

# Village of Buffalo Grove







2021 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## Distinguished Budget Presentation Award

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## Village of Buffalo Grove Illinois

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morrill

**Executive Director** 

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## **SECTION 1:TRANSMITTAL LETTER**



LETTER FROM DANE C BRAGG, VILLAGE MANAGER

## VILLAGE OF BUFFALO GROVE

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

October 30, 2020

Honorable President Beverly Sussman and Board of Trustees:

It is my pleasure to submit to the Village Board the proposed budget for the Village of Buffalo Grove for the Fiscal Year ending December 31, 2021. The proposed budget carries forward for the fourth year the program budget concept in a more concise, readable and reader-oriented layout. We hope you will find this document to be informative to your deliberation of the allocation of financial resources for the coming year.

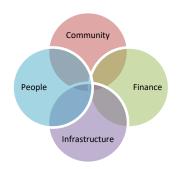
The Buffalo Grove community experienced a cataclysmic pandemic event in 2020, followed by a major economic decline due to widespread lockdowns private and public of enterprise. As a result, the Village Board and executive team have dedicated substantial resources to efficiency. creativity and strategy to mitigate the financial impact of the COVID-19 pandemic on the organization and the broader community. This letter will detail the measures undertaken in 2020 and the strategies to be implemented in 2021 to maintain a strong financial ledger for the Village.

Concurrent with the pandemic response, the Village Board has reiterated its commitment to its core

strategies and focus on the sustainability of the community, financial resources, infrastructure, and the people who make up the organization. Consistent with the Village's adopted Strategic Plan 2018-2023, the FY 2021 budget delivers the accomplishments expected by our community now and into the future.

The Village anticipates a draw on unassigned reserves in 2020 totaling \$1.75 million. Despite the need to use reserves to bridge revenue losses, the organization enters the 2021 budget cycle with a strong balance sheet with more than \$30 million in reserves for operations, equipment, and capital programs.

## 1. Buffalo Grove's Sustainability Priorities



## 2020 Budget & Strategy

The Village entered 2020 with a strong budget position and strategy focused on economic development, infrastructure reinvestment and financial stability.

As an outflow from the Lake Cook Road Corridor Plan and Market Study, the Village Board implemented a tax increment financing district encompassing the majority of the planning study area in 2020. utilization of TIF permits the Village to pursue redevelopment of key parcels identified in the plan. As a result, Kensington Development **Partners** announced its intent to purchase and redevelop the Town Center property in 2020, a project which is under financial review and scheduled for Village Board consideration in early 2021.

The Village Board also implemented key revenue/rate enhancements for the water/sewer utility, streets and other infrastructure through the approval of increased water/sewer rates, a local motor fuel tax and adult use cannabis tax. As a result, the Village successfully issued \$24 million in general obligation bonds in early 2020 to support the Infrastructure Modernization Program, a five-year strategy to invest \$175 million into streets. sewers and water infrastructure.

As soon as the COVID-19 pandemic began affecting the Midwest region in March, the Village prepared a financial mitigation plan to reduce operating costs and minimize the use of reserves for continued operations. A voluntary separation incentive program was offered to employees to encourage retirements. Contracts and commodity purchases were either reduced or eliminated and operating expenditures

were carefully monitored. The Village Board and executive team elected to suspend capital reserve transfers totaling \$1.0 million for 2020 with a plan to reinstate the contributions in 2021.

Through a combination of one-time savings, purchasing deferrals, maintaining open positions and the aforementioned suspension of capital reserve transfers, the Village reduced its operating expenditures by more than \$3.5 million for the year.

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

2021

Maintain Fiscal Health

Top 3 Board Priorities

Promote Economic Development

Invest in Infrastructure

Working with the Village Board and executive team, strategic plan goals

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

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

## **Budget at a Glance**

The Village enters the 2021 budget cycle with a 4.3 percent reduction in operating expenses, or \$1.9 million in cost-saving measures. The proposed budget maintains the ad valorem (property) tax levy at the same level as 2020 for a net increase of 0.0 percent.

The total budget reflects a substantial increase over prior years due in large part to the addition of the Series 2020 bond issue (par \$24 million) on the revenue side and the corresponding capital programs (\$18.8 million) on the expenditure side.

Certain changes in accounting for the booking of sales tax revenue and corresponding sales tax rebates inflate the General Fund revenue and expense



by \$2.3 million, year-over-year. In addition, the reporting of state motor fuel tax fund transfers to the General Fund increases revenues by \$800,000. Net of interfund transfers and the aforementioned accounting change for sales tax rebates, the General Fund operating budget decreases \$1.9 million from the prior year.

The all funds budget includes a significant commitment to infrastructure spending, with \$15.4 million allocated for street, water and sewer projects and \$2.8 million allocated for planned equipment replacements. In total, the capital program is \$17.4 million for 2021.

## **Strategic Goals**

While the Village has continued to follow its Strategic Plan 2018-2023, the onset of the COVID-19 pandemic has forced the community and the organization to priorities redirect resources and creatively to continue achieving those The following categories of goals. innovation, community planning/engagement, infrastructure management/reinvestment and talent development highlight the key priorities for 2021.

### **Financial Priorities**

**Reinstate Capital Reserve Contributions** 

**Reduce Operating Expenses** 

**Fund Pension Contributions** 

Achieve Cash-Funding Capability for Infrastructure

Using the stated financial priorities above, the Village has developed a program-based budget to achieve its financial goals. For 2021, capital reserve contributions totaling \$999,970 have been reinstated.

With the expansion of Tier II benefits for public safety employees, the Village's pension fund contributions increase \$610,000 year-over-year. Over the past two years (FY19-FY21), the Village's required pension contributions have increased 20 percent. Required pension funding as a percentage of General Fund expenditures exceeded 15 percent for the first time in FY 2020. Since 2012, combined police and fire pension fund balances have increased \$49 million.

The Village continues to build cash reserves for future infrastructure replacement. Since 2012, the Village's combined fund balances, excluding pensions, has increased \$13.1 million.

### **Innovation Priorities**

**Network Security & Two-Factor Authentication** 

**Contract Services** 

**Permitting/License/Inspections Software** 

**Emergency/Service Interruption Communications** 

Access to creative funding opportunities

The Village will continue to implement several innovation priorities for 2021, including the addition of two-factor authentication and network security improvements to reduce the threat of ransomware attacks, implementation of permitting, licensing and inspections software via Community Development enterprise resource program, as well as the development of a communications platform to notify residents of utility service interruptions. With the onset of the Infrastructure Modernization Program, the ability to communicate directly and timely with our residents and businesses is a high priority.

In concert with COVID-19 response and financial priorities, the Village will also be launching several contract services initiatives. In Community Development, building inspections services will be completed by a third-party vendor, reducing operating expenses by more than \$200,000 annually.

In Public Works, four separate contracts will be implemented for fire apparatus maintenance, light duty fleet maintenance, tree trimming and parking lot snow removal. Together, these initiatives are expected to reduce operating expenses by more than \$125,000 annually.

The Village Board achieved the establishment of a charitable community foundation in 2020 with continued effort to build the foundation's brand and capacity. The Village Board approved a shared grant writing collaborative with Vernon Township and the Buffalo Grove Park District in 2019 which will continue its work in 2021 as COVID-19 declines.

Community Planning and Engagement Priorities

**Town Center Redevelopment** 

**Resident Academy** 

**Comprehensive Plan Workshops** 

Digital Engagement - COVID-19

**Prairie View Metra Station Area Implementation** 

**Lake Cook Road Corridor Implementation** 

The COVID-19 pandemic has necessitated a different approach to several of the Village's community engagement efforts. The Comprehensive Plan project was paused for 2020 and will resume in 2021. The Resident Academy program was launched in 2020 utilizing electronic and social media communications. Staff will continue to develop online engagement tools to solicit community input for the duration of the pandemic. This includes usina Zoom to increase public participation in Village Board Meetings.

The Village Board completed the Prairie View Metra Station Area Plan in 2019. Staff continues to develop leads for the possible redevelopment of sites in accordance with the plan's adopted goals.

As described in 2020 Budget & Strategy above, the development of the Town Center project remains a key staff priority for the coming year. The Northwest Community Hospital outpatient care facility will also be substantially completed in 2021.

The Village will continue the development of its video-based programming for social media. These programs intend to support the Village Board's goal to broaden our connection with our community, encourage dialog and support informed decision-making.

## **Infrastructure Management Priorities**

**Year Two Infrastructure Modernization Program** 

**Facility Replacement/Modernization** 

Weiland/Prairie & Lake Cook Road Improvements

**Lake Cook Road Improvements** 

**Buffalo Grove Road Improvements** 

The Village kicked-off a five-year capital program to address the community's first-generation water and sanitary sewer system infrastructure replacement in 2020. Totaling \$175 million, this program will be the most extensive infrastructure replacement initiative in the Village's 62-year history.

The Village Board authorized \$13.7 million in capital funding in 2020 to support more than \$75 million in projects. \$12.8 million in funding supports entirely local projects that address water main, sewer main and street repairs on local streets. The projects are funded through a combination of motor fuel tax, capital reserve funds, water/sewer fees and

proceeds from the Series 2020 bond issue.

The 2021 Infrastructure Modernization Program includes \$15 million in funding for various projects related to water, sewer and street improvements throughout the Village. For more information on funded projects, please see Capital Improvement Budget.

Maintaining adequate funding for ongoing street repair and replacement will be a high priority for the Village Board in coming years. A second bond issue is contemplated in 2022 or 2023 to support the continuation of the program.

Weiland Road Phase I improvements will be completed in 2020 and Phase II improvements will be completed in 2021. Lake Cook Road widening improvements began in 2020. Buffalo Grove Road Phase I widening will be completed in 2020 and Phase II widening will commence in 2021. Thompson/ Brandywyn reconstruction began in 2020 and will continue through 2022. The Village has made financial resource allocations to these projects totaling \$10.2 million. Bernard Drive reconstruction is currently listed in the contingency program for the Northwest Council of Mayors 2021-2025 STP-L Program.

The Village continues to pursue longterm facility replacement plans for various facilities including Fire Station 25 (Dundee Road), Public Works, Village Hall and Police. Due to the COVID-19 pandemic, many of these projects have been deferred.

## **Employee Development Priorities**

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

The development of the Village's human capital continues to be a high priority.

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

Due to COVID-19. the Village implemented a VSI program which resulted in 17 retirements. As it relates to succession planning, staff has worked with individual departments to identify their diverse needs and continue to work on a Village wide succession program that complements the programs already in place in the individual departments. In turn, to encourage employee retention and to further improve the leadership of the organization, a "stay" interview planning has been drafted which includes a set of questions that aims to feedback from mid-career employees on ways to improve the organization moving forward.

program is planned for implementation in 2021.

Finally, the Village is developing an employee newsletter to keep employees up-to-date on important employee information and promote awareness of current department happenings both within the department and within the Village. In 2020, the Village used virtual all employee meetings and the Slack platform to communicate with employees.

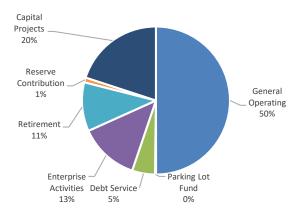
## **All Funds Budget**

The Village uses program-based а budget model to show interrelationship between the allocation of resources, performance measures outcomes and service for each customer-facing service. Internal including services information technology, building maintenance, and central garage activities 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 2021 spending plan includes \$107,456,088 of forecast revenues to \$113,221,559 in projected expenditures. It is important to note that expenditures planned to exceed revenues include \$17.1 million in capital outlay derived mostly from reserve/bond funds. Fund balance increases are planned for pension funds (\$5M), General Fund reserve (\$30K), Water & Sewer (\$2.1M). Use of reserves is planned for scheduled vehicle replacements, facility improvements and information technology expenditures (\$1.9 M).

## Allocation of Total Budgeted Funds - 2021

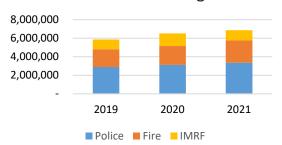
### ALLOCATION OF ALL FUNDS BUDGETED



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

Estimated Safety Pension Funding Growth, Year-over-Year

## **Pension Funding**



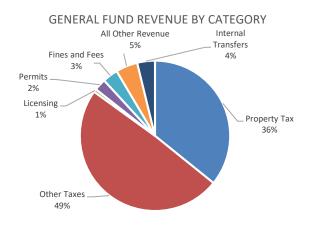
Post-employment benefits comprise the largest operating expense for the Village outside of direct wages. The budget as proposed supports increased pension fund contributions of \$6.86 million in total. It is important to note that IMRF pension contributions for non-sworn personnel have remained nearly flat (5% growth)

since 2019 while public safety pension contributions have increased 19.5 percent during the same period. Much of the growth in required pension contributions can be attributed to the expansion of Tier II benefits that was approved by the General Assembly in 2019 as part of the pension consolidation bill. The Village cannot anticipate material savings from the consolidation bill for several years.

## **General Fund Budget**

The General Fund is supported in 2021 by \$47,080,680 in revenue to offset \$47,047,772 in planned expenses, for a net gain in position of \$32,908. Additionally, contingency funds in the amount of \$400,000 are allocated for one-time, unplanned expenditures. It should be noted that the contingency line item has been increased for the coming year due to unknown COVID-19 response requirements. The following chart shows the sources of revenue by category to the General Fund.

## Sources of General Fund Revenue - 2021



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

## Projected Revenue Increase (Decrease) by Category

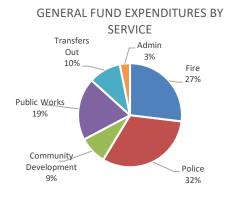
The Village projects material revenue increases in use tax, ambulance transport fees and cable franchise fees. Significant declines are projected in home rule sales tax, income tax and food and beverage tax, as follows (all amounts are projected 2021 vs. 2020 expected actual):

Use Tax	227,000
Ambulance Transport	200,000
Cable Franchise	104,000
Home Rule Sales Tax	(359,000)
Income Tax	(662,000)
Food & Beverage Tax	(150,000)

While General Fund revenue shows an increase of \$5.4 million, the net impact is reduced by \$2,394,547 due to inclusion of sales tax rebates in the revenue and expense lines. Overall, General Fund base revenue declines \$1,526,527 year-over-year. Revenue projections have been formed based on conservative estimates and using third-party projections where possible.

### Uses of General Fund Revenue - 2021

The 2021 budget reflects a commitment to providing the highest-quality public services in the most efficient manner. The budgeting challenges associated with the COVID-19 pandemic have necessitated creative solutions to continue the provision of these services. The table below illustrates some of the innovative approaches undertaken for FY21.



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

## 2021 Cost Saving Measures

Over the past two years, total staffing Village-wide has decreased 6.5 percent through attrition and alternate service delivery models. The Village's peak total employment of 282 FTE has been reduced by 23 percent for the period 2010-2020.

While the reduction in staffing has been an overall success, current and future staffing reductions will have an impact on the quality and efficiency of services provided to the public. For 2021, staff projects the following service impacts due to budgetary reductions associated with COVID-19 response:

Snow removal cycle times increased from 8 hours to 12 hours

Increase in tree trimming cycle times from 4 years to 5 years

Increased lead time for scheduling building inspections

## 2021 Service Impacts

The Village will implement technologies provide real-time services customers to mitigate some of the forecast service impacts, including the permitting/licensing/inspections that will streamline processes, allow customers to apply for permits online and scheduling online for building inspections. In addition, the Microsoft Office365 platform will be launched in 2021 to gain efficiency in workflows and enable remote teams.

Hybrid light duty fleet services

Contract fire fleet services

Contract tree trimming

Contract parking lot snow removal

Contract building inspections

Staffing reductions through reorganization/
attrition

The golf enterprise has enjoyed a robust year as recreational options were limited due to COVID-19. The golf funds are expected to turn a profit on a cash basis for the first time in over a decade and will reserve any excess revenue over expenses for future capital projects. The service contracts and lease for the Arboretum Club expire at year-end 2022 which will necessitate a capital

reinvestment for facility refresh and tenancy.

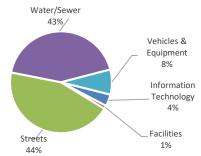
For 2021, fee revenue totaling \$2,332,510 is expected from operations at both golf courses, consistent with projected 2020 performance of \$2,313,979 and a five percent increase over 2019 actual. Reserve transfers totaling \$129,794 are budgeted for the Arboretum fund to account for future facility improvements and operating subsidy. The Arboretum Club will need an estimated \$2.3 million in capital improvements over the next five years, or \$280,000 annually after accounting for use of existing reserves.

## **Capital Development**

The 2021 budget includes \$17.4 million in capital projects. Total requests for 2021 were \$42.3 million, inclusive of \$14 million for Public Works Facility replacement and \$7.6 million in street maintenance. \$25 million of requests were deferred until 2022 or later.

Capital projects are sourced from a variety of revenues including water/sewer user fees, state and local motor fuel taxes, bond proceeds and general funds. Street, sewer and water main projects comprise 87 percent of capital expenditures for the coming year.

## UTILIZATION OF CAPITAL RESOURCES



The following graphic shows major capital projects.

## **Major Capital Projects and Expenditures**



planned draw reserves on anticipated for vehicle fire and apparatus replacement. Several of these purchases were deferred in 2020 to COVID-19 due but are now considered essential. In total, vehicle apparatus replacements and comprise \$1.32 million of the capital budget, with \$1.05 million, or 79 percent, representing deferred purchases.

Technology investments that improve customer service, security, efficiency and the delivery of service remain high priorities. In 2021, four major projects will occur:

- Community Development ERPenterprise-level permitting, licensing and inspection software;
- Implementation of two-factor authentication and additional backup for network access;
- Replacement of the firstgeneration VoIP phone system; and
- Implementation of Microsoft Office365 productivity software.

## Personnel, Wages & Benefits

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

For 2021, total employment will decrease six percent year-over-year, with a total of 202 full time and 28 part-time positions programmed. It should be noted that each department has had to make significant staffing reductions to meet resource constraints.

A general wage increase of 1.50 percent is programmed for all non-represented employees. Represented employee wage increases are subject to collective bargaining agreements in place or to become effective in 2021. 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 2021, healthcare costs through the Intergovernmental Personnel Benefits Cooperative (IPBC) are budgeted at

\$3.75 million, a decrease of nearly \$940,000 due to reduced census. There are no changes in coverage limits or plan designs for the coming year.

## FINANCE & LIABILITIES

2021

### **ADEQUATE RESERVES**

The Village will have \$17,539,153 in unassigned fund balance available in the General Fund by year-end 2021, a 0.2% increase over the prior year.





## DEBT REDUCTION

The Village will retire the total bond principal and interest of \$3,749,059 in 2021

## FINANCIAL STABILITY

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

74% 69%

## PUBLIC SAFETY PENSION FUNDING

The Fire Pension Fund has a funded ratio of 74.33 percent, while the Police Pension Fund has a funded ratio of 68.50%. State statute mandates that pensions be funded at 100% by 2040.

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

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

## Fund Balance and Liability Management

The Village issued new debt in 2020 consisting of \$24 million in general obligation bonds dedicated to street, water and sewer main rehabilitation. The Series 2010A bond issue (Arboretum Clubhouse improvements) will be fully retired in 2020.

The Village also retired \$890,000 in principal on the Series 2010B, Series 2012, and Series 2016 bonds. As of the end of FY 2021, the Village will have an outstanding principal of \$32,009,800, with maturities ranging between 2021 and 2035 for all existing debt.

For 2021, the Village will contribute 100 percent of the actuarially required contributions for the police, fire and IMRF pension funds. Non-sworn, civilian personnel are covered under the Illinois Municipal Retirement Fund, calculated at 13.26 percent of payroll.

The unassigned fund balance at yearend 2021 is estimated at \$17,539,000, a 0.2 percent increase year-over-year. The Village's adopted Financial Policy requires a minimum of 25 percent of the forthcoming year's expenditures in unassigned balance, with a goal of 35 percent or greater. The planned reserve will exceed 35 percent.

## **Property Tax Levy**

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

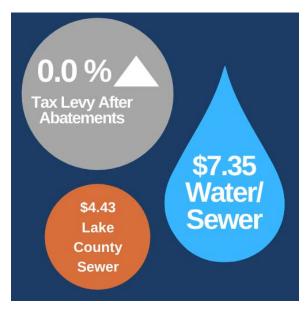
revenue to fund other activities, such as public education and parks and recreation.

For the 2020 tax year (payable in 2021), a levy of \$20,461,952 is proposed. After proposed abatements of debt service on the Series 2012, Series 2016 and Series 2020 bonds in the amount of \$3,346,411, the net levy increase is estimated at 0.0 percent, year-over-year. Factoring in growth in equalized assessed valuation, the applied property tax rate (mill rate) will decrease by 1.0 percent, year-over-year.

## **Utility Rates and Taxes**

The Village adopted a water and sanitary sewer rate policy that provides for an annual four percent escalation of the rate per thousand gallons of metered water. The rate for combined water and sewer will increase to \$7.35 per 1,000 gallons, from a rate of \$7.07, effective January 1, 2021.

**Property Tax & Utility Rates** 



Lake County has notified the Village that its wholesale sanitary sewer rate will

increase to \$4.43 per thousand gallons from \$4.25, effective December 1, 2020. There is no increase proposed to the stormwater management fee for 2020. The current contract with Waste Management for residential refuse expires in May 2023, a rate increase will be required in 2021 to account for increases in SWANCC tipping fees.

## Closing

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

Despite the challenges presented by a once-in-a-lifetime pandemic event, I believe we have set a course for the coming year that reflects the mission, vision, and values of our community, our Village Board and our entire workforce. I appreciate the Village Board's continued fiscal stewardship and look forward to working with the Village Board for a successful 2021.

Respectfully.

Dane Bragg, Village Manager

## **SECTION 2: COMMUNITY GUIDE**



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

## **BG Elected Officials**



Beverly Sussman
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Village Trustee **Tel:** 847-777-6100

**Lester Ottenheimer** 

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



David Weidenfeld Village Trustee Tel: 847-459-2500

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## **BG Senior Staff**



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

**Steven Casstevens** 



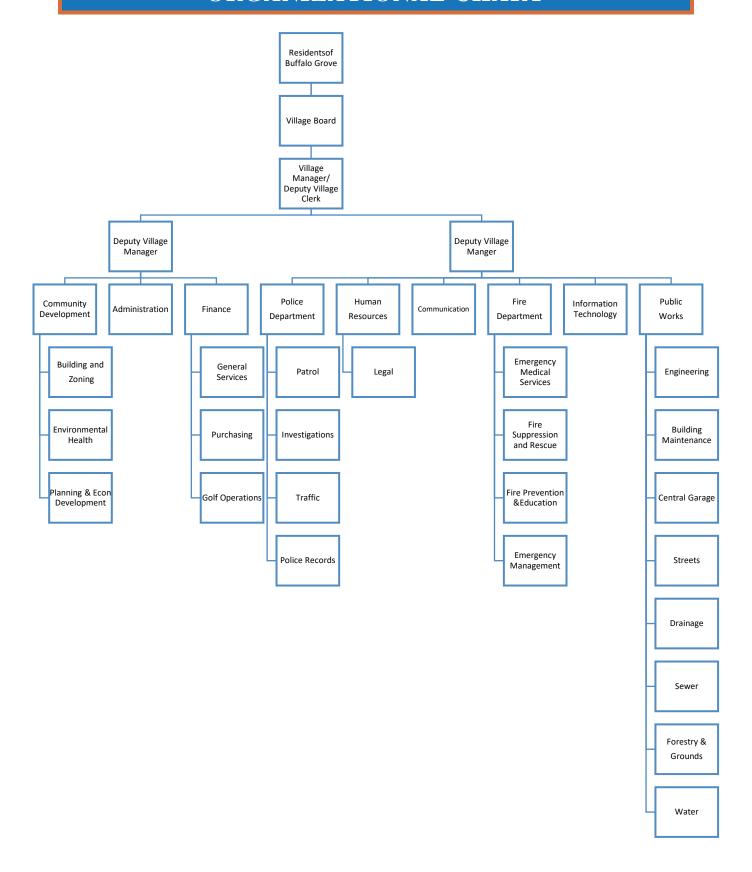
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## ORGANIZATIONAL CHART



## **COMMISSIONS, COMMITTEES & BOARDS**

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

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

- Chapter 2.14 Police Pension Fund
- Chapter 2.24 Health Commission
- Chapter 2.26 Board of Local Improvements\*
- Chapter 2.28 Board of Police and Fire Commissioners
- Chapter 2.32 Electrical Commission
- Chapter 2.46 Planning and Zoning Commission
- Chapter 2.48 Ethics Commission
- Chapter 2.50 Firefighters Pension Fund
- Chapter 2.52 Transportation Commission
- Chapter 2.58 Commission for Residents with Disabilities
- Chapter 2.60 Buffalo Grove Days Committee

<sup>\*</sup> 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 41,329 (2018 U.S. Census Bureau estimate).

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

The Village's commercial base includes several corporate business parks, a diverse retail 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 statues. Home rule enables a municipality or county to establish its own system of self-governance without receiving a charter from the state. Home rule shifts much of the responsibility for local government from the state legislature to the local community. The most significant powers granted to a home rule community include the ability to enact its own police powers (health, safety, morals and general welfare), to issue bonds without referendum and exemption from property tax caps under the Property Tax Extension Law Limit (PTELL).

## **Council-Manager Form of Government**

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

## **Equalized Assessed Value**

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

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

TAX YEAR	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		381,716,216	15.10%	1,433,828,850	5.80%	1,815,545,066

TC= Triennial property assessment cycle (Cook County)

QL= Quadrennial property assessment cycle (Lake County)

## **MAJOR PLANNING INITIATIVES**

## Infrastructure Modernization Program

## Key take aways from this program ...

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

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

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

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

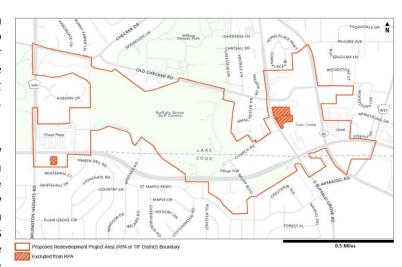
ensures a high-level of customer service, maintains property values and minimizes disruption to residents.

The Infrastructure Modernization Program began in the spring of 2020. Due to the development patterns of the Village since 1958, many of the water, sewer, and road infrastructure needs 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. The Village completed 6.11 miles in street, water, and sanitary sewer improvements in 2020, with 5.97 miles programed for improvement in 2021.

### Lake-Cook Road TIF

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

The TIF study area is generally bounded on the west by Arlington Heights Road, on the south by Lake Cook Road, on the east by McHenry Road (IL Route 83) and on the north by Checker Drive. The area includes most of the properties that were evaluated as part of the 2018 Lake



Cook Corridor Study including key properties such as Town Center, Chase Plaza and the Grove Shopping Center. Certain areas have been excluded from the study area based upon analysis which has shown that those areas would likely not qualify for the tax increment financing district.



## A Closer Look at BG in 2020







## **BG** by the numbers



27%

of residents were born outside of the United States



87%

of residents have some level of post-secondary



31%

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



79%

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

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## **DEVELOPMENT AND BUSINESS ACTIVITY**

Since the start of 2020, the Village of Buffalo Grove Community Development Department is on track to issue nearly 2,700 commercial and residential building permits. These permits represent a total project valuation of over \$50,000,000 invested into the community.

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

### Woodman's Second Gas Station

Given the high demand for fuel, Woodman's began construction on their second gas station located on the south side of Deerfield Parkway. The unattended gas station will offer customers an additional ten (10) dispensers.





## Shell Gas Station (185 N Milwaukee)

True North recetnly completed construction of their new Shell Gas Station at 185 N Milwaukee Avenue (former Wooil Restaurant).

### Link Crossing

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





## Northwest Community Healthcare

In 2019, the Village Board approved the redevelopment of the Northwest Community Healthcare (NCH) property at 15 S McHenry Road and 125 E Lake Cook Road. Construction on the new 70,600 square foot medical office building has begun. The project will also include a 4,900 square foot retail building. The project is expected to be completed in late 2021.

## **UPCOMING PROJECTS**



## **Town Center Redevelopment**

Kensington Development Partners seeks to redevelop the 20-acre Town Center property into a new, mixed-use development to be anchored by retail, restaurants, and multi-family residential. Kensington's total investment and project costs are estimated to exceed \$100 million. The project is still in the planning stages and construction would not commence until late 2021.

## 700 E Lake Cook Road (Northeast corner of Lake Cook Rd & Lexington Dr.)

The Village has received an application to redevelop the existing office building at 700 E Lake Cook The proposal includes the Road. demolition of the existing building and redeveloping the site for multiple uses including а 8,720 square convenience store, fuel center and car wash complex (Rick Rockets Fuel Center), 8,550 square foot retail center and a 2,400 square foot quick service restaurant. The project is expected to go through the Village's planning process in early 2021.





## **Spoerlin Commons Outlot**

The Village has received an application for a new 2,800 square foot Dunkin Donuts outbuilding with drive-through. Dunkin Donuts is currently located in the corner unit of the existing retail building and proposes to expand their services by including a drive-through. The project is expected to go through the Village's planning process in early 2021.

## VISION, MISSION, AND CORE VALUES

The Village's Management Theme is "Achieving Excellence."

### MISSION

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

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

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

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





### CORE VALUES

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

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

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

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

## VILLAGE BOARD PRIORITIES

## **FCONOMIC DEVELOPMENT**

## Goal

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

## **Policy Implication**

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

### **Prior Actions**

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

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

The Lake Cook Road Corridor Study is under development.

### **Specific Actions**

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

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

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

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

## FINANCIAL

### Goal

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

## **Policy Implication**

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

## **Prior Actions**

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

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

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

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

### Specific Actions

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

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

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

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

## LEADERSHIP/ COMMUNICATIONS

### Goal

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

## **Policy Implication**

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

## Leadership

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

## **Prior Actions**

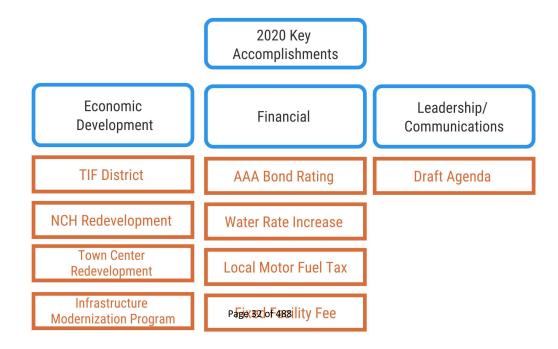
N/A

## **Specific Actions**

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

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

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



## **STRATEGY MAP**

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

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

Strategic Planning Priority • A broad statement about what the village is striving to achieve.

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

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

Strategic Goal

• Specific projects, processes, or programs that are required to achieve the goal.

Action Steps









## **SERVICE OPTIMIZATION:**



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

## FINANCIAL STABILITY:



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

## STRATEGIC PLANNING PRIORITIES

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



## **COLLABORATION:**



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

## ECONOMIC DEVELOPMENT:



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

## INFRASTRUCTURE SUSTAINABILITY:



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

## 2020 DEPARTMENTAL GOALS AND ACTIONS

## **SERVICE OPTIMIZATION**



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

## 2020 DEPARTMENTAL GOALS AND ACTIONS

## FINANCIAL STABILITY



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

## **COLLABORATION**



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

#### **ECONOMIC DEVELOPMENT**



Action Step	Strategic Initiative	Budget Program	Priority	
Develop the 2040 Comprehensive Plan	Land Use and Development	Planning, Zoning, and Development	High	Deferred

## INFRASTRUCTURE SUSTAINABILITY



Action Step	Strategic Initiative	Budget Program	Priority	Status
Create a strategy for the future of the village's facilities	Planning and Programing	Planning, Zoning, and Development	High	Ongoing
Utilize the Greenest Regions II Compact to develop a sustainability plan	Environmental Sustainability	Financial Management	Low	Ongoing
Implement new records management system and computer aided dispatch systems	Planning and Programing	PD Public Safety	High	Complete
Perform a study of the village's storm water system	Planning and Engineering Programing		High	Complete
Explore a potential special service area for utility improvements in the Prairie View area	Program Funding	Engineering	Low	Ongoing
Explore the utilization of debt to fund road improvements	Program Funding	Engineering	High	Complete

#### **SERVICE OPTIMIZATION**



Action Step	Strategic Initiative	Budget Program	Priority
Implement an enterprise level community development solution	Internal Operations	Planning, Zoning, and Development	High
Continue to seek accreditation of fire department	Internal Operations	Public Safety	Medium
Develop a formal program for company level fire inspections	Internal Operations	Public Safety	Medium
Incorporate an infrastructure report in to the 2021 budget document	Internal Operations	Financial Management	Medium
Implement an employee intranet	Internal Operations	Human Resources	High
Work with the Buffalo Grove Community Foundation to create a strategic plan	External Service Provisions	General Administration	Medium
Continue performing a comprehensive update of the village code	External Service Provisions	General Administration	High
Continue to update the village's liquor licensing process	Internal Operations	General Administration	Medium
Continue records management program			Low
Continue to participate in the minority recruitment program	Internal Operations	PD Public Safety	Medium
Mental health calls for service analysis and presentation to Village Board	Internal Operations	PD Public Safety	Medium
Implementation of the public works strategic plan	Internal Operations	General Administration	High
Develop emergency communications scripts	Internal Operations	General Administration	Medium
Begin to review policies across departments to address any issues with inclusion and equity	External Services Provisions and Internal Operations	General Administration	High
Develop strategy for translation services for in person/phone contact and documents	External Service Provisions	General Administration	Medium
Implement Office 365	Internal Operations	General Administration	High
Evaluate the snow and ice operations for alternative options and efficiencies	Internal Operations	Snow and Ice	High
Joint social worker analysis to determine if another social worker would be beneficial for police and fire operations	External Service Provisions	Public Safety	Medium
Evaluation the reorganization of IY Services	Internal Operations	PD Public Safety	Medium
Improve the internal efficiency of the audit process	Internal Operations	Finance	Medium

#### FINANCIAL STABILITY



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

#### **COLLABORATION**



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

#### **ECONOMIC DEVELOPMENT**



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

#### INFRASTRUCTURE SUSTAINABILITY



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

# **SECTION 3: BUDGET PROCESS**



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

## **BUDGET PROCESS**

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

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

Committee of the Whole meetings are held throughout the year to discuss long-range financial planning and provide updates on the Village's current financial condition. Midyear, 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, <a href="www.vbg.org">www.vbg.org</a>. 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 2021.

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
June 8-12, 2020	Village/Department 2019 & 2020 Goals Review	Goals Approved For Inclusion In Budget
Wednesday, July 1, 2020	FY 2020 Initialized In New World Systems	Staff Creates FY 2021 In NWS
Wednesday , July 8 2020	Budget Programs Approved	Service Programs Approved For FY 2021 Budget
Friday, July 10, 20 <b>20</b>	Budget/CIP Instructions Distributed	Finance Staff Distribution
Wednesday, July 15, 2020	Program Summaries Due	Staff Provides Program Narratives
Thursday, July 16, 2020	Village Fee & Fines Recommendation	Department Fee & Fine Recommendations Due To The Office Of Village Manager (On Aug 3 COW)
Monday, July 31, 2020	Contract Renewals Submitted	Departments Submit Contract Renewals To Purchasing Manager
Friday, July 24, 2020	Capital Improvement Plan Project & Building Maintenance Requests Due IT Project Requests Due	Department Submits Five Year Capital Requests And FY 2020 Building Remodeling And Technology Requests
Friday, July 31, 2020	Committee And Commission Budget Submissions Due	Liaison's To Committees/Commissions/Boards Provide Budgets
Monday, August 3, 2020	Committee Of The Whole Meeting	Staff Provide Six Month Financial Update On FY 2020 Budget CIP Discussion, Wage And Benefit Recommendation, Property Tax Levy, Fine/Fee Schedule
Tuesday, August 5, 2020	Wage & Benefit Discussion	Review General Wage Adjustments, Performance Pool, And Health Insurance
Monday, August 10, 2020	Capital Budget Meeting	Review Capital Requests
Friday, August 7, 2020	General Fund Revenue Estimate	Staff Compiles Estimated Actual For FY 2020 And Budget For FY 2021
August 11-14, 2020	Department Meetings	Department Directors Discuss Budget Requests To Village Manager/Deputy Manager
Friday, August 14, 2020	Preliminary Budgets And Est Actuals Added To New World Systems	All Department Budgets And Estimated Actuals Entered Into NWS
Friday, August 21, 2020	Final Budget Requests Due	Final Department Budget Due
Friday, August 28, 2020	RFP/RFQ/Bidding Calendar	Department Directors Report FY 2021 Activity To Brett Robinson
Friday, September 4, 2020	Special Revenue Fund Budgets Complete	Final Fund Budgets Due
Friday, September 4, 2020	Fiduciary And Trust Fund Budgets Complete	Final Fund Budgets Due
Monday, October 5, 2020	Detail Budget To Village Board	Preliminary Detail Budget Emailed To Village Board
Monday, October 19, 2020	Publish Public Hearing Notice	Post Public Hearing Announcement Regarding Budget Hearing
Friday, October 30, 2020	Draft Budget To Village Board	Draft Budget Distributed To Village Board
Monday, November 4, 2020	Village Board Meeting	Truth-In-Taxation Determination
Monday, November 16, 2020	Village Board Meeting	FY 2021 Budget Presentation
Monday, December 2, 2020	Village Board Meeting	FY 2020 Tax Levy (Public Hearing) Budget Adopted By Resolution

## **BASIS OF BUDGETING**

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

The Village uses three fund types:

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

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

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

#### **Annual Budget vs. Financial Statements**

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

## **FUND STRUCTURE**

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

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

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

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

## FINANCIAL POLICIES AND GOALS

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

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

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

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

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

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

#### **Budgetary Goals**

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

## **BUDGET RESPONSIBILITY**

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

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

## **BUDGET SECTIONS**

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

# Budget Overview

The Buffalo Grove 2021 Budget is designed to provide residents and other interested parties with an easy to navigate format that clearly explains how the Village allocates its resources. Each village program strives to make BG more responsible, resilient, or safe. Every program consists of major services the village provides for its residents and the business community. The budget document is therefore organized by these areas, programs, and major services. The graphic below provides an overview of each area and the chart on the following page displays the relationships between each program and major service.

# Buffalo Grove is...



## Responsible

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

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



## Resilient

BG strives to provide and maintain the highest quality infrastructure. To achieve this commitment the village takes the following actions:

Maintaining the village's streets, grounds. water, drainage, and sewer systems Improving the quality of municipal buildings, parking lots, and vehicles Directing the long term structural needs through engineering



## Safe

BG knows that the community expects to be safe in their homes, at work, and around town. To achieve this commitment, the village takes the following actions:

Ensuring the public's safety through emergency medical, fire, and police services Inspecting the environmental and heath impacts of businesses

Developing standards for the permitting and zoning of the village's built environment

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Commitment	Program Area	Major Service
		Village Board
	Legislative	Community Services
		Administration
		Intergovernmental Relations
	Village Administration	Innovation and Analytics
	3	Corporate Counsel
		Media and Communication
		Recruitment
		Benefits & Claims Administration
BG is Responsible	Personnel Administration	Labor Management
		Training and Org. Development
		Financial Management
		Risk Management
	Financial Management	Utility Billing
		Purchasing
	IT Fund	1 dichasing
	Fire Pension	
	Police Pension	
	Debt Service	Street and Curb Maintenance
	Ctrooto	
	Streets	Snow and Ice Control
		Roadway, Signage, and Striping
	Forestry and Grounds	Tree Services
	<u> </u>	Property and Parkway Maintenance
	Drainage	Storm Sewer Maintenance
	1 3 1	Open Channel Maintenance
		Infrastructure Management
	Engineering	Developments
		Project Management
		Meter Services
BG is Resilient	Water	Pumpage and Purification
DO 13 Resilient	Water	Distribution
		Annual System Services
		System Operations and Maintenance
	Sewer	Lift Station Operations and Maintenance
	3CWCI	Underground Utility Locating
		Annual System Services
	Building Maintenance Fund	
	Parking Lot Fund	
	Central Garage Fund	
	Capital Projects Streets	
	Capital Projects Facilities	
	Motor Fuel Tax Fund	
		Patrol
	Public Safety Police	Investigations
		Traffic
	Crime Prevention	Community Services
		Fire Prevention
	Public Safety Fire	Emergency Medical Services
	Tublic Salety File	Fire Suppression
BG is Safe		Special Rescue Team
	Emergency Management	CERT/MobilComm
		Property Maintenance, Zoning and Rental
	Building and Permitting	Enforcement
		Permitting
	Planning, Zoning and	Planning Services and Review
	Development	Planning and Zoning Commission
	Environmental Health Services	Health Inspections

# **SECTION 4: BUDGET IN BRIEF**



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

## **BUDGET IN BRIEF**

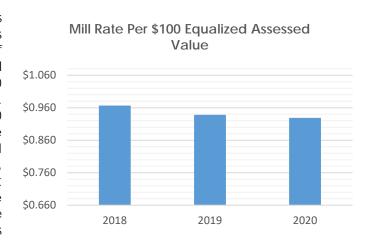
The Village of Buffalo Grove embraces a fiscally conservative and forward-looking approach to budgeting. This approach is coupled with the service-delivery expectations of the Village's core customers – residents and businesses – and its extended customers – visitors, regional entities and other units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

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

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

The annual budget is constructed around programs. Each program provides oversight over the services that are provided either directly to the community or indirectly as an internal support function. How resources are allocated within the annual budget provides the reader insight as to what the strategic priorities are and what services are valued by Village stakeholders. The FY 2021 Budget supports 17 programs that deliver 47 services.

For fiscal year 2021, the Village's proposed budget is balanced and does not contemplate the implementation of new taxes. The property tax rate (mill rate) will decrease by an estimated 1.0 percent for the 2020 levy, payable 2021. The proposed mill rate is \$0.929 per \$100 of equalized assessed value. The property tax levy includes fully funded requests for pension contributions, bonded debt obligations and sufficient funds for the general operation of the Village. The following table illustrates the history of the mill rate for the tax years 2018, 2019 and 2020 (proposed).



The basis for developing the overall budget relies upon the initial forecast of anticipated revenues derived from taxes, fees, licenses, intergovernmental revenue, fines, investment proceeds and interfund transfers. The following table depicts total revenues and sources by category for all funds for the years 2019, 2020 and 2021 (proposed).

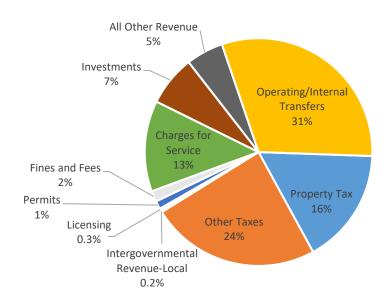
## **REVENUES & SOURCES BY CATEGORY**

The total revenue budget for 2021 is \$107,456,088. The budget is a 13.9 percent decrease from the 2020 estimated actual amount and 1.2 percent increase from the 2019 actual. The 2020-revised budget included \$26.7 million in bond proceeds.

Account Category	FY 2019 Actual	FY 2020 Est. Actuals	FY 2021 Budget
Property Taxes	16,321,876	16,939,204	17,115,542
Other Taxes-State	13,757,067	12,403,947	14,263,945
Other Taxes-Local	9,693,357	9,458,100	10,770,256
Intergovernmental Revenue-Local	319,170	362,337	257,725
Licensing	318,247	176,852	306,600
Building Revenue & Fees	1,567,125	1,515,123	1,306,350
Fines & Fees	1,979,113	1,189,443	1,604,600
Sales of Water/Sewer Fees	10,533,342	13,753,293	14,611,258
Golf Course Fees	2,039,920	2,313,979	2,332,510
Investment Revenue	25,204,598	7,304,697	7,446,196
All Other Revenue	8,409,128	32,174,122	5,507,810
Operating/Internal Service Transfers	15,988,461	23,025,504	31,933,296
Grand Total - All Fund Revenue	106,131,404	120,616,601	107,456,088
2020 Bond Proceeds			\$11,390,948
Capital Reserves			\$2,128,850
Total 2021 Revenues and Other Funding sources			\$120,975,886

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.

#### REVENUES BY SOURCE - ALL FUNDS



#### SUMMARY OF REVENUES BY SOURCE - ALL FUNDS

Description	General	Parking Lot	Motor Fuel Tax	Local Motor Fuel Tax	Debt Service	Capital Projects Facilities	Capital Projects V&E	Capital Projects Streets	Water & Sewer
Property Tax	16,712,894	-	-	-	02,648		-	-	
Other Taxes	22,949,201	-	1,600,000	485,000	-		-	-	-
Intergovernmental	257,725	-	-	-	-		-	-	-
Revenue-Local									
Licensing	306,600	-	-	-	-		-	-	-
Permits	1,190,350		-	-	-		-	-	116,000
Fines and Fees	1,544,600	60,000	-	-	-	-	-	-	-
Charges for Service		-	-	-	-		-	-	14,611,258
Investments	143,500	-	-	-	-		-	-	39,696
All Other Revenue	2,195,810	400	911,600	-	-	-	-	-	20,000
Operating/Internal	1,780,000	125,000	-	-	3,346,411	159,000	1,969,850	7,634,626	6,089,461
Transfers									
FY 2021 Budget	47,080,680	185,400	2,511,600	485,000	3,749,059	159,000	1,969,850	7,634,626	20,876,415
FY 2020 Budget	45,407,207	215,950	1,600,000	-	1,586,369	375,000	-	1,600,000	12,386,000

## TOTAL REVENUE BY FUND

Fund	Fund #	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	% of Prior Year Budget
General	100	45,988,725	46,725,375	45,407,207	47,080,680	3.69%
Parking Lot	120	208,104	183,800	215,950	185,400	-14.15%
Motor Fuel Tax	130	1,062,118	1,361,314	1,600,000	2,511,600	56.98%
Local Motor Fuel Tax	135	-	-	-	485,000	
Debt Service	140	1,744,935	2,993,625	1,586,369	3,749,059	136.33%
Capital Projects - Facilities	150	4,043,693	1,011,593	375,000	159,000	-57.60%
Capital Projects - Vehicles & Equipment	155	-	-	-	1,969,850	0.00%
Capital Projects – Streets	160	1,690,243	2,986,642	1,600,000	7,634,626	377.16%
Water & Sewer	170	11,242,164	11,232,409	12,386,000	20,876,415	68.55%
Buffalo Grove Golf Course	180	2,048,039	1,173,469	1,179,950	1,180,400	0.04%
Arboretum Golf Course	190	1,669,856	1,317,526	1,279,854	1,281,904	0.16%
Refuse Service	200	1,053,759	1,058,282	1,060,000	1,085,000	2.36%
Information Technology	211	1,443,027	1,626,243	1,819,152	1,637,111	-10.01%
Central Garage	212	1,610,474	2,402,906	1,788,935	1,524,802	-14.76%
Building Maintenance	213	1,656,493	1,324,424	1,755,455	1,784,915	1.68%
Police Pension	220	885,506	17,048,930	7,450,353	7,711,940	3.51%
Fire Pension	230	(331,944)	13,684,866	6,251,138	6,598,386	5.55%
Total		76,015,192	106,131,404	85,755,363	107,456,088	25.31%

## SUMMARY OF REVENUES BY SOURCE – ALL FUNDS CONTINUED

Description	Arboretum Golf Course	Buffalo Grove Golf Course	Refuse	IΤ	Central Garage	Building Services	Police Pension	Firefighters Pension	All Funds
Property Tax			-	-	-				17,115,542
Other Taxes	-	-	-	-	-	-	-	-	25,034,201
Intergovernmental Revenue-Local	-	-	-	-	-	-	-		257,725
Licensing	-	-	-	-	-	-	-	-	306,600
Permits	-	-	-	-	-	-	-	-	1,306,350
Fines and Fees	-	-	-	-	-	-	-	-	1,604,600
Charges for Service	1,180,400	1,152,110	-	-	-	-	-	-	16,943,768
Investments	-	-	-	-	-	-	3,600,000	3,663,000	7,446,196
All Other Revenue	-	-	1,085,000	-	-	-	750,000	545,000	5,507,810
Operating/Internal Transfers	-	129,794	-	1,637,111	1,524,802	1,784,915	3,361,940	2,390,386	31,933,296
FY 2021 Budget	1,180,400	1,281,904	1,085,000	1,637,111	1,524,802	1,784,915	7,711,940	6,598,386	107,456,088
FY 2020 Budget	1,179,950	1,279,854	1,060,000	1,819,152	1,788,935	1,755,455	7,450,353	6,251,138	85,755,363

#### REVENUES BY SOURCE SUMMARIZED - FUND TYPE

Summary by Funds	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Total
Property Tax	16,712,894	-	-	402,648	-	-	-	17,115,542
Other Taxes	22,949,201	2,085,000	-	-	-	-	-	25,034,201
Intergovernmental Revenue-Local	257,725	-	-	-	-	-	-	257,725
Licensing	306,600	-	-	-	-	-	-	306,600
Permits	1,190,350	-	-	-	116,000	-	-	1,306,350
Fines and Fees	1,544,600	60,000	-	-	-	-	-	1,604,600
Charges for Service	-	-	-	-	16,943,768	-	-	16,943,768
Investments	143,500	-	-	-	39,696	-	7,263,000	7,446,196
All Other Revenue	2,195,810	912,000	-	-	1,105,000	-	1,295,000	5,507,810
Operating/Internal Transfers	1,780,000	125,000	9,763,476	3,346,411	6,219,255	4,946,828	5,752,326	31,933,296
FY 2021 Budget	47,080,680	3,182,000	9,763,476	3,749,059	24,423,719	4,946,828	14,310,326	107,456,088
FY 2020 Budget	45,407,207	1,815,950	1,975,000	1,586,369	15,905,804	5,363,542	13,701,491	85,755,363

#### EXPENDITURES BY CATEGORY

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

Depreciation is not budgeted but accounted for in the FY 2019 Actual totals. The Comprehensive Annual Financial Report (CAFR) reports depreciation in the Enterprise Funds and reclassifies capital expenses as additions to assets on the balance sheet.

As a service provider, nearly half of the Village's total budget is committed to wages and benefits. The percentage is lower than prior years because the budget includes a \$14.4 million increase in capital outlays. Included within those categories are salaries, health insurance, training/education, and pension contributions. Thus, a great deal of effort is expended in managing collective bargaining activities, wage and compensation programs, and employee benefits. The following table depicts total expenses by category for all funds for the years 2019, 2020 and 2021 (proposed).

Account Category	FY 2019 Actual	FY 2020 Est. Actuals	FY 2021 Budget
Wages	23,496,810	23,678,162	23,752,497
Benefits	19,146,186	20,283,624	20,758,857
Operating Expenses	6,905,721	6,913,701	9,622,443
Contractual Services	1,274,194	1,441,692	1,596,000
Other Services	98,330	72,966	113,600
Repairs and Maintenance	2,463,773	1,702,394	1,821,051
Commodities	4,039,386	4,652,950	4,490,681
Other Expenses	1,676,665	2,578,945	2,238,158
Capital Outlay and Reserve Transfers	4,936,104	15,451,158	18,300,375
Debt Service	3,146,628	2,111,092	4,345,529
Transfers	5,809,908	14,013,784	21,234,142
Internal Services	5,382,785	5,391,417	4,948,226
Depreciation	2,127,806	0	0
Grand Total All Fund Expense	80,504,295	98,291,885	113,221,559

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

#### SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS

The following chart provides a summary of expenditures by source. Across all funds, 39.3 percent of all expenditures are allocated to personnel services and benefits. Fund transfers primarily for infrastructure projects represent the next largest category of the total Village budget at 18.7 percent. It is proposed in the budget that \$17.4 million in capital projects and equipment purchases will be made. Significant projects include the annual street maintenance program, system repairs for water, sewer, and drainage utilities and technology investment including a new telephone system, network improvements and enterprise resource planning software for the Community Development Department.

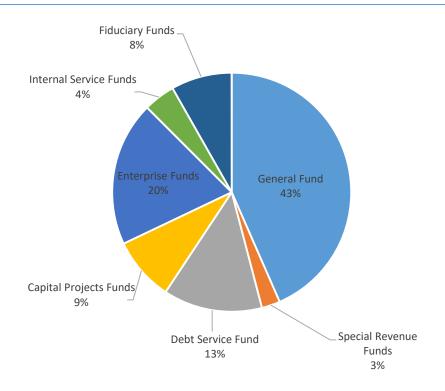
Within operating transfers there is a transfer to the General Fund of \$980,000 paid by the Water and Sewer Fund to reimburse for utility billing and account support as well as administrative assistance. A transfer of \$1.78 million from the General Fund to the Capital Project Funds will support non-enterprise capital spending. A transfer of \$13.2 million from the Debt Service Fund to the Water and Sewer Fund and Capital Projects-Streets will continue the Infrastructure Modernization Program. The Internal Service Funds will charge \$4.0 million to programs to cover the costs associated with providing technology, building maintenance and central garage functions.

The debt service obligations for principal and interest owed on General Obligation Bonds series 2012, 2016, 2019 and 2020, and an installment contract, total \$3,749,059 in 2021. Infrastructure improvement projects accounts for 85 percent of the outstanding general obligation debt. The installment contract is for the replacement of all Village water meters.

## SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS

Description	Wages & Benefits	Operating Expenses	Contractual Services	Other Services	Repairs & Maintenance	Commodities	Other Expenses
General Fund	32,463,137	4,213,544	1,435,903	113,600	457,740	311,000	642,995
Parking Lot	-	151,193	-	-	-	-	-
Motor Fuel Tax	-	-	-	-	-	-	-
Local Motor Fuel Tax	-	-	-	-	-	-	-
Total Special Revenue Funds	-	151,193	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects - Facilities	-	-	-	-	-	-	-
Capital Projects - Vehicles & Equipment	-	-	-	-	-	-	-
Capital Projects - Streets	-	-	-	-	-	-	-
Total Capital Projects Funds	-	-	-	-	-	-	-
Water & Sewer	1,427,077	1,855,075	93,104	-	168,800	3,945,100	157,500
Buffalo Grove Golf Course	369,491	551,234	17,605	-	26,000	-	-
Arboretum Golf Course	196,927	889,116	302	-	19,000	-	-
Refuse Service	-	-	-	-	-	-	837,663
Total Enterprise Funds	1,993,495	3,295,425	111,011	-	213,800	3,945,100	995,163
Information Technology	-	1,627,111	-	-	10,000	-	-
Central Garage	671,122	21,705	26,118	-	744,077	5,000	-
Building Maintenance	673,229	313,465	22,968	-	395,434	229,581	-
Total Internal Service Funds	1,344,351	1,962,281	49,086	-	1,149,511	234,581	-
Police Pension	4,790,849	-	-	-	-	-	315,000
Fire Pension	3,919,522	-	-	-	-	-	285,000
Total Fiduciary Funds	8,710,371	-	-	-			600,000
2021 All Funds	44,511,354	9,622,443	1,596,000	113,600	1,821,051	4,490,681	2,238,158
FY 2020 Budget	45,522,223	4,401,411	1,792,360	115,100	2,054,679	7,128,523	2,112,545

## **BUDGET BY FUND TYPE**



## SUMMARY OF EXPENDITURES BY SOURCE - ALL FUNDS CONTINUED

	Cauchal	D	Debt		Internal		
Description	Capital Outlay	Reserve Transfers	Dept Service	Transfers	Internal Service	Depreciation	Grand Total
General Fund	153,400	804,124	Service -	4,566,155	4,015,024		49,176,622
Parking Lot	155,400	004,124	<u> </u>	4,300,133	45,724	-	196,917
Motor Fuel Tax	<u> </u>	-		2 152 120	45,724	<u> </u>	
Local Motor Fuel Tax	-	-	-	2,153,139	-	-	2,153,139
	-		-	481,950	45.704	-	481,950
Total Special Revenue Funds	•	-		2,635,089	45,724	•	2,832,006
Debt Service Fund	-	-	3,754,059	11,390,948	-	-	15,145,007
Capital Projects - Facilities	159,000	-	-	-	-	-	159,000
Capital Projects - Vehicles & Equipment	1,969,850	-	-	-	-	-	1,969,850
Capital Projects - Streets	7,634,626	-	-	-	-	-	7,634,626
Total Capital Projects Funds	9,763,476	-	-	-	-	-	9,763,476
Water & Sewer	7,404,261	86,844	591,470	2,441,950	562,722	-	18,733,903
Buffalo Grove Golf Course	5,000	-	-	-	137,024	-	1,106,354
Arboretum Golf Course	40,000	-	-	-	127,684	-	1,273,029
Refuse Service	-	-	-	200,000	-	-	1,037,663
Total Enterprise Funds	7,449,261	86,844	591,470	2,641,950	827,430	-	22,150,949
Information Technology	-	-	-	-	-	-	1,637,111
Central Garage	19,943	3,875	-	-	32,962	-	1,524,802
Building Maintenance	2,325	17,127	-	-	27,086	-	1,681,215
Total Internal Service	22,268	21,002	-	-	60,048	-	4,843,128
Police Pension	-	-	-	-	-	-	5,105,849
Fire Pension	-	-	-	-	-	-	4,204,522
Total Fiduciary Funds	-	-	-	-	-	-	9,310,371
All Funds	17,388,405	911,970	4,345,529	21,234,142	4,948,226	•	113,221,559
FY 2020 Budget	6,695,768	931,615	2,111,092	2,575,394	5,396,417	-	80,837,127

#### TOTAL EXPENDITURES BY FUND AND BY CATEGORY

The chart below provides expenditure summary for all fifteen Village funds and further divides those fund totals into expenditures by category. The total budget for all Village expenditures in 2021 is \$113,221,559. That total is 40.1 percent more than 2020. The majority of the growth can be attributed to capital improvements reflected in increases in Debt Service, Water and Sewer, and Capital Project – Streets funds. Approximately forty-three 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 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget	% of Prior Year Budget
	General	100	47,998,553	44,094,439	45,376,742	49,176,622	8.37%
	Parking Lot	120	229,964	243,811	214,654	196,917	-8.26%
	Motor Fuel Tax	130	1,366,897	1,249,978	1,600,000	2,153,139	34.57%
	Local Motor Fuel Tax	135	0	0	0	481,950	0.00%
	Debt Service	140	1,685,203	2,992,822	1,586,369	15,145,007	854.70%
	Capital Projects - Facilities	150	656,928	769,584	375,000	159,000	-57.60%
	Capital Projects - Vehicles & Equipment	155	0	0	0	1,969,850	0.00%
By Fund	Capital Projects-Streets	160	292,741	2,699,384	1,600,000	7,634,626	377.16%
표	Water & Sewer	170	11,171,500	10,589,371	12,877,757	18,733,903	45.47%
<u>6</u>	Buffalo Grove Golf Course	180	1,223,421	1,250,344	1,165,375	1,106,354	-5.06%
	Arboretum Golf Course	190	1,633,250	1,688,084	1,279,830	1,273,029	-0.53%
	Refuse Service	200	1,382,195	1,416,849	1,245,000	1,037,663	-16.65%
	Information Technology	211	1,443,027	1,626,243	1,819,152	1,637,111	-10.01%
	Central Garage	212	1,562,804	2,397,831	1,788,935	1,524,802	-14.76%
	Building Maintenance	213	1,631,090	1,319,504	1,755,455	1,681,215	-4.23%
	Police Pension	220	4,095,247	4,452,947	4,692,313	5,105,849	8.81%
	Firefighter Pension	230	3,170,181	3,713,101	3,460,545	4,204,522	21.50%
	Grand Total		79,543,001	80,504,295	80,837,127	113,221,559	40.06%
	Wage & Benefits		41,215,002	42,642,996	45,322,225	44,511,354	-1.79%
	Operating Expenses		10,149,232	9,578,607	10,972,415	9,622,443	-12.30%
	Contractual Services		1,408,935	1,274,194	1,587,264	1,596,000	0.55%
	Other Services		168,583	98,330	115,100	113,600	-1.30%
Categories	Repairs & Maintenance		2,146,478	2,463,773	2,054,679	1,821,051	-11.37%
ğor	Commodities		4,445,715	4,039,386	4,533,523	4,490,681	-0.95%
te	Other Expenses		1,685,055	1,676,665	2,112,545	2,238,158	5.95%
ပိ	Capital Outlay		2,385,952	4,936,104	6,786,068	17,388,405	156.24%
B B	Reserve Transfers		(56,244)	0	841,315	911,970	8.40%
	Debt Service		1,846,794	3,146,628	2,111,092	4,345,529	105.84%
	Transfers		10,669,717	5,809,908	2,575,394	21,234,142	724.50%
	Internal Services		1,385,782	2,709,899	1,825,507	4,948,226	171.06%
	Depreciation		2,091,999	2,127,806	0	0	0.00%
	Grand Total		79,543,001	80,504,295	80,837,127	113,221,559	40.06%

## SUMMARY OF REVENUE AND EXPENDITURES BY CATEGORY

Account Category	FY 2019 Actual	FY 2020 Est. Actuals	FY 2021 Budget
Property Taxes	16,321,876	16,939,204	17,115,542
Other Taxes-State	13,757,067	12,403,947	14,263,945
Other Taxes-Local	9,693,357	9,458,100	10,770,256
Intergovernmental Revenue-Local	319,170	362,337	257,725
Licensing	318,247	176,852	306,600
Building Revenue & Fees	1,567,125	1,515,123	1,306,350
Fines & Fees	1,979,113	1,189,443	1,604,600
Sales of Water/Sewer Fees	10,533,342	13,753,293	14,611,258
Golf Course Fees	2,039,920	2,313,979	2,332,510
Investment Revenue	25,204,598	7,304,697	7,446,196
All Other Revenue	8,409,128	32,174,122	5,507,810
Operating/Internal Service Transfers	15,988,461	23,025,504	31,933,296
Grand Total - All Fund Revenue	106,131,404	120,616,601	107,456,088
2020 Bond Proceeds			\$11,390,948
Capital Reserves			\$2,128,850
Total 2021 Revenues and Other Funding sources			\$120,975,886

Account Category	FY 2019 Actual	FY 2020 Est. Actuals	FY 2021 Budget
Wages	23,496,810	23,678,162	23,752,497
Benefits	19,146,186	20,283,624	20,758,857
Operating Expenses	6,905,721	6,913,701	9,622,443
Contractual Services	1,274,194	1,441,692	1,596,000
Other Services	98,330	72,966	113,600
Repairs and Maintenance	2,463,773	1,702,394	1,821,051
Commodities	4,039,386	4,652,950	4,490,681
Other Expenses	1,676,665	2,578,945	2,238,158
Capital Outlay and Reserve Transfers	4,936,104	15,451,158	18,300,375
Debt Service	3,146,628	2,111,092	4,345,529
Transfers	5,809,908	14,013,784	21,234,142
Internal Services	5,382,785	5,391,417	4,948,226
Depreciation	2,127,806	0	0
Grand Total All Fund Expense	80,504,295	98,291,885	113,221,559

## PERSONNEL AND BENEFITS

The Village of Buffalo Grove relies upon a competent and efficient professional staff to accomplish the mission, vision and strategic goals of the operation. The Village has historically maintained a lean workforce compared to other municipalities in the region. The Village's ratio of employees per 1,000 residents has declined substantially in recent years as a result of the economic downturn, rightsizing of staff, and creative outsourcing solutions.

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

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

For 2021, the Village proposes a full-time staff complement of 202 full-time personnel and 28 part-time personnel.

	FY 20	19	FY 202	20	FY 2021	
	FT	PT	FT	PT	FT	PT
Office of Village Manager/Administration	5	.5	5	.5	4	.5
Community Development	13	.5	12	.5	9	1
Finance	9	0	9	0	7.5	.5
Fire Services	62	1.5	62	1.5	61	1
Golf Operations	2	16	2	16	2	16
Human Resources	2	0	2	0	2	0
Police Services	75	4	75	4	70	5
Public Works/Engineering	50	5	49	5	46.5	4
Total	218	27.5	216	27.5	202	28
Full & Part-Time Grand Total	245.	5	243.5		230	

## EMPLOYEES PER 1,000 RESIDENTS

Community	Population	Full Time Employees	EE per 1,000 Residents
Buffalo Grove*	40,387	200	4.95
Palatine	67,143	333	4.96
Wheeling	38,938	223	5.73
Des Plaines	58,243	341	5.85
Mount Prospect	53,218	318	5.98
Arlington Heights	74,593	462	6.19
Schaumburg	72,387	495	6.84
Hoffman Estates	50,465	367	7.27
Rolling Meadows	23,488	192	8.17
Elk Grove Village	31,874	320	10.04
	*Two full-time golf employees are	not included as Buffalo Grove is the only list	ed community that maintains a golf enterprise

## **REVENUE TRENDS AND PROJECTIONS**

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

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

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

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

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

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

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

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

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

The Village, like many local governments, experienced declines in multiple revenue sources during FY 2020. Elastic revenue sources, such as sales, motor fuel, and food and beverage taxes, underperformed significantly in April and May prior to rebounding during the summer months. The FY 2021 budget anticipates several revenue sources being higher than 2020 projections but lower than original FY 2020 budget. While there is no consensus among economists, the economic recovery appears to be a more gradual return to an upward trend. FY 2021 revenue estimates are based on this assumption.

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

#### PROPERTY TAX – 16% TOTAL BUDGET

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

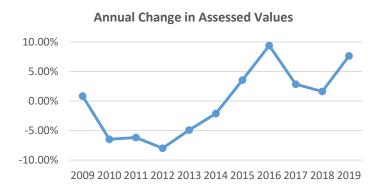
Each taxing body listed on a property owner's tax bill is independent of the Village and levies its own tax rate. Property tax collected by the Village typically represents about ten percent of the total tax bill.

Property taxes (net of Road and Bridge taxes) are anticipated to be approximately \$17.1 million and will be levied in 2020 and payable in 2021. Over 48 percent of the levy is committed to debt and pensions. The remainder of the levy helps to support public safety (police and fire) operations. In order to fund all three levy



components (pensions/special purpose, debt and corporate) a tax rate of \$0.929/\$100 EAV will be extended. This is a decrease of \$0.009/\$100 EAV.

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 2019 property tax levy, eighty percent of all assessed valuation is located in Lake County and twenty percent is located in Cook County.



The most recent assessed valuation in 2020, indicates annual growth of 7.63 percent in 2019. Growth 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 \$1,815,545,066.

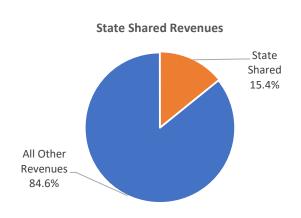
The chart above shows annual changes in assessed values over the last ten years. The decline in values from 2009-2012 are a result of the Great Recession and housing market crash.

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

#### STATE SHARED REVENUES

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

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



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

#### Income Tax - 3.5% 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 \$.087 of each dollar collected through the income tax. This revenue is anticipated to be \$3.8 million in FY 2021. This is an anticipated decrease of 9.1 percent from the 2020 adopted budget and 7.6 percent from the 2020 projection. The estimate is based, in part, on the Illinois Municipal League forecast of \$92/resident. Business and individual income tax receipts are projected to decline based on lower profits and higher unemployment levels.

#### Use Tax - 1.5% Total Budget

The Use Tax is a form of sales tax designed to distribute the tax burden fairly among consumers and assures fair competition between in-state and out-of-state businesses. The tax is owed on goods purchased out of Illinois and brought into the state. Based upon data provided by the Illinois Municipal League, the FY 2021 Use Tax is \$1.63 million (\$39.50 per capita). This is an anticipated increase of 28.4 percent from the FY 2020 adopted budget and a 17.2 percent from the FY 2020 projection. Use Tax has performed very well during the pandemic due to increased reliance on e-commerce. Starting on January 1, 2021 on-line retailers are responsible for collecting and remitting state and local sales taxes. This change will likely lead to a decline in Use Tax offset by increases in Base Sales and Home Rule sales taxes.

#### Base Sales Tax - 7.5% Total Budget

Retail sales tax is collected by the State of Illinois. The municipality where the tax is collected receives one percent of the revenues. The largest sales tax generators are grocery stores, building and electrical supplies retailers and gas stations. The Village monitors its sales tax generators while always looking for opportunities to broaden the base. For 2021, the budget is anticipated to be \$6.9 million or an 8.1 percent decrease from the FY 2020 adopted budget and 5.0 percent increase from the FY 2020 projection.

#### Motor Fuel Tax - 2.3% Total Budget

For FY 2021, the Village anticipates \$1.6 million in Motor Fuel Tax proceeds, including the regular and Transportation Renewal Fund allotments, as estimated by the Illinois Municipal League. The budget includes an additional \$0.9 million in Rebuild Illinois Bond Funds, which will be distributed in FY 2020 through FY 2022. The Village receives 1.25 percent of taxes assessed on gasoline and diesel and is then distributed on a per capita basis. In June 2019 state legislators passed an additional 0.19 cent tax on motor fuel and 0.24 per gallon on diesel which is earmarked for the Transportation Renewal Fund (TRF). Municipalities will get 49.1% of the TRF on a per capita basis. The Illinois Municipal League estimated the gasoline and diesel proceeds and TRF combined will provide the Village \$39.40 per capita.

#### RESIDENTIAL IMPACTS OF TAXES AND FEES BY COMMUNITY

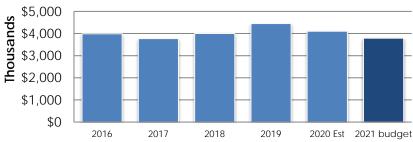
	Vehicle Sticker	Refuse and Recycling	Yard Waste	Water Sewer	Stormwater Fee	Home Rule Sales Tax	Food and Beverage	Local Motor Fuel Tax	Amuse Tax	Electric Utility	Gas	Telecom	Prop Tax	Total
Park Ridge	90	0	0	1,464	0	60	30	26	0	68	34	72	647	2,491
Palatine	60	258	0	879	60	60	30	0	0	75	0	72	1,001	2,495
Buffalo Grove	0	266	0	1,018	60	60	30	13	0	75	85	72	973	2,652
Schaumburg	0	0	0	1,911	0	60	60	19	120	0	0	72	481	2,723
Des Plaines	60	207	0	1,170	109	60	30	26	0	70	42	72	1,009	2,855
Arlington Heights	60	216	132	1,188	75	60	37	0	0	75	85	72	977	2,977
Elk Grove Village	50	237	120	1,728	0	60	30	0	0	75	34	72	737	3,143
Wheeling	0	266	0	1,120	33	60	30	0	96	75	85	72	1,354	3,191
Mount Prospect	90	234	0	1,896	0	60	30	26	0	43	24	72	883	3,358
Hoffman Estates	0	204	139	1,821	24	60	60	162	144	69	85	72	1,181	4,021
Rolling Meadows	0	359	0	2,337	57	60	60	26	0	75	85	72	1,450	4,581
Assumptions	2 cars	12/ year	4 bags/ month	144,000 Gallons/ year	Estimate	6,000/ year	3,000/year	650 Gallons/ year	2,400 /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.

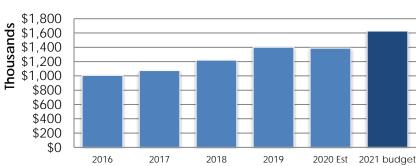
#### **Income Tax**

Income tax has averaged a 4.6 percent annual decline over the last five years. This is due to COVID related declines in 2020 and 2021.



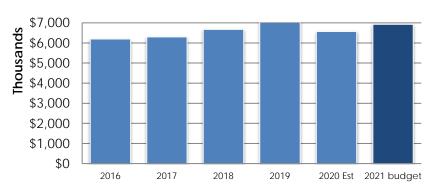
#### **Use Tax**

Use tax has averaged annual growth of 10.3% percent. The impact is due to strong efforts by the state to collect out of state and internet sales reporting on annual tax returns.



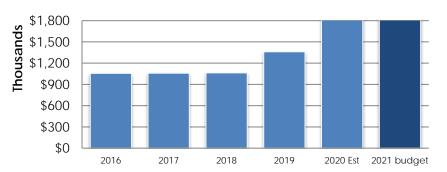
#### **Base Sales Tax**

Base sales tax has averaged annual growth of 3.1 percent. Sales tax is forecast to grow by 5.0 percent in FY 2021.



#### **Motor Fuel Tax**

Motor fuel tax has been stagnant for the last five years. Revenue is up in FY 2020 and 2021 due from state-established Transportation Renewal Fund (TRF) and Rebuild Illinois Funds.

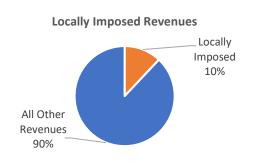


#### LOCALLY IMPOSED REVENUES

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

#### Home Rule Sales Tax - 5.1% Total Budget

Retail sales tax is collected by the State of Illinois. The municipality where the tax is collected receives one percent of the revenues. In 1992, the Village assessed



a one-half cent (\$0.05) local option sales tax against all retail sales except food and drug items and personal property titled with the State of Illinois. Performance of this revenue tends to follow performance of the above referenced state sales tax, except for those excluded retail classes. The Village Board voted in 2004, effective for January 1, 2005, to increase the home rule sales tax to one percent (1%). For 2021, the budget is anticipated to be \$5.5 million or an 8.5 percent decrease from the FY 2020 adopted budget and 3.9 percent increase from the FY 2020 projection.

#### Prepared Food & Beverage Tax - 0.1% Total Budget

The Village receives one cent (\$0.01) for each dollar of prepared food and beverage sales. This tax is levied on the purchase of prepared food for immediate consumption and the sale of liquor either for consumption on premises or packaged. Similar to sales tax, new businesses and inflationary growth are the central drivers of revenue increases for the next year. There are a combined 102 food establishments and liquor stores that generate this tax. The estimated revenue for 2021 is \$0.6 million, which is 20 percent below the FY 2020 adopted budget.

#### Utility Use Taxes – 2.4% Total Budget

The Village of Buffalo Grove levies three utility taxes for electricity, natural gas, and telecommunications. Use taxes for electricity and natural gas were first imposed in FY 2010. The amount levied for electricity is the maximum amount allowed by state statute and is based on a sliding scale that nets approximately \$0.05 per kilowatt hour. Revenue for electricity use tax is budgeted at \$1.65 million for 2021.

Utility taxes for natural gas are levied at a rate of \$0.05 per therm. The budget for FY 2021 is \$1.1 million. Both electricity and natural gas use taxes are based on unit charges there are no fluctuations due to commodity pricing. The revenue sources were not affected by the COVID pandemic.

Telecom tax is levied at six percent (6%) on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service. The taxable base for major providers has continued to decline with less land lines, mobile providers no longer charging for roaming and long distance, and the increased popularity of prepaid services. The budget for FY 2021 is \$0.96 million.

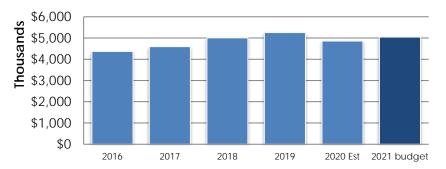
#### Real Estate Transfer Tax - 0.9% Total Budget

Real estate transfer tax is collected at the rate of \$3 per \$1,000 of sales consideration. In recent years, this revenue has relied heavily on the sale of large commercial properties (sales consideration greater than one million dollars). Due to the pandemic, revenues underperformed in April through July but rebounded in August. The budget for 2021 is \$0.92 million or a 6.8 percent decrease from the 2020 adopted budget.

#### HISTORY OF LOCALLY IMPOSED REVENUES

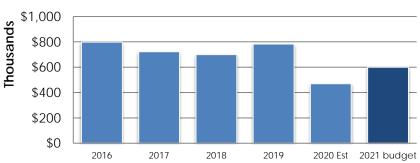
#### **Home Rule Sales Tax**

Home rule sales tax has averaged annual growth of 3.1 percent annually. The growth in FY 2019 is attributed to new businesses operating in the Village.



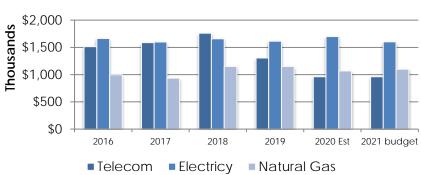
#### <u>Prepared Food and</u> <u>Beverage Tax</u>

Prepared food & beverage has averaged annual decreases over the last five years. In 2019, the additional of a new business resulted in an increase.



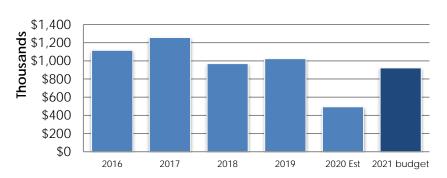
#### **Utility Use Taxes**

Collectively utility use taxes have averaged 0.0 percent growth over the five year window shown. As noted earlier, the telecomm tax has decreased significantly over the last two years.



#### Real Estate Transfer Tax

The Real estate transfer tax are is one of the most economically sensitive revenue sources for the Village. Revenue is expected to increase in the last quarter of 2020 and exceed the annual year's estimate.



#### CHARGES FOR SERVICE

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

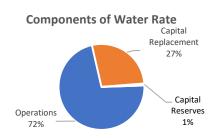


#### Building Revenue & Fees - 1.1% Total Budget

This revenue is budgeted conservatively as a significant percentage of this revenue is considered non-recurring and is reliant upon economic conditions and private development opportunities. All other revenue is anticipated to be collected on improvements to existing structures. Total building revenues and fees for 2021 are estimated to be \$1.2 million, a decrease of 11.2 percent from the FY 2020 adopted budget and 0.8% from the FY 2020 projected actual.

#### Water and Sewer Fees - 13.7% Total Budget

Total fees collected for the sale of water combined with revenue collected on behalf of Lake County Public Works for 2021 is budgeted at \$14.8 million. The amount collected on behalf of Lake County Public Works is 24 percent of Water Fund revenues. The budgeted assumption for annual water consumption is 1.15 billion gallons. The proposed Village combined water and sewer rate is \$7.35/1,000 gallons or 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 20-Year Profroma is located study is located in *Appendix D*.

#### Storm Water Management Fees - 1.1% Total Budget

This revenue source was added in FY 2016. The system user fees are charged to all properties for the proportionate cost of maintaining the storm water conveyance operating system 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 2021 is \$1.14 million, the same as the prior year. Historical data is not provided due to the infancy of the revenue source.

#### Golf Course Fees - 2.2% Total Budget

The Village owns and operates two municipal golf courses. There is no anticipated growth in paid rounds above what will be played in the current year. Total revenue at both courses is anticipated to be \$2.33 million in FY 2021. A 0.2 percent increase in operating revenue was budgeted for FY 2021 for both the Buffalo Grove Golf Club and Arboretum. The remaining amount of expense over revenue at the Arboretum Club will be reconciled with a budget subsidy transfer out of the General Fund (\$0.13 million). There is no budget subsidy for the Buffalo Grove Golf Club for FY 2021.

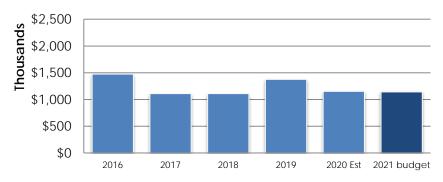
#### Refuse Fees - 1.0% of Total Budget

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 \$48.52/ton of refuse. The average annual refuse collection is 16.5 million tons.

#### HISTORY OF CHARGES FOR SERVICE

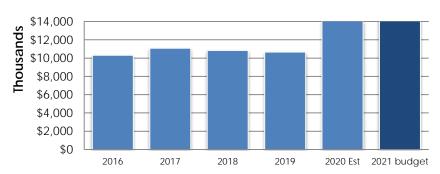
# Building Revenue and Fees

Building revenues and fees are cyclical and are driven by a strong economy and development proposals opportunities. Link Crossing was approved for a 187 unit development in 2019. Those fees will be realized over the next two years.



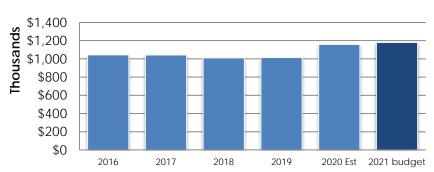
#### **Water and Sewer Fees**

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



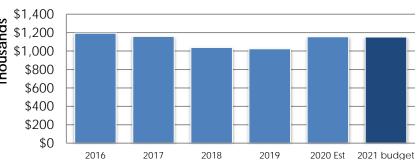
#### **Buffalo Grove Golf Course**

The Buffalo Grove Golf Course has seen flat growth in operating revenues historically. In 2020, revenue is expected to increase more than 10 percent.



#### **Arboretum Golf Course**

The Arboretum Golf Course has averaged 0.4 percent decrease in operating revenues annually over the last five years. In 2020, revenue is expected to increase more than 10 percent.



#### OTHER MAJOR REVENUE SOURCES

#### Public Safety Fines and Fees - 1.4% Total Budget

This revenue accounts for all fines levied by the police department and fees for ambulance transport and life support functions by the fire department. Ambulance fees are expected to increase 8.2 percent due to participation in the Ground Emergency Medical Transport supplemental payment program, which will increase revenues from 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 2021 are estimated to be \$1.54 million, a decrease of 11.2 percent from the FY 2020 adopted budget and 10.4% from the FY 2020 projected actual.

#### Investment Revenues- 6.8% Total Budget

The Village's investments are guided by three policies that address permitted investments in the portfolios of the Police Pension Fund, Firefighter Pension Funds, and all other funds. Total investment revenue is expected to be \$7.4 million. All funds other than pension funds have durations less than three years with an average expected yield of 0.5 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 - 29.7% Total Budget

A total of \$31.9 million will be transferred between funds to support capital improvements, provide for property tax abatement, transfer property taxes to the pension funds, subsidize golf operations, and reimburse Internal Service Funds for services provided to support operations.

#### Other Revenue Sources

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

### **EXPENDITURE TRENDS AND PROJECTIONS**

Program budgets are structured to organize the budget into service areas, rather than 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 2020 along with expenditure trend information. Economic indicators such as the CPI and PPI are built-in cost escalators for many expenditure items.

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

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

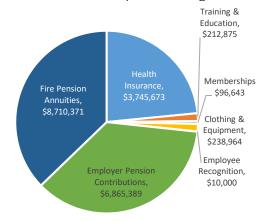
The following are the major account categories across all programs.

### PERSONNEL COSTS

### WAGES - 21.0% TOTAL BUDGET

The primary mission of the Village is to provide high quality services to residents and those employed within its boundaries. To accomplish that purpose in 2021, 21.0 percent of all Village expenditures are allocated to salaries and wages, down 4.8 percent from 2020. Total wages for FY 2021 are \$23.8 million. The Village's pay ranges are evaluated on a recurring basis to establish both internal and external equity within the market and to ensure fair and competitive wages.

There are two unionized labor groups subject to a collective bargaining agreement – International Association of Firefighters (IAFF) Local #3177 – representing 48 firefighters and the Metropolitan Alliance of Police (MAP) – representing 45 police officers. The current firefighter contract expires on April 30, 2021. It is anticipated that represented firefighters will receive a 2.5 percent increase on May 1, 2021 based on comparable data. It is anticipated that represented police personnel will receive a 2.0 percent increase on January 1, 2021 based on comparable data. The 2021 general wage increase is 1.5 percent for non-represented employees.



### BENEFITS - 18.4% TOTAL BUDGET

The total budget for benefits is \$20.8 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 130 member communities. For 2021, the total amount budgeted for health insurance is \$3.7 million, down \$0.9 million from the 2020 adopted budget. The decrease is due to the reduction in the number of employees and coverage election.

The Village has been proactive in trying to contain medical costs. Those efforts will continue in 2021 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-five percent of benefit costs are related to pension costs. \$6.9 million is the Village's employer obligation for current and future annuitants and \$8.7 million will be distributed to retired pensioners.

### **OPERATING COSTS**

### OPERATING EXPENSES – 8.5% TOTAL BUDGET

Total budgeted expenditures for Operating Expenses is \$9.6 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:

Expense Type	Total
Insurance Premium & Deductibles	928,000
Northwest Central Dispatch	444,428
Investment Fees	425,000
Computer Services	136,090
Telephone - Land and Cellular	268,481
Supplies and Inventory	227,345
Department Equipment	119,626
Metra Lease Payment	136,193
Committee and Commissions	113,600
Credit Card Fees	85,600
Golf Merchandise	90,000
Golf Cart Lease	89,000
Postage	75,020
Northern Illinois Police Crime Lab	65,570
Travel	24,500
Audit Fees	35,000
Printing	29,950

The costs noted above represent approximately 82 percent of the expenditure category. The payment for insurance premium covers the Village's general liability and worker's comp policy and related deductible costs. The fee (\$444,428) 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 \$136,193.

### COMMODITIES - 4.0% TOTAL BUDGET

A total of \$4.5 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 Type	Total
Lake County Sanitary Sewer Fees	3,554,700
SWANCC User Fee	837,700
Electricity	470,181
Snow and Ice Control	260,000
Lake Co. Tap on Fees	100,000
Traffic & Street Signs	25,000

### **CAPITAL EXPENDITURES**

### CAPITAL OUTLAY - 8.3% TOTAL BUDGET

A total of \$17.3 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 2021-2025 Capital Improvement Plan as shown in Section 6: Capital Improvement Budget Summary. Each year, all proposed capital projects are assessed in terms of reliability, performance and forecast maintenance experience. The final plan is then based on the operational importance of the request versus the Village's ability to pay for the improvement.

Proceeds from a 2020 Bond issue allow for the continuation of the Infrastructure Maintenance Program in 2021. \$3.3 million is allocated for the Village's share of outside agency projects. Those projects include improvements to Weiland Road, Lake Cook Road, Buffalo Grove Road, Thompson Drive and Brandywyn Lane. The water and sewer system has \$7.4 million allocated for capital repairs and improvements. The remaining \$0.85 million will address facility repairs, equipment acquisition, and technology improvements. The Village also intends on acquiring \$1.3 million in capital equipment.

All vehicle purchases will be funded from the Capital Reserve for vehicles. This balance will decrease to \$3.9 million at the end of 2021. There is no issuance of debt programmed into the FY 2021 Budget.

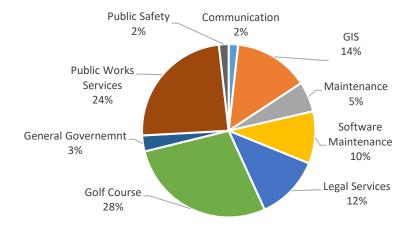
### RESERVE TRANSFERS – 1.1% TOTAL BUDGET

The Village maintains four capital reserve funds. By allocating a transfer to the reserves each year, the capital-spending amount is smoothed out and not subject to spikes. The first fund is the reserve for capital replacement. This reserve was established to fund all vehicles and specialized equipment. As the asset nears the end of its service life, the funds are in place for a replacement purchase. The second reserve is a reserve for technology. This reserve commits funds for future technology investments. The third reserve is a reserve for buildings and facilities. Budgeted dollars will be allocated to future building repairs including roofs and mechanical systems. As the Village facilities continue to age, maintenance costs will continue to rise. The fourth reserve as noted above is for infrastructure. Those reserves will be allocated to maintaining the storm water system. In total 1.0 million will be committed in 2021 for these reserves.

### **CONTRACTUAL AND INTERNAL SERVICES**

### CONTRACTUAL SERVICES - 3.0% TOTAL BUDGET

\$3.4 million is allocated to contractual services. Included within this total are maintenance contracts, consulting agreements, contractual services for inspection services, golf course maintenance, communication costs, and legal fees. The chart below shows the distribution of costs.



