



AGENDA

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025 at 7:00 PM

Jeffrey S. Braiman Council Chambers, Village Hall
50 Raupp Blvd, Buffalo Grove, IL 60089

1. Call to Order

- a. Pledge of Allegiance
- b. Roll Call

2. Approval of Minutes

- a. Minutes of the May 19, 2025 Village Board Regular Meeting
- b. Minutes of the June 2, 2025 Village Board Committee of the Whole Meeting

3. Approval of Warrant

- a. Approval of Warrant #1382 (Trustee Cesario, Chris Black)

4. Village President's Report

- a. Boards, Committee, Commission Appointments (President Smith, Kathryn Golbach)

5. Village Manager's Report

- a. Acceptance of the 2024 Audit and Management Letter (Trustee Cesario, Chris Black)
- b. Rotary Firefighter of the Year (Trustee Richards, Lawrence Kane)
- c. Oath of Office and Badge Presentation to New Deputy Chief Tara Anderson (Trustee Richards, Brian Budds)

6. Special Business

7. Reports from Trustees

8. Consent Agenda

All items listed on the Consent Agenda, which are available in this room this evening, are considered to be routine by the Village Board and will be enacted by one motion. There will be no separate discussion of these items unless a Board member or citizen so requests, in which event, the item will be removed from the General Order of Business and considered after all other items of business on the Regular Agenda under New Business.

- a. O-2025-69 Ordinance Approving a Right-of-Way Access Agreement with WANRack LLC (Trustee Weidenfeld, Briget Schwab)
- b. O-2025-70 Ordinance Revising Title 10 Parking Restrictions on Newtown Drive at Weiland Road (Trustee Weidenfeld, Briget Schwab)

- c. Proclamation Recognizing June 19, 2025, as a Day to Celebrate Juneteenth (Trustee Bocek, Kathryn Golbach)
- d. O-2025-71 Ordinance approving the Fifth Amendment to the Agreement by and between the Village of Buffalo Grove and both US LBM Operating Co. 3009, LLC and US LBM Operating Co. 2009, LLC (Trustee Ottenheimer, Christopher Stilling)
- e. O-2025-72 Ordinance Amending Title 5.20 Liquor Controls to Update Licenses Authorized and Reserve a Class A Liquor License for SP Ramen 24 Inc d/b/a Sanjo Ramen (President Smith, Samina Shaikh)
- f. O-2025-73 Ordinance Approving an Easement Agreement with IMKD 5 LLC, BGA Residential, LLC for a building encroachment onto Lot 5 of the Clove Development. (Trustee Ottenheimer, Nicole Woods)
- g. O-2025-74 Ordinance Authorizing a Development Improvement Agreement with IMKD 5, LLC for the First Watch Restaurant Development (Trustee Weidenfeld, Briget Schwab)
- h. O-2025-75 Ordinance authorizing execution of a contract with Digicom Installations, Inc. for station alerting equipment and installation at Fire Station 25, 505 W. Dundee Road, Buffalo Grove, IL. (Trustee Richards, Lawrence Kane)
- i. O-2025-76 Ordinance Approving the Plat of Easement at Saint Mary's Parish (Trustee Weidenfeld, Briget Schwab)
- j. R-2025-19 Resolution Authorizing an Agreement with the Illinois Department of Transportation for the Dundee Road (62F86) Project. (Trustee Weidenfeld, Briget Schwab)

9. Ordinances and Resolutions

- a. O-2025-77 Ordinance Authorizing the Village President to Execute an Amendment to the Contract with Fredrick Quinn Corporation Establishing a Guaranteed Maximum Price of \$8,541,461 for the New Station 25 Located at 505 West Dundee Road, Buffalo Grove, IL. (Trustee Richards, Lawrence Kane)
- b. O-2025-78 Ordinance Approving a Collective Bargaining Agreement, Side Letter of Agreement, and a Memorandum of Understanding (MOU) Between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC. (Trustee Bocek, Kathryn Golbach)
- c. R-2025-20 Resolution Approving the Revised 2025 Pay Ranges for the Village of Buffalo Grove (Trustee Bocek, Kathryn Golbach)

10. Unfinished Business

11. New Business

12. 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.

13. Executive Session

14. 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

Regular Meeting: June 16, 2025

AGENDA ITEM 2.a.

Minutes of the May 19, 2025 Village Board Regular Meeting

Contacts

Liaison: Clerk Sirabian

Staff: Samina Shaikh

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve the minutes of the May 19, 2025 Village Board Regular Meeting.

Summary

N/A

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

1. Draft Minutes - 05/19/2025 Regular Meeting



**MINUTES OF THE REGULAR MEETING OF THE VILLAGE PRESIDENT & BOARD OF
TRUSTEES OF THE VILLAGE OF BUFFALO GROVE HELD IN THE JEFFREY S. BRAIMAN
COUNCIL CHAMBERS, 50 RAUPP BOULEVARD, BUFFALO GROVE, ILLINOIS
MONDAY, MAY 19, 2025**

CALL TO ORDER

President Smith called the meeting to order at 7:00 P.M. Those present stood and pledged allegiance to the Flag.

ROLL CALL

Roll call indicated the following present: President Smith; Trustees Johnson, Ottenheimer, Stein, and Bocek. Trustees Cesario and Weidenfeld were absent.

Also present were: Dane Bragg, Village Manager; Patrick Brankin, Village Attorney; Chris Stilling, Deputy Village Manager; Mike Skibbe, Deputy Village Manager/Director of Public Works; Tyler Grace, Assistant Village Manager/Administrative Services; Jim Warnstedt, Deputy Director of Public Works; Kyle Johnson, Deputy Public Works Director/Village Engineer; Tom Wisniewski, Buyer; Christine Berman, Deputy Director of Finance; Nicole Woods, Director of Community Development; Molly Gillespie, Communications Director; Tim Kirsininkas, Communications Coordinator; Samina Shaikh, Deputy Village Clerk; Geoff Tollefson, Director of Golf Operations; Fire Chief Kane; and Police Chief Budds.

APPROVAL OF MINUTES

Moved by Ottenheimer, seconded by Johnson, to approve the minutes of the April 21, 2025, Regular Meeting. Upon roll call, Trustees voted as follows:

AYES: 3 – Johnson, Ottenheimer, Bocek
NAYS: 0 – None
ABSENT: 2 – Cesario, Weidenfeld
ABSTAIN: 1 – Stein
Motion declared carried.

Moved by Stein, seconded by Ottenheimer, to approve the minutes of the May 5, 2025, Committee of the Whole Meeting. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Ottenheimer, Stein, Bocek
NAYS: 0 – None
ABSENT: 2 – Cesario, Weidenfeld
Motion declared carried.

WARRANT #1381

Ms. Berman read Warrant #1381. Moved by Bocek, seconded by Johnson, to approve Warrant #1381 in the amount of \$7,175,268.10 authorizing payment of bills listed. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Ottenheimer, Stein, Bocek
NAYS: 0 – None
ABSENT: 2 – Cesario, Weidenfeld
Motion declared carried.

VILLAGE PRESIDENT'S REPORT

President Smith commented on several community events that he attended over the weekend summarizing as follows:

- An event to benefit Special Olympics
- An event building positive relationships between our Police and our youth

- An incredibly meaningful event for our disability community
- An event recognizing the impact of our teachers

President Smith noted that **smart. with heart.** is not just a tag line or a motto, but it is who we are as a community and why he appreciates living in Buffalo Grove and why he is honored to be the Village President of this great community. President Smith thanked our Departments, our Commissions, our community partners and everyone involved in making these important events possible.

RESOLUTION NO. 2025-15 – CANVASS OF VOTES

Moved by Johnson, seconded by Ottenheimer, to pass Resolution No. 2025-15, accepting the Canvass of Votes of the April 1, 2025, Consolidated Election as it relates to the office of Village Trustee. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Ottenheimer, Stein, Bocek
 NAYS: 0 – None
 ABSENT: 2 – Cesario, Weidenfeld
 Motion declared carried.

OATH OF OFFICE

Charles Johnson, Associate Judge, Nineteenth Judicial Circuit Court of Lake County, Illinois (Ret.) noted that he is honored to be in attendance this evening and wished those taking office a successful term in serving their constituents. Judge Johnson then administered the **Oath of Office** to Village Trustee Bocek, Trustee Johnson, Trustee Richards and Trustee Ottenheimer.

Roll call indicated the following Board members present: President Smith, Trustees Johnson, Richards, Ottenheimer, and Bocek. Trustees Cesario and Weidenfeld were absent.

President Smith read a Proclamation recognizing Andrew Stein's 21 years of exceptional service, dedication and commitment to the Village of Buffalo Grove, presenting the **Proclamation to Andrew Stein** as he was congratulated by the audience and the Board.

Trustee Stein stated that he is honored and humbled by this recognition; he thanked his family and our residents for their support; he is blessed to have been part of many accomplishments and events in Buffalo Grove and to have met so many wonderful people. Trustee Stein thanked everyone, especially his wife, Rochelle, for allowing him to have served the Village of Buffalo Grove.

PRESIDENT PRO TEM

President Smith noted that a President Pro Tem needs to be chosen. Typically, the Trustee with the longest tenure as Trustee is designated to be President Pro Tem. Trustee Ottenheimer will be the next President Pro Tem of the Village of Buffalo Grove.

Moved by Johnson, seconded by Richards, to ratify the designation of Trustee Ottenheimer as Village President Pro Tem. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek
 NAYS: 0 – None
 ABSENT: 2 – Cesario, Weidenfeld
 Motion declared carried.

VILLAGE BOARD PORTFOLIOS

Moved by Ottenheimer, seconded by Johnson, to accept the 2025-2026 Village Board Portfolios. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek
 NAYS: 0 – None
 ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

BOARD, COMMISSION & COMMITTEE APPOINTMENTS

President Smith thanked everyone who serves our community by being a Board, Committee or Commission member, and asked those in the audience to stand and be recognized as they were thanked and congratulated by the audience and the Board.

Moved by Johnson, seconded by Ottenheimer, to accept the 2025-2026 Board, Commission & Committee appointment list as outlined in Board packets. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

VILLAGE MANAGER'S REPORT

Chief Kane reviewed an incident earlier this year when bystanders, Northwest Central Dispatch and members of the Wheeling and Buffalo Grove Fire Departments worked cooperatively to save the life of an unresponsive Sara Franklin. Chief Kane noted that this success story is the result of quick action of bystanders, emergency dispatchers and first responders and underscores the importance of getting involved in your community and being willing to help one another. First to help were Ruth Bufford and Jennifer Emmons of Michigan. Annalisa Cangelosi of NWCD provided detailed instructions to them. First responders were Buffalo Grove Battalion Chief Robert Herrmann, Lieutenant Robert Beckman, Lieutenant Nicholas Otto, FF/PM Andrew Wojcik, Gary Steadman, Charles Kolder and David Zabilka, and Wheeling FF/PM Jorge Gonzalez and Matthew Nagel. Each of these heroes was presented with a **Gold Lifesaver Award**. Ms. Franklin, an employee for the National Safety Council, stated that she cannot thank all of these people enough and will share her story as an ambassador for the council. All were thanked by the audience and the Board.

TRUSTEE REPORTS

There are no Trustee reports tonight.

CONSENT AGENDA

President Smith explained the Consent Agenda, stating that any member of the audience or the Board could request that an item be removed for full discussion; there were no such requests. The Village Clerk read a brief synopsis of each of the items on the Consent Agenda.

Ordinance No. 2025-62 - Medical Equipment Services

Motion to pass Ordinance No. 2025-62 authorizing execution of a three-year agreement with Stryker for medical equipment services.

Proclamation - National EMS Week

Motion to approve a Proclamation recognizing National EMS Week.

Ordinance No. 2025-63 - Fiscal Year 2024

Motion to pass Ordinance No. 2025-63 amending the Fiscal Year 2024 for the Village of Buffalo Grove.

Ordinance No. 2025-64 - 1610-1612 Barclay Boulevard

Motion to pass Ordinance No. 2025-64 approving an amendment to Special Use for the expansion of a private golf instruction facility at 1610-1612 Barclay Boulevard.

Ordinance No. 2025-65 21 N. Buffalo Grove Road

Motion to pass Ordinance No. 2025-65 approving a Special Use for a Supermarket Food Store, Malabar Express at 21 N. Buffalo Grove Road.

Resolution No. 2025-16 - Intergovernmental Agreement

Motion to pass Resolution No. 2025-16 ratifying an Intergovernmental Agreement with the Northeastern Illinois Regional Crime Laboratory for forensic services.

Resolution No. 2025-17 - Closed Session Minutes

Motion to pass Resolution No. 2025-17 relating to the semi-annual review of closed session minutes and approval of closed session minutes.

Ordinance No. 2025-66 - Intrepid

Motion to pass Ordinance No. 2025-66 approving a Right-of-Way Access Agreement with BIF IV Intrepid OpCo LLC.

Proclamation - National Pollinators Month

Motion to approve a Proclamation Recognizing National Pollinators Month.

Resolution No. 2025-18 - Bison Crossing Development.

Motion to pass Resolution No. 2025-18 to ratify an Amendment to the existing Driveway Access Agreement between the Village of Buffalo Grove, the Buffalo Grove Park District and SDG Dundee Road LLC as part of the Bison Crossing Development.

Moved by Johnson, seconded by Ottenheimer, to approve the Consent Agenda as presented. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

ORDINANCE NO. 2025-67 – AECOM

Moved by Richards, seconded by Johnson, to pass Ordinance No. 2025-67 approving a Professional Service Agreement for engineering services with AECOM Technical Services, Inc. for water model engineering services.

Mr. Johnson reviewed the proposed ordinance, details of which are contained in the Agenda Item Summary that he prepared.

Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

ORDINANCE NO. 2025-68 – FIRE STATION 25

Moved by Richards, seconded by Johnson, to pass Ordinance No. 2025-68 allowing the Village Manager to execute an agreement with Fredrick Quinn Construction to award trade packages for the construction of Fire Station 25, as outlined in the FQC award letter dated May 13, 2025, subject to the review and approval of the

Village Attorney.

Mr. Bragg took a moment to commend and thank the Board, staff and everyone involved in bringing this project to fruition.

Chief Kane reviewed the proposed ordinance, details of which are contained in his memo to Mr. Bragg dated May 19, 2025

Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

HIGHBURY RESIDENTIAL DEVELOPMENT

Moved by Ottenheimer, seconded by Johnson, to refer the proposal for Highbury Residential Development at 301 and 20311 Weiland Road to the Planning and Zoning Commission.

Ms. Woods reviewed the proposal, details of which are contained in the memo that she and Mr. Binder sent to Mr. Bragg dated May 19, 2025.

Margaret Gienko, attorney for the developer, provided an introduction to M I Homes, after which she referred to a PowerPoint presentation illustrating a concept plan of the property; she then answered questions from the Board.

Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

TOWNHOME DEVELOPMENT

Moved by Ottenheimer, seconded by Johnson, to refer the proposal for a Townhome Development at 16606 – 16704 IL Route 22, 23008-23025 Main Street and 23023 First Street (Fiore Property) to the Planning and Zoning Commission for review.

Ms. Woods reviewed the proposal, details of which are contained in the memo that she and Ms. Purvis sent to Mr. Bragg dated May 19, 2025.

Eric Friedman, Pulte Homes, provided a background of Pulte Homes, after which he referred to a PowerPoint presentation illustrating a concept plan of the property; he then responded to comments and questions from the Board.

Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek

NAYS: 0 – None

ABSENT: 2 – Cesario, Weidenfeld

Motion declared carried.

PUBLIC COMMENT

President Smith reviewed the parameters to be followed by speakers and asked if there were any questions from the audience on items not on tonight's agenda.

A resident living in a home adjacent to the **Arboretum Golf Course** commented on the number of golf balls that are hit on to her property, which have caused damage to her home and pose potential physical harm to her family, noting that they are hesitant to grill or enjoy their yard; she is urging the Board to hire a golf course architect to consult to see what can be done to mitigate this situation.

A resident living near the car wash on **Milwaukee Avenue** asked that the Board do something about the loud and incessant noise coming from that car wash and the vacuums on the property. Ms. Woods met with her to try to find a solution to the issue.

ADJOURNMENT

Moved by Johnson, seconded by Ottenheimer, to adjourn the meeting. Upon roll call, Trustees voted as follows:

AYES: 4 – Johnson, Richards, Ottenheimer, Bocek
NAYS: 0 – None
ABSENT: 2 – Cesario, Weidenfeld
Motion declared carried.

The meeting was adjourned at 8:38 P.M.

Janet M. Sirabian, Village Clerk

APPROVED BY ME THIS 16th DAY OF June 2025

Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 2.b.

Minutes of the June 2, 2025 Village Board Committee of the Whole Meeting

Contacts

Liaison: Clerk Sirabian

Staff: Samina Shaikh

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve the minutes of the June 2, 2025 Village Board Committee of the Whole Meeting.

Summary

N/A

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

1. Draft Minutes - 06/02/2025 COW Meeting



**MINUTES OF THE COMMITTEE OF THE WHOLE MEETING OF THE VILLAGE PRESIDENT &
BOARD OF TRUSTEES OF THE VILLAGE OF BUFFALO GROVE HELD IN THE
JEFFREY S. BRAIMAN COUNCIL CHAMBERS AT VILLAGE HALL, 50 RAUPP BOULEVARD,
BUFFALO GROVE, ILLINOIS, MONDAY JUNE 2, 2025**

CALL TO ORDER

President Smith called the meeting to order at 7:00 P.M. Those present stood and pledged allegiance to the Flag.

ROLL CALL

Roll call indicated the following present: President Smith; Trustees Johnson, Richards, Cesario, Ottenheimer, Bocek, and Weidenfeld.

Also present were: Dane Bragg, Village Manager; Patrick Brankin, Village Attorney; Chris Stilling, Deputy Village Manager; Mike Skibbe, Deputy Village Manager/Director of Public Works; Tyler Grace, Assistant Village Manager – Administrative Services; Chris Black, Finance Director; Molly Gillespie, Communications Director; Nicole Woods, Director of Community Development; Police Chief Budds; Fire Chief Kane; and Caitlin Wagener, Fire Department Management Analyst.

The **Committee of the Whole Meeting** consisted of staff reports and Board discussion on the listed topics, with staff answering questions from the Board on each topic.

VILLAGE PRESIDENT'S REPORT

President Smith commented on another hugely successful **Pride Parade** over the weekend. The event drew several thousand people to our community who witnessed the diverse, caring and loving community that is Buffalo Grove. Parade participants consisted of bands, floats, all religious faiths, mental health professionals, banks, retail businesses and politicians. Diversity and inclusivity made the event even more special. President Smith expressed extreme gratitude to the Pride Project, the Buffalo Grove Police Department, the Buffalo Grove Fire Department, the Buffalo Grove Public Works Department, the Buffalo Grove Park District and everyone who devoted so much time and effort to show that Buffalo Grove welcomes everyone.

FIRE DEPARTMENT STRATEGIC PLAN

Chief Kane introduced and thanked Caitlin Wagener who provided a PowerPoint presentation with an overview and status of the strategic planning process taking place in the fire department.

FY 2025 20-YEAR WATER PROFORMA

Mr. Black reviewed the FY 2025 20-Year Water Pro-Forma, details of which are contained in his memo to Mr. Bragg of June 2, 2025.

PUBLIC SAFETY PENSION FUNDING

Referring to a PowerPoint presentation, Mr. Black provided an update on the public safety pensions funding status, the FY 2026 contribution, and future funding.

GENERAL FUND FINANCIAL FORECAST – FY 2026

Mr. Black reviewed the General Fund Financial Forecast – FY 2026, a financial assessment of General Fund revenues and expenditures.

QUESTIONS FROM THE AUDIENCE

President Smith reviewed the parameters to be followed by speakers and asked if there were any questions from the audience on items not on tonight's agenda; there were no such questions.

ADJOURNMENT

Moved by Johnson, seconded by Richards, to adjourn the meeting. Upon roll call, Trustees voted as follows:

AYES: 6 – Johnson, Richards, Cesario, Ottenheimer, Bocek, Weidenfeld

NAYS: 0 – None

Motion declared carried.

The meeting was adjourned at 8:10 P.M.

Janet M. Sirabian, Village Clerk

APPROVED BY ME THIS 16th DAY OF June 2025

Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 3.a.

Approval of Warrant #1382

Contacts

Liaison: Trustee Cesario

Staff: Chris Black

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve Warrant #1382 in the amount of \$6,573,884.97

Summary

Warrant #1382 in the amount of \$6,573,884.97

Strategic Alignment

Guiding Principle

N/A

Goal

N/A

File Attachments

1. Summary Warrant 1382



VILLAGE OF BUFFALO GROVE WARRANT #1382
16-Jun-25

General Fund:	499,075.41
Parking Lot Fund:	446.56
Motor Fuel Tax Fund:	0.00
Debt Service Fund:	846,053.13
School & Park Donations:	0.00
Lake Cook Rd TIF Fund:	5,951.25
Capital Projects-Facilities:	306,945.77
Capital Projects-Vehicles/Equipment:	198,839.69
Capital Projects-Streets:	989,463.56
Retiree Health Savings (RHS):	0.00
Water Fund:	774,375.98
Buffalo Grove Golf Fund:	35,275.38
Arboretum Golf Fund:	165,607.64
Refuse Service Fund:	76,856.00
Information Technology Internal Service Fund:	249,368.96
Central Garage Internal Service Fund:	43,755.46
Building Maintenance Internal Service Fund:	79,461.03
	<u>4,271,475.82</u>
PAYROLL PERIOD ENDING 05/18/2025	1,125,093.83
PAYROLL PERIOD ENDING 06/01/2025	1,177,315.32
	2,302,409.15
TOTAL WARRANT #1382	<u><u>6,573,884.97</u></u>

APPROVED FOR PAYMENT BY THE PRESIDENT AND BOARD OF TRUSTEES OF
THE VILLAGE OF BUFFALO GROVE, ILLINOIS

Village Clerk

Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 4.a.

Boards, Committee, Commission Appointments

Contacts

Liaison: President Smith

Staff: Kathryn Golbach

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve the appointment of Jay Jorbin to the Board of Fire and Police Commissioners.

Summary

Attached is an updated Board, Committee, Commission appointment list adding Jay Jorbin as a member of the Board of Fire and Police Commissioners.

Strategic Alignment

Guiding Principle

Principle 3: Plan and Invest in the Future

Principle 4: High Performing Village Team

Principle 6: Engages Our Residents

Principle 7: Builds Our Community

Goal

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

File Attachments

1. Boards Committee Commission Appointments 6.12.25

2025-2026 Committees, Commissions, and Board Appointments

Board of Fire and Police Commissioners

- Edward McKee (Chair)
- Stuart Berman
- Kevin Dryman
- Scott Fishman
- Jay Jorbin*

Planning and Zoning Commission

- Mitchell Weinstein (Chair)
- Amy Au
- Adam Moodhe
- Neil Worlikar
- Marc Spunt
- Jason Davis
- Sujat Saxena
- Donald Schwartz
- Chad Gregory

Health Commission

- Deb Moritz (Chair)
- Mike Garfield
- Karleen Pitchford
- Doug Pitchford
- Dr. Becky Bergman
- Nisha Patalay

Farmers Market Committee

- Paulette Greenberg (Chair)
- Larry King
- Ed Muldoon

- Jackie Beegun
- Jane Primack
- Beth Nudelman
- David Bergman
- Mindy Lazor
- Steve McLellan
- Maanasha Sankareswari – Ramesh
- Narayanasamy Ramesh

Rick Kahen Commission for Residents with Disabilities

Members

- Judy Samuels (Chair)
- Martin Sussman (Vice Chair)
- Dean Klassman
- Beth Shapiro
- Jack Shapiro
- Mark Weiner
- Debbie Verson
- Lexi Robinson
- Leo Njongmeta
- Matthew Dragon
- Allie Zalay
- Avi Samuels
- Amy Parker
- Gowri Magati
- Kate Jauregui

Volunteers

- Donna Garfield

Police Pension Board

- Jeffrey Feld
- Kenneth Fox

Firefighters Pension Board

- Christopher Black
- Larry Stanley

Ethics Commission

- Jeff Berman (Chair)
- Pragnesh Patel
- Leslie Abella
- Richard Bellows
- Danielle Rodbro

*New appointment



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 5.a.

Acceptance of the 2024 Audit and Management Letter

Contacts

Liaison: Trustee Cesario

Staff: Chris Black

Staff Recommendation

Staff recommends acceptance.

Recommended Motion

I move to accept the 2024 Audit and Management Letter

Summary

In accordance with state statute, this was completed and submitted to the State of Illinois Comptroller's Office. The financial audit is presented in the form of the Annual Comprehensive Financial Report. The purpose of the Annual Comprehensive Financial Report is to provide accurate and meaningful information concerning village's financial condition and performance. Independent auditors have verified that the village has fairly presented its financial position, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Representatives from Lauterbach and Amen, will provide a brief presentation and answer questions at the Board Meeting. A copy of the 2024 Annual Comprehensive Financial Report document has been provided to the Village Board under separate cover.

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. Buffalo Grove ACFR 24



VILLAGE OF BUFFALO GROVE, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2024

50 Raupp Blvd
Buffalo Grove, IL 60089
Phone: 847.459.2500
www.vbg.org

VILLAGE OF BUFFALO GROVE, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

Prepared by:

Finance Department

Chris Black

Finance Director/Village Treasurer

VILLAGE OF BUFFALO GROVE, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the Village of Buffalo Grove, Illinois including:

List of Principal Officials

Organizational Chart

Letter of Transmittal

Certificate of Achievement for Excellence in Financial Reporting

VILLAGE OF BUFFALO GROVE, ILLINOIS

List of Principal Officials December 31, 2024

Eric Smith
Village President

Janet M. Sirabian
Village Clerk

Board of Trustees

Denice Bocek

Andrew Stein

Frank Cesario

Lester Ottenheimer

Joanne Johnson

David Weidenfield

Appointed Officials

Dane Bragg, Village Manager

Christopher Stilling
Deputy Village Manager

Chris Black
Finance Director/Village Treasurer

Brain Budds
Chief of Police

Larry Kane
Fire Chief

Michael Skibbe
Deputy Village Manager/Public Works Director

Kathryn Golbach
Director of Human Resources

Kyle Johnson
Deputy Public Works Director/Village Engineer

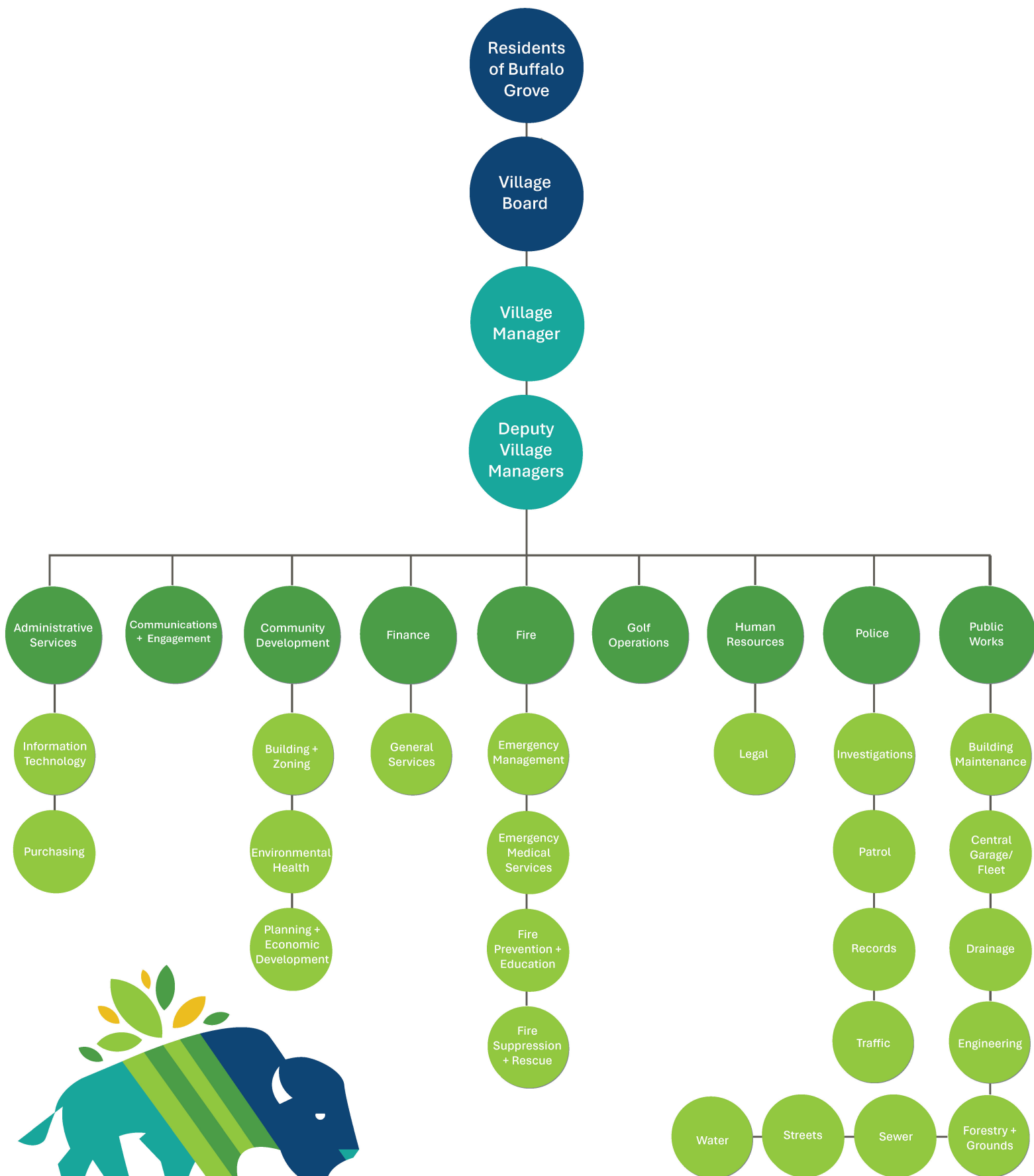
Nicole Woods
Director of Community Development

Molly Gillespie
Director of Communications and Engagement

Geoff Tollefson
Golf Course Manager

Tyler Grace
Assistant Village Manager

ORGANIZATIONAL CHART



Department of Finance and General Services

50 Raupp Boulevard, Buffalo Grove, IL 60089

Phone: 847-459-2500 | Fax: 847-459-0332



June 5, 2025

The Honorable Eric Smith
Members of the Village Board
Citizens of the Village of Buffalo Grove

The Annual Comprehensive Financial Report of the Village of Buffalo Grove for the year ended December 31, 2024, is submitted herewith. This report represents a comprehensive picture of the Village's financial activities during Fiscal Year 2024 and the financial condition of its various funds at December 31, 2024. State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audit in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Management assumes full responsibility for the completeness and reliability of all information presented in the report based upon a comprehensive internal control framework. Because the cost of internal controls should not outweigh their benefits, the Village's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

Lauterbach & Amen, Independent Certified Public Accountants, have issued an unmodified (clean) opinion on the Village's financial statements for the fiscal year ended December 31, 2024. The independent auditors' report is presented at the front of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). The letter of transmittal is designated to complement the MD&A and should be read in conjunction with it. The Village of Buffalo Grove's MD&A can be found immediately following the report of the independent auditors.

Profile of the Village of Buffalo Grove

The Village of Buffalo Grove was incorporated March 7, 1958, and is located approximately 29 miles northwest of the downtown of the City of Chicago. The Village resides in both Cook and Lake Counties and spans 9.2 square miles and based on the U.S. Census 2024 estimate, serves a population of 43,072. The Village of Buffalo Grove is empowered to levy a property tax on real property located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The Village became a home rule unit by referendum on July 1, 1980, giving it additional powers to tax and regulate in ways not specifically granted, or prohibited, by the Illinois Constitution. As a home rule entity, the Village has no tax rate or debt limits, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes.

The Village operates under a Council/Manager form of government. Policy making and legislative authority are vested with the Village Board, which consists of a President and a six-member Board of Trustees. The Village Board is responsible for passing ordinances and resolutions, adopting the annual budget, appointing committees, and hiring the Village's Manager and Attorney. The Village Manager is responsible for carrying out the policies, ordinances, and resolutions of the Village Board, developing and presenting an annual budget, overseeing the day-to-day operations of the Village, and appointing department directors.

The Village provides a full range of services including police and fire protection, construction and maintenance of streets and infrastructure, planning and zoning, water and sewer utilities, and general administrative services. The Village also operates two golf courses and a municipal commuter parking lot. To provide these services there were 217 full-time and 37.5 part-time/seasonal positions in the Fiscal Year 2024 annual budget.

Budgetary Control and Accounting Systems

The annual budget serves as the foundation for the Village's financial planning and as a management spending control document. All departments of the Village of Buffalo Grove are required to submit budget requests by a specified date each year. These requests serve as the starting point for budget development. The proposed budget is presented to the Village Board in November and adopted by ordinance in December concurrently with the property tax levy.

Legal spending thresholds are established through the annual budget under the budget officer method. The Village Board is required to hold a public hearing on the budget document and must adopt a final budget no later than December 31st of each year. The budget is prepared by fund, department, and program. Department directors may make transfers of budget allocations within a department. Transfers of budget allocations between funds, however, require the approval of the Village Board. All budget adjustments must be approved by the Village Board to amend the legal spending thresholds.

The accounts of the Village are organized on the basis of funds, each of which is considered a separate and distinct accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are allocated to and accounted for in individual funds based upon the purpose for which they are to be expended and the means by which spending activities are controlled. The accounting records for general governmental operations are maintained on the modified accrual basis, with revenues being recorded when available and measurable and expenditures being recorded when the material or services are received, and the liability is incurred. Accounting records for the Village's enterprise funds, internal service funds, agency funds and pension trust funds are maintained on the accrual basis of accounting.

Factors Affecting Financial Condition

Local Economy

The Village is primarily residential, with supporting commercial activity and limited industrial and manufacturing activity. There are approximately 786 licensed businesses operating in the Village. The majority of residents are employed in management, professional, sales and office occupations. The Village's unemployment statistics have consistently been lower than the national and state averages, with an unemployment rate at the end of the year at 4.2 percent besting the state by 0.8 percent.

External economic factors at the national and state level continue to impact the Village's revenue profile and, subsequently its ability to manage operating and capital resources.

- Property tax collections totaled \$17,696,110, which is a decrease from the previous year's total of \$18,050,356, or 2.0 percent.
- Water and Sewer collections decreased from \$18,195,154 in 2023 to \$16,714,336 in 2024; a total decrease of 8.86 percent.
- Sales taxes, both state shared and home rule, generated \$18,050,925 in 2024, a decrease of 2.95 percent.

The Village equalized assessed valuation increased by \$90.6 million or 4.98 percent to \$1.91 billion for the 2023 levy year, the most recent data available. The Lake County portion of the Village's equalized assessed value increased by 5.49 percent and Cook County portion increased by 3.19 percent.

The unassigned fund balance of the General Fund will again exceed the 30 percent threshold of the subsequent year's budgeted expenditures, less non-operating transfers, which is the preferred level in the policy established by the Village Board.

Fiscal Year Ended	Unassigned Fund Balance	Budgeted Expenditures	Percent
December 31, 2015	\$ 14,991,907	\$ 38,165,617	39.28%
December 31, 2016	16,143,726	39,177,439	41.21%
December 31, 2017	18,902,476	39,477,439	47.88%
December 31, 2018	17,039,974	39,717,331	42.90%
December 31, 2019	18,939,974	43,948,348	43.10%
December 31, 2020	20,134,162	44,657,330	45.09%
December 31, 2021	22,485,209	44,610,467	50.40%
December 31, 2022	17,701,070	46,945,915	37.71%
December 31, 2023	18,522,000	49,103,697	37.72%
December 31, 2024	19,839,238	53,054,966	37.39%

Long-Term Financial Planning

The Village compiles a General Fund Five-Year Financial Forecast annually which provides an analysis of future revenue and expenditures. This report is completed in tandem with the start of the annual budget process. Other long-range financial plans include the five-year Capital Improvement Plan, Twenty-Year Water Fund Pro-Forma, and a Twenty-Year Storm Sewer Pro Forma.

The Village assesses its capital needs through the Capital Improvement Plan (CIP) update. This document is a planning tool to identify short- and medium-term capital needs (facilities, infrastructure, and roadways) and measure those demands against the Village's ability to pay. For a project to be incorporated into the CIP, it must involve the creation, improvement, or acquisition of a tangible asset with an original cost of at least \$25,000.

The Village has begun Phase 2 of its Infrastructure Modernization Program. This phase includes another approximately \$115 million in projects planned to address growing stormwater needs and to replace aging facilities. Funding strategies for each project seek to maximize grant opportunities, keep the Village's tax levy flat and limit water and sewer fee increases.

The Twenty-Year Water Fund Pro-Forma provides an overview of the Water Fund and adequacy of the current water rate to fund operating expenses and infrastructure improvements as well as generating a reserve to continue with a pay-as-you-go approach to capital budgeting. The Reserve for Capital Replacement Funding Report lists all Village owned vehicles, the service life, and its respective reserve balance.

Major Initiatives

In 2024, the Village of Buffalo Grove issued over 2,900 commercial and residential building permits. These permits represent a total project valuation of \$84.4 million invested in the Buffalo Grove community. In addition to building permit activity, the following major projects occurred in 2024:

The Town Center Redevelopment project, The Clove, made significant progress throughout the year. At the heart of the development is 'The 250', a seven-story mixed-use development featuring one-, two- and three-bedroom luxury residential units, 160,000 square feet of commercial retail space on the ground floor, including the future home of a sit-down restaurant. The residential units were substantially complete at year-end. During the year, Panda Express opened in the three tenant outlot building and the buildout of the remaining two units was complete, with anticipated business openings in early 2025.

Across Route 83 from the Clove, Lazy Dog Restaurant and Wild Fork grocer began their interior buildouts, with an anticipated opening in Spring 2025.

Construction on the adaptive reuse of the new Public Works facility was completed and operations moved to 1650 Leider Lane, providing adequate space for all public works and engineering functions for now and well into the future.

Plans were completed to retrofit the former Public Works facility to a temporary fire station in preparation for the demolition and rebuilding of a new permanent Fire Station #25. Additionally, work began on engineering and design plans for the fire station rebuild project.

The Bison Crossing project, 16-acre redevelopment of the long-vacant property at 915-945 Dundee Road, formerly occupied by the Rohrman auto dealership, began to take shape. Demolition of the vacant buildings was completed during the year. Additionally, ground was broken, and exterior work of the Tesla dealership was complete and interior work began.

The Village Board adopted a new community brand that truly embodies the essence of BG, including new brand colors, a new logo and the tagline: smart. with heart. Coupled with the new branding initiative, a new website was developed and includes a new chatbot, Mr. Robinson, to answer questions or request a service.

Improvements began at the Combined Area Fire Training (CAFT) site. Work includes a combined water fill and truck weigh station along with a surface parking lot and is expected to be completed in early 2025.

In 2024, 82 businesses opened, expanded and/or relocated in the Village of Buffalo Grove.

Awards and Acknowledgments

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Buffalo Grove for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2023. This was the forty-second consecutive year that the government has received this prestigious award. To be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfies both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the Village also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the fiscal year beginning January 1, 2024. In order to qualify for the Distinguished Budget Presentation Award, the Village's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

Preparation of this report would not have been possible without the dedicated services of the entire staff of the Finance Department. Credit also must be given to the Village President and Board of Trustees, and the Village Manager Dane Bragg for their assistance in planning and conducting the fiscal affairs of the Village in a responsible manner.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Chris Black", is written over a light blue horizontal line.

