AGENDA

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024 at 7:30 PM

Jeffrey S. Braiman Council Chambers
Fifty Raupp Blvd Buffalo Grove, IL 60089-2139

1. Call to Order

a. Pledge of Allegiance

b. Roll Call

2. Village President's Report

3. Special Business

a. Oath of Office and Badge Presentation to Battalion Chief Daniel Pasquarella (Trustee Cesario, Lawrence Kane)

b. Badge Presentation to Lt. Daniel Downey (Trustee Cesario, Lawrence Kane)

c. The Rotary Club of Buffalo Grove will be presenting the Bill Reid Award to Paul Zucker (President Smith, Molly Gillespie)

d. Staff presentation regarding strategic planning efforts for the Rick Kahen Commission for Residents with Disabilities (Trustee Stein, Mike Skibbe)

e. 2025 Capital Improvement Program Requests (Trustee Stein, Kyle Johnson)

f. 2025 General Wage Increase and Merit Pool Recommendation (Trustee Ottenheimer, Kathryn Golbach)

g. FY 2024 - Six Month Report (Trustee Bocek, Chris Black)

h. 2024 Preliminary Tax Levy (Trustee Bocek, Chris Black)

4. Public Comment

Public Comment is limited to items that are not on the regular agenda. In accordance with Section 2.02.070 of the Municipal Code, discussion on questions from the audience will be limited to 5 minutes and should be limited to concerns or comments regarding issues that are relevant to Village Board business. All members of the public addressing the Village Board shall maintain proper decorum and refrain from making disrespectful remarks or comments relating to individuals. Speakers shall use every attempt to not be repetitive of points that have been made by others. The Village Board may refer any matter of public comment to the Village Manager, Village staff or an appropriate agency for review.

5. Executive Session

a. Executive Session - Section 2(C)(2) of the Illinois Open Meetings Act: Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees.

b. Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) the Purchase or Lease of Real Property for the Use of the Public Body, Including Meetings Held for the Purpose of Discussing Whether a Particular Parcel Should be Acquired.

6. Adjournment

The Village Board will make every effort to accommodate all items on the agenda by 10:30 p.m. The Board does, however, reserve the right to defer consideration of matters to another meeting should the discussion run past 10:30 p.m.

The Village of Buffalo Grove, in compliance with the Americans with Disabilities Act, requests that persons with disabilities who require certain accommodations to allow them to observe and/or participate in this meeting or have questions about the accessibility of the meeting or facilities, contact the ADA Coordinator at 847-459-2500 to allow the Village to make reasonable accommodations for those persons.

AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 3.a.
Oath of Office and Badge Presentation to Battalion Chief Daniel Pasquarella

Contacts

Liaison: Trustee Cesario
Staff: Lawrence Kane

Staff Recommendation

Staff recommends presentation.

Summary

Battalion Chief Daniel Pasquarella will receive his oath of office for Battalion Chief and will be presented with his badge.

Strategic Alignment

Guiding Principle

Principle 2: Outstanding Village Services

Goal

Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments

None

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AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 3.b.
Badge Presentation to Lt. Daniel Downey

Contacts

Liaison: Trustee Cesario
Staff: Lawrence Kane

Staff Recommendation

Staff recommends presentation.

Summary

Badge presentation to newly promoted to Lt. Daniel Downey

Strategic Alignment

Guiding Principle

Principle 2: Outstanding Village Services

Goal

Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments

None

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AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 3.c.
The Rotary Club of Buffalo Grove will be presenting the Bill Reid Award to Paul Zucker

Contacts

Liaison: President Smith
Staff: Molly Gillespie

Staff Recommendation

Staff recommends presentation.

Summary

The Rotary Club of Buffalo Grove will present its annual Bill Reid award to 2023 recipient and longtime village volunteer Paul Zucker. The award honors outstanding individuals in the community who have demonstrated long-term commitments to enhancing the spirit and betterment of Buffalo Grove.

Strategic Alignment

Guiding Principle

Principle 6: Engages Our Residents

Goal

Goal 3: Strengthened Buffalo Grove community identity and pride

File Attachments

None

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AGENDA ITEM SUMMARY
BUFFALO GROVE VILLAGE BOARD
Committee of the Whole: August 5, 2024

AGENDA ITEM 3.d.
Staff presentation regarding strategic planning efforts for the Rick Kahen Commission for Residents with Disabilities

Contacts
Liaison: Trustee Stein
Staff: Mike Skibbe

Staff Recommendation
Staff recommends presentation.

Summary
Staff will be providing an overview of the strategic planning efforts for the Rick Kahen Commission for Residents with Disabilities.

Strategic Alignment
Guiding Principle
Principle 6: Engages Our Residents

Goal
Goal 3: Strengthened Buffalo Grove community identity and pride

File Attachments
None

AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 3.e.
2025 Capital Improvement Program Requests

Contacts

Liaison: Trustee Stein
Staff: Kyle Johnson

Staff Recommendation

Staff recommends discussion.

Summary

Attached please find the initial presentation of the 2025 Capital Improvement Program (CIP) requests. Staff will present the requests to the Village Board for discussion purposes only.

Strategic Alignment

Guiding Principle

Principle 1: Financially Responsible and Sound

Goal

Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments

1. 8.5.24 CIP Request Presentation
2. 2025 Draft Request Budget Pages

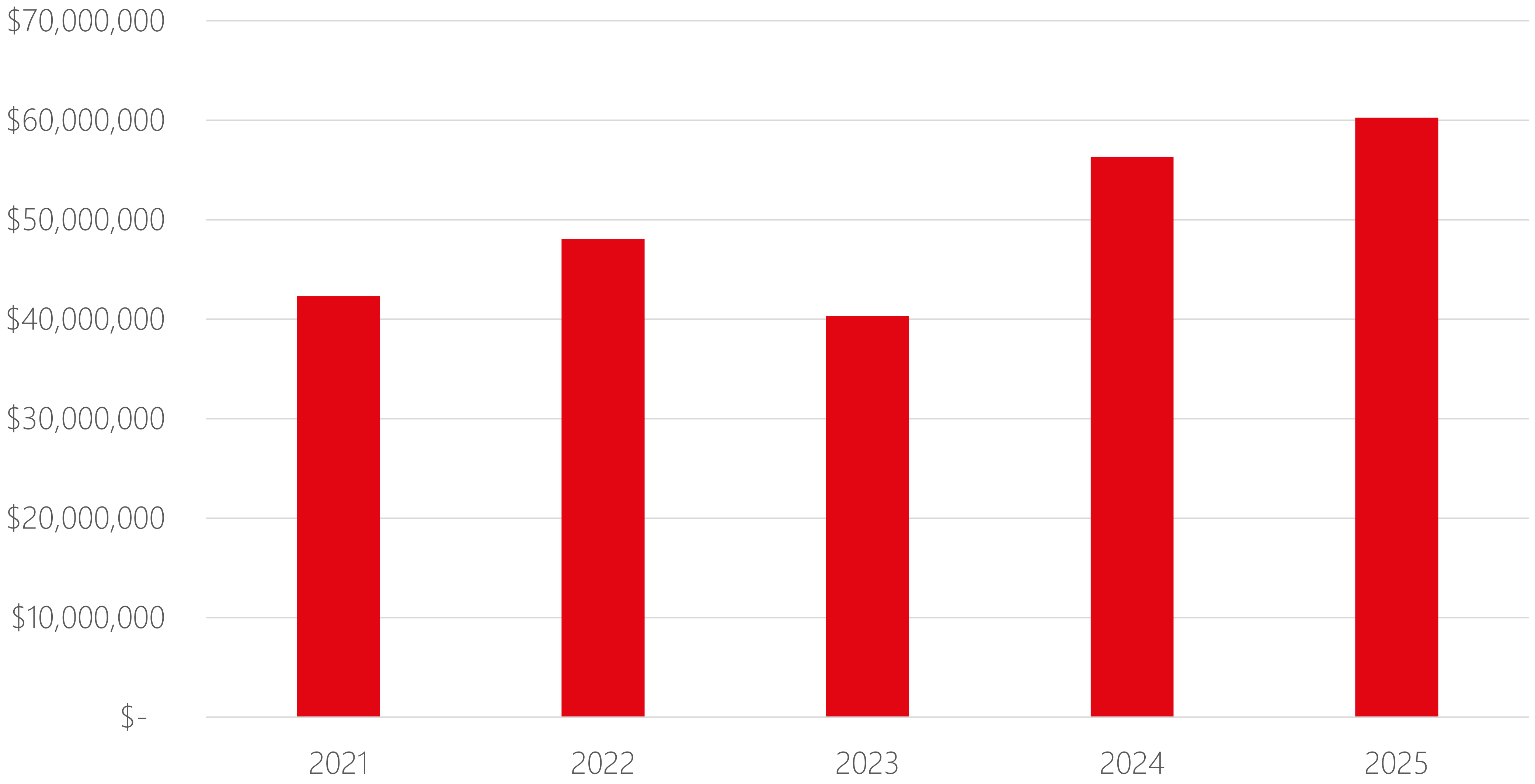
2025
Capital Improvement Requests

August 7, 2024

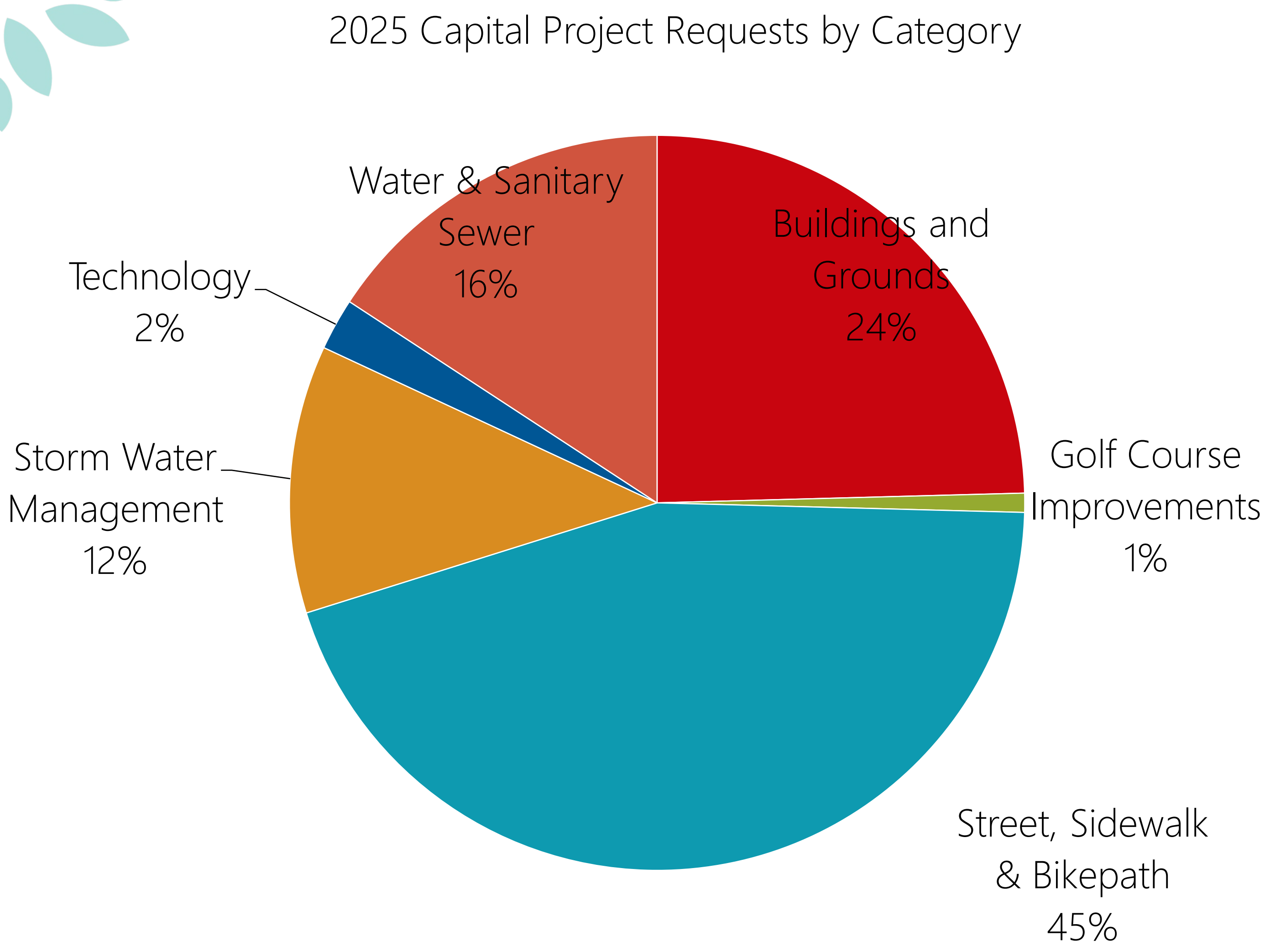
CIP Request Process

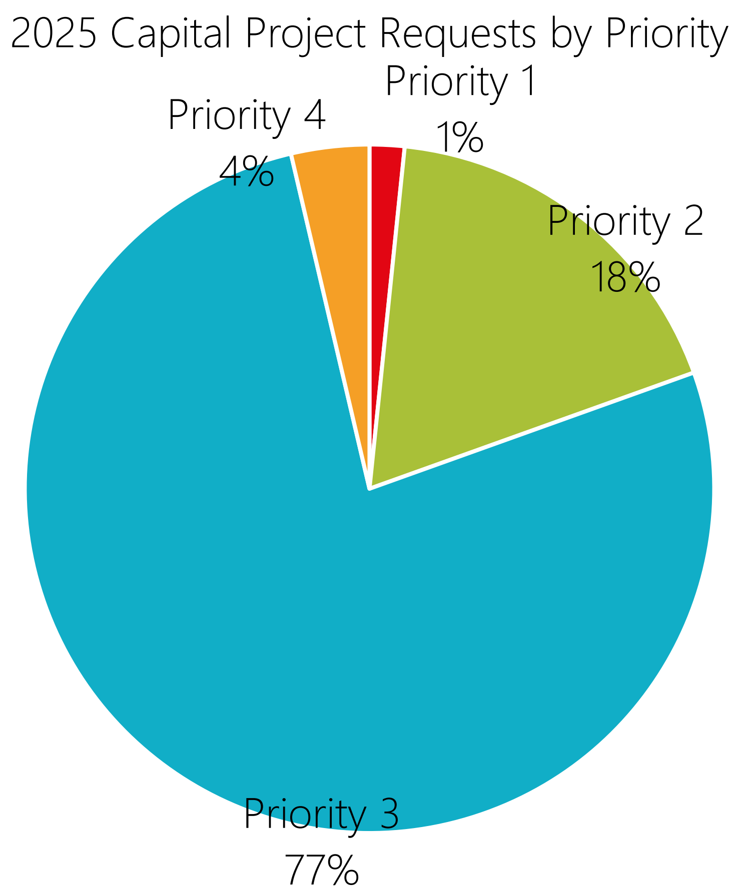
- Meet with all Depts
- Collaborate with OVM/Fin
- Discuss Tonight
- Incorporate into Draft Budget
- Approve Budget
- Bid/Award Projects

