided by Bidders as well as information as might be solicited from other local municipalities or governmental agencies, in addition, the following shall be considered when determining whether the bidder is responsive and responsible:

- (a) The ability, capacity and skill of the bidder to perform the contract and to provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- (d) The quality of the performance of previous contracts or services;
- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract and service;
- (f) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;
- (g) The quality, availability and adaptability of the supplies or contractual services to the particular use required;
- (h) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract; and
- (i) The number and scope of conditions attached to the bid.

Restrictions. Nothing in this Section shall be deemed to permit contract award to a bidder submitting a higher quality item than that designated in the Invitation for Bids if such bidder is not also the lowest bidder. Further, this Section does not permit negotiations with any bidder.

### *Bid Rejection and Re-bid.*

The Chief Procurement Officer has the authority to reject all bids and re-bid for the selected goods and services. Upon review of submitted bids, if the Chief Procurement Officer determines that the bids submitted were inconsistent, an insufficient number of bids were received, or there were substantial errors/omissions in the bid documents/specifications, the Chief Procurement Officer will notify all bidders and either proceed to re-bid the project or reevaluate the selected procurement method.

### *Low Tie Bids.*

Definition. Low tie bids are low responsive bids from responsible bidders that are identical in price and which meet all the requirements and criteria set forth in the Invitation for Bids.

Award. Awards shall not be made by drawing lots, or by dividing business among identical bidders. The Chief Procurement Officer shall bring before the Village Board a request to reject all Bids and negotiate with the Low Tie Bidders.

Records shall be made of all Invitations for Bids on which tie bids are received showing at least the following information:

- (a) the identification number of the Invitation for Bids;
- (b) the supply, service, or construction item; and
- (c) a listing of all the bidders and the prices submitted.

A copy of each such record shall be sent to the Village Clerk's Office

### *Documentation of Award.*

Following award, a record showing the successful bidder shall be made a part of the procurement file.

## **Appendix B**

### **Competitive Sealed Proposals.**

Conditions for Use.

- (a) A contract may be entered into by competitive sealed proposals when the Chief Procurement Officer, Village Manager, the Finance Director, or a designee of any of the foregoing above determines that the use of competitive sealed bidding is either not practicable or not advantageous to the Village of Buffalo Grove.
- (b) Contracts for the design-build, design-build-operate-maintain, or design-build-finance-operate-maintain project delivery methods shall be entered into by competitive sealed proposals.

#### *Request for Proposals.*

Proposals shall be solicited through a Request for Proposals.

Public Notice. Adequate public notice of the Request for Proposals shall be given in the same manner as provided in Formal Bid Requirements, Public Notice section of Appendix A.

Receipt of Proposals. Proposals shall be opened so as to avoid disclosure of contents to competing proposers during the process of negotiation. A Register of Proposals shall be prepared and shall be open for public inspection after contract award.

Evaluation Factors. The Request for Proposals shall state the relative importance of price and other factors and subfactors, if any.

Discussion with Responsible Proposers and Revisions to Proposals. As provided in the Request for Proposals, discussions may be conducted with responsible proposers who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there should be no disclosure of any information derived from proposals submitted by competing proposers.

Award. Award shall be made to the responsive and responsible proposer whose proposal conforms to the solicitation and is determined in writing to be the most advantageous to the Village of Buffalo Grove taking into consideration price, reference responses and the evaluation factors set forth in the Request for Proposals and any related Addendums.

Debriefings. The Chief Procurement Officer is authorized to provide debriefings that furnish the basis for the source selection decision and contract award.

When Competitive Sealed Bidding is Not Practicable. Competitive sealed bidding is not practicable unless the nature of the procurement permits award to a low bidder who agrees by its bid to perform without condition or reservation in accordance with the purchase description, delivery or performance schedule, and all other terms and conditions of the Invitation for Bids. Factors to be considered in determining whether competitive sealed bidding is not practicable include:

- (a) whether the contract needs to be other than a fixed-price type;
- (b) whether oral or written discussions may need to be conducted with proposers concerning technical and price aspects of their proposals;
- (c) whether proposers may need to be afforded the opportunity to revise their proposals, including price;
- (d) whether award may need to be based upon a comparative evaluation as stated in the Request for Proposals of differing price, quality, and contractual factors in order to determine the most advantageous offering to the Village of Buffalo Grove. Quality factors include technical and performance capability and the content of the technical proposal; and
- (e) whether the primary consideration in determining award may not be price.

When Competitive Sealed Bidding is Not Advantageous. A determination may be made to use competitive sealed proposals if it is determined that it is not advantageous to the Village of Buffalo Grove, even though practicable, to use competitive sealed bidding. Factors to be considered in determining whether competitive sealed bidding is not advantageous include:

- (a) if prior procurements indicate that competitive sealed proposals may result in more beneficial contracts for the Village of Buffalo Grove; and
- (b) whether the factors are desirable in conducting a procurement rather than necessary; if they are, then such factors may be used to support a determination that competitive sealed bidding is not advantageous.

#### *Determinations.*

The Village Manager, Finance Director, or Chief Procurement Officer may make determinations by category of supply, service, infrastructure facility, or construction item that it is either not practicable or not advantageous to the Village of Buffalo Grove to procure specified types of supplies, services, or construction by competitive sealed bidding. Procurements of the specified types of supplies, services, or construction may then be made by competitive sealed proposals based upon such determination. The officer who made such determination may modify or revoke it at any time, and such determination should be reviewed for current applicability from time to time.

#### *Content of the Request for Proposals.*

The Request for Proposals shall be prepared in accordance with the Invitation for Bids section in Appendix A of this policy provided that it shall also include:

- (a) a statement that discussions may be conducted with proposers who submit proposals determined to be reasonably susceptible of being selected for award, but that proposals may be accepted without such discussions; and
- (b) a statement of when and how price should be submitted.
- (c) a listing of the criteria by which staff will make a selection and recommendation to the Village Board may also be included.

#### *Proposal Preparation Time.*

Proposal preparation time shall be set to provide proposers a reasonable time to prepare their proposals. A minimum of 10 days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Chief Procurement Officer.

#### *Form of Proposal.*

The manner in which proposals are to be submitted, including any forms for that purpose, may be designated as a part of the Request for Proposals.

#### *Public Notice.*

Public notice shall be given by distributing the Request for Proposals in the same manner provided for distributing an Invitation for Bids

#### *Use of Bidders Lists.*

Bidders lists compiled and maintained in accordance with the Bidders Lists section of Appendix A. of this policy may serve as a basis for soliciting competitive sealed proposals.

#### *Pre-Proposal Conferences.*

Pre-proposal conferences may be conducted in accordance with the Pre-Bid Conferences section of Appendix A. Any such conference should be held prior to submission of initial proposals.

#### *Addendums to Requests for Proposals.*

Addendums to Requests for Proposals may be made in accordance with the Addendums to Invitations for Bids section of Appendix A. prior to submission of proposals.

#### *Modification or Withdrawal of Proposals.*

Proposals may be modified or withdrawn prior to the established due date in accordance with Section the Pre-Opening Modification or Withdrawal of Bids section of Appendix A. For the purposes of this Section and the Late Proposals, Late Withdrawals, and Late Modifications section of this Appendix B. the established due date is either the time and date announced for receipt of proposals or receipt of modifications to proposals, if any; or if discussions have begun, it is the time and date by which best and final offers must be submitted, provided that only proposers who submitted proposals by the time announced for receipt of proposals may submit best and final offers.

#### *Late Proposals, Late Withdrawals, and Late Modifications.*

Any proposal, withdrawal, or modification received after the established due date at the place designated for receipt of proposals is late. Late Proposals may only be considered in accordance with the Late Bids, Late Withdrawals, and Late Modifications section of Appendix A. of this Policy

### *Receipt and Registration of Proposals.*

Proposals shall not be opened publicly but shall be opened in the presence of two or more Village employees. Proposals and modifications shall be time-stamped upon receipt and held in a secure place until the established due date. After the date established for receipt of proposals, a Register of Proposals shall be prepared which shall include for all proposals the name of each proposer, the number of modifications received, if any, and a description sufficient to identify the supply, service, or construction item offered. The Register of Proposals shall be open to public inspection only after award of the contract. Proposals and modifications shall be shown only to the Village of Buffalo Grove personnel having a legitimate interest in them.

### *Evaluation of Proposals.*

Evaluation Factors in the Request for Proposals. The Request for Proposals can include the following evaluation factors (and subfactors), including price, and their relative importance.

Evaluation. The evaluation shall be based on the evaluation factors set forth in the Request for Proposals. Evaluators shall be required to complete the Evaluation Committee Member Statement attached at the end of Appendix B.

1. **Classifying Proposals.** For the purpose of conducting Village staff discussions, proposals shall be initially classified as:
  - (a) acceptable;
  - (b) potentially acceptable, that is, reasonably susceptible of being made acceptable; or
  - (c) unacceptable.
  
2. Proposers whose proposals are unacceptable shall be so notified promptly.
  
3. **Selection Criteria.** Proposals will be evaluated by a selection committee made up of Village staff, which will subsequently present its recommendation to the Buffalo Grove Village Board. The recommendation for the successful Proposer may be based on the following or similar criteria, though the weight of each item will vary with the project:
  - (a) 15 % Proposer's experience, capacity and capability to provide the required equipment, installation and training services in a professional, timely, reliable and secure manner.
  - (b) 15 % Proposer's understanding of the Village's technical requirements and demonstrated ability to meet or exceed the same.
  
  - (c) 50 % The cost of providing the equipment, installation and training services.
  - (d) 10 % Ability to interact productively with Village staff, as required.
  - (e) 10 % Information obtained through reference checks.

Proposal Discussions/Interviews with Individual Proposers.

"Proposers" Defined. "Proposers" includes only those businesses submitting proposals that are acceptable or potentially acceptable. The term shall not include businesses who submitted unacceptable proposals. The Chief Procurement Officer has the authority to reduce the pool of Proposers to be involved in Discussions based upon Selection Criteria.

Purposes of Discussions. Discussions or Interviews are held to:

(a) promote understanding of the Village of Buffalo Grove's requirements and the proposers' proposals; and

(b) facilitate arriving at a contract that will be most advantageous to the Village of Buffalo Grove taking into consideration price and the other evaluation factors set forth in the Request for Proposals.

Conduct of Discussions. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. The Chief Procurement Officer should establish procedures and schedules for conducting discussions. If during discussions there is a need for any substantial clarification of or change in the Request for Proposals, the Request shall be amended to incorporate such clarification or change. Auction techniques (revealing one proposer's price to another) and disclosure of any information derived from competing proposals are prohibited. Any substantial oral clarification of a proposal shall be reduced to writing by the proposer.

Best and Final Offers. The Chief Procurement Officer shall establish a common date and time for the submission of best and final offers. Best and final offers shall be submitted only once; provided, however, the Chief Procurement Officer or the Village Manager may make a written determination that it is in the Village of Buffalo Grove's best interest to conduct additional discussions or change the Village of Buffalo Grove's requirements and require another submission of best and final offers. Otherwise, no discussion of or changes in the best and final offers shall be allowed prior to award. Proposers shall also be informed that if they do not submit a notice of withdrawal or another best and final offer, their immediate previous offer will be construed as their best and final offer.

Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

RFP VoBG-2021-## Insert Title  
Village of Buffalo Grove Evaluation Committee Member Statement

Dear Evaluation Committee Member:

You have been selected to participate in the evaluation of the above referenced Request for Proposal. Your selection was based upon your technical qualifications in this area and your ability to develop an objective/subjective analysis of each proposal.

It is essential that the integrity of this process be maintained to ensure that each offeror is given fair and equal consideration. Your familiarity with particular services, types of products, or material may tend to influence your evaluation; however, you are required in this specific instance to be particularly objective and guard against any tendency that might slant your evaluation in favor of a personal preference.

You are required to report to the Chief Procurement Officer or designee any actual or potential conflict of interest.

An additional consideration is the mandate to maintain strict security and confidentiality regarding the content of any proposal, as well as the proceedings of any Evaluation Committee meetings during the evaluation process. Now that this process has started, it essential that any contact with the Consultant be through, and by, the Chief Procurement Officer or designee.

In addition, any Evaluation Committee Member shall not communicate, except during formal Committee meetings, with any Consultant or potential sub-contractor to that Consultant prior to award nor shall that Member discuss proposals or their evaluation with anyone other than the Chief Procurement Officer or designee and Evaluation Committee Members.

To emphasize the importance of the above considerations, you are asked to sign the following statement:

I have read and understand the above and agree to be bound by the rules and principles represented. I know of no conflict of interest on my part, nor have I committed any indiscretion or accepted any gratuities or favors that would compromise my impartiality. I will maintain all deliberations of the Evaluation Committee in strict confidence during this process. My recommendations shall be based upon objective/subjective review of the Consultant's proposal(s) and the appropriate award criteria from the proposal in accordance with the Village of Buffalo Grove Procurement Policy.

\_\_\_\_\_  
Signature of Evaluator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Position

**Appendix C**  
**Village of Buffalo Grove Public Contract Statements**

The Village of Buffalo Grove is required to obtain certain information in the administration and awarding of public contracts. The following Public Contract Statements shall be executed and notarized.

**PUBLIC CONTRACT STATEMENTS**

**CERTIFICATION OF CONTRACTOR/BIDDER**

In order to comply with 720 Illinois Compiled Statutes 5/33 E-1 et seq., the Village of Buffalo Grove requires the following certification be acknowledged:

The below-signed bidder/contractor hereby certifies that it is not barred from bidding or supplying any goods, services or construction let by the Village of Buffalo Grove with or without bid, due to any violation of either Section 5/33 E-3 or 5/33 E-4 of Article 33E, Public Contracts, of the Chapter 720 of the Illinois Compiled Statutes, as amended. This act relates to interference with public contracting, bid rigging and rotating, kickbacks, and bidding.

**CERTIFICATION RELATIVE TO 65 ILCS 5/11-42.1-1**

In order to comply with 65 Illinois Compiled Statutes 5/11-42.1-1, the Village of Buffalo Grove requires the following certification:

The undersigned does hereby swear and affirm that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue unless it is contesting, in accordance with the procedures established by the appropriate revenue Act, its liability for the tax or the amount of the tax. The undersigned further understands that making a false statement herein: (1) is a Class A Misdemeanor, and (2) voids the contract and allows the Village to recover all amounts paid to it under the contract.

**CONFLICT OF INTEREST**

The Village of Buffalo Grove Municipal Code requires the following verification relative to conflict of interest and compliance with general ethics requirements of the Village:

The undersigned supplier hereby represents and warrants to the Village of Buffalo Grove as a term and condition of acceptance of this (bid or purchase order) that none of the following Village Officials is either an officer or director of supplier or owns five percent (5%) or more of the Supplier: the Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village.

If the foregoing representation and warranty is inaccurate, state the name of the Village official who either is an officer or director of your business entity or owns five percent (5%) or more thereof:

(Official) \_\_\_\_\_

\_\_\_\_\_  
Print Name of Contractor/Bidder/Supplier

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Notary Expiration Date

## Appendix D

### Causes for Debarment

The Chief Procurement Officer or Village Manager may debar a proposer, bidder, vendor, subcontractor, or supplier (collectively "Vendor") for-

(1) Conviction of, or civil judgment for,-

(a) Commission or attempted commission of fraud or a criminal offense in connection with (A) obtaining, (B) attempting to obtain, or (C) performing a private or public contract or subcontract.

(b) Violation or attempted violation of Federal or State statutes, or any other legally applicable law, regulation, or rule relating to the submission of bids, proposals, or claims;

(c) Commission or attempted commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; or

(d) Commission or attempted commission of any other offense, or engaging in or attempting to engage in conduct indicating a lack of truthfulness, veracity, or honesty which affects the responsibility of the Vendor.

(2) Violation of the terms of a Village contract or subcontract so serious as to justify debarment, including but not limited to-

(a) Willful failure to perform in accordance with the terms of one or more contracts or subcontracts;

(b) A history of failure to perform one or more contracts or subcontracts;

(c) A history of unsatisfactory performance of one or more contracts or subcontracts; or

(d) A history of failure to meet prevailing wage obligations, or any other contracting or subcontracting obligation imposed by the Village of Buffalo Grove Municipal Code or any other law.

(3) Making or attempting or causing to be made or attempting to cause to be made any false, deceptive, or fraudulent material statement in any bid, proposal, or application for Village or any government work or in the performance of any such contract for the Village or a government agency, or application for any permit or license;

(4) Refusal to cooperate with reasonable requests of Village inspectors, representatives, or other appropriate Village personnel with respect to work under contract provisions, plans, or specifications, or otherwise, pursuant to the duties of those Village personnel;

(5) Founding, establishing or operating an entity in a manner designed to evade the application or defeat the purpose of these rules or any provision of the Municipal Code of Buffalo Grove, Village of Buffalo Grove rule or regulation, the statutes, rules or regulations of the State of Illinois, Cook County, Lake County, or any federal statute, rule or regulation, or any other legally applicable law, regulation, or rule;

(6) Improper conduct, including but not limited to the commission or attempted commission of;

(a) intentional or negligent billing irregularities;

(b) submitting false or frivolous or exaggerated claims, documents, or records;

(c) falsification of claims, documents, or records;

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

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

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

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

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

(i) violation of ethical standards established by the Village or other dishonesty or incident to applying, obtaining, qualifying for, or acquiring any Village certification, license, or permit;

(7) Any other cause of so serious or compelling a nature that it affects the responsibility of the Vendor, including, but not limited to, those specifically enumerated in 65 ILCS 5/8-10-11.

(8) Debarment by any other government agency.

## Appendix E

### Qualified Vendor

Insert PDF form

## Automated Clearing House

---

PDF form

## Tax Exempt Letter

---

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 nontraditional methods of procurement are due primarily to the timing of the request in light of the next warrant cycle or that the form of payment (check) is occasionally not accepted by merchants. To promote vendor acceptance, improve operational efficiency, and tighten the controls on the use of petty cash and advanced checks the Finance Department is initiating the procurement card program. This program has a number of unique controls that ensure that the card can be used only for specific purposes and within specific dollar limits.

#### ***General Information***

- The procurement card is a tool for designated Village employees to use when making low-dollar purchases for official business needs.
- Each purchase card will include both the individual cardholder and corporate name. However, the purchase card issuer will not maintain individual cardholder credit records.
- A signed agreement with the Village prior to receiving the card makes the cardholder responsible for any misuse of the card. Failure to comply with these procedures will result in revocation of the card and fraudulent misuse may result in termination of the cardholder.
- Purchase cards must be returned to the Finance Department upon leaving the Village's employment.