Chris Black



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Village of Buffalo Grove
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the Village's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

June 5, 2025

The Honorable Village President
Members of the Board of Trustees
Village of Buffalo Grove, Illinois

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Buffalo Grove, Illinois (the Village), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Buffalo Grove, Illinois, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Buffalo Grove, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 5, 2025, on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

Our discussion and analysis of the Village of Buffalo Grove (the Village), Illinois' financial performance provides an overview of the Village's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the transmittal letter, which can be found in the introductory section of this report and the Village's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The Village's net position increased as a result of this year's operations. Net position of the governmental activities increased by \$16,752,212, or 38.1 percent and net position of business-type activities increased by \$3,745,834, or 4.7 percent.
- During the year, government-wide revenues for the primary government totaled \$92,091,401, while expenses totaled \$71,593,355, resulting in an increase to net position of \$20,498,046.
- The Village's net position totaled \$144,030,253 on December 31, 2024, which includes \$133,549,820 net investment in capital assets, \$9,392,806 subject to external restrictions, and \$1,087,627 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported a decrease this year of \$4,265,040 or 7.5 percent, resulting in an ending balance of \$52,464,449.
- Beginning Net Position for governmental and business-type activities were restated due to the implementation of GASB 101.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Village as a whole and present a longer-term view of the Village's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Village's operations in more detail than the government-wide statements by providing information about the Village's most significant funds. The remaining statements provide financial information about activities for which the Village acts solely as a trustee or agent for the benefit of those outside of the government.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Village's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the Village's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Village's property tax base and the condition of the Village's infrastructure, is needed to assess the overall health of the Village.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety (police and fire), public works, streets and sidewalks, and community development. Property taxes, state and home rule sales tax, shared state income tax, real estate transfer tax, prepared food and beverage tax, and utility taxes finance most of these services. The business-type activities of the Village include water and sewerage, Arboretum and Buffalo Grove golf courses, and refuse. The intent is for the fees to cover the costs of operations, infrastructure replacement, and debt services expenses.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Village's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The Village maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Lake Cook Road TIF, Debt Service, Facilities Development, Street Maintenance, and Vehicle Equipment Replacement Funds, which are considered major funds. Data from the other four governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Village adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Management's Discussion and Analysis

December 31, 2024

USING THIS ANNUAL REPORT - Continued

Proprietary Funds

The Village maintains two proprietary fund types: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Village utilizes enterprise funds to account for its water and sewer utility, refuse service and activities at the Buffalo Grove and Arboretum Golf Courses. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Village's various functions.

The Village uses internal service funds to account for its information technology, central garage, and building maintenance services. These services predominantly benefit governmental rather than business-type functions, and therefore, have been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water and Sewerage and Arboretum Golf Fund, which are considered to be major funds of the Village. Data from the other two proprietary funds are combined into a single, aggregated presentation. Individual fund data for each of these proprietary funds is provided in the form of combining statements elsewhere in this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Village's own programs. The accounting use for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Village's IMRF and police and fire employee pension obligations, post-employment retirement benefit obligations and budgetary comparison schedules for the General Fund and major special revenue funds. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on pensions.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the Village, assets/deferred outflows exceeded liabilities/deferred inflows by \$144,030,253.

	Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Current Assets	\$ 89,955,558	95,855,701	19,446,344	20,088,647	109,401,902	115,944,348
Capital Assets	125,542,211	106,293,429	63,578,273	59,991,393	189,120,484	166,284,822
Other Assets	—	—	9,639,599	9,419,862	9,639,599	9,419,862
Total Assets	215,497,769	202,149,130	92,664,216	89,499,902	308,161,985	291,649,032
Deferred Outflows	20,698,133	25,812,546	2,555,810	2,861,791	23,253,943	28,674,337
Total Assets/Deferred Outflows	236,195,902	227,961,676	95,220,026	92,361,693	331,415,928	320,323,369
Long-Term Liabilities	131,623,009	139,154,232	7,327,569	8,648,461	138,950,578	147,802,693
Other Liabilities	15,757,229	13,798,680	2,666,561	2,085,203	18,423,790	15,883,883
Total Liabilities	147,380,238	152,952,912	9,994,130	10,733,664	157,374,368	163,686,576
Deferred Inflows	28,118,465	30,066,007	1,892,842	1,966,621	30,011,307	32,032,628
Total Liabilities/Deferred Inflows	175,498,703	183,018,919	11,886,972	12,700,285	187,385,675	195,719,204
Net Position						
Net Investment in Capital Assets	74,625,942	54,846,913	58,923,878	54,553,279	133,549,820	109,400,192
Restricted	9,392,806	7,450,035	—	—	9,392,806	7,450,035
Unrestricted (Deficit)	(23,321,549)	(17,354,191)	24,409,176	25,108,129	1,087,627	7,753,938
Total Net Position	60,697,199	44,942,757	83,333,054	79,661,408	144,030,253	124,604,165

A portion of the Village's net position, \$133,549,820 or 92.7 percent, reflects its investment in capital assets (for example, land, construction in progress, buildings, equipment and vehicles, land improvements, streets, storm sewers, infrastructure, lease assets, and subscription assets), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$9,392,806 or 6.5 percent, of the Village's net position represents resources that are subject to external restrictions on how they may be used. The remaining \$1,087,627 or 0.8 percent represents unrestricted net assets and may be used to meet the government's ongoing obligations to citizens and creditors.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

	Changes in Net Position					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Revenues						
Program Revenues						
Charges for Services	\$ 6,774,876	5,888,994	20,974,959	22,365,909	27,749,835	28,254,903
Operating Grants/Contributions	6,174,517	3,229,239	—	—	6,174,517	3,229,239
Capital Grants/Contributions	197,573	259,079	—	—	197,573	259,079
General Revenues						
Property Tax	17,696,110	18,050,357	—	—	17,696,110	18,050,357
Sales and Use Taxes	19,582,601	20,281,390	—	—	19,582,601	20,281,390
Income Tax	7,438,727	6,947,878	—	—	7,438,727	6,947,878
Telecommunications Taxes	637,733	716,612	—	—	637,733	716,612
Utility Taxes	2,493,261	2,632,410	—	—	2,493,261	2,632,410
Property Transfer Taxes	1,013,228	1,091,309	—	—	1,013,228	1,091,309
Other General Revenues	7,729,103	6,186,544	1,378,713	1,039,085	9,107,816	7,225,629
Total Revenues	69,737,729	65,283,812	22,353,672	23,404,994	92,091,401	88,688,806
Expenses						
General Government	9,767,455	12,936,534	—	—	9,767,455	12,936,534
Public Safety	35,138,534	30,167,512	—	—	35,138,534	30,167,512
Public Works	8,199,121	7,359,700	—	—	8,199,121	7,359,700
Interest on Long-Term Debt	2,747,619	3,548,463	—	—	2,747,619	3,548,463
Water and Sewerage	—	—	11,759,931	13,197,356	11,759,931	13,197,356
Arboretum Golf	—	—	1,739,321	1,649,653	1,739,321	1,649,653
Buffalo Grove Golf	—	—	1,317,333	1,368,546	1,317,333	1,368,546
Refuse	—	—	924,041	930,853	924,041	930,853
Total Expenses	55,852,729	54,012,209	15,740,626	17,146,408	71,593,355	71,158,617
Change in Net Position						
Before Transfers	13,885,000	11,271,603	6,613,046	6,258,586	20,498,046	17,530,189
Transfers	2,867,212	3,204,912	(2,867,212)	(3,204,912)	—	—
Change in Net Position	16,752,212	14,476,515	3,745,834	3,053,674	20,498,046	17,530,189
Net Position - Beginning	44,942,757	30,466,242	79,661,408	76,607,734	124,604,165	107,073,976
Restatement - Change in Accounting Principle	(997,770)	—	(74,188)	—	(1,071,958)	—
Net Position - Beginning as Restated	43,944,987	30,466,242	79,587,220	76,607,734	123,532,207	107,073,976
Net Position - Ending	60,697,199	44,942,757	83,333,054	79,661,408	144,030,253	124,604,165

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

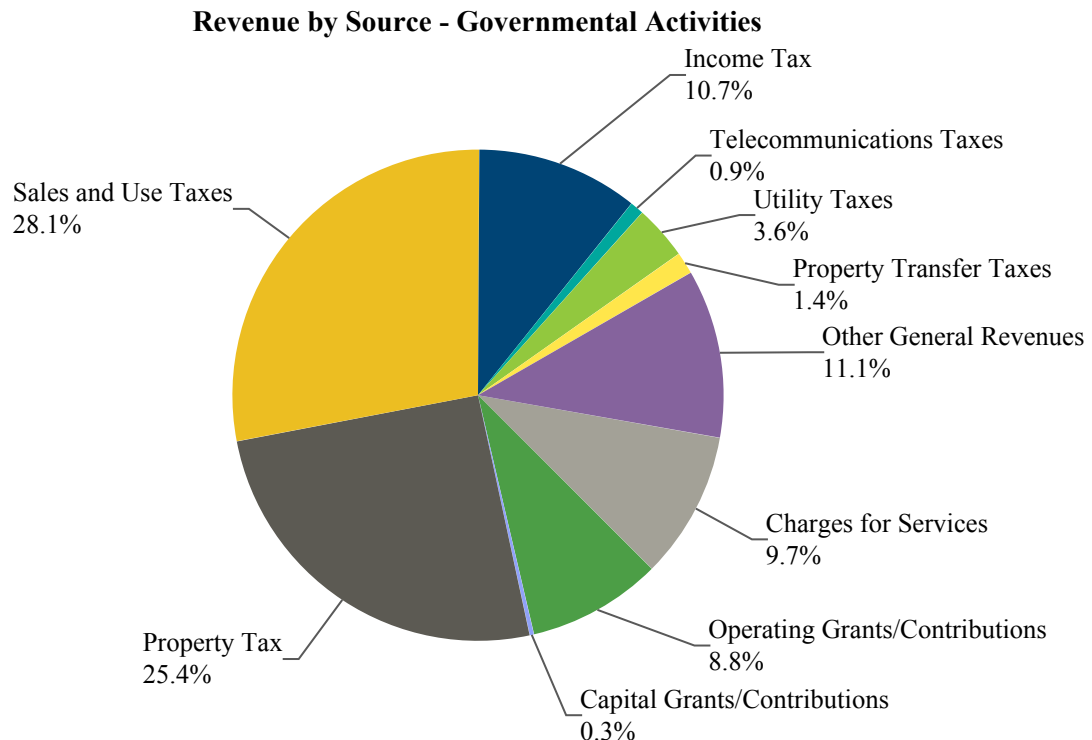
Net position of the Village's governmental activities increased by 38.1 percent (\$60,697,199 in 2024 compared to a restated \$43,944,987 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled a deficit of \$23,321,549 at December 31, 2024.

Net position of business-type activities increased by 4.7 percent (\$83,333,054 in 2024 compared to a restated \$79,587,220 in 2023).

Governmental Activities

Revenues for governmental activities totaled \$69,737,729, while the cost of all governmental functions totaled \$55,852,729. This results in an increase of \$13,885,000, prior to transfers in of \$2,867,212. In 2023, revenues of \$65,283,812 exceeded expenses of \$54,012,209, resulting in an increase of \$11,271,603, prior to transfers in of \$3,204,912. The increase in 2024 was primarily due to unexpended capital projects budgeted for the year.

The following table graphically depicts the major revenue sources of the Village. It depicts very clearly the reliance on property taxes and sales and use taxes to fund governmental activities. It also clearly identifies the less significant percentage the Village receives from charges for services.



VILLAGE OF BUFFALO GROVE, ILLINOIS

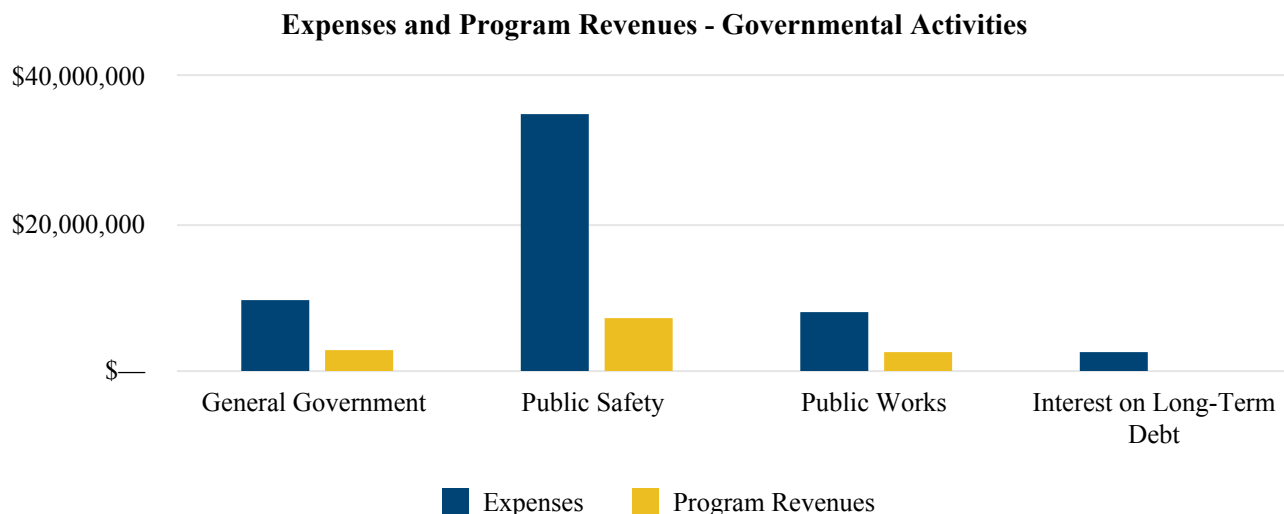
Management's Discussion and Analysis

December 31, 2024

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

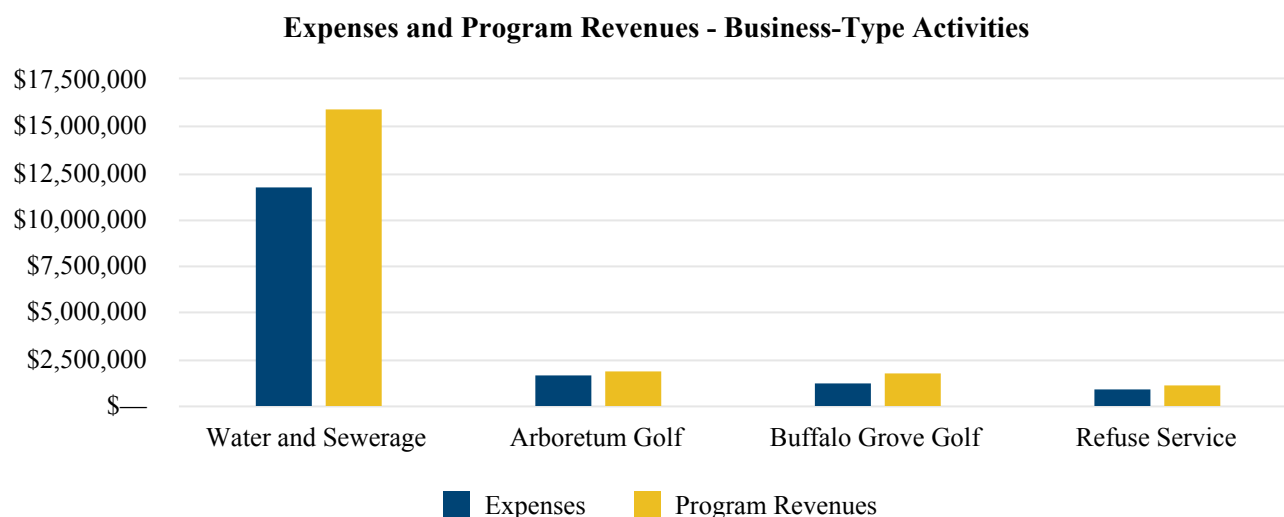
Governmental Activities

The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues.



Business-Type Activities

Business-Type activities posted total revenues of \$22,353,672, while the cost of all business-type activities totaled \$15,740,626. This results in an increase of \$6,613,046, prior to transfers out of \$2,867,212. In 2023, revenues of \$23,404,994 exceeded expenses of \$17,146,408, resulting in an increase of \$6,258,586, prior to transfers out of \$3,204,912. The increase in the current year is primarily due to higher than anticipated investment income and golf course user fees coupled with lower than anticipated operating, maintenance and repair, and commodities costs.



VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The Village's governmental funds reported combining ending fund balances of \$63,417,115, which is \$2,889,225, or 4.4 percent, lower than last year's total of \$66,306,340. Of the \$63,417,115 total, \$19,806,825, or approximately 31.2 percent, of the fund balance constitutes unassigned fund balance.

The General Fund is the chief operating fund of the Village. At December 31, 2024, unassigned fund balance in the General Fund was \$19,839,238, which represents 37.8 percent of the total fund balance of the General Fund. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance in the General Fund represents approximately 39.9 percent of total General Fund expenditures.

The General Fund concluded the fiscal year with a balance of \$52,464,449, reflecting a 7.5 percent decrease from the previous year's balance of \$56,729,489. This \$4,265,040 decrease is due to planned use of reserves to help fund improvements to the Public Works facility.

The Lake Cook Road TIF Fund concluded the fiscal year with a balance of \$1,769,001, reflecting a 75.0 percent increase from the previous year's balance of \$1,010,713. This \$758,288 increase is due to an increase in incremental property taxes received as a result of improvements made to TIF properties.

The Debt Service Fund concluded the fiscal year with a balance of \$25,432, reflecting a 9.7 percent decrease from the previous year's balance of \$28,179. This \$2,747 decrease is due to property tax receipts coming in under budget.

The Facilities Development Fund concluded the fiscal year with a balance of \$1,361,815, reflecting a less than one percent decrease from the previous year's balance of \$1,361,816.

The Street Maintenance Fund concluded the fiscal year with a balance of \$2,054,823, reflecting a 1.1 percent decrease from the previous year's balance of \$2,076,795. This \$21,972 decrease is due to the use of fund balance to pay for an unanticipated project.

The Vehicle Equipment Replacement Fund concluded the fiscal year with a balance of \$17,745, reflecting no change from the previous year.

Proprietary Funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Village reports the Water and Sewerage Fund and Arboretum Golf Fund as major proprietary funds. The Village intends to run the funds at a breakeven rate. Periodically, there will be an annual surplus or draw down due to timing of capital projects.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Proprietary Funds - Continued

The Water and Sewerage Fund concluded the fiscal year with a balance of \$73,373,946, reflecting a 4.1 percent increase from the previous year's restated balance of \$70,451,439. Unrestricted net position in the Water and Sewerage Fund totaled \$22,208,208 at December 31, 2024. This \$2,922,507 increase is due to higher than expected investment income coupled with maintenance costs being lower than anticipated.

The Arboretum Golf Fund concluded the fiscal year with a balance of \$6,730,303, reflecting a 3.1 percent increase from the previous year's restated balance of \$6,526,002. Unrestricted net position in the Arboretum Golf Fund totaled \$558,971 at December 31, 2024. This \$204,301 increase is due to a reduction in planned expenses coupled with increased revenue due to favorable weather throughout the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Board of Trustees made one budget amendment to the General Fund during the year. General Fund actual revenues for the year totaled \$64,659,757, compared to budgeted revenues of \$57,196,598. Revenues for all functions, except for licenses and permits, came in over budget.

The General Fund actual expenditures for the year were \$3,390,476 lower than budgeted (\$49,664,490 actual compared to \$53,054,966 budgeted). Expenditures for all functions, except for debt service, came in under budget.

CAPITAL ASSETS

The Village's investment in capital assets for its governmental and business type activities as of December 31, 2024 was \$189,120,484 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, equipment and vehicles, land improvements, streets and storm sewers, water and sewer infrastructure, lease assets, and subscription assets.

	Capital Assets - Net of Depreciation/Amortization					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
Land	\$ 43,844,430	43,844,430	6,198,514	6,198,514	50,042,944	50,042,944
Construction in Progress	26,765,968	15,476,891	4,498,511	4,063,830	31,264,479	19,540,721
Buildings	11,604,912	12,412,865	1,286,096	1,415,976	12,891,008	13,828,841
Equipment and Vehicles	8,995,085	9,018,280	450,761	300,103	9,445,846	9,318,383
Land Improvements	2,737,077	2,785,265	25,221	31,238	2,762,298	2,816,503
Streets and Storm Sewers	28,659,779	21,166,137	—	—	28,659,779	21,166,137
Water and Sewer Infrastructure	—	—	50,240,944	46,933,182	50,240,944	46,933,182
Lease Assets - Equipment	571,759	643,228	582,828	728,535	1,154,587	1,371,763
Subscription Assets - Software	2,363,201	946,333	295,398	320,015	2,658,599	1,266,348
Totals	125,542,211	106,293,429	63,578,273	59,991,393	189,120,484	166,284,822

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

CAPITAL ASSETS - Continued

This year's major additions included:

Construction in Progress	\$ 16,455,182
Buildings	18,429
Equipment and Vehicles	1,775,081
Land Improvements	24,737
Streets and Storm Sewers	4,488,608
Water and Sewer Infrastructure	4,257,094
Subscription Assets - Software	1,619,894
	<u>28,639,025</u>

The Village maintains an AAA rating from Standard and Poor's Corporation for general obligation debt. This rating has not changed in the past five years.

Additional information on the Village's capital assets can be found in Note 3 of this report.

LONG-TERM DEBT

At year-end, the Village had total outstanding debt of \$69,959,970 as compared to \$71,939,279 the previous year, a decrease of 2.8 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding					
	Governmental		Business-Type		Totals	
	Activities		Activities			
	2024	2023	2024	2023	2024	2023
General Obligation Bonds Payable	\$ 42,766,180	45,377,545	—	—	42,766,180	45,377,545
TIF Revenue Note Payable	19,000,000	19,000,000	—	—	19,000,000	19,000,000
IEPA Loans Payable	—	—	211,365	232,281	211,365	232,281
Installment Note Payable	443,998	497,228	3,528,795	4,138,887	3,972,793	4,636,115
Leases Payable	571,747	642,201	600,847	737,330	1,172,594	1,379,531
Subscriptions Payable	2,523,650	984,191	313,388	329,616	2,837,038	1,313,807
Total	<u>65,305,575</u>	<u>66,501,165</u>	<u>4,654,395</u>	<u>5,438,114</u>	<u>69,959,970</u>	<u>71,939,279</u>

Additional information on the Village's long-term debt can be found in Note 3 of this report.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Management's Discussion and Analysis

December 31, 2024

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Village entered 2025 with a balanced operating budget. The budget for the fiscal year beginning January 1, 2025, is \$161,402,251, a 1.1 percent decrease from the previous year. The General Fund operating budget totals \$64,198,280 resulting in a 20.9 percent decrease over the previous year.

Total capital spending during the year is estimated to be \$53.1 million. Continued emphasis will remain on developing innovative ways to deliver services and reduce costs while actively working to improve sales tax collections through economic development. In 2025, the Village enters the second year of Phase II of a capital program to address the community's water and sanitary sewer system infrastructure replacement and street resurfacing and reconstructions projects. The additional funding that increases in water and sewer utility rates as well as an increase in fixed facility fees bring in are allocated entirely to capital projects and used to offset debt service exposure in the property tax levy.

Property taxes remain the Village's most stable revenue although the total assessed value of all taxable property was not expected to increase for the 2024 tax levy (extended and collected in 2025). A tax levy was adopted for the 2025 budget at the same level as the prior year for an increase of 0.0 percent. The Village mitigated an additional \$4.01 million in levied taxes through full abatements of the 2012, 2016, and 2020 bonds, as well as a partial abatement of the 2022 bonds. If these amounts were not abated the levy increase would have been 23.4 percent. The Village will use operating funds to pay the bond payable amount not covered by the tax levy.

A Storm Water Management User Fee introduced in the FY 2016 budget offsets the costs related to maintaining, repairing, and developing an infrastructure reserve for future system needs. This revenue stream has resulted in an additional \$1.1 million to the General Fund that is funding new and replacement storm sewer infrastructure.

Budgeted expenditures include general wage adjustments for non-represented employees and contractual salary adjustments which are part of labor agreements. The Village currently has two represented employee groups (police and fire).

Health insurance increases are minimized by the economies of scale provided by the Village's membership in the Intergovernmental Personnel Benefits Cooperative (IPBC). All other operating expenditures will be generally unchanged. Capital projects are budgeted to increase by \$10.8 million, or 20.4%.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This report is designed to provide our citizens, customers, investors, and creditors with a general overview of the Village's finances and to demonstrate the Village's accountability for the money it receives. Questions concerning this report or requests for additional information should be directed to Chris Black, Director of Finance or Christine Berman, Deputy Director of Finance, Village of Buffalo Grove, 50 Raupp Boulevard, Buffalo Grove, IL 60089.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements

- Fund Financial Statements

 - Governmental Funds

 - Proprietary Funds

 - Fiduciary Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Net Position

December 31, 2024

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Net Position December 31, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 64,099,836	15,076,576	79,176,412
Receivables - Net of Allowances			
Property Taxes	23,365,232	—	23,365,232
Accounts	—	2,425,646	2,425,646
Lease	—	1,772,660	1,772,660
Other	2,342,497	114,772	2,457,269
Inventories	147,993	56,690	204,683
Total Current Assets	89,955,558	19,446,344	109,401,902
Noncurrent Assets			
Capital Assets			
Nondepreciable	70,610,398	10,697,025	81,307,423
Depreciable/Amortizable	146,948,736	115,282,733	262,231,469
Accumulated Depreciation/Amortization	(92,016,923)	(62,401,485)	(154,418,408)
Total Capital Assets	125,542,211	63,578,273	189,120,484
Other Assets			
Investment in Joint Venture	—	9,639,599	9,639,599
Total Noncurrent Assets	125,542,211	73,217,872	198,760,083
Total Assets	215,497,769	92,664,216	308,161,985
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	5,173,839	957,191	6,131,030
Deferred Items - Police Pension	5,743,271	—	5,743,271
Deferred Items - Firefighters' Pension	6,470,046	—	6,470,046
Deferred Items - RBP	3,310,977	201,719	3,512,696
Deferred Items - ARO	—	1,396,900	1,396,900
Total Deferred Outflows of Resources	20,698,133	2,555,810	23,253,943
Total Assets and Deferred Outflows of Resources	236,195,902	95,220,026	331,415,928

The notes to the financial statements are an integral part of this statement.

	Primary Government		
	Governmental Activities	Business-Type Activities	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 6,877,474	1,566,417	8,443,891
Accrued Payroll	1,344,375	99,273	1,443,648
Accrued Interest Payable	2,846,833	—	2,846,833
Deposits Payable	477,061	75,968	553,029
Due to Other Governments	27	—	27
Compensated Absences Payable	432,900	36,387	469,287
Current Portion of Long-Term Liabilities	3,778,559	888,516	4,667,075
Total Current Liabilities	15,757,229	2,666,561	18,423,790
Noncurrent Liabilities			
Compensated Absences Payable	1,731,600	145,547	1,877,147
Net Pension Liability - IMRF	5,703,533	1,055,186	6,758,719
Net Pension Liability - Police Pension	28,511,951	—	28,511,951
Net Pension Liability - Firefighters' Pension	19,107,952	—	19,107,952
Total OPEB Liability - RBP	9,908,752	603,699	10,512,451
General Obligation Bonds Payable - Net	44,400,113	—	44,400,113
IEPA Loans Payable	—	189,966	189,966
Installment Note Payable	388,639	2,852,699	3,241,338
TIF Revenue Note Payable	19,000,000	—	19,000,000
Leases Payable	501,069	459,081	960,150
Subscriptions Payable	2,369,400	295,891	2,665,291
Asset Retirement Obligation	—	1,725,500	1,725,500
Total Noncurrent Liabilities	131,623,009	7,327,569	138,950,578
Total Liabilities	147,380,238	9,994,130	157,374,368
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	17,115,541	—	17,115,541
Grants	59,601	—	59,601
Leases	—	1,536,715	1,536,715
Deferred Items - IMRF	24,172	4,471	28,643
Deferred Items - Police Pension	2,744,839	—	2,744,839
Deferred Items - Firefighters' Pension	2,402,292	—	2,402,292
Deferred Items - RBP	5,772,020	351,656	6,123,676
Total Deferred Inflows of Resources	28,118,465	1,892,842	30,011,307
Total Liabilities and Deferred Inflows of Resources	175,498,703	11,886,972	187,385,675
NET POSITION			
Net Investment in Capital Assets	74,625,942	58,923,878	133,549,820
Restricted			
Restricted - IMRF	1,205,666	—	1,205,666
Restricted - Seizure Funds	661,876	—	661,876
Restricted - Motor Fuel Tax	5,739,954	—	5,739,954
Restricted - Metra Parking Lot	16,309	—	16,309
Restricted - TIF	1,769,001	—	1,769,001
Unrestricted (Deficit)	(23,321,549)	24,409,176	1,087,627
Total Net Position	60,697,199	83,333,054	144,030,253

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Activities

For the Fiscal Year Ended December 31, 2024

	Expenses	Program Revenues		
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions
Governmental Activities				
General Government	\$ 9,767,455	2,989,198	49,722	—
Public Safety	35,138,534	3,785,678	3,622,544	—
Public Works	8,199,121	—	2,502,251	197,573
Interest on Long-Term Debt	2,747,619	—	—	—
Total Governmental Activities	55,852,729	6,774,876	6,174,517	197,573
Business-Type Activities				
Water and Sewerage	11,759,931	16,043,682	—	—
Arboretum Golf	1,739,321	1,927,559	—	—
Buffalo Grove Golf	1,317,333	1,795,392	—	—
Refuse Service	924,041	1,208,326	—	—
Total Business-Type Activities	15,740,626	20,974,959	—	—
Total Primary Government	71,593,355	27,749,835	6,174,517	197,573

General Revenues

Taxes
 Property Tax
 Home Rule Sales Tax
 Telecommunications Tax
 Utility Tax
 Property Transfer Tax
 Food and Beverage Tax
 Hotel and Motel Tax
 Other Taxes
 Intergovernmental - Unrestricted
 Income Tax
 Sales Tax
 Local Use Tax
 Replacement Tax
 Road and Bridge Tax Vernon
 Video Gaming Tax
 Cannabis Tax
 Other Intergovernmental
 Investment Income
 Miscellaneous
 Transfers - Internal Activity

Change in Net Position

Net Position - Beginning
 Restatement - Change in Accounting Principle
 Net Position - Beginning as Restated

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

Net (Expenses)/Revenues		
Primary Government		
Governmental Activities	Business-Type Activities	Totals
(6,728,535)	—	(6,728,535)
(27,730,312)	—	(27,730,312)
(5,499,297)	—	(5,499,297)
(2,747,619)	—	(2,747,619)
(42,705,763)	—	(42,705,763)
—	4,283,751	4,283,751
—	188,238	188,238
—	478,059	478,059
—	284,285	284,285
—	5,234,333	5,234,333
(42,705,763)	5,234,333	(37,471,430)
17,696,110	—	17,696,110
7,746,519	—	7,746,519
637,733	—	637,733
2,493,261	—	2,493,261
1,013,228	—	1,013,228
1,018,406	—	1,018,406
107,233	—	107,233
102,122	—	102,122
7,438,727	—	7,438,727
10,304,406	—	10,304,406
1,531,676	—	1,531,676
44,634	—	44,634
126,595	—	126,595
205,188	—	205,188
257,478	—	257,478
20,132	—	20,132
3,630,670	708,059	4,338,729
2,216,645	670,654	2,887,299
2,867,212	(2,867,212)	—
59,457,975	(1,488,499)	57,969,476
16,752,212	3,745,834	20,498,046
44,942,757	79,661,408	124,604,165
(997,770)	(74,188)	(1,071,958)
43,944,987	79,587,220	123,532,207
60,697,199	83,333,054	144,030,253

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2024

	General	Special Revenue Lake Cook Road TIF
ASSETS		
Cash and Investments	\$ 49,933,082	1,769,001
Receivables - Net of Allowances		
Taxes	23,029,963	—
Other	1,318,851	—
Due from Other Funds	32,413	—
Inventories	147,993	—
Total Assets	74,462,302	1,769,001
LIABILITIES		
Accounts Payable	3,431,636	—
Accrued Payroll	1,278,857	—
Deposits Payables	477,061	—
Due to Other Funds	—	—
Due to Other Governments	27	—
Total Liabilities	5,187,581	—
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	16,780,272	—
Grants	30,000	—
Total Deferred Inflows of Resources	16,810,272	—
Total Liabilities and Deferred Inflows of Resources	21,997,853	—
FUND BALANCES		
Nonspendable	147,993	—
Restricted	1,867,542	1,769,001
Committed	30,609,676	—
Unassigned	19,839,238	—
Total Fund Balances	52,464,449	1,769,001
Total Liabilities, Deferred Inflows of Resources and Fund Balances	74,462,302	1,769,001

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects			Nonmajor	Totals
	Facilities Development	Street Maintenance	Vehicle Equipment Replacement		
25,432	2,609,102	3,025,939	43,968	5,594,253	63,000,777
335,269	—	—	—	—	23,365,232
—	665,134	191,597	4,650	162,265	2,342,497
—	—	—	—	—	32,413
—	—	—	—	—	147,993
360,701	3,274,236	3,217,536	48,618	5,756,518	88,888,912
—	1,912,421	1,133,112	30,873	255	6,508,297
—	—	—	—	—	1,278,857
—	—	—	—	—	477,061
—	—	—	—	32,413	32,413
—	—	—	—	—	27
—	1,912,421	1,133,112	30,873	32,668	8,296,655
335,269	—	—	—	—	17,115,541
—	—	29,601	—	—	59,601
335,269	—	29,601	—	—	17,175,142
335,269	1,912,421	1,162,713	30,873	32,668	25,471,797
—	—	—	—	—	147,993
25,432	—	—	—	5,756,263	9,418,238
—	1,361,815	2,054,823	17,745	—	34,044,059
—	—	—	—	(32,413)	19,806,825
25,432	1,361,815	2,054,823	17,745	5,723,850	63,417,115
360,701	3,274,236	3,217,536	48,618	5,756,518	88,888,912

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2024

Total Governmental Fund Balances	\$ 63,417,115
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	125,542,211
Less: Internal Service Capital Assets	(2,363,201)

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	5,149,667
Deferred Items - Police Pension	2,998,432
Deferred Items - Firefighters' Pension	4,067,754
Deferred Items - RBP	(2,461,043)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(2,164,500)
Net Pension Liability - IMRF	(5,703,533)
Net Pension Liability - Police Pension	(28,511,951)
Net Pension Liability - Firefighters' Pension	(19,107,952)
Total OPEB Liability - RBP	(10,430,263)
General Obligation Bonds Payable	(47,376,874)
TIF Revenue Note Payable	(19,000,000)
Leases Payable	(571,747)
Accrued Interest Payable	(2,846,833)

Internal service funds are used by the City to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities in the Statement of Net Position.	<u>59,917</u>
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Net Position of Governmental Activities	<u><u>60,697,199</u></u>
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VILLAGE OF BUFFALO GROVE, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2024**

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds For the Fiscal Year Ended December 31, 2024

		Special Revenue
	General	Lake Cook Road TIF
Revenues		
Taxes		
Property Tax	\$ 16,589,346	718,987
Other Taxes	13,118,502	—
Intergovernmental	23,551,380	—
Charges for Services	2,563,563	—
Licenses and Permits	357,246	—
Fines and Forfeitures	3,785,678	—
Investment Income	3,147,531	53,382
Miscellaneous	1,546,511	—
Total Revenues	64,659,757	772,369
Expenditures		
General Government	10,277,246	14,081
Public Safety	32,279,399	—
Public Works	6,941,940	—
Capital Outlay	93,412	—
Debt Service		
Principal Retirement	70,454	—
Interest and Fiscal Charges	2,039	—
Total Expenditures	49,664,490	14,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,995,267	758,288
Other Financing Sources (Uses)		
Disposal of Capital Assets	—	—
Transfers In	830,000	—
Transfers Out	(20,090,307)	—
	(19,260,307)	—
Net Change in Fund Balances	(4,265,040)	758,288
Fund Balances - Beginning	56,729,489	1,010,713
Fund Balances - Ending	52,464,449	1,769,001

The notes to the financial statements are an integral part of this statement.

Capital Projects					
Debt Service	Facilities Development	Street Maintenance	Vehicle Equipment Replacement	Nonmajor	Totals
331,747	—	—	—	56,030	17,696,110
—	—	—	—	—	13,118,502
—	49,722	197,573	—	2,502,251	26,300,926
—	—	—	—	162	2,563,725
—	—	—	—	—	357,246
—	—	—	—	68,227	3,853,905
—	28,864	—	—	400,893	3,630,670
—	665,134	—	5,000	—	2,216,645
331,747	743,720	197,573	5,000	3,027,563	69,737,729
—	—	—	—	216,426	10,507,753
—	—	—	—	—	32,279,399
—	—	—	—	—	6,941,940
—	14,621,438	5,719,149	1,099,523	—	21,533,522
2,611,365	—	—	—	—	2,681,819
1,798,341	—	—	—	—	1,800,380
4,409,706	14,621,438	5,719,149	1,099,523	216,426	75,744,813
(4,077,959)	(13,877,718)	(5,521,576)	(1,094,523)	2,811,137	(6,007,084)
—	—	—	250,647	—	250,647
4,075,212	13,877,717	5,499,604	843,876	143,968	25,270,377
—	—	—	—	(2,312,858)	(22,403,165)
4,075,212	13,877,717	5,499,604	1,094,523	(2,168,890)	3,117,859
(2,747)	(1)	(21,972)	—	642,247	(2,889,225)
28,179	1,361,816	2,076,795	17,745	5,081,603	66,306,340
25,432	1,361,815	2,054,823	17,745	5,723,850	63,417,115

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended December 31, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ (2,889,225)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense.

Capital Outlays	22,811,314
Depreciation/Amortization Expense	(3,562,532)
Disposals - Cost	(855,501)
Disposals - Accumulated Depreciation	855,501
Less: Internal Service	(1,416,868)

The net effect of deferred outflows (inflows) of resources related
to the pensions not reported in the funds.

Change in Deferred Items - IMRF	(1,582,966)
Change in Deferred Items - Police Pension	(960,479)
Change in Deferred Items - Firefighters' Pension	(741,491)
Change in Deferred Items - RBP	(3,012,904)

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(84,887)
Changes in Net Pension Liability - IMRF	3,047,298
Changes in Net Pension Liability - Police Pension	354,735
Changes in Net Pension Liability - Firefighters' Pension	279,731
Change in Total OPEB Liability - RBP	2,179,648
Retirement of Debt	2,681,819
Amortization of Bond Premium	330,581

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

(1,178,000)

Internal service funds are used by the City to charge the cost of certain services
to individual funds. The net revenue of certain activities of internal service funds
is reported with governmental activities.