Overall Requests

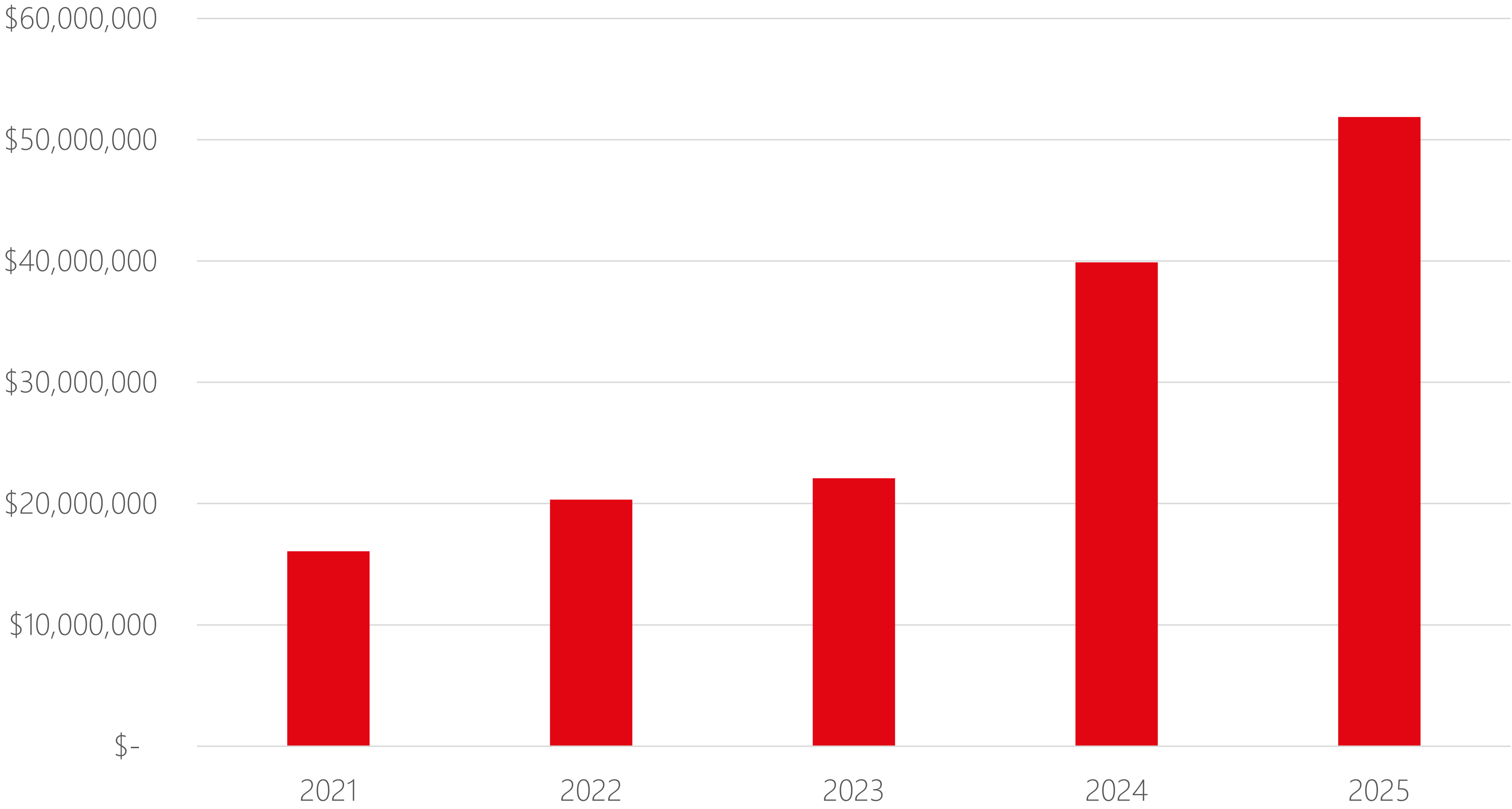


Request Breakdowns

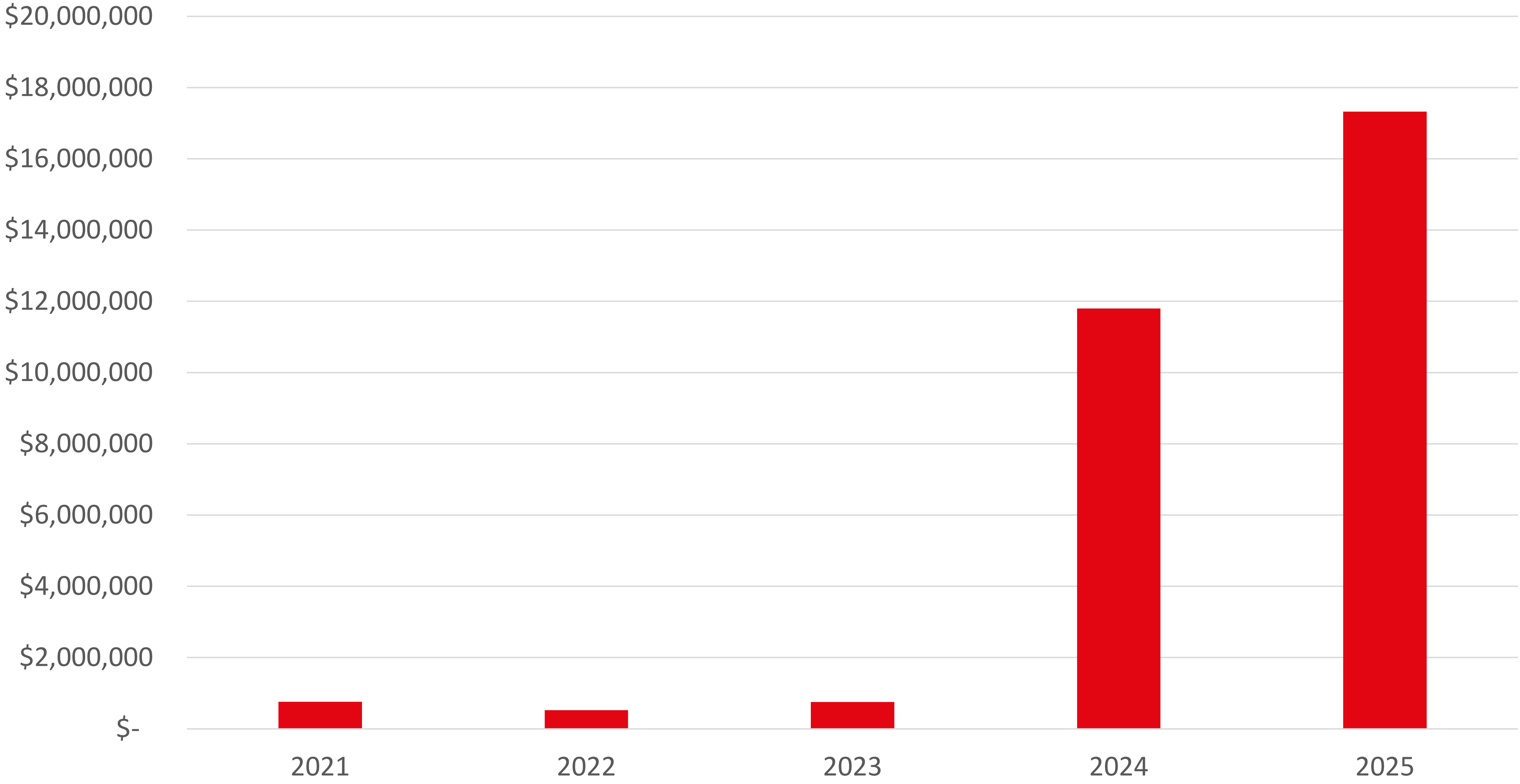




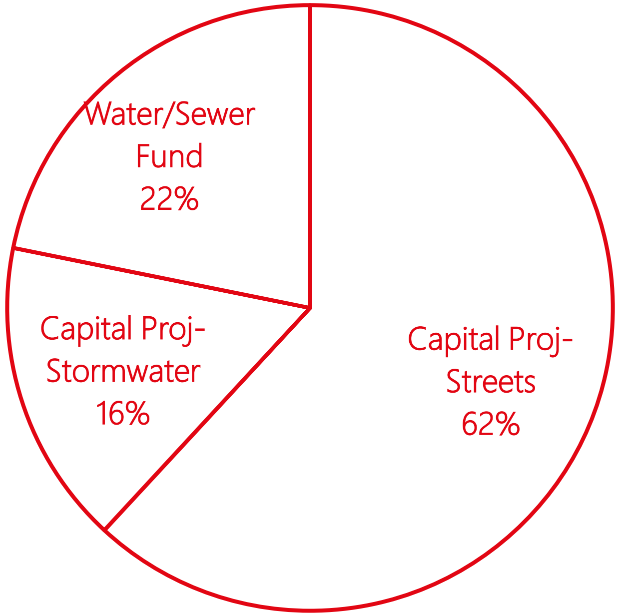
Overall "Approvals"



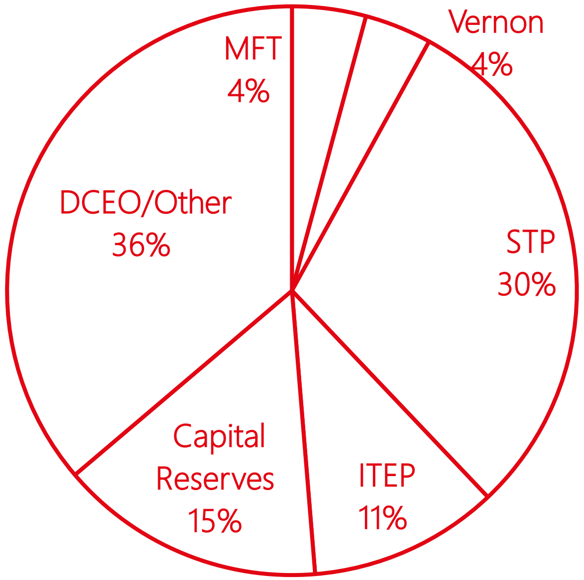
Grants & Other Sources



I.M.P. Highlights



$43.6 Million in Requests

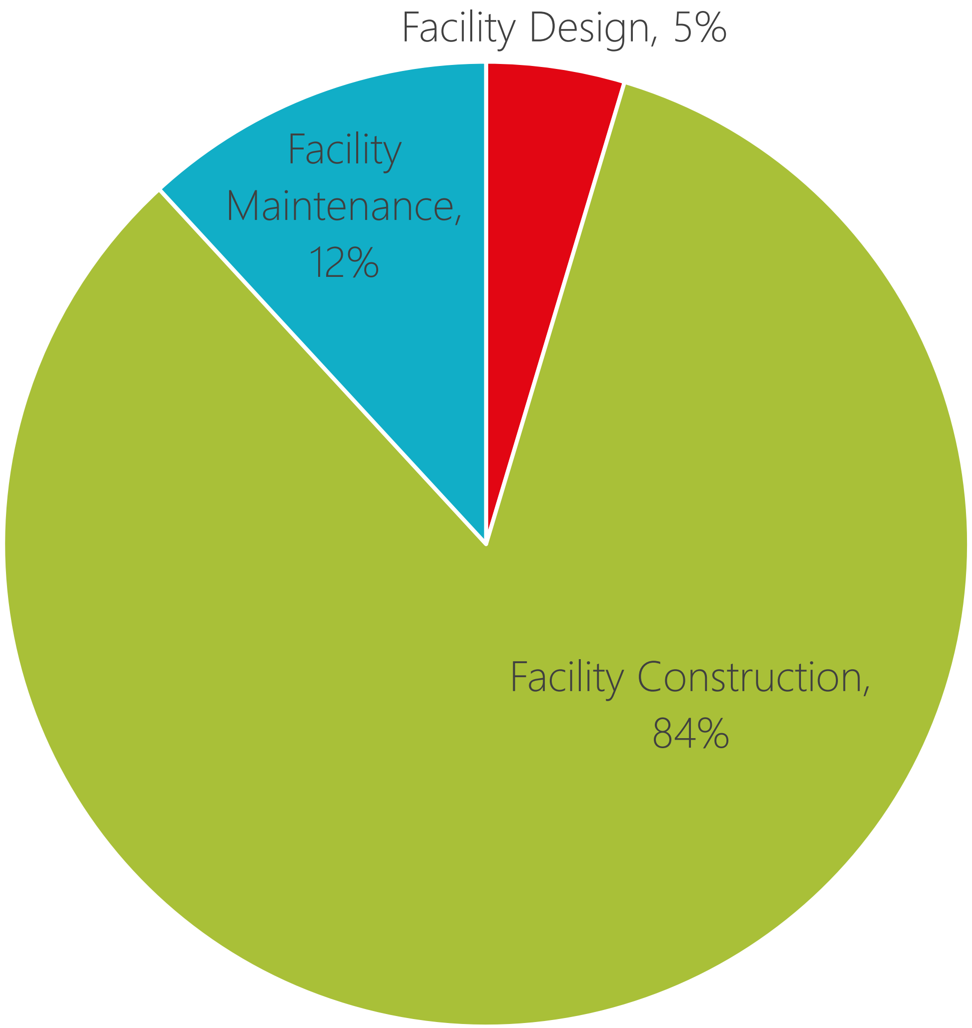


$16.7 Million in Outside Funding

Project Highlights

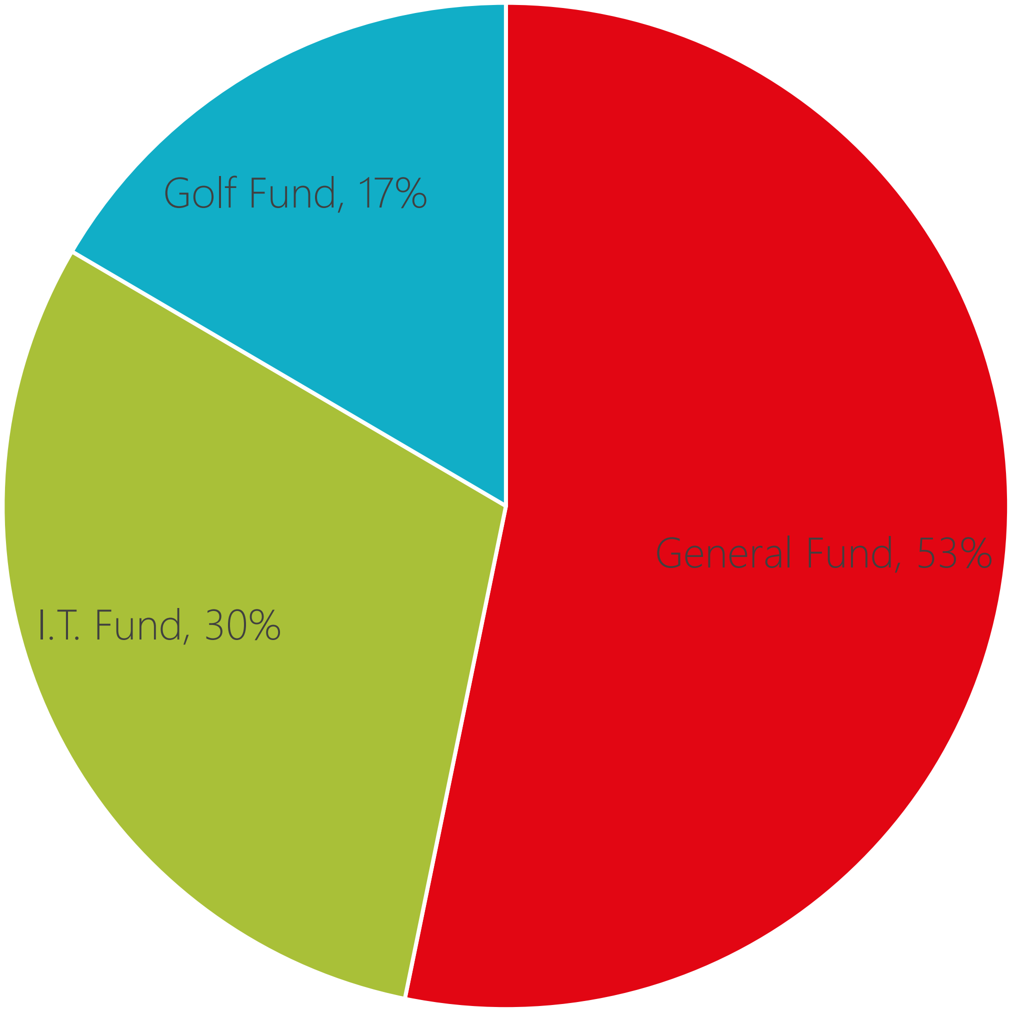
- Northwood & Horatio Garden Storm/Street Improvements
- Mill Creek Utility & Street Improvements – Phase I
- Bernard Road West Reconstruction
- Road Resurfacing
- Road Patching
- Striping
- Cracksealing
- Pavement Preservation
- Sidewalk Replacement & Grinding
- Bike Path Maintenance
- Parking Lot Maintenance
- Sewer Lining
- Manhole Rehabilitation
- SCADA Upgrades

Facility Outlay



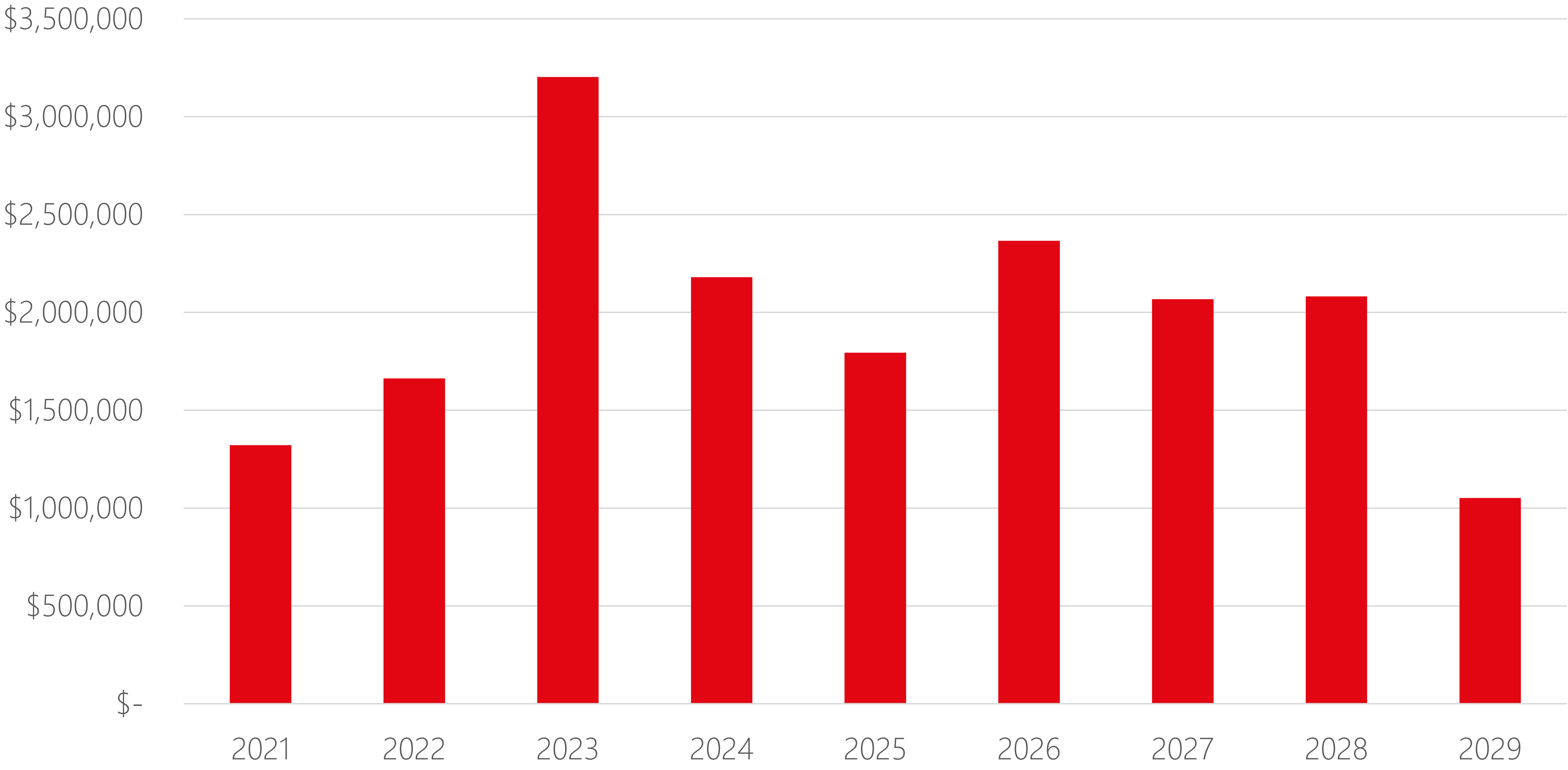
$14,125,033 Total

Other Requests



$3,049,617 in Other Requests

Vehicles & Equipment



$1,792,000Requested for 2025

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Village Campus Long Range Planning

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

Location: Village Campus Planning

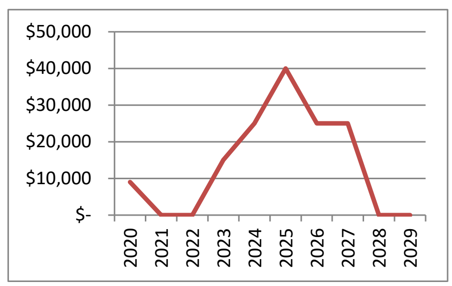
Issue

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

Solution

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

10 Year Financial Trend



Financial Impact

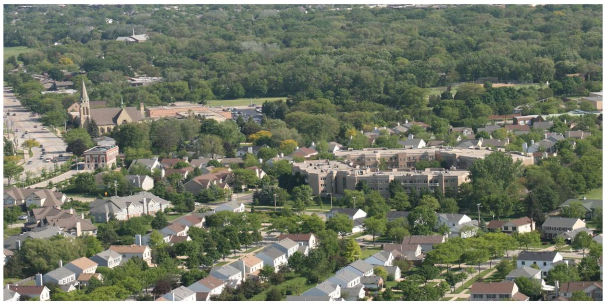
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 9,000	$ -	$ -	$ 15,000	$ 25,000	$ 49,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 40,000	$ 25,000	$ 25,000	$ -	$ -	$ 90,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 90,000	$ 90,000

CIP

Village wide Comprehensive Plan and Design



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

Location Planning Document

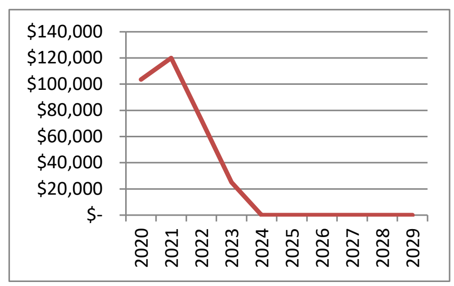
Issue

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

Solution

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

10 Year Financial Trend



Financial Impact

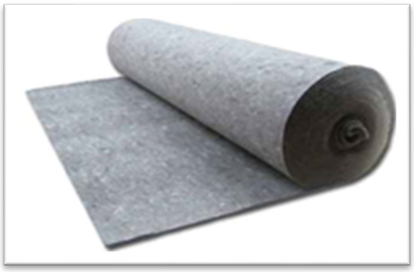
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 103,620	$ 120,000	$ 73,000	$ 25,000	$ -	$ 321,620

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ -	$ -	$ -	$ -

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 20,000	$ 250,000	$ -	$ 270,000	$ -	$ 270,000

CIP

Flooring Capital Replacement Projects



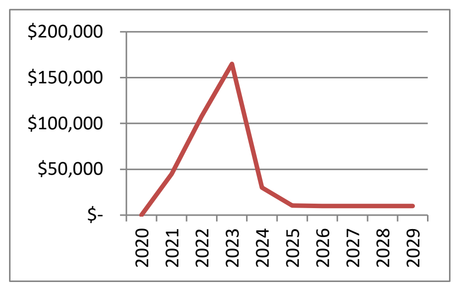
Project #	1003
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 10,500
Initial Proposal Date	2015
Design Work	2018
Project Work	2024
Recurrence	Yearly
Asset Valuation	$ 1,200,000
Last Deferred	2019-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Buildings

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

Solution FY25 proposed work to include the Buffalo Grove pro shop and restaurant carpet ($10.5k); also misc cleaning at various facilities

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ 45,000	$ 108,000	$ 165,000	$ 30,000	$ 348,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 10,500	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,500

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 300,000	$ 300,000	$ 200,000	$ 800,000	$ 50,500	$ 850,500

CIP

Fire Station #27 Remodel

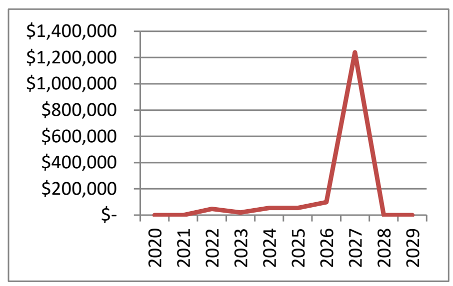
Project #	1004
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ 30,000
Initial Proposal Date	2016
Design Work	2026
Project Work	2027
Recurrence	2045
Asset Valuation	$ 2,130,066
Last Deferred	2018-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location: Fire Station #27

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

Solution: Proposed 2025 projects include replacement windows ($30k) and a traffic signal loop for exiting onto Rt. 22 ($25k). A renovation of the residential space is proposed with design in 2026 ($102k) and construction in 2027 ($1.28 million- adjusted for inflation in the figures below).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 48,000	$ 20,000	$ 55,000	$ 123,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 55,000	$ 99,200	$ 1,240,000	$ -	$ -	$ 1,394,200