### INTERNAL SERVICE FUNDS – 4.3% TOTAL BUDGET

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

Information Technology costs are levied on a user basis for global costs. These are costs whereby all departments derive a benefit (i.e servers, internal connectivity). Direct costs are not shared as the costs only benefit a department or program. Central Garage costs are allocated back to the department based on the services provided to maintain a department owned vehicle. Building Maintenance charges blend a fixed square footage amount with actual experience.

The Information Technology Fund's budget is \$1.64 million, Central Garage is budgeted at \$1.52 million, and Building Maintenance is budgeted at \$1.78 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.

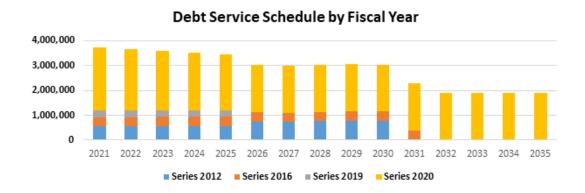
### DEBT SERVICE EXPENDITURES

The Village currently has four bond issues outstanding as of January 1, 2021, which are all General Obligation Bonds (Series 2012, Series 2016, Series 2019 and Series 2020.) Bond descriptions and amortization schedules are listed within the *Debt Profile* of this section. Most Village debt service revenues are obtained through property tax. Four funds will be abating a portion of the 2021 principal and interest due. The Water and Sewer Fund will transfer \$1,461,950, the State Motor Fuel Tax Fund \$800,000, the Local Motor Fuel Tax Fund \$481,950, and the Refuse Fund \$200,000. The operating transfers from these funds abate a portion of the taxes attributed to water and sewer and road improvements.

The cost related to servicing the debt for performance contracting (water meter replacements) will be paid from additional revenue earned through the use of meters that are more efficient. The principal and interest on the water meter purchase contract is \$524,723 in FY 2021.

### **DEBT POSITION**

From time-to-time, the Village may use the issuance of long-term debt to further the Village's Capital Improvement Program. Long-term debt is used only for capital projects that cannot be financed from current revenue sources. The Village accounts for repayment of long-term debt in the Facilities Development Debt Service Fund. In FY 2021, debt service consists of \$546,526 for Series 2012, \$383,232 for Series 2016, \$255,403 for Series 2019, and \$2,563,900 for Series 2020. Total debt outstanding as of December 31, 2020 is \$34.56 million. Below is a chart depicting the future principal and interest payments of all general obligation debt.



The Village of Buffalo Grove is a home-rule community and has no legal debt limit set by the Illinois General Assembly. The Village monitors the overlapping debt of all taxing districts and is sensitive to the burden debt places on the taxpayer. As of December 31, 2019, the Village's ratio of General Obligation bonded debt to EAV was 0.22 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, 2020.

#### 2012 General Obligation Bonds

Purpose: Proceeds used to complete street improvement projects identified

in the FY 2013 Capital Improvement Plan.

Maturity Date: 12/30/2030 Original Principal Amount: \$6,000,000

Investment Rating: Moody's Investors Service: AA1

Standard & Poor's: AAA

Principal Outstanding: \$5,700,000 Interest Outstanding: \$848,449

#### 2016 General Obligation Bonds

Purpose: Proceeds used to complete street improvement projects identified

in the FY 2016 Capital Improvement Plan.

Maturity Date: 12/30/2031 Original Principal Amount: \$6,125,000

Investment Rating: Moody's Investors Service: AA1

Standard & Poor's: AAA

Principal Outstanding: \$3,645,000 Interest Outstanding: \$554,880

#### 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: \$1,215,245
Interest Outstanding: \$62,306

#### 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: \$24,000,000 Interest: \$6,966,800

### **DEBT SERVICE PRINCIPAL**

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Total
2021	415,000	300,000	235,445	1,600,000	2,550,445
2022	425,000	305,000	240,990	1,600,000	2,570,990
2023	440,000	310,000	241,265	1,600,000	2,591,265
2024	450,000	315,000	246,365	1,600,000	2,611,365
2025	470,000	325,000	251,180	1,600,000	2,646,180
2026	650,000	330,000	0	1,330,000	2,310,000
2027	650,000	335,000	0	1,400,000	2,385,000
2028	700,000	345,000	0	1,465,000	2,510,000
2029	750,000	350,000	0	1,540,000	2,640,000
2030	750,000	360,000	0	1,585,000	2,695,000
2031	0	370,000	0	1,635,000	2,005,000
2032	0	0	0	1,685,000	1,685,000
2033	0	0	0	1,735,000	1,735,000
2034	0	0	0	1,785,000	1,785,000
2035	0	0	0	1,840,000	1,840,000
Total	5,700,000	3,645,000	1,215,245	24,000,000	34,560,245

### **DEBT SERVICE INTEREST**

Fiscal Year	Series 2012	Series 2016	Series 2019	Series 2020	Total
2021	131,525	83,231	19,958	963,900	1,198,614
2022	123,225	77,231	16,426	883,900	1,100,782
2023	114,725	71,131	12,690	803,900	1,002,446
2024	105,925	64,931	8,710	723,900	903,466
2025	96,925	58,631	4,522	643,900	803,978
2026	86,938	52,131	0	563,900	702,969
2027	72,313	45,531	0	497,400	615,244
2028	56,875	38,413	0	427,400	522,688
2029	39,375	30,650	0	354,150	424,175
2030	20,625	21,900	0	307,950	350,475
2031	0	11,100	0	260,400	271,500
2032	0	0	0	211,350	211,350
2033	0	0	0	160,800	160,800
2034	0	0	0	108,750	108,750
2035	0	0	0	55,200	55,200
Total	848,451	554,880	62,306	6,966,800	8,432,437

### FUND BALANCE PROJECTIONS BY FUND

The fund balance is the fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues. For the General Fund, operating and capital reserves are shown. The Village 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 2021 budget, with surplus (deficit) shown for each fund.

	Est. Fund Balance 2021 Revenue 2021 Expenditures January 1,2021		2021 Expenditures	Fund Balance December 31, 2021
General Fund				
Operating Reserve	17,506,245	47,080,680	47,047,772	17,539,153
Capital Reserve	8,313,902	-	2,128,850	6,185,052
Total General Fund	25,820,147	47,080,680	49,176,622	23,724,205
Special Revenue Funds				
Parking Lot	40,950	185,400	196,917	29,433
Motor Fuel Tax	1,578,313	2,511,600	2,153,139	1,936,774
Local Motor Fuel Tax	310,000	485,000	481,950	313,050
Debt Service Fund				
Debt Service	16,006,104	3,749,059	15,145,007	4,610,156
Capital Project Funds				
Facilities	2,577	159,000	159,000	2,577
Streets	254,430	7,634,626	7,634,626	254,430
Vehicles & Equipment	-	1,969,850	1,969,850	-
Enterprise Funds				
(Cash)				
Water and Sewer	4,646,119	20,876,415	18,733,903	6,788,631
Arboretum Golf Course	934,860	1,281,904	1,273,029	943,735
B.G. Golf Course	242,448	1,180,400	1,106,354	316,494
Refuse	104,115	1,085,000	1,037,663	151,452
Internal Service Funds				
Information	790	1,637,111	1,637,111	790
Technology				
Central Garage	5,093	1,524,802	1,524,802	5,093
Building Maintenance	4,802	1,784,915	1,681,215	108,502
Trust and Agency				
<i>Funds</i>				
Police Pension	79,576,760	7,711,940	5,105,849	82,182,851
Firefighter Pension	70,822,702	6,598,386	4,204,522	73,216,566
Total All Funds	200,350,210	107,456,088	113,221,559	194,584,739

Several funds will have more than a five percent change in fund balance in fiscal year 2021. The General Fund will be drawing down capital reserves to fund capital vehicle and equipment purchases and capital facility improvements. The Debt Service Fund reserves decline as bond proceeds from the 2020 Bond issue are used to fund road and water and sewer improvements. The Refuse Fund budget deficit was a planned spend down to support the Debt Service Fund to cover a portion of the road repairs funded by the Series 2016 bonds. The Police and Firefighters' Pension Funds will generate a surplus of 5.5 million. That surplus is committed for future pension annuitants.

Across all funds, the budgeted revenues and expenditures should decrease the total fund balance 2.9 percent by the end of FY 2021.

## **SECTION 5: BG IS RESPONSIBLE**



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

### PROGRAM AREA: LEGISLATIVE

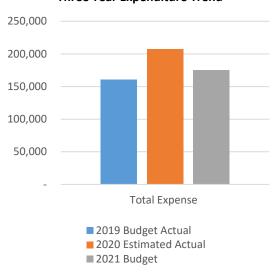
### **MAJOR SERVICES**

Village Board Community Service

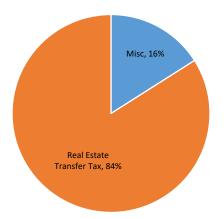
### PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2021.

#### **Three Year Expenditure Trend**



#### **Allocation of Revenue**



#### **BG IS COMMITTED TO...**



Program oversight by the Village Board



Communicating directly with residents and businesses to address their concerns



Participating in regional and statewide initiatives

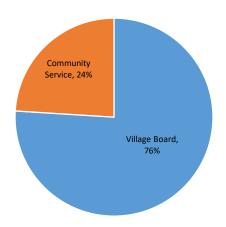


Managing the volunteer application and appointment process



Deliberating and approving village policy

#### **Staff Time by Service**



### SERVICE: VILLAGE BOARD

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

Village Board	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	33,000	32,825	33,000	33,000	33,000	0%	25%
Personnel Benefits	4,113	44,090	15,525	55,525	57,525	270%	43%
Operating Expenses	50,739	4,828	53,250	4,751	8,750	-83%	6%
Contractual Services	18,022	-	12,000	-	-	-100%	0%
Other Services	-	55,462	-	20,466	-	-	0%
Other Expenses	-	20,297	-	91,339	32,400	-	24%
Capital Outlay	-	246	-	-	-	-	0%
Total	105,874	157,749	113,775	205,082	131,675	15%	100%

### SERVICE: COMMUNITY SERVICES

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

Community Service	2018 Actual	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
		Actual	Budget	Actual	Budget	FY20-FY21	Summary
Operating Expenses	27,679	2,732	28,000	2,498.46	-	-100%	0%
Contractual Services	23,000	-	26,500	-	-	-100%	0%
Other Services		-	-	-	43,600	-	100%
Total	50,679	2,732	54,500	2,498	43,600	-20%	100%

### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Village Board	105,874	157,749	113,775	205,082	131,675	15%	75%
Community Service	50,679	2,732	54,500	2,498	43,600	-20%	24%
Total	156,553	160,481	168,275	207,580	175,275	4%	100%

### TOTAL PROGRAM EXPENSE BY COST TYPE

Program Legislative	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY20-FY21	Cost Type Summary
Personnel Wages	33,000	32,825	33,000	33,000	33,000	0%	18%
Personnel Benefits	4,113	44,091	15,525	55,525	57,525	270%	32%
Operating Expenses	78,418	7,561	81,250	7,250	8,750	-89%	4%
Contractual Services	41,022	-	38,500	-	-	-100%	0%
Other Services	-	55,462	-	20,466	43,600	-	24%
Other Expenses	-	20,297	-	91,339	32,400	-	18%
Capital Outlay	-	246	-	-	-	-	0%
Total	156,553	160,482	168,275	207,580	175,275	4%	100%

### **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	15,525	55,525	57,525	270%	Reallocation of Training and Membership Dues from Operating Expenses to Personnel Benefits
Operating Expenses	81,250	7,250	8,750	-89%	Reallocation of Training and Membership Dues from Operating Expenses to Personnel Benefits
Contractual Services	38,500	-	-	-100.0%	More accurate classification of insurance expenses in 2021
Other Services	-	20,466	43,600	100.0%	Mask Distribution program

### KEY PERFORMANCE MEASURES

Village Board	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Percent growth of Tax Levy after abatements	Less Than 4.99%	2.47	3.89	3.25	0.00%
Volunteer Services	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Committee and Commissions Meetings	125	130	125	72	120

### COMMISSIONS, COMMITTEES, BOARDS, AND EVENTS FUNDING

Commissions, Committees, Boards, and Events	FY 2021 Budget
Blood Commission	300
Fireworks for the Fourth	26,500
Planning and Zoning Commission	3,000
Commission for Residents with Disabilities	300
Symphonic Band	11,000
Farmer's Market	2,500
Buffalo Grove Days*	30,000
Fire and Police Commission**	40,000
Total	113,600

<sup>\*</sup>Budgeted in Finance Department

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

<sup>\*\*</sup>Budgeted in Human Resources Department

### PROGRAM AREA: GENERAL ADMINISTRATION

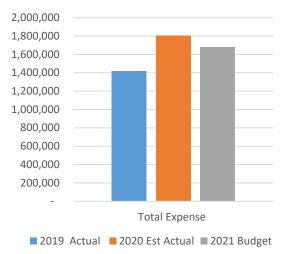
#### **MAJOR SERVICES**

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

### PROGRAM CHANGES OF NOTE

Administrative Services Manager and Deputy Village Manger's salary and benefits shared with Community Development Department. Addition of a part-time Records Clerk and reduction of a part-time Administrative Assistant position.

#### **Three Year Expenditure Trend**



#### **BG IS COMMITTED TO...**



Program oversight by the Office of the Village Manager



Providing strategic direction to all village departments

Award winning service delivery

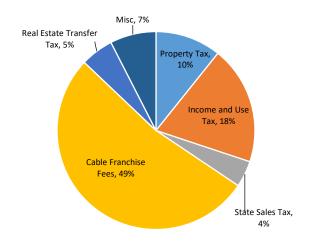


Producing daily, weekly, and bi-monthly communications to business and residents

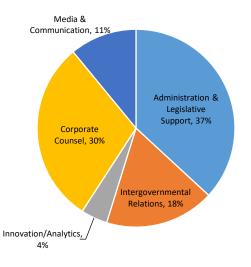


Working collaboratively with other units of government

#### **Allocation of Revenue**



#### **Staff Time by Service**



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### SERVICE: ADMINISTRATION AND LEGISLATIVE SUPPORT

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

Administration & Legislative Support	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	274,193	368,227	429,105	421,676	277,516	-35%	63%
Personnel Benefits	85,632	110,691	134,213	138,026	89,101	-34%	20%
Operating Expenses	19,837	17,162	39,142	7,425	-	-100%	0%
<b>Contractual Services</b>	26,013	17,729	35,400	30,070	417	-99%	0%
Repairs & Maintenance	-	-	250	-	-	-100%	0%
Other Expenses	-	56,511	115,300	115,300	-	-100%	0%
Capital Reserves	11,325	-	3,490	-	2,583	-26%	1%
Internal Transfers	26,668	50,606	38,255	38,255	68,887	80%	16%
Total	443,668	620,925	795,154	750,751	438,504	-45%	100%

### SERVICE: INTERGOVERNMENTAL RELATIONS

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

Intergovernmental Relations	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	137,097	184,113	214,552	210,838	120,413	-44%	60%
Personnel Benefits	42,816	55,345	67,106	69,013	43,348	-35%	22%
Operating Expenses	9,918	8,581	19,571	3,713	-	-100%	0%
Contractual Services	13,007	8,864	17,700	15,035	203	-99%	0%
Repairs & Maintenance	-	-	125	-	-	-100%	0%
Capital Reserves	5,662	-	1,745	-	1,256	-28%	1%
Internal Transfers	13,334	25,303	19,128	19,128	34,443	80%	17%
Total	221,834	282,207	339,927	317,726	199,663	-41%	100%

### SERVICE: INNOVATION AND ANALYTICS

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

Innovation/ Analytics	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	27,419	36,823	42,910	42,168	26,758	-38%	37%
Personnel Benefits	8,563	11,069	13,421	13,803	9,633	-28%	13%
Operating Expenses	1,984	1,716	3,914	742	-	-100%	0%
Contractual Services	2,601	1,773	3,540	3,007	45	-99%	0%
Repairs & Maintenance	-	-	25	-	-	-100%	0%
Other Expenses		-		-	29,600	0%	40%
Capital Reserves	1,132	-	349	-	279	-20%	0%
Internal Transfers	2,667	5,061	3,826	3,826	6,889	80%	9%
Total	44,367	56,441	67,985	63,545	73,204	8%	100%

### SERVICE: CORPORATE COUNSEL

The Village Attorney provides advice to village officials and staff on legal matters affecting the Village, including preparing written legal opinions, ordinances, resolutions, intergovernmental agreements, and related agenda material for action by the Village Board. In 2021, this program includes a portion staff's wages, benefits, contractual services, as well as the department's operating expenses.

Corporate Counsel	2018	2019	2020	2020 Est	2021	% Change	Cost Type
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	27,419	36,823	42,910	42,168	200,689	368%	26%
Personnel Benefits	8,563	11,069	13,421	13,803	72,245	438%	10%
Operating Expenses	1,984	1,716	3,914	742	37,720	864%	5%
Contractual Services	308,929	232,563	380,940	421,267	438,338	15%	58%
Repairs & Maintenance	-	-	25	-	-	-100%	0%
Capital Reserves	1,132	-	349	-	2,094	500%	0%
Internal Transfers	2,667	5,061	3,826	3,826	6,889	80%	1%
Total	350,694	287,231	445,385	481,805	757,975	70%	100%

### SERVICE: MEDIA AND COMMUNICATION

The Village is committed to clear, frequent, direct communication with all community members and stakeholders. This is accomplished through the targeted use of the bi-monthly Village News, weekly Enews, and daily social media posts. The Village utilizes a third party firm to augment staff's communications efforts. This firm provides assistance with media management and the drafting of press releases. Graphic design and engagement software's are accounted for in this program's Operating Expenses.

Media and Communication	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	82,258	110,468	128,731	126,502	73,586	-43%	35%
Personnel Benefits	25,690	33,207	40,264	41,408	26,490	-34%	13%
Operating Expenses	5,951	5,149	11,743	2,228	16,800	43%	8%
Contractual Services	7,804	5,319	10,620	9,021	124	-99%	0%
Repairs & Maintenance	-	-	75	-	-	-100%	0%
Other Expenses	-	-	-	-	70,400	0%	34%
Capital Reserves	3,397	-	1,047	-	768	-27%	0%
Internal Transfers	8,000	15,182	11,477	11,477	20,667	80%	10%
Total	133,100	169,324	203,957	190,636	208,835	2%	100%

### TOTAL EXPENSE BY SERVICE

Total Expense by	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
Service	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Administration	443,668	620,925	795,154	750,751	438,504	-45%	26%
Intergovernmental Relations	221,834	282,207	339,927	317,726	199,663	-41%	12%
Innovation/Analytics	44,367	56,441	67,985	63,545	73,204	8%	4%
Corporate Counsel	350,694	287,231	445,385	481,805	757,975	70%	45%
Media and Communications	133,100	169,324	203,957	190,636	208,835	2%	12%
Total	1,193,663	1,416,129	1,852,108	1,804,463	1,678,181	-9%	100%

### TOTAL PROGRAM EXPENSE

Program Village Administration	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	548,386	736,453	858,209	843,352	698,962	-19%	42%
Personnel Benefits	171,265	221,381	268,425	276,051	240,817	-10%	14%
Operating Expenses	39,673	34,324	78,284	14,850	54,522	-30%	3%
Contractual Services	358,354	266,248	447,900	478,400	439,127	-2%	26%
Repairs & Maintenance	-	-	500	-	-	-100%	0%
Other Expenses		56,511	115,300	115,300	100,000	-13%	6%
Capital Reserves	22,649	-	6,980	-	6,980	0%	0%
Internal Transfers	53,335	101,212	76,510	76,510	137,773	80%	8%
Total	1,193,663	1,416,129	1,852,108	1,804,463	1,678,181	-9%	100%

### PROGRAM VARIANCES

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	858,209	843,352	698,962	-19%	Staffing restructure and reductions
Personnel Benefits	268,425	276,051	240,817	-10%	Reduction due to staffing restructure
Operating Expenses	78,284	14,850	54,522	-30%	Reclassification of Village News expenses
Other Expenses	115,300	115,300	100,000	-13%	Eliminated Zen City software

### KEY PERFORMANCE MEASURES

Administration	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Strategic Actions Accomplished	45	39	49	16	48
Intergovernmental Relations	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
GovITC Members	6	7	7	6	6
Performance Management Consortium Members	12	15	15	15	8
Innovation and Analytics	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Innovation and Analytics  Ongoing Process Improvement Projects	<b>Benchmark</b> 5			Estimated	
		Actual	Actual	Estimated Actual	Estimate
Ongoing Process Improvement Projects	5	Actual 6 2018	Actual 6 2019	Estimated Actual 6  2020 Estimated	Estimate 7
Ongoing Process Improvement Projects  Media & Communications	5 Benchmark	Actual 6 2018 Actual	Actual 6 2019 Actual	Estimated Actual  6  2020 Estimated Actual	Estimate 7 2021 Estimate
Ongoing Process Improvement Projects  Media & Communications  LinkedIn Followers	Benchmark	Actual 6 2018 Actual 400	Actual 6 2019 Actual 505	Estimated Actual 6  2020 Estimated Actual 550	Estimate 7  2021 Estimate 575

2,800

2,800

2,848

4,000

3,876

E-News Subscribers

### PROGRAM AREA: FINANCIAL MANAGEMENT

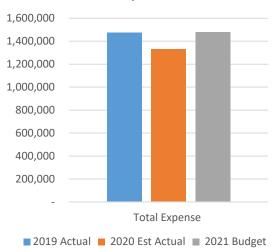
#### **MAJOR SERVICES**

Financial Services Risk Management Utility Billing Purchasing

### PROGRAM CHANGES OF NOTE

Elimination of full-time Accountant and Clerk positions. Buyer's salary and benefits shared with Public Works. Addition of part-time Accountant position.

#### **Three Year Expenditure Trend**



#### **BG IS COMMITTED TO...**



Program oversight by the Finance Department



Providing oversight and management of the village's \$110,000,000 budget



Producing an award winning financial reports

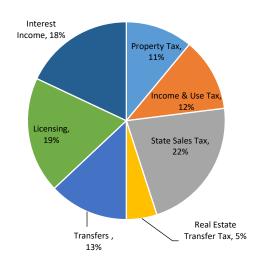


Maintaining 11,203 utility billing accounts

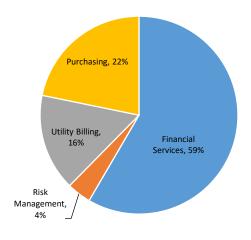


Managing an average of 45 purchasing initiatives a year

#### **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.

Financial Services	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	474,385	439,923	489,036	333,187	488,753	0%	56%
Personnel Benefits	189,313	172,822	207,692	122,800	161,274	-22%	19%
Operating Expenses	157,923	73,592	69,206	64,692	90,740	31%	10%
Contractual Services	61,822	30,344	1,981	4,493	2,562	29%	0%
Other Services	-	19,476	40,000	12,500	16,800	-58%	2%
Repairs & Maintenance	-	1,621	-	-	-	0%	0%
Commodities	27,182	-	-	-	-	0%	0%
Other Expenses	-	54,108	25,000	214,000	6,120	-76%	1%
Capital Reserves	-	-	4,871	-	4,850	0%	1%
Internal Transfers	-	73,770	90,973	88,160	97,170	7%	11%
Total	910,625	865,656	928,759	839,831	868,269	- <b>7</b> %	100%

### SERVICE: RISK MANAGEMENT

The Village mitigates risk at in all facets in the organization. This includes the work of the Executive Safety Committee to minimize the occurrence of unsafe work environments. Likewise, the Village is a founding member of the Suburban Liability Insurance Pool (SLIP). The 2021-estimated general liability premium for SLIP totals \$375,515 and the estimated workers compensation premium through IPRF totals \$340,087.

Risk Management	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	58,658	54,397	60,469	41,199	31,625	-48%	57%
Personnel Benefits	23,409	21,369	25,681	15,184	11,429	-55%	21%
Operating Expenses	2,438	1,457	1,370	1,281	-	-100%	0%
Contractual Services	6,869	-	-	-	183	0%	0%
Other Services	-	-	-	-	1,200	0%	2%
Other Expenses	-	-	-	-	80	0%	0%
Capital Reserves	-	-	541	-	346	-36%	1%
Internal Transfers	-	8,197	10,108	9,796	10,797	7%	19%
Total	91,373	85,420	98,170	67,459	55,660	-43%	100%

### SERVICE: UTILITY BILLING

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

Utility Billing	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	115,235	106,863	118,793	80,936	126,501	6%	54%
Personnel Benefits	45,987	41,981	50,451	29,830	46,107	-9%	20%
Operating Expenses	45,957	41,448	38,977	36,435	31,560	-19%	14%
Contractual Services	13,738	-	-	-	731	0%	0%
Other Services	-	-	-	-	4,800	0%	2%
Other Expenses	-	-	-	-	320	0%	0%
Capital Reserves	-	-	1,083	-	1,386	28%	1%
Internal Transfers	-	16,393	20,216	19,591	21,593	7%	9%
Total	220,917	206,685	229,521	166,791	232,998	2%	100%

### SERVICE: PURCHASING

The Purchasing Service has two components, accounts payable and project and contract management. The accounts payable function handles all data entry for vendors of the village. The Administrative Services Director coordinates the competitive bid requests for quotes, services, proposals, and other large purchasing initiatives and contracts.

Purchasing	2018	2019	2020	2020 Est	2021	% Change	Cost Type
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	203,023	188,274	209,293	142,594	189,751	-9%	59%
Personnel Benefits	81,020	73,963	88,886	52,555	68,866	-23%	21%
Operating Expenses	27,207	23,075	21,700	20,285	8,954	-59%	3%
Contractual Services	27,477	-	-	-	1,098	0%	0%
Other Services	-	-	-	-	7,200	0%	2%
Other Expenses	-	-	-	-	480	0%	0%
Capital Reserves	-	-	2,165	-	2,078	-4%	1%
Internal Transfers	-	32,787	40,432	39,182	43,187	7%	13%
Total	338,727	318,099	362,476	254,616	321,613	-11%	100%

### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Financial Services	910,625	865,656	928,759	839,831	868,269	-7%	59%
Risk Management	91,373	85,420	98,170	67,459	55,660	-43%	4%
Utility Billing	220,917	206,685	229,521	166,791	232,998	2%	16%
Purchasing	338,727	318,099	362,476	254,616	321,613	-11%	22%
Total	1,561,642	1,475,860	1,618,926	1,328,698	1,478,540	-9%	100%

### TOTAL PROGRAM EXPENSE

Program Financial Management	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	851,300	789,457	877,591	597,915	836,630	-5%	57%
Personnel Benefits	339,729	310,135	372,711	220,369	287,676	-23%	19%
Operating Expenses	233,525	139,572	131,254	122,692	131,254	0%	9%
Contractual Services	109,906	30,344	1,981	4,493	4,574	131%	0%
Other Services	-	19,476	40,000	12,500	30,000	-25%	2%
Repairs & Maintenance	-	1,621	-	-	-	0%	0%
Commodities	27,182	-	-	-	-	0%	0%
Other Expenses	-	54,108	25,000	214,000	7,000	-72%	0%
Capital Reserves	-	-	8,660	-	8,660	0%	1%
Internal Transfers	-	131,147	161,729	156,729	172,746	7%	12%
Total	1,561,642	1,475,860	1,618,926	1,328,698	1,478,540	-9%	100%

### **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	372,711	220,369	287,676	-22.8%	Reduced health insurance participation by staff
Contractual Services	1,981	4,493	4,574	130.9%	Increase in insurance premiums
Other Services	40,000	12,500	30,000	-25.0%	Reduction in BG Days expenses
Other Expenses	25,000	214,000	7,000	-72.0%	Reduction in contract employee services

### KEY PERFORMANCE MEASURES

Fiscal Services	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Daily deposits and transactions posted next business day	80.00%	90.00%	90.00%	90.00%	90.00%
Budgeting and Reporting	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
CAFR that receives the GFOA Award	Yes	Yes	Yes	Yes	Yes
PAFR that receives the GFOA Award	Yes	Yes	Yes	Yes	Yes
Budget that receives the GFOA Award	Yes	Yes	Yes	Yes	Yes
Utility Billing	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Utility billings generated from tower reading system import	90.00%	99.67%	98.19%	99.00%	99.00%
Payment plan compliance and/or completion	80.00%	83.33%	88.89%	100.00%	100.00%
Purchasing	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Bid process completed 60 days of delivery date	80.00%	90.32%	97.22%	95.56%	95.0%
Invoices paid within 60 days or less	90.00%	100.00%	100.00%	100.00%	100%

### PROGRAM AREA: PERSONNEL ADMINISTRATION

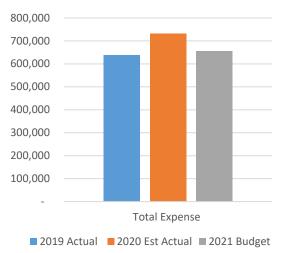
#### **MAJOR SERVICES**

Recruitment
Benefits and Claims Administration
Labor Management
Training and Organizational Development

### PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2021.

#### **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

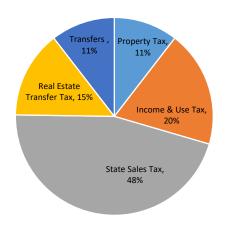


Organizing over 10 trainings per year for all employees



Onboarding an average of 25 to 30 new employees every year

#### **Allocation of Revenue**



#### Staff Time by Service



#### SERVICE: RECRUITMENT

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

Recruitment	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	41,927	45,152	78,824	78,826	69,116	-12%	53%
Personnel Benefits	36,588	34,720	59,846	41,928	39,330	-34%	30%
Operating Expenses	10,999	7,193	18,342	5,900	3,170	-83%	2%
Contractual Services	19,635	27,649	361	319	1,272	252%	1%
Other Services	-	4,679		8,000	8,000	0%	6%
Other Expenses	-	823		400	-	0%	0%
Capital Outlay	-	-	209	-	-	-100%	0%
Internal Transfers	5,437	7,586	5,200	10,936	10,273	98%	8%
Total	114,587	127,802	162,782	146,308	131,161	-19%	100%

### SERVICE: BENEFITS AND CLAIMS ADMINISTRATION

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

Benefits/Claims	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	62,891	67,727	118,236	118,239	103,674	-12%	53%
Personnel Benefits	54,881	52,080	89,770	62,892	58,996	-34%	30%
Operating Expenses	16,498	10,790	27,512	8,850	4,756	-83%	2%
Contractual Services	29,453	41,474	542	478	1,907	252%	1%
Other Services	-	7,018		12,000	12,000	0%	6%
Other Expenses	-	1,235		600	-	0%	0%
Capital Outlay	-	-	314	-	-	-100%	0%
Internal Transfers	8,156	11,379	7,800	16,403	15,409	98%	8%
Total	171,880	191,703	244.174	219,462	196,742	-19%	100%

### SERVICE: LABOR MANAGEMENT

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

Labor Management	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	41,927	45,152	78,824	78,826	69,116	-12%	53%
Personnel Benefits	36,588	34,720	59,846	41,928	39,330	-34%	30%
Operating Expenses	10,999	7,193	18,342	5,900	3,170	-83%	2%
Contractual Services	19,635	27,649	361	319	1,272	252%	1%
Other Services	-	4,679		8,000	8,000	0%	6%
Other Expenses	-	823		400	-	-	0%
Capital Outlay	-	-	209	-	-	-100%	0%
Internal Transfers	5,437	7,586	5,200	10,936	10,273	98%	8%
Total	114,587	127,802	162,782	146,308	131,161	-19%	100%

### SERVICE: TRAINING AND ORGANIZATIONAL DEVELOPMENT

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

Training/Org	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
Development	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personnel Wages	62,891	67,727	118,236	118,239	103,674	-12%	53%
Personnel Benefits	54,881	52,080	89,770	62,892	58,996	-34%	30%
Operating Expenses	16,498	10,790	27,512	8,850	4,756	-83%	2%
Contractual Services	29,453	41,474	542	478	1,907	252%	1%
Other Services	-	7,018	-	12,000	12,000	0%	6%
Other Expenses	-	1,235	-	600	-	-	0%
Capital Outlay	-	-	314	-	-	-100%	0%
Internal Transfers	8,156	11,379	7,800	16,403	15,409	98%	8%
Total	171,880	191,703	244,174	219,462	196,742	-19%	100%

### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Recruitment	114,587	127,802	162,782	146,308	131,161	-19%	20%
Benefits/Claims	171,880	191,703	244,174	219,462	196,742	-19%	30%
Labor Management	114,587	127,802	162,782	146,308	131,161	-19%	20%
Training/Org Development	171,880	191,703	244,174	219,462	196,742	-19%	30%
Total	572,934	639,009	813,912	731,540	655,806	-19%	100%

### TOTAL PROGRAM EXPENSE

Program H/R	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	209,637	225,758	394,120	394,130	345,580	-12%	53%
Personnel Benefits	182,938	173,601	299,232	209,639	196,652	-34%	30%
Operating Expenses	54,994	35,967	37,030	29,500	15,852	-57%	2%
Contractual Services	98,177	138,246	1,807	1,593	6,358	252%	1%
Other Services	-	23,393	25,000	40,000	40,000	60%	6%
Other Expenses	-	4,116	1,000	2,000	-	-100%	0%
Capital Outlay	-	-	1,045	-	-	-100%	0%
Internal Transfers	27,187	37,930	54,678	54,678	51,364	-6%	8%
Total	572,934	639,009	813,912	731,540	655,806	-19%	100%

### PROGRAM VARIANCES

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	394,120	394,130	345,580	-12%	Decrease in merit pool of eligible employees
Personnel Benefits	299,232	209,639	196,652	-34%	Reduction in number of full-time employees village wide
Operating Expenses	37,030	29,500	15,852	-57%	Software contracts were moved to the IT budget
Other Services	25,000	40,000	40,000	100%	Increase in Board of Fire and Police Commissioners recruitment and testing

Recruitment and Selection	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Police and Fire Applicants	250	323*	178*	125*	340*
Police and Fire Applicants	250	(Fire)	(Police)	(Fire)	(Police &Fire)

 ${}^*\mathit{This}\ \mathsf{includes}\ \mathsf{Police}\ \mathsf{Officer}\ \mathsf{Lateral}\ \mathsf{Entry}\ \mathsf{Applications}.$ 

Benefits Administration	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Participation in Wellness Program	50%	48%	54%	54%	60%
Employees in HMO Health Plan	20	24	23	22	3

Risk Management	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Worker's Compensation Claims Per Total FT Employee	<10	10%	12%	10%	10%

Training and Development	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Lunch and Learns/General Employee Training	4	15	12	3	4
Supervisory Training	4	1	5	2	1

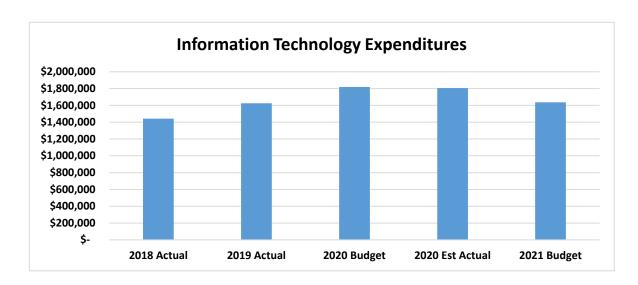
# INTERNAL SERVICE FUND: INFORMATION TECHNOLOGY

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

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

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

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



### INFORMATION TECHNOLOGY REVENUE

IT Fund	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
IT Fund Revenue	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111	-10%
Total Revenue	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111	-10%

### 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.

IT Fund	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Personal Wages	-	-	-	-	-	0%
Personnel Benefits	-	51	10,000	-	-	-100%
Operating Expenses	1,330,180	1,608,126	1,781,795	1,778,295	1,627,111	-9%
Contractual Services	-	-	17,357	17,357	-	-100%
Other Services	-	-	-	-	-	0%
Repairs & Maintenance	33,654	15,310	10,000	10,000	10,000	0%
Commodities	-	-	-	-	-	0%
Other Expenses	299	2,757	-	-	-	0%
Capital Outlay	-	-	-	-	-	0%
Capital Reserves	78,894	-	-	-	-	0%
Internal Transfers	-	-	-	-	-	0%
Total Expenses	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111	-10%

### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	10,000	-	-	-100%	Reallocation of IT Director's salary
Contractual Services	17,357	17,357	-	-100%	Insurance expense estimated on actual claims trend

### **POLICE PENSION FUND**

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



### POLICE PENSION: REVENUE COLLECTION

Employer contributions are calculated by an independent actuary. The annual benchmark for investment returns is 7.0 percent. The annual salary increase assumption remains at 4.00-8.67 percent. The Police Pension Board has invested 65.28 percent of its investment portfolio in equity related instruments (mutual funds and separate stocks) and 34.72 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies). The Police Pension's rate of return for the last fiscal year was 20.84 percent, net of investment fees. The previous fiscal year return was -4.13 percent, with a five-year average return of 6.79 percent as of December 31, 2019.

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY20-FY21
State Shared Taxes	11,128	-	10,000	10,000	-	-
Investment Revenue	(2,505,975)	13,376,366	3,594,500	3,594,500	3.600,000	0%
Property Tax	2,657,504	2,889,820	3,115,296	3,115,296	3,361,940	7%
All Other Revenue	722,849	772,744	730,557	730,557	750,000	2%
Total Revenue Collection	885,506	17,048,230	7,450,353	7,450,353	7,711,940	3%

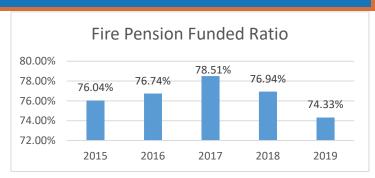
#### POLICE PENSION: FUND MANAGEMENT

The 2021 budget includes pensions for 54 annuitants, 48 are traditional retirements, one disability pension, and five surviving spouse/ children. The Police Pension Fund currently has 64 active plan members and five inactive/terminated plan members, four are entitled to, but not receiving, benefits while one is not eligible for pension benefits.

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY20-FY21
Personnel Benefits	3,803,918	4,150,161	4,377,313	4,377,313	4,790,849	9%
All Other Expenses	291,329	302,786	315,000	315,000	315,000	0%
Total Pension Fund Management	4,095,247	4,452,947	4,692,313	4,692,313	5,105,849	8%

### 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 4.00 to 9.73 percent. The Firefighters Pension Board has invested 58.91 percent of its portfolio in equity related instruments (mutual funds and separate stocks) and 41.09 percent in fixed income investments (money market funds, certificates of deposit, treasury bonds, and government agencies). The rate of return for the last fiscal year is 19.04 percent, net of investment fees. The prior year rate of return was -4.88 percent, and the five-year average return is 6.65%

	2018	2019	2020	2020 Est.	2021	% Change
	Actual	Actual	Budget	Actual	Budget	FY21-FY20
State Shared Taxes	11,128	-	10,000	10,000	10,000	0%
Investment Revenue	-2,777,495	11,229,801	3,663,000	3,663,000	3,663,000	0%
Property Tax	1,860,840	1,915,165	2,032,773	2,032,773	2,390,386	17%
All Other Revenue	547,583	539,300	545,365	545,365	545,000	0%
Total Revenue Collection	(357,944)	13,684,866	6,251,138	6,251,138	6,598,386	5%

### FIRE PENSION: FUND MANAGEMENT

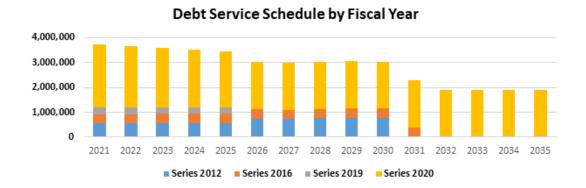
The 2021 budget includes pensions for 47 annuitants. Thirty-eight are traditional retirements, four are disability pensions, and five are surviving spouse/children pensions. The Fire Pension Fund currently has 56 active plan members, 30 inactive plan members entitled to, but not receiving, benefits.

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-FY20
Personnel Benefits	2,940,773	3,445,092	3,160,545	3,160,545	3,919,522	24%
All Other Expenses	229,409	268,009	300,000	300,000	285,000	-5%
Total Pension Fund Management	3,170,181	3,713,101	3,460,545	3,460,545	4,204,522	21%

### **DEBT SERVICE FUND**

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

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



### **DEBT SERVICE: REVENUE**

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-FY20
Property Taxes - Lake County	772,935	650,031	733,319	670,790	342,250	-53%
Property Taxes - Cook County	250,992	214,319	179,450	227,670	60,398	-66%
Interfund Transfer	721,008	680,000	673,600	0	3,346,411	396%
Bond Proceeds	-	1,449,275		26,720,000	-	-
Total Revenue Collection	1,744,935	2,993,625	1,586,369	28,292,060	3,749,059	13%

#### **DEBT SERVICE PAYMENTS**

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-FY20
Debt Service Payments	1,685,203	2,922,822	1,586,369	1,586,369	3,754,059	136%
Interfund Transfer	-	-	12,286,759	10,700,390	11,390,948	6%
Total Debt Service	1,685,203	2,922,822	\$12,286,759	12,286,759	15,145,007	23%

# **SECTION 6: BG IS RESILIENT**



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

# **PROGRAM AREA: STREETS**

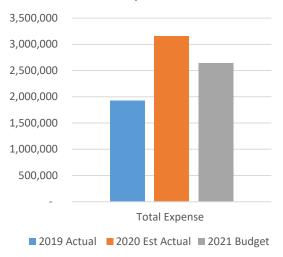
#### **MAJOR SERVICES**

Street and Curb Maintenance Snow and Ice Signage and Striping

#### PROGRAM CHANGES OF NOTE

The year round part time maintenance worker position was not filled in 2020 and is not being budgeted in 2021. A reduction in service level for snow and ice control is planned resulting in additional savings. For the 2021 snow and ice control program, routes will be reduced from 10 to 8.

#### **Three Year Expenditure Trend**



#### **BG IS COMMITTED TO...**

Program oversight by the Public Works Department

Maintaining120.74 miles of Village owned streets



Installation, replacement, and repair of 5,548 Village owned street signs



owned street signs

Completing plowing and

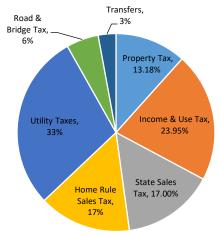
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salting all village streets as soon as possible following the conclusion of a snow event

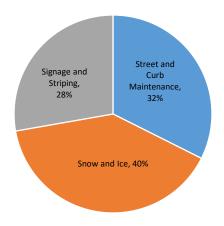


Monthly street sweeping year round, during winter months when weather permits.

#### **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.

Street and Curb	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	339,151	285,859	359,865	326,737	269,333	-25%	31%
Personnel Benefits	124,885	126,146	162,237	139,525	106,134	-35%	12%
Operating Expenses	31,092	201,392	63,605	64,740	86.481	243%	25%
Contractual Services	11,141	11,193	16,213	26,453	11,728	-28%	1%
Repairs & Maintenance	334,101	34,290	103,709	179,637	224,790	117%	26%
Commodities	93,025	46,212	120,435	120,361	165	-100%	0%
Other Expenses		1,504		290	-	0%	0%
Capital Outlay	111,794	30	496	144	445	-10%	0%
Capital Reserves	-	-	29,697	-	26,489	-11%	3%
Internal Transfers	254,478	-	319,821	315,072	131,452-	-100%	0%
Total	1,299,667	706,624	1,176,078	1,172,959	857,017	-27%	100%

#### **SERVICE: SNOW AND ICE**

For the 2021 snow and ice control program, routes will be reduced from 10 to 8. The effect of this change 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.

Snow and Ice	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	339,151	285,859	359,865	326,737	417,452	16%	40%
Personnel Benefits	124,885	126,146	162,237	139,525	108,703	-33%	10%
Operating Expenses	31,092	201,392	63,605	64,740	88,943	253%	21%
Contractual Services	11,141	11,193	16,213	6,044	12,068	-26%	1%
Repairs & Maintenance	334,101	34,290	103,709	179,637	3,345	-97%	0%
Commodities	93,025	46,212	120,435	120,361	260,170	116%	25%
Other Expenses		1,504		67	-	0%	0%
Capital Outlay	111,794	30	496	144	451	-9%	0%
Capital Reserves	-	-	29,697	-	27,283	-8%	3%
Internal Transfers	254,478	-	319,821	221403	131,452	-100%	0%
Total	1,299,667	706,624	1,176,078	1,152,327	1,053,849	-10%	100%

#### SERVICE: SIGNAGE AND STRIPING

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

Signage and Striping	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	238,322	216,683	252,878	243,833	269,336	7%	37%
Personnel Benefits	87,757	95,331	114,004	104,125	106,134	-7%	14%
Operating Expenses	21,964	143,280	44,825	47,566	86,481	386%	30%
Contractual Services	7,829	8,354	11,393	2,857	11,728	3%	2%
Repairs & Maintenance	234,774	24,095	72,877	126,235	77,095	6%	10%
Commodities	65,369	32,473	84,630	84,578	25,165	-70%	3%
Other Expenses		1,104		32	298	0%	0%
Capital Outlay	78,558	30	349	111	198	-43%	0%
Capital Reserves	-	-	20,868	-	26,438	27%	4%
Internal Transfers	178,823	-	224,739	221,403	131,452	-100%	0%
Total	913,395	521,350	826,563	830,740	734,325	-11%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Street and Curb	1,299,667	706,624			857,017	-27%	32%
			1,176,078	1,172,959			
Snow and Ice	1,299,667	706,624			1,053,849	-10%	40%
			1,176,078	1,152,327			
Signage and Striping	913,395	521,350	826,563	830,740	734,325	-11%	28%
Total	3,512,729	1,934,599	3,178,719	3,156,026	2,645,191	-17%	100%

#### TOTAL PROGRAM EXPENSE

Street Program	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	916,623	788,400	972,608	897,307	956,124	-2%	36%
Personnel Benefits	337,527	347,622	438,477	383,176	320,973	-27%	12%
Operating Expenses	84,148	546,063	172,036	177,046	261,901	52%	10%
Contractual Services	30,110	30,740	43,819	35,353	35,523	-19%	1%
Repairs & Maintenance	902,976	92,675	280,295	485,510	305,229	9%	12%
Commodities	251,419	124,896	325,500	325,300	285,500	-12%	11%
Other Expenses		4,113		390	298	0%	0%
Capital Outlay	302,146	90	1,342	398	1,094	-18%	0%
Capital Reserves	-	-	80,262	-	80,211	0%	3%
Internal Transfers	687,779	-	864,381	851,547	398,338	-54%	15%
Total	3,512,729	1,934,599	3,178,719	3,156,026	2,645,191	-17%	100%

## **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	438,477	383,176	320,973	-27%	Decreased health insurance estimate based on the number of employees
Operating Expenses	172,036	177,046	261,901	52%	Increase due to snow plow Contracting
Commodities	325,500	325,300	285,500	-12%	Reduction in salt bid prices
Internal Transfers	864,381	851,547	398,338	-54%	Reduction in transfers

#### KEY PERFORMANCE MEASURES

Street and Curb Maintenance	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Street sweeping (Miles)	2,400	2,442	2,640	2,880	2,400
Total Patching & Pot hole repairs (Tons)	205	149	218	250	205

Snow and Ice	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Length of time to clear roads following a snow event. (hours)	8	8	8	8	8
Tons of road salt per inch of snow	57	74	57	60	57

Signage and Striping	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Street signs replaced annually (count)	150	12	51	180	180
Striping Annually (Miles)	3.5	3.5	3.5	3.5	3.5

# PROGRAM AREA: DRAINAGE

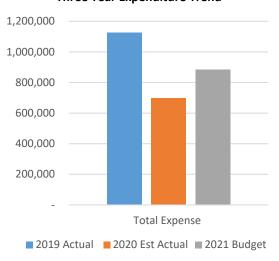
#### **MAJOR SERVICES**

Storm Sewer Maintenance Open Channel Maintenance

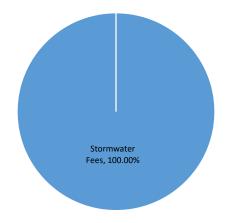
#### PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2021.

#### **Three Year Expenditure Trend**



#### Allocation of Revenue



#### **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

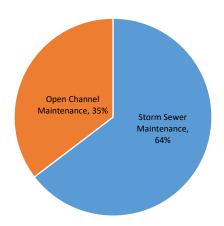


Maintaining 160 miles of storm sewer and storm water lift stations to reduce flooding



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

#### **Staff Time by Service**



#### SERVICE: STORM SEWER MAINTENANCE

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

Storm Sewer Maint.	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	143,361	140,859	172,213	146,460	162,610	-6%	28%
Personnel Benefits	61,878	60,988	88,703	80,435	66,407	-25%	11%
Operating Expenses	640	56,327	2,405	7,841	9,132	2761%	12%
Contractual Services	5,435	12,848	7,645	10,344	10,557	38%	1%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	4,277	6,734	7,061	4,392	6,842	-3%	1%
Commodities	517	411	625	625	625	0%	0%
Other Expenses	-	208	-	9	393	0%	0%
Capital Outlay	274,847	110,243	35,326	35,043	63,000	78%	1%
Capital Reserves	-	-	85,818	-	191,952	124%	3%
Internal Transfers	71,220	-	66,801	61,167	59,688	-100%	0%
Total	562,174	562,174	466,598	346,315	571,206	22%	100%

#### SERVICE: OPEN CHANNEL MAINTENANCE

This service provides for the preventive maintenance for the Village open channel system. It also provides for debris removal, reshaping, and maintenance of approximately 12 miles of open ditch flows through the Village. This ditch work occurs in the early spring and fall, prior to heavy rains.

Open Channel Maint.	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	143,361	144,950	172,213	150,142	162,616	-6%	51%
Personnel Benefits	61,878	62,718	88,703	82,008	66,407	-25%	21%
Operating Expenses	640	56,684	2,405	8,181	9,132	1138%	9%
Contractual Services	5,435	12,975	7,645	10,381	10,557	38%	3%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	4,277	6,734	7,061	4,393	6,842	-3%	2%
Commodities	517	411	625	625	625	0%	0%
Other Expenses	-	220	-	9	393	0%	0%
Capital Outlay	274,847	110,245	35,326	35,045	7,000	-80%	2%
Capital Reserves	-	-	85,818	-	29,552	-66%	9%
Internal Transfers	71,220	-	66,801	61,167	20,646	-100%	0%
Total	562,174	562,174	466,598	351,952	313,770	-33%	100%

#### TOTAL EXPENSE BY SERVICE

Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Storm Sewer Maintenance	562,174	-	466,598	346,315	571,206	22%	64%
Open Channel Maintenance	562,174	-	466,598	351,952	313,770	-33%	35%
Total	1,124,348	1,124,348	933,196	698,267	884,976	-5%	100%

## TOTAL PROGRAM EXPENSE

Drainage Program	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	286,722	285,809	344,427	296,602	325,231	-6%	36.75%
Personnel Benefits	123,757	123,707	177,407	162,443	132,813	-25%	15.01%
Operating Expenses	1,279	113,011	4,810	16,022	18,264	280%	2.06%
Contractual Services	10,871	25,823	15,291	20,725	21,112	38%	2.39%
Other Services	-	-	-	-	-	0%	0.00%
Repairs & Maintenance	8,553	13,468	14,121	8,785	13,684	-3%	1.55%
Commodities	1,033	821	1,250	1,250	1,250	0%	0.14%
Other Expenses	-	428	-	18	786	0%	0.09%
Capital Outlay	549,693	220,488	70,651	70,088	70,000	-1%	7.91%
Capital Reserves	-	-	171,636	-	221,503	29%	25.03%
Internal Transfers	142,440	-	133,603	122,334	80,333	-40%	9.08%
Total	1,124,348	1,124,348	933,196	698,267	884,976	-5%	100.00%

#### **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	177,407	162,443	132,813	-25%	Decreased costs in health insurance based on the number of employees
Operating Expenses	4,810	16,022	18,264	280%	Reallocation of administrative costs
Capital Reserves	171,636	-	221,503	29%	Additional reserve contribution
Internal Transfers	133,603	122,334	80,333	-40%	Reduction in transfers

#### KEY PERFORMANCE MEASURES

Storm Sewer Maintenance*	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Flushing Sewers (feet)	7,000	23,440	6,000	1,306	5,000
Structure Maintenance (hours)	1,000	534	753	820	1,000

Open Channel Maintenance	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Channel/ Basin Maintenance (hours)	2,000	510	500	780	1,800

<sup>\*</sup>Drainage employees are frequently required to backfill for sanitary sewer work, in order to accomplish higher priority tasks for the section.

# PROGRAM AREA: FORESTRY

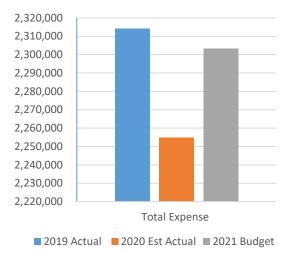
#### **MAJOR SERVICES**

Tree Services
Property and Parkway Maintenance

#### PROGRAM CHANGES OF NOTE

Two full time employees retired in 2020. This loss will be offset by contracting \$120,000 of tree trimming. Parkway tree replacement has been reduced by 50%.

#### **Three Year Expenditure Trend**



#### BG IS COMMITTED TO...



Program oversight by the Public Works Department



Management for the 21,710 public trees in the village's urban forest

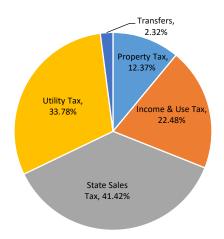


Trimming every tree once every five years

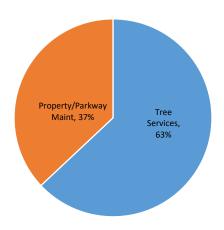


Maintaining the natural areas and green spaces in the village

#### **Allocation of Revenue**



#### Staff Time by Service



#### **SERVICE: TREE SERVICES**

Forestry and Grounds staff maintains 21,710 trees throughout the Village. To achieve a goal of a five-year trimming program; staff must trim 4,350 trees annually. In 2021, an outside contractor will be used to backfill tree trimming services as a result of two full time employees retiring in 2020. This alternate service model will be evaluated during the course of the year to maintain the trimming schedule. In addition, the line item for parkway tree replacements is being reduced by 50% due to budget constraints.

Tree Services	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	710,111	661,542	742,464	682,726	504,318	-32%	35%
Personnel Benefits	317,322	305,807	343,357	298,672	183,307	-47%	13%
Operating Expenses	172,476	508,447	322,966	210,204	468,902	92%	43%
Contractual Services	58,401	30,550	23,136	19,118	12,715	-45%	1%
Repairs & Maintenance	(9,276)	59,690	109,967	53,850	76,470	-30%	5%
Commodities	5,144	3,089	7,525	2,016	375	-95%	0%
Other Expenses	-	2,008	-	269	449	0%	0%
Capital Outlay	72	46	519	50	-	-100%	0%
Capital Reserves	-	-	50,217	-	35,795	-29%	2%
Internal Transfers	202,502	-	276,866	268,008	150,794	-100%	0%
Total	1,456,752	1,571,178	1,877,017	1,534,914	1,433,125	-24%	100%

#### SERVICE: PARKWAY AND PROPERTY

There are 155 acres of Village owned properties and 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. Exotic, invasive plant species are controlled with the use of mechanical and chemical operations.

Property/Parkway	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	304,333	328,631	318,199	333,214	410,461	29%	47%
Personnel Benefits	135,995	150,144	147,153	145,353	183,167	24%	21%
Operating Expenses	73,918	221,845	138,414	93,828	72,869	62%	26%
Contractual Services	25,029	14,486	9,915	8,604	12,712	28%	1%
Repairs & Maintenance	(3,975)	25,581	47,129	23,090	470	-99%	0%
Commodities	2,205	1,324	3,225	864	3,375	5%	0%
Other Expenses	-	995	-	121	447	0%	0%
Capital Outlay	31	45	223	49	-	-100%	0%
Capital Reserves	-	-	21,522	-	35,794	66%	4%
Internal Transfers	86,787	-	118,657	114,861	150,794	-100%	0%
Total	624,322	743,052	804,436	719,983	870,089	8%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Tree Services	1,456,752	1,571,178	1,877,017	1,534,914	1,433,125	-24%	62%
Property/Parkway	624,322	743,052	804,436	719,983	870,089	8%	38%
Total	2,081,075	2,314,230	2,681,453	2,254,897	2,303,214	-14%	100%

## TOTAL PROGRAM EXPENSE

Forestry Program	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	1,014,444	990,173	1,060,663	1,015,940	914,788	-14%	40%
Personnel Benefits	453,318	455,952	490,510	444,025	366,470	-25%	16%
Operating Expenses	246,394	730,292	461,380	304,033	541,769	17%	24%
Contractual Services	83,430	45,035	33,051	27,722	25,425	-23%	1%
Repairs & Maintenance	(13,251)	85,271	157,095	76,940	76,940	-51%	3%
Commodities	7,349	4,413	10,750	2,880	3,750	-65%	0%
Other Expenses	-	3,003	-	390	896	0%	0%
Capital Outlay	103	91	742	99	-	-100%	0%
Capital Reserves	-	-	71,739	-	71,588	0%	3%
Internal Transfers	289,289	-	395,523	382,869	301,588	-24%	13%
Total	2,081,075	2,314,230	2,681,453	2,254,897	2,303,214	-14%	100%

#### **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	1,060,663	1,015,940	914,788	-14%	Reduction in personnel
Personnel Benefits	490,510	444,025	366,470	-25%	Reduction in personnel
Operating Expenses	461,380	304,033	541,769	17%	Increase for contract tree trimming
Repairs & Maintenance	157,095	76,940	76,940	-51%	Reduction in tree planting
Internal Transfers	395,523	382,869	301,588	-24%	Reduction in transfers

#### KEY PERFORMANCE MEASURES

Tree Services	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Cycle Tree Trimming Program (each)	4,350	2,690	4,253	3,850	4,350
Tree Removals (each)	200	491	370	576	250
Tree Replacement (each)	200	132	420	2	750
Property and Parkway Maintenance	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Property and Parkway Maintenance  Parkway Restoration (square feet)	Benchmark 43,828				
		Actual	Actual	Actual	Estimate

# **PROGRAM AREA: ENGINEERING**

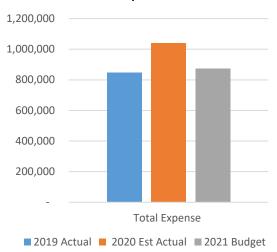
#### **MAJOR SERVICES**

Infrastructure Maintenance Developments Project Management

#### PROGRAM CHANGES OF NOTE

A vacant CE1 position is eliminated.

#### **Three Year Expenditure Trend**



#### **BG IS COMMITTED TO...**



Program oversight by the Public Works Department



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

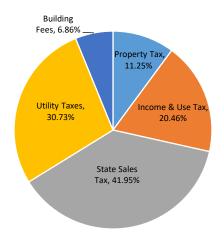


Reviewing new developments and redevelopments throughout the Village

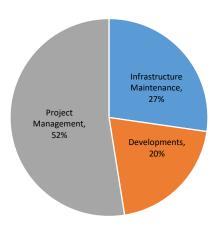


Overseeing all intergovernmental infrastructure projects

#### **Allocation of Revenue**



#### **Staff Time by Service**



#### SERVICE: INFRASTRUCTURE MAINTENANCE

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

Infrastructure Maint.	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	138,842	140,037	162,091	164,327	151,568	-6%	64%
Personnel Benefits	54,628	51,812	75,871	75,490	53,558	-29%	22%
Operating Expenses	1,531	22,855	2,233	3,245	4,320	969%	10%
Contractual Services	3,444	4,252	4,792	3,489	3,671	-23%	1%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	973	-	899	806	919	2%	0%
Commodities	749	-	-	-	-	0%	0%
Other Expenses	-	2,302	-	3	145	0%	0%
Capital Outlay	13	14	90	15	-	-100%	0%
Capital Reserves	-	-	2,928	-	3,063	5%	1%
Internal Transfers	18,700	-	22,661	21,096	19,544	-100%	0.00%
Total	218,879	221,272	271,564	268,472	236,788	-13%	100.00%

#### **SERVICE: DEVELOPMENTS**

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

Developments	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	138,842	140,037	162,091	164,327	115,098	-29%	64%
Personnel Benefits	54,628	51,812	75,871	75,490	40,989	-46%	22%
Operating Expenses	1,531	22,855	2,233	3,245	3,815	691%	9%
Contractual Services	3,444	4,252	4,792	3,489	2,671	-44%	1%
Other Services		-		-	-	0%	0%
Repairs & Maintenance	973	-	899	806	654	-27%	0%
Commodities	749	-	-	-	-	0%	0%
Other Expenses		2,302		3	145	0%	0%
Capital Outlay	13	14	90	15	-	-100%	0%
Capital Reserves	-	-	2,928	-	2,206	-25%	1%
Internal Transfers	18,700	-	22,661	21,096	13,854	-100%	0%
Total	218,879	221,272	271,564	268,472	179,432	-34%	100%

#### SERVICE: PROJECT MANAGEMENT

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

Project Management	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	277,684	255,531	324,182	306,557	292,192	-10%	63%
Personnel Benefits	109,256	93,242	151,741	141,540	102,018	-33%	22%
Operating Expenses	3,063	43,566	4,465	4,455	6,267	969%	10%
Contractual Services	6,888	7,747	9,583	6,755	7,524	-21%	1%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	1,946	-	1,798	1,606	1,945	8%	0%
Commodities	1,498	-	-	-	-	0%	0%
Other Expenses	-	4,531	-	3	145	0%	0%
Capital Outlay	25	14	181	15	-	-100%	0%
Capital Reserves	-	-	5,856	-	6,366	9%	1%
Internal Transfers	37,399	-	45,322	42,193	41,485	-100%	0%
Total	437,758	404,631	543,128	503,124	457,942	-16%	100%

#### TOTAL EXPENSE BY SERVICE

Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Infrastructure Maintenance	218,879	221,272	271,564	268,472	236,788	-13%	27.09%
Developments	218,879	221,272	271,564	268,472	179,432	-34%	20.53%
Project Management	437,758	404,631	543,128	503,124	457,942	-16%	52.39%
Total	875,515	847,175	1,086,256	1,040,068	874,162	-20%	100.00%

#### TOTAL PROGRAM EXPENSE

Engineering Program	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	555,367	535,605	648,365	635,212	558,862	-14%	63%
Personnel Benefits	218,512	196,867	303,483	292,520	196,563	-35%	22%
Operating Expenses	6,126	89,276	8,930	10,946	14,399	61%	1%
Contractual Services	13,776	16,251	19,167	13,733	13,866	-28%	1%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	3,891	-	3,595	3,218	3,518	-2%	0%
Commodities	2,995	-	-	-	-	0%	0%
Other Expenses	-	9,135	-	9	435	0%	0%
Capital Outlay	50	41	362	45	-	-100%	0%
Capital Reserves	-	-	11,711	-	11,635	-1%	1%
Internal Transfers	74,798	-	90,644	84,385	74,884	-17%	8%
Total	875,515	847,175	1,086,256	1,040,068	874,162	-20%	100%

# PROGRAM VARIANCES

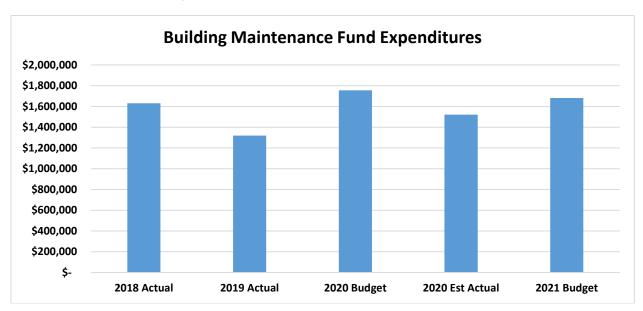
Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	648,365	635,212	558,862	-14%	Change in positon pay grade
Personnel Benefits	303,483	292,520	196,563	-35%	Change in position pay grade
Internal Transfers	90,644	84,385	74,884	-17%	Reduction in transfers

#### KEY PERFORMANCE MEASURES

Asset Management	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Improve 6 miles of Roads (miles)	6	0.9	2.0	4.87	4.41
Inspect 1/3 of Village Sidewalks	100,000 lft	35,000	54,000	55,000	35,000
Televise 2% of Sanitary Sewer within Cook County	10,000 lft	7,200	0	2,500	7,500
Televise 5% of Sanitary Sewer within Lake County	50,000 lft	25,600	0	12,350	20,000
Developments	Benchmark	2018 Actual	2019 Actual	2020 Estimated Actual	2021 Estimate
Developments  Development Reviews (hours)	Benchmark			Estimated	
·		Actual	Actual	Estimated Actual	Estimate

# INTERNAL SERVICE FUND:BUILDING MAINTENANCE

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



#### BUILDING MAINTENANCE REVENUES

Building Maintenance Fund - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Building	1 656 402	1 224 424	1 755 455	1 510 170	1 704 015	20/
Maintenance Fund Revenue	1,656,493	1,324,424	1,755,455	1,519,170	1,784,915	2%
Total Revenue	1,656,493	1,324,424	1,755,455	1,519,170	1,784,915	2%

#### PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

This program focuses on the maintenance of all HVAC units, electrical, plumbing, and flooring. It also supports the yearly elevator and all fire alarm inspections, sprinkler testing, street light maintenance and custodial contract management. This area includes Building Maintenance staff's daily activities, which include inspection of mechanical and electrical operations.

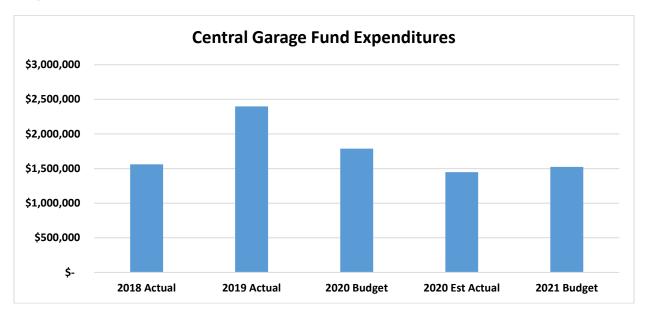
Building Maintenance Fund - Expense	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Personal Wages	404,959	412,124	447,987	447,987	464,063	4%
Personnel Benefits	208,778	197,535	203,251	197,257	209,166	3%
Operating Expenses	476,593	274,637	335,852	335,533	340,551	1%
Contractual Services	66,628	21,556	28,556	25,156	22,968	-20%
Other Services	-	-	-	-	-	0%
Repairs &	353,347	262,321	513,934	307,178	395,434	-23%
Maintenance						
Commodities	118,786	148,817	206,423	208,190	229,581	11%
Other Expenses	2,000	2,515	-	-	-	0%
Capital Outlay	-	-	325	325	325	0%
Capital Reserves	(0)	-	19,127	-	19,127	0%
Internal Transfers	-	-	-	-	-	0%
Total Expenses	1,631,090	1,319,504	1,755,455	1,521,626	1,681,215	-4%

#### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Repairs & Maintenance	513,934	307,178	395,434	-23%	Reduction in Buildings and Facilities expense
Commodities	206,423	208,190	229,581	11%	Increase in fuel costs based on trend

# INTERNAL SERVICE FUND: CENTRAL GARAGE

The Central Garage Section provides for the repair and maintenance of a fleet of 166 vehicles and 83 pieces of equipment. This section is also responsible for managing the vehicle and equipment fueling system in accordance with the requirements established by the Office of the Illinois State Fire Marshal (OSFM). In 2021, following the retirement of two staff members, a new service model blending outsourced contractual maintenance with in-house repairs is being tested. The cost for these additional contractual services is offset by the reduction in personnel wages and benefits.



#### CENTRAL GARAGE REVENUE

Central Garage Fund - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Central Garage Fund Revenue	1,610,474	2,402,906	1,788,935	1,448,623	1,524,802	-15%
Total Revenue	1,610,474	2,402,906	1,788,935	1,448,623	1,524,802	-15%

#### PROGRAM AREA: SUPPORT VILLAGE OPERATIONS

This service provides each department with cost-effective maintenance for each vehicle and piece of equipment. The garage provides mechanical service year round twenty-four hours a day with a technician assigned to on call after hours duty on a rotating basis. Specialized testing and repair is contracted on an as-needed basis. In 2021, the village will be outsourcing the maintenance of fire equipment and light duty preventive maintenance.

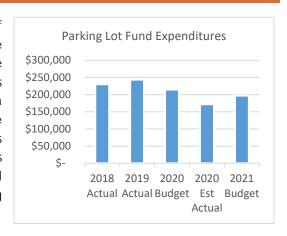
Central Garage Fund	2018 Actual	2019 Actual	2020	2020 Est	2021	% Change
- Expense			Budget	Actual	Budget	FY21-FY20
Personal Wages	549,445	570,444	598,222	563,600	481,389	-20%
Personnel Benefits	233,809	217,508	273,337	231,120	189,733	-31%
Operating Expenses	41,550	64,676	57,743	56,589	54,667	-5%
Contractual Services	24,536	22,023	32,320	26,078	26,118	-19%
Other Services	-	-	-	-	-	0%
Repairs &	693,326	730,983	784,095	546,520	744,077	-5%
Maintenance	093,320	730,963	764,095	540,520	744,077	-5%
Commodities	19,575	4,591	5,000	5,973	5,000	0%
Other Expenses	563	-	-	-	-	0%
Capital Outlay	-	787,606	33,143	18,743	18,743	-43%
Capital Reserves	-	-	5,075	-	5,075	0%
Internal Transfers	-	-	-	-	-	0%
Total Expenses	1,562,804	2,397,831	1,788,935	1,448,623	1,524,802	-15%

#### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments	
Personal Wages	598,222	563,600	481,389	-20%	Reduction in personnel	
Personnel Benefits	273,337	231,120	189,733	-31%	Reduction in personnel	
Capital Outlay	33,143	18,743	18,743	-43%	Reduction in office and other equipment	

# 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 over paying daily.

Parking Lot Fund - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Parking Fees - Daily	123,445	99,849	125,000	35,000	15,000	-88%
Parking Fees - Passes	83,739	83,199	90,000	10,000	45,000	-50%
Facility Rental	920	752	950	402	400	-58%
Transfers In	-	-	-	130,000	125,000	0%
Total Revenue Collection	208,104	183,800	215,950	175,402	185,400	-14%

#### 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.

Parking Lot Fund - Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Operating Expenses	172,398	211,725	188,904	171,904	196,917	4%
Repairs & Maintenance		20,087	-	-	-	0%
Commodities		-	13,750	-	-	-100%
Internal Transfers	57,566	12,000	12,000	-	-	-100%
Total Parking Lot Fund Expenditures	229,964	243,811	214,654	171,904	196,917	-8%

#### **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Commodities	13,750	-	-	-100.0%	No budgeted expenditures for 2021 based on historical experience
Internal Transfers	12,000	-	-	-100.0%	No transfers for 2021 estimated

# **SECTION 7: BG IS SAFE**



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

# PROGRAM AREA: PUBLIC SAFETY-POLICE

#### **MAJOR SERVICES**

Patrol Investigations Traffic Unit

#### PROGRAM CHANGES OF NOTE

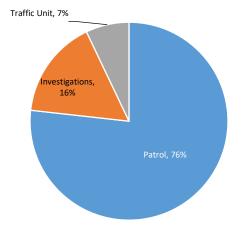
The department is lowering authorized sworn staffing from 63 to 62 and is holding vacant 3 officer positions and one sergeant position to reevaluate in 2021. Patrol coverage will remain unchanged. The records supervisor position will be eliminated and replaced with a full-time clerk and a full-time clerk position will be replaced with a part-time clerk.

# Three Year Expenditure Trend 16,000,000 14,000,000 10,000,000 8,000,000 4,000,000 2,000,000 Total Expense

# **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 deescalate traumatic situations Maintaining the high standards of the Commission on Accreditation for Law Enforcement

# Allocation of Revenue Home Rule Sales Tax, 7% State Sales Tax, 5% Property Tax, 60%

#### **Staff Time by Service**



#### **SERVICE: PATROL**

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

Patrol	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	5,354,132	5,407,211	5,859,175	5,531,233	5,479,068	-6%	51%
Personnel Benefits	2,974,051	3,041,221	3,539,742	3,448,072	3,521,845	-1%	33%
Operating Expenses	616,081	421,235	653,874	352,154	302,848	-54%	3%
Contractual Services	26,607	212,162	-	262,333	266,914	0%	3%
Repairs & Maintenance	210,453	8,308	235,952	6,264	6,481	-97%	0%
Other Expenses	-	69,106	-	34,212	29,980	0%	0%
Capital Outlay	13,555	17,423	-	-	-	0%	0%
Capital Reserves	-	-	116,129	-	150,504	30%	1%
Internal Transfers	459,057	898,870	593,022	935,511	904,501	53%	8%
Total	9,653,936	10,075,536	10,997,894	10,569,779	10,662,140	-3%	100%

#### **SERVICE: INVESTIGATIONS**

Criminal and juvenile investigators follow up on criminal matters ranging from misdemeanors to felonies. Investigators are generally plain-clothes officers who utilize a variety of investigative tools. Along with the Directed Patrol Unit and K-9 officer, they focus on drug activity and other criminal activity throughout the Village.

Investigations	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	1,348,438	1,337,753	1,272,974	1,201,725	1,190,391	-6%	52%
Personnel Benefits	756,717	766,935	765,151	745,336	761,282	-1%	33%
Operating Expenses	163,393	103,281	140,112	75,459	64,894	-54%	3%
Contractual Services	6,188	51,976	-	56,165	57,146	0%	2%
Repairs & Maintenance	126,196	2,035	148,005	3,929	4,066	-97%	0%
Other Expenses	-	-	-	7,325	6,419	0%	0%
Capital Outlay	3,152	-	-	-	-	0%	0%
Capital Reserves	-	-	23,754	-	30,785	30%	1%
Internal Transfers	106,758	209,040	121,300	191,355	185,012	53%	8%
Total	2,510,842	2,471,019	2,471,296	2,281,294	2,299,995	-7%	100%

#### SERVICE: TRAFFIC UNIT

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

Traffic	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	620,671	571,361	607,028	573,052	567,648	-6%	54%
Personnel Benefits	326,883	306,112	341,747	332,897	340,019	-1%	32%
Operating Expenses	68,394	39,540	59,360	31,969	27,493	-54%	3%
Contractual Services	4,022	19,881	-	23,973	24,392	0%	2%
Repairs & Maintenance	56,868	778	49,251	1,307	1,353	-97%	0%
Other Expenses	-	-	-	3,126	2,740	0%	0%
Capital Outlay	1,381	-	-	-	-	0%	0%
Capital Reserves	-	-	10,557	-	13,682	30%	1%
Internal Transfers	46,783	83,616	53,911	85,046	82,227	53%	8%
Total	1,125,002	1,021,288	1,121,854	1,051,371	1,059,553	-6%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Patrol	9,653,936	10,075,536	10,997,894	10,569,779	10,662,140	-3%	76%
Investigations	2,510,842	2,471,019	2,471,296	2,281,294	2,299,995	-7%	16%
Traffic	1,125,002	1,021,288	1,121,854	1,051,371	1,059,553	-6%	8%
Total	13,289,780	13,567,844	14,591,044	13,902,444	14,021,689	-4%	100%

#### TOTAL PROGRAM EXPENSE

Program Public Safety	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	7,323,241	7,316,325	7,739,177	7,306,010	7,237,107	-6%	52%
Personnel Benefits	4,057,651	4,114,269	4,646,640	4,526,304	4,623,146	-1%	33%
Operating Expenses	847,868	564,055	853,346	459,582	395,235	-54%	3%
Contractual Services	36,817	284,019	-	342,472	348,451	0%	2%
Repairs & Maintenance	393,517	11,121	433,208	11,500	11,900	-97%	0%
Other Expenses		69,106	-	44,663	39,138	0%	0%
Capital Outlay	18,088	17,423	-	-	-	0%	0%
Capital Reserves	-	-	150,440	-	194,971	30%	1%
Internal Transfers	612,598	1,191,525	768,233	1,211,912	1,171,740	53%	8%
Total	13,289,780	13,567,844	14,591,044	13,902,444	14,021,689	-4%	100%

#### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Operating Expenses	853,346	459,582	395,235	-54%	Reclassification of expenditures to reflect actual experience
Repairs & Maintenance	433,208	11,500	11,900	-97%	Reduction in projects for 2021
Other Expenses	-	44,663	39,138	100%	Reclassification of expenditures to reflect actual experience
Capital Reserves	150,440	-	194,971	30%	Additional contribution estimated
Internal Transfers	768,233	1,211,912	1,171,740	53%	Estimated based on actual trend

#### KEY PERFORMANCE MEASURES

Patrol	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Crime of Opportunities Cards	1,000	1,136	1,200	1,250	1,250
Directed Patrol Arrests	50	35	n/a	40	40
Investigations	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Criminal Cases Cleared	157	165	110	141	141
K-9 Sniffs/Searches	200	39	35	70	70
Traffic Unit	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Crashes	1,350	1,348	1,225	1,250	1,250
Truck Enforcement Investigations	175	149	145	150	150

# PROGRAM AREA: COMMUNITY SERVICES

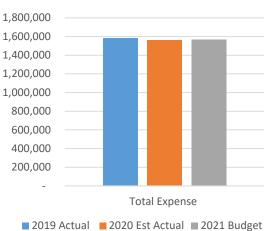
#### **MAJOR SERVICES**

**Community Relations** 

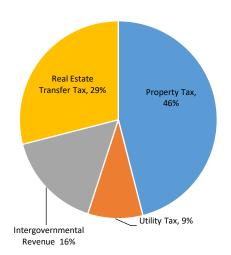
#### PROGRAM CHANGES OF NOTE

The Community Relations Unit will move from 3 sworn officers to 2 sworn officers and one civilian.

# Three Year Expenditure Trend



#### **Allocation of Revenue**



#### **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

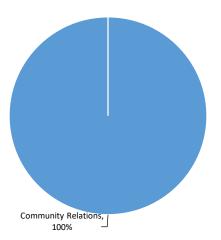


A Citizen Police Academy, which explains the "ins and outs" of the police department



Programs or presentations tailored to your group's exact needs

#### **Staff Time by Service**



#### **SERVICE: COMMUNITY RELATIONS**

The Community Relations Unit, School Resource Officers, and the social worker provide additional support to residents and businesses to develop relationships with the community. These services provide positive contacts to youth, elderly, and citizens in crisis. The School Resource Officer Program is provided via a cost sharing agreement with District 96, District 102, and District 214.

Community Relations	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	868,660	849,039	921,091	902,990	894,474	-3%	57%
Personnel Benefits	488,037	491,146	555,673	393,592	402,013	-28%	26%
Operating Expenses	101,171	65,786	99,964	114,896	98,809	-1%	6%
Contractual Services	4,331	31,558	-	38,052	38,717	0%	2%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	30,346	859	33,410	-	-	-100%	0%
Commodities	-	-	-	-	-	0%	0%
Other Expenses	-	-	-	44,663	6,907	0%	0%
Capital Outlay	2,207	-	-	-	-	0%	0%
Capital Reserves	-	-	18,475	-	23,944	30%	2%
Internal Transfers	74,730	146,328	94,344	105,384	101,890	8%	7%
Total	1,569,482	1,584,716	1,722,957	1,599,576	1,566,753	-9%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Community Relations	1,569,482	1,584,716	1,722,957	1,562,795	1,566,753	-9%	100%
Total	1,569,482	1,584,716	1,722,957	1,562,795	1,566,753	-9%	100%

#### TOTAL PROGRAM EXPENSE

Program Community Services	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	868,660	849,039	921,091	902,990	894,474	-3%	57%
Personnel Benefits	488,037	491,146	555,673	393,592	402,013	-28%	26%
Operating Expenses	101,171	65,786	99,964	114,896	98,809	-1%	6%
Contractual Services	4,331	31,558	-	38,052	38,717	0%	2%
Other Services	-	-	-	-	-	0%	0%
Repairs & Maintenance	30,346	859	33,410	-	-	-100%	0%
Commodities	-	-	-	-	-	0%	0%
Other Expenses	-	-	-	7,882	6,907	0%	0%
Capital Outlay	2,207	-	-	-	-	0%	0%
Capital Reserves	-	-	18,475	-	23,944	30%	2%
Internal Transfers	74,730	146,328	94,344	105,384	101,890	8%	7%
Total	1,569,482	1,584,716	1,722,957	1,562,795	1,566,753	-9%	100%

#### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	555,673	393,592	402,013	-28%	Health insurance decrease based on total number of employees
Contractual Services	-	38,052	38,717	100%	Reduction in insurance claim expense estimates
Repairs & Maintenance	33,410	-	-	-100%	No remodeling projects planned for 2021

#### KEY PERFORMANCE MEASURES

Community Relations	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Community Special Events	50	100	115	50	120
Social Worker Cases	350	386	360	350	375

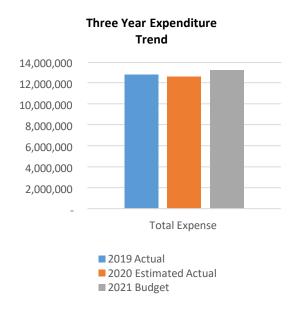
# PROGRAM AREA: PUBLIC SAFETY-FIRE

#### MAJOR SERVICES

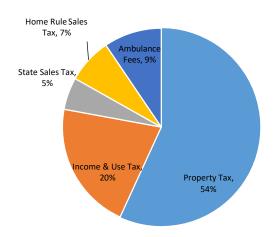
Fire Prevention
Emergency Medical Services
Fire Suppression
Special Rescue Teams

#### PROGRAM CHANGES OF NOTE

The FF/PM overhire position has been eliminated from the 2021 Budget, as well as the part-time Public Educator position.



#### **Allocation of Revenue**



#### **BG IS COMMITTED TO...**



Program oversight by the Fire Department



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



Providing access to highly specialized rescue services

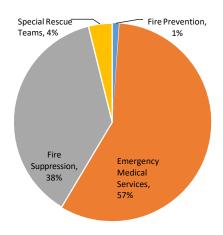


Ensuring high quality emergency treatment and transport services



Performing fire inspections and plan reviews

#### **Staff Time by Service**



#### SERVICE: FIRE PREVENTION

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

Fire Prevention	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	136,831	158,635	141,598	139,069	95,380	-33%	72%
Personnel Benefits	41,845	38,208	1,920	1,824	35,002	1723%	26%
Operating Expenses	3,422	2,193	3,900	3,466	1,550	-60%	1%
Commodities	1,300	-	1,300	1,235	200	-85%	0%
Other Expenses	-	-	-	-	400	0%	0%
Total	183,398	199,036	148,718	145,593	132,532	-11%	100%

#### SERVICE: EMERGENCY MEDICAL SERVICES

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

Emergency Medical Svc	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	3,760,605	3,816,175	3,885,043	3,815,655	4,055,651	4%	54%
Personnel Benefits	1,826,466	3,897,172	2,182,101	2,071,454	2,255,193	3%	30%
Operating Expenses	377,541	122,833	163,454	145,240	165,356	1%	2%
Contractual Services	61,995	89,457	331,360	255,145	161,196	-51%	2%
Repairs & Maintenance	19,377	27,708	24,530	21,882	24,530	0%	0%
Commodities	8,968	2,434	9,320	8,854	10,260	10%	0%
Other Expenses	-	(26,334)	-	-	28,290	0%	0%
Capital Outlay	509	111,900	-	-	-	0%	0%
Capital Reserves	-	-	103,557	-	133,557	29%	2%
Internal Transfers	543,839	755,577	696,667	696,667	700,822	1%	9%
Total	6,599,299	6,796,923	7,396,032	7,014,897	7,534,855	2%	100%

#### SERVICE: FIRE SUPPRESSION

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

Fire Suppression	2018 Actual	2019 Actual	2020	2020 Est	2021	% Change	<b>Cost Type</b>
Fire Suppression	2016 Actual	2019 Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	2,507,070	2,544,116	2,525,147	2,480,047	2,639,135	5%	54%
Personnel Benefits	1,217,643	1,384,021	1,489,857	1,414,311	1,482,399	-1%	30%
Operating Expenses	248,362	194,436	93,103	82,728	94,404	1%	2%
Contractual Services	41,330	100,471	14,130	10,880	107,464	661%	2%
Repairs & Maintenance	12,918	18,472	15,020	13,399	15,020	0%	0%
Commodities	5,978	21,908	2,880	2,736	3,240	13%	0%
Other Expenses	-	(17,556)	-	-	14,860	0%	0%
Capital Outlay	3,840	74,600	-	-	-	0%	0%
Capital Reserves	-	-	69,038	-	89,038	29%	2%
Internal Transfers	362,558	504,292	464,445	464,445	467,214	1%	10%
Total	4,399,700	4,824,759	4,673,620	4,468,546	4,912,774	5%	100%

#### SERVICE: SPECIAL RESPONSE TEAMS

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

Special Rescue Team	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
Special Rescue Tealii	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	399,292	497,723	468,386	460,020	480,434	3%	82%
Personnel Benefits	229,105	-	11,885	11,288	89,199	651%	15%
Operating Expenses	-	-	800	711	300	-63%	0%
Contractual Services	-	-	2,000	1,774	-	-100%	0%
Repairs & Maintenance	-	-	5,850	5,219	5,850	0%	1%
Commodities	-	-	5,000	4,750	4,800	-4%	1%
Other Expenses		-		-	4,000	0%	1%
Total	628,397	497,723	493,921	483,762	584,583	18%	100%

# TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Fire Prevention	183,398	199,036	148,718	145,593	132,532	-11%	1%
Emergency Medical Svc	6,599,299	6,796,923	7,293,946	6,967,770	7,534,855	3%	57%
Fire Suppression	4,399,700	4,824,759	4,775,706	4,561,635	4,912,774	3%	37%
Special Rescue Team	628,397	497,723	493,921	483,762	584,583	18%	4%
Total	11,810,794	12,318,440	12,712,291	12,158,760	13,164,744	4%	100%

# TOTAL PROGRAM EXPENSE

Program Public Safety	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	6,803,798	7,016,648	7,020,174	6,894,791	7,270,600	4%	55%
Personnel Benefits	3,315,059	3,319,401	3,685,763	3,498,871	3,861,793	5%	29%
Operating Expenses	629,325	319,461	261,257	232,145	261,610	0%	2%
Contractual Services	103,325	189,928	347,490	267,565	268,660	-23%	2%
Repairs & Maintenance	32,295	46,181	45,400	40,500	45,400	0%	0%
Commodities	16,246	24,342	18,500	17,575	18,500	0%	0%
Other Expenses		(43,891)	-	-	47,550	0%	0%
Capital Outlay	4,349	186,500	-	-	-	0%	0%
Capital Reserves	-	-	172,595	-	222,595	29%	2%
Internal Transfers	906,397	1,259,869	1,161,112	1,161,112	1,168,036	1%	9%
Total		12,318,440	12,712,291	12,112,559	13,164,744	4%	100%
	11,810,794						

# **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Contractual Services	347,490	267,565	268,660	-22.7%	Change in expense classifications from 2020; overall decrease related to less in insurance related claims expenses
Other Expenses	-	-	47,550	100.0%	Change in expense classifications from 2020
Capital Reserves	172,595	-	222,595	29.0%	Estimating additional contribution

# KEY PERFORMANCE MEASURES

Fire Suppression	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Average training hours per person	220	286	287	287	290
Emergency Medical Services	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Average response times in minutes	4:00-6:00 minutes	04:53	04:30	04:26	04:36
Fire Prevention	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Total public attendance at educational events	10,000 Citizens	11,364	13,695	0	3,000
Special Response Teams	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Annual training hours	36	40	40	40	40

# PROGRAM AREA: EMERGENCY MANAGEMENT

#### MAJOR SERVICES

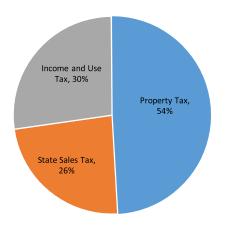
Community Emergency Response Team (CERT) / Mobilecomm

#### PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2021.

# Three Year Expenditure Trend 16,000,000 14,000,000 12,000,000 8,000,000 6,000,000 4,000,000 2,000,000 0 Total Expense 2019 Actual 2020 Estimated Actual 2021 Budget

#### **Allocation of Revenue**



#### **BG IS COMMITTED TO...**



Program oversight by the Fire Department



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

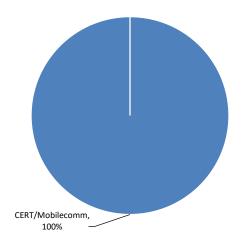


Mobile communications vehicle that ensures a strong communication link between incident locations and command staff



Developing incident action plans in advance of major community events

#### **Staff Time by Service**



# SERVICE: COMMUNITY EMERGENCY RESPONSE TEAM/MOBILECOMM

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

CERT/Mobilecomm	2018	2019	2020	2020 Est	2021	% Change	Cost Type
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	24,572	28,179	32,008	34,647	30,115	-6%	39%
Personnel Benefits	3,660	3,323	3,075	3,502	2,661	-13%	3%
Operating Expenses	1,390	2,901	4,700	4,255	7,000	49%	9%
Contractual Services	11,665	55,457	15,175	-	-	-100%	0%
Commodities	2,701	1,174	1,500	1,425	1,500	0%	2%
Other Expenses		-	-	455,500	10,000	0%	13%
Capital Outlay	-	-	-	50,000	-	0%	0%
Capital Reserves	-	-	25,200	-	25,200	0%	33%
Total	43,988	91,034	81,658	549,329	76,476	-6%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
CERT/Mobilecomm	43,988	91,034	81,658	549,329	76,476	-6%	100%
Total	43,988	91,034	81,658	549,329	76,476	-6%	100%

#### TOTAL PROGRAM EXPENSE

Total Program Expense	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	24,572	28,179	32,008	34,647	30,115	-6%	39%
Personnel Benefits	3,660	3,323	3,075	3,502	2,661	-13%	3%
Operating Expenses	1,390	2,901	4,700	4,255	7,000	49%	9%
Contractual Services	11,665	55,457	15,175	-	-	-100%	0%
Commodities	2,701	1,174	1,500	1,425	1,500	0%	2%
Other Expenses		-	-	455,500	10,000	0%	13%
Capital Outlay	-	-	-	50,000	-	0%	0%
Capital Reserves	-	-	25,200	-	25,200	0%	33%
Total	43,988	91,034	81,658	549,329	76,476	-6%	100%

# PROGRAM VARIANCES

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Contractual Services	15,175	226,895	-	-100%	Reduced estimated insurance claim expenses
Other Expenses	-	455,500	10,000	100%	Allocation shift between service areas related to COVID-19 response

# KEY PERFORMANCE MEASURES

CERT/Mobilecomm	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Average training hours per person	96	96	96	48	65

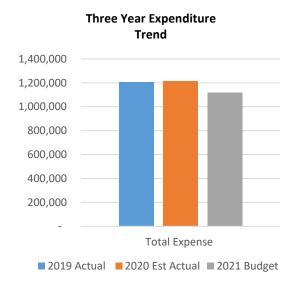
# PROGRAM AREA: BUILDING AND PERMITS

#### **MAJOR SERVICES**

Property Maintenance and Rental Enforcement Permitting and Inspections

#### PROGRAM CHANGES OF NOTE

For 2021, Community Development will be utilizing a combination of contract services and a part-time position to backfill retiring inspection positions. The Permit Coordinator has transitioned to Administrative Services Manager in 2020 and will be backfilled by a part-time permit clerk.