496,438

Changes in Net Position of Governmental Activities

16,752,212

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Net Position - Proprietary Funds

December 31, 2024

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Net Position - Proprietary Funds December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewerage	Arboretum Golf	Nonmajor	Totals	Internal Service
ASSETS					
Current Assets					
Cash and Investments	\$ 12,722,967	646,205	1,707,404	15,076,576	1,099,059
Receivables - Net of Allowances					
Accounts	2,425,646	—	—	2,425,646	—
Leases	—	961,774	810,886	1,772,660	—
Other	104,809	—	9,963	114,772	—
Inventories	—	28,546	28,144	56,690	—
Total Current Assets	15,253,422	1,636,525	2,556,397	19,446,344	1,099,059
Noncurrent Assets					
Capital Assets					
Nondepreciable	4,394,494	5,323,755	978,776	10,697,025	—
Depreciable/Amortizable	99,968,405	11,582,689	3,731,639	115,282,733	2,633,822
Accumulated Depreciation/Amortization	(49,143,613)	(10,368,430)	(2,889,442)	(62,401,485)	(270,621)
Total Capital Assets	55,219,286	6,538,014	1,820,973	63,578,273	2,363,201
Other Assets					
Investment in Joint Venture	9,639,599	—	—	9,639,599	—
Total Noncurrent Assets	64,858,885	6,538,014	1,820,973	73,217,872	2,363,201
Total Assets	80,112,307	8,174,539	4,377,370	92,664,216	3,462,260
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Items - IMRF	741,745	77,114	138,332	957,191	—
Deferred Items - RBP	177,164	—	24,555	201,719	—
Deferred Items - ARO	1,396,900	—	—	1,396,900	—
Total Deferred Outflows of Resources	2,315,809	77,114	162,887	2,555,810	—
Total Assets and Deferred Outflows of Resources	82,428,116	8,251,653	4,540,257	95,220,026	3,462,260

The notes to the financial statements are an integral part of this statement.

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewerage	Arboretum Golf	Nonmajor	Totals	Internal Service
LIABILITIES					
Current Liabilities					
Accounts Payable	\$ 1,414,659	146,619	5,139	1,566,417	369,177
Accrued Payroll	77,837	8,133	13,303	99,273	65,518
Deposits Payable	25,075	50,893	—	75,968	—
Compensated Absences Payable	13,890	8,306	14,191	36,387	—
Total OPEB Liability - RBP	27,885	—	3,873	31,758	—
IEPA Loan Payable	21,399	—	—	21,399	—
Installment Note Payable	676,096	—	—	676,096	55,359
Leases Payable	—	86,516	55,250	141,766	—
Subscriptions Payable	17,497	—	—	17,497	154,250
Total Current Liabilities	2,274,338	300,467	91,756	2,666,561	644,304
Noncurrent Liabilities					
Compensated Absences Payable	55,560	33,224	56,763	145,547	—
Net Pension Liability - IMRF	817,684	85,008	152,494	1,055,186	—
Total OPEB Liability - RBP	530,218	—	73,481	603,699	—
IEPA Loans Payable	189,966	—	—	189,966	—
Installment Note Payable	2,852,699	—	—	2,852,699	388,639
Leases Payable	—	280,166	178,915	459,081	—
Subscriptions Payable	295,891	—	—	295,891	2,369,400
Asset Retirement Obligation	1,725,500	—	—	1,725,500	—
Total Long-Term Liabilities	6,467,518	398,398	461,653	7,327,569	2,758,039
Total Liabilities	8,741,856	698,865	553,409	9,994,130	3,402,343
DEFERRED INFLOWS OF RESOURCES					
Deferred Items - IMRF	3,465	360	646	4,471	—
Deferred Items - RBP	308,849	—	42,807	351,656	—
Deferred Items - Leases	—	822,125	714,590	1,536,715	—
Total Deferred Inflows of Resources	312,314	822,485	758,043	1,892,842	—
Total Liabilities and Deferred Inflows of Resources	9,054,170	1,521,350	1,311,452	11,886,972	3,402,343
NET POSITION					
Net Investment in Capital Assets	51,165,738	6,171,332	1,586,808	58,923,878	(604,447)
Unrestricted	22,208,208	558,971	1,641,997	24,409,176	664,364
Total Net Position	73,373,946	6,730,303	3,228,805	83,333,054	59,917

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds For the Fiscal Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewerage	Arboretum Golf	Nonmajor	Totals	Internal Service
Operating Revenues					
Charges for Services	\$ 16,043,682	1,927,559	3,003,718	20,974,959	6,423,373
Miscellaneous	670,654	—	—	670,654	—
Total Operating Revenues	16,714,336	1,927,559	3,003,718	21,645,613	6,423,373
Operating Expenses					
Operations	9,635,170	1,551,638	2,130,218	13,317,026	5,624,089
Depreciation and Amortization	2,017,567	187,683	102,731	2,307,981	203,026
Total Operating Expenses	11,652,737	1,739,321	2,232,949	15,625,007	5,827,115
Operating Income	5,061,599	188,238	770,769	6,020,606	596,258
Nonoperating Revenues (Expenses)					
Investment Income	660,314	16,063	31,682	708,059	—
Interest Expense	(107,194)	—	(8,425)	(115,619)	(99,820)
	553,120	16,063	23,257	592,440	(99,820)
Income Before Transfers	5,614,719	204,301	794,026	6,613,046	496,438
Transfers Out	(2,692,212)	—	(175,000)	(2,867,212)	(497,228)
Change in Net Position	2,922,507	204,301	619,026	3,745,834	(790)
Net Position - Beginning	70,504,849	6,544,296	2,612,263	79,661,408	60,707
Restatement - Change in Accounting Principle	(53,410)	(18,294)	(2,484)	(74,188)	—
Net Position - Beginning as Restated	70,451,439	6,526,002	2,609,779	79,587,220	60,707
Net Position - Ending	73,373,946	6,730,303	3,228,805	83,333,054	59,917

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Cash Flows - Proprietary Funds For the Fiscal Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds				Governmental Activities
	Water and Sewerage	Arboretum Golf	Nonmajor	Totals	Internal Service
Cash Flows from Operating Activities					
Receipts from Customers and Users	\$ 16,575,195	2,016,330	3,129,108	21,720,633	6,423,373
Payments to Employees	(1,279,092)	(296,662)	(367,284)	(1,943,038)	(1,115,081)
Payments to Suppliers	(8,284,764)	(1,239,031)	(1,953,975)	(11,477,770)	(4,447,453)
	<u>7,011,339</u>	<u>480,637</u>	<u>807,849</u>	<u>8,299,825</u>	<u>860,839</u>
Cash Flows from Noncapital Financing Activities					
Transfers Out	(2,692,212)	—	(175,000)	(2,867,212)	—
Cash Flows from Capital and Related Financing Activities					
Purchase of Capital Assets	(5,606,868)	(110,846)	(109,997)	(5,827,711)	(1,619,894)
Issuance of Debt	—	—	—	—	1,619,894
Principal Paid on Debt	(647,236)	(83,292)	(53,191)	(783,719)	(133,665)
Interest Paid on Debt	(107,194)	—	(8,425)	(115,619)	(99,820)
	<u>(6,361,298)</u>	<u>(194,138)</u>	<u>(171,613)</u>	<u>(6,727,049)</u>	<u>(233,485)</u>
Cash Flows from Investing Activities					
Investment Income	660,314	16,063	31,682	708,059	—
Net Change in Cash and Cash Equivalents	(1,381,857)	302,562	492,918	(586,377)	627,354
Cash and Cash Equivalents - Beginning	14,104,824	343,643	1,214,486	15,662,953	471,705
Cash and Cash Equivalents - Ending	<u>12,722,967</u>	<u>646,205</u>	<u>1,707,404</u>	<u>15,076,576</u>	<u>1,099,059</u>
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities					
Operating Income	5,061,599	188,238	770,769	6,020,606	596,258
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities					
Depreciation and Amortization	2,017,567	187,683	102,731	2,307,981	203,026
(Increase) Decrease in Current Assets	(139,141)	88,771	125,390	75,020	—
Increase (Decrease) in Current Liabilities	71,314	15,945	(191,041)	(103,782)	61,555
Net Cash Provided by Operating Activities	<u>7,011,339</u>	<u>480,637</u>	<u>807,849</u>	<u>8,299,825</u>	<u>860,839</u>
Noncash Capital and Related Financing Activities					
Transfer of Installment Note Payable	—	—	—	—	(497,228)

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Fiduciary Net Position December 31, 2024

	Pension Trust
ASSETS	
Cash and Cash Equivalents	\$ 544,578
Investments	
Illinois Police Pension Investment Fund	100,032,877
Illinois Firefighters' Pension Investment Fund	87,360,731
Equity Securities	660,476
Prepays	1,574
Total Assets	188,600,236
LIABILITIES	
Accounts Payable	11,447
NET POSITION	
Net Position Restricted for Pensions and Others	188,588,789

The notes to the financial statements are an integral part of this statement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Statement of Changes in Fiduciary Net Position For the Fiscal Year Ended December 31, 2024

	Pension Trust
Additions	
Contributions - Employer	\$ 5,742,473
Contributions - Plan Members	1,328,783
Contributions - Other	156,589
Total Contributions	<u>7,227,845</u>
Investment Income	
Interest Earned	2,272,809
Net Change in Fair Value	15,703,493
	<u>17,976,302</u>
Less Investment Expenses	(166,810)
Net Investment Income	<u>17,809,492</u>
Total Additions	<u>25,037,337</u>
Deductions	
Administration	156,545
Benefits and Refunds	11,862,301
Total Deductions	<u>12,018,846</u>
Change in Fiduciary Net Position	13,018,491
Net Position - Beginning	<u>175,570,298</u>
Net Position - Ending	<u>188,588,789</u>

The notes to the financial statements are an integral part of this statement.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Village of Buffalo Grove (the Village), Illinois incorporated in 1958, is a home-rule municipality, under the 1970 Illinois Constitution, located in both Lake County, Illinois and Cook County, Illinois. The Village operates under a Council-Manager form of government and provides public safety (police and fire protection), sanitation (water and sewer), building and zoning, engineering, recreation, civil defense and overall administration.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Village's accounting policies established in GAAP and used by the Village are described below.

REPORTING ENTITY

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are two fiduciary component units that are required to be included in the financial statements of the Village as pension trust funds and there are no discretely component units to include in the reporting entity.

Blended Component Units

Police Pension Employees Retirement System

The Village's sworn police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the Village President, one elected pension beneficiary and two elected police employees constitute the pension board. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the PPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's police employees. The PPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the PPERS.

Firefighters' Pension Employees Retirement System

The Village's sworn firefighters participate in the Firefighters' Pension Employees Retirement System (FPERS). FPERS functions for the benefit of those employees and is governed by a five-member pension board, with two members appointed by the Village President, two elected from active participants of the Fund, and one elected from the retired members of the Fund. The participants are required to contribute a percentage of salary as established by state statute and the Village is obligated to fund all remaining FPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the Village is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it is legally separate from the Village, the FPERS is reported as if it were part of the primary government because its sole purpose is to provide retirement benefits for the Village's sworn firefighters. The FPERS is reported as a fiduciary fund, and specifically a pension trust fund, due to the fiduciary responsibility exercised over the FPERS.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

Government-Wide Statements

The Village's basic financial statements include both government-wide (reporting the Village as a whole) and fund financial statements (reporting the Village's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The Village's police and fire safety, public works, and general administrative services are classified as governmental activities. The Village's water and sewerage, Arboretum golf, Buffalo Grove golf, and refuse services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The Village's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The Village first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Village's functions and business-type activities (general government, public safety, public works, etc.). The functions are supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which include 1) charges to customers or applicants who purchase, use, or directly benefit from foods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, investment income, etc.).

The Village does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the Village as an entity and the change in the Village's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Village are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fund Financial Statements - Continued

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The Village electively added funds, as major funds, which either have debt outstanding or a specific or community focus. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the Village:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Village:

General Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Village maintains five special revenue funds. The Lake Cook Road TIF Fund, a major fund, is used to account for incremental revenues generated within the TIF boundaries and costs incurred from the formation and redevelopment of the Village's Lake Cook Road Corridor.

Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The Facilities Development Fund, a major fund, is used to account for and reports financial resources that are restricted, committed or assigned to expenditures for acquisition, construction, improvement, repair, and replacement of the Village's capital facilities. The Street Maintenance Fund, also a major fund, is used to account for and reports financial resources that are restricted, committed or assigned to expenditures for acquisition, construction, improvement, repair, and replacement of the Village's roadways. The Vehicle Equipment Replacement Fund, also a major fund, is used to account for and reports financial resources that are restricted, committed or assigned to expenditures for the acquisition, construction, improvement, repair, and replacement of the Village's vehicles and equipment.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Village:

Enterprise Funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Village maintains four enterprise funds. The Water and Sewerage Fund, a major fund, is used to account for the revenue and expenses related to the operation of the water and sewerage system. The Arboretum Golf Fund, also a major fund, is used to account for the revenues and expenses related to the operation of the golf course.

Internal Service Funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Village on a cost-reimbursement basis. The Village maintains three internal services funds. The Information Technology Fund is used to account for all costs associated with providing technology services to all departments for the operation of the Village. The Central Garage Fund is used to account for the activity necessary to operate and maintain the Village's automotive fleet. User departments are charged a proportionate share determined by the number and types of vehicles in each department. The Building Maintenance Fund is used to account for providing a clean, healthy, and safe working environment in Village facilities, meeting areas and public areas.

The Village's internal service funds are presented in the proprietary fund financial statements. Because the principal users of the internal services are the Village's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the cost of these services is reported in the appropriate functional activity (general government, public safety, public works, etc.).

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

Pension Trust Funds are used to account for assets held in a trustee capacity for pension benefit payments. The Police Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's police force. The Firefighters' Pension Fund accounts for the accumulation of resources to pay retirement and other related benefits for sworn members of the Village's Fire Department.

The Village's pension trust funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party (pension participants) and cannot be used to address activities or obligations of the Village, these funds are not incorporated into the government-wide statements.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type activities are presented using the economic resources measurement focus as defined below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate.

All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

All proprietary and pension trust funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary and pension trust funds equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting - Continued

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The Village recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, sales and use taxes, franchise taxes, licenses, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

All proprietary and pension trust funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Village’s enterprise funds, and of the Village’s internal service funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation/amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/NET POSITION

Cash and Investments

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds “Statement of Cash Flows,” cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes, sales and use taxes, franchise taxes, and grants. Business-type activities report charges for services as their major receivables.

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Internal service fund services provided and used are not eliminated in the process of consolidation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Inventories

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more (depending on asset class) are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are recorded at acquisition value on the date donated.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/ NET POSITION - Continued

Capital Assets - Continued

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation/amortization over the following estimated useful lives:

Buildings	5 - 30 Years
Equipment and Vehicles	2 - 20 Years
Land Improvements	5 - 50 Years
Streets	5 - 50 Years
Storm Sewers	5 - 50 Years
Infrastructure	5 - 50 Years
Lease Assets	5 - 10 Years
Subscription Assets	14 - 20 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences

The Village policy allows full time and part time employees to earn varying amounts of sick and vacation pay for each year employed. Employees are eligible to accrue vacation based on their length of service with the Village. Full time employees accrue vacation between one to twenty-five vacation days and ten sick days. Employees can accrue up to 260 days of sick leave based on their length of service with the Village. Part time employees accrue five to nine vacation days. Upon separation of employment, employees hired after January 1, 2012 are not eligible for a "cash-out" and may use all accrued vacation leave prior to retirement.

All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Notes to the Financial Statements

December 31, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND FUND BALANCE/
NET POSITION - Continued**

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation/amortization and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The budget data included in the financial statements represent the Village’s program budget and the appropriations represent the Village’s legal expenditure limit. Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, Pension Trust Funds and Internal Service Funds. All governmental fund-type budgets, pension trust fund-type budgets and internal service fund-type budgets are adopted on a basis consistent with GAAP. Proprietary Funds are adopted on a basis other than GAAP in that depreciation expense, income from the joint venture, and contributions from developers are not budgeted, and principal payments on long-term debt (if any) are budgeted. The Village Board of Trustees follows these procedures in establishing the budgetary and appropriations data reflected in the financial statements:

1. The Village Manager submits to the Board a proposed program budget for the fiscal year commencing January 1. The program budget includes proposed expenditures and the means of financing them.
2. Appropriation ordinance public hearings are conducted by the Village to obtain taxpayer comments, and the ordinance is subsequently adopted by the Board.
3. The program budget is legally enacted through a resolution adopted by the Board.
4. Any expenditures that exceed the total appropriations at the fund level must be approved by the Board of Trustees.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - Continued

BUDGETARY INFORMATION - Continued

The Village Manager is authorized to transfer budgeted amounts between departments within any fund. However, any modifications to the legally adopted appropriation ordinance may not exceed expenditure limits, at the fund level, mandated by the appropriation ordinance without approval by the Board.

Appropriations, which are not expended by year-end, lapse and must be re-appropriated in the following year for the expenditure to be made. The Village does not employ the encumbrance method of accounting to reserve net position for subsequent year expenditures.

EXCESS OF ACTUAL EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenses over budget as of the date of this report:

Fund	Excess
Police Pension	\$ 226,944
Firefighters' Pension	58,062

DEFICIT FUND BALANCE/NET POSITION

The following funds had deficit net position as of the date of this report:

Fund	Deficit
Dundee Road TIF	\$ 32,413

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The Village maintains a cash and investment pool that is available for use by all funds except the pension trust funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the Village's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

Permitted Deposits and Investments - Statutes authorize the Village to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds, the Illinois Metropolitan Investment Fund, and the Illinois Public Reserves Investment Management Trust.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

The Illinois Metropolitan Investment Fund (IMET) is a non-for-profit investment trust formed pursuant to the Illinois Municipal Code. IMET is managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an Investment Company. Investments in IMET are valued at the share price, the price for which the investment could be sold.

The Illinois Public Reserves Investment Management Trust (IPRIME) is an investment opportunity and cash management service for Illinois Municipal Treasurers acting on behalf of counties, townships, cities, towns, villages, special road districts, public water supply districts, fire protection districts, drainage districts, levee districts, sewer districts, housing authorities, and all other political corporations or subdivisions of the State of Illinois. Participation in IPRIME is voluntary. IPRIME is not registered with the SEC as an Investment Company. Investments in IPRIME are valued at the share price, the price for which the investment could be sold.

Village

Deposits. At year-end, the carrying amount of the Village's deposits for governmental and business-type activities totaled \$54,021,145 and the bank balances totaled \$50,710,296.

Investments. The Village has the following investment fair values and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	More Than 10
U.S. Treasury Securities	\$ 696,306	696,306	—	—	—
State and Local Obligations	5,699,872	1,400,900	4,298,972	—	—
Illinois Funds	12,236,542	12,236,542	—	—	—
IMET	6,522,399	6,522,399	—	—	—
IPRIME	148	148	—	—	—
Totals	25,155,267	20,856,295	4,298,972	—	—

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

The Village has the following recurring fair value measurements as of year-end:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by Fair Value Level	Total			
Debt Securities				
U.S. Treasury Securities	\$ 696,306	696,306	—	—
State and Local Obligations	5,699,872	—	5,699,872	—
Total Investments by Fair Value Level	6,396,178	696,306	5,699,872	—
Investments Measured at the Net Asset Value (NAV)				
Illinois Funds	12,236,542			
IMET	6,522,399			
IPRIME	148			
Total Investments at the (NAV)	18,759,089			
Total Investments Measured at Fair Value	25,155,267			

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Village's investment policy protects against fair value losses resulting from rising interest rates by diversifying its investment portfolio to prevent over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The Village does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Village - Continued

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in instruments authorized under State Statute, the Village's investment policy applies the "prudent person" standard in managing its investment portfolio. As such, all investments are made with such judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The Village's investment policy also limits investments in commercial paper to the highest rating classifications, as established by at least two of the four major rating services, and which mature not later than 180 days from the purchase date. Such purchases may not exceed 10% of the issuer corporation's outstanding obligations. At year-end, the ratings on the Village's investments in the state and local obligations are rated A1-Aaa/AA to AA+ by Standard & Poor's. The Village's investment in the Illinois Funds was rated AAmmf by Fitch, the Illinois Metropolitan Investment Trust Convenience Fund is not rated and the Illinois Public Reserves Investment Management Trust was rated AAAM by Standard & Poor's.

Custodial Credit Risk - Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. The Village's investment policy requires securing deposit collateral from depository institutions when deposits are in excess of FDIC limits. The amount of deposits not collateralized or insured by an agency of the federal government shall not exceed 75% of the capital stock and surplus of a banking institution. These values shall be reviewed on a quarterly basis comparing actual deposits not insured or collateralized against the capital stock and surplus measure. Values shall be taken from published regulatory agency reports required by either the Comptroller of the Currency or the Commissioner of Banks and Trust Companies. If deposits are maintained with a savings and loan association, the amount of deposits not collateralized or insured shall not exceed 75% of the net worth of the institution as defined and reported to the regulatory agencies. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the policy of the Village to require all investments and investment collateral to be held in safekeeping by a third-party custodial institution as designated by the Treasurer in the Village's name. Direct investments guaranteed by the United States or an agency of the United States do not require collateral. The Village's investments in the Illinois Funds, IMET, and IPRIME are not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the Village's investment in a single issuer. The Village limits the amount that can be invested in commercial paper to one-third of the Village's total investments. At year-end, the Village does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund

The Illinois Police Officers Pension Investment Fund (IPOPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate police pension funds. IPOPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IPOPIF by Illinois suburban and downstate police pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IPOPIF. A schedule of investment expenses is included in IPOPIF's annual comprehensive financial report. For additional information on IPOPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IPOPIF at 456 Fulton Street, Suite 402 Peoria, Illinois 61602 or at www.ipopif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IPOPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$433,832 and the bank balances totaled \$436,826.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy requires securing deposit collateral from depository institutions when deposits are in excess of FDIC limits. The amount of deposits not collateralized or insured by an agency of the federal government shall not exceed 75% of the capital stock and surplus of a banking institution. These values shall be reviewed on a quarterly basis comparing actual deposits not insured or collateralized against the capital stock and surplus measure. Values shall be taken from published regulatory agency reports required by either the Comptroller of the Currency or the Commissioner of Banks and Trust Companies. If deposits are maintained with a savings and loan association, the amount of deposits not collateralized or insured shall not exceed 75% of the net worth of the institution as defined and reported to the regulatory agencies. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Custodial Credit Risk - Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Fund will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the policy of the Fund to require all investments and investment collateral to be held in safekeeping by a third-party custodial institution as designated by the Treasurer in the Fund's name. Direct investments guaranteed by the United States or an agency of the United States do not require collateral.

Investments. At year-end the Fund has \$100,032,877 invested in IPOPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ipopif.org. Investments in IPOPIF are valued at IPOPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The fund may redeem shares with a seven calendar day notice. IPOPIF may, at its sole discretion and based on circumstances, process redemption requests with fewer than a seven calendar day notice. Regular redemptions of the same amount on a particular day of the month may be arranged with IPOPIF. Additionally, the Fund has \$660,476 invested in equities which have average maturities of less than one year.

Investment Policy. IPOPIF's current investment policy was adopted by the Board of Trustees on December 17, 2021. IPOPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IPOPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 3 of the Illinois Pension Code.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Police Pension Fund - Continued

Rate of Return. For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 9.59%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Firefighters' Pension Fund

The Illinois Firefighters' Pension Investment Fund (IFPIF) is an investment trust fund responsible for the consolidation and fiduciary management of the pension assets of Illinois suburban and downstate firefighter pension funds. IFPIF was created by Public Act 101-0610, and codified within the Illinois Pension Code, becoming effective January 1, 2020, to streamline investments and eliminate unnecessary and redundant administrative costs, thereby ensuring assets are available to fund pension benefits for the beneficiaries of the participating pension funds. Participation in IFPIF by Illinois suburban and downstate firefighter pension funds is mandatory. Investments of the Fund are combined in a commingled external investment pool and held by IFPIF. A schedule of investment expenses is included in IFPIF's annual report. For additional information on IFPIF's investments, please refer to their annual comprehensive financial report, which can be obtained from IFPIF at 1919 South Highland Avenue, Building A, Suite 237, Lombard, IL 60148 or at www.ifpif.org.

Deposits. The Fund retains all its available cash with one financial institution. Available cash is determined to be that amount which is required for the current expenditures of the Fund. The excess of available cash is required to be transferred to IFPIF for purposes of the long-term investment for the Fund. At year-end, the carrying amount of the Fund's cash on hand totaled \$110,746 and the bank balances totaled \$113,092.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the Fund's deposits may not be returned to it. The Fund's investment policy requires securing deposit collateral from depository institutions when deposits are in excess of FDIC limits. The amount of deposits not collateralized or insured by an agency of the federal government shall not exceed 75% of the capital stock and surplus of a banking institution. These values shall be reviewed on a quarterly basis comparing actual deposits not insured or collateralized against the capital stock and surplus measure. Values shall be taken from published regulatory agency reports required by either the Comptroller of the Currency or the Commissioner of Banks and Trust Companies. If deposits are maintained with a savings and loan association, the amount of deposits not collateralized or insured shall not exceed 75% of the net worth of the institution as defined and reported to the regulatory agencies. At year-end, the entire amount of the bank balance of deposits was covered by collateral, federal depository or equivalent insurance.

Investments. At year-end the Fund has \$87,360,731 invested in IFPIF. The pooled investments consist of the investments as noted in the target allocation table available at www.ifpif.org. Investments in IFPIF are valued at IFPIF's share price, which is the price the investment could be sold. There are no unfunded commitments at year-end. The plan may redeem shares by giving notice by 5:00 pm central time on the 1st of each month. Requests properly submitted on or before the 1st of each month will be processed for redemption by the 14th of the month. Expedited redemptions may be processed at the sole discretion of IFPIF.

Investment Policy. IFPIF's current investment policy was adopted by the Board of Trustees on June 17, 2022. IFPIF is authorized to invest in all investments allowed by Illinois Compiled Statutes (ILCS). The IFPIF shall not be subject to any of the limitations applicable to investments of pension fund assets currently held by the transferor pension funds under Sections 1-113.1 through 1-113.12 or Article 4 of the Illinois Pension Code.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

Firefighters' Pension Fund - Continued

Rate of Return. For the year ended December 31, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.91%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

PROPERTY TAXES

Property taxes for 2023 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by Lake County and are payable in two installments, on or about July 1 and September 1 during the following year. The County collects such taxes and remits them periodically.

INTERFUND BALANCES

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages. The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	<u>\$ 32,413</u>

INTERFUND TRANSFERS

Interfund transfers for the fiscal year consisted of the following:

Transfer In	Transfer Out	Amount
Governmental Activities	Internal Service	\$ 497,228 (4)
General	Water and Sewerage	830,000 (1)
Debt Service	General	703,000 (1)
Debt Service	Water and Sewerage	1,862,212 (2)
Debt Service	Nonmajor Governmental	1,335,000 (2)
Debt Service	Nonmajor Business-Type	175,000 (2)
Facilities Development	General	13,877,717 (3)
Street Maintenance	General	4,521,746 (3)
Street Maintenance	Nonmajor Governmental	977,858 (1)
Vehicle Equipment Replacement	General	843,876 (2)
Nonmajor Governmental	General	<u>143,968 (3)</u>
		<u>25,767,605</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND TRANSFERS - Continued

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (4) transfer installment note payable of 2023 to Information Technology - Internal Service Fund.

LEASES RECEIVABLE

The Village is a lessor on the following lease at year end:

Leases	Start Date	End Date	Payments	Interest Rate
T-Mobile Cell Tower	January 1, 2022	August 1, 2029	\$3,790 per month	4.00%
Buffalo Grove Golf	January 1, 2022	January 1, 2037	\$4,547 per month	1.01%
WJN Golf LLC	May 15, 2022	May 15, 2032	\$10,417 per month	1.25%

During the fiscal year, the Village has recognized \$232,608 of lease revenue. There were no variable or other payments not previously included in the measurement of the lease receivable recognized in the current year.

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Business-Type Activities	
	Principal	Interest
2025	\$ 219,236	24,348
2026	224,589	20,617
2027	230,530	16,779
2028	236,106	12,819
2029	216,240	8,847
2030	183,024	6,207
2031	186,934	4,020
2032	66,181	2,426
2033	53,793	1,871
2034	54,339	1,325
2035	54,890	774
2036	46,798	220
	<u>1,772,660</u>	<u>100,253</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 43,844,430	—	—	43,844,430
Construction in Progress	15,476,891	15,070,736	3,781,659	26,765,968
	<u>59,321,321</u>	<u>15,070,736</u>	<u>3,781,659</u>	<u>70,610,398</u>
Depreciable/Amortizable Capital Assets				
Buildings	36,045,532	11,600	—	36,057,132
Equipment and Vehicles	19,680,832	1,595,739	855,501	20,421,070
Land Improvements	3,646,027	24,737	—	3,670,764
Streets	36,644,006	8,270,267	—	44,914,273
Storm Sewers	38,536,978	—	—	38,536,978
Lease Assets - Equipment	714,697	—	—	714,697
Subscription Assets - Software	1,013,928	1,619,894	—	2,633,822
	<u>136,282,000</u>	<u>11,522,237</u>	<u>855,501</u>	<u>146,948,736</u>
Less Accumulated Depreciation/Amortization				
Buildings	23,632,667	819,553	—	24,452,220
Equipment and Vehicles	10,662,552	1,618,934	855,501	11,425,985
Land Improvements	860,762	72,925	—	933,687
Streets	16,332,849	683,561	—	17,016,410
Storm Sewers	37,681,998	93,064	—	37,775,062
Lease Assets - Equipment	71,469	71,469	—	142,938
Subscription Assets - Software	67,595	203,026	—	270,621
	<u>89,309,892</u>	<u>3,562,532</u>	<u>855,501</u>	<u>92,016,923</u>
Total Net Depreciable/Amortizable Capital Assets	<u>46,972,108</u>	<u>7,959,705</u>	<u>—</u>	<u>54,931,813</u>
Total Net Capital Assets	<u>106,293,429</u>	<u>23,030,441</u>	<u>3,781,659</u>	<u>125,542,211</u>

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	\$ 402,149
Public Safety	1,791,631
Public Works	1,165,726
Internal Service	<u>203,026</u>
	<u>3,562,532</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

CAPITAL ASSETS - Continued

Business-Type Activities

Business-type capital asset activity for the fiscal year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 6,198,514	—	—	6,198,514
Construction in Progress	4,063,830	1,384,446	949,765	4,498,511
	<u>10,262,344</u>	<u>1,384,446</u>	<u>949,765</u>	<u>10,697,025</u>
Depreciable/Amortizable Capital Assets				
Buildings	12,184,840	6,829	—	12,191,669
Equipment and Vehicles	400,241	179,342	—	579,583
Land Improvements	2,003,740	—	—	2,003,740
Infrastructure	94,082,008	5,206,859	—	99,288,867
Lease Asset - Equipment	874,242	—	—	874,242
Subscription Asset - Software	344,632	—	—	344,632
	<u>109,889,703</u>	<u>5,393,030</u>	<u>—</u>	<u>115,282,733</u>
Less Accumulated Depreciation/Amortization				
Buildings	10,768,864	136,709	—	10,905,573
Equipment and Vehicles	100,138	28,684	—	128,822
Land Improvements	1,972,502	6,017	—	1,978,519
Infrastructure	47,148,826	1,899,097	—	49,047,923
Lease Asset - Equipment	145,707	145,707	—	291,414
Subscription Asset - Software	24,617	24,617	—	49,234
	<u>60,160,654</u>	<u>2,240,831</u>	<u>—</u>	<u>62,401,485</u>
Total Net Depreciable/Amortizable Capital Assets	<u>49,729,049</u>	<u>3,152,199</u>	<u>—</u>	<u>52,881,248</u>
Total Net Capital Assets	<u>59,991,393</u>	<u>4,536,645</u>	<u>949,765</u>	<u>63,578,273</u>

Depreciation/amortization expense was charged to business-type activities as follows:

Water and Sewerage	\$ 1,950,417
Arboretum Golf	187,683
Buffalo Grove Golf	<u>102,731</u>
	<u>2,240,831</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT

General Obligation Bonds Payable

The Village issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities. General obligation bonds are direct obligations and pledge the full faith and credit of the Village. General obligation bonds currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$6,000,000 General Obligation Bonds of 2012, due in annual installments of \$100,000 to \$750,000 plus interest at 2.00% - 2.75% through June 30, 2030.	Debt Service	\$ 4,420,000	—	450,000	3,970,000
\$6,125,000 General Obligation Bonds of 2016, due in annual installments of \$300,000 to \$730,000 plus interest at 2.00% - 3.00% through December 30, 2031.	Debt Service	2,730,000	—	315,000	2,415,000
\$1,449,275 General Obligation Refunding Bonds of 2019, due in annual installments of \$234,000 to \$251,180 plus interest at 1.40% - 1.80% through December 30, 2025.	Debt Service	497,545	—	246,365	251,180
\$24,000,000 General Obligation Bonds of 2020, due in annual installments of \$1,330,000 to \$1,840,000 plus interest at 3.00% - 5.00% through December 30, 2035.	Debt Service	19,200,000	—	1,600,000	17,600,000
\$19,000,000 General Obligation Bonds of 2022, due in annual installments of \$100,000 to \$2,580,000 plus interest at 4.00% - 5.00% through December 30, 2042.	Facilities Development	18,530,000	—	—	18,530,000
		45,377,545	—	2,611,365	42,766,180

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Illinois Environmental Protection Agency (IEPA) Loans Payable

The Village has entered into loan agreements with the IEPA to provide low interest financing for pump station improvements. IEPA loans currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$407,307 IEPA Loan Payable of 2013 - Pump Stations Improvements, due in semi-annual installments of \$6,788 to \$12,916 including interest at 2.30% through December 1, 2033.	Water and Sewerage	\$ 232,281	—	20,916	211,365

Installment Notes Payable

The Village also issues installment notes payable to provide funds for the purchase of capital assets. Installment notes currently outstanding are as follows:

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$6,970,999 Installment Note Payable of 2015, due in quarterly installments of \$21,449 to \$227,680 plus interest at 2.35% through June 1, 2029.	Water and Sewerage	\$ 4,138,887	—	610,092	3,528,795
\$571,266 Installment Note Payable of 2023, due in annual installments of \$53,230 to \$58,573, plus interest at 4.00% through April 30, 2032.	Information Technology	497,228	—	53,230	443,998
		4,636,115	—	663,322	3,972,793

TIF Revenue Notes Payable

TIF revenue notes payable are issued to reimburse developers for qualifying costs incurred in the tax increment financing (TIF) districts and are expected to be repaid solely from tax increment financing revenues. Since these revenues are not determinable, there is no debt service requirement to maturity schedule. None of the TIF notes payable produced a capital asset owned by the Village. Developer notes currently outstanding are as follows:

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

TIF Revenue Notes Payable - Continued

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$19,000,000 Tax Increment Revenue Note of 2022, bearing interest at 6.20% through January 1, 2042.	Lake Cook Road TIF	\$ 19,000,000	—	—	19,000,000

Leases Payable

The Village has the following leases outstanding at year end:

Leases	Start Date	End Date	Payments	Interest Rate
Zoll Equipment	May 1, 2023	May 1, 2033	\$72,493 per year	0.32%
Buffalo Grove Golf Course Golf Carts	May 15, 2023	November 15, 2028	\$10,550 per month	3.81%
ARBO Golf Carts	May 15, 2023	May 15, 2029	\$16,521 per month	3.81%

The future principal and interest lease payments as of the year-end were as follows:

Fiscal Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 70,678	1,815	141,766	20,658
2026	70,902	1,591	147,253	15,170
2027	71,127	1,366	152,954	9,471
2028	71,353	1,140	158,874	3,549
2029	71,580	913	—	—
2030	71,807	686	—	—
2031	72,035	458	—	—
2032	72,265	229	—	—
	571,747	8,198	600,847	48,848

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Subscriptions Payable

The Village has the following subscriptions payable at year end:

Subscription Payable	Start Date	End Date	Payments	Interest Rate
Core and Main	January 1, 2017	January 1, 2037	\$25,355 - \$37,235 annually	3.00%
Axon Software	May 1, 2023	May 1, 2037	\$70,294 - \$121,736 annually	4.00%
Axon Tasers	January 1, 2024	May 1, 2037	\$133,660 annually	5.00%
Flock Safety	May 1, 2024	May 1, 2030	\$45,500 annually	5.00%

The future principal and interest subscription arrangement payments as of the year-end were as follows:

Fiscal Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2025	\$ 154,250	100,946	17,497	9,402
2026	163,462	94,775	18,829	8,877
2027	173,163	88,237	20,225	8,312
2028	183,379	81,311	21,689	7,705
2029	194,135	73,976	23,221	7,054
2030	205,460	66,209	24,826	6,358
2031	171,878	57,992	26,506	5,613
2032	182,601	51,117	28,265	4,818
2033	193,908	43,812	30,105	3,970
2034	205,826	36,057	32,031	3,067
2035	218,388	27,824	34,044	2,106
2036	231,625	19,088	36,150	1,084
2037	245,575	9,821	—	—
	<u>2,523,650</u>	<u>751,165</u>	<u>313,388</u>	<u>68,366</u>

Asset Retirement Obligation

The Village has recognized an asset retirement obligation (ARO) and related deferred outflow of resources in connection with its obligation to seal and abandon various water wells, to seal underground tanks, and lift station at the end of their estimated useful lives in accordance with federal, state, and/or local requirements. The ARO was measured using actual historical costs for similar abandonments, adjusted for inflation through the end of the year. The estimated remaining useful lives of the water wells are 21 years, underground tanks and dams are 46 years, camera systems are 6 years and lift stations are 1 year.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Liability	Restated Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due Within One Year
Governmental Activities					
Compensated Absences	\$ 2,079,613	169,774	84,887	2,164,500	432,900
Net Pension Liability - IMRF	8,750,831	—	3,047,298	5,703,533	—
Net Pension Liability - Police Pension	28,866,686	—	354,735	28,511,951	—
Pension	19,387,683	—	279,731	19,107,952	—
Total OPEB Liability - RBP	12,609,911	—	2,179,648	10,430,263	521,511
General Obligation Bonds	45,377,545	—	2,611,365	42,766,180	2,646,180
Plus: Unamortized Bond Premium	4,941,275	—	330,581	4,610,694	330,581
Installment Note Payable					
Internal Service	497,228	—	53,230	443,998	55,359
TIF Revenue Note Payable	19,000,000	—	—	19,000,000	—
Leases Payable	642,201	—	70,454	571,747	70,678
Subscriptions Payable					
Internal Service	984,191	1,619,894	80,435	2,523,650	154,250
	<u>143,137,164</u>	<u>1,789,668</u>	<u>9,092,364</u>	<u>135,834,468</u>	<u>4,211,459</u>
Business-Type Activities					
Compensated Absences	\$ 166,444	30,980	15,490	181,934	36,387
Net Pension Liability - IMRF	1,522,021	—	466,835	1,055,186	—
Total OPEB Liability - RBP	672,738	—	37,281	635,457	31,758
IEPA Loans Payable	232,281	—	20,916	211,365	21,399
Installment Note Payable	4,138,887	—	610,092	3,528,795	676,096
Leases Payable	737,330	—	136,483	600,847	141,766
Subscriptions Payable	329,616	—	16,228	313,388	17,497
Asset Retirement Obligation	1,725,500	—	—	1,725,500	—
	<u>9,524,817</u>	<u>30,980</u>	<u>1,303,325</u>	<u>8,252,472</u>	<u>924,903</u>

For the governmental activities, payments on the compensated absences, the net pension liabilities and the total OPEB liability are made by the General Fund. Payments on general obligation bonds are being liquidated by the Debt Service and Facilities Funds, the installment note payable is made by the Information Technology Fund, the TIF revenue note payable are made by the Lake Cook Road TIF Fund, the leases payable and the subscriptions payable are made by the General Fund and Information Technology Fund.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Long-Term Liabilities Activity - Continued

Additionally, for the business-type activities, the compensated absences are being liquidated by the Water and Sewerage Fund and the Buffalo Grove Golf Fund. The net pension liability is being liquidated by the Water and Sewerage Fund, the Arboretum Golf Fund and the Buffalo Grove Golf Fund. The total OPEB liability is being liquidated by the Water and Sewerage Fund and Buffalo Grove Golf Fund. The IEPA loans payable, installment note payable, and asset retirement obligation are being liquidated by the Water and Sewerage Fund. The leases payable are being liquidated by the Arboretum Golf and the Buffalo Grove Golf Funds. The subscriptions payable are made by the Water and Sewerage Fund.