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 1,394,200	$ 1,394,200

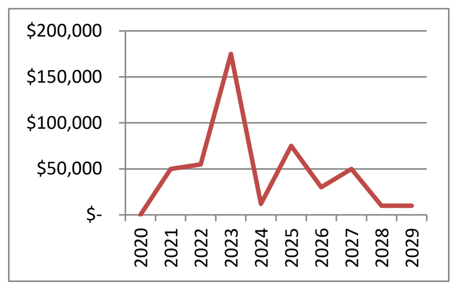
CIP

HVAC Unit Replacements

Project #	1005
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	18 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 75,000
Initial Proposal Date	2015
Design Work	2022
Project Work	2024
Recurrence	2041
Asset Valuation	$ 1,580,038
Last Deferred	2018-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	Village Facilities
Issue	The Village maintains 61 HVAC units in total and more than half are currently exceeding their 18 year life expectancy.
Solution	The FY25 request is to replace 2 RTU's at the Police Station.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ 50,000	$ 55,000	$ 175,000	$ 12,000	$ 292,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 75,000	$ 30,000	$ 50,000	$ 10,000	$ 10,000	$ 175,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 750,000	$ 875,000	$ 1,000,000	$ 2,625,000	$ 175,000	$ 2,800,000

CIP

Roof Capital Replacement Projects

Project #	1006
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 900,000
Initial Proposal Date	2014
Design Work	2018
Project Work	2024
Recurrence	2052
Asset Valuation	$ 2,000,000
Last Deferred	2018-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

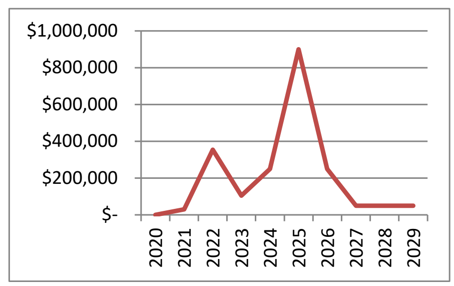
Issue

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

Solution

FY25 proposed roof project is for the flat roof at Village Hall including replacement of roof membrane ($440k), repair and replacement of the Police roof ($400k), also roof replacments at 4 Metra warming shelters ($60k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ 30,000	$ 354,000	$ 105,000	$ 250,000	$ 739,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 900,000	$ 250,000	$ 50,000	$ 50,000	$ 50,000	$ 1,300,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 500,000	$ 750,000	$ 1,000,000	$ 2,250,000	$ 1,300,000	$ 3,550,000

CIP

Combined Area Fire Training Facility

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

Location

Combined Area Fire Training Facility

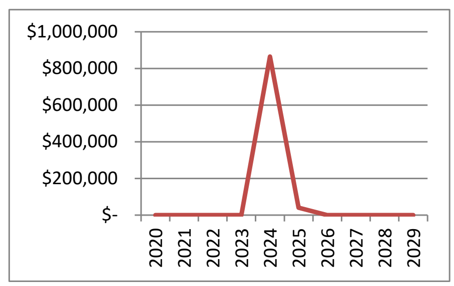
Issue

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

Solution

Following the CAFT Facility updates in 2024, the site has only programmed shoreline stabilization for 2025 ($40k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 865,000	$ 865,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 40,000	$ -	$ -	$ -	$ -	$ 40,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 400,000	$ 400,000	$ 40,000	$ 440,000

CIP

Electric Charging Stations

Project #	1008
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	IT
Coordinator	IT
Current Budget	$ 10,000
Initial Proposal Date	2023
Design Work	2024
Project Work	2024
Recurrence	2043
Asset Valuation	$ 1,000,000
Last Deferred	2023
Last Incurred	0
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

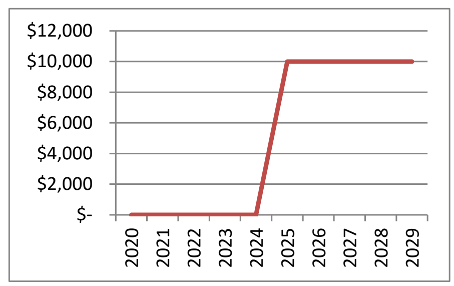
Issue

Electric Charging Stations are being requested at six Village facilities.

Solution

The Village has not received any grants to support this endevor but will continue to apply and look for opportunities.

10 Year Financial Trend



Financial Impact

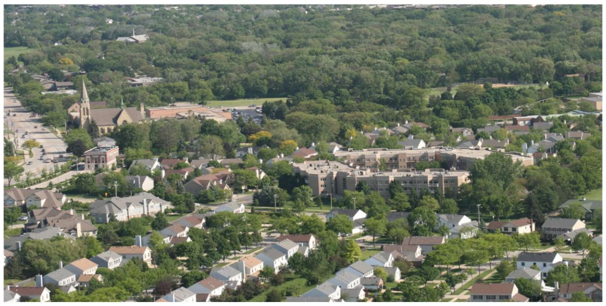
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 50,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000	$ 50,000	$ 50,000	$ 150,000	$ 50,000	$ 200,000

CIP

Unified Development Ordinance



Project #	1009
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	$ 80,000
Initial Proposal Date	2022
Design Work	2024
Project Work	2024
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	0
Fund	General Fund
Account Number	150.75.560.30

Location Village Ordinance

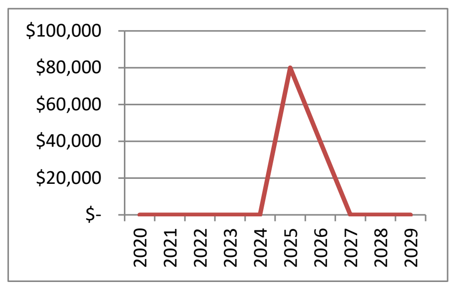
Issue

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

Solution

Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This is a multi-year project that would begin in late-2024. The Unified Development Ordinance combines and integrates content from the Zoning, Subdivision, and Sign Ordinances into one-user friendly document that would implement the Comprehensive Plan.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 80,000	$ 40,000	$ -	$ -	$ -	$ 120,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 40,000	$ -	$ 40,000	$ 120,000	$ 160,000

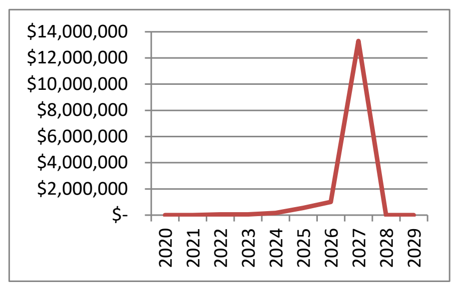
CIP

Police Headquarters

Project #	1010
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Police
Coordinator	PW
Current Budget	$ 556,000
Initial Proposal Date	2019
Design Work	2026
Project Work	2024
Recurrence	2043
Asset Valuation	u
Last Deferred	2019-2023
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	Police Headquarters
Issue	Police Headquarters was originally built in 1988, with the last major addition in 1997. Major maintenance and remodeling are needed but are frequently delayed.
Solution	Proposed 2025 projects include the an illuminated POLICE sign above the main entrance ($10k); heating issues in front lobby necessary to serve as warming shelter ($40k); main level bathroom stall replacement ($7k); Interlock system repair/replacement ($9k); new A/V equipment for training room ($15k); life safety improvements ($475k). A major renovation/building addition is proposed in 2027, with design starting in 2026.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 50,000	$ 50,000	$ 160,000	$ 260,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 556,000	$ 997,500	$ 13,300,000	$ -	$ -	$ 14,853,500

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 200,000	$ -	$ 200,000	$ 14,853,500	$ 15,053,500

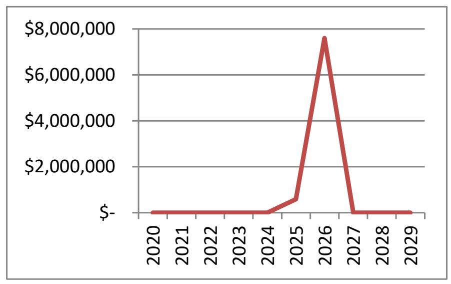
CIP

Fire Station #26 Addition/Remodel

Project #	1011
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ 589,000
Initial Proposal Date	2019
Design Work	2025
Project Work	2026
Recurrence	2042
Asset Valuation	$ 3,202,902
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	Fire Station 26
Issue	Fire Station 26 was built in 1980 and has been remodeled a number of times since 1993. Two space needs assessments defined the need for renovated and additional space. A new space needs assessment is warranted and a new remodel program needs to be redeveloped.
Solution	A major renovation is proposed for design in 2025 ($589k). $7.6 million is proposed for construction in 2026 for the station.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 589,000	$ 7,600,000	$ -	$ -	$ -	$ 8,189,000

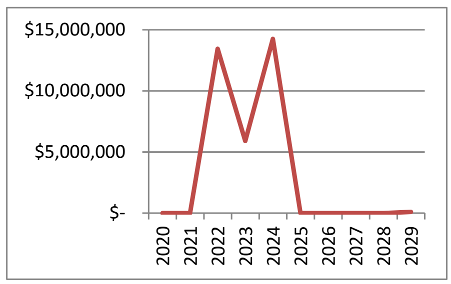
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 8,189,000	$ 8,439,000

Public Works Facility

Project #	1012
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	50 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2007
Design Work	2023
Project Work	2024
Recurrence	2062
Asset Valuation	$ 6,656,826
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	1650 Leider Lane
Issue	The Public Works Department has outgrown its existing facility and a new site was purchased in 2022, followed closely by design and construction.
Solution	Remodeling completed in 2024. Long term maintenance costs include possible roof repairs/replacement; HVAC maintenance & repairs/replacement

10 Year Financial Trend



Financial Impact

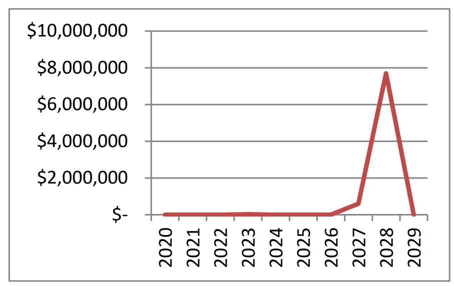
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 13,450,000	$ 5,909,136	$ 14,258,844	$ 33,617,980
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 300,000	$ 100,000	$ 250,000	$ 650,000	$ 100,000	$ 750,000

Village Hall

Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2005
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	$ 3,626,916
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	Village Hall
Issue	Village Hall was built in 1970 and underwent major renovations in 1988 and 1993. A major renovation is needed in the near future.
Solution	A major remodel is proposed in 2028 for $7.7 million with design starting in 2027 ($597k)

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 20,000	$ -	$ 20,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ 596,750	$ 7,700,000	$ -	$ 8,296,750

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 8,296,750	$ 8,296,750

CIP

Fire Station #25 Rebuild

Project #	1014
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	40 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ 10,800,000
Initial Proposal Date	2019
Design Work	2022
Project Work	2024
Recurrence	2063
Asset Valuation	$ 1,813,050
Last Deferred	2019-2023
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Fire Station 25

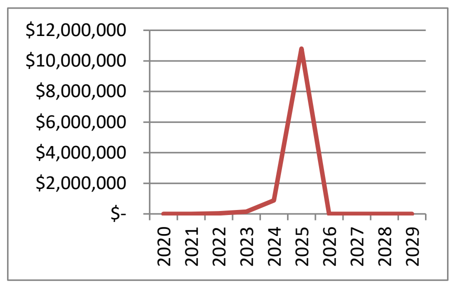
Issue

The station was built in 1972 and the surrounding infrastructure was built before that. It had major renovations in 1992, 1997, 2004 and is in need of a major remodel/renovation.

Solution

The design of a major renovation to Fire Station 25 was started in 2022. Construction is proposed to start in 2025 at a cost of $10.8 million.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 36,000	$ 150,000	$ 882,400	$ 1,068,400

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 10,800,000	$ -	$ -	$ -	$ -	$ 10,800,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 10,800,000	$ 11,050,000

Pace/Metra Facility

Project #	1015
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 290,000
Initial Proposal Date	2020
Design Work	2022
Project Work	2024
Recurrence	2037
Asset Valuation	$ 4,500,000
Last Deferred	2023
Last Incurred	N/A
Fund	Metra Parking Fund
Account Number	120.81.535.25

Location Metra Train Station Area

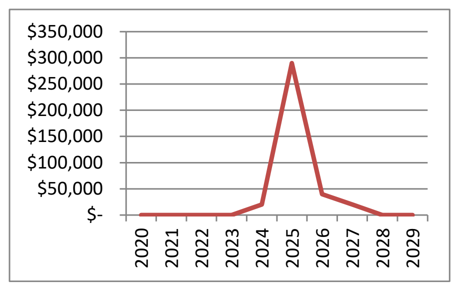
Issue

Ongoing maintenance of the Pace/Metra facility is needed to parking lots, grounds, and buildings. With less commuters post Covid parking lot removal is anticipated.

Solution

For 2025, Funds are requested for engineering, design and construction services associated with parking lot removal and detention area work ($250k),further improvements to the current camera security system ($20k), and sealcoating/striping activities in drives and parking lots ($20k)

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 290,000	$ 40,000	$ 20,000	$ -	$ -	$ 350,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 40,000	$ 40,000	$ 60,000	$ 140,000	$ 350,000	$ 490,000

CIP

Outdoor Warning Siren Upgrades/Replacements

Project #	1019
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ 30,000
Initial Proposal Date	2021
Design Work	N/A
Project Work	2024
Recurrence	2053
Asset Valuation	$ 250,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Various Locations

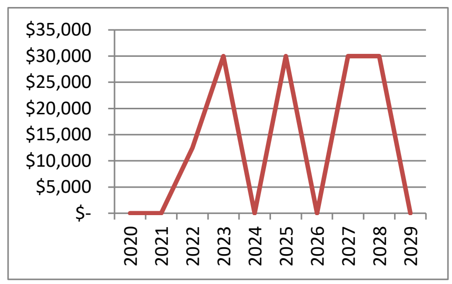
Issue

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

Solution

A multi-year plan to replace/upgrade started in 2022 to replace them at a 30 year service life cycle.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 12,500	$ 30,000	$ -	$ 42,500

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 30,000	$ -	$ 30,000	$ 30,000	$ -	$ 90,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 60,000	$ 30,000	$ -	$ 90,000	$ 90,000	$ 180,000

Water and Truck Weighing Station

Project #	1020
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW/PD
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2021
Design Work	2022
Project Work	2024
Recurrence	2053
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

Location

Deerfield Parkway and Krause Drive near C.A.F.T. Facility

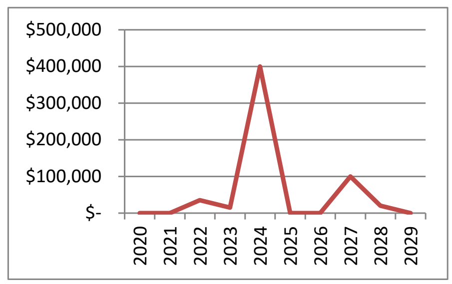
Issue

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

Solution

The design for the truck weighing station and water filling station was started in 2022. In 2024 the pull through and water assembly will be constructed ($400k) followed by the addition of the truck scales in 2027($100k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ 35,000	$ 15,000	$ 400,000	$ 450,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ -	$ -	$ 100,000	$ 20,000	$ -	$ 120,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 45,000	$ 50,000	$ 50,000	$ 145,000	$ 120,000	$ 265,000

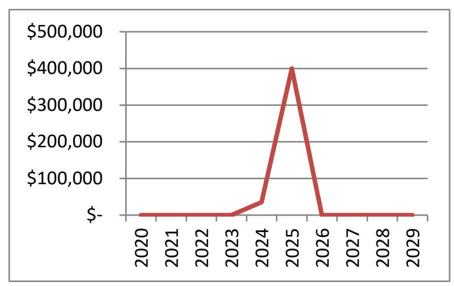
CIP

Village Entrance Signage

Project #	1021
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Replacement/New
User Department	Communications
Coordinator	Communications
Current Budget	$ 400,000
Initial Proposal Date	2024
Design Work	2024
Project Work	2025
Recurrence	2055
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location	Lake Cook Road, IL Routes 21, 22 and 68, Buffalo Grove Road, Arlington Heights Road
Issue	Current signage is past its useful life and not in line with the updated Village Branding.
Solution	Following the development of the Village's brand in late 2023 and early 2024, new entry monuments will be designed this year ($35k). Each location will be selected along major roadways at the Village's border. For consistency across all signage it is recommended all 12 locations be installed by one vendor in one project ($400k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 35,000	$ 35,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 400,000	$ -	$ -	$ -	$ -	$ 400,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 100,000	$ 100,000	$ 100,000	$ 300,000	$ 400,000	$ 700,000

CIP

Clove Park

Project #	1022
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	50 Years
Origination	New
User Department	Community Development
Coordinator	Community Development
Current Budget	$ 25,000
Initial Proposal Date	2024
Design Work	2024
Project Work	2026
Recurrence	2076
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	TIF
Account Number	N/A

Location

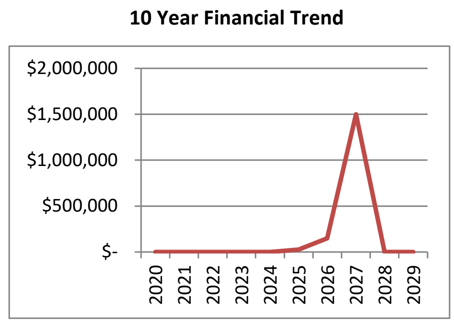
The Clove

Issue

Within the Clove development the Village now owns and maintains an acre park for its use. Design, planning and programming is set to begin in 2024.

Solution

In 2025 the Village intends to employ a landscape architect to conceptualize the Clove Park ($25k), followed by detailed design in 2026 ($150k). The Village will seek grants for the construction but currently estimates costs around $1.5 million.



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 25,000	$ 150,000	$ 1,500,000	$ -	$ -	$ 1,675,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 20,000	$ 65,000	$ 200,000	$ 285,000	$ 1,675,000	$ 1,960,000

CIP

Village Green

Project #	1023
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	50 Years
Origination	New
User Department	Public Works
Coordinator	Public Works
Current Budget	$ 76,000
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2076
Asset Valuation	$ 2,000,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Rotary Green

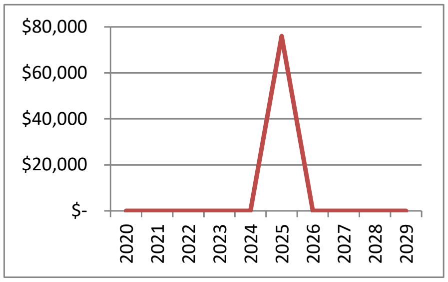
Issue

Significant repairs are needed at the Village Green along with an overall "refresh" of the Green that reflects the new branding of the Village as well as the development of the Clove adjacent to the park.

Solution

Replacement of the structural columns is needed to support the roof ($2k); Roof replacement including water damaged areas of decking along with new flashing & gutters ($25k); complete painting of the structure including brick work to match the Clove ($5k); painting all lamp poles ($25k); removal, leveling and reinstalltion of brick pavers ($6k); walking path repairs and sealcoating of asphalt path ($7k); new illuminated park sign ($6k)

10 Year Financial Trend



Financial Impact

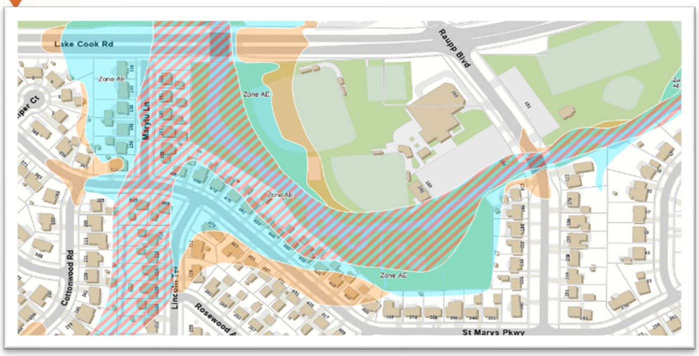
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 76,000	$ -	$ -	$ -	$ -	$ 76,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 76,000	$ 76,000

CIP

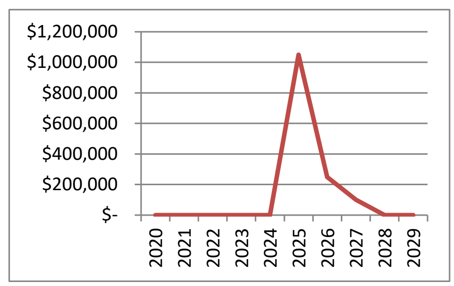
Buffalo Creek Greenway Planning & Stormwater Management



Project #	1024
Category	4-Storm Water Management
Priority	3-Sustaining
Useful Life	100 Years
Origination	New
User Department	Public Works
Coordinator	Public Works
Current Budget	$ 1,050,000
Initial Proposal Date	2024
Design Work	2024
Project Work	2034
Recurrence	2076
Asset Valuation	$ 75,000,000
Last Deferred	N/A
Last Incurred	N/A
Fund	General Fund
Account Number	160.75.560.20

Location	Buffalo Creek Area
Issue	The confluence of Buffalo Creek, Farrington Ditch and White Pine Ditch contributes to the most significant structure flooding in the Village.
Solution	Through a cooperative effort of Stormwater Management Engineering and Landscape Architect the Buffalo Creek area can achieve form and function. This effort will be strategic, over a number of years, optimizing external funding and land use of the area.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 1,050,000	$ 250,000	$ 100,000	$ -	$ -	$ 1,400,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000,000	$ -	$ -	$ 50,000,000	$ 1,400,000	$ 51,400,000

CIP

Emergency Operations Center (EOC)

Project #	1025
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	50 Years
Origination	New
User Department	All Departments
Coordinator	Public Works
Current Budget	$ 228,533
Initial Proposal Date	2023
Design Work	2024
Project Work	2025
Recurrence	2075
Asset Valuation	$ 500,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Public Service Center/Village Hall

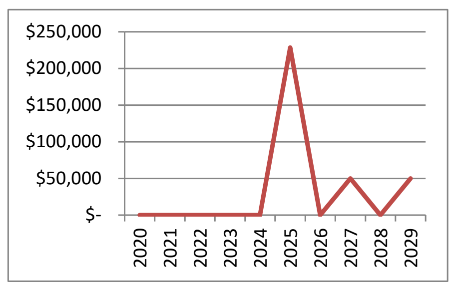
Issue

The Village has been awarded $171,400 in Feder grant funds from the FFY24 Emergency Operations Center (EOC) grant program. This work requires a $57,133 local match and must be used in the next 36 months.