## ***Authorizations and spending limits***

Each individual's card will have monthly maximum spending limits. Additional restrictions exist on the type of purchase each employee can use the purchase card for, based on the employee's need.

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

A Procurement Card is NOT:

- a means to avoid appropriate procurement or payment procedures
- a card to access cash or credit (ATM)
- for items and services for personal, non-business use
- for tax reportable services (any vendor that is NOT incorporated is subject to the 1099 reporting process for each calendar year)

The following list covers purchases for which purchase card use is expressly prohibited:

- Alcoholic Beverages
- Capital Equipment
- Cash Advances (ATM Machines)
- Computer Hardware and Software (with the exception of the IT Department or department technology liaison)
- Legal Services
- Temporary Help
- Clothing or other personal items
- Telephone calls

## ***Responsibilities of Cardholders***

- The card must NOT be used for personal transactions.
- The card must NOT be loaned to others.
- Splitting of purchases into multiple parts in order to circumvent limits on the card is prohibited.
- The cardholder is responsible for all inappropriate charges.
- The cardholder shall not accept cash in lieu of a credit to the Procurement Card account.
- The card must be kept in a secure location at all times.
- Lost or stolen cards must be reported immediately.
- Fraudulent activity must be reported immediately.
- Creation and submission of an "expense report" each month
- The Village is a tax-exempt entity. Each cardholder should do their best to ensure that the Village is not charged sales tax.

## ***Department Cards***

- The card must be kept in a secure location at all times.
- All users must have a signed “Cardholder Agreement for Authorized Use of Purchase Card” on file in the Finance Department.

## ***Reporting Lost or Stolen Cards***

- Cardholders must notify the Issuing Bank and Finance Department immediately when a card is lost, stolen or suspected fraudulent activity is discovered.
- Report a lost or stolen card or other emergency situations, by calling the Issuing Bank’s Customer Service number.

## ***Required Receipt Documentation***

- Receipts must be obtained with all purchases, identifying the date and itemized list of all purchases.
- Receipts should be scanned and attached to an “expense report” using the online reporting system.
- The Department Director is responsible for reviewing all charges and receipts prior to approving the “Expense Report”.

Scanned or photographed copies of the following are acceptable receipts

- Credit Card Orders: charge slip with only the total does not qualify as an original receipt. A receipt needs to include an original record of what was purchased. Any exceptions must be documented.
- Pick Up Orders: Attach the detailed cash register receipt.
- Phone/Fax Orders: original invoice or packing slip providing the packing slip shows what was purchased and pricing
- Internet Orders: Print and attach a copy of the order screen or confirmation screen that shows what was purchased and the dollar amount.
- Registration Fees: Attach the registration form. The form must show who the registration is for, the registration amount and what was included in the registration fee.
- Documentation Not Available: If unable to obtain any type of documentation, write the receipt up by hand. Include the date of the purchase, vendor, items and price. Also attach a brief explanation as to why the original receipt is not attached. This is the exception rather than the rule, individuals not obtaining adequate support multiple times may have their card revoked.

## Returns, Credits or Disputed Items

- Returns: A credit should be issued for any item that the supplier has approved for return. The credit will appear on a subsequent statement. Any item purchased with the card that is returned must be returned for credit. Do not accept a refund in cash or check format.
- The cardholder is responsible for following up with the merchant or issuing bank on any erroneous charges, disputed items or returns as soon as possible. Disputed billings can result from failure to receive the goods charged, defective merchandise, incorrect amounts, duplicate charges or credit not processed.
- If you have a problem with a purchased item or a billing resulting from use of the procurement card, you should first try to reach a resolution with the supplier that provided the item.
- If a disputed charge cannot be resolved with the supplier, complete the Cardholder Statement of Questioned Item Form attached. The written dispute notice must be received by the issuing bank within 30 days of the date of the bank statement.
- Credits: request from the merchant that a credit be placed on your card account. Obtain a receipt for the credit like any other purchase documentation.

## *Responsibilities of Finance Department*

- Receive and review the Village's combined billing statement. When the statement is received the majority of the receipts should already be attached to "expense reports".
- Review information submitted by cardholder. Match receipts with statement of account. All receipts will be compared to the purchase record submitted by the cardholder.
- Verify travel-related charges have been authorized by the Village Manager.
- Make accessible on-line, monthly statements of accounts to individual cardholders for their records.
- Make payments on a timely basis to ensure the Village does not accrued finance charges.
- If the Finance Department cannot verify that the purchase made was necessary and for official use, the purchase will be reviewed by the Village Manager. If it is determined the purchase was not appropriate, then the cardholder must provide a credit voucher proving the items have been returned for credit or a personal check for the full amount of that purchase.
- Annual inventory of purchase cards: On an annual basis, the Finance Department will verify that each cardholder is in physical possession of their assigned card.

## Cardholder Agreement for Authorized Use of Purchase Card

- 1.) I, \_\_\_\_\_, have read and do understand the Village's Procurement Card Policy.
  
- 2) I further agree to abide by the terms and conditions in that policy and understand that this card is subject to revocation if I fail to act in accordance with the policy.
  
- 3) I agree that if I engage in fraudulent activity or violate the terms and conditions of the Village's Procurement Card Policy, as amended from time to time, I will fully reimburse the Village for all such transactions
  
- 4) I understand that that if I engage in fraudulent activity or violate the terms and conditions of the Village's Procurement Card Policy , as amended from time to time, I will be subject to disciplinary action that may include termination.
  
- 5) Upon my termination or resignation as an employee with the Village, I agree to return the purchase card to the Finance Department and will not attempt to use the card after my employment is completed.

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Cardholder Addition or Change Request Form

TO: Finance Department

FROM: \_\_\_\_\_

SUBJECT: Request for Procurement Card or Change of Status

- Request the following employee by authorized a Village Purchase Card.
- Request the following employee have their Village Purchase Card limit(s) changed.

Full Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Title:

Single Purchase Limit (Not to exceed \$X,XXX.XX): \$ \_\_\_\_\_

Monthly Cycle Limit (Not to exceed \$X,XXX.XX): \$ \_\_\_\_\_

- Cancel / Reason:

\_\_\_\_\_ Date: \_\_\_\_\_

Department Director

\_\_\_\_\_ Date: \_\_\_\_\_

Finance Director

\_\_\_\_\_ Date: \_\_\_\_\_

Village Manager

\* Merchant Category Code

Record of Purchase In Lieu of Original Receipt

Cardholder name:

\_\_\_\_\_

Date	Description of Purchase	Purpose

I, \_\_\_\_\_ attest that purchase listed above is accurate and complies with eligible purchases with the Village of Buffalo Grove purchasing policy as of \_\_\_\_\_, 20\_\_\_. This record serves in place of the original receipt.

Cardholder signature: \_\_\_\_\_

Supervisor signature: \_\_\_\_\_

## Appendix G

### Petty Cash Reimbursement Request

Note: Reimbursements from petty cash cannot exceed \$150.00.

Date	Description of Purchase	Purpose	Reimbursement Amount

I, \_\_\_\_\_ attest that purchase listed above is accurate and complies with eligible purchases with the Village of Buffalo Grove purchasing policy as of \_\_\_\_\_, 20\_\_ . The Receipt for this purchase(s) is attached.

Requestor signature: \_\_\_\_\_

Supervisor signature: \_\_\_\_\_

\*A receipt for goods purchased, must be attached to this form.

**Appendix H**  
**Advance Check Request Form**

Vendor: \_\_\_\_\_

Requested By: \_\_\_\_\_

Purpose: \_\_\_\_\_

Check Amount: \_\_\_\_\_

Distribution of Charges:

Date	Description of Purchase	Account	Amount

For use when payment is required in advance of normal accounts payable cycle.

Note: Check Number

Approved By:

\_\_\_\_\_

## Appendix I

### Prevailing Wage Rider

#### Terms

A. The Village is an Illinois unit of local government and the Work hereunder is subject to the Illinois Prevailing Wage Act, 820 ILCS 130/0.01, et seq.

Pursuant to PA 100-1177 the Illinois Department of Labor (IDOL) has activated an electronic database (Payroll Portal) capable of accepting and retaining certified payrolls submitted under the State of Illinois Prevailing Wage Act (820 ILCS/130/1). All contractors and subcontractors completing work for the Village of Buffalo Grove pursuant to the Act must submit all certified payroll through the IDOL Payroll Portal.

Consequently, the Contractor and each subcontractor shall submit with their application for payment(s) the email certification received from their IDOL Payroll Portal submittal with each of their pay requests. Any delay in processing the payments due to a lack of aforementioned email certification shall not be an event of default by the Village and shall not excuse any delay by the Contractor who shall proceed with the Work as if no delay in payment has occurred. The Contractor and Village shall agree to take any further steps not outlined above to ensure compliance with the Prevailing Wage Act. Upon two business days' Notice, the Contractor and each subcontractor shall make available to the Village their records to confirm compliance with the Prevailing Wage Act. Finally, to ensure compliance with Prevailing Wage Act, the Contractor and each subcontractor shall keep for a period of not less than 5 years after the Work has been completed records of all laborers, mechanics, and other workers employed by them for the Work; the records shall include each worker's name, address, telephone number, classification or classifications, the hourly wages paid in each period, the number of hours worked each day, the starting and ending times of work each day and, when available, last four digits of the social security number

B. Contractor shall comply with all applicable laws, regulations and rules promulgated by any federal, state, local, or other governmental authority or regulatory body pertaining to all aspects of the Work, now in effect, or which may become in effect during the performance of the Work. The scope of the laws, regulations, and rules referred to in this paragraph includes, but is in no way limited to, the Illinois Human Rights Act, Illinois Equal Pay Act of 2003, Occupational Safety & Health Act along with the standards and regulations promulgated pursuant thereto (including but not limited to those safety requirements involving work on elevated platforms), all forms of traffic regulations, public utility, Interstate and Intrastate Commerce Commission regulations, Workers' Compensation Laws, Public Construction Bond Act, Prevailing Wage Laws, Public Works Preference Act, Employment of Illinois Workers on Public Works Act, USA Security Act, federal Social Security Act (and any of its titles), and any other law, rule or regulation of the Illinois Department of Labor, Department of Transportation, Illinois Environmental Protection Act, Illinois Department of Natural Resources, Illinois Department of Human Rights, Human Rights Commission, EEOC, and the Village of Buffalo Grove.

C. **<Insert Appropriate Insurance Requirements>**

D. In addition to the requirements set forth above, the Contractor (and any subcontractor into whose subcontract this clause is incorporated) agrees to assume the entire liability for all personal injury claims suffered by its own employees and waives any limitation of liability defense based upon the Worker's Compensation Act and cases decided there under. Contractor agrees to indemnify and defend the Village from and against all such loss, expense, damage or injury, including reasonable attorneys' fees, which the Village may sustain as a result of personal injury claims by Contractor's employees, except to the extent those claims arise as a result of the Village's own negligence.

E. Within five (5) business days after the Village's notice to the Contractor of the Village's receipt of a request made pursuant to the Illinois Freedom of Information Act [ILCS 140/1 et seq. – herein "FOIA"], the Contractor shall furnish all requested records in the Contractor's possession which are in any manner related to this Contract, including but not limited to any documentation related to the Village and associated therewith. The Contractor shall not apply any costs or charge any fees to the Village or any other person, firm or corporation for its procurement and retrieval of such records in the Contractor's possession which are sought to be copied or reviewed in accordance with such FOIA request or requests. The Contractor shall defend, indemnify and hold harmless the Village including its several departments and including its officers and employees and shall pay all of the Costs associated with such FOIA request or requests including Costs arising from the Contractor's failure or alleged failure to timely furnish such documentation and/or arising from the Contractor's failure or alleged failure otherwise to comply with the FOIA, whether or not associated with the Contractor's and/or the Village's defense of any litigation associated therewith. In addition, if the Contractor requests the Village to deny the FOIA request or any portion thereof by utilizing one or more of the lawful exemptions provided for in the FOIA, the Contractor shall pay all Costs in connection therewith. As used herein, "in the Contractor's possession" includes documents in the possession of any of the Contractor's officers, agents, employees and/or independent contractors; and "Costs" includes but is not limited to attorneys fees, witness fees, filing fees and any and all other expenses — whether incurred by the Village or the Contractor.

F. Sexual Harassment Policy: The Contractor certifies that the firm has a written sexual harassment policy defining sexual harassment as required in Section 2-105 of the Ill. Human Rights Act. 775 ILCA 5/1-105 et. seq.

G. Tax Payments: The Contractor certifies that the Contractor is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as set forth in 65 ILCS 5/11-42.1-1.

H. The parties hereto agree that for purposes of any lawsuit(s) between them concerning this rider or contract, its enforcement, or the subject matter thereof, venue shall be in Circuit Court of Cook County, Cook County, State of Illinois, and the laws of the State of Illinois shall govern the cause of action.

Accepted by _____, on _____, 20__
_____
Signature
_____
Printed Name & Title

**CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION**

The undersigned is an authorized representative of

Name of Company: \_\_\_\_\_, and certifies that they will comply with all requirements Pursuant to Chapter 30, Section 580/1 of the Illinois Compiled Statutes (30 ILCS 580/1) et. Seq. entitled "Drug Free Workplace Act"; the undersigned CONTRACTOR hereby certifies to the contracting agency that it will provide a drug-free workplace by:

1. Publishing a statement:
  - a. Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance, including cannabis, is prohibited in the grantee's of CONTRACTOR'S workplace.
  - b. Specifying the actions that will be taken against employees for violations of such prohibition.
  - c. Notifying the employee that, as a condition of employment on such contract or grant, the employee will:
  - d. Abide by the terms of the statement; and
  - e. Notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than 5 days after such conviction.
2. Establishing a drug free awareness program to inform employees about:
  - a. the dangers of drug abuse in the workplace;
  - b. the grantee's or CONTRACTOR'S policy of maintaining drug free workplace;
  - c. any available drug counseling, rehabilitation, and employee assistance program; and
  - d. The penalties that may be imposed upon employees for drug violations.
3. Making it a requirement to give a copy of the statement required by subsection (a) to each employee engaged in the performance of the contract or grant and to post the statement in a prominent place in the workplace.
4. Notifying the contracting agency within 10 days after receiving notice under part (B) of paragraph (3) of subsection (a) from an employee or otherwise receiving actual notice of such conviction.
5. Imposing a sanction on, or requiring the satisfactory participation in a drug assistance or rehabilitation program by any employee who is so convicted, as required by Section 5 (30 ILCS 580/5) of the Act.
6. Assisting employees in selecting a course of action in the event drug counseling treatment, and rehabilitation is required and indicating that a trained referral team in place.
7. Making a good faith effort to continue to maintain a drug free workplace through implementation of this Section.
8. Failure to abide by this certification shall subject the CONTRACTOR to the penalties provided in Section 6 (30 ILCS 580/6) of the Act.

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

**Notary Public:**

## Appendix J

### Asset Sharing Policy

#### ASSET SHARING GUIDELINES

##### A. Objectives

1. Through collaborative efforts between all Village Departments and other external stakeholder groups (Park District, School District, County Government, etc...), Asset Sharing initiatives will be used to reduce asset redundancy and save money.

2. To increase collaboration between both internal and external agencies and improve productivity and organizational understanding.

3. Asset Sharing efforts are limited to local, regional, state and federal taxing bodies only, except as provided for specific outside groups with the approval of the Village Manager or designee.

##### B. Asset Sharing Considerations

Once an asset has been determined to be in need of replacement, the requesting department should follow the process outlined below as part of its regular evaluation. (This process would apply to new additions to the asset inventory as well).

1. Identify potential sharing partners.

a. Can the asset be shared with another department within the Village or outside agency?

b. Is the sharing of the asset appropriate and practical with type of asset and the department/agency for which it will be shared?

c. Will the proposed partner be willing to share equally, or in part, the cost of the asset being purchased as well as the long-term operational cost once acquired?

2. Once a determination has been made that asset sharing is appropriate and practical, and the parties have agreed to participate in such an engagement, an Intergovernmental Agreement (IGA), Letter of Understanding (LOA) or some other written agreement should be drafted or reviewed by the Village Attorney

3. The agreement should clearly identify the responsibilities of the parties with respect to:
  - a. Acquisition cost
  - b. Who will perform the maintenance
  - c. Maintenance costs allocation
  - d. Storage
  - e. Use and scheduling
  - f. Accounting and budgeting
  - g. Decommissioning and sale of the asset
  - h. Other operational considerations.
4. Village department directors will be responsible for ensuring that this policy is communicated to all employees, particularly those with purchasing authority.

## Appendix K

### Change Orders

Change orders are allowed and can be expected when working on projects, however all personnel should be keenly aware of the following laws and ordinances.

Subsection 9 of Article 33E, Public Contract, of the Illinois Criminal Code (720 ILCS 5/33E-9) makes it a Class 4 felony to approve a change order for an ***increase or decrease in either the cost of a public contract by a total of \$10,000 or more or the time of completion by a total of 30 days*** or more without first obtaining from the Village Board, or from a designee authorized by the Village Board, a determination in writing that (1) the circumstances said to necessitate the change in performance were not reasonably foreseeable at the time the contract was signed, or (2) the change is germane to the original contract as signed, or (3) the change order is in the best interest of the unit of local government.

Subsection J. of Section 2.08.040 of the Buffalo Grove Municipal Code gives the Village Manager the authority to approve a change order to a public contract for an increase in an amount of not to exceed 10 percent of the contract amount or \$10,000, whichever is less. Subsection J. of the Municipal Code also authorizes the Village manager to make a determination, based upon the above criteria in regards to the modification of the time of completion of a project by not more than 90 days.

Therefore the Village Board, pursuant to subsection 9, must make the determination in writing that one of the three requirements is applicable or designate the Village Manager as having the authority to make said determination as it pertains to the cost of a project.

Attached at the end of Appendix K. is a sample change order.