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Governmental Activities			
	General Obligation		Installment	
	Bonds Payable		Note Payable	
	Principal	Interest	Principal	Interest
2025	\$ 2,646,180	1,696,626	55,359	2,307
2026	2,410,000	1,595,619	57,573	2,399
2027	2,485,000	1,502,894	59,876	2,495
2028	2,510,000	1,405,338	50,069	2,086
2029	2,640,000	1,306,825	52,072	2,169
2030	2,795,000	1,233,125	54,155	2,256
2031	2,865,000	1,149,150	56,321	2,347
2032	2,975,000	1,046,000	58,573	2,441
2033	3,085,000	930,950	—	—
2034	3,205,000	811,400	—	—
2035	3,350,000	686,850	—	—
2036	2,340,000	556,150	—	—
2037	2,460,000	439,150	—	—
2038	2,580,000	316,150	—	—
2039	1,035,000	187,150	—	—
2040	1,085,000	135,400	—	—
2041	1,130,000	92,000	—	—
2042	1,170,000	46,800	—	—
Totals	42,766,180	15,137,577	443,998	18,500

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM DEBT - Continued

Debt Service Requirements to Maturity - Continued

Fiscal Year	Business-Type Activities			
	IEPA Loans Payable		Installment Note Payable	
	Principal	Interest	Principal	Interest
2025	\$ 21,399	4,729	676,096	77,149
2026	21,893	4,235	746,659	60,610
2027	22,398	3,730	822,046	42,367
2028	22,915	3,213	902,537	22,304
2029	23,444	2,684	381,457	3,372
2030	23,985	2,143	—	—
2031	24,539	1,589	—	—
2032	25,105	1,023	—	—
2033	25,687	441	—	—
	211,365	23,787	3,528,795	205,802

Revolving Line-of-Credit

The Village has established a \$7,500,000 revolving line-of-credit with Northbrook Bank & Trust Company for working capital needs. At December 31, 2024, the balance is \$0 as the Village has not drawn on the line-of-credit.

Legal Debt Margin

Article VII, Section 6(k) of the 1970 Illinois Constitution governs the computation of legal debt margin. "The General Assembly may limit by law the amount and require referendum approval of debt to the incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts." To date the Illinois General Assembly has set no limits for home rule municipalities. The Village is a home rule municipality.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

TAX ABATEMENTS

The Village has entered into a tax abatement agreement with Woodman's Food Market, Inc. as an incentive to stimulate economic development. The abatement is authorized through a Development Agreement passed by the Village Board in Ordinance 2016-067 on December 19, 2018. Woodman's will be financially responsible for constructing all necessary offsite roadway and intersection improvements as required by the Village, County, or State along the public roadways along the perimeter of the property. The offsite improvements are estimated to be \$4,000,000. The Village will reimburse Woodman's an amount not to exceed \$4,000,000 for the roadway improvements and an additional payment of \$3,000,000 for a combined total of \$7,000,000. In order to promote and assist Woodman's with the project, the Village agrees to share certain sales tax received that corresponds to the new sales tax revenue generated from the retail sales of the project. The sales tax allowable is limited to the sales tax associated with grocery, general merchandise, and products only. Woodman's must acquire or otherwise be authorized to use the premise in Buffalo Grove, construct and operate the business, and construct the offsite roadway improvements to be eligible for the incentives. As of December 31, 2024, the Village owes Woodman's Food Market, Inc. \$263,499.

The Village has entered into a tax abatement agreement with Edward Hines Lumber Co. as an incentive to stimulate economic development. The abatement is authorized through Village Ordinance 2000-67 on November 20, 2000 and has since been amended with Village Ordinance 2003-18 on March 3, 2003, Ordinance 2009-47 on August 3 2009 and Ordinance 2020-060 on August 17, 2020. Edward Hines Lumber Co. shall maintain a single order-acceptance point policy for all credit sales and shall not relocate the single order-acceptance point outside of the Village unless it violates or contravenes any state or federal law or court decision/determination. The Village will remit 60 percent of the municipal sales tax resulting from the credit sales received by the Village to Edward Hines Lumber Co. The Village will keep the remaining 40 percent. The Village's incentive payments for the year ended December 31, 2024 were \$1,826,524.

The Village has entered into a tax abatement agreement with LAB Development, LLC as an incentive to stimulate economic development. The abatement is authorized through Village Ordinance 2011-14 on March 21, 2011 and has since been amended with Village Ordinance 2016-032 on May 10, 2016. LAB Development, LLC shall conduct its business in Buffalo Grove, maintain a single order-acceptance point on premise. The amendment to the original agreement in 2016 requires LAB Development, LLC to extend their current lease at the premise in Buffalo Grove and expand the operation from 61,416 square feet to 124,605 square feet. The lease extension must be no less than 8.5 years, commencing January 1, 2016. The original agreement provided LAB Development, LLC with a tax abatement of 100 percent of the municipal sales tax in year one of the agreement, this percentage decreases 10 percent per year until year seven of the agreement. The amount of municipal sales tax abated to LAB Development, LLC could not exceed \$500,000 over the seven-year term. The amended agreement extended the abatements to LAB Development, LLC under new terms. LAB Development, LLC is entitled to 80 percent of the base municipal sales tax above \$162,207 in year one. The percentage per year decreases 10 percent until year five, from year five to year eight and a half the percentage is fixed at 50 percent. The base municipal sales tax amount of \$162,207 is fixed for the term of the contract and prorated for the half year in 2024. The amount of municipal sales tax to be abated is not to exceed \$2,600,000 over the life of the amended agreement. If LAB Development, LLC relocates or ceases business operations on the premise within five years of the commencement date of the amended contract they shall reimburse the Village 100 percent of the municipal sales tax payments to the Village within ninety days. If LAB Development, LLC relocates or ceases business operations on the premise after the fifth year they will remit \$750,000 to the Village within ninety days. If LAB Development, LLC relocates or ceases business operations on the premise after the sixth year they will remit \$375,000 to the Village within ninety days. If LAB Development, LLC relocates or ceases business operations on the premise after the seventh year they will remit \$187,500 to the Village within ninety days. If LAB Development, LLC conducts less than \$30,000,000 of taxable sales at the premise in any given year of the contract they shall not receive more than 50 percent of the municipal sales tax increment for that year. The Village's incentive payments for the year ended December 31, 2024, were \$173,208.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

TAX ABATEMENTS - Continued

The Village has entered into a tax abatement agreement with Zonatherm. In order to encourage Zonatherm to maintain its business operation in the Village, and to assist with their project in the Village, the Village agrees to share home rule sales tax received by the Village using a formula which corresponds to new sales tax generated by Zonatherm over a finite period of time. For the first sales tax year, 100 percent of that year's incremental municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the second sales tax year 90 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the third sales tax year 80 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the fourth sales tax year 70 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the fifth sales tax year 60 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the sixth sales tax year 50 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. For the seventh sales tax year 50 percent of that year's municipal sales tax above the base of \$100,000 will be paid to Zonatherm. The entire distribution cannot exceed \$500,000 in aggregate. This agreement will end upon the completion of the seventh year or the \$500,000 cap. In the event that Zonatherm ceases the business with seven years or generate less than \$1,000 in sales tax in any sales tax year, Zonatherm shall reimburse the Village 100 percent of the municipal sales tax payments received. The Village had no incentive payments for the year ended December 31, 2024.

In order to encourage BITS to relocate its business operation to the Village of Buffalo Grove, and to assist with their project in the Village, the Village agrees to share a portion of its home rule sales tax received by the Village using a formula which corresponds to new sales tax revenue generated by the business over a finite period of time. For the first sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for annual taxable sales greater than \$40,000,000. For the second sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for the annual taxable sales greater than \$40,000,000. For the third sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for the annual taxable sales greater than \$40,000,000. For the fourth sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for the annual taxable sales greater than \$40,000,000. For the fifth sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for the annual taxable sales greater than \$40,000,000. For the sixth sales tax year, 75 percent of that year's home rule sales tax received by the Village for the first \$40,000,000 in annual taxable sales and 100 percent of that year's home rule sales tax for the annual taxable sales greater than \$40,000,000. Should BITS relocate or cease its business within the first two years of the agreement BITS shall reimburse the Village 85 percent of the total home rule sales tax distributed. Should BITS relocate or cease business after two years of this agreement than BITS agrees to reimburse the Village 75 percent of the total home rules sales tax payments received. Should BITS relocate or cease business after three years of this agreement than BITS agrees to reimburse the Village 55 percent of the total home rules sales tax payments received. Should BITS relocate or cease business after four years of this agreement than BITS agrees to reimburse the Village 40 percent of the total home rules sales tax payments received. Should BITS relocate or cease business after five years of this agreement than BITS agrees to reimburse the Village 35 percent of the total home rules sales tax payments received. The Village's incentive payments for the year ended December 31, 2024 were \$396,014.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS

In the governmental fund financial statements, the Village considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Village first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue	Debt Service	Capital Projects			Nonmajor	Totals
		Lake Cook Road TIF		Facilities Development	Street Maintenance	Vehicle Equipment Replacement		
Fund Balances								
Nonspendable								
Inventories	\$ 147,993	—	—	—	—	—	—	147,993
Restricted								
IMRF	1,205,666	—	—	—	—	—	—	1,205,666
Seizure Funds	661,876	—	—	—	—	—	—	661,876
Motor Fuel Tax	—	—	—	—	—	—	5,739,954	5,739,954
Metra Parking Lot	—	—	—	—	—	—	16,309	16,309
TIF	—	1,769,001	—	—	—	—	—	1,769,001
Debt Service	—	—	25,432	—	—	—	—	25,432
	1,867,542	1,769,001	25,432	—	—	—	5,756,263	9,418,238
Committed								
Capital Projects	30,609,676	—	—	1,361,815	2,054,823	17,745	—	34,044,059
Unassigned	19,839,238	—	—	—	—	—	(32,413)	19,806,825
Total Fund Balances	52,464,449	1,769,001	25,432	1,361,815	2,054,823	17,745	5,723,850	63,417,115

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Trustees; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Trustees' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Trustees itself or b) a body or official to which the Board of Trustees has delegated the authority to assign amounts to be used for specific purposes. The Village's highest level of decision-making authority is the Board of Trustees, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The Village's fund balance policy for the General Fund requires unassigned fund balance to be maintained at a minimum of 25% of budgeted operating expenditures.

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities

Capital Assets - Net of Accumulated Depreciation/Amortization \$ 125,542,211

Less Capital Related Debt:

General Obligation Bonds Payable	(42,766,180)
Unamortized Bond Premium	(4,610,694)
Installment Note Payable	(443,998)
Leases Payable	(571,747)
Subscriptions Payable	<u>(2,523,650)</u>

Net Investment in Capital Assets	<u><u>74,625,942</u></u>
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Business-Type Activities

Capital Assets - Net of Accumulated Depreciation/Amortization \$ 63,578,273

Less Capital Related Debt:

IEPA Loans Payable	(211,365)
Installment Note Payable	(3,528,795)
Leases Payable	(600,847)
Subscriptions Payable	<u>(313,388)</u>

Net Investment in Capital Assets	<u><u>58,923,878</u></u>
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VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

REPORTING UNITS AFFECTED BY ADJUSTMENTS TO AND RESTATEMENTS OF BEGINNING BALANCES

Change in Accounting Principle. The Village is implementing the provisions of GASB Statement 101, *Compensated Absences*, in the financial statements of the current fiscal year. The Village provides three forms of employee leave (vacation, sick, and comp time), but has previously only accrued sick leave. In addition to sick leave, regular employees who are eligible for retirement may convert unused sick time into credit for an employer sponsored Retiree Health Savings Plan (RHS). Sick leave is earned based on length of service, Regular and Police Union employees accrue up to 260 days and Fire employees accrue up to 390 days. Because unused vacation leave is only carried over with approval from the department and must be used by June 30th of the following year, the Village did not accrue a liability in previous years. Under Statement 101, accumulated vacation leave meets the first two criteria (attributable to past service and accumulates). The Village therefore examined its past experience with accumulated vacation leave and estimated the amount of accumulated leave that was available to be used by employees. This estimate is now to be reported as a liability in the government-wide and enterprise fund financial statements. The portion of this liability that existed at the beginning of the current year (or the earliest year presented in comparative statements) is recognized as a decrease in beginning net position resulting from adoption of a new accounting standard.

	Governmental Activities	Business-Type Activities	Water and Sewerage	Arboretum Golf	Nonmajor Enterprise
Beginning Net Position as Previously Reported	\$ 44,942,757	79,661,408	70,504,849	6,544,296	2,612,263
Change in Accounting Principle	(997,770)	(74,188)	(53,410)	(18,294)	(2,484)
Beginning Net Position as Restated	43,944,987	79,587,220	70,451,439	6,526,002	2,609,779

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

The Village is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the Village's employees. The Village has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds. There were no significant changes in insurance coverages from the prior year and settlements did not exceed insurance coverage in any of the past three fiscal years.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the Village is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Village expects such amounts, if any, to be immaterial.

JOINT VENTURES

Northwest Water Commission (NWWC)

The Village is a member of the Northwest Water Commission (NWWC) which consists of four municipalities. NWWC is a municipal corporation and public body politic and corporate established pursuant to the Constitution of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended (the Act). NWWC is empowered under the Act to plan, construct, improve, extend, acquire, finance, operate and maintain a water supply system to serve its members and other potential water purchasers.

The four members of NWWC and their percentage shares as of December 31, 2023 are as follows:

	Percent Share
Village of Arlington Heights	37.45%
Village of Buffalo Grove	17.67%
Village of Palatine	29.10%
Village of Wheeling	15.78%
	<u>100.00%</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURES - Continued

Northwest Water Commission (NWWC) - Continued

These percentage shares are based upon formula contained in the water supply agreement and are subject to change in future years based on consumption by the municipalities.

The members form a contiguous geographic service area which is located northwest of downtown Chicago. Under the NWWC Agreement, additional members may join NWWC upon the approval of each member.

NWWC is governed by a Board of Commissioners which consists of one Village Manager from each member municipality. Each Commissioner has an equal vote. The officers of NWWC are appointed by the Board of Commissioners. The Board of Commissioners determines the general policy of NWWC, makes all appropriations, approves contracts for sale or purchase of water, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the NWWC Agreement or the by-laws.

Summary of financial positions as of December 31, 2023:

Current Assets	\$	29,221,635	Current Liabilities	\$	2,716,663
Noncurrent Assets			Noncurrent Liabilities		<u>172,882</u>
Capital Assets		<u>28,221,386</u>	Total Liabilities		<u>2,889,545</u>
Total Assets		<u><u>57,443,021</u></u>	Net Position		<u><u>54,553,476</u></u>

Summary of revenues, expenses and changes in net position for the for the year ended December 31, 2023:

Operating Revenues	\$	12,569,374
Operating Expenses		<u>13,032,627</u>
Operating Income		(463,253)
Nonoperating Revenue (Expenses)		<u>1,309,373</u>
Change in Net Position		846,120
Net Position - Beginning as Restated		<u>53,707,356</u>
Net Position - Ending		<u><u>54,553,476</u></u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURES – Continued

Northwest Water Commission (NWWC) – Continued

Complete financial statements can be obtained from the Northwest Water Commission, 1525 North Wolf Road, Des Plaines, Illinois 60015.

NWWC's bonds are revenue obligations. They are limited obligations of NWWC with a claim for payment solely from and secured by a pledge of the revenues of the system and amounts in various funds and accounts established by NWWC resolutions. The bonds are not a debt of any member. NWWC has no power to levy taxes.

Revenues of the system consist of: (a) all receipts derived from Water Supply Contracts or any other contract for the supply of water; (b) all income derived from the investment of monies; and (c) all income, fees, water service charges, and all rates, rents and receipts derived by NWWC from the ownership and operation of the system and the sale of water. NWWC covenants to establish fees and charges sufficient to provide revenues to meet all its requirements.

NWWC has entered into Water Supply Contracts with the four-member municipalities for a term of 40 years, extending to 2030. The Water Supply Contracts are irrevocable and may not be terminated or amended except as provided in the Water Supply Contract. Each member is obligated, on a "take or pay" basis, to purchase or in any event to pay for a minimum annual quantity of water.

NWWC has entered into an agreement with the City of Evanston under which the City has agreed to sell quantities of lake water sufficient to supply the projected water needs of NWWC through the year 2030.

The obligation of the Village to make all payments as required by this Contract is unconditional and irrevocable, without regard to performance or nonperformance by NWWC of its obligations under this Contract.

The payments required to be made by the Village under this Contract are required to be made solely from revenues to be derived by the Village from the operation of the Village's system. Members are not prohibited by the Contract from using other available funds to make payments required under the Contract. This Contract shall not constitute an indebtedness of the Village within the meaning of any statutory or constitutional limitation.

The obligation of the Village to make payments required by this Agreement from revenues of the Waterworks and Sewerage System shall be payable from the operation and maintenance account of the Water and Sewerage Fund.

In accordance with the joint venture agreement, the Village remitted \$2,097,360 to NWWC for the year ended December 31, 2024. All payments were paid from the Water and Sewerage Fund. The Village's share of net position of NWWC was \$9,639,599 at December 31, 2024.

Solid Waste Agency of Northern Cook County (SWANCC)

The Village is a member of the Solid Waste Agency of Northern Cook County (SWANCC) which consists of twenty-three municipalities. SWANCC is a municipal corporation and public body politic established pursuant to the Constitution Act of the State of Illinois and the Intergovernmental Cooperation Act of the State of Illinois, as amended.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 – OTHER INFORMATION – Continued

JOINT VENTURES – Continued

Solid Waste Agency of Northern Cook County (SWANCC) – Continued

SWANCC is empowered to plan, construct, finance, operate, and maintain a solid waste disposal system to serve its members. SWANCC is governed by a Board of Directors which consists of one appointed representative from each member municipality. Each Director has an equal vote. The officers of SWANCC are appointed by the Board of Directors.

The Board of Directors determines the general policy of SWANCC, makes all appropriations, approves contracts, adopts resolutions providing for the issuance of bonds or notes by SWANCC, adopts by-laws, rules and regulations, and exercises such powers and performs such duties as may be prescribed in the SWANCC agreement or the by-laws. Separate audited financial statements are available at 77 W Hintz Road, Suite 200, Wheeling, Illinois 60090.

SWANCC's bonds are revenue obligations. They are limited obligations of SWANCC, with a claim for payment solely from and secured by a pledge of the revenues of the system, and amounts in various funds and accounts established by SWANCC resolutions. SWANCC has no power to levy taxes.

Revenues of the system consist of: (a) all receipts derived from Solid Waste Disposal Contracts or any other contracts for the disposal of waste; (b) all income derived from the investment of monies; and (c) all income, fees, service charges, and all grants, rents, and receipts derived by SWANCC from the ownership and operation of the system.

SWANCC covenants to establish fees and charges sufficient to provide revenues to meet all its requirements.

SWANCC has entered into Solid Waste Disposal Contracts with the member municipalities. The Contracts are irrevocable, and may not be terminated or amended, except as provided in the Contract. Each member is obligated, on a "take or pay" basis, to purchase or in any event to pay for a minimum annual cost of the system.

The obligation of the Village to make all payments as required by this Contract is unconditional and irrevocable, without regard to performance or nonperformance by SWANCC of its obligations under this Contract.

The payments required to be made by the Village under this Contract are required to be made solely from revenues to be derived by the Village from the operation of the Municipal Waste System Fund. The Village is not prohibited by the Contract from using any other funds to make the payments required by the Contract. The Contract shall not constitute an indebtedness of the Village within the meaning of any statutory or constitutional limitation.

In accordance with the joint venture agreement, the Village remitted \$924,040 to SWANCC for the year ended December 31, 2024, which is recorded in the Village's Refuse Service Fund.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS

The Village contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan, and the Firefighters' Pension Plan which is a single-employer pension plan. A separate report is issued for the Police Pension Plan and Firefighters' Pension Plan and may be obtained by writing to the Village at 50 Raupp Boulevard, Buffalo Grove, Illinois 60089. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

The aggregate amounts recognized for the pension plans are:

	Pension Expense/ (Revenue)	Net Pension Liability	Deferred Outflows	Deferred Inflows
IMRF	\$ (721,681)	6,758,719	6,131,030	28,643
Police Pension	4,006,825	28,511,951	5,743,271	2,744,839
Firefighters' Pension	2,803,152	19,107,952	6,470,046	2,402,292
	6,088,296	54,378,622	18,344,347	5,175,774

Illinois Municipal Retirement Fund (IMRF)

Plan Descriptions

Plan Administration. All employees (other than those covered by the Police and Firefighters' Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources' measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date.).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	134
Inactive Plan Members Entitled to but not yet Receiving Benefits	71
Active Plan Members	<u>94</u>
Total	<u><u>299</u></u>

Contributions. As set by statute, the Village's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year-ended December 31, 2024, the Village's contribution was 9.50% of covered payroll.

Net Pension Liability. The Village's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions. The total pension liabilities were determined by an actuarial valuation performed, as of December 31, 2023, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.50%	4.75%
Domestic Equities	34.50%	5.00%
International Equities	18.00%	6.35%
Real Estate	10.50%	6.30%
Blended	11.50%	6.05% - 8.65%
Cash and Cash Equivalents	1.00%	3.80%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability/(Asset)	\$ 15,865,429	6,758,719	(530,847)

VILLAGE OF BUFFALO GROVE, ILLINOIS**Notes to the Financial Statements****December 31, 2024****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Changes in the Net Pension Liability**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 77,900,624	67,627,772	10,272,852
Changes for the Year:			
Service Cost	841,833	—	841,833
Interest on the Total Pension Liability	5,521,164	—	5,521,164
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	903,021	—	903,021
Changes of Assumptions	(27,155)	—	(27,155)
Contributions - Employer	—	932,160	(932,160)
Contributions - Employees	—	444,911	(444,911)
Net Investment Income	—	7,471,162	(7,471,162)
Benefit Payments, Including Refunds of Employee Contributions	(4,335,110)	(4,335,110)	—
Other (Net Transfer)	—	1,904,763	(1,904,763)
Net Changes	2,903,753	6,417,886	(3,514,133)
Balances at December 31, 2023	80,804,377	74,045,658	6,758,719

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2024, the Village recognized pension revenue of \$721,681. At December 31, 2024, the Village reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 1,254,958	—	1,254,958
Change in Assumptions	—	(28,643)	(28,643)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	3,874,370	—	3,874,370
Total Pension Expense to be Recognized in Future Periods	5,129,328	(28,643)	5,100,685
Pension Contributions Made Subsequent to the Measurement Date	1,001,702	—	1,001,702
Total Deferred Amounts Related to IMRF	6,131,030	(28,643)	6,102,387

\$1,001,702 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended December 31, 2025. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 1,174,342
2026	1,623,218
2027	2,824,391
2028	(521,266)
2029	—
Thereafter	—
Totals	5,100,685

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan

Plan Descriptions

Plan Administration. The Police Pension Plan is a single-employer defined benefit pension plan that covers all sworn police personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village Mayor, one member is elected by pension beneficiaries and two members are elected by active police employees.

Plan Membership. At December 31, 2024, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	71
Inactive Plan Members Entitled to but not yet Receiving Benefits	12
Active Plan Members	<u>56</u>
Total	<u><u>139</u></u>

Benefits Provided. The following is a summary of the Police Pension Plan as provided for in Illinois State Statutes.

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Police officer salary for the pension purposes was capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the preceding calendar year.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Plan Descriptions - Continued

Contributions. Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the fiscal year-ended December 31, 2024, the Village's contribution was 47.81% of covered payroll.

Concentrations. At year-end, the Pension Fund does not have any investments over 5 percent of net plan position available for retirement benefits (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal (Level %)
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	4.00% - 8.67%
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates are based on Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2021 Improvement Rates applied on a generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.27%)	Current Rate (7.00%)	1% Increase (7.27%)
Net Pension Liability	\$ 41,777,357	28,511,951	10,528,870

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 123,527,283	94,660,597	28,866,686
Changes for the Year:			
Service Cost	1,563,710	—	1,563,710
Interest on the Total Pension Liability	8,609,406	—	8,609,406
Changes of Benefit Terms	256,146	—	256,146
Difference Between Expected and Actual Experience of the Total Pension Liability	3,155,052	—	3,155,052
Changes of Assumptions	(606,423)	—	(606,423)
Contributions - Employer	—	3,401,081	(3,401,081)
Contributions - Employees	—	704,975	(704,975)
Contributions - Other	—	156,383	(156,383)
Net Investment Income	—	9,130,489	(9,130,489)
Benefit Payments, Including Refunds of Employee Contributions	(6,866,471)	(6,866,471)	—
Other (Net Transfer)	—	(60,302)	60,302
Prior Period Adjustment	—	—	—
Net Changes	6,111,420	6,466,155	(354,735)
Balances at December 31, 2024	129,638,703	101,126,752	28,511,951

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2024, the Village recognized pension expense of \$4,006,825. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 4,687,758	(2,168,721)	2,519,037
Change in Assumptions	347,375	(576,118)	(228,743)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	708,138	—	708,138
Total Deferred Amounts Related to Police Pension	5,743,271	(2,744,839)	2,998,432

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 1,298,624
2026	2,449,496
2027	(766,367)
2028	16,679
2029	—
Thereafter	—
Total	2,998,432

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan

Plan Descriptions

Plan Administration. The Firefighters' Pension Plan is a single-employer defined benefit pension plan that covers all sworn firefighter personnel. The defined benefits and employee and minimum employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/4-1) and may be amended only by the Illinois legislature. The Village accounts for the Fund as a pension trust fund. The Fund is governed by a five-member pension board. Two members of the Board are appointed by the Village Mayor, one member is elected by pension beneficiaries and two members are elected by active fire employees.

Plan Membership. At December 31, 2024, the measurement date, membership consisted of the following:

Inactive Plan Members Currently Receiving Benefits	55
Inactive Plan Members Entitled to but not yet Receiving Benefits	1
Active Plan Members	<u>55</u>
Total	<u><u>111</u></u>

Benefits Provided. The following is a summary of the Firefighters' Pension Plan as provided for in Illinois State Statutes.

The Firefighters' Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Covered employees hired before January 1, 2011 (Tier 1), attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit of $\frac{1}{2}$ of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5 percent of such salary for each additional year of service over 20 years up to 30 years, to a maximum of 75 percent of such salary. Employees with at least eight years but less than 20 years of creditable service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3 percent of the original pension and 3 percent compounded annually thereafter.

Covered employees hired on or after January 1, 2011 (Tier 2), attaining the age of 55 or older with 10 or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the firefighter during the 48 consecutive months of service within the last 60 months of service in which the total salary was the highest by the number of months of service in that period. Firefighters' salary for the pension purposes was capped at \$106,800, plus the lesser of $\frac{1}{2}$ of the annual change in the Consumer Price Index or 3 percent compounded. The annual benefit shall be increased by 2.5 percent of such a salary for each additional year of service over 20 years up to 30 years to a maximum of 75 percent of such salary. Employees with at least 10 years may retire at or after age 50 and receive a reduced benefit (i.e., $\frac{1}{2}$ percent for each month under 55). The monthly benefit of a Tier 2 firefighter shall be increased annually at age 60 on the January 1st after the firefighter retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3 percent or $\frac{1}{2}$ of the change in the Consumer Price Index for the proceeding calendar year.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Plan Descriptions - Continued

Contributions. Covered employees are required to contribute 9.455% of their base salary to the Firefighters' Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The Village is required to contribute the remaining amounts necessary to finance the plan and the administrative costs as actuarially determined by an enrolled actuary. However, effective January 1, 2011, ILCS requires the Village to contribute a minimum amount annually calculated using the projected unit credit actuarial cost method that will result in the funding of 90% of the past service cost by the year 2040. For the fiscal year-ended December 31, 2024, the Village's contribution was 35.62% of covered payroll.

Concentrations. At year end, the Pension Plan had no investments (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) in any one organization that represent 5 percent or more of net plan position available for benefits.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed, as of December 31, 2024, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal (Level %)
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.00%
Salary Increases	4.00% - 9.73%
Cost of Living Adjustments	2.50%
Inflation	2.50%

Mortality rates are based on Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2021 Improvement Rates applied on a generational basis.

Discount Rate

The discount rate used to measure the total pension liability was 7.00%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability	\$ 33,642,668	19,107,952	7,182,024

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 100,297,384	80,909,701	19,387,683
Changes for the Year:			
Service Cost	1,518,155	—	1,518,155
Interest on the Total Pension Liability	6,862,695	—	6,862,695
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	250,665	—	250,665
Changes of Assumptions	2,636,920	—	2,636,920
Contributions - Employer	—	2,341,392	(2,341,392)
Contributions - Employees	—	623,808	(623,808)
Contributions - Other	—	206	(206)
Net Investment Income	—	8,679,003	(8,679,003)
Benefit Payments, Including Refunds of Employee Contributions	(4,995,830)	(4,995,830)	—
Other (Net Transfer)	—	(96,243)	96,243
Net Changes	6,272,605	6,552,336	(279,731)
Balances at December 31, 2024	106,569,989	87,462,037	19,107,952

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Firefighters' Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2024, the Village recognized pension expense of \$2,803,152. At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 3,178,316	(2,236,518)	941,798
Change in Assumptions	2,850,419	(165,774)	2,684,645
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	441,311	—	441,311
Total Deferred Amounts Related to Firefighters' Pension	6,470,046	(2,402,292)	4,067,754

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ 1,696,839
2026	2,718,588
2027	(1,256,527)
2028	(252,859)
2029	553,242
Thereafter	608,471
Total	4,067,754

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements
December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village’s defined benefit OPEB plan, Village of Buffalo Grove Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. There are no separately issued financial statements.

Benefits Provided. RBP offers medical, prescription, vision, dental, life insurance coverage to retirees. Retirees pay full cost of coverage. Coverage ends at age 65 or once retirees are eligible for Medicare.

Plan Membership. As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	58
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>207</u>
Total	<u><u>265</u></u>

Total OPEB Liability

The Village’s total OPEB liability was measured as of December 31, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The net OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	3.00%
Discount Rate	4.08%
Healthcare Cost Trend Rates	7.58% initial trend 2024 PPO and 7.49% initial trend 2024 HMO decreasing to an ultimate rate of 5.00% by 2034
Retirees' Share of Benefit-Related Costs	100% of Benefit-Related costs

The discount rate was based on a combination of the expected long-term rate of return on plan investments an the Municipal Bond Rate.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Mortality rates for police and fire were based on the the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2021 using MP-2021 Improvement Rates. These rates are then improved generationally using MP-2021 improvement rates.

Changes in the Net OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	<u>\$ 13,282,649</u>
Changes for the Year:	
Service Cost	648,308
Interest on the Total OPEB Liability	423,996
Changes of Benefit Terms	464,315
Difference Between Expected and Actual Experience	(3,495,881)
Changes of Assumptions or Other Inputs	295,602
Benefit Payments	(553,269)
Other Changes	—
Net Changes	<u>(2,216,929)</u>
Balance at December 31, 2024	<u>11,065,720</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.08%, while the prior valuation used 3.26%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.08%)	Current Discount (4.08%)	1% Increase (5.08%)
Total OPEB Liability	\$ 12,572,579	11,065,720	9,822,492

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

		Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
	1% Decrease (Varies)		
Total OPEB Liability	\$ 9,545,737	11,065,720	12,996,211

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2024, the Village recognized OPEB expense of \$1,528,624. At December 31, 2024, the Village and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 779,681	(3,919,563)	(3,139,882)
Change in Assumptions	2,733,015	(2,204,113)	528,902
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	—	—
Total Deferred Amounts Related to OPEB	3,512,696	(6,123,676)	(2,610,980)

VILLAGE OF BUFFALO GROVE, ILLINOIS

Notes to the Financial Statements

December 31, 2024

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2025	\$ (7,995)
2026	(7,995)
2027	12,676
2028	13,846
2029	(356,771)
Thereafter	<u>(2,264,741)</u>
Total	<u><u>(2,610,980)</u></u>

SUBSEQUENT EVENT

On April 8, 2025, the Village issued \$24,060,000 of General Obligation Bonds, Series 2025 with an interest rate at 5.00% through December 30, 2045.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Fiscal/Measurement Years
 - Illinois Municipal Retirement Fund
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Investment Returns - Last Ten Fiscal Years
 - Police Pension Fund
 - Firefighters' Pension Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 - Retiree Benefits Plan
- Budgetary Comparison Schedules
 - General Fund
 - Lake Cook Road TIF - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,093,142	\$ 1,093,142	\$ —	\$ 8,157,772	13.40%
2016	1,112,901	1,112,901	—	8,023,803	13.87%
2017	1,164,635	1,164,635	—	8,384,700	13.89%
2018	1,218,342	1,218,342	—	8,758,756	13.91%
2019	1,045,988	1,053,229	7,241	9,272,947	11.36%
2020	1,212,986	1,212,986	—	8,899,385	13.63%
2021	1,129,789	1,140,015	10,226	8,517,782	13.38%
2022	1,054,873	1,054,873	—	9,016,005	11.70%
2023	932,160	932,160	—	9,916,325	9.40%
2024	991,207	991,207	—	10,437,522	9.50%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Police Pension Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 2,256,676	\$ 2,284,315	\$ 27,639	\$ 6,056,962	37.71%
2016	2,407,865	2,430,017	22,152	6,406,672	37.93%
2017	2,538,183	2,641,453	103,270	6,565,793	40.23%
2018	2,673,256	2,668,632	(4,624)	6,738,022	39.61%
2019	2,795,672	2,899,820	104,148	6,957,008	41.68%
2020	3,034,524	3,095,593	61,069	7,316,636	42.31%
2021	3,361,940	3,333,876	(28,064)	6,594,984	50.55%
2022	3,394,077	3,374,694	(19,383)	6,994,975	48.24%
2023	2,775,930	3,795,905	1,019,975	7,127,249	53.26%
2024	3,020,850	3,401,081	380,231	7,114,133	47.81%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	100% Funded over 18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	3.75% - 8.42%
Investment Rate of Return	7.00%
Retirement Age	Graded by Age (22% at 50 to 100% at age 65)
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described

VILLAGE OF BUFFALO GROVE, ILLINOIS

Firefighters' Pension Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 1,848,990	\$ 2,202,138	\$ 353,148	\$ 5,308,713	41.48%
2016	1,728,496	2,166,040	437,544	5,390,509	40.18%
2017	1,862,674	1,864,498	1,824	5,585,881	33.38%
2018	1,897,942	1,897,968	26	5,836,466	32.52%
2019	1,859,212	1,915,164	55,952	6,026,152	31.78%
2020	1,984,773	2,019,305	34,532	5,890,818	34.28%
2021	2,390,386	2,370,805	(19,581)	5,846,393	40.55%
2022	2,424,085	2,410,584	(13,501)	6,114,396	39.42%
2023	1,872,940	2,027,065	154,125	6,346,072	31.94%
2024	2,221,220	2,341,392	120,172	6,573,240	35.62%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	100% Funded over 18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	3.75% - 9.48%
Investment Rate of Return	7.00%
Retirement Age	Graded by Age (15% at 50 to 100% at age 65)
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described

VILLAGE OF BUFFALO GROVE, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

December 31, 2024

	12/31/2014	12/31/2015	12/31/2016
Total Pension Liability			
Service Cost	\$ 964,574	860,654	871,953
Interest	3,808,085	4,031,299	4,310,485
Differences Between Expected and Actual Experience	(1,126,970)	1,338,146	(921,372)
Change of Assumptions	1,736,515	145,117	(220,386)
Benefit Payments, Including Refunds of Member Contributions	(2,148,231)	(2,416,367)	(2,582,301)
Net Change in Total Pension Liability	3,233,973	3,958,849	1,458,379
Total Pension Liability - Beginning	51,366,296	54,600,269	58,559,118
Total Pension Liability - Ending	54,600,269	58,559,118	60,017,497
Plan Fiduciary Net Position			
Contributions - Employer	\$ 1,071,994	1,093,142	1,112,901
Contributions - Members	369,278	402,168	428,936
Net Investment Income	2,892,087	241,715	3,350,903
Benefit Payments, Including Refunds of Member Contributions	(2,148,231)	(2,416,367)	(2,582,301)
Other (Net Transfer)	(1,146,370)	520,582	(346,357)
Net Change in Plan Fiduciary Net Position	1,038,758	(158,760)	1,964,082
Plan Net Position - Beginning	47,764,745	48,803,503	48,644,743
Plan Net Position - Ending	48,803,503	48,644,743	50,608,825
Employer's Net Pension Liability/(Asset)	\$ 5,796,766	9,914,375	9,408,672
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.38%	83.07%	84.32%
Covered Payroll	\$ 7,802,324	8,157,772	8,023,803
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	74.30%	121.53%	117.26%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2014 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2014, 2017 and 2023.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023
858,070	843,915	908,935	941,942	785,687	763,454	841,833
4,434,597	4,483,157	4,689,245	4,904,123	5,082,733	5,316,538	5,521,164
40,460	582,645	492,814	980,313	1,307,006	915,422	903,021
(1,963,662)	1,849,878	—	(738,149)	—	—	(27,155)
(2,637,150)	(2,792,678)	(2,983,908)	(3,303,412)	(3,789,614)	(4,089,234)	(4,335,110)
732,315	4,966,917	3,107,086	2,784,817	3,385,812	2,906,180	2,903,753
60,017,497	60,749,812	65,716,729	68,823,815	71,608,632	74,994,444	77,900,624
60,749,812	65,716,729	68,823,815	71,608,632	74,994,444	77,900,624	80,804,377
1,164,635	1,218,342	1,053,229	1,212,986	1,140,015	1,054,873	932,160
377,312	394,144	421,491	400,474	383,301	422,799	444,911
8,949,122	(2,997,666)	10,038,062	8,789,950	12,021,830	(10,239,835)	7,471,162
(2,637,150)	(2,792,678)	(2,983,908)	(3,303,412)	(3,789,614)	(4,089,234)	(4,335,110)
(974,388)	938,575	58,920	872,831	289,920	(375,979)	1,904,763
6,879,531	(3,239,283)	8,587,794	7,972,829	10,045,452	(13,227,376)	6,417,886
50,608,825	57,488,356	54,249,073	62,836,867	70,809,696	80,855,148	67,627,772
57,488,356	54,249,073	62,836,867	70,809,696	80,855,148	67,627,772	74,045,658
3,261,456	11,467,656	5,986,948	798,936	(5,860,704)	10,272,852	6,758,719
94.63%	82.55%	91.30%	98.88%	107.81%	86.81%	91.64%
8,384,700	8,758,756	9,272,947	8,899,385	8,517,782	9,016,005	9,832,907
38.90%	130.93%	64.56%	8.98%	(68.81%)	113.94%	68.74%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Police Pension Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years