Solution

Design of the area will begin in late 2024 and continue through 2025. Construction will occur as soon as design permits.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 228,533	$ -	$ 50,000	$ -	$ 50,000	$ 328,533

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 328,533	$ 328,533

CIP

Buffalo Grove Golf Course Improvements

Project #	2001
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ 169,000
Initial Proposal Date	2018
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Golf Fund
Account Number	190.84.535.40

Location Buffalo Grove Golf Course

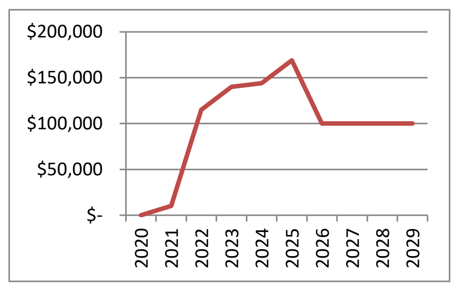
Issue

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

Solution

Proposed 2025 projects are parking lot improvements ($44k); cart path repairs ($100k - ongoing); patio replacement ($25k)

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ 10,270	$ 115,000	$ 140,000	$ 144,000	$ 409,270

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 169,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 569,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 500,000	$ 600,000	$ 600,000	$ 1,700,000	$ 569,000	$ 2,269,000

CIP

Arboretum Golf Course Improvements

Project #	2002
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ 336,000
Initial Proposal Date	2018
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Golf Fund
Account Number	190.84.535.40

Location Arboretum Golf Course

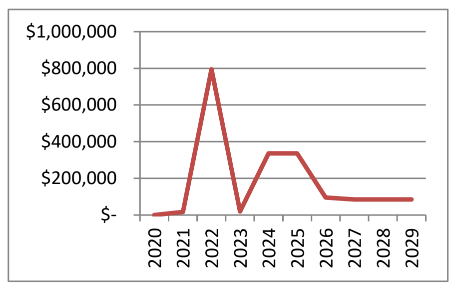
Issue

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

Solution

In 2025, work includes replacement/repair of cart paths ($100k - ongoing), irrigation nozzle replacement ($11k), and 3 controller satellite replacement ($45k), bunker, hole and tee restoration and/or redesign ($180k). This bunker/hole work is also proposed in 2026 ($85k) and 2027 ($85k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ 17,000	$ 795,000	$ 20,000	$ 336,000	$ 1,168,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 336,000	$ 95,000	$ 85,000	$ 85,000	$ 85,000	$ 686,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 736,000	$ 600,000	$ 750,000	$ 2,086,000	$ 686,000	$ 2,772,000

CIP

Annual Sidewalk Maintenance

Project #	3001
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 300,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 18,000,000
Last Deferred	2022
Last Incurred	2024
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eliglbe

Location: Road Right of Ways

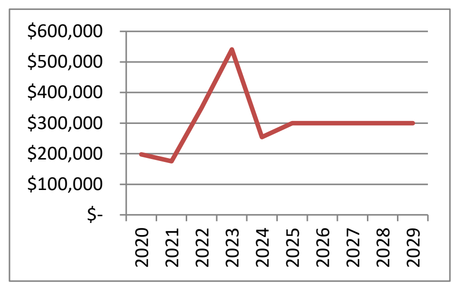
Issue

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

Solution

The Village's policy is to replace or repair as many sidewalks as funding, time and manpower permits at its own discretion every year ($300k replacement) .

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 198,030	$ 175,300	$ 350,000	$ 541,000	$ 254,000	$ 1,518,330

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 1,500,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 4,500,000	$ 1,500,000	$ 6,000,000

Infrastructure Rating

B

Category: Sidewalks and Bike Paths

Notes:

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

CIP

Annual Bike Path Maintenance

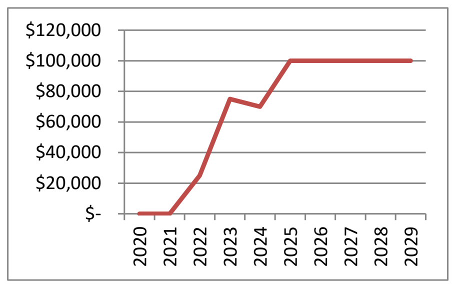
Project #	3002
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 100,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 9,000,000
Last Deferred	2021
Last Incurred	2024
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location Village Right of Way

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

Solution The Village's policy is to replace or repair as many bike paths as funding, time and manpower permits at its own discretion ($100k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ 25,000	$ 75,000	$ 70,000	$ 170,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 500,000	$ 500,000	$ 500,000	$ 1,500,000	$ 500,000	$ 2,000,000

Infrastructure Rating

B

Category: Sidewalks and Bike Paths

Notes:

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

CIP

Weiland/Prairie Road Improvements

Project #	3006
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2008
Design Work	2008-2018
Project Work	2019-2022
Recurrence	2024
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eliglbe

Location

Lake County Right of Way

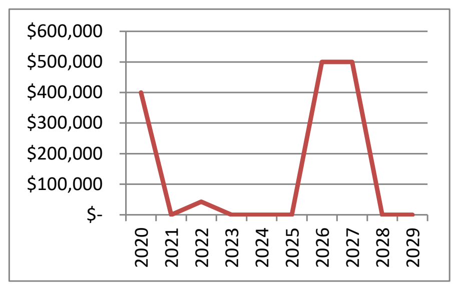
Issue

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

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. Prairie Road is proposed to be repaired in 2026 with the costs split over two years in 2026 and 2027 ($500k per year) and includes a water main connection across Aptakisic Road.

10 Year Financial Trend



Financial Impact

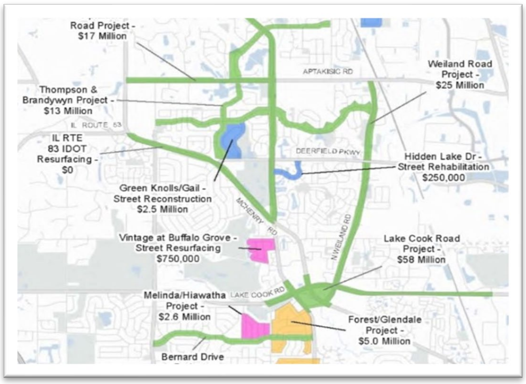
	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ 400,000	$ -	$ 43,000	$ -	$ -	$ 443,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ 500,000	$ 500,000	$ -	$ -	$ 1,000,000

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

CIP

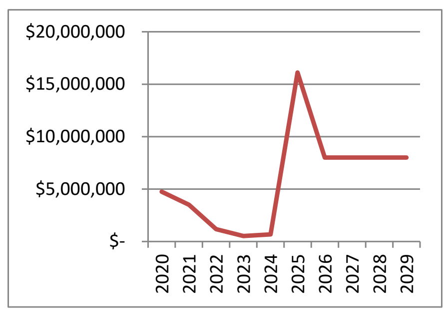
Annual Street Maintenance



Location	Village Right of Way
Issue	Maintenance of the Villages streets is a core function of the Public Works Department. A proper maintenance program keeps the streest in optimum condition for the full extent of their lifespan
Solution	The annual street maintenance and rehabilitation program is a central piece of the annual CIP. Streets are reviewed annually and evaluated for several strategies of maintenance or improvement. Patching ($400k), pavement striping ($100k), crack sealing ($50k), preservation ($100k), the Northwood Improvement project ($4.2M), Mill Creek Phase I ($300k), a widespread resurfacing project ($2.6M) and design/management efforts ($930k). There is approximately $40 million in backlogged street work which is proposed at $8 million per year for 5 years.

Project #	3003
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 8,116,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 190,080,000
Last Deferred	2022
Last Incurred	2024
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	2020 GO FY22 STR

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 4,753,000	$ 3,500,000	$ 1,167,000	$ 525,000	$ 675,000	$ 10,620,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 16,116,000	$ 8,000,000	$ 8,000,000	$ 8,000,000	$ 8,000,000	$ 48,116,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 22,500,000	$ 22,500,000	$ 22,500,000	$ 67,500,000	$ 48,116,000	$ 115,616,000

Infrastructure Rating

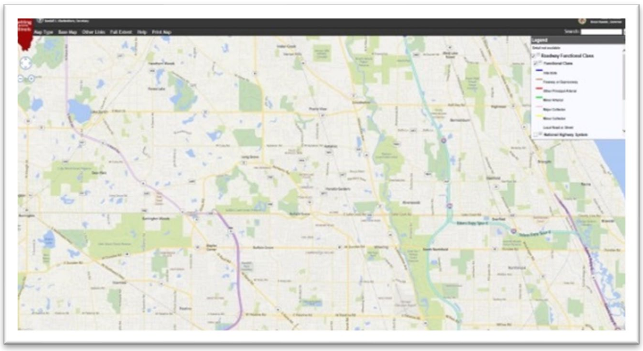
B-

Category: Roads

Notes:

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

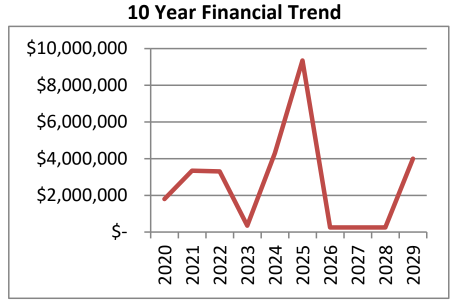
Collector Route Maintenance & Rehabilitation Projects



Project #	3004
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 9,350,000
Initial Proposal Date	2017
Design Work	2022
Project Work	2022-2025
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2024
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eliglbe

Location	Village Right of Way
Issue	The Villages streets need to be maintained on a reoccurring basis. These collector routes have the possibility of receiving federal funding.
Solution	The Village has several collector routes that are eligible for Federal reimbursement for design and construction. Bernard Drive began the Phase II process in 2021 with $350k in grant funding and will continue through the various phases of construction. Phase II will continue in 2025 ($9.1M - $5.0M STP and $1.8M ITEP), as well as starting Checker Drive Phase I ($250k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 1,800,000	$ 3,350,000	$ 3,300,000	$ 350,000	$ 4,300,000	$ 13,100,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 9,350,000	$ 250,000	$ 250,000	$ 250,000	$ 4,000,000	$ 14,100,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 5,150,000	$ 1,250,000	$ 1,250,000	$ 7,650,000	$ 14,100,000	$ 21,750,000

Infrastructure Rating

B-

Category: Roads

Notes:

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

CIP

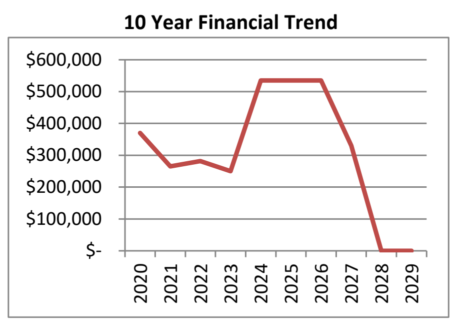
Lake Cook Road Improvement

Project #	3005
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 535,000
Initial Proposal Date	2022
Design Work	2022-2024
Project Work	2032
Recurrence	2052
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eliglbe

Location: Cook County Right of Way

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

Solution: The Village has received a $500k Invest in Cook Grant to start the phase 1 for widening of Lake Cook Road to the west of Raupp Blvd to Arlington Heights Road ($1.61 millions split over four years).



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 370,000	$ 265,000	$ 282,000	$ 250,000	$ 535,000	$ 1,702,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 535,000	$ 535,000	$ 330,000	$ -	$ -	$ 1,400,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 5,000,000	$ -	$ -	$ 5,000,000	$ 1,400,000	$ 6,400,000

CIP

Municipal Parking Facility Maintenance

Project #	3007
Category	3-Street, Sidewalk & Bike path
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 70,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 2,500,000
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Facilities
Account Number	160.75.560.20

Location: Village Parking Lots

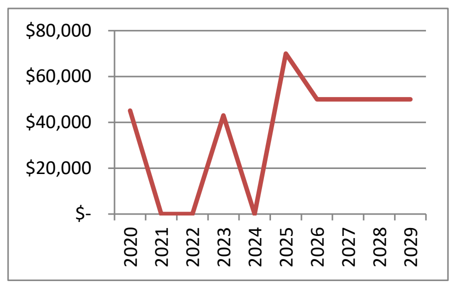
Issue

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.

Solution

In 2025 funding is requested for sealcoating and restriping on the municipal campus ($25k) Fire Station # 26 ($5k) Arboritum Golf Course ($18K), and resurfacing at Fire Station #27 ($22k)

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 45,150	$ -	$ -	$ 43,000	$ -	$ 88,150

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 70,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 270,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 325,000	$ 340,000	$ 350,000	$ 1,015,000	$ 270,000	$ 1,285,000

Infrastructure Rating

C-

Category: Parking Lots

Notes:

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

CIP

Buffalo Grove Road Improvement

Project #	3008
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2023
Project Work	2025-2026
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2022
Fund	Capital Projects - Streets
Account Number	160.75.560.20
Fund Code	MFT Eliglbe

Location County Right of Way

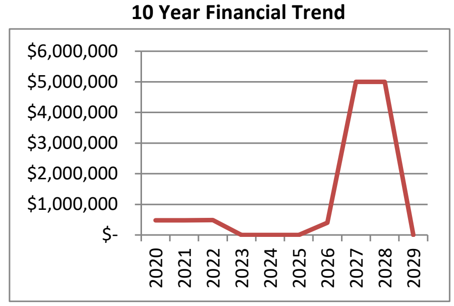
Issue

The Lake County Department of Transportation is proposing widening from Route 22 to Route 45 in 2026-2027. Additionally Cook County will reconstruction south of Lake Cook in 2027-2028 in connection with Village utility work.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. CCDOTH will reconstruct Buffalo Grove Road south of St. Marys starting in 2027.

10 Year Financial Trend



Financial Impact

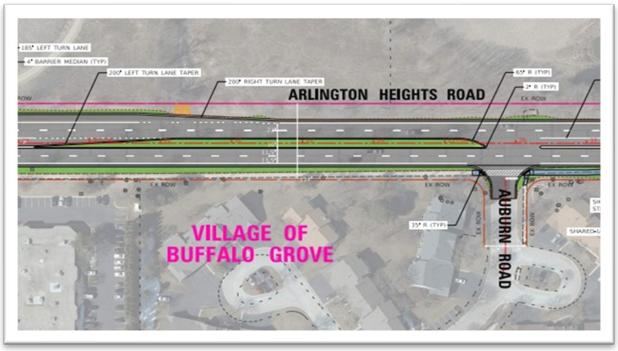
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 479,600	$ 480,000	$ 485,000	$ -	$ -	$ 1,444,600

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ 400,000	$ 5,000,000	$ 5,000,000	$ -	$ 10,400,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 10,400,000	$ 10,400,000

CIP

Arlington Heights Road Improvement



Project #	3009
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 329,094
Initial Proposal Date	2021
Design Work	2023
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2024
Fund	Capital Project - Facilities
Account Number	160.75.560.20

Location County Right of Way

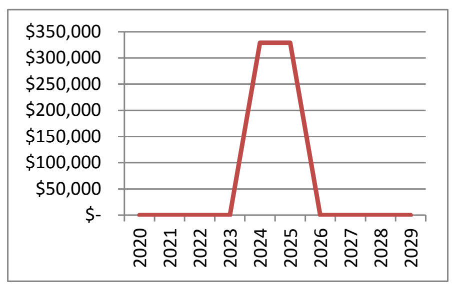
Issue

The Lake County Highway Department of Transportation is planning on improving Arlington Heights Road from Lake Cook Road to Route 83.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is approximately $660k, half paid in each year of 2024 and 2025. Water main programmed seperately.

10 Year Financial Trend

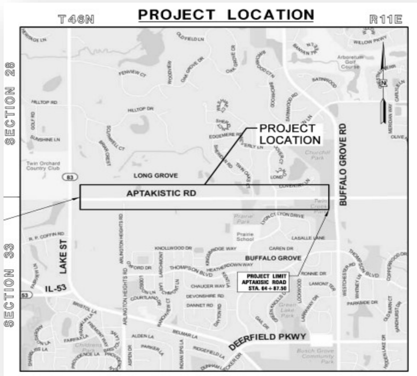


Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 329,094	$ 329,094
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 329,094	$ -	$ -	$ -	$ -	$ 329,094
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ 329,094	$ 329,094

CIP

Aptakisic Road Improvement



Project #	3010
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ (120,000)
Initial Proposal Date	2019
Design Work	2022
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2024
Fund	Capital Project - Facilities
Account Number	160.75.560.20

Location Lake County Right of Way

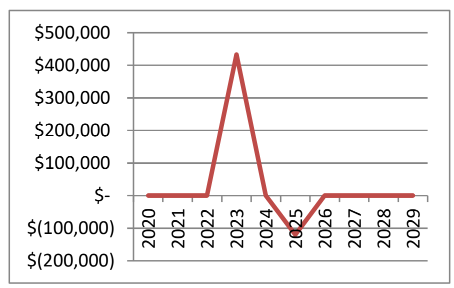
Issue

The Lake County Highway Department of Transportation is planning on improving Aptakisic Road from Route 83 to Buffalo Grove Road.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share was estimated to be $433k, which was paid at the start of the job. Due to adjustments in the work, the Village will only about $300k - depending on final quantities, so a credit will be due at the end.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 433,172	$ -	$ 433,172

	2025	2026	2027	2028	2029	Short Term
Short Term	$ (120,000)	$ -	$ -	$ -	$ -	$ (120,000)

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ (120,000)	$ (120,000)

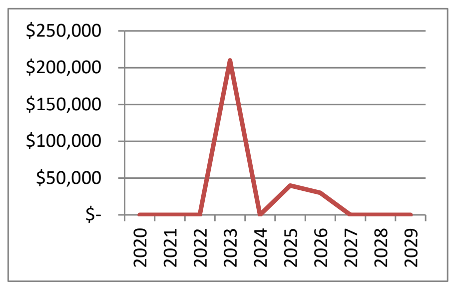
CIP

Median and Street Scaping Improvements

Project #	3011
Category	3-Street, Sidewalk & Bike path
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2021
Design Work	2024
Project Work	2024
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	2023
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

Location	State, County or Village Right of Ways
Issue	The medians and road right-of-ways need regular maintenance and beautification
Solution	The Village is creating a native landscape vegetation management plan for improving and maintaining medians around the Village ($40k) in 2025 and 2026 ($30k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 210,000	$ -	$ 210,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 40,000	$ 30,000	$ -	$ -	$ -	$ 70,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 60,000	$ 100,000	$ 90,000	$ 250,000	$ 70,000	$ 320,000

CIP

Street Light LED Conversion

Project #	3012
Category	3-Street, Sidewalk & Bike path
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2022
Design Work	2024
Project Work	2024
Recurrence	2042
Asset Valuation	$ 23,854,665
Last Deferred	2022
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	160.75.560.20

Location State or County Right of Ways

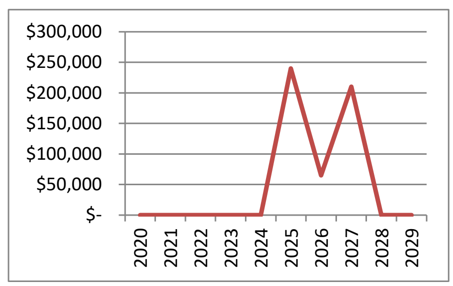
Issue

The Village has converted all of the street lights on local streets. The street lights on other agency roads still need to be replaced with LED light bulbs which reduce energy and maintenance costs

Solution

The Village is proposing to replace all of the High Pressure Sodium lights with LED lights on other agency roads within the next three years.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 240,000	$ 65,000	$ 210,000	$ -	$ -	$ 515,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 120,000	$ 140,000	$ 140,000	$ 400,000	$ 515,000	$ 915,000

Infrastructure Rating

B-

Category: Street Lights

Notes:

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

Deerfield Parkway Intersection Improvements

Project #	3013
Category	3-Street, Sidewalk & Bike path
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2023
Project Work	2024
Recurrence	2044
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location County Right of Way

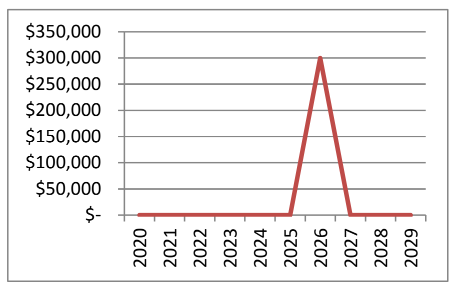
Issue

The Lake County Highway Department of Transportation has proposed improving the intersection of Milwaukee Avenue with the widening of Deerfield Road to the east of Buffalo Grove which is scheduled for 2024.