#### **BG IS COMMITTED TO...**



Program oversight by the Community Development Department



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



Inspecting residential rental properties

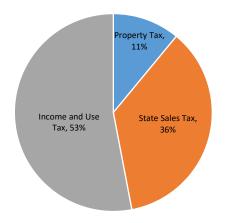


Enforcing property maintenance standards across the community

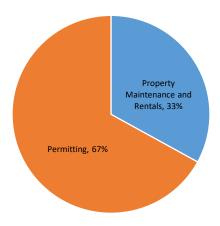


Providing a safe built environment in the village

#### **Allocation of Revenue**



#### Staff Time by Service



#### SERVICE: PROPERTY MAINTENANCE AND RENTAL ENFORCMENT

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

Property Maint. and Rentals	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	237,596	220,438	222,234	222,850	213,573	-4%	58%
Personnel Benefits	84,739	77,533	85,681	82,908	69,336	-19%	19%
Operating Expenses	1,814	10,139	1,834	5,762	840	-54%	0%
Contractual Services	24,583	9,301	13,239	2,069	23,306	76%	6%
Repairs & Maintenance	-	-	-	180	200	0%	0%
Commodities	19	-	90	-	100	11%	0%
Other Expenses	-	(1,139)	-	-	-	0%	0%
Capital Reserves	-	-	2,494	-	2,771	11%	1%
Internal Transfers	38,610	45,429	45,957	50,554	56,171	22%	15%
Total	387,360	361,701	371,529	364,322	366,297	-1%	100%

#### SERVICE: PERMITTING AND INSPECTIONS

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

Permitting and Inspections	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	554,390	514,355	518,547	519,982	339,743	-34%	45%
Personnel Benefits	197,724	180,910	199,922	193,452	121,338	-39%	16%
Operating Expenses	4,232	23,659	4,280	13,444	1,470	-66%	0%
Contractual Services	57,360	21,702	30,891	4,827	184,534	497%	25%
Repairs & Maintenance	-	-	-	420	350	0%	0%
Commodities	45	-	210	-	175	-17%	0%
Other Expenses	-	(2,657)	-	-	-	0%	0%
Capital Reserves	-	-	5,819	-	4,849	-17%	1%
Internal Transfers	90,089	106,000	107,232	117,959	98,299	-8%	13%
Total	903,840	843,968	866,901	850,085	750,758	-13%	100%

## TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Property Maintenance & Rental Enforcement	387,360	361,701	371,529	364,322	366,297	-1%	33%
Permitting and Inspections	903,840	843,968	866,901	850,085	750,758	-13%	67%
Total	1,291,200	1,205,669	1,238,431	1,214,407	1,117,055	-10%	100%

# TOTAL PROGRAM EXPENSE

Program Building and Permits	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	791,986	734,792	740,781	742,832	553,316	-25%	50%
Personnel Benefits	282,463	258,443	285,603	276,360	190,674	-33%	17%
Operating Expenses	6,046	33,798	6,115	19,206	2,310	-62%	0%
Contractual Services	81,942	31,003	44,130	6,896	207,840	371%	19%
Repairs & Maintenance	-	-	-	600	550	0%	0%
Commodities	64	-	300	-	275	-8%	0%
Other Expenses	-	(3,796)	-	-	-	0%	0%
Capital Reserves	-	-	8,313	-	7,620	-8%	1%
Internal Transfers	128,698	151,429	153,189	168,513	154,470	1%	14%
Total	1,291,200	1,205,669	1,238,431	1,214,407	1,117,055	-10%	100%

# **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	740,781	742,832	553,316	-25.3%	Reduction in personnel
Personnel Benefits	285,603	276,360	190,674	-33.2%	Reduction in personnel
Contractual Services	44,130	6,896	207,840	371.0%	Increase in contractual inspections due to reduction in personnel

# KEY PERFORMANCE MEASURES

Building and Permitting	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Code Enforcement Compliance Within 45 Calendar Days	90% Compliance	96%	96%	95%	95%
Inspection Compliance Rate for First Inspection	75% Compliance	83%	83%	83%	85%
Plan Reviews Completed Within 14 Business Days	90% Compliance	92%	92%	93%	95%

# PROGRAM AREA: PLANNING, ZONING, DEVELOPMENT

#### **MAJOR SERVICES**

Planning Services and Review Planning & Zoning Commission

#### PROGRAM CHANGES OF NOTE

For 2021, portions of the Deputy Village Manager's wages and benefits have been reallocated to OVM.

# Three Year Expenditure Trend 700,000 600,000 400,000 300,000 100,000 Total Expense 2019 Actual 2020 Est Actual 2021 Budget

#### **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

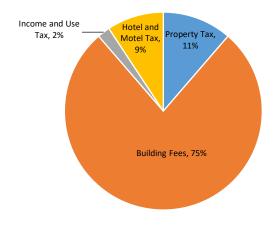


Leading long-term visioning and planning

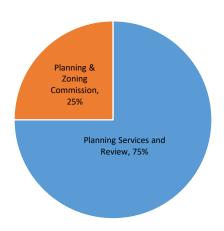


Updating the Comprehensive Plan

#### **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.

Planning	2018	2019	2020	2020 Est	2021	% Change	<b>Cost Type</b>
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	329,994	306,163	308,659	309,513	216,086	-30%	56%
Personnel Benefits	117,693	107,684	119,001	115,150	90,137	-24%	23%
Operating Expenses	2,519	14,082	2,548	8,003	1,092	-57%	0%
Contractual Services	34,143	12,918	18,388	2,873	397	-98%	0%
Repairs & Maintenance	-	-	-	250	260	0%	0%
Commodities	27	-	125	-	130	4%	0%
Other Expenses	-	(1,581)	-	-	-	0%	0%
Capital Reserves	-	-	3,464	-	3,602	4%	1%
Internal Transfers	53,624	63,095	63,829	70,214	73,022	14%	19%
Total	538,000	502,363	516,013	506,003	384,726	-25%	100%

#### SERVICE: PLANNING & ZONING COMMISSION

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

PZC	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	65,999	61,233	61,732	61,903	74,799	21%	56%
Personnel Benefits	23,539	21,537	23,800	23,030	31,200	31%	23%
Operating Expenses	504	2,816	510	1,601	378	-26%	0%
Contractual Services	6,829	2,584	3,678	575	137	-96%	0%
Repairs & Maintenance	-	-	-	50	90	0%	0%
Commodities	5	-	25	-	45	80%	0%
Other Expenses	-	(317)	-	-	-	0%	0%
Capital Reserves	-	-	693	-	1,247	80%	1%
Internal Transfers	10,725	12,619	12,766	14,043	25,277	98%	19%
Total	107,600	100,472	103,203	101,201	133,173	29%	100%

## TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Planning	538,000	502,363	516,013	506,003	384,726	-25%	74%
PZC	107,600	100,472	103,203	101,201	133,173	29%	26%
Total	645,600	602,835	619,215	607,203	517,899	-16%	100%

# TOTAL PROGRAM EXPENSE

Program Planning, Zoning and Development	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	395,993	367,396	370,391	371,416	290,885	-21%	56%
Personnel Benefits	141,232	129,221	142,802	138,180	121,337	-15%	23%
Operating Expenses	3,023	16,899	3,057	9,603	1,470	-52%	0%
Contractual Services	40,971	15,502	22,065	3,448	534	-98%	0%
Repairs & Maintenance	-	-	-	300	350	0%	0%
Commodities	32	-	150	-	175	17%	0%
Other Expenses		(1,898)		-	-	0%	0%
Capital Reserves	-	-	4,157	-	4,849	17%	1%
Internal Transfers	64,349	75,714	76,595	84,257	98,299	28%	19%
Total	645,600	602,835	619,215	607,203	517,899	-16%	100%

# **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	370,391	371,416	290,885	-21.5%	Reallocated and adjusted the Deputy Village Manager's time to OVM
Personnel Benefits	142,802	138,180	121,337	-15.0%	Reallocated and adjusted the Deputy Village Manager's time to OVM
Contractual Services	22,065	3,448	534	-97.6%	Reduction in contractual expenses related to insurance
Internal Transfers	76,595	84,257	98,299	28.3%	Reallocation based on actual usage

# KEY PERFORMANCE MEASURES

Planning, Zoning and Development	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Special uses and variation cases initially requested that go before the Planning and Zoning Commission	50% Compliance	52%	51%	50%	53%
Special uses and variation cases that that go before the Planning and Zoning Commission and receive a positive recommendation for approval	97% Compliance	97%	99%	98%	99%

# PROGRAM AREA: ENVIRONMENTAL HEALTH SERVICES

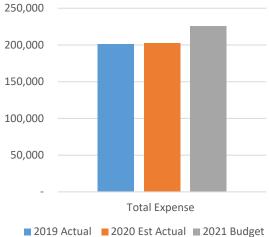
#### **MAJOR SERVICES**

**Health Inspections** 

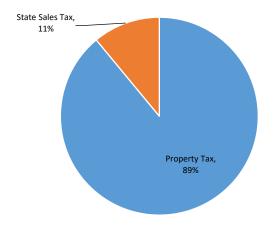
#### PROGRAM CHANGES OF NOTE

No additional personnel or programs requested in 2021.

# Three Year Expenditure Trend



#### **Allocation of Revenue**



#### **BG IS COMMITTED TO...**



Program oversight by the Community Development Department



Performing food and health inspections for 115 grocery and food service establishments

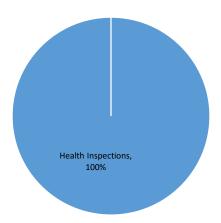


Reducing the occurrence of food-borne illness and promote safe food practices



Providing emergency services in the event of significant kitchen or restaurant fires

#### **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.

Health Inspections	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personal Wages	131,998	122,465	123,464	123,805	85,010	-31%	38%
Personnel Benefits	47,077	43,074	47,601	46,060	34,668	-27%	15%
Operating Expenses	1,008	5,633	1,019	3,201	53,420	5142%	24%
Contractual Services	13,657	5,167	7,355	1,149	23,152	215%	10%
Repairs & Maintenance	-	-	-	100	100	0%	0%
Commodities	11	-	50	-	50	0%	0%
Other Expenses	-	(633)	-	-	-	0%	0%
Capital Reserves	-	-	1,386	-	1,386	0%	1%
Internal Transfers	21,450	25,238	25,532	28,086	28,085	10%	12%
Total	215,200	200,945	206,405	202,401	225,871	9%	100%

#### TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Health Inspections	215,200	200,945	206,405	202,401	225,871	9%	100%
Total	215,200	200,945	206,405	202,401	225,871	9%	100%

#### TOTAL PROGRAM EXPENSE

Environmental Health Services	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Cost Type Summary
Personnel Wages	131,998	122,465	123,464	123,805	85,010	-31%	38%
Personnel Benefits	47,077	43,074	47,601	46,060	34,668	-27%	15%
Operating Expenses	1,008	5,633	1,019	3,201	53,420	5142%	24%
Contractual Services	13,657	5,167	7,355	1,149	23,152	215%	10%
Repairs & Maintenance	-	-	-	100	100	0%	0%
Commodities	11	-	50	-	50	0%	0%
Other Expenses	-	(633)	-	-	-	0%	0%
Capital Reserves	-	-	1,386	-	1,386	0%	1%
Internal Transfers	21,450	25,238	25,532	28,086	28,085	10%	12%
Total	215,200	200,945	206,405	202,401	225,871	9%	100%

# PROGRAM VARIANCES

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	123,464	123,805	85,010	-31.1%	Reduction in personnel
Personnel Benefits	47,601	46,060	34,668	-27.2%	Reduction in personnel
Operating Expenses	1,019	3,201	53,420	5141.9%	Different method of allocation based
					on actual experience
Contractual Services	7.355	1.149	23.152	214.8%	Increase in contractual inspections
Contractadi Services	7,555	1,149	23,132	214.070	due to reduction in personnel

# KEY PERFORMANCE MEASURES

Environmental Health Services	Benchmark	2018 Actual	2019 Actual	2020 Est Actual	2021 Estimate
Food Establishment Compliance Rate for First	80%	88%	90%	89%	90%
Inspection	Compliance	0070	3076	8970	9076

# **SECTION 8: ENTERPRISE FUNDS**



Water & Sewer Operating- Golf Course Funds - Refuse Fund

# ENTERPRISE FUND: WATER AND SEWER

The Village accrues revenue from the metered sale of water along with sanitary sewer treatment fees collected and remitted to Lake County. In 2020, a fixed facility fee of \$17.39 was added to all utility bills to fund infrastructure replacement. The combined water and sewer rate will increase four percent in 2021 to \$7.35/1,000 gallons. The water rate is \$6.07 and sewer is \$1.46. The combined rate will continue to increase four percent each year. The rate recommendations were the result of the twenty-year proforma analysis, which is updated and reviewed annually. Over the last three years, water usage has stabilized and no significant growth in consumption was factored for FY 2021.

Effective December 1, 2020, Lake County residents will pay an increased rate for sanitary sewer treatment at a rate of \$4.43/1,000 gallons of water metered. The rate is set by Lake County. The Village bills on behalf of the county to save administrative costs and remits payment to Lake County. Cook County residents pay for sanitary sewer treatment through a property tax levied by the Metropolitan Water Reclamation District of Chicago.

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

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

#### WATER FUND REVENUE

Water revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Building Fees - Water Service	15,978	13,236	15,000	45,248	15,000	-
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Sales of Water	5,978,569	5,950,164	7,012,500	9,038,032	9,383,832	33%
Investment Revenue	51,313	110,214	60,500	-	39,696	-34%
All Other Revenue	358,069	458,429	-	350,803	20,000	-
Transfers In	-	-	-	4,057,473	3,653,677	-
Total	6,403,929	6,532,043	7,088,000	13,491,556	13,112,205	88%

#### SERVICE: CUSTOMER SERVICE METERS

This service provides for the repair, maintenance and customer service functions required for the management of approximately 13,000 water meters used to track water consumption by water customers of the Village. On average, this program utilizes 10% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs.

Meter Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Personal Wages	116,162	148,982	126,687	143,235	117,587	-7%	22%
Personnel Benefits	46,208	56,259	60,781	67,960	42,888	-29%	8%
<b>Operating Expenses</b>	275,689	350,719	293,729	272,325	7,073	-98%	1%
Contractual Services	8,517	4,144	10,918	11,044	6,189	-43%	1%
Repairs & Maintenance	11,911	10,599	21,866	21,256	10,811	-51%	2%
Commodities	34,626	34,964	38,085	36,624	10,670	-72%	2%
Other Expenses		244,143		11,841	261	0%	0%
Capital Outlay	36,962	30,074	182,610	791,133	-	-100%	0%
Capital Reserves	-	139	9,373	6	6,387	-32%	1%
<b>Operating Transfers</b>	391,967	143,640	144,000	144,000	244,195	70%	45%
Debt Service	24,239	23,071	78,708	78,708	59,147	-25%	11%
Internal Transfers	84,967	-	59,587	57,896	35,020	-41%	6%
Total	1,031,247	1,046,733	1,026,343	1,636,028	540,228	-47%	100%

#### SERVICE: PUMPAGE & PURIFICATION

This service area provides for the repair, maintenance, and operations of the Village's pumping and purification facilities and infrastructure. The Village owns four water pumping stations and reservoirs, all equipped with a backup deep well for emergency use. On average, this program utilizes 30% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs. In addition, commodities such as chlorine used for water treatment are charged to this program entirely.

Pumpage and Purification	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	Change FY21- FY20	Cost Type Summary
Personal Wages	193,603	217,214	211,144	210,735	257,970	22%	6%
Personnel Benefits	77,014	80,613	101,301	101,310	91,233	-10%	2%
<b>Operating Expenses</b>	459,481	581,817	489,548	451,297	1,773,813	262%	45%
Contractual Services	14,196	5,946	18,197	18,124	17,710	-3%	0%
Repairs &	19,851	17,666	36,443	35,420	41,611	14%	1%
Maintenance							
Commodities	57,709	58,273	63,475	61,039	232,690	267%	6%
Other Expenses		406,887		19,716	261	0%	0%
Capital Outlay	61,604	50,123	304,350	1,318,556	442,408	45%	11%
Capital Reserves	-	139	15,621	6	21,827	40%	1%
<b>Operating Transfers</b>	653,278	239,400	240,000	240,000	732,585	205%	18%
Debt Service	40,398	38,451	131,181	131,181	177,441	35%	4%
Internal Transfers	141,612	-	99,312	-	184,507	86%	5%
Total	1,718,745	1,696,531	1,710,572	2,683,877	3,974,056	132%	100%

#### SERVICE: DISTRIBUTION

This service provides for the repair, maintenance, and operation of the water distribution system. The system consists of 182 miles of watermain, 2,566 fire hydrants, and 2,162 water valves. Annually, the section addresses approximately 56 service interruptions. Tasks include annual fire hydrant flow testing, valve turning and exercising, system repairs, and assisting contractors on new watermain installations. On average, this program utilizes 60% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs. In addition, Capital Outlay is increased in this service due to capital improvement projects budgeted as part of the Infrastructure Modernization Program.

Distribution	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Personal Wages	464,646	456,028	506,746	446,984	468,545	-8%	7%
Personnel Benefits	184,833	165,854	243,122	218,036	163,749	-33%	2%
Operating Expenses	1,102,755	1,390,661	1,174,915	1,077,700	29,273	-98%	0%
Contractual Services	34,070	12,255	43,672	42,904	34,993	-20%	1%
Repairs & Maintenance	47,642	42,399	87,463	84,991	78,611	-10%	1%
Commodities	138,502	139,855	152,340	146,494	5,540	-96%	0%
Other Expenses		139		47,279	79,011	0%	1%
Capital Outlay	147,849	976,492	730,441	3,164,534	4,006,669	449%	58%
Capital Reserves	-	120,296	37,491	6	34,137	-9%	0%
Operating Transfers	1,567,868	574,560	576,000	576,000	1,465,170	154%	21%
Debt Service	96,955	92,283	314,834	314,834	354,882	13%	5%
Internal Transfers	339,869	-	238,348	231,584	130,679	-45%	2%
Total	4,124,989	3,970,823	4,105,372	6,351,346	6,851,259	67%	100%

# TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Meter Service	1,031,247	1,046,733	1,026,343	1,636,028	540,228	-47%	5%
Distribution .	1,718,745	1,696,531	1,710,572	2,683,877	3,974,056	132%	35%
Pumpage and Purification	4,124,989	3,970,823	4,105,372	6,351,346	6,851,259	67%	60%
Total	6,874,981	6,714,088	6,842,287	10,671,251	11,365,543	66%	100%

# TOTAL PROGRAM EXPENSE

Program Water	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Personnel Wages	774,410	822,224	844,577	800,954	844,101	0%	7%
Personnel Benefits	308,055	302,727	405,204	387,306	297,869	-26%	3%
Operating Expenses	1,837,925	2,323,197	1,958,191	1,801,323	1,810,159	-8%	16%
Contractual Services	56,783	22,345	72,787	72,073	58,892	-19%	1%
Repairs & Maintenance	79,404	70,664	145,771	141,666	131,033	-10%	1%
Commodities	230,837	233,092	253,900	244,157	248,900	-2%	2%
Other Expenses		1,627,521		78,836	79,533	0%	1%
Capital Outlay	246,414	200,494	1,217,402	5,274,223	4,449,077	265%	39%
Capital Reserves	-	418	62,485	17	62,351	0%	1%
Operating Transfers	2,613,113	957,600	960,000	960,000	2,441,950	154%	21%
Debt Service	161,591	153,805	524,723	524,723	591,470	13%	5%
Internal Transfers	566,449	-	397,246	385,974	350,207	-12%	3%
Total	6,874,981	6,714,088	6,842,287	10,671,251	11,365,542	66%	100%

# **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Benefits	405,204	387,306	297,869	-26%	Decreased costs in health and life insurance due to employee utilization
Contractual Services	72,787	72,073	58,892	-19%	Reductions to accommodate reduced revenues
Repairs & Maintenance	145,771	141,666	131,033	-10%	Reductions to accommodate reduced revenues
Other Expenses	-	78,836	79,533	100%	Surveying costs in 2021
Capital Outlay	1,217,402	5,274,223	4,449,077	265%	Increase in capital projects using 2020 Bond proceeds
Operating Transfers	960,000	960,000	2,441,950	154%	Increase in transfer to the Corporate Fund and Debt Service for 2020 Bond
Debt Service	524,723	524,723	591,470	13%	IEPA Loan and Installment Note debt service
Internal Transfers	397,246	385,974	350,207	-12%	Reduction in transfers

#### SEWER FUND REVENUE

Sewer Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Lake County Sewer Tap On Fees	222,080	134,042	100,000	258,497	100,000	0%
Village Sewer Tap On Fees	250	300	1,000	1,855	1,000	0%
Village Sewer Fees	1,449,345	1,440,448	1,697,000	1,700,000	1,672,726	-1%
Lake County Sewer Sanitary Sewer Service	3,166,560	3,125,575	3,500,000	3,006,491	3,554,700	2%
Transfers In	-	-	-	1,738,917	2,435,784	-
Totals	4,838,236	4,700,365	5,298,000	6,705,760	7,764,210	47%

#### SERVICE: SEWERAGE SYSTEM MAINTENANCE

This program is established to provide a full inspection, cleaning and maintenance of the sanitary sewer system every six years. Other activities in the program include repair or replacement of sanitary sewer pipe, repair, or replacement of manholes, and cleaning of the sanitary sewer system. On average, this program utilizes 60% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs. In addition, Capital Outlay is increased in this service due to capital improvement projects budgeted as part of the Infrastructure Modernization Program.

System Operations and Maint.	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Personal Wages	108,625	122,599	101,504	102,185	238,443	135%	5%
Personnel Benefits	53,088	58,456	54,361	55,722	117,729	117%	2%
Operating Expenses	3,634	73,060	29,084	12,552	47,209	62%	1%
Contractual Services	8,688	5,719	12,211	12,138	21,726	78%	0%
Repairs & Maintenance	6,483	6,536	10,743	8,433	19,551	82%	0%
Commodities	916,070	821,044	903,997	961,094	1,828,250	102%	37%
Other Expenses		104	20,116	20,122	47,511	136%	1%
Capital Outlay	39,559	7,367	444,200	878,795	2,654,446	498%	53%
Capital Reserves	0	-	7,932	-	14,079	77%	0%
Internal Transfers	37,655	-	35,596	32,778	-	-100%	0%
Total	1,173,801	1,094,885	1,619,743	2,083,818	4,988,944	208%	100%

#### SERVICE: SEWAGE LIFT STATION MAINTENANCE

This program requires daily checks on the SCADA program of lift stations seven days a week and preventative maintenance of the sanitary system on a predetermined schedule. On average, this program utilizes 35% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs.

						%	
Lift Stations	2018	2019	2020	2020 Est	2021	Change	<b>Cost Type</b>
Lijt Stations	Actual	Actual	Budget	Actual	Budget	FY21-	Summary
						FY20	
Personal Wages	217,250	198,566	203,007	162,385	158,840	-22%	6%
Personnel	106,176	97,186	108,722	93,508	76,473	-30%	3%
Benefits							
Operating	7,269	142,049	58,168	21,236	213,429	267%	8%
Expenses							
Contractual	17,375	9,998	24,421	23,852	12,852	-47%	0%
Services							
Repairs &	12,965	13,071	21,486	16,854	17,941	-16%	1%
Maintenance							
Commodities	1,832,139	1,642,089	1,809,707	1,924,011	1,867,875	3%	70%
Other Expenses		69	38,518	38,524	27,824	-28%	1%
Capital Outlay	79,118	14,707	888,401	1,757,562	294,938	-67%	11%
Capital Reserves	0	-	15,865	-	17,229	9%	1%
Internal Transfers	75,310	-	71,192	65,556	-	-100%	0%
Total	2,347,601	2,117,733	3,239,486	4,103,488	2,687,401	-17%	100%

#### SERVICE: UNDERGROUND UTILITY LOCATING

This program requires up to five locates per request: water main, sanitary sewer main, storm sewer main, street light and buffalo box. In the past three years, the Village had 26,462 locate requests. To insure that no buried infrastructure is damaged during repair and/or excavation. On average, this program utilizes 5% of staff time and resources, with the year to year changes reflecting our latest Cartegraph data and rebalancing of service costs among the three programs.

Utility Locate	2018	2019	2020	2020 Est	2021	% Change	Cost Type
	Actual	Actual	Budget	Actual	Budget	FY21-FY20	Summary
Personal Wages	108,625	122,599	101,504	102,185	63,316	-38%	52%
Personnel Benefits	53,088	58,456	54,361	55,722	26,966	-50%	22%
Operating Expenses	3,634	73,060	29,084	12,552	24,712	-15%	20%
Contractual Services	8,688	5,719	12,211	12,138	2,203	-82%	2%
Repairs & Maintenance	6,483	6,536	10,743	8,433	341	-97%	0%
Commodities	916,070	821,044	903,997	961,094	75	-100%	0%
Other Expenses		104	20,116	20,122	4,199	-79%	3%
Capital Outlay	39,559	7,367	444,200	878,795	-	-100%	0%
Capital Reserves	0	-	7,932	-	287	-96%	0%
Internal Transfers	37,655	-	35,596	32,778	-	-100%	0%
Total	1,173,801	1,094,885	1,619,743	2,083,818	122,099	-92%	100%

## TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
System Operations and Maint	1,173,801	1,094,885	1,619,743	2,083,818	4,988,944	208%	64%
Lift Stations	2,347,601	2,117,733	3,239,486	4,103,488	2,687,401	-17%	34%
<b>Utility Locate</b>	1,173,801	1,094,885	1,619,743	2,083,818	122,099	-92%	2%
Total	4,695,203	4,307,504	6,478,972	8,271,124	7,798,444	20%	100%

# TOTAL PROGRAM EXPENSE

Program Sewer	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20	Cost Type Summary
Personnel Wages	434,500	443,764	406,014	366,756	460,598	13%	6%
Personnel Benefits	212,351	214,098	217,444	204,951	221,169	2%	3%
Operating Expenses	14,537	288,169	116,336	46,340	72,837	-37%	1%
Contractual Services	34,750	21,435	48,842	48,128	36,780	-25%	0%
Repairs & Maintenance	25,931	26,143	42,971	33,719	37,833	-12%	0%
Commodities	3,664,278	3,284,178	3,617,700	3,846,200	3,696,200	2%	47%
Other Expenses		277	78,750	78,767	79,533	1%	1%
Capital Outlay	158,235	29,440	1,776,802	3,515,153	2,949,384	66%	38%
Capital Reserves	0	-	31,729	-	31,595	0%	0%
Internal Transfers	150,620	-	142,383	131,111	212,515	49%	3%
Total	4,695,203	4,307,504	6,478,972	8,271,124	7,798,444	20%	100%

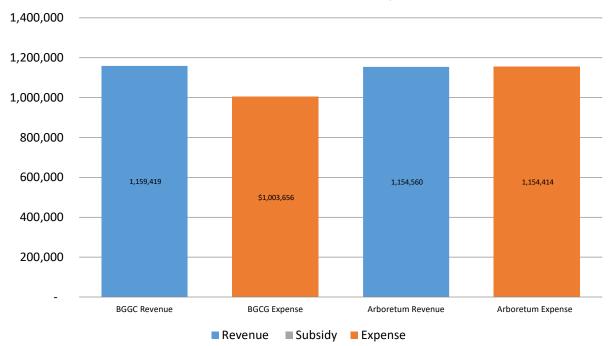
# **PROGRAM VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Personnel Wages	406,014	366,756	460,598	13%	Restructure of section's services
Operating Expenses	116,336	46,340	72,837	-37%	Reductions to accommodate reduced revenues
Contractual Services	48,842	48,128	36,780	-25%	Reductions to accommodate reduced revenues
Capital Outlay	1,776,802	3,515,153	2,949,384	66%	Increase in capital projects using 2020 Bond proceeds
Internal Transfers	142,383	131,111	212,515	49%	Additional allocation of costs

# **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.

#### 2020 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

Buffalo Grove Golf Course Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21- FY20
Charges for Service	1,010,780	1,014,846	1,177,750	1,159,419	1,180,400	0%
Other Revenue	4,112	(336)	2,200	-	-	-100%
Operating Transfer	1,033,147	158,960	-	-	-	0%
Total	2,048,039	1,173,469	1,179,950	1,159,419	1,180,400	0%

#### BUFFALO GROVE GOLF COURSE: EXPENSE

Buffalo Grove Golf Course Expense	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Personal Wages	302,194	275,533	287,628	261,740	296,766	3%
Personnel Benefits	87,213	72,089	66,545	73,131	72,725	9%
Operating Expenses	530,685	542,644	564,343	509,263	551,234	-2%
Contractual Services	5,927	21,512	12,595	11,000	17,605	40%
Repairs & Maintenance	11,863	12,553	26,000	13,858	26,000	0%
Commodities	59,663	13,623	-	-	-	0%
Other Expenses	6,892	111,639	1,000	-	-	-100%
Capital Outlay	5,660	3,278	5,000	3,000	5,000	0%
Capital Reserves	-	-	70,600	-	-	-100%
Internal Transfers	213,325	197,473	131,664	131,664	137,024	4%
Total	1,223,421	1,250,344	1,165,375	1,003,656	1,106,354	-5%

#### PROGRAM AREA: ARBORETUM CLUB

The Arboretum Club opened in 1990. The 27,000 square foot clubhouse has spacious locker rooms and a pro shop offering a fine selection of clubs, shoes, golf apparel, and accessories. There is a privately operated snack shop for quick refreshments, a bar and restaurant for leisurely enjoyment before or after a round, and a banquet space for events.

#### ARBORETUM CLUB: REVENUE

Arboretum Club Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Charges for Service	1,038,474	1,025,074	1,150,060	1,154,560	1,152,110	0%
Operating Transfer	631,382	292,452	129,794	-	129,794	0%
Total	1,669,856	1,317,526	1,279,854	1,154,560	1,281,904	0%

#### ARBORETUM CLUB: EXPENSE

Arboretum Club Expense	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Personal Wages	148,151	153,336	167,076	147,176	174,895	5%
Personnel Benefits	22,304	21,981	46,607	26,357	22,032	-53%
Operating Expenses	846,364	864,107	894,466	820,700	889,116	-1%
Contractual Services	295	1	4,300	300	302	-93%
Repairs & Maintenance	5,669	6,003	19,000	22,000	19,000	0%
Commodities	70,726	17,975	-	-	-	0%
Other Expenses	437,304	433,961	500	-	-	-100%
Capital Outlay	9,851	21,359	15,000	15,000	40,000	167%
Capital Reserves	-	-	10,000	-	-	-100%
Internal Transfers	92,587	169,361	122,881	122,881	127,684	4%
Total	1,633,250	1,688,084	1,279,830	1,154,414	1,273,029	-1%

# BUFFALO GROVE GOLF COURSE VARIANCES

Category	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Comments
Capital Reserves	70,600	-	-	-100%	Change in reserves approach for 2021 by utilizing existing cash balances

# ARBORETUM CLUB VARIANCES

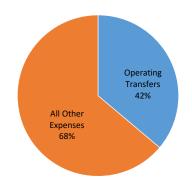
Category	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20	Comments
Personnel Benefits	46,607	26,357	22,032	-53%	Decreased costs in health insurance based on utilization
Capital Outlay	15,000	15,000	40,000	167%	HVAC unit replacement
Capital Reserves	10,000	-	-	-100%	Change in reserves approach for 2021 by utilizing existing cash balances

# **ENTERPRISE FUND: REFUSE**

The Refuse Fund was established as required by a project use agreement between the Village and the Solid Waste Agency of Northern Cook County (SWANCC). The fund accounts for all user fees collected on behalf of SWANCC for transfer and waste disposal services. The budget is based on the FY 2020-21 commitment by the Village of an estimated 16.5 tons of refuse to be processed at a rate of \$48.52/ton.

The Village has a contract with Waste Management for refuse services. This contract was renegotiated in 2019 and extends through April 30, 2024. Waste Management has been the Village's hauling provider since 2012 through two separate contract amendments and

#### **2019 Refuse Collection Expense**



extensions during that time. Waste Management's new 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, 2019 – April 30, 2021 Rates	May 1, 2021 – April 30, 2024 Rates *
Single Family Unit unlimited solid waste, recycling and yard waste with cart	\$23.30/month	\$24.30/month
Single Family Unit (Most Common) unlimited solid waste, recycling and yard waste without cart	\$22.20/month	\$23.20/month
Multifamily Unit/Central Container unlimited solid waste only	\$14.25/month	\$14.80/month
Multifamily Unit/Central Container unlimited solid waste and recycling	\$16.25/month	\$16.90/month
Additional Weekly Pickup	\$4.75/month	\$5.04/month

<sup>\*</sup>Services provided by the Solid Waste Agency of Cook County (SWANCC), which are \$5.65 per single family household, per month, and \$4.55 per month for multi-family residents, are included in the above rates.

Waste Management offers a price reduction of 10% for senior citizens. This discount does not apply to the SWANCC fee discussed above.

## **REFUSE: REVENUE**

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY20-FY21
All Other Revenue	1,053,759	1,058,281	1,060,000	1,085,000	1,085,000	2.36%
Total Revenue Collection	1,053,759	1,058,281	1,060,000	1,085,000	1,085,000	2.36%

# REFUSE: EXPENSE

	2018 Actual	2019 Actual	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY20-FY21
Refuse Collection	782,195	816,849	870,000	870,921	837,663	-3.72%
All Other Expenses	600,000	600,000	375,000	375,000	200,000	-46.67%
Total	1,382,195	1,416,849	1,245,000	1,245,921	1,037,663	-16.65%

Expenditures that exceed revenues are funded through fund equity.

# **REFUSE FUND VARIANCES**

	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY20-FY21	Comments
Operating Transfers	375,000	375,000	200,000	-46 %	Transfer for capital street funding was reduced

# SECTION 9: CAPITAL IMPROVEMENT BUDGET

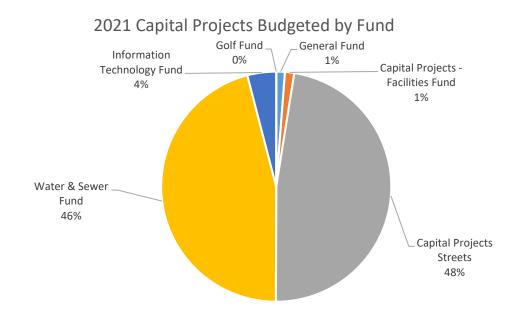


Capital Improvement Request Summary - Reserve for Capital Replacement: Vehicles - Detailed Project Sheets - Capital Projects: Facilities Fund - Capital Projects: Streets Fund - Non-Operating Transfers

# CAPITAL IMPROVEMENT REQUEST SUMMARY

The Capital Improvement Plan (CIP) is intended to be a decision-making tool for the Village Board and staff. Capital improvement projects represent the equipment and infrastructure that must be provided to residents and businesses. The need for capital expenditures are weighed against the ability of the Village to finance these projects. The Village Board's ultimate approval of the CIP does not authorize spending on the included projects. Staff continues to review and evaluate each project throughout the 2021 budget cycle. Projects identified for FY 2021 total \$42,338,783 and fall under six categories. The following chart illustrates each category's percentage as it relates to the capital requests received for FY 2021. The CIP was changed from a five year projection to a twenty year projection in 2019. The increase in the range of the plan allows for a more accurate projection of the Village's capital needs.

The Village maintains multiple capital assets and infrastructure systems that are costly to operate and replace. For reference, the FY2021 budget requests and funding schedule and the 5-year forecast of funding requests for capital project improvements are included.

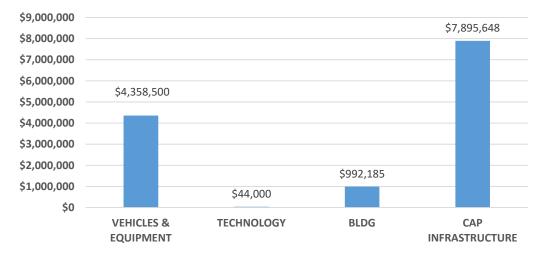


2021 Capital Projects Budgeted by Fund						
General Fund	Requested	Budgeted				
Villagewide Comprehensive Plan	\$75,000	\$75,000				
Annual Bike Path Maintenance	\$150,000	\$50,000				
Fire - Radio Replacement	\$54,000	\$0				
Stormwater Improvements	\$493,000	\$70,000				
Subtotal	\$772,000	\$195,000				
Capital Projects - Facilities Fund						
Flooring Capital Replacement Projects	\$138,154	\$70,000				
Fire Station #27 Remodel	\$62,000	\$0				
HVAC Unit Replacements	\$140,000	\$50,000				
Roof Capital Replacement Projects	\$638,954	\$89,000				
Fire Station Sign Replacement	\$35,000	\$0				
Village Campus Long Range Planning	\$30,000	\$0				
Village Gateway Feature (Milwaukee Ave/Deerfield Ave)	\$0	\$0				
Police Headquarters	\$200,000	\$0				
Fire Station #26 Addition/Remodel	\$265,000	\$0				
Public Works Facility	\$14,000,000	\$0				
Fire Station #25 Replacement/Remodel	\$231,000	\$0				
Pace/Metra Facility	\$110,000	\$0				
Police Station Entrance Sign	\$15,000	\$0				
Fleet Apparatus Bay Entrance	\$145,200	\$0				
Subtotal	\$16,010,308	\$209,000				
Capital Projects Streets						
Annual Street Maintenance	\$11,861,000	\$3,283,459				
Collector Route Maintenance & Rehabilitation Project	\$3,358,000	\$3,358,346				
Lake Cook Road Improvement	\$266,000	\$265,822				
Weiland/Prairie Road Improvements	\$25,000	\$42,317				
Municipal Parking Facility Maintenance	\$200,000	\$0				
Buffalo Grove Road Improvement	\$455,000	\$484,952				
Annual Sidewalk Maintenance	\$200,000	\$200,000				
Route 83 Pedestrian Overpass	\$200,000	\$0				
Subtotal	\$16,565,000	\$7,634,896				
Water & Sewer Fund						
Capacity Management Operations & Maintenance	\$19,000	\$19,000				
Lift Station Repair & Rehabilitation	\$2,363,175	\$1,800,000				
Pump House Repairs & Security Improvements	\$150,000	\$0				
Villagewide Sanitary Sewer Replacement	\$1,150,000	\$460,000				
Villagewide Water Main Replacement	\$4,362,800	\$5,094,461				
Subtotal	\$8,044,975	\$7,373,461				

Information Technology Fund					
Community Development ERP	\$240,000	\$250,000			
Server Replacements	\$12,500	\$0			
Network Improvements	\$250,000	\$250,000			
Telephone System	\$150,000	\$150,000			
Subtotal	\$652,500	\$650,000			
Golf Fund					
Golf Course Parking Lot Maintenance	\$14,000	\$0			
Buffalo Grove Golf Course Improvements	\$30,000	\$0			
Arboretum Golf Course Improvements	\$250,000	\$0			
Subtotal	\$294,000	\$0			
Total	\$42,338,783	\$16,062,357			

The Village maintains a capital reserve for vehicles and equipment, facility improvements, information technology, and infrastructure. The 2021 budget includes a \$1.0 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 \$13.2 million as of December 31, 2021. The infrastructure reserve includes resources in the Water and Sewer Fund and Debt Service Fund, which consists of proceeds from the 2020 Bonds.





# 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

Capital Projects Vehicles & Equipment Fund - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Operating Transfers	-	-	-	-	1,969,850	0%
All Other Revenue	-	-	-	-	-	0%
Total Revenue	-	-	-	-	1,969,850	0%

#### CAPITAL PROJECTS F&V FXPENDITURES

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

Capital Projects Vehicles & Equipment Fund - Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Capital Outlay	-	-	-	-	1,969,850	0%
Total Expenditures	-	-	-	-	1,969,850	0%

#### **VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Capital Outlay	-	-	1,969,850	0%	New fund established in 2021

## RESERVES FOR VEHICLE REPLACEMENT

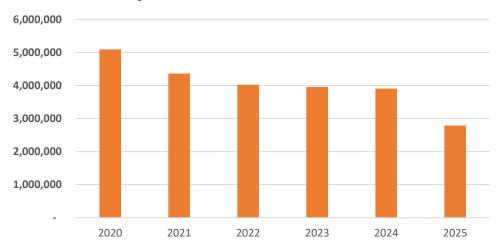
	Reserve for capital replacement - Vehicles and Equipment											
Unit	Description of Current Unit	Department	Projected 2021 Replacement Cost									
6	Ford Fiesta 2011	Community Development	\$ 26,000									
745	Jeep 2011	Police	30,000									
742*	Ford Explorer 2015	Police	38,000									
728*	Ford Explorer 2015	Police	38,000									
729*	Ford Explorer 2015	Police	38,000									
472	Ford F-350 2008	Building Maintenance	40,000									
411	Ford Explorer 2007	Engineering	42,000									
410	Ford Explorer 2007	Engineering	42,000									
298	Ford Explorer 2010	Fire	47,100									
444	Ford F-350 2008	Water	68,000									
FEL 2	New Holland B110 Backhoe 2005	Water	130,000									
473	GMC Aerial Truck 2004	Forestry	165,000									
227	Ford F-450 2012	Fire	250,000									
218	KME Predator 2007	Fire	365,750									
		Total	\$ 1,319,850									

# PLANNED CAPITAL RESERVE REPLACEMENTS BY DEPARTMENT

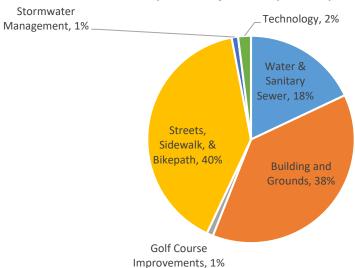
Planned Capi	Planned Capital reserve replacements by department - vehicles (in dollars)													
Department	2021	2022	2023	2024	2025	Sub-total								
OVM	-	15,000	-	-	-	15,000								
Fire	662,850	436,750	195,000	198,000	551,000	1,693,600								
Police	144,000	234,000	240,000	246,000	252,000	1,116,000								
Comm Development	26,000	-	25,000	-	-	51,000								
Engineering	84,000	-	-	-	-	84,000								
Building Maintenance	40,000	-	-	-	40,000	80,000								
Streets	-	45,000	-	-	-	45,000								
Forestry	165,000	243,000	65,000	120,000	0	593,000								
Drainage	-	-	28,000	20,000	-	48,000								
Water	198,000	-	143,000	-	28,000	369,000								
Sanitary Sewer	-	-	315,000	-	250,000	565,000								
Central Garage	-	-	-	-	125,000	125,000								
Total	1,319,850	973,750	1,011,000	584,000	896,000	4,784,600								

The table below shows the projected reserves for vehicle replacement through 2025. It is important to note that the reserve be funded in order to minimize impact on future budgets.

## **Projected Reserve Balance - Vehicles**



2021 Capital Project Request by Category



Project #	Priority	Title		Year 1
	Dui suitu . 1	Mandatan		2021
3001		- Mandatory Annual Sidewalk Maintenance	Ċ	250,000
3001	1		\$	250,000
3002	1	Annual Bike Path Maintenance	\$	150,000
	1	Lake Cook Road Improvement	\$	266,000
3006	1	Weiland/Prairie Road Improvements	\$	25,000
3008	1	Buffalo Grove Road Improvement	\$	483,000
3010	1	Aptakisic Road Improvement	\$	-
 6001	1	Capacity Management Operations and Maintenance  Priority 1 Subtotal	\$ \$	19,000
	Priority 2	- Essential	۶	1,193,000
1005	2	HVAC Unit Replacements	\$	55,000
1012	2	Public Works Facility	\$	14,000,000
3009	2	Route 83 Pedestrian Overpass	\$	200,000
4001	2	Stormwater System Improvements	\$	531,500
5006	2	Police Mobile Computers	\$	331,300
5007	2	Server Replacements	\$	12,500
5007	2	Telephone System	۶ \$	
5012	2	Fire - Cardiac Monitors	۶ \$	150,000
5012				-
5014	2	Fire - SCBA Equipment	\$	350,000
	2	Network Improvements	\$	250,000
 6002	2	Lift Station Repair and Rehabilitation  Priority 2 Subtotal	\$ \$	1,880,000 17,079,000
	Priority 3	- Sustaining	ې	17,079,000
1004	3	Fire Station #27 Remodel	\$	62,000
1006	3	Roof Capital Replacement Projects	\$	639,000
1011	3	Fire Station #26 Addition/Remodel	\$	310,200
1017	3	Fuel Island	\$	-
3003	3	Annual Street Maintenance	\$	12,367,000
3004	3	Collector Route Maintenance & Rehabilitation Project	\$	3,358,000
3007	3	Municipal Parking Facility Maintenance	\$	200,000
5013	3	Fire - Radio Replacement	\$	54,000
6003	3	Pump House Repairs and Upgrades	\$	150,000
6004	3	Villagewide Sanitary Sewer Replacement	\$	696,000
6005	3	Villagewide Water Main Replacement	\$	5,025,000
 0003	3	Priority 3 Subtotal	\$	22,861,200
	Priority 4	- Contributory	٦	22,801,200
1001	4	Villagewide Comprehensive Planning and Design	\$	75,000
1003	4	Flooring Capital Replacement Projects	\$	138,200
1007	4	Fire Station Sign Replacement	\$	35,000
1007	4	Village Campus Long Range Planning	¢	30,000
1009	4	Village Gateway Feature (Milwaukee Ave/Deerfield Ave)	¢	50,000
1010	4	Police Headquarters	\$ \$ \$	200,000
1013	4	Village Hall - Office Remodel	\$	200,000
1013	4	Fire Station #25 Replacement/Remodel	\$	270,000
1014	4	Pace/Metra Facility	\$	110,000
1015		Police Station Entrance Sign	ې د	
1018	4	_	\$ ¢	15,000 145,200
	4	Fleet Apparatus Bay Entrance	\$ ¢	145,200
2004	4	Buffalo Grove Golf Course Improvements	\$ \$	104,000
2005	4 4	Arboretum Golf Course Improvements	\$ \$	326,000
 5005	4	Community Development ERP  Priority 4 Subtotal	\$ \$	240,000 1,688,400
		2021 Total	Ş	42,821,600

Project # Source	ce Title		Year 1 2021	Year 2 2022	Year 3 2023	Year 4 2024	Year 5 2025	Year 1-5	Year 6-10	Year 11-15	Year 16-20	Total
Gener	ral Fund		2021	2022	2025	2021	2025					
1001	Villagewide Comprehensive Planning and Design		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 250,000	\$ -	\$ -	\$ 325,000
3001	Annual Sidewalk Maintenance						\$ 250,000		\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	
3002	Annual Bike Path Maintenance						\$ 150,000			\$ 750,000		\$ 3,000,000
4001	Stormwater System Improvements						\$ 400,000	\$ 2,131,500		\$ 2,250,000		
5012	Fire - Cardiac Monitors		. ,	\$ -00,000		\$ -00,000					\$ 160,000	
5012	Fire - Radio Replacement		•			\$ -		\$ 154,000		\$ 154,000		\$ 562,000
5013	Fire - SCBA Equipment		,		\$ 325,000	•	\$ 100,000			\$ 325,000		\$ 650,000
5014	Fire - SCBA Equipment		\$		\$ 1,125,000		\$ 980,000	7 0-0,000	•	\$ 4,969,000		\$ 19,013,500
Capita	al Projects - Facilities	Subtotui	2,000,500	, 000,000	, 1,123,000	<i>\$</i>	<i>\$</i> 300,000	φ 1,7 05,500	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i>ψ</i> 1,505,000	7 1,710,000	ψ 13)013)300
1003	Flooring Capital Replacement Projects		\$ 138,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 218,200	\$ 250,000	\$ 250,000	\$ 250,000	\$ 968,200
1004	Fire Station #27 Remodel					\$ -				\$ -		\$ 1,047,600
1005	HVAC Unit Replacements						\$ 120,000					\$ 1,265,000
1006	Roof Capital Replacement Projects					\$ -				\$ 250,000		
1007	Fire Station Sign Replacement					\$ -		\$ 105,000		\$ -		\$ 105,000
1008	Village Campus Long Range Planning			\$ -		\$ -				\$ -		\$ 30,000
1009	Village Gateway Feature (Milwaukee Ave/Deerfield Ave)			•	\$ -	\$ -			•	\$ 10,000	\$ -	\$ 60,000
1010	Police Headquarters		•		, - \$ -	\$ - \$ -					\$ -	\$ 10,590,000
	·					\$ - \$ -				\$ 650,000		
1011	Fire Station #26 Addition/Remodel				\$ 40,000 \$ -				•			
1012	Public Works Facility		. , ,	+,,	7	\$ -			\$ -			\$ 28,250,000
1013	Village Hall - Office Remodel		•		\$ - \$ -	\$ -			+ -,,	\$ -		\$ 4,368,500
1014	Fire Station #25 Replacement/Remodel		,	-,,	~	\$ -		+ -,,		\$ -		\$ 2,957,000
1015	Pace/Metra Facility		,	•	\$ -	\$ -		,	•	\$ -		\$ 110,000
1016	Police Station Entrance Sign		,	\$ -		\$ -		,		\$ -		\$ 15,000
1017	Fuel Island		\$ -	•	,	\$ -	•		•	\$ -		\$ 800,000
1018	Fleet Apparatus Bay Entrance		7 1.5,200	•	\$ -	\$ -	•	7	•	•	\$ -	\$ 145,200
Canita	al Projects - Streets	Subtotal .	\$ 16,009,600	\$ 20,536,100	\$ 1,895,000	\$ 140,000	\$ 140,000	\$ 38,720,700	\$ 14,531,800	\$ 1,610,000	\$ 1,300,000	\$ 56,162,500
3003	Annual Street Maintenance		\$ 12 367 000	\$ 12 124 000	\$ 12,395,000	\$ 12.421.000	\$ 12.417.000	\$ 61,734,000	\$ 24,755,200	\$ 20,000,000	\$ 20,000,000	\$ 126 489 200
3004	Collector Route Maintenance & Rehabilitation Project						\$ 1,650,000			\$ 1,200,000	\$ 1,550,000	
3005	Lake Cook Road Improvement		,,	\$ 282,000		\$ 1,300,000		\$ 548,000			\$ 1,330,000	\$ 548,000
3006	Weiland/Prairie Road Improvements						\$ -			\$ -		\$ 1,525,000
	· · · · · · · · · · · · · · · · · · ·											
3007	Municipal Parking Facility Maintenance						\$ 150,000			\$ 700,000	\$ 750,000	
3008	Buffalo Grove Road Improvement				7	\$ -					\$ -	\$ 966,000
3009	Route 83 Pedestrian Overpass		. ,		7	\$ -		\$ 200,000		\$ -		\$ 200,000
3010	Aptakisic Road Improvement				7,		\$ -			\$ -	\$ -	\$ 450,000
	0.0	Subtotal .	\$ 16,899,000	\$ 16,589,000	\$ 13,850,000	\$ 14,891,000	\$ 14,217,000	\$ 76,446,000	\$ 27,880,200	\$ 21,900,000	\$ 22,300,000	\$ 148,526,200
	r & Sewer Fund	_	ć 10.000	ć 20.000	ć 50.000	ć 50.000	ć 50.000	ć 200.000	ć 250.000	ć 250.000	ć 250.000	ć 050.000
6001	Capacity Management Operations and Maintenance		,				\$ 50,000	\$ 208,000				
6002	Lift Station Repair and Rehabilitation		, ,,		. ,,		\$ 1,250,000					\$ 10,040,000
6003	Pump House Repairs and Upgrades				\$ 600,000		\$ 220,000			\$ 1,500,000		
6004	Villagewide Sanitary Sewer Replacement				. ,		\$ 600,000			\$ 3,400,000		\$ 12,840,000
6005	Villagewide Water Main Replacement				\$ 5,077,000					\$ 25,000,000		
17 C		Subtotal .	\$ 7,770,000	\$ 8,886,000	\$ 7,749,000	\$ 7,988,000	\$ 7,120,000	\$ 39,513,000	\$ 32,430,000	\$ 31,500,000	\$ 31,750,000	\$ 135,193,000
IT Fun		_	ć 240.000	ć	ć	ć	ć	\$ 240,000	ć	ć	ć	ć 240.000
5005 5006	Community Development ERP Police Mobile Computers		,	•	•	\$ - \$ -				\$ 120,000	\$ - \$ 120,000	
	·		•	•	•				,			
5007 5009	Server Replacements		, ,	\$ - \$ -	,	•	•					
	Telephone System			•	•	\$ -				\$ 150,000		\$ 300,000
5015	Network Improvements		\$ 250,000	,	•	\$ -		\$ 350,000		\$ -	\$ -	\$ 350,000
Golf F	iund	Subtotal .	\$ 652,500	\$ 100,000	\$ 25,000	\$ -	\$ 120,000	\$ 897,500	\$ 170,000	\$ 320,000	\$ 145,000	\$ 1,532,500
2004	Buffalo Grove Golf Course Improvements		\$ 104,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 184,000	\$ -	\$ 25,000	\$ -	\$ 209,000
2005	Arboretum Golf Course Improvements		. ,				\$ 800,000		\$ 360,000			\$ 2,978,000
2003	25. etam don course improvements	Subtotal	· ,	\$ 167,000			\$ 820,000	\$ 2,555,000	\$ 360,000			
		_						\$ 162,919,700				
		.OIAL	72,021,000	¥ 17,070,100	+ ±3,734,000	¥ 23,003,000	¥ 23,337,000	¥ 102,313,700	7 00,241,000	Ţ 00,3 <del>4</del> 3,000	7 33,303,000	÷ 303,014,700



## **Villagewide Comprehensive Planning and Design**



**Location** Planning Document

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

Solution

Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This would be multi-year project kicking off in 2019 and would carry into 2021. The Comprehensive Plan project will include a village-wide analysis, vision, and plan; a deeper dive analysis and plan for the Milwaukee Avenue and Dundee Road corridors; and design guidelines for the Lake Cook Corridor.

Project # 1001

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 10 Years

Origination Planning Tool

**User Department Community Development** 

**Coordinator Community Development** 

Current Budget \$

150,000

Initial Proposal Date 2018

Design Work 2019-2021

Project Work N/A

Recurrence 2030

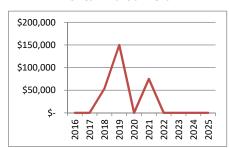
Asset Valuation N/A

Last Deferred N/A

Last Incurred 2019

Fund General Fund

Account Number 150.75.560.30

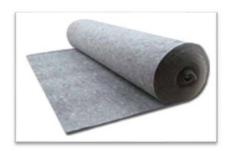


						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ 53,500	\$ 150,000	\$ -	\$ 203,500
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 75,000	\$ 325,000





## **Flooring Capital Replacement Projects**



Location	Village Buildings

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

Solution 2021 work includes recently deferred projects: Village Hall carpet and tile, PSC 2nd floor carpet, PD basement tile, and FS #26 tile.

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 2021

Recurrence Yearly

Asset Valuation \$

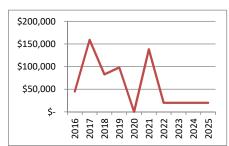
1,200,000

Last Deferred 2019

Last Incurred 2018

**Fund Capital Projects - Facilities** 

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ 44,932	\$ 159,033	\$ 82,768	\$ 98,154	\$ -	\$ 384,887
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 138,200	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 218,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 250,000	\$ 250,000	\$ 250,000	\$ 750,000	\$ 218,200	\$ 968,200





#### Fire Station #27 Remodel



**Location** Fire Station #27

Issue

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

Solution

For 2021, the apparatus bay concrete floors need to be reepoxied (48k) and a traffic signal loop for exiting onto Rt. 22 is proposed (\$14k). A moderate renovation of the residential space is proposed with design in 2022 (\$88k) and construction in 2023 (\$880k).

Project # 1004

Category 1-Buildings and Grounds

**Priority 3-Sustaining** 

Useful Life 20 Years

Origination New

User Department Fire

Coordinator Fire

Current Budget \$ 48,000

Initial Proposal Date 2016

Design Work 2021

Project Work 2021

Recurrence 2041

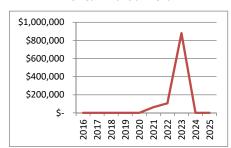
Asset Valuation \$ 2,130,066

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 62,000	\$ 105,600	\$ 880,000	\$ -	\$ -	\$ 1,047,600
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,047,600	\$ 1,047,600





## **HVAC Unit Replacements**



**Location** Village Facilities

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

Solution

2021 Requests include HVAC for Well #7 RTU (\$25k) and Police Department damper control system (\$30k). 2022 includes Fire Station 26, and Well #2. 2023 includes Fire Stations 25, 27 and the BG Youth Center

Project # 1005

Category 1-Buildings and Grounds

Priority 2-Essential

Useful Life 18 Years

Origination Major Maintenance

User Department PW

Coordinator PW

Current Budget \$ 120,000

Initial Proposal Date 2015

Design Work 2021
Project Work 2021

Project Work 2021

Recurrence 2038

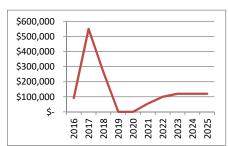
Asset Valuation \$ 1,580,038

Last Deferred 2018-2020

Last Incurred 2018

Fund Capital Projects - Facilities

Account Number 150.75.560.30



										(E	stimated)		
		20	016		2017		2018		2019		2020	Historical	
	Historical	\$	92,237	\$	550,000	\$	263,541	\$	-	\$	-	\$	905,778
Financial		20	021		2022		2023		2024		2025	Short Term	
Impact	Short Term	\$	55,000	\$	100,000	\$	120,000	\$	120,000	\$	120,000	\$	515,000
		Yea	r 6-10	Ye	ear 11-15	Υe	ear 16-20	Lo	ong Term	Sh	ort Term	Total 20 Year	
	Long Term	\$ 2	250,000	\$	250,000	\$	250,000	\$	750,000	\$	515,000	\$ 1	,265,000





## **Roof Capital Replacement Projects**



**Location** Village Facilities

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

For 2021, work is planned to include deferred work from 2019 and 2020 (Village Hall, Police, Public Service Center, and Well #1, \$629k) as well as skylight repairs and replacement at Police (\$10k).

Project # 1006

Category 1-Buildings and Grounds

**Priority 3-Sustaining** 

Useful Life 30 Years

Origination Major Maintenance

User Department PW

Coordinator PW

Current Budget \$ 10,000

Initial Proposal Date 2014

Design Work 2018

Project Work 2021

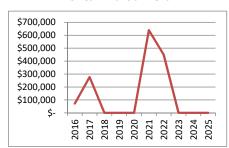
Recurrence 2050

Asset Valuation \$ 2,000,000

Last Deferred 2018-2020 Last Incurred 2017

Fund Capital Projects - Facilities

Account Number 150.75.560.30



							(Estimated)	
		2016		2017	2018	2019	2020	Historical
	Historical	\$ 72,0	00	\$ 276,850	\$ -	\$ -	\$ -	\$ 348,850
Financial		2021		2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 639,0	00	\$ 450,000	\$ -	\$ -	\$ -	\$ 1,089,000
		Year 6-1	)	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 191,8	00	\$ 250,000	\$ 300,000	\$ 741,800	\$ 1,089,000	\$ 1,830,800





## **Fire Station Sign Replacement**



Location

Fire Stations 25, 26, & 27

Issue

The current signs are deteriorated and poorly oriented for visibility.

Solution

Plan for replacement of one sign at each fire station over the next three years. The first sign replacement would be at Fire Station 26 in 2021, as this sign was already removed. The new signs need to be orientated parallel to the street for better visibility. Project # 1007

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 20 Years

Origination Major Maintenance

User Department Fire

Coordinator Fire

Current Budget \$

Initial Proposal Date 2016

Design Work 2021

Project Work 2021

Recurrence 2041

Asset Valuation \$

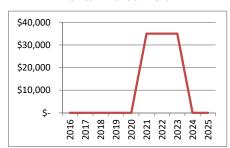
84,000

Last Deferred 2017-2020

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 105,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ 105,000





## **Village Campus Long Range Planning**



**Location** Village Campus Planning

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

Solution
In 2017, the Village used Wold Architects to begin a space needs assessment of the current buildings. In 2019 the Village began to evaluate solutions for facility options, with work planned to continue into 2021.

Project # 1008

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 10 years

Origination New

**User Department Community Development** 

Coordinator Community Development

Current Budget \$

30,000

Initial Proposal Date 2017

Design Work 2020

Project Work N/A

Recurrence As Needed

Asset Valuation N/A

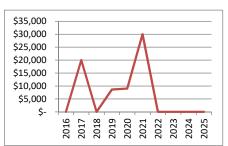
Last Deferred N/A

Last Incurred 2020

Fund Capital Projects - Facilities

Account Number 150.75.560.30

#### 10 Year Financial Trend



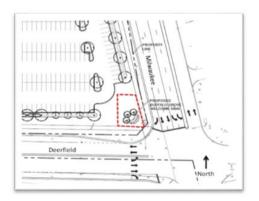
(Estimated) 2016 2018 2019 2020 Historical Historical 20,000 8,641 9,000 37,641 **Financial** 2023 2024 2025 Short Term Short Term **Impact** 30,000 30,000 Long Term **Short Term** Total 20 Year Long Term 30,000 \$ 30,000





Issue

## Village Gateway Feature (Milwaukee Ave/Deerfield Ave)



**Location** Corner of Milwaukee Ave and Deerfield Ave

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

A new gateway feature, possibly including a new sign, landscaping, and pedestrian amenities would be designed and constructed in 2022.

Project # 1009

Category 1-Buildings and Grounds

**Priority 4-Contributory** 

Useful Life 20 Years

Origination New

**User Department Community Development** 

**Coordinator Community Development** 

Current Budget \$

Initial Proposal Date 2017

Design Work 2022

Project Work 2022

Recurrence 2032 (First Maintenance)

50,000

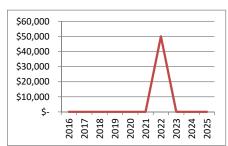
Asset Valuation \$

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)		
		2016	2017	2018	2019	2020	Historical	
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
Financial		2021	2022	2023	2024	2025	Short Term	
Impact	Short Term	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$	50,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	Long Term	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 50,000	\$	60,000





## **Police Headquarters**



**Location** Police Headquarters

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

Solution

For 2021, two areas of deferred work are proposed. First, both locker room shower areas need a full remodel with work to reconfigure the space to add privacy. The tile and plumbing are original and are showing wear and tear beyond what regular maintenance can repair. Second, the patio area outside of the training room needs work to repair or replace heaved sections of concrete and eliminate trip hazards. A landscaping sitting wall is needed to keep dirt off the walkway and patio as well as landscaped terrace work

Project # 1010

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 15 Years

Origination Major Maintenance

User Department Police

Coordinator PW

Current Budget \$

Initial Proposal Date 2019

Design Work 2021

Project Work 2021

Recurrence 2036

Asset Valuation \$

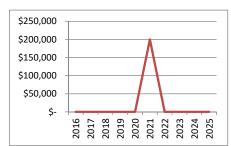
8,542,704

Last Deferred 2019

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 9,540,000	\$ 850,000	\$ -	\$ 10,390,000	\$ 200,000	\$ 10,590,000





## Fire Station #26 Addition/Remodel



**Location** Fire Station 26

Issue

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

Solution

Wold Architects recommended a major renovation and addition in 2017. This is proposed at \$310k for design in 2021 and \$3.02 million for construction in 2022. \$40k is proposed for epoxy floor replacement in 2023 if not renovated.

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 2021

Project Work 2022

Recurrence 2037 (First Renovation)

Asset Valuation \$

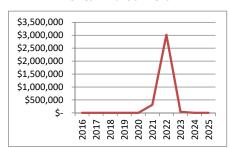
3,202,902

Last Deferred 2009-2020

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 310,200	\$ 3,020,000	\$ 40,000	\$ -	\$ -	\$ 3,370,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 3,370,200	\$ 3,620,200





## **Public Works Facility**



**Location** TBD

Issue

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

Solution

Public Works has outgrown both its facility and the yard space available on the current parcel as discussed in detail in the 2017 Facility Space Needs Assessment. This project would move Public Works to a new site, with all associated land acquisition, land development, and building expenses. Land Acquisition, planning and engineering are programmed for 2021, with major facility consturction programmed for 2022.

Project # 1012

Category 1-Buildings and Grounds

Priority 2-Essential

Useful Life 40 Years

Origination New

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2007

Design Work 2021

Project Work 2021-2022

Recurrence 2036 (First Renovation)

Asset Valuation \$

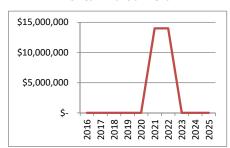
6,656,826

Last Deferred 2007-2020

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 14,000,000	\$ 14,000,000	\$ -	\$ -	\$ -	\$ 28,000,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 28,000,000	\$ 28,250,000





## Village Hall - Office Remodel



**Location** Village Hall

Issue

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

Solution

Project would include design work, construction, and key card access control for the space. Design and construction are being programmed for 2022.

Project # 1013

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 15 Years

Origination Major Maintenance

User Department OVM

Coordinator PW

Current Budget \$

Initial Proposal Date 2019

Design Work 2022

Project Work 2022

Recurrence 2035

Asset Valuation \$

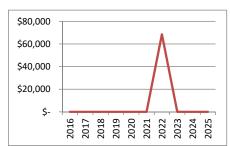
3,626,916

Last Deferred 2019

Last Incurred N/A

**Fund Capital Projects - Facilities** 

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ -	\$ 68,500	\$ -	\$ -	\$ -	\$ 68,500
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 4,300,000	\$ -	\$ -	\$ 4,300,000	\$ 68,500	\$ 4,368,500





## Fire Station #25 Replacement/Remodel



**Location** Fire Station 25

Issue

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

Solution

There are three options for providing a building that would be more energy efficient, designed for its intended purpose as a full time fire station, would better serve the citizens by being better located for the current Buffalo Grove boundaries. These are a large remodel, replacement or relocation. A proposed remodel is shown for 2021 design (\$270k) and construction in 2022 (\$2.687 million).

Project # 1014

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 40 Years

Origination New

User Department Fire

Coordinator Fire

Current Budget \$

Initial Proposal Date 2019

Design Work 2021

Project Work 2022

Recurrence 2061

Asset Valuation \$

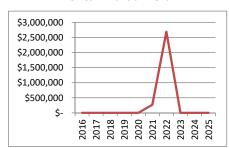
1,813,050

Last Deferred N/A

Last Incurred N/A

**Fund Capital Projects - Facilities** 

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ .	- \$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 270,000	\$ 2,687,000	\$ -	\$ .	. \$ -	\$ 2,957,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ .	\$ 2,957,000	\$ 2,957,000





## Pace/Metra Facility



**Location** Metra Train Station Area

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

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

Project # 1015

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 15 Years

Origination New

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2020

Design Work 2021

Project Work 2021

Recurrence 2036

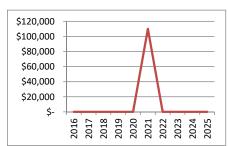
Asset Valuation \$

Last Deferred N/A

Last Incurred N/A

Fund Metra Parking Fund

Account Number 120.81.535.25



		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	<u>,</u>	\$ -	\$ -	Ś -
		_ +	, ·	ļ <del>*</del>	*	ļ. <del>T</del>	7
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000





## **Police Station Entrance Sign**







**Location** Police Station Main Entrance

Issue

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

Solution

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

Project # 1016

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 20 Years

Origination New

User Department PD

Coordinator PD

Current Budget \$

Initial Proposal Date 2020

Design Work 2021

Project Work 2021

Recurrence 2041

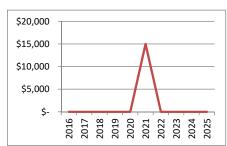
Asset Valuation \$

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)		
		2016	2017	2018	2019	2020	Historical	
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
Financial		2021	2022	2023	2024	2025	Short Term	
Impact	Short Term	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$	15,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year	
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$	15,000





### **Fuel Island**



**Location** Public Service Center

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

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

Project # 1017

Category 1-Buildings and Grounds

**Priority 3-Sustaining** 

Useful Life 30 Years

Origination New

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2020

Design Work 2023

Project Work 2023

Recurrence 2053

Asset Valuation \$

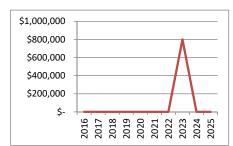
tion \$ 800,000

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ 800,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000





## **Fleet Apparatus Bay Entrance**



**Location** Public Service Center

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

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

Project # 1018

Category 1-Buildings and Grounds

Priority 4-Contributory

Useful Life 40 Years

Origination New

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2020

Design Work 2021

Project Work 2021

Recurrence 0

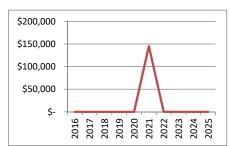
Asset Valuation N/A

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 145,200	\$ -	\$ -	\$ -	\$ -	\$ 145,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 145,200	\$ 145,200





## **Fleet Apparatus Bay Entrance**



**Location** Public Service Center

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

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

Project # 2003

Category 1-Buildings and Grounds

**Priority 4-Contributory** 

Useful Life 40 Years

Origination New

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2020

Design Work 2021

Project Work 2021

Recurrence 0

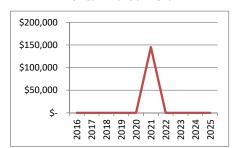
Asset Valuation N/A

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30



		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	ć	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 145,200	\$ -	\$ -	\$ -	\$ -	\$ 145,200
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 145,200	\$ 145,200





## **Buffalo Grove Golf Course Improvements**



**Location** Buffalo Grove Golf Course

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

In 2021 the poroposed improvements are cart path repairs (\$10k), an irrigation pump replacement (\$20k), patching at the BGGC maintenance lot (\$14k) and the HVAC makeup air handler replacement (\$60k). In 2022 patching at the BGGC main lot (\$30k) is needed. In both 2022 and 2023 cart path repairs are needed (\$10k).

Project # 2004

Category 3-Street, Sidewalk & Bikepath

Priority 4-Contributory

Useful Life 21 Years

Origination Major Maintenance

User Department Golf

Coordinator Golf

Current Budget \$ 30,000

Initial Proposal Date 2018
Design Work 2021

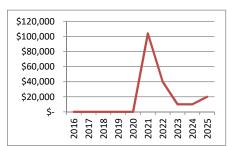
Project Work 2021 Recurrence 2042

Asset Valuation \$ 2,881,400

Last Deferred N/A
Last Incurred N/A

Fund Golf Fund

Account Number 0



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ - \$	-
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 104,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 20,000 \$	184,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 184,000 \$	209,000





## **Arboretum Golf Course Improvements**



Location Arboretum Golf Course

Issue

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

Solution

The work includes replacing two irrigation control boxes (\$13k each) in 2021 and 2022 and to rebuild of a third of the course's sand traps (\$75k) in 2021, 2022 & 2023. \$25k is proposed in both 2021 and 2022 for Roof Top Units. \$174k in grants will be used for streambank stabilization work in 2021. \$1.1 million is proposed for the clubhouse renovation in 2023. Parking lot patching is proposed in 2024 (\$40k). Cart path replacement/repair is estimated at \$800,000 in 2025.

Project # 2005

Category 4-Storm Water Management

Priority 4-Contributory

Useful Life 22 Years

Origination Major Maintenance

User Department Golf

Coordinator Golf

Current Budget \$

13,000

Initial Proposal Date 2018

Design Work 2021

Project Work 2021

Recurrence 2040

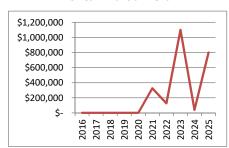
Asset Valuation \$ 7,614,000

Last Deferred N/A

Last Incurred N/A

Fund Golf Fund

Account Number 0



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 326,000	\$ 127,000	\$ 1,100,000	\$ 40,000	\$ 800,000	\$ 2,393,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 360,000	\$ 225,000	\$ -	\$ 585,000	\$ 2,393,000	\$ 2,978,000





Solution

#### **Annual Sidewalk Maintenance**



**Location** Village Right of Way

The Village seeks to meet all guidelines on sidewalk accesibility to provide safe and accesible sidewalk facilities throughout the Buffalo Grove.

An Annual Sidewalk Maintenance helps keep the Village's sidewalk in compliance with ADA accessible guidelines and provides a safe and passable sidewalk system for Village residents. Through inspection and citizen notification the sidewalk is continually repaired. The Village focuses on large areas of town in an effort to move around the Village in a timely cycle as much as funding, time and manpower permits.

Project # 3001

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 30 Years

Origination Major Maintenance

User Department PW

Coordinator Engineering

Current Budget \$ 250,000

Initial Proposal Date Ongoing

Design Work 2021

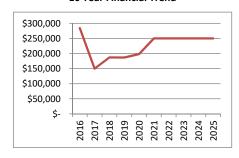
Project Work 2021

Recurrence Yearly

Asset Valuation \$ 18,000,000

Last Deferred 2019
Last Incurred 2019

Fund General Fund Account Number 100.55.10.535.05



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ 284,223	\$ 150,000	\$ 187,015	\$ 186,798	\$ 198,030	\$ 1,006,066
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 3,750,000	\$ 1,250,000	\$ 5,000,000





#### **Annual Bike Path Maintenance**



Location

Village Right of Way

Issue

Similar to sidewalk maintenance, a bikepath repair program helps maintain the bicycle routes within Buffalo Grove.

Solution

An Annual Bikepath Maintenance helps keep the Village's bikepath in compliance with ADA accessible guidelines and provides a safe and passable bikepath system for Village residents. Through inspection and citizen notification the bikepath is continually repaired. The Village focuses on large areas of town in an effort to move around the Village in a timely cycle as much as funding, time and manpower permits.

Project # 3002

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 31 Years

Origination Major Maintenance

User Department PW

Coordinator Engineering

Current Budget \$

Initial Proposal Date Ongoing

Design Work 2021

Project Work 2021

Recurrence Yearly

Asset Valuation \$

(Estimated)

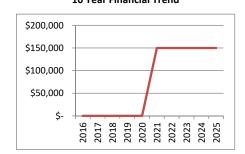
9,000,000

Last Deferred N/A

Last Incurred N/A

Fund General Fund Account Number 100.55.10.535.06

10 Year Financial Trend



Financial Impact

Historical A A A A A		20	16	2017	2018	2019		2020		Historical	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Historical	\$	-	\$ -	\$ -	\$	-	\$	-	\$	-

Short Term

	2021	2022	2023	2024	2025	Short Term	
Term	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$	750,000

Long Term

Υ	ear 6-10	Υe	ear 11-15	11-15 Year 16-20		20 Long Term			ort Term	Total 20 Year		
\$	750,000	\$	750,000	\$	750,000	\$	2,250,000	\$	750,000	\$	3,000,000	





#### **Annual Street Maintenance**



Location

Village Right of Way

Issue

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

Solution

The annual street maintenance and rehabilitation program is a cental piece of each year's CIP. Streets are reviewed annually and evaluated for several strategies of maintenance or improvement, with the 2021 request includes proposed Infrastructure Maintenance Program projects (\$2.9 million) and backlogged road projects (\$9.4 million). In addition, final invoices from the state are anticipated for Raupp Blvd Bridge (\$47k) and Dundee and BG Road Intersection Improvements (\$20k)

Project # 3003

Category 3-Street, Sidewalk & Bikepath

**Priority 3-Sustaining** 

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

74,819

Initial Proposal Date Ongoing

Design Work 2020

Project Work 2021

Recurrence Yearly

190,080,000

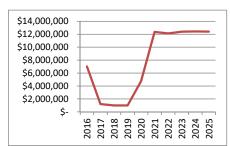
Asset Valuation \$
Last Deferred 2020

Last Incurred 2019

190,000,000

Fund Capital Projects - Streets

Account Number 160.75.560.20



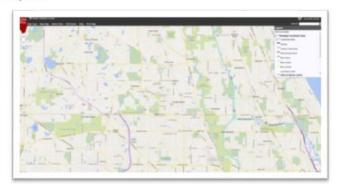
		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ 7,011,616	\$ 1,201,000	\$ 1,000,000	\$ 1,000,000	\$ 4,753,000	\$ 14,965,616
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 12,367,000	\$ 12,124,000	\$ 12,395,000	\$ 12,431,000	\$ 12,417,000	\$ 61,734,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 24,755,200	\$ 20,000,000	\$ 20,000,000	\$ 64,755,200	\$ 61,734,000	\$ 126,489,200





Solution

## **Collector Route Maintenance & Rehabilitation Project**



**Location** Village Right of Way

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

These Village has several streets that are classified as collector routes that may be eligible for Federal funding for up to 80% reimbursement for design and construction.

Currently, Brandywyn Lane and Thompson Blvd are being constructed in 2020-2022 with a \$10 million grant. Bernard Drive began the Phase I process in 2019. Checker Road and Old Checker Road are proposed to begin Phase I in 2021. The Village is receiving federal funding reimbursement of \$471,850 (2021), \$828,185 (2022) and \$455,933 (2023).

Project # 3004

Category 3-Street, Sidewalk & Bikepath

892,820

**Priority 3-Sustaining** 

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

Initial Proposal Date 2017

Design Work 2017-2019

Project Work 2021

Recurrence Yearly

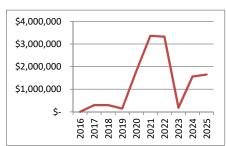
Asset Valuation N/A

Last Deferred N/A

Last Incurred 2019

Fund Capital Projects - Streets

Account Number 160.75.560.20



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ 300,000	\$ 300,000	\$ 145,000	\$ 1,800,000	\$ 2,545,000
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 3,358,000	\$ 3,325,000	\$ 180,000	\$ 1,560,000	\$ 1,650,000	\$ 10,073,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 2,500,000	\$ 1,200,000	\$ 1,550,000	\$ 5,250,000	\$ 10,073,000	\$ 15,323,000





## **Lake Cook Road Improvement**



**Location** County Right of Way

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

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The costs will be spread out over three years to reduce the per year cost to the Village.

Project # 3005

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

219,315

Initial Proposal Date 2008

Design Work 2008-2018

Project Work 2019-2022

Recurrence N/A

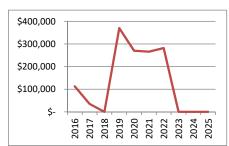
Asset Valuation N/A

Last Deferred N/A

Last Incurred 2017

Fund Capital Projects - Streets

Account Number 160.75.560.20



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ 112,556	\$ 35,000	\$ -	\$ 370,000	\$ 270,000	\$ 787,556
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 266,000	\$ 282,000	\$ -	\$ -	\$ -	\$ 548,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 548,000	\$ 548,000





## Weiland/Prairie Road Improvements



**Location** County Right of Way

The Lake County Department of Transportation is currently improving Weiland Road from Lake Cook Road to Aptakisic Road in 2019 to 2021 and Prairie Road from Aptakisic Road to Route 22 in 2023/2024.

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

Project # 3006

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

56,349

Initial Proposal Date 2008

Design Work 2008-2018

Project Work 2019-2021

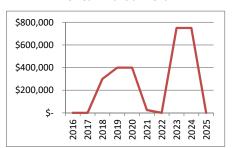
Recurrence N/A

Asset Valuation N/A
Last Deferred N/A

Last Incurred 2013

Fund Capital Projects - Streets

Account Number 160.75.560.20



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ 300,000	\$ 400,000	\$ 400,000	\$ 1,100,000
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 25,000	\$ -	\$ 750,000	\$ 750,000	\$ -	\$ 1,525,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 1,525,000	\$ 1,525,000





## **Municipal Parking Facility Maintenance**



**Location** Village Parking Lots

Issue

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

Solution

The 2021 planned improvements include parking lots at the Police Station (\$50k), the Public Service Center (\$10k), Fire Station #25 (\$50k), FS #26 (\$3k), FS #27 (\$20k), Village Hall (\$60k), Village Reservoirs #1, #2, and #6 (\$2k).

Project # 3007

Category 3-Street, Sidewalk & Bikepath

**Priority 3-Sustaining** 

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

Initial Proposal Date Ongoing

Design Work 2021

Project Work 2021

Recurrence Yearly

Asset Valuation \$

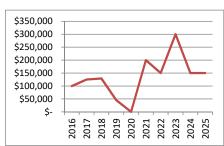
Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Facilities

Account Number 150.75.560.30

#### 10 Year Financial Trend



(Estimated) 2017 2018 2019 2020 Historical 2016 Historical 99,787 45,150 129,187 125,000 399,124 **Financial** 2021 2022 2023 2024 Short Term Short Term **Impact** 200,000 150,000 300,000 150,000 150,000 950,000 Year 6-10 Year 11-15 Year 16-20 **Short Term** Total 20 Year Long Term Long Term 625,000 700,000 750,000 \$ 2,075,000 950,000 \$ 3,025,000





## **Buffalo Grove Road Improvement**



**Location** County Right of Way

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

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 \$1.45 million.

Project # 3008

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

356,877

Initial Proposal Date 2020

Design Work 2019

Project Work 2020-2021

Recurrence N/A

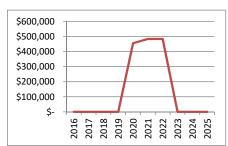
Asset Valuation N/A

Last Deferred N/A

Last Incurred N/A

Fund Capital Projects - Streets

Account Number 160.75.560.20



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 455,000	\$ 482,500
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 483,000	\$ 483,000	\$ -	\$ -	\$ -	\$ 966,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 966,000	\$ 966,000





## **Route 83 Pedestrian Overpass**



**Location** State Right of Way

The pedestrial overpass at Route 83 is required to be inspected every 4 years and the inspection reveals that the bridge needs to be repainted.

The project would be bid and awarded for completion in 2021.

Project # 3009

Category 3-Street, Sidewalk & Bikepath

Priority 2-Essential

Useful Life 20 Years

Origination Major Maintenance

**User Department Engineering** 

Coordinator Engineering

Current Budget \$

Initial Proposal Date 2020

Design Work 2021

Project Work 2021

Recurrence 2041

Asset Valuation \$

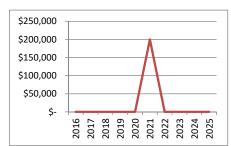
1,000,000

Last Deferred 0

Last Incurred 0

Fund Capital Project - Facilities

Account Number 150.75.560.30

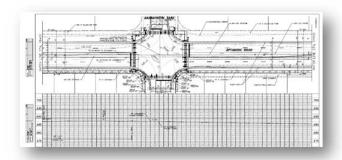


		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000





## **Aptakisic Road Improvement**



Location

County Right of Way

Issue

The Lake County Highway Department is planning on improving Aptakisic Road from Buffalo Grove Road to the western corporate limit.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be \$450k.

Project # 3010

Category 3-Street, Sidewalk & Bikepath

Priority 1-Mandatory

Useful Life 20 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

Initial Proposal Date 2019

Design Work 2021

Project Work 2022

Recurrence 0

Asset Valuation N/A

Last Deferred 0

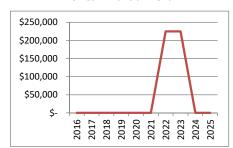
Last Incurred 0

(Estimated)

Fund Capital Project - Facilities

Account Number 150.75.560.30

#### 10 Year Financial Trend



Financial Impact

	2016	2017	2018	2019	2020	Historical
Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Short Term

	2021	2022	2023	2024	2025	Short Term
Term	\$ -	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ 450,000
	,					

Long Term

Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ 450,000





## **Stormwater System Improvements**



Location

Village Easements and ROW

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 (\$438,500). This includes rear yard storm sewer repairs, repairs associated with Village and other jurisdiction road improvement projects and streambank restoration projects. \$93k remains on the Village's stormwater study contract for 2021.