December 31, 2024

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 1,386,660	1,534,051	1,637,139
Interest	5,438,273	5,861,687	6,171,179
Differences Between Expected and Actual Experience	(1,015,708)	358,140	353,405
Change of Assumptions	4,811,344	170,816	(3,590,403)
Changes in Benefit Terms	—	—	—
Benefit Payments, Including Refunds of Member Contributions	(2,969,657)	(3,283,543)	(3,602,086)
Net Change in Total Pension Liability	7,650,912	4,641,151	969,234
Total Pension Liability - Beginning	81,341,993	88,992,905	93,634,056
Total Pension Liability - Ending	88,992,905	93,634,056	94,603,290
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,284,315	2,430,017	2,524,306
Contributions - Members	669,077	622,198	627,548
Contributions - Other	—	—	117,147
Net Investment Income	186,635	3,418,114	8,300,527
Benefit Payments, Including Refunds of Member Contributions	(2,969,657)	(3,283,543)	(3,602,086)
Administrative Expenses	(39,870)	(43,969)	(62,733)
Net Change in Plan Fiduciary Net Position	130,500	3,142,817	7,904,709
Plan Net Position - Beginning	56,254,452	56,384,952	59,527,769
Plan Net Position - Ending	56,384,952	59,527,769	67,432,478
Employer's Net Pension Liability	\$ 32,607,953	34,106,287	27,170,812
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	63.36%	63.57%	71.28%
Covered Payroll	\$ 6,056,962	6,406,672	6,565,793
Employer's Net Pension Liability as a Percentage of Covered Payroll	538.35%	532.36%	413.82%

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
1,628,794	1,649,198	1,978,338	1,833,711	1,545,376	1,615,521	1,563,710
6,489,093	6,772,474	7,214,313	7,526,496	7,732,224	8,166,966	8,609,406
(92,557)	1,380,756	832,348	2,734,913	(5,311,797)	2,187,882	3,155,052
—	1,501,809	(639,813)	105,796	530,076	—	(606,423)
—	425,172	—	—	(46,145)	—	256,146
(3,803,918)	(4,150,161)	(4,677,746)	(5,271,645)	(4,961,571)	(5,971,910)	(6,866,471)
4,221,412	7,579,248	4,707,440	6,929,271	(511,837)	5,998,459	6,111,420
94,603,290	98,824,702	106,403,950	111,111,390	118,040,661	117,528,824	123,527,283
98,824,702	106,403,950	111,111,390	118,040,661	117,528,824	123,527,283	129,638,703
2,668,632	2,899,820	3,095,593	3,333,876	3,374,694	3,795,905	3,401,081
674,488	660,350	820,098	702,138	691,080	684,746	704,975
28,742	83,945	—	—	147,907	418,623	156,383
(2,726,611)	13,161,796	8,491,232	15,052,674	(13,134,888)	11,480,741	9,130,489
(3,803,919)	(4,150,161)	(4,677,746)	(5,271,645)	(4,961,571)	(5,971,910)	(6,866,471)
(51,073)	(59,767)	(56,614)	(52,096)	(57,842)	(63,118)	(60,302)
(3,209,741)	12,595,983	7,672,563	13,764,947	(13,940,620)	10,344,987	6,466,155
67,432,478	64,222,737	76,818,720	84,491,283	98,256,230	84,315,610	94,660,597
64,222,737	76,818,720	84,491,283	98,256,230	84,315,610	94,660,597	101,126,752
34,601,965	29,585,230	26,620,107	19,784,431	33,213,214	28,866,686	28,511,951
64.99%	72.20%	76.04%	83.24%	71.74%	76.63%	78.01%
6,738,022	6,957,008	7,316,636	6,594,984	6,994,975	7,127,249	7,114,133
513.53%	425.26%	363.83%	299.99%	474.82%	405.02%	400.78%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Firefighters' Pension Fund

Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years

December 31, 2024

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	\$ 1,179,270	1,260,242	1,348,459
Interest	4,508,473	4,757,917	4,961,836
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(1,080,688)	(133,067)	204,895
Change of Assumptions	1,139,953	(588,791)	—
Benefit Payments, Including Refunds of Member Contributions	(2,141,668)	(2,225,410)	(2,540,912)
Net Change in Total Pension Liability	3,605,340	3,070,891	3,974,278
Total Pension Liability - Beginning	65,477,594	69,082,934	72,153,825
Total Pension Liability - Ending	69,082,934	72,153,825	76,128,103
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,202,138	2,166,040	1,863,911
Contributions - Members	524,714	516,422	520,184
Contributions - Other	—	—	588
Net Investment Income	654,625	3,415,513	7,601,179
Benefit Payments, Including Refunds of Member Contributions	(2,141,668)	(2,225,410)	(2,540,912)
Administrative Expenses	(48,363)	(42,284)	(60,925)
Net Change in Plan Fiduciary Net Position	1,191,446	3,830,281	7,384,025
Plan Net Position - Beginning	49,156,718	50,348,164	54,178,445
Plan Net Position - Ending	50,348,164	54,178,445	61,562,470
Employer's Net Pension Liability	\$ 18,734,770	17,975,380	14,565,633
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.88%	75.09%	80.87%
Covered Payroll	\$ 5,308,713	5,390,509	5,585,881
Employer's Net Pension Liability as a Percentage of Covered Payroll	352.91%	333.46%	260.76%

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
1,325,255	1,264,639	1,621,266	1,591,437	1,443,273	1,451,261	1,518,155
5,226,040	5,477,561	5,825,574	6,039,648	6,222,731	6,622,246	6,862,695
—	640,951	—	—	(140,724)	—	—
234,796	1,246,145	(121,525)	1,916,946	(3,700,466)	2,335,231	250,665
—	1,195,177	(453,769)	81,975	367,867	—	2,636,920
(2,940,773)	(3,445,092)	(3,823,483)	(4,182,238)	(4,412,534)	(4,740,134)	(4,995,830)
3,845,318	6,379,381	3,048,063	5,447,768	(219,853)	5,668,604	6,272,605
76,128,103	79,973,421	86,352,802	89,400,865	94,848,633	94,628,780	100,297,384
79,973,421	86,352,802	89,400,865	94,848,633	94,628,780	100,297,384	106,569,989
1,897,968	1,915,164	2,019,305	2,370,805	2,410,584	2,027,065	2,341,392
533,534	542,215	535,959	554,144	588,028	598,067	623,808
—	—	—	—	—	—	206
(2,917,744)	11,064,141	10,436,145	10,590,082	(12,711,873)	10,851,258	8,679,003
(2,940,773)	(3,445,092)	(3,823,483)	(4,182,238)	(4,412,534)	(4,740,134)	(4,995,830)
(75,110)	(104,664)	(74,148)	(60,102)	(49,317)	(50,021)	(96,243)
(3,502,125)	9,971,764	9,093,778	9,272,691	(14,175,112)	8,686,235	6,552,336
61,562,470	58,060,345	68,032,109	77,125,887	86,398,578	72,223,466	80,909,701
58,060,345	68,032,109	77,125,887	86,398,578	72,223,466	80,909,701	87,462,037
21,913,076	18,320,693	12,274,978	8,450,055	22,405,314	19,387,683	19,107,952
72.60%	78.78%	86.27%	91.09%	76.32%	80.67%	82.07%
5,836,466	6,026,152	5,890,818	5,846,393	6,114,396	6,346,072	6,573,240
375.45%	304.02%	208.37%	144.53%	366.44%	305.51%	290.69%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Police Pension Fund

Schedule of Investment Returns - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	0.67%
2016	5.71%
2017	14.38%
2018	(4.09%)
2019	20.58%
2020	11.06%
2021	17.79%
2022	(13.49%)
2023	13.66%
2024	9.59%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Firefighters' Pension Fund

Schedule of Investment Returns - Last Ten Fiscal Years

December 31, 2024

Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	1.32%
2016	6.78%
2017	14.05%
2018	(4.77%)
2019	19.23%
2020	15.46%
2021	13.76%
2022	(15.79%)
2023	15.36%
2024	10.91%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Retiree Benefits Plan

Schedule of Changes in the Employer's Net OPEB Liability

December 31, 2024

	<u>12/31/2018</u>
Total OPEB Liability	
Service Cost	\$ 298,851
Interest	321,987
Change in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions	(774,109)
Benefit Payments	(389,489)
Other (Net Transfer)	—
Net Change in Total OPEB Liability	<u>(542,760)</u>
Total OPEB Liability - Beginning	<u>9,548,871</u>
 Total OPEB Liability - Ending	 <u><u>9,006,111</u></u>
 Covered Employee Payroll	 \$ 21,900,270
 Total OPEB Liability as a Percentage of Covered Employee Payroll	 41.12%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2024.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
263,570	525,258	630,551	643,540	558,758	648,308
360,862	304,253	290,591	314,733	436,067	423,996
—	—	—	(293,086)	—	464,315
—	1,668,331	—	(996,070)	—	(3,495,881)
2,158,863	1,494,795	400,334	(2,658,932)	850,677	295,602
(409,592)	(551,381)	(583,085)	(562,325)	(570,174)	(553,269)
—	—	—	—	—	—
2,373,703	3,441,256	738,391	(3,552,140)	1,275,328	(2,216,929)
9,006,111	11,379,814	14,821,070	15,559,461	12,007,321	13,282,649
11,379,814	14,821,070	15,559,461	12,007,321	13,282,649	11,065,720
22,925,736	19,323,659	20,861,759	21,487,612	22,132,240	23,970,435
49.64%	76.70%	74.58%	55.88%	60.01%	46.16%

VILLAGE OF BUFFALO GROVE, ILLINOIS

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes	\$ 28,882,692	28,882,692	29,707,848	825,156
Intergovernmental	21,538,539	21,538,539	23,551,380	2,012,841
Charges for Services	2,433,300	2,433,300	2,563,563	130,263
Licenses and Permits	411,422	411,422	357,246	(54,176)
Fines and Forfeitures	2,476,645	2,476,645	3,785,678	1,309,033
Investment Income	440,000	440,000	3,147,531	2,707,531
Miscellaneous	1,014,000	1,014,000	1,546,511	532,511
Total Revenues	57,196,598	57,196,598	64,659,757	7,463,159
Expenditures				
General Government	10,781,105	10,781,105	10,277,246	503,859
Public Safety	33,676,487	33,676,487	32,279,399	1,397,088
Public Works	8,397,374	8,397,374	6,941,940	1,455,434
Capital Outlay	200,000	200,000	93,412	106,588
Debt Service				
Principal Retirement	—	—	70,454	(70,454)
Interest and Fiscal Charges	—	—	2,039	(2,039)
Total Expenditures	53,054,966	53,054,966	49,664,490	3,390,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,141,632	4,141,632	14,995,267	10,853,635
Other Financing Sources (Uses)				
Transfers In	830,000	830,000	830,000	—
Transfers Out	(24,592,806)	(25,021,105)	(20,090,307)	4,930,798
	(23,762,806)	(24,191,105)	(19,260,307)	4,930,798
Net Change in Fund Balance	(19,621,174)	(20,049,473)	(4,265,040)	15,784,433
Fund Balance - Beginning			56,729,489	
Fund Balance - Ending			52,464,449	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Lake Cook Road TIF - Special Revenue Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes				
Property Tax	\$ 549,000	549,000	718,987	169,987
Investment Income	—	—	53,382	53,382
Total Revenues	549,000	549,000	772,369	223,369
Expenditures				
General Government	—	14,082	14,081	1
Net Change in Fund Balance	549,000	534,918	758,288	223,370
Fund Balance - Beginning			1,010,713	
Fund Balances Ending			1,769,001	

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Major Enterprise Funds
- Combining Statements - Nonmajor Enterprise Funds
- Budgetary Comparison Schedules - Nonmajor Enterprise Funds
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds
- Combining Statements - Pension Trust Funds
- Budgetary Comparison Schedules - Pension Trust Funds
- Consolidated Year-End Financial Report

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Lake Cook Road TIF Fund

The Lake Cook Road TIF Fund is used to account for incremental revenues generated within the TIF boundaries and costs incurred from the formation and redevelopment of the Village's Lake Cook Road Corridor.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for expenditures related to approved motor fuel tax projects and revenue from the state gasoline tax as collected and distributed by the State of Illinois.

Local Motor Fuel Tax Fund

The Local Motor Fuel Tax Fund is used to finance local road and street improvements from local gasoline tax revenues collected and distributed by the State of Illinois.

Metra Parking Lot Fund

The Metra Parking Lot Fund is used to account for revenue generated and costs incurred from the operation of the Metra parking lot operated by the Village.

Dundee Road TIF Fund

The Dundee Road TIF Fund is used to account for incremental revenues generated within the TIF boundaries and costs incurred from the formation and redevelopment of the Village's Dundee Road Corridor.

DEBT SERVICE FUND

The Debt Service Fund is used to account for monies restricted, committed or assigned to pay for principal and interest payments on the Village's debt obligations.

INDIVIDUAL FUND DESCRIPTIONS - Continued

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for all resources used for the acquisition of capital assets except those financed by Proprietary Funds.

Facilities Development Fund

The Facilities Development Fund is used to account for and reports financial resources that are restricted, committed or assigned to expenditures for acquisition, construction, improvement, repair, and replacement of the Village's capital facilities.

Street Maintenance Fund

The Street Maintenance Fund is used to account for and reports financial resources that are restricted, committed or assigned to expenditures for acquisition, construction, improvement, repair, and replacement of the Village's roadways.

Vehicle Equipment Replacement Fund

The Vehicle Equipment Replacement Fund is used to account for the purchase of vehicles and capital equipment for the General Fund operating departments. Financing is typically provided by the General Fund committed fund balance.

ENTERPRISE FUNDS

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Water and Sewerage Fund

The Water and Sewerage Fund is used to account for the revenue and expenses related to the operation of the water and sewerage system.

Arboretum Golf Fund

The Arboretum Fund is used to account for the revenues and expenses related to the operation of the Arboretum golf course.

INDIVIDUAL FUND DESCRIPTIONS - Continued

ENTERPRISE FUNDS - Continued

Buffalo Grove Golf Fund

The Buffalo Grove Golf Fund is used to account for revenue and expenses associated with operating the Village's golf course.

Refuse Service Fund

The Refuse Fund is used to account for refuse services contracted by the Village for the benefit of its citizens by a private entity. The fund is financed by the fees charged to residents by the private entity and remitted back to the Village of Buffalo Grove.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

Information Technology Fund

The Technology Fund is used to account for all costs associated with providing technology services to all departments in the Village. This fund accounts for global technology costs, shared, and/or exclusive department specific hardware, software, and other technology needs. Costs are assessed to each department by combining the cost of all direct and indirect/shared services as incurred. The indirect/shared costs are charged back per the user base of service(s).

Central Garage Fund

The Central Garage Fund is used to account for the activities required to operate and maintain the Village's automotive fleet. Department charges are derived from the work order process; which documents the type of work performed and cost(s) associated with the work.

Building Maintenance Fund

The Building Maintenance Fund is used to account for providing a clean, healthy, and safe working environment in Village facilities, meeting areas and public areas.

INDIVIDUAL FUND DESCRIPTIONS - Continued

PENSION TRUST FUNDS

Police Pension Fund

The Police Pension Fund is used to account for the resources necessary to provide retirement and disability pension benefits to full-time sworn police personnel. Although this is a single-employer pension plan, the defined benefits and employer and employee contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. Financing is provided by the Village contributions, employee payroll withholdings, and investment income.

Firefighters' Pension Fund

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees of the fire department at appropriate amounts and times in the future. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

VILLAGE OF BUFFALO GROVE, ILLINOIS

General Fund

Schedule of Revenues - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Taxes				
Property Tax	\$ 16,780,272	16,780,272	16,589,346	(190,926)
Sales Tax - Home Rule	6,792,420	6,792,420	7,746,519	954,099
Real Estate Transfer Tax	990,000	990,000	1,013,228	23,228
Hotel/Motel Tax	70,000	70,000	107,233	37,233
Telecommunications Tax	650,000	650,000	637,733	(12,267)
Food and Beverage Tax	900,000	900,000	1,018,406	118,406
Electricity Tax	1,600,000	1,600,000	1,532,298	(67,702)
Natural Gas Tax	1,100,000	1,100,000	960,963	(139,037)
Auto Rental Tax	—	—	57	57
Foreign Fire	—	—	102,065	102,065
	28,882,692	28,882,692	29,707,848	825,156
Intergovernmental				
Sales Tax	9,233,683	9,233,683	10,304,406	1,070,723
Income Tax	6,525,012	6,525,012	7,438,727	913,715
Replacement Tax	60,000	60,000	44,634	(15,366)
Cannabis Tax	251,551	251,551	257,478	5,927
Local Use	1,728,480	1,728,480	1,531,676	(196,804)
Road and Bridge Tax Wheeling	25,000	25,000	20,132	(4,868)
Road and Bridge Tax Vernon	128,752	128,752	126,595	(2,157)
Video Gaming Tax	124,063	124,063	205,188	81,125
Local Reimbursement	3,461,998	3,461,998	3,622,544	160,546
	21,538,539	21,538,539	23,551,380	2,012,841
Charges for Services	2,433,300	2,433,300	2,563,563	130,263
Licenses and Permits	411,422	411,422	357,246	(54,176)
Fines and Forfeitures	2,476,645	2,476,645	3,785,678	1,309,033
Investment Income	440,000	440,000	3,147,531	2,707,531
Miscellaneous	1,014,000	1,014,000	1,546,511	532,511
Total Revenues	57,196,598	57,196,598	64,659,757	7,463,159

VILLAGE OF BUFFALO GROVE, ILLINOIS

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes				
Property Tax	\$ 335,269	335,269	331,747	(3,522)
Expenditures				
Debt Service				
Principal Retirement	2,611,365	2,611,365	2,611,365	—
Interest and Fiscal Charges	1,799,116	1,799,116	1,798,341	775
Total Expenditures	4,410,481	4,410,481	4,409,706	775
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,075,212)	(4,075,212)	(4,077,959)	(2,747)
Other Financing Sources				
Transfers In	4,075,212	4,075,212	4,075,212	—
Net Change in Fund Balance	—	—	(2,747)	(2,747)
Fund Balance - Beginning			28,179	
Fund Balance - Ending			25,432	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Facilities Development - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental				
Grants	\$ —	—	49,722	49,722
Investment Income	—	—	28,864	28,864
Miscellaneous	700,000	700,000	665,134	(34,866)
Total Revenues	700,000	700,000	743,720	43,720
Expenditures				
Capital Outlay	16,505,244	16,505,244	14,621,438	1,883,806
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,805,244)	(15,805,244)	(13,877,718)	1,927,526
Other Financing Sources				
Transfers In	14,276,224	14,276,224	13,877,717	(398,507)
Net Change in Fund Balance	<u>(1,529,020)</u>	<u>(1,529,020)</u>	(1)	<u>1,529,019</u>
Fund Balance - Beginning			<u>1,361,816</u>	
Fund Balance - Ending			<u>1,361,815</u>	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Street Maintenance - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental				
Grants	\$ 6,336,000	6,336,000	59,537	(6,276,463)
Miscellaneous	—	—	138,036	138,036
Total Revenues	6,336,000	6,336,000	197,573	(6,138,427)
Expenditures				
Capital Outlay	15,036,000	15,036,000	5,719,149	9,316,851
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,700,000)	(8,700,000)	(5,521,576)	3,178,424
Other Financing Sources				
Transfers In	8,700,000	8,700,000	5,499,604	(3,200,396)
Net Change in Fund Balance	—	—	(21,972)	(21,972)
Fund Balance - Beginning			2,076,795	
Fund Balance - Ending			2,054,823	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Vehicle Equipment Replacement - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Miscellaneous	\$ —	—	5,000	5,000
Expenditures				
Capital Outlay	2,828,134	2,828,134	1,099,523	1,728,611
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,828,134)	(2,828,134)	(1,094,523)	1,733,611
Other Financing Sources				
Disposal of Capital Assets	—	—	250,647	250,647
Transfers In	2,828,134	2,828,134	843,876	(1,984,258)
	2,828,134	2,828,134	1,094,523	(1,733,611)
Net Change in Fund Balance	—	—	—	—
Fund Balance - Beginning			17,745	
Fund Balance - Ending			17,745	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Nonmajor Governmental Combining Balance Sheet December 31, 2024

	Special Revenue				
	Motor Fuel Tax	Local Motor Fuel Tax	Metra Parking Lot	Dundee Road TIF	Totals
ASSETS					
Cash and Investments	\$ 4,950,250	627,439	16,564	—	5,594,253
Receivables - Net of Allowances					
Other	162,265	—	—	—	162,265
Total Assets	5,112,515	627,439	16,564	—	5,756,518
LIABILITIES					
Accounts Payable	—	—	255	—	255
Due to Other Funds	—	—	—	32,413	32,413
Total Liabilities	—	—	255	32,413	32,668
FUND BALANCES					
Restricted	5,112,515	627,439	16,309	—	5,756,263
Unassigned	—	—	—	(32,413)	(32,413)
Total Fund Balances	5,112,515	627,439	16,309	(32,413)	5,723,850
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	5,112,515	627,439	16,564	—	5,756,518

VILLAGE OF BUFFALO GROVE, ILLINOIS

Nonmajor Governmental

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the Fiscal Year Ended December 31, 2024

	Special Revenue				
	Motor Fuel Tax	Local Motor Fuel Tax	Metra Parking Lot	Dundee Road TIF	Totals
Revenues					
Property Tax	\$ —	—	—	56,030	56,030
Intergovernmental	1,920,780	581,471	—	—	2,502,251
Charges for Services	—	—	162	—	162
Fines and Forfeitures	—	—	68,227	—	68,227
Investment Income	400,893	—	—	—	400,893
Total Revenues	2,321,673	581,471	68,389	56,030	3,027,563
Expenditures					
General Government	—	—	212,355	4,071	216,426
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,321,673	581,471	(143,966)	51,959	2,811,137
Other Financing Sources (Uses)					
Transfers In	—	—	143,968	—	143,968
Transfers Out	(1,686,603)	(626,255)	—	—	(2,312,858)
	(1,686,603)	(626,255)	143,968	—	(2,168,890)
Net Change in Fund Balances	635,070	(44,784)	2	51,959	642,247
Fund Balances - Beginning	4,477,445	672,223	16,307	(84,372)	5,081,603
Fund Balances - Ending	5,112,515	627,439	16,309	(32,413)	5,723,850

VILLAGE OF BUFFALO GROVE, ILLINOIS**Motor Fuel Tax - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental				
Motor Fuel Tax	\$ 1,814,900	1,814,900	1,920,780	105,880
Investment Income	—	—	400,893	400,893
Total Revenues	1,814,900	1,814,900	2,321,673	506,773
Expenditures				
None	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,814,900	1,814,900	2,321,673	506,773
Other Financing (Uses)				
Transfers Out	(2,461,552)	(2,461,552)	(1,686,603)	774,949
Net Change in Fund Balance	<u>(646,652)</u>	<u>(646,652)</u>	635,070	<u>1,281,722</u>
Fund Balance - Beginning			<u>4,477,445</u>	
Fund Balance - Ending			<u>5,112,515</u>	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Local Motor Fuel Tax - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental				
Local Motor Fuel Tax	\$ 682,700	682,700	581,471	(101,229)
Expenditures				
None	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	682,700	682,700	581,471	(101,229)
Other Financing (Uses)				
Transfers Out	(960,000)	(960,000)	(626,255)	333,745
Net Change in Fund Balance	<u>(277,300)</u>	<u>(277,300)</u>	(44,784)	<u>232,516</u>
Fund Balance - Beginning			<u>672,223</u>	
Fund Balance - Ending			<u>627,439</u>	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Metra Parking Lot - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$ —	—	162	162
Fines and Forfeitures	43,200	43,200	68,227	25,027
Total Revenues	43,200	43,200	68,389	25,189
Expenditures				
General Government	215,012	215,012	212,355	2,657
Excess (Deficiency) of Revenues Over (Under) Expenditures	(171,812)	(171,812)	(143,966)	27,846
Other Financing Sources				
Transfers In	172,000	172,000	143,968	(28,032)
Net Change in Fund Balance	188	188	2	(186)
Fund Balance - Beginning			16,307	
Fund Balance - Ending			16,309	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Dundee Road TIF - Special Revenue Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Taxes				
Property Tax	\$ —	—	56,030	56,030
Expenditures				
General Government	—	4,072	4,071	1
Net Change in Fund Balance	—	(4,072)	51,959	56,031
Fund Balance - Beginning			(84,372)	
Fund Balances Ending			(32,413)	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Water and Sewerage - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Charges for Services				
Water and Sewer Charges	\$ 16,051,374	16,051,374	16,030,942	(20,432)
Connection and Recapture Fees	106,000	106,000	12,740	(93,260)
Miscellaneous	388,400	388,400	670,654	282,254
Total Operating Revenues	16,545,774	16,545,774	16,714,336	168,562
Operating Expenses				
Operations				
Water	3,488,017	3,488,017	2,839,385	648,632
Sewer	4,936,514	4,936,514	4,679,758	256,756
Water Purchases	2,085,016	2,085,016	2,097,360	(12,344)
Capital Outlay	7,188,000	7,188,000	5,625,535	1,562,465
Total Operating Expenses	17,697,547	17,697,547	15,242,038	2,455,509
Operating Income (Loss)	(1,151,773)	(1,151,773)	1,472,298	2,624,071
Nonoperating Revenues (Expenses)				
Investment Income	63,830	63,830	660,314	596,484
Interest Expense	(97,307)	(97,307)	(107,194)	(9,887)
	(33,477)	(33,477)	553,120	586,597
Income (Loss) Before Transfers	(1,185,250)	(1,185,250)	2,025,418	3,210,668
Transfers Out	(2,692,212)	(2,692,212)	(2,692,212)	—
Non-GAAP Basis Change in Net Position	(3,877,462)	(3,877,462)	(666,794)	3,210,668
Adjustments to GAAP Basis				
Capital Assets Capitalized	—	—	5,606,868	5,606,868
Depreciation and Amortization	—	—	(2,017,567)	(2,017,567)
	—	—	3,589,301	3,589,301
Change in Net Position	(3,877,462)	(3,877,462)	2,922,507	6,799,969
Net Position - Beginning as Restated			70,451,439	
Net Position - Ending			73,373,946	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Arboretum Golf - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Charges for Services				
Daily Greens Fee and Membership	\$ 1,000,000	1,000,000	1,229,987	229,987
Merchandise Sales	64,500	64,500	120,673	56,173
Cart, Club and Other Rentals	359,767	359,767	501,859	142,092
Miscellaneous	55,600	55,600	75,040	19,440
Total Operating Revenues	1,479,867	1,479,867	1,927,559	447,692
Operating Expenses				
Operations				
Golf Operations	1,721,425	1,721,425	1,569,859	151,566
Cost of Sales - Pro Shop	45,000	45,000	92,625	(47,625)
Total Operating Expenses	1,766,425	1,766,425	1,662,484	103,941
Operating Income (Loss)	(286,558)	(286,558)	265,075	551,633
Nonoperating Revenues				
Investment Income	—	—	16,063	16,063
Non-GAAP Basis Change in Net Position	(286,558)	(286,558)	281,138	567,696
Adjustments to GAAP Basis				
Capital Assets Capitalized	—	—	110,846	110,846
Depreciation and Amortization	—	—	(187,683)	(187,683)
	—	—	(76,837)	(76,837)
Change in Net Position	(286,558)	(286,558)	204,301	490,859
Net Position - Beginning as Restated			6,526,002	
Net Position - Ending			6,730,303	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Nonmajor Enterprise Funds****Combining Statement of Net Position****For the Fiscal Year Ended December 31, 2024**

	Buffalo Grove Golf	Refuse Service	Totals
ASSETS			
Current Assets			
Cash and Investments	\$ 1,468,683	238,721	1,707,404
Receivables - Net of Allowances			
Leases	810,886	—	810,886
Other	9,963	—	9,963
Inventories	28,144	—	28,144
Total Current Assets	2,317,676	238,721	2,556,397
Noncurrent Assets			
Capital Assets			
Nondepreciable	978,776	—	978,776
Depreciable	3,731,639	—	3,731,639
Accumulated Depreciation	(2,889,442)	—	(2,889,442)
Total Noncurrent Assets	1,820,973	—	1,820,973
Total Assets	4,138,649	238,721	4,377,370
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Items - IMRF	138,332	—	138,332
Deferred Items - RBP	24,555	—	24,555
Total Deferred Outflows of Resources	162,887	—	162,887
Total Assets and Deferred Outflows of Resources	4,301,536	238,721	4,540,257

	Buffalo Grove Golf	Refuse Service	Totals
LIABILITIES			
Current Liabilities			
Accounts Payable	5,139	—	5,139
Accrued Payroll	13,303	—	13,303
Compensated Absences Payable	14,191	—	14,191
Total OPEB Liability - RBP	3,873	—	3,873
Leases Payable	55,250	—	55,250
Total Current Liabilities	91,756	—	91,756
Noncurrent Liabilities			
Compensated Absences Payable	56,763	—	56,763
Net Pension Liability - IMRF	152,494	—	152,494
Total OPEB Liability - RBP	73,481	—	73,481
Leases Payable	178,915	—	178,915
Total Long-Term Liabilities	461,653	—	461,653
Total Liabilities	553,409	—	553,409
DEFERRED INFLOWS OF RESOURCES			
Deferred Items - IMRF	646	—	646
Deferred Items - RBP	42,807	—	42,807
Deferred Items - Leases	714,590	—	714,590
Total Deferred Inflows of Resources	758,043	—	758,043
Total Liabilities and Deferred Inflows of Resources	1,311,452	—	1,311,452
NET POSITION			
Net Investment in Capital Assets	1,586,808	—	1,586,808
Unrestricted	1,403,276	238,721	1,641,997
Total Net Position	2,990,084	238,721	3,228,805

VILLAGE OF BUFFALO GROVE, ILLINOIS

Nonmajor Enterprise Funds

Combining Statement of Revenues, Expenses, and Changes in Net Position

For the Fiscal Year Ended December 31, 2024

	Buffalo Grove Golf	Refuse Service	Totals
Operating Revenues			
Charges for Services	\$ 1,795,392	1,208,326	3,003,718
Operating Expenses			
Operations	1,206,177	924,041	2,130,218
Depreciation	102,731	—	102,731
Total Operating Expenses	1,308,908	924,041	2,232,949
Operating Income	486,484	284,285	770,769
Nonoperating Revenues (Expenses)			
Investment Income	31,682	—	31,682
Interest Expense	(8,425)	—	(8,425)
	23,257	—	23,257
Income Before Transfers	509,741	284,285	794,026
Transfers Out	—	(175,000)	(175,000)
Change in Net Position	509,741	109,285	619,026
Net Position - Beginning	2,482,827	129,436	2,612,263
Restatement - Change in Accounting Principle	(2,484)	—	(2,484)
Net Position - Beginning as Restated	2,480,343	129,436	2,609,779
Net Position - Ending	2,990,084	238,721	3,228,805

VILLAGE OF BUFFALO GROVE, ILLINOIS

Nonmajor Enterprise Funds

Combining Statement of Cash Flows

December 31, 2024

	Buffalo Grove Golf	Refuse	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$ 1,920,782	1,208,326	3,129,108
Payments to Employees	(367,284)	—	(367,284)
Payments to Suppliers	(1,029,934)	(924,041)	(1,953,975)
	523,564	284,285	807,849
Cash Flows from Noncapital Financing Activities			
Transfers Out	—	(175,000)	(175,000)
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets	(109,997)	—	(109,997)
Principal Paid on Debt	(53,191)	—	(53,191)
Interest Expense	(8,425)	—	(8,425)
	(171,613)	—	(171,613)
Cash Flows from Investing Activities			
Investment Income	31,682	—	31,682
Net Change in Cash and Cash Equivalents	383,633	109,285	492,918
Cash and Cash Equivalents - Beginning	1,085,050	129,436	1,214,486
Cash and Cash Equivalents - Ending	1,468,683	238,721	1,707,404
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities			
Operating Income	486,484	284,285	770,769
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in)			
Operating Activities			
Depreciation and Amortization Expense	102,731	—	102,731
(Increase) Decrease in Current Assets	125,390	—	125,390
Increase (Decrease) in Current Liabilities	(191,041)	—	(191,041)
Net Cash Provided by Operating Activities	523,564	284,285	807,849

VILLAGE OF BUFFALO GROVE, ILLINOIS

Buffalo Grove Golf - Enterprise Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Charges for Services	\$			
Daily Greens Fee and Membership	903,000	903,000	1,093,705	190,705
Merchandise Sales	76,700	76,700	85,562	8,862
Cart, Club and Other Rentals	313,300	313,300	380,495	67,195
Driving Range Fees	160,000	160,000	197,407	37,407
Miscellaneous	24,000	24,000	38,223	14,223
Total Operating Revenues	1,477,000	1,477,000	1,795,392	318,392
Operating Expenses				
Operations				
Golf Operations	1,198,777	1,198,777	1,105,644	93,133
Cost of Sales - Pro Shop	48,000	48,000	66,636	(18,636)
Capital Outlay	144,000	144,000	143,894	106
Total Operating Expenses	1,390,777	1,390,777	1,316,174	74,603
Operating Income	86,223	86,223	479,218	392,995
Nonoperating Revenues (Expenses)				
Investment Income	—	—	31,682	31,682
Interest Expense	—	—	(8,425)	(8,425)
	—	—	23,257	23,257
Non-GAAP Basis Change in Net Position	86,223	86,223	502,475	416,252
Adjustments to GAAP Basis				
Capital Assets Capitalized	—	—	109,997	109,997
Depreciation and Amortization	—	—	(102,731)	(102,731)
	—	—	7,266	7,266
Change in Net Position	86,223	86,223	509,741	423,518
Net Position - Beginning as Restated			2,480,343	
Net Position - Ending			2,990,084	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Refuse Service - Enterprise Fund****Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual****For the Fiscal Year Ended December 31, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Charges for Services				
SWANCC User Fees	\$ 1,210,560	1,210,560	1,208,326	(2,234)
Operating Expenses				
Operations				
Refuse	1,067,320	1,067,320	924,041	143,279
Income Before Transfers	143,240	143,240	284,285	141,045
Transfers Out	(175,000)	(175,000)	(175,000)	—
Change in Net Position	<u>(31,760)</u>	<u>(31,760)</u>	109,285	<u>141,045</u>
Net Position - Beginning			<u>129,436</u>	
Net Position - Ending			<u>238,721</u>	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Internal Service Funds****Combining Statement of Net Position****December 31, 2024**

	Information Technology	Central Garage	Building Maintenance	Totals
ASSETS				
Current Assets				
Cash and Investments	\$ 741,560	109,468	248,031	1,099,059
Noncurrent Assets				
Capital Assets				
Depreciable/Amortizable	2,633,822	—	—	2,633,822
Accumulated Depreciation/Amortization	(270,621)	—	—	(270,621)
Total Noncurrent Assets	2,363,201	—	—	2,363,201
Total Assets	3,104,761	109,468	248,031	3,462,260
LIABILITIES				
Current Liabilities				
Accounts Payable	137,113	72,224	159,840	369,177
Accrued Payroll	—	32,151	33,367	65,518
Installment Loans Payable	55,359	—	—	55,359
Subscriptions Payable	154,250	—	—	154,250
Total Current Liabilities	346,722	104,375	193,207	644,304
Noncurrent Liabilities				
Installment Loans Payable	388,639	—	—	388,639
Subscriptions Payable	2,369,400	—	—	2,369,400
Total Long-Term Liabilities	2,758,039	—	—	2,758,039
Total Liabilities	3,104,761	104,375	193,207	3,402,343
NET POSITION				
Net Investment in Capital Assets	(604,447)	—	—	(604,447)
Unrestricted	604,447	5,093	54,824	664,364
Total Net Position	—	5,093	54,824	59,917

VILLAGE OF BUFFALO GROVE, ILLINOIS**Internal Service Funds****Combining Statement of Revenues, Expenses, and Changes in Net Position****For the Fiscal Year Ended December 31, 2024**

	Information Technology	Central Garage	Building Maintenance	Totals
Operating Revenues				
Interfund Services	\$ 2,714,849	1,753,374	1,955,150	6,423,373
Operating Expenses				
Operations				
Information Technology	1,915,565	—	—	1,915,565
Central Garage	—	1,753,374	—	1,753,374
Building Maintenance	—	—	1,955,150	1,955,150
Depreciation	203,026	—	—	203,026
Total Operating Expenses	2,118,591	1,753,374	1,955,150	5,827,115
Operating Income	596,258	—	—	596,258
Nonoperating (Expenses)				
Interest Expense	(99,820)	—	—	(99,820)
Income Before Capital Grants and Transfers	496,438	—	—	496,438
Transfers Out	(497,228)	—	—	(497,228)
Change in Net Position	(790)	—	—	(790)
Net Position - Beginning	790	5,093	54,824	60,707
Net Position - Ending	—	5,093	54,824	59,917

VILLAGE OF BUFFALO GROVE, ILLINOIS

Internal Service Funds

Combining Statement of Cash Flows

For the Fiscal Year Ended December 31, 2024

	Information Technology	Central Garage	Building Maintenance	Totals
Cash Flows from Operating Activities				
Interfund Services Provided	\$ 2,714,849	1,753,374	1,955,150	6,423,373
Payments to Employees	—	(558,005)	(557,076)	(1,115,081)
Payments to Suppliers	(1,909,700)	(1,185,933)	(1,351,820)	(4,447,453)
	805,149	9,436	46,254	860,839
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(1,619,894)	—	—	(1,619,894)
Issuance of Debt	1,619,894	—	—	1,619,894
Principal Paid on Debt	(133,665)	—	—	(133,665)
Interest Expense	(99,820)	—	—	(99,820)
	(233,485)	—	—	(233,485)
Net Change in Cash and Cash Equivalents	571,664	9,436	46,254	627,354
Cash and Cash Equivalents - Beginning	169,896	100,032	201,777	471,705
Cash and Cash Equivalents - Ending	741,560	109,468	248,031	1,099,059
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities				
Operating Income	596,258	—	—	596,258
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used in) Operating Activities				
Depreciation and Amortization Expense	203,026	—	—	203,026
Increase (Decrease) in Current Liabilities	5,865	9,436	46,254	61,555
Net Cash Provided by Operating Activities	805,149	9,436	46,254	860,839
Noncash Capital and Related Financing Activities				
Transfer of Installment Note Payable	(497,228)	—	—	(497,228)

VILLAGE OF BUFFALO GROVE, ILLINOIS

Information Technology - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Interfund Services	\$ 2,330,678	2,330,678	2,714,849	384,171
Operating Expenses				
Operations	2,330,678	2,330,678	1,915,565	415,113
Capital Outlay	—	—	1,619,894	(1,619,894)
Total Operating Expenses	2,330,678	2,330,678	3,535,459	(1,204,781)
Operating (Loss)	—	—	(820,610)	(820,610)
Nonoperating (Expenses)				
Interest Expense	—	—	(99,820)	(99,820)
(Loss) Before Transfers	—	—	(920,430)	(920,430)
Transfers Out	—	(497,228)	(497,228)	—
Non-GAAP Basis Change in Net Position	—	(497,228)	(1,417,658)	(920,430)
Adjustments to GAAP Basis				
Capital Assets Capitalized	—	—	1,619,894	1,619,894
Depreciation and Amortization	—	—	(203,026)	(203,026)
	—	—	1,416,868	1,416,868
Change in Net Position	—	(497,228)	(790)	496,438
Net Position - Beginning			790	
Net Position - Ending			—	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Central Garage - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Interfund Services	\$ 1,921,815	1,921,815	1,753,374	(168,441)
Operating Expenses				
Operations				
Central Garage	1,921,815	1,921,815	1,753,374	168,441
Change in Net Position	—	—	—	—
Net Position - Beginning			5,093	
Net Position - Ending			5,093	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Building Maintenance - Internal Service Fund

Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Operating Revenues				
Interfund Services	\$ 2,073,629	2,073,629	1,955,150	(118,479)
Operating Expenses				
Operations				
Building Maintenance	2,073,629	2,073,629	1,955,150	118,479
Change in Net Position	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Net Position - Beginning			<u>54,824</u>	
Net Position - Ending			<u><u>54,824</u></u>	

VILLAGE OF BUFFALO GROVE, ILLINOIS**Pension Trust Funds****Combining Statement of Fiduciary Net Position****December 31, 2024**

	Police Pension	Firefighters' Pension	Totals
ASSETS			
Cash and Cash Equivalents	\$ 433,832	110,746	544,578
Investments			
Illinois Police Pension Investment Fund	100,032,877	—	100,032,877
Illinois Firefighters' Pension Investment Fund	—	87,360,731	87,360,731
Equity Securities	660,476	—	660,476
Prepays	1,574	—	1,574
Total Assets	101,128,759	87,471,477	188,600,236
LIABILITIES			
Accounts Payable	2,007	9,440	11,447
NET POSITION			
Net Position Restricted for Pensions	101,126,752	87,462,037	188,588,789

VILLAGE OF BUFFALO GROVE, ILLINOIS

Pension Trust Funds

Combining Statement of Changes in Fiduciary Net Position

For the Fiscal Year Ended December 31, 2024

	Police Pension	Firefighters' Pension	Totals
Additions			
Contributions - Employer	\$ 3,401,081	2,341,392	5,742,473
Contributions - Plan Members	704,975	623,808	1,328,783
Contributions - Other	156,383	206	156,589
Total Contributions	4,262,439	2,965,406	7,227,845
Investment Income			
Interest Earned	591,354	1,681,455	2,272,809
Net Change in Fair Value	8,595,306	7,108,187	15,703,493
	9,186,660	8,789,642	17,976,302
Less Investment Expenses	(56,171)	(110,639)	(166,810)
Net Investment Income	9,130,489	8,679,003	17,809,492
Total Additions	13,392,928	11,644,409	25,037,337
Deductions			
Administration	60,302	96,243	156,545
Benefits and Refunds	6,866,471	4,995,830	11,862,301
Total Deductions	6,926,773	5,092,073	12,018,846
Change in Fiduciary Net Position	6,466,155	6,552,336	13,018,491
Net Position Restricted for Pensions			
Beginning	94,660,597	80,909,701	175,570,298
Ending	101,126,752	87,462,037	188,588,789

VILLAGE OF BUFFALO GROVE, ILLINOIS

Police Pension - Pension Trust Fund

Schedule of Changes in the Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Additions				
Contributions - Employer	\$ 3,446,992	3,446,992	3,401,081	(45,911)
Contributions - Plan Members	863,140	863,140	704,975	(158,165)
Contributions - Other	30,000	30,000	156,383	126,383
Total Contributions	4,340,132	4,340,132	4,262,439	(77,693)
Investment Income				
Interest Earned	1,060,000	1,060,000	591,354	(468,646)
Net Change in Fair Value	5,790,000	5,790,000	8,595,306	2,805,306
	6,850,000	6,850,000	9,186,660	2,336,660
Less Investment Expenses	(410,000)	(410,000)	(56,171)	353,829
Net Investment Income	6,440,000	6,440,000	9,130,489	2,690,489
Total Additions	10,780,132	10,780,132	13,392,928	2,612,796
Deductions				
Administration	—	—	60,302	(60,302)
Benefits and Refunds	6,346,000	6,346,000	6,866,471	(520,471)
Total Deductions	6,346,000	6,346,000	6,926,773	(580,773)
Change in Fiduciary Net Position	4,434,132	4,434,132	6,466,155	2,032,023
Net Position Restricted for Pensions				
Beginning			94,660,597	
Ending			101,126,752	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Firefighters' Pension - Pension Trust Fund

Schedule of Changes in the Fiduciary Net Position - Budget and Actual

For the Fiscal Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget
Additions				
Contributions - Employer	\$ 2,371,240	2,371,240	2,341,392	(29,848)
Contributions - Plan Members	667,200	667,200	623,808	(43,392)
Contributions - Other	—	—	206	206
Total Contributions	3,038,440	3,038,440	2,965,406	(73,034)
Investment Income				
Interest Earned	825,000	825,000	1,681,455	856,455
Net Change in Fair Value	5,173,400	5,173,400	7,108,187	1,934,787
	5,998,400	5,998,400	8,789,642	2,791,242
Less Investment Expenses	(97,650)	(97,650)	(110,639)	(12,989)
Net Investment Income	5,900,750	5,900,750	8,679,003	2,778,253
Total Additions	8,939,190	8,939,190	11,644,409	2,705,219
Deductions				
Administration	—	—	96,243	(96,243)
Benefits and Refunds	5,047,000	5,047,000	4,995,830	51,170
Total Deductions	5,047,000	5,047,000	5,092,073	(45,073)
Change in Fiduciary Net Position	3,892,190	3,892,190	6,552,336	2,660,146
Net Position Restricted for Pensions				
Beginning			80,909,701	
Ending			87,462,037	

VILLAGE OF BUFFALO GROVE, ILLINOIS

Consolidated Year-End Financial Report For the Fiscal Year Ended December 31, 2024

CSFA #	Program Name	State	Federal	Other	Total
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	\$ —	38,578	—	38,578
420-00-1769	Installation and/or Replacement of Utilities	14,900	—	—	14,900
494-00-1000	Illinois Transportation Enhancement Program	9,173	—	—	9,173
569-00-2537	Law Enforcement Camera Grant	59,486	—	—	59,486
	Other Grant Programs and Activities	—	3,249,332	—	3,249,332
	Totals	83,559	3,287,910	—	3,371,469

SUPPLEMENTAL SCHEDULES

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2012 December 31, 2024

Date of Issue	August 27, 2012
Date of Maturity	June 30, 2030
Authorized Issue	\$6,000,000
Interest Rates	2.00% - 2.75%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 470,000	96,925	566,925
2026	650,000	86,938	736,938
2027	650,000	72,313	722,313
2028	700,000	56,875	756,875
2029	750,000	39,375	789,375
2030	750,000	20,625	770,625
	<u>3,970,000</u>	<u>373,051</u>	<u>4,343,051</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2016 December 31, 2024

Date of Issue	May 3, 2016
Date of Maturity	December 30, 2031
Authorized Issue	\$6,125,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 325,000	58,631	383,631
2026	330,000	52,131	382,131
2027	335,000	45,531	380,531
2028	345,000	38,413	383,413
2029	350,000	30,650	380,650
2030	360,000	21,900	381,900
2031	370,000	11,100	381,100
	<u>2,415,000</u>	<u>258,356</u>	<u>2,673,356</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2019
December 31, 2024

Date of Issue	December 17, 2019
Date of Maturity	December 30, 2025
Authorized Issue	\$1,449,275
Interest Rates	1.40% - 1.80%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 251,180	4,520	255,700

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2020 December 31, 2024

Date of Issue	May 20, 2020
Date of Maturity	December 30, 2035
Authorized Issue	\$24,000,000
Interest Rates	3.00% - 5.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 1,600,000	643,900	2,243,900
2026	1,330,000	563,900	1,893,900
2027	1,400,000	497,400	1,897,400
2028	1,465,000	427,400	1,892,400
2029	1,540,000	354,150	1,894,150
2030	1,585,000	307,950	1,892,950
2031	1,635,000	260,400	1,895,400
2032	1,685,000	211,350	1,896,350
2033	1,735,000	160,800	1,895,800
2034	1,785,000	108,750	1,893,750
2035	1,840,000	55,200	1,895,200
	<u>17,600,000</u>	<u>3,591,200</u>	<u>21,191,200</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements General Obligation Bonds of 2022 December 31, 2024

Date of Issue	September 13, 2022
Date of Maturity	December 30, 2042
Authorized Issue	\$19,000,000
Interest Rates	4.00% - 5.00%
Interest Dates	June 30 and December 30
Principal Maturity Date	December 30
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ —	892,650	892,650
2026	100,000	892,650	992,650
2027	100,000	887,650	987,650
2028	—	882,650	882,650
2029	—	882,650	882,650
2030	100,000	882,650	982,650
2031	860,000	877,650	1,737,650
2032	1,290,000	834,650	2,124,650
2033	1,350,000	770,150	2,120,150
2034	1,420,000	702,650	2,122,650
2035	1,510,000	631,650	2,141,650
2036	2,340,000	556,150	2,896,150
2037	2,460,000	439,150	2,899,150
2038	2,580,000	316,150	2,896,150
2039	1,035,000	187,150	1,222,150
2040	1,085,000	135,400	1,220,400
2041	1,130,000	92,000	1,222,000
2042	1,170,000	46,800	1,216,800
	18,530,000	10,910,450	29,440,450

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements

IEPA Loan Payable of 2013 - Pump Stations Improvements

December 31, 2024

Date of Issue	November 20, 2013
Date of Maturity	December 1, 2033
Authorized Issue	\$407,307
Interest Rates	2.30%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Illinois Environmental Protection Agency

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 21,399	4,729	26,128
2026	21,893	4,235	26,128
2027	22,398	3,730	26,128
2028	22,915	3,213	26,128
2029	23,444	2,684	26,128
2030	23,985	2,143	26,128
2031	24,539	1,589	26,128
2032	25,105	1,023	26,128
2033	25,687	441	26,128
	211,365	23,787	235,152

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements Installment Note Payable of 2015 December 31, 2024

Date of Issue	March 27, 2015
Date of Maturity	June 1, 2029
Authorized Issue	\$6,970,999
Interest Rate	2.35%
Interest Dates	Quarterly
Principal Maturity Date	Quarterly
Payable at	U.S. Bank National Association

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 676,096	77,149	753,245
2026	746,659	60,610	807,269
2027	822,046	42,367	864,413
2028	902,537	22,304	924,841
2029	381,457	3,372	384,829
	<u>3,528,795</u>	<u>205,802</u>	<u>3,734,597</u>

VILLAGE OF BUFFALO GROVE, ILLINOIS

Long-Term Debt Requirements Installment Note Payable of 2023 December 31, 2024

Date of Issue	May 1, 2023
Date of Maturity	April 30, 2032
Authorized Issue	\$571,266
Interest Rates	4.00%
Interest Dates	Annually
Principal Maturity Date	Annually
Payable at	Axon Enterprise, Inc.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2025	\$ 55,359	2,307	57,666
2026	57,573	2,399	59,972
2027	59,876	2,495	62,371
2028	50,069	2,086	52,155
2029	52,072	2,169	54,241
2030	54,155	2,256	56,411
2031	56,321	2,347	58,668
2032	58,573	2,441	61,014
	443,998	18,500	462,498

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2024 (Unaudited)

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015 (1)	2016	2017
Governmental Activities			
Net Investment in Capital Assets	\$ 50,609,420	51,756,933	53,318,041
Restricted	1,974,115	1,632,934	1,629,079
Unrestricted (Deficit)	(34,637,401)	(36,592,629)	(36,022,097)
Total Governmental Activities Net Position	17,946,134	16,797,238	18,925,023
Business-Type Activities			
Net Investment in Capital Assets	38,372,943	35,494,070	36,802,425
Restricted	—	—	—
Unrestricted	7,770,059	11,034,826	10,837,462
Total Business-Type Activities Net Position	46,143,002	46,528,896	47,639,887
Primary Government			
Net Investment in Capital Assets	88,982,363	87,251,003	90,120,466
Restricted	1,974,115	1,632,934	1,629,079
Unrestricted (Deficit)	(26,867,342)	(25,557,803)	(25,184,635)
Total Primary Government Net Position	64,089,136	63,326,134	66,564,910

*Accrual Basis of Accounting

(1) Beginning in 2015, the Village implemented GASB 68 which resulted in the inclusion of net pension liabilities

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
49,126,833	50,663,992	50,847,075	51,402,847	49,965,851	54,846,913	74,625,942
1,909,851	1,839,449	4,004,829	4,920,687	10,537,281	7,450,035	9,392,806
(41,165,382)	(40,174,356)	(35,571,215)	(19,615,536)	(30,036,888)	(17,354,191)	(23,321,549)
9,871,302	12,329,085	19,280,689	36,707,998	30,466,244	44,942,757	60,697,199
36,831,535	37,080,189	38,677,933	44,312,875	53,308,186	54,553,279	58,923,878
—	—	—	—	890,233	—	—
11,296,427	11,417,357	16,662,780	20,140,083	22,409,315	25,108,129	24,409,176
48,127,962	48,497,546	55,340,713	64,452,958	76,607,734	79,661,408	83,333,054
85,958,368	87,744,181	89,525,008	95,715,722	103,274,037	109,400,192	133,549,820
1,909,851	1,839,449	4,004,829	4,920,687	11,427,514	7,450,035	9,392,806
(29,868,955)	(28,756,999)	(18,908,435)	524,547	(7,627,573)	7,753,938	1,087,627
57,999,264	60,826,631	74,621,402	101,160,956	107,073,978	124,604,165	144,030,253

VILLAGE OF BUFFALO GROVE, ILLINOIS

Changes in Net Position - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities										
General Government	\$ 5,885,811	6,441,707	6,642,798	7,576,163	7,040,728	7,164,852	7,742,034	27,146,989	12,936,534	9,767,455
Public Safety	27,256,737	30,528,127	27,384,964	30,266,207	30,187,967	26,110,362	23,840,822	30,816,345	30,167,512	35,138,534
Public Works	11,551,606	8,078,874	9,764,874	9,173,584	10,161,059	7,760,350	8,011,808	8,038,122	7,359,700	8,199,121
Interest on Long-Term Debt	285,863	356,799	384,073	363,925	252,590	1,206,369	1,013,033	1,187,011	3,548,463	2,747,619
Total Governmental Activities Expenses	44,980,017	45,405,507	44,176,709	47,379,879	47,642,344	42,241,933	40,607,697	67,188,467	54,012,209	55,852,729
Business-Type Activities										
Water and Sewer	8,561,248	9,001,632	9,454,554	10,078,594	9,671,845	10,375,028	10,645,623	10,550,484	13,197,356	11,759,931
Refuse Service	702,106	703,565	705,393	868,794	816,849	803,999	908,620	897,956	930,853	924,041
Golf Courses	3,288,882	2,886,404	2,888,873	2,748,035	2,828,168	2,664,715	2,766,546	2,378,190	3,018,199	3,056,654
Total Business-Type Activities Expenses	12,552,236	12,591,601	13,048,820	13,695,423	13,316,862	13,843,742	14,320,789	13,826,630	17,146,408	15,740,626
Total Primary Government Expenses	57,532,253	57,997,108	57,225,529	61,075,302	60,959,206	56,085,675	54,928,486	81,015,097	71,158,617	71,593,355
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	1,624,134	1,855,506	2,148,760	1,748,555	2,001,018	1,658,024	3,612,362	3,569,113	3,393,303	2,989,198
Public Safety	1,745,580	1,718,647	1,687,759	1,686,390	1,796,065	1,675,331	1,951,101	2,506,306	2,473,489	3,785,678
Public Works	61,194	1,151,594	1,209,784	1,134,383	1,141,998	1,409,408	254,557	(16,340)	22,203	—
Operating Grants and Contributions	1,229,028	1,281,732	1,271,602	1,309,324	1,664,537	3,781,784	3,157,451	5,181,407	3,229,239	6,174,517
Capital Grants and Contributions	—	—	1,478,015	—	254,814	2,002,648	1,642,292	1,610,891	259,079	197,573
Total Governmental Activities Program Revenues	4,659,936	6,007,479	7,795,920	5,878,652	6,858,432	10,527,195	10,617,763	12,851,377	9,377,313	13,146,966
Business-Type Activities										
Charges for Services										
Water and Sewerage	9,495,691	10,304,638	11,060,938	10,832,782	10,663,766	14,589,445	15,909,163	15,710,593	17,822,403	16,043,682
Refuse Service	1,039,876	1,135,748	970,268	1,053,759	1,058,282	1,148,303	1,122,716	1,072,015	1,181,549	1,208,326
Golf Courses	2,335,928	2,240,868	2,201,460	2,042,747	2,039,584	2,469,642	2,843,203	2,718,412	3,361,957	3,722,951
Capital Grants and Contributions	—	94,326	—	250,622	350,000	341,254	—	300,000	—	—
Total Business-Type Activities Program Revenues	12,871,495	13,775,580	14,232,666	14,179,910	14,111,632	18,548,644	19,875,082	19,801,020	22,365,909	20,974,959
Total Primary Government Program Revenues	17,531,431	19,783,059	22,028,586	20,058,562	20,970,064	29,075,839	30,492,845	32,652,397	31,743,222	34,121,925

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expense) Revenue										
Governmental Activities	\$ (40,320,081)	(39,398,028)	(36,380,789)	(41,501,227)	(40,783,912)	(31,714,738)	(29,989,934)	(54,337,090)	(44,634,896)	(42,705,763)
Business-Type Activities	319,259	1,183,979	1,183,846	484,487	794,770	4,704,902	5,554,293	5,974,390	5,219,501	5,234,333
Total Primary Government Net (Expense) Revenue	(40,000,822)	(38,214,049)	(35,196,943)	(41,016,740)	(39,989,142)	(27,009,836)	(24,435,641)	(48,362,700)	(39,415,395)	(37,471,430)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes and Intergovernmental										
Property Tax	14,742,622	15,034,583	15,510,127	15,980,771	16,321,876	17,035,362	16,970,657	17,037,557	18,050,357	17,696,110
Sales and Home Rule Tax	9,274,777	9,095,471	9,229,254	10,159,866	9,945,744	9,829,765	16,013,177	18,309,654	18,599,362	18,050,925
Income and Use Tax	5,409,875	4,994,426	4,843,251	5,221,827	5,852,397	6,422,488	7,259,195	8,846,932	8,629,906	8,970,403
Telecommunications Tax	1,644,309	1,513,254	1,586,128	1,761,326	1,304,425	906,071	716,737	666,083	716,612	637,733
Utility Tax	2,643,642	2,659,554	2,532,662	2,805,912	2,763,471	2,643,697	2,662,956	2,688,047	2,632,410	2,493,261
Property Transfer Tax	904,311	1,115,360	1,256,919	969,039	1,024,769	989,118	1,601,370	2,001,475	1,091,309	1,013,228
Other Taxes and Intergovernmental	1,092,554	1,110,503	1,019,807	1,087,497	1,340,564	987,097	1,268,677	1,753,939	1,904,316	1,881,788
Investment Income (Loss)	25,061	65,600	153,816	292,340	807,330	305,366	(33,773)	334,289	3,592,939	3,630,670
Miscellaneous	1,458,118	1,596,806	1,409,537	1,884,579	2,694,331	1,176,737	2,210,580	1,771,784	689,286	2,216,645
Transfers	749,027	1,062,190	958,315	53,715	1,186,788	(1,629,358)	(1,955,738)	(5,314,424)	3,204,912	2,867,212
Gain on Sales of Assets	1,601	1,385	8,758	—	—	—	—	—	—	—
Total Governmental Activities	37,945,897	38,249,132	38,508,574	40,216,872	43,241,695	38,666,343	46,713,838	48,095,336	59,111,409	59,457,975
Business-Type Activities										
Investment Income	10,112	14,159	492,132	359,371	487,333	472,703	394,698	457,233	666,334	708,059
Miscellaneous	5,737	249,946	393,328	242,058	274,269	36,204	417,516	408,729	372,751	670,654
Transfers	(749,027)	(1,062,190)	(958,315)	(53,715)	(1,186,788)	1,629,358	1,955,738	5,314,424	(3,204,912)	(2,867,212)
Total Business-Type Activities General Revenues	(733,178)	(798,085)	(72,855)	547,714	(425,186)	2,138,265	2,767,952	6,180,386	(2,165,827)	(1,488,499)
Total Primary Government General Revenues	37,212,719	37,451,047	38,435,719	40,764,586	42,816,509	40,804,608	49,481,790	54,275,722	56,945,582	57,969,476
Changes in Net Position										
Governmental Activities	(2,374,184)	(1,148,896)	2,127,785	(1,284,355)	2,457,783	6,951,605	16,723,904	(6,241,754)	14,476,513	16,752,212
Business-Type Activities	(413,919)	385,894	1,110,991	1,032,201	369,584	6,843,167	8,322,245	12,154,776	3,053,674	3,745,834
Total Primary Government Changes in Net Position	(2,788,103)	(763,002)	3,238,776	(252,154)	2,827,367	13,794,772	25,046,149	5,913,022	17,530,187	20,498,046

Data Source: Audited Financial Statements

*Accrual Basis of Accounting

VILLAGE OF BUFFALO GROVE, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
General Fund			
Nonspendable	\$ 551,242	167,957	132,843
Restricted	223,622	229,953	252,729
Committed	7,532,123	8,511,306	7,758,348
Unassigned	14,991,907	16,143,726	18,902,476
Total General Fund	23,298,894	25,052,942	27,046,396
All Other Governmental Funds			
Restricted	1,974,115	1,632,934	1,629,079
Committed	—	—	—
Unassigned	(3,707,560)	(3,859,964)	(3,714,759)
Total All Other Governmental Funds	(1,733,445)	(2,227,030)	(2,085,680)
Total Governmental Funds	21,565,449	22,825,912	24,960,716

*Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2018	2019	2020	2021	2022	2023	2024
132,134	159,494	571,654	583,442	138,071	142,941	147,993
607,411	484,881	760,160	865,185	1,094,350	1,273,347	1,867,542
6,827,236	8,313,902	9,052,502	14,326,113	28,857,031	36,791,201	30,609,676
17,039,974	18,939,974	20,134,162	22,485,209	17,701,070	18,522,000	19,839,238
24,606,755	27,898,251	30,518,478	38,259,949	47,790,522	56,729,489	52,464,449
1,302,440	1,354,568	19,842,763	12,040,606	11,943,487	7,200,791	7,550,696
—	261,007	300,803	857,573	1,977,875	2,460,432	3,434,383
(268,260)	—	—	—	—	(84,372)	(32,413)
1,034,180	1,615,575	20,143,566	12,898,179	13,921,362	9,576,851	10,952,666
25,640,935	29,513,826	50,662,044	51,158,128	61,711,884	66,306,340	63,417,115

VILLAGE OF BUFFALO GROVE, ILLINOIS

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2024 (Unaudited)

	2015	2016	2017
Revenues			
Taxes	\$		
Property Taxes	14,742,622	15,034,583	15,510,127
Other Taxes	9,712,718	9,701,271	9,816,523
Licenses and Permits	1,330,769	326,177	1,763,982
Intergovernmental	1,931,512	11,843,812	3,043,453
Fines and Forfeitures	350,042	3,025,628	330,475
Charges for Services	12,271,219	1,504,400	11,709,919
Investment Income (Loss)	25,061	65,600	153,816
Miscellaneous	1,404,841	1,610,746	1,456,876
Total Revenues	41,768,784	43,112,217	43,785,171
Expenditures			
General Government	5,084,772	5,693,142	5,774,748
Public Safety	25,237,115	27,407,019	25,776,184
Public Works	8,092,735	6,978,307	8,101,888
Capital Outlay	2,828,194	8,252,604	1,362,213
Debt Service			
Principal Retirement	510,000	525,000	1,275,000
Interest and Fiscal Charges	296,747	371,456	401,609
Total Expenditures	42,049,563	49,227,528	42,691,642
Excess (Deficiency) of Revenues Over (Under) Expenditures	(280,779)	(6,115,311)	1,093,529
Other Financing Sources (Uses)			
Transfers In	3,521,760	3,402,595	4,204,943
Transfers Out	(2,686,312)	(2,253,984)	(3,192,426)
Disposal of Capital Assets	1,601	1,385	28,758
Debt Issuance	—	6,125,000	—
Premium of Debt Issuance	—	100,778	—
Transfer to Escrow Agent	—	—	—
Total Other Financing Sources (Uses)	837,049	7,375,774	1,041,275
Net Change in Fund Balances	556,270	1,260,463	2,134,804
Debt Service as a Percentage of Noncapital Expenditures	2.06%	2.19%	4.24%

Data Source: Village Records

*Modified Accrual Basis of Accounting

2018	2019	2020	2021	2022	2023	2024
15,980,771	16,321,876	17,035,362	16,970,657	17,037,557	18,050,357	17,696,110
10,494,959	9,835,616	8,970,163	12,777,682	14,524,352	13,751,250	13,118,502
344,389	362,747	301,321	301,917	416,436	361,283	357,246
12,623,735	14,074,544	18,417,351	21,544,173	26,534,076	23,310,983	26,300,926
2,820,773	3,121,111	3,137,339	2,221,275	2,533,385	2,570,411	3,853,905
1,600,263	1,695,784	1,479,257	3,294,828	3,109,258	2,957,301	2,563,725
292,340	807,330	305,366	(33,773)	334,289	3,592,939	3,630,670
1,884,579	2,694,331	1,176,737	2,210,580	1,771,784	689,286	2,216,645
46,041,809	48,913,339	50,822,896	59,287,339	66,261,137	65,283,810	69,737,729
6,804,142	6,293,156	6,834,043	8,919,334	29,296,182	10,804,209	10,507,753
26,732,460	27,561,835	28,891,545	29,352,949	30,178,107	30,513,656	32,279,399
8,710,363	7,341,611	6,973,359	6,324,738	6,775,205	6,813,495	6,941,940
1,502,272	3,689,375	9,571,463	8,500,778	20,584,538	13,669,168	21,533,522
1,315,000	1,210,000	1,299,030	2,550,445	2,570,990	2,717,078	2,681,819
370,202	325,743	1,196,044	1,200,773	1,374,751	2,163,093	1,800,380
45,434,439	46,421,720	54,765,484	56,849,017	90,779,773	66,680,699	75,744,813
607,370	2,491,619	(3,942,588)	2,438,322	(24,518,636)	(1,396,889)	(6,007,084)
9,068,487	5,397,700	12,345,886	13,079,260	11,361,834	11,597,148	25,270,377
(8,995,638)	(4,171,708)	(13,975,244)	(15,034,998)	(16,676,258)	(8,392,236)	(22,403,165)
—	163,085	—	13,500	—	1,521,191	250,647
—	1,449,275	24,000,000	—	37,530,000	1,265,242	—
—	—	2,720,164	—	—	—	—
—	(1,457,080)	—	—	—	—	—
72,849	1,381,272	25,090,806	(1,942,238)	32,215,576	5,991,345	3,117,859
680,219	3,872,891	21,148,218	496,084	7,696,940	4,594,456	(2,889,225)
3.89%	3.48%	5.70%	7.72%	5.00%	9.20%	8.47%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years December 31, 2024 (Unaudited)

Tax Levy Year	Residential Property	Commercial Property	Industrial Property
2015	\$ 1,181,620,776	\$ 290,063,933	\$ 3,377,285
2016	1,299,550,777	310,452,203	3,611,330
2017	1,336,606,286	318,894,119	3,900,196
2018	1,347,695,708	334,731,537	4,684,958
2019	1,445,252,883	365,037,719	5,211,860
2020	1,493,688,565	284,382,018	5,900,081
2021	1,395,918,824	346,305,368	5,803,116
2022	1,466,270,692	348,472,843	6,097,410
2023	1,555,899,082	354,467,306	1,138,212
2024 (1)	1,620,429,792	289,161,305	1,138,212

(1) Cook County property class and assessed valuation is an estimate. Cook County information not yet available.

Data Source: Office of the County Clerk

Other Property	Total Taxable Assessed Value	Estimated Actual Taxable Value	Taxable Assessed Ratio of Total Assessed Value to Total Estimated Actual Value	Tax Rate for Lake County
\$ 631,771	\$ 1,475,693,761	\$ 4,427,081,295	\$ 33.3%	0.955
636,718	1,614,251,021	4,842,753,084	33.3%	0.921
628,731	1,660,029,331	4,980,087,996	33.3%	0.908
653,520	1,687,765,721	5,063,297,169	33.3%	0.907
42,604	1,815,545,061	5,446,635,198	33.3%	0.890
691,021	1,784,661,681	5,353,985,055	33.3%	0.903
42,089	1,748,069,391	5,244,208,191	33.3%	0.904
689,345	1,821,530,291	5,464,590,870	33.3%	0.897
704,095	1,912,208,691	5,736,626,085	33.3%	0.862
704,095	1,911,433,401	5,734,300,212	33.3%	0.080

VILLAGE OF BUFFALO GROVE, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years December 31, 2024 (Unaudited)

	2015	2016	2017
Direct Rate			
Lake County - Village of Buffalo Grove	0.955	0.921	0.908
Cook County - Village of Buffalo Grove	1.316	1.138	1.210
Total Direct Tax Rate	2.271	2.059	2.118
Overlapping Rates			
Lake County			
Forest Preserve	0.871	0.825	0.809
Combined School Districts (102, 125, 532)	7.034	6.680	6.634
Buffalo Grove Park District	0.517	0.492	0.482
Vernon Area Public Library	0.308	0.293	0.291
All Other (1)	0.110	0.104	0.099
Cook County			
Forest Preserve	0.621	0.596	0.558
Metropolitan Water Reclamation District of Greater Chicago	0.426	0.406	0.402
Combined School Districts (21, 214, 512)	8.989	7.909	8.010
Buffalo Grove Park District	0.714	0.606	0.641
Indian Trails Public Library District	0.534	0.476	0.481
All Other (2)	0.130	0.073	0.108
Total Overlapping Tax Rates (3)	20.254	18.460	18.515
Total Direct and Overlapping Rates	22.525	20.519	20.633

Notes:

Taxes Levied on a calendar year basis for collection in the subsequent year.

The Village is home rule unit under the 1970 Illinois State Constitution and, as such, has no statutory tax rate limitations.

(1) Includes Road and Bridge and General Assistance for the Township herein.

(2) Includes Northwest Mosquito Abatement, Consolidated Elections, Road and Bridge, and General Assistance for the Township herein.

(3) Representative tax rates for other government units are from Vernon Township Tax Code 16-92, which the largest portion of the Village's 2023 EAV. Representative tax rates for other government units are from Cook County Tax Code 38077, which represents the largest portion of the Village's 2019 EAV within Cook County.

Data Source: Cook County Tax Extension/Lake County Tax Extension

N/A - Data not available

2018	2019	2020	2021	2022	2023	2024
0.907	0.890	0.903	0.904	0.897	0.862	0.080
1.260	1.136	1.165	1.273	1.103	1.023	N/A
2.167	2.026	2.068	2.177	2.000	1.885	0.080
0.794	0.776	0.780	0.777	0.762	0.754	0.713
6.665	6.459	6.754	6.952	7.186	7.712	7.613
0.480	0.465	0.478	0.491	0.509	0.519	0.497
0.294	0.293	0.304	0.312	0.320	0.321	0.312
0.096	0.091	0.093	0.095	0.096	0.131	0.127
0.489	0.513	0.511	0.504	0.512	0.461	N/A
0.396	0.389	0.378	0.382	0.374	0.345	N/A
8.388	7.450	7.474	8.326	7.397	7.598	N/A
0.666	0.584	0.612	0.690	0.628	0.619	N/A
0.493	0.446	0.458	0.497	0.454	0.463	N/A
0.079	0.100	0.068	0.094	0.064	0.102	N/A
18.840	17.566	17.910	19.120	18.302	19.025	9.262
21.007	19.592	19.978	21.297	20.302	20.910	9.342

VILLAGE OF BUFFALO GROVE, ILLINOIS

Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Chevy Chase Business Park Ltd	\$ 28,129,007	1	1.47%	\$ 26,362,226	1	1.79%
Penobscot Management LLC	12,729,357	2	0.67%	8,450,998	5	0.57%
Hamilton Partners Inc.	10,256,638	3	0.54%	8,949,806	2	0.61%
G&I X Windbrooke Crossing LLC	9,480,461	4	0.50%			
Rexam, Inc.	9,236,540	5	0.48%			
BRI 1862 Riverwalk II LLC	8,993,104	6	0.47%	8,519,221	4	0.58%
Chicago Infill Industrial	8,285,700	7	0.43%			
Newport Equities	7,933,726	8	0.42%			
Stockbridge Real Estate	6,694,463	9	0.35%			
Woodman's Food Market	6,575,284	10	0.34%			
Millbrook				8,914,242	3	0.60%
Riverwalk South LLC				8,099,217	6	0.55%
Aptakisic Creek Corporate Park				7,728,838	7	0.52%
Arthur Rodgers and Company				7,705,919	8	0.52%
Manufactures Life Insurance				6,018,549	9	0.41%
MRFEVF-Winbrooke LP				5,901,309	10	0.40%
Total	<u>108,314,280</u>		<u>5.67%</u>	<u>96,650,325</u>		<u>6.55%</u>

Data Source: Lake and Cook County Clerk's Office

Note: Based on 2024 EAV for Lake County and 2023 EAV for Cook County, the most current available.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Property Tax Levies and Collections - Last Ten Tax Levy Years December 31, 2024 (Unaudited)

Fiscal Year	Lake County			Cook County			Collections in Subsequent Years	Total Collections to Date	
	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy			Amount	Percentage of Levy
		Amount	Percentage of Levy		Amount	Percentage of Levy			
2015	\$ 11,678,742	\$ 11,426,115	97.84%	\$ 3,514,106	\$ 3,608,468	102.69%	\$ —	\$ 15,034,583	98.96%
2016	11,783,047	11,761,365	99.82%	3,811,228	3,748,763	98.36%	—	15,510,128	99.46%
2017	12,055,130	12,055,130	100.00%	4,022,627	3,916,453	97.36%	—	15,971,583	99.34%
2018	12,296,750	12,273,540	99.81%	4,177,992	4,048,337	96.90%	—	16,321,877	99.07%
2019	12,767,830	12,528,898	98.13%	4,333,453	4,245,195	97.96%	—	16,774,093	98.09%
2020	12,663,437	12,618,734	99.65%	4,455,175	4,312,066	96.79%	—	16,930,800	98.90%
2021	12,663,437	12,618,734	99.65%	4,455,175	4,312,066	96.79%	—	16,930,800	98.90%
2022	12,621,129	12,561,544	99.53%	4,494,542	4,459,000	99.21%	—	17,020,544	99.44%
2023	12,716,520	12,684,686	99.75%	4,455,173	4,407,610	98.93%	—	17,092,296	99.54%
2024	12,883,519	12,794,515	99.31%	4,266,905	4,126,573	96.71%	—	16,921,088	98.66%

Data Source: Office of the County Clerk of Cook/ Office of the County Clerk of Lake

VILLAGE OF BUFFALO GROVE, ILLINOIS

Sales Base Tax - Last Ten Fiscal Years

December 31, 2024 (Unaudited)

	2015	2016	2017
General Merchandise	\$ 66,228	86,125	—
Food	1,552,983	1,481,195	1,557,474
Drinking and Eating Places	1,062,206	1,118,330	1,107,878
Apparel	94,538	92,409	68,075
Furniture, Households and Radio	521,007	369,583	380,907
Lumber, Building and Hardware	1,879,818	2,074,008	2,357,551
Automobile and Filling Stations	918,216	867,250	1,007,356
Drugs and Misc. Retail	1,790,381	1,986,578	1,568,024
Agriculture and All Others	2,313,502	2,231,299	2,573,323
Manufacturers	351,808	220,927	200,727
Total	10,550,687	10,527,704	10,821,315
Village Direct Sales Tax Rate	1.0%	1.0%	1.0%
Village Home Rule Tax Rate	1.0%	1.0%	1.0%

Data Source: Illinois Department of Revenue

2018	2019	2020	2021	2022	2023	2024
—	—	66,754	133,228	127,776	141,693	167,322
1,836,131	2,419,704	2,485,816	2,772,036	3,649,009	3,518,435	3,541,406
1,133,048	1,203,642	987,063	1,166,982	1,189,430	1,243,306	1,299,792
66,797	167,211	57,933	94,887	101,998	87,149	89,836
1,250,788	1,294,886	1,482,689	2,132,025	2,079,488	1,834,845	1,637,808
2,202,029	2,119,185	2,267,449	3,132,250	3,612,201	3,794,887	3,153,608
1,068,115	1,089,620	848,373	1,059,622	1,178,431	982,187	865,086
1,536,061	1,481,357	1,515,668	3,054,824	3,188,075	3,313,520	3,469,951
2,470,229	2,484,560	2,303,808	2,364,628	2,902,778	3,604,098	3,698,402
180,646	213,851	170,291	192,379	247,896	81,468	206,342
11,743,844	12,474,016	12,185,844	16,102,861	18,277,082	18,601,588	18,129,553
1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Village Direct Rate	Village Home Rule Rate	State of Illinois Sales Tax Rate
2015	1.0%	1.0%	6.5%
2016	1.0%	1.0%	6.5%
2017	1.0%	1.0%	6.5%
2018	1.0%	1.0%	6.5%
2019	1.0%	1.0%	6.5%
2020	1.0%	1.0%	6.5%
2021	1.0%	1.0%	6.5%
2022	1.0%	1.0%	6.5%
2023	1.0%	1.0%	6.5%
2024	1.0%	1.0%	6.5%

Data Source: Illinois Department of Revenue

VILLAGE OF BUFFALO GROVE, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2024 (Unaudited)

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Governmental Activities						IEPA Loan
	General Obligation Bonds	Installment Note	TIF Revenue Note	Leases Payable	Subscriptions Payable		
2015	\$ 10,202,453	\$ —	\$ —	\$ —	\$ —	\$ —	383,487
2016	15,881,408	—	—	—	—	—	366,060
2017	14,581,706	—	—	—	—	—	348,233
2018	13,243,707	—	—	—	—	—	329,993
2019	11,936,027	—	—	—	—	—	311,332
2020	37,350,765	—	—	—	—	—	292,240
2021	34,612,580	—	—	—	—	—	272,708
2022	53,240,666	—	19,000,000	—	—	—	252,725
2023	50,318,820	497,228	19,000,000	642,201	984,191	—	232,281
2024	47,376,874	443,998	19,000,000	571,747	2,523,650	—	211,365

Note: Details regarding the Village's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(2) See the Schedule of Assessed Value and Actual Value of Taxable Property for equalized assessed valuation

Business-Type Activities			Total Primary Government	Ratio of Total Outstanding Debt to Equalized Assessed Valuation (2)	Total Outstanding Debt Per Capita (1)	Debt Outstanding as a Percentage of Personal Income
Installment Note	Leases Payable	Subscriptions Payable				
1,193,599 \$	— \$	— \$	11,779,539	0.27%	283.82	0.61%
6,894,447	—	—	23,141,915	0.48%	557.64	1.19%
6,638,399	—	—	21,568,338	0.43%	523.17	1.11%
6,341,869	—	—	19,915,569	0.39%	487.49	0.98%
6,001,817	—	—	18,249,176	0.34%	450.66	0.84%
5,615,015	—	—	43,258,020	0.81%	1,068.26	2.00%
5,178,045	—	—	40,063,333	0.76%	927.13	1.70%
4,687,283	—	—	77,180,674	1.41%	1,813.07	3.24%
4,138,887	737,330	329,616	76,880,554	1.34%	1,809.72	3.31%
3,528,795	600,847	313,388	74,570,664	1.30%	1,731.30	3.21%

VILLAGE OF BUFFALO GROVE, ILLINOIS

Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amount Available for Debt Service	Total	Percentage of Estimated Actual Value of Taxable Property (1)	Per Capita (2)
2015	\$ 10,202,453	\$ —	\$ 10,202,453	0.23%	245.82
2016	15,881,408	—	15,881,408	0.33%	382.68
2017	14,581,706	—	14,581,706	0.29%	353.70
2018	13,243,707	—	13,243,707	0.26%	324.18
2019	11,936,027	803	11,935,224	0.22%	294.74
2020	37,350,765	231,373	37,119,392	0.69%	916.66
2021	34,612,580	247,676	34,364,904	0.66%	795.26
2022	53,240,666	32,249	53,208,417	0.97%	1,249.93
2023	50,318,820	—	50,318,820	0.88%	1,184.47
2024	47,376,874	—	47,376,874	0.83%	1,099.95

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographics and Economic Statistics for population data.