# Village of Buffalo Grove Change Order

Project Name \_\_\_\_\_ Change Order Number \_\_\_\_\_

Project Number \_\_\_\_\_ Date \_\_\_\_\_

The Contract is altered as follows:

---

---

---

---

---

The original Contract Amount was \$ \_\_\_\_\_

Amount altered by previous Change Order \$ \_\_\_\_\_

The Contract Amount prior to this Change Order \$ \_\_\_\_\_

The Contract Amount will be (increased, decreased)  
by this Change Order in the amount of \$ \_\_\_\_\_

**The new Contract Amount including this Change Order** \$ \_\_\_\_\_

Original Contract Completion Date \_\_\_\_\_

Days altered by previous Change Order \_\_\_\_\_ Calendar Days

The Contract Time/Completion Date will be  
(increased, decreased)by \_\_\_\_\_ Calendar Days

**The new Contract Completion Date** \_\_\_\_\_

Accepted by:

\_\_\_\_\_  
Contractor

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

The Village of Buffalo Grove

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

## Appendix L

### Vendor Evaluation Form

	<b>Village of Buffalo Grove</b> <b>Vendor Performance Evaluation</b>	Page 1 of ____			
<b>INSTRUCTIONS</b>					
<ol style="list-style-type: none"> <li>1. Use this form to report vendor performance (positive or negative) for deliveries of supplies and/or rendering of services.</li> <li>2. The person designated for accepting supplies/services or the Contract Manager is responsible for filling out this form (type or print). Only page 1 is required, if page 2 is not used. However, if any area on page 1 is marked "unsatisfactory", page 2 <u>must</u> also be filled out and submitted with page 1 (see page 2, Explanations/Comments, when marking "unsatisfactory"). Page 2 is NOT restricted to "unsatisfactory" comments. If you have something good you want on record, use page 2. Attach supporting documents, if applicable.</li> <li>3. Village Contracts: Regardless of the purchasing method (bid, sole source, etc.) used, <u>as a minimum</u> this form MUST be completed and submitted <u>not later than 2 weeks after completion/expiration of a Village contract</u>. Past performance is considered on future contracts. This form should accompany future bid request forms.</li> <li>4. <b>Send SIGNED form to: the Buyer or email to BGFinance@vbg.org</b></li> </ol>					
<b>VENDOR INFORMATION</b>		<b>COMPLETE <u>ALL</u> APPLICABLE INFORMATION</b>			
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 #			
<b>DEFINITIONS</b>					
<b>OUTSTANDING (1)</b> – 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.					
<b>EXCELLENT (2)</b> - Vendor exceeded minimum contractual requirements or performance expectations of the products/services.					
<b>SATISFACTORY (3)</b> - Vendor met minimum contractual requirements or performance expectations of the products/services.					
<b>UNSATISFACTORY (4)</b> - Vendor did <b>NOT</b> meet the minimum contractual requirements or performance expectations of the products and/or services; Performed below minimum requirements (see page 2, Explanations/Comments)					
<b>EVALUATIONS</b>					
<small>(Place "X" in appropriate box for each major area.)</small>					
<b>Criteria</b> (includes change orders/amendments)	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>N/A</b>
1. Supplies delivered/Work performed on schedule.					
2. Condition of delivered supplies (includes handling/packaging).					
3. Adherence to specifications/statement of work.					
4. Resolved problems/customer complaints timely.					
5. Working relationship/interfaces with Village staff/public sector (citizens).					
6. Service Call (On-Call) response time.					
7. Other (specify):					
8. Overall evaluation of compliance with contract requirements.					



Village of Buffalo Grove  
Vendor Performance Evaluation

Page \_\_\_\_  
of \_\_\_\_

Company Name:

Contract #: VoBG -

**EXPLANATIONS/COMMENTS**

**Contract  
Ref No.**

1. Do not submit page 2 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 Administrative Services Manager, Public Works Director, Village Engineer, Deputy Director of Public Works, and Civil Engineers/Project Managers within the Village of Buffalo Grove organization for the procurement, management, and administration for consultant services.

2. Written Policies and Procedures – The Village of Buffalo Grove believes their adopted QBS written policies and procedures (this Appendix M) substantially follows Section 5-5 of the BLRS Manual and specifically Section 5-5.06(e), therefore; approval from IDOT is not required.

3. Project Description – The Village of Buffalo Grove will use the following five items when developing the project description and may include additional items when unique circumstances exist:

- a) Describe in general terms the need, purpose, and objective of the project;
- b) Identify the various project components;
- c) Establish the desired timetable for the effort;
- d) Identify any expected problems
- e) Determine the total project budget.

4. Public Notice – The Village of Buffalo Grove will post an announcement for professional services on the Village website [www.vbg.org](http://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](http://sam.gov)) Exclusions, IDOT's (Illinois Department of Transportation), CPO's (Chief

Procurement Officer)website and the three other state CPO’s websites to verify suspensions and debarments actions to ensure the eligibility of firms short listed and selected for projects.

7. Evaluation Factors – The Village of Buffalo Grove allows the Chief Procurement Officer and Village Engineer to set the evaluation factors for each project, but must include a minimum of 4 criterion and stay within the established weighting range shown below. The maximum of DBE and local presence combined will not be more that 10% on projects where federal funds are used.

The follow project specific evaluation factors (“Criteria”) will be included in the Request for Proposals:

- a) Technical Approach (10 - 30%)
- b) Firm Qualifications & Experience (10 - 30%)
- c) Specialized Expertise (10 - 30%)
- d) Staff References and Resumes (Prime/Sub) (10 - 30%)
- e) Work Load Capacity (10 - 30%)
- f) Past Performance (10 - 30%) In-State or Local Presence\*
- g) Participation of Qualified and Certified DBE Sub-consultants\* (\* The combined total of these two items cannot exceed 10%)

The following shall not be used as a factor in the evaluation, ranking and selection:

- a) All price and cost related items including: cost proposals, direct salaries/wage rates; indirect costs (overhead), and other direct costs.
- b) In-State or Local Presence (other than as explained above).

8. Selection – The Village of Buffalo Grove will require a selection committee made up of no less than 3 persons. The selection committee members may include the Director of Public Works, the Village Engineer, the Deputy Director of Public Works, Civil Engineers/Project Managers, Village Board Members, and Consultants. The selection committee members must certify that they do not have a conflict of interest. Selection committee members are chosen by the Chief Procurement Officer for each project. The Village of Buffalo Grove requires each member of the selection committee to provide an independent score for each proposal using a form substantially similar to that shown below prior to the selection committee meeting.

Criteria	Weighting	Points	Firm 1	Firm 2	Firm 3	Firm 4
<b>Total</b>	<b>100%</b>	<b>100</b>				

The selection committee members’ scores are averaged for a committee score which is used to establish a short list of three firms. The committee score is adjusted by the committee based on group discussion and information gained from presentations and interviews to develop a final ranking. If there are other firms within 10% of the minimum score, the Chief Procurement Officer may choose to expand the short list to include more than three firms.

9. Independent Estimate –Village of Buffalo Grove Engineering staff will prepare an independent in-house estimate for the project prior to contract negotiation. The estimate is to be used in the negotiation process.

10. Contract Negotiation – The Village of Buffalo Grove requires a 2 person team to negotiate with consultants. The team consists of The Chief Procurement Officer, and The Village Engineer or The Director of Public Works. Members of the negotiation team may delegate this responsibility to staff members. If agreement cannot be reached on the scope and fee, the Village may drop negotiations with the top-ranked consultant and continue the process with the second ranked consultant. The Village shall shred the concealed cost proposals of unsuccessful firms.

11. Acceptable Costs – The Village of Buffalo Grove requires the Chief Procurement Officer or the Village Engineer review the contract costs and the indirect cost rates to assure they are compliant with Federal cost principles prior to submission to IDOT.

12. Invoice Processing – The Village requires the Village Attorney and the Project Manager/Civil Engineer assigned to any project using federal funds to review and approve all invoices prior to payment and submission to IDOT for reimbursement.

13. Project Administration – The Village requires the assigned Project Manager/Civil Engineer to monitor work on the project in accordance with the contract and to file reports with the Village Engineer/Chief Procurement Officer. The Village procedures require an evaluation of the consultant’s work at the end of each project. These reports are maintained in the Village consultant information database. The Village of Buffalo Grove follows IDOT’s requirements and will submit *BLRS Form 05613* to the IDOT district at contract close-out along with the final invoice.

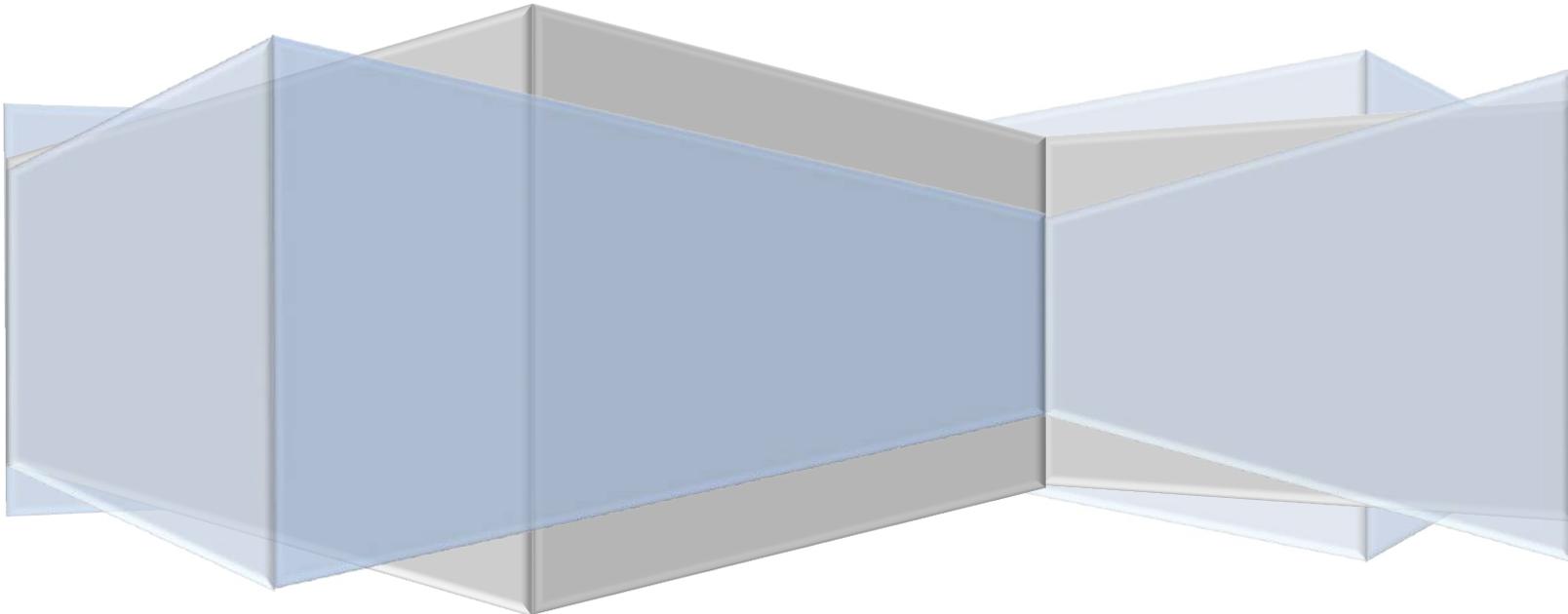
14. Professional Service Agreements - While use of standard engineering agreement forms is not required by IDOT, the Village of Buffalo Grove may consider the use of standard engineering agreements developed by IDOT in order to ensure compliance with all federal and state requirements. If a standard engineering agreement form is modified, the department logo, form number, and any other department identifier shall be removed. Separate engineering agreements are required for preliminary and construction engineering services.

The following standard agreement forms are provided by CBLRS:

- Form BLR 05510 – Engineering Services Agreement
- Form BLR 05520 – Maintenance Engineering to Be Performed by a Consulting Engineer
- Form BLR 05530 – Request for Engineering Services Performed by Local Forces

# Village of Buffalo Grove

## Post Issuance Procedures Manual



POST-ISSUANCE  
PROCEDURES MANUAL  
FOR  
TAX-EXEMPT  
BONDS ISSUED  
BY  
THE VILLAGE OF  
BUFFALO GROVE (THE  
“ISSUER”)

Adopted: \_\_\_\_\_

Revised: \_\_\_\_\_

\_\_\_\_\_

**NOTHING IN THIS MANUAL IS INTENDED TO REDUCE THE RESPONSIBILITY OF THE ISSUER. THESE PROCEDURES ARE INTENDED TO FACILITATE COMPLIANCE WITH TAX RELATED COVENANTS MADE IN BOND DOCUMENTS.**

- I. POLICY STATEMENT..... 1
- II. PROCEDURES.....2
  - A. Bonds Subject to these Procedures .....2
  - B. Facilities/Assets Subject to these Procedures.....2
  - C. Assignment of Responsibility to Staff .....2
  - D. Duties of the Compliance Officer.....2
    - 1. Maintaining List of Bonds .....2
    - 2. Maintaining List of Facilities.....2
    - 3. Recordkeeping .....3
      - a. Transcript Items.....3
      - b. Expenditure & Investment Items.....3
      - c. Records of Use .....4
      - d. Rebate & Yield Calculations.....4
      - e. Actions under these Procedures.....4
    - 4. Arbitrage Computations .....5
    - 5. Annual Review and Reports .....5
    - 6. Action on the Discovery of a Potential Violation.....5
      - a. Reallocation.....5
      - b. Remediation .....6
      - c. Voluntary Closing Agreement Program .....6
    - 7. Action on IRS Contact .....6
      - a. Examination of Bonds .....6
      - b. Compliance Checks .....7
    - 8. Training .....7
  - E. Changes to the Manual.....7
  - F. Specific Procedures for Special Cases .....8
  - G. Authorization and Expense .....8

Appendix A – List of Bonds  
 Appendix B-1 – List of Bond - Financed Property Appendix B-2 – List of Disposed Bond - Financed Property Appendix C – Glossary of Terms and Concepts

## I. Policy Statement

This Post-Issuance Procedures Manual (the “*Manual*”) is intended to provide procedures (the “*Procedures*”) for compliance with the requirements of the Internal Revenue Code of 1986, as amended (the “*Code*”), and applicable United States Treasury Regulations (the “*Regulations*”) necessary to maintain the tax exemption of the interest on bonds or other obligations issued by and for the benefit of the Issuer.

The Issuer has and will from time to time issue various issues of tax-exempt bonds, tax credit bonds or direct pay bonds (the “*Bonds*”). Maintaining the tax-exempt or tax-advantaged status of Bonds requires continuing compliance by the Issuer with certain covenants and agreements contained in the documents relating to the issuance of the Bonds. In connection with each issue of tax-exempt Bonds, the Issuer has covenanted or will covenant not to take any action that would cause the interest on the Bonds to become included in the gross income of the holders of the Bonds for federal income tax purposes. These Procedures are being adopted by the Issuer to assist the Issuer in fulfilling covenants to maintain the tax-exempt or tax-advantaged status of the Bonds. It is the intention of the Issuer that the Issuer will comply with all applicable Federal tax law requirements and maintain sufficient records to demonstrate such compliance.

The Issuer is aware that the Internal Revenue Service (“*IRS*”) maintains an active force of revenue agents who examine bond issues for compliance. As a result of such examinations, the IRS may require payment of financial penalties or impose other sanctions to preserve the tax-exemption or tax-advantaged nature of the Bonds or may declare bonds to no longer be tax-exempt or tax-advantaged. Any such declaration could result in legal action against the Issuer. To minimize the risk of such occurrence, these Procedures have been adopted to provide a framework for post-issuance compliance. This Manual is only for the benefit of the Issuer. No other person (including an owner of a Bond) may rely on the Procedures included in this Manual.

The Issuer is aware that the existence of adequate written procedures may influence the IRS to settle matters on more favorable terms should such settlement be required.

Federal tax law imposes restrictions related to the investment and expenditure of Bond proceeds and on the use of facilities financed with Bonds. Compliance with these restrictions is often necessary to maintain the tax-exemption or tax-advantaged nature of the Bonds.

The Issuer is responsible for following tax-related covenants concerning the Bonds. These Procedures are not intended to diminish or augment those covenants.

In order to most efficiently apply limited resources, these Procedures may be limited to Bonds issued after a specified date.

Certain concepts and terms addressed and used in these Procedures are further described in the glossary attached hereto, as *Appendix C*.

## II. Procedures

### A. Bonds Subject to these Procedures

Attached hereto as *Appendix A* is a list of the Issuer's outstanding Bonds subject to these Procedures. The Compliance Officer (as hereinafter defined) should update this list whenever Bonds are issued and whenever an issue of Bonds subject to the Procedures is fully retired. If payments on the Bonds are provided for by an escrow, such Bonds should remain on the list until the Bonds are paid in full.

### B. Facilities/Assets Subject to these Procedures

Attached hereto as *Appendix B-1* is a list of the facilities and assets financed, refinanced or reimbursed with proceeds of the Bonds and that are subject to Federal tax restrictions. Attached hereto as *Appendix B-2* is a list of those facilities and assets that have been disposed of.

The Issuer and the Compliance Officer recognize that a list of financed assets is necessary to track Private Business Use of Bond financed facilities. In order to simplify the maintenance of the list, the Compliance Officer may include entire buildings or other facilities even if only partially financed with Bonds. The list for each issue of Bonds should be completed within a reasonable period after the final allocation of Bond proceeds is made. In the case of Refunding Bonds, the list of assets financed should include the list of assets financed by the refunded obligations.

### C. Assignment of Responsibility to Staff

The Issuer designates its Director of Finance (the "*Compliance Officer*") as having responsibility to keep all records required to be kept by the Issuer under these Procedures, to make all reports to the Issuer's governing body required by these Procedures, and to otherwise assure that all actions required of the Issuer hereunder be taken. The Compliance Officer may further delegate certain tasks to other officers, employees or agents of the Issuer. Such delegation shall not relieve the Compliance Officer from responsibility to assure that all tasks assigned to the Compliance Officer hereunder are completed in a timely fashion.

### D. Duties of the Compliance Officer

1. *Maintaining List of Bonds.* The Compliance Officer is charged with maintaining the list referred to in Section IIA hereof, and updating such list whenever a new issue of Bonds subject to these Procedures is issued or when an issue of Bonds subject to these Procedures is retired.

2. *Maintaining List of Facilities.* The Compliance Officer is charged with maintaining the list referred to in Section IIB hereof. When an issue of Bonds financing or refinancing a subject facility is retired or redeemed, the list shall identify the retirement or redemption of the Bonds that financed or refinanced such subject facility. As proceeds of

Bonds are spent, the Compliance Officer should update the list periodically at times convenient to the Compliance Officer. The Compliance Officer may simplify the list by including entire buildings or other facilities even if only a portion was Bond financed.