Project # 4001

Category 4-Storm Water Management

Priority 2-Essential

Useful Life 50 Years

Origination Major Maintenance

User Department PW

Coordinator Engineering

Current Budget \$

t \$ 70,000

Initial Proposal Date Ongoing

Design Work 2020

Project Work 2021

Recurrence Yearly

Asset Valuation \$

250,078,002

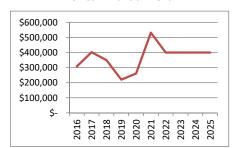
Last Deferred N/A

Last Incurred 2019

Fund General Fund

Account Number 100.55.25.560.40

#### 10 Year Financial Trend



(Estimated) 2016 2017 2018 2019 2020 Historical Historical 220,407 307,639 402,239 349,660 260,600 1,540,545 **Financial** 2021 2022 2023 2024 2025 Short Term Short Term **Impact** 400,000 400,000 531,500 400,000 400,000 2,131,500 Year 6-10 Year 11-15 Year 16-20 **Short Term** Total 20 Year Long Term Long Term 2,125,000 2,250,000 2,250,000 2,131,500 \$ 6,625,000 8,756,500





## **Community Development ERP**



**Location** Village Hall

Issue The current building permit software is outdated.

A new building permit software, or Enterprise Resource Planning (ERP), is needed to improve processes and procedures to improve customer service.

Project # 5005
Category 5-Technology
Priority 4-Contributory

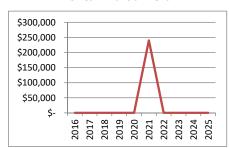
Useful Life 20 Years
Origination New
User Department CD
Coordinator IT

Current Budget \$
Initial Proposal Date 2019
Design Work 0
Project Work 2021

Recurrence 0

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

Fund IT Fund Account Number 211.92.555.40



		(Estimated) 2016 2017 2018 2019 2020 Historical				Historical		
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Financial		2021	2022	2023	2024	2025	Short Term	
Impact	Short Term	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ 240,000	
	Year 6-10 Year 11-15 Year 16-20 Long Term Short Term Total 20 Year							
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000	





#### **Police Mobile Computers**



**Location** Police Vehicles

Ruggedized laptops in the Police vehicles are on a 5 year replacement schedule per the standards set by the GovIT Consortium.

Solution

All twenty-two mobile laptops in the Police vehicles were replaced in 2020 and are proposed to be replaced every 5 years. A grant from the Supervision Fund covered 75% of the 2020 cost.

Project # 5006
Category 5-Technology
Priority 2-Essential

Useful Life 5 Years
Origination Major Maintenance

User Department Police
Coordinator IT

Current Budget \$ 30,000

Initial Proposal Date 2019

Design Work 0

Project Work 2020

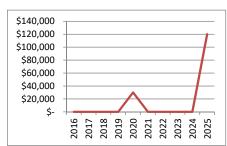
Recurrence 2025

Asset Valuation \$ 120,000 Last Deferred N/A

Last Incurred 2013

Fund Supervision Fund

Account Number 0



		2016	2017	2018	2019	(Estimated) 2020	Historical
		2016	2017	2016	2019	2020	HISLOFICAL
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000
		,					
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 120,000	\$ 120,000	\$ 120,000	\$ 360,000	\$ 120,000	\$ 480,000





# **Server Replacements**



**Location** Village Network

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

**Solution** For 2021, one server is up for replacement.

Project # 5007 Category 5-Technology Priority 2-Essential

Useful Life 5 years

Origination Scheduled Upgrades

User Department IT

Coordinator IT

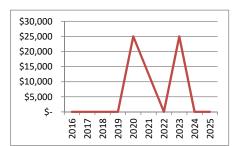
Current Budget \$
Initial Proposal Date 2019
Design Work 2020
Project Work 2021

Recurrence 2026

Asset Valuation \$ 500,000 Last Deferred N/A

Last Incurred 2019

Fund IT Fund Account Number 211.92.555.40



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 12,500	\$ -	\$ 25,000	\$ -	\$ -	\$ 37,500
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 50,000	\$ 50,000	\$ 25,000	\$ 125,000	\$ 37,500	\$ 162,500





# **Telephone System**



**Location** Village Facilities

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

The phone system is proposed to be replaced in 2021.

Additional capability, to help during quicker transitions to remote work, including additional call forwarding capabilites for desk phones to cell phones, will be investigated due to future emergency planning.

Project # 5009
Category 5-Technology
Priority 2-Essential

Useful Life 10 Years

Origination Scheduled Upgrades

User Department IT Coordinator IT

Current Budget \$

Initial Proposal Date 0
Design Work 2020
Project Work 2021

Recurrence 2031

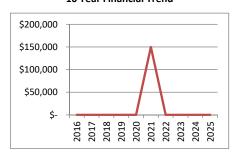
Asset Valuation \$
Last Deferred N/A

Last Incurred 2010

Fund IT Fund Account Number 211.92.555.40

#### 10 Year Financial Trend

150,000



	ı	2016	2017	2010	2010	(Estimated)	Historical
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 300,000





#### **Fire - Cardiac Monitors**



Location **BGFD Fire Apparatus** 

Issue

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

Solution

The Fire Department has 8 cardiac monitors for Advanced Life Support capabilities on the fire apparatus. They are anticipated to be replaced starting in 2025 with two each year. They have an approximately 8 year life cycle.

Project # 5012

Category 5-Technology

Priority 2-Essential

Useful Life 10 Years

Origination Scheduled Upgrades

User Department Fire

Coordinator Fire

Current Budget \$

35,000

280,000

Initial Proposal Date 2019

Design Work N/A

Project Work 2021

Recurrence 2025

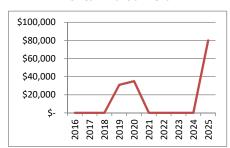
Asset Valuation \$

Last Deferred N/A

Last Incurred 2019

Fund General Fund

Account Number 0



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ 31,000	\$ 35,000	\$ 66,000
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 240,000	\$ 240,000	\$ 160,000	\$ 640,000	\$ 80,000	\$ 720,000





#### Fire - Radio Replacement



**Location** BGFD Fire Apparatus

**Issue** Additional radios are required for operations.

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

Project # 5013
Category 5-Technology
Priority 3-Sustaining
Useful Life 10 Years

Origination Scheduled Upgrade User Department Fire

Coordinator Fire

Current Budget \$
Initial Proposal Date 2019
Design Work 0
Project Work 0

Recurrence 2025

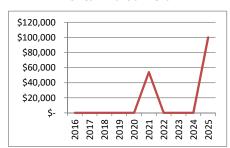
Asset Valuation \$ 232,886

Last Deferred N/A

Last Incurred 2012

54,000

Fund General Fund Account Number 0



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 54,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 154,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ 254,000	\$ 154,000	\$ -	\$ 408,000	\$ 154,000	\$ 562,000





### Fire - SCBA Equipment



**Location** BGFD Fire Apparatus

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

Self Contained Breathing Apparatus (SCBA) is one of the primary pieces of equipment used by the Fire Department.

In 2014, FEMA grant funding was approved for 90% of the purchase cost. \$325,000 is being programmed in 2023 and every 9 years to stay compliant.

Project # 5014
Category 5-Technology
Priority 2-Essential

Useful Life 9 Years
Origination Scheduled Upgrade
User Department Fire

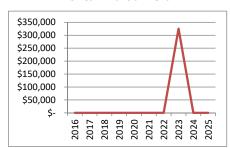
Coordinator Fire

Current Budget \$
Initial Proposal Date 2020
Design Work 0
Project Work 2023
Recurrence 2032

Asset Valuation \$ 253,364
Last Deferred N/A

Last Incurred 2014

Fund General Fund Account Number 0



						(Estimated)	
		2016	2017	2018	2019	2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ 325,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ 325,000	\$ -	\$ 325,000	\$ 325,000	\$ 650,000





#### **Network Improvements**



**Location** Village Buildings

Network speed is currently 100 Mbps or less in many Village buildings.

Solution

The village network hardware needs to be upgraded to gigabit speed to keep up with software deployment, cloud based services, and to make use of the new wide area network antennas that were set up for gigabit speeds to remote sites. This project would incur expense in both 2021 and 2022, with a focus on hardware that is currently end of life and unsupported in year 1. Project management costs are included in the totals.

Project # 5015

Category 5-Technology Priority 2-Essential

Useful Life 10 Years

Origination Scheduled Upgrade

User Department IT

Coordinator IT

Current Budget \$

Initial Proposal Date 2021

Design Work 2021

Project Work 2021

Recurrence 2031

Asset Valuation \$

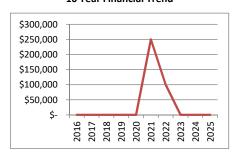
350,000

Last Deferred N/A

Last Incurred -

Fund IT Fund

Account Number 211.92.555.40



		2016	2017	2018	2019	(Estimated) 2020	Historical
	Historical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial		2021	2022	2023	2024	2025	Short Term
Impact	Short Term	\$ 250,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 350,000
		Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
	Long Term	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000





#### **Capacity Management Operations and Maintenance**



Location Cook Count

Cook County Sewer System

Issue

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

Solution

Per the MWRD guidance document, the primary purpose of the IICP is to reduce sanitary sewer overflows (SSOs) and basement backups (BBs). There is a minimum level of requirements for all communities with additional requirements where SSOs and BBs occur. The IICP program began in 2019 and will continue each year until MWRD develops a program to replace it.

Project # 6001

Category 6-Water & Sanitary Sewer

Priority 1-Mandatory

Useful Life Ongoing

Origination MWRD Requirement

User Department PW

Coordinator PW

Current Budget \$

42,000

Initial Proposal Date 2017

Design Work N/A

Project Work 2018-2022

Recurrence Yearly

Asset Valuation \$

300,000

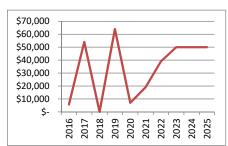
Last Deferred N/A

Last Incurred 2017

•

Fund Water & Sewer Fund Account Number 170.55.36.560.70

#### 10 Year Financial Trend



(Estimated) 2017 2018 2019 2020 Historical Historical 5,700 54,000 64,000 7,000 130,700 **Financial** 2022 2024 2025 Short Term Short Term **Impact** 19,000 39,000 50,000 50,000 50,000 208,000 Year 6-10 Year 11-15 Year 16-20 **Short Term** Total 20 Year Long Term Long Term 250,000 250,000 250,000 208,000 \$ 750,000 958,000





#### Lift Station Repair and Rehabilitation



Location

Twelve Lift Station Sites

Issue

Lift Stations require rehabilitation or replacement every 15 to 25 years. Routine Maintenance helps reduce costly repairs, equipment failures, and extends the useful life of the facility.

Solution

This program continues the work identified at the Village's 12 lift station sites, such as condition evaluations, pump repairs, cathodic protection system renovations, maintenance lift repairs, and contractural painting. In 2021, Cambridge on the Lakes Lift Station will be replaced (\$1,880k). In 2022 Cambridge Court Lift Station will be evaluated for rehabilitation. Over the next 20 years, 8 more lift stations are planned for review and rehabilitation.

Project # 6002

Category 6-Water & Sanitary Sewer

Priority 2-Essential

Useful Life 30 Years

Origination Major Maintenance

User Department PW

Coordinator Engineering

Current Budget \$

Initial Proposal Date 2001

Design Work 2021

Project Work 2021

Recurrence Yearly

Asset Valuation \$

12,000,000

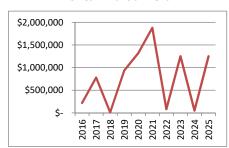
1,330,000

Last Deferred N/A

Last Incurred 2020

Fund Water & Sewer Fund Account Number 170.55.35.560.70

#### 10 Year Financial Trend



(Estimated) 2017 2018 2019 2020 Historical 2016 Historical 12,000 220,000 780,000 1,320,000 935,000 3,267,000 **Financial** 2021 2022 2023 2024 Short Term Short Term **Impact** 1,880,000 80,000 \$ 1,250,000 50,000 1,250,000 4,510,000 Year 6-10 Year 11-15 Year 16-20 **Short Term** Total 20 Year Long Term Long Term 2,680,000 1,350,000 1,500,000 4,510,000 \$ 5,530,000 10,040,000





Solution

#### **Pump House Repairs and Upgrades**



**Location** Four Water Pumping Stations

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

In 2021, brick fascia repairs, access hatch security improvements, and minor pump house meter improvements are needed (\$105k). In 2021 an encloser over Pump Station #7 well head is needed (\$30k). A SCADA system review is needed in 2021 (\$15k). Well maintenance at Stations #1 and #2 are being programmed at this time for completion in 2022 and 2023 (\$600k per year).

Project # 6003

Category 6-Water & Sanitary Sewer

**Priority 3-Sustaining** 

Useful Life 50 Years

Origination Major Maintenance

User Department PW

Coordinator PW

Current Budget \$

Initial Proposal Date 2010

Design Work 2019 Project Work 2021

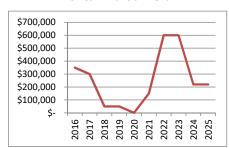
Recurrence Yearly

Asset Valuation \$ 30,000,000

Last Deferred N/A

Last Incurred 2018

Fund Water & Sewer Fund Account Number 170.55.35.560.60



										(E	Estimated)	
			2016		2017		2018		2019		2020	Historical
	Historical	\$	350,000	\$	300,000	\$	50,000	\$	50,000	\$	-	\$ 750,000
Financial			2021		2022		2023		2024		2025	Short Term
Impact	Short Term	\$	150,000	\$	600,000	\$	600,000	\$	220,000	\$	220,000	\$ 1,790,000
		Υ	ear 6-10	Y	ear 11-15	Υ	ear 16-20	L	ong Term	Sh	ort Term	Total 20 Year
	Long Term	\$	1,500,000	\$	1,500,000	\$	2,000,000	\$	5,000,000	\$	1,790,000	\$ 6,790,000





#### **Villagewide Sanitary Sewer Replacement**



Location

Village Right of Way and Easements

Issue

A program is needed to maintain sanitary sewer systems which have a projected life of 60 years.

Solution

This program provides for sanitary sewer lining, point repairs, or replacements as identified by the Village. Funding is being requested for annual sanitary sewer lining and manhole repair (\$500k), sewer televising (\$75k) and sanitary work for the Infrastructure Maintenance Program (\$46k). For major road work by other jurisdictions, the Village is responsible for the cost of the Village's sanitary sewer relocation costs. These are \$25k for Lake Cook Road in 2021 and 2022 and \$172k for Aptakisic Road in 2022 and 2023. System flow meters are proposed in 2021 (\$50k).

Project # 6004

Category 6-Water & Sanitary Sewer

**Priority 3-Sustaining** 

Useful Life 75 Years

Origination Major Maintenance

User Department Engineering

Coordinator Engineering

Current Budget \$

404,150

Initial Proposal Date 2012

Design Work 2020

Project Work 2021

Recurrence Yearly

Asset Valuation \$

57,739,000

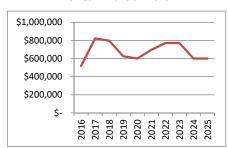
Last Deferred N/A

Last Incurred 2017

37,739,000

Fund Water & Sewer Fund Account Number 170.55.35.560.70

#### 10 Year Financial Trend



Financial Impact

										(Estimated)		
		2016		2017		2018		2019		2020		Historical
Historical	\$	517,346	\$	822,000	\$	797,000	\$	625,000	\$	600,000	\$	3,361,346
	-	2021		2022		2023		2024		2025	•	Short Term
Short Term	\$	696,000	\$	772,000	\$	772,000	\$	600,000	\$	600,000	\$	3,440,000
	,	Year 6-10	Υ	'ear 11-15	Υ	'ear 16-20	l	Long Term	S	hort Term		Total 20 Year
Long Term	\$	3.000.000	\$	3.400.000	\$	3.000.000	\$	9.400.000	\$	3.440.000	\$	12.840.000



# **CAPITAL PROJECTS - FACILITIES FUND**

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

#### CAPITAL PROJECTS FACILITIES: REVENUE COLLECTION

Capital Projects Fund Facilities - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
<b>Operating Transfers</b>	4,043,693	1,011,593	375,000	-	159,000	-58%
All Other Revenue	-	-	-	-	-	0%
Total Revenue	4,043,693	1,011,593	375,000	-	159,000	-58%

#### SERVICE: FACILITY IMPROVEMENTS AND REPAIRS

The identified projects have been previously planned for as part of the FY 2021 portion of the Village's comprehensive Capital Improvement Plan for FY 2020 through FY 2024. Funding will come from several sources, most notably the transfer of prior accumulations of unreserved General Fund Balance and Water and Sewer Fund equity as authorized under current Village policies.

Capital Projects Fund	2018	2019	2020	2020 Est	2021	% Change
- Expenditures	Actual	Actual	Budget	Actual	Budget	FY21-FY20
Capital Outlay	656,928	769,584	375,000	-	159,000	-58%
Total Expenditures	656,928	769,584	375,000	-	159,000	-58%

#### **FACILITIES VARIANCES**

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Capital Outlay	375,000	-	159,000	-58%	Decrease in available funding for capital projects

# **CAPITAL PROJECTS - STREETS FUND**

Capital Projects – Streets is a program that funds improvements, repair, and replacement of village roadways. The elements of this program have been identified and recommended as part of the Capital Improvement Plan. Proceeds for the street maintenance fund are funded through transfers from the General Fund and the 2020 General Obligation Bonds.

#### CAPITAL PROJECTS STREETS: REVENUE COLLECTION

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

Capital Projects Streets Fund - Revenue	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Operating Transfers	1,690,243	2,696,703	1,600,000	6,504,000	7,634,626	377%
All Other Revenue	-	289,939	-	-	-	0%
Total Revenue	1,690,243	2,986,642	1,600,000	6,504,000	7,634,626	377%

#### SERVICE: STREET IMPROVEMENT AND REPAIR

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

Capital Projects Streets Fund - Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Other Expenses	-	-	-	4,000	-	0%
Capital Outlay	292,741	2,699,384	1,600,000	6,504,000	7,634,626	377%
<b>Total Expenditures</b>	292,741	2,699,384	1,600,000	6,508,000	7,634,626	377%

#### STREETS VARIANCES

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Capital Outlay	1,600,000	6,504,000	7,634,626	377%	Projects using the 2020 Bond proceeds

# MOTOR FUEL TAX FUND

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

# MFT: REVENUE COLLECTION

Motor Fuel Tax is distributed through the Illinois Department of Transportation (IDOT) on a per capita basis.

<b>Motor Fuel Tax Fund -</b>	2018 Actual	2019 Actual	2020	2020 Est	2021	% Change
Revenue			Budget	Actual	Budget	FY21-FY20
State Shared Taxes	1,062,118	1,361,314	1,600,000	950,000	1,600,000	0%
Other Revenue Grants	-	-	-	912,000	911,600	0%
Total Revenue Collection	1,062,118	1,361,314	1,600,000	1,862,000	2,511,600	57%

#### 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.

Motor Fuel Tax Fund - Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Repairs &	_	1,068,513	_	_	_	0%
Maintenance		1,000,313				0,0
Commodities	-	181,464	-	-	-	0%
Capital Outlay	(133,103)	-	1,600,000	-	-	-100%
Internal Transfers	1,500,000	-	-	1,600,000	2,153,139	0%
Total Motor Fuel Tax Fund - Expenditures	1,366,897	1,249,978	1,600,000	1,600,000	2,153,139	35%

# 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.

<b>Local Motor Fuel Tax</b>	2018	2019	2020	2020 Est	2021	% Change
Fund - Revenue	Actual	Actual	Budget	Actual	Budget	FY21-FY20
Local MFT taxes	-	-	-	310,000	485,000	0%
Total Revenue Collection	-	-	-	310,000	485,000	0%

# LOCAL MFT EXPENSE

Local Motor Fuel Tax Fund - Expenditures	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Internal Transfers	-	-	-	-	481,950	0%
Total Local Motor Fuel Tax Fund - Expenditures	-	-	-	-	481,950	0%

# LOCAL MFT VARIANCE

Program Variances	2020 Budget	2020 Est. Actual	2021 Budget	% Change FY21-20	Comments
Internal Transfers	-	-	481,950	0%	New revenue stream to fund debt service and street projects

# 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

General Fund - Operating Transfers	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Operating Transfers	7,439,473	4,159,708	1,228,394	378,394	4,566,155	272%
<b>Total Operating Transfers</b>	7,439,473	4,159,708	1,228,394	378,394	4,566,155	272%

# **SERVICE: PUBLIC WORKS**

Service: Public Works	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Capital Outlay	2,392,011	3,231,898	980,000	-	1,780,000	82%
<b>Total Public Works</b>	2,392,011	3,231,898	980,000	-	1,780,000	82%

# TOTAL EXPENSE BY SERVICE

Total Expense by Service	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
General Government	5,047,462	927,810	248,394	378,394	2,786,155	1022%
Public Works	2,392,011	3,231,898	980,000	-	1,780,000	82%
<b>Total Public Works</b>	7,439,473	4,159,708	1,228,394	378,394	4,566,155	272%

# TOTAL PROGRAM EXPENSE NON-OPERATING TRANSFERS

Total Program Expense Non-Operating Transfers	2018 Actual	2019 Actual	2020 Budget	2020 Est Actual	2021 Budget	% Change FY21-FY20
Operating Expenses	5,047,462	927,810	248,394	378,394	2,786,155	1022%
Capital Outlay	2,392,011	3,231,898	980,000	-	1,780,000	82%
Total	7,439,473	4,159,708	1,228,394	378,394	4,566,155	272%

# APPENDIX A: COMPREHENSIVE FEE AND FINE SCHEDULE



**Administrative Fees Schedule** 

# 1.16.010 - FEE SCHEDULE

Buffalo Grove Municipal Code Section	Classification	Fee
2.63.130 subsection B.	Expense of preparing and filing a certified report with the Secretary of State	\$20.00
3.06.020 subsection A.	All one- and two-family dwellings—Variations for principal structures	\$125.00
3.06.020 subsection A.	All one- and two-family dwellings—Variations other than principal structures	\$75.00
3.06.020 subsection A.	All one- and two-family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.3	\$50.00
3.06.020 subsection B.	All multiple family dwellings—Variations for principal structures	\$175.00
3.06.020 subsection B.	All multiple family dwellings—Variations, other than principal structures	\$125.00
3.06.020 subsection B.	All multiple family dwellings—Variation to Zoning Ordinance, Section 17.36.030, subsection H.4.	\$50.00
3.06.020 subsection C.	All business, office/research and industrial buildings— Variations for principal structures	\$175.00
3.06.020 subsection C.	All business, office/research and industrial buildings— Variations, other than principal structures	\$125.00
3.06.020 subsection D.	To appeal a decision of the Building Commissioner	\$175.00
3.06.020 subsection E.	Variation for special uses property in R-E through R-7 districts	\$100.00
3.06.020 subsection E.	Variation for special uses property in all other districts	\$200.00
3.06.020 subsection F.	Planned unit development (PUD) amendment— Variation	\$100.00
3.06.020 subsection F.	Planned unit development (PUD) new development—  Variation	\$200.00
3.06.020 subsection G.	Rezoning or variation (if not part of a petition for special use or PUD)	\$200.00
3.06.020 subsection H.	Zoning text amendment—Variation	\$100.00
3.06.020 subsection I.	Concept/preliminary plan review for sites five acres or less—Variation	\$150.00
3.06.020 subsection I.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres—Variation	\$25.00
3.06.030 subsection A.	Special uses for property in R-E through R-7 districts.  Petition filing fee	\$100.00
3.06.030 subsection A.	Special uses for property in all other districts. Petition filing fee	\$200.00
3.06.030 subsection B.	Planned unit development (PUD) amendment. Petition filing fee	\$100.00
3.06.030 subsection B.	Planned unit development (PUD) new development. Petition filing fee	\$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.06.030 subsection C.	Rezoning or variation (if not part of a petition for special use or PUD). Petition filing fee	\$200.00
3.06.030 subsection D.	Zoning text amendment. Petition filing fee	\$100.00
3.06.030 subsection E.	Concept/preliminary plan review for sites five acres or less. Petition filing fee	\$150.00
3.06.030 subsection E.	Concept/preliminary plan review per acre (or fraction thereof) for sites larger than five acres. Petition filing fee	\$25.00
3.06.030 subsection G.	Development Ordinance variation for residential property. Petition filing fee	\$125.00
3.20.060 subsection A.	For industrial projects or pollution control facility revenue bonds	One-tenth of one percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.20.060 subsection B.	For multi-family housing project revenue bonds	One percent of the principal amount of any bonds issued pursuant to the provisions of Chapter 3.20.
3.36.030	Nonresident who utilizes the emergency medical service: BLS	\$1,300
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 1	\$1,475
3.36.030	Nonresident who utilizes the emergency medical service: ALS Level 2	\$1,675
3.36.030	Nonresident who utilizes the emergency medical service: Treat, Non-Transport	\$175.00
3.36.030	Nonresident who utilizes the emergency medical service: Mileage/mile	\$15.00
3.36.030	Resident who utilizes the emergency medical service: BLS	\$975
3.36.030	Resident who utilizes the emergency medical service:  ALS Level 1	\$1,275
3.36.030	Resident who utilizes the emergency medical service: ALS Level 2	\$1,500
3.36.030	Resident who utilizes the emergency medical service:  Treat, Non-Transport	\$0.00
3.36.030	Resident who utilizes the emergency medical service: Mileage/mile	\$15.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 1	\$435.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 2	\$495.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 3	\$605.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 4	\$900.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 4	\$1,800.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 5	\$1,100.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 5	\$2,200.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Motor Vehicle Incidents Level 6	Itemized
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	\$350.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 1	\$700.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	\$1,250.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 2	\$2,500.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	\$2,500.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Hazardous Materials Incidents Level 3	\$5,900.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Haz Mat Technician per hour	\$50.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	\$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 1	\$400.00

Buffalo Grove Municipal Code Section	Classification	Fee
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 2	\$500.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 2	\$1,250.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 3	Itemized
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Pipeline/Power line Incidents Level 3	Itemized
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Fire Investigations per hour	\$275.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	\$200.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 1	\$400.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	\$400.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 2	\$800.00
3.38.030	Resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	\$1,000.00
3.38.030	Nonresident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Level 3	\$2,000.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: Water Incidents Technician per hour	\$50.00
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department: specialized rescue	Itemized
3.38.030	Nonresident or resident who utilizes the emergency services of the Buffalo Grove Fire Department:  Technician per hour	\$50.00
3.52.020 subsection A.	Daily fee for the purpose of parking within the Village's commuter parking	\$2.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of first month	\$80.00
3.52.030	Parking for a defined two-month period paid the 16th through end of first month	\$60.00
3.52.030	Parking for a defined two-month period paid the 1st through 15th of second month	\$40.00
3.52.030	Parking for a defined two-month period paid the 16th through end of second month	\$20.00
3.52.030 subsection B.	Annual convenience parking system fee	\$450.00

Buffalo Grove		
Municipal Code Section	Classification	Fee
	Daily fee for parking within a commuter parking lot	
3.52.055 subsection B.	(from 6:00 a.m. to 8:00 p.m.)	\$1.50
3.56.030 subsection A.	Telecommunication infrastructure maintenance fee	1% of all gross charges by telecommunications retailer to service addresses within the Village for telecommunications originating or received in the Village
3.65.030 subsection A.	Gas tax	\$0.05 per therm
3.70.010	Administrative fee for persons arrested, processed and released on bail	\$20.00
3.71.030 subsections C.	Stormwater utility fee tier 1: Residential (single family attached and detached). Annual fee	\$60.96
3.71.030 subsections C.	Stormwater utility fee tier 2: Multi-family, commercial and industrial. Annual fee	\$0.006950 × Property Square Footage
3.72.010	Fingerprinting service	\$50.00
3.72.020	Local records check for visa/immigration matters	\$15.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$90.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$150.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$200.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$300.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$350.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$400.00
5.04.110 subsection A.	Annual fee for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$450.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$45.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$75.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$100.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$150.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$175.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$200.00
5.04.110 subsection A.	Annual fee after July 1st for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$225.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 5,000 square feet	\$135.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 10,000 square feet	\$225.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 20,000 square feet	\$300.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 50,000 square feet	\$450.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to 75,000 square feet	\$525.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office up to and including 100,000 square feet	\$600.00
5.04.110 subsection A.	Renewal fee after January 15th for a business license for service/retail and wholesale sales/office more than 100,000 square feet	\$675.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to 5,000 square feet	\$100.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to 10,000 square feet	\$150.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$200.00
5.04.110 subsection A.	License fee for a food establishment or service/retail with food accessory more than 20,000 square feet	\$250.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 5,000 square feet	\$50.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to 10,000 square feet	\$75.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$100.00
5.04.110 subsection A.	License fee after July 1st for a food establishment or service/retail with food accessory more than 20,000 square feet	\$125.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to 5,000 square feet	\$150.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to 10,000 square feet	\$225.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory up to and including 20,000 square feet	\$300.00
5.04.110 subsection A.	License renewal fee after Jan 15th for a food establishment or service/retail with food accessory with more than 20,000 square feet	\$375.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing)  up to 100,000 square feet	\$200.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$250.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing)  up to 200,000 square feet	\$300.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$350.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 300,000 square feet	\$400.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$450.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing)  up to 400,000 square feet	\$500.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$550.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$600.00
5.04.110 subsection A.	License fee for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$700.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	\$100.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$125.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	\$150.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$175.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 300,000 square feet	\$200.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$225.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	\$250.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$275.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$300.00
5.04.110 subsection A.	License fee after July 1st for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$350.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 100,000 square feet	\$300.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 150,000 square feet	\$375.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 200,000 square feet	\$450.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 250,000 square feet	\$525.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including	\$600.00

Buffalo Grove		
Municipal Code Section	Classification	Fee
Code Section	industrial w/food accessory or processing) up to 300,000 square feet	
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 350,000 square feet	\$675.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 400,000 square feet	\$750.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to 450,000 square feet	\$825.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) up to and including 500,000 square feet	\$900.00
5.04.110 subsection A.	License fee renewal after January 15th for industrial/research and development (including industrial w/food accessory or processing) more than 500,000 square feet	\$1,050.00
5.04.110 subsection A.	Licensee fee for hotel/motel up to and including 150,000 square feet	\$750.00
5.04.110 subsection A.	Licensee fee for hotel/motel more than 150,000 square feet	\$1,000.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel up to and including 150,000 square feet	\$375.00
5.04.110 subsection A.	Licensee fee after July 1st for hotel/motel more than 150,000 square feet	\$500.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel up to and including 150,000 square feet	\$1,125.00
5.04.110 subsection A.	Licensee fee renewal after January 15th for hotel/motel more than 150,000 square feet	\$1,500.00
5.04.170	Day care business license	\$85.00 annually, \$42.50 if purchased on or after July 1st of any year
5.08.050 subsection A.	Amusement permit fee	\$50.00
5.08.050 subsection B.	Carnival fee	\$10.00 per day
5.08.050 subsection C.	Mechanical inspection fee (charged per ride per day)	\$5.00
5.10.040 subsection A.	Arts and crafts vendor six days or fewer	\$20.00
5.10.040 subsection A.	Arts and crafts vendor per week	\$50.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.10.040 subsection A.	Arts and crafts vendor per month	\$75.00
5.10.040 subsection A.	Arts and crafts vendor per year	\$150.00
5.12.050	Amusement device fee	\$50.00 for each device; however, for any license issued between November 1st and April 30th of the following calendar year, the fee shall be \$25.00 for each device.
5.20.070 subsection A.	Class A liquor license	\$2,500.00
5.20.070 subsection B.	Class B liquor license	\$2,300.00
5.20.070 subsection C.	Class C liquor license	\$2,500.00
5.20.070 subsection D.	Class D liquor license	\$1,800.00
5.20.070 subsection D.	Class D liquor license, if authorized by the Liquor Control Commissioner and approved by the Village Board, combined with a Class A or Class B	\$300.00 plus cost of Class A or Class B liquor license
5.20.070 subsection D1.	Class D1 liquor license	\$1,800.00
5.20.070 subsection E.	Class E liquor license	\$1,500.00
5.20.070 subsection F.4.	Class F liquor license	\$2,000.00
5.20.070 subsection G.1.d.	Class G1 liquor license	\$25.00
5.20.070 subsection G.2.c.	Class G2 liquor license	\$100.00
5.20.070 subsection G.3.c.	Class G3 liquor license	\$25.00
5.20.070 subsection G.4.b.	Class G4 liquor license	\$25.00
5.20.070 subsection G.5.d.	Class G5 liquor license	\$25.00

Buffalo Grove		
Municipal	Classification	Fee
Code Section 5.20.070		
subsection G.6.d.	Class G6 liquor license	\$25.00
5.20.070 subsection G.7.c.	Class G7 liquor license	\$100.00
5.20.070 subsection H.4.	Class H liquor license	\$250.00
5.20.070 subsection I.	Class I liquor license	\$1,200.00
5.20.070 subsection J.	Class J liquor license	\$4,000.00
5.20.070 subsection K.	Class K liquor license	\$4,000.00
5.20.071	First time liquor license applicant fee	\$500.00
5.20.075 subsection B.2.	Monthly tasting permit	\$25.00
5.20.075 subsection C.2.	Yearly tasting permit	\$1,000.00
5.20.090 subsection B.	Fee for a make-up liquor/alcohol awareness training seminar	shall not exceed \$500.00 per licensee
5.20.100 subsection C.	Fee to transfer liquor license	\$100.00
5.20.155 subsection D.	Application fee for video gaming (regardless of number of terminals)	\$250.00
5.20.155 subsection E.	Annual fee for video gaming locations	\$1,000.00
5.20.165 subsection C.4.	Processing fee for special server application for minors	\$35.00
5.24.050 subsection B.	Solicitor permits	\$50.00 (which includes one solicitor) plus \$15.00 for each additional person that is added to the permit
5.28.020 subsection E.	Business public passenger vehicle license fee	\$50.00, provided that the fee for licenses issued for less than a year shall be prorated for the period from the date of issuance to the end of the year.
5.28.030 subsection E.	Annual fee for a public passenger vehicle license	\$20.00

Buffalo Grove Municipal Code Section	Classification	Fee
5.28.030 subsection E.	Annual fee for a public passenger vehicle license issued July 1st or after	\$10.00
5.28.150 subsection G.	Chauffeur's license original application filing fee	\$75.00
5.28.150 subsection G.	Chauffeur's license renewal application filing fee	\$35.00
5.32.040	Tobacco dealer's license	\$75.00
5.32.070	Tobacco dealer license fee for mechanical devices (for each mechanical device)	\$50.00
5.44.050	Massage establishment license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that year.
5.45.050	Bodywork establishment license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that year.
5.45.190	Bodywork practitioner's license application fee	\$250.00, provided the fee for licenses issued for less than a calendar year shall be prorated for the period from the date of issuance to December 31st of that years.
5.46.040	Application fee for initial license for a pawnbroker or	\$250.00
subsection B. 5.46.060	resale shop dealer Resale shop license fee	\$1,500.00
5.46.060		
	Pawn shop license fee	\$2,000.00
5.52.050 5.52.050	Food/beverage vending machines license per year Food/beverage vending machines license for half of a year	\$30.00 \$15.00
5.52.070	Health Officer reinspection fee for a food/beverage vending machine	\$10.00
5.70.050 subsection B.	Processing fee for an Adult Establishment license or renewal	\$200.00

Buffalo Grove Municipal Code Section	Classification	Fee
6.04.020 subsection D.5.	Tag fee for a found to be dangerous animal	\$50.00
6.04.020 subsection E.4.	Tag fee for a found to be potentially dangerous animal	\$50.00
6.08.030 subsection C.	Animal impound fee per day	\$25.00
6.08.030 subsection C.	Additional fee for animals not wearing a current license tag (in addition to the payment for a license if the animal is unlicensed)	\$100.00
6.08.030 subsection C.	Additional fee for dogs running at large	\$50.00
6.08.030 subsection C.	Additional fee for second and subsequent offenses of a dog running at large	\$100.00
8.16.020 subsection C.	Annual fee for a food-vending vehicle license	\$100.00
8.16.030	Food-vending vehicle mobile food vendor permit original application fee.	\$75.00
8.16.030	Food-vending vehicle mobile food vendor permit renewal application fee.	\$35.00
8.20.170	Licensee fee for garbage and refuse removal services	\$500.00
8.44.040 subsection B.1.	Annual licensing fee to operate a swimming pool	\$50.00
9.04.030 subsection A.	Alarm registration fee for both original and renewal permits for any single police burglar alarm or single fire alarm for any occupancy.	\$10.00
9.04.030 subsection A.	Alarm registration fee for both original and renewal permits for any combination fire/police alarm for any occupancy.	\$20.00
9.04.080	For the first response to premises at which no other false alarm has occurred within the Annual Period	\$0.00
9.04.080	For the second response to premises at which a previous false alarm has occurred within the Annual Period	\$75.00
9.04.080	For the third response to premises at which a previous false alarm had occurred within the Annual Period	\$125.00
9.04.080	For the fourth response to premises at which a previous false alarm had occurred within the Annual Period	\$175.00
9.04.080	For the fifth through ninth responses to premises at which a previous false alarm had occurred within the Annual Period	\$200.00
9.04.080	For the tenth or more responses to premises at which a previous false alarm had occurred within the Annual Period	\$250.00
BG-15-307 subsection B.	Category 1A: Fee for single vehicle with 2 axles, max weight across axles of 48000 and max weight on any	\$15.00; \$25.00; \$85.00; \$340.00

Buffalo Grove Municipal	Classification	Fee
Code Section		
	single axle of 25000 for a single trip; round trip; quarterly and annually	
BG-15-307 subsection B.	Category 2A: Fee for single vehicle with 2 axles, max weight across axles of 54000 and max weight on any single axle of 28000 for a single trip; round trip; quarterly and annually	\$20.00; \$35.00; \$100.00; \$400.00
BG-15-307 subsection B.	Category 3A: Fee for single vehicle with 3+ axles, max weight across axles of 60000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	\$25.00; \$45.00; \$115.00; \$460.00
BG-15-307 subsection B.	Category 4A: Fee for single vehicle with 3+ axles, max weight across axles of 68000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$30.00; \$55.00; \$130.00; \$520.00
BG-15-307 subsection B.	Category 5A: Fee for single vehicle with 3+ axles, max weight across axles of 72000, max weight on any single axle of 25000 and max weight for any 2 axle tandem of 48000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$270.00; \$1080.00
BG-15-307 subsection B.	Category 6A: Fee for single vehicle with 3+ axles, max weight across axles of 80000, max weight on any single axle of 27000 and max weight for any 2 axle tandem of 54000 for a single trip; round trip; quarterly and annually	\$70.00; \$135.00; \$285.00; \$1140.00
BG-15-307 subsection B.	Category 7A: Fee for single vehicle with 4+ axles, max weight across axles of 72000, max weight on any single axle of 21000 and max weight for any 2 axle tandem of 40000 for a single trip; round trip; quarterly and annually	\$35.00; \$65.00; \$145.00; \$580.00
BG-15-307 subsection B.	Category 8A: Fee for single vehicle with 4+ axles, max weight across axles of 76000, max weight on any single axle of 23000 and max weight for any 2 axle tandem of 44000 for a single trip; round trip; quarterly and annually	\$40.00; \$75.00; \$160.00; \$640.00
BG-15-307 subsection B.	Category 9A: Fee for single vehicle with 4+ axles, max weight across axles of 80000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000, and max weight on 3 or 4 axle group of 60,000 for a single trip; round trip; quarterly and annually	\$60.00; \$100.00; \$225.00; \$900.00
BG-15-307 subsection B.	Category 1B: Fee for single combination vehicle with 5+ axles, max weight across axles of 88000, max weight on any single axle of 23000 and max weight for any 2 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	\$40.00; \$75.00; \$220.00; \$880.00

Buffalo Grove Municipal Code Section	Classification	Fee
	any 2 axle tandem or 3 or 4 axle group 48000 for a single trip; round trip; quarterly and annually	
BG-15-307 subsection B.	Category 3B: Fee for single combination vehicle with 6+ axles, max weight across axles of 110000, max weight on any single axle of 23000, max weight for any 2 axle tandem of 44000 and max for any 3 or 4 axle group of 54000 for a single trip; round trip; quarterly and annually	\$45.00; \$85.00; \$235.00; \$940.00
BG-15-307 subsection B.	Category 4B: Fee for single combination vehicle with 6+ axles, max weight across axles of 120000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 48000 and max for any 3 or 4 axle group of 60000 for a single trip; round trip; quarterly and annually	\$50.00; \$95.00; \$250.00; \$1000.00
BG-15-307 subsection B.	Category 5B: Fee for single combination vehicle with 6+ axles, max weight across axles of 143000, max weight on any single axle of 27000, max weight for any 2 axle tandem of 54000 and max for any 3 or 4 axle group of 78000 for a single trip; round trip; quarterly and annually	\$60.00; \$115.00; \$325.00; \$1300.00
BG-15-307 subsection B.	Category 6B: Fee for single combination vehicle with 7+ axles, max weight across axles of 162000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$70.00; \$135.00; \$400.00; \$1600.00
BG-15-307 subsection B.	Category 7B: Fee for single combination vehicle with 7+ axles, max weight across axles of 187000, max weight on any single axle of 25000, max weight for any 2 axle tandem of 50000, max for any 3 axle group of 75000 and max for any four axle group of 10000 for a single trip; round trip; quarterly and annually	\$80.00; \$155.00; \$500.00; \$2000.00
BG-15-307 subsection B.	Category 1C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 10'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$15.00; \$25.00; \$75.00; \$300.00
BG-15-307 subsection B.	Category 2C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 12'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$20.00; \$40.00; \$120.00; \$480.00
BG-15-307 subsection B.	Category 3C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: 14'; HEIGHT: 13'6"; LENGTH: 115' for single trip, round trip, quarterly and annually	\$30.00; \$55.00; \$165.00; \$660.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
BG-15-307 subsection B.	Category 5C: Fee for over dimension (oversized vehicles) with a max sizes: WIDTH: >18'; HEIGHT: >16'; LENGTH: >135' for single trip and round trip	\$100.00; \$195.00
10.20.040	Administrative fee for a properly impounded vehicle	\$500.00
10.20.050 subsection C.	Administrative fee for a properly impounded vehicle to be posted for a vehicle to be released prior to a preliminary probable cause hearing	\$500.00
12.04.040 subsection F.	Application fee for construction of any facility that affects a public right-of-way	\$750.00
12.06.030 subsection d.1.	Application fee to collocate a single small wireless facility	\$650.00
12.06.030 subsection d.1.	Application fee for each small wireless facility to collocate more than one small wireless facility	\$350.00
12.06.030 subsection G.	Annual recurring rate per year per small wireless facility	\$200.00
12.08.030	Driveway apron, service walk, carriage walk or other appurtenance permit fee	\$50.00
13.04.040 subsection B.	Water system improvement fee for single-family dwelling	\$680.00
13.04.040 subsection B.	Water system improvement fee for townhouse	\$585.00
13.04.040 subsection B.	Water system improvement fee for condominium unit	\$485.00
13.04.040 subsection B.	Water system improvement fee for multi-family apartment unit	\$390.00
13.04.040 subsection B.	Water system improvement fee for business, commercial or industrial	\$95.00 per 100 gallons of maximum daily usage
13.04.060	Fee for connecting to a water main for each 1 inch water connection (which includes labor cost but not the cost of the meter)	\$100.00
13.04.060	Fee for connecting to a water main for each 1.25 inch water connection (which includes labor cost but not the cost of the meter)	\$125.00
13.04.060	Fee for connecting to a water main for each 1.5 inch water connection (which includes labor cost but not the cost of the meter)	\$150.00
13.04.060	Fee for connecting to a water main for each 2 inch water connection (which includes labor cost but not the cost of the meter)	\$400.00
13.04.060	Fee for connecting to a water main for each 2.5 inch water connection (which includes labor cost but not the cost of the meter)	\$625.00
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

Buffalo Grove Municipal Code Section	Classification	Fee
13.04.060	Fee for connecting to a water main for each 4 inch water connection (which includes labor cost but not the cost of the meter)	\$1,600.00
13.04.060	Fee for connecting to a water main for each 6 inch water connection (which includes labor cost but not the cost of the meter)	\$1,800.00
13.04.060	Fee for connecting to a water main for each 8 inch water connection (which includes labor cost but not the cost of the meter)	\$2,000.00
13.04.180 subsection C.	Cost to remove, test and replacement water meter	\$150.00, provided the cost may increase if additional work is required to shut off the water or otherwise complete the test.
13.04.190 subsection B.	Annual increase for each user/consumer of water services	Beginning January 1, 2021 the water service rate will be increased by four percent each year thereafter.
13.04.190 subsection C.	Monthly basic charge to each user/consumer of water service	\$1.90
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$0.00 and \$29,999.99	\$17.50
13.04.210	Fee a contractor or owner to use water before water is installed on any building where the value of construction is between \$30,000 and \$49,999.99	\$18.50
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is between \$50,000.00 and \$74,999.99	\$20.00
13.04.210	Fee a contractor or owner to use water before water it is installed on any building where the value of construction is \$75,000.00 or more	\$20.00 plus \$0.25 per thousand dollars in excess of \$75,000.00
13.04.230	Surcharge if Village cannot access to read, examine, test, replace and repair water meters (per water billing period)	\$100.00
13.04.250 subsection A.	Reconnection fee for delinquent payment	\$50.00
13.04.250 subsection A.	Reconnection fee for delinquent payment if reconnected after 4:00 pm Monday through Friday or on Saturday or Sunday	\$100.00
13.04.250 subsection D.	Processing fee if the reconnection fee is returned due to insufficient funds	\$25.00

Buffalo Grove		
Municipal	Classification	Fee
Code Section 13.04.290 subsection A.3.	Sewer user charges for each user/consumer serviced by the Lake County sanitary sewer.	\$4.00 per 1,000 gallons of water consumed
13.04.290 subsection D.	Sewer user rate basic charge for operation, maintenance and replacement	
	Beginning January 1, 2021 the basic unit charge of \$1.40 will increase by four percent each year thereafter.	
13.04.290 subsection D.	The bimonthly fixed sewer user rate for all non-metered residential users	
	Beginning January 1, 2015 the bimonthly fixed rate for all non-metered residential users of \$15.60 shall increase by four percent each year thereafter.	
13.04.310 subsection B.	Permit and inspection fee for construction of a private sewage disposal system	\$25.00
13.04.320 subsection F.1.	Fee paid per 6-inch connection to the Village sewer system	\$50.00
13.04.320 subsection F.1.	Fee paid per 8-inch connection to the Village sewer system	\$200.00
13.04.320 subsection F.1.	Fee paid per 10-inch connection to the Village sewer system	\$300.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per residential unit	\$5,150.00
13.04.320 subsection F.2.	Fees paid for each connection to the Village sewer system in Lake County per industrial, commercial and institutional	\$5,150.00 per single- family residential equivalent.
13.05.130 subsection B.	Water reconnection fee after defects and corrections have been eliminated	\$1,500.00
13.18.090	Review of plans and inspection fee for each water well permit issued.	\$500.00
14.12.030 subsection A.	Wall signs, non-illuminated	\$50.00 plus \$0.25 cents per square foot of larger face, plus \$50.00 plan review fee
14.12.030 subsection A.	Wall signs, illuminated	\$50.00 plus \$0.25 cents per square foot of larger face \$50.00 plan review fee, plus a \$50.00 electrical fee
14.12.030 subsection A.	Ground signs	\$75.00 plus \$0.25 cents per square foot of larger face, plus \$50.00 plan

Buffalo Grove Municipal	Classification	Fee
Code Section		review fee. If internally illuminated, a \$50.00 electrical fee shall apply
14.12.030 subsection A.	Banners, pennants, searchlights, balloons or gas-filled figures and Grand Opening signs	\$50.00
14.12.030 subsection A.	Temporary identification sign	\$50.00
14.12.030 subsection A.	Permit renewal for special signs	\$50.00
14.12.030 subsection A.	Tenant panel sign	\$50.00
14.12.030 subsection A.	For Rent, Sale, Lease signs less than 6 square feet.	\$0.00
14.12.030 subsection A.	For Rent, Sale, Lease signs more than 6 square feet.	\$75.00 plus \$0.25 cents per square foot of larger face, plus \$50.00 plan review fee, plus (if applicable) a \$50.00 annual renewal fee
14.12.030 subsection A.	An awning sign	Priced as a wall sign
14.12.030 subsection A.	All other signs requiring a permit, that are not combined with additional sign fees	\$50.00
14.20.060	Renewal fee for a "For Rent, Sale, or Lease" sign	\$50.00
14.40.020 subsection B.	Variance application fee	\$125.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs up to one thousand dollars.	\$50.00
15.04.020 Section 109.2 subsection A.1.	Building permit fee for construction costs over one thousand dollars.	\$50.00 for the first \$1,000 of construction cost plus \$10.00 for each additional \$1,000 or fraction thereof.
15.04.020 Section 109.2 subsection A.1.	Building permit fee for decks, sheds, gazebos and patios	\$55.00 base fee plus \$0.15 per square foot. (not including any electrical fees).
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings up to 500 square feet	\$50.00 for each review required.

Buffalo Grove Municipal	Classification	Fee	
Code Section			
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 501 through 1,000 square feet	\$75.00	
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 1,001 through 2,000 square feet	\$125.00	
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 2,001 through 3,000 square feet	\$175.00	
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 3,001 through 4,000 square feet	\$200.00	
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 4,001 through 5,000 square feet	\$250.00	
15.04.020 Section 109.2 subsection A.2.	Building plan review fee for buildings of 5,001 and over square feet	\$0.05 per square foot.	
15.04.020 Section 109.2 subsection A.2.	Alterations and remodeling where it is impractical to compute plan review fees on a square foot basis	One-quarter percent (.0025) of the cost of the work to be performed with a minimum fee of \$50.00	
15.04.020 Section 109.2 subsection A.2.	Amendment Form plan review fee.	\$50.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a water heater	\$50.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sump pump pit	\$15.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each sewer service	\$15.00	
15.04.020 Section 109.2	Plumbing permit fees for each water service	\$15.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
subsection A.3.			
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each water meter	\$15.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each clean out	\$10.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for each plumbing fixture or opening not listed	\$10.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for an in-ground swimming pool	\$60.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a lawn sprinkler system	\$4.00/head \$75.00 minimum	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a sewer repair	\$65.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a RPZ installation (new or replacement)	\$50.00	
15.04.020 Section 109.2 subsection A.3.	Minimum plumbing fee	\$50.00	
15.04.020 Section 109.2 subsection A.3.	Plumbing permit fees for a plan review fee	\$50.00 or 25 percent of building plan review fee, whichever is greater	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 15 AMPS	\$7.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 20 AMPS	\$12.00	
15.04.020 Section 109.2	Electrical permit fee for each closed circuit of 30 AMPS	\$20.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
subsection A.4.			
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 40 AMPS	\$25.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 50 AMPS	\$30.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for each closed circuit of 60 AMPS	\$40.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 100 AMPS	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 101 through 200 amp	\$75.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 201 through 400 amp	\$100.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 401 through 800 amp	\$150.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 801 through 1199 amp	\$200.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 1200 through 4000 amp	\$250.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for services, including service revisions, of 4001 through 8000 amp	\$300.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 60 through 100 amp	\$35.00	
15.04.020 Section 109.2	Electrical permit fee for feeder circuits of 101 through 200 amp	\$50.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
subsection A.4.			
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 201 through 400 amp	\$65.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 401 through 600 amp	\$85.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 601 through 1000 amp	\$110.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for feeder circuits of 1001 through 2000 amp	\$130.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee for a motor three quarter horsepower or more	The circuit fee plus \$25.00 for the first and \$15.00 for each additional	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fee except for residential units, the fee for a motor less than three-quarter horsepower	\$10.00 plus the circuit fee	
15.04.020 Section 109.2 subsection A.4.	Audio communications system fee	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Burglar alarm system fee	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Electronic computer/data processing system fee	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Fire alarm system fee	\$100.00	
15.04.020 Section 109.2 subsection A.4.	Intercom and public address system fee	\$50.00 per system	
15.04.020 Section 109.2	Relocatable wired partitions system fee	\$50.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
subsection A.4.			
15.04.020 Section 109.2 subsection A.4.	Temporary wiring system fee	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum fee for all installations, except signs	\$50.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 15 AMPS	\$7.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 20 AMPS	\$12.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 30 AMPS	\$20.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 40 AMPS	\$25.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 50 AMPS	\$30.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit fees for a sign of 60 AMPS	\$40.00	
15.04.020 Section 109.2 subsection A.4.	Electrical permit minimum plan review fee	\$50.00 or 25 percent of the building plan review fee— Whichever is greater.	
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in residential (new or replacement unit)	\$50.00	
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fees for heating in all non- residential uses (new installations) per 2,000 square feet or fraction thereof	\$50.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in a residence (new or replacement unit)	\$50.00	
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee for air conditioning (window units not included) in any non-residential unit (new installations) per 2,000 square feet or fraction thereof	\$50.00	
15.04.020 Section 109.2 subsection A.5.	Minimum mechanical permit fee for modification of existing duct work	\$50.00	
15.04.020 Section 109.2 subsection A.5.	Mechanical permit fee plan review fee	\$50.00 or 25 percent of building plan review fee— Whichever is greater	
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—New installation charge per each elevator, dumbwaiter, moving walk, escalator, conveyor or manlift (includes initial inspection)	\$125.00	
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection per elevator, dumbwaiter, moving walk, escalator, conveyor or manlift	\$80.00	
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Semi-annual inspection/Certificate of compliance per each inspection for repairs and reinspection	\$80.00	
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Plan review fee for each elevator, conveyor, dumbwaiter, moving walk, escalator or manlift for buildings of four stories or less	\$175.00	
15.04.020 Section 109.2 subsection A.6.	Elevator permit fee—Additional fee per floor for every story above four stories:	\$10.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, each system, 1-100 heads	\$125.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, new automatic sprinkler system, every 100 additional heads or fraction thereof	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 20 heads or less	\$25.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system of 21-100 heads	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to an existing system every 100 additional heads or fraction thereof	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to partial system of the domestic water system	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: standpipes (each)	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: fire pumps (each)	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: hood suppression systems	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: clean agent extinguishing systems	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: alternate fire extinguishing systems	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: means of egress access control systems	\$50.00	
15.04.020 Section 109.2 subsection A.7.	Fire protection system fee, renovation to existing system: plan review/inspection fee for fire suppression systems	\$100.00	
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: New or modification to an existing system (this is in addition to a \$100.00 electrical fee)	\$60.00	
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,000 square feet or less	\$50.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 5,001 to 10,000 square feet	\$5.00 per device (minimum \$100.00)	
15.04.020 Section 109.2 subsection A.7.	Fire alarm system fee: Plan review/inspection fee for fire alarm systems of 10,000 square feet or more	\$5.00 per device (minimum \$150.00)	
15.04.020 Section 109.2 subsection A.8.	Above-ground pool installation or alteration permit fee	\$50.00	
15.04.020 Section 109.2 subsection A.9.	Plan review fee for the Health Department	\$50.00 or 25% of building plan review fee—Whichever is greater	
15.04.020 Section 109.2 subsection A.10.	Any inspection or reinspection not covered by the fees designated in section 109.2 (per inspection)	\$50.00	
15.04.020 Section 109.2 subsection A.11.	Where work has been started prior to the issuance of a permit, the normal permit fee shall be increased to	Doubled the original permit fee (with a minimum of \$50.00 and a maximum of \$1,000.00)	
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: residential (per unit)	\$50.00	
15.04.020 Section 109.2 subsection A.12.	The fee for Certificate of Occupancy: non-residential (per unit)	\$150.00	
15.04.020 Section 109.2 subsection A.13.	Zoning/Code Compliance Letter (non-residential only)	\$150.00	
15.04.020 Section 109.2 subsection A.14.	Parking Lot Repairs/Restriping	\$50.00	
15.04.020 Section 109.2 subsection A.15.	Permit fee for Fire Department construction inspections (includes one reinspection)	\$50.00	
15.04.020 Section 109.2 subsection A.15.	Fee per reinspection by the Fire Department after the first reinspection	\$50.00	

Buffalo Grove Municipal Code Section	Classification	Fee	
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee (original inspection or the first reinspection)	\$0.00 \$50.00	
15.04.020 Section 109.2 subsection A.15.	Fire Department annual safety inspection fee per reinspection subsequent to first reinspection		
15.04.020 Section 109.2 subsection A.16.	Temporary food service permit fee	\$75.00	
15.04.020 Section 109.2 subsection A.17	Driveway and/or apron permit fee	\$50.00	
15.04.020 Section 109.2 subsection A.18	Permit cancellation fee	\$50.00	
15.12.030 subsection C	Fee for Public Works Department to complete connection to the Village storm sewer system in the parkway	\$1,200.00	
15.20.030 subsection A.	Fence permit fee	\$35.00 for the first one hundred lineal feet and \$5.00 for each additional one hundred lineal feet or any part thereof	
15.32.030	Contractor, subcontractor or construction manager annual fee	\$100.00 for the first trade. If registering for more than one trade, then \$100.00 for the first trade and \$50.00 for each subsequent trade.  Any contractor registering on or after July 1st will pay one-half the required fee until the end of the year.	
15.32.040 subsection A.2.	Electrical contractor annual registration fee	\$50.00	
15.36.050 subsection C.	New license or renewal license for renting a single- family home, condominium, townhome, or row house. (includes the initial inspection and one reinspection)	\$75.00	

Buffalo Grove Municipal	Classification	Fee	
Code Section	Ciassification	ree	
15.36.050 subsection C.	New license or renewal license for renting an apartment complex (includes the initial inspection and one reinspection)	\$150.00 per building plus \$30.00 per dwelling unit	
15.36.050 subsection C.	The fee for any reinspection after the first reinspection	\$50.00	
15.36.060 subsection F.	The fee for any reinspection after the first reinspection (except that a single reinspection shall be conducted at the end of the conditional license term without any fee for the purpose of determining compliance)	\$50.00	
16.20.020 subsection D.	Concept plan filing fee	\$150.00 plus \$25.00 for each acre or fraction thereof in excess of 5 acres, not to exceed \$1,000.00	
16.20.020 subsection H.	Public Hearing fee and an Engineering Review fee for a public hearing with the Planning and Zoning Commission	1.0% of the total estimated cost of construction of all improvements required pursuant to Title 16.	
16.20.080 subsection D.1.	Plat filing application fee for a developer	3.5% of the total estimated cost of all improvements, both public and private, governed by Title 16, less the amount of the engineering review fee, paid pursuant to Section 16.20.020	
16.20.105 subsection C.	Filing fee for an administrative subdivision	\$100.00	
16.20.105 subsection D.	Initial payment and recoverable cost escrow for an administrative subdivision	\$500.00	
17.36.020 subsection A.2.	Permit fee for any construction, reconstruction, restriping or expansion or modification of a parking lot	\$50.00 plus an engineering and reviewing fee of 3.5% of the first \$10,000 of the construction cost estimate plus 1.0% of the remaining construction cost estimate	
19.01.030 subsection C.	Subdivider or developer cash contribution for library services (per person in the subdivision or development)	\$93.85	

Buffalo Grove Municipal Code Section	Classification	Fee
19.01.040 subsection B.	Fair market value of improved land in the Village for purposes of determining cash contributions in lieu of land (per acre)	\$175,000.00

## 2.62.015 - VILLAGE CODE HEARING JURISDICTION

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
Chapter 3.52	Municipal Commuter Station Parking Lot Fees			
3.52.020	Failure to Pay Daily Parking Fee— Metra	\$25	\$50	
3.52.040	Resident Parking Only Violation— Metra	\$25	\$50	
3.52.055	Failure to Pay Daily Parking Fee— Township	\$25	\$50	
Chapter 5.20	Liquor Controls			
5.20.190.A	Alcohol underage/possession/consumption			\$150
5.20.190.B. and C.	Alcohol sale, give, or deliver to underage			\$250
5.20.192	Social Hosting Responsibility	\$1,000 first violation	\$2,000 each subsequent violation	
Chapter 5.24	Solicitors			
5.24.020	Soliciting without a permit			\$100
5.24.080	Soliciting-Failure to leave when requested			\$100
5.24.090	Soliciting where posted "No Soliciting"			\$100
5.24.100	Soliciting in violation of soliciting hours/days			\$100
Chapter 5.32	Tobacco			
5.32.090	Sale/delivery of tobacco products to person under 21 years of age			\$125
5.32.105	Possession of tobacco products by person under 18 years of age			\$100
Chapter 5.40	Hours of Operation Adjacent to Residential Areas			
5.40.040	Violation of Hours of Operation requirements	\$75		
Chapter 6.12	Care and Control			
6.12.010	No Rabies Vaccination—1st Violation	\$50		

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
6.12.010	No Rabies Vaccination—2nd Violation	\$75		
6.12.010	No Rabies Vaccination—3rd Violation	\$100		
6.12.020	No Dog or Cat License	\$100		
6.12.060	Failure to Remove Excrement—1st Violation	\$50		
6.12.060	Failure to Remove Excrement—2nd Violation	\$75		
6.12.060	Failure to Remove Excrement—3rd Violation	\$100		
6.12.070	Dog or Cat at Large—1st Violation	\$50		
6.12.070	Dog or Cat at Large—2nd Violation	\$75		
6.12.070	Dog or Cat at Large—3rd Violation	\$100		
6.12.080	Excessive Number of Animals—1st Violation	\$50		
6.12.080	Excessive Number of Animals—2nd Violation	\$75		
6.12.080	Excessive Number of Animals—3rd Violation	\$100		
6.12.090	Prohibited Animal—1st Violation	\$50		
6.12.090	Prohibited Animal—2nd Violation	\$75		
6.12.090	Prohibited Animal—3rd Violation	\$100		
6.12.120	Found to be potentially dangerous animal	\$75		
6.12.150.D	Excessive Dog Barking—1st Violation	\$50		
6.12.150.D	Excessive Dog Barking—2nd Violation	\$75		
6.12.150.D	Excessive Dog Barking—3rd Violation	\$100		
Chapter 8.20	Refuse			
8.20.020	Lack of required refuse service	\$50		
8.20.030	Littering	\$100		
8.20.070	Garbage—Out Too Early	\$25		
8.20.090	Garbage—Unsecured	\$25		
8.20.100	Illegal Dumping/Burning	\$50		
Chapter 8.24	Nuisances and Miscellaneous Health Laws			
8.24.020	Stagnant water creating mosquito nuisance	\$50		
8.24.060	Pest infestation—Insects	\$50		
8.24.070	Pest infestation—Rodents	\$50		
8.24.110	Use Constituting Nuisance	\$50		
Chapter 8.32	Weeds, Grass, Refuse and Junk			
8.32.010.A	Weeds in Excess of 12 Inches	\$50		
8.32.010.B	Grass in Excess of 6 Inches	\$50		

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
Chapter 9.04	Alarm Systems			
9.04.020	No Valid Alarm Permit	\$25		
Chapter 9.16				
Buffalo Grove Controlled Substances Adoption by reference of the Illinois Cannabis Regulation and				
Tax Act (ICRTA)				
ICRTA 10-5				
9.16.020.A - For residents of the State of Illinois	Possession of Cannabis (over 30 grams of cannabis flower)	\$150	\$250	
ICRTA 10-5, 10-10				
9.16.020.B - For residents of the State of Illinois	Possession of Adult Use Cannabis with more than 500 milligrams of THC contained cannabis-infused product	\$150	\$250	
9.16.020.C - For residents of the State of Illinois	Possession of more than 5 grams of cannabis concentrate	\$150	\$250	
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	
Chapter 9.17	Drug Paraphernalia			
9.17.020	Possession/sale of drug paraphernalia	\$100		
Chapter 9.28	Disorderly Conduct			
9.28.010	Disorderly conduct			\$100
9.28.010.C 9.28.025	Possession of fireworks Public Nuisance Assemblage/Social Host	\$150 \$100		
Chapter 9.32	Smoking in Public Places			
9.32.020	Smoking in Enclosed Public Place	Not less than \$150 1st violation		

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
9.32.030	Smoking in Place of Employment	Not less than \$150 1st violation		
9.32.040	Smoking in Open Air Dining Area	Not less than \$150 1st violation		
9.32.050	Smoking at Entrance	Not less than \$150 1st violation		
Chapter 9.38	Noise			
9.38.020	Noise Prohibited	\$75		
9.38.030	Noise within a multifamily structure	\$100		
9.38.037	Construction regulations—Hours of work	\$75		
Chapter 9.48	Trespass and Damage to Property			
9.48.020	Trespass			\$150
9.48.030.A.	Damage to Village Property			\$150
9.48.040	Graffiti			\$150
Chapter 9.52	Theft			
9.52.020	Theft			\$250
Chapter 9.68	Curfew			
9.68.010	Curfew			\$100
Chapter 9.70	Truancy			
9.70.010	Truancy			\$100
Chapter 9.80	Weapons			
9.80.010	Air rifle/BB gun/Gun discharge			\$100
Chapter 10.08	Snow			
10.08.010	Parking—After 2-inch Snow	\$25	\$50	
10.08.020	Dumping Snow in Street	\$25	\$50	
Chapter 10.16,	Buffalo Grove Vehicle and Traffic			
Section 10.16.010	Code. Adoption by Reference of			
5/3-401	the Illinois Vehicle Code (IVC)	\$50	\$75	
5/3-401 5/3-413(a)	No valid registration No front/rear registration plate	\$50 \$50	\$75 \$75	
5/3-413(b)	Improper display of license plate	\$50	\$75 \$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	

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
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	

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
5/12-608	No bumper or unlawful bumper height	\$50	\$75	
5/12-610.2	Use of Mobile Telephones	\$50		
5/12-611	Illegal operation of sound amplification—75'	\$50	\$75	
5/12-702	No flags, flares, warning devices carried	\$50	\$75	
5/12-710	Inadequate or no splash guards (mud flaps)	\$50	\$75	
Title 10, Chapter BG-4	Towing			
BG-4-101.E.1.	Abandoned vehicle over 7 days	\$25	\$50	
Title 10, Chapter BG-11	Rules of the Road			
BG-11-1303.C.1.	Parking on Parkway or Median	\$25	\$50	
BG-11-1303.C.2.b.	Parking—Blocking Driveway	\$25	\$50	
BG-11-1303.C.2.c.	Parking in Posted Fire Lane	\$25	\$50	
BG-11-1308.1.	Parking on Street 2 am to 6 am	\$25	\$50	
BG-11-1311	Selling Vehicle on Street	\$25	\$50	
Chapter 12.20	Trees, Shrubs, and Other Plants			
12.20.070	Trees/vegetation obstructing public sidewalks	\$100		
12.20.080	Trees/vegetation creating visual obstructing	\$100		
Chapter 13.05	Water System Cross-connection Control			
13.05.110. A.2.	Inspection and maintenance	\$50		
Chapter 13.16	Water Conservation			
13.16.020	Sprinkling Ban Violation (12:00—6:00 p.m.)	\$100		
Title 14	Sign Code			
14.12.010	Signs Installed without a Permit	\$50		
14.32.060	Signs Placed in the Public Right-of- Way	\$50		
Chapter 15.04, Section 15.04.010	International Building Code. Adoption by Reference of the International Building Code (IBC)			
IBC 105.1	Failure to secure required permit (Commercial)	\$200		
Chapter 15.05, Section 15.05.010	International Residential Code One- and Two-Family Dwellings. Adoption by Reference of the International Residential Code One- and Two- Family Dwellings (IRC)			

Chapter/Section	Title/Offenses	Minimum Fine/Fine Paid Before Hearing	Maximum Fine*	Minimum Fine— Must Appear at Hearing
IRC 105.1	Failure to secure required permit (Residential)	\$50		
Chapter 15.06, Section 15.06.010	Property Maintenance Code. Adoption by Reference of the International Property Maintenance Code (IPMC)			
IPMC 302.8, as amended	Parking on non-approved surface/grass/lawn	\$50		
IPMC 302.8, as amended	Unlicensed vehicle	\$100		
IPMC 302.8, as amended	Vehicle in a state of disrepair	\$75		
IPMC 304	Property in disrepair	\$75		
IPMC 307	Junk/Garbage/Debris on property	\$75		
Chapter 15.12	Plumbing Code			
15.12.030	Downspout and sump pump discharges	\$75		
Chapter 15.20	Fence Code			
15.20.100	Fence in Disrepair	\$100		
Chapter 15.36	Residential Rental Housing Program			
15.36.040	Renting property without a license			\$100
15.36.060	Failure to schedule/allow rental inspection			\$100
Chapter 17.12	Definitions			
17.12.230	Use or occupancy of a One-Family Dwelling by more than one family			\$25
Chapter 17.28	Special Uses			
17.28.080	Adult Use Cannabis Business Organizations		\$750/day	
17.28.080	Cultivation, craft growing, infusing and/or transporting adult use cannabis in violation of the Cannabis Regulation and Tax Act		\$750/day	
ICRTA 15 et seq. 17.28.080	Operating a cannabis dispensary in violation of ICRTA	\$100	\$250	
Chapter 17.36	Driveways and Off-Street Parking and Loading Facilities			
17.36.030	Improper Recreational Vehicle Parking	\$50		
17.36.030	Improper parking of a commercial vehicle/Residential District	\$25		
17.36.030	Oversized Vehicle	\$25		
17.36.030	Improperly maintained parking lots	\$50		
17.36.030	Improperly marked accessible parking spaces	\$50		

# APPENDIX B: HEALTH PLAN AND STAFFING



Health Plan Benefits - Employee Staffing Levels

#### **HEALTH PLAN BENEFITS**

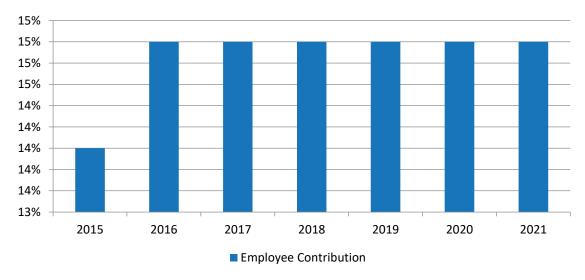
The Village offers two health insurance coverage options (1 PPO and 1 HMO) on a self-insured, pooled basis using the BlueCross BlueShield network. The Village also offers Basic Life /AD&D coverage, dental insurance coverage on a self-funded, pooled basis through MetLife and vision insurance coverage on a fully insured based through Vision Service Plan.

On January 1, 2012, the Village entered the Intergovernmental Personnel Benefits Cooperative (IPBC). Established in 1978, IPBC is a benefits pool, created under Illinois Law and regulated by the Illinois Department of Insurance. Comprised of approximately 130 municipalities and similar units of local government, the IPBC covers over 17,000 active employees and retiree lives. Participation in the IPBC provides the Village with great benefits, including, but not limited to the following:

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

The FY2015-FY2021 medical insurance premium contribution schedule that has been adopted for all eligible Village employees, including those in bargaining units, is as follows:

## **Employee Healthcare Premium Contributions 2015-2021**



### 2020 VERSUS 2021 PREMIUM STRUCTURE (\$)

PPO Medical Plan	2020 Monthly rates			202	1 Monthly rat	es	
	Employee	Employee Village Total		Employee	Village	Total	
		90% In-Network / 70% Out of network benefit					
Single employee	\$101.15	\$573.17	\$674.32	\$106.31	\$602.40	\$708.71	
Single + 1 dependent	\$204.32	\$1,157.82	\$1,362.14	\$214.75	\$1,216.86	\$1,431.61	
Family	\$361.10	\$2,046.23	\$2,407.33	\$379.52	\$2,150.59	\$2,530.11	

HMO Medical Plan	2020 Monthly Rates			202	1 Monthly Ra	tes
	Employee	Village	Total	Employee	Village	Total
Single employee	\$81.34	\$460.92	\$542.27	\$84.68	\$479.82	\$564.50
Single + 1 dependent	\$164.31	\$931.09	\$1,095.40	\$171.05	\$969.26	\$1,140.31
Family +2 dependents	\$290.39	\$1,645.52	\$1,935.91	\$302.29	\$1,712.99	\$2,015.28

Dental Plan	2020 Monthly Rates			202	1 Monthly Ro	ates
No employee	Employee	Village	Total	Employee	Village	Total
contribution			Premium			
Single employee	\$0.00	\$57.92	\$57.92	\$0.00	\$55.20	\$55.20
Single + 1 dependent	\$0.00	\$97.49	\$97.49	\$0.00	\$92.91	\$92.91
Family + 2 dependents	\$0.00	\$163.50	\$163.50	\$0.00	\$155.82	\$155.82

Vision Plan	2020 Monthly Rates			202	1 Monthly Ro	ites
No employee	Employee	Village	Total	Employee	Village	Total
contribution			Premium			
Single employee	0	\$4.78	\$4.78	0	\$4.78	\$4.78
Single + 1 dependent	0	\$7.81	\$7.81	0	\$7.81	\$7.81
Single + spouse	0	\$7.65	\$7.65	0	\$7.65	\$7.65
Family	0	\$12.59	\$12.59	0	\$12.59	\$12.59

### EMPLOYEE STAFFING LEVELS

Office of the Village Manager/	FY :	2019	FY 2020		FY 2021	
Administration	FT	PT	FT	PT	FT	PT
Village Manager	1	0	1	0	1	0
Deputy Village Manager	1	0	2	0	1.5	0
Assistant to the Village Manager	1	0	1	0	1	0
Administrative Services Manager	0	0	0	0	0.5	0
Records Clerk	0	0	0	0	0	0.5
Administrative Assistant	0	0.5	0	0.5	0	0
Deputy Village Clerk	1	0	1	0	0	0
Community Engagement Manager	1	0	0	0	0	0
Total	5	0.5	5	0.5	4	0.5
Full & Part-Time Total	5.5		5.5		4.5	

Human Resources	FY :	2019	FY 2	2020	FY 2	2021
numan resources	FT	PT	FT	PT	FT	PT
Director of Human Resources	1	0	1	0	1	0
Management Analyst	1	0	1	0	1	0
Total	2	0	2	0	2	0
Full & Part-Time Total	2		2			2

Finance & General Services	FY :	FY 2019		FY 2020		FY 2021	
rinance & General Services	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	1	0	1	0	0	0.5	
Buyer	0	0	0	0	0.5	0	
Cashier	2	0	2	0	1	0	
Accounts Payable Clerk	1	0	1	0	1	0	
Utility Billing ClerK	1	0	1	0	1	0	
Payroll Clerk	1	0	1	0	1	0	
Purchasing Manager	1	0	1	0	1	0	
Total	9	0	9	0	7.5	0.5	
Full & Part-Time Total		9		9		8	

Community Development	FY 2	2019	FY 2	2020	FY 2	2021
Community Development	FT	PT	FT	PT	FT	PT
Deputy Village Manager	1	0	0	0	0.5	0
Deputy Community Development Director	0	0	1	0	1	0
Permit Coordinator	1	0	1	0	0	0
Building Inspector	1	0	1	0	1	0
Health Inspector	1	0	1	0	1	0
Plan Reviewer	1	0	1	0	1	0
Planner I	1	0	1	0	1	0

Property Maintenance Inspector	1	0.5	1	0.5	1	0
Administrative Services Manager	0	0	0	0	0.5	0
Building Commissioner	1	0	1	0	0	0.5
Administrative Assistant	2	0	2	0	2	0.5
Electrical Inspector	1	0	1	0	0	0
Plumbing Inspector	1	0	1	0	0	0
Principal Planner	1	0	0	0	0	0
Total	13	0.5	12	0.5	9	1
Full & Part-Time Total	13.5		3.5 12.5		10	

Fire Services	FY 2019		FY 2020		FY 2021	
	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	43	0	43	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	0.5	0	0.5	0	0
Total	62	1.5	62	1.5	61	1
Full & Part-Time Total	6	3.5	63	3.5	6	52

Police Services	FY 2	FY 2019 FY 2020		2020	FY 2021	
	FT	PT	FT	PT	FT	PT
Chief of Police	1	0	1	0	1	0
Deputy Police Chief	2	0	2	0	2	0
Police Commander	2	0	2	0	0	0
Lieutenant	4	0	4	0	6	0
Police Sergeant	8	0	8	0	7	0
Patrol Officer	46	0	46	0	42	0
Desk Officer	2	1.5	2	1.5	2.5	1.5
Administrative Assistant	1	0	1	0	1	0
Clerk	3	0	3	0	2.5	1
Community Engagement Specialist	0	0	0	0	1	0
Community Service Officer	2	0	2	0	2	0
Crossing Guard	0	2.5	0	2.5	0	2.5
Evidence Custodian	1	0	1	0	1	0
Social Worker	1	0	1	0	1	0
Technical Services Administrator	1	0	1	0	1	0
Records Supervisor	1	0	1	0	0	0
Total	75	4	75	4	70	5

Full & Part-Time Total	79	79	75

Golf Operations	FY 2019		FY 2020		FY 2021	
	FT	PT	FT	PT	FT	PT
Head Golf Professional	2	0	2	0	2	0
Assistant Golf Professional	0	1	0	1	0	1
Golf Course Attendants- Seasonal	0	15	0	15	0	15
Total	2	16	2	16	2	16
Full & Part-Time Total	18		18		18	

Dublic Moules/Engine aging	FY	2019	FY :	FY 2020		FY 2021	
Public Works/Engineering	FT	PT	FT	PT	FT	PT	
Director of Public Works	1	0	1	0	1	0	
Deputy Director of Public Works	1	0	1	0	0	0	
Assistant Public Works Director	0	0	0	0	1	0	
Management Analyst	1	0	1	0	1	0	
Buyer	0	0	0	0	0.5	0	
Administrative Assistant	2	0	2	0	2	0	
Village Engineer	1	0	1	0	1	0	
Civil Engineer II	2	0	2	0	1	0	
Civil Engineer I	1	0	1	0	1	0	
Engineering Technician	1	0	1	0	1	0	
Engineering Intern	0	1	0	1	0	1	
Superintendent of Maintenance	1	0	1	0	1	0	
Superintendent of Utilities	1	0	1	0	1	0	
Building Maintenance Manager	1	0	1	0	1	0	
Streets Manager	1	0	1	0	1	0	
Sewer and Drainage Manager	1	0	1	0	1	0	
Water Manager	1	0	1	0	1	0	
Forestry and Grounds Manager	1	0	1	0	1	0	
Fleet Manager	1	0	1	0	1	0	
Automotive Mechanic III	1	0	1	0	0	0	
Automotive Mechanic II – CL	0	0	0	0	1	0	
Automotive Mechanic II	3	0	3	0	2	0	
Automotive Shop Assistant	0	0.5	0	0.5	0	0.5	
Building Maintenance Worker II – CL	1	0	1	0	1	0	
Building Maintenance Worker II	1	0	1	0	1	0	
Building Maintenance Worker I	1	0.5	1	0.5	1	0.5	
Maintenance Worker II - CL	6	0	5	0	4	0	
Maintenance Worker II	11	0	11	0	9	0	
Maintenance Worker I	8	0	8	0	10	0	
Laborer	0	1	0	1	0	0	
Seasonal Laborer	0	2	0	2	0	2	
Seasonal Snow Plow Driver	0	0	0	0	0	0	
Total	50	5	49	5	46.5	4	
Full & Part-Time Total		55	į	54	50	0.5	

#### TOTAL EMPLOYEE COUNT

Village of Puffale Crove	FY :	FY 2019		FY 2020		2021
Village of Buffalo Grove	FT	PT	FT	PT	FT	PT
Total	218	27.5	216	27.5	202	28
Full & Part-Time Total	245.5		243.5		230	

# APPENDIX C: DOCUMENT DEFINITIONS



#### **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.

#### Appropriation:

A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

#### **Arbitrage Bonds:**

Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

#### Asked:

The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

#### **Assessed Valuation:**

A value that is established for real or personal property and used as a basis for levying property taxes. (Note: property values are established by the Township Assessor.)

#### **Assessed Value:**

An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

#### Assets:

Property including cash on hand, facilities, and equipment owned by a government.

#### Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation.

#### **Balance Sheet:**

That portion of the Village's financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

#### Bankers' Acceptance (BA):

A short-term financial instrument that is the unconditional obligation of the accepting bank.

#### Basis of Accounting:

A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

#### **Basis Point:**

1/100 of one percent.

#### Bid:

The trading price acceptable to a prospective buyer of securities.

#### Bond:

A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

#### **Bond Anticipation Notes (BANS):**

Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

#### **Bond Counsel:**

An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

#### **Bonded Debt:**

The portion of an 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 of financial institution for a specified period for a specified rate of interest.

#### **Charges for Service:**

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

#### Collateral:

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

#### **Commercial Paper:**

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

#### Comprehensive Annual Financial Report (CAFR):

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

#### Coupon Rate:

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

#### Dealer:

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

#### Debenture:

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

#### Debt:

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

#### **Debt Limit:**

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

#### **Debt Service:**

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

#### Deficit:

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

#### **Delivery Versus Payment:**

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

#### Demand Notes (Variable Rate):

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

#### Department:

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

#### Depreciation:

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

#### Discount:

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

#### **Discount Securities:**

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

#### **Distinguished Budget Award Program:**

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

#### Diversification:

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

#### Double Barreled Bonds (Alternative Revenue Bonds):

A bond which is payable from the revenues of a governmental enterprise and are also backed by the full faith and credit of the governmental unit.

#### **Enterprise Fund:**

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

#### **Expenditures:**

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

#### **Expenses:**

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

#### Federal Credit Agencies:

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

#### Federal Deposit of Insurance Corporation (FDIC):

A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

#### Federal Funds Rate:

The rate for which overnight federal funds are traded.

#### Federal Home Loan Banks (FHLB):

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

#### Federal National Mortgage Association (FNMA or FANNIE MAE):

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

#### Federal Open Market Committee (FOMC):

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

#### Federal Reserve System:

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

#### **Fiscal Policy:**

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

#### Fiscal Year:

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

#### Fixed Assets:

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

#### Fund:

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

#### Fund Balance:

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

#### Generally Accepted Accounting Principles (GAAP):

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

#### **General Obligation Bonds:**

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

#### GIS Consortium (GISC):

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

#### **Governmental Fund Types:**

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

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

#### Grant:

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

#### Governmental National Mortgage Association (GNMA OR GINNIE MAE):

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

#### Income:

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

#### Intergovernmental Revenue:

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

#### **Internal Service Fund:**

A fund that is comprised of one or more departments that provides services to other departments within the governmental unit or amongst multiple governmental units. These services are funded through expenditures in the departments that utilize the services provided and recorded as revenue in the internal service fund created.

#### **Investment Policy:**

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

#### Lease Purchase Agreement (Capital Lease):

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

#### Letter of Credit:

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

#### Level Debt Service:

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

#### Levy:

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

#### Liability:

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

#### Liquidity:

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

#### Local Government Investment Pool (LGIP):

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

#### Long-Term Debt:

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

#### Maturity:

The date upon which the principal of a municipal bond becomes due and payable to bondholders.

#### **Major Services:**

The actions a department undertakes to accomplish the work necessary in individual Program Areas.

#### Market Value:

The price at which a security could presumably be purchased or sold.

#### Mark to Market:

The process of restating the carrying value of an asset or liability to equal its current market value.

#### Master Repurchase Agreement:

A written contract covering all future transactions between parties. The agreement establishes each party's right in the transaction. Repurchase Agreements (REPO's) are a form of short-term borrowing for dealers in government securities. The dealer sells the government securities to investors, usually on an overnight basis, and then buys them back the following day. For the party selling the security (and agreeing to repurchase it in the future), it is a repo; for the party on the other end of the transaction (buying the security and agreeing to sell in the future), it is a reverse repurchase agreement. A master agreement will often specify, among other things, the right to liquidate the underlying securities in the event of default.

#### Mini-bonds:

A small denomination bond directly marketed to the public.

#### **Modified Accrual Basis:**

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual; that is when they become both "measurable" and "available" to financial expenditures of the current period: "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

#### Net Income:

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

**Net Interest Cost (NIC) -** The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

#### Offer to Offered Price:

The trading price proposed by the prospective seller of securities (also called the asked or asking price).

## Offering Circular:

Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

#### **Open Market Operations:**

Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

### Other Contractual Debt:

Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any 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**

**CAD:** Computer Aided Dispatch

**CAFR:** Certified Annual Financial Report

**CAFT:** Combined Area Fire Training

CIF: Capital Improvement Fund

**CIP:** Capital Improvement Plan

**EAB:** Emerald Ash Borer

**EAV:** Equalized Assessed Valuation

**EMA:** Emergency Management Agency

**FLSA:** Fair Labor Standards Act

**GAAP:** Generally Accepted Accounting

**Principals** 

**GFOA:** Government Finance Officers

Association

**GovITC:** Government Information

Technology Consortium

**HVAC:** Heating, Ventilation Air

Conditioning

IEPA: Illinois Environmental Protection

Agency

**IMF:** Infrastructure Maintenance Fee

**IPBC:** Intergovernmental Personnel

**Benefit Cooperative** 

IMRF: Illinois Municipal Retirement Fund

IRMA: Intergovernmental Risk

Management Agency

JEMS: Joint Emergency Management

System

MCSC3: Mobile Comm Support Center 3

MDC: Mobile Data Computer

MFT: Motor Fuel Tax

**NWCDS:** Northwest Central Dispatch

System

**NWWC:** Northwest Water Commission

**OTSW:** Opportunities, Threats, Strengths,

and Weaknesses

**PAFR:** Popular Annual Financial Report

**RETT:** Real Estate Transfer Tax

**SLIP:** Suburban Insurance Liability Pool

**SOP:** Standard Operating Procedure

**SWANCC:** Solid Waste Agency of Northern

Cook County

**TERF:** Technology Equipment and

Replacement Fund

TIF: Tax Increment Financing

**VSI:** Voluntary Separation Incentive

# APPENDIX D: CMAP DATA



**Community Data Snapshot** 



COMMUNITY DATA SNAPSHOT BUFFALO GROVE, MUNICIPALITY JUNE 2020 RELEASE

## **About The Community Data Snapshot**

The Community Data Snapshots are a series of county, municipal, and Chicago Community Area data profiles that primarily feature data from the 2014-2018 American Community Survey (ACS) 5-Year Estimates. As noted in each profile, the data comes from multiple sources in addition to the ACS, which include U.S. Census Bureau, Illinois Environmental Protection Agency (EPA), Illinois Department of Employment Security (IDES), Illinois Department of Revenue (IDR), and the Chicago Metropolitan Agency for Planning (CMAP).

## **User Notes**

#### Margin of error

ACS is a sample-based data product. Exercise caution when using data from low-population municipalities, as the margins of error are often large compared to the estimate. For more details please refer to the ACS Sample Size and Data Quality Methodology.

#### **Regional values**

Regional values are estimated by aggregating 2014-2018 ACS county level data of the seven counties that make up the CMAP region. These counties are Cook, DuPage, Kane, Kendall, Lake, McHenry, and Will.