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. LCDOT will widen and reconstruct Deerfield Road from Route 21 to Saunders Road starting in 2025, the Village is responsible for their modifications to street lights and sidewalks ($300k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 300,000	$ 300,000

CIP

Stormwater System Improvements

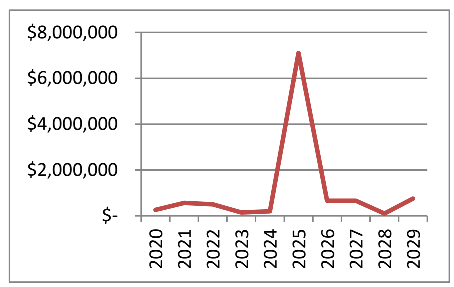
Project #	4001
Category	4-Storm Water Management
Priority	2-Essential
Useful Life	50 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 7,100,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 250,078,002
Last Deferred	N/A
Last Incurred	2024
Fund	General Fund
Account Number	160.75.560.20
Fund Code	2020 GO FY22 STR

Location Village Right of Way and easements

Issue The storm sewer system requires annual maintenance.

Solution This program provides for an annual televising inspection program, storm sewer lining, point repairs, and replacements at priority locations within the Village's storm sewer network ($100k). In 2025 the Village and Vernon Township are reciving a $5.5 million DCEO Grant from SMC for the Northwood/Horation Gardens Subdivision project ($364 Project Expense Match). $1.0 million is for the restoration and improvement of Bordeaux Ct, which has $550k in a DCEO grant

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 260,600	$ 565,000	$ 500,000	$ 150,000	$ 200,000	$ 1,675,600

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 7,100,000	$ 655,000	$ 655,000	$ 100,000	$ 750,000	$ 9,260,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 2,450,000	$ 2,250,000	$ 2,250,000	$ 6,950,000	$ 9,260,000	$ 16,210,000

Infrastructure Rating

B

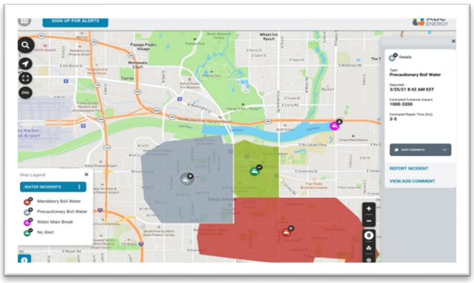
Category: Storm Sewer

Notes:

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

CIP

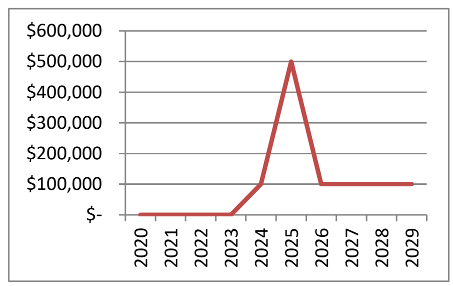
Service Delivery Communication Software



Project #	5004
Category	5-Technology
Priority	4-Contributory
Useful Life	20 Years
Origination	New
User Department	PW
Coordinator	IT
Current Budget	$ 500,000
Initial Proposal Date	2021
Design Work	2022
Project Work	2024
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	211.92.555.40

Location	Public Service Center
Issue	The Public Works Department desires to purchase a program that improves communication for emergency service interruption that can also be used for all Village communication purposes.
Solution	The Public Works Department is proposing to purchase a communication program that will meet the Village's communication needs.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 900,000

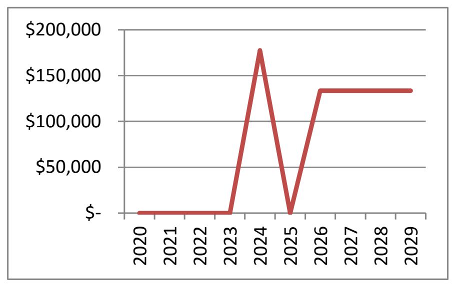
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 500,000	$ 500,000	$ 500,000	$ 1,500,000	$ 900,000	$ 2,400,000

Police Tasers

Project #	5005
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	New
User Department	Police
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	$ 750,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Supervision Fund
Account Number	211.92.555.40

Location	Police Department and Officers
Issue	Tasers require routine replacement and maintenance, along with certification and training. They are estimated to have a 5 year use period.
Solution	Tasers and bodycams purchased in 2024. Ongoing software costs will be $133,660 annually with anticipated replacements on a 10 year cycle.

10 Year Financial Trend

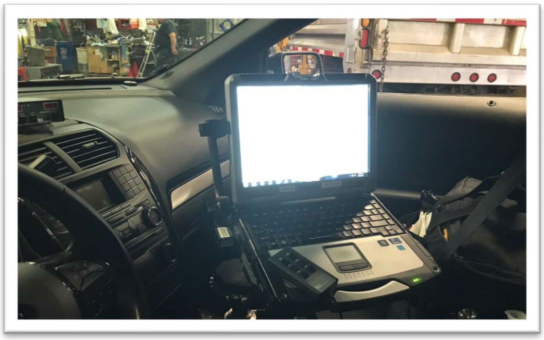


Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 177,600	$ 177,600
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ -	$ 133,660	$ 133,660	$ 133,660	$ 133,660	$ 534,640
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 734,640	$ 668,300	$ 754,640	$ 2,157,580	$ 534,640	$ 2,692,220

CIP

Police/Fire Mobile Devices



Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Police
Coordinator	IT
Current Budget	$ 120,000
Initial Proposal Date	2019
Design Work	N/A
Project Work	2024
Recurrence	2025
Asset Valuation	$ 120,000
Last Deferred	N/A
Last Incurred	2013
Fund	Supervision Fund
Account Number	211.92.555.40

Location: Police Vehicles

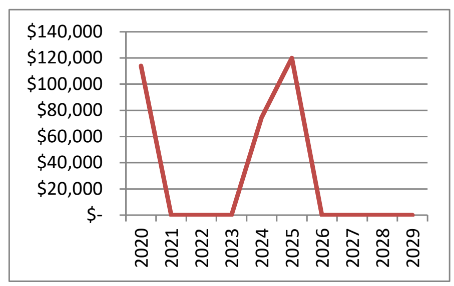
Issue

Rugged laptops in the Police vehicles are on a 5 year replacement schedule per the standards set by the GovIT Consortium. For 2025, Police and Fire needs several new mobile devices, cradle points and tough books ($120,000)

Solution

There are 22 mobile laptops in Police vehicles that were purchased in 2020 (with mostly grant funds) and are replaced on a 5 year schedule.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ 114,000	$ -	$ -	$ -	$ 74,500	$ 188,500

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 125,000	$ 125,000	$ 125,000	$ 375,000	$ 120,000	$ 495,000

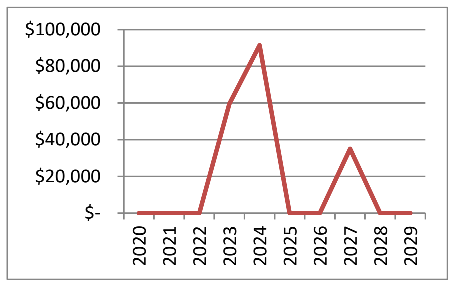
CIP

Server and Hardware Replacements

Project #	5007
Category	5-Technology
Priority	2-Essential
Useful Life	5 years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2019
Design Work	N/A
Project Work	2026
Recurrence	2026
Asset Valuation	$ 500,000
Last Deferred	N/A
Last Incurred	2022
Fund	IT Fund
Account Number	155.75.560.50

Location	Village Network
Issue	Village Hardware and Computer Server Rack Equipment are scheduled for replacement on a 5 year cycle
Solution	Staff continues to evaluate cloud solutions to reduce onsite server presence while also considering long-term server installations in connection with the facilities planning. In 2025 nothing is anticipated, costs remain based on anticipated annual needs

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 59,500	$ 91,500	$ 151,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ 35,000	$ -	$ -	$ 35,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 100,000	$ 126,000	$ 236,000	$ 462,000	$ 35,000	$ 497,000

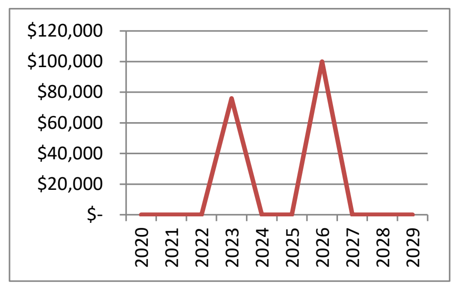
CIP

Aerial Mapping Ortho Imagery

Project #	5008
Category	5-Technology
Priority	4-Contributory
Useful Life	5 years
Origination	IT
User Department	IT
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	2020
Fund	IT Fund
Account Number	155.75.560.50

Location	Village Network
Issue	Aerial Mapping Imagy is used by the Village for various projects including for stormwater management.
Solution	An aerial mapping of the Village was completed in 2023. As the Village changes, another flyover will be needed, which is currently estimated in 2026. Costs remain on 5 year cycle

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 76,000	$ -	$ 76,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ -	$ 100,000	$ -	$ -	$ -	$ 100,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 100,000	$ 100,000	$ 100,000	$ 300,000	$ 100,000	$ 400,000

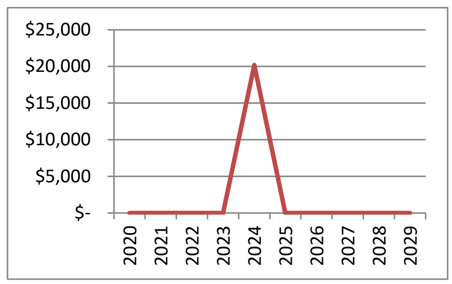
CIP

HR Travel and Training Software

Project #	5009
Category	5-Technology
Priority	4-Contributory
Useful Life	5 years
Origination	IT
User Department	HR
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	155.75.560.50

Location	Village Network
Issue	New software will be implemented in 2024 per K.G. No anticipated need beyond that in forseeable future.
Solution	A new travel and training program is proposed to be implemented in the future.

10 Year Financial Trend



Financial Impact

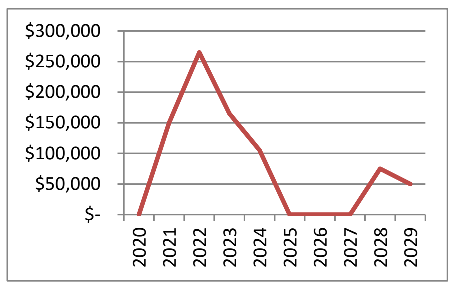
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 20,200	$ 20,200
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ -	$ -	$ -	$ -	$ -	$ -
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ -	$ -

Network & Security Improvements

Project #	5010
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2021
Design Work	N/A
Project Work	2024
Recurrence	2031
Asset Valuation	$ 1,000,000
Last Deferred	N/A
Last Incurred	2023
Fund	IT Fund
Account Number	155.75.560.50

Location	Village Buildings
Issue	The Village network needs to be upgraded to accommodate web based software at many facilities and for remote site access and to enable the Village's mobile workforce. Storage Area Network solutions with Cloud Storage are needed to provide basic disaster recovery for continuity of operations and expanded archival storage.
Solution	For FY25 nothing is budgeted. Long term costs associated with various upgrades.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ 150,000	$ 265,000	$ 165,000	$ 105,000	$ 685,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ -	$ 75,000	$ 50,000	$ 125,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 125,000	$ 125,000	$ 360,000	$ 610,000	$ 125,000	$ 735,000

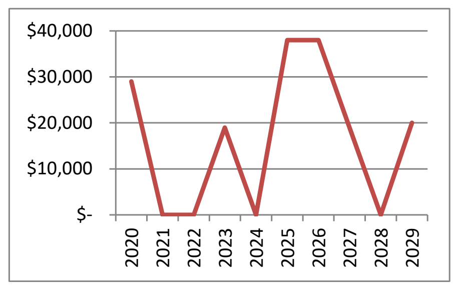
CIP

Fire External CPR Device Replacement

Project #	5011
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	$ 38,000
Initial Proposal Date	2022
Design Work	N/A
Project Work	2024
Recurrence	2027
Asset Valuation	$ 60,000
Last Deferred	N/A
Last Incurred	2020
Fund	General Fund
Account Number	150.75.560.30

Location	BGFD Fire Apparatus
Issue	Once the LUCAS device is applied to the patient, it stays with the patient until they arrive at the emergency department. A device is needed for the reserve ambulance and for emergencies.
Solution	All LUCAS CPR Devices are up to date but more are programmed for replacement in 2025 and future years.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 29,000	$ -	$ -	$ 19,000	$ -	$ 48,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 38,000	$ 38,000	$ 19,000	$ -	$ 20,000	$ 115,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 25,000	$ 30,000	$ 30,000	$ 85,000	$ 115,000	$ 200,000

Fire Radio Replacement

Project #	5013
Category	5-Technology
Priority	3-Sustaining
Useful Life	8 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	N/A
Project Work	2024
Recurrence	2030
Asset Valuation	$ 150,000
Last Deferred	2020-2021
Last Incurred	2021
Fund	General Fund
Account Number	150.75.560.30

Location: BGFD Fire Apparatus

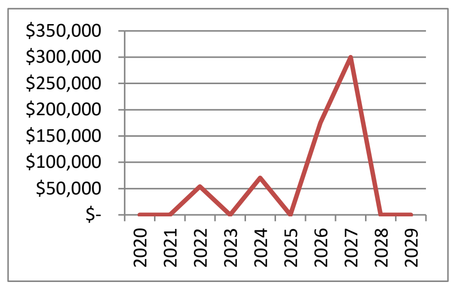
Issue

Dependable radios are essential and are required for fire and safety operations.

Solution

The BGFD portable radios were purchased in 2012 with just one spare. 6 additional portable radios were purchased in 2022. Nothing is budgeted for replacement in FY25.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ 54,000	$ -	$ 70,400	$ 124,400

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ 175,000	$ 300,000	$ -	$ -	$ 475,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 56,000	$ 128,000	$ -	$ 184,000	$ 475,000	$ 659,000

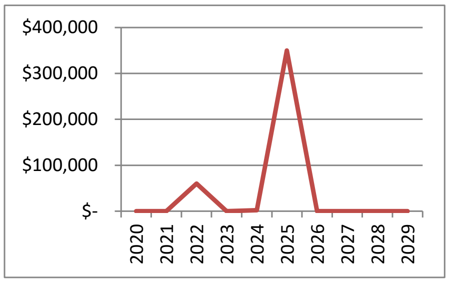
CIP

Fire SCBA Equipment

Project #	5014
Category	5-Technology
Priority	2-Essential
Useful Life	9 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	$ 350,000
Initial Proposal Date	2020
Design Work	N/A
Project Work	2024
Recurrence	2033
Asset Valuation	$ 420,000
Last Deferred	N/A
Last Incurred	2022
Fund	General Fund
Account Number	150.75.560.30

Location	BGFD Fire Apparatus
Issue	The Self Contained Breathing Apparatus (SCBA) are essential for fire and safety operations, they have a 9 year life cycle and can be replaced with FEMA grant funding. The SCBA air compressor was replaced in 2022 with a 15 year life cycle.
Solution	The SCBA units are proposed for replacement in 2025 ($350k) to stay compliant with NFPA Standards. 90% FEMA grant funding may be available to reduce costs so a grant writer will be utilized in 2024 to start this process.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 60,000	$ -	$ 2,000	$ 62,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 350,000	$ -	$ -	$ -	$ -	$ 350,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 350,000	$ 70,000	$ 350,000	$ 770,000	$ 350,000	$ 1,120,000

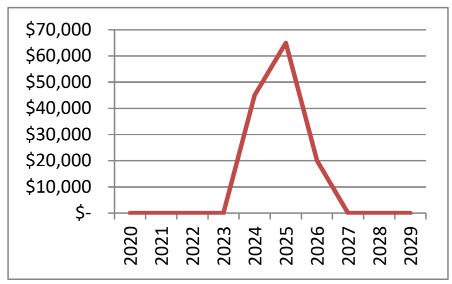
CIP

Fire Extrication Equipment

Project #	5015
Category	5-Technology
Priority	2-Essential
Useful Life	20 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	$ 65,000
Initial Proposal Date	2022
Design Work	N/A
Project Work	2025
Recurrence	2045
Asset Valuation	$ 40,000
Last Deferred	N/A
Last Incurred	2002
Fund	General Fund
Account Number	150.75.560.30

Location	BGFD Fire Apparatus
Issue	The Fire Department's extrication equipment was purchased in 2005, it has a life cycle of 20 years and is in need of replacement in approximately 2025. ($65k)
Solution	One extrication unit is proposed for replacement in 2024, with a second unit and air bags in 2025 and finally another air bag in 2026.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 65,000	$ 20,000	$ -	$ -	$ -	$ 85,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 40,000	$ 40,000	$ 40,000	$ 120,000	$ 85,000	$ 205,000

CIP

Automated License Plate Readers

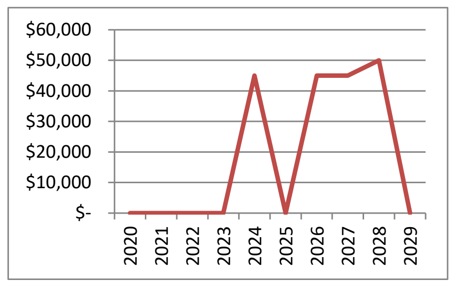
Project #	5016
Category	5-Technology
Priority	3-Sustaining
Useful Life	10 Years
Origination	New
User Department	Police
Coordinator	Police
Current Budget	$ -
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2034
Asset Valuation	$ 500,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Supervision Fund
Account Number	211.92.555.40

Location: Police Department and Officers

Issue: With the growing reaches of technology into Police Operations, Automated License Plate Readers have found a way to support operations without negatively impacting privacy.