3. *Recordkeeping.* The Compliance Officer is hereby designated as the keeper of all records of the Issuer with respect to the Bonds and that relate to the tax-exempt or tax-advantaged status of the Bonds. The Compliance Officer shall report to the Issuer's governing body not less often than once per year concerning whether he or she has all of the required records in his or her possession, or if not, whether he or she is taking appropriate action to obtain or recover such records. The Compliance Officer should review the records related to the Bonds and shall determine what requirements the Issuer must meet in order to maintain the tax-exemption of interest paid on the Bonds or the tax-advantaged status of the Bonds. The Compliance Officer should then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that (i) the interest paid on the Bonds is entitled to be excluded from gross income for federal income tax purposes or (ii) the Bonds remain tax-advantaged. Notwithstanding any other procedures of the Issuer, such retained records shall be kept for at least as long as the related issue of Bonds or any refunding obligations that may directly or indirectly refund such Bonds remain outstanding, plus three years. Such records, at a minimum, shall include the following items.

a. *Transcript Items.* The Compliance Officer should receive, keep and maintain a true, correct and complete counterpart of each document and agreement delivered in connection with the issuance of the Bonds, including without limitation (i) the proceedings of the Issuer authorizing the Bonds, (ii) any offering document with respect to the offer and sale of the Bonds, (iii) any legal opinions with respect to the Bonds delivered by any lawyers, (iv) notices and minutes of any public hearings held with respect to the Bonds, (v) the tax documentation, including any Tax Exemption Certificate and Agreement, any Tax Compliance Certificate and Agreement and any Non-Arbitrage or Arbitrage Certificates or any tax-related covenants that may be contained in the proceedings of the Issuer authorizing the Bonds, (vi) all written representations of any person delivered in connection with the issuance and initial sale of the Bonds, and (vii) the applicable series of Series 8038 Form filed with respect to the Bonds along with proof of filing. It is likely that such transcript items will be found in the form of or included in a bound volume or compact disc delivered to the Issuer after the Bonds were issued.

b. *Expenditure & Investment Items.* The Compliance Officer should maintain copies of:

(i) account statements showing the disbursements of all Bond proceeds for their intended purposes, as well as any requisition requests and the invoices and contracts (*e.g.*, construction contracts, third party invoices) to which the expenditure of funds relates;

(i) account statements showing all investment activity of any and all accounts in which the proceeds of the Bonds have been held;

(ii) all bid requests and bid responses used in the acquisition of any special investments or derivative products used in connection with the Bonds, including any swaps, swaptions, or other financial derivatives entered into in order to establish that such instruments were acquired at fair market value; and

(iv) copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations.

To the extent that such records are not in the possession of the Compliance Officer with respect to a particular issue of Bonds, investment or expenditure, the Compliance Officer should make a note that such record is not in his or her possession. In such case, the Compliance Officer should take reasonable steps to obtain such records or, if not possible, consult with counsel concerning possible alternatives.

c. *Records of Use.* The Compliance Officer should maintain records establishing that all Bond-financed property has been used for the purposes required for interest on the Bonds to be excluded from gross income for federal income tax purposes or for the Bonds to remain tax-advantaged. Such records shall include copies of all significant contracts and agreements of the Issuer, including any leases, management contracts, research agreements, or service contracts, with respect to the use of any property owned by the Issuer and acquired or financed with the proceeds of the Bonds (excluding arm's length contracts covering 50 or fewer days). The Compliance Officer shall cause such contracts to be reviewed either by staff of the Issuer or by an outside consultant (i) to determine if such contracts cause any Private Business Use of such facilities, or (ii) if the Compliance Officer cannot reasonably determine whether such contract causes Private Business Use. If any such contract is determined to cause Private Business Use of a Bond-financed facility, the Compliance Officer should determine or cause to be determined for each year, the percentage of such facility so privately used. Such determination may be made in consultation with counsel or other consultants.

d. *Rebate & Yield Calculations.* The Compliance Officer should maintain copies of any calculations of liability for arbitrage rebate or yield reduction payment that is or may become due with respect to the Bonds, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, or Form 8038-R, Request for Recovery of Overpayments under Arbitrage Rebate Provisions, or any successor form to either of those.

e. *Actions under these Procedures.* The Compliance Officer should retain all records, memoranda and other documents and correspondence relating to these Procedures or actions taken under these Procedures.

4. *Arbitrage Computations.* The Compliance Officer should review the agreements of the Issuer with respect to each issue of Bonds and shall determine what actions are necessary or advisable to comply with the arbitrage restrictions and arbitrage rebate requirements of the Code. Some issues of Bonds may be exempt from the rebate requirement. Taking into account any applicable exemptions from the arbitrage rebate requirement for each issue of Bonds, the Compliance Officer should cause computations to be made at least once in the first five years the Bonds are outstanding (and at least once every 5-year period thereafter while the Bonds are outstanding) of the accrued arbitrage rebate amount (if any) with respect to each issue of Bonds. The Compliance Officer should, if authorized, retain a law firm or other consultant or use staff of the Issuer to prepare reports stating whether or not there is any rebate or yield reduction payment liability to the U.S. Treasury related to the Bonds, and setting forth any applicable exemptions from rebate liability that may be applicable to any funds or accounts. Such report should be updated annually. Updates will not be required if a report clearly indicates that no additional rebate or yield restriction liability will accrue. The Compliance Officer is responsible for ensuring the timely payment to the U.S. Treasury of all arbitrage rebate payments and yield reduction payments when due, including the filing of any required IRS forms.

If and to the extent that any Bond proceeds are or become subject to a yield restriction requirement, the Compliance Officer is responsible for investing or directing the investment of such proceeds at a yield not in excess of the permitted yield and for making any yield reduction payments to the U.S. Treasury as are necessary.

The Compliance Officer may, if authorized, retain a law firm or other consultant to assist in making such determinations.

5. *Annual Review and Reports.* Not less often than once per year, the Compliance Officer should conduct a review of records and other information described in these Procedures to determine whether any or all of the Bonds comply with the tax requirements applicable to such Bonds. The Compliance Officer, if authorized, may hire counsel or other consultants to assist in such review. To the extent that any violations or potential violations of tax requirements are discovered, the Compliance Officer may make recommendations or take such actions as the Compliance Officer should reasonably deem necessary to assure the timely correction of such violations or potential violations through remedial actions described in the Regulations or the Tax Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or any successor guidance. The Compliance Officer should prepare a written report (which may be marked as confidential) and should present such report to the Issuer's governing body no less frequently than once per year. The annual review requirement will continue with respect to a particular Bond issue until the first review to occur after the date that all Bonds of that issue and any refunding obligations that may directly or indirectly refund such Bonds are fully paid and retired.

6. *Action on the Discovery of a Potential Violation.*

a. *Reallocation.* The Issuer and the Compliance Officer recognize that, in limited circumstances, if there is a failure to spend Bond proceeds properly, such Bond

proceeds can be reallocated to qualified costs that may be financed with Bond proceeds, *provided* that such reallocation occurs within specified time frames. If the Compliance Officer determines that a failure to spend Bond proceeds on qualified costs has occurred, the Compliance Officer should (with the aid of a law firm or other consultant or staff of the Issuer) determine if a reallocation of Bond proceeds is possible.

b. *Remediation.* The Issuer and the Compliance Officer recognize that if, among other things, there is a failure to use Bond proceeds properly, a failure to spend all Bond proceeds, or a disposition of Bond-financed property or Private Business Use in excess of allowed limits, a remedial action may be required in accordance with the Code and the Regulations. The Compliance Officer should (with the aid of a law firm or other consultant or staff of the Issuer) determine if such remedial actions are required and possible. The Compliance Officer should prepare or cause to be prepared a memorandum describing any such remedial action or proposed remedial action. The memorandum should describe whether such remedial action will serve to cure any particular tax law violation. The memorandum should include a full description of such required actions of the Issuer. A copy of any such memorandum shall be given to the Issuer's governing body. Following any such remedial action, the Compliance Officer should prepare a report describing the effect of such remedial action. The list of Bond-financed property may need to be revised as a result of such remedial action and, if so, the Compliance Officer should so revise the list.

c. *Voluntary Closing Agreement Program.* The Issuer and the Compliance Officer recognize that if there is a violation of the covenants of the Issuer related to the maintenance of the exclusion from gross income for federal income tax purposes of interest on the Bonds or a violation of the covenants of the Issuer related to the maintenance of the tax-advantaged status of the Bonds, then the Issuer may be able to enter into a voluntary closing agreement with the IRS to preserve the favorable tax status of the Bonds. The Compliance Officer should determine if a voluntary closing agreement is desirable and possible. The Compliance Officer should coordinate the Issuer's efforts in obtaining any voluntary closing agreement. The Issuer may (to the extent authorized) retain or consult with counsel to attempt to obtain a voluntary closing agreement. Following the execution of any such closing agreement, the Compliance Officer should prepare a report describing the effect of such closing agreement. The list of Bond-financed Property may need to be revised as a result of such closing agreement and, if so, the Compliance Officer should so revise the list.

## 7. *Action on IRS Contact.*

a. *Examination of Bonds.* The Issuer and the Compliance Officer recognize that the IRS or another regulatory entity may undertake an examination of Bonds. In the event that the Issuer is notified of such an examination, the Issuer shall as quickly as possible notify the Compliance Officer. The Compliance Officer should coordinate the defense of such examination and should determine if counsel should be hired and, if so, which counsel. Except to the extent that the Issuer determines that another party

should undertake a response, the Compliance Officer will be responsible for compiling answers to any information or document request that might be presented to the Issuer as a result of such examination. If an examination cannot be closed without a closing agreement, the Compliance Officer should use reasonable efforts to reach an acceptable closing agreement with such regulatory agency and to obtain all required Issuer approvals of such closing agreement.

Regardless of how an examination of the Bonds is closed, the Compliance Officer should retain all communications with the IRS or other regulatory agency relating to such examination among the records kept under Section II.D.3. of these Procedures (Recordkeeping).

The Compliance Officer should advise the Issuer's governing body of any such examination when, as and in such manner as the Compliance Officer may deem appropriate.

b. *Compliance Checks.* The IRS and other regulatory agencies may conduct compliance checks from time to time. As part of such compliance check, the IRS or another regulatory agency may send questionnaires to the Issuer. The Compliance Officer may, if authorized, hire counsel to assist in the response to a compliance check. The Compliance Officer should advise the Issuer's governing body of any such compliance check promptly after receiving notice thereof.

8. *Training.* The Compliance Officer should undertake to maintain a reasonable level of knowledge concerning the rules related to tax-exempt and tax-advantaged bonds so that he or she may fulfill his or her duties hereunder. The Compliance Officer may consult with counsel, attend conferences and presentations of trade groups, read materials posted on various web sites, including the web site of the Tax-Exempt Bond function of the IRS, and use other means to maintain such knowledge. Recognizing that the Compliance Officer may not be fully knowledgeable in this area, such officer may consult with in-house or outside counsel, consultants and experts to assist in exercising his or her duties under these Procedures. The Compliance Officer should endeavor to make sure that other staff of the Issuer is aware of the need for continuing compliance and coordinate appropriate training and education of other personnel of the Issuer. The Compliance Officer should provide copies of relevant Bond documents and these Procedures to other staff members who may be responsible for taking actions described in the Bond documents and in particular to any person who is expected to be a successor Compliance Officer. The Compliance Officer should assist in the education of any new Compliance Officer and the transition of the duties under these Procedures. The Compliance Officer should review the Bond documents and these Procedures periodically to determine if there are portions that need further explanation and, if so, will attempt to obtain such explanation from counsel or other experts or consultants or staff.

#### E. Changes to the Manual

The Procedures contained herein may be revised and amended from time to time as the Issuer and the Compliance Officer deem necessary to comply with the requirements of the

Code and Regulations. The Issuer and the Compliance Officer may, from time to time and upon the issuance of new Bonds, contact outside counsel to determine whether the Procedures contained herein adequately address the post-issuance responsibilities of the Issuer as required by the Code and Regulations.

#### F. Specific Procedures for Special Cases

The Procedures contained herein specifically address post-issuance compliance procedures with respect to tax-exempt governmental bonds issued for capital projects under Section 103 of the Code. The Issuer and the Compliance Officer recognize that these Procedures may be inadequate for other types of tax-exempt obligations (including TIF financings), tax-credit or direct pay obligations, for which additional procedures may be required. In the event that the Issuer issues private activity tax-exempt obligations, tax-exempt obligations funding a significant amount of working capital, tax increment financing bonds, tax-credit bonds, or direct pay bonds, the Issuer receives an indication from counsel that additional procedures are required, or the Issuer enters into any derivative products, these Procedures should be revised to reflect any specific rules and requirements and post-issuance responsibilities applicable to such type of tax advantaged obligations and derivative products.

#### G. Authorization and Expense

This Compliance Manual is not intended to provide authorization to the Compliance Officer to enter into contracts for service or to spend Issuer funds. To the extent that the Compliance Officer determines that such contracts or expenditures are desirable and are not otherwise authorized, the Compliance Officer should obtain such authorization before entering into such contracts and spending such Issuer funds.

**APPENDIX**

**A - 1**

**A LIST OF**

**BONDS**

NAME OF ISSUE	DATE OF ISSUANCE	FINAL MATURITY DATE
Tax-Exempt Installment Purchase Agreement Schedule 1	March 27, 2015	06/01/2029
General Obligation Corporate Purpose Bonds, Series 2012	August 27, 2012	12/30/2030
General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B	May 6, 2010	12/30/2025

**APPENDIX B-1**

**LIST OF BOND-FINANCED PROPERTY**

DESCRIPTION OF THE PROPERTY	LOCATION	BONDS THAT FINANCED THE PROPERTY	AMOUNT BOND FINANCED	USEFUL ECONOMIC LIFE	PLACED IN SERVICE DATE
Water Meter Replacements and AMI System		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	20 years	
Streetlights		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	20 years	
SCADA upgrades		Tax-Exempt Installment Purchase Agreement Schedule 1	Approx. \$ _____	10 years	
Road Improvements	Various Village Locations	General Obligation Corporate Purpose Bonds, Series 2012	[\$6,100,00]	20 years	
Storm water drainage improvements, the construction of water detention facilities, installation of storm sewers and storm box culverts	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Roadway Reconstruction	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Landscape Wall Reconstruction	Various Village Locations	General Obligation Refunding Bonds,			

Sidewalk Removal and Restoration	Various Village Locations	Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion - originally financed with Series 2001A) 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) General Obligation Refunding Bonds, Series 2010A and
Public Golf Course Improvements		
Construction of Commuter Train Station		
[Public Capital Improvements - specific descriptions]		

General Obligation Corporate  
Purpose Bonds, Series 2010B  
(Refunding Portion -  
originally financed with Series  
1995A & Series 1992, which  
were refunded by Series  
2001B)

**APPENDIX B-2**

**LIST OF DISPOSED BOND-FINANCED PROPERTY**

DESCRIPTION OF THE PROPERTY	FORMER LOCATION	DATE OF DISPOSAL	MANNER OF DISPOSAL	SALE PRICE	PERSON TO WHOM SOLD
				\$	

## APPENDIX C

### GLOSSARY OF TERMS AND CONCEPTS

#### Private Business Use

“*Private Business Use*” means any use of Bond-financed property by any person other than a state or local government unit, including as a result of (i) ownership, (ii) actual or beneficial use pursuant to a lease or a management, service, incentive payment, research or output contract or (iii) any other similar arrangement, agreement or understanding, whether written or oral, except for use of Bond-financed property on the same basis as the general public. Private Business Use includes any formal or informal arrangement with any person other than a state or local governmental unit that conveys special legal entitlements to any portion of Bond-financed property that is available for use by the general public or that conveys to any person other than a state or local governmental unit any special economic benefit with respect to any portion of the Bond-financed property that is not available for use by the general public. Use by a natural person not engaged in any trade or business is not private use. Any use by the federal government or by a corporation is Private Business Use.

Examples of common uses of Bond-financed property that may create Private Business Use include the following:

- Management contracts with private companies or individuals to manage all or a portion of a Bond-financed facility (*e.g.*, a contract with a private company to manage a Bond-financed cafeteria, convention center, recreation center, etc.)
- A lease of space in a Bond-financed facility to a non-governmental person (*e.g.*, a lease of space in a Bond-financed municipal building to Starbucks or McDonalds)
- Rental arrangements whereby individuals, non-profit organizations or private businesses rent space in a Bond-financed facility

There are certain exceptions to Private Business Use. For example, a “qualified management contract” following certain guidelines set forth in Revenue Procedure 97-13 does not create Private Business Use. In addition, under appropriate circumstances, short-term rentals and other uses of up to 50 days (or in some cases 100 days or 200 days) are permitted.

#### Arbitrage & Arbitrage Rebate

Arbitrage generally is the earnings that an issuer will earn when it invests proceeds of the Bonds in investments with a yield above the yield on the Bonds. Generally, an issuer is required to make payments of any arbitrage it earns as a result of the investment of the proceeds of the Bonds above the yield on the Bonds to the IRS, which is known as “arbitrage rebate.” There are certain exceptions to the requirement to make arbitrage rebate payments to the IRS (*e.g.*, small issuer exceptions, spending exceptions, bona fide debt service fund exceptions).

### Yield Restriction and Yield Reduction Payments

Yield restriction is the requirement that an issuer not invest Gross Proceeds (defined below) of the Bonds at a yield higher than Bond yield. Generally, in a capital project financing, an issuer will have a 3-year “temporary period” during which it can invest proceeds of the Bonds in its project fund above the yield on the Bonds. After such time, moneys are yield restricted and cannot be invested above the yield on the Bonds (plus a de minimis percentage). Additionally, after the expiration of the temporary period, proceeds generally cannot be invested in federally guaranteed investments (including FDIC-insured accounts), other than certain de minimis amounts. If an issuer invests amount above the yield on the Bonds after the expiration of a temporary period, it may still be able to achieve yield compliance by making a yield reduction payment to the IRS, which is a rebate payment or any other amount paid to the United States in the same manner as rebate amounts are required to be paid or at such other time or in such manner as IRS may prescribe that will be treated as a reduction in Yield of an investment under the Regulations. Yield reduction payments may only be made in limited circumstances, and do not work for all investments above Bond yield.