#### **Median values**

The Census Bureau encourages users to aggregate small levels of geographies into larger areas and recalculate median values for those aggregated areas. Median values are recalculated using grouped frequency distributions for aggregated areas such as the CMAP region.

#### Values for municipalities that extend outside the CMAP region

Values derived from CMAP analyses are restricted to geographies that fall within the CMAP regional boundaries. General Land Use, Equalized Assesed Value, Park Access, Water Supply, and ON TO 2050 Indicator table values only represent portions of the the municipality that fall within the CMAP region.

#### **Municipalities located in more than one county**

Data is provided for the county containing the largest geographic portion of municipality.

## **Employment values**

The Private Sector Employment table features data from the IDES Where Workers Work report. This report includes private sector employment totals for six counties within the seven-county CMAP region, excluding Kendall County.





## **POPULATION AND HOUSEHOLD**

The population and household tables include general demographic, social, and economic characteristics summarized for Buffalo Grove.

## **GENERAL POPULATION CHARACTERISTICS, 2014-2018**

	Buffalo Grove	Lake County	CMAP Region
Total Population	41,329	703,619	8,511,032
Total Households	15,580	244,672	3,107,682
Average Household Size	2.7	2.9	2.7
% Population Change, 2000-10	-3.3	9.2	3.5
% Population Change, 2010-18	-0.4	0.0	0.9
% Population Change, 2000-18	-3.7	9.2	4.5

Source: 2000 and 2010 Census, 2014-2018 American Community Survey five-year estimates.

## **RACE AND ETHNICITY, 2014-2018**

	Buffal	Buffalo Grove		County	CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
White non-Hispanic	28,372	68.6	437,597	62.2	4,367,579	51.3
Hispanic or Latino	2,260	5.5	150,590	21.4	1,944,675	22.8
Black non-Hispanic	986	2.4	46,334	6.6	1,419,547	16.7
Asian non-Hispanic	8,955	21.7	52,499	7.5	603,513	7.1
All other categories	756	1.8	16,599	2.4	175,718	2.1

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Total population.

## **AGE COHORTS, 2014-2018**

	Buffal	Buffalo Grove		County	CMAP R	legion
	Count	Percent	Count	Percent	Count	Percent
19 and Under	10,128	24.5	196,113	27.9	2,191,110	25.7
20 to 34	6,637	16.1	128,368	18.2	1,807,984	21.2
35 to 49	9,252	22.4	139,265	19.8	1,713,974	20.1
50 to 64	9,224	22.3	146,804	20.9	1,641,420	19.3
65 to 74	3,709	9.0	55,222	7.8	669,758	7.9
75 to 84	1,616	3.9	25,780	3.7	337,105	4.0
85 and Older	763	1.8	12,067	1.7	149,681	1.8
Median Age*	41.9		38.2		37.2	

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Total population.

## **EDUCATIONAL ATTAINMENT, 2014-2018**

	<b>Buffalo Grove</b>		Lake	Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
Less than High School Graduate	749	2.5	43,138	9.4	684,093	11.9	
High School Graduate or Equivalency	3,133	10.6	96,532	21.1	1,319,895	22.9	
Some College, No Degree	4,067	13.8	83,142	18.2	1,110,944	19.3	
Associate's Degree	1,941	6.6	28,409	6.2	400,050	7.0	
Bachelor's Degree	11,062	37.5	120,072	26.3	1,352,126	23.5	
<b>Graduate or Professional Degree</b>	8,580	29.1	85,715	18.8	888,642	15.4	

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Population 25 years and older.

## **NATIVITY, 2014-2018**

	Buffalo	o Grove	Lake County	CMAP Region	
	Count	Percent	Percent	Percent	
Native	25,250	64.8	80.3	79.7	
Foreign Born	13,741	35.2	19.7	20.3	

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Population 5 years and older.

## LANGUAGE SPOKEN AT HOME AND ABILITY TO SPEAK ENGLISH, 2014-2018

	<b>Buffalo Grove</b>		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English Only	23,132	59.3	474,081	71.6	5,489,328	68.7
Language other than English	15,859	40.7	188,293	28.4	2,495,708	31.3
Speak English less than "very well"	5,164	13.2	66,976	10.1	960,908	12.0

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Population 5 years and older.

## **LANGUAGE SPOKEN AT HOME, 2014-2018**

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
English	23,132	59.3	474,081	71.6	5,489,328	68.7
Spanish	1,797	4.6	113,230	17.1	1,466,849	18.4
Slavic Languages	5,018	12.9	19,393	2.9	275,150	3.4
Chinese	1,694	4.3	7,835	1.2	90,366	1.1
Tagalog	150	0.4	6,487	1.0	74,092	0.9
Arabic	27	0.1	1,129	0.2	61,835	0.8
Korean	1,459	3.7	5,136	0.8	36,409	0.5
Other Asian Languages	2,215	5.7	9,555	1.4	104,636	1.3
Other Indo-European Languages	2,945	7.6	22,601	3.4	331,350	4.1
Other / Unspecified Languages	554	1.4	2,927	0.4	55,021	0.7

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Population 5 years and older.

## **HOUSEHOLD SIZE, 2014-2018**

	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
1 Person Household	3,605	23.1	54,334	22.2	894,230	28.8
2 People Household	5,035	32.3	78,303	32.0	952,267	30.6
3 People Household	3,034	19.5	41,521	17.0	486,146	15.6
4 or More People Household	3,906	25.1	70,514	28.8	775,039	24.9

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSEHOLD TYPE, 2014-2018**

	Buffalo Grove		Lake County	CMAP Region
	Count	Percent	Percent	Percent
Family	11,548	74.1	73.4	65.1
Single Parent with Child	680	4.4	8.0	8.3
Non-Family	4,032	25.9	26.6	34.9

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSEHOLD INCOME, 2014-2018**

	Buffalo	<b>Buffalo Grove</b>		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
Less than \$25,000	1,414	9.1	31,245	12.8	551,715	17.8	
\$25,000 to \$49,999	1,747	11.2	39,460	16.1	585,464	18.8	
\$50,000 to \$74,999	1,750	11.2	37,750	15.4	504,014	16.2	
\$75,000 to \$99,999	2,031	13.0	29,869	12.2	390,392	12.6	
\$100,000 to \$149,999	3,259	20.9	43,197	17.7	516,533	16.6	
\$150,000 and Over	5,379	34.5	63,151	25.8	559,564	18.0	
Median Income	\$111,435		\$86,244		\$70,444		

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

#### **HOUSING AND TENURE, 2014-2018**

	Buffalo	Buffalo Grove		ounty	CMAP R	CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
Occupied Housing Units	15,580	97.0	244,672	92.9	3,107,682	91.4	
Owner-Occupied*	12,340	76.8	179,473	68.1	1,984,033	58.4	
Renter-Occupied*	3,240	20.2	65,199	24.8	1,123,649	33.0	
Vacant Housing Units	484	3.0	18,688	7.1	292,513	8.6	

Source: 2014-2018 American Community Survey five-year estimates.

Universe: \*Occupied housing units; Housing units.

#### **HOUSING COSTS AS A PERCENTAGE OF HOUSEHOLD INCOME, 2014-2018\***

·	Buffalo	Grove	Lake County	CMAP Region
	Count	Percent	Percent	Percent
Less than \$20,000	818	5.4	8.4	12.0
Less than 20 percent	20	0.1	0.3	0.3
20 to 29 percent	67	0.4	0.6	0.8
30 percent or more	731	4.8	7.5	10.8
\$20,000 to \$49,999	1,988	13.2	19.5	23.3
Less than 20 percent	169	1.1	2.0	2.6
20 to 29 percent	448	3.0	4.1	5.1
30 percent or more	1,371	9.1	13.4	15.6
\$50,000 to \$74,999	1,744	11.6	15.6	16.5
Less than 20 percent	409	2.7	4.6	5.3
20 to 29 percent	630	4.2	5.5	5.8
30 percent or more	705	4.7	5.5	5.4
\$75,000 or More	10,548	69.9	56.5	48.2
Less than 20 percent	6,779	44.9	36.8	31.9
20 to 29 percent	2,950	19.5	14.1	12.3
30 percent or more	819	5.4	5.6	4.0

Source: 2014-2018 American Community Survey five-year estimates.

\*Excludes households with zero or negative income and no cash rent.

Universe: Occupied housing units.

#### HOUSING & TRANSPORTATION (H+T) COSTS, PERCENT OF INCOME PER HOUSEHOLD, 2012-2016\*

	Median-Income Household**	Moderate-Income Household***
Housing Costs	41	51
Transportation Costs	22	24
H + T Costs	63	75

Source: Location Affordability Index, U.S. Dept. of Transportation, and U.S. Dept. of Housing and Urban Development.

<sup>\*\*</sup>Median-income Household assumes a household income equal to the area median, with regional average household size, and the regional average

commuters per household.
\*\*\*Moderate-Income Household assumes a household income of 80% of the area median with regional average household size, and the regional average commuters per household.

## **HOUSING CHARACTERISTICS**

The housing characteristics tables include housing unit estimates by housing type, size, and age summarized for Buffalo Grove.

## **HOUSING TYPE, 2014-2018\***

	Buffa	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
Single Family, Detached	8,689	54.1	177,736	67.5	1,707,038	50.2	
Single Family, Attached	2,630	16.4	26,951	10.2	252,166	7.4	
2 Units	98	0.6	6,794	2.6	238,040	7.0	
3 or 4 Units	700	4.4	8,064	3.1	269,766	7.9	
5 or more Units	3,947	24.6	39,349	14.9	906,352	26.7	

Source: 2014-2018 American Community Survey five-year estimates. \*Excludes mobile, boat, RV, van, etc.

Universe: Housing units.

## **HOUSING SIZE, 2014-2018**

	Buffalo Grove		Lake	Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
0 to 1 Bedrooms	1,541	9.6	24,386	9.3	544,680	16.0	
2 Bedrooms	3,848	24.0	60,238	22.9	967,257	28.4	
3 Bedrooms	5,275	32.8	90,548	34.4	1,132,665	33.3	
4 Bedrooms	4,758	29.6	69,688	26.5	593,229	17.4	
5+ Bedrooms	642	4.0	18,500	7.0	162,364	4.8	
Median Number of Rooms*	6.2		6.3		6.0		

Source: 2014-2018 American Community Survey five-year estimates. \*Includes all rooms.

Universe: Housing units.

## **HOUSING AGE, 2014-2018**

	Buffal	Buffalo Grove		Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
Built 2000 or Later	781	4.9	45,176	17.2	448,760	13.2	
Built 1970 to 1999	12,598	78.4	131,246	49.8	1,151,670	33.9	
Built 1940 to 1969	2,540	15.8	64,456	24.5	1,049,052	30.9	
Built Before 1940	145	0.9	22,482	8.5	750,713	22.1	
Median Year Built	1982		1981		1968		

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Housing units.

## **TRANSPORTATION**

The transportation tables include vehicle availability by household, mode of travel to work, and annual vehicle miles traveled for Buffalo Grove.

## **VEHICLES AVAILABLE PER HOUSEHOLD, 2014-2018**

	Buffalo Grove		Lake	Lake County		CMAP Region	
	Count	Percent	Count	Percent	Count	Percent	
No Vehicle Available	477	3.1	12,203	5.0	394,626	12.7	
1 Vehicle Available	4,781	30.7	66,576	27.2	1,104,851	35.6	
2 Vehicles Available	7,691	49.4	109,122	44.6	1,103,712	35.5	
3 or More Vehicles Available	2,631	16.9	56,771	23.2	504,493	16.2	

Source: 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **MODE OF TRAVEL TO WORK, 2014-2018**

	Buffalo Grove		Lake	County	6-County Region*	
	Count	Percent	Count	Percent	Count	Percent
Work at Home**	1,449	N/A	23,221	N/A	214,903	N/A
Drive Alone	17,522	84.5	272,667	82.2	2,856,015	72.4
Carpool	1,456	7.0	29,088	8.8	323,107	8.2
Transit	1,414	6.8	15,948	4.8	551,089	14.0
Walk or Bike	212	1.0	10,542	3.2	163,932	4.2
Other	144	0.7	3,303	1.0	51,124	1.3
TOTAL COMMUTERS	20,748	100.0	331,548	100.0	3,945,267	100.0
Mean Commute Time (minutes)	30.1		30.4		31.8	

Source: 2014-2018 American Community Survey five-year estimates. \* Commuter estimates not available for Kendall County.

\*\* Not included in "total commuters."

Universe: Workers 16 years and older.

## **ANNUAL VEHICLE MILES TRAVELED PER HOUSEHOLD, 2014-2018**

	Buffalo Grove	Lake County	CMAP Region
Average Vehicle Miles Traveled	19,538	22,231	17,165

Source: Chicago Metropolitan Agency for Planning analysis of U.S. Census Bureau, HERE, and Illinois Environmental Protection Agency (2017) data.

## **EMPLOYMENT**

The employment tables include general workforce characteristics for Buffalo Grove.

## **EMPLOYMENT STATUS, 2014-2018**

	Buffalo	Buffalo Grove		ounty	CMAP Region	
	Count	Percent	Count	Percent	Count	Percent
In Labor Force	23,530	71.5	381,084	69.2	4,547,626	67.2
Employed†*	22,544	95.8	350,731	92.0	4,231,812	93.1
Unemployed*	986	4.2	20,615	5.4	304,075	6.7
Not In Labor Force	9,397	28.5	169,972	30.8	2,215,759	32.8

Source: 2014-2018 American Community Survey five-year estimates. †Does not include employed population in the Armed Forces.

Universe: \*In Labor Force; Population 16 years and older.

## **PRIVATE SECTOR EMPLOYMENT, 2019\***

	Buffalo Grove		Lake County		6-County Region**	
	Count	Percent	Count	Percent	Count	Percent
Private Employment	15,362	N/A	292,282	N/A	3,598,232	N/A
Job Change (2002-10)	-1,379	-8.1	-13,078	-4.8	-225,309	-6.7
Job Change (2010-19)	-261	-1.7	34,327	13.3	465,181	14.8
Job Change (2002-19)	-1,640	-9.6	21,249	7.8	239,872	7.1
Private Sector Jobs per Household	0.99		1.19		1.16	

## **EMPLOYMENT OF BUFFALO GROVE** RESIDENTS, 2017\*

By Industry Sector	Count	Percent
Professional	2,746	13.1
Health Care	2,322	11.0
Manufacturing	2,129	10.1
Retail Trade	1,985	9.4
Education	1,744	8.3
By Employment Location		
Chicago	3,254	15.5
<b>Buffalo Grove</b>	1,274	6.1
Arlington Heights	867	4.1
Schaumburg	798	3.8
Northbrook	763	3.6

## **EMPLOYMENT IN BUFFALO GROVE,** 2017\*

By Industry Sector	Count	Percent
Manufacturing	3,072	18.6
Professional	2,872	17.4
Administration	1,311	8.0
Wholesale Trade	1,252	7.6
Health Care	1,136	6.9
By Residence Location		
Chicago	1,712	10.4
<b>Buffalo Grove</b>	1,274	7.7
Arlington Heights	661	4.0
Wheeling	513	3.1
Palatine	510	3.1

Source: U.S. Census Bureau, Longitudinal-Employer Household Dynamics Program (2017). \*Excludes locations outside of the CMAP region.

Source: Illinois Department of Employment Security (IDES).
\*Figures exclude employees not covered by unemployment insurance.
\*\*Kendall County is not included in IDES data.

## **LAND USE**

The land use tables include general land use composition, park access, and Walk Score for Buffalo Grove. The general land use and park access table estimates were derived from the CMAP Parcel-Based Land Use Inventory.

## **GENERAL LAND USE, 2013**

	Acres	Percent
Single-Family Residential	2,489.4	41.0
Multi-Family Residential	243.3	4.0
Commercial	478.4	7.9
Industrial	361.8	6.0
Institutional	225.3	3.7
Mixed Use	1.1	0.0
Transportation and Other	1,331.2	21.9
Agricultural	46.5	0.8
Open Space	704.4	11.6
Vacant	196.9	3.2
TOTAL	6,078.2	100.0

Source: Chicago Metropolitan Agency for Planning Parcel-Based Land Use Inventory 2013.

#### PARK ACCESS, 2013

	Buffalo Grove	Lake County	CMAP Region
Accessible Park Acreage per 1,000 Residents*	10.1	9.0	5.6

## **WALK SCORE, 2018**

<sup>\*</sup>Walk Score is a number between 0 and 100 that measures the average walkability of a municipality. For more information visit walkscore.com (2018).

Source: Chicago Metropolitan Agency for Planning calculations of 2013 Land Use Inventory.

\*Neighborhood parks (under 35 acres) are considered accessible by residents living within 0.5 miles; community parks (35 or more acres) are considered accessible by residents living within 1 mile.

## **REVENUE**

The revenue tables include Buffalo Grove revenues based on sales and current land use.

## **GENERAL MERCHANDISE RETAIL SALES, 2019**

	Buffalo Grove	Lake County	CMAP Region
General Merchandise	\$ 550,030,596	\$ 10,008,730,391	\$ 105,768,000,000
Total Retail Sales	\$ 717,866,977	\$ 12,856,675,218	\$ 133,428,000,000
Total Sales per Capita*	\$ 17,370	\$ 18,272	\$ 15,677

## **EQUALIZED ASSESSED VALUE, 2018**

Residential	\$ 1,355,588,761
Commercial	\$ 325,866,451
Industrial	\$ 4,684,958
Railroad	\$ 42,276
Farm	\$ 611,244
Mineral	\$ 0
TOTAL	\$ 1,686,793,690

Sources: Illinois Department of Revenue 2018, Chicago Metropolitan Agency for Planning calculations of 2013 Land Use Inventory, 2014-2018 ACS 5-year estimates.

Source: Illinois Department of Revenue, 2019. \*Per capita calculations based on population from 2014-2018 ACS 5-year estimates.

## **CHANGE OVER TIME**

The time series tables include comparisons of current 2014-2018 ACS estimates to historic year estimates from the 2000 Census and 2006-2010 ACS.

## **RACE AND ETHNICITY, 2000-2018**

	2000	2010	2018
	Percent	Percent	Percent
White non-Hispanic	86.5	76.2	68.6
Hispanic or Latino	3.3	5.8	5.5
Black non-Hispanic	0.7	0.6	2.4
Asian non-Hispanic	8.4	15.0	21.7
All other categories	1.0	2.4	1.8

Source: 2000 Census, 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Total population.

## **NATIVITY, 2010-2018**

	2010	2018
	Percent	Percent
Native	73.2	64.8
Foreign Born	26.8	35.2

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Population 5 years and older.

## **AGE COHORTS, 2000-2018**

2000	2010	2018
Percent	Percent	Percent
30.6	26.7	24.5
15.2	13.3	16.1
30.0	26.3	22.4
15.1	21.6	22.3
9.0	12.1	14.7
37.4	41.6	41.9
	30.6 15.2 30.0 15.1 9.0	Percent         Percent           30.6         26.7           15.2         13.3           30.0         26.3           15.1         21.6           9.0         12.1

Source: 2000 Census, 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Total population.

## **EDUCATIONAL ATTAINMENT, 2000-2018**

	2000	2010	2018
	Percent	Percent	Percent
Less than High School Graduate	4.7	4.0	2.5
High School Graduate or Equivalency	14.0	15.6	10.6
Some College, No Degree	19.3	15.6	13.8
Associate's Degree	6.2	5.0	6.6
Bachelor's Degree	35.4	35.4	37.5
Graduate or Professional Degree	20.5	24.4	29.1

Source: 2000 Census, 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Population 25 years and older.

## LANGUAGE SPOKEN AT HOME AND ABILITY TO SPEAK ENGLISH, 2010-2018

	2010	2018
	Percent	Percent
English Only	68.4	59.3
Language other than English	31.6	40.7
Speak English less than "very well"	10.3	13.2

 $Source: 2006-2010 \ and \ 2014-2018 \ American \ Community \ Survey \ five-year \ estimates.$ 

Universe: Population 5 years and older.

## **LANGUAGE SPOKEN AT HOME, 2010-2018**

	2010	2018
	Percent	Percent
English	68.4	59.3
Spanish	4.8	4.6
Slavic Languages	11.6	12.9
Chinese	3.0	4.3
Tagalog	0.8	0.4
Arabic	0.1	0.1
Korean	3.4	3.7
Other Asian Languages	2.5	5.7
Other Indo-European Languages	4.8	7.6
Other / Unspecified Languages	0.7	1.4

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Population 5 years and older.

## **HOUSEHOLD SIZE, 2010-2018**

	2010	2018
	Percent	Percent
1 Person Household	25.4	23.1
2 People Household	31.4	32.3
3 People Household	19.1	19.5
4 or More People Household	24.1	25.1

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSEHOLD TYPE, 2010-2018**

	2010	2018
	Percent	Percent
Family	71.4	74.1
Single Parent with Child	4.2	4.4
Non-Family	28.6	25.9

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSEHOLD INCOME, 2010-2018**

	2010	2018
	(2018 Dollars)	(2018 Dollars)
Median Income	\$ 100.249	\$ 111.435

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSING AND TENURE, 2010-2018**

	2000	2010	2018
	Percent	Percent	Percent
Occupied Housing Units	97.2	97.0	97.0
Owner-Occupied*	84.6	80.9	76.8
Renter-Occupied*	12.5	16.1	20.2
Vacant Housing Units	2.8	3.0	3.0

Source: 2000 Census, 2006-2010 and 2014-2018 American Community Survey five-year estimates

Universe: \*Occupied housing units; Housing units.

## **HOUSING COSTS AS A PERCENTAGE OF HOUSEHOLD INCOME, 2010-2018**

	2010	2018
	Percent	Percent
Less than \$20,000	7.1	5.4
Less than 20 percent	0.0	0.1
20 to 29 percent	0.6	0.4
30 percent or more	6.6	4.8
\$20,000 to \$49,999	17.3	13.2
Less than 20 percent	1.9	1.1
20 to 29 percent	2.5	3.0
30 percent or more	12.9	9.1
\$50,000 to \$74,999	15.9	11.6
Less than 20 percent	3.6	2.7
20 to 29 percent	4.2	4.2
30 percent or more	8.1	4.7
\$75,000 or More	58.8	69.9
Less than 20 percent	28.1	44.9
20 to 29 percent	18.4	19.5
30 percent or more	12.2	5.4

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **HOUSING TYPE, 2010-2018\***

	2010	2018
	Percent	Percent
Single Family, Detached	52.6	54.1
Single Family, Attached	16.9	16.4
2 Units	0.3	0.6
3 or 4 Units	4.0	4.4
5 or more Units	26.2	24.6

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates. \*Excludes mobile, boat, RV, van, etc.

Universe: Housing units.

## **HOUSING SIZE, 2010-2018**

	2010	2018
	Percent	Percent
0 to 1 Bedrooms	10.4	9.6
2 Bedrooms	25.7	24.0
3 Bedrooms	31.3	32.8
4 Bedrooms	27.8	29.6
5+ Bedrooms	4.9	4.0
Median Number of Rooms*	6.3	6.2

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates. \*Includes all rooms.

Universe: Housing units.

## **HOUSING AGE, 2010-2018**

	2010	2018
	Percent	Percent
Built 2000 or Later	5.1	4.9
Built 1970 to 1999	78.5	78.4
Built 1940 to 1969	15.4	15.8
Built Before 1940	1.1	0.9
Median Year Built	1982	1982

Source: 2006-2010 and 2014-2018 American Community Survey five-year

Universe: Housing units.

## **VEHICLES AVAILABLE, 2010-2018**

	2010	2018
	Percent	Percent
No Vehicle Available	3.9	3.1
1 Vehicle Available	30.1	30.7
2 Vehicles Available	48.9	49.4
3 or More Vehicles Available	17.1	16.9

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.

Universe: Occupied housing units.

## **MODE OF TRAVEL TO WORK, 2010-2018**

	2010	2018
	Percent	Percent
Work at Home*	N/A	N/A
Drive Alone	89.4	84.5
Carpool	4.3	7.0
Transit	4.5	6.8
Walk or Bike	0.9	1.0
Other	1.0	0.7
TOTAL COMMUTERS	20,800.0	20,748.0
Mean Commute Time (minutes)	29.5	30.1

Source: 2006-2010 and 2014-2018 American Community Survey five-year

estimates.
\* Not included in "total commuters."

Universe: Workers 16 years and over.

## **EMPLOYMENT STATUS, 2010-2018**

	2010	2018
	Percent	Percent
In Labor Force	71.5	71.5
Employed†*	95.4	95.8
Unemployed*	4.6	4.2
Not In Labor Force	28.5	28.5

Source: 2006-2010 and 2014-2018 American Community Survey five-year estimates.
<sup>†</sup>Does not include employed population in the Armed Forces.

Universe: \*In Labor Force; Population 16 years and older.

## **Community Data Snapshot Water Supply: Buffalo Grove**

#### **WATER SUPPLY**

CMAP supports an integrated approach to water resource management, and encourages communities to incorporate water supply and demand considerations into land use, transportation, and infrastructure investment decisions. Assessing demand, price, and loss trends of a community can inform decisions that strengthen regional water supply management, maintain drinking water infrastructure, and manage demand. Click here to learn more about how communities can coordinate and conserve our shared water supply resources.

#### WATER SOURCE AND DEMAND TRENDS OF BUFFALO GROVE\*

**Primary Water Source:** Lake Michigan\*\*

	2003 MGD***	2013 MGD	Percent
Total Water Withdrawals****	4.80	3.90	-21.90
Residential Sector	3.80	3.10	-21.50
Non-Residential Sector	1.00	0.80	-23.30

Source: Analysis of Illinois Water Inventory Program water withdrawal data (2002-2013).

### DAILY RESIDENTIAL WATER DEMAND PER CAPITA

		Buffalo Grove			(	CMAP Region
	2003	2013	Percent Change	2003	2013	Percent Change
Residential* (GPCD**)	88.9	73.6	-18.8	104.2	87.5	-17.4

<sup>\*</sup>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.

Source: Analysis of Illinois Water Inventory Program water withdrawal data 2003-2013.

\* Residential sector includes withdrawals identified as residential by community water suppliers. The prevalence of private residential wells or community water suppliers that provide water outside of the municipal boundary could lead to artificially lower or higher GPCD values respectively.

\*\* Gallons of water per capita per day (estimated unit use). Population values used in sector totals come from the U.S. Census.

## **Community Data Snapshot Water Supply: Buffalo Grove**

## **WATER AND WASTEWATER PRICE TRENDS\***

Real price per 1,000 gallons, in 2018 dollars	2008	2018	Percent Change	Annual Percent Change
Drinking Water	\$ 2.20	\$ 4.92	76.3	8.4
Sewer	\$ 0.48	\$ 1.21	86.2	9.7
Combined** (if applicable)	N/A	N/A	N/A	N/A

#### **WATER LOSS\***

## Reporting utility: Buffalo Grove

	2017
Nonrevenue Water (Millions of Gallons per Day)**	0.48
Annual Cost of Nonrevenue Water (\$)	\$468,052.00
Percent of Nonrevenue Water to Water Supplied***	12.8

Source: Illinois-Indiana Sea Grant Water Rates Data for Northeastern Illinois, IISG19-RCE-RLA-031.

\* Only available for communities with water utilities and that responded to data requests. Percent changes and 2008 prices were adjusted for inflation using the U.S. Bureau of Labor Statistic's Consumer Price Index for the Chicago-Naperville-Elgin region.

<sup>\*\*</sup> Some utilities combine drinking water and sewer prices, rather than separating them out as two distinct rates.

Source: Illinois Department of Natural Resources, Lake Michigan Allocation Program.

\* Data is only regionally available for Lake Michigan permittees; water losses from other communities and industrial and commercial businesses are not

reported to the state.

\*\* Nonrevenue water is the difference between net annual pumpage (water supplied) and billed, authorized consumption. Non-revenue water includes water that is lost from the system due to underregistration of meters, systematic data handling errors, leakage anywhere within the distribution system,

unauthorized consumption, or unbilled authorized consumption.

\*\*\* The threshold for permit compliance is less than 12 percent of water supplied in Water Year 2015, decreasing to no more than 10 percent by Water Year 2019 and all years thereafter. Permittees that exceed the threshold are required to submit a water system improvement plan.

## Community Data Snapshot ON TO 2050 Indicators: Buffalo Grove

## **ON TO 2050 INDICATORS**

ON TO 2050 is the region's long-range comprehensive plan, adopted by CMAP in 2018. The plan includes a set of indicators for quantifying its goals and measuring implementation progress. While many of these indicators can only be measured at a regional level, several can also be tracked at a local level. These have been laid out in the table below, with comparisons to the region's current measure as well as the targets that the plan is aiming to reach by 2050. Visit cmap.illinois.gov/2050/indicators to learn more.

		Buffalo Grove	СМ	CMAP Region		
		(Current)	(Current)	(Target)	Source	
Plan Chapter	Indicator					
	Population located in highly walkable areas	0.0%	41.5%	45.2%	CMAP, 2015	
COMMUNITY	Jobs located in highly walkable areas	0.0%	38.2%	45.2%	CMAP, 2015	
	Population aged 25+ with an associate's degree or higher	73.1%	45.9%	64.9%	2014-2018 ACS 5- Year	
PROSPERITY	Workforce participation rate among population aged 20-64	84.5%	80.6%	83.4%	2014-2018 ACS 5- Year	
	Population with park access of 4+	79.4%	41.5%	65.0%	CMAP, 2013	
	acres per 1,000 résidents	, 511,70			·	
	Population with park access of 10+ acres per 1,000 residents	45.9%	16.0%	40.0%	CMAP, 2013	
ENVIRONMENT	Impervious acres per household	0.17	0.18	0.15	USGS National Land Cover Dataset, 2016	
	Daily residential water demand per capita (gallons)	73.6	87.5	65.2	Illinois Water Inventory Program, 2013	
	State revenue disbursement per capita	\$315.60	\$286.21*	N/A	CMAP, 2018	
GOVERNANCE	Is per capita disbursement at least 80% of regional median?	Yes	Yes for 74% of municipalities	Yes for 100% of municipalities	CMAP, 2018	
	Population with at least moderately high transit availability	23.6%	53.2%	65.0%	CMAP, 2017	
MOBILITY	Jobs with at least moderately high transit availability	25.3%	55.2%	58.0%	CMAP, 2017	
	Percent of trips to work via non- SOV modes	20.4%	30.1%	37.3%	2014-2018 ACS 5- Year	

<sup>\*</sup>Median value of region's 284 municpalities.

## For More Information

Last updated July 2020

To improve the Community Data Snapshots in the future, CMAP wants to hear from you. Please take a quick survey to describe how you use this data and what you'd like to see in next year's snapshots.

Please direct inquiries to info@cmap.illinois.gov. To access other Community Data Snapshots for municipalities and counties in the Chicago Metropolitan Agency for Planning's seven-county northeastern Illinois region, visit <a href="http://www.cmap.illinois.gov/data/community-snapshots">http://www.cmap.illinois.gov/data/community-snapshots</a>.

# APPENDIX E: OPERATIONS GUIDE



Revenue - Expense

	Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
Fund: 1	00 - General Fund						
REVENUES	S						
10 - F	Property Taxes						
	400.01	Taxes - Property Corporate Levy - Cook County	653,210	683,948	-	681,479	-
	400.02	Taxes - Property Corporate Levy - Lake County	1,992,112	2,038,881	-	2,007,748	-
	400.03	Taxes - Property Police Protection - Cook County	166,062	171,765	721,285	179,771	721,285
	400.04	Taxes - Property Police Protection - Lake County	513,785	525,277	2,947,510	530,141	2,947,510
	400.07	Taxes - Property Fire Protection - Cook County	1,081,739	1,119,323	1,081,928	1,172,180	1,081,928
	400.08	Taxes - Property Fire Protection - Lake County	3,345,165	3,419,926	4,421,265	3,453,253	4,421,265
	400.09	Taxes - Property Street & Bridge Levy - Cook Cty	200,429	207,430	-	216,459	-
	400.10	Taxes - Property Street & Bridge Levy - Lake Cty	620,110	634,313	-	639,288	-
	400.11	Taxes - Property Street Lighting Levy - Cook Cty	67,953	70,475	-	74,293	-
	400.12	Taxes - Property Street Lighting Levy - Lake Cty	210,239	214,611	-	217,376	-
	400.30	Taxes - Property FICA Levy - Cook County	136,730	137,861	117,585	151,557	111,705
	400.31	Taxes - Property FICA Levy - Lake County	421,092	418,115	480,508	284,508	456,483
	400.32	Taxes - Property IMRF Levy - Cook County	246,079	248,112	252,557	325,523	239,929
	400.33	Taxes - Property IMRF Levy - Lake County	757,794	752,504	1,032,065	959,099	980,463
	400.50	Taxes - Property Police Pension - Lake County	2,006,285	2,179,670	2,502,829	2,325,880	2,700,982
	400.51	Taxes - Property Police Pension - Cook County	651,218	720,150	612,467	789,416	660,958
	400.60	Taxes - Property Fire Pension - Lake County	1,424,799	1,440,212	1,633,130	1,517,668	1,920,435
	400.61	Taxes - Property Fire Pension - Cook County	462,041	474,952	399,643	515,105	469,951
	A	Account Classification Total: 10 - Property Taxes	14,956,844	15,457,525	16,202,772	16,040,744	16,712,894
15 - C	Other Taxes						
	410.05	Taxes - State Shared Local Use Tax	1,218,965	1,400,143	1,267,279	1,387,979	1,627,242
	410.10	Taxes - State Shared State Income Tax	4,002,862	4,452,254	4,168,968	4,100,968	3,790,032
	410.15	Taxes - State Shared Sales Tax - State	6,672,666	7,178,826	6,590,000	5,623,000	6,927,566
	410.16	Taxes - State Shared Sales Tax Rebate Payments	(654,213)	(924,005)	-	-	-
	410.20	Taxes - State Shared Road & Bridge Tax Wheeling	22,601	25,660	28,000	28,000	28,000
	410.25	Taxes - State Shared Road & Bridge Tax Vernon	140,080	140,080	154,000	154,000	154,000
	410.32	Taxes - State Shared Cannabis Tax	-	-	-	-	34,605
	410.40	Taxes - State Shared Video Gaming Tax	85,291	95,291	114,000	114,000	82,500
	410.50	Taxes - State Shared Replacement Tax	22,256	27,505	26,000	26,000	20,000
	415.05	Taxes - Local Sales Tax - Home Rule	5,010,184	5,258,742	4,190,000	3,557,300	5,044,956
	415.10	Taxes - Local Home Rule Rebate	(868,771)	(1,567,819)	-	-	-
	415.15	Taxes - Local Real Estate Transfer Tax	969,039	1,024,769	990,000	990,000	922,300
	415.16	Taxes - Local Food & Beverage Tax Rebate	-	(20,931)	-	-	-
	415.20	Taxes - Local Hotel/Motel Tax	117,267	147,036	125,000	125,000	58,000
	415.25	Taxes - Local Simplified Telecommunications Tx	1,761,326	1,304,425	1,540,000	960,000	960,000
	415.30	Taxes - Local Prepared Food & Beverage Tax	699,719	783,381	750,000	750,000	600,000
	415.35	Taxes - Local Electricity Use Tax	1,657,251	1,613,066	1,665,000	1,698,300	1,600,000
	415.40	Taxes - Local Natural Gas Use Tax	1,148,662	1,150,405	1,050,000	1,067,500	1,100,000
	415.50	Taxes - Local Auto Rental Tax	283	283	-	-	-
		Account Classification Total: 15 - Other Taxes	22,005,467	22,089,110	22,658,247	20,582,047	22,949,201
20 - 1	Intergovernmental Re	evenue					
	440.15	Intergovernmental Revenue - Local Reimb - District	155,081	169,875	105,043	138,387	101,955
		#214 Officer Intergovernmental Revenue - Local Reimb - Various					
	440.20	Govts Fuel	59,313	49,439	50,000	30,277	50,000
	440.25	Intergovernmental Revenue - Local Reimb - D.A.R.E. Officer	19,152	48,201	63,532	18,645	64,940
	440.40	Intergovernmental Revenue - Local Crossing Guard	21.075	22.405	22.052	27 500	22 / 40
	440.40	Reimbursement	21,865	22,485	23,053	27,588	23,640
	440.46	Intergovernmental Revenue - Local Overtime Reimb - DEA	17,968	16,510	16,245	7,580	11,400
	440.50	Intergovernmental Revenue - Local Overtime Reimb -	9,594	12,660	4,784	136,713	790
		ICE	,,,,,	.2,500			
	440.90	Intergovernmental Revenue - Local Miscellaneous	202.072	210 170	5,000	3,147	5,000
25 1		ification Total: 20 - Intergovernmental Revenue	282,972	319,170	267,657	362,337	257,725
25 - L	Licenses	Pusinger Liegness Pusinger Liegness	114 100	110 770	100.000	24.050	100.000
	420.05	Business Licenses Business Licenses	114,100	118,770	120,000	31,853	120,000
	420.10	Business Licenses Tobacco Licenses	1,650	1,650	1,650	2,423	1,650
	420.15	Business Licenses Vending Machine Licenses	4,750	5,350	5,000	6,426	5,000

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
420.20	Business Licenses Chauffer Licenses	1,595	1,000	-	126	-
420.25	Business Licenses Alarm Permits	29,555	30,350	29,000	5,463	26,000
420.50	Business Licenses All Other Licenses	10,989	9,239	9,000	5,373	9,000
425	Liquor Licenses	141,600	144,850	-	124,280	-
425.05	Liquor Licenses Class A	-	-	51,600	-	51,600
425.10	Liquor Licenses Class B	-	-	24,000	-	24,000
425.15	Liquor Licenses Class C	-	-	34,800	-	34,800
425.20	Liquor Licenses Class D	-	-	12,800	-	12,800
425.25	Liquor Licenses Class E	<del>-</del>	_	6,000	<del>-</del>	6,000
425.30	Liquor Licenses Class F	_	_	2,000	-	2,000
425.50	Liquor Licenses Other	3,660	7,039	13,750	908	13,750
430.05	Animal Licenses Dogs	220	-	-	-	-
430.10	Animal Licenses Cats	20	-	_	_	-
100.10	Account Classification Total: 25 - Licenses	308,139	318,247	309,600	176,852	306,600
30 - Permits	About diassinution folds. 20 Elections	300,137	310,247	307,000	170,002	300,000
420.30	Business Licenses Video Gaming Permit	36,250	44,500	40,000	58,639	49,000
435.05	Building Revenue & Fees Development Building	· -	53,750			
	Permits			-	-	-
435.10	Building Revenue & Fees Engineering Fees	110,418	205,747	60,000	134,686	60,000
435.15	Building Revenue & Fees Contractor Registration	82,600	98,350	85,000	65,371	85,000
435.20	Building Revenue & Fees Plan Review Fees	116,197	146,967	110,000	167,152	140,000
435.25	Building Revenue & Fees Filing Fees	5,483	4,625	4,000	1,945	4,000
435.30	Building Revenue & Fees Annexation Fees	-	3,000	30,000	48,467	30,000
435.35	Building Revenue & Fees Building Inspection Fees	405,071	428,988	400,000	478,653	450,000
435.40	Building Revenue & Fees Plumbing Inspection Fees	35,748	45,409	35,000	52,205	40,000
435.45	Building Revenue & Fees Electrical Inspection Fees	74,799	88,811	60,000	41,742	60,000
435.50	Building Revenue & Fees Mechanical Inspection Fees	42,169	51,197	35,000	50,273	40,000
435.55	Building Revenue & Fees Sign Inspection Fees	7,127	8,927	5,000	4,932	5,000
435.60	Building Revenue & Fees Elevator Inspection Fees	23,595	27,115	25,000	15,438	25,000
435.65	Building Revenue & Fees Fire Suppression Inspection Fees	23,441	26,325	10,000	8,023	10,000
435.70	Building Revenue & Fees Rental Inspection Fees	138,153	147,345	122,000	41,730	147,350
435.71	Building Revenue & Fees Other Non-Business Lic & Permits	44,385	38,490	45,000	40,267	45,000
	Account Classification Total: 30 - Permits	1,145,437	1,419,546	1,066,000	1,209,523	1,190,350
35 - Fines and Fees						
455.05	Fines & Fees Court Fines Cook	5,978	6,514	2,125	2,596	2,600
455.07	Fines & Fees Prison Fees Lake County	-	31,386	-	735	-
455.10	Fines & Fees Court Fines Lake	311,309	371,002	312,276	261,409	146,600
455.15	Fines & Fees Village Ordinance Fines	195,768	184,260	167,268	67,392	91,700
455.20	Fines & Fees Alarm Service Calls	40,021	37,784	35,000	9,859	42,000
455.25	Fines & Fees Accident Reports	8,680	10,735	7,000	7,240	5,800
455.30	Fines & Fees Fingerprint Fees	-	-	2,091	-	1,000
455.35	Fines & Fees Ambulance Transport Fees	1,021,945	1,044,187	1,110,000	745,512	1,200,000
455.40	Fines & Fees Subpeona Fees	285	101	-	30	-
455.45	Fines & Fees DUI Assessments	1,267	15,325	14,612	6,469	7,900
455.50	Fines & Fees Impounding Fees	95,425	89,601	86,700	40,868	42,800
455.60	Fines & Fees Administrative Bail Fee	5,259	5,171	3,519	2,333	4,200
A	Account Classification Total: 35 - Fines and Fees	1,685,937	1,796,065	1,740,591	1,144,443	1,544,600
40 - Charges for Services						
441.30	Sales of Water Construction Water	2,141	815	-	5,317	-
444.05	Insurance Contributions Retiree Premiums	20,170	16,340	-	3,453	-
444.15	Insurance Contributions Employee Premiums	1,162	-	-	-	-
Accoun	nt Classification Total: 40 - Charges for Services	23,473	17,155	-	8,770	-
45 - Interest Income						
450.10	Investment Revenue Interest Income -Investment Pool	45,263	107,514	25,000	47,197	12,500
450.15	Investment Revenue Interest Income - Money	115,483	172,766	85,000	-	41,000
450.20	Market Investment Revenue Interest Income - CD's	81,736	92,491	115,000		57,500
	Investment Revenue Interest Income - CD's		7८,47 l		-	
450.25	investment kevenue interest income - Securities	60,260	-	65,000	-	32,50

Account Numbe	er Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
450.26	Investment Revenue Fixed Income	9,400	48,863	-	-	-
450.30	Investment Revenue Amortization -Security Disc/Prem	-	(436)	-	-	-
450.35	Investment Revenue Gain/Loss Security Transaction	938	67,020	-	-	-
450.40	Investment Revenue Annuity Gain/Loss	(20,738)	-	-	-	<u>-</u>
	Account Classification Total: 45 - Interest Income	292,342	488,218	290,000	47,197	143,500
50 - Miscellaneous Rever	nue					
456.05	Asset Seizures Federal	210,253	289,403	-	29,966	89,470
465.05	All Other Revenue Cable Franchise Fees	778,107	753,068	815,000	631,145	735,000
465.07	All Other Revenue Storm Water Management Fees	1,134,383	1,141,998	1,140,000	1,018,763	1,140,000
465.10	All Other Revenue Buffalo Grove Days	345	260	-	2,937	-
465.12	All Other Revenue Symphonic Band	12,083	10,402	11,000	180	-
465.20	All Other Revenue Facility Rental	3,840	3,840	3,840	3,064	3,840
465.30	All Other Revenue Farmers Market	7,530	8,641	7,500	6,525	7,500
465.35	All Other Revenue Sales - Fixed Assets	-	163,085	-	-	-
465.45	All Other Revenue Police Miscellaneous	-	-	-	308	-
465.50	All Other Revenue Misc Reimbursements/Refunds	250,044	74,291	-	47,310	-
465.51	All Other Revenue Miscellaneous Donations	939	(939)	-	23,934	-
465.58	All Other Revenue Reserve for Capital Replace-Bldg	-	610,902	-	-	-
465.65	All Other Revenue Grants	221,314	62,662	-	14,844	-
465.70	All Other Revenue Recycling Proceeds	28,607	12,562	25,000	2,234	25,00
465.75	All Other Revenue Auction Proceeds	-	91,043	-	27,693	-
465.80	All Other Revenue Cannabis Fees	16,861	36,720	40,000	145,865	145,00
465.90	All Other Revenue Miscellaneous Income	10,267	582,205	50,000	(124,773)	50,00
Account	t Classification Total: 50 - Miscellaneous Revenue	2,674,572	3,840,143	2,092,340	1,829,995	2,195,81
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	2,613,542	980,195	780,000	-	1,780,000
Acco	ount Classification Total: 55 - Operating Transfers	2,613,542	980,195	780,000	-	1,780,000
	REVENUES Total	45,988,725	46,725,375	45,407,207	41,401,908	47,080,680
	Fund REVENUE Total: 100 - General Fund	45,988,725	46,725,375	45,407,207	41,401,908	47,080,680
nd: 120 - Metra Parkin EVENUES	ng Lot Fund					
35 - Fines and Fees						
455.70	Fines & Fees Parking Fees - Daily Metra	123,445	99,849	125,000	35,000	15,00
455.75	Fines & Fees Parking Fees - Parking Passes	83,739	83,199	90,000	10,000	45,000
	Account Classification Total: 35 - Fines and Fees	207,184	183,048	215,000	45,000	60,000
50 - Miscellaneous Reven	nue					
465.20	All Other Revenue Facility Rental	920	752	950	402	40
Account	t Classification Total: 50 - Miscellaneous Revenue	920	752	950	402	40
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	-	-	-	130,000	125,000
Acco	ount Classification Total: 55 - Operating Transfers	-	-	-	130,000	125,00
	REVENUES Total	208,104	183,800	215,950	175,402	185,40
Fund F	REVENUE Total: 120 - Metra Parking Lot Fund	208,104	183,800	215,950	175,402	185,40
nd: 130 - Motor Fuel Ta	· · · · · · · · · · · · · · · · · · ·			,	,	102,10
REVENUES						
15 - Other Taxes						
	Taxes - State Shared MFT Trans. Renewal Fund				350,000	
410.37	Distr.	-	-	-	350,000	- -
			1 1/1 1/1	1,600,000	600,000	1,600,000
410.60	Taxes - State Shared Motor Fuel Tax	1,062,118	1,361,314			4 (00 00
	Taxes - State Shared Motor Fuel Tax  Account Classification Total: 15 - Other Taxes	1,062,118	1,361,314	1,600,000	950,000	1,600,00
50 - Miscellaneous Reven	Taxes - State Shared Motor Fuel Tax  Account Classification Total: 15 - Other Taxes  nue				950,000	
50 - Miscellaneous Reven	Taxes - State Shared Motor Fuel Tax  Account Classification Total: 15 - Other Taxes  nue  All Other Revenue Grants		1,361,314 -		950,000 912,000	911,600
50 - Miscellaneous Reven	Taxes - State Shared Motor Fuel Tax  Account Classification Total: 15 - Other Taxes  nue  All Other Revenue Grants  It Classification Total: 50 - Miscellaneous Revenue	1,062,118 - -	1,361,314 - -	1,600,000	950,000 912,000 912,000	911,600 911,600
50 - Miscellaneous Reven	Taxes - State Shared Motor Fuel Tax  Account Classification Total: 15 - Other Taxes  nue  All Other Revenue Grants		1,361,314 -		950,000 912,000	1,600,000 911,600 911,600 2,511,600

Fund: 135 - Local Motor Fuel Tax Fund

Account Number	er Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
REVENUES						
15 - Other Taxes						
415.31	Taxes - Local Local MFT	-	-	-	310,000	485,000
	Account Classification Total: 15 - Other Taxes	-	-	-	310,000	485,000
	REVENUES Total	-	-	-	310,000	485,000
Fund RE	/ENUE Total: 135 - Local Motor Fuel Tax Fund	-	-	-	310,000	485,000
Fund: 140 - Debt Service	e Fund					
REVENUES						
10 - Property Taxes						
400.40	Taxes - Property Debt Service - Lake County	772,935	650,031	733,319	670,790	342,250
400.41	Taxes - Property Debt Service - Cook County	250,992	214,319	179,450	227,670	60,398
	Account Classification Total: 10 - Property Taxes	1,023,927	864,350	912,769	898,460	402,648
50 - Miscellaneous Reve	nue					
465.90	All Other Revenue Miscellaneous Income	-	(0)	-	-	-
470	Bond Proceeds	-	1,449,275	-	26,720,000	-
	t Classification Total: 50 - Miscellaneous Revenue	-	1,449,275	-	26,720,000	-
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	721,008	680,000	673,600	673,600	3,346,411
Acco	ount Classification Total: 55 - Operating Transfers	721,008	680,000	673,600	673,600	3,346,411
	REVENUES Total	1,744,935	2,993,625	1,586,369	28,292,060	3,749,059
F	Fund REVENUE Total: 140 - Debt Service Fund	1,744,935	2,993,625	1,586,369	28,292,060	3,749,059
Fund: 150 - Capital Proje	ects Facilities Fund					
REVENUES						
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	4,043,693	1,011,593	375,000	-	159,000
Acco	ount Classification Total: 55 - Operating Transfers	4,043,693	1,011,593	375,000	-	159,000
	REVENUES Total	4,043,693	1,011,593	375,000	-	159,000
Fund REVEN	UE Total: 150 - Capital Projects Facilities Fund	4,043,693	1,011,593	375,000	-	159,000
REVENUES	ects Equipment Fund					
55 - Operating Transfers 460.05	Operating Transfers Interfund Transfers In					1,969,850
	ount Classification Total: 55 - Operating Transfers	<u> </u>	<u> </u>	<u>-</u>	<u> </u>	1,969,850
ALLE	REVENUES Total	<u> </u>	<u> </u>	<u> </u>	-	1,969,850
						1,707,030
Fund REVENUE Fund: 160 - Capital Proje REVENUES		-	-	-	-	1,969,850
50 - Miscellaneous Reve	nue					
465.65	All Other Revenue Grants	-	254,814	-	-	-
465.90	All Other Revenue Miscellaneous Income	-	35,125	-	-	-
Accoun	t Classification Total: 50 - Miscellaneous Revenue	-	289,939	-	-	-
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	1,690,243	2,696,703	1,600,000	6,504,000	7,634,626
Acco	ount Classification Total: 55 - Operating Transfers	1,690,243	2,696,703	1,600,000	6,504,000	7,634,626
	REVENUES Total	1,690,243	2,986,642	1,600,000	6,504,000	7,634,626
Fund REVE	NUE Total: 160 - Capital Projects Streets Fund	1,690,243	2,986,642	1,600,000	6,504,000	7,634,626
Fund: 170 - Water & Sev REVENUES		.,,	2,7 00,70 12	1,000,000	5,551,555	1,001,000
30 - Permits	Puilding Povopuo 9 Food Water Connection Food	2 125	2.050	E 000	7 200	F 000
435.75	Building Revenue & Fees Water Connection Fees Building Revenue & Fees Lake County Sewer Tap On	3,125	3,850	5,000	7,300	5,000
435.76	Fees	222,080	134,042	100,000	258,497	100,000
435.77	Building Revenue & Fees Village Sewer Tap On Fees	250	300	1,000	1,855	1,000
435.78	Building Revenue & Fees Water Meter Sales	7,254	1,546	5,000	15,294	5,000
435.79	Building Revenue & Fees System Improvement Fees	5,599	7,840	5,000	22,654	5,000
733.77	-	•	•	•	•	· .
	Account Classification Total: 30 - Permits	238,308	147,579	116,000	305,600	116,000

Account Numbe	r Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
40 - Charges for Services						
441.05	Sales of Water Resident - Regular	5,857,501	5,834,137	6,886,000	8,996,000	9,283,832
441.15	Sales of Water Debt Service Charge	-	(4)	-	-	-
441.20	Sales of Water Penalties	118,512	113,678	125,000	41,434	100,000
441.60	Sales of Water Fees - Turn On	2,555	2,353	1,500	598	-
442.05	Village Sewer Resident - Regular	1,449,345	1,440,448	1,697,000	1,700,000	1,672,726
443.00	Lake County Sewer Sanitary Sewer Service Fees	3,166,560	3,125,575	3,500,000	3,006,491	3,554,700
	unt Classification Total: 40 - Charges for Services	10,594,474	10,516,187	12,209,500	13,744,523	14,611,258
45 - Interest Income	and chacomoduler rotal to charge to control	10,071,171	10,010,107	12,207,000	10,711,020	11,011,200
450.05	Investment Revenue Interest Income - Savings	_	_	500	_	_
450.10	Investment Revenue Interest Income -Investment Pool	48,202	110,214	50,000	-	39,69
450.15	Investment Revenue Interest Income - Money	434	-	-	-	-
450.25	Market Investment Revenue Interest Income - Securities	_	_	10,000	_	_
		0 (77		10,000		
450.35	Investment Revenue Gain/Loss Security Transaction	2,677	<del>-</del>	-	-	<u>-</u>
	Account Classification Total: 45 - Interest Income	51,313	110,214	60,500	-	39,690
50 - Miscellaneous Reven						
465	All Other Revenue	-	0	-	-	20,000
465.65	All Other Revenue Grants	-	350,000	-	341,254	-
465.90	All Other Revenue Miscellaneous Income	358,069	108,429	-	9,549	-
	t Classification Total: 50 - Miscellaneous Revenue	358,069	458,429	-	350,803	20,000
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	-	-	-	5,796,390	6,089,46
Acco	unt Classification Total: 55 - Operating Transfers	-	-	-	5,796,390	6,089,46
	REVENUES Total	11,242,164	11,232,409	12,386,000	20,197,316	20,876,41!
Fund	d REVENUE Total: 170 - Water & Sewer Fund	11,242,164	11,232,409	12,386,000	20,197,316	20,876,41!
40 - Charges for Services 445.10	Golf Course Fees Greens Fees	566,083	575,370	675,000	670,000	675,000
445.15	Golf Course Fees Power Cart Rental	141,557	122,827	168,000	165,000	168,000
445.20	Golf Course Fees Pull Cart Rental	2,916	3,795	3,200	3,200	3,20
445.25	Golf Course Fees Driving Range Fees	62,071	75,608	70,000	83,319	71,00
445.30	Golf Course Fees Memberships & Passes	56,451	57,411	58,000	59,000	59,00
445.35	Golf Course Fees Merchandise Sales	59,952	57,050	67,000	55,000	67,00
445.40	Golf Course Fees Sales Tax	5,973	5,701	6,700	5,500	6,70
445.55	Golf Course Fees Club Rental Fees	1,076	880	1,500	1,200	1,50
445.57	Golf Course Fees Club Storage	95	75	150	-	-
445.60	Golf Course Fees Rental Income Facility	49,500	49,540	66,000	55,000	66,00
445.65	Golf Course Fees Rental Income Cell Tower	32,004	38,008	32,200	32,200	33,000
445.70	Golf Course Fees Utility Reimbursement	33,062	28,767	30,000	30,000	30,00
445.90	Golf Course Fees Other Revenue	39	(185)	-	-	-
Ассои	unt Classification Total: 40 - Charges for Services	1,010,780	1,014,846	1,177,750	1,159,419	1,180,400
50 - Miscellaneous Reven	nue					
465.90	All Other Revenue Miscellaneous Income	4,112	(336)	2,200	-	-
Account	Classification Total: 50 - Miscellaneous Revenue	4,112	(336)	2,200	-	-
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	1,033,147	158,960	-	-	-
Acco	unt Classification Total: 55 - Operating Transfers	1,033,147	158,960	-	-	_
	REVENUES Total	2,048,039	1,173,469	1,179,950	1,159,419	1,180,400
Fund D	EVENUE Total: 180 - Buffalo Grove Golf Fund	2,048,039	1,173,469	1,179,950	1,159,419	1,180,400
und: 190 - Arboretum G REVENUES		2,048,039	1,173,469	1,179,950	1,159,419	1,180,40
40 - Charges for Services						
445.10	Golf Course Fees Greens Fees	585,250	576,636	750,000	750,000	750,000
445.15	Golf Course Fees Power Cart Rental	172,544	166,575	190,000	190,000	190,000
445.20	Golf Course Fees Pull Cart Rental	973	938	900	1,000	900
110.20	ood.oo . ooo . an ourt nomal	,,,	733	700	1,000	70

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
445.30	Golf Course Fees Memberships & Passes	54,963	61,308	66,000	77,400	68,000
445.35	Golf Course Fees Merchandise Sales					•
		43,287	47,440	52,000	52,000	52,000
445.36	Golf Course Fees Coupon Sales	16,000	12,535	15,000	11,885	15,000
445.40	Golf Course Fees Sales Tax	3,422	3,742	4,160	4,160	4,160
445.55	Golf Course Fees Club Rental Fees	3,552	4,480	3,500	3,500	3,500
445.56	Golf Course Fees Locker Room Rental	950	-	200	275	250
445.60	Golf Course Fees Rental Income Facility	35,344	36,205	30,000	25,000	30,000
445.70	Golf Course Fees Utility Reimbursement	25,431	23,639	33,300	33,300	33,300
445.90	Golf Course Fees Other Revenue	96,758	91,576	5,000	6,040	5,000
	nt Classification Total: 40 - Charges for Services	1,038,474	1,025,074	1,150,060	1,154,560	1,152,110
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	631,382	292,452	129,794	-	129,794
Ассои	unt Classification Total: 55 - Operating Transfers	631,382	292,452	129,794	-	129,794
	REVENUES Total	1,669,856	1,317,526	1,279,854	1,154,560	1,281,904
Fund	REVENUE Total: 190 - Arboretum Golf Fund	1,669,856	1,317,526	1,279,854	1,154,560	1,281,904
rund: 200 - Refuse Fund REVENUES 50 - Miscellaneous Revenu	ue					
465	All Other Revenue	-	-	-	25,000	25,000
465.55	All Other Revenue SWANCC User Fees	1,053,759	1,058,282	1,060,000	1,060,000	1,060,000
	Classification Total: 50 - Miscellaneous Revenue	1,053,757	1,058,282	1,060,000	1,085,000	1,085,000
Account	REVENUES Total	1,053,759	1,058,282	1,060,000	1,085,000	1,085,000
	Fund REVENUE Total: 200 - Refuse Fund	1,053,759				
rund: 211 - Information T REVENUES 55 - Operating Transfers	Fechnology Fund	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,058,282	1,060,000	1,085,000	1,085,000
461.01	Internal Service Contributions Information Technology Fund	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
Accou	ınt Classification Total: 55 - Operating Transfers	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
	REVENUES Total	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
Fund REVENU und: 212 - Central Garag REVENUES		1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
55 - Operating Transfers	On earth a Transfer Interfered Transfers In	27.70/	(17.100)			
460.05	Operating Transfers Interfund Transfers In	27,796	(17,192)	-	-	-
461.03	Internal Service Contributions Central Garage Fund	1,582,678	2,420,098	1,788,935	1,448,623	1,524,802
Accou	unt Classification Total: 55 - Operating Transfers	1,610,474	2,402,906	1,788,935	1,448,623	1,524,802
	REVENUES Total	1,610,474	2,402,906	1,788,935	1,448,623	1,524,802
Fund: 213 - Building Main REVENUES	REVENUE Total: 212 - Central Garage Fund	1,610,474	2,402,906	1,788,935	1,448,623	1,524,802
55 - Operating Transfers						
460.05	Operating Transfers Interfund Transfers In	16,369	(12,017)	_	_	-
	Internal Service Contributions Building Maintenance		(12,017)	_	_	_
461.02	Fund	1,640,124	1,336,442	1,755,455	1,519,170	1,784,915
Accou	unt Classification Total: 55 - Operating Transfers	1,656,493	1,324,424	1,755,455	1,519,170	1,784,915
	REVENUES Total	1,656,493	1,324,424	1,755,455	1,519,170	1,784,915
Fund REVE	NUE Total: 213 - Building Maintenance Fund	1,656,493	1,324,424	1,755,455	1,519,170	1,784,915
und: 220 - Police Pension REVENUES  15 - Other Taxes		, ·				
410.50	Taxes - State Shared Replacement Tax	11,128	-	10,000	10,000	-
	Account Classification Total: 15 - Other Taxes	11,128	-	10,000	10,000	-
45 - Interest Income						
450.15	Investment Revenue Interest Income - Money	5,500	-	-	-	-
	Market		450 400			0/ 63/
450.25	Investment Revenue Interest Income - Securities	208,322	153,483	-	-	36,000
450.26	Investment Revenue Fixed Income	486,892	517,201	267,500	267,500	136,800

1.00   Adicentationesses Processes   1.00	Account Numb	per Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
	450 45	Investment Revenue Stock Dividend	659 699	731 206	535 000	535,000	198 000
450   66							
## ## ## ## ## ## ## ## ## ## ## ## ##			, , ,				
Mathematical Control   1.5							
445.41   M. Olher Revenue Intention Certifications   T.   100.00   744.296   70.057   70.057   70.057   70.000		, ,			<u> </u>		3,600,000
Add.   All Differ Revenue Microalinemus Income   19,119   28,450   72,024   730,657   750,000   55   Operating Transfers   10,000   10,000   11,0	50 - Miscellaneous Reve	enue					
### Account Constitutions False: 50 - Miscellineause Revenue ### Account Constitutions False: 50 - Miscellineause Revenue ### Account Constitutions False: 50 - Accounting Transfers ### Account Constitutions False: 50 - Account Con	465.41	All Other Revenue Pension Contributions - EE	703,230	744,295	730,557	730,557	750,000
Adv.	465.90	All Other Revenue Miscellaneous Income	19,619	28,450	-	-	-
Add.08   Operating Transfers Interfund Transfers In   2,657.504   2,898.00   3,115.296   3,315.296   3,305.404			722,849	772,744	730,557	730,557	750,000
Account Classification Total: 65 - Operating Transfers   2,057,094   2,059,200   1115,796   3,115,796   3,115,796   3,115,796   7,711,740   7,711,740   7,711,740   7,711,740   7,711,740   7,745,733   7,450,35	,		0 /57 504	2 200 200	2 115 207	2.115.207	2 2/4 040
Part		· · ·					
Fund REVENUE   Total: 220 - Pictor Pension Fund   885,506   17,048,930   7,450,353   7,450,353   7,711,940	ACC	, , ,					
REVENUE   10.00   Taxos - State Shared Replacement Tax   11,128		REVENUES TOTAL	883,300	17,048,930	7,450,353	7,450,353	7,711,940
### A10.50   Taxos - State Shared Replacement Tax   11.128			885,506	17,048,930	7,450,353	7,450,353	7,711,940
15 - Other Taxes		i i unu					
410 50   Taxes - State Shared Replacement Tax   11,128   - 10,000   10,000   - 1,							
45 - Interest Income		Taxes - State Shared Replacement Tax	11 128	_	10 000	10 000	_
45 - Interest Income	410.00	·		-	•	•	_
450.25	45 - Interest Income	The count of accompanion retain the country takes	11,120		10,000	10,000	
450.25	450.20	Investment Revenue Interest Income - CD's	-	-	374,500	374,500	219,780
450.50   Investment Revenue Fixed Income   (370,159)   1,044,084   267,500   267,500   329,670   450.55   Investment Revenue Mutual Funds   (6,118,386)   8,289,122   2,700,000   2,700,000   2,700,000   2,700,000   2,700,000   3,663,			682,922	692,281	-	-	-
450.55   Investment Revenue Mutual Funds   (5.118,386)   8.289,122   2,700,000   2,700,000   2,710,620	450.45	Investment Revenue Stock Dividend	2,028,128	1,204,314	321,000	321,000	402,930
Account Classification Total: 45 - Interest Income   (2,777,495)   11,229,801   3,663,000   3,600	450.50	Investment Revenue Fixed Income	(370,159)	1,044,084	267,500	267,500	329,670
## Account Classification Total: 50 - Alscellaneous Income   14,048   (2,314)	450.55	Investment Revenue Mutual Funds	(5,118,386)	8,289,122	2,700,000	2,700,000	2,710,620
465.41		Account Classification Total: 45 - Interest Income	(2,777,495)	11,229,801	3,663,000	3,663,000	3,663,000
Ad5.90	50 - Miscellaneous Reve	enue					
Account Classification Total: 50 - Miscolianeous Revenue   547,583   539,900   545,365   545,365   545,000	465.41	All Other Revenue Pension Contributions - EE	533,534	542,215	545,365	545,365	545,000
1,886,840   1,915,164   2,032,773   2,032,773   2,390,386   Account Classification Total: 55 - Operating Transfers   1,886,840   1,915,164   2,032,773   2,032,773   2,390,386   Account Classification Total: 55 - Operating Transfers   1,886,840   1,915,164   2,032,773   2,032,773   2,390,386   REVENUE Total   (331,944)   13,684,866   6,251,138   6,5251,138   6,598,386   REVENUE GRAND Totals:   76,015,192   106,131,404   85,755,363   120,616,601   107,456,088   76,015,192   106,131,404   85,755,363   120,616,601   107,456,088   76,015,192   106,131,404   76,015,192	465.90	All Other Revenue Miscellaneous Income	14,048	(2,314)	-	-	-
Account Classification Total: 55 - Operating Transfers In   1,886,840   1,915,164   2,032,773   2,032,773   2,390,386	Accour	nt Classification Total: 50 - Miscellaneous Revenue	547,583	539,900	545,365	545,365	545,000
Account Classification Total: 55 - Operating Transfers REVENUES Total (331,944) 13,684,866 6,251,138 6,251,138 6,598,386   Fund REVENUE Total: 230 - Fire Pension Fund (331,944) 13,684,866 6,251,138 6,251,138 6,598,386   REVENUE GRAND Totals: 76,015,192 106,131,404 85,755,363 120,616,601 107,456,088	55 - Operating Transfer						
REVENUE   Total: 230 - Fire Pension Fund   (331,944)   13,684,866   6,251,138   6,251,138   6,598,386   Fund REVENUE   Total: 230 - Fire Pension Fund   (331,944)   13,684,866   6,251,138   6,251,138   6,598,386   REVENUE GRAND Totals:   76,015,192   106,131,404   85,755,363   120,616,601   107,456,088   100 - General Fund   EXPENSES	460.05	Operating Transfers Interfund Transfers In					2,390,386
Fund REVENUE   Total: 230 - Fire Pension Fund   (331,944)   13,684,866   6,251,138   6,251,138   6,598,386	Acc	, 0					
REVENUE GRAND Totals:   76,015,192   106,131,404   85,755,363   120,616,601   107,456,088		REVENUES Total	(331,944)	13,684,866	6,251,138	6,251,138	6,598,386
EXPENSES		Fund REVENUE Total: 230 - Fire Pension Fund	(331,944)	13,684,866	6,251,138	6,251,138	6,598,386
Department: 10 - Legislative		REVENUE GRAND Totals:	76,015,192	106,131,404	85,755,363	120,616,601	107,456,088
505.10         Personal Benefits Professional Training         1,588         2,837         13,000         11,000         13,000           505.15         Personal Benefits Dues & Memberships         36,523         38,743         42,000         42,000         42,000           505.75         Personal Benefits Employer's Contribution - FICA         2,046         2,035         2,046         2,046         2,046           505.85         Personal Benefits Employer's Contribution Medicare         479         476         479         479         479           510.04         Operating Expenses Travel         1,951         472         750         -         750           510.08         Operating Expenses Reception & Community Affairs         7,225         6,514         7,000         7,000         3,500           510.14         Operating Expenses Subscriptions & Publications         1,343         70         500         100         4,000           510.40         Operating Expenses Supplies - Office         242         505         500         150         500           525.05         Commission & Committees Blood Commission         -         -         300         300         300           525.15         Commission & Committees Fire and Police Commission         -         7<	EXPENSES  Department: 10 - Lo	egislative	22,000	22 025	22,000	22 000	22,000
505.15         Personal Benefits Dues & Memberships         36,523         38,743         42,000         42,000         42,000           505.75         Personal Benefits Employer's Contribution - FICA         2,046         2,035         2,046         2,046         2,046           505.85         Personal Benefits Employer's Contribution Medicare         479         476         479         479         479           510.04         Operating Expenses Travel         1,951         472         750         -         750           510.08         Operating Expenses Reception & Community Affairs         7,225         6,514         7,000         7,000         3,500           510.14         Operating Expenses Subscriptions & Publications         1,343         70         500         100         4,000           510.40         Operating Expenses Supplies - Office         242         505         500         150         500           525.05         Commission & Committees Blood Commission         -         -         300         300         300           525.15         Commission & Committees Buffalo Grove Days         108         716         -         -         -           525.20         Commission & Committees Fire and Police         -         7         -							
505.75         Personal Benefits Employer's Contribution - FICA         2,046         2,035         2,046         2,046         2,046           505.85         Personal Benefits Employer's Contribution Medicare         479         476         479         479         479           510.04         Operating Expenses Travel         1,951         472         750         -         750           510.08         Operating Expenses Reception & Community Affairs         7,225         6,514         7,000         7,000         3,500           510.14         Operating Expenses Subscriptions & Publications         1,343         70         500         100         4,000           510.40         Operating Expenses Supplies - Office         242         505         500         150         500           525.05         Commission & Committees Blood Commission         -         -         300         300         300           525.10         Commission & Committees Buffalo Grove Days         108         716         -         -         -           525.15         Commission & Committees Fire and Police Commission         -         7         -         -         -           525.20         Commission & Committees Fireworks for the Fourth         23,000         26,500         7,		· ·				•	
505.85         Personal Benefits Employer's Contribution Medicare         479         476         479         479         479           510.04         Operating Expenses Travel         1,951         472         750         -         750           510.08         Operating Expenses Reception & Community Affairs         7,225         6,514         7,000         7,000         3,500           510.14         Operating Expenses Subscriptions & Publications         1,343         70         500         100         4,000           510.40         Operating Expenses Supplies - Office         242         505         500         150         500           525.05         Commission & Committees Blood Commission         -         -         300         300         300           525.10         Commission & Committees Buffalo Grove Days         108         716         -         -         -           525.15         Commission & Committees Fire and Police         -         7         -         -         -           525.20         Commission & Committees Fireworks for the Fourth         23,000         26,500         26,500         7,500         26,500           525.25         Commission & Committees Residents with         1,287         1,848         1,300 <t< td=""><td></td><td>•</td><td></td><td></td><td></td><td></td><td></td></t<>		•					
510.04       Operating Expenses Travel       1,951       472       750       -       750         510.08       Operating Expenses Reception & Community Affairs       7,225       6,514       7,000       7,000       3,500         510.14       Operating Expenses Subscriptions & Publications       1,343       70       500       100       4,000         510.40       Operating Expenses Supplies - Office       242       505       500       150       500         525.05       Commission & Committees Blood Commission       -       -       300       300       300         525.10       Commission & Committees Buffalo Grove Days       108       716       -       -       -         525.15       Commission & Committees Fire and Police Commission       -       7       -       -       -         525.20       Commission & Committees Fireworks for the Fourth       23,000       26,500       26,500       7,500       26,500         525.25       Commission & Committees Plan Commission       2,791       3,026       3,000       4,566       3,000         525.30       Commission & Committees Residents with       1,287       1,848       1,300       100       300		, ,					
510.08         Operating Expenses Reception & Community Affairs         7,225         6,514         7,000         7,000         3,500           510.14         Operating Expenses Subscriptions & Publications         1,343         70         500         100         4,000           510.40         Operating Expenses Supplies - Office         242         505         500         150         500           525.05         Commission & Committees Blood Commission         -         -         300         300         300           525.10         Commission & Committees Buffalo Grove Days         108         716         -         -         -           525.15         Commission & Committees Fire and Police Commission         -         7         -         -         -           525.20         Commission & Committees Fireworks for the Fourth         23,000         26,500         26,500         7,500         26,500           525.25         Commission & Committees Plan Commission         2,791         3,026         3,000         4,566         3,000           525.30         Commission & Committees Residents with         1,287         1,848         1,300         100         300						477	
510.14       Operating Expenses Subscriptions & Publications       1,343       70       500       100       4,000         510.40       Operating Expenses Supplies - Office       242       505       500       150       500         525.05       Commission & Committees Blood Commission       -       -       300       300       300         525.10       Commission & Committees Buffalo Grove Days       108       716       -       -       -         525.15       Commission & Committees Fire and Police Commission       -       7       -       -       -         525.20       Commission & Committees Fireworks for the Fourth       23,000       26,500       26,500       7,500       26,500         525.25       Commission & Committees Plan Commission       2,791       3,026       3,000       4,566       3,000         525.30       Commission & Committees Residents with       1,287       1,848       1,300       100       300						-	
510.40       Operating Expenses Supplies - Office       242       505       500       150       500         525.05       Commission & Committees Blood Commission       -       -       300       300       300         525.10       Commission & Committees Buffalo Grove Days       108       716       -       -       -       -         525.15       Commission & Committees Fire and Police Commission       -       7       -       -       -       -         525.20       Commission & Committees Fireworks for the Fourth       23,000       26,500       26,500       7,500       26,500         525.25       Commission & Committees Plan Commission       2,791       3,026       3,000       4,566       3,000         525.30       Commission & Committees Residents with       1,287       1,848       1,300       100       300		Uperating Expenses Reception & Community Affairs	7,225			7,000	3,500
525.05       Commission & Committees Blood Commission       -       -       300       300       300         525.10       Commission & Committees Buffalo Grove Days       108       716       -       -       -       -         525.15       Commission & Committees Fire and Police Commission       -       7       - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
525.10       Commission & Committees Buffalo Grove Days       108       716       -       -       -       -         525.15       Commission & Committees Fire and Police Commission       -       7       - <td></td> <td></td> <td>242</td> <td>505</td> <td></td> <td></td> <td></td>			242	505			
525.15       Commission & Committees Fire and Police Commission       -       7       -			-	-	300	300	300
525.15 Commission - /		,	108		-	-	-
525.25 Commission & Committees Plan Commission 2,791 3,026 3,000 4,566 3,000  Commission & Committees Residents with 1,287 1,848 1,300 100 300	525.15		-	7	-	-	-
Commission & Committees Residents with	525.20	Commission & Committees Fireworks for the Fourth	23,000	26,500	26,500	7,500	26,500
525 30 1 287 1 848 1 300 100 300	525.25	Commission & Committees Plan Commission	2,791	3,026	3,000	4,566	3,000
	525.30		1,287	1,848	1,300	100	300

Account N	umber Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
525.45	Commission & Committees Village Board	167	-	300	-	-
525.50	Commission & Committees Symphonic Band	16,804	19,443	16,200	5,500	11,000
525.55	Commission & Committees Farmer's Market	2,169	3,921	2,500	2,500	2,500
555.10	Capital Equipment Office and Other Equipment	-	246	-	-	-
580.05	All Other Expense All Other Expenses	3,456	850	2,500	25,385	15,000
580.10	All Other Expense Consultant Fees	6,722	2,745	-	54,954	1,000
580.45	All Other Expense Cable Television Programming	11,300	14,690	12,000	9,000	12,000
580.50	All Other Expense Senior Taxi Program	4,354	2,013	4,400	2,000	4,400
	Department Total: 10 - Legislative	156,553	160,482	168,275	207,580	175,275
Department: 15	- Office of the Village Manager					
500.05	Personal Services Salaries - Full Time	511,249	703,580	817,041	802,041	667,962
500.10	Personal Services Salaries - Part Time	25,977	31,920	39,568	39,568	30,000
500.31	Personal Services Payroll Reimbursement	10,532	124	-	-	-
500.40	Personal Services Salaries - Longevity	629	829	1,600	1,743	1,000
505.05	Personal Benefits Group & Medical Life	49,788	79,842	89,500	96,000	92,898
505.10	Personal Benefits Professional Training	14,545	13,691	12,000	10,000	12,525
505.15	Personal Benefits Dues & Memberships	3,928	4,118	4,600	4,600	4,600
505.75	Personal Benefits Employer's Contribution - FICA	22,816	31,484	37,855	42,000	32,102
505.80	Personal Benefits Employer's Contribution - IMRF	72,346	81,682	111,581	111,581	88,571
	. ,					
505.85	Personal Benefits Employer's Contribution Medicare	7,842	10,435	11,870	11,870	10,120
510.03	Operating Expenses Postage	-	10	20	-	20
510.04	Operating Expenses Travel	3,600	5,764	3,500	500	3,500
510.06	Operating Expenses Per Diem Allowance	262	222	100	50	100
510.08	Operating Expenses Reception & Community Affairs	4,245	2,160	2,000	100	2,000
510.14	Operating Expenses Subscriptions & Publications	2,823	4,056	2,500	2,500	2,500
510.16	Operating Expenses Printing	257	198	300	200	300
510.18	Operating Expenses Village Newsletter	18,674	18,474	21,600	9,000	43,603
510.21	Operating Expenses IT Internal Svc Contribution	21,174	32,081	42,782	42,782	35,086
510.40	Operating Expenses Supplies - Office	2,449	3,424	2,500	2,500	2,500
515.05	Insurance Premium	1,209	16,778	1,118	-,	1,126
515.10	Insurance Unemployment Insurance	_	<u>-</u>	800	_	-
515.15	Insurance Deductible - Worker's Comp	_	_	219	_	_
515.20	Insurance Deductible - Non Wrker's Co	_	_	146	_	_
	Maintenance & Repairs - Facilities Building Mnt	20 100	// 100		24 527	101.255
535.01	Internal Svc Cntrb	30,108	66,199	31,537	31,537	101,355
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	2,053	2,932	2,191	2,191	1,332
550.05	Maintenance & Repairs - Other Department Equipment	-	-	500	-	-
555.30	Capital Equipment Reserve for Capital Replacement	22,649	_	_	_	_
				1 250		1.050
555.40	Capital Equipment Reserve for Technology	0	-	1,250	-	1,250
555.50	Capital Equipment Reserve for Buildings	- ( 150	-	5,730	-	5,730
580.05	All Other Expense All Other Expenses	6,153	1,361	44,500	44,500	20,000
580.10	All Other Expense Consultant Fees	52,026	55,150	70,800	70,800	80,000
	artment Total: 15 - Office of the Village Manager	887,335	1,166,514	1,359,708	1,326,063	1,240,180
	) - Legal			25.422		
520.05	Legal Services Retainer Fee	50,000	-	95,400	95,400	-
520.10	Legal Services Prosecutor Fee	69,100	-	69,000	80,000	-
520.15	Legal Services Attorney's Fees	175,443	243,021	180,000	200,000	355,000
520.20	Legal Services Recording Fees	424	715	-	-	-
520.25	Legal Services Legal Notices	4,778	5,514	8,000	8,000	8,000
520.30	Legal Services Litigation Reserve	9,465	220	15,000	15,000	15,000
520.40	Legal Services Special Counsel	(2,882)	-	125,000	80,000	60,000
	Department Total: 20 - Legal	306,328	249,470	492,400	478,400	438,000
Department: 25	- Information Technology					
505.15	Personal Benefits Dues & Memberships	-	130	-	-	-
510.06	Operating Expenses Per Diem Allowance	-	16	-	-	-

Department: 30 - Finance

Account No	umber Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
500.05	Personal Services Salaries - Full Time	811,976	779,049	864,791	588,870	786,930
500.10	Personal Services Salaries - Part Time	-	-	-	-	40,000
500.25	Personal Services Salaries - Elected Officials	6,000	6,000	6,000	6,000	6,000
500.31	Personal Services Payroll Reimbursement	28,670	-	-	166	-
500.35	Personal Services Salaries - Overtime	853	1,407	4,000	1,079	2,500
500.40	Personal Services Salaries - Longevity	3,800	3,000	2,800	1,800	1,200
505.05	Personal Benefits Group & Medical Life	161,055	158,005	179,500	100,000	113,038
505.10	Personal Benefits Professional Training	3,306	2,498	7,000	3,500	7,000
505.15	Personal Benefits Dues & Memberships	1,568	2,172	1,965	1,965	1,965
505.50	Personal Benefits Employee Recognition	-	48	-	-	-
505.75	Personal Benefits Employer's Contribution - FICA	48,185	47,246	51,604	34,365	49,336
505.80	Personal Benefits Employer's Contribution - IMRF	113,625	89,117	119,888	72,000	104,347
505.85	Personal Benefits Employer's Contribution Medicare	11,991	11,050	12,754	8,539	11,990
510.03	Operating Expenses Postage	66,583	91,022	75,000	75,000	75,000
510.04	Operating Expenses Travel	4,086	3,762	4,000	-	4,000
510.06	Operating Expenses Per Diem Allowance	151	269	300	-	300
510.08	Operating Expenses Reception & Community Affairs	149	60	400	-	400
510.10	Operating Expenses Maintenance Contracts	2,608	3,062	2,254	2,254	2,254
510.12	Operating Expenses Equipment Rental	1,633	1,653	1,300	1,300	1,300
510.14	Operating Expenses Subscriptions & Publications	142	228	-	-	-
510.16	Operating Expenses Printing	5,365	3,883	8,000	5,138	8,000
510.21	Operating Expenses IT Internal Svc Contribution	57,639	57,361	106,709	101,709	61,400
510.28	Operating Expenses Audit Fees	43,020	29,085	35,000	35,000	35,000
510.40	Operating Expenses Supplies - Office	5,448	6,547	5,000	4,000	5,000
515.05	Insurance Premium	1,520	27,180	1,493	1,493	1,503
515.15	Insurance Deductible - Worker's Comp	-	3,165	293	3,000	3,071
515.20	Insurance Deductible - Non Wrker's Co	-	-	195	-	-
525.10	Commission & Committees Buffalo Grove Days	95,845	19,476	40,000	12,500	30,000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb Maintenance & Repairs - Vehicles Central Garage	48,576	70,497	52,562	52,562	108,682
545.01	Internal Svc  Maintenance & Repairs - Other Department	3,690	3,289	2,458	2,458	2,664
550.05	Equipment	=	1,621	-	-	-
555.40	Capital Equipment Reserve for Technology	-	-	1,500	-	1,500
555.50	Capital Equipment Reserve for Buildings	-	-	7,160	-	7,160
580	All Other Expense	-	175	-	-	-
580.05	All Other Expense All Other Expenses	9,584	11,821	2,000	2,000	2,000
580.10	All Other Expense Consultant Fees	24,574	36,589	23,000	210,000	5,000
580.11	All Other Expense Contractual Services	1 5/1 / 40	5,523	1 (10 02)	2,000	1 470 540
Department: 35	Department Total: 30 - Finance - Human Resources	1,561,642	1,475,860	1,618,926	1,328,698	1,478,540
500.05	Personal Services Salaries - Full Time	207,198	224,758	393,120	393,120	344,580
500.31	Personal Services Payroll Reimbursement	1,639	224,730	373,120	10	544,500
500.40	Personal Services Salaries - Longevity	800	1,000	1,000	1,000	1,000
505.05	Personal Benefits Group & Medical Life	40,730	41,432	78,324	46,000	35,777
505.10	Personal Benefits Professional Training	38,577	31,865	32,719	10,000	28,200
505.15	Personal Benefits Dues & Memberships	1,301	1,196	850	1,300	2,100
505.40	Personal Benefits Tuition Reimbursement	49,921	49,450	50,000	25,000	50,000
505.50	Personal Benefits Employee Recognition	9,389	8,816	15,000	5,000	10,000
505.75	Personal Benefits Employer's Contribution - FICA	11,358	12,167	34,815	34,815	19,889
505.80	Personal Benefits Employer's Contribution - IMRF	28,644	25,546	78,609	78,609	45,691
505.85	Personal Benefits Employer's Contribution Medicare	3,016	3,129	8,915	8,915	4,997
510.02	Operating Expenses Telephone	435	-	-	-	-
510.04	Operating Expenses Travel	87	-	2,000	-	2,000
510.06	Operating Expenses Per Diem Allowance	196	-	440	-	350
510.10	Operating Expenses Maintenance Contracts	-	6,800	21,000	7,000	-
510.14	Operating Expenses Subscriptions & Publications	390	1,654	1,590	2,000	1,500
510.21	Operating Expenses IT Internal Svc Contribution	12,779	13,751	32,800	32,800	14,619

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
510.22	Operating Expenses Recruitment Charges	8,114	25,307	8,500	20,000	8,500
510.24	Operating Expenses CDL Testing	12,017	1,439	2,800	400	2,800
510.40	Operating Expenses Supplies - Office	489	767	700	100	700
515.05	Insurance Premium	1,476	7,988	1,493	1,493	1,503
515.10	Insurance Unemployment Insurance	-	-	160	-	-
515.15	Insurance Deductible - Worker's Comp	-	5,000	92	100	4,853
515.20	Insurance Deductible - Non Wrker's Co	-	-	62	-	-
520.40	Legal Services Special Counsel	96,701	125,257	-	-	-
525.15	Commission & Committees Fire and Police	26,414	23,393	25,000	40,000	40,000
535.01	Commission Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	19,431	23,037	21,025	21,025	35,413
545.01	Maintenance & Repairs - Vehicles Central Garage	1,056	1,141	853	853	1,332
555.40	Internal Svc Capital Equipment Reserve for Technology		· -	150		
555.50	Capital Equipment Reserve for Buildings	_	_	895	_	_
580.05	All Other Expense All Other Expenses	1,644	4,116	1,000	2,000	_
580.66	All Other Expense IRMA Deductible - Non Wrkr's	(870)	-	-	-	-
	Cmp Department Total: 35 - Human Resources	572,934	639,009	813,912	731,540	655,804
Department: 40 - Fire	•	J. 2,707	237,007	310/712	701,040	000,004
500.05	Personal Services Salaries - Full Time	166,939	294,337	330,045	310,000	328,337
500.10	Personal Services Salaries - Part Time	68,800	84,241	94,137	73,000	30,115
500.20	Personal Services Salaries - Sworn	5,652,314	5,754,792	5,768,000	5,624,438	6,085,463
500.30	Personal Services Salaries - Special Duty	(13,134)	(8,683)	-	-	-
500.31	Personal Services Payroll Reimbursement	49,616	-	_	-	-
500.35	Personal Services Salaries - Overtime	870,208	886,697	830,000	890,000	830,000
500.40	Personal Services Salaries - Longevity	33,629	33,443	30,000	32,000	26,800
505.05	Personal Benefits Group & Medical Life	1,112,432	1,101,781	1,302,000	1,165,000	1,159,160
505.10	Personal Benefits Professional Training	26,352	41,555	40,000	26,600	30,000
505.15	Personal Benefits Dues & Memberships	8,330	9,396	15,500	15,000	15,500
505.20	Personal Benefits Clothing Allowance	34,186	38,100	39,500	39,000	39,500
505.35	Personal Benefits Safety Equipment	55,734	63,340	71,900	65,000	71,900
505.61	Personal Benefits Pension Payment - Fire	1,897,603	1,915,164	2,032,773	2,032,773	2,390,386
505.75	Personal Benefits Employer's Contribution - FICA	16,532	22,988	26,547	24,000	22,224
505.80	Personal Benefits Employer's Contribution - IMRF	22,323	33,221	58,361	44,000	43,537
505.85	Personal Benefits Employer's Contribution Medicare	98,825	97,178	102,257	91,000	92,248
510.04	Operating Expenses Travel	5,021	6,035	6,600	1,600	3,600
510.06	Operating Expenses Per Diem Allowance	2,208	2,565	3,500	1,500	2,000
510.08	Operating Expenses Reception & Community Affairs	113	47	100	100	100
510.10	Operating Expenses Maintenance Contracts	79,546	55,760	37,200	35,000	37,200
510.14	Operating Expenses Subscriptions & Publications	1,892	3,838	3,000	2,800	3,000
510.16	Operating Expenses Printing	1,729	1,709	1,500	1,500	1,500
510.21	Operating Expenses IT Internal Svc Contribution	375,911	483,563	544,006	544,006	520,441
510.40	Operating Expenses Supplies - Office	3,235	5,047	4,000	3,900	4,000
510.50	Operating Expenses Supplies - All Other	13,613	13,973	14,000	20,000	14,000
510.55	Operating Expenses Operating Equip - Department	67,149	77,815	53,000	45,000	53,000
510.59	Operating Expenses SCBA Equipment	203	-	-	-	-
510.65	Operating Expenses Northwest Central Dispatch	157,210	155,374	143,057	125,000	150,210
515	Insurance	- -	218	<del>-</del>	-	-
515.05	Insurance Premium	243,731	217,476	239,565	239,565	241,201
515.10	Insurance Unemployment Insurance	-,	(600)	10,300	-	-
515.15	Insurance Deductible - Worker's Comp	30,456	28,291	36,050	28,000	27,459
515.20	Insurance Deductible - Non Wrker's Co	15,948	-,	15,450		
530.50	Commodities Small Equipment Tools & Hardware	18,947	25,516	20,000	19,000	20,000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	92,307	170,427	164,424	164,424	261,326
535.20	Maintenance & Repairs - Facilities Buildings &	24,127	35,610	28,500	25,000	28,500
000.20	Facilities	21,121	55,610	20,000	25,000	20,500
545.01	Maintenance & Repairs - Vehicles Central Garage	438,178	605,880	452,682	452,682	386,269