Data Source: Village Records

Note: Details regarding the Village's outstanding debt can be found in the Notes to the Financial Statements.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Schedule of Direct and Overlapping Governmental Activities Debt December 31, 2024 (Unaudited)

Governmental Unit	Gross Debt	Percentage to Debt Applicable to Village (1)	Village's Share of Debt
Village	\$ 69,916,269	100.00%	\$ 69,916,269
Overlapping Debt:			
School Districts			
Cook County School District #21	74,045,000	17.55%	12,991,630
Aptakisic-Tripp Community Consolidated #102	62,410,000	74.40%	46,435,793
Lincolnshire-Half Day District #103	5,910,000	11.98%	708,042
Adlai E. Stevenson H.S. District #125	34,345,000	37.69%	12,945,357
Wheeling Township H.S. District #214	16,415,000	3.63%	596,077
Harper Community College #512	207,460,000	1.71%	3,570,634
College of Lake County #532	71,000,000	5.14%	3,649,773
Total School Districts	471,585,000		80,897,306
Other than School Districts			
Lake County	131,535,000	4.90%	6,448,222
Lake County Forest Preserve	149,920,000	4.90%	7,349,507
Cook County	1,907,276,750	0.21%	3,994,207
Cook County Forest Preserve	87,340,000	0.21%	182,907
Metropolitan Water Reclamation District	2,430,261,774	0.21%	5,179,727
Buffalo Grove Park District	14,016,000	95.70%	13,413,526
Wheeling Park District	7,445,000	6.14%	457,139
Total Other than School Districts	4,727,794,524		37,025,235
Total Direct and Overlapping Debt	5,269,295,793		187,838,810

Data Source: Lake and Cook County Clerks and MSRB's Electronic Market Access Website (EMMA)

(1) Determined by ratio of assessed valuation of property subject to taxation in the Village to valuation of property subject to taxation in overlapping unit. Overlapping debt percentages based on 2024 EAV for Lake County and 2023 EAV for Cook County, the most current data available.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Schedule of Legal Debt Margin

December 31, 2024 (Unaudited)

The Village is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.

To date the General Assembly has set no limits for home rule municipalities.

VILLAGE OF BUFFALO GROVE, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2024 (Unaudited)

Fiscal Year	Population	Equalized Valuation	Per Capita Personal EAV	Personal Income	Per Capita Income	Unemployment Rate
2015	41,503	\$ 1,475,693,765	\$ 35,556	\$ 1,930,595,051	\$ 46,517	5.7%
2016	41,500	1,614,251,028	38,898	1,949,794,500	46,983	4.2%
2017	41,226	1,660,029,332	40,267	1,938,570,198	47,023	4.3%
2018	40,853	1,687,765,723	41,313	2,041,301,851	49,967	5.7%
2019	40,494	1,815,545,066	44,835	2,161,569,720	53,380	3.3%
2020	40,494	1,784,661,685	44,072	2,159,342,550	53,325	3.0%
2021	43,212	1,748,069,397	40,453	2,356,263,936	54,528	13.7%
2022	42,569	1,821,530,290	42,790	2,379,862,514	55,906	3.8%
2023	42,482	1,912,208,695	45,012	2,323,156,444	54,686	3.5%
2024 *	43,072	1,911,433,404	44,378	2,323,156,444	53,937	4.2%

Data Source: U.S. Census Bureau, Illinois Department of Employment Security, and Lake and Cook County Clerk's offices.

*U.S. Census Bureau estimate for 2024

VILLAGE OF BUFFALO GROVE, ILLINOIS

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Employer	2024			2015		
	Employees	Rank	Percentage of Total Village Population	Employees	Rank	Percentage of Total Village Population
Siemens Building Technologies	1,800	1	10.59%	1,800	1	10.00%
ESS	550	2	3.24%	550	3	3.06%
Plexus Corp	370	3	2.18%	370	4	2.06%
Veritas Document Solutions	300	4	1.76%	300	5	1.67%
US LBM Holdings, LLC	250	5	1.47%			
Village of Buffalo Grove	217	6	1.28%			
Vapor Bus International	200	7	1.18%	200	8	1.11%
Crosscom National, LLC	170	8	1.00%			
Schultes Precision Manufacturing	170	9	1.00%			
CORPTAX, Inc	160	10	0.94%			
I.S.I.				1,200	2	6.67%
Dell				225	6	1.25%
Intelligent Hospital Solutions				200	7	1.11%
Leica Microsystems, Inc				200	9	1.11%
Berry Plastics				180	10	1.00%
Wes-Tech Automation Solutions				180	10	1.00%
Total	4,187		24.64%	5,405		30.04%

Data Source: 2024 Illinois Services Directory and the 2024 Illinois Manufactures Directory.

VILLAGE OF BUFFALO GROVE, ILLINOIS

**Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years
December 31, 2024 (Unaudited)**

See Following Page

VILLAGE OF BUFFALO GROVE, ILLINOIS

Full-Time Equivalent Employees by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

	2015	2016	2017
General Government			
Administration			
Village Managers Office	6.0	5.0	5.5
Communications	—	—	—
Human Resources	2.0	2.0	2.0
Administrative Services	—	—	—
Finance	8.0	9.0	9.0
Community Development	12.0	12.0	14.0
Public Safety			
Police			
Full-Time Police Officers	63.0	63.0	61.0
Community Service Officers	3.0	3.0	2.0
Civilians	15.0	15.5	16.0
Fire			
Full-Time Firefighters/Paramedics	59.0	59.0	58.0
Civilians	1.0	1.0	4.5
Public Works			
Public Works Administration	6.0	6.0	12.0
Streets/Forestry	20.0	20.0	20.0
Water/Sewer	10.0	9.0	12.0
Central Garage	5.5	5.5	5.5
Building Maintenance	6.0	6.0	4.5
Recreation			
Administration	19.5	4.0	4.0
Grounds Maintenance	11.5	0.0	0.0
Totals	247.5	220.0	230.0
Recreation			
Seasonal	30.0	30.0	30.0

Data Source: Village Finance Department

2018	2019	2020	2021	2022	2023	2024
5.5	5.5	4.5	4.5	5.0	3.0	3.0
—	—	—	—	—	2.0	2.0
2.0	2.0	2.0	2.0	2.0	2.5	2.5
—	—	—	—	3.5	3.5	3.0
9.0	8.0	9.0	8.0	7.0	7.0	7.0
15.0	13.0	13.0	10.0	10.0	12.0	12.0
61.0	63.0	60.0	58.0	60.0	62.0	62.0
2.0	2.0	2.0	2.0	2.0	2.0	2.0
16.0	20.0	16.0	12.5	12.0	12.0	12.0
59.0	56.0	56.0	57.0	57.0	57.0	57.0
5.0	7.0	9.0	4.5	5.0	5.5	5.5
11.5	10.0	11.0	11.0	11.0	11.0	11.0
20.0	17.0	17.0	15.0	15.0	15.0	13.0
12.0	13.0	12.0	12.0	12.0	12.0	13.0
5.5	5.5	5.5	5.5	5.5	5.5	5.0
4.5	4.5	4.5	3.0	3.0	4.0	5.0
4.0	2.0	2.0	2.0	2.0	2.0	2
0.0	0.0	0.0	0.0	0.0	0.0	—
232.0	228.5	223.5	207.0	212.0	218.0	217.0
30.0	29.0	38.0	38.0	38.0	38.0	37.5

VILLAGE OF BUFFALO GROVE, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

	2015	2016	2017
General Government			
Building and Zoning			
Building Permits Issued	2,582	2,957	2,567
Building Inspections Conducted	11,625	9,053	6,692
Property Maintenance Inspections Conducted	1,894	2,160	1,954
Public Safety			
Police			
Physical Arrests	809	521	441
Parking Violations	3,766	5,754	6,781
Traffic Violations	7,969	6,054	5,310
DUI Arrests	97	74	87
Vehicle Crashes	363	1,473	1,294
Fire			
Ambulance Calls/EMS	3,123	3,160	3,201
Service Calls	340	309	293
Fire Calls	1,585	1,279	1,082
Auto Aid/Mutual Aid	1,055	987	1,045
Public Works			
Streets			
Street Resurfacing (Miles)	2.45	11.40	2.76
Parks and Recreation			
Park Sites	46	46	46
Golf Course - Combined			
Golf Rounds Played - Paid	68,602	53,599	51,138
Water			
New Connections (Tap ons)	23	19	3
Average Daily Consumption (1)	3.39	3.60	3.23
Peak Daily Consumption (1)	5.14	5.54	5.98

(1) - Millions of Gallons

Data Source: Various Village Departments

2018	2019	2020	2021	2022	2023	2024
2,502	3,443	2,697	3,339	3,127	3,141	2,919
6,817	7,361	5,540	6,097	8,543	8,782	7,979
1,902	2,254	1,856	1,543	1,135	1,725	1,807
452	406	283	233	401	623	355
5,748	3,404	2,185	2,180	1,481	1,742	1,532
6,054	4,844	3,439	3,760	4,934	4,903	4,393
85	74	54	44	45	67	89
1,353	1,459	829	948	941	1,404	995
3,145	3,145	3,276	3,444	3,656	3,738	3,626
309	409	249	256	373	278	381
1,257	1,253	1,096	1,209	1,135	1,223	1,122
967	1,193	1,198	790	786	807	681
0.97	2.64	4.97	4.50	2.75	—	1.78
46	46	46	46	49	49	50
48,770	44,000	58,297	71,617	71,773	73,506	82,937
23	11	23	34	67	32	7
3.49	3.13	3.33	3.51	3.62	3.51	3.36
5.69	4.83	4.97	5.67	6.39	4.99	5.31

VILLAGE OF BUFFALO GROVE, ILLINOIS

Capital Asset Statistics by Function/Program - Last Ten Fiscal Years December 31, 2024 (Unaudited)

	2015	2016	2017
Public Safety			
Police			
Stations	1	1	1
Vehicles	30	29	31
Fire			
Stations	3	3	3
Vehicles*	20	20	20
Public Works			
Streets			
Street (Miles)	118.20	118.22	114.02
Streetlights	2,789	2,789	2,790
Water			
Water Mains	181.14	181.31	181.97
Fire Hydrants	2,493	2,501	2,514
Wastewater			
Sanitary Sewers	139.92	139.92	139.96

Data Source: Various Village Departments

*Includes fire engines/towers, ambulances, and staff cars

2018	2019	2020	2021	2022	2023	2024
1 30	1 29	1 30	1 31	1 31	1 34	1 37
3 20	3 20	3 20	3 20	3 20	3 23	3 24
114.02 2,755	113.90 2,437	110.83 3,115	116.07 2,958	116.07 2,559	116.90 2,927	116.29 2,927
185.99 2,507	186.19 2,507	188.60 2,584	185.43 2,607	185.36 2,628	188.53 2,606	188.50 2,611
141.60	135.94	137.38	137.08	137.08	137.68	143.68

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENTAL AUDITING STANDARDS***



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

June 5, 2025

The Honorable Village President
Members of the Board of Trustees
Village of Buffalo Grove, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Buffalo Grove (the Village), Illinois, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements, and have issued our report thereon dated June 5, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village of Buffalo Grove, Illinois
June 5, 2025

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 5.b. Rotary Firefighter of the Year

Contacts

Liaison: Trustee Richards

Staff: Lawrence Kane

Staff Recommendation

Staff recommends presentation.

Recommended Motion

Staff recommends presentation.

Summary

Staff recommends presentation by the Rotary of the Firefighter of the Year to FF/PM Michael Manka.

Strategic Alignment

Guiding Principle

Principle 2: Outstanding Village Services

Principle 3: Plan and Invest in the Future

Principle 4: High Performing Village Team

Principle 5: Partnership with Local Districts

Principle 6: Engages Our Residents

Principle 7: Builds Our Community

Goal

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

Goal 3: Strengthened Buffalo Grove community identity and pride

File Attachments

None



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 5.c.

Oath of Office and Badge Presentation to New Deputy Chief Tara Anderson

Contacts

Liaison: Trustee Richards

Staff: Brian Budds

Staff Recommendation

Staff recommends presentation.

Recommended Motion

Staff recommends presentation.

Summary

Due to the retirement of Deputy Chief Michael Rodriguez, a vacancy was created in the position of Deputy Chief of Operations. Following an interview process and assessment center, Commander Tara Anderson was selected to fill this role. She will be sworn in as the new Deputy Chief of Operations and presented with her badge.

Strategic Alignment

Guiding Principle

Principle 2: Outstanding Village Services

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

Goal 3: Strengthened Buffalo Grove community identity and pride

File Attachments

1. Anderson DC

BUFFALO GROVE
OATH OF OFFICE

OFFICIAL OATH

I, **Tara E. Anderson**, HAVING BEEN APPOINTED TO THE OFFICE OF DEPUTY CHIEF, IN THE VILLAGE OF BUFFALO GROVE POLICE DEPARTMENT, **DO SOLEMNLY SWEAR**, THAT I WILL AT ALL TIMES, UPHOLD THE CONSTITUTION OF THE UNITED STATES, THE CONSTITUTION OF THE STATE OF ILLINOIS, THE LAWS AND ORDINANCES OF THE VILLAGE OF BUFFALO GROVE, AND THE RULES AND REGULATIONS, STANDARDS AND POLICIES OF THE POLICE DEPARTMENT AND VILLAGE, FAITHFULLY PROTECTING LIVES AND PROPERTY, AS I DISCHARGE THE DUTIES OF DEPUTY CHIEF, TO THE BEST OF MY ABILITIES.

TARA E. ANDERSON
DEPUTY CHIEF

SIGNED AND SWORN BEFORE ME,

BRIAN J. BUDDS
CHIEF OF POLICE

DATE



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.a. O-2025-69

Ordinance Approving a Right-of-Way Access Agreement with WANRack LLC

Contacts

Liaison: Trustee Weidenfeld

Staff: Briget Schwab

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance authorizing the execution of a right-of-way agreement with WANRack LLC.

Summary

This right-of-way access agreement specifies the conditions and uses of the right-of-way through a permitting process overseen by the Village Engineer. With multiple entities seeking access to the right-of-way for telecommunications uses in the near term, the Village drafted this agreement to ensure impartial and appropriate use of the space available. Staff recommends approval of the agreement as shown.

Strategic Alignment

Guiding Principle

Principle 3: Plan and Invest in the Future

Principle 7: Builds Our Community

Goal

Goal 2: Enhanced, beautiful, safe and sustainable neighborhoods

Goal 4: Vibrant and innovative community: leading edge

Goal 5: More livable Buffalo Grove community with leisure experiences for all

File Attachments

1. DRAFT Ordinance - WANRack
2. WANRack Buffalo Grove License Agreement Executed
3. WANRack - Exhibit A





ORDINANCE 2025-xxx

AN ORDINANCE APPROVING A RIGHT-OF-WAY ACCESS AGREEMENT WITH WANRACK, LLC

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS the Village seeks to enter into a right-of-way access agreement with WANRack LLC.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The right-of-way access agreement is approved subject to review and approval by the Village Attorney and Village Engineer.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

RIGHT-OF-WAY ACCESS AGREEMENT

This Right-of-Way Access Agreement ("Agreement") is made and entered into this 16th day of June 2025, by and between the Village of Buffalo Grove, an Illinois home rule municipal corporation ("Village"), and WANRack, LLC, a Delaware limited liability company ("Licensee").

RECITALS

A. The Village owns, controls, and maintains public rights-of-way and has adopted Title 12 of its Municipal Code governing the use, construction, and occupancy of said rights-of-way.

B. Licensee is a communications provider duly authorized under federal and state law and seeks to install, operate, and maintain fiber optic or other communications facilities in the Village's rights-of-way.

C. Licensee desires to obtain from the Village a non-exclusive license to access certain portions of its rights-of-way and the Village is willing to grant such a license under the terms set forth herein, consistent with applicable laws and in the interest of the public welfare.

SECTION 1. GRANT OF LICENSE

1.1 The Village, acting through its Village Manager or Village Engineer pursuant to authority delegated by the Village Board of Trustees, grants to Licensee a non-exclusive, revocable license to install, operate, maintain, repair, replace, and remove communications facilities within the public rights-of-way identified in Exhibit A ("Licensed Area"), subject to the terms of this Agreement, Village ordinances, but not limited to Title 12 and Title 16 of the Village Code as amended from time to time, and all applicable federal and state laws.

1.2 Licensee shall not use or occupy any easement or property interest not owned by the Village without first obtaining lawful authority to do so and providing written evidence thereof to the Village.

1.3 Licensee shall not interfere with existing or future public utility infrastructure and shall coordinate installations to avoid conflict with existing easements or encroachments.

1.4 Licensee shall construct and maintain its facilities in a manner that preserves the safety and accessibility of the public rights-of-way. Facilities shall not impede visibility, ADA access, or emergency response operations.

SECTION 2. TERM

This Agreement shall be effective as of the date above and shall remain in effect for five (5) years. It may be renewed for one (1) additional five-year term upon mutual written agreement of the parties unless either party provides written notice of non-renewal at least 180 days prior to expiration.

SECTION 3. COMPLIANCE AND PERMITS

3.1 Licensee shall obtain all required permits before commencing any work. All activity must comply with the Village Code, applicable safety standards, and any conditions attached to the permits. No facility may be installed or maintained outside of the Licensed Area without prior written approval.

3.2 Licensee shall not use or occupy any easement or property interest not owned by the Village without first obtaining lawful authority to do so and providing written evidence thereof to the Village.

3.3 Licensee shall not interfere with existing or future public utility infrastructure and shall coordinate installations to avoid conflict with existing easements or encroachments.

3.4 Licensee shall construct and maintain its facilities in a manner that preserves the safety and accessibility of the public rights-of-way. Facilities shall not impede visibility, ADA access, or emergency response operations.

3.5 Licensee shall post and maintain irrevocable letter of credit or other financial security in a form acceptable to the Village in the amount of 110% of the Engineer's Opinion of Probable Costs, or such other amount as may be required under Section 12.04.100 of the Village Code. The security shall ensure compliance with the terms of this Agreement, restoration obligations, and indemnification commitments.

3.6 Licensee shall annually register with the Village as required by Section 12.04.030 of the Village Code, including current contact, emergency, and insurance information.

3.7 No person shall construct (as defined in this Chapter 12 of the Village Code) any facility on, over, above, along, upon, under, across, or within any Village right-of-way which: (1) changes the location of the facility, (2) adds a new facility, (3) disrupts the right-of-way (as defined in Chapter 12 of the Village Code), or (4) materially increases the amount of area or space occupied by the facility on, over, above, along, under across or within the right-of-way, without first filing an application with the Village Engineer and obtaining a permit from the Village therefor, except as otherwise provided in Chapter 12 of the Village Code. No permit shall be required for installation and maintenance of service connections to customers' premises where there will be no disruption of the right-of-way.

3.7.1 All applications for permits pursuant to Chapter 12 of the Village Code shall be filed on a form provided by the Village and shall be filed in such number of duplicate copies as the Village may designate. The applicant may designate those portions of its application materials that it reasonably believes contain proprietary or confidential information as "proprietary" or "confidential" by clearly marking each page of such materials accordingly.

3.7.2 Permit application length. All permit applications will be limited to 5,000 feet or as

determined reasonable by the Village Engineer.

3.7.3 Minimum General Application Requirements. The application shall be made by the utility or its duly authorized representative and shall contain, at a minimum, the following:

3.7.3.1 The utility's name and address and telephone and telecopy numbers.

3.7.3.2 The applicant's name and address, if different than the utility, its telephone, telecopy numbers, e-mail address, and its interest in the work.

3.7.3.3 The names, addresses and telephone and telecopy numbers and e-mail addresses of all professional consultants, if any, advising the applicant with respect to the application.

3.7.3.4 A general description of the proposed work and the purposes and intent of the facility and the uses to which the facility will be put. The scope and detail of such description shall be appropriate to the nature and character of the work to be performed, with special emphasis on those matters likely to be affected or impacted by the work proposed.

3.7.3.5 Evidence that the utility has been placed on file with the Village:

3.7.3.6 A written traffic control plan demonstrating the protective measures and devices that will be employed consistent with the Illinois Manual on Uniform Traffic Control Devices, to prevent injury or damage to persons or property and to minimize disruptions to efficient pedestrian and vehicular traffic; and

3.7.3.7 An emergency contingency plan which shall specify the nature of potential emergencies, including, without limitation, construction and hazardous materials emergencies, and the intended response by the applicant. The intended response shall include notification to the Village and shall promote protection of the safety and convenience of the public. Compliance with ICC regulations for emergency contingency plans constitutes compliance with this section unless the Village finds that additional information or assurances are needed.

3.7.3.8 Drawings, plans and specifications showing the work proposed, including the certification of an engineer that such drawings, plans, and specifications comply with applicable codes, rules, and regulations; Drawings must include all existing utilities which should be obtained through a Design Stage JULIE locate ticket request.

3.7.3.9 Evidence of insurance as required herein.

3.7.3.10 Evidence of posting of the security fund as required in Section 12.04.100 of the Village Code.

3.7.3.11 Any request for a variance from one or more provisions of Chapter 12 of the Village Code; and

3.7.3.12 Such additional information as may be reasonably required by the Village.

3.7.4 In the case of the installation of a new electric power, communications, telecommunications, cable television service, video service or natural gas distribution system, evidence that any "Certificate of Public Convenience and Necessity" or other regulatory authorization that the applicant is required by law to obtain, or that the applicant has elected to obtain, has been issued by the ICC or other jurisdictional authority.

3.7.4 Applicant's Duty to Update Information. Throughout the entire permit application review period and the construction period authorized by the permit, any amendments to information contained in a permit application shall be submitted by the utility in writing to the Village within thirty days after the change necessitating the amendment.

3.8 Village Review of Permit Applications. Completed permit applications, containing all required documentation, shall be examined by the Village Engineer within a reasonable time after filing. If the application does not conform to the requirements of applicable ordinances, codes, laws, rules, and regulations, the Village Engineer shall reject such application. If the Village Engineer is satisfied that the proposed work conforms to the requirements of Chapter 12 of the Village Code and applicable ordinances, codes, laws, rules, and regulations, the Village Engineer shall issue a permit therefor as soon as practicable. In all instances, it shall be the duty of the applicant to demonstrate, to the satisfaction of the Village Engineer, that the construction proposed under the application shall be in full compliance with the requirements of Chapter 12 of the Village Code. The Village Engineer may also approve an application "As Noted", which will demonstrate provisions of the permit that are required of the work.

3.9 Effect of Permit - Authority Granted. No Property Right or Other Interest Created. A permit from the Village authorizes a permittee to undertake only certain activities in accordance with Chapter 12 of the Village Code on Village rights-of-way and does not create a property right or grant authority to the permittee to impinge upon the rights of others who may have an interest in the rights-of-way.

3.10.1 Duration. No permit issued under Chapter 12 of the Village Code shall be valid for a period longer than six months unless construction is actually begun within that period and is thereafter diligently pursued to completion.

3.10.2 Pre-Construction Meeting at the Village Engineer's option, no construction shall begin pursuant to a permit issued under Chapter 12 of the Village Code prior to attendance by the permittee and all major contractors and subcontractors who will perform any work under the permit at a pre-construction meeting. The pre-construction meeting shall be held at a date, time and place designated by the Village with such Village representatives in attendance as the Village deems necessary. The meeting shall be for the purpose of reviewing the work under the permit, and reviewing special considerations necessary in the areas where work will occur, including, without limitation, presence or absence of other utility facilities in the area and their locations,

procedures to avoid disruption of other utilities, use of rights-of-way by the public during construction, and access and egress by adjacent property owners.

3.10.3 Compliance with All Laws Required. The issuance of a permit by the Village does not excuse the permittee from complying with other requirements of the Village and applicable statutes, laws, ordinances, rules, and regulations.

3.10.4 Notice Before Commencement of Construction. A minimum of seventy-two hours prior written notice must be given to the Village Engineer before any work shall begin pursuant to a permit issued under Chapter 12 of the Village Code.

3.10.5 Copy of Permit at Site Location. A copy of the issued permit shall be kept at the work site at all times.

3.13 Revised Permit Drawings - If the actual locations of any facilities deviate in any material respect from the locations identified in the plans, drawings and specifications submitted with the permit application, the permittee shall submit a revised set of drawings or plans to the Village within ninety days after the completion of the permitted work. The revised drawings or plans shall specifically identify where the locations of the actual facilities deviate from the locations approved in the permit. If any deviation from the permit also deviates from the requirements of Chapter 12 of the Village Code it shall be treated as a request for variance in accordance with Section 12.04.210 of Chapter 12 of the Village Code. If the Village denies the request for a variance, then the permittee shall either remove the facility from the right-of-way or modify the facility so that it conforms to the permit and submit revised drawings or plans therefore.

3.14 Village Right to Revoke Permit. The Village may revoke or suspend a permit issued pursuant to Chapter 12 of the Village Code for one or more of the following reasons:

3.14.1 Fraudulent, false, misrepresenting, or materially incomplete statements in the permit application.

3.14.2 Noncompliance with Chapter 12 of the Village Code.

3.14.3 Permittee's physical presence or presence of permittee's facilities on, over, above, along, upon, under, across, or within the rights-of-way presents a direct or imminent threat to the public health, safety, or welfare; or

3.14.4 Permittee's failure to construct the facilities substantially in accordance with the permit and approved plans.

Incomplete or failure to perform on another permit within the Village.

3.15 Notice of Revocation or Suspension. The Village shall send written notice of its intent to revoke or suspend a permit issued pursuant to Chapter 12 of the Village Code stating the reason

or reasons for the revocation or suspension and the alternatives available to permittee under this section.

3.16 The Village may, in its discretion, for good cause shown, extend the time periods provided in this subsection.

3.16.1 Stop Work Order. In addition to the issuance of a notice of revocation or suspension, the Village may issue a stop work order immediately upon discovery of any of the reasons for revocation set forth within subsection A of this section.

3.16.2 Failure or Refusal of the Permittee to Comply. If the permittee fails to comply with the provisions of subsection C of this section, the Village or its designee may, at the option of the Village: (1) correct the deficiencies; (2) upon not less than twenty days' notice to the permittee, remove the subject facilities or equipment; or (3) after not less than thirty days' notice to the permittee of failure to cure the noncompliance, deem them abandoned and property of the Village. The permittee shall be liable in all events to the Village for all costs of removal.

SECTION 4. FEES AND COSTS

Licensee shall pay all applicable permit fees and reimburse the Village for any actual, reasonable third-party costs incurred for engineering review, inspections, or restoration oversight, as permitted under Title 12.

SECTION 5. INSURANCE

5.1 Licensee shall maintain insurance as required by Section 12.04.080 of the Village Code, naming the Village and its elected and appointed officials, employees, agents, and representatives as additional insureds. Certificates of insurance shall be filed prior to the commencement of work and updated annually. Nothing in this Agreement shall prevent the Village from requiring greater insurance coverage than specified in Section 12.04.080.

5.2 All insurance shall be effected under policies issued by carriers rated at least A- and Class VII by A.M. Best. Licensee may self-insure only upon written approval by the Village and demonstration of financial capacity consistent with Section 12.04.080(E) of the Village Code.

SECTION 6. INDEMNIFICATION

To the fullest extent permitted by law, Licensee shall defend, indemnify, and hold harmless the Village, its corporate authorities, officers, officials, employees, agents, representatives, and contractors (collectively, the "Indemnitees") from and against any and all claims, liabilities, obligations, damages, penalties, fines, costs, and expenses (including attorneys' fees and expert witness fees), of any kind or nature, whether direct or indirect, arising out of or resulting from:

(a) Licensee's or its contractors', subcontractors', employees', agents', or affiliates' acts or omissions in connection with the construction, installation, operation, maintenance, repair, relocation, or removal of Licensee's facilities.

(b) any breach or default by Licensee in the performance of its obligations under this Agreement.

(c) any violation by Licensee or its agents of applicable law.

(d) any claim for bodily injury, personal injury, death, property damage, or economic harm arising out of or in connection with Licensee's use or occupancy of the rights-of-way.

(e) any claim arising from or related to the relocation or removal of the Licensee's facilities in accordance with Section 7 or Section 8, including, but not limited to those brought by Licensee's customers or end users that assert injuries of any kind resulting from a loss or interruption of service in the licensed facility.

except to the extent caused by the gross negligence or willful misconduct of the Village. The obligations set forth in this section shall survive the expiration or earlier termination of this Agreement. Nothing herein shall waive any defense or immunity the Village may assert as it relates to any claim.

SECTION 7. RELOCATION AND REMOVAL

7.1 Village-Directed Relocation in the Public Interest.

Upon written notice from the Village Manager or their designee, Licensee shall, at its sole cost and expense, promptly relocate, remove, or adjust its facilities as directed when necessary to further the public interest. Examples include public works, utility improvements, transportation upgrades, or safety enhancements. Formal direction from the Village Board shall not be required to trigger Licensee's obligations under this Section.

7.2 Timing and Compliance.

Unless otherwise stated, Licensee shall complete the relocation within forty-five (45) days. Permitting and other requirements remain applicable to the relocation efforts. The Village Manager may grant an extension for good cause provided such an extension does not delay the remainder of the project to the detriment of the Village. The Village may assess any costs associated with an extension requested or otherwise occasioned by the Licensee on the Licensee.

7.3 Failure to Comply.

If Licensee does not comply, the Village may perform the work and invoice Licensee for all reasonable costs. Payment is due within thirty (30) days.

7.4 Emergency Relocation.

In emergencies, the Village may relocate facilities without prior notice. Licensee shall reimburse reasonable costs upon demand.

7.5 No Compensation.

Licensee waives any claim for compensation related to relocation or removal under this Section.

7.6 Interruption.

Licensee shall indemnify, defend, and hold the Village harmless from any and all claims by itself, its customers or third parties resulting from any interruption of service occasioned by the relocation or removal of the Licensees' facilities under this section

SECTION 8. ABANDONMENT AND REMOVAL UPON CESSATION OF OPERATIONS

8.1 Obligation to Remove Facilities.

Licensee shall remove its facilities and restore the right-of-way upon:

- (a) Insolvency or bankruptcy.
- (b) Cessation of operations within the Village; or
- (c) Non-use of a facility for six (6) consecutive months without justification.

8.2 Notice of Cessation or Abandonment.

Licensee shall notify the Village within thirty (30) days of any such event.

8.3 Village Self-Help.

If Licensee does not remove the facilities within sixty (60) days of notice from the Village under this Agreement, the Village may perform the work and recover reasonable costs through any security provided and seek to recover any difference from Licensee.

8.4 Title to Abandoned Facilities.

The Village may elect to take title to abandoned facilities by written notice. At the Village's election, title may be limited to certain appurtenances.

8.5 Determination of Abandonment.

A facility will be deemed abandoned if:

- It is unused for six (6) consecutive months; and
- Licensee fails to demonstrate legitimate business plans or continued maintenance.

- Licensee fails to respond within thirty (30) days to a Village written request for certification of use.

The Village may request an annual certification of use and intent to maintain.

SECTION 9. ASSIGNMENT

9.1 Assignment is prohibited without prior written consent of the Village, which shall not be unreasonably withheld.

9.2 Licensee shall notify the Village at least thirty (30) days prior to any transfer of ownership or control of the facilities. All obligations of this Agreement shall be binding on any successor.

SECTION 10. DEFAULT AND TERMINATION

10.1 The Village may revoke this License, in whole or in part, or suspend construction or operation of any Licensee facilities within the public right-of-way, if:

1. Licensee has made a materially false or misleading statement in its application.
2. Licensee fails to comply with any term, condition, or obligation under this Agreement or applicable Village ordinances, including Title 12.
3. The presence or condition of the Licensee's facilities presents an imminent threat to public health or safety; or
4. Licensee fails to construct or maintain its facilities substantially in accordance with the approved plans or applicable law.
5. Licensee fails to comply with JULIE law.

10.2 Prior to revocation, the Village shall give written notice to Licensee describing the default or violation. Licensee shall have thirty (30) days to cure the violation or, if it cannot reasonably be cured within such a period, to begin and diligently pursue the cure to completion.

10.3. If Licensee fails to cure within the required period, the Village may revoke the License or take such other enforcement action as authorized by law, including removal of facilities at Licensee's expense.

10.4 Nothing in this Agreement shall be construed to limit the Village's authority under Title 12.04.110 or other applicable law.

SECTION 11. NOTICES

All notices shall be in writing and delivered by personal service, certified mail, electronic mail, or courier to:

If to the Village:
Village Manager
Village of Buffalo Grove
50 Raupp Blvd
Buffalo Grove, IL 60089

If to Licensee:
WANRack, LLC
Attn: Legal Department
4550 West 109th Street, Suite 115
Overland Park, KS 66211

With a copy to:
Patrick T. Brankin, Village Attorney
Schain Banks Kenny & Schwartz, Ltd
70 W Madison St., Ste 5400
Chicago, IL 60601
(312) 345-5700
pbrankin@schainbanks.com

SECTION 12. GOVERNING LAW AND VENUE

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois, without regard to its conflicts of laws principles. Any litigation or proceeding arising out of or relating to this Agreement shall be brought exclusively in the Circuit Court of Cook County, Illinois, and the parties irrevocably submit to the jurisdiction and venue of that court.

SECTION 13. GENERAL CONSTRUCTION REQUIREMENTS

13.1 General Conditions

13.1.1 It is the policy of the Municipality and other governing agencies to set standards for the performance of construction. This agreement shall expressly adhere to the ‘Standard Specifications for Road and Bridge Construction’, latest edition, the ‘Standard Specifications for Water and Sewer Main Construction in Illinois’, latest edition, the ‘Illinois Manual on Uniform Traffic Control Devices’, latest edition, and Village Code unless otherwise specified herein.

13.2 JULIE Notification

13.2.1 The Contractor shall contact the Joint Utility Locating Information for Excavators (JULIE) a minimum of two (2) days (not including the day of the call) in advance before any project is started in accordance with Article 107.39 of the Standard Specifications and JULIE law.

13.3 Prosecution of the Work

13.3.1 The work shall be prosecuted in such a manner and with such a supply of materials, equipment and labor as is considered reasonably necessary to ensure successful completion according to the time specified.

13.3.2 The utility shall notify the Village Engineer in writing at least 72 hours in advance of construction commencement and 24 hours in advance of either discontinuing or resuming operations.

13.4 Construction Work Periods

13.4.1 Construction operations shall be completed in accordance with Title 9.38 of the Village Code. All work shall be confined to the period beginning at 7:00 AM and ending at 6:00 PM on weekdays. No work shall be done on Saturdays, Sundays or legal holiday periods as defined in article 107.09 of the Standard Specifications.

13.4.2 Construction operations on rights-of-way may, at the discretion of the Village Engineer, be required to be discontinued when such operations would create hazards to traffic or the public health, safety, and welfare. Such operations may also be required to be discontinued or restricted when conditions are such that construction would result in extensive damage to the right-of-way or other property.

Construction operations must coordinate with other project work and operations. The Village Engineer may require the discontinuation of work at any time to ensure projects are appropriately prioritized.

13.4.3 These restrictions may be waived by the Village Engineer when emergency work is required to restore vital utility services.

13.5 Emergency Contact

13.5.1 The utility shall appoint an emergency contact for the Village which shall be available twenty-four (24) hours a day, seven (7) days a week, regarding problems, or complaints resulting from the installation, operation, maintenance, or removal of the facilities. At a minimum, the utility shall provide a phone number for this person.

13.6 Progress Schedule

13.6.1 Prior to the start of construction, the Contractor shall submit to the Village Engineer a satisfactory progress schedule or critical path schedule which shall show the proposed sequence of work, and how the utility proposes to complete the various items of work within the timeframe allowed. Work may not begin prior to the Village Engineer approving this schedule.

13.7 Traffic Control Plan

13.7.1 Traffic Control shall be according to the applicable sections of the Standard Specifications, the Supplemental Specifications, the "Illinois Manual on Uniform Traffic Control Devices for Streets and Highways", any special details and Highway Standards contained in the plans, and the Special Provisions contained herein.

13.7.2 Special attention is called to Article 107.09 of the Standard Specifications and the following Highway Standards, Details, Quality Standard for Work Zone Traffic Control Devices, Recurring Special Provisions and Special Provisions contained herein, relating to traffic control.

13.7.3 The utility shall take immediate action to correct any deficiencies in traffic protection requirements that are brought to the utility's attention by the Village. Failure to comply may result in a fine in accordance with Article 107.09 of the Standard Specifications and/or a termination of work activities.

13.8 Maintenance of Roadways and Erosion Control

13.8.1 The utility shall be required to control dust or air-borne dirt resulting from construction operations by utilizing a mechanical street sweeper on all pavements within or adjacent to the project work zone throughout the duration of the project. The resulting debris shall be disposed of off-site in accordance with Article 202.03 of the Standard Specifications. Individual fire hydrant use shall not be permitted to control dust at specific locations. The utility shall provide dust control operations daily, throughout the project limits and adjacent streets. At the direction of the Village Engineer, a professional street sweeper may be requested on a weekly basis or as deemed necessary.

13.8.2 No excavations shall be left open during non-work hours unless approved by the Engineer and adequately protected from the public.

13.8.3 The utility will be required over the course of construction to clean inlet filter baskets weekly or prior to a forecasted rain event. Many of the homes in the Village have lower garages and are susceptible to damage when streets flood. The utility shall be held liable for any damage to private structures if it is determined that the damage was due to the utilities neglect as specified herein. In the event water is not properly running through inlet filter baskets caused by debris, the Village crews may respond to resident calls about street flooding. Any Village expense occurred in labor or materials responding to these calls will be back charged to the utility.

13.8.4 The utility will be required to perform erosion control best management practices as listed on the plans, specifications, and details during construction. Discharge of sediment-laden water or construction debris into the storm sewer system or waterways will not be permitted and subjected to a monetary penalty as noted in the monetary penalties general condition. In addition, the utility will be responsible for cleaning all storm sewer systems and waterways to their preconstruction condition to the satisfaction of the Village Engineer. In the event of an illicit discharge, regardless of blame, the utility shall concentrate their work efforts on remedying the situation to correct the deficiency.

13.9 Construction Staging

13.9.1 No material shall be stored on the right-of-way without the prior approval of the Village Engineer. When such storage is permitted, all pipe, conduit, wire, poles, cross arms, or other materials shall be distributed along the right-of-way prior to and during installation in a manner to minimize hazards to the public or an obstacle to right-of-way maintenance or

damage to the right-of-way and other property. If material is to be stored on right-of-way, prior approval must be obtained from the Village.

13.9.2 The plans submitted by the utility to the Village Engineer shall identify any hazardous materials that may be involved in the construction of the new facilities or removal of any existing facilities.

13.9.3 The utility shall make themselves aware of the surroundings and of private property. The Village will not tolerate entering private property or driving equipment/vehicles on a driveway within the public right of way to remain for any reason during construction unless prior approval has been granted by the property owner.