### Gross Proceeds

“*Gross Proceeds*” generally means (i) sale proceeds of the Bonds and investment earnings thereon and (ii) amounts reasonably expected to be used directly or indirectly to pay principal or interest on the Bonds. In addition, a pledged fund may also constitute gross proceeds. A pledge is any amount that is directly or indirectly pledged to pay the principal of or interest on the bonds. A pledge by the issuer must provide reasonable assurance that such moneys will be available to pay the debt service on the bonds even if the issuer has financial difficulties. Gross proceeds may also arise if Bonds are outstanding longer than reasonably necessary for their governmental purpose. Typically, Gross Proceeds will be contained in a project fund, escrow fund (if the Bond issue is a refunding issue), costs of issuance fund, bond fund and debt service reserve fund (if applicable).

If moneys or investments are pledged or otherwise set aside for payment of principal of or interest on the Bonds, any amounts are derived from the sale of any right that is part of the terms of a Bond or is otherwise associated with a Bond (*e.g.*, a redemption right), or the Issuer enters into any agreement to maintain certain levels of types of assets for the benefit of a holder of a bond or any credit enhancement with respect to the Bonds, such amounts may also constitute Gross Proceeds. Further, if any Bond-financed property is sold or otherwise disposed of any amounts received from such sale or other disposition may also constitute Gross Proceeds.

### Remediation

The Code prescribes three self-help mechanisms that an issuer may use to remediate non-qualified Bonds as a result of violation of Private Business Use covenants. These include redemption or defeasance of non-qualified bonds, alternative use of a facility (*e.g.*, if a 501(c)(3) organization leases a Bond-financed municipal facility) or alternative use of disposition proceeds (*e.g.*, if Bond-financed property is sold, the proceeds of the sale are used for other governmental purposes that would have qualified for tax-exempt financing). Prior to taking such remedial

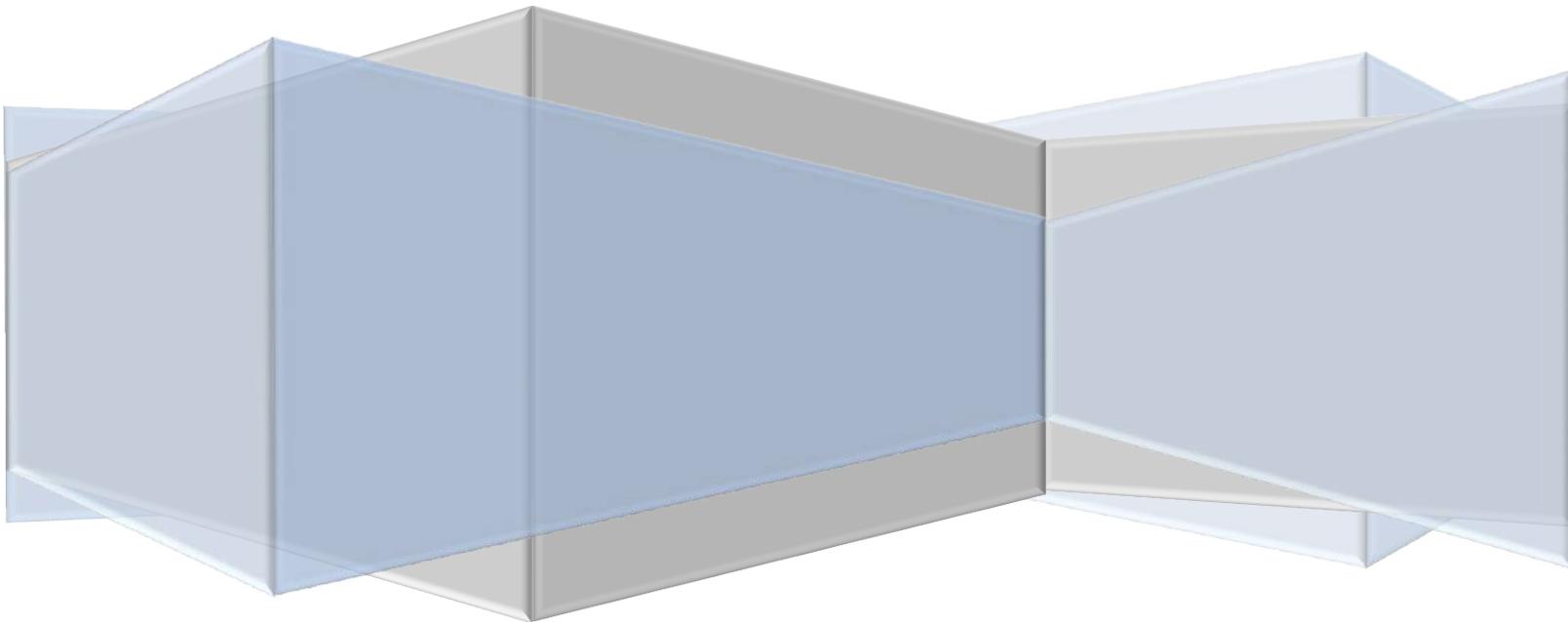
actions, the issuer must satisfy certain pre-conditions. In addition, remedial actions are only able to be taken within a specified time frame before or after the action causing Private Business Use.

#### Voluntary Closing Agreement Program

Through the Voluntary Closing Agreement Program (VCAP), issuers of Bonds can voluntarily resolve violations of the Code and applicable Regulations (through closing agreements with the IRS). VCAP can be used when a remedial action (described under “Remediation”) is unavailable or there is another violation of the Code or Regulations that cannot be fixed through self-help mechanisms. The incentive for an issuer to go to VCAP is that, generally, a settlement in VCAP will be more favorable to the issuer than if the violation were discovered in an examination.

# Village of Buffalo Grove

Twenty Year Water Fund Proforma





---

TO: Dane C. Bragg, Village Manager  
FROM: Chris Black, Finance Director  
DATE: June 4, 2023  
RE: FY 2023 20-year Water Pro-Forma

---

### **Background**

In 2012, the Village developed a 20-year Water and Sewer Fund pro-forma to evaluate the water and sewer system's infrastructure needs. As identified in previous pro-forma, the Village's historical rates were not sufficient to fund water and sewer operations and capital needs.

In 2019, the Village Board directed staff to develop a formal funding strategy for the Water and Sewer Fund that would allow needed capital improvements to occur over the next 20 years. The goal was to develop a funding strategy to complete \$150 million of sewer/water infrastructure. The strategy could not impact the Village's property tax levy and maintain a competitive water rate amongst other providers within the region.

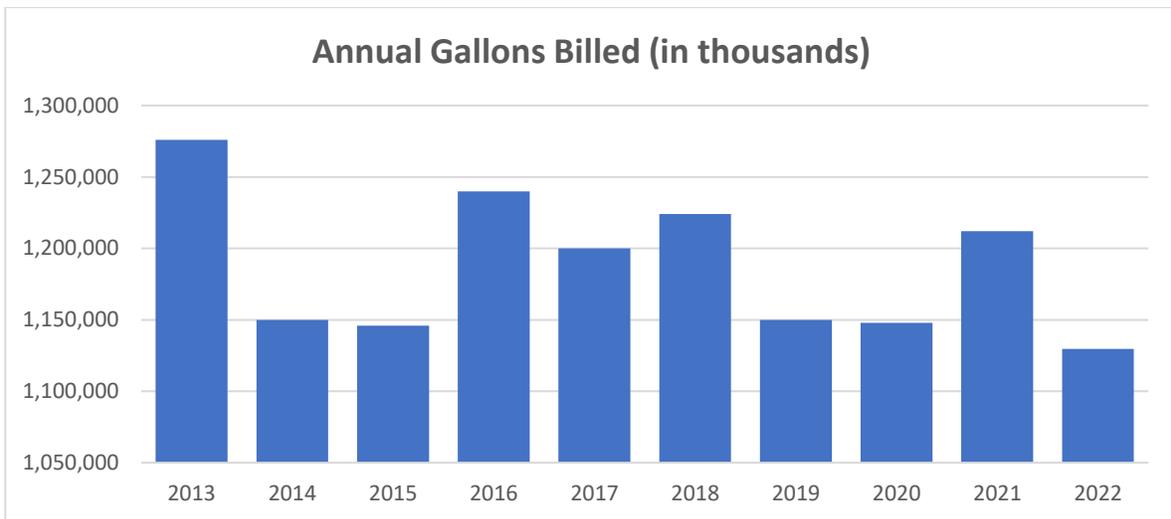
As a result, the Village Board adopted a new rate structure and fixed facility fee, effective January 2020. Furthermore, the Village implemented a new local motor fuel tax in an effort to align roadwork with water/sewer improvements. For the Board's review is an updated 20-year water pro-forma reflecting the new rate structure as well as the issuance of debt in 2020. The pro-forma shows that Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2042.

### **Rate and Consumption History**

The Village maintained a water and sewer rate of \$1.80/1,000 gallons for twenty-three years (1983-2005). Funding for future infrastructure replacement was never a component of the rate structure.

The Village was able to adequately maintain the water and sewer system without increasing rates during the time period for several reasons. First, Developers donated approximately 53 percent of the water and sewer system assets when the Village experienced growth in the 1980's and 1990's. In addition, revenues increased due to growing water consumption and the receipt of building and development fees. Growing revenue, combined with more limited capital needs due to the age of the system, allowed the Village to fund infrastructure improvements on a pay-as-you-go basis from Water and Sewer Fund cash reserves.

Beginning in 2003, a pattern of declining water usage started. In 2002, 1.63 billion gallons of water were billed. In 2022, the Village billed customers for 1.13 billion gallons, a decrease of 30.6 percent from 2003. Billable gallons are not expected to reach those levels again, absent a significant drought or the addition of heavy industrial uses. The following chart shows the annual gallons billed since 2012.

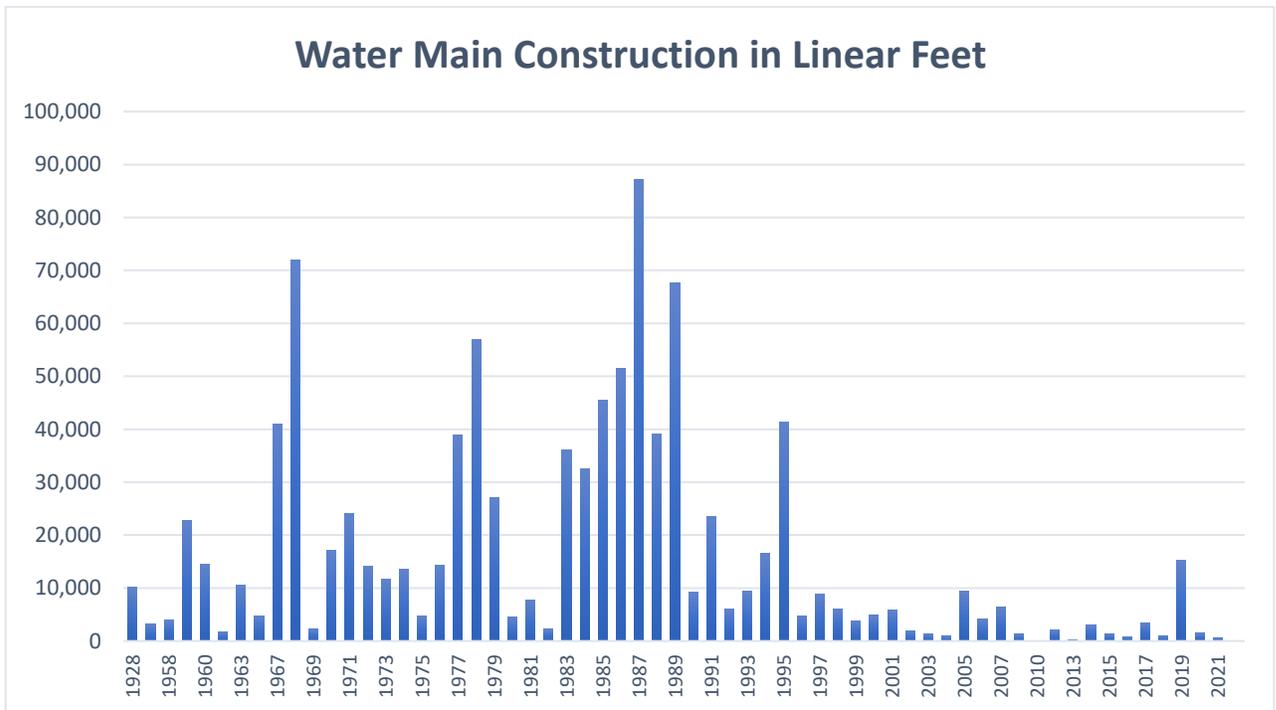


The latest pro-forma uses an estimate of 1.15 billion gallons and will carry forward through the next 20 years. Although there will be an increase in total consumers over the next two decades with Link Crossing and the Lake Cook Corridor Developments, continued conservation efforts, weather patterns, and other impacts on water usage could partially offset that growth.

The Village has an agreement in place for the resale of potable water to the Pekara and Horatio Gardens neighborhoods with the Lake County Public Works Department. The proposed agreement allows the Village to utilize its existing pumping and reservoir capacity to provide water to Pekara/Horatio Gardens while providing a high-quality and reliable water source. The pro-forma includes revenue and expenses related to the agreement beginning in the fourth quarter of 2024. Also, the projected expenses and revenues of a Utility Loan Program were included in the pro forma. The financial impact of the program on the Water and Sewer Fund is negligible.

**Water and Sewer System Assets**

The utility system consists of 185 linear miles of water and sewer main. Based on actual experience in the field, the service life of the water main infrastructure is 65 years. Over the next 20 years, it is estimated that 24 percent of the water mains will reach the end of their useful life. As the first iterations of infrastructure replacement have come due, the Village has engaged in extensive study of the system and developed a replacement program, culminating in 2020’s Infrastructure Modernization Program. The following chart shows the pattern of construction of water main since 1929.



Sewer assets have a longer life span as the structures are not pressurized. The Village’s preferred approach is to line existing sanitary sewer mains, thereby extending the life considerably while reducing the life cycle cost of the asset. As a general rule, sanitary sewer lining can extend the life of a gravity-fed main by 50 years.

### Recent Rate Changes

#### **Fixed Facility Fee**

As recommended in the water and sewer rate analysis prepared by Strand and Associates, the Village Board implemented a new fixed facility fee per metered utility account, starting in 2020. The fixed facility fee is a flat rate assessed to each metered account for access to the water and sewer system.

The fixed fees collected are used for the maintenance and replacement of the capital infrastructure for the delivery of clean water and the removal of the wastewater. The current fee schedule is as follows:

Fixed Facility Fee	Rate per month
<b>All Single-Family Detached, Single-Family Attached Residential/Governmental/Institutional</b>	\$17.39
<b>Multi-Family, Commercial/Industrial Based on Meter Size</b>	
<b>1" meters or less</b>	\$17.39
<b>1.5" meters</b>	\$22.02
<b>2" meters</b>	\$45.17
<b>3" meters</b>	\$115.68
<b>4" meters</b>	\$180.68

The fixed fee will be evaluated every five years by utilizing the aggregate Consumer Price Index (CPI-U) over the preceding five-year period to determine if the rate must be increased. The 20-Year Water/Sewer Pro-Forma assumes a 10 percent increase to the facility fee to occur in 2025.

### **Water/Sewer Rate**

The Village's consumption model is driven by water rate and consumer use. The fees collected from system users should cover operating expenses such as the cost of the water sourced from the Northwest Water Commission as well as the cost for pumping, storage and distribution. In 2020, the Village Board approved a one-time 11 percent increase, so revenue would keep pace with expected increases in operating expenditures. Beginning in 2021, the rate will increase each year by 4 percent, as adopted by ordinance by the Village Board. The current combined sewer and water rate per 1,000 gallons is \$7.94.

### **Water and Sewer Fund Financials**

Historically, the Water and Sewer Fund addressed infrastructure maintenance and improvement on a pay as you go basis. Due to the relative age of the system, many system repairs and replacements are coming due over the next 20 years based on the growth periods for the Village. Since 2012, \$33.6 million in infrastructure repairs and improvements has been spent, including \$6 million in water meter replacement costs. The meter replacement costs were funded through an installment note scheduled to be retired in 2029.

As noted, the Village Board approved two revenue streams, a fixed facility fee combined with a water/sewer rate increase and a local motor fuel tax to fund capital improvements. These actions allow the Village to address the first generation of major water and sewer infrastructure replacement, as well as street repair and replacement. By combining utility and street improvements, the Village is able to comprehensively address repairs and improvements in neighborhoods and limit disruption to residents.

In May 2020, the Board also approved the issuance of a bond totaling \$26 million - \$13 million for water/sewer and \$13 million for streets, to begin the Infrastructure Modernization Program. The entire amount of the bond proceeds were exhausted on projects by the end of FY 2022. The long-term goal is to transition from a debt and cash strategy to a cash-only strategy (pay-as-you-go) to fund all system replacements.

From 2020 through 2024, the Village has programmed \$27.3 million in water and sewer capital projects. The Village completed approximately \$9 million in capital projects in FY 2022. The Village will utilize water and sewer reserves from 2023 through 2029 to fund capital improvements. In 2030 and again in 2033, the Village will need to issue additional debt to keep pace with the water and sewer improvements. The debt could be fully supported by water and sewer user charges. All debt is scheduled to be retired by 2048.