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
545.15	Maintenance & Repairs - Vehicles Automotive Parts	312	-	_	-	-
550.05	Maintenance & Repairs - Other Department	7,819	10,475	16,900	15,500	16,900
555.10	Equipment Capital Equipment Office and Other Equipment	1,349	186,500	10,700	50,000	10,700
		1,349	180,500	-	50,000	-
555.30	Capital Equipment Reserve for Capital Replacement	-	-	135,000	-	185,000
555.40	Capital Equipment Reserve for Technology	0	-	18,200	-	18,200
555.50	Capital Equipment Reserve for Buildings	-	-	44,595	-	44,595
560.10	Capital Projects Land Improvements	2,000	-	-	-	-
560.30	Capital Projects Buildings & Structures	1,000	-	-	-	-
580.05	All Other Expense All Other Expenses	4,959	12,002	10,500	466,500	10,500
580.10	All Other Expense Consultant Fees	-	-	10,000	10,000	6,250
580.11	All Other Expense Contractual Services	35,444	25,137	25,800	24,000	25,800
580.20	All Other Expense CAFT Site	115,401	(86,030)	10,000	(50,000)	10,000
580.21	All Other Expense NWCH Adminstration Fee	14,251	5,000	5,000	5,000	5,000
D	Department Total: 40 - Fire	11,854,781	12,409,275	12,793,949	12,661,888	13,241,221
Department: 45 - Poli		=======================================				
500.05	Personal Services Salaries - Full Time	783,221	838,840	879,661	840,000	804,242
500.10	Personal Services Salaries - Part Time	104,701	106,990	115,709	100,000	139,458
500.20	Personal Services Salaries - Sworn	6,816,567	6,810,560	7,344,899	6,900,000	6,837,281
500.30	Personal Services Salaries - Special Duty	(59)	-	-	-	-
500.31	Personal Services Payroll Reimbursement	50,032	1,482	-	-	-
500.35	Personal Services Salaries - Overtime	338,439	359,807	320,000	320,000	310,000
500.40	Personal Services Salaries - Longevity	50,086	47,686	49,000	49,000	40,600
505.05	Personal Benefits Group & Medical Life	1,203,203	1,270,172	1,495,726	1,400,000	1,255,743
505.10	Personal Benefits Professional Training	54,770	54,256	58,700	58,700	48,700
505.15	Personal Benefits Dues & Memberships	3,569	4,666	4,900	4,900	5,900
505.20	Personal Benefits Clothing Allowance	80,782	102,590	69,600	60,000	67,400
505.25	Personal Benefits Uniform Maintenance	2,095	3,777	3,250	3,250	3,250
505.30	Personal Benefits Recruit Uniforms	3,844	3,950	4,250	4,250	4,250
505.60	Personal Benefits Pension Payment - Police	2,669,373	2,899,820	3,115,296	3,115,296	3,361,940
505.75	Personal Benefits Employer's Contribution - FICA	58,304	58,222	61,881	61,500	58,509
505.80	Personal Benefits Employer's Contribution - IMRF	114,226	96,465	120,453	106,000	106,643
505.85	Personal Benefits Employer's Contribution Medicare	113,097	111,497	120,185	106,000	112,824
510.04	Operating Expenses Travel	6,030	7,319	8,300	6,000	3,750
510.06	Operating Expenses Per Diem Allowance	1,848	1,429	2,025	2,025	2,025
510.10	Operating Expenses Maintenance Contracts	41,148	-	-	-	-
510.14	Operating Expenses Subscriptions & Publications	740	790	1,000	1,000	1,000
510.16	Operating Expenses Printing	10,662	10,286	11,000	11,000	11,000
510.21	Operating Expenses IT Internal Svc Contribution	483,711	494,685	576,998	576,998	530,674
510.22	Operating Expenses Recruitment Charges	987	495	1,000	-	500
510.26	Operating Expenses Physical Fitness Equipment	5,115	4,671	5,000	5,000	5,000
510.30	Operating Expenses Safety Equipment - Patrol	17,155	18,711	18,000	11,500	19,750
510.32	Operating Expenses Safety Equipment - FOSG	279	190	500	500	500
510.33	Operating Expenses Operating Equip - Staff	4,108	3,936	4,000	4,000	4,000
510.34	Operating Expenses DUI Assessment Purchases	11,595	16,146	-	3,500	-
510.35	Operating Expenses Reimburseable Expenses	141,516	24,365	-	80,000	-
510.41	Operating Expenses Supplies - Patrol	2,569	2,284	12,775	12,775	12,775
510.42	Operating Expenses Supplies - FOSG	15,799	11,858	4,025	4,025	1,000
510.43	Operating Expenses Supplies - Communications	1,283	1,983	2,000	2,000	2,000
510.44	Operating Expenses Supplies - Records	7,324	8,264	8,000	8,000	7,500
510.45	Operating Expenses Supplies - OCOP	876	865	950	950	950
510.46	Operating Expenses Supplies - Training	13,143	15,843	14,000	9,000	12,000
510.47	Operating Expenses Supplies - Crime Prevention	8,994	7,310	8,250	5,250	6,750
510.48	Operating Expenses Supplies - Detention	238	608	1,000	750	950
510.55	Operating Expenses Operating Equip - Department	1,371	28,093	15,000	15,000	15,000
510.56	Operating Expenses Operating Equip - Patrol	1,073	1,626	2,000	2,000	1,500
510.57	Operating Expenses Operating Equip - FOSG	7,401	11,499	10,016	10,000	10,753
510.58	Operating Expenses Operating Equip - Communications	459	412	500	500	500

S10-06   Ogenstring Expenses Open sing Equip. COOP   658   641   700	Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
1586.66   Operating Expenses Operating Equips - Design 1500   50	510.60	Operating Expenses Operating Equip - OCOP	654	641	900	900	900
10.64   Operating Experience Specially Equips - Unit Parlator   17.6   17.0   17.0   10.0			535	312	700	700	700
	510.62	Operating Expenses Operating Equip - Detention	-	-	150	150	150
\$10.55	510.63	Operating Expenses Operating Equip - Bike Patrol	500	270	500	500	500
\$10.55	510.64	Operating Expenses Operating Equipment - Records	716	903	1,048	1,048	1,048
	510.65		380 350	378 925	358 558	300,000	294 218
STIS-05   Insurance Permish   322,144   248,784   318,135   318,135   302,0326   151,510   Insurance Uncurbing Montrers Comp   8,882   68,888   62,371   62,371   62,871   62,872   63,888   63,371   62,371   62,872   63,888   63,371   62,371   62,872   63,888   63,371   62,371   62,872   635,835   63,875							
	515.10	Insurance Unemployment Insurance	11,908	-	15,000	-	-
Maintenance & Repairs - Facilities building Mill   1908	515.15	, ,	8,882	68,868	62,371	62,371	66,842
	515.20	Insurance Deductible - Non Wrker's Co	24,075	925	41,580	-	-
Maintenance & Repairs - Vehicles Contrint Garage   15,040   632,604   454,719   484,719   387,601   545,055   Maintenance & Repairs - Vehicles Soulino	535.01	,	203 617	210 564	285 579	285 579	355 355
September   Sept		Maintenance & Repairs - Vehicles Central Garage					
			1.070.10			10 1,7 17	337,33
Sol   State   Community   State   St		·	2 424		2,000	2 000	2 000
Sept.   Ferminate   Sept.							
550.25         Maintenance & Repairs - Other F.O.S.G. Equipment         601         533         660         660         660           550.30         Maintenance & Repairs - Other Staff Equipment         3,885         4,471         5,000         4,600         5,000           555.10         Capital Equipment Office and Other Equipment         20,296         17,423         -         -         -           555.50         Capital Equipment Reserve for Capital Replacement         0         -         100,000         -         1150,000           555.40         Capital Equipment Reserve for Exchangency         0         -         58,915         -         -         10,000         -         10,000           555.40         Capital Equipment Reserve for Exchangency         10         -         58,915         -         -         58,915         - <td< td=""><td></td><td>Terminals</td><td></td><td></td><td></td><td></td><td></td></td<>		Terminals					
Section   Sec							2,750
555.10         Capital Equipment Office and Other Equipment         20,296         17,423         -         -         -           555.20         Capital Equipment Automobiles & Trucks         111,586         -         -         -         -         -           555.30         Capital Equipment Reserve for Capital Replacement         0         -         100,000         -         10,000           555.50         Capital Equipment Reserve for Ebuldings         -         -         58,915         -         58,915           580.05         All Other Expense All Other Expenses         10,64         37,644         14,650         14,650         14,650           580.10         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.30         All Other Expense Police Crant Charges         11,044         3,571         3,550         3,550         3,550           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,000         17,000         10,000           Department:         50 - Community Development         12,20,523         1,118,658         1,191,953         1,191,953         83,101           500.10         Personal Services Salaries - Full Time							
555.20         Capital Equipment Automobiles & Trucks         111,586         -         -         1 00,000         -         1 50,000           555.30         Capital Equipment Reserve for Capital Regiseroment         0         -         100,000         -         100,000           555.40         Capital Equipment Reserve for Technology         0         -         58,915         -         58,915           580.05         All Other Expense All Other Expenses         10,664         37,644         14,650         14,650         14,650           580.15         All Other Expense Consultant Fees         -         100         -         -         -           580.15         All Other Expense Consultant Fees         -         100         -         -         -           580.55         All Other Expense Overweight Truck Enforcement         3,246         3,671         3,550					5,000	4,600	5,000
555.30         Capital Equipment Reserve for Capital Replacement         0         -         100,000         -         150,000           555.40         Capital Equipment Reserve for Technology         (0)         -         10,000         -         10,000           555.50         Capital Equipment Reserve for Buildings         -         -         58,915         -         58,915           580.05         All Other Expense All Other Expenses         10,664         37,644         14,650         14,650           580.15         All Other Expense Consultant Fees         -         100         -         -         -           580.15         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.35         All Other Expense Police Grant Charges         11,645         10,345				17,423	-	-	-
555.40         Capital Equipment Reserve for Technology         (0)         -         10,000         -         10,000           555.50         Capital Equipment Reserve for Buildings         -         -         58,915         -         58,915           580.05         All Other Expense All Other Expenses         10,664         37,644         14,650         14,650         14,650           580.15         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.30         All Other Expense Committee on Accreditation         6,781         7,478         7,500         3,550         3,550           580.55         All Other Expense Peloc Grant Charges         11,904         9,968         10,000         17,000         10,000           Department Total: 45 - Police         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           Department Total: 45 - Police         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           Department Total: 45 - Police         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           Department Total: 45 - Police         14,859,260	555.20	Capital Equipment Automobiles & Trucks	111,586	-	-	-	-
555.50         Capital Equipment Reserve for Buildings         -         -         58,915         -         58,915           580.05         All Other Expenses All Other Expenses         10,664         37,644         14,650         14,650         14,650           580.15         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.35         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.55         All Other Expense Records Management         16,345         10	555.30	Capital Equipment Reserve for Capital Replacement	0	-	100,000	-	150,000
580.05         All Other Expense All Other Expenses         10,664         37,644         14,650         14,650         14,650           580.10         All Other Expense Consultant Fees         -         100         -         -         -           580.15         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.30         All Other Expense Overweight Truck Enforcement         3,246         3,571         3,550         3,550         3,550           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,000         17,000         10,000           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,000         17,000         10,000           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,000         17,000         10,000           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,000         17,000         10,000           580.57         Personal Services Salaries         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           580.10         Personal Services Salaries - Full Time		Capital Equipment Reserve for Technology	(0)	-	10,000	-	
580.10         All Other Expense Consultant Fees         -         100         -         -         -           580.15         All Other Expense Committee on Accreditation         6.781         7,478         7,500         7,000         7,500           580.30         All Other Expense Records Management         16,345         10,345 <t< td=""><td>555.50</td><td>Capital Equipment Reserve for Buildings</td><td>-</td><td>-</td><td>58,915</td><td>-</td><td>58,915</td></t<>	555.50	Capital Equipment Reserve for Buildings	-	-	58,915	-	58,915
580.15         All Other Expense Committee on Accreditation         6,781         7,478         7,500         7,000         7,500           580.30         All Other Expense Overweight Truck Enforcement         3,246         3,571         3,550         3,550         3,550           580.57         All Other Expense Police Grant Charges         11,904         9,968         10,00         17,000         10,000           Department Total: 45 - Police         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           Department Total: 45 - Police         14,859,260         15,152,560         16,314,001         15,465,239         15,588,442           Department:         50 - Community Development         1,220,523         1,186,584         1,191,953         1,191,953         831,101           500.05         Personal Services Salaries - Part Time         1,220,523         1,186,584         1,191,953         1,191,953         831,101           500.01         Personal Services Salaries - Part Time         1,20,523         1,186,584         1,191,953         1,191,953         831,101           500.01         Personal Services Salaries - Overtime         1,006         3,142         3,000         1,500         0           500.02	580.05	All Other Expense All Other Expenses	10,664	37,644	14,650	14,650	14,650
580.30         All Other Expense Overweight Truck Enforcement         3,246         3,571         3,550         3,550         3,550           580.55         All Other Expense Records Management         16,345         10,345	580.10	All Other Expense Consultant Fees	-	100	-	-	-
580.55         All Other Expense Police Grant Charges         11,944         9,968         10,345         10,345         10,345           Department Total: 45 - Police         11,904         9,968         10,000         17,000         10,000           Department Total: 45 - Police         11,904         9,968         10,000         17,000         15,588,442           Department:         SO - Community Development           500.05         Personal Services Salaries - Full Time         1,220,523         1,186,584         1,191,953         1,191,953         831,101           500.10         Personal Services Salaries - Part Time         57,695         26,928         32,282         37,000         91,715           500.31         Personal Services Salaries - Covertime         1,006         3,142         3,000         1,500         2,000           500.40         Personal Services Salaries - Longewity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,20         238,000         238,000         157,171           505.15         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500     <							
Department   Department   Total: 45 - Police   14,859,260   15,152,560   16,314,001   15,465,239   15,588,442			3,246	3,571	3,550	3,550	3,550
Department:   S0 - Community Development   500.05   Personal Services Salaries - Full Time   1,220,523   1,186,584   1,191,953   1,191,953   831,101   500.10   Personal Services Salaries - Part Time   57,695   26,928   32,282   37,000   91,715   500.31   Personal Services Payroll Reimbursement   32,953   -		,					
Department:   50 - Community Development	580.57						
500.05         Personal Services Salaries - Full Time         1,220,523         1,186,584         1,191,953         1,191,953         831,101           500.10         Personal Services Salaries - Part Time         57,695         26,928         32,282         37,000         91,715           500.31         Personal Services Salaries - Overtime         1,006         3,142         3,000         1,500         2,000           500.40         Personal Services Salaries - Longevity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Safety Equipment         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,00           505.81         Personal Benefits Employer's	Demonstrated FO Com-	·	14,859,260	15,152,560	16,314,001	15,465,239	15,588,442
500.10         Personal Services Salaries - Part Time         57,695         26,928         32,282         37,000         91,715           500.31         Personal Services Payroll Reimbursement         32,953         -         -         200         -           500.35         Personal Services Salaries - Overtime         1,006         3,142         3,000         1,500         2,000           500.40         Personal Services Salaries - Longevity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           506.85         Personal Benefits Employer's Contribu			1 220 522	1 10/ 504	1 101 052	1 101 052	021 101
500.31         Personal Services Payroll Reimbursement         32,953         -         -         200         -           500.35         Personal Services Salaries - Overtime         1,006         3,142         3,000         1,500         2,000           500.40         Personal Services Salaries - Longevity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         1,381           510.04         Operating Expenses Fravel<							
500.35         Personal Services Salaries - Overtime         1,006         3,142         3,000         1,500         2,000           500.40         Personal Services Salaries - Longevity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Safety Equipment         -         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         -         -           510.08         Operating Expenses Reception & Community				26,928	32,282		91,715
500.40         Personal Services Salaries - Longevity         7,800         8,000         7,400         7,400         4,400           505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Safety Equipment         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Maintenance Contracts         61,628         51		-		- 2.142	2.000		2 000
505.05         Personal Benefits Group & Medical Life         189,211         200,220         238,000         238,000         157,171           505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Safety Equipment         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts							
505.10         Personal Benefits Professional Training         6,538         3,147         3,500         3,500         2,500           505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Safety Equipment         -         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publica		ŭ ,					
505.15         Personal Benefits Dues & Memberships         2,129         1,517         2,000         1,000         1,500           505.35         Personal Benefits Safety Equipment         -         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Printing         1,560							
505.35         Personal Benefits Safety Equipment         -         -         -         -         100         -           505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing		· ·					
505.75         Personal Benefits Employer's Contribution - FICA         78,846         73,177         74,789         65,000         61,926           505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,1		·	2,127	1,517	2,000		
505.80         Personal Benefits Employer's Contribution - IMRF         175,053         135,562         139,267         138,000         110,204           505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         94,753         95,024			78 846	73 177	7/1 780		
505.85         Personal Benefits Employer's Contribution Medicare         18,840         17,115         17,902         15,000         13,381           510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024							
510.04         Operating Expenses Travel         2,572         70         3,000         -         1,000           510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024							
510.06         Operating Expenses Per Diem Allowance         126         149         500         -         -         -           510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024						13,000	
510.08         Operating Expenses Reception & Community Affairs         868         252         -         500         -           510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024						- -	-
510.10         Operating Expenses Maintenance Contracts         61,628         51,410         53,550         53,550         53,000           510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024					-	500	<del>-</del>
510.14         Operating Expenses Subscriptions & Publications         -         105         500         1,000         700           510.16         Operating Expenses Printing         1,560         1,783         1,500         500         500           510.21         Operating Expenses IT Internal Svc Contribution         89,137         87,746         94,753         94,753         95,024					53.550		53.000
510.16 Operating Expenses Printing 1,560 1,783 1,500 500 500 510.21 Operating Expenses IT Internal Svc Contribution 89,137 87,746 94,753 94,753 95,024			- ,				
510.21 Operating Expenses IT Internal Svc Contribution 89,137 87,746 94,753 94,753 95,024			1.560				

Account Numb	per Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
515.05	Insurance Premium	1,543	34,090	1,493	1,493	1,503
515.10	Insurance Unemployment Insurance	-	-	250	-	-
515.15	Insurance Deductible - Worker's Comp	156	25	297	-	24
515.20	Insurance Deductible - Non Wrker's Co	-	-	198	-	
530.50	Commodities Small Equipment Tools & Hardware	106	-	500	-	500
535.01	Maintenance & Repairs - Facilities Building Mnt	97,153	90,434	105,124	105,124	139,212
333.01	Internal Svc Cntrb Maintenance & Repairs - Vehicles Central Garage	77,100	90,434	105,124	105,124	137,212
545.01	Internal Svc	28,208	74,200	55,438	55,438	46,619
550	Maintenance & Repairs - Other	-	-	-	1,000	1,000
555.30	Capital Equipment Reserve for Capital Replacement	-	-	4,000	-	4,000
555.40	Capital Equipment Reserve for Technology	-	-	1,800	-	1,800
555.50	Capital Equipment Reserve for Buildings	-	-	8,055	-	8,055
580.05	All Other Expense All Other Expenses	1,299	1,953	1,000	-	· -
580.10	All Other Expense Consultant Fees	59,190	(8,279)	-	-	-
580.12	All Other Expense Contractual Inspections	15,753	17,557	20,000	10,000	230,000
Dep	artment Total: 50 - Community Development	2,152,000	2,009,449	2,064,051	2,024,011	1,860,835
	Public Works					
•	Ilding Services					
500.35	Personal Services Salaries - Overtime	-	59	<del>-</del>	<del>-</del>	<u>-</u>
505.75	Personal Benefits Employer's Contribution - FICA	-	4	-	-	-
505.85	Personal Benefits Employer's Contribution Medicare		1			
	· -	-	'	_	-	_
555.20	Capital Equipment Automobiles & Trucks	3,218		-	-	-
Division: 10 - Str	Division Total: 05 - Building Services	3,218	63	-	-	-
		F2/ 404	205 442	F/A 744	F1/ 044	E40 / 40
500.05	Personal Services Salaries - Full Time	536,101	385,443	564,744	516,244	548,648
500.10	Personal Services Salaries - Part Time	35,406	42,183	37,020	29,000	37,020
500.31	Personal Services Payroll Reimbursement	15,554	-	-	75	-
500.35	Personal Services Salaries - Overtime	172,233	195,898	203,154	203,154	203,154
500.40	Personal Services Salaries - Longevity	4,143	5,343	5,000	5,200	5,200
505.05	Personal Benefits Group & Medical Life	116,125	129,323	184,000	165,000	130,91
505.10	Personal Benefits Professional Training	5,288	6,056	5,500	2,070	2,000
505.15	Personal Benefits Dues & Memberships	330	999	600	600	650
505.20	Personal Benefits Clothing Allowance	4,612 87	5,474	4,725	2,977	4,956
505.26	Personal Benefits Uniform Rental		1 024	1 200	7 000	-
505.35 505.75	Personal Benefits Safety Equipment  Personal Benefits Employer's Contribution - FICA	518 47,173	1,926 49,033	1,280 50,215	7,000 39,853	880 36,316
505.80	, ,					72,75
	Personal Benefits Employer's Contribution - IMRF	88,875	75,847	110,392	95,000	
505.85	Personal Benefits Employer's Contribution Medicare	11,036	11,477	11,744	9,320	8,495
510	Operating Expenses	-	13	-	-	-
510.06	Operating Expenses Per Diem Allowance	95	-	-	-	-
510.10	Operating Expenses Maintenance Contracts	69,026	1,435	158,000	158,000	236,000
510.12	Operating Expenses Equipment Rental	-	-	430	-	-
510.14	Operating Expenses Subscriptions & Publications	-	90	96	96	96
510.21	Operating Expenses IT Internal Svc Contribution	39,785	44,642	41,694	41,694	48,243
510.40	Operating Expenses Supplies - Office	134	608	650	300	390
510.50	Operating Expenses Supplies - All Other	9,576	3,795	6,900	2,621	6,700
510.55	Operating Expenses Operating Equip - Department	2,746	2,600	3,000	2,800	2,800
515.05	Insurance Premium	24,768	24,186	32,402	32,402	32,624
515.10	Insurance Unemployment Insurance	296	-	1,200	-	-
515.15	Insurance Deductible - Worker's Comp	201	1,478	4,772	1,500	1,435
515.20	Insurance Deductible - Non Wrker's Co	3,383	150	3,182	-	-
530.40	Commodities Snow & Ice Control Mix	248,670	84,576	285,000	285,000	260,000
530.50	Commodities Small Equipment Tools & Hardware	-	386	500	300	500
530.55	Commodities Traffic & Street Signs	2,749	39,935	40,000	40,000	25,000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	368,065	48,931	488,564	488,564	75,711
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	169,347	40,043	-	210,297	-

	Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
	535.10	Maintenance & Repairs - Facilities Streets &	715,798	75,605	271,000	271.000	295,390
		Highways Maintenance & Repairs - Vehicles Central Garage	,			,,,,,	
	545.01	Internal Svc	271,956	430,021	321,289	321,289	274,384
	545.05	Maintenance & Repairs - Vehicles Gasoline	8,982	(17,547)	-	-	-
	545.10	Maintenance & Repairs - Vehicles Diesel Fuel	12,073	(5,679)	-	-	-
	545.15	Maintenance & Repairs - Vehicles Automotive Parts	(11,540)	(10,102)	-	-	-
	550	Maintenance & Repairs - Other  Maintenance & Repairs - Other Penertment	-	630	-	-	-
	550.05	Maintenance & Repairs - Other Department Equipment	8,316	9,718	8,500	3,874	9,200
	550.10	Maintenance & Repairs - Other Radios	-	6	600	300	600
	555.10	Capital Equipment Office and Other Equipment	-	-	600	300	600
	555.20	Capital Equipment Automobiles & Trucks	302,043	-	-	-	-
	555.30	Capital Equipment Reserve for Capital Replacement	-	-	72,998	-	72,998
	555.40	Capital Equipment Reserve for Technology	(0)	-	1,000	-	1,000
	555.50	Capital Equipment Reserve for Buildings	-	-	5,370	-	5,370
	580.05	All Other Expense All Other Expenses	1,708	3,636	-	370	-
		Division Total: 10 - Streets	3,285,656	1,688,157	2,926,121	2,936,200	2,400,022
Divisio	on: 15 - Admin	istration					
	500.05	Personal Services Salaries - Full Time	765,849	813,868	828,552	731,521	826,321
	500.10	Personal Services Salaries - Part Time	131	-	-	-	-
	500.31	Personal Services Payroll Reimbursement	14,575	-	-	62	-
	500.35	Personal Services Salaries - Overtime	12	52	100	200	100
	500.40	Personal Services Salaries - Longevity	4,200	4,200	4,800	4,800	3,600
	505.05	Personal Benefits Group & Medical Life	139,056	159,087	164,000	140,000	141,506
	505.10	Personal Benefits Professional Training	12,233	30,478	12,000	6,500	5,450
	505.15	Personal Benefits Dues & Memberships	9,379	4,224	7,683	2,000	7,228
	505.20	Personal Benefits Clothing Allowance	2,195	2,858	3,120	3,120	3,200
	505.35	Personal Benefits Safety Equipment	29	-	400	100	100
	505.75	Personal Benefits Employer's Contribution - FICA	44,597	45,487	45,842	45,842	48,724
	505.80	Personal Benefits Employer's Contribution - IMRF	106,454	92,521	113,586	105,000	109,570
	505.85	Personal Benefits Employer's Contribution Medicare	11,282	11,431	12,084	12,084	11,982
	510.02	Operating Expenses Telephone	-	1,147	-	-	-
	510.04	Operating Expenses Travel	2,252	3,582	10,000	-	3,400
	510.06	Operating Expenses Per Diem Allowance	42	2,019	500	-	500
	510.10	Operating Expenses Maintenance Contracts	495	-	-	495	-
	510.14	Operating Expenses Subscriptions & Publications	-	-	500	-	-
	510.21	Operating Expenses IT Internal Svc Contribution	39,331	38,782	48,849	48,849	42,395
	510.40	Operating Expenses Supplies - Office	667	1,838	2,500	1,000	1,500
	510.50	Operating Expenses Supplies - All Other	22	798	1,000	600	600
	515.05	Insurance Premium	7,492	25,260	7,442	7,442	7,493
	515.10	Insurance Unemployment Insurance	-	-	1,475	-	-
	515.15	Insurance Deductible - Worker's Comp	-	-	1,600	-	-
	515.20	Insurance Deductible - Non Wrker's Co	-	-	1,075	-	-
	535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	-	20,339	14,711	14,711	31,750
	545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	1,515	2,926	2,186	2,186	1,332
	550.05	Maintenance & Repairs - Other Department Equipment	-	-	1,000	200	200
	555.10	Capital Equipment Office and Other Equipment	529	460	3,800	500	3,800
	555.40	Capital Equipment Reserve for Technology	(0)	-	1,000	-	1,000
	555.50	Capital Equipment Reserve for Buildings	-	-	3,580	-	3,580
	580.05	All Other Expense All Other Expenses	347	2,446	-	100	-
		Division Total: 15 - Administration	1,162,684	1,263,803	1,293,385	1,127,312	1,255,331
Divisio	on: 20 - Forest	ry		•			
	500.05	Personal Services Salaries - Full Time	727,969	717,540	741,649	740,000	598,502
	500.10	Personal Services Salaries - Part Time	46,936	61,117	93,534	93,534	93,534
	500.31	Personal Services Payroll Reimbursement	24,322	-	-	174	-
	500.35	Personal Services Salaries - Overtime	54,630	42,128	55,390	28,989	55,000

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
505.05	Personal Benefits Group & Medical Life	183,307	201,521	206,000	206,000	157,647
505.10	Personal Benefits Professional Training	13,203	14,979	12,000	2,000	2,000
505.15	Personal Benefits Dues & Memberships	1,929	2,485	2,500	650	1,900
505.20	Personal Benefits Clothing Allowance	6,389	7,200	6,275	6,275	6,400
505.35	Personal Benefits Safety Equipment	1,717	2,705	2,625	2,600	2,125
505.75	Personal Benefits Employer's Contribution - FICA	53,086	49,848	55,674	48,000	42,907
505.80	Personal Benefits Employer's Contribution - IMRF	117,787	97,031	122,394	105,000	79,361
505.85	Personal Benefits Employer's Contribution Medicare	12,415	11,658	13,021	11,200	10,028
510.04	Operating Expenses Travel	-	2,236	3,300	-	500
510.06	Operating Expenses Per Diem Allowance	50	82	500	-	500
510.10	Operating Expenses Maintenance Contracts	214,206	307,538	421,575	271,575	495,000
510.12	Operating Expenses Equipment Rental	790	-	1,075	-	250
510.14	Operating Expenses Subscriptions & Publications	-	-	100	-	-
510.21	Operating Expenses IT Internal Svc Contribution	50,982	55,068	75,665	75,665	59,938
510.40	Operating Expenses Supplies - Office	320	343	500	310	280
510.50	Operating Expenses Supplies - All Other	22,825	20,241	21,500	13,795	21,000
510.55	Operating Expenses Operating Equip - Department	7,419	14,060	10,000	5,100	8,300
515.05	Insurance Premium	21,923	37,303	21,548	21,548	21,695
515.10	Insurance Unemployment Insurance	-	-	2,200	2,200	-
515.15	Insurance Deductible - Worker's Comp	34,096	2,333	4,224	2,500	2,265
515.20	Insurance Deductible - Non Wrker's Co	25,948	398	2,816	-	-
530.45	Commodities Chemicals and Fertilizers	7,261	3,814	10,000	2,130	3,000
530.50	Commodities Small Equipment Tools & Hardware	88	599	750	750	750
535.01	Maintenance & Repairs - Facilities Building Mnt	92,105	43,487	102,982	102,982	67,163
535.30	Internal Svc Cntrb  Maintenance & Repairs - Facilities Parkway Trees	(13,331)	85,271	156,000	76,000	76,000
	Maintenance & Repairs - Vehicles Central Garage					
545.01	Internal Svc Maintenance & Repairs - Other Department	138,229	273,094	204,042	204,042	174,487
550.05	Equipment	79	-	650	650	650
550.10	Maintenance & Repairs - Other Radios	-	-	250	250	250
555.30	Capital Equipment Reserve for Capital Replacement	-	-	60,000	-	60,000
555.40	Capital Equipment Reserve for Technology	(0)	-	1,000	-	1,000
555.50	Capital Equipment Reserve for Buildings	-	-	9,845	-	9,845
580.05	All Other Expense All Other Expenses	39	2,519	-	370	-
	Division Total: 20 - Forestry	1,854,118	2,063,997	2,428,984	2,031,689	2,057,677
Division: 25 - Draina	age					
500.05	Personal Services Salaries - Full Time	143,353	136,601	194,073	160,000	175,263
500.31	Personal Services Payroll Reimbursement	1,722	-	-	-	-
500.35	Personal Services Salaries - Overtime	6,852	5,501	7,000	7,000	7,000
500.40					700	700
	Personal Services Salaries - Longevity	286	536	500	700	, 00
505.05	Personal Services Salaries - Longevity Personal Benefits Group & Medical Life	286 28,404	536 28,152	500 64,000	64,000	
	ů ,					32,088
505.05	Personal Benefits Group & Medical Life	28,404	28,152	64,000	64,000	32,088 500
505.05 505.10	Personal Benefits Group & Medical Life Personal Benefits Professional Training	28,404 60	28,152 125	64,000 500	64,000 380	32,088 500 4,300
505.05 505.10 505.15	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships	28,404 60 3,887	28,152 125 3,722	64,000 500 4,300	64,000 380 4,300	32,088 500 4,300 1,600
505.05 505.10 505.15 505.20	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance	28,404 60 3,887 1,122	28,152 125 3,722 2,522	64,000 500 4,300 1,600	64,000 380 4,300 1,600	32,088 500 4,300 1,600 1,500
505.05 505.10 505.15 505.20 505.35	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment	28,404 60 3,887 1,122 1,071	28,152 125 3,722 2,522 913	64,000 500 4,300 1,600 1,500	64,000 380 4,300 1,600 1,100	32,088 500 4,300 1,600 1,500 10,866
505.05 505.10 505.15 505.20 505.35 505.75	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA	28,404 60 3,887 1,122 1,071 9,470	28,152 125 3,722 2,522 913 8,699	64,000 500 4,300 1,600 1,500 12,826	64,000 380 4,300 1,600 1,100 10,000	32,088 500 4,300 1,600 1,500 10,866 23,240
505.05 505.10 505.15 505.20 505.35 505.75 505.80	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF	28,404 60 3,887 1,122 1,071 9,470 21,785	28,152 125 3,722 2,522 913 8,699 16,974	64,000 500 4,300 1,600 1,500 12,826 28,197	64,000 380 4,300 1,600 1,100 10,000 23,000	32,088 500 4,300 1,600 1,500 10,866 23,240
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare	28,404 60 3,887 1,122 1,071 9,470 21,785	28,152 125 3,722 2,522 913 8,699 16,974	64,000 500 4,300 1,600 1,500 12,826 28,197	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts	28,404 60 3,887 1,122 1,071 9,470 21,785	28,152 125 3,722 2,522 913 8,699 16,974 2,034	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100	32,088 500 4,300 1,600 10,866 23,240 2,541 - 300 500
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12 510.14	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental Operating Expenses Subscriptions & Publications Operating Expenses IT Internal Svc Contribution	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215 - - 325	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000 - 325 500	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100 250	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541 - 300 500 14,619
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12 510.14 510.21	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental Operating Expenses Subscriptions & Publications Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215 - - 325 12,260	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635 - 13,419 514	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000 - 325 500 14,401 500	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100 250 14,401	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541 - 300 500
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12 510.14 510.21 510.40 510.50	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental Operating Expenses Subscriptions & Publications Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - All Other	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215 - - 325 12,260 209	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635 - 13,419 514 504	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000 - 325 500 14,401 500 500	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100 250 14,401 400 370	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541 - 300 500 14,619 500
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12 510.14 510.21 510.40 510.50 510.55	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental Operating Expenses Subscriptions & Publications Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - All Other Operating Expenses Operating Equip - Department	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215 - - 325 12,260 209 89 -	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635 - 13,419 514 504 17	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000 - 325 500 14,401 500 500	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100 250 14,401 400 370 480	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541 - 300 500 14,619 500 500 2,500
505.05 505.10 505.15 505.20 505.35 505.75 505.80 505.85 510.10 510.12 510.14 510.21 510.40 510.50	Personal Benefits Group & Medical Life Personal Benefits Professional Training Personal Benefits Dues & Memberships Personal Benefits Clothing Allowance Personal Benefits Safety Equipment Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Equipment Rental Operating Expenses Subscriptions & Publications Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - All Other	28,404 60 3,887 1,122 1,071 9,470 21,785 2,215 - - 325 12,260 209	28,152 125 3,722 2,522 913 8,699 16,974 2,034 - 4,635 - 13,419 514 504	64,000 500 4,300 1,600 1,500 12,826 28,197 3,000 - 325 500 14,401 500 500	64,000 380 4,300 1,600 1,100 10,000 23,000 3,000 2,550 100 250 14,401 400 370	32,088 500 4,300 1,600 1,500 10,866 23,240 2,541 - 300 500 14,619 500 500 2,500 9,487 10,341

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
515.20	Insurance Deductible - Non Wrker's Co	-	-	1,231	-	-
530.50	Commodities Small Equipment Tools & Hardware	1,033	821	1,250	1,250	1,250
535.01	Maintenance & Repairs - Facilities Building Mnt	57,566	15,723	58,847	58,847	24,423
540.35	Internal Svc Cntrb Maintenance & Repairs - Water & Sewer Storm and	5,910	10,116	10,000	5,600	10,000
545.01	Sanitary Sewers  Maintenance & Repairs - Vehicles Central Garage	4E 414	4E 400	40.004	40.004	41.20
545.01	Internal Svc Maintenance & Repairs - Other Department	65,614	65,698	49,086	49,086	41,29
550.05	Equipment	2,643	2,557	3,000	2,600	3,000
550.10	Maintenance & Repairs - Other Radios	-	-	300	-	-
550.30	Maintenance & Repairs - Other Staff Equipment	-	795	650	550	650
555.30	Capital Equipment Reserve for Capital Replacement	-	-	18,301	-	18,30
555.40	Capital Equipment Reserve for Technology	-	-	750	-	750
555.50	Capital Equipment Reserve for Buildings	-	-	1,800	-	1,800
555.60	Capital Equipment Reserve for Infrastructure	-	-	150,000	-	200,000
560.40	Capital Projects Improvements Other Than Building	549,603	220,407	70,000	70,000	70,000
	Division Total: 25 - Drainage	925,064	562,389	711,510	500,987	669,810
Department (O. France)	Department Total: 55 - Public Works	7,230,740	5,578,409	7,360,000	6,596,188	6,382,840
Department: 60 - Eng		457 (00	450.074	FF/ 020	FF/ 020	4/5 020
500.05	Personal Services Salaries - Full Time	457,608	459,974	556,020	556,020	465,929
500.10	Personal Services Salaries - Part Time	10,513	-	11,000	11,000	12,000
500.31	Personal Services Payroll Reimbursement	10,359	-	-	-	-
500.35	Personal Services Salaries - Overtime	177	-	600	500	600
500.40	Personal Services Salaries - Longevity	2,000	2,000	1,400	1,400	1,40
505.05	Personal Benefits Group & Medical Life	83,652	71,439	144,000	144,000	61,46
505.10	Personal Benefits Professional Training	1,932	5,905	5,000	1,000	3,00
505.15	Personal Benefits Dues & Memberships	1,340	1,403	1,500	1,000	1,50
505.20	Personal Benefits Clothing Allowance	1,368	1,553	1,700	1,400	1,700
505.35	Personal Benefits Safety Equipment	266	-	300	200	300
505.75	Personal Benefits Employer's Contribution - FICA	28,558	26,600	32,714	32,471	28,88
505.80	Personal Benefits Employer's Contribution - IMRF	63,542	52,385	76,031	76,031	61,78
505.85	Personal Benefits Employer's Contribution Medicare	6,892	6,434	8,088	8,100	6,75
510.04	Operating Expenses Travel	598	4,680	2,500	-	1,50
510.06	Operating Expenses Per Diem Allowance	92	823	400	-	50
510.14	Operating Expenses Subscriptions & Publications	242	163	250	200	25
510.16	Operating Expenses Printing	44	800	600	2,000	60
510.21	Operating Expenses IT Internal Svc Contribution	31,224	37,345	52,726	52,726	39,47
510.40	Operating Expenses Supplies - Office	1,653	684	1,700	1,200	1,70
510.50	Operating Expenses Supplies - All Other	2,155	1,710	2,100	1,200	2,10
510.55	Operating Expenses Operating Equip - Department	548	407	-	240	-
515.05	Insurance Premium	13,062	13,978	13,063	13,063	13,15
515.10	Insurance Unemployment Insurance	-	-	500	-	-
515.15	Insurance Deductible - Worker's Comp	-	-	2,700	-	-
515.20	Insurance Deductible - Non Wrker's Co	-	-	1,800	-	-
530.50	Commodities Small Equipment Tools & Hardware	2,995	-	-	-	-
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	23,026	13,552	14,712	14,712	20,76
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	16,659	22,682	16,947	16,947	14,65
550.05	Maintenance & Repairs - Other Department	3,891	-	3,200	3,200	3,20
550.10	Equipment  Maintenance & Repairs - Other Radios	- -	_	300	- -	30
555.30	Capital Equipment Reserve for Capital Replacement	_	_	3,800	_	3,80
555.40	Capital Equipment Reserve for Technology	_	_	3,000	_	3,00
555.50	Capital Equipment Reserve for Buildings	- -	- -	4,475	- -	4,47
580.05	All Other Expense All Other Expenses	430	39	-	-	-
580.10	All Other Expense Consultant Fees	-	8,876	_	=	- -
333.10	Department Total: 60 - Engineering	764,828	733,433	963,126	938,610	754,78
Department: 65 - Eme	ergency Management Agency	/020	. 237.00	5, .20		
510.10	Operating Expenses Maintenance Contracts	-	199	-	-	-

Account Numb	per Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
	t Total: 65 - Emergency Management Agency Ion-Departmental	-	199	-	-	-
580.07	All Other Expense Sales Tax Rebates/Incentives					2,394,547
300.07	Department Total: 67 - Non-Departmental	<u>-</u>	-	-	-	2,394,547
Department: 70 - T	ransfer Non-Operating					2/07.1/01.1
	neral Government					
570.01	Operating Transfers From Assigned Reserves-	_	_	_	_	1,969,850
570.02	Veh/Equip					159,000
570.20	Operating Transfers Fr Assigned Reserves-Facilities Operating Transfers Debt Service Fund	41,008	-	118,600	118,600	402,511
570.20	Operating Transfers Debt Service Fund  Operating Transfers Capital Projects Fund	3,341,925	476,398	118,000	118,000	402,511
570.60	Operating Transfers Arboretum Golf Course Fund	631,382	292,452	129,794	129,794	129,794
					127,774	127,174
570.70	Operating Transfers Buffalo Grove Golf Course Fund	1,033,147	158,960	=	-	-
570.85	Operating Transfers Metra Parking Lot Fund	-	-	-	130,000	125,000
580.05	All Other Expense All Other Expenses	49,335	67,217	200,000	- 270 204	400,000
Division, EO Duk	Division Total: 40 - General Government	5,096,797	995,027	448,394	378,394	3,186,155
Division: 50 - Pub 570.30	Operating Transfers Copital Projects Fund	2,392,011	3,231,898	980,000		1,780,000
570.30	Operating Transfers Capital Projects Fund  Division Total: 50 - Public Works	2,392,011	3,231,898	980,000	-	1,780,000
De	partment Total: 70 - Transfer Non-Operating	7,488,808	4,226,924	1,428,394	378,394	4,966,155
50	EXPENSES Total	47,835,208	43,801,730	45,376,742	42,136,611	49,176,622
	2.0.2.0.2.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	17/000/200	10/001/100	10/070/712	.27.007011	1771767622
	Fund EXPENSE Total: 100 - General Fund	47,835,208	43,801,730	45,376,742	42,136,611	49,176,622
Fund: 120 - Metra Parki EXPENSES	ing Lot Fund					
Department: 81 - N	letra Parking					
510.10	Operating Expenses Maintenance Contracts	9,070	9,401	8,000	9,000	9,000
510.50	Operating Expenses Supplies - All Other	309	5,106	-	-	-
510.83	Operating Expenses Credit Card Fees	20,773	22,042	20,000	2,000	6,000
510.92	Operating Expenses Lease Payments	130,246	132,865	130,904	130,904	136,193
530.05	Commodities Electricity - Facilities	-	-	10,000	-	-
530.10	Commodities Electricity - Street Lights	-	-	2,000	-	-
530.20	Commodities Gas - Facilities	-	-	1,750	-	-
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	57,566	42,311	30,000	30,000	45,724
535.25	Maintenance & Repairs - Facilities Parking Lots	-	20,087	-	-	-
570.10	Operating Transfers Corporate Fund	12,000	12,000	12,000	-	-
	Department Total: 81 - Metra Parking	229,964	243,811	214,654	171,904	196,917
	EXPENSES Total	229,964	243,811	214,654	171,904	196,917
Fund	d EXPENSE Total: 120 - Metra Parking Lot Fund	229,964	243,811	214,654	171,904	196,917
Fund: 130 - Motor Fuel EXPENSES	Tax Fund					
Department: 75 - C	apital Improvement					
530.40	Commodities Snow & Ice Control Mix	-	181,464	-	-	-
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	-	186,798	-	-	-
535.10	Maintenance & Repairs - Facilities Streets &	_	588,260	-	_	-
	Highways  Maintananco & Ronaire Facilities Street Lights					_
535.15 560.20	Maintenance & Repairs - Facilities Street Lights Capital Projects Streets & Highways	- (133,103)	293,456	1,600,000	-	-
570.10	Operating Transfers Corporate Fund	1,500,000	<del>-</del>	1,000,000	1,600,000	800,000
570.15	Operating Transfers Corporate Fund Operating Transfers Capital Projects Streets		- -	- -		553,139
570.13	Operating Transfers Capital Projects Streets  Operating Transfers Debt Service Fund	-	- -	- -	- -	800,000
	Department Total: 75 - Capital Improvement	1,366,897	1,249,978	1,600,000	1,600,000	2,153,139
	EXPENSES Total	1,366,897	1,249,978	1,600,000	1,600,000	2,153,139
Fr	und EXPENSE Total: 130 - Motor Fuel Tax Fund	1,366,897	1,249,978	1,600,000	1,600,000	2,153,139
		.,000,071	1,2 17,770	1,000,000	1,000,000	2,100,107

Fund: 135 - Local Motor Fuel Tax Fund

EXPENSES

Account N	umber Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
Department: 75	- Capital Improvement					
570.20	Operating Transfers Debt Service Fund		-	-	-	481,950
	Department Total: 75 - Capital Improvement		-	-	-	481,950
	EXPENSES Total	-	-	-	-	481,950
Fur	d EXPENSE Total: 135 - Local Motor Fuel Tax Fund	-	-	-	-	481,950
Fund: 140 - Debt Se EXPENSES	rvice Fund					
Department: 85	- Debt					
565.10	Debt Service Principal	1,315,000	1,210,000	1,285,000	1,285,000	2,550,445
565.20	Debt Service Interest	367,694	304,913	296,369	296,369	1,198,614
565.30	Debt Service Paying Agent Fees	2,509	1,477,910	5,000	5,000	5,000
570.15	Operating Transfers Capital Projects Streets	-	-	-	5,796,390	5,301,487
570.40	Operating Transfers Water & Sewer Fund		-	-	4,904,000	6,089,461
	Department Total: 85 - Debt	1,685,203	2,992,822	1,586,369	12,286,759	15,145,007
	EXPENSES Total	1,685,203	2,992,822	1,586,369	12,286,759	15,145,007
	Fund EXPENSE Total: 140 - Debt Service Fund	1,685,203	2,992,822	1,586,369	12,286,759	15,145,007
Fund: 150 - Capital EXPENSES	Projects Facilities Fund					
	- Capital Improvement					
560.30	Capital Projects Buildings & Structures	306,635	769,584	195,000	-	159,000
560.40	Capital Projects Improvements Other Than Building	349,550	-	180,000	-	-
560.50	Capital Projects Technology	743	_	_	_	_
355.05	Department Total: 75 - Capital Improvement	656,928	769,584	375,000	-	159,000
	EXPENSES Total	656,928	769,584	375,000	-	159,000
	XPENSE Total: 150 - Capital Projects Facilities Fund  Projects Equipment Fund	656,928	769,584	375,000	-	159,000
EXPENSES						
Department: 75	- Capital Improvement					
555.20	Capital Equipment Automobiles & Trucks	-	-	-	-	1,319,850
560.50	Capital Projects Technology		-	-	-	650,000
	Department Total: 75 - Capital Improvement	-	-	-	-	1,969,850
	EXPENSES Total	-	-	-	-	1,969,850
Fund EXP	ENSE Total: 155 - Capital Projects Equipment Fund	-	-	-	-	1,969,850
Fund: 160 - Capital	Projects Streets Fund					
EXPENSES						
	- Capital Improvement					
560.20	Capital Projects Streets & Highways	292,741	2,699,384	1,600,000	6,504,000	7,634,626
580.05	All Other Expense All Other Expenses		-	-	4,000	-
	Department Total: 75 - Capital Improvement  EXPENSES Total	292,741	2,699,384	1,600,000	6,508,000	7,634,626
	EXPENSES TOTAL	292,741	2,699,384	1,600,000	6,508,000	7,634,626
	EXPENSE Total: 160 - Capital Projects Streets Fund	292,741	2,699,384	1,600,000	6,508,000	7,634,626
Fund: 170 - Water 8 EXPENSES	sewer runa					
	- Public Works					
	Water  Personal Services Salaries - Full Time	E40 20/	E00 400	E00 100	E00 100	F00 11/
500.05	Personal Services Salaries - Full Time	540,306	582,682	598,182	598,182	599,116
500.31	Personal Services Payroll Reimbursement	8,788	- 0/ 442	100.000	77	100,000
500.35	Personal Services Salaries - Overtime	87,568	96,443	100,000	73,239	100,000
500.40	Personal Services Salaries - Longevity	3,200	3,200	3,500	3,500	2,800
505.05	Personal Benefits Group & Medical Life	95,205	92,009	172,285	172,285	99,449
505.10	Personal Benefits Professional Training	5,182	6,577	6,900	1,400	5,000
505.15	Personal Benefits Dues & Memberships	1,895	1,736	1,000	1,000	1,000
505.20	Personal Benefits Clothing Allowance	6,121	5,442	6,000	6,000	6,000

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
505.35	Personal Benefits Safety Equipment	7,290	9,460	8,200	3,500	5,000
505.75	Personal Benefits Employer's Contribution - FICA	39,249	41,595	43,504	43,504	37,145
505.80	Personal Benefits Employer's Contribution - IMRF	88,074	76,999	95,639	95,639	79,443
505.85	Personal Benefits Employer's Contribution Medicare	9,280	9,728	10,174	10,174	8,687
510.04	Operating Expenses Travel	_	<u>-</u>	500	_	500
510.06	Operating Expenses Per Diem Allowance	_	<u>-</u>	1,250	_	500
510.10	Operating Expenses Maintenance Contracts	89,269	37,101	122,005	40,000	45,500
510.12	Operating Expenses Equipment Rental	, -	4,635	1,100	-	500
510.14	Operating Expenses Subscriptions & Publications	-	276	-	-	-
510.16	Operating Expenses Printing	3,079	6,094	6,500	5,222	6,500
510.21	Operating Expenses IT Internal Svc Contribution	132,299	150,273	62,047	62,047	48,704
510.40	Operating Expenses Supplies - Office	901	405	600	400	600
510.50	Operating Expenses Supplies - All Other	3,724	1,758	3,700	3,700	2,500
510.55	Operating Expenses Operating Equip - Department	3,067	5,113	6,700	5,800	5,000
510.83	Operating Expenses Credit Card Fees	14,440	11,007	9,600	9,600	9,600
510.84	Operating Expenses Bank Fees	-	79	-	-	-
510.90	Operating Expenses Northwest Water Commission	1,722,150	1,722,150	1,725,000	1,725,000	1,725,000
515.05	Insurance Premium	52,121	14,976	52,162	52,162	52,518
515.10	Insurance Unemployment Insurance	2,195	(2,195)	1,600	1,600	-
515.15	Insurance Deductible - Worker's Comp	1,183	5,244	10,043	10,043	5,090
515.20	Insurance Deductible - Non Wrker's Co	-	-	6,995	6,995	-
530.15	Commodities Electricity - Water & Sewer	197,886	199,067	200,000	200,000	200,000
530.20	Commodities Gas - Facilities	1,444	2,134	2,000	1,952	2,000
530.45	Commodities Chemicals and Fertilizers	1,844	3,188	5,200	3,152	5,200
530.50	Commodities Small Equipment Tools & Hardware	1,514	1,254	1,700	1,500	1,700
530.60	Commodities Water Sample Analysis	21,676	15,235	25,000	24,000	25,000
530.65	Commodities Water Meter Purchases	6,473	12,215	20,000	13,553	15,000
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb	281,228	147,024	155,770	155,770	158,890
535.05	Maintenance & Repairs - Facilities Sidewalks, Curbs, & Bikeways	1,614	-	40,000	40,000	40,000
540.05	Maintenance & Repairs - Water & Sewer Well Equipment	7,648	5,265	11,000	6,700	10,000
540.10	Maintenance & Repairs - Water & Sewer Pumping Stations	9,111	6,275	13,000	14,932	14,000
540.15	Maintenance & Repairs - Water & Sewer Watermains & Services	17,075	21,603	20,000	30,000	20,000
540.20	Maintenance & Repairs - Water & Sewer Reservoirs	2,400	16	5,600	1,000	2,000
540.25	Maintenance & Repairs - Water & Sewer Water	5,254	9,180	15,000	10,000	8,000
540.30	Meters Maintenance & Repairs - Water & Sewer Hydrants &	21,872	23,339	21,000	21,000	21,000
545.01	Valves Maintenance & Repairs - Vehicles Central Garage	145,919	225,065	168,157	168,157	142,613
550.05	Internal Svc Maintenance & Repairs - Other Department	14,430	4,987	20,000	18,000	16,000
555	Equipment Capital Equipment	14,430	4,707	20,000	10,000	25,000
555.30	Capital Equipment Reserve for Capital Replacement	_	_	54,000	_	54,000
555.40	Capital Equipment Reserve for Technology	-	-	1,500	-	1,500
555.50 560.60	Capital Equipment Reserve for Buildings Capital Projects Water System	246,324	200,494	6,200 1,216,750	5,274,223	6,200 4,424,077
565.10	Debt Service Principal	240,324	200,474	386,802	386,802	456,502
565.20	Debt Service Interest	- 161,591	153,805	137,921	137,921	134,968
570.10	Operating Transfers Corporate Fund	857,644	777,600	780,000	780,000	980,000
570.20	Operating Transfers Debt Service Fund	180,000	180,000	180,000	180,000	1,461,950
580.05	All Other Expense All Other Expenses	639	16,341	78,750	78,750	78,750
800	Depreciation	1,575,469	1,611,101	-	-	-
	Division Total: 35 - Water	6,675,640	6,497,977	6,620,536	10,478,481	11,150,502
Division: 36 - Sewer						
500.05	Personal Services Salaries - Full Time	262,765	269,479	238,319	220,000	292,213
500.31	Personal Services Payroll Reimbursement	9,512	-	-	-	-
500.35	Personal Services Salaries - Overtime	26,589	32,651	24,000	20,000	24,000
500.40	Personal Services Salaries - Longevity	1,086	1,736	800	800	2,200

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
505.05	Personal Benefits Group & Medical Life	84,960	91,488	95,174	93,000	94,423
505.10	Personal Benefits Professional Training	806	2,008	1,800	600	1,000
505.15	Personal Benefits Dues & Memberships	929	459	460	460	500
505.20	Personal Benefits Clothing Allowance	2,629	2,617	2,700	2,700	3,000
505.35	Personal Benefits Safety Equipment	4,061	1,737	6,000	4,500	5,000
505.45	Personal Benefits ICMA Deferred Compensation	30	-	-	-	-
505.75	Personal Benefits Employer's Contribution - FICA	18,392	17,209	16,313	16,392	18,117
505.80	Personal Benefits Employer's Contribution - IMRF	40,483	35,374	29,680	29,680	38,747
505.85	Personal Benefits Employer's Contribution Medicare	4,301	4,025	3,815	3,815	4,237
510.04	Operating Expenses Travel	<u>-</u>	30	-	-	-
510.10	Operating Expenses Maintenance Contracts	6,175	29,006	24,000	27,000	47,125
510.12	Operating Expenses Equipment Rental	-	4,636	300	100	250
510.14	Operating Expenses Subscriptions & Publications	16	-	-	-	-
510.21	Operating Expenses IT Internal Svc Contribution	24,916	25,663	27,646	27,646	27,635
510.40	Operating Expenses Supplies - Office	268	88	500	250	500
510.50	Operating Expenses Supplies - All Other	3,635	4,275	3,800	6,000	4,500
510.55	Operating Expenses Operating Equip - Department	3,116	7,942	6,500	1,389	6,500
515.05	Insurance Premium	33,466	17,116	35,255	35,255	35,496
515.10	Insurance Unemployment Insurance	-	-	800	800	-
515.15	Insurance Deductible - Worker's Comp	-	-	6,500	6,500	-
515.20	Insurance Deductible - Non Wrker's Co	-	-	4,300	4,300	-
530.15	Commodities Electricity - Water & Sewer	41,981	46,185	40,000	40,000	40,000
530.50	Commodities Small Equipment Tools & Hardware	539	1,690	1,750	1,500	1,500
530.70	Commodities Lake County Tap-On Fees	447,135	128,892	100,000	250,000	100,000
530.75	Commodities Lake County Sanitary Sewer Fees	3,174,622	3,107,411	3,554,700	3,554,700	3,554,700
535.01	Maintenance & Repairs - Facilities Building Mnt Internal Svc Cntrb Maintenance & Repairs - Facilities Sidewalks, Curbs,	64,139	123,748	43,270	43,270	133,725
535.05	& Bikeways  Maintenance & Repairs - Water & Sewer Storm and	1,481	1,209	10,000	10,000	10,000
540.35	Sanitary Sewers	4,278	1,532	6,000	6,000	6,200
540.40	Maintenance & Repairs - Water & Sewer Lift Stations	15,163	19,474	20,000	13,000	15,000
545.01	Maintenance & Repairs - Vehicles Central Garage Internal Svc	54,561	80,566	60,195	60,195	51,155
550.05	Maintenance & Repairs - Other Department Equipment	5,008	3,928	6,600	4,685	6,600
550.10	Maintenance & Repairs - Other Radios	-	-	200	-	-
555.30	Capital Equipment Reserve for Capital Replacement	-	-	26,044	-	26,044
555.40	Capital Equipment Reserve for Technology	0	_	1,400		1,400
555.50	Capital Equipment Reserve for Buildings	U	-	3,500	-	3,500
560.70	Capital Projects Sewer System	- 158,145	29,361	1,776,150	- 3,515,067	2,949,384
580.05	All Other Expense All Other Expenses	672	(141)	78,750	78,750	78,750
360.03	Division Total: 36 - Sewer	4,495,861	4,091,393	6,257,221	8,078,354	7,583,401
	Department Total: 55 - Public Works	11,171,500	10,589,371	12,877,757	18,556,835	18,733,903
	EXPENSES Total	11,171,500	10,589,371	12,877,757	18,556,835	18,733,903
Fund	EXPENSE Total: 170 - Water & Sewer Fund	11,171,500	10,589,371	12,877,757	18,556,835	18,733,903
Fund: 180 - Buffalo Grove EXPENSES	Golf Fund					
Department: 84 - Golf	F					
500.05	Personal Services Salaries - Full Time	166,243	147,428	150,240	150,240	156,559
500.10	Personal Services Salaries - Part Time	50,943	51,345	53,988	45,000	55,067
500.15	Personal Services Salaries - Seasonal	78,437	75,361	82,000	65,000	83,640
500.31	Personal Services Payroll Reimbursement	5,172	-	,000	-	-
500.40	Personal Services Salaries - Longevity	1,400	1,400	1,400	1,500	1,500
505.05	Personal Benefits Group & Medical Life	32,851	27,453	20,100	26,600	27,828
505.15	Personal Benefits Dues & Memberships	1,488	1,512	1,512	1,512	1,550
505.75	Personal Benefits Employer's Contribution - FICA	18,442	16,726	17,746	16,198	18,306
505.80	Personal Benefits Employer's Contribution - IMRF	30,118	22,487	23,037	24,671	20,760
505.85	Personal Benefits Employer's Contribution Medicare	4,313	3,912	4,150	4,150	4,281

Account Nur	mber Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
510.10	Operating Expenses Maintenance Contracts	395,620	397,373	409,143	409,143	413,234
510.16	Operating Expenses Printing	233	1,061	500	1,306	800
510.20	Operating Expenses Computer Services	-	-	12,500	-	-
510.21	Operating Expenses IT Internal Svc Contribution	13,083	18,451	19,163	19,163	19,856
510.40	Operating Expenses Supplies - Office	2,663	1,308	2,500	2,400	2,500
510.49	Operating Expenses Supplies - Golf Course	6,074	4,078	6,000	5,500	6,000
510.70	Operating Expenses Merchandise Purchases	47,788	53,526	50,000	40,000	45,000
510.73	Operating Expenses Golf Cart Rental	35,466	38,323	34,000	40,000	34,000
510.76	Operating Expenses Driving Range	5,339	3,296	3,000	3,114	3,000
510.79	Operating Expenses Advertising & Promotions	5,317	1,595	5,000	4,000	5,000
510.83	Operating Expenses Credit Card Fees	26,326	36,484	35,000	-	35,000
510.85	Operating Expenses State Sales Tax	5,860	5,601	6,700	3,800	6,700
515.05	Insurance Premium	-	5,134	-	-	-
515.10	Insurance Unemployment Insurance	5,927	13,343	12,500	11,000	14,659
515.15	Insurance Deductible - Worker's Comp	-	3,035	57	-	2,946
515.20	Insurance Deductible - Non Wrker's Co	-	-	38	-	-
530.05	Commodities Electricity - Facilities	53,563	10,857	-	-	-
530.20	Commodities Gas - Facilities	6,100	2,766	-	-	-
535.01	Maintenance & Repairs - Facilities Building Mnt	129,642	108,422	112,501	112,501	117,168
	Internal Svc Cntrb Maintenance & Repairs - Facilities Buildings &					
535.20	Facilities	121	649	-	-	-
535.35	Maintenance & Repairs - Facilities Golf Course	3,162	5,295	5,000	4,858	5,000
535.40	Maintenance & Repairs - Facilities Irrigation System	1,672	1,687	14,000	5,000	14,000
545.05	Maintenance & Repairs - Vehicles Gasoline	6,908	4,922	7,000	4,000	7,000
555.40	Capital Equipment Reserve for Technology	(0)	-	1,000	-	-
555.50	Capital Equipment Reserve for Buildings	-	-	10,000	-	-
555.60	Capital Equipment Reserve for Infrastructure	-	-	59,600	-	-
560.80	Capital Projects Golf Course	5,660	3,278	5,000	3,000	5,000
	On another Transfers Company to Fund	70 / 00	70 (00			_
570.10	Operating Transfers Corporate Fund	70,600	70,600	-	-	=
570.10 580.05	All Other Expense All Other Expenses	70,800 (77,906)	70,600 25,190	1,000	- -	-
				- 1,000 -	- -	- -
580.05	All Other Expense All Other Expenses	(77,906)	25,190	1,000 - 1,165,375	1,003,656	1,106,354
580.05	All Other Expense All Other Expenses  Depreciation	(77,906) 84,798	25,190 86,449	-	1,003,656	1,106,354 1,106,354
580.05 800 Fui	All Other Expense All Other Expenses  Depreciation  Department Total: 84 - Golf  EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund	(77,906) 84,798 1,223,421	25,190 86,449 1,250,344	1,165,375		1,106,354
580.05 800 Fur and: 190 - Arboretur EXPENSES	All Other Expense All Other Expenses  Depreciation  Department Total: 84 - Golf  EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund	(77,906) 84,798 1,223,421 1,223,421	25,190 86,449 1,250,344 1,250,344	1,165,375 1,165,375	1,003,656	1,106,354 1,106,354
580.05 800 Fur ind: 190 - Arboretur EXPENSES Department: 84 -	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Fund  Golf	(77,906) 84,798 1,223,421 1,223,421 1,223,421	25,190 86,449 1,250,344 1,250,344	1,165,375 1,165,375 1,165,375	1,003,656	1,106,354 1,106,354 59,895
580.05 800 Fur ind: 190 - Arboretur EXPENSES Department: 84 - 500.05	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903	25,190 86,449 1,250,344 1,250,344 1,250,344	1,165,375 1,165,375 1,165,375 56,676	1,003,656 1,003,656 56,676	1,106,354 1,106,354 59,895 38,000
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000	1,003,656 1,003,656 56,676 25,000	1,106,354 1,106,354 59,895 38,000
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10 500.15	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000	1,003,656 1,003,656 56,676 25,000	1,106,354 1,106,354 59,895 38,000 76,500
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10 500.15 500.31	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000	1,003,656 1,003,656 56,676 25,000 65,000	1,106,354 1,106,354 59,895 38,000 76,500
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10 500.15 500.31 500.40	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266 400	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400	1,003,656 1,003,656 56,676 25,000 65,000	1,106,354  1,106,354  59,895 38,000 76,500 - 500
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266 400 4	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100	1,003,656 1,003,656 56,676 25,000 65,000 - 500	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750
580.05 800 Fur and: 190 - Arboretur EXPENSES Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266 400 4 739	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886	1,003,656 1,003,656 56,676 25,000 65,000 - 500 - 736	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812
580.05 800  Further 190 - Arboretur EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736	1,003,656 1,003,656 56,676 25,000 65,000 - 500 - 736 10,443 12,736	1,106,354  1,106,354  59,895  38,000  76,500  -  500  -  750  10,812  7,942
580.05 800  Furtind: 190 - Arboreture  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442	1,003,656  1,003,656  56,676 25,000 65,000 - 500 - 736 10,443 12,736 2,442	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528
580.05 800  Further 190 - Arboretur EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253	25,190 86,449 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528
580.05 800  Further the state of the state o	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing	(77,906) 84,798 1,223,421 1,223,421 1,223,421 51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750	1,003,656  1,003,656  56,676 25,000 65,000 - 500 - 736 10,443 12,736 2,442	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528
580.05 800  Furtind: 190 - Arboreture  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 -	1,106,354  1,106,354  59,895 38,000 76,500 - 750 10,812 7,942 2,528 722,246 750
580.05 800  Furtind: 190 - Arboretur  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034	1,106,354  1,106,354  59,895  38,000  76,500  -  750  10,812  7,942  2,528  722,246  750  -  18,957
580.05 800  Furtind: 190 - Arboreture  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21 510.40	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992 5,001	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615 5,032	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034 5,000	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034 5,000	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528 722,246 750 - 18,957 5,000
580.05 800  Furtind: 190 - Arboreture  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21 510.40 510.49	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - Golf Course	(77,906) 84,798  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615 5,032 13,334	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034	1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528 722,246 750 - 18,957 5,000
Fund: 190 - Arboretur EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21 510.40 510.49 510.55	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - Golf Course Operating Expenses Supplies - Golf Course Operating Expenses Operating Equip - Department	(77,906) 84,798  1,223,421  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992 5,001 13,430 -	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615 5,032 13,334 198	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034 5,000 12,000 -	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034 5,000 12,000	1,106,354  1,106,354  59,895 38,000 76,500 - 500 10,812 7,942 2,528 722,246 750 - 18,957 5,000 12,000
580.05 800  Fund: 190 - Arboreture  EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21 510.40 510.49 510.55 510.70	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE Total: 180 - Buffalo Grove Golf Fund  Golf Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - Golf Course Operating Expenses Operating Equip - Department Operating Expenses Merchandise Purchases	(77,906) 84,798  1,223,421  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992 5,001 13,430 - 40,062	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615 5,032 13,334 198 31,570	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034 5,000 12,000 - 45,000	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034 5,000 12,000 - 39,000	1,106,354  1,106,354  1,106,354  59,895 38,000 76,500 - 500 - 750 10,812 7,942 2,528 722,246 750 - 18,957 5,000 12,000 - 45,000
Fund: 190 - Arboretur EXPENSES  Department: 84 - 500.05 500.10 500.15 500.31 500.40 505.05 505.15 505.75 505.80 505.85 510.10 510.16 510.20 510.21 510.40 510.49 510.55	All Other Expense All Other Expenses Depreciation  Department Total: 84 - Golf EXPENSES Total  and EXPENSE  Total: 180 - Buffalo Grove Golf Fund  Golf  Personal Services Salaries - Full Time Personal Services Salaries - Part Time Personal Services Salaries - Seasonal Personal Services Payroll Reimbursement Personal Services Salaries - Longevity Personal Benefits Group & Medical Life Personal Benefits Dues & Memberships Personal Benefits Employer's Contribution - FICA Personal Benefits Employer's Contribution - IMRF Personal Benefits Employer's Contribution Medicare Operating Expenses Maintenance Contracts Operating Expenses Printing Operating Expenses Computer Services Operating Expenses IT Internal Svc Contribution Operating Expenses Supplies - Office Operating Expenses Supplies - Golf Course Operating Expenses Supplies - Golf Course Operating Expenses Operating Equip - Department	(77,906) 84,798  1,223,421  1,223,421  1,223,421  1,223,421  51,903 23,374 67,208 5,266 400 4 739 8,861 10,627 2,072 692,253 723 - 6,992 5,001 13,430 -	25,190 86,449 1,250,344 1,250,344 1,250,344 1,250,344 55,854 26,333 70,749 - 400 5 886 9,509 9,357 2,224 696,029 283 14,570 17,615 5,032 13,334 198	1,165,375 1,165,375 1,165,375 1,165,375 56,676 35,000 75,000 - 400 20,100 886 10,443 12,736 2,442 715,096 750 12,500 19,034 5,000 12,000 -	1,003,656  1,003,656  56,676 25,000 65,000 - 736 10,443 12,736 2,442 660,000 400 - 19,034 5,000 12,000	

STORES	Accour	t Number Account De	escription	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
1018   Opening Fearmers State Salars Tax   1018   1019	510.83	Operating Expenses Credit (	Card Fees	24,138	33,089	35,000	35,000	35,000
SE 05   Insurance Premium   29   1   300   300   30   30   30   30   3	510.85			3,356	3,670	4,120	4,300	4,120
131 0					,	,	,	302
SNO 05   Commodities Descriptly = Facilities   SNO 02   11,388			nsurance	-	- -		-	-
S30,20   Commodities Cas   Facilities   1,1700   6,507   11,144   103,847   103,947				53 027	11 388	-	_	_
S36.01   Maintenance & Regalis - Facilities Building Mrt Information Scientific Information Technology Fund Experises Publications   141.746   100.847   100.847   100.875   100.00   14.50		-				_	_	_
153-01   Internal Sec Critic   153-05   Maintenance & Regian's - Facilities fortifourse   3,564   4,000   7,500   44,500   7,500   44,500   14,50						100.047	400.047	100 707
635.40	535.01	•	Ü	/5,595	141,746	103,847	103,847	108,727
	535.35	Maintenance & Repairs - Fa	cilities Golf Course	3,584	6,003	4,500	7,500	4,500
Sept	535.40	Maintenance & Repairs - Fa	cilities Irrigation System	2,085	-	14,500	14,500	14,500
Sep.332   Capital Projects Ruillidings & Structures   9.851   21,339   15,000   15	555.50	Capital Equipment Reserve t	for Buildings	-	-	10,000	-	-
Sol 20   Capital Projects Out Course   9.851   21,359   15,000	560.30		_	-	-	-	-	25,000
S70,10   Operating Transfers Corporate Fund   10,000   10,000	560.80			9.851	21,359	15.000	15.000	15,000
Seau				10.000		· -	, -	· -
Sell   IMM   Expenditure   3,804   2,834		, ,			,	500	_	_
B00   Department Total: 84 - Golf   1.633,280   1.688,084   1.279,830   1.154,414   1.273,080   1.688,084   1.279,830   1.154,414   1.273,080   1.688,084   1.279,830   1.154,414   1.273,080   1.688,084   1.279,830   1.154,414   1.273,080   1.688,084   1.279,830   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.154,414   1.273,080   1.27		•	Expenses			-	_	_
Department Total: 84 - Golf   EXPENSES Total   1,633,250   1,688,084   1,279,830   1,154,414   1,273,000   1,154,000   1,245		•						
Fund EXPENSE   Total: 190   Arboretum Golf Fund   1,633,250   1,688,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,05   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,088,084   1,279,830   1,154,414   1,273,085   1,089,00   1,087,000	800	'	t Total: 94 Colf		·	1 270 920	1 154 414	1 272 020
Punct   200 - Refuse Fund		<b>Бера</b> і шіеп						1,273,029
Pund: 200 - Refuse Fund   EXPENSES								
Department:   86 - Refuse	Fund: 200 Pofu		boretum Golf Fund	1,633,250	1,688,084	1,279,830	1,154,414	1,273,029
S70.10   Operating Transfers Corporate Fund   100,000   100,000   375,000		e i unu						
570.20   Operating Transfers Debt Service Fund   500,000   500,000   375,000   375,000   200,000   580.35   All Other Expense SWANCC User Fees   782,195   816,849   870,000   870,921   837,6   837	Department:	86 - Refuse						
S80.35	570.10	Operating Transfers Corpora	ate Fund	100,000	100,000	-	-	-
Department Total: 86 - Refuse   1,382,195   1,416,849   1,245,000   1,245,921   1,037,64   1,000	570.20	Operating Transfers Debt Se	ervice Fund	500,000	500,000	375,000	375,000	200,000
EXPENSES Total   1,382,195   1,416,849   1,245,000   1,245,921   1,037,64	580.35	All Other Expense SWANCC	User Fees	782,195	816,849	870,000	870,921	837,663
Fund EXPENSE   Total: 200 - Refuse Fund   1,382,195   1,416,849   1,245,000   1,245,921   1,037,64		Department To	otal: 86 - Refuse	1,382,195	1,416,849	1,245,000	1,245,921	1,037,663
Punch   211 - Information Technology   Fund			EXPENSES Total	1,382,195	1,416,849	1,245,000	1,245,921	1,037,663
Department: 92 - Information Technology   S05.10   Personal Benefits Professional Training   -		Fund EXPENSE Total:	200 - Refuse Fund	1,382,195	1,416,849	1,245,000	1,245,921	1,037,663
Department: 92 - Information Technology   505.10   Personal Benefits Professional Training   - 51   10,000   - 505.10   10,000   - 505.10   510.02   Operating Expenses Telephone   261,224   286,941   273,769   273,769   268,44   510.04   Operating Expenses Travel   - 3,000   - 505.00	Fund: 211 - Info	mation Technology Fund						
505.10   Personal Benefits Professional Training   .   51   10,000   .   .   .   .   .   .   .   .   .		OO Jufawa Han Taabaalawa						
S10.02   Operating Expenses Telephone   261,224   286,941   273,769   273,769   268,4	·							
510.04   Operating Expenses Travel   3,000	505.10	Personal Benefits Profession	nal Training	-	51	10,000	-	-
S10.06   Operating Expenses Per Diem Allowance   -   -   500   -   -   -   500   -   -   -   500   -     -   510.10   Operating Expenses Maintenance Contracts   975,130   1,067,865   1,180,910   1,180,910   1,218,0531   1,180,910   1,180,910   1,218,0531   1,180,910   1,180,910   1,218,0531   1,180,910   1,180,910   1,180,910   1,218,0531   1,510,000   -   2,000   1,500   -   2,000   -	510.02	Operating Expenses Telepho	one	261,224	286,941	273,769	273,769	268,481
510.10   Operating Expenses Maintenance Contracts   975,130   1,067,865   1,180,910   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,180,910   1,218,0510   1,50	510.04	Operating Expenses Travel		-	-	3,000	-	-
S10.14   Operating Expenses Subscriptions & Publications   963   56   1,500   - 2,000	510.06	Operating Expenses Per Die	m Allowance	-	-	500	-	-
510.20       Operating Expenses Computer Services       91,312       241,397       320,116       320,116       136,0         510.40       Operating Expenses Supplies - Office       1,551       11,867       2,000       3,500       2,4         515.20       Insurance Deductible - Non Wrker's Co       -       -       17,357       17,357       -         550.05       Maintenance & Repairs - Other Department Equipment       33,654       15,310       10,000       10,000       10,000         555.40       Capital Equipment Reserve for Technology       78,894       -<	510.10	Operating Expenses Mainter	nance Contracts	975,130	1,067,865	1,180,910	1,180,910	1,218,080
510.40         Operating Expenses Supplies - Office         1,551         11,867         2,000         3,500         2,4           515.20         Insurance Deductible - Non Wrker's Co         -         -         17,357         17,357         -           550.05         Maintenance & Repairs - Other Department Equipment         33,654         15,310         10,00	510.14	Operating Expenses Subscri	ptions & Publications	963	56	1,500	-	2,060
515.20 Insurance Deductible - Non Wrker's Co - 17,357 17,357 17,357 550.05 Maintenance & Repairs - Other Department 233,654 15,310 10,000 10,000 10,000 10,00 555.40 Capital Equipment Reserve for Technology 78,894 580.05 All Other Expenses 299 2,757	510.20	Operating Expenses Comput	ter Services	91,312	241,397	320,116	320,116	136,090
S50.05   Maintenance & Repairs - Other Department Equipment   33,654   15,310   10,000   10	510.40	Operating Expenses Supplie	s - Office	1,551	11,867	2,000	3,500	2,400
Equipment 33,654 15,310 10,000 10,000 10,000 10,000 555.40 Capital Equipment Reserve for Technology 78,894	515.20	Insurance Deductible - Non	Wrker's Co	-	-	17,357	17,357	-
Equipment 555.40 Capital Equipment Reserve for Technology 78,894	550.05	Maintenance & Repairs - Otl	her Department	33 654	15 310	10 000	10 000	10,000
580.05 All Other Expense All Other Expenses 299 2,757		·			15,510	10,000	10,000	10,000
Department Total: 92 - Information Technology					-	-	-	-
EXPENSES Total 1,443,027 1,626,243 1,819,152 1,805,652 1,637,1  Fund EXPENSE Total: 211 - Information Technology Fund 1,443,027 1,626,243 1,819,152 1,805,652 1,637,1  Fund: 212 - Central Garage Fund  EXPENSES  Department: 93 - Central Garage  500.05 Personal Services Salaries - Full Time 498,224 512,035 520,966 500,000 409,4	580.05		· · · · · · · · · · · · · · · · · · ·		·	-		-
Fund EXPENSE Total: 211 - Information Technology Fund 1,443,027 1,626,243 1,819,152 1,805,652 1,637,1  Fund: 212 - Central Garage Fund  EXPENSES  Department: 93 - Central Garage  500.05 Personal Services Salaries - Full Time 498,224 512,035 520,966 500,000 409,4		Department Total: 92 - Informa		1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
Fund: 212 - Central Garage Fund  EXPENSES  Department: 93 - Central Garage  500.05 Personal Services Salaries - Full Time 498,224 512,035 520,966 500,000 409,4			EXPENSES Total	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
EXPENSES           Department:         93 - Central Garage           500.05         Personal Services Salaries - Full Time         498,224         512,035         520,966         500,000         409,4	Fur	d EXPENSE Total: 211 - Information	n Technology Fund	1,443,027	1,626,243	1,819,152	1,805,652	1,637,111
Department:         93 - Central Garage           500.05         Personal Services Salaries - Full Time         498,224         512,035         520,966         500,000         409,4		al Garage Fund						
500.05 Personal Services Salaries - Full Time 498,224 512,035 520,966 500,000 409,4								
	Department:	93 - Central Garage						
500 10 Personal Services Salaries - Part Time 21 044 34 870 48 656 35 000 44 1	500.05	Personal Services Salaries -	Full Time	498,224	512,035	520,966	500,000	409,457
27,011	500.10	Personal Services Salaries -	Part Time	21,044	34,870	48,656	35,000	44,132
500.31 Personal Services Payroll Reimbursement 16,405	500.31	Personal Services Payroll Re	imbursement	16,405	-	-	-	-
500.35 Personal Services Salaries - Overtime 9,172 18,939 24,000 24,000 24,000	500.35	Personal Services Salaries -	Overtime	9,172	18,939	24,000	24,000	24,000
500.40 Personal Services Salaries - Longevity 4,600 4,600 4,600 4,600 3,8	500.40	Personal Services Salaries -	Longevity	4,600	4,600	4,600	4,600	3,800

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
505.05	Personal Benefits Group & Medical Life	111,041	103,506	138,000	105,000	87,274
505.10	Personal Benefits Professional Training	50	-	1,500	500	1,000
505.15	Personal Benefits Dues & Memberships	315	235	200	200	200
505.20	Personal Benefits Clothing Allowance	4,446	4,417	4,170	4,170	4,248
505.26	Personal Benefits Uniform Rental	-	-	1,350	1,350	1,350
505.35	Personal Benefits Safety Equipment	432	619	815	1,300	815
505.75	Personal Benefits Employer's Contribution - FICA	33,933	34,033	37,090	35,000	28,123
505.80	Personal Benefits Employer's Contribution - IMRF	75,632	66,649	81,538	76,000	60,146
505.85	Personal Benefits Employer's Contribution Medicare	7,959	8,049	8,674	7,600	6,577
510.10	Operating Expenses Maintenance Contracts	135	7,450	3,500	3,500	3,500
510.12	Operating Expenses Equipment Rental	-	32	300	-	300
510.14	Operating Expenses Subscriptions & Publications	-	-	80	80	80
510.21	Operating Expenses IT Internal Svc Contribution	27,982	30,629	33,891	33,891	32,962
510.40	Operating Expenses Supplies - Office	15	58	472	312	450
510.50	Operating Expenses Supplies - All Other	6,321	9,947	7,500	8,931	7,500
510.55	Operating Expenses Operating Equip - Department	7,097	16,561	12,000	9,875	9,875
515.05	Insurance Premium	24,536	19,054	23,078	23,078	23,236
515.10	Insurance Unemployment Insurance	-	-	1,000	-	-
515.15	Insurance Deductible - Worker's Comp	-	2,969	4,945	3,000	2,882
515.20	Insurance Deductible - Non Wrker's Co	-	-	3,297	-	-
530.50	Commodities Small Equipment Tools & Hardware	19,575	4,591	5,000	5,973	5,000
545	Maintenance & Repairs - Vehicles	1,672	-	-	-	-
545.05	Maintenance & Repairs - Vehicles Gasoline	148,185	155,068	160,000	92,946	137,000
545.10	Maintenance & Repairs - Vehicles Diesel Fuel	133,318	122,377	135,000	96,046	113,950
545.15	Maintenance & Repairs - Vehicles Automotive Parts	196,719	204,869	225,000	131,480	186,000
545.20	Maintenance & Repairs - Vehicles Garage Labor	748	-	-	-	-
545.25	Maintenance & Repairs - Vehicles Lubricants	6,104	8,747	9,500	6,548	7,300
545.35	Maintenance & Repairs - Vehicles Body Work  Maintenance & Repairs - Vehicles Contractual Auto	2,488	-	-	-	-
545.40	Services	202,624	239,922	250,000	219,500	299,827
550	Maintenance & Repairs - Other	202	-	-	-	-
550.05	Maintenance & Repairs - Other Department Equipment	-	-	4,395	-	-
550.10	Maintenance & Repairs - Other Radios	1,266	-	200	-	-
555.10	Capital Equipment Office and Other Equipment	-	-	14,400	-	-
555.20	Capital Equipment Automobiles & Trucks	-	787,606	18,743	18,743	18,743
555.40	Capital Equipment Reserve for Technology	-	-	600	-	600
555.50	Capital Equipment Reserve for Buildings	-	-	4,475	-	4,475
580.05	All Other Expense All Other Expenses	563	-	-	-	-
	Department Total: 93 - Central Garage	1,562,804	2,397,831	1,788,935	1,448,623	1,524,802
	EXPENSES Total	1,562,804	2,397,831	1,788,935	1,448,623	1,524,802
Func	EXPENSE Total: 212 - Central Garage Fund	1,562,804	2,397,831	1,788,935	1,448,623	1,524,802
Fund: 213 - Building Main EXPENSES	tenance Fund					
	ding Maintenance					
500.05	Personal Services Salaries - Full Time	375,686	393,071	402,688	402,688	412,269
500.10	Personal Services Salaries - Part Time	6,491	10,004	36,199	36,199	42,694
500.31	Personal Services Payroll Reimbursement	11,595	-	-	-	- -
500.35	Personal Services Salaries - Overtime	8,587	6,449	6,500	6,500	6,500
500.40	Personal Services Salaries - Longevity	2,600	2,600	2,600	2,600	2,600
505.05	Personal Benefits Group & Medical Life	107,195	104,884	95,250	97,500	99,293
505.10	Personal Benefits Professional Training	1,974	1,630	2,000	-	1,000
505.15	Personal Benefits Dues & Memberships		340	675	300	500
505.20	Personal Benefits Clothing Allowance		3,391	3,100	2,126	3,540
505.26	Personal Benefits Uniform Rental	9,161	6,875	7,000	4,700	7,000
505.35	Personal Benefits Safety Equipment	1,661	1,732	2,700	2,500	2,700
505.75	Personal Benefits Employer's Contribution - FICA	24,957	24,718	28,395	26,000	28,208
505.80	Personal Benefits Employer's Contribution - IMRF	54,438	48,184	57,490	57,490	60,328

Account Numb	er Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
505.85	Personal Benefits Employer's Contribution Medicare	5,837	5,781	6,641	6,641	6,597
510.10	Operating Expenses Maintenance Contracts	391,330	189,384	229,772	231,037	236,665
510.12	Operating Expenses Equipment Rental	-	-	700	500	500
510.14	Operating Expenses Subscriptions & Publications	183	_	325	250	200
510.21	Operating Expenses IT Internal Svc Contribution	24,021	25,169	27,555	27,555	27,086
510.40	Operating Expenses Supplies - Office	333	580	700	500	500
510.50	Operating Expenses Supplies - All Other	60,219	59,504	76,000	75,000	75,000
510.55	Operating Expenses Operating Equip - Department	507	-	800	691	600
515.05	Insurance Premium	19,366	18,328	19,700	19,700	19,835
515.10	Insurance Unemployment Insurance	-	-	800	-	-
515.15	Insurance Deductible - Worker's Comp	47,261	3,228	5,600	3,000	3,133
515.20	Insurance Deductible - Non Wrker's Co	-7,201	5,220	2,456	2,456	-
530.05	Commodities Electricity - Facilities	- -	85,420	100,000	95,510	100,000
530.10	Commodities Electricity - Facilities  Commodities Electricity - Street Lights	74,390	4,632	88,013	57,483	88,013
530.20	Commodities Gas - Facilities	43,596	58,170	17,510	53,797	40,168
530.50						
	Commodities Small Equipment Tools & Hardware Maintenance & Repairs - Facilities Streets &	800	595	900	1,400	1,400
535.10	Highways	-	322	-	-	-
535.15	Maintenance & Repairs - Facilities Street Lights	211,430	59,502	266,134	145,652	266,134
535.20	Maintenance & Repairs - Facilities Buildings &	141,917	202,497	244,800	158,603	126,300
FF0.0F	Facilities Maintenance & Repairs - Other Department			2.000	2.022	2.000
550.05	Equipment	-	-	3,000	2,923	3,000
555.10	Capital Equipment Office and Other Equipment	-	-	325	325	325
555.30	Capital Equipment Reserve for Capital Replacement	-	-	14,207	-	14,207
555.40	Capital Equipment Reserve for Technology	(0)	-	1,000	-	1,000
555.50	Capital Equipment Reserve for Buildings	-	-	3,920	-	3,920
580.05	All Other Expense All Other Expenses	2,000	2,515	- -	-	· -
D	Department Total: 94 - Building Maintenance	1,631,090	1,319,504	1,755,455	1,521,626	1,681,215
	EXPENSES Total	1,631,090	1,319,504	1,755,455	1,521,626	1,681,215
Fund EXI Fund: 220 - Police Pensi	3	1,631,090	1,319,504	1,755,455	1,521,626	1,681,215
EXPENSES						
	olice Pension					
505.55	Personal Benefits Survivor Pension - Police	288,683	288,683	297,370	297,370	297,342
505.60	Personal Benefits Pension Payment - Police	3,467,554	3,818,899	3,935,943	3,935,943	4,449,651
505.65	Personal Benefits Disability Payment - Police	42,580	42,580	44,000	44,000	43,856
505.70	Personal Benefits Pension Refund - Police	5,102	-	100,000	100,000	-
580.05	All Other Expense All Other Expenses	111,753	64,340	65,000	65,000	65,000
580.40	All Other Expense Investment Fees	179,576	238,446	250,000	250,000	250,000
	Department Total: 88 - Police Pension	4,095,247	4,452,947	4,692,313	4,692,313	5,105,849
	EXPENSES Total	4,095,247	4,452,947	4,692,313	4,692,313	5,105,849
Fi	und EXPENSE Total: 220 - Police Pension Fund	4,095,247	4,452,947	4,692,313	4,692,313	5,105,849
Fund: 230 - Fire Pension EXPENSES	n Fund					
	re Pension					
·		2/1 72/	207 400	207 424	207.424	207.100
505.56	Personal Benefits Survivor Pension - Fire	261,736	287,480	296,121	296,121	296,100
505.61	Personal Benefits Pension Payment - Fire	2,446,931	2,935,054	2,636,184	2,636,184	3,393,182
505.66	Personal Benefits Disability Payment - Fire	221,581	222,558	228,240	228,240	230,240
505.71	Personal Benefits Pension Refund - Fire	10,525	- 	-	<del>-</del>	-
580.05	All Other Expense All Other Expenses	75,110	104,665	100,000	100,000	110,000
580.40	All Other Expense Investment Fees	154,299	163,344	200,000	200,000	175,000
	Department Total: 89 - Fire Pension	3,170,181	3,713,101	3,460,545	3,460,545	4,204,522
	EXPENSES Total	3,170,181	3,713,101	3,460,545	3,460,545	4,204,522
	Fund EXPENSE Total: 230 - Fire Pension Fund	3,170,181	3,713,101	3,460,545	3,460,545	4,204,522

Fund: 250 - Retiree Health Savings Fund

Account Number	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Finance/OVM Approval
EXPENSES						
Department: 91 - Retiree Health	Savings					
505.90 Personal B	enefits RHS Contribution	163,345	292,709	-	699,026	-
Department To	tal: 91 - Retiree Health Savings	163,345	292,709	-	699,026	-
	EXPENSES Total	163,345	292,709	-	699,026	-
Fund EXPENSE Total	: 250 - Retiree Health Savings Fund	163,345	292,709	-	699,026	-
	EXPENSE GRAND Totals:	79,543,001	80,504,295	80,837,127	98,291,885	113,221,559

# APPENDIX F: FINANCIAL POLICIES & PROJECTIONS

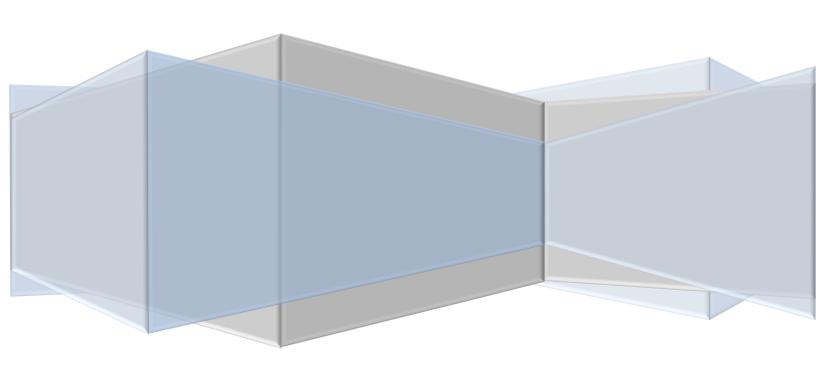


Fund Balance and Reserve Policy - Investment Policy - Debt Policy - Fixed Asset and Capital Equipment Capitalization Policy - Revenue Collection Policy - Procurement Policy - Post Issuance Procedures Manual - Twenty Year Water Fund Proforma - General Fund Forecast

# Village of Buffalo Grove

**Fund Balance and Reserve Policy** 





### **Fund Balance and Reserve Policy**

#### **Definitions**

Fund Balance – the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance – the portion of a Governmental Fund's net assets that are not available to be spent, either short tern or long term, in either form or through legal restrictions.