Solution: The Police Department is seeking funding to add ALPRs methodically over the next number of years at critical intersections in cooperation with surrounding agencies.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ 45,000	$ 45,000	$ 50,000	$ -	$ 140,000

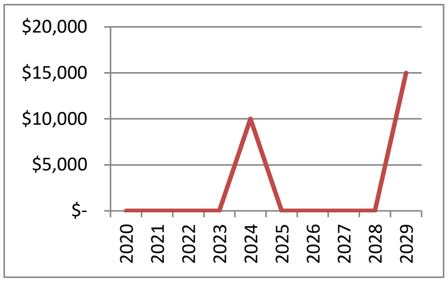
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 90,000	$ 90,000	$ 90,000	$ 270,000	$ 140,000	$ 410,000

Unmanned Aerial Vehicle - Drones

Project #	5017
Category	5-Technology
Priority	4-Contributory
Useful Life	5 Years
Origination	New
User Department	Multiple
Coordinator	Police
Current Budget	$ -
Initial Proposal Date	2023
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	$ 50,000
Last Deferred	N/A
Last Incurred	N/A
Fund	Supervision Fund
Account Number	211.92.555.40

Location	Police Department and Officers
Issue	Small drones have shown the ability to support a number of Village functions, across a number of Departments. Police have demonstrated the most immediate need with event monitoring and other uses.
Solution	The Police Department purchased a drone in FY24 using seizure funds, and have subsequently received a $15k grant for the purchase of another drone. Staff anticipates a life cycle of 5 years for the drones. No funding request for FY25, funding for 5 year program cycle

10 Year Financial Trend



Financial Impact

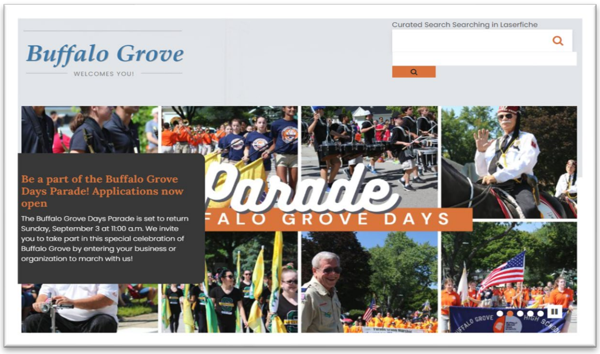
	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ 10,000	$ 10,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 20,000	$ 25,000	$ 25,000	$ 70,000	$ 15,000	$ 85,000

CIP

Website Update



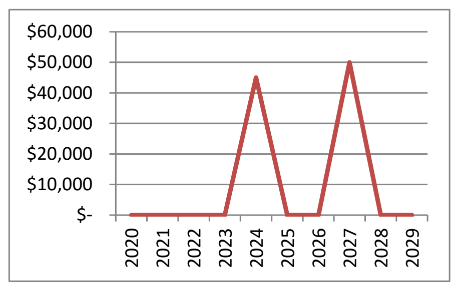
Project #	5018
Category	5-Technology
Priority	4-Contributory
Useful Life	5 Years
Origination	Scheduled Upgrade
User Department	Multiple
Coordinator	OVM
Current Budget	$ -
Initial Proposal Date	2023
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2019
Fund	IT Fund
Account Number	155.75.560.50

Location Internet based

Issue A continual effort to communicate and connect with the Public.

Solution Website refresh in an effort to connect with residents through content and mechanisms they utilize. Anticipated costs on rolling 3 year cycle.

10 Year Financial Trend



Financial Impact

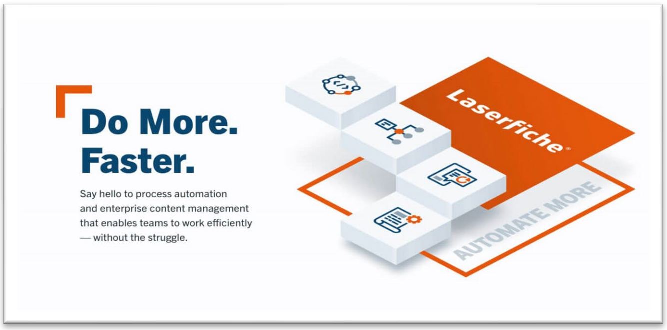
	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 45,000	$ 45,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ -	$ -	$ 50,000	$ -	$ -	$ 50,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 105,000	$ 115,000	$ 60,000	$ 280,000	$ 50,000	$ 330,000

CIP

Laserfiche Cloud



Project #	5019
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	New
User Department	Multiple
Coordinator	IT
Current Budget	$ 85,000
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	$ 50,000
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	155.75.560.50

Location: Village Network

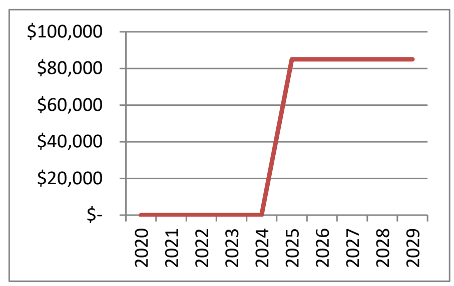
Issue

Laserfiche is the Village's primary document management and retention system. The software is currently hosted on servers maintained by the Administrative Services Department. Significant technical expertise is required to maintain the servers and frequent intervention by IT personnel is necessary to ensure uptime.

Solution

Laserfiche offers a cloud-based hosting service that would reduce the technical requirements, significantly expand the software's capabilities, and allow for automatic updates and upgrades. Anticipated implentation costs ($85k) with annual ongoing costs estimated ($85k).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 85,000	$ 425,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 425,000	$ 450,000	$ 450,000	$ 1,325,000	$ 425,000	$ 1,750,000

CIP

Finance Software Update

Project #	5020
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	New
User Department	Multiple
Coordinator	IT
Current Budget	$ 150,000
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	$ 50,000
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	155.75.560.50

Location Village Network

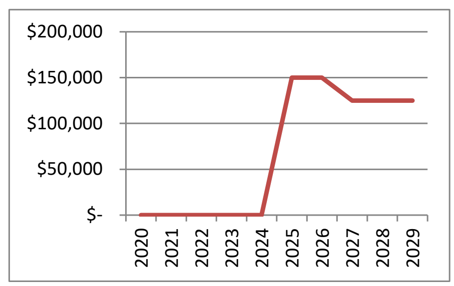
Issue

Tyler Technologies New World is the Village's financial enterprise software. Tyler Technologies is anticipating a gradual phase out of the New World product.

Solution

In order to maintain financial operations, the Village needs to evaluate and select a new enterprise product, engage with an implementation vendor, and ultimately transition to a new enterprise system.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 150,000	$ 150,000	$ 125,000	$ 125,000	$ 125,000	$ 675,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 625,000	$ 625,000	$ 625,000	$ 1,875,000	$ 675,000	$ 2,550,000

CIP

Water Meter Software

Project #	5021
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	New
User Department	PW
Coordinator	IT
Current Budget	$ 66,617
Initial Proposal Date	2024
Design Work	N/A
Project Work	2024
Recurrence	2029
Asset Valuation	$ 50,000
Last Deferred	N/A
Last Incurred	N/A
Fund	IT Fund
Account Number	155.75.560.50

Location Village Network

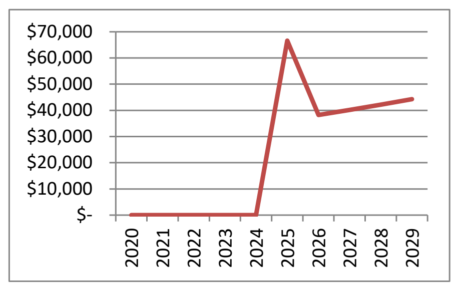
Issue

With the installation of new meters in 2014 the consultant included software. That licience agreement has run through its duation.

Solution

Logis SaaS was the old program which came with the onboarding. Sensus Analytics Hosting allows for a safe and secure mechanism for the Village to utiltize its water meter data.

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 66,617	$ 38,238	$ 40,150	$ 42,158	$ 44,265	$ 231,428

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 242,059	$ 280,613	$ 325,307	$ 847,979	$ 231,428	$ 1,079,407

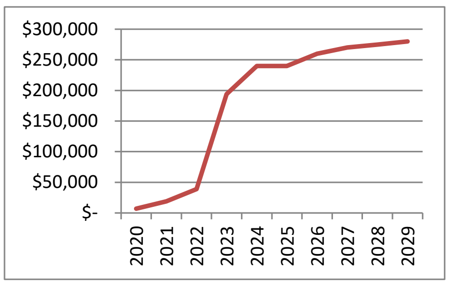
CIP

Capacity Management Operations and Maintenance

Project #	6001
Category	5-Technology
Priority	1-Mandatory
Useful Life	Ongoing
Origination	MWRD Requirement
User Department	PW
Coordinator	PW
Current Budget	$ 240,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70
Fund Code	2020 GO FY22 SWR

Location	Village Sanitary Sewer System
Issue	The Watershed Management Ordinance (WMO) of the MWRD and the 2022 Lake County Sanitary Sewer Agreement, outlines the requirements of the Inflow/Infiltration Control Program (IICP) that applies to the Village's sanitary sewer system. The primary purpose of the CMOM is to reduce sanitary sewer overflows (SSOs) and basement backups (BBs).
Solution	The Village's capacity management operations and maintenance program is a joint effort between the Village's Public Works Department and a consulting engineer to run and administer the inflow/infiltration reduction program within the Village in accordance with the County's requirements ($90k). Sanitary sewer televising is proposed in 2025 ($150k)

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 7,000	$ 19,000	$ 39,000	$ 194,000	$ 240,000	$ 499,000
	2025	**2026**	**2027**	**2028**	**2029**	**Short Term**
Short Term	$ 240,000	$ 260,000	$ 270,000	$ 275,000	$ 280,000	$ 1,325,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 1,475,000	$ 1,600,000	$ 1,725,000	$ 4,800,000	$ 1,325,000	$ 6,125,000

CIP

Lift Station Repair and Rehabilitation

Project #	6002
Category	6-Water & Sanitary Sewer
Priority	2-Essential
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 2,500,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 100,000,000
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70
Fund Code	2020 GO FY22 SWR

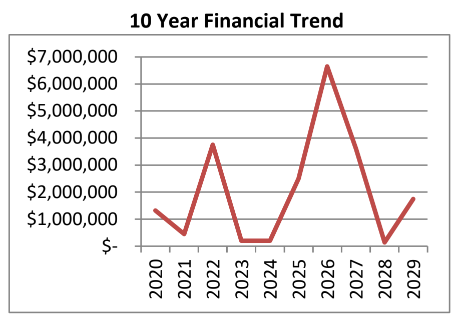
Location: Twelve Lift Station Sites

Issue

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

Solution

This program manages the Village's lift stations. In late 2025 carrying over into 2026 the Raupp Lift Station/Old Treatment Plant combination will take place along with the advance design work for Buffalo Grove Road ($150k).



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 1,320,000	$ 450,000	$ 3,750,000	$ 200,000	$ 200,000	$ 5,920,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 2,500,000	$ 6,650,000	$ 3,600,000	$ 140,000	$ 1,750,000	$ 14,640,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 5,950,000	$ 4,300,000	$ 6,200,000	$ 16,450,000	$ 14,640,000	$ 31,090,000

Pump House Repairs and Upgrades

Project #	6003
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 500,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 30,000,000
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

Location: Four Water Pumping Stations

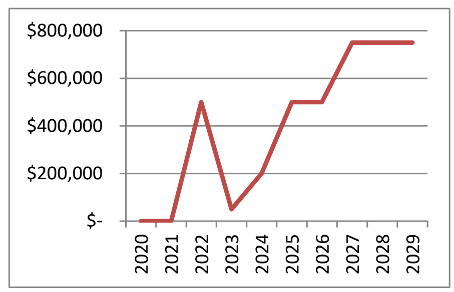
Issue

Pump House repairs were identified by a required vulnerability study and a Comprehensive Water Study. Several Vertical Turbine pumps are reaching manufacturers recommended rebuild timelines.

Solution

Proposed in 2025 are various improvements in process components ($50K). Vertical Turbine Pump Maintenance and Rebuilds ($150K). Well Maintenance ($300K).

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ 500,000	$ 50,000	$ 200,000	$ 750,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 500,000	$ 500,000	$ 750,000	$ 750,000	$ 750,000	$ 3,250,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 85,000	$ 1,500,000	$ 2,000,000	$ 3,585,000	$ 3,250,000	$ 6,835,000

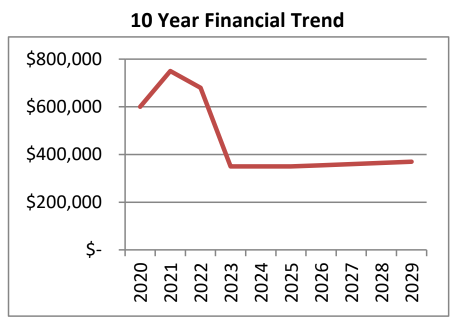
Village wide Sanitary Sewer Replacement

Project #	6004
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	75 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 350,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 57,739,000
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70
Fund Code	2020 GO FY22 SWR

Location: Village Right of Way and easements

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

Solution: This program provides funding sanitary sewer lining, point repairs, or replacements as identified by the Village. Funding is being requested for sanitary sewer lining ($200k) and manhole repair and lining ($150k).



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 600,000	$ 750,000	$ 680,000	$ 350,000	$ 350,000	$ 2,730,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 350,000	$ 355,000	$ 360,000	$ 365,000	$ 370,000	$ 1,800,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,925,000	$ 2,050,000	$ 2,175,000	$ 6,150,000	$ 1,800,000	$ 7,950,000

Infrastructure Rating

B-

Category: Sanitary Sewer and Distribution System

Notes:

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

CIP

Village wide Water Main Replacement

Project #	6005
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 5,300,000
Initial Proposal Date	Ongoing
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 68,742,000
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

Location

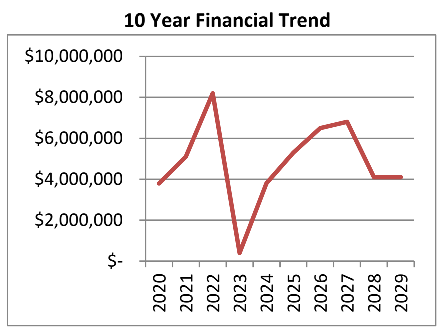
Village Right of Way and easements

Issue

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

Solution

This program provides for replacing aging water main throughout the Village. In 2025 proposed work includes the design of aging water main infrastructure in I.M.P. projects ($500k), construction of the Mill Creek (#1) Street & Utility project ($2.3M), Bernard Water Main ($1.4M), water main on Arlington Heights Road ($500k) and construction of a main connection on Prairie Road ($600k).



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ 3,791,000	$ 5,100,000	$ 8,200,000	$ 400,000	$ 3,800,000	$ 21,291,000
	2025	2026	2027	2028	2029	Short Term
Short Term	$ 5,300,000	$ 6,500,000	$ 6,801,000	$ 4,100,000	$ 4,100,000	$ 26,801,000
	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 43,331,400	$ 57,711,100	$ 27,285,000	$ 128,327,500	$ 26,801,000	$ 155,128,500

Infrastructure Rating

C+

Category: Water Main and Distribution System

Notes:

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

Water Loss Management

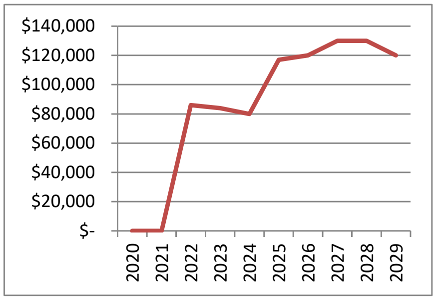
Project #	6006
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 117,000
Initial Proposal Date	2022
Design Work	Yearly
Project Work	Yearly
Recurrence	Yearly
Asset Valuation	$ 250,000
Last Deferred	N/A
Last Incurred	2024
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60
Fund Code	2020 GO FY22 WTR

Location Village Right of Way and easements

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

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

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	2024 (Estimated)	Historical
Historical	$ -	$ -	$ 86,000	$ 84,000	$ 80,000	$ 250,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 117,000	$ 120,000	$ 130,000	$ 130,000	$ 120,000	$ 617,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 650,000	$ 750,000	$ 1,000,000	$ 2,400,000	$ 617,000	$ 3,017,000

CIP

SCADA Hardware and Software Updates

Project #	6007
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	10 Years
Origination	Scheduled Upgrade
User Department	PW
Coordinator	PW
Current Budget	$ 500,000
Initial Proposal Date	2022
Design Work	2023
Project Work	2024
Recurrence	2033
Asset Valuation	$ 400,000
Last Deferred	N/A
Last Incurred	1990
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70
Fund Code	2020 GO FY22 SWR

Location

Department

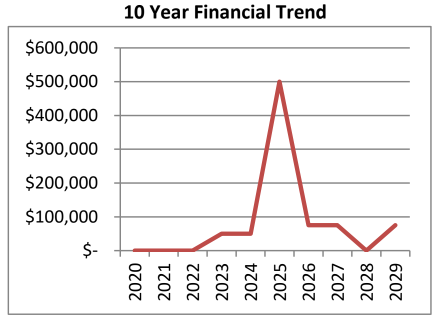
Issue

The components and software for the Supervisory Control And Data Acquisition (SCADA) for the Village's utility systems need to be maintained and upgraded on a regular basis. The current system needs repairs and is not compatible with current infrastructure or technological advancements in the industry.

Solution

In tandem with the system and facility improvements, a long term plan is proposed to upgrade the system with new software and primary components ($350k) in 2025 and secondary components ($75k) in 2026

10 Year Financial Trend



Financial Impact

	2020	2021	2022	2023	(Estimated) 2024	Historical
Historical	$ -	$ -	$ -	$ 50,000	$ 50,000	$ 100,000

	2025	2026	2027	2028	2029	Short Term
Short Term	$ 500,000	$ 75,000	$ 75,000	$ -	$ 75,000	$ 725,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 360,000	$ 360,000	$ 360,000	$ 1,080,000	$ 725,000	$ 1,805,000

CIP

2025 Capital Projects Budgeted by Fund		
	Requested	Budgeted
General Fund		
Village Campus Long Range Planning	40,000	**40,000**
Village wide Comprehensive Plan and Design	-	**-**
Unified Development Ordinance	80,000	**80,000**
Fire External CPR Device Replacement	38,000	**38,000**
Fire Radio Replacement	-	**-**
Fire SCBA Equipment	350,000	**350,000**
Fire Extrication Equipment	65,000	**65,000**
Automated License Plate Readers	-	**-**
Unmanned Aerial Vehicle - Drones	-	**-**
Buffalo Creek Greenway Planning & Stormwater Management	1,050,000	**1,050,000**
Subtotal	1,623,000	**1,623,000**
Capital Projects - Facilities - 150.75.560.30		
Flooring Capital Replacement Projects	10,500	**10,500**
Fire Station #27 Remodel	55,000	**30,000**
HVAC Unit Replacements	75,000	**75,000**
Roof Capital Replacement Projects	900,000	**900,000**
Combined Area Fire Training Facility	40,000	**-**
Electric Charging Stations	10,000	**10,000**
Police Headquarters	556,000	**556,000**
Fire Station #26 Addition/Remodel	589,000	**589,000**
Public Works Facility	-	**-**
Village Hall	-	**-**
Fire Station #25 Rebuild	10,800,000	**10,800,000**
Pace/Metra Facility	290,000	**290,000**
Outdoor Warning Siren Upgrades/Replacements	30,000	**30,000**
Village Entrance Signage	400,000	**400,000**
Clove Park	25,000	**25,000**
Village Green	76,000	**76,000**
Emergency Operations Center (EOC)	228,533	**228,533**
Subtotal	14,085,033	**14,020,033**
Capital Projects - Streets - 160.75.560.20		
Annual Sidewalk Maintenance	300,000	**300,000**
Annual Bike Path Maintenance	100,000	**100,000**
Annual Street Maintenance	16,116,000	**8,116,000**
Collector Route Maintenance & Rehabilitation Projects	9,350,000	**9,350,000**
Lake Cook Road Improvement	535,000	**535,000**
Weiland/Prairie Road Improvements	-	**-**

2025 Capital Projects Budgeted by Fund cont.			
Municipal Parking Facility Maintenance		70,000	**70,000**
Buffalo Grove Road Improvement		-	**-**
Arlington Heights Road Improvement		329,094	**329,094**
Aptakisic Road Improvement		(120,000)	**(120,000)**
Median and Street Scaping Improvements		40,000	**-**
Street Light LED Conversion		240,000	**-**
Deerfield Parkway Intersection Improvements		-	**-**
Stormwater System Improvements		7,100,000	**7,100,000**
	Subtotal	34,060,094	**25,780,094**
Water & Sewer Fund - 170.55.560.60/70			
Water and Truck Weighing Station		-	**-**
Capacity Management Operations and Maintenance		240,000	**240,000**
Lift Station Repair and Rehabilitation		2,500,000	**2,500,000**
Pump House Repairs and Upgrades		500,000	**500,000**
Village wide Sanitary Sewer Replacement		350,000	**350,000**
Village wide Water Main Replacement		5,300,000	**5,300,000**
Water Loss Management		117,000	**117,000**
SCADA Hardware and Software Updates		500,000	**500,000**
	Subtotal	9,507,000	**9,507,000**
Information Technology Fund - 155.75.560.50			
Service Delivery Communication Software		500,000	**500,000**
Police Tasers		-	**-**
Police/Fire Mobile Devices		120,000	**120,000**
Server and Hardware Replacements		-	**-**
Aerial Mapping Ortho Imagery		-	**-**
HR Travel and Training Software		-	**-**
Network & Security Improvements		-	**-**
Website Update		-	**-**
Laserfiche Cloud		85,000	**85,000**
Finance Software Update		150,000	**150,000**
Water Meter Software		66,617	**66,617**
	Subtotal	921,617	**921,617**
Golf Fund - 180.84.560.80/190.84.560.80			
Buffalo Grove Golf Course Improvements		169,000	**169,000**
Arboretum Golf Course Improvements		336,000	**336,000**
	Subtotal	505,000	**505,000**
	Total	60,701,744	**52,356,744**

AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 3.f.
2025 General Wage Increase and Merit Pool Recommendation

Contacts

Liaison: Trustee Ottenheimer
Staff: Kathryn Golbach

Staff Recommendation

Staff recommends discussion.