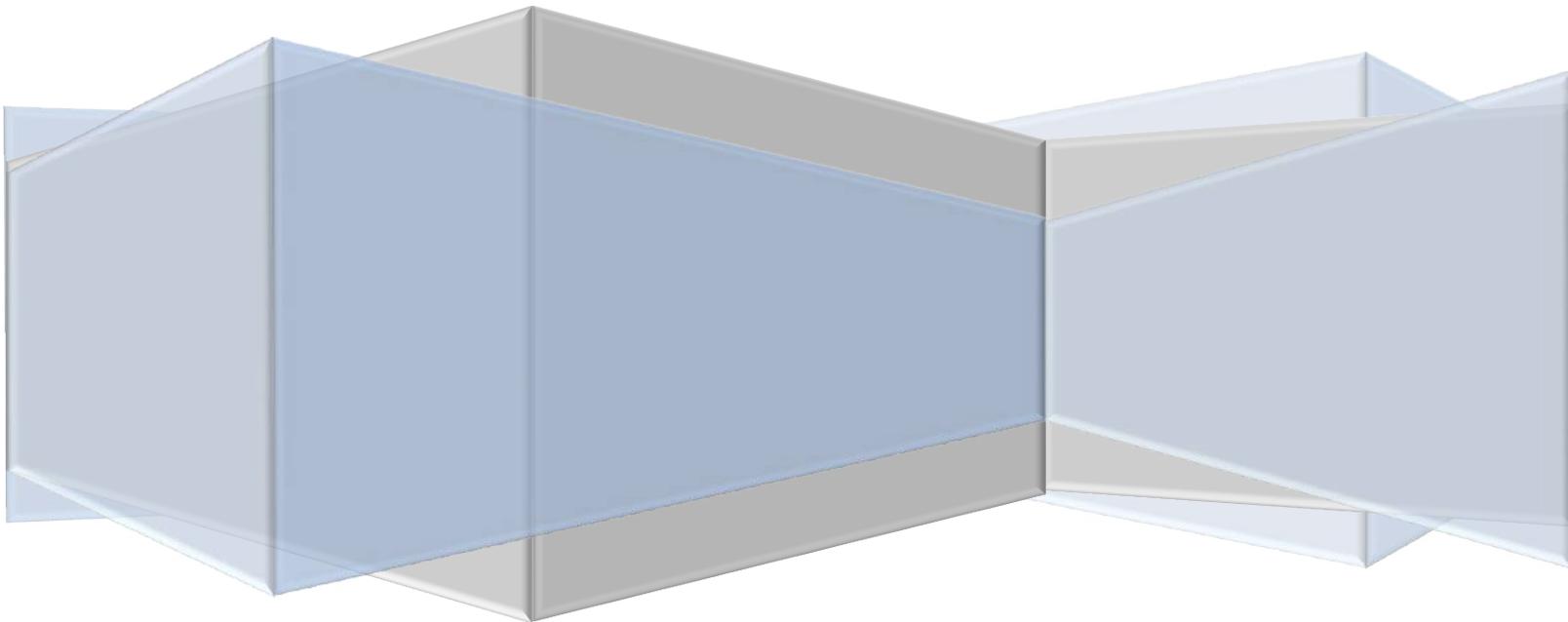
After completing the largest surge of infrastructure replacement through 2036, the Water and Sewer fund begins to rebuild cash balances exceeding from 2037-2042, while also supporting over \$50.1 million in capital improvements during the same period. As a result of the Village's careful infrastructure planning, Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2039, consistent with the recommendations of the Strand & Associates water/sewer system study.

**WATER & SEWER FUND**

BUDGET YEAR	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
Beginning Cash	11,849,142	12,766,368	10,682,496	8,158,708	6,717,467	1,775,948	2,189,798	3,504,541	23,751,108	16,954,540	10,510,910	23,811,137	16,363,091	10,583,381	5,246,120	6,872,752	8,377,849	10,106,088	12,066,770	14,254,820
<b>Water and Sewer Revenue</b>																				
Sale of Water	7,337,000	7,770,744	8,507,393	8,852,122	9,209,161	9,578,512	9,960,175	10,354,150	10,772,749	11,203,659	11,646,880	12,114,725	12,594,882	13,099,662	13,629,066	14,170,781	14,737,120	15,328,082	15,943,668	16,583,877
Fixed Facility Fees	2,500,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500
Late Charges	150,000	152,300	154,600	156,900	159,300	161,700	164,100	166,600	169,100	171,600	174,200	176,800	179,500	182,200	184,900	187,700	190,500	193,400	196,300	199,200
Village Sewer Use Fees	1,817,000	1,886,000	1,966,500	2,047,000	2,127,500	2,208,000	2,300,000	2,392,000	2,484,000	2,587,500	2,691,000	2,794,500	2,909,500	3,024,500	3,151,000	3,277,500	3,404,000	3,542,000	3,680,000	3,829,500
Series 2020 Bonds																				
Series 2030 Bonds								26,000,000												
Series 2033 Bonds											20,000,000									
<b>ARPA Funds</b>																				
Other Charges & Fees	25,833	35,379	41,742	39,444	30,959	30,606	36,616	41,919	39,444	30,959	30,606	36,616	41,919	39,444	30,959	30,606	36,616	41,919	39,444	20,000
Investment Revenue	59,250	63,830	53,410	40,790	33,590	8,880	10,950	17,520	118,760	84,770	52,550	119,060	81,820	52,920	26,230	34,360	41,890	50,530	60,330	71,270
<b>Total Revenue</b>	<b>11,889,083</b>	<b>12,408,253</b>	<b>13,473,645</b>	<b>13,886,256</b>	<b>14,310,510</b>	<b>14,737,698</b>	<b>15,221,841</b>	<b>14,997,189</b>	<b>16,609,053</b>	<b>17,103,488</b>	<b>17,620,236</b>	<b>18,266,701</b>	<b>19,135,121</b>	<b>19,726,226</b>	<b>20,349,655</b>	<b>21,028,447</b>	<b>21,737,626</b>	<b>22,483,431</b>	<b>23,247,242</b>	<b>24,031,347</b>
<b>Operating Expenses</b>																				
Water Department	3,807,000	3,902,117	4,073,079	4,146,872	4,228,447	4,347,843	4,425,101	4,510,263	4,593,371	4,684,469	4,813,603	4,900,818	4,996,161	5,089,681	5,191,426	5,331,448	5,429,800	5,536,534	5,641,705	5,736,028
Sewer Department	924,872	945,682	966,960	988,717	1,010,963	1,033,710	1,056,968	1,080,750	1,105,067	1,129,931	1,155,354	1,181,349	1,207,929	1,235,107	1,262,897	1,291,312	1,320,367	1,350,075	1,380,452	1,411,512
<b>Total Operating Expenses</b>	<b>4,731,872</b>	<b>4,847,799</b>	<b>5,040,039</b>	<b>5,135,589</b>	<b>5,239,410</b>	<b>5,381,553</b>	<b>5,482,069</b>	<b>5,591,013</b>	<b>5,698,438</b>	<b>5,814,400</b>	<b>5,968,957</b>	<b>6,082,167</b>	<b>6,204,090</b>	<b>6,324,788</b>	<b>6,454,323</b>	<b>6,622,760</b>	<b>6,750,167</b>	<b>6,886,609</b>	<b>7,022,157</b>	<b>7,147,540</b>
<b>Capital Expenses</b>																				
Capital Projects	2,300,000	6,000,000	7,000,000	6,500,000	10,250,000	5,100,000	5,100,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	6,000,000	6,600,000	6,930,000	7,276,500	7,640,325	8,022,341
Capital Equipment	210,000	220,500	231,530	243,110	255,270	268,030	281,430	295,500	310,280	325,790	342,080	359,180	377,140	396,000	415,800	436,590	458,420	481,340	505,410	518,045
Water Meter Debt Service	653,945	702,186	753,245	807,270	864,413	924,841	384,828													
IEPA Loan	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128	26,128								
Series 2020 Debt Service	1,201,950	1,161,950	1,121,950	946,950	948,700	946,200	947,075	947,700	948,175	947,900	946,875	947,600								
Series 2022 Debt Service	842,962	520,262	802,941	638,450	629,609	629,996	629,768	641,035	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000
Series 2030 Debt Service								684,646	2,189,200	2,190,600	2,190,000	2,192,400	2,192,600	2,190,600	2,191,400	2,189,800	2,190,800	2,189,200	2,190,000	2,193,000
Series 2033 Debt Service											594,669	1,873,000	1,871,400	1,873,200	1,873,200	1,876,400	1,872,600	1,872,000	1,874,400	1,874,600
<b>Total Capital Expenses</b>	<b>5,234,985</b>	<b>8,631,026</b>	<b>9,935,794</b>	<b>9,161,908</b>	<b>12,974,120</b>	<b>7,895,195</b>	<b>7,369,229</b>	<b>15,095,009</b>	<b>16,633,783</b>	<b>16,650,418</b>	<b>17,259,752</b>	<b>18,532,180</b>	<b>17,601,140</b>	<b>17,619,800</b>	<b>11,140,400</b>	<b>11,762,790</b>	<b>12,111,820</b>	<b>12,479,040</b>	<b>12,870,135</b>	<b>13,267,987</b>
<b>Operating Transfers</b>																				
Water Department - Tax Abatement	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	840,000
Reimburse General Fund	825,000	833,300	841,600	850,000	858,500	867,100	875,800	884,600	893,400	902,300	911,300	920,400	929,600	938,900	948,300	957,800	967,400	977,100	986,900	780,000
<b>Total Operating Transfers</b>	<b>1,005,000</b>	<b>1,013,300</b>	<b>1,021,600</b>	<b>1,030,000</b>	<b>1,038,500</b>	<b>1,047,100</b>	<b>1,055,800</b>	<b>1,064,600</b>	<b>1,073,400</b>	<b>1,082,300</b>	<b>1,091,300</b>	<b>1,100,400</b>	<b>1,109,600</b>	<b>1,118,900</b>	<b>1,128,300</b>	<b>1,137,800</b>	<b>1,147,400</b>	<b>1,157,100</b>	<b>1,166,900</b>	<b>1,620,000</b>
Revenues over (under) Expenses	917,226	(2,083,872)	(2,523,788)	(1,441,241)	(4,941,520)	413,850	1,314,743	20,246,567	(6,796,568)	(6,443,630)	13,300,226	(7,448,046)	(5,779,709)	(5,337,262)	1,626,632	1,505,097	1,728,239	1,960,682	2,188,050	1,995,821
Unreserved Ending Cash	12,766,368	10,682,496	8,158,708	6,717,467	1,775,948	2,189,798	3,504,541	23,751,108	16,954,540	10,510,910	23,811,137	16,363,091	10,583,381	5,246,120	6,872,752	8,377,849	10,106,088	12,066,770	14,254,820	16,250,640
Required Working Cash*	1,182,968	1,211,950	1,260,010	1,283,897	1,309,853	1,345,388	1,370,517	1,397,753	1,424,610	1,453,600	1,492,239	1,520,542	1,551,023	1,581,197	1,613,581	1,655,690	1,687,542	1,721,652	1,755,539	1,786,885
Est Gallons Billed (in thousands)	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000

# Village of Buffalo Grove

2024-2028 General Fund Forecast



# Village of Buffalo Grove - General Fund Financial Forecast FY 2024 – FY 2028



## **Village of Buffalo Grove** A Financial Assessment of General Fund Revenues and Expenditures

## OVERVIEW AND SUMMARY

The purpose of the Five-Year Operating Forecast is to help the Village of Buffalo Grove make informed, operational decisions by better anticipating future revenues and expenditures. Using the forecasted data, the Village can plan strategies for providing a consistent, appropriate level of service to the customers while ensuring the revenues and expenditures remain in a sustainable balance. The primary objective of the forecast is to provide the Village Board and related stakeholders with an early financial assessment and identify significant issues that should be addressed in the budget development process. For the purposes of constructing the forecast, operating revenues are measured against operating expenditures without including any prior period fund balance to subsidize revenue.

The goals of the forecast are to assess the Village's ability, over the next five years, to maintain current service levels based on projected revenue growth, evaluate future sustainability by aligning operating revenues and expenditures, and ensure proper funding of infrastructure reserves. The assessment analyzes the capacity to fund capital projects and maintain an unassigned fund balance reserve at three months of budget expenditures (25%).

It is important to stress that this forecast is not a budget. It does not dictate expenditure decisions; rather it identifies the need to prioritize allocations of Village resources. The forecast sets the stage for the budget process and aids both staff and the Village Board in establishing priorities and allocating resources appropriately.

As a governmental entity, changes in strategy that involve service delivery should be slow and methodical. The forecast provides a snapshot of the Village's fiscal health based on numerous assumptions over the next five years. The forecast is a planning tool and should be considered fluid in its construction. As new significant data or trends emerge the document will be revised, at minimum, on an annual basis.

In each of the five years, revenues offset operating expenses and the budgets are anticipated to be in balance. However, expenses are expected to outpace average annual revenue growth by 0.9 percent per year. After including amounts needed for reserves and capital, there is a shortfall every year in the forecast. This illustrates the need to continue efforts to finance capital improvements, as well as operating efficiently and review revenue sources for adequacy, efficiency, and diversification.

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.

## FORECAST METHODOLOGIES AND ASSUMPTIONS

### REVENUES

The General Fund is the main operating fund and accounts for the core public services provided by the Village including public safety (police & fire), public works, community development, as well as operations that support core services. All major discretionary revenues such as property tax, sales tax, income tax, telecommunication excise tax, and utility use tax are accounted for within the General Fund. The Finance Department works with departments responsible for administering the service and/or collecting the associated revenue to develop program revenues.

### EXPENDITURES

The expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. Actual expenditures for 2022 and the 2023 budget amounts are the basis for the five-year estimates. The General Fund is the primary focus of the forecast because it represents nearly half of the total Village Budget. The second largest Village Fund is the Water and Sewer Fund accounting for 12.3 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 do not consider increases in revenues generated by new fees or increases in fees, new development, or charges beyond what is prescribed by current ordinance.

## ECONOMIC OUTLOOK

In the development of a long-term financial forecast, the Village reviews external and internal factors that could impact 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.

The cost of goods sold increases with inflation, leading to additional 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 2023) Consumer Price Index is at 4.9 percent, which is the smallest 12-month increase since April 2021.

Stock Market Returns – Stock market returns are a leading indicator and will change before the economy changes. Approximately 70 percent of all Village pension funds are invested in mutual funds and/or individual stocks. The performance of the stock market is a significant factor in determining the growth of the property tax levy for pensions. It is assumed the pension funds will earn seven percent annually through investment returns.

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

Housing Market - This indicator provides a sense of the overall demand for housing, which can be indicative of local housing activity. Data maintained by local realtor groups is useful in projecting the future of market recoveries.

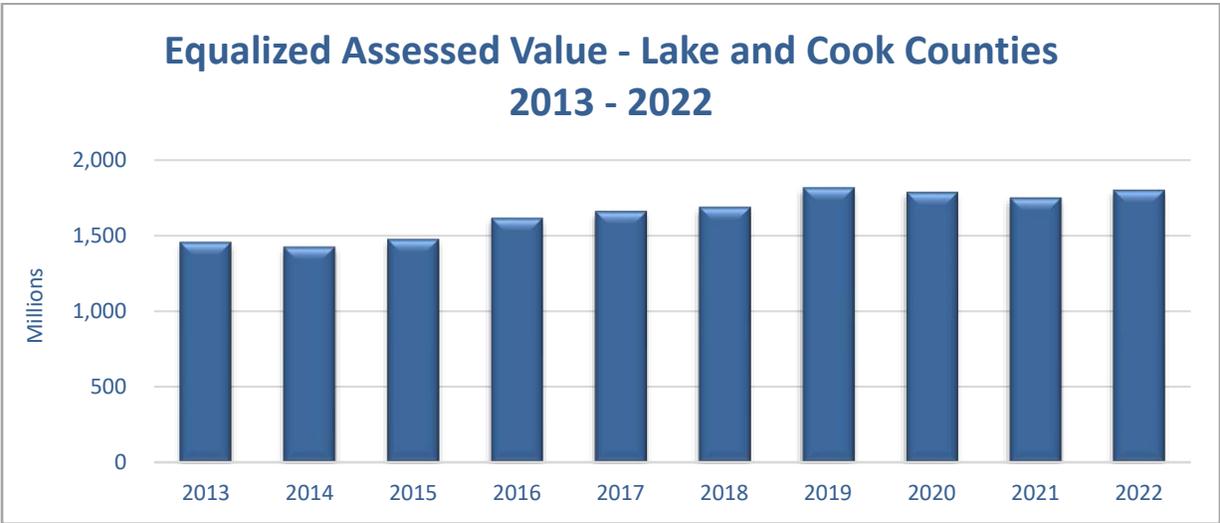
Interest rates – The interest rate impacts the Village's revenues in several ways. The availability and cost of capital directly affects business expansion and retail purchases. As credit is extended and/or rates are lowered, revolving purchases may increase, thereby increasing development plans and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

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 increased by 1.56 percent in FY 2023, while Cook County property values are anticipated to increase slightly once valuations are reported by the county. See the chart below to see the ten-year, combined county history of equalized assessed values.



- State of Illinois Legislation. As the State of Illinois has experience financial difficulties over the last decade, staff continues to monitor legislative discussions that could have a direct financial impact on Village revenues.
- Impact of Employer Pension Costs. The tax levies for the three pension systems account for 44.5 percent of the property tax levy. Additional pressure on the tax levy to support growing pension costs will impact the ability to increase taxes for core services. Bond rating agencies continue to site pension obligations as a downward pressure on the Village’s ability to maintain the Aaa rating with S&P.
- Health Care Inflation. After wages, health care costs are the single largest expenditure category in the fund and the Village continually reviews the structure of the plan to limit

the amount of growth on an annual basis. The Village is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). This insurance pool helps to dilute risk and helps to leverage purchasing power.

- *Commercial/Retail Development.* The economy's impact on existing sales tax generators as well as development or redevelopment of Dundee, Milwaukee Road corridors and Lake Cook Corridors continues to be an important cog in economic development. With the adoption of the Lake Cook Road TIF, the Village has seen several new projects get completed such as the NCH Office Building and the \$150 million Clove Development, which is currently under construction.
- *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 \$255 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.