Restricted Fund Balance – the portion of a Government Fund's net assets that are subject to external enforceable legal restrictions.

Committed Fund Balance - the portion of a Governmental Fund's net assets with self-imposed constraints or limitations that have been placed by formal action at the highest level of decision-making.

Assigned Fund Balance – the portion of a Governmental Fund's net assets to denote an intended use of resources. Unassigned Fund Balance – available expendable financial resources in a Governmental Fund that are not the object of tentative management plan (i.e. designations). (Only in the General Fund, unless negative)

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

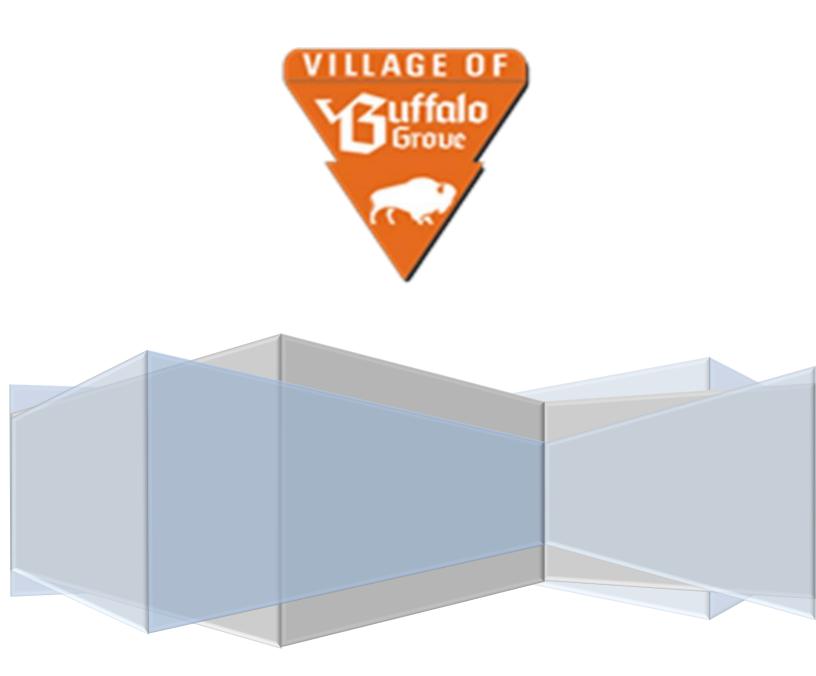
#### **Fund Policy**

- A. It is the policy of the Village of Buffalo Grove to maintain Committed Fund Balance in the General Fund to fund operations for a period of at least three months. The committed amount in the General Fund is adjusted annually with the adoption of the annual budget and is calculated as three months (25 percent) of General Fund expenditures (excluding transfers to fund capital projects and pensions). During the development of the subsequent year's annual budget, should the Committed Fund Balance be expected to fall below the 25 percent target notification will be given to the Village's Finance Committee. While identified uses of Fund Balance may be proposed that could continue the trend below 25%, such uses will be disclosed and approved by the Committee.
- B. The annual budget (appropriation) will include a contribution to (or drawdown from) the Committed Fund Balance to assure compliance with this policy. The levels of other required restrictions, commitments, and assignments will fluctuate depending on activity.
- C. Unassigned Fund Balance shall be reviewed annually and, where appropriate, a determination will be made as to how much of the unassigned fund balance will be transferred to the Reserves for Capital Replacement. Although the policy minimum is 25 percent for Committed Fund Balance, 30 percent is considered the preferred balance and any unassigned balances exceeding 30 percent will be considered for transfer.
- D. This policy may be amended from time to time according to the requests of the Village of Buffalo Grove President and Board of Trustees.
- E. The Village will spend the most restricted dollars before less restricted, in the following order;
  - a. Nonspendable Fund Balance (if funds become spendable)
  - b. Restricted Fund Balance
  - c. Committed Fund Balanced. Assigned Fund Balance

  - e. Unassigned Fund Balance
- F. The Finance Director will determine if a portion of fund balance should be assigned.

# Village of Buffalo

**Investment Policy** 



# I. Policy:

The Village of Buffalo Grove, as a public agency, has an inherent fiduciary responsibility to properly account for and manage public funds. Public funds are to be considered current operating funds, special funds, debt service and other funds of any kind or character belonging to or in the custody of any public agency (Chapter 30, paragraph 235/1 through 235/7, Public Funds Investment Act, Illinois Complied Statutes

#### II. Scope:

This investment policy applies to all financial assets of the Village of Buffalo Grove except for the Police and Firefighter's Pension Funds which are subject to those individual fund boards.

# 1. Pooling of Funds

Except for cash in certain restricted and special funds, the Village of Buffalo Grove will consolidate and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

# III. General Objectives:

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

# 1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk

# (a). <u>Credit Risk</u>

The Village of Buffalo Grove will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investment to the types of securities listed in Section VII of this Investment Policy.
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and adviser with which the Village of Buffalo Grove will do business in accordance with Section V.
- Diversifying the investment portfolio so that the impact of potential losses from any one type
  of security or from any one individual issuer will be minimized.

# (b). Interest Rate Risk

The Village of Buffalo Grove will minimize interest rate risk, which is the risk that the marker values of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

# 2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

#### 3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

#### IV. Standards of Care:

#### 1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

#### 2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial

institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Buffalo Grove.

# 3. Delegation of Authority

Authority to mange the Village of Buffalo Grove's investment program is derived from the following:

The establishment of investment policies is the responsibility of the Village Board. Management and administrative responsibility for the investment program is hereby delegated to the Finance Director who, under the direction of the Village Manager, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this policy or state statutes.

The responsibility for investment activities of the Police and Firefighter Pension Funds rest with the trustees of the respective fund boards.

# V. Authorized Financial Institutions, Depositories and Broker/Dealers:

The Finance Director will maintain a list of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except at a qualified public depository as established by state statutes.

All financial institutions and broker/dealers who desire to become qualified become qualified bidders for investment transactions must supply the Finance Director with the following:

- Audited financial statements demonstrating compliance with state and federal capacity adequacy guidelines
- Proof of National Association of Security Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read the Village's Investment Policy

### VI. Safekeeping and Custody:

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the Village as evidenced by safekeeping receipts in the Village's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standard No. 70, or SAS 70).

#### 1. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Buffalo Grove are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- · Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Accordingly, the Finance Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

### VII. Suitable and Authorized Investments:

The Village may invest in any type of the security allowed for in Illinois Compile Statutes (30 ILCS 235/2) regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bill, or any other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of American as to principal and interest;
- Bonds, notes, debentures or other similar obligations of the United States of America or its agencies;
- Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits
  or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act;
  and is insured by the Federal Deposit Insurance Corporation;

- Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days for the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than 25% of the Village's funds may be investing in short-term obligations of corporations;
- Illinois Public Treasurer's Investment Pool (Illinois Funds), and the Illinois Metropolitan Investment Fund (IMET)
- Short-term discount obligations of the Federal National Mortgage Association (FNMA) or I shares of other
  forms of securities or other allowable investments legally issued by savings and loan associations
  incorporated under the laws of this state or any other state or under the laws of the United States.
  Investments may be made only in those savings and loan associations of which the shares or investment
  certificates are insured by the Federal Deposit Insurance Corporation (FDIC).
- Investment options suitable under ILCS including Fixed Rate General Obligation Municipal Bonds whose credit quality is restrict to "AA" or better.

#### 1. Collateralization:

It is the policy of the Village of Buffalo Grove and in accordance with the GFOA's Recommended Practices on the Collateralization of Public Deposits (attachment #2), the Village requires that funds on deposit in excess of FDIC limits be secured with some form of collateral, including surety bonds or letters of credit. The Village will accept any of the following assists as collateral:

- Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Fixed Rate General Obligation Municipal Bonds rated "AA" or better
- Obligations of the State of Illinois

(The Village reserves the right to accept/reject any form of the above named securities.)

The amount of collateral provided will not be less than 103% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held in safekeeping by an independent third party depository designated by the Village of Buffalo Grove and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village of Buffalo Grove. The Village realizes that there is a cost factor involved with collateralization and the Village will pay any reasonable and customary fees related to collateralization.

#### **VIII. Investment Parameters:**

# 1. Diversification

In order to reduce the risk of default, the investment portfolio of the Village of Buffalo Grove shall be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (U.S. Treasury and Agency securities),
  - Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus
    of that institution.
  - Commercial paper shall not exceed 33% of the Village's investment portfolio.
  - Brokered certificates of deposit shall not exceed 25% of the Village's investment portfolio.
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

#### 2. Maximum Maturities

To the extent possible, the Village of Buffalo Grove will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Village will not directly invest in securities maturing more than three years from the date of purchase.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding three year if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

#### IX. Reporting:

The Finance Director shall prepare as investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio. This management summary will be prepared in a manner which will allow the Village to ascertain whether investment activities during the reporting period have conformed to the investment policy. This report should be provided to the Village Manager and Village Board. The report will include the following:

- Listing of individual securities held, by fund, at the end of the reporting period.
- Average weighted yield to maturity of portfolio.
- Listing of investments by maturity date.
- Percentage of total portfolio which each type of investment represents.

# 1. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmark shall have similar weighted average as the portfolio.

#### 2. Market Yield

The Village's investment strategy is passive. Given this strategy, the basis used by the Finance Director to determine whether market yield are being achieved shall be the six-month U.S. Treasury Bill.

# 3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA recommended Practices on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools" (attachment #3). In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

#### X. Investment Policy Adoption:

The Village of Buffalo Grove's investment policy shall be adopted by resolution of the Village Board of Trustees. This policy shall be reviewed on an annual basis by the Finance Director and any modifications thereto must be approved by the Village Board of Trustees.

#### XI. Glossary:

**AGENCIES**: Informal name that refers to securities issued by the United States government and U.S. government sponsored instrumentalities.

ASKED: The trading price proposed by the prospective seller of securities. Also called the offer or offered price.

**BANKERS' ACCEPTANCE (BA)**: A short-term financial instrument that is the unconditional obligation of the accepting bank.

**BASIS POINT (BP)**: A unit of measurement for interest rates or yields that are expressed in percentages. (One hundred basis points equal 1 percent.)

**BID**: The trading price acceptable to a prospective buyer of securities.

**BOND EQUIVALENT YIELD (BEY)**: An annual yield, expressed as a percentage, describing the return provided to bond holders. The BEY is a way to compare yields available from discount securities such as Treasury bills and BAs with yields available from coupon securities.

**BROKER**: A party who brings buyers and sellers together. Brokers do not take ownership of the property being traded. They are compensated by commissions. They are not the same as dealers; however, the same individuals and firms that act as brokers in some transactions may act as dealers in other transactions.

**BROKERED AND NEGOTIABLE CERTIFICATES OF DEPOSIT**: Short-term (2 to 52 weeks) large denomination (\$100,000 minimum). Certificate of Deposit that is issued at a discount on its par value, or at a fixed interest rate payable at maturity and are freely traded in secondary markets.

**CERTIFICATE OF DEPOSIT (CD)**: A deposit of funds, in a bank or savings and loan association, for a specific term that earns interest at a specified rate or rate formula. CDs may be secured or unsecured, may be in negotiable or nonnegotiable form and may be issued in either physical or book entry form.

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

**COMMERCIAL PAPER (CP):** Unsecured, short-term promissory notes issued by corporations for specific amounts and with specific maturity dates.

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

**COUPON**: (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

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

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

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

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

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

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

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

**FEDERAL DEPOSIT OF INSURANCE CORPORATION (FDIC)**: A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**FEDERAL FUNDS RATE**: The rate for which overnight federal funds are traded.

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

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA or FANNIE MAE)**: FNMA is a federal corporation working under the auspices of the Department of Housing & Urban Development, HUD. It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholderowned 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.

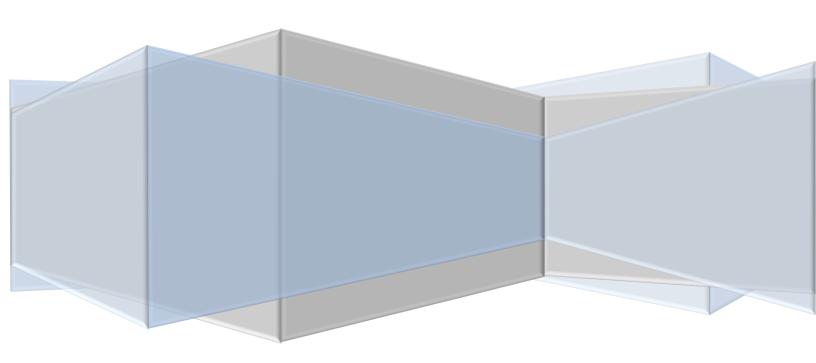
**YIELD**: Loosely refers to the annual return on an investment expressed as a percentage on an annual basis. For interest-bearing securities, the yield is a function of the rate, the purchase price, the income that can be earned from the reinvestment of income received prior to maturity, call or sale. 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. <u>DEBT ISSUANCE IN GENERAL</u>

### A. Authority and Purposes of the Issuance of Debt

The laws of the State of Illinois authorize the issuance of debt by the Village. The Local Bond Law confers upon municipalities the power and authority to contract debt, borrow money, and issue bonds for public improvement projects as defined therein. Under these provisions, the Village may contract debt to pay for the cost of acquiring, constructing, reconstruction, improving, extending, enlarging, and equipping such projects or to refund bonds. The Village Charter authorizes the Village Board to incur debt by issuing bonds for any lawful municipal purpose as authorized by the State Constitution or it Home Rule Powers.

# B. Types of Debt Issued

- 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) <u>Bonds</u> 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) <u>Financial Advisor</u> To ensure independence, the Financial Advisor will not bid on nor underwrite any Village debt issues on which it is advising.

#### IV. DEBT ADMINISTRATION

#### A. Financial Disclosures

The Village shall prepare appropriate disclosures as required by the Security and Exchange Commission, the federal government, the State of Illinois, rating agencies, underwriters, investors, agencies, taxpayers, and other appropriate entities and persons to ensure compliance with applicable laws and regulations.

### B. Review of Financing Proposals

All capital financing proposals that involve a pledge of the Village's credit through the sale of securities, execution of loans or lease agreements and/or otherwise directly involve the lending or pledging of the Village's credit shall be referred to the Director of Finance/Treasurer who shall determine the financial feasibility, and the impact on existing debt of such proposal, and shall make recommendations accordingly to the Village Manager.

#### C. Establishing Financing Priorities

The Director of Finance/Treasurer shall administer and coordinate the Village's debt issuance program and activities, including timing of issuance, method of sale, structuring the issue, and marketing strategies. The Director of Finance/Treasurer along with the Village's financial advisor shall meet, as appropriate, with the Village Manager and Village Board regarding the status of the current year's program and to make specific recommendations.

### D. Rating Agency Relations

The Village shall endeavor to maintain effective relations with the rating agencies. The Village Manager, Director of Finance/Treasurer, and the Village's financial advisors should meet with, make presentations to, or otherwise communicate with the ratings agencies on a consistence and regular basis in order to keep the agencies informed concerning the Village's capital plan, debt issuance program, and other appropriate financial information.

#### E. Refunding Policy

The Village should consider refunding outstanding debt when legally permissible and financially advantageous. A net present value debt service savings of at least three percent or greater should be achieved.

#### F. Post-Issuance Compliance

The Finance Director/Treasurer shall be responsible for following post-issuance compliance for all debt issues. The procedures are noted in the Post-Issuance Procedures Manual for Tax-Exempt Bonds Issued by The Village of Buffalo Grove.

#### V. GLOSSARY OF TERMS

**Ad Valorem Tax** – A direct tax based "according to value" of property.

**Advanced Refunding Bonds** – Bonds issued to refund an outstanding bond issue prior to the date which the outstanding bonds become due or callable. Proceeds of the advanced refunding bonds are deposited in escrow with a fiduciary, invested in United States Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date.

**Amortization** – the process of paying the principal amount of an issue of bonds by periodic payments either directly to bondholders or to a sinking fund for the benefit of bondholders.

**Arbitrage** – Usually refers to the difference between the interest paid on the tax-exempt securities and the interest earned by investing the proceeds in higher yielding taxable securities. Internal Revenue Service regulations govern arbitrage (references I.R.S. Reg. 1.103-13 through 1.103-15).

**Arbitrage Bonds** – Bonds which are deemed by the I.R.S. to violate federal arbitrage regulations. The interest on such bonds becomes taxable and the bondholders must include this interest as part of gross income for federal income tax purposes (I.R.S. Reg. 1.103-13 through 1.103-15).

**Assessed Value** – An annual determination of the just or fair market value of property for purposes of ad valorem taxation.

Basis Point - 1/100 of one percent.

**Bond** – Written evidence of the issuer's obligation to repay a specified principal amount on a date certain, together with interest at a stated rate, or according to a formula for determining that rate.

**Bond Anticipation Notes (BANS)** – Short-term interest bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

**Bond Counsel** – An attorney retained by the Village to render a legal opinion whether the Village is authorized to issue the proposed bonds, has met all legal requirements necessary for issuance, and whether interest on the bonds is, or is not, exempt from federal and state income taxation.

Bonded Debt – The portion of an issuers total indebtedness represented by outstanding bonds.

**Callable Bond** – A bond which permits or requires the issuer to redeem the obligation before the state maturity date at a specified price, the call price, usually at or above par value.

**Capital Appreciation Bonds (CAB)** – A long-term security on which the investment return is reinvested at a state compound rate until maturity. The investor receives a single payment at maturity representing both the principal and investment return.

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

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

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

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

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

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

**Enterprise Funds** - Funds that are financed and operated in a manner similar to private business in that goods and services provided are financed primarily through user charges.

**General Obligation Bond** - A bond for whose payment the full faith and credit of the issuer has been pledged. More commonly, but not necessarily, general obligation bonds are payable from ad valorem property taxes and other general revenues.

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

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

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

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

Maturity - The date upon which the principal of a municipal bond becomes due and payable to bondholders.

**Mini-bonds** - A small denomination bond directly marketed to the public.

**Net Interest Cost (NIC)** - The traditional method of calculating bids for new issues of municipal securities. The total dollar amount of interest over the life of the bonds is adjusted by the amount of premium or discount bid, and then reduced to an average annual rate. The other method is known as the true interest cost (see "true interest cost").

Offering Circular - Usually a preliminary and final document prepared to describe or disclose to investors and dealers information about an issue of securities expected to be offered in the primary market. As a part of the offering circular, an official statement shall be prepared by the Village describing the debt and other pertinent financial and demographic data used to market the bonds to potential buyers.

**Other Contractual Debt** - Purchase contracts and other contractual debt other than bonds and notes. Other contractual debt does not affect annual debt limitation and is not a part of indebtedness within the meaning of any constitution or statutory debt limitation or restriction.

Par Value or Face Amount - In the case of bonds, the amount of principal which must be paid at maturity.

**Parity Bonds** - Two or more issues of bonds which have the same priority of claim or lien against pledged revenues or the issuer's full faith and credit pledge.

**Principal** - The face amount or par value of a bond or issue of bonds payable on stated dates of maturity.

**Private Activity Bonds** - One of two categories of bonds established under the Tax Reform Act of 1986, both of whom are subject to certain tests and State volume caps to preserve tax exemption.

**Ratings** - Evaluations of the credit quality of notes and bonds, usually made by independent rating services, which generally measure the probability of the timely repayment of principal and interest on municipal bonds.

**Refunding Bonds** - Bonds issued to retire bonds already outstanding.

**Registered Bond** - A bond listed with the registrar as to ownership, which cannot be sold or exchanged without a change of registration.

**Reserve Fund** - A fund which may be used to pay debt service if the sources of the pledged revenues do not generate sufficient funds to satisfy the debt service requirements.

**Self-Supporting or Self Liquidating Debt** - Debt that is to be repaid from proceeds derived exclusively from the enterprise activity for which the debt was issued.

**Short-Term Debt** -Short-term debt is defined for purposes of this policy as any debt incurred whose final maturity is three years or less.

**Spread** - The income earned by the underwriting syndicate as a result of differences in the price paid to the issuer for a new issue of municipal bonds, and the prices at which the bonds are sold to the investing public, usually expressed in points or fractions thereof.

**Tax-Exempt Bonds** - For municipal bonds issued by the Village tax-exempt means interest on the bonds are not included in gross income for federal income tax purposes; the bonds are not items of tax preference for purposes of the federal, alternative minimum income tax imposed on individuals and corporations; and the bonds are exempt from taxation by the State of Illinois.

**Tax Increment Bonds** - Bonds secured by the incremental property tax revenues generated from a redevelopment project area.

Term Bonds - Bonds coming due in a single maturity.

True Interest Cost (TIC) - Also known as Canadian Interest Cost. A rate which, when used to

discount each amount of debt service payable in a bond issue, will produce a present value precisely equal to the amount of money received by the issuer in exchange for the bonds. The TIC method considers the time value of money while the net interest cost (NIC) method does not.

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

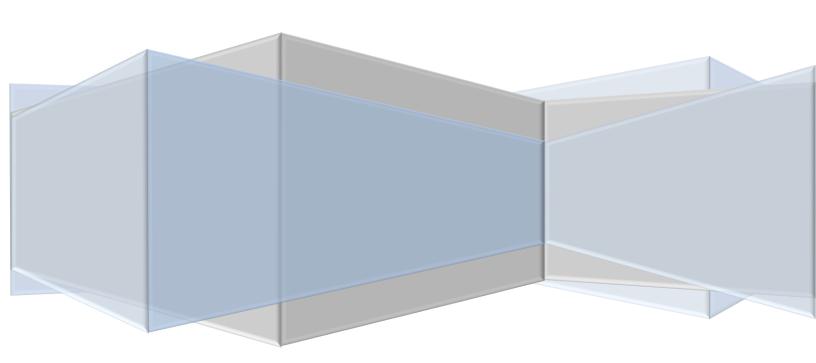
**Zero Coupon Bond** - A bond which pays no interest, but is issued at a deep discount from par, appreciating to its full value at maturity.

Dated April 18, 2016

# Village of Buffalo Grove

**Fixed Asset and Capital Equipment Capitalization Policy** 





#### **Fixed Asset and Capital Equipment Capitalization**

#### **Purpose and Overview:**

The government's role is to provide services to its citizens and as part of that duty, a responsibility exists to maintain stewardship over the resources that are used to provide those services. Control over fixed assets is necessary to ensure that these assets are used properly and efficiently. Appropriate systems and procedures will be established and revised from time-to-time in order to be assured that assets are adequately controlled.

The purpose of recording the general fixed assets of the Village is primarily for stewardship purposes, in order to provide for physical and dollar control, and for an accounting of general governmental capital planning and acquisitions over the years. In addition, generally accepted accounting principles as they apply to public entities require the inclusion of financial data regarding fixed and general asset accounting within the Village's Comprehensive Annual Financial Report.

Assets included within a fixed asset control system should possess the following attributes:

- 1. They must be tangible
- 2. Have a useful life of greater than one year
- 3. Be of a "significant" dollar value

The general purpose given to recording fixed and general assets is to facilitate the protective custody of the property. A good system permits the fixation of responsibility of custody and for the proper use of specific assets within the using department(s). The taking of an actual physical inventory on a regular basis can increase the control capabilities of the Village's system and help insure overall integrity. Other purposes usually cited for asset control is:

- 1. Insuring assets for risk management purposes
- 2. Centralizing asset documentation and reporting systems
- 3. Developing estimates for asset replacement purposes
- 4. Allowing for completeness of financial statements
- 5. Providing for management of fixed assets regarding acquisition, declaration of surplus and disposition.

The end purpose of this Policy will be to provide a guide to the organization, inventory and reporting of data for the Village of Buffalo Grove's Fixed and General Asset Management System.

#### **Asset Control Policy:**

The following will apply regarding asset control policies for the Village of Buffalo Grove:

- 1. All assets acquired by the Village will be recorded within the Fixed Asset Management System maintained within Lotus Notes as an independent database. Assets to be controlled should be acquired as a capital acquisition and possess a significant value. The minimum value for control purposes will be \$10,000 per individual piece of equipment. Equipment carrying a value less than \$10,000 will be accounted for internally based the type of asset and upon the discretion of the Department Director. The capitalization threshold for capital construction and/or infrastructure improvements will be \$25,000.
- 2. The cost of the asset will include the actual purchase price plus any other additional charges incurred to put the asset into service. Absent any data on original cost, a realistic estimate will be used. New capital construction will be value as the sum of all charges and costs to put the asset into service.
- 3. Responsibility for all asset control will be assigned to the individual department. All changes in the inventory for whatever reason must be reported by that department.
- 4. The system will be maintained by the Department of Finance and General Services but will be available within the MIS network within Lotus Notes as a read-only database. Finance will input new acquisitions as well as deletions and transfers. The status of all assets will be posted through an Inventory Control Record.

- 5. The department initiating an acquisition, deletion or transfer of an asset should notify the Finance Department of these events. Changes to the database will be initiated as appropriate.
- 6. All asset acquisitions should be by purchase order unless they are for assets donated or contributed to the Village. All deletions/retirements will be declared surplus by ordinance. Such ordinances will be prepared by the Finance Department.
- 7. All asset acquisitions will be identified, when appropriate, with tags provided by the Finance Department. Tags will be affixed to the asset acquired by department personnel.
- 8. At a minimum once per year, an inventory will be conducted of all general fixed assets. This will be prior to the conclusion of the fiscal year and will be used for posting to the Village's financial records and for preparation of any surplus declaration.
- 9. Any final inventory values will be considered the official financial record of the Village subject to independent review and audit.

#### **Costing of General Fixed Assets:**

General fixed assets should be recorded at their original cost; if original cost is unknown, an estimate will be acceptable if reasonable and customary for similar assets. As stated, an asset that is to be included within the inventory should have a significant value. The significant value test is mostly subjective, and accordingly, it is necessary to exercise some level of judgment in determining which items should be treated as controlled assets. The judgment will be minimized when controls are improved when capitalization policies are in place and accepted.

#### **Maintaining the System:**

Accounting for additions can be accomplished through several methods. Data from purchasing records for all assets that are quantified are to be noted on the departmental requisition/purchase order for identification and entry into the database. Accounting for deletions can be more difficult because of trade-ins, transfers, retirements, loss or strip downs for spare parts. The database will be considered the primary link between the individual asset and the general ledger fixed asset accounts. It should be possible to reconcile the detail in the fixed asset database with the general ledger control account(s). The basic elements to be included as part of the asset record will be as follows:

- Description of the asset
- Model and serial numbers
- Date acquired/deleted/changed
- Purchasing department as well as location of the asset
- Estimated useful life
- Cost, purchase order number, vendor
- Asset control number
- Date, method and authorization for disposition

Other information may be requested, as is determined necessary to maintain the control system.

Once the asset control system is in place and operational, it will be necessary to perform periodic reviews to determine whether the system has been properly established, supported and functioning. The objective of an inventory is to determine if the assets are still in service, on-hand and to make any corrective actions as soon as possible. In addition to what is assumed would be a full departmental inventory, periodic review can consist of any of the following:

- 1. Reconciling the asset control ledgers to the Village's general ledger
- 2. Tracing a random sample of assets from the database to the physical location of assets
- 3. Taking the database list and tracing a random sample of entries to actual assets

#### **Tagging of Assets:**

There will be two primary considerations when a decision is made to tag an asset. First, is it important to identify this individual asset from another of a similar kind? Will records need to be changed each time the asset moves to a new location of is retired? If the answer is yes to both questions, the assets should and will be tagged.

Inventory control numbers will be assigned in consecutive order without regard to type of asset or location. The use of a permanent number (unless lost and replaced) permits control over an asset throughout its useful life regardless of status until such asset is retired or disposed of. Once an asset is disposed, the number will be retired and not reissued. Placement location will be left to the discretion of the department. Ideally, tags will be placed where they are accessible and not subject to defacement or marring by normal activity.

#### **Inventory Control Record:**

Anytime the status of an asset is affected, the Inventory Control Record (attached) must be completed by the initiating department. With an acquisition, the Record will be prepared by the Department of Finance and General Services although this does not preclude a purchasing department from preparing a Record in the case of a donation or acquisition that may be occur. With an acquisition, a copy of the Record will be returned to the purchasing department with an assigned control tag.

#### Amendments and Adoptions to current Village of Buffalo Grove Policies:

The policies in the budget document are all reflective of their current, board approved, versions. Policies and procedures are examined by staff annually, in some cases they may be looked more frequently depending on the demands of the residents, department efficiencies, or market demands. Any changes that are proposed by staff and presented to the board for approval are done so in a manner that they are a standalone amendment to the current ordinance. No policy and procedure shall be passed through the adoption of a larger document, such as the budget or comprehensive annual financial report. Staff will clearly present the proposed amendments to, or adoption of, any policy changes and additions. Each item will be presented as a single item to ensure a transparent explanation of what is requested and the intended outcome of the request.

#### **Revenue Collection Policy**

#### 1. Purpose

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

#### 2. Scope

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

#### 3. Overview

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

#### 4. Revenue Sources

#### 4.1 Real Estate Taxes

Real estate property tax revenues are one of the most stable as collections typically exceed ninetynine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

#### 4.2 Utility Billing Enterprise

The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billing monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

All customers are required to pay the entire water bill balance, current and outstanding, before a real estate transfer tax stamp is issued.

#### 4.3 State Taxes

The State is responsible for collecting and remitted base sales taxes (1%), home rule sales tax (1%), income and use tax (per capita), telecommunications tax (6%) and motor fuel tax (per capita). Enforcement of revenue collection is handled by the Illinois Department of Revenue (IDOR). Payments are made to the village on a monthly basis. Staff monitors the IDOR website to ensure timely remittances from the State of Illinois.

#### 4.4 Locally Collected Taxes/Fees

The Village collects certain tax revenues, defined by state or local ordinance, directly from the taxpayer. These types of taxes include natural gas (\$.05/therm), electricity (sliding usage scale – maximum by statute), and cable franchise (5%). The finance department currently monitors these taxes on a monthly basis for the utility taxes and bi-monthly for the cable franchise fees.

Upon a new property being established in the Village, that address is forwarded to the utility companies including, ComEd, NiCOR or Northshore Gas, Comcast and/or AT&T to establish tax collections. Staff is provided with an annual list of accounts by the utility companies to cross reference with the Village's GIS data.

#### 4.5 Village Imposed Taxes

The Village imposes taxes related to locally generated revenue from specific businesses. These taxes are defined by ordinance. These taxes include prepared food and beverage tax(1%) and hotel/motel tax (5%). Staff reviews the State of Illinois tax filings (ST-1) to compare to the amount paid to the Village. The Village requires state tax documentation to be remitted with the payment of these taxes for auditing purposes.

The Village reserves the right to audit a businesses' tax records if staff determines that the business may either be underreporting taxable income or not submitting taxes on a timely basis.

Real estate transfer taxes (\$3/\$1,000 sales consideration) are collected when homes are sold. The real estate transfer tax stamp will not be issued unless all obligations owed the Village are satisfied.

## 4.6 Licensing Fees

Business, tobacco, liquor, vending machine, chauffer, alarm, and pet licenses are minor revenue sources and renew annually. The major licensing efforts are for business licenses that are due January 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

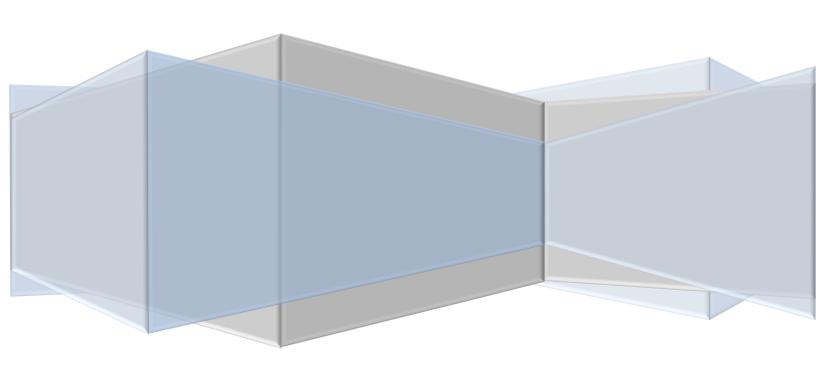
The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while 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 continuous reviewing collection patterns of revenue and examine methods to increase the compliance rates. The policy will be reviewed annually and amended with new sources of revenue and/or changes in the strategies to collect the revenue.

# Village of Buffalo Grove

**Revenue Collection Policy** 





#### **VILLAGE OF BUFFALO GROVE - REVENUE COLLECTION POLICY**

#### 1. Purpose

The purpose of this document is to serve as a guide to identify major revenue sources, the method of collection, and the process of improving compliance rates. The ability of Village to influence the success of collection is discussed with each category.

#### 2. Scope

The scope of this document will be to explore all defined and ordinary revenue streams of the Village. Revenues will be identified by category, which will correspond directly to the budget document. Within each category a discussion of each type or similar type revenue will be addressed. This document will not discuss each revenue line item in the budget, nor will it go in depth about miscellaneous one time or non-recurring revenue.

#### 3. Overview

Listed below is an overview of each revenue category that includes a short synopsis of the system of collection of major revenues and the influence the Village has on the collection of the revenue. It also includes a collection plan to improve collection of the revenue.

#### 4. Revenue Sources

#### 4.1 Real Estate Taxes

Real estate property tax revenues are one of the most stable as collections typically exceed ninetynine percent of the amount levied each year. Once the counties are directed to extend the levy, the Village has no ability to either control the timing of the tax bill mailings or the collection of the amount due. The counties control the revenue distribution dates to the Village. The counties do add late fees to late payments. In the event the property tax is not collected from a parcel the property will be sold at a judicial sale to recoup the amount owed.

The Village does have an option to allow each county to overextend the levy to offset loss in collections. Lake County allows for an over-extension of two percent on the debt service levies. Cook County allows for an overextension of three percent on corporate purpose and pension levies and five percent on debt service levies. Historically, with strong rates of collection, the Village opts out of the over-extension option through resolution.

#### 4.2 Utility Billing Enterprise

The Village directly bills all water utility customers for the amount of water consumed and for a storm water management fee. The storm water fee is charged as a flat amount to residential properties and based upon square footage for commercial/industrial properties. In order to create efficiencies in billing, the Village also bills all Lake County sanitary sewer fees to Lake County properties.

Over ninety-three percent of the water billing revenue due is paid on time. The entire Village is billed over a two month period. Commercial, industrial and multifamily properties are billing monthly. Lake County single family households are billed on odd months and Cook County single family households are billed on even months.

The Village uses a combination of penalties including late fees and service interruption fees to reduce the number of delinquent service accounts.

Late fees are assessed to service accounts that fail to pay the amount due by the due date. Water utility customers have approximately twenty-one days to pay the Village. The late fee is charged at a rate of 1.5 percent per month on the balance due.

For those accounts that fall into delinquency past sixty days, the account is subject to be shut off. A warning notice is mailed to the service address with the date of the impending service interruption. Once the water is turned off, the customer must pay a service interruption charge to reinstate service.

At any point in the billing and collection process, up to water being shut off, a resident can enter into a payment plan for past due balances. Upon a successful completion of the terms of the plan, the customer will avoid losing water service. A utility customer is limited to one payment plan arrangement per year.

All customers are required to pay the entire water bill balance, current and outstanding, before a real estate transfer tax stamp is issued.

#### 4.3 State Taxes

The State is responsible for collecting and remitted base sales taxes (1%), home rule sales tax (1%), income and use tax (per capita), telecommunications tax (6%) and motor fuel tax (per capita). Enforcement of revenue collection is handled by the Illinois Department of Revenue (IDOR). Payments are made to the village on a monthly basis. Staff monitors the IDOR website to ensure timely remittances from the State of Illinois.

#### 4.4 Locally Collected Taxes/Fees

The Village collects certain tax revenues, defined by state or local ordinance, directly from the taxpayer. These types of taxes include natural gas (\$.05/therm), electricity (sliding usage scale – maximum by statute), and cable franchise (5%). The finance department currently monitors these taxes on a monthly basis for the utility taxes and bi-monthly for the cable franchise fees.

Upon a new property being established in the Village, that address is forwarded to the utility companies including, ComEd, NiCOR or Northshore Gas, Comcast and/or AT&T to establish tax collections. Staff is provided with an annual list of accounts by the utility companies to cross reference with the Village's GIS data.

#### 4.5 Village Imposed Taxes

The Village imposes taxes related to locally generated revenue from specific businesses. These taxes are defined by ordinance. These taxes include prepared food and beverage tax(1%) and hotel/motel tax (5%). Staff reviews the State of Illinois tax filings (ST-1) to compare to the amount paid to the Village. The Village requires state tax documentation to be remitted with the payment of these taxes for auditing purposes.

The Village reserves the right to audit a businesses' tax records if staff determines that the business may either be underreporting taxable income or not submitting taxes on a timely basis.

Real estate transfer taxes (\$3/\$1,000 sales consideration) are collected when homes are sold. The real estate transfer tax stamp will not be issued unless all obligations owed the Village are satisfied.

#### 4.6 Licensing Fees

Business, tobacco, liquor, vending machine, chauffer, alarm, and pet licenses are minor revenue sources and renew annually. The major licensing efforts are for business licenses that are due January 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

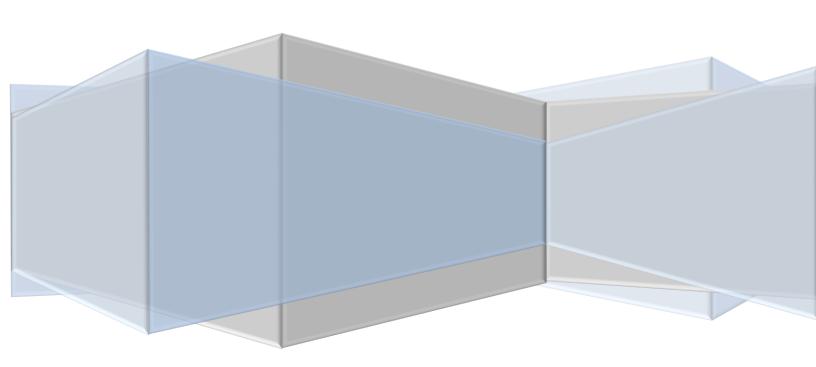
The Village has implemented a strategy of purchasing A+ or higher municipal step bonds and other securities backed by FDIC, insurance, or the full faith in credit of the United States Government. The terms will be staggered to take advantage of better interest rates on longer term investments, while 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** 





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Source material for Appendix A and B: American Bar Association The 2000 Model Procurement Code for State and Local Government.

## **Village of Buffalo Grove Procurement Policy**

## Introduction

This procurement policy is intended for use as a guide to the Village of Buffalo Grove procurement methods. When used properly, the policies will enable the Village to obtain needed materials, equipment, supplies, and services efficiently and economically. While this policy does not answer all questions related to purchasing, it does provide the foundation for a sound procurement policy. This policy is intended for use by the Village's Personnel as a general reference and will be revised as policies and procedures require revisions or clarification. This procurement policy may sometimes hereafter by referred to as "policy"

The basic goals of the Village's procurement program are:

- 1. To comply with the legal requirements of public procurement and purchasing.
- 2. To assure vendors that impartial and equal treatment is afforded to all who wish to do business with the Village.
- 3. To receive maximum value for each dollar spent by awarding purchase orders to the lowest responsible bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
- 4. To provide Village departments the required goods, equipment and services at the time and place needed and in the proper quantity and quality.
- 5. To promote environmentally safe products and services while taking into consideration factors such as price, performance, availability and safety.
- 6. To promote good and effective vendor relations, cultivated by informed and fair buying practices and strict maintenance of ethical standards.

The purpose of this purchasing policy is to provide the Village of Buffalo Grove staff with guidelines and directions for the acquisition of goods and services. This policy is designed to be a fluid document and will be modified from time to time to conform to changes in legislation, technology and actual practice.

The Village Manager, or his/her designee, shall be the final authority with regards to enforcement of any of the

provisions of this policy. Failure to follow the procedures outlined in this policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Personnel Manual.

This policy is not intended to provide third parties with any specific rights when transacting with the Village of Buffalo Grove. All policies and procedures in this Policy are subject to modification by the appropriate Village employees and, therefore, vendors or other third parties shall not be entitled to rely on the contents of this policy.

## **Procurement Guidelines & Summary**

Amount Of Purchase	<b>Procurement Method</b>	Notification	Approval
Purchases of \$150.00 or less	Petty Cash Procedures	Supervisor or	Supervisor or
	Credit Card	Designee	Designee

\$150.01 to \$250.00 Purchases	Credit Card	Department	Department
	Invoice submitted	Supervisor or	Supervisor or
		Designee	Designee
\$250.01 to \$2,499.99 Purchases	Quotes (verbal, fax, email, written)	Department	Purchasing
	3 Quotes Recommended	Supervisor or	Manager
	Purchase Order Procedure	Designee	
\$2,500.00 to \$5,000 Purchases	Quotes (written, faxed or email)	Department	Finance Director or
	3 Quotes Required	Director or	Purchasing
	Purchase Order Procedure	Designee	Manager
\$5,000.01 to \$25,000.00 Purchases	Contact the Purchasing Manager	Department	Village Manager or
	Quotes (written, faxed or email)	Director or	Designee
	3 Quotes or State Contract/GSA	Designee	
	Purchase Order Procedures		
Purchase Exceeds \$25,000.00	Contact the Purchasing Manager	Village Manager	Village Board
	Formal Procurement Process	or Designee	_
	Award by Village Board	_	

Ultimate authority to make purchases resides with the Village Board.

## Responsibilities of Purchasing agents

## The Purchasing Manager's responsibilities

- 1. To facilitate the involvement of local vendors in the Village's procurement policy.
- 2. Impartial judgments in the selection of vendors which are based on product quality, price, warranty, and performance and vendor delivery, service, and performance.
- 3. Complying with all Village procurement procedures and State Statutes covering procurement and disposal.
- 4. Maintaining a store of office supplies and helping establish guidelines for maintaining general janitorial maintenance supplies.
- 5. Determine the most appropriate method of procurement for a given good or service.
- 6. Preparing formal bid packets and quotation requests.
- 7. Managing the formal bid process, including advertising for bids, notifying vendors, accepting bid proposals, opening bids, tabulating bids, and serving as the primary resource for questions from vendors.
- 8. Purchase review and final preparation of all purchase orders.
- 9. Maintaining adequate procurement records, including a database of vendors established in an accessible vendor file.
- 10. Upon request, assist departments in locating the best source for supplies, materials, and equipment.
- 11. Assisting departments in conducting negotiations with vendors concerning prices, bids, terms, deliveries, and adjustments.
- 12. Maintaining a central file of contracts and related documents including but not limited to certified payroll submissions and associated waivers of lien.
- 13. Assist departments with the informal bid process.

## The Village Manager's responsibilities

- 1. Purchase all materials, supplies, equipment, personal services and contracts for which funds are provided in the budget, but no item or personal service which exceeds any budget appropriation may be purchased.
- 2. For a purchase of more than twenty thousand dollars, with the exception of professional services, the Village Manager should solicit bids and such bids shall be presented to the Corporate Authorities for approval.
- 3. The Village Manager shall solicit bids for any public improvement which will exceed twenty thousand dollars, which is not to be paid for in whole or in part by a special assessment or special tax.
- 4. The Village Manager will make recommendations to the Corporate Authorities with respect to all bids.
- 5. The Village Manager may issue rules and regulations governing requisitions and the transaction of the business of the purchasing agent and the heads of departments, officers and employees of the Village.
- 6. In case of circumstances creating an emergency, the Village Manager may, without prior consent of the Corporate Authorities, award contracts and make purchases for the purpose of meeting the emergency. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$25,000

## Department and employee responsibilities

- 1. It is the responsibility of each department to requisition goods and services in such a way as to allow time for competitive bidding, ordering, and delivery of materials. Exceptions shall be made only on rare occasions, when a true emergency exists.
- 2. It is the responsibility of the Department director or his designee, in consultation with the Purchasing Manager, to obtain these goods based upon competitive bids and to give consideration to product price, value, quality, performance, and delivery.
- 3. While the Department director may delegate minor purchases to employees, he/she is still responsible for ensuring such purchases are made according to the provisions of this policy.
- 4. No Department Director or employee is authorized to make any commitment to any salesperson or firm that will bind the Village in any way. During meetings with salespersons, no employee shall make any indication that he/she will recommend a particular product for purchase.
- 5. It is the responsibility of all Village of Buffalo Grove employees to comply with all rules and regulations set forth herein. As directed by the Village Manager, any employee deliberately violating the policy regarding unauthorized purchases shall be held personally accountable for the purchases. Failure to follow the procedures outlined in the Policy may lead to disciplinary action in accordance with the provisions of the Village of Buffalo Grove Employee Manual.
- 6. Employees may be made responsible for the management of certain contracts. It is important for staff to work with the Purchasing Manager to understand their responsibilities in managing contracts including the collection of certificates of insurance, waivers of lien, certified payroll, project closeout documents and completion of the Vendor Evaluation form(Appendix L).
- 7. All contracts/agreements must be submitted to the Village Clerk within 10 calendar days of final signatory executing the contract/agreement.

### Volunteers

1. Volunteers, Committee, Commission members have no authority to purchase on behalf of the Village nor do they have authority to execute contracts on behalf of the Village. Village employees working with volunteers ("Liasons") shall make purchases for committee/commissions, failure to abide by this rule may be sufficient cause to remove a member from a committee or commission.

## The Purchasing Manager's responsibilities to Vendors

- 1. Encourage good Village/vendor relations.
- 2. Encourage businesses located within the Village to participate in the Village's procurement policy, by notifying all known in-Village vendors of opportunities to bid.
- 3. Conduct business with vendors in a professional manner that promotes honesty and fairness.
- 4. Accept, and in some cases require, samples from vendors to be used for testing. A fair trial shall be given to all samples and the outcome of the test shall be presented to the vendor, in general terms.
- 5. Make every effort to be available for appointments during normal business hours on reasonable notice.
- 6. Arrange interviews between salespersons and department directors as needed.
- 7. Write all correspondence to salespersons and vendors, except when technical details can be better written by the department.
- 8. Keep on file vendor information, catalogs, samples, price quotes, etc. to be used by all departments.

## The Vendor's responsibilities to Village of Buffalo Grove

- 1. Understand the needs of Village of Buffalo Grove and to try to find the right product at the right price, quality, and quantity that benefits the Village as a whole.
- 2. Conduct themselves in a professional manner: being honest about the supplies, services and products they represent.
- 3. Honor purchase orders generated as a result of providing price quotes on specified items and quantities.
- 4. Respond to Bids, Requests for Proposals, and Requests for Qualifications in a professional and ethical fashion. See Appendix D for causes for debarment from bidding.
- 5. Complete on a biennial basis the Village of Buffalo Grove Qualified Vendor Registration form. (Appendix E)
- 6. Provide all documents required of them by the Village including but not limited to Village Financial Forms, Waivers of Lien, Insurance documents, Bonds as required and Certified Payroll as required.

## **Payment**

The Village is bound by State Statute (50 ILCS 505/1 *et seq.*) which states that payments are to be made pursuant to the Illinois Local Government Prompt Payment Act. It is important to note that all contracts and agreements with Vendors reflect these particular payment terms.

## **Conflicts of Interest**

The Village Staff shall not knowingly initiate a purchase order when there is a conflict of interest. All known or suspected conflict of interest situations shall be referred to the Office of the Village Manager. A conflict of interest exists when a Village employee or officer (The Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village) is an

officer or director of the supplier, or owns five percent (5%) or more of the supplier of products and or services to the Village of Buffalo Grove.

## Gifts and Favors

Employees shall not solicit, accept or agree to accept any gift of any kind from any person or business entity doing business or wishing to do business with the Village, except where said gift is expressly permitted by the Illinois State Officials and Employees Ethics Act (5 ILCS 430/1-5). A "gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee. Employees shall comply with the Illinois State Officials and Employees Ethics Act at all times.

The Purchasing Manager may accept samples from vendors only for the purpose of testing products.

## **Procurement Methods**

## **Petty Cash**

Purpose: To reimburse an employee for small incidental purchases.

**Appropriate use of the Petty Cash:** Petty cash funds may be used for small incidental nonrecurring cash purchases that do not exceed \$150.00. The use of petty cash should not be considered as a substitute for regular procurement procedures.

It is recommended that wherever possible a Village issued credit card/procurement card be used in the place of petty

Requests for reimbursement using petty cash must be accompanied by the Petty Cash Form (Appendix F). These forms must be completed and then submitted to the Accounts Payable Clerk.

## Advance Check Request

Purpose: To request a check for payment when an invoice is not issued.

Appropriate use of Advance Check Request for Payment: Occasionally, a check is needed when there is no invoice. These occurrences include, but are not limited to:

- 1. An employee request for reimbursement for out of pocket expense.
- 2. Vendors requiring payment in advance.
- 3. Mail in catalog orders requiring pre-payment.

When the Advance Check Request form is used, a cash receipt, a written quote, or a copy of the catalog order must be submitted as supporting documentation.

For a copy of the Advance Check Request form see Appendix G.

#### **Purchase Orders**

**Purpose:** To provide a legal document that places an obligation on both the Village and the vendor. When properly endorsed by the Finance Department, the purchase order obligates the Village to purchase the items listed at the prices stated. The vendor is obligated according to the terms and prices stated on the purchase order to deliver the goods or services. The purchase order provides specifications for goods and services ordered and shipping and billing information.

**Appropriate Use of the Purchase Order:** A purchase order shall be used for procurement of any item or service that requires a written order or any purchase of \$250.01 or more. Purchase orders are not required for prepaid orders.

### **Blanket Purchase Orders**

Purpose: Blanket purchase orders will be used for repetitive purchases from certain vendors.

Appropriate Use of the Blanket Purchase Order: If the Village has entered into contract with a Vendor then a Blanket purchase may be issued for each fiscal year of that contract. Departments should follow standard purchase order procedures. For repetitive purchases, rather than issuing a purchase order for each purchase, one purchase order with a dollar limit is issued for a period of up to twelve months.

## Procurement Card Program

A policy has been designed to establish the procedures to be used with the Village of Buffalo Grove's credit/procurement card program. Refer to Appendix F for the complete policy.

## **Special Procurement**

## **Electronic Equipment**

The IT (Information Technology) Department or the Government Information Technology Consortium (GovITC)

will purchase or authorize the purchase of all computers, peripherals, printers, cell phones and all other electronics

governed by the Communications and Information Technology Policy. The IT Department or GovITC will then be responsible for communicating to the Office of the Village Manager and requesting a Purchase Order or instructing the department requesting services or equipment to enter the information required to create a Purchase Order. The IT Department or the company contracted by the Village to supply IT services will setup and install equipment in the appropriate departments.

## **Electronic Equipment Maintenance**

When a copier, large format printer, scanner or multifunction print device requires maintenance, the department should use the contact information located on the device.

If you have maintenance or repair need for a cell phone or pager, contact the IT department or the company contracted by the Village to supply IT services.

When maintenance or repair is needed for all other electronic equipment, including but not limited to computers, printers, and telephones, the IT department or the company contracted by the Village to supply IT services shall be contacted. The IT department or the company contracted by the Village to supply IT services will either repair, service or make arrangements for outsourcing the repair.

## Vehicles/Equipment Repair

The Central Garage is responsible for the maintenance repair and replacement of all Village owned vehicles. Central Garage personnel will determine when repairs can be made at the garage or should be outsourced. Before outsourcing work, the Fleet Manager will notify the applicable Department director with a recommendation of the work to be performed, along with estimates or quotes.

## **Buildings**

The Public Works Department shall be contacted for Village building repairs and remodeling requests. For Village property the Public Works department will assess the need or problem and recommend the best course of action to correct the problem(s).

Repair services for Village buildings or equipment that are not covered by maintenance agreements shall be obtained by the following procedures:

- 1. Estimates of the repair/improvement work shall be gathered and reviewed before proceeding with the repairs/improvements.
- 2. As repairs/improvements to public facilities will likely require prevailing wage to be paid, the rider in Appendix I. should be provided to contractors when requesting quotes.
- 3. If emergency repairs are needed, Emergency Procurement procedures shall be followed.

## **Maintenance Agreements**

Departments should follow these guidelines for all maintenance agreements:

- 1. All maintenance agreements must be reviewed by the Village Attorney.
- 2. Maintenance agreements shall be considered for any equipment/asset that requires frequent adjustment or repairs.
- 3. Maintenance agreements are a form of contract. Department Directors are not authorized to sign contracts in excess of \$5,000.00
- 4. Copies of all maintenance agreements will be filed with the Purchasing Manager.
- 5. Purchase order procedures shall be followed.

# **Environmentally Preferable Purchasing**

The purchase and use of products and services can have a profound impact on the environment. The Village of Buffalo Grove recognizes the positive impact that it can make on the environment through purchasing decisions that Village staff make. It is the intent of the Village of Buffalo Grove to integrate environmental considerations into the aspects of procurement.

Village staff should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations.

## **Written Contracts**

Contracts range from written contracts described in this section to purchase orders incorporating specifications, which are also contracts. The following purchases will require contracts:

- 1. Supplies, equipment, apparatus, and material requiring an expenditure of more than \$25,000.00.
- 2. All maintenance agreements and leases.
- 3. Construction and repair (including demolition and renovation) projects requiring an expenditure of more than \$25,000.
- 4. Change Orders: Contracts for construction or repair projects can have change orders during the project prior to completion, without going through a new bid process, providing the bidding laws are not evaded. Change orders that exceed 10% of the total contract price must be approved by the Village Board and then should only be approved if it is in the best interests of the Village of Buffalo Grove. Change orders up to \$10,000.00 (but less than 10% of total contract price) can be approved by the Village Manager. See Appendix K. for more information.
- 5. Any work that that can be considered an improvement to public facilities and therefore invokes prevailing wage rates must have a written contract. At a minimum the rider in Appendix I. must be attached to a quote provided for such work and signed by the contractor/vendor performing the work.

All contracts that commit the Village to an expenditure of more than \$5,000.00 shall be submitted to the Village Manager, Finance Director or Purchasing Manager for approval signature. Contracts at or below \$5,000 may be signed by a Department Director after review by the Village Attorney with the contract forwarded to the Purchasing Manager. Contracts that commit the Village to an expenditure of more than \$25,000 can only be signed by the Village President or Village Manager.

While Illinois law and Village policy mandate when written contracts are required, this does not preclude the use of written contracts at any time. It should also be remembered that the need for a contract might vary according to circumstances and, a written contract may be used whenever it is deemed necessary and advisable by the Purchasing Manager or Village Attorney.

#### **Multi-Year Contracts**

Unless otherwise provided by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the Village of Buffalo Grove. The term of the contract and conditions of renewal or extension, if any, must be included in the solicitation and funds must be available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

## **Informal Purchases**

Any procurement <u>not</u> exceeding \$25,000.00 may be made in accordance with the following purchase procedures, provided however, that purchases are not artificially divided so as to create an Informal purchase. The splitting of a purchase or contract into two or more purchases for the purpose of avoiding the bidding or quotation process is in violation of State law and Village policy.

## Informal Buying Requirements – Purchases of \$250.00 or Less

The informal buying requirements cover purchases for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$250.00 or less. Pricing may be obtained verbally, or by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the informal purchase exception rules. If the purchase is for a routine operating good or service, the price comparison needs to be performed at least once each fiscal year.

## Informal Quote Requirements – Purchases Between \$250.01 to \$5000.00

The informal quote requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$250.01 to \$5,000.00. Pricing may be obtained by electronic or written submission. No advertisement is required. The Village of Buffalo Grove standard is to seek three quotes for all purchases that do not qualify for the exception rules.

## Informal Proposal Requirements – Purchases Between \$5000.01 to \$25,000.00

The informal proposal requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$5,000.01 to \$25,000.00. Informal proposals may be obtained by electronic or written submission. No advertisement is required but it is recommended. The Village of Buffalo Grove standard is to seek at least three quotes for all purchases that do not qualify for the exception rules.

## **Informal Purchase Exceptions**

Exceptions to obtaining price quotes from more than one vendor should be limited to the following;

- 1. There are a variety of numerous items in the order, including but not limited to, maintenance repair and operational (MRO) supplies and office supplies.
- 2. Specifications are sufficiently detailed, or the item being sought is highly unique and/or specialized.
- 3. Sole source procurement.

Exceptions must be noted with the Purchase Order.

## Formal Procurement Requirements

Procurement involving the expenditure of \$25,000.00 or more requires Village Board approval. Exception to this rule is provided for only in the case of emergency and is detailed in the section titled Emergency Procurement.

## Competitive Sealed Bids

The formal bidding requirements cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of more than \$25,000.00. Bids should be used where detailed specifications are available and pricing is of the upmost concern.

A notice to bidders, "Invitation to Bid" must be advertised locally. The advertisement must include:

- 1. A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies.
- 2. Notification that only sealed bids shall be reviewed.
- 3. Bonding and Insurance requirements as might be necessary.
- 4. Date, time and location of bid opening.

Bid notices should be mailed/e-mailed to Vendors the week the notice is published. Contract documents should be made available to Vendors. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30ILCS 525/0.01)

Bids will be opened at the time and date as advertised on the "Notice to Bidders". Bids received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village, the Village shall reserve the right to retain those funds.

See Appendix A for more information on the Formal Bid Process.

The requirement for competitive sealed bids may be waived by a two-thirds vote of the Village Trustees.

## Standard for Awarding Bid

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Appendix A. Bid Evaluation and Award, fully details the methods to be used in determing lowest responsive and responsible bidder.

Single Bids. When only a single bid or quote is received that fact alone shall not prevent the Village from accepting that bid or quote.

### Bid/Quote Records

The Village must keep a record of all bids/quotes sought, but those records are not subject to public inspection until the contract has been awarded.

#### Requests for Proposals

The formal Request for Proposal (RFP) process cover contracts for construction or repair work and contracts for the purchase or lease-purchase of apparatus, supplies, materials, or equipment involving the expenditure of \$25,000 or more. An RFP should be used in those occasions where the need for quality or expertise exceeds the concern for pricing. RFP documents will likely include a section detailing what criteria shall be used to make the selection for the vendor to be awarded the contract.

A notice to proposers, "Request for Proposal" should be advertised locally. The advertisement should include:

- (a.) A general description of the service or supplies sought after by the Village of Buffalo Grove, with details on how to obtain more specific information of those services/supplies;
- (b.) Notification that only sealed proposals shall be reviewed;
- (c.) Bonding and Insurance requirements as might be necessary; and
- (d.) Date, time and location Proposals are due.

A Request for Proposal should be mailed/e-mailed to potential Proposers the week the notice is published. Contract documents should be made available to Proposers in the office of the person authorized to administer the bid. If copies of contract documents are expensive to reproduce, a fee may be required by the Village to create those documents.

Proposals will be opened at the time and date as advertised in the Request for Proposal. Proposals received after the time and date specified shall not be accepted.

Both Bid Bonds and Bid deposit checks are acceptable methods of providing earnest payment to show good faith in entering into a Contract with the Village of Buffalo Grove. If the low bidder chooses not to enter into a contract with the Village shall reserve the right to retain those funds.

The request for Competitive Sealed Proposals is an exception to the bid process. The reasons for selection of this method of procurement and the procedures to be followed are set forth in Appendix B.

### Quality Based Selection (QBS) or Request for Qualifications (RFQu)

The primary purpose of undertaking the QBS process is to locate the most qualified consultant to do the work and negotiate a fair and equitable agreement. The selection shall be based on the consultant's experience and expertise in projects of the same type as proposed. Special rules apply to the QBS process. When State or Federal funds are involved, the QBS procedure in Appendix M, attached hereto, applies.

The Village of Buffalo Grove believes their adopted QBS written policies and procedures (Appendix M) substantially follows Section 5-5 of the BLRS Manual and specifically Sections 5-5.06(c) and 5-5.06(e), therefore; approval from IDOT is not required.

## Exceptions to Bid/Procurement Requirements

#### Sole Source Procurement

A contract may be awarded for a supply, service, or construction item without competition when, the Finance Director, Purchasing Manager, or a designee of either determines in writing that there is only one source for the required supply, service, or construction item. Purchases made in this fashion in excess of \$25,000 must be brought before the Village Board in the form of a request for Bid Waiver.

### **Emergency Procurements**

Notwithstanding any other provision of this Policy, the Village Manager, Finance Director or Purchasing Manager may make or authorize others to make emergency procurements when there exists a threat to public health, welfare, or safety under emergency conditions; provided that such emergency procurements shall be made with such competition as is practicable under the circumstances.

If emergency purchases are needed during business hours, begin Purchase Order procedures immediately and contact the Purchasing Manager for Purchase Order approval. When emergency purchases occur during non business hours, contact the Purchasing Manager immediately the next business day. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file.

The Village Manager must authorize any emergency procurement for more than \$25,000. In such cases the Village Manager will notify the Corporate Authorities as soon as is practicable of all emergency procurements that exceed \$25,000.

#### **Professional Services**

Professional services including but not limited to Accounting, Auditing, Financial, Recruitment, Employment, Procurement, Information Technology, Legal, Land Survey, Architectural and Engineering services, are generally procured through a Request for Qualifications or Quality Based Selection process and may be followed by or in conjunction with a Request for Proposals. The Village Manager has authority to award the contract based upon quality, performance, and the time specified in the proposals for the performance of the contracts.

#### Fuel Procurement

Due to the speculative nature of fuel purchases and an ever increasing volatile market, the Village Manager working in coordination with the Fleet Manager has been authorized by Section 2.08.040 of the Village of Buffalo Grove Municipal Code to make purchases in excess of the bid limit in order to secure fuel at the best possible price for the Village of Buffalo Grove.

#### **Cooperative Procurement**

In some cases the Village has an opportunity to purchase through a joint procurement agency. Joint Procurement cooperatives can save the Village of Buffalo Grove money through collective buying power. It may also be the case that other agencies have gone through the Bid process for items or services the Village now seeks. In those cases the Finance Department may recommend that the Village Board "Accept 3rd Party\* Bids for \_\_\_\_\_\_ and purchase using a joint procurement agency bid".

The Illinois State Intergovernmental Cooperation Act (5 ILCS 220) allows for cooperative procurement.

\* 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, National Joint Powers Association, and Houston Galveston Area Compact.

Pursuant to authority in chapter 2.08 of the Buffalo Grove Municipal Code the Village may utilize Bids obtained through the Illinois Government Joint Purchase Act (30 ILCS 525/0.01)

#### **Asset Sharing Policy**

A subset of Cooperative Procurement is Asset Sharing. The Village of Buffalo Grove is committed to providing safe, efficient and effective services to the Residents of Buffalo Grove and other external stakeholder groups through the sharing of assets where appropriate and practical.

It is the policy of the Village of Buffalo Grove to ensure that certain criteria are evaluated when making capital asset purchases. The administrative guidelines outlined in Appendix J. apply to all situations where the sharing of assets could be of mutual benefit to those involved and reduce the overall lifecycle cost of the asset. This Policy shall apply to all departments of the Village and include such things as vehicles, equipment, trailers, and tools. The purpose of the Asset Sharing Policy("Policy") is to provide the Village of Buffalo Grove staff with guidelines and directions for acquiring assets that can be shared. The benefit to all parties is a more effective use of resources, enhanced inter-governmental cooperation, and more efficient use of taxpayer dollars through cost sharing. The Policy is designed to be a fluid document and will be modified from time to time to conform to changes in law, technology and actual practice.

# Appendix A Formal Bid Requirements

#### The Invitation for Bids.

The Invitation for Bids is used to initiate competitive sealed bid procurement.

The Invitation for Bids shall include the following:

- 1. instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of bids, the address of the office to which bids are to be delivered, the maximum time for bid acceptance by the Village of Buffalo Grove, and any other special information;
- 2. the purchase description, evaluation factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
- 3. the contract terms and conditions, including warranty and bonding or other security requirements, as applicable.

Incorporation by Reference. The Invitation for Bids may incorporate documents by reference. Acknowledgement of Addendums. The Invitation for Bids shall require the acknowledgement of the receipt of all Addendums issued.

#### Bidding Time.

Bidding time is the period of time between the date of publication of the Invitation for Bids and the time and date set for receipt of bids. In each case bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of 10 calendar days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Purchasing Manager.

#### Bidder Submissions.

Bid Form. The Invitation for Bids shall provide a form which shall include space in which the bid price shall be inserted and which the bidder shall sign and submit along with all other necessary submissions.

#### Bid Samples and Descriptive Literature.

- 1. "Descriptive literature" means information available in the ordinary course of business which shows the characteristics, construction, or operation of an item which enables the Village of Buffalo Grove to consider whether the item meets the Village's needs.
- 2. "Bid sample" means a sample to be furnished by a bidder to show the characteristics of the item offered in the bid
- 3. Bid samples or descriptive literature may be required when it is necessary to evaluate required characteristics of the items bid.
- 4. The Invitation for Bids shall state that bid samples or descriptive literature should not be submitted unless expressly requested and that, regardless of any attempt by a bidder to condition the bid, unsolicited bid samples or descriptive literature which are submitted at the bidder's risk will not be examined or tested, and will not be deemed to vary any of the provisions of the Invitation for Bids.

#### Public Notice.

Distribution. Invitations for Bids or Notices of the Availability of Invitations for Bids shall be mailed or otherwise furnished to a sufficient number of potential bidders for the purpose of securing competition. Invitations to Bid shall indicate where, when, and for how long Bid and Contract documents may be obtained; generally describe the supply, service, or construction desired; and may contain other appropriate information. Where appropriate the Purchasing Manager may require payment of a fee or a deposit for the supplying of the Invitation for Bids. Publication. Every procurement in excess of \$25,000 shall be publicized in one or more of the following ways:

- 1. in a newspaper of general circulation;
- 2. in a newspaper of local circulation in the area pertinent to the procurement;
- 3. in industry media;
- 4. through electronic mailing lists,
- 5. through the internet, agency web site, or other publicly accessible electronic media, or
- 6. in a government publication designed for giving public notice.

Public Availability. A copy of the Invitation for Bids shall be made available for public inspection at the Purchasing Manager's office or the Village Clerk's office.

#### Bidders Lists.

Purpose. Bidders lists may be compiled to provide the Village of Buffalo Grove with the names of businesses that may be interested in competing for various types of the Village of Buffalo Grove contracts. Unless otherwise provided, inclusion or exclusion of the name of a business does not indicate whether the business is responsible in respect to a particular procurement or otherwise capable of successfully performing a Village of Buffalo Grove contract

Public Availability. Names and addresses on bidders lists shall be available for public inspection, unless an exemption to the Illinois Freedom of Information Act applies.

## Pre-Bid Conferences.

Pre-bid conferences may be conducted to explain the procurement requirements. The conference should be held long enough after the Invitation for Bids has been issued to allow bidders to become familiar with it, but sufficiently before bid opening to allow consideration of the conference results in preparing their bids. Nothing stated at the pre-bid conference shall modify the Bid document unless a change is made by written addendum.

#### Addendums to Bids.

Form. Addendums to Bid documents shall be identified as such and shall require that the bidder acknowledge receipt of all Addendums issued. The amendment shall reference the portions of the Bid it amends. Distribution. Addendums shall be published on the Village website and whenever practical sent to all prospective bidders known to have received a Bid.

Timeliness. Addendums shall be distributed within a reasonable time to allow prospective bidders to consider them in preparing their bids. If the time and date set for receipt of bids will not permit such preparation, such time shall be increased to the extent possible in the addendum or, if necessary, by e-mail and confirmed in the addendum.

#### Pre-Opening Modification or Withdrawal of Bids.

Procedure. Bids may be modified or withdrawn by written notice received in the office designated in the Invitation for Bids prior to the time and date set for bid opening. An electronic modification or withdrawal received from the bidder or, as applicable, the receiving prior to the time and date set for bid opening will be effective provided that there is objective evidence, in electronic form or from the receiving company, confirming that the message was received prior to the time and date set for bid opening.

Disposition of Bid Security. If a bid is withdrawn in accordance with this Section, the bid security, if any, shall be returned to the bidder.

Records. All documents relating to the modification or withdrawal of bids shall be made a part of the appropriate procurement file.

#### Late Bids, Late Withdrawals, and Late Modifications.

Any bid received after the time and date set for receipt of bids is late. Any withdrawal or modification of a bid received after the time and date set for opening of bids at the place designated for opening is late.

Notice. Bidders submitting late bids will not be considered for award and shall be so notified as soon as practicable. Records. Records equivalent to those required in the Section titled "Pre-Opening Modification or Withdrawal of Bids", shall be made and kept for each late bid, late modification, or late withdrawal.

#### Receipt, Opening, and Recording of Bids.

Receipt. Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid opening. Bids submitted through electronic means shall be received in such a manner that the time and date of submittal, along with the contents of such bids shall be securely stored until the time and date set for bid opening.

Opening and Recording. Bids and modifications shall be opened publicly, in the presence of one or more witnesses, at the time, date, and place designated in the Invitation for Bids. The name of each bidder, the bid price, and such other information as is deemed appropriate by the Purchasing Manager, shall be read aloud or otherwise made available. Such information also shall be recorded at the time of bid opening; that is, the bids shall be tabulated or a bid abstract made. The names and addresses of witnesses shall also be recorded at the opening. The opened bids shall be available, after award of bid has been made, for public inspection except to the extent the bidder designates trade secrets or other proprietary data to be confidential as set forth in the Subsection titled "Confidential Data" of this Section, or as otherwise provided by law. Information marked Confidential shall be readily separable from the bid in order to facilitate public inspection of the non-confidential portion of the bid.

Confidential Data. The Purchasing Manager shall examine the bids to determine the validity of any requests for nondisclosure of trade secrets and other proprietary data identified in writing. If the parties do not agree as to the disclosure of data, the Purchasing Manager shall inform the bidders in writing what portions of the bids will be disclosed and that, the bids will be disclosed. The bids shall be open to public inspection subject to any continuing prohibition on the disclosure of confidential data unless subject to an exemption under applicable law. Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

#### Bid Evaluation and Award

The standard for awarding contracts is based on the lowest responsive and responsible bidder, or bidders, taking into consideration quality, performance, and the time specified in the proposals for the performance of the contracts. If a supplier is recommended who has not quoted the lowest price, the reasons for selecting the supplier should be documented.

Product Acceptability. The Invitation for Bids shall set forth any evaluation criterion to be used in determining product acceptability. It may require the submission of bid samples, descriptive literature, technical data, or other material. It may also provide for accomplishing any of the following prior to award:

- (a) inspection or testing of a product prior to award for such characteristics as quality or workmanship;
- (b) examination of such elements as appearance, finish, taste, or feel; or
- (c) other examinations to determine whether it conforms with any other purchase description requirements. The acceptability evaluation is not conducted for the purpose of determining whether one bidder's item is superior to another but only to determine that a bidder's offering is acceptable as set forth in the Invitation for Bids. Any bidder's offering which does not meet the acceptability requirements shall be rejected as nonresponsive. Determination of Lowest Bidder. Following determination of product acceptability, if any is required, bids will be evaluated to determine which bidder offers the lowest cost to the Village of Buffalo Grove in accordance with the evaluation criteria set forth in the Invitation for Bids. Only objectively measurable criteria which are set forth in the Invitation for Bids shall be applied in determining the lowest bidder. Examples of such criteria include, but are not limited to, transportation cost, and ownership or life cycle cost formulas. Evaluation factors need not be precise predictors of actual future costs, but to the extent possible such evaluation factors shall:
  - (a) be reasonable estimates based upon information the Village of Buffalo Grove has available concerning future use; and
  - (b) treat all bids equitably.

Responsive and Responsible Bidder. In an effort to determine a "Responsive and/or Responsible" Bidder the Village will take in consideration responses from references provided by Bidders as well as information as might be solicited from other local municipalities or governmental agencies, in addition, the following shall be considered when determining whether the bidder is responsive and responsible:

- (a) The ability, capacity and skill of the bidder to perform the contract and to provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgment, experience and efficiency of the bidder;
- (d) The quality of the performance of previous contracts or services;

- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract and service;
- (f) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service:
- (g) The quality, availability and adaptability of the supplies or contractual services to the particular use required;
- (h) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract; and
- (i) The number and scope of conditions attached to the bid.

Restrictions. Nothing in this Section shall be deemed to permit contract award to a bidder submitting a higher quality item than that designated in the Invitation for Bids if such bidder is not also the lowest bidder. Further, this Section does not permit negotiations with any bidder.

#### Bid Rejection and Re-bid.

The Purchasing Manager has the authority to reject all bids and re-bid for the selected goods and services. Upon review of submitted bids, if the Purchasing Manager determines that the bids submitted were inconsistent, an insufficient number of bids were received, or there were substantial errors/omissions in the bid documents/specifications, the Purchasing Manager will notify all bidders and either proceed to re-bid the project or reevaluate the selected procurement method.

### Low Tie Bids.

Definition. Low tie bids are low responsive bids from responsible bidders that are identical in price and which meet all the requirements and criteria set forth in the Invitation for Bids.

Award. Awards shall not be made by drawing lots, or by dividing business among identical bidders. The Purchasing Manager shall bring before the Village Board a request to reject all Bids and negotiate with the Low Tie Bidders. Records shall be made of all Invitations for Bids on which tie bids are received showing at least the following information:

- (a) the identification number of the Invitation for Bids;
- (b) the supply, service, or construction item; and
- (c) a listing of all the bidders and the prices submitted.

A copy of each such record shall be sent to the Village Clerk's Office

### Documentation of Award.

Following award, a record showing the successful bidder shall be made a part of the procurement file.

# Appendix B Competitive Sealed Proposals.

#### Conditions for Use.

- (a) A contract may be entered into by competitive sealed proposals when the Purchasing Manager, Village Manager, the Finance Director, or a designee of any of the foregoing above determines that the use of competitive sealed bidding is either not practicable or not advantageous to the Village of Buffalo Grove.
- (b) Contracts for the design-build, design-build-operate-maintain, or design-build-finance-operate-maintain project delivery methods shall be entered into by competitive sealed proposals.

#### Request for Proposals.

Proposals shall be solicited through a Request for Proposals.

Public Notice. Adequate public notice of the Request for Proposals shall be given in the same manner as provided in Formal Bid Requirements, Public Notice section of Appendix A.

Receipt of Proposals. Proposals shall be opened so as to avoid disclosure of contents to competing proposers during the process of negotiation. A Register of Proposals shall be prepared and shall be open for public inspection after contract award.

Evaluation Factors. The Request for Proposals shall state the relative importance of price and other factors and subfactors, if any.

Discussion with Responsible Proposers and Revisions to Proposals. As provided in the Request for Proposals, discussions may be conducted with responsible proposers who submit proposals determined to be reasonably susceptible of being selected for award for the purpose of clarification to assure full understanding of, and responsiveness to, the solicitation requirements. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals, and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there should be no disclosure of any information derived from proposals submitted by competing proposers.

Award. Award shall be made to the responsive and responsible proposer whose proposal conforms to the solicitation and is determined in writing to be the most advantageous to the Village of Buffalo Grove taking into consideration price, reference responses and the evaluation factors set forth in the Request for Proposals and any related Addendums.

Debriefings. The Purchasing Manager is authorized to provide debriefings that furnish the basis for the source selection decision and contract award.

When Competitive Sealed Bidding is Not Practicable. Competitive sealed bidding is not practicable unless the nature of the procurement permits award to a low bidder who agrees by its bid to perform without condition or reservation in accordance with the purchase description, delivery or performance schedule, and all other terms and conditions of the Invitation for Bids. Factors to be considered in determining whether competitive sealed bidding is not practicable include:

- (a) whether the contract needs to be other than a fixed-price type;
- (b) whether oral or written discussions may need to be conducted with proposers concerning technical and price aspects of their proposals;
- (c) whether proposers may need to be afforded the opportunity to revise their proposals, including price;
- (d) whether award may need to be based upon a comparative evaluation as stated in the Request for Proposals of differing price, quality, and contractual factors in order to determine the most advantageous offering to the Village of Buffalo Grove. Quality factors include technical and performance capability and the content of the technical proposal; and
- (e) whether the primary consideration in determining award may not be price.

When Competitive Sealed Bidding is Not Advantageous. A determination may be made to use competitive sealed proposals if it is determined that it is not advantageous to the Village of Buffalo Grove, even though practicable, to use competitive sealed bidding. Factors to be considered in determining whether competitive sealed bidding is not advantageous include:

- (a) if prior procurements indicate that competitive sealed proposals may result in more beneficial contracts for the Village of Buffalo Grove; and
- (b) whether the factors are desirable in conducting a procurement rather than necessary; if they are, then such factors may be used to support a determination that competitive sealed bidding is not advantageous.

#### Determinations.

The Village Manager, Finance Director, or Purchasing Manager may make determinations by category of supply, service, infrastructure facility, or construction item that it is either not practicable or not advantageous to the Village of Buffalo Grove to procure specified types of supplies, services, or construction by competitive sealed bidding. Procurements of the specified types of supplies, services, or construction may then be made by competitive sealed proposals based upon such determination. The officer who made such determination may modify or revoke it at any time, and such determination should be reviewed for current applicability from time to time.

#### Content of the Request for Proposals.

The Request for Proposals shall be prepared in accordance with the Invitation for Bids section in Appendix A of this policy provided that it shall also include:

- (a) a statement that discussions may be conducted with proposers who submit proposals determined to be reasonably susceptible of being selected for award, but that proposals may be accepted without such discussions; and
- (b) a statement of when and how price should be submitted.
- (c) a listing of the criteria by which staff will make a selection and recommendation to the Village Board may also be included.

#### Proposal Preparation Time.

Proposal preparation time shall be set to provide proposers a reasonable time to prepare their proposals. A minimum of 10 days shall be provided unless a shorter time is deemed necessary for a particular procurement as determined in writing by the Purchasing Manager.

#### Form of Proposal.

The manner in which proposals are to be submitted, including any forms for that purpose, may be designated as a part of the Request for Proposals.

#### Public Notice.

Public notice shall be given by distributing the Request for Proposals in the same manner provided for distributing an Invitation for Bids

#### Use of Bidders Lists.

Bidders lists compiled and maintained in accordance with the Bidders Lists section of Appendix A. of this policy may serve as a basis for soliciting competitive sealed proposals.

## Pre-Proposal Conferences.

Pre-proposal conferences may be conducted in accordance with the Pre-Bid Conferences section of Appendix A. Any such conference should be held prior to submission of initial proposals.

#### Addendums to Requests for Proposals.

Addendums to Requests for Proposals may be made in accordance with the Addendums to Invitations for Bids section of Appendix A. prior to submission of proposals.

#### Modification or Withdrawal of Proposals.

Proposals may be modified or withdrawn prior to the established due date in accordance with Section the Pre-Opening Modification or Withdrawal of Bids section of Appendix A. For the purposes of this Section and the Late Proposals, Late Withdrawals, and Late Modifications section of this Appendix B. the established due date is either the time and date announced for receipt of proposals or receipt of modifications to proposals, if any; or if discussions have begun, it is the time and date by which best and final offers must be submitted, provided that only proposers who submitted proposals by the time announced for receipt of proposals may submit best and final offers.

#### Late Proposals, Late Withdrawals, and Late Modifications.

Any proposal, withdrawal, or modification received after the established due date at the place designated for receipt of proposals is late. Late Proposals may only be considered in accordance with the Late Bids, Late Withdrawals, and Late Modifications section of Appendix A. of this Policy

#### Receipt and Registration of Proposals.

Proposals shall not be opened publicly but shall be opened in the presence of two or more Village employees. Proposals and modifications shall be time-stamped upon receipt and held in a secure place until the established due date. After the date established for receipt of proposals, a Register of Proposals shall be prepared which shall include for all proposals the name of each proposer, the number of modifications received, if any, and a description sufficient to identify the supply, service, or construction item offered. The Register of Proposals shall be

open to public inspection only after award of the contract. Proposals and modifications shall be shown only to the Village of Buffalo Grove personnel having a legitimate interest in them.

#### Evaluation of Proposals.

Evaluation Factors in the Request for Proposals. The Request for Proposals can include the following evaluation factors (and subfactors), including price, and their relative importance.

Evaluation. The evaluation shall be based on the evaluation factors set forth in the Request for Proposals. Evaluators shall be required to complete the Evaluation Committee Member Statement attached at the end of Appendix B.

- 1. Classifying Proposals. For the purpose of conducting Village staff discussions, proposals shall be initially classified as:
  - (a) acceptable;
  - (b) potentially acceptable, that is, reasonably susceptible of being made acceptable; or
  - (c) unacceptable.
- 2. Proposers whose proposals are unacceptable shall be so notified promptly.
- 3. Selection Criteria. Proposals will be evaluated by a selection committee made up of Village staff, which will subsequently present its recommendation to the Buffalo Grove Village Board. The recommendation for the successful Proposer may be based on the following or similar criteria, though the weight of each item will vary with the project:
  - (a) 15 % Proposer's experience, capacity and capability to provide the required equipment, installation and training services in a professional, timely, reliable and secure manner.
  - (b) 15 % Proposer's understanding of the Village's technical requirements and demonstrated ability to meet or exceed the same.
  - (c) 50 % The cost of providing the equipment, installation and training services.
  - (d) 10 % Ability to interact productively with Village staff, as required.
  - (e) 10 % Information obtained through reference checks.

Proposal Discussions/Interviews with Individual Proposers.

"Proposers" Defined. "Proposers" includes only those businesses submitting proposals that are acceptable or potentially acceptable. The term shall not include businesses who submitted unacceptable proposals. The Purchasing Manager has the authority to reduce the pool of Proposers to be involved in Discussions based upon Selection Criteria.

Purposes of Discussions. Discussions or Interviews are held to:

- (a) promote understanding of the Village of Buffalo Grove's requirements and the proposers' proposals; and
- (b) facilitate arriving at a contract that will be most advantageous to the Village of Buffalo Grove taking into consideration price and the other evaluation factors set forth in the Request for Proposals.

Conduct of Discussions. Proposers shall be accorded fair and equal treatment with respect to any opportunity for discussions and revisions of proposals. The Purchasing Manager should establish procedures and schedules for conducting discussions. If during discussions there is a need for any substantial clarification of or change in the Request for Proposals, the Request shall be amended to incorporate such clarification or change. Auction techniques (revealing one proposer's price to another) and disclosure of any information derived from competing proposals are prohibited. Any substantial oral clarification of a proposal shall be reduced to writing by the proposer.