Summary

Please see the attached memorandum for more details.

Strategic Alignment

Guiding Principle

Principle 1: Financially Responsible and Sound
Principle 3: Plan and Invest in the Future
Principle 4: High Performing Village Team

Goal

Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments

1. 2025 GWI and Merit Pool Recommendation 7.26.24

MEMORANDUM

DATE: August 5, 2024

TO: Village Manager Dane Bragg

FROM: Human Resources Director Kathryn Golbach

SUBJECT: 2025 General Wage Increase and Merit Pool Recommendation

RECOMMENDATION

Based on internal and external factors, staff recommend approval of a 3% general wage increase for non-represented employees in 2025. Additionally, staff recommends continuing the pay-for performance program which includes an estimated merit pool of $290,500 for all eligible non-represented employees.

BACKGROUND

Annually, staff evaluates general wage increases and merit pool data for non-represented employees to support the Village's compensation strategy. This process includes reviewing salary data from comparable communities, evaluating the Village's financial data, and analyzing the external labor market. The pay-for-performance program has been in place for many years and works well maintaining equity between our represented and non-represented employes as well as providing continued motivation of our outstanding workforce.

In concept, the general wage increase adjusts the minimum and maximum pay ranges for all non-represented pay grades, while merit increases are performance based and determine an employee's mid-year salary adjustment.

ANALYSIS

General Wage Increase

Multiple scenarios have been run by staff based on estimated employee totals and estimated general wage increase percentages. At present, the Village currently has 130 non-represented employees (inclusive of full-time and part-time employees) who would be eligible for a general wage increase in 2025.

General Wage Increase for Non-Represented Employees							
Estimated Percent (%) Increase							
Number of Employees	Total Gross Salary	2.50%	Difference	3.0%	Difference	3.25%	Difference
130	$ 13,891,582.12	$ 14,238,871.67	$ 347,289.55	$ 14,308,329.58	$ 416,747.46	$ 14,343,058.54	$ 451,476.42

The estimated general wage increase totals are based on the previously mentioned internal and external factors, taking into consideration our comparable communities of similarly situated employers and internal equity with our represented employees. The average estimated general wage increase of these communities was 3.25%. A general wage increase of 3.25% would yield a net cost of $451,476.42.

General Wage Increase for Represented Employees									
Estimated Percent (%) Increase									
Position	Number of Employees	Total Gross Salary	2.0%	Difference	2.5%	Difference	3.0%	Difference
Firefighter/Paramedic	40	$ 4,308,151.38	$ 4,394,314.41	$ 86,163.03	$ 4,415,855.16	$ 107,703.78	$ 4,437,395.92	$129,244.54
Firefighter Lieutenant	9	$ 1,243,193.90	$ 1,268,057.78	$ 24,863.88	$ 1,274,273.75	$ 31,079.85	$ 1,280,489.72	$ 37,295.82
Police Officer	42	$ 4,564,639.04	$ 4,655,931.82	$ 91,292.78	$ 4,678,755.02	$ 114,115.98	$ 4,701,578.21	$136,939.17
Totals	91	$ 10,115,984.32	$ 10,318,304.01	$ 202,319.69	$ 10,368,883.93	$ 252,899.61	$ 10,419,463.85	$303,479.53

Although negotiations have not yet begun for 2025, estimated general wage totals have been calculated for 2025. These percentages are based on historical trends from previous collective bargaining agreements as well as agreements that were ratified this year. The general wage increase received this year for firefighter/paramedic was 3.5% and 2% for Firefighter/Lieutenant. The police officer general wage increase for 2024 is estimated to be 3%, however, that agreement has not been ratified.

Merit Pool

The village's compensation strategy is based on a pay for performance model, which ties a non-represented employee's merit increase to their annual performance review. A merit increase should not be confused with a bonus, as awarded merit increases move employees through their range. Conversely, our represented employees move through their range via a step plan negotiated through collective bargaining which is not based on performance, but rather based on their years of service.

The chart on page three shows the difference between a represented employee and a non-represented employee as they progress through their pay range. Based on annual increases, it takes three years longer for a non-represented employee to reach their maximum pay within their pay range.

The Village continues to use the same rating scale as in the past to determine awarded merit pay. For example, an employee who scores a 2 ("Needs Improvement") would receive no merit pay, however, an employee who scores a 3 ("Meets Expectations") would receive on average a 3% increase.

Eligible employees include non-represented employees who have been with the Village for at least six full months and are not at the top of their pay range. As employees achieve longer tenure with the organization, fewer employees are eligible for merit increases as merit increases are not awarded to employees at the top of their pay range. The closer an employee is to reaching the maximum of their pay range, the smaller their merit increase may be. Conversely, the closer an employee is to the minimum of their pay range, the larger their merit increase may be. The table below outlines the merit pool totals over the last three years including estimated totals for 2025.

Merit Pool Totals for Non-Represented ($)			
Fiscal Year	Merit Pool Totals	Number of Eligible Employees	Average Wage Increase
2022	$ 215,402.72	60	$ 3,033.00
2023	$ 333,459.36	99	$ 3,309.44
2024	$ 267,329.92	65	$ 3,570.65
2025	$ 290,500 (estimated)	75	$ 3,500 (estimated)

As illustrated in the table above, the number of eligible employees for merit has decreased since 2023. This decrease can be attributed to the changes that were applied to our pay plan in 2023, which expanded the pay grades for a number of positions making those who were previously ineligible in 2022, eligible for a merit increase in 2023. The estimated increase for 2025 takes into account the number of new hires and promotions welcomed in 2024, who will become eligible for a full or pro-rated increase in 2025.

NEXT STEPS

Next steps for implementing a general wage increase and continuing with our pay-for-performance program involve securing concurrence from the Village Board. Following the approval of staff's recommendation, the estimated totals for the general wage increase and merit pool for 2025 will be incorporated into the 2025 budget.

AGENDA ITEM SUMMARY
BUFFALO GROVE VILLAGE BOARD
Committee of the Whole: August 5, 2024

AGENDA ITEM 3.g.
FY 2024 - Six Month Report

Contacts
Liaison: Trustee Bocek
Staff: Chris Black

Staff Recommendation
Staff recommends discussion.

Summary
See Attached Memo for Details

Strategic Alignment
Guiding Principle
Principle 1: Financially Responsible and Sound

Goal
Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments
1. COW 08.05.24 FY 2024 Six Month Report

MEMORANDUM

DATE:	August 5, 2024
TO:	Village Manager Dane Bragg
FROM:	Director of Finance Chris Black
SUBJECT:	FY 2024 Budget – Six Month Status Update

BACKGROUND

The six-month revenue and expenditure report provides an overview of current year performance measured against the 2024 Budget and the prior year's six-month totals. The six-month report provides information to make any necessary adjustments in spending and service delivery to respond to an unanticipated revenue decline or unforeseen expenditures.

The Village's 2024 budget consists of $145,869,362 in forecasted total revenue and $163,177,555 in planned expenses. It is important to note that expenditures planned to exceed revenues include $25.6 million in capital outlays from reserve funds and bond proceeds. The budget includes a planned surplus in the pension funds ($8.3 million).

In a typical year, revenues and expenses would be approximately 50 percent of the annual budget. Some major revenue sources have seasonal variations that could lead to a variance from the expected amount. Expenses traditionally will be less than 50 percent due to the timing of payroll, debt service payments, and construction and equipment purchases.

General Fund Revenue Highlights

Nearly 82 percent of the General Fund's revenue is comprised of five sources of revenue including property tax, sales tax, use tax, income tax and excise taxes. Provided below is a chart of the total General Fund Revenue collected to date and a description of the major revenues.

General Fund revenues are trending at 57 percent of the 2024 budget. Collections have increased 0.1 percent, or $32,300 from the first six months of 2023. The following is a review of all major sources of revenue.

General Fund Revenues	FY 2024 Budget	Revenue @ 6/30/2024	% of Budget	Revenue @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Property Taxes	16,780,272	8,673,671	52%	8,216,192	49%	6%	457,479
Base Sales Tax	9,233,683	5,037,776	55%	4,990,908	60%	1%	46,868
Home Rule Sales Taxes	6,792,420	3,742,665	55%	3,775,914	62%	-1%	(33,249)
Income Taxes	6,525,012	4,086,444	63%	3,788,680	67%	8%	297,764
Use Tax - Local	1,728,480	855,507	49%	941,501	57%	-9%	(85,994)
Use Taxes - Electricity	1,600,000	690,683	43%	719,553	45%	-4%	(28,870)
Use Taxes - Natural Gas	1,100,000	809,677	74%	850,018	77%	-5%	(40,340)
Telecomm/Excise Taxes	650,000	343,265	53%	323,107	47%	6%	20,158
Fines and Fees	2,476,645	1,937,780	78%	1,696,052	92%	14%	241,728
Real Estate Transfer Tax	990,000	511,019	52%	536,099	49%	-5%	(25,080)
Food and Beverage Tax	900,000	478,420	53%	455,821	59%	5%	22,599
Hotel/Motel Tax	70,000	87,219	125%	27,160	39%	221%	60,058
Development Fees & Permits	1,262,800	824,105	65%	1,526,321	125%	-46.01%	(702,215)
Business & Liquor Licensing	411,422	256,328	62%	242,256	69%	6%	14,072
Interest Income	440,000	1,318,327	300%	991,590	1692%	33%	326,738
Operating Transfers	830,000	415,000	50%	390,000	50%	6%	25,000
All Other Revenue	6,235,864	3,044,822	49%	3,609,233	122%	-16%	(564,411)
Total	58,026,598	33,112,708	57%	33,080,405	65%	0.10%	32,303

- **Property Taxes – 51.7%**
  Revenue to date represents the first installments of the 2023 levy extensions for both Lake and Cook counties. Receipts are typical of historical levels. Generally, 99.8 percent of taxes levied are collected so budget estimates will likely be realized by year-end.

- **Combined Sales Taxes (Base/Home Rule) – 54.8%**
  Base Sales Tax and Home Rule net receipts are slightly over budget. Retail sales have slowed from the prior year and receipts are approximately 0.2 percent more than the prior year. The largest generators of sales tax are grocery stores and building and electrical supplies.

- **Income Tax – 62.6%**
  Income tax revenues are performing significantly above budget expectations. The Village anticipates, based on a revised Illinois Municipal League estimate, to outperform the $6.5 million budget by approximately $0.80 million in 2024. Total receipts are $299,700 more than the first six months of 2023.

- **Use and Utility Taxes (Local Use – 49.5% / Electricity – 43.2 % /Natural Gas– 73.6%**
  Local Use Tax is applicable to purchases made where Illinois sales tax has not been charged and the purchase will be used or consumed in Illinois. The primary example is non-taxed internet sales. The Local Use Tax is expected to end the year at approximately 90 percent of the budgeted amount. Electricity Use Tax is nearly at the benchmark with higher usage in summer months in the second half of the year. Typically, 75 percent of the annual budget of Natural Gas Use Tax revenues are received during the first six months of the year because usage is highest during the winter months. Both revenue sources will likely meet the annual budget target.

- **<u>Real Estate Transfer Tax – 51.6%</u>**
  Receipts from the Real Estate Transfer Tax have decreased 4.7 percent from the prior year. We anticipate the revenue source will meet the annual budget target.

- **<u>Telecommunications Tax – 52.8%</u>**
  Telecommunications Excise Tax is levied at a rate of 6 percent collected by the retailer and submitted to the State of Illinois. The revenue is up $20,158 from the previous year. The revenue source continues to decline for many municipalities as telecommunication providers receipts decrease due to many factors, including the switch from landlines to mobile phones and data packages not being subject to the tax. Revenues are expected to end the year at or slightly under budget.

- **<u>Prepared Food and Beverage Tax – 53.2%</u>**
  Revenue to date generated from the Village's 1 percent Prepared Food and Beverage Tax is $478,420 or $22,599 more than the previous year. Annual revenues are expected to exceed pre-pandemic levels for the third consecutive year.

- **<u>Development Fees/ Permits – 65.3%</u>**
  Construction and development related fees and licenses are in both the General and Water Funds. This revenue is a strong indicator of the development occurring in Buffalo Grove. Revenue is generated from permits, inspections, and associated development and engineering fees. Total revenue is 46 percent less than the first six months of 2023, mainly due to a large permit related to the new Clove development issued last year.

- **<u>All Other Revenue</u>**
  This line is comprised of cable franchise, medical marijuana, storm water, sale of assets and other fees. These revenues are 48.8% of budget for the first six months of the year and are expected to meet the annual budget target for fiscal year 2024.

Water & Sewer Fund Revenue Highlights

The following chart is the distribution of Water & Sewer Fund revenue and performance to date.

Water Fund Revenues	FY 2024 Budget	Revenue @ 6/30/2024	% of Budget	Revenue @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Sales of Water	16,041,374	7,503,319	47%	7,222,226	46%	4%	281,093
Development Fees and Permits	116,000	53,425	46%	1,924,252	1659%	-97%	(1,870,827)
All other Revenue	452,230	348,561	77%	180,813	344%	93%	167,748
Total	16,609,604	7,905,305	48%	9,327,291	59%	-15%	(1,421,986)

- **Sales of Water – 46.8%**
  Revenue is typically less than 50 percent of the annual budget for the first six months of the year. Billing of residential users is two months in arrears and for commercial and multi-family customers the lag is one month. Revenue is approximately 4 percent greater than last year.

- All other Revenue is at 77 percent of the annual budget as investment income is strong and the Village received a rebate from the Northwest Water Commission that is normally received later in the year.

Golf Enterprise Revenue Highlights

Buffalo Grove Golf Club

Through June 30, 2024, a total of $842,245 or 58.2 percent of the annual budget was generated in operating and non-operating revenue. Revenues are 16.4 percent higher than the same period the prior year as the weather was warmer earlier in the year than in 2023.

BGGC Fund Revenues	FY 2024 Budget	Revenue @ 6/30/2024	% of Budget	Revenue @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Greens Fees	824,000	431,857	52%	372,974	47%	16%	58,883
Power Cart Rental	210,000	101,549	48%	99,098	44%	2%	2,450
Driving Range	160,000	90,748	57%	80,389	62%	13%	10,359
Memberships	79,000	98,143	124%	78,766	105%	25%	19,377
Merchandise Sales	70,000	32,269	46%	28,500	43%	13%	3,769
Rent & Utility Reimbursement	66,000	49,323	75%	39,187	41%	26%	10,136
All Other Revenue	38,000	38,357	101%	24,507	55%	57%	13,850
Total	1,447,000	842,245	58%	723,421	50%	16%	118,824

Revenues at the golf course tend to be less than the 50 percent benchmark as the highest number of rounds are generally played in July and August. Through the midpoint of the year, 17,109 rounds have been played as compared to 14,755 a year ago, an increase of 15.9 percent.

Arboretum Golf Club:

Arboretum Golf Club six-month operating revenue totaled $916,047 or 61.9 percent of annual budget compared to the previous year's revenue of $801,031 or 57.7 percent of the budget amount.

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AGC Fund Revenues	FY 2024 Budget	Revenue @ 6/30/2024	% of Budget	Revenue @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Greens Fees	886,000	477,425	54%	411,530	49%	16%	65,895
Power Cart Rental	252,000	177,647	70%	127,501	53%	39%	50,145
Memberships	114,000	123,530	108%	118,250	108%	4%	5,280
Merchandise Sales	60,000	45,223	75%	39,931	71%	13%	5,292
Rent & Utility Reimbursement	137,667	65,067	47%	72,175	66%	-10%	(7,108)
All Other Revenue	30,200	27,156	90%	31,643	101%	-14%	(4,488)
Total	1,479,867	916,047	62%	801,031	58%	14%	115,016

To date, 14,623 rounds have been played. At the same point last year 13,482 rounds were played, a 8.5 percent increase.

All Other Village Fund Revenues

The remaining funds revenues are listed below:

	FY 2024 Budget	Revenue @ 6/30/2024	% of Budget	Revenue @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Parking Lot	215,200	35,216	16%	41,887	20%	-16%	(6,670)
Motor Fuel Tax	1,814,900	914,019	50%	886,301	55%	3%	27,718
Local Motor Fuel Tax	682,700	282,349	41%	307,096	63%	-8%	(24,747)
Capital Projects - Facilities	14,976,224	7,566,699	51%	4,032,689	52%	88%	3,534,011
Capital Projects - Streets	15,036,000	7,518,000	50%	1,373,000	50%	448%	6,145,000
Debt Service	4,410,481	2,211,305	50%	2,397,982	50%	-8%	(186,677)
Information Technology	2,330,678	1,101,497	47%	641,443	32%	72%	460,053
Central Garage	1,921,815	808,383	42%	823,456	44%	-2%	(15,073)
Building Maintenance	2,073,629	903,854	44%	1,005,054	55%	-10%	(101,200)
Police Pension	11,190,132	5,595,066	50%	3,642,149	50%	54%	1,952,917
Fire Pension	9,036,840	4,518,420	50%	2,780,967	50%	62%	1,737,453
Refuse	1,210,560	594,526	49%	688,479	58%	-14%	(93,953)
Total	64,899,159	32,049,335	49%	18,620,503	50%	72%	13,428,832

The largest variances year over year are:

- Capital Projects are funded through operating transfers and grants and at this point half of those funds have been allocated even though all projects may not have begun at this point in the year. The budget for Capital Projects- Facilities is $15.0 million in 2024 versus $7.69 million in 2023. The budget for Capital Projects – Streets is $15.0 million in 2024 versus $2.7 million in 2023.

- The revenue for Information Technology, Central Garage and Building Maintenance Funds is allocated based on what was spent instead of a pro-rated amount of 50% of what was budgeted. The Information Technology Fund has spent $1.1 million in 2024 versus $0.64 million in 2023. Conversely, the Building Maintenance Fund has spent $0.90 million in 2024 versus $1.0 million in 2023

- Police and Fire pension fund revenues are a pro-rated portion of the budget. For 2024, the budgets for both police pension and fire pension were increased, in large part due to an increase in anticipated investment income.

General Fund Expenditure Review

Expenditures to date total $27,218,550 or 47 percent of the approved budget. This compares to $24,151,764 or 47.4 percent in FY 2023. General Fund expenses will likely be slightly less than the 2024 budget at year end. The following chart depicts expenditure performance:

General Fund Expenditures	FY 2024 Budget	Expenditure @ 6/30/2024	% of Budget	Expenditure @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Personal Services	24,955,886	11,850,880	47%	11,383,411	48%	4.1%	467,468
Personal Benefits	12,142,473	5,613,132	46%	5,652,373	48%	-1%	(39,242)
Operating Expenses	3,977,647	1,725,509	43%	1,576,132	44%	9%	149,377
Insurance	1,307,639	1,030,090	79%	1,000,118	91%	3%	29,972
Legal Services	440,000	138,065	31%	125,335	28%	10%	12,730
Committees & Commissions	149,500	46,409	31%	42,555	30%	9%	3,854
Commodities	380,850	212,670	56%	293,714	75%	-28%	(81,044)
Maintenance & Repair - Facilities	2,064,141	706,224	34%	706,149	40%	0%	75
Maintenance & Repair - Other	58,120	12,098	21%	11,911	21%	2%	188
Maintenance & Repair - Vehicle	1,677,534	838,767	50%	1,070,162	66%	-22%	(231,395)
Capital Equipment	1,915,731	454	0%	15,844	2%	-	(15,390)
Capital Projects	200,000	54,674	27%	26,508	13%	106%	28,165
Operating Transfer	4,968,448	2,484,224	50%	926,000	50%	168%	1,558,224
All Other Expenses	3,785,445	2,505,355	66%	1,321,551	39%	90%	1,183,803
Total	58,023,414	27,218,550	47%	24,151,764	47%	13%	3,066,786

Personal Services / Personal Benefits – 47.5 percent/46.2

Personal Services is the single largest expense account category budgeted by the Village. In terms of total budget, Personal Services and Benefits account for 63.9 percent of expenditures. Salary typically trends just below the 50 percent benchmark due to the timing of payroll and the accrual of the first payroll of the year. Wage and benefit expenditures are approximately 2.5 percent more than the prior year, which is expected due to the increased budget in 2024 as compared to 2023.