<b>GENERAL FUND FIVE-YEAR FORECAST – OPERATING</b>						
<b>Revenue</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Growth</b>
Property Taxes	17,115,900	17,458,218	17,807,382	18,163,530	18,526,801	1.02
Income & Use Taxes	7,610,400	7,800,660	7,995,677	8,195,568	8,400,458	1.025
State Sales Tax	8,478,300	8,690,258	8,907,514	9,130,202	9,358,457	1.025
Home Rule Sales Tax	6,173,200	6,296,664	6,422,597	6,551,049	6,682,070	1.02
Real Estate Transfer Tax	1,121,700	1,155,351	1,190,012	1,225,712	1,262,483	1.03
Telecommunications Tax	720,000	720,000	720,000	720,000	720,000	1.00
Prepared Food and Beverage Tax	793,100	816,893	841,400	866,642	892,641	1.03
Utility Tax-Electric/Natural Gas	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	1.00
Licenses	350,000	350,000	350,000	350,000	350,000	1.00
Building Revenue & Fees	1,235,000	1,247,350	1,259,824	1,272,422	1,285,146	1.01
Intergovernmental Revenue-Local	223,300	227,766	232,321	236,968	241,707	1.02
Fines & Fees-Police & Fire	2,338,100	2,361,481	2,385,096	2,408,947	2,433,036	1.01
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1.00
Operating Transfers	825,000	841,500	858,330	875,497	893,007	1.02
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	1.00
Miscellaneous Revenue	961,000	970,610	980,316	990,119	1,000,020	1.01
<b>Total Revenues</b>	<b>52,470,000</b>	<b>53,461,751</b>	<b>54,475,468</b>	<b>55,511,655</b>	<b>56,570,826</b>	
<b>Annual Increase</b>	<b>3.0%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>	
<b>Expenditure</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>Growth</b>
Personal Services	24,599,815	25,337,810	26,097,944	26,880,883	27,687,309	1.03
Personal Benefits	12,150,072	12,514,574	12,890,011	13,276,711	13,675,013	1.03
Operating Expenses	3,669,073	3,742,454	3,817,303	3,893,649	3,971,522	1.02
Insurance & Legal Services	1,606,329	1,670,582	1,737,405	1,806,902	1,879,178	1.04
Commodities	401,186	411,216	421,496	432,033	442,834	1.025
Maintenance & Repairs	3,546,887	3,635,560	3,726,449	3,819,610	3,915,100	1.025
All Other Expenses	4,083,647	4,124,484	4,165,728	4,165,728	4,207,386	1.01
<b>Total Expenditures</b>	<b>50,057,009</b>	<b>51,436,679</b>	<b>52,856,337</b>	<b>54,275,516</b>	<b>55,778,342</b>	
<b>Operating Surplus/(Shortfall)</b>	<b>2,412,991</b>	<b>2,025,072</b>	<b>1,619,131</b>	<b>1,236,139</b>	<b>792,484</b>	
<b>Annual Increase</b>	<b>3.8%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.8%</b>	

## FORECAST STRUCTURE

The forecast provides three levels of analysis. The first level (above) is to show the General Fund’s ability to meet day-to-day expenditures. The highlighted row design (Operating Surplus/Deficit) is an indicator of whether anticipated revenues support operating expenditures. In all five years of the forecast, revenues will support current services. This is a measure of short-term sustainability. The second level of the analysis includes transfers for capital projects and infrastructure reserves.

Long term sustainability is measured through the Village’s ability to invest in infrastructure including funding reserves for vehicles, buildings, equipment, technology, streets (though State and Local Motor Fuel Tax), and projects in the Capital Improvement Plan. All projects submitted for inclusion in the FY 2023-2027 CIP have been added to this report. After including these transfers, the cumulative fund shortfall at the end of FY 2028 is estimated to be nearly \$114.5 million.

## GENERAL FUND FIVE-YEAR FORECAST – OPERATING WITH CAPITAL

Revenue	2024	2025	2026	2027	2028	Growth
Property Taxes	17,115,900	17,458,218	17,807,382	18,163,530	18,526,801	1.02
Income & Use Taxes	7,610,400	7,800,660	7,995,677	8,195,568	8,400,458	1.025
State Sales Tax	8,478,300	8,690,258	8,907,514	9,130,202	9,358,457	1.025
Home Rule Sales Tax	6,173,200	6,296,664	6,422,597	6,551,049	6,682,070	1.02
Real Estate Transfer Tax	1,121,700	1,155,351	1,190,012	1,225,712	1,262,483	1.03
Telecommunications Tax	720,000	720,000	720,000	720,000	720,000	1.00
Prepared Food and Beverage Tax	793,100	816,893	841,400	866,642	892,641	1.03
Utility Tax-Electric/Natural Gas	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000	1.00
Licenses	350,000	350,000	350,000	350,000	350,000	1.00
Building Revenue & Fees	1,235,000	1,247,350	1,259,824	1,272,422	1,285,146	1.01
Intergovernmental Revenue-Local	223,300	227,766	232,321	236,968	241,707	1.02
Fines & Fees-Police & Fire	2,338,100	2,361,481	2,385,096	2,408,947	2,433,036	1.01
Storm Water Management Fees	1,140,000	1,140,000	1,140,000	1,140,000	1,140,000	1.00
Operating Transfers	825,000	841,500	858,330	875,497	893,007	1.02
Cable Franchise Fees	735,000	735,000	735,000	735,000	735,000	1.00
Miscellaneous Revenue	961,000	970,610	980,316	990,119	1,000,020	1.01
<b>Total Revenues</b>	<b>52,470,000</b>	<b>53,461,751</b>	<b>54,475,468</b>	<b>55,511,655</b>	<b>56,570,826</b>	
<b>Annual Increase</b>	<b>3.0%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>	

Expenditure	2024	2025	2026	2027	2028	Growth
Personal Services	24,599,815	25,337,810	26,097,944	26,880,883	27,687,309	1.03
Personal Benefits	12,150,072	12,514,574	12,890,011	13,276,711	13,675,013	1.03
Operating Expenses	3,669,073	3,742,454	3,817,303	3,893,649	3,971,522	1.02
Insurance & Legal Services	1,606,329	1,670,582	1,737,405	1,806,902	1,879,178	1.04
Commodities	401,186	411,216	421,496	432,033	442,834	1.025
Maintenance & Repairs	3,546,887	3,635,560	3,726,449	3,819,610	3,915,100	1.025
All Other Expenses	4,083,647	4,124,484	4,165,728	4,165,728	4,207,386	1.01
<b>Total Expenditures</b>	<b>50,057,009</b>	<b>51,436,679</b>	<b>52,856,337</b>	<b>54,275,516</b>	<b>55,778,342</b>	
Operating Surplus/(Shortfall)	2,412,991	2,025,072	1,619,131	1,236,139	792,484	
Annual Increase	3.8%	2.8%	2.8%	2.7%	2.8%	
<b>Capital Transfers &amp; Subsidies</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	
Capital - Vehicles	1,936,000	1,605,000	1,855,000	1,541,000	2,100,000	
Capital - Facilities	7,045,000	180,000	150,000	9,500,000	3,380,000	
Capital - Technology	275,000	360,000	215,000	265,000	275,000	
Capital - Stormwater	655,000	655,000	100,000	750,000	655,000	
Street Program	19,000,000	15,000,000	15,000,000	15,000,000	15,000,000	
Capital Reserve Funding	1,980,000	1,980,000	1,980,000	1,980,000	1,980,000	
<b>Total Transfers</b>	<b>30,891,000</b>	<b>19,780,000</b>	<b>19,300,000</b>	<b>29,036,000</b>	<b>23,390,000</b>	
<b>Total Fund Surplus/(Shortfall)</b>	<b>(28,478,009)</b>	<b>(17,754,928)</b>	<b>(17,680,869)</b>	<b>(27,799,861)</b>	<b>(22,597,516)</b>	

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 \$74.1 million funding is needed, above the current forecasted amounts in the General Fund. However, the Village Board has addressed infrastructure funding needs through by the approval of increased water/sewer rates, a local motor fuel tax, and adult use cannabis tax. In addition, the Village utilized American Rescue Plan Funds for infrastructure improvements. In 2020, the Village successfully issued \$24 million in general obligation bonds fund infrastructure improvements. Bond issues are planned for 2025, 2030, and 2033 to fund future improvements. The revenue enhancements and bond issue support the Infrastructure Modernization Program, a five-year strategy to invest \$175 million in streets, sewer and water infrastructure.

Unfunded	2024	2025	2026	2027	2028
Street Program	18,020,000	14,020,000	14,020,000	14,020,000	14,020,000
<b>Total Unfunded/Debt</b>	<b>18,020,000</b>	<b>14,020,000</b>	<b>14,020,000</b>	<b>14,020,000</b>	<b>14,020,000</b>

## RESERVES

The General Fund Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of the subsequent year's budget, excluding transfers to fund capital projects. The preferred balance per policy is 30 percent. Unassigned fund balance above the 30 percent threshold may be allocated to a reserve for debt service retirement and revenue stabilization.

It is important to maintain a strong reserve level for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period reserve balances allows the Village time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. Fund balance should never be used to support day-to-day operations. Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced.

The estimated General Fund balance unassigned reserve at the end of FY 2022 is \$17.7 million or 35 percent of the FY 2023 operating budget. The Village also has designated an additional \$770,000 for revenue stabilization.

## GENERAL FUND REVENUES

Approximately 81 percent of all General Fund revenue is generated from seven revenue sources including property tax, combined sales tax including prepared food and beverage, income and use tax, telecommunications tax, utility (natural gas & electricity) use tax and real estate transfer tax.

Almost half of the Village's major revenue sources are elastic. Elastic revenues are those sources that tend to fluctuate with the economy. A balance between elastic and inelastic revenue is desired as a hedge against market volatility. General Fund revenues considered to be elastic include: sales and use taxes, income taxes, real estate transfer tax, building revenue and fees, and investment income. The property tax is an example of a non-elastic source of revenue as collections are stable and predictable.

The Village continues to seek to be less reliant upon state-shared revenues (income, base sales, and telecommunication taxes) and align core services with taxes/fees under local home rule control.

## PROPERTY TAX

There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps to fund public safety (police and fire) operations. The growth in the corporate levy is tied to inflation. The second component is the Debt Service Levy. This levy covers the principal and interest payment on outstanding debt issuances. The last component is the special purpose/pension levies.

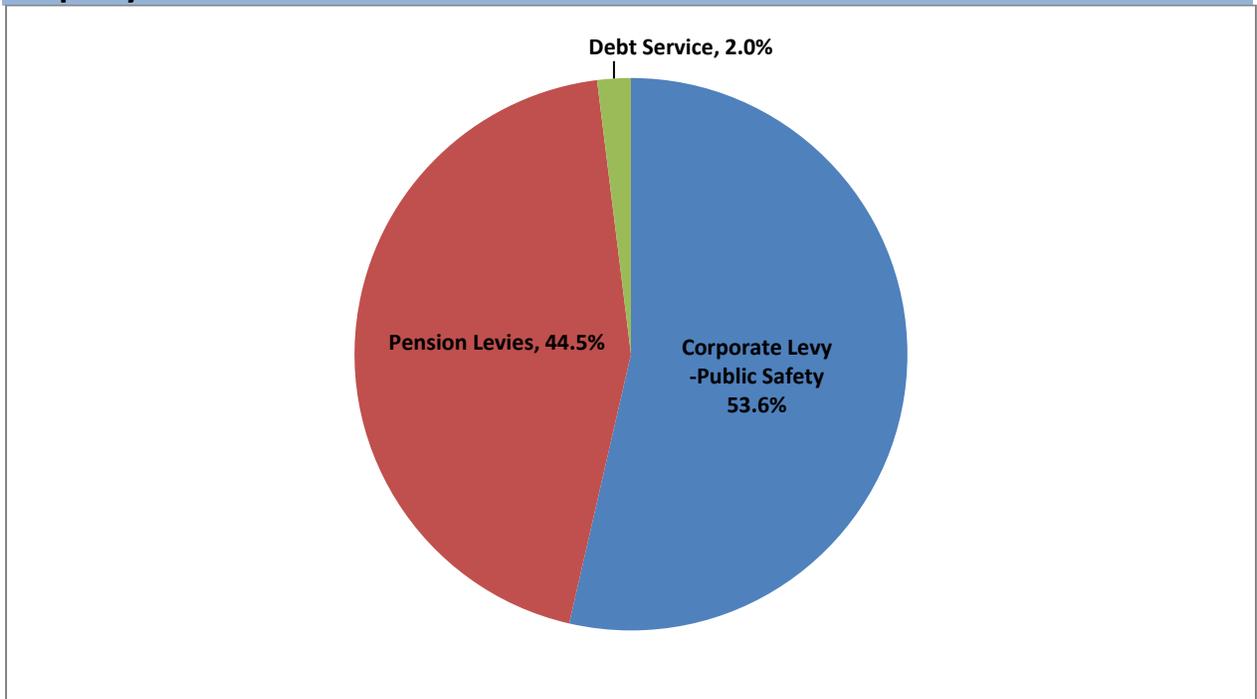
The tax levies for the three pension funds (police, Firefighters and IMRF) are calculated by independent actuaries. The levies are structured to cover the normal cost of the pension, an amortized annual amount of the unfunded actuarial liability, and the interest cost on that liability. Unfunded liability grows when actuarial assumptions are not met (interest rate) or when legislative changes (Springfield) are enacted that enhance benefits. Those legislative changes produce unfunded liabilities.

Each year the Village determines its levy amount. Since debt service payments are mandatory as are pension contributions, the amount of control the Village has over the tax levy is limited to the Corporate Levy.

Future ability to raise property tax revenue to support General Fund operations is challenging as the corporate levy must compete for tax dollars with pension and debt service levies.

See the chart below to see where property tax dollars are allocated.

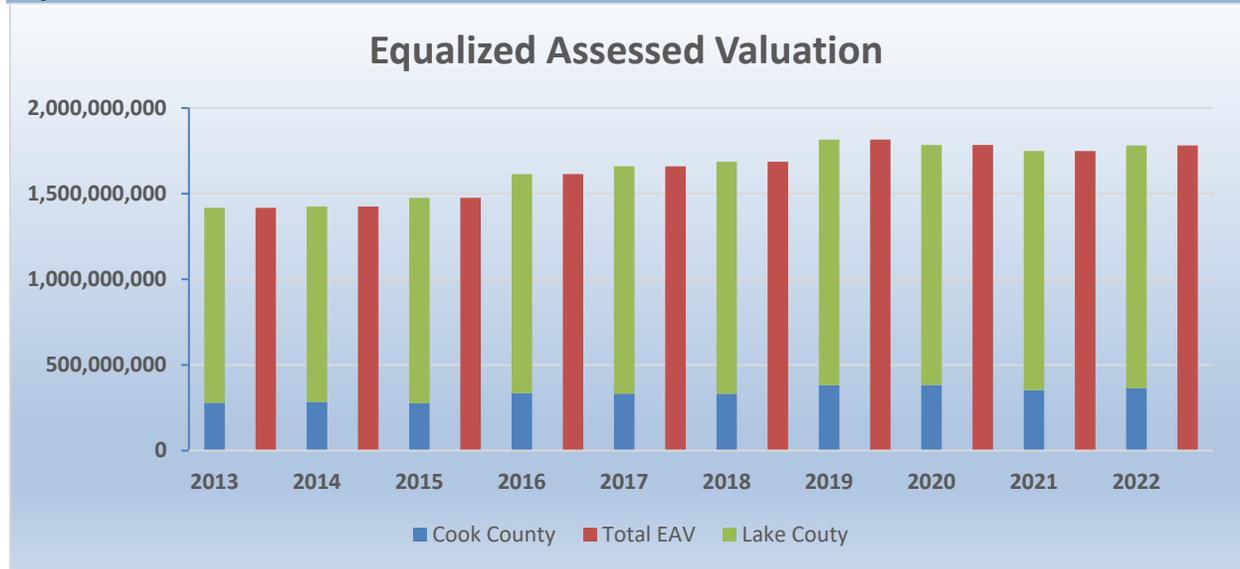
## Property Tax Dollar Distribution



The levy request is then applied to the equalized assessed value of all property within the Village to determine a tax rate. Assuming the same tax levy amount, if the property values go up the rate goes down and conversely the rate goes up if the values decline.

The total equalized assessed value of property in Buffalo Grove is estimated to be \$1,799,567,281 representing a 1.85 percent decrease from the previous year. The Lake County portion of the Village's EAV increases 1.56 percent year over year.

## Equalized Assessed Valuation

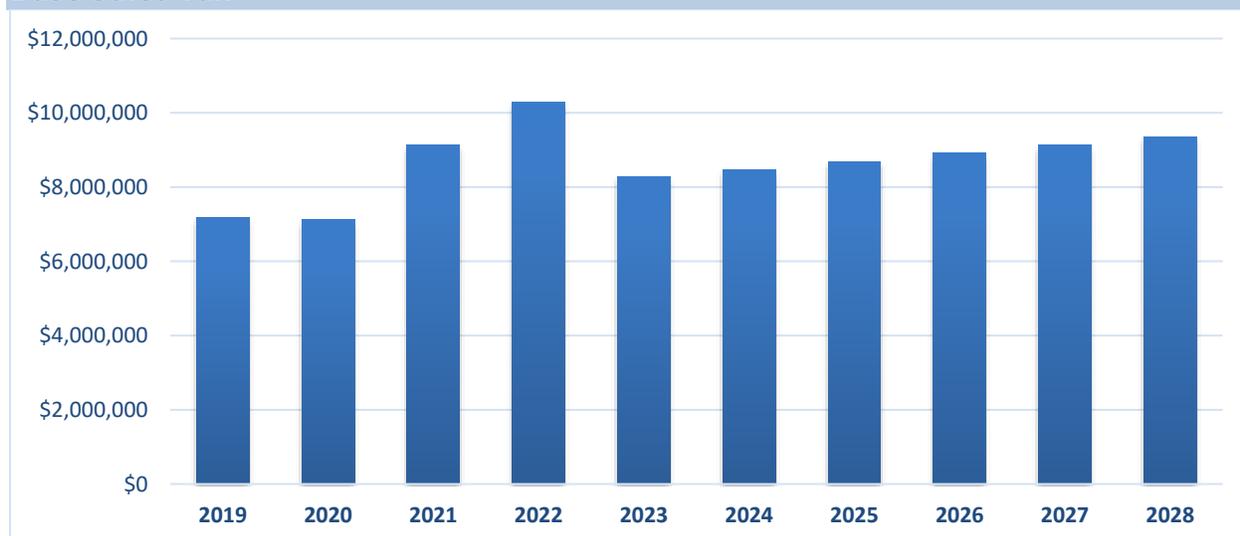


## SALES TAX

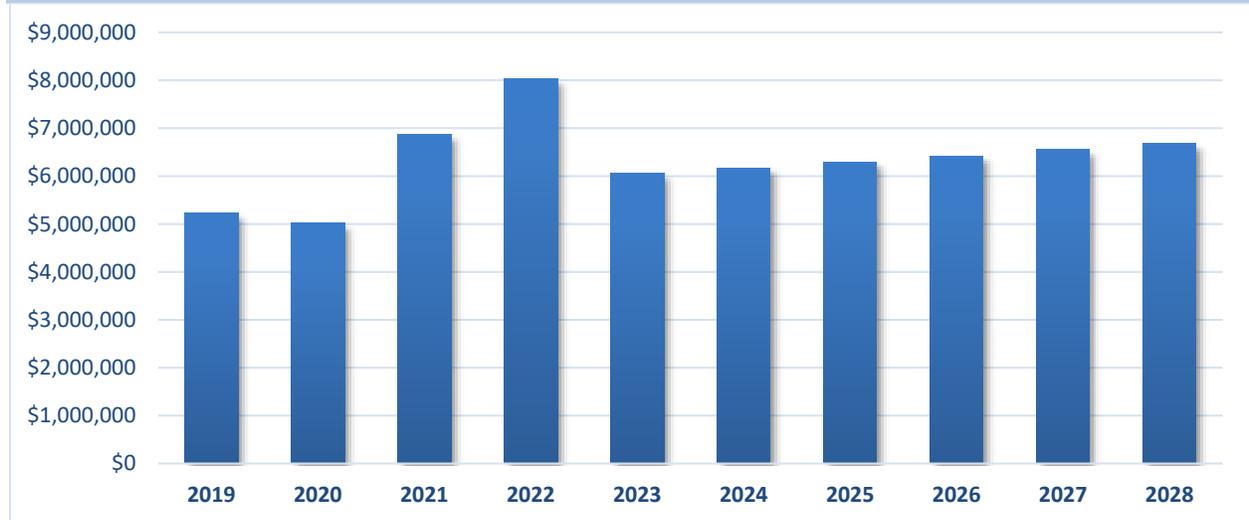
Inflation sets the growth baseline for both the base (2%) and home rule sales taxes (2%). Combined, this is the second largest revenue source for the Village. The base sales tax revenue is directly related to the dollar value of sales made within the Village. Home rule sales tax applies to the same transactions as the base sales tax except in the following transactions, food for human consumption off the premises where sold (groceries), prescription and non-prescription medicines and tangible personal property that is titled with an agency of the State of Illinois.