Best and Final Offers. The Purchasing Manager shall establish a common date and time for the submission of best and final offers. Best and final offers shall be submitted only once; provided, however, the Purchasing Manager or the Village Manager may make a written determination that it is in the Village of Buffalo Grove's best interest to conduct additional discussions or change the Village of Buffalo Grove's requirements and require another submission of best and final offers. Otherwise, no discussion of or changes in the best and final offers shall be

allowed prior to award. Proposers shall also be informed that if they do not submit a notice of withdrawal or another best and final offer, their immediate previous offer will be construed as their best and final offer. Proposals and bids are exempt from disclosure until an award or final selection is made pursuant to 5 ILCS 140/7(1)(h). (This shall be understood to include bid information on projects that will be re-bid)

# RFP VoBG-##-2018 Insert Title Village of Buffalo Grove Evaluation Committee Member Statement

Dear Evaluation Committee Member:

You have been selected to participate in the evaluation of the above referenced Request for Proposal. Your selection was based upon your technical qualifications in this area and your ability to develop an objective/subjective analysis of each proposal.

It is essential that the integrity of this process be maintained to insure that each offeror is given fair and equal consideration. Your familiarity with particular services, types of products, or material may tend to influence your evaluation; however, you are required in this specific instance to be particularly objective and guard against any tendency that might slant your evaluation in favor of a personal preference.

You are required to report to the Purchasing Manager any actual or potential conflict of interest.

An additional consideration is the mandate to maintain strict security and confidentiality regarding the content of any proposal, as well as the proceedings of any Evaluation Committee meetings during the evaluation process. Now that this process has started, it essential that any contact with the Consultant be through, and by, the Purchasing Manager.

In addition, any Evaluation Committee Member shall not communicate, except during formal Committee meetings, with any Consultant or potential sub-contractor to that Consultant prior to award nor shall that Member discuss proposals or their evaluation with anyone other than the Purchasing Manager and Evaluation Committee Members.

To emphasize the importance of the above considerations, you are asked to sign the following statement:

I have read and understand the above and agree to be bound by the rules and principles represented. I know of no conflict of interest on my part nor have I committed any indiscretion or accepted any gratuities or favors that would compromise my impartiality. I will maintain all deliberations of the Evaluation Committee in strict confidence during this process. My recommendations shall be based upon objective/subjective review of the Consultant's proposal(s) and the appropriate award criteria from the proposal in accordance with the Village of Buffalo Grove Procurement Policy.

Signature of Evaluator	Date
Position	

# Appendix C Village of Buffalo Grove Public Contract Statements

The Village of Buffalo Grove is required to obtain certain information in the administration and awarding of public contracts. The following Public Contract Statements shall be executed and notarized.

#### PUBLIC CONTRACT STATEMENTS

#### CERTIFICATION OF CONTRACTOR/BIDDER

In order to comply with 720 Illinois Compiled Statutes 5/33 E-1 et seq., the Village of Buffalo Grove requires the following certification be acknowledged:

The below-signed bidder/contractor hereby certifies that it is not barred from bidding or supplying any goods, services or construction let by the Village of Buffalo Grove with or without bid, due to any violation of either Section 5/33 E-3 or 5/33 E-4 of Article 33E, Public Contracts, of the Chapter 720 of the Illinois Compiled Statutes, as amended. This act relates to interference with public contracting, bid rigging and rotating, kickbacks, and bidding.

#### CERTIFICATION RELATIVE TO 65 ILCS 5/11-42.1-1

In order to comply with 65 Illinois Complied Statutes 5/11-42.1-1, the Village of Buffalo Grove requires the following certification:

The undersigned does hereby swear and affirm that it is not delinquent in the payment of any tax administered by the Illinois Department of Revenue unless it is contesting, in accordance with the procedures established by the appropriate revenue Act, its liability for the tax or the amount of the tax. The undersigned further understands that making a false statement herein: (1) is a Class A Misdemeanor, and (2) voids the contract and allows the Village to recover all amounts paid to it under the contract.

#### CONFLICT OF INTEREST

The Village of Buffalo Grove Municipal Code requires the following verification relative to conflict of interest and compliance with general ethics requirements of the Village:

The undersigned supplier hereby represents and warrants to the Village of Buffalo Grove as a term and condition of acceptance of this (bid or purchase order) that none of the following Village Officials is either an officer or director of supplier or owns five percent (5%) or more of the Supplier: the Village President, the members of the Village Board of Trustees, the Village Clerk, the Village Treasurer, the members of the Zoning Board of Appeals and the Plan Commission, the Village Manager and his Assistant or Assistants, or the heads of the various departments within the Village.

If the foregoing representation and warranty is inaccurate, state the name of the Village official who either is an officer or director of your business entity or owns five percent (5%) or more thereof:

(Official)		
	Print Name of Contractor/Bidder/Supplier	
	Signature	
	Title	
Subscribed and Sworn to before me this	day of	, 20
Notary Public	Notary Expiration Date	

# Appendix D Causes for Debarment

The Purchasing Manager or Finance Director may debar a proposer, bidder, vendor, subcontractor, or supplier(collectively "Vendor") for-

- (1) Conviction of, or civil judgment for,-
  - (a) Commission or attempted commission of fraud or a criminal offense in connection with (A) obtaining, (B) attempting to obtain, or (C) performing a private or public contract or subcontract.
  - (b) Violation or attempted violation of Federal or State statutes, or any other legally applicable law, regulation, or rule relating to the submission of bids, proposals, or claims;
  - (c) Commission or attempted commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property; or
  - (d) Commission or attempted commission of any other offense, or engaging in or attempting to engage in conduct indicating a lack of truthfulness, veracity, or honesty which affects the responsibility of the Vendor.
- (2) Violation of the terms of a Village contract or subcontract so serious as to justify debarment, including but not limited to-
  - (a) Willful failure to perform in accordance with the terms of one or more contracts or subcontracts;
  - (b) A history of failure to perform one or more contracts or subcontracts;
  - (c) A history of unsatisfactory performance of one or more contracts or subcontracts; or
  - (d) A history of failure to meet prevailing wage obligations, or any other contracting or subcontracting obligation imposed by the Village of Buffalo Grove Municipal Code or any other law.
- (3) Making or attempting or causing to be made or attempting to cause to be made any false, deceptive, or fraudulent material statement in any bid, proposal, or application for Village or any government work or in the performance of any such contract for the Village or a government agency, or application for any permit or license;
- (4) Refusal to cooperate with reasonable requests of Village inspectors, representatives, or other appropriate Village personnel with respect to work under contract provisions, plans, or specifications, or otherwise, pursuant to the duties of those Village personnel;

- (5) Founding, establishing or operating an entity in a manner designed to evade the application or defeat the purpose of these rules or any provision of the Municipal Code of Buffalo Grove, Village of Buffalo Grove rule or regulation, the statutes, rules or regulations of the State of Illinois, Cook County, Lake County, or any federal statute, rule or regulation, or any other legally applicable law, regulation, or rule;
- (6) Improper conduct, including but not limited to the commission or attempted commission of;
  - (a) intentional or negligent billing irregularities;
  - (b) submitting false or frivolous or exaggerated claims, documents, or records;
  - (c) falsification of claims, documents, or records;
  - (d) willful or grossly negligent destruction of documents or records the Vendor had an obligation to maintain;
  - (e) bribery or coercion of a government official, or other unlawful tampering with a government official;
  - (f) use of false or deceptive statements to obtain some benefit, or causing competition to be restrained or limited;
  - (g) misrepresentation to any governmental agency or government official;
  - (h) violation of ethical standards established by the Village, or other dishonesty incident to obtaining, pregualifying 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	C	learing	Н	louse
Tiucomiuccu	<b>U</b>	Cuilli		Casc

PDF form

Tax	Exem	pt ]	Letter
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PDF Form

# Appendix F Procurement Card Policy

#### **Purpose**

This policy has been designed to establish the procedures to be used with the Village of Buffalo Grove's procurement card program. This policy intends to accomplish the following:

- Establish appropriate internal controls over the purchase card process to ensure cards are only used for authorized purposes.
- Ensure the Village bears no legal liability from inappropriate use of procurement cards.
- To provide a convenient source of funding for employees who must procure for the Village.
- Verify payments for purchases are made on a timely basis to minimize finance charges.

## **Background**

The Village has used various methods to process the purchase of goods and services. Traditional procurement utilizing a purchase order or check request has worked well in the past for repetitive vendor invoicing and acquisitions of large ticket items where timing is not critical in the invoicing and payment process. The concern is the use of petty cash, advanced check requests, or employee reimbursement requests in the accounts payable process. These non traditional methods of procurement are due primarily to the timing of the request in light of the next warrant cycle or that the form of payment (check) is occasionally not accepted by merchants. To promote vendor acceptance, improve operational efficiency, and tighten the controls on the use of petty cash and advanced checks the Finance Department is initiating the procurement card program. This program has a number of unique controls that ensure that the card can be used only for specific purposes and within specific dollar limits.

#### **General Information**

- The procurement card is a tool for designated Village employees to use when making low-dollar purchases for official business needs.
- Each purchase card will include both the individual cardholder and corporate name. However the purchase card issuer will not maintain individual cardholder credit records.
- A signed agreement with the Village prior to receiving the card makes the cardholder responsible for any misuse of the card. Failure to comply with these procedures will result in revocation of the card and fraudulent misuse may result in termination of the cardholder.
- Purchase cards must be returned to the Finance Department upon leaving the Village's employment.

#### Authorizations and spending limits

Each individual's card will have monthly maximum spending limits. Additional restrictions exist on the type of purchase each employee can use the purchase card for, based on the employee's need.

#### A Procurement Card is NOT:

- a means to avoid appropriate procurement or payment procedures
- a card to access cash or credit (ATM)
- for items and services for personal, non-business use
- for tax reportable services (any vendor that is NOT incorporated is subject to the 1099 reporting process for each calendar year)

The following list covers purchases for which purchase card use is expressly prohibited:

- Alcoholic Beverages
- Capital Equipment
- Cash Advances (ATM Machines)
- Computer Hardware and Software (with the exception of the IT Department or department technology liaison)
- Legal Services
- Temporary Help
- Clothing or other personal items
- Telephone calls

#### Responsibilities of Cardholders

- The card must NOT be used for personal transactions.
- The card must NOT be loaned to others.
- Splitting of purchases into multiple parts in order to circumvent limits on the card is prohibited.
- The cardholder is responsible for all inappropriate charges.
- The cardholder shall not accept cash in lieu of a credit to the Procurement Card account.
- The card must be kept in a secure location at all times.
- The Village is a tax-exempt entity. Each cardholder should do their best to ensure that the Village is not charged sales tax.

#### **Department Cards**

- The card must be kept in a secure location at all times.
- All users must have a signed "Cardholder Agreement for Authorized Use of Purchase Card" on file in the Finance Department.

#### Reporting Lost or Stolen Cards

- Cardholders must notify the Issuing Bank and Finance Department immediately when a card is lost or stolen.
- Report a lost or stolen card or other emergency situations, by calling the Issuing Bank's Customer Service number.

#### Required Receipt Documentation

- Receipts must be obtained with all purchases, identifying the date and itemized list of all purchases.
- Receipts should be attached to a "Record of Purchase Card Use Form" and coded to the appropriate expenditure/expense accounts. The completed "Record of Purchase Card Use Form" should then be signed and attached to the billing statement prior to turning it into the Department Director for review and signature.
- The Department Director is responsible for reviewing all charges and receipts prior to signing the "Record of Purchase Card Use Form" and delivering all documentation to the Finance Department.
- Forward the signed "Record of Purchase Use Form" with the statement and attached original receipts, to the Finance Department within five business days of receiving the statement. All late charges incurred due to cardholder delay in reporting purchases will be charged to that cardholder's department.
- Only signed and properly documented payment requisitions will be accepted.
- The Village Manager will review the Village-wide statement prior to payment.

### The following are acceptable receipts

- Credit Card Orders: charge slip with only the total does not qualify as an original receipt. A receipt needs to include an original record of what was purchased. Any exceptions must be documented.
- Pick Up Orders: Attach the detailed cash register receipt.
- Phone/Fax Orders: original invoice or packing slip providing the packing slip shows what was purchased and pricing
- Internet Orders: Print and attach a copy of the order screen or confirmation screen that shows what was purchased and the dollar amount.
- Registration Fees: Attach the registration form. The form must show who the registration is for, the registration amount and what was included in the registration fee.
- Documentation Not Available: If unable to obtain any type of documentation, write the receipt up by hand. Include the date of the purchase, vendor, items and price. Also attach a brief explanation as to why the original receipt is not attached. This is the exception rather than the rule, individuals not obtaining adequate support multiple times may have their card revoked.

#### Returns, Credits or Disputed Items

- Returns: A credit should be issued for any item that the supplier has approved for return. The credit will appear on a subsequent statement. Any item purchased with the card that is returned must be returned for credit. Do not accept a refund in cash or check format.
- The cardholder is responsible for following up with the merchant or issuing bank on any erroneous charges, disputed items or returns as soon as possible. Disputed billings can result from failure to receive the goods charged, defective merchandise, incorrect amounts, duplicate charges or credit not processed.
- If you have a problem with a purchased item or a billing resulting from use of the procurement card, you should first try to reach a resolution with the supplier that provided the item.
- If a disputed charge can not be resolved with the supplier, complete the Cardholder Statement of Questioned Item Form attached. The written dispute notice must be received by the issuing bank within 30 days of the date of the bank statement.

- Credits: request from the merchant that a credit be placed on your card account. Obtain a receipt for the credit like any other purchase documentation.

### Responsibilities of Finance Department

- Receive and review the Village's combined billing statement. When the statement is received the majority of the receipts should already be in to the Finance Department.
- Review information submitted by cardholder. Match receipts with statement of account. All receipts will be compared to the purchase record submitted by the cardholder.
- Verify purchases are for use in Village business. Sign the cardholder's payment requisition to certify that purchases were for Village business purposes.
- Verify travel-related charges have been authorized by the Village Manager.
- Provide monthly statements of accounts to individual cardholders for their records.
- Make payments on a timely basis to ensure the Village does not accrued finance charges.
- If the Finance Department cannot verify that the purchase made was necessary and for official use, the purchase will be reviewed by the Village Manager. If it is determined the purchase was not appropriate, then the cardholder must provide a credit voucher proving the items have been returned for credit or a personal check for the full amount of that purchase.
- Annual inventory of purchase cards: On an annual basis, the Finance Department will verify that each cardholder is in physical possession of their assigned card.

# Cardholder Agreement for Authorized Use of Purchase Card

1.) I,Procurement Card Policy.	, have read and do understand the	Village's
2) I further agree to abide by the terms and concrevocation if I fail to act in accordance with the policy		s card is subject to
3) I agree that if I engage in fraudulent activity Procurement Card Policy, as amended from time to ti		
4) I understand that that if I engage in frauduler Procurement Card Policy , as amended from time to t termination.		
5) Upon my termination or resignation as an enthe Finance Department and will not attempt to use the		ne purchase card to
Printed name:		
Signature:	<u></u>	
Date:		
<u>Cardholder Addition</u>	n or Change Request Form	
TO: Finance Department		
FROM:		
SUBJECT: Request for Procurement Card or C  □ Request the following employee by authoriz  □ Request the following employee have their V	ed a Village Purchase Card.	
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:	
	Date:	
Village Manager		
* Merchant Category Code		

# **Cardholder Statement of Questioned Item**

Cardholder name:	Date of purchase:
(print)	
Vendor name:	
The following item(s) listed on the billing statement is d	isputed:
Reason: Provide information as to why item(s) do not merchant, reasons merchant refused to correct dispute, a Finance Department to negotiate the dispute:	
Action Requested:	
Return item and obtain credit	
<ul> <li>Exchange for same item</li> </ul>	
<ul> <li>Exchange for different model, brand, etc. – wit require prior approval from cardholder if cost i</li> </ul>	h applicable deduction/increase in cost (this action will ncrease is a result)
Other comments:	

# Record of Purchase Card Use Form

Cardholder name:

Description of Purchase	Date	Account	Amount

Ensure all original receipts are attached to this form	
Cardholder signature:	
Supervisor signature:	
Date received by Finance Department:	
Finance Department signature:	

# Record of Purchase In Lieu of Original Receipt



Cardholder name:

Date	Description of Purchase	Purpose
	I,above is accurate and complies with eligible pure Grove purchasing policy as of, 20 of the original receipt.	hases with the Village of Buffalo
C	ardholder signature:	
ς	unervisor signature:	

# Appendix G

## Petty Cash Reimbursement Request

Note: Reimbursements from petty cash cannot exceed \$150.00.



Date	Description of Purchase	Purpose	Reimbursement Amount
accur	ate and complies with eligibl	attest that pure purchases with the Village of B The Receipt for this purchase(s)	uffalo Grove purchasing
Requestor	signature:		
Supervisor	signature:		

\*A receipt for goods purchased, <u>must</u> be attached to this form.

# Appendix H Advance Check Request Form



Vendor:		-	
Requested I Purpose:	Ву:	-	
Check Amo	ount:	-	
Distribution	of Charges:		
Date	Description of Purchase	Account	Amount
For use whe	en payment is required in advance of norm	al accounts payable cycle.	·
Note: Checl	k Number		
Approved B	By:		

# Appendix I Prevailing Wage Rider

#### **Terms**

- A. Contractor shall not pay less than the prevailing rates of wages to all laborers, workmen, and mechanics performing work pursuant to this invitation to bid and shall comply with the requirements of the Illinois Wages of Employees on Public Works Act (820 ILCS 130/1-12).
- B. Contractor shall comply with all applicable laws, regulations and rules promulgated by any federal, state, local, or other governmental authority or regulatory body pertaining to all aspects of the Work, now in effect, or which may become in effect during the performance of the Work. The scope of the laws, regulations, and rules referred to in this paragraph includes, but is in no way limited to, the Illinois Human Rights Act, Illinois Equal Pay Act of 2003, Occupational Safety & Health Act along with the standards and regulations promulgated pursuant thereto (including but not limited to those safety requirements involving work on elevated platforms), all forms of traffic regulations, public utility, Interstate and Intrastate Commerce Commission regulations, Workers' Compensation Laws, Public Construction Bond Act, Prevailing Wage Laws, Public Works Preference Act, Employment of Illinois Workers on Public Works Act, USA Security Act, federal Social Security Act (and any of its titles), and any other law, rule or regulation of the Illinois Department of Labor, Department of Transportation, Illinois Environmental Protection Act, Illinois Department of Natural Resources, Illinois Department of Human Rights, Human Rights Commission, EEOC, and the Village of Buffalo Grove.
- C. To the fullest extent permitted by law, the Contractor hereby agrees to defend, indemnify and hold harmless the Village, its officials, agents and employees against all injuries, deaths, loss, damages, claims, patent claims, suits, liabilities, judgments, cost and expenses, which may in anywise accrue against the Village, its officials, agents and employees arising in whole or in part or in consequence of the performance of this work by the Contractor, its employees, or subcontractors, or which may in anywise result therefore, except that arising out of the sole legal cause of the Village, its agents or employees, the Contractor shall, at its own expense, appear, defend and pay all charges of attorneys and all costs and other expenses arising therefore or incurred in connections therewith, and, if any judgment shall be rendered against the Village, its officials, agents and employees in any such action, the Contractor shall, at its own expense, satisfy and discharge the same. Contractor expressly understands and agrees that any performance bond or insurance policies required by this contract, or otherwise provided by the Contractor, shall in no way limit the responsibility to indemnify, keep and save harmless and defend the Village, its officials, agents and employees as herein provided.
- D. In addition to the requirements set forth above, the Contractor (and any subcontractor into whose subcontract this clause is incorporated) agrees to assume the entire liability for all personal injury claims suffered by its own employees and waives any limitation of liability defense based upon the Worker's Compensation Act and cases decided there under. Contractor agrees to indemnify and defend the Village from and against all such loss, expense, damage or injury, including reasonable attorneys' fees, which the Village may sustain as a result of personal injury claims by Contractor's employees, except to the extent those claims arise as a result of the Village's own negligence.
- E. Within five (5) business days after the Village's notice to the Contractor of the Village's receipt of a request made pursuant to the Illinois Freedom of Information Act [ILCS 140/1 et seq. herein "FOIA"], the Contractor shall furnish all requested records in the Contractor's possession which are in any manner related to this Contract, including but not limited

to any documentation related to the Village and associated therewith. The Contractor shall not apply any costs or charge any fees to the Village or any other person, firm or corporation for its procurement and retrieval of such records in the Contractor's possession which are sought to be copied or reviewed in accordance with such FOIA request or requests. The Contractor shall defend, indemnify and hold harmless the Village including its several departments and including its officers and employees and shall pay all of the Costs associated with such FOIA request or requests including Costs arising from the Contractor's failure or alleged failure to timely furnish such documentation and/or arising from the Contractor's failure or alleged failure otherwise to comply with the FOIA, whether or not associated with the Contractor's and/or the Village's defense of any litigation associated therewith. In addition, if the Contractor requests the Village to deny the FOIA request or any portion thereof by utilizing one or more of the lawful exemptions provided for in the FOIA, the Contractor shall pay all Costs in connection therewith. As used herein, "in the Contractor's possession" includes documents in the possession of any of the Contractor's officers, agents, employees and/or independent contractors; and "Costs" includes but is not limited to attorneys fees, witness fees, filing fees and any and all other expenses — whether incurred by the Village or the Contractor.

- F. Sexual Harassment Policy: The Contractor certifies that the firm has a written sexual harassment policy defining sexual harassment as required in Section 2-105 of the Ill. Human Rights Act. 775 ILCA 5/1-105 et. seq.
- G. Tax Payments: The Contractor certifies that the Contractor is not delinquent in the payment of any tax administered by the Illinois Department of Revenue as set forth in 65 ILCS 5/11-42.1-1.
- H. The parties hereto agree that for purposes of any lawsuit(s) between them concerning this rider or contract, its enforcement, or the subject matter thereof, venue shall be in Circuit Court of Cook County, Cook County, State of Illinois, and the laws of the State of Illinois shall govern the cause of action.

Accepted by	, on	, 20
Signature		
Printed Name & Title		

## CONTRACTOR'S DRUG-FREE WORKPLACE CERTIFICATION

The undersigned is an authorized representative of	
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 is	t
will provide a drug-free workplace by:	
1. Publishing a statement:	
a. Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of controlled substance, including cannabis, is prohibited in the grantee's of CONTRACTOR'S workplace.	a
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 n later than 5 days after such conviction.	o
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.	e
4. Notifying the contracting agency within 10 days after receiving notice under part (B) of paragraph (3) of subsectio (a) from an employee or otherwise receiving actual notice of such conviction.	n
5. Imposing a sanction on, or requiring the satisfactory participation in a drug assistance or rehabilitation program b any employee who is so convicted, as required by Section 5 (30 ILCS 580/5) of the Act.	У
6. Assisting employees in selecting a course of action in the event drug counseling treatment, and rehabilitation i required and indicating that a trained referral team in place.	S
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 ILC	S
580/6) of the Act.	
Signed:	
Printed Name:	
Title/Position:	
Subscribed and sworn to before me this day of, 20	

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**Notary Public:** 

#### NATIONAL SECURITY/USA PATRIOT ACT

Pursuant to the requirements of the USA Patriot Act and applicable Presidential Executive Orders, CONTRACTOR represents and warrants to the Village of Buffalo Grove that neither it nor any of its principals, shareholders, members, partners, or affiliates, as applicable, is a person or entity named as a Specially Designated National and Blocked Person (as defined in Presidential Executive Order 13224) and that it is not acting, directly or indirectly, for or on behalf of a Specially Designated National and Blocked Person. CONTRACTOR further represents and warrants to the Village of Buffalo Grove that CONTRACTOR and its principals, shareholders, members, partners, or affiliates, as applicable, are not, directly or indirectly, engaged in, and are not facilitating, the transactions contemplated by this Agreement on behalf of any person or entity named as a Specially Designated National and Blocked Person. CONTRACTOR hereby agrees to defend, indemnify and hold harmless the Village of Buffalo Grove, its Corporate Authorities, and all Village of Buffalo Grove elected or appointed officials, officers, employees, agents, representative, engineers, and attorneys, from and against any and all claims, damages, losses, risks, liabilities, and expenses (including reasonable attorneys' fees and costs) arising from or related to any breach of the foregoing representations and warranties.

CONTRACTOR further represents and warrants it is not acting, directly or indirectly, for or on behalf of any person, group, entity, or nation named by the United States Treasury Department as a Specially Designated National and Blocked Person, or for or on behalf of any person, group, entity, or nation designated in Presidential Executive Order 13224 as a person who commits, threatens to commit, or supports terrorism; and that CONTRACTOR is not engaged in this transaction directly or indirectly on behalf of or facilitating this transaction directly or indirectly on behalf of, any such person, group, entity, or nation. CONTRACTOR hereby agrees to defend, indemnify, and hold harmless the Village of Buffalo Grove, its Corporate Authorities, and all Village of Buffalo Grove elected or appointed officials, officers, employees, agents, representative, engineers, and attorneys, from and against any and all claims, damages, losses, risks, liabilities, and expenses (including reasonable attorneys' fees and costs) arising from or related to any breach of the foregoing representation and warranty.

CONTRACTOR		
Printed Name		
 Date		

#### Appendix J

#### **Asset Sharing Policy**

#### ASSET SHARING GUIDELINES

- A. Objectives
- 1. Through collaborative efforts between all Village Departments and other external stakeholder groups (Park District, School District, County Government, etc...), Asset Sharing initiatives will be used to reduce asset redundancy and save money.
- 2. To increase collaboration between both internal and external agencies and improve productivity and organizational understanding.
- 3. Asset Sharing efforts are limited to local, regional, state and federal taxing bodies only, except as provided for specific outside groups with the approval of the Village Manager or designee.
- B. Asset Sharing Considerations

Once an asset has been determined to be in need of replacement, the requesting department should follow the process outlined below as part of its regular evaluation. (This process would apply to new additions to the asset inventory as well).

- 1. Identify potential sharing partners.
- a. Can the asset be shared with another department within the Village or outside agency?
  - b. Is the sharing of the asset appropriate and practical with type of asset and the department/agency for which it will be shared?
  - c. Will the proposed partner be willing to share equally, or in part, the cost of the asset being purchased as well as the long-term operational cost once acquired?
- 2. Once a determination has been made that asset sharing is appropriate and practical, and the parties have agreed to participate in such an engagement, an Intergovernmental Agreement (IGA), Letter of Understanding (LOA) or some other written agreement should be drafted or reviewed by the Village Attorney

- 3. The agreement should clearly identify the responsibilities of the parties with respect to:
  - a. Acquisition cost
  - b. Who will perform the maintenance
  - c. Maintenance costs allocation
  - d. Storage
  - e. Use and scheduling
  - f. Accounting and budgeting
  - g. Decommissioning and sale of the asset
  - h. Other operational considerations.
- 4. Village department directors will be responsible for ensuring that this policy is communicated to all employees, particularly those with purchasing authority.

#### Appendix K

#### **Change Orders**

Change orders are allowed and can be expected when working on projects, however all personnel should be keenly aware of the following laws and ordinances.

Subsection 9 of Article 33E, Public Contract, of the Illinois Criminal Code (720 ILCS 5/33E-9) makes it a Class 4 felony to approve a change order for an *increase or decrease in either the cost of a public contract by a total of \$10,000 or more or the time of completion by a total of 30 days* or more without first obtaining from the Village Board, or from a designee authorized by the Village Board, a determination in writing that (1) the circumstances said to necessitate the change in performance were not reasonably foreseeable at the time the contract was signed, or (2) the change is germane to the original contract as signed, or (3) the change order is in the best interest of the unit of local government.

Subsection J. of Section 2.08.040 of the Buffalo Grove Municipal Code gives the Village Manager the authority to approve a change order to a public contract for an increase in an amount of not to exceed 10 percent of the contract amount or \$10,000, whichever is less. Subsection J. of the Municipal Code also authorizes the Village manager to make a determination, based upon the above criteria in regards to the modification of the time of completion of a project by not more than 90 days.

Therefore the Village Board, pursuant to subsection 9, must make the determination in writing that one of the three requirements is applicable or designate the Village Manager as having the authority to make said determination as it pertains to the cost of a project.

Attached at the end of Appendix K. is a sample change order.

### Village of Buffalo Grove Change Order

Project Name	Change Order Number
Project Number	Date
The Contract is altered as follows:	
The original Contract Amount was	\$
Amount altered by previous Change Order	\$
The Contract Amount prior to this Change Order	\$
The Contract Amount will be (increased, decreased) by this Change Order in the amount of	\$
The new Contract Amount including this Change Order	\$
Original Contract Completion Date	
Days altered by previous Change Order	Calendar Days
The Contract Time/Completion Date will be (increased, decreased)by	Calendar Days
The new Contract Completion Date	
Accepted by:	
	The Village of Buffalo Grove
Contractor	
Printed Name	Printed Name
Signature	Signature
Title	Title

#### Appendix L Vendor Evaluation Form



## Village of Buffalo Grove Vendor Performance Evaluation

Page 1	
of	

#### **INSTRUCTIONS**

- 1. Use this form to report vendor performance (positive or negative) for deliveries of supplies and/or rendering of services.
- 2. The person designated for accepting supplies/services or the Contract Manager is responsible for filling out this form (type or print). Only page 1 is required, if page 2 is not used. However, if any area on page 1 is marked "unsatisfactory", page 2 must also be filled out and submitted with page 1 (see page 2, Explanations/Comments, when marking "unsatisfactory"). Page 2 is NOT restricted to "unsatisfactory" comments. If you have something good you want on record, use page 2. Attach supporting documents, if applicable.
- 3. Village Contracts: Regardless of the purchasing method (bid, sole source, etc.) used, <u>as a minimum</u> this form MUST be completed and submitted <u>not later than 2 weeks after completion/expiration of a Village contract</u>. Past performance is considered on future contracts. This form should accompany future bid request forms.
- 4. Send SIGNED form to: the Purchasing Manager or email to BGFinance@vbg.org

VENDOR INFORMATION		COMPLETE ALL APP	LICAI	BLE IN	IFORI	MATIC	N
Company Name		Contract # VoBG -					
Mailing Address		Description/Title					
City, St, Zip Code		Original Contract Term: From					
Representative		Current Term: From					
Telephone		Solicitation # VoBG -					
Email		# of Change Orders to Contract					
Type of Contract		Purchase Order #					
DEFINITIONS							
<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.				es.			
SATISFACTORY (3	) - Vendor met minimum contractual requirem	ents or performance expectation	ons of	the pro	ducts/s	ervices	<b>3</b> .
	(4) - Vendor did <b>NOT</b> meet the minimum rices; Performed below minimum requirements				expecta	ations	of the
	EVALUA (Place "X" in appropriate b						
Criteria (includes	change orders/amendments)	,	1	2	3	4	N/A
Supplies delivered/Work performed on schedule.							
2. Condition of delivered supplies (includes handling/packaging).							
3. Adherence to specifications/statement of work.							
Resolved problems/customer complaints timely.							
5. Working relationship/interfacing with Village staff/public sector (citizens).					<u> </u>		
6. Service Call (On-Call) response time.							
	7. Other (specify):					<u> </u>	
Overall evaluation of compliance with contract requirements.							i

VILLAGE OF uffalo Grove	Village of Buffalo Grove Vendor Performance Evaluation				
Company Name:		Contract #: VoBG -	•		
	EXPLANATIONS/COMME	NTS			
Contract Ref No.	<ol> <li>Do not submit page 2 without page 1.</li> <li>Be specific (include paragraph and page number purchase order, etc). Continue on separate she or other reference)</li> </ol>				
Ref No.	ACTION TAKEN BY VENDOR (reply belo	w or submit separate corres	spondence)		
	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. <u>Define the Project</u>. 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. <u>Public Notice</u>. 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. <u>Evaluation</u>. 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. <u>Selection.</u> 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.
- 1) 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. <u>Contract Negotiation</u>. 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. <u>Summary.</u> 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. <u>Initial Administration</u> The Village of Buffalo Grove QBS policy and procedures assigns responsibilities to the following staff members: the Purchasing Manager, Public Works Director, Village Engineer, Deputy Director of Public Works, and Civil Engineers/Project Managers within the Village of Buffalo Grove organization for the procurement, management, and administration for consultant services.
- 2. <u>Written Policies and Procedures</u> 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. <u>Project Description</u> 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. <u>Public Notice</u> The Village of Buffalo Grove will post an announcement for professional services on the Village website www.vbg.org and/or publish an ad in a newspaper with appropriate circulation. The item will be advertised for at least 14 days prior to the acceptance of proposals, and at least twice in the newspaper and/or on continuous display on the Village's website.
- 5. <u>Conflict of Interest</u> 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. <u>Suspension and Debarment</u> The Village of Buffalo Grove will make use of SAM (System for Award Management, sam.gov)Exclusions, IDOT's (Illinois Department of Transportation), CPO's (Chief Procurement Officer)website and the three other state CPO's websites to verify suspensions and debarments actions to ensure the eligibility of firms short listed and selected for projects.
- 7. <u>Evaluation Factors</u> The Village of Buffalo Grove allows the Purchasing Manager and Village Engineer to set the evaluation factors for each project, but must include a minimum of 4 criterion and stay within the established weighting range shown below. <u>The maximum of DBE and local presence combined will not be more that 10% on projects where federal funds are used</u>.

The follow project specific evaluation factors ("Critera") will be included in the Request for Proposals:

- a) Technical Approach (10 30%)
- b) Firm Qualifications & Experience (10 30%)
- c) Specialized Expertise (10 30%)
- d) Staff References and Resumes (Prime/Sub) (10 30%)
- e) Work Load Capacity (10 30%)
- f) Past Performance (10 30%) In-State or Local Presence\*
- g) Participation of Qualified and Certified DBE Sub-consultants\* (\* The combined total of these two items cannot exceed 10%)

The following shall not be used as a factor in the evaluation, ranking and selection:

- a) All price and cost related items including: cost proposals, direct salaries/wage rates; indirect costs (overhead), and other direct costs.
- b) In-State or Local Presence (other than as explained above).
- 8. <u>Selection</u> The Village of Buffalo Grove will require a selection committee made up of no less than 3 persons. The selection committee members may include the Director of Public Works, the Village Engineer, the Deputy Director of Public Works, Civil Engineers/Project Managers, Village Board Members, and Consultants. The selection committee members must certify that they do not have a conflict of interest. Selection committee members are chosen by the

Purchasing Manager for each project. The Village of Buffalo Grove requires each member of the selection committee to provide an independent score for each proposal using a form substantially similar to that shown below prior to the selection committee meeting.

Criteria	Weighting	Points	Firm 1	Firm 2	Firm 3	Firm 4
Total	100%	100				

The selection committee members' scores are averaged for a committee score which is used to establish a short list of three firms. The committee score is adjusted by the committee based on group discussion and information gained from presentations and interviews to develop a final ranking. If there are other firms within 10% of the minimum score, the Purchasing Manager may choose to expand the short list to include more than three firms.

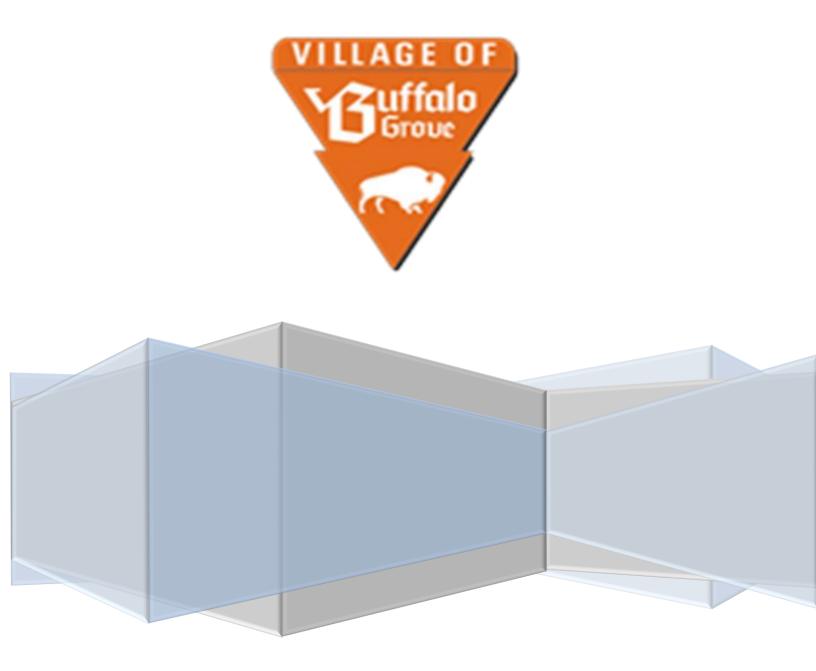
- 9. <u>Independent Estimate</u> –Village of Buffalo Grove Engineering staff will prepare an independent in-house estimate for the project prior to contract negotiation. The estimate is to be used in the negotiation process.
- 10. <u>Contract Negotiation</u> The Village of Buffalo Grove requires a 2 person team to negotiate with consultants. The team consists of The Purchasing Manager, and The Village Engineer or The Director of Public Works. Members of the negotiation team may delegate this responsibility to staff members. If agreement cannot be reached on the scope and fee, the Village may drop negotiations with the top-ranked consultant and continue the process with the second ranked consultant. The Village shall shred the concealed cost proposals of unsuccessful firms.
- 11. <u>Acceptable Costs</u> The Village of Buffalo Grove requires the Purchasing Manager or the Village Engineer review the contract costs and the indirect cost rates to assure they are compliant with Federal cost principles prior to submission to IDOT.
- 12. <u>Invoice Processing</u> 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. <u>Project Administration</u> The Village requires the assigned Project Manager/Civil Engineer to monitor work on the project in accordance with the contract and to file reports with the Village Engineer/Purchasing Manager. The Village procedures require an evaluation of the consultant's work at the end of each project. These reports are maintained in the Village consultant information database. The Village of Buffalo Grove follows IDOT's requirements and will submit *BLRS Form 05613* to the IDOT district at contract close-out along with the final invoice.
- 14. <u>Professional Service Agreements</u> 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:	_

Post-Issuance Procedures Manual.doc 0000700

# 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

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#### I. Policy Statement

This Post-Issuance Procedures Manual (the "Manual") is intended to provide procedures (the "Procedures") for compliance with the requirements of the Internal Revenue Code of 1986, as amended (the "Code"), and applicable United States Treasury Regulations (the "Regulations") necessary to maintain the tax exemption of the interest on bonds or other obligations issued by and for the benefit of the Issuer.

The Issuer has and will from time to time issue various issues of tax-exempt bonds, tax credit bonds or direct pay bonds (the "Bonds"). Maintaining the tax-exempt or tax-advantaged status of Bonds requires continuing compliance by the Issuer with certain covenants and agreements contained in the documents relating to the issuance of the Bonds. In connection with each issue of tax-exempt Bonds, the Issuer has covenanted or will covenant not to take any action that would cause the interest on the Bonds to become included in the gross income of the holders of the Bonds for federal income tax purposes. These Procedures are being adopted by the Issuer to assist the Issuer in fulfilling covenants to maintain the tax-exempt or tax-advantaged status of the Bonds. It is the intention of the Issuer that the Issuer will comply with all applicable Federal tax law requirements and maintain sufficient records to demonstrate such compliance.

The Issuer is aware that the Internal Revenue Service ("IRS") maintains an active force of revenue agents who examine bond issues for compliance. As a result of such examinations, the IRS may require payment of financial penalties or impose other sanctions to preserve the tax-exemption or tax-advantaged nature of the Bonds or may declare bonds to no longer be tax-exempt or tax-advantaged. Any such declaration could result in legal action against the Issuer. To minimize the risk of such occurrence, these Procedures have been adopted to provide a framework for post-issuance compliance. This Manual is only for the benefit of the Issuer. No other person (including an owner of a Bond) may rely on the Procedures included in this Manual.

The Issuer is aware that the existence of adequate written procedures may influence the IRS to settle matters on more favorable terms should such settlement be required.

Federal tax law imposes restrictions related to the investment and expenditure of Bond proceeds and on the use of facilities financed with Bonds. Compliance with these restrictions is often necessary to maintain the tax-exemption or tax-advantaged nature of the Bonds.

The Issuer is responsible for following tax-related covenants concerning the Bonds.

These Procedures are not intended to diminish or augment those covenants.

In order to most efficiently apply limited resources, these Procedures may be limited to Bonds issued after a specified date.

Certain concepts and terms addressed and used in these Procedures are further described in the glossary attached hereto, as  $Appendix\ C$ .

#### II. Procedures

#### A. Bonds Subject to these Procedures

Attached hereto as *Appendix A* is a list of the Issuer's outstanding Bonds subject to these Procedures. The Compliance Officer (as hereinafter defined) should update this list whenever Bonds are issued and whenever an issue of Bonds subject to the Procedures is fully retired. If payments on the Bonds are provided for by an escrow, such Bonds should remain on the list until the Bonds are paid in full.

#### B. Facilities/Assets Subject to these Procedures

Attached hereto as *Appendix B-1* is a list of the facilities and assets financed, refinanced or reimbursed with proceeds of the Bonds and that are subject to Federal tax restrictions. Attached hereto as *Appendix B-2* is a list of those facilities and assets that have been disposed of.

The Issuer and the Compliance Officer recognize that a list of financed assets is necessary to track Private Business Use of Bond financed facilities. In order to simplify the maintenance of the list, the Compliance Officer may include entire buildings or other facilities even if only partially financed with Bonds. The list for each issue of Bonds should be completed within a reasonable period after the final allocation of Bond proceeds is made. In the case of Refunding Bonds, the list of assets financed should include the list of assets financed by the refunded obligations.

#### C. Assignment of Responsibility to Staff

The Issuer designates its Director of Finance (the "Compliance Officer") as having responsibility to keep all records required to be kept by the Issuer under these Procedures, to make all reports to the Issuer's governing body required by these Procedures, and to otherwise assure that all actions required of the Issuer hereunder be taken. The Compliance Officer may further delegate certain tasks to other officers, employees or agents of the Issuer. Such delegation shall not relieve the Compliance Officer from responsibility to assure that all tasks assigned to the Compliance Officer hereunder are completed in a timely fashion.

#### D. Duties of the Compliance Officer

- 1. Maintaining List of Bonds. The Compliance Officer is charged with maintaining the list referred to in Section IIA hereof, and updating such list whenever a new issue of Bonds subject to these Procedures is issued or when an issue of Bonds subject to these Procedures is retired.
- 2. Maintaining List of Facilities. The Compliance Officer is charged with maintaining the list referred to in Section IIB hereof. When an issue of Bonds financing or refinancing a subject facility is retired or redeemed, the list shall identify the retirement or redemption of the Bonds that financed or refinanced such subject facility. As proceeds of

Bonds are spent, the Compliance Officer should update the list periodically at times convenient to the Compliance Officer. The Compliance Officer may simplify the list by including entire buildings or other facilities even if only a portion was Bond financed.

- 3. Recordkeeping. The Compliance Officer is hereby designated as the keeper of all records of the Issuer with respect to the Bonds and that relate to the tax-exempt or tax-advantaged status of the Bonds. The Compliance Officer shall report to the Issuer's governing body not less often than once per year concerning whether he or she has all of the required records in his or her possession, or if not, whether he or she is taking appropriate action to obtain or recover such records. The Compliance Officer should review the records related to the Bonds and shall determine what requirements the Issuer must meet in order to maintain the tax-exemption of interest paid on the Bonds or the tax-advantaged status of the Bonds. The Compliance Officer should then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that (i) the interest paid on the Bonds is entitled to be excluded from gross income for federal income tax purposes or (ii) the Bonds remain taxadvantaged. Notwithstanding any other procedures of the Issuer, such retained records shall be kept for at least as long as the related issue of Bonds or any refunding obligations that may directly or indirectly refund such Bonds remain outstanding, plus three years. Such records, at a minimum, shall include the following items.
  - a. Transcript Items. The Compliance Officer should receive, keep and maintain a true, correct and complete counterpart of each document and agreement delivered in connection with the issuance of the Bonds, including without limitation (i) the proceedings of the Issuer authorizing the Bonds, (ii) any offering document with respect to the offer and sale of the Bonds, (iii) any legal opinions with respect to the Bonds delivered by any lawyers, (iv) notices and minutes of any public hearings held with respect to the Bonds, (v) the tax documentation, including any Tax Exemption Certificate and Agreement, any Tax Compliance Certificate and Agreement and any Non-Arbitrage or Arbitrage Certificates or any tax-related covenants that may be contained in the proceedings of the Issuer authorizing the Bonds, (vi) all written representations of any person delivered in connection with the issuance and initial sale of the Bonds, and (vii) the applicable series of Series 8038 Form filed with respect to the Bonds along with proof of filing. It is likely that such transcript items will be found in the form of or included in a bound volume or compact disc delivered to the Issuer after the Bonds were issued.
  - b. Expenditure & Investment Items. The Compliance Officer should maintain copies of:
    - (i) account statements showing the disbursements of all Bond proceeds for their intended purposes, as well as any requisition requests and the invoices and contracts (e.g., construction contracts, third party invoices) to which the expenditure of funds relates;
    - (ii) account statements showing all investment activity of any and all accounts in which the proceeds of the Bonds have been held;

- (iii) all bid requests and bid responses used in the acquisition of any special investments or derivative products used in connection with the Bonds, including any swaps, swaptions, or other financial derivatives entered into in order to establish that such instruments were acquired at fair market value; and
- (iv) copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations.

To the extent that such records are not in the possession of the Compliance Officer with respect to a particular issue of Bonds, investment or expenditure, the Compliance Officer should make a note that such record is not in his or her possession. In such case, the Compliance Officer should take reasonable steps to obtain such records or, if not possible, consult with counsel concerning possible alternatives.

- c. Records of Use. The Compliance Officer should maintain records establishing that all Bond-financed property has been used for the purposes required for interest on the Bonds to be excluded from gross income for federal income tax purposes or for the Bonds to remain tax-advantaged. Such records shall include copies of all significant contracts and agreements of the Issuer, including any leases, management contracts, research agreements, or service contracts, with respect to the use of any property owned by the Issuer and acquired or financed with the proceeds of the Bonds (excluding arm's length contracts covering 50 or fewer days). The Compliance Officer shall cause such contracts to be reviewed either by staff of the Issuer or by an outside consultant (i) to determine if such contracts cause any Private Business Use of such facilities, or (ii) if the Compliance Officer cannot reasonably determine whether such contract causes Private Business Use. If any such contract is determined to cause Private Business Use of a Bond-financed facility, the Compliance Officer should determine or cause to be determined for each year, the percentage of such facility so privately used. Such determination may be made in consultation with counsel or other consultants.
- d. Rebate & Yield Calculations. The Compliance Officer should maintain copies of any calculations of liability for arbitrage rebate or yield reduction payment that is or may become due with respect to the Bonds, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, or Form 8038-R, Request for Recovery of Overpayments under Arbitrage Rebate Provisions, or any successor form to either of those.
- e. Actions under these Procedures. The Compliance Officer should retain all records, memoranda and other documents and correspondence relating to these Procedures or actions taken under these Procedures.

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.
- Training. The Compliance Officer should undertake to maintain a reasonable level of knowledge concerning the rules related to tax-exempt and tax-advantaged bonds so that he or she may fulfill his or her duties hereunder. The Compliance Officer may consult with counsel, attend conferences and presentations of trade groups, read materials posted on various web sites, including the web site of the Tax-Exempt Bond function of the IRS, and use other means to maintain such knowledge. Recognizing that the Compliance Officer may not be fully knowledgeable in this area, such officer may consult with in-house or outside counsel, consultants and experts to assist in exercising his or her duties under these Procedures. The Compliance Officer should endeavor to make sure that other staff of the Issuer is aware of the need for continuing compliance and coordinate appropriate training and education of other personnel of the Issuer. The Compliance Officer should provide copies of relevant Bond documents and these Procedures to other staff members who may be responsible for taking actions described in the Bond documents and in particular to any person who is expected to be a successor Compliance Officer. The Compliance Officer should assist in the education of any new Compliance Officer and the transition of the duties under these Procedures. The Compliance Officer should review the Bond documents and these Procedures periodically to determine if there are portions that need further explanation and, if so, will attempt to obtain such explanation from counsel or other experts or consultants or staff.

#### E. Changes to the Manual

The Procedures contained herein may be revised and amended from time to time as the Issuer and the Compliance Officer deem necessary to comply with the requirements of the

Code and Regulations. The Issuer and the Compliance Officer may, from time to time and upon the issuance of new Bonds, contact outside counsel to determine whether the Procedures contained herein adequately address the post-issuance responsibilities of the Issuer as required by the Code and Regulations.

#### F. Specific Procedures for Special Cases

The Procedures contained herein specifically address post-issuance compliance procedures with respect to tax-exempt governmental bonds issued for capital projects under Section 103 of the Code. The Issuer and the Compliance Officer recognize that these Procedures may be inadequate for other types of tax-exempt obligations (including TIF financings), tax-credit or direct pay obligations, for which additional procedures may be required. In the event that the Issuer issues private activity tax-exempt obligations, tax- exempt obligations funding a significant amount of working capital, tax increment financing bonds, tax-credit bonds, or direct pay bonds, the Issuer receives an indication from counsel that additional procedures are required, or the Issuer enters into any derivative products, these Procedures should be revised to reflect any specific rules and requirements and post- issuance responsibilities applicable to such type of tax advantaged obligations and derivative products.

#### G. Authorization and Expense

This Compliance Manual is not intended to provide authorization to the Compliance Officer to enter into contracts for service or to spend Issuer funds. To the extent that the Compliance Officer determines that such contracts or expenditures are desirable and are not otherwise authorized, the Compliance Officer should obtain such authorization before entering into such contracts and spending such Issuer funds.

#### **APPENDIX**

#### A LIST OF

#### **BONDS**

NAME OF ISSUE	Date of Issuance	Final Maturity Date
	27112 61 1000711102	
Tax-Exempt Installment	March 27, 2015	06/01/2029
Purchase Agreement Schedule		
1		
General Obligation Corporate	August 27, 2012	12/30/2030
Purpose Bonds, Series 2012		
General Obligation Refunding	May 6, 2010	12/30/2025
Bonds, Series 2010A and		
General Obligation Corporate		
Purpose Bonds, Series 2010B		

#### 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  Various Village	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Roadway Reconstruction	Various Village Locations	General Obligation Refunding Bonds, Series 2010A and General Obligation Corporate Purpose Bonds, Series 2010B			
Landscape Wall Reconstruction	Various Village Locations	General Obligation Refunding Bonds,			

		Series 2010A and
		General Obligation
		Corporate Purpose
		Bonds, Series 2010B
Sidewalk Removal and	Various Village	General Obligation
Restoration	Locations	Refunding Bonds,
		Series 2010A and
		General Obligation
		Corporate Purpose
		Bonds, Series 2010B
Public Golf Course		General Obligation
Improvements		Refunding Bonds,
		Series 2010A and
		General Obligation
		Corporate Purpose
		Bonds, Series 2010B
		(Refunding Portion -
		originally financed with
		Series 2001A)
Construction of Commuter		General Obligation
Train Station		Refunding Bonds,
		Series 2010A and
		General Obligation
		Corporate Purpose
		Bonds, Series 2010B
		(Refunding Portion -
		originally financed with
		Series 1994, which were
		refunded by Series
		2001B)
[Public Capital		General Obligation
Improvements - specific		Refunding Bonds,
descriptions]		Series 2010A and

General Obligation Corporate Purpose Bonds, Series 2010B (Refunding Portion originally financed with Series 1995A & Series 1992, which were refunded by Series 2001B)

#### APPENDIX B-2

#### LIST OF DISPOSED BOND-FINANCED PROPERTY

DESCRIPTION OF THE	FORMER	DATE OF	MANNER OF		PERSON TO
PROPERTY	LOCATION	DISPOSAL	DISPOSAL	SALE PRICE	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 - General Fund Financial Forecast

FY 2021



**Village of Buffalo Grove** 

A Financial Assessment of General Fund Revenues and Expenditures

#### **OVERVIEW AND SUMMARY**

The purpose of the 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 in the future to maintain current service levels based on projected revenue growth, evaluate future sustainability by aligning operating revenues and expenditures, and ensure proper funding of infrastructure reserves. The assessment analyzes the capacity to fund capital projects and also restore unassigned fund balance reserves to ultimately reach a balance that will cover four and a half months of expenditures (37.5%).

The intent of the One Year Operating Forecast is to evaluate resource allocations to ensure the proper funding levels for services, capital, infrastructure and maintaining reserves.

It is important to stress that this forecast is not a budget. It does not dictate expenditure decisions; rather it identifies the need to prioritize allocations of Village resources. The forecast sets the stage for the budget process and aids both staff and the Village Board in establishing priorities and allocating resources appropriately.

As a governmental entity, changes in strategy that involve service delivery should be slow and methodical. The forecast provides a snapshot of the Village's fiscal health based on numerous assumptions over the next five years. The forecast is a planning tool and should be considered fluid in its construction. As new significant data or trends emerge the document will be revised, at minimum, on an annual basis.

# FORECAST METHODOLOGIES AND ASSUMPTIONS

# **REVENUES**

The General Fund is the main operating fund and accounts for the core public services provided by the Village including public safety (police & fire), public works, community development, as well as operations that support core services. All major discretionary revenues such as property tax, sales tax, income tax, telecommunication, and utility use tax are accounted for within the General Fund. The Finance Department works with departments responsible for administering the service and/or collecting the associated revenue to develop program revenues.

# **EXPENDITURES**

Expenditures assumed in the forecast are based on the current service levels. No additional staffing has been included in the estimates. Audited 2019 expenditures set the baseline for analysis blended with estimates through the first half of FY 2020. The General Fund is the primary focus of the forecast as it represents over half of the total Village Budget. The second largest Village Fund is the Water and Sewer Fund accounting for 15.9 percent of the total budget. A twenty-year funding analysis is completed annually for that enterprise activity.

In the absence of any known service level modifications, the forecast assumes the continuation of current service levels and the costs projected over five years. Revenues are estimated based on anticipated growth and does not consider increases in revenues generated by new fees or increases in fees, new development, and/or charges beyond what is prescribed by current ordinance.

# **ECONOMIC OUTLOOK**

In the development of a long-term financial forecast, the Village reviews external and internal factors that could impact the either the collection of revenue or the price of acquiring goods or providing services. Evaluating how the regional impact of the national economy (macro) influences the local economy (micro) is an important step in the process.

The national economy affects both state and local economies, although this impact varies by jurisdiction and may actually have an inverse effect on a community. Some of the economic indicators the Village uses in financial analysis include: inflation, stock market returns, employment, housing starts, vehicle sales, interest rates, and manufacturing activity.

# **ECONOMIC INDICATORS - NATIONAL**

<u>Inflation</u> – The Consumer Price Index (CPI), commonly referred to as the inflation rate, measures the average price change for a market basket of consumer goods and services. The Bureau of Labor Statistics classifies each expenditure item in the basket into more than 200 categories catalogued into eight major groups. The Consumer Price Index is used as the inflationary factor for specific non-personnel services.

As inflation goes up, the cost of goods sold go up, increasing retail sales tax revenue. As prices rise, so will business income tax receipts. Conversely, the Village will have to pay more for goods and services. The most recent (July 2020) Consumer Price Index is at 0.6 percent.

<u>Stock Market Returns</u> – Stock market returns are a leading indicator and will change before the economy changes. Approximately 60 percent of all Village pension funds are invested in mutual funds and/or individual stocks. The performance of the stock market is a significant factor in determining the growth of the property tax levy for pensions. It is assumed the pension funds will earn seven percent annually through investment returns.

<u>Employment</u> – 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.

<u>Housing stats</u> - 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.

<u>Vehicle sales</u> – Sales and use tax revenues tend to fall with vehicle sales, which are heavily dependent upon both employment and interest rates. However, if increases in sales of new vehicles are expected to reduce the value of used vehicles, the sales and use tax base can actually decline if the depreciation of used vehicles is not equally offset by the value of new vehicles.

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

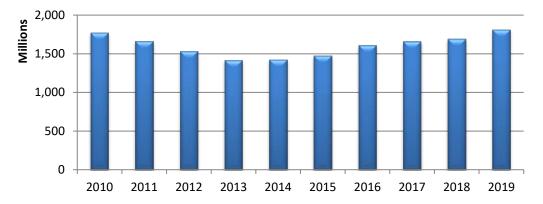
Manufacturing activity – If a Village has a large manufacturing sector, the ISM (Institute of Supply Management Index) becomes a significant factor in revenue analysis and forecasting. Manufacturers respond to the demand for their products by increasing production and building up inventories to meet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

# **ECONOMIC INDICATORS - LOCAL**

Although national economic indicators do have some trickle-down impact on the Village Budget, there are regional and local economic factors that have a direct influence over revenues and expenditures. Some of those factors that have been considered moving into the next five year update include:

Impact of the Real Estate Market and Assessed Valuations. Assessed values for taxable property continue with positive growth. Lake County property values grew by 5.81 percent in FY 2019, while Cook County property values increased 15.1 percent. See the chart below to see the ten-year, combined county, history of equalized assessed values.

# Equalized Assessed Value 2010 - 2019



- <u>State of Illinois Legislation</u>. As the State of Illinois continues to struggle with its own finances, staff continues to monitor legislative discussions that could have a direct financial impact on Village revenues.
- <u>Impact of Employer Pension Costs</u>. The tax levies for the three pension systems account for 41 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 cite pension obligations as a downward pressure on the Village's ability to maintain a Aaa rating with S&P.
- <u>Health Care Inflation.</u> 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.
- <u>Commercial/Retail Development</u>. 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.
- <u>Infrastructure</u>. The ability to keep pace with the maintenance needs of Village owned assets continues to be a significant financial challenge. The Village owns and maintains \$240 million in capital assets, excluding depreciation, across all activities.

Listed below is the 2021 General Fund Forecast. The remainder of the report will describe the methodologies used to develop both revenues and expenditures.

GENERAL FUND 2021 FORECAST - OPERATING											
Revenue	2020	2021	% increase / (Decrease)								
Property Taxes	16,202,772	16,202,772	0.00%								
Income & Use Taxes	5,436,247	5,664,450	4.20%								
State Sales Tax	6,590,000	6,178,000	-6.25%								
Home Rule Sales Tax	4,190,000	4,154,931	-0.84%								
Real Estate Transfer Tax	990,000	922,300	-6.84%								
Telecommunications Tax	1,540,000	900,000	-41.56%								
Food and Beverage Tax	750,000	600,000	-20.00%								
Utility Tax-Electric/Natural Gas	2,715,000	2,700,000	-0.55%								
Road & Bridge Tax	182,000	182,000	0.00%								
Other Taxes	265,000	137,105	-48.26%								
Licenses	309,600	306,600	-0.97%								
Building Revenue & Fees	1,066,000	1,086,000	1.88%								
Intergovernmental - Local	267,657	267,657	0.00%								
Fines & Fees-Police & Fire	1,740,591	1,830,544	5.17%								
Storm Water Management Fees	1,140,000	1,140,000	0.00%								
Operating Transfers	780,000	795,600	2.00%								
Cable Franchise Fees	815,000	735,000	-9.82%								
Miscellaneous Revenue	427,340	342,840	-19.77%								
Total Revenues	45,407,207	44,145,799	-2.78%								

Expenditure	2020	2021	Growth		
Personal Services	22,470,942	21,877,786	-2.64%		
Personal Benefits	11,748,327	12,084,756	2.86%		
Operating Expenses	3,389,176	3,303,808	-2.52%		
Insurance & Legal Services	1,374,481	1,563,074	13.72%		
Commodities	358,000	361,000	0.84%		
Maintenance & Repairs	3,415,208	3,640,989	6.61%		
Capital Outlay	808,569	807,524	-0.13%		
Other Expenses	583,645	724,195	24.08%		
Operating Transfers	1,228,394	1,109,794	-9.66%		
Total Expenditures	45,376,742	45,472,926	0.21%		
Operating Surplus/(Deficit)	30,465	-1,327,127	-4456.24%		

## **RESERVES**

The General Fund Reserve Policy sets forth a minimum unassigned reserve level of 25 percent of the subsequent year's budget (excluding capital funding and reserve transfers).

It is important to maintain a strong reserve level for several reasons, (1) it provides more time to react and respond to revenue threats created by economic conditions, (2) it helps to better withstand any unfunded legislative mandates that will create additional expenditure obligations without corresponding revenue, and (3) to fund unforeseen infrastructure/capital asset costs. Spending down of prior period reserve balances allows the Village time to reallocate resources within the budget and restructure service levels to react to the fiscal environment. After drawing down on the balance to respond to emergency conditions, it is important to rebuild those reserves in order to remain flexible to respond to the next threat. Fund balance should never be used to support day-to-day operations. Absent an unforeseen economic crisis, the use of reserves to support operating expenditures represents a budget that is structurally unbalanced.

The audited unassigned General Fund balance at the end of FY 2019 is \$18.9 million or 43.1 percent of the FY 2019 actual expenditures. The reserve, which increased \$1.9 million from the prior year, will be utilized to address an anticipated FY2020 deficit due to the economic effects of COVID-19. The Village anticipates unassigned general fund reserves exceeding 35 percent of budget by year-end 2020.

Approximately 85 percent of all General Fund revenue is generated from seven revenue sources including property tax, combined sales tax including prepared food and beverage, income and

use tax, telecommunications tax, utility (natural gas & electricity) use tax and real estate transfer tax.

Almost half of the Village's major revenue sources are elastic. Elastic revenues are those sources that tend to fluctuate with the economy. A balance between elastic and inelastic revenue is desired as a hedge against market volatility. General Fund revenues considered to be elastic include: sales and use taxes, income taxes, telecommunications tax, real estate transfer tax, building revenue and fees, and investment income. The property tax is an example of a non-elastic source of revenue as collections are stable and predictable.

The Village continues to seek to be less reliant upon state-shared revenues (income, base sales, and telecommunication taxes) and align core services with taxes/fees under local home rule control.

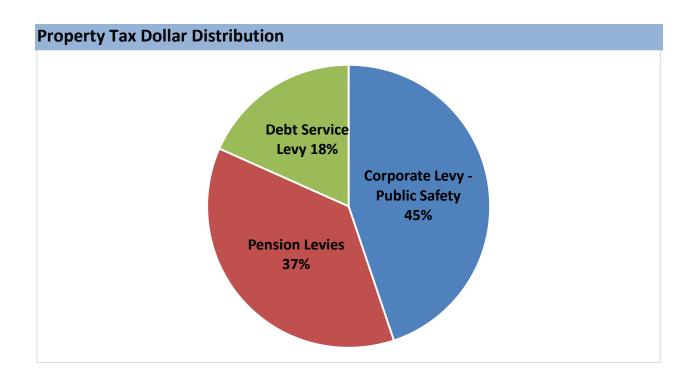
#### PROPERTY TAX

There are three components to the Village's property tax levy. The first component is the Corporate Levy. This levy helps to fund public safety (police and fire) operations. The growth in the corporate levy is tied to inflation. The second component is the Debt Service Levy. This levy covers the principal and interest payment on outstanding debt issuances. The last component is the special purpose/pension levies.

The tax levies for the three pension funds (police, Firefighters and IMRF) are calculated by independent actuaries. The levies are structured to cover the normal cost of the pension, an amortized annual amount of the unfunded actuarial liability, and the interest cost on that liability. Unfunded liability grows when actuarial assumptions are not met (interest rate) or when legislative changes (Springfield) are enacted that enhance benefits. Those legislative changes produce unfunded liabilities.

Each year the Village determines its levy amount. Since debt service payments are mandatory as are pension contributions, the amount of control the Village has over the tax levy is limited to the Corporate Levy.

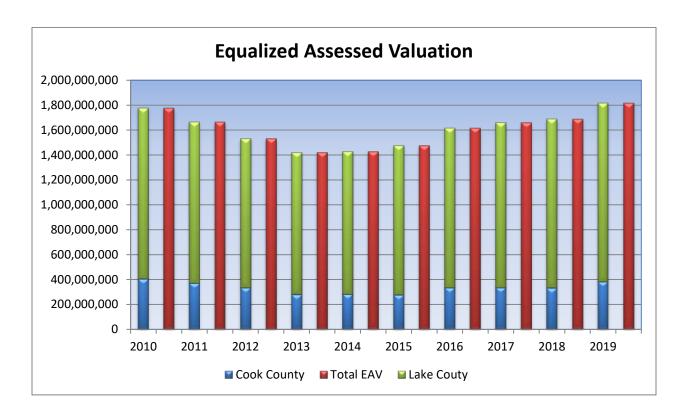
Future ability to raise property tax revenue to support General Fund operations is challenging as the corporate levy must compete for tax dollars with pension and debt service levies. See the chart below to see where property tax dollars are allocated.



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 \$1,833,700,517 representing a 1.0 percent increase from the previous years but down 3.3 percent from valuation peak in FY 2009. The more new properties that are added to the tax base the lower the tax burden on all property owners.

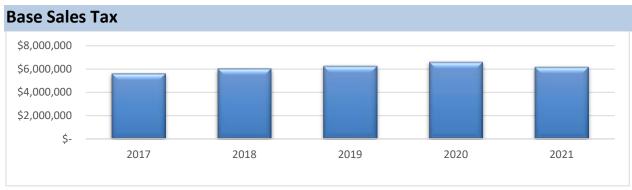
# **Equalized Assessed Valuation**

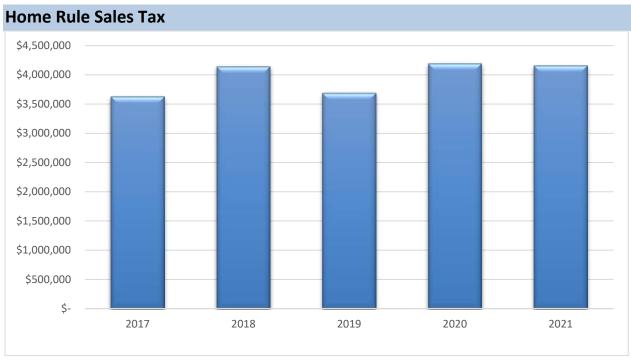


## **SALES TAX**

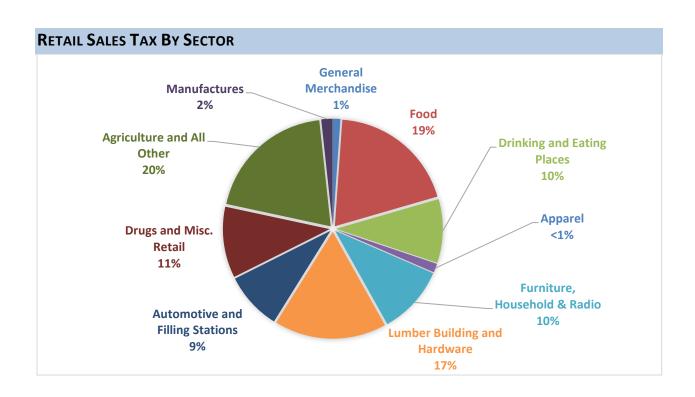
Inflation typically sets the growth baseline for both the base (2%) and home rule sales taxes (2%). Due to the economic impact of COVID-19, both sales tax and home rule sales tax decline from the prior year's budget. Combined, this is the second largest revenue source for the Village. The base sales 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 one 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, which is net of tax rebates provided by agreement to certain businesses, produces the following:





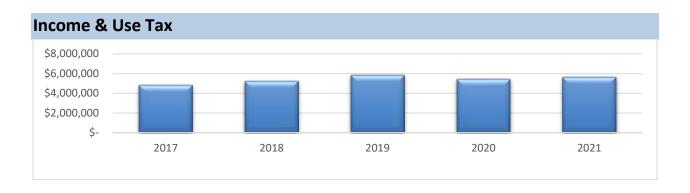
The Village's strives to diversify its retail tax base so that no one sector is overly exposed to economic and/or demand fluctuations. The following chart reflects the Illinois Department of Revenue Standard Industry Codes (SIC) for sales tax remitted to the Village.



#### **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 4.95 percent of net income. 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 4.95 percent, the increase was not included in the distribution making the effective per capita distribution to municipalities six percent.

The U.S. and the state of Illinois have experienced high unemployment rates due to the economic effects of COVID-19. The Village's unemployment rate as of July 2020 is not available. Historically it is lower than the state of Illinois and the U.S., which were 11.3 and 10.2 percent respectively as of July 2020.



#### 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 typically the central driver of revenue increases. There are approximately 106 establishments that charge and remit this tax to the Village.

#### **TELECOMMUNICATIONS TAX**

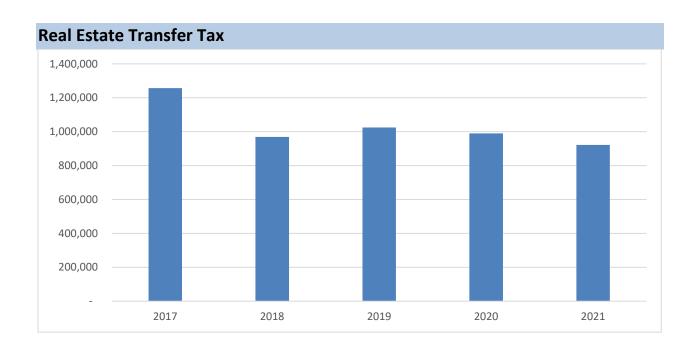
This tax is typically levied at 7 percent on all types of telecommunications except for digital subscriber lines (DSL) purchased, used, or sold by a provider of internet service (effective July 1, 2008). The exemption of DSL service has made a significant impact on collections. Recent legislation has also mandated that data packages no longer be bundled with all other telecommunications billing for the sake of taxation. Those services have been exempted. This revenue is down 41.6 percent (\$640,000) in FY 2021.

# **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 in 2021. Any new growth will be predicated on adding square footage to houses or buildings and offset by more energy efficient construction and mechanical systems.

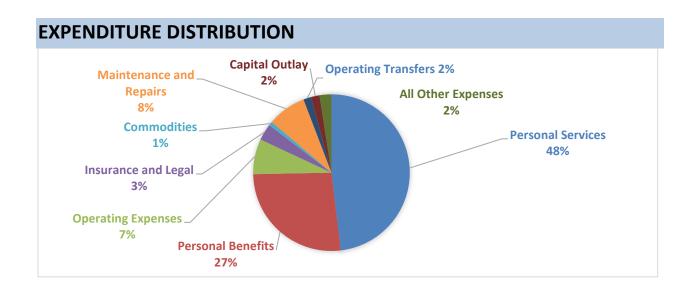
#### **REAL ESTATE TRANSFER TAX**

Real estate transfer tax is collected at the rate of \$3 per \$1,000 of sales consideration. This revenue reached a peak in 2005 at \$1.3 million. There has been a recovery in sales since the market reached a bottom in FY 2012. FY 2020 saw a decline in the revenue source due to limited real estate activity because of COVID-19. The projection for 2021 is 15% below the 2019 actual.



# **EXPENDITURE REVIEW**

The decrease in operating expenditures in 2021 is 0.2 percent. Wages and benefits account for about 74 percent of all operating expenditures. The next largest expenditure account group is for operating expenses (7 percent). For FY 2021 the distribution of General Fund expenditures is shown in the table below.



## **PERSONAL SERVICES**

Wages are anticipated to increase by a factor of two percent each year. The wage forecast anticipates the general wage increases plus merit based pay range adjustments. The forecast does assume retirements with a replacements 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.

A major initiative in FY 2015 was to establish a pay for performance system that will allow employees to move through their pay ranges. A merit wage pool will be included in the FY 2021 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 a seven percent growth in 2021.

The employees' contribution is set at 15 percent of the premium in FY 2021. 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 \$7.5 million in 2021 or 16.6 percent of the General Fund Budget.

#### INSURANCE

Within the Insurance category is the premium paid for general liability and workers' compensation coverage. In FY 2016, the Village moved from the Intergovernmental Risk Management Pool (IRMA) for general liability and workers' compensation coverage to establish a risk premium structure that is more commensurate with the Village's service profile and asset values.

The Village is a founding member of the Suburban Liability Insurance Pool or SLIP for general liability coverages. The purpose of SLIP it to share risk with similarly sized, full-service communities and mitigate increases in premium costs and develop economies of scale for administrative services. The Village participates in the Illinois Public Risk Fund for workers' compensation coverage.

#### **COMMODITIES**

The single largest expenditure within the Commodity account group is for purchase of salt for the snow and ice control program. Staff continues to seek innovative ways to reduce commodity costs, such as bulk electric procurement, and utilizing centralized purchasing to leverage the Village's buying power.

# **MAINTENANCE & REPAIR**

Included in these expenditures are costs related to the maintenance and repair of sidewalks and bike paths, street patching, street lights, building facilities, vehicles and parkway trees. Included in these costs are Internal Service Chargebacks for Central Garage and Building Maintenance expenditures.

# **GENERAL FUND TRANSFERS**

# **Capital Reserves**

Included in the transfers are 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.

# FINANCIAL RESULTS

# **Operating Budget**

Revenues are currently less than operating expenses in 2021 in what is the preliminary stages of the budget process. The final budget will be in balance.

# **Impact of Transfers and Capital Projects**

After including amounts necessary for reserves and capital, there is a shortfall 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 grow the sales tax base should continue to be considered. Staff must ensure that revenues are reviewed for adequacy (fees), efficiency (collections), and efficacy (diversified). New revenue sources should be researched, discussed, and if warranted, presented to the Village Board for consideration.

This report will be used as a guide for the development of the FY 2021 Budget and will help shape the discussion about how the Village adapts to the current and future financial landscape. Staff seeks further input from the Village Board on the operating forecast.

TO: Dane C. Bragg, Village Manager

FROM: Chris Stilling, Deputy Village Manager

DATE: July 29, 2020

RE: FY 2021 20-year Water Pro-Forma

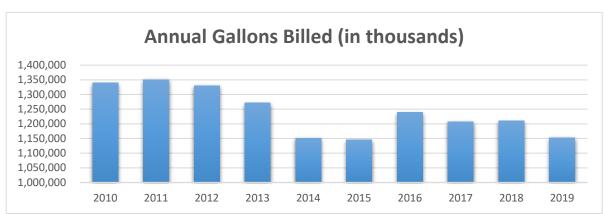
#### **Background**

In 2012, the Village developed a 20-year Water and Sewer Fund pro-forma to evaluate the water and sewer system's infrastructure needs. As identified in previous pro-formas, the Village's historical rates were not sufficient to fund water and sewer operations and capital needs. As a result, in 2019, the Village Board directed staff to develop a formal funding strategy for the Water and Sewer Fund that will allow needed capital improvement to occur over the next 20 years. The goal was to develop a funding strategy to cover \$150 million of sewer/water infrastructure with no impact to the tax levy and maintain a competitive rate amongst other providers within the region. As a result, the Village Board adopted a new rate structure and fixed facility fee, effective January 2020. Furthermore, the Village implemented a new local motor fuel tax in effort to align roadwork with water/sewer improvements. For the Board's review is an updated 20-year water pro-forma reflecting the new rate structure as well as the recent issuance of debt. The pro-forma shows that Public Works is able to complete over \$150 million in water and sewer capital infrastructure through 2039.

#### **Rate and Consumption History**

The Village maintained a water and sewer rate of \$1.80/1,000 gallons for a period of twenty three years (1983-2005). One significant reason leading to this period of rate stability was due to the age of the water and sewer infrastructure. During the peak growth decades of the 1980's and 1990's, developers donated approximately 53 percent of the water and sewer system assets. Through a combination of minimal capital expenses, receipt of building and development fees, coupled with a period of growing water consumption, the Water Fund was able to generate strong cash reserves to allow for a strategy of pay-as-you-go financing for future infrastructure repair. Funding for future infrastructure replacement (funding depreciation) was never a component of the rate structure.

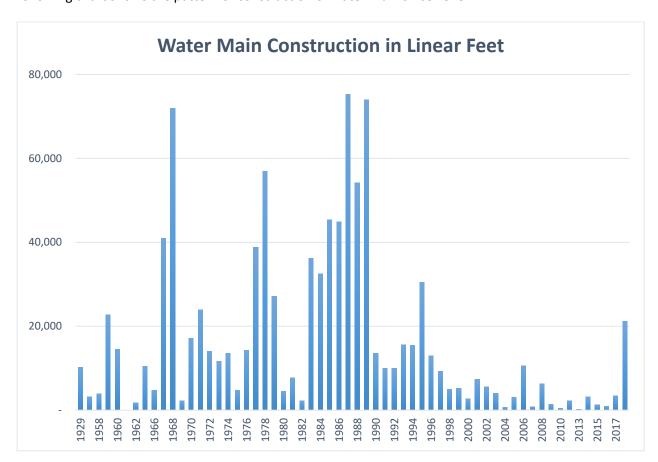
Beginning in 2003, a pattern of declining water usage started. In 2002, 1.63 billion gallons of water were billed. In 2019, 1.15 billion gallons were billed, a decrease of nearly 30%. There is no expectation that the amount of water billed will reach those levels again absent a significant drought or the addition of heavy industrial uses. The following chart shows the annual gallons billed since 2010.



The latest pro-forma uses an estimate of 1.15 billion gallons and will carry forward through the next 20 years. Although there will be an increase in total consumers over the next two decades with Link Crossing and the Lake Cook Corridor Developments, continued conservation efforts, weather patterns, and other impacts on water usage could partially counterbalance that growth.

#### **Water and Sewer System Assets**

The utility system consists of 186 linear miles of water and sewer main. Based on actual experience in the field, the service life of the water main infrastructure is 65 years. Over the next 20 years, it is estimated that 24 percent of the water mains will reach their useful life. As the first iterations of infrastructure replacement have come due, the Village has engaged in extensive study of the system and developed a replacement program, culminating in 2020's Infrastructure Modernization Program. The following chart shows the pattern of construction of water main since 1929.



Sewer assets have a longer life span as the structures are not pressurized. The Village's preferred approach is to line existing sanitary sewer mains, thereby extending the life considerably while reducing the life cycle cost of the asset. As a general rule, sanitary sewer lining can extend the life of a gravity-fed main by 50 years.

## **Recent Rate Changes**

#### Fixed Facility Fee

As recommended in the water and sewer rate analysis prepared by Strand and Associates, the Village Board implemented a new fixed facility fee per metered utility account, starting in 2020. The fixed facility fee is a flat rate assessed to each metered account for access to the water and sewer system.

The fixed fees collected are used for the maintenance and replacement of the capital infrastructure for the delivery of clean water and the removal of the wastewater. The current fee schedule is as follows:

Fixed Facility Fee	Rate per month
All Single-Family Detached, Single-Family Attached	\$17.39
Residential/Governmental/Institutional Multi-Family, Commercial/Industrial Based on Meter	
Size	
1" meters or less	\$17.39
1.5" meters	\$22.02
2" meters	\$45.17
3" meters	\$115.68
4" meters	\$180.68
6" meters	\$199.20

The fixed fee will be evaluated every five years by utilizing the aggregate Consumer Price Index (CPI-U) over the preceding five-year period to determine if the rate must be increased. The 20-Year Water/Sewer Pro-Forma assumes a 10 percent increase to the facility fee to occur in 2025.

#### Water/Sewer Rate

The Village's consumption model is driven by water rate and consumer use. The fees collected from system users should cover operating expenses such as the cost of the water sourced from the Northwest Water Commission as well as the cost for pumping, storage and distribution. In 2020, the Village Board approved a one-time 11 percent increase to meet and sustain growth in operating expenditures. The combined sewer and water rate per 1000 gallons is \$7.07. This rate will increase each year by 4 percent, as adopted by ordinance by the Village Board.

#### **Water and Sewer Fund Financials**

Historically, the Water and Sewer Fund addressed infrastructure maintenance and improvement on a pay as you go basis. Due to the relative age of the system, many system repairs and replacements are coming due over the next 20 years based on the growth periods for the Village. Since 2012, \$18.7 million in infrastructure repairs and improvements has been spent, including \$6 million in water meter replacement costs. The meter replacement costs were funded through an installment note scheduled to be retired in 2033.

As noted, the Village Board approved two revenue streams, a fixed facility fee combined with a water/sewer rate increase and a local motor fuel tax to fund capital improvements. These actions allow the Village to address the first generation of major water and sewer infrastructure replacement as well as street repair and replacement. By combining utility and street improvements, the Village is able to comprehensively address repairs and improvements in neighborhoods and limit disruption to residents.

In May 2020, the Board also approved the issuance of a bond totaling \$26 million - \$13 million for water/sewer and \$13 million for streets, to begin the Infrastructure Modernization Program. Over the next five years, the Village will invest approximately \$50 million into water, sanitary sewer and streets. The long-term goal is to transition from a debt/cash strategy to a cash-only strategy (pay-as-you-go) to fund all system replacements.

From 2020 through 2024, the Village has programmed \$30 million in water and sewer capital projects.

Many of these projects are identified on the <u>Village's Website</u> as part of the Infrastructure Modernization Program. From 2025 through 2029, the Water and Sewer fund will be self-funded for necessary capital improvements. In 2030 and again in 2033, the Village will need to issue additional debt to keep pace with the water and sewer improvements. As shown, that debt could be fully supported by revenues generated in the Water and Sewer Fund. All debt is scheduled to be retired by 2048.

After completing the largest surge of infrastructure replacement through 2034, the Water and Sewer fund begins to rebuild cash balances exceeding \$9.2 million from 2035-2039, while also supporting over \$27 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	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
Beginning Cash	3,005,000	14,960,282	11,392,984	2,924,456	2,947,059	2,102,856	2,047,527	2,379,885	2,936,819	3,733,527	5,049,649	21,051,506	10,868,066	1,113,452	12,841,456	1,584,680	1,978,745	2,794,997	4,305,623	6,284,921	8,756,301
Water and Sewer Revenue																					
Sale of Water	6,522,915	6,783,832	7,055,185	7,337,392	7,630,888	7,936,123	8,253,568	8,583,711	8,927,060	9,284,142	9,655,508	10,041,728	10,443,397	10,861,133	11,295,578	11,747,401	12,217,297	12,705,989	13,214,229	13,742,798	14,292,510
Fixed Facility Fees	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,750,000	2,750,000	2,750,000	2,750,000	2,750,000	3,025,000	3,025,000	3,025,000	3,025,000	3,025,000	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500	3,327,500
Late Charges	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,001
Village Sewer Use Fees	1,608,390	1,672,726	1,739,635	1,809,220	1,881,589	1,956,852	2,035,126	2,116,532	2,201,193	2,289,240	2,380,810	2,476,043	2,575,084	2,678,088	2,785,211	2,896,620	3,012,484	3,132,984	3,258,303	3,388,635	3,524,181
Series 2020 Bonds	13,191,328	-	-	-	-	-	-	-	-	-		-	-		-	-	-	-	-	-	
Series 2030 Bonds											26,000,000										
Series 2033 Bonds														22,000,000							
Other Charges & Fees	17,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Miscellaneous Revenue																					
Investment Revenue	26,908	39,696	73,535	32,576	29,119	24,553	25,886	30,252	36,884	47,228	136,677	169,097	70,565	78,465	77,740	24,366	32,832	45,526	62,635	84,354	-
Total Revenue	23,967,041	11,116,253	11,488,355	11,799,188	12,161,596	12,787,529	13,184,581	13,600,494	14,035,137	14,490,610	41,317,994	15,831,867	16,234,046	38,762,686	17,303,529	18,115,887	18,710,114	19,331,999	19,982,667	20,663,287	21,264,192
Operating Expenses																					
Water Department	3,857,363	3,797,468	3,867,995	3,940,625	4,015,423	4,092,457	4,171,796	4,253,514	4,337,683	4,424,382	4,513,689	4,605,687	4,700,459	4,798,093	4,898,680	5,002,312	5,109,085	5,219,098	5,332,455	5,449,769	5,569,664
Sewer Department	795,427	941,254	969,072	997,749	1,027,314	1,057,794	1,089,218	1,121,617	1,155,022	1,189,465	1,224,980	1,261,600	1,299,362	1,338,302	1,378,458	1,419,869	1,462,575	1,506,619	1,552,043	1,598,604	1,646,562
Total Operating Expenses	4,652,790	4,738,721	4,837,067	4,938,374	5,042,737	5,150,251	5,261,015	5,375,131	5,492,705	5,613,847	5,738,669	5,867,287	5,999,821	6,136,395	6,277,137	6,422,180	6,571,660	6,725,717	6,884,498	7,048,373	7,216,226
Capital Expenses																					
Capital Projects	5,166,424	6,815,414	11,438,784	3,150,000	4,400,000	4,101,160	4,101,160	4,101,160	4,101,160	4,101,160	15,765,680	15,265,680	15,265,680	15,265,680	15,765,680	5,706,980	5,706,980	5,456,980	5,456,980	5,456,980	5,456,980
Water Meter Debt Service	550,851	591,470	634,502	680,071	728,314	779,373	833,397	890,541	950,969	744,645	26,128	26,128	26,128	26,128	-	-	-	-	-		
Series 2020 Debt Service	589,050	1,281,950	1,241,950	1,201,950	1,161,950	1,121,950	946,950	948,700	946,200	947,075	947,700	948,175	947,900	946,875	947,600						
Series 2030 Debt Service											1,049,964	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928	2,099,928
Series 2033 Debt Service														888,431	1,776,862	1,776,862	1,776,862	1,776,862	1,776,862	1,776,862	1,776,862
Capital Reserve Contribution	92,644	95,995	97,358	98,748	100,163	101,606	103,076	104,574	106,100	107,656	109,241	110,857	112,504	114,182	115,892	117,635	119,411	121,221	123,067	125,528	128,039
Total Capital Expenses	6,398,969	8,784,829	13,412,594	5,130,769	6,390,427	6,104,089	5,984,583	6,044,975	6,104,429	5,900,536	17,898,713	18,450,768	18,452,139	19,341,223	20,705,962	9,701,405	9,703,181	9,454,991	9,456,837	9,459,298	9,461,808
Operating Transfers																					
Water Department - Tax Abatement	180,000	180,000	727,222	727,442	728,012	727,004	727,881	727,135	727,048	727,574	727,574	727,048	547,091	547,662	547,618	548,056	547,837	548,056	547,574	547,486	547,486
Reimburse General Fund	780,000	980,000	980,000	980,000	844,622	861,514	878,745	896,319	914,246	932,531	951,181	970,205	989,609	1,009,401	1,029,589	1,050,181	1,071,185	1,092,608	1,114,461	1,136,750	1,159,485
Total Operating Transfers	960,000	1,160,000	1,707,222	1,707,442	1,572,634	1,588,518	1,606,625	1,623,455	1,641,293	1,660,105	1,678,755	1,697,253	1,536,701	1,557,063	1,577,207	1,598,237	1,619,022	1,640,665	1,662,034	1,684,236	1,706,971
Revenues over (under) Expenses	11,955,282	(3,567,297)	(8,468,528)	22,603	(844,203)	(55,329)	332,358	556,934	796,708	1,316,122	16,001,857	(10,183,440)	(9,754,615)	11,728,004	(11,256,776)	394,065	816,252	1,510,626	1,979,298	2,471,380	2,879,186
Unreserved Ending Cash	14,960,282	11,392,984	2,924,456	2,947,059	2,102,856	2,047,527	2,379,885	2,936,819	3,733,527	5,049,649	21,051,506	10,868,066	1,113,452	12,841,456	1,584,680	1,978,745	2,794,997	4,305,623	6,284,921	8,756,301	11,635,488
Required Working Cash*	1,163,198	1,184,680	1,209,267	1,234,594	1,260,684	1,287,563	1,315,254	1,343,783	1,373,176	1,403,462	1,434,667	1,466,822	1,499,955	1,534,099	1,569,284	1,605,545	1,642,915	1,681,429	1,721,124	1,762,093	1,804,057
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	1,150,000