Most spending categories are below or at expected levels through the first six months of the year. Operating transfers are higher than the previous year as the overall budget is $3.1 million higher in 2024 than in 2023. Other expenses include sales tax incentive payments. Finally, over three quarters of the entire budget for insurance is expended because the general liability and worker compensation insurance premium is paid annually in January.

Water & Sewer Fund Expense Review

As of June 30, 2024, the Water and Sewer fund has expended 44.4 percent of its budget.

Water & Sewer Fund Expenditures	FY 2024 Budget	Expenditure @ 6/30/2024	% of Budget	Expenditure @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Personal Services	1,219,069	616,449	51%	552,343	46%	12%	64,106
Personal Benefits	432,206	228,707	53%	198,374	45%	15%	30,334
Operating Expenses	2,461,784	1,225,673	50%	554,424	23%	121%	671,248
Insurance	165,595	25	0%	-	0%	-	25
Commodities	4,149,100	1,319,700	32%	3,399,323	81%	-61%	(2,079,622)
Maintenance & Repair	1,325,125	463,096	35%	526,475	47%	-12%	(63,379)
Capital Project - Water	7,188,000	3,545,176	49%	263,576	12%	1245%	3,281,600
Capital Equipment	36,000	-	0%	9,932	0%	-	(9,932)
Debt Service	2,590,526	1,295,213	50%	1,452,447	50%	-11%	(157,234)
Operating Transfer	830,000	415,000	50%	390,000	50%	6%	25,000
All Other Expenses	89,661	-	0%	-	0%	-	-
Total	20,487,066	9,109,039	44%	7,346,893	47%	24%	1,762,146

The largest notable variances are in Commodities and Capital Projects-Water. Commodities are less because of timing of payments made to Lake County for sanitary sewer fees. Capital Projects–Water has increased because a larger volume of capital project work is budgeted and completed in 2024 as compared to the prior year.

Golf Enterprise Expense Review

The Buffalo Grove Golf Club and Arboretum Club combined have expended 46.3 percent of the annual budget in the first six months of fiscal year 2024. The most significant change is in capital projects as projects began much earlier in 2024 than in 2023.

BGGC Fund Expenses	FY 2024 Budget	Expenditure @ 6/30/2024	% of Budget	Expenditure @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Personal Services	355,223	159,342	45%	147,774	46%	8%	11,568
Personal Benefits	73,833	35,413	48%	34,299	47%	3%	1,115
Operating Expenses	638,156	316,060	50%	272,354	45%	16.05%	43,706
Insurance	21,007	-	0%	-	0%	-	-
Commodities	-	-	0%	-	0%	-	-
Maintenance & Rep. - Facilities	150,058	64,571	43%	79,452	57%	-19%	(14,881)
Maintenance & Rep. - Other	-	-	0%	-	0%	-	-
Maintenance & Rep. - Vehicles	8,500	2,873	34%	-	0%	-	2,873
Capital Project - Facilities	144,000	118,829	83%	3,770	1%	100.00%	115,059
Capital Equipment		-	0%	-	0%	-	-
Operating Transfer	-	-	0%	-	0%	-	-
All Other Expenses	-	-	0%	-	0%	-	-
Total	1,390,777	697,088	50%	537,649	37%	30%	159,439

AGC Fund Expenses	FY 2024 Budget	Expenditure @ 6/30/2024	% of Budget	Expenditure @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Personal Services	237,943	125,716	53%	111,459	58%	13%	14,258
Personal Benefits	37,358	19,482	52%	18,140	53%	7%	1,342
Operating Expenses	1,019,098	542,198	53%	405,498	40%	34%	136,700
Insurance	550	-	0%	-	0%	-	-
Commodities	-	-	0%	-	0%	-	-
Maintenance & Rep. - Facilities	135,476	58,802	43%	66,941	52%	-12%	(8,140)
Maintenance & Rep. - Other	-	-	0%	-	0%	-	-
Maintenance & Rep. - Vehicles	-	-	0%	-	0%	-	-
Capital Project - Facilities	336,000	17,335	5%	-	0%	100%	17,335
Capital Equipment		-	0%	-	0%	-	-
Operating Transfer		-	0%	-	0%	-	-
All Other Expenses		-	0%	-	0%	-	-
Total	1,766,425	763,533	43%	602,038	39%	27%	161,495

All Other Village Fund Expenditures/Expenses

The remaining funds are listed below:

All Other Funds Expenses	FY 2024 Budget	Expenditure @ 6/30/2024	% of Budget	Expenditure @ 6/30/2023	% of Budget	% Change 2024 vs 2023	Dollar Change 2024 vs 2023
Parking Lot	215,012	34,011	16%	36,731	18%	-7%	(2,720)
Motor Fuel Tax	2,461,552	1,230,776	50%	975,000	50%	26%	255,776
Local Motor Fuel Tax	960,000	480,000	50%	208,246	50%	130%	271,754
Capital Projects Facilities	16,505,244	8,092,915	49%	270,405	2%	2893%	7,822,510
Capital Projects Streets	15,036,000	3,026,402	20%	395,218	0%	666%	2,631,184
Debt Service	4,410,481	894,653	20%	1,207,469	25%	-	(312,815)
Information Technology	1,515,859	607,084	40%	641,443	0%	-5%	(34,359)
Central Garage	1,921,815	808,383	42%	823,456	0%	-2%	(15,073)
Building Maintenance	2,073,629	903,854	44%	1,005,054	55%	-10%	(101,200)
Police Pension	6,756,000	3,378,000	50%	2,825,078	0%	20%	552,922
Fire Pension	5,144,650	2,572,325	50%	2,282,786	0%	13%	289,539
Refuse	1,242,320	480,216	39%	536,387	0%	-10%	(56,171)
Total	58,242,562	22,508,619	39%	11,207,273	26%	101%	11,301,346

- The Parking lot fund annual major expense for the land lease payment to Com Ed is made in the second half of the year.
- The timing of construction impacts the recognition of the Capital Project Fund’s expenditures. These budgets are planned and are typically spent in full.
- MFT expenditures include transfers to both debt service and capital projects and are pro-rated at the six-month amount. All eligible expenses are determined at year-end and all applicable qualifying expenditures are transferred upon completion of the expense reconciliation.
- The Refuse Fund is billed in arrears by SWANNC and the first quarterly payment is annually accrued back to the prior fiscal period.

The following chart provides a snapshot of budget performance to date for various Village Funds.

Fund	Revenue	Expenses	Surplus/ (Deficit)
General	33,112,708	27,218,550	5,894,158
Water & Sewer	7,905,305	9,106,468	(1,201,163)
BGGC	842,245	697,088	145,157
AGC	916,047	763,533	152,514
Parking Lot	35,216	34,011	1,205
Motor Fuel Tax	914,019	437,500	476,519
Local Motor Fuel Tax	282,349	230,000	52,349
Capital Projects Facilities	8,092,915	8,092,915	0
Capital Projects Streets	3,026,402	3,026,402	0
Information Technology	1,101,497	607,084	494,413
Central Garage	808,383	808,383	0
Building Maintenance	903,854	903,854	-
Debt Service	894,653	894,653	0
Police Pension	5,595,066	3,378,000	2,217,066
Fire Pension	4,518,420	2,572,325	1,946,095
Refuse	594,526	480,216	114,310
Total	69,543,605	59,250,982	10,292,623

Department directors will continue to monitor spending on a monthly basis. Staff will present a series of budget amendments in tandem with the development of the FY 2025 budget.

AGENDA ITEM SUMMARY
BUFFALO GROVE VILLAGE BOARD
Committee of the Whole: August 5, 2024

AGENDA ITEM 3.h.
2024 Preliminary Tax Levy

Contacts
Liaison: Trustee Bocek
Staff: Chris Black

Staff Recommendation
Staff recommends discussion.

Summary
See attached memorandum.

Strategic Alignment
Guiding Principle
Principle 1: Financially Responsible and Sound

Goal
Goal 1: Maintained effective village government: fiscally responsible and providing outstanding, responsive services

File Attachments
1. COW 8.5.24 Preliminary Tax Levy

MEMORANDUM

DATE:	August 5, 2024
TO:	Village Manager Dane Bragg
FROM:	Chris Black, Finance Director
SUBJECT:	Proposed Tax Levy 2024

RECOMMENDATION

Staff recommends consideration of total levy prior to abatement of $21,452,086, a 1.2 percent increase from the prior year. With the proposed abatements, the proposed net levy is $17,444,5471, an increase of 1.9 percent or $329,006 year-over-year.

Staff recommends an abatement of $4,007,539 consisting of $566,925 on the series 2012 bonds, $383,631 on the Series 2016 Bonds, $2,243,900 on the Series 2020 bonds, and $813,083 on the Series 2022 bonds.

BACKGROUND

In conjunction with the development of the FY 2025 Village Budget, staff is developing a recommendation for the FY 2024 Property Tax Levy to be extended and collected in 2025. The current year's levy (2023 Tax Levy/collected in 2024) is $21,187,752, minus abatements of $4,072,211, resulting in a net levy of $17,115,541. The net levy was at the same level as the prior year for an increase of 0.0 percent. The components of the change were the following:

2023 Levy Purpose	Increase/(Decrease)
Corporate Levy	0.0%
Special Purpose/IMRF	0.0%
Public Safety Pensions	0.0%
Debt Service	-7.2%

Property Tax Levy Prior to Abatement - Three Scenarios

Since this preliminary request is being developed early in the budget process and prior to having a full understanding of general fund revenue needs, staff is presenting three scenarios that increase property tax revenues for operations by 1.9 percent, 3.0 percent, and 4.0 percent.

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In the first scenario the village would set the levy amount to obtain taxes on new property and annexations that have occurred since 2019, the last time the village increased the property tax levy. The village has experienced approximately $38.2 in new property growth, $37.7 million in Lake County, over the last five years. Since the village has not increased the tax levy during the time period, the growth in new property has effectively lowered property taxes on the village portion of the tax bill for existing property owners.

The amount of the increase attributable to new property totals $329,006. This was calculated by multiplying last's years village tax rate by the amount of new property growth. This results in a proposed levy (prior to abatement consideration) of $21,452,086 or a 1.2 percent change would result in a 1.9 percent increase in the property tax levy after abatement consideration. The components of the change are as follows:

Table 1. 1.9% Increase Scenario

2024 Levy Purpose	Increase/(Decrease)	Amount
Corporate Levy	3.6%	$329,006
Special Purpose/IMRF	0.0%	$0
Public Safety Pensions	0.0%	$0
Debt Service	-1.5%	-$64,672

A proposed levy (prior to abatement consideration) of $21,636,546 or a 2.1 percent increase would result in a 3.0 percent increase in the property tax levy after abatement consideration. The components of the change are as follows:

Table 2. 3.0% Increase Scenario

2024 Levy Purpose	Increase/(Decrease)	Amount
Corporate Levy	5.6%	$513,466
Special Purpose/IMRF	0.0%	$0
Public Safety Pensions	0.0%	$0
Debt Service	-1.5%	-$64,672

A proposed levy (prior to abatement consideration) of $21,807,701 or a 2.9 percent increase would result in a 4.0 percent increase in the property tax levy after abatement consideration. The components of the change are as follows:

Table 3. 4.0% Increase Scenario

2024 Levy Purpose	Increase/(Decrease)	Amount
Corporate Levy	7.5%	$684,621
Special Purpose/IMRF	0.0%	$0
Public Safety Pensions	0.0%	$0
Debt Service	-7.2%	-$64,672

The purpose of this preliminary report is to present the levy including the full debt service amount (principal and interest) prior to discussion about tax abatement. The final levy will be adjusted contingent upon capacity within the budget for a supplemental transfer of recurring revenues to lower the gross tax extension amount.

Corporate Levy

The amount requested of $9,500,994 represents an increase of 3.6% from the prior year for the Corporate Levy which is used to support public safety operations. The Village uses the Municipal Cost Index (MCI) to measure inflation. The MCI is a composite index that adjusts to the cost of materials and supplies, wages and contracted-for services. The composite index includes the Consumer Price Index, Producer Price Index, and a construction cost index. The MCI for the annual period ending May 2024 is – 2.1% percent.

Debt Service

The current year's debt service requirement was $4,407,408 Next year's debt service is $4,342,808. The debt service payment on the Series 2020 Bonds declines $80,000. The components of the debt payments are as follows:

Purpose	Debt Payment	Percent of Total
Series 2012 – Street Improvements (Various)	$566,925	13.0%
Series 2016 – Street Improvements (Various)	$383,631	8.8%
Series 2019 – Refunding of Series 2010B Bonds	$255,702	5.9%
Series 2020 – Water, Sewer, & Street Improvements	$2,243,900	51.7%
Series 2022 – Public Works Facility	$892,650	20.6%

The Village will make debt service payments on five existing bond issues in 2025. The Village has committed a combination of general fund revenue and water/sewer revenue to service both the 2020 Bonds and 2022 Bonds. When factoring in these abatements, the debt service levy has not increased every year since 2019.

Pensions

An independent actuary calculates the amount to be levied for both the Police and Fire pension funds on an annual basis. In the past, the Village has funded above the actuarily required contribution if financially feasible while maintaining a stable property tax levy. The Village's history of meeting its annual pension funding obligations and high funding levels is an important element to our AAA bond rating.

The proposed levy is above the actuarily required contribution for the third consecutive year. For the 2023 levy (collected in 2024) the property tax levies for police and fire pension were $554,700 greater than the required contribution for the two pension funds. For 2024 levy, the proposed Firefighter Pension Levy is $2,371,240 and the Police Pension Levy is $3,446,992. The total combined amount for the police and fire pension levies is $5,818,162, the same as the prior year, and $376,700 above the required contribution for the two funds. In future years, the Village will be required to increase the levy for police and fire pensions. As recent as the 2020 Levy, the combined required contribution for police and fire pensions increased $604,300.

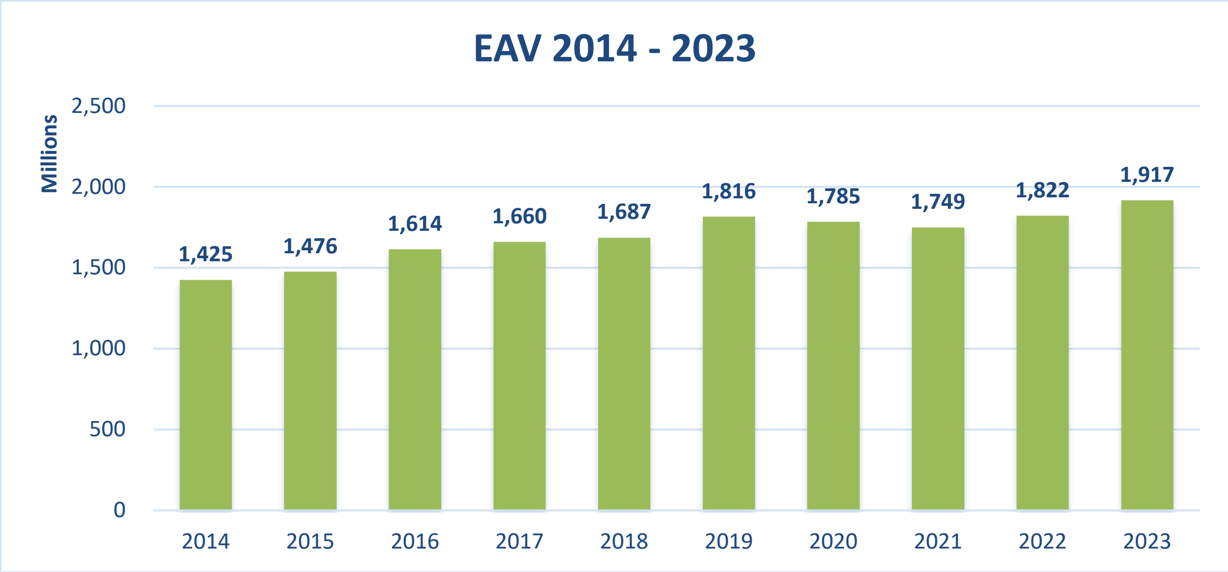
The additional contribution will allow the Village to lessen the impact of reduced investment returns projected in the upcoming years and possibly mitigate volatility in future police and fire pension contributions. The Village Board has successfully used this approach in the past to moderate future tax levy spikes.

The Illinois Municipal Retirement Fund (IMRF) calculates the employer portion of the pension. The IMRF and Social Security portion of the levy will remain the same as the prior year.

Equalized Assessed Values (EAV)

The Village's EAV increases by an estimated 5.25 percent for the 2023 levy (collected in 2024). The EAV is not available for the portion of the village located in Cook County. The total EAV in Buffalo Grove is estimated at $1.9 billion. The change between the two counties was disproportionate as Lake County increased by 6.46 percent and Cook County is estimated to increase by 1.0 percent.

EAV calculations reside with each county's assessor's office. Lake County properties are assigned 80 percent of the total property tax burden for the Village. The final percentage allocation is assigned by the Illinois Department of Revenue. Below is a graph depicting the growth of EAV over the last ten years.



ANALYSIS

The tentative proposed levy based on the first scenario detailed earlier in the memo, prior to abatement, of $21,452,086 or a 1.2 percent change. At this point in the process the gross levy appears as follows:

Estimated Distribution of 2024 Property Tax - Before Abatement		Cook County Levy	Lake County Levy	Total Levy 2023	Total Levy 2024
County Tax Burden		20.00%	80.00%	100.00%	100.00%
Tax Levies:					
	Police Protection	799,560	3,198,241	3,668,795	3,997,801
	Fire Protection	1,100,639	4,402,554	5,503,193	5,503,193
Sub-Total: Corporate Levy		**1,900,199**	**7,600,795**	**9,171,988**	**9,500,994**
	IMRF/Social Security	358,024	1,432,098	1,790,122	1,790,122
	Corp. Purpose Bonds Roads (2012)	113,385	453,540	555,925	566,925
	Corp. Purpose Bonds Roads (2016)	76,725	306,905	379,931	383,631
	2019 Series GO Bonds	51,140	204,563	255,074	255,702
	2020 Series GO Bonds	448,780	1,795,120	2,323,900	2,243,900
	2022 Series GO Bonds	178,530	714,120	892,650	892,650
	Police Pension	689,384	2,757,538	3,794,077	3,446,922
	Fire Pension	474,248	1,896,992	2,024,085	2,371,240
Total		**4,290,215**	**17,161,671**	**21,187,752**	**21,452,086**

Staff recommends an abatement of $4,007,539 consisting of $566,925 on the series 2012 bonds, $383,631 on the Series 2016 Bonds, $2,243,900 on the Series 2020 bonds, and $813,083 on the Series 2022 bonds. With the proposed abatements, the proposed net levy is $17,444,547, an increase of 1.9 percent or $329,006 year-over-year.

It should be noted a percentage increase or decrease in the levy does not equal the change in a homeowner's tax bill, depending upon growth in EAV and redistribution of assessed values across different real estate types (residential, industrial, commercial, and agricultural).

FINANCIAL IMPACT

The proposed net levy is $17,444,547, provides an increase of 1.9 percent or $329,006 year-over-year in property tax revenue.

NEXT STEPS

This proposed tax levy request will be formally made at the November 4th board meeting as part of the truth-in-taxation resolution. The truth-in-taxation levy growth (which excludes debt service) is estimated to be 1.9 percent. A public hearing will not be required.

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AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 5.a.

Executive Session - Section 2(C)(2) of the Illinois Open Meetings Act: Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees.

Contacts

Liaison: President Smith
Staff: Dane Bragg

Staff Recommendation

Staff recommends move to Executive Session.

Summary

Executive Session - Section 2(C)(2) of the Illinois Open Meetings Act: Collective Negotiating Matters Between the Public Body and Its Employees or Their Representatives, or Deliberations Concerning Salary Schedules for One or More Classes of Employees.

Strategic Alignment

Guiding Principle

N/A

Goal

N/A

File Attachments

None

AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Committee of the Whole: August 5, 2024

AGENDA ITEM 5.b.
Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) the Purchase or Lease of Real Property for the Use of the Public Body, Including Meetings Held for the Purpose of Discussing Whether a Particular Parcel Should be Acquired.

Contacts

Liaison: President Smith
Staff: Dane Bragg

Staff Recommendation

Staff recommends move to Executive Session.

Summary

Executive Session - Section 2(C)(5) of the Illinois Open Meetings Act: (5) the Purchase or Lease of Real Property for the Use of the Public Body, Including Meetings Held for the Purpose of Discussing Whether a Particular Parcel Should be Acquired.

Strategic Alignment

Guiding Principle

N/A

Goal

N/A

File Attachments

None