The assumption for the five-year analysis is that the retail mix will remain substantially similar to what is present today with the exception of new retailers where development plans are approved. The forecast applied to both base and home rule sales tax produces the following:

## Base Sales Tax

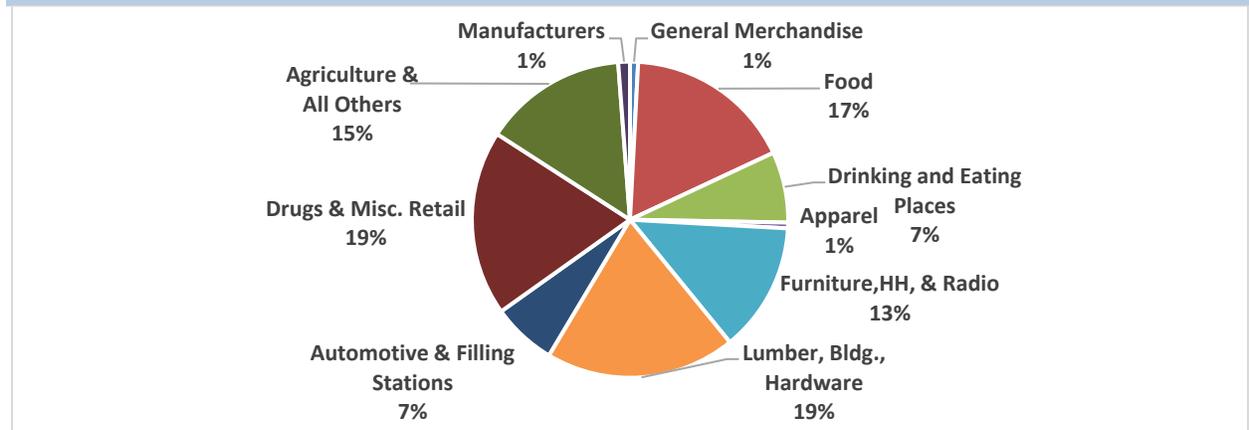


## Home Rule Sales Tax



The Village's strives to diversify its retail tax base so that no one sector is overly exposed to economic and/or demand fluctuations. The following chart reflects the Illinois Department of Revenue Standard Industry Codes (SIC) for sales tax remitted to the Village.

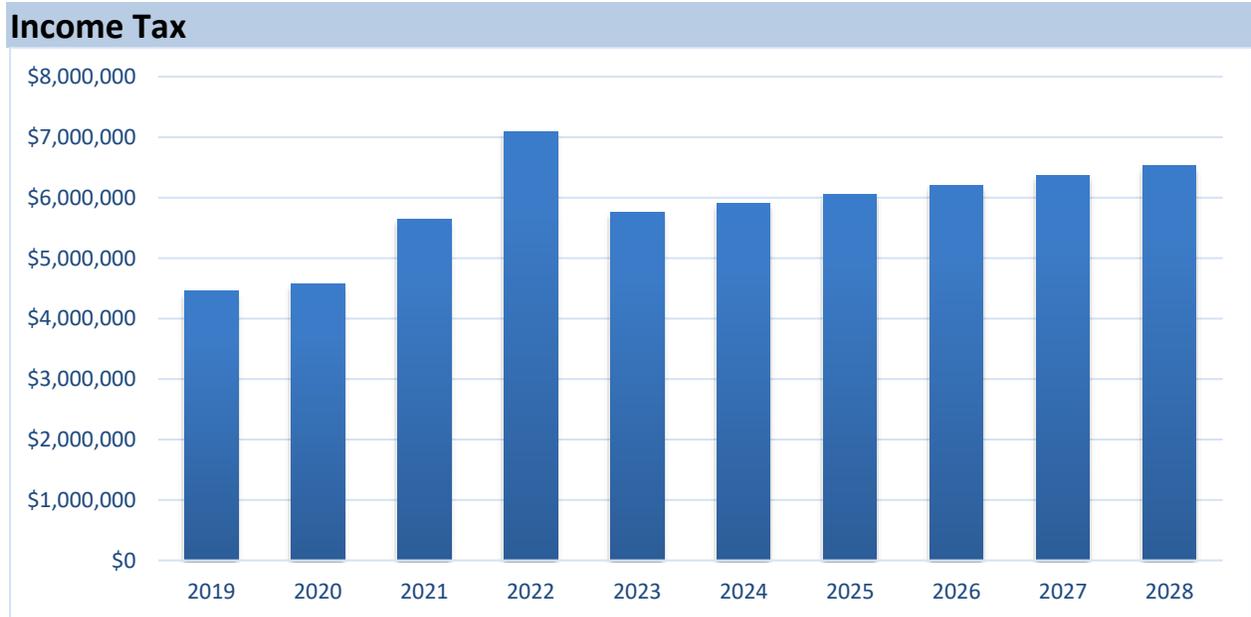
## RETAIL SALES TAX BY SECTOR



## INCOME TAX

The Illinois Income Tax is imposed on every individual, corporation, trust, and estate earning or receiving income. The tax is calculated by multiplying net income by a flat rate. The current rate is five percent of net income. The rate reverted to 3.75 percent beginning January 1, 2015 to December 31, 2024. The rate will then reduce to 3.25 percent starting on January 1, 2025. The formula for distribution for local governments was 10 percent of the revenue, allocated on a per capita basis, when the rate was 3 percent. When the state rate increased to 5 percent, the increase was not included in the distribution making the effective per capita distribution to municipalities six percent.

The Village’s unemployment rate as of April 2023 is 3.1 percent, which bests the state of Illinois (4.2 percent) and the U.S. (3.4 percent). Income receipts performed very well in 2022 and for the first four months of 2023 due to low unemployment and strong corporate profits.



**PREPARED FOOD AND BEVERAGE TAX**

This tax (1%) was adopted in 2008 and is levied on the purchase of prepared food for immediate consumption and the sale of liquor. Similar to sales tax, inflationary growth is the primary reason for revenue increases. The source is projected to increase two percent annually. There are approximately 100 establishments that charge and remit this tax to the Village.

**TELECOMMUNICATIONS TAX**

This tax levied at 6 percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service (effective July 1, 2008). The exemption of DSL service has made a significant impact on collections. Recent legislation has also mandated that data packages no longer be bundled with all other telecommunications billing for the sake of taxation. Those services have been exempted. This revenue source is down 49.2 percent in FY 2022 from \$1.3 million in FY 2019. The forecast calls for no change over the remainder of the plan.

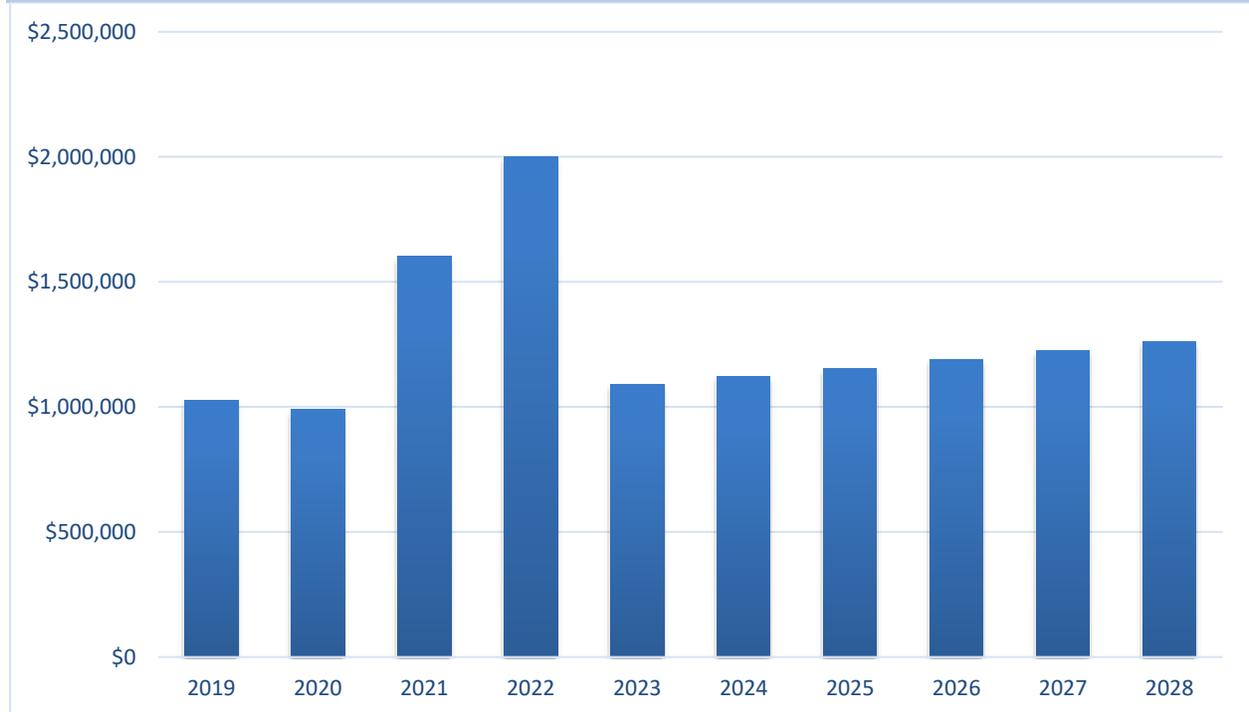
**UTILITY USE TAX (NATURAL GAS & ELECTRICITY)**

Natural gas and electricity charges are based on consumption and will fluctuate with seasonal demands. The Village is charging the highest statutory rate. There is no consumption growth projected over the next five years. Any new growth will be predicated on adding square footage to houses or buildings and offset by more energy efficient construction and mechanical systems.

## REAL ESTATE TRANSFER TAX

Real estate transfer tax is collected at the rate of \$3 per \$1,000 of sales consideration. Sales recovered from FY 2012, when the market reached a low point, through FY 2018. In FY 2022, tax receipts totaled \$2.0 million due to the strong real estate market, which resulted in a high volume of sales and increasing sales prices.

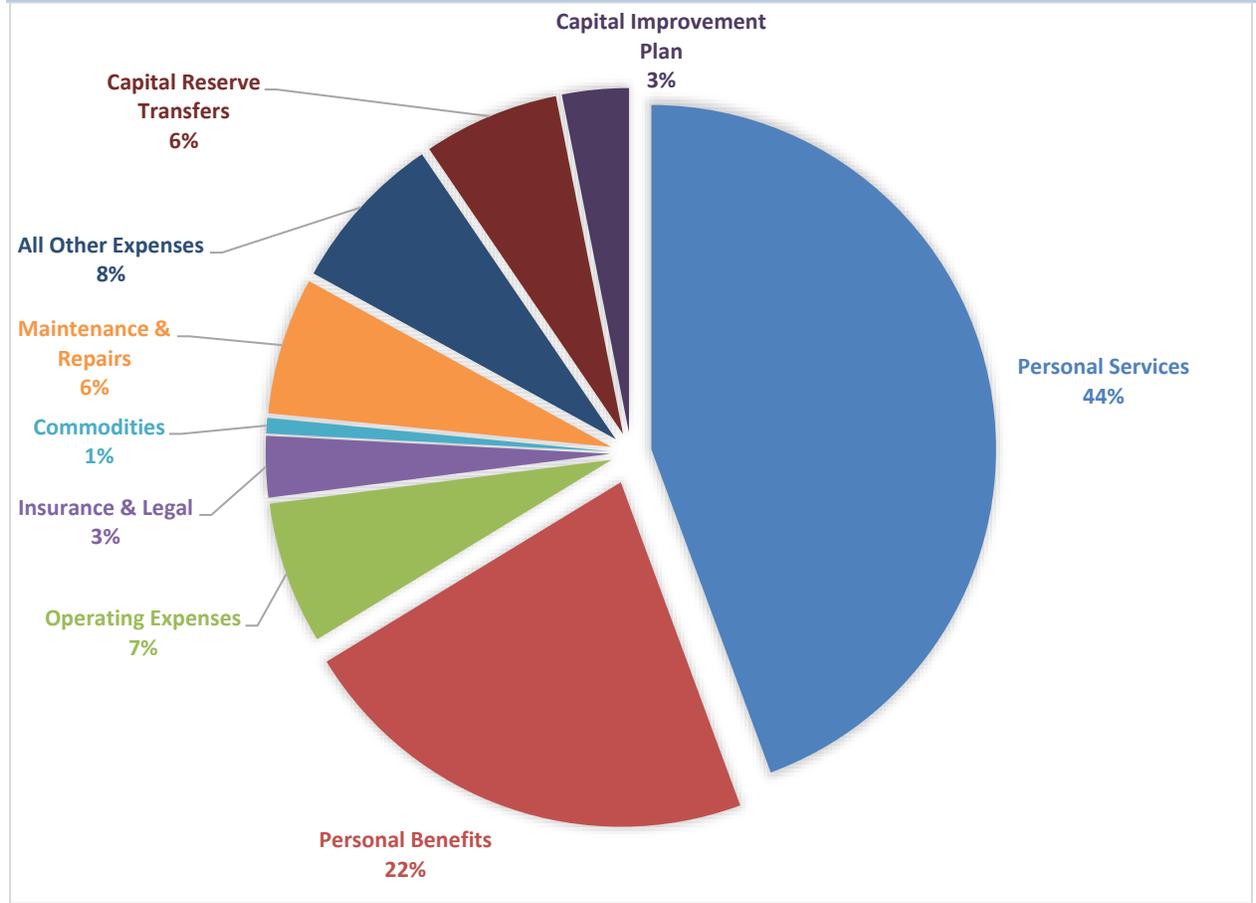
## Real Estate Transfer Tax



## EXPENDITURE REVIEW

The average annual increase in operating expenditures over the next five years is 2.7 percent. In each of the next five years, wages and benefits account for about 68 percent of all operating expenditures. The next largest expenditure account group is for all other expenses (8 percent). For FY 2023 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.

The budgeted full-time staffing is 214 employees. For all positions, the ratio of municipal employees per 1,000 residents is 5.0 compared to a ratio of 7.8/1,000 in 2010.

A major initiative in FY 2015 was to establish a pay for performance system that will allow employees to move through their pay ranges. A merit wage pool was included in the FY 2023 Budget and managed by the Human Resources Department. The ability to advance employees through their pay range based upon performance is critical in maintaining an effective and motivated work force.

## **PERSONAL BENEFITS**

The largest single expenditure within Personal Benefits is for health insurance. The Village is a member of the Intergovernmental Professional Benefits Cooperative (IPBC). As a member of IPBC, the Village is better able to stabilize medical costs through risk pooling and provide for a mechanism to help establish positive cash flow and rebuild reserves. The forecast calls for three percent growth each year in annual premium expense.

The employees' contribution is set at 15 percent of the premium in FY 2023. Continued efforts will be made to maintain costs. A renewed emphasis on wellness programs and evaluating data will be critical in the next few years to help stabilize experience.

Employer pension costs have been assigned to each operating department budget. The intent of the accounting was to better represent the true cost of providing a specific service. Employer pension obligations are anticipated to be \$6.6 million in 2023 or 12.6 percent of General Fund operating expenditures.

## **INSURANCE**

Within the Insurance category is the premium paid for general liability and workers' compensation coverage. In FY 2016, the Village moved from the Intergovernmental Risk Management Pool (IRMA) for general liability and workers' compensation coverage to establish a risk premium structure that is more commensurate with the Village's service profile and asset values.

The Village is a founding member of the Suburban Liability Insurance Pool or SLIP. The purpose of SLIP is to share risk with similarly sized, full-service communities and mitigate increases in premium costs and develop economies of scale for administrative services.

## **COMMODITIES**

The single largest expenditure within the Commodity account group is for purchase of salt for the snow and ice control program. The forecast calls for increases of 2.5 percent per annum. Staff continue to seek innovative ways to reduce commodity costs, such as bulk electric procurement, and utilizing centralized purchasing to leverage the Village's buying power.

## **MAINTENANCE & REPAIR**

Expenditure growth in this account group is estimated to be 2.5 percent per year. Included in these expenditures are costs related to the maintenance and repair of sidewalks and bike paths, street patching, streetlights, building facilities, vehicles and parkway trees. Included in these costs are Internal Service Fund charges for Central Garage and Building Maintenance expenditures.

## **GENERAL FUND CAPITAL RESERVES**

### **Capital Reserves**

Included in the transfers are \$7.6 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 \$112.5 million in capital projects included in 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 2023 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 2.1 percent per year while operating expenditures outpace average annual revenue growth by 0.9 percent per year or 3.0 percent.

### Impact of Transfers and Capital Projects

After including amounts necessary for reserves and capital, there is a shortfall every year in 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 expand 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 2024 Budget and will help shape the discussion about how the Village adapts to the current and future financial landscape. Staff seek further input from the Village Board on the operating forecast.