13.10 Boring or Jacking

13.10.1 Pits and Shoring. Boring or jacking under rights-of-way shall be accomplished from pits located at a minimum distance specified by the Village Engineer from the edge of the pavement. Pits for boring or jacking shall be excavated no more than forty-eight hours in advance of boring or jacking operations and backfilled within forty-eight hours after boring or jacking operations are completed. While pits are open, they shall be clearly marked and protected by barricades. Shoring shall be designed, erected, supported, braced, and maintained so that it will safely support all vertical and lateral loads that may be imposed upon it during the boring or jacking operation.

13.10.2 Wet Boring or Jetting. Wet boring or jetting shall not be permitted under the roadway.

13.10.3 Borings with Diameters Greater than Six Inches. Borings over six inches (fifteen one-hundredths m) in diameter shall be accomplished with an auger and following pipe, and the diameter of the auger shall not exceed the outside diameter of the following pipe by more than one inch (twenty-five mm).

13.10.4 Borings with Diameters Six Inches or Less. Borings of six inches or less in diameter may be accomplished by either jacking, guided with auger, or auger and following pipe method.

13.10.5 Tree Preservation. Any facility located within the drip line of any tree designated by the Village to be preserved or protected shall be bored under or around the root system.

13.11 Trenching

13.11.1 Trenching for facility installation, repair, or maintenance on rights-of-way shall be done in accord with the applicable portions of Section 603 of IDOT's "Standard Specifications for Road and Bridge Construction."

13.11.2 The length of open trench shall be kept to the practicable minimum consistent with requirements for pipe-line testing. Only one-half of any intersection may have an open trench at any time unless special permission is obtained from the Village Engineer.

13.11.3 Open Trench and Excavated Material. Open trench and windrowed excavated material shall be protected as required by Chapter 6 of the Illinois Manual on Uniform Traffic Control Devices. Where practicable, the excavated material shall be deposited between the roadway and the trench as added protection. Excavated material shall not be allowed to remain on the paved portion of the roadway. Where right-of-way width does not allow for windrowing excavated material off the paved portion of the roadway, excavated material shall be hauled to an off-road location.

13.11.4 Drip Line of Trees. The utility shall not trench within the drip line of any tree designated by the Village to be preserved.

13.12 Backfilling

13.12.1 Any pit, trench, or excavation created during the installation of facilities shall be backfilled for its full width, depth, and length using methods and materials in accordance with IDOT's "Standard Specifications for Road and Bridge Construction." When excavated material is hauled away or is unsuitable for backfill, suitable granular backfill shall be used based upon Exhibit 109 of Title 16 of the Village Code.

13.12.2 For a period of three years from the date construction of a facility is completed, the utility shall be responsible to remove and restore any backfilled area that has settled due to construction of the facility. If so, ordered by the Engineer, the utility, at its expense, shall remove any pavement and backfill material to the top of the installed facility, place and properly compact new backfill material, and restore new pavement, sidewalk, curbs, and driveways to the proper grades, as determined by the Engineer.

13.13 Pavement Cuts

13.13.1 Pavement cuts for facility installation or repair shall be permitted on a highway only if that portion of the highway is closed to traffic. If a variance to the limitation set forth in this subsection is permitted under Section 12.04.210 of the Village Code, the following requirements shall apply:

13.13.2 Any excavation under pavements shall be backfilled and compacted as soon as practicable with IDOT approved granular material of CA-6 or CA-10 gradation, in accordance with Section 1004 of the Standard Specifications and as designated by the Engineer. All aggregates shall be compacted to 95% modified proctor density conforming to ASTM D-1557 or AASHTO T-180.

13.13.3 Restoration of pavement, in kind, shall be accomplished within ten days after any portion of the right-of-way or easement is disturbed, damaged or destroyed due to construction or maintenance by the utility, and temporary repair with bituminous mixture shall be provided immediately. Any subsequent failure of either the temporary repair or the restoration shall be

rebuilt upon notification by the Village. All hot-mix asphalt shall be an IDOT approved mix and be compacted in accordance with Section 406 of the Standard Specifications. All portland cement concrete shall be an IDOT approved mix in accordance with Sections 420, 423, and 424 of the Standard Specifications.

13.13.4 The utility shall be required to perform a perpendicularly straight joint by full-depth machine sawing of all proposed items to be removed prior to removal operations to prevent damage or spalling to existing hardscape to remain. Simple or partial depth scoring shall not be permitted. All sawcut slurry, regardless of the amount, shall be promptly removed to prevent tracking. Any slurry tracked or left on surfaces to remain shall be thoroughly cleaned or replaced, at the direction of the Village Engineer, by the utility.

13.13.5 For all rights-of-way which have been reconstructed with a concrete surface/base in the last seven years, or resurfaced in the last three years, permits shall not be issued unless such work is determined to be an emergency repair or other work considered necessary and unforeseen before the time of the reconstruction or unless a pavement cut is necessary for a JULIE locate.

Pavement cuts on surfaces rehabilitated or replaced in the last seven years will not be permitted without permission from the Village Engineer. In the event any hard surface is damaged by the Licensee or their contractor, the surface will be required to be replaced from cold joint to cold joint in each direction.

13.14 Encasement

13.14.1 Casing pipe shall be designed to withstand the load of the highway and any other superimposed loads. The casing shall be continuous either by one-piece fabrication or by welding or jointed installation approved by the Village.

13.14.2 The venting, if any, of any encasement shall extend within one foot (three-tenths m) of the right-of-way line. No above-ground vent pipes shall be located in the area established as clear zone for that particular section of the highway.

13.15 Landscape Restoration

13.15.1 The utility shall restore all turn and terrain within ten days after any portion of the right-of-way or easement is disturbed, damaged or destroyed due to construction or maintenance by the utility in accordance with Sections 211, 250, and 251 of the Standard Specifications. work shall include all labor, material, and equipment necessary to furnish and install pulverized topsoil, seed, fertilizer nutrients and Mulch Method 3A in accordance with Sections 211, 250, and 251 of the Standard Specifications and as specified herein.

13.15.2 Pulverized topsoil shall be placed to a maximum depth of four (4) inches and not be placed until the area has been shaped, trimmed, and finished to the lines and grades as directed by the Engineer. All irregularities, depressions, or high points in the surface shall be filled or

smoothed out before topsoil is placed. The surface of the topsoil shall be blended to match the existing terrain and adjacent roadway, and be free from clods, stones, sticks, and debris.

13.15.3 The utility shall furnish and place IDOT Class 1A seed, and be produced and tested in the current year, be of good quality, and free of weeds. Nitrogen, Phosphorus, and Potassium Fertilizer nutrients shall be applied at a 1:1 ratio in accordance with Article 250.04 of the Standard Specifications. Within 24 hours of seed placement, erosion control blanket shall be placed in accordance with Article 251.04 of the Standard Specifications.

13.15.4 It is recommended that the utility water the area every other day at a rate of three (3) gallons per square yard, however, it is the sole and exclusive responsibility of the utility to make required adjustments to the watering rate or schedule.

13.15.5 To be acceptable for final acceptance, the landscaped areas shall undergo a 30-day period of establishment beginning on the last day that seed is sowed. During this period, the utility shall be responsible for watering, removing weeds and maintaining the seeded areas and repairing any damage to the seeded areas due to but not limited to, errant vehicles, severe weather or all other causes. At the end of the 30-day period of establishment, the Village or Engineer will inspect the landscaped area and if deemed unsatisfactory, the utility shall be required to provide means and methods necessary to establish a live, healthy turf area. Should the seed not germinate because of prevailing cool weather, the period of establishment may be adjusted as determined by the Engineer. It shall be the sole and exclusive responsibility of the utility, not the Village, for maintaining and monitoring the landscape restoration during the period of establishment.

13.15.6 Planting times shall be performed when the ambient temperature has been between 45°F and 80°F for a minimum of seven (7) consecutive days and is forecasted to be the same for the next five (5) days according to the National Weather Service.

13.16 Protection of Mailboxes

13.16.1 The utility shall take all necessary precautions when working near mailboxes. If at the utility's discretion, a mailbox will interfere with construction operations, a temporary mailbox shall be located per the United States Postal Service requirements and the permanent mailbox reinstalled following said operation. At no time shall a resident be without a mailbox or not receive mail due to a mailbox being removed, replaced or damaged. The utility shall replace any mailbox or post which has been damaged by the utility's operations due to neglect, misconduct or poor workmanship.

13.16.2 The utility must maintain access for both residents and mail carriers to all mailboxes throughout the duration of the project.

13.17 Use of Fire Hydrants

13.17.1 The indiscriminate use of fire hydrants is strictly prohibited. The utility can obtain non-

potable water in bulk for a charge at Buffalo Grove's self-serve Water Station located at 851 Krause Drive. There is a credit card reader attached to the station for payment. The utility shall provide a water truck or containment and driver to obtain and transport the water. If it is determined that the utility or its subcontractors operate or use a Village fire hydrant, a monetary penalty of \$1,000 per occurrence will be imposed.

13.18 Existing Hardscape

13.18.1 Any damage to existing hardscape from tracked equipment or due to the utility's negligence, workmanship, or neglect shall be replaced at the utilities expense. It is recommended rubber tired or rubber tracked equipment is used. The Village shall determine the limit of removal and replacement operations, and all work shall be completed to the satisfaction of the Village Engineer.

13.19 Tree Protection and Preservation

13.19.1 Breaking off branches of plant material to remain during clearing or construction operations will not be allowed. Preceding any existing tree pruning or trimming operations, the utility shall demonstrate that there is no other practical method to complete the work and request permission from the Engineer. All pruning shall be done according to the current ANSI A300 (Part 1) – Pruning Standard.

13.19.2 All branches and foliage pruned or trimmed shall be disposed of off-site in accordance with Article 202.03 of the Standard Specifications.

13.19.3 All existing trees larger than 6" in diameter and not specifically designated for removal, which are removed or damaged due to the utilities neglect, shall be inspected by the Village Forester or his designated representative. For each infraction that causes damage to a tree, a monetary penalty of \$1,000 may be imposed and the replacement of the damaged tree is required, depending on the extent of injury caused to each tree. No replacement tree shall have a diameter of less than 3" or more than 6", unless authorized by the Village of Buffalo Grove. All new plantings shall be completed in accordance with Section 253 of the Standard Specifications.

13.20 Use of the Work Site

13.20.1 The utility shall use the Work Site solely to complete the Work and such related activities as may be authorized or directed by the Village. Except as provided herein, the utility shall not (nor shall the utility cause or permit any employee or person under utilities control) display or broadcast commercial, political, or religious messages or advertisements of any nature at the Work Site or in connection with the Work. The foregoing shall not be construed to prohibit the following at the Work Site or in connection with the Work: (a) the use of equipment, materials, or other items (e.g. personnel uniforms and clothing) that identify the utility (such as by displaying the utilities name, logo, slogan, contact information, or similar messages) or that identify the maker

or supplier of such equipment, material, or item; or (b) the use or display of signs, flags, cones, traffic control devices, markers, or other similar devices that reasonably relate to the Work, Work Site safety, public safety, or regulatory compliance; or (c) personal speech, religious practice, or expression by any individual performing Work or at the Work Site; or (d) upon written approval or direction of the Village, the display of information regarding the sponsor of the Work or funding sources for the Work.

13.20.2 In addition, the utility shall not (nor shall the utility require or permit its personnel, subcontractors, or subcontractors' personnel to) conduct any prohibited political activity at the Work Site or while performing the Work. The utility and its personnel or subcontractors (including any subcontractor's personnel) shall not intentionally or knowingly use the Work Site or any other property or resources of the Village in connection with any prohibited political activity. For purposes of this section, the term "prohibited political activity" shall have the meaning set forth in Section 5 of the State Officials and Employees Ethics Act, 5 ILCS 430/1-5.

13.21 Water and Sewer Services

13.21.1 The Village of Buffalo Grove will not locate private water and sewer service lines as part of the JULIE notification system. The property owner is the owner of these services from the building to the main and are exempt from the JULIE system.

13.21.2 The utility is fully responsible for protecting all utilities near or in their excavation area and shall make themselves fully aware of the exact location of each utility; marked or not marked. The utility may elect to locate any and all utilities marked or unmarked, at their expense. Repeated damage to service lines will need to be repaired from the main to the right-of-way as directed by the Engineer. The utility shall be responsible for repairs to all damaged utilities incurred as determined by the Village or Engineer.

13.21.3 All repairs to damaged water and sewer service lines shall be completed with material equal to, including size, of the existing service. Connections of dissimilar materials shall be made with stainless steel non-shear mission couplings or appropriate flare couplings for water services. All fittings for copper water service lines shall be of the "flare" type regardless of temporary or permanent use. Any damage to existing water service lines during construction shall be repaired with the existing main under pressure. The utility shall have a crimping tool and e-z out or freeze kit on-site to make repairs as required. Repair of service lines in this manner shall only be performed on lines that will be abandoned as part of this project, if applicable.

13.21.4 The utility shall refer to the Village of Buffalo Grove's Exhibit 109 Materials List for all material requirements.

13.22 Red Line Record Drawings

13.22.1 Prior to initial acceptance of improvements, the utility shall supply the Village Engineer

with red line as-built drawings of the installed and abandoned utility improvements including but not limited to depth and alignment of new utility, horizontal offsets of at-grade appurtenances, and other underground utility deviations. The depth and alignment shall be noted at all utility crossings, and a minimum fifty (50) foot spacing along the utility.

13.22.2 The as-built drawings shall be submitted to the Village in red marked PDF file on the approved plan. As-builts with insufficient recorded information will be rejected.

13.23 Final Site Inspection

13.23.1 After the utility has submitted the notice of final completion to the Village, the Village may perform a final site inspection of the work performed.

13.23.2 Upon completion of the final site inspection, the Village Engineer will provide the utility a list of any deficiencies documented. The utility will have fourteen (14) calendar days to correct any deficiencies following the scheduled final inspection and punch list submittal by the Village Engineer.

In the event of a conflict between this section and the Village Code, the Village Engineer shall determine the proper clarification.

SECTION 14. TELECOMMUNICATION SPECIFIC REQUIREMENTS

14.1 Fiber Optic Cable

14.1.1.1 The Fiber Optic Cable and the installation shall meet the requirements of the National Electrical Code (NEC), particularly covered in Article 770.

14.1.1.2 All splices shall be secured in fiber optic splice trays within fiber optic distribution enclosures. No in-ground splices or terminations will be permitted.

14.1.1.3 Extra cable shall be left in each fiber optic enclosure. Storage of additional extra cable in each handhole shall be coiled. These coils shall be bound at a minimum of three points around the coil perimeter and supported in their static storage positions. The minimum of extra cable amounts shall be ten (10) feet in gulfboxes and junction boxes, fifty (50) feet in handholes, and one hundred (100) feet in double handholes, conduit risers, support poles, and any splice location.

In the event of a conflict between this section and the Village Code, the Village Engineer shall determine the proper clarification.

SECTION 15. COMMUNICATION REQUIREMENTS

15.1 Website Hosting

15.1.1 All providers are required to host and maintain a Village of Buffalo Grove specific website that shall include, but are not limited to, the following information:

15.1.1.1 Mapped projects in construction

15.1.1.2 Mapped projects in development. Showing planned design, permit and construction schedules.

15.1.1.3 Mapped projects designed and permitted. Showing planned construction schedules.

15.1.1.4 How does a resident find out more about services

15.2 Village Advertisement

15.2.1 No Licensee will be permitted to advertise within Village publications

15.2.2 Under no circumstances may a Licensee portray affiliation with the Village in its publications

15.3 Public Notification on Service Delivery

15.3.1 The utility shall be required to provide and distribute letters to residents or business owners anytime access will be affected to a home or business or utility service is interrupted. They are also required to notify residents or business owners if they will be working in the right-of-way directly adjacent to the property or through an easement on the property.

15.3.2 Letters shall be typed on standard 8.5" x 11" paper and an envelope may or may not be used. All letters shall be printed on the utilities letterhead and include the name, address, and telephone number of the utilities person in charge.

15.3.3 Letters shall be taped to a non-painted surface using painters' tape or approved equal, and will be placed in as many locations as needed to ensure they will be visible to residents. Distributing letters via mailbox is discouraged, however, must be compliant with all United States Postal Service federal regulations. Notification letters shall include, but are not limited to, the following information:

15.3.3.1 The exact day and time work is to begin that will affect access (weather permitting).

15.3.3.2 How the residents will know they may resume normal access to their property.

15.3.3.3 The anticipated length of the closure (no more than one week will be permitted).

15.3.3.4 Specific location where parking is permitted, both overnight and during the working day (as signed and normally permitted during daytime).

15.3.3.5 The Village of Buffalo Grove Police Department has been notified that overnight parking will be permitted. (It shall be the responsibility of the Contractor to confirm this with the Village.)

15.3.3.6 The utility will go door-to-door the moment prior to work is to begin to ensure all accommodation is made.

15.3.3.7 The utilities person in charge name and contact information for additional information or specific requests.

15.3.3.8 Specific documentation as to why they have access rights to the easement (if applicable.)

15.3.4 Notification letters shall be distributed a minimum of 24 hours prior to access being affected or otherwise. If this requirement is not met, work shall not commence. Additional letters may be required when weather or other unforeseen circumstances change the schedule. When requested, the utility is required to return or provide correspondence from a resident within 24 hours.

SECTION 16. ENTIRE AGREEMENT; AMENDMENT

This Agreement represents the full understanding between the parties and may only be amended by written instrument signed by both.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first above written.

VILLAGE OF BUFFALO GROVE

By: _____

Name: _____

Title: _____

WARRACK, LLC

By: _____

Name: Todd Barfield

Title: Chief Legal Officer

DocuSigned by:
Todd Barfield
26087F23A9FF4E4...

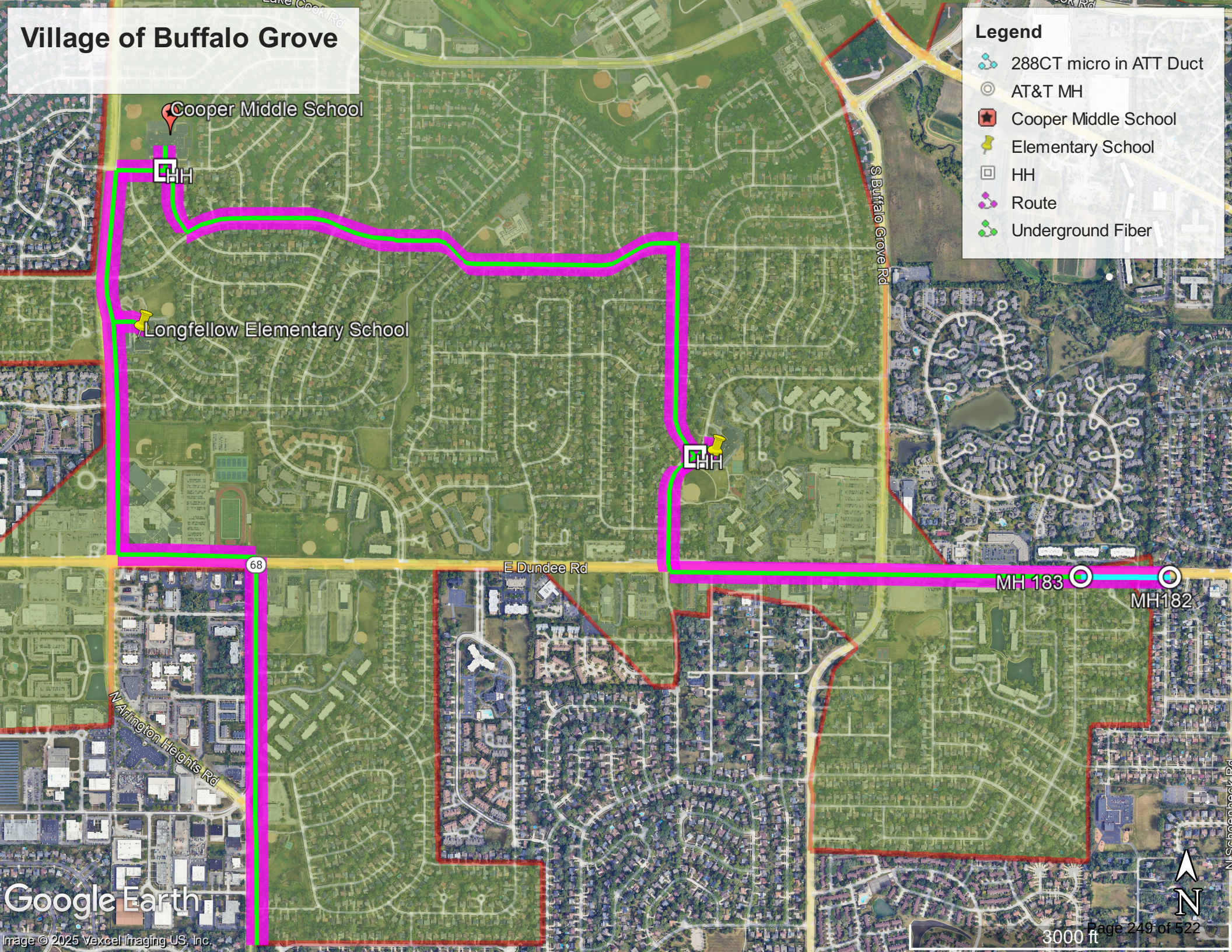
EXHIBIT A

[Attach schematic or detailed description of licensed locations]

Village of Buffalo Grove

Legend

- 288CT micro in ATT Duct
- AT&T MH
- Cooper Middle School
- Elementary School
- HH
- Route
- Underground Fiber



Cooper Middle School

HH

Longfellow Elementary School

HH

E Dundee Rd

S Buffalo Grove Rd

MH 183

MH182

N Arlington Heights Rd



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.b. O-2025-70

Ordinance Revising Title 10 Parking Restrictions on Newtown Drive at Weiland Road

Contacts

Liaison: Trustee Weidenfeld

Staff: Briget Schwab

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve the ordinance amending parking restrictions on Newtown Drive at Weiland Road.

Summary

Background

The Newtown Drive intersection with Weiland Road widens to include a dedicated left turn as well as a combined thru/right turn lane on both east and west approaches. Vehicles parked too close to Weiland Road force drivers into other lanes of traffic, creating the potential for conflicts and affecting sight lines at the intersection.

Analysis

To address these safety concerns, staff is recommending parking restrictions be put into place on Newtown Drive at the Weiland Road intersection. A map has been included to illustrate the proposed changes. Impacts on local residents have been minimized by applying restrictions to very targeted areas; the combined length of these proposed parking restrictions affects only about 150 feet of curblane. Public Works will sign the area appropriately.

Strategic Alignment

Guiding Principle

Principle 2: Outstanding Village Services

Principle 6: Engages Our Residents

Goal

Goal 1: Maintained effective village government: fiscally responsible and providing

outstanding, responsive services

Goal 2: Enhanced, beautiful, safe and sustainable neighborhoods

File Attachments

1. DRAFT Ordinance - Amending Title 10 Parking Restrictions
2. Map - Newtown Dr Parking Restrictions





ORDINANCE 2025-xxx

AN ORDINANCE REVISING TITLE 10 PARKING RESTRICTIONS ON NEWTOWN DRIVE AT WEILAND ROAD

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS seeks to amend the Village of Buffalo Grove Municipal Code to provide for safe and efficient traffic flow at and surrounding the intersection of Weiland Road and Newtown Drive and

WHEREAS the recommendations of the Village Engineer related thereto have been presented to the Corporate Authorities.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. Line 89 of Section 1308 of Article XIII of Chapter BG-11 of Title 10 of the Village of Buffalo Grove Municipal Code is hereby amended by adding thereto the following portions as shown by the underlined and highlighted text and removing the following portions as shown by the struck through text below as follows:

89. Newtown Drive between Weiland Road and Parkchester Road and Newtown Drive between the intersection with Newtown Court and Weiland Road.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

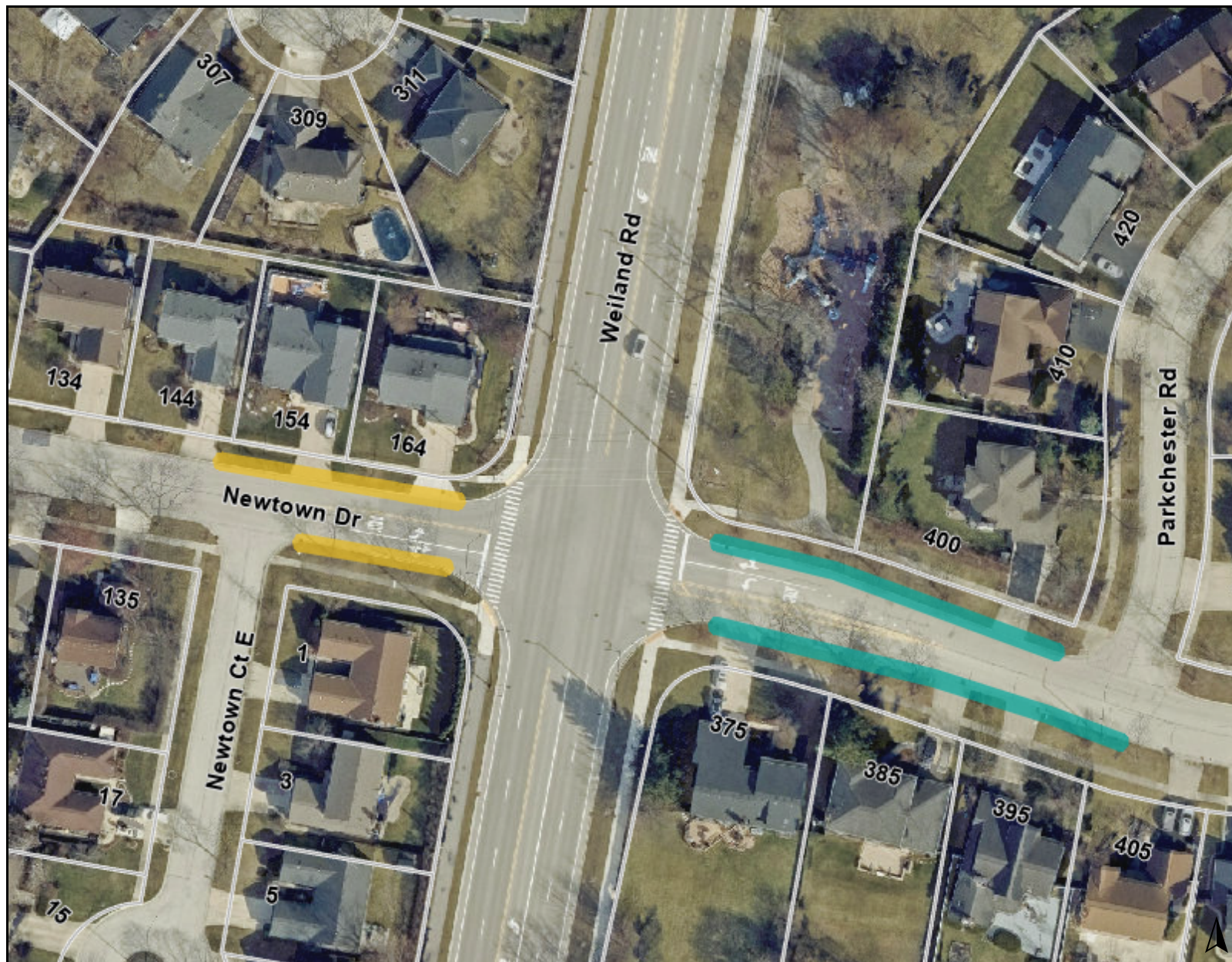
ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

DRAFT

**Legend**

- Existing NO PARKING
- Proposed NO PARKING extension

0 150 300
ft

Print Date: 6/4/2025

Notes

Disclaimer: The GIS Consortium and MGP Inc. are not liable for any use, misuse, modification or disclosure of any map provided under applicable law. This map is for general information purposes only. Although the information is believed to be generally accurate, errors may exist and the user should independently confirm for accuracy. The map does not constitute a regulatory determination and is not a base for engineering design. A Registered Land Surveyor should be consulted to determine precise location boundaries on the ground.



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.c.

Proclamation Recognizing June 19, 2025, as a Day to Celebrate Juneteenth

Contacts

Liaison: Trustee Bocek

Staff: Kathryn Golbach

Staff Recommendation

Staff recommends proclamation.

Recommended Motion

Staff recommends approval.

Summary

Designates June 19, 2025 as a day to celebrate Juneteenth.

Strategic Alignment

Guiding Principle

Principle 7: Builds Our Community

Goal

Goal 3: Strengthened Buffalo Grove community identity and pride

File Attachments

1. Proclamation - Juneteenth Day 2025





BUFFALO GROVE

PROCLAMATION

**PROCLAMATION RECOGNIZING
JUNE 19, 2025 AS A DAY TO CELEBRATE JUNETEENTH**

WHEREAS, on January 1, 1863, President Abraham Lincoln issued the Emancipation Proclamation, setting in motion the end of slavery in the United States; and

WHEREAS, the Civil War ended with the surrender of General Lee at Appomattox Court House on April 9, 1865; and

WHEREAS, this news reached Texas when Union General Gordon Granger arrived in Galveston Bay with Union troops. It was on June 19, 1865, that he announced: “The people of Texas are informed that, in accordance with a proclamation from the Executive of the United States, all slaves are free.”; and

WHEREAS, celebration of the end of slavery, which became known as Juneteenth, is the oldest known public celebration of the end of slavery in the United States; and

WHEREAS, Juneteenth commemorates African American freedom and celebrates the successes gained through education and greater opportunity; and

WHEREAS, on a larger scale, celebration of Juneteenth reminds each of us of the precious promises of freedom, equality, and opportunity which are at the core of the American Dream.

NOW THEREFORE, I, Eric Smith, President of the Village of Buffalo Grove, do hereby proclaim June 19, 2025 as a day to celebrate Juneteenth, and urge all citizens to join in this celebration.

Proclaimed this 16th day of June, 2025.

Eric N. Smith,
Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.d. O-2025-71

Ordinance approving the Fifth Amendment to the Agreement by and between the Village of Buffalo Grove and both US LBM Operating Co. 3009, LLC and US LBM Operating Co. 2009, LLC

Contacts

Liaison: Trustee Ottenheimer

Staff: Christopher Stilling

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance authorizing the Fifth Amendment to the Agreement by and between the Village of Buffalo Grove and both US LBM Operating Co. 3009, LLC and US LBM Operating Co. 2009, LLC, subject to the final review and approval of the Village Attorney

Summary

Recommendation

Staff recommends that the Village Board approve an Ordinance authorizing the Fifth Amendment to incentive Agreement with US LBM Operating Co. 3009, LLC and US LBM Operating Co. 2009, LLC (Hines Lumber), subject to the final approval of the Village Attorney.

Background

In 2000, the Village entered into a sales tax sharing agreement with Edward Hines Lumber Co. ("Hines") at 1000 Corporate Grove Drive. The location serves as Hine's Corporate Headquarters. The original agreement was subsequently amended in 2003, 2009, 2020 and most recently in 2022. Hines is making some corporate changes and is requesting to add another corporate entity as well as change their headquarters location to 2150 Lake Cook. As a result, they are requesting a fifth amendment. All other terms and conditions would remain in place and this amendment has been reviewed by the Village Attorney.

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. Ordinance
2. BG Incentive Agreement Amendment 5 as of 04_15_2025





ORDINANCE 2025-xxx

FIFTH AMENDMENT TO THE AGREEMENT BY AND
BETWEEN THE VILLAGE OF BUFFALO GROVE AND
US LBM OPERATING CO. 2009, LLC AND US LBM
OPERATING CO. 3009, LLC

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

Whereas, the Village and Hines Lumber Co. ("Hines") had entered into an Agreement dated November 20, 2000, concerning Municipal Sales Tax (the "Agreement"), as amended as follows

Whereas the Village and Hines entered into an Amendment to Agreement dated March 3, 2003 (the "First Amendment"),

Whereas the Village and Hines entered into an Amendment to Agreement dated July 28, 2009 (the "Second Amendment"),

Whereas the Village and Hines entered into an Amendment No. 3 to Agreement dated August 11, 2020,

Whereas the Village and US LBM Operating Co. 3009, LLC, as Assignee to the Agreement, entered into Amendment No. 4 to Agreement dated December 15, 2022.

Whereas Hines is requesting an amendment to assign the Agreement to both US LBM Operating Co. 3009, LLC and US LBM Operating Co. 2009, LLC each organized as a Delaware Limited Liability Company (collectively "the Parties"), in accordance with the terms and conditions outlined in Exhibit "A" (the "Fifth Amendment").

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Village President and Village Clerk are hereby authorized to execute the Fifth Amendment to the Agreement, a copy of which is attached hereto as Exhibit "A", subject to the final review and approval of the Village Attorney.

SECTION 3. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

DRAFT

June __, 2025

Amendment No. 5 To Agreement

This Amendment No. 5 to Agreement is made and entered into effective as of the 15th day of April 2025 by and between the Village of Buffalo Grove, an Illinois Municipal Corporation, hereinafter referred to as the "Village" and US LBM Operating Co. 2009, LLC and US LBM Operating Co. 3009, LLC, each organized as a Delaware Limited Liability Company (collectively "the Parties"), and

Whereas, the Village and Hines Lumber Co. ("Hines") had entered into an Agreement dated November 20, 2000, concerning Municipal Sales Tax (the "Agreement"), as amended as follows

Whereas the Village and Hines entered into an Amendment to Agreement dated March 3, 2003 (the "First Amendment"),

Whereas the Village and Hines entered into an Amendment to Agreement dated July 28, 2009 (the "Second Amendment"),

Whereas the Village and Hines entered into an Amendment No. 3 to Agreement dated August 11, 2020,

Whereas the Village and US LBM Operating Co. 3009, LLC, as Assignee to the Agreement, entered into Amendment No. 4 to Agreement dated December 15, 2022.

(collectively, "the Amendments").

Now, therefore, in consideration of the mutual covenants and promises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree that the Agreement, as amended by the Amendments noted above, is further amended and restated to read as follows,

1. The Agreement is hereby amended to include as a Party to the Agreement US LBM Operating Co. 2009, LLC a Delaware Limited Liability Company, assumes all rights and obligations under the Agreement, as amended, such that the Agreement applies to both US LBM Operating Co., 2009, LLC and US LBM Operating Co. 3009, LLC.

6. Creation and Approval of Single Order-Acceptance Point:

F. US LBM Operating Co. 2009, LLC and US LBM Operating Co. 3009, LLC, each represent that their sales attributable to the Village of Buffalo Grove meet the requirements of 86 Ill. Admin. Reg. 270.115 as such sales have at least three primary sales tax sourcing factors located in the Village. Such factors include: (1) with regard to the Hines division of US LBM Operating Co. 3009, LLC only, the location of Hines' operating division headquarters is now located at 2150 E Lake Cook Rd., Buffalo Grove, IL 60089 (and not headquarters of US LBM Operating Co. 3009, LLC or US LBM Operating Co. 2009, LLC or parent of any legal entity within the US LBM legal structure; (2) the location where payment is tendered and received or from which invoices are issued with respect to sales sourced to Buffalo Grove; (3) the location where action is taken to bind themselves to the sale by order acceptance of purchase orders with respect to sales sourced to Buffalo Grove;

and/or, (4) the location of sales personnel exercising discretion and authority to solicit customers on behalf of a seller and to bind the seller to the sale with respect to sales sourced to Buffalo Grove.

All other provisions of the Agreement, not amended herein remain in full force and effect.

The Recitals on page 1 of this Agreement are incorporated into and made a part of this Agreement.

[SIGNATURES APPEAR ON THE NEXT PAGE]

In Witness, hereof, the parties have executed this Assignment, Assumption and Amendment No. 5 to Agreement as of the date first above written.

Village of Buffalo Grove

Attest:

US LBM Operating Co. 3009, LLC & US LBM
Operating Co. 2009, LLC

CFO

Attest:

Title: Senior Paralegal

US LBM Operating Co. 3009, LLC d/b/a
Hines Lumber Co., a Delaware Corporation
and US LBM Operating Co. 2009, LLC d/b/a
Lumber Specialties, a Delaware Limited
Liability Company

Vice President - Tax

Attest:

Title Senior Paralegal



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.e. O-2025-72

Ordinance Amending Title 5.20 Liquor Controls to Update Licenses Authorized and Reserve a Class A Liquor License for SP Ramen 24 Inc d/b/a Sanjo Ramen

Contacts

Liaison: President Smith

Staff: Samina Shaikh

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance amending Title 5.20 Liquor Controls to update the list of licenses authorized and reserve a Class A liquor license for SP Ramen 24 Inc d/b/a Sanjo Ramen.

Summary

Background

There are several changes to the list of authorized liquor licenses for the license period May 1, 2025 through April 30, 2026. Some businesses have recently closed or have not renewed their liquor license, a Class A liquor license is reserved, and there is one update to the Assumed Name of a business entity. This ordinance is to update the list of licenses authorized and reserve a Class A liquor license for SP Ramen 24 Inc d/b/a Sanjo Ramen.

Strategic Alignment

Guiding Principle

Principle 7: Builds Our Community

Goal

Goal 5: More livable Buffalo Grove community with leisure experiences for all

File Attachments

1. Memo - Amending 5.20 Liquor Controls - 06112025_updated
2. DRAFT Ordinance - Rescind update remove licences not renewed reserve Sanjo Ramen - 06162025_numbering correct





MEMORANDUM

DATE: June 11, 2025

TO: Village Manager Dane Bragg

FROM: Samina Shaikh, Administrative Services Manager / Deputy Village Clerk

SUBJECT: Liquor License Updates

RECOMMENDATION

Staff recommend approval of changes to the list of authorized liquor licenses in Section 5.20.130 for license period ending April 30, 2026.

BACKGROUND

There are several changes to the list of authorized liquor licenses for the license period May 1, 2025 through April 30, 2026. Some businesses have recently closed or have not renewed their liquor license, a Class A license is reserved, and there is one update to the Assumed Name for a business entity. All changes are included in the attached ordinance updating Section 5.20.130. An explanation of the changes are as follows:

- Leiserv, LLC d/b/a Bowlero-Buffalo Grove at 350 McHenry Road has filed with the Illinois Secretary of State's Office to use the Assumed Name of Lucky Strike Buffalo Grove.
- A Class A liquor license for Donato Restaurant Group, Inc. d/b/a Buffalo Restaurant at 1180 Lake Cook Road is hereby rescinded. The business has closed.
- A Class A liquor license for The Golf Lobby, LLC at 312 Half Day Road is hereby rescinded. The business has closed.
- A Class A liquor license for La Minita, Inc. d/b/a Mi Mexico Mexican Restaurant at 220 N. Milwaukee Avenue is hereby rescinded. The business has closed.
- A Class A liquor license for Black Pepper, Inc. d/b/a Rivaj Indian Cuisine at 1034 Weiland Road is hereby removed from the list of authorized licenses due to non-renewal.
- A Class A liquor license is reserved for SP Ramen 24 Inc d/b/a Sanjo Ramen at 167 McHenry Road. This reservation is subject to the applicant completing Village requirements for said license on or before September 15, 2025. The Village Manager shall have the authority to extend the September 15, 2025 date for good cause shown. If not so extended, this reservation shall cease.
- A Class A-1 liquor license for MOD Super Fast Pizza, LLC d/b/a MOD Pizza at 1555 Deerfield Parkway is hereby removed from the list of authorized licenses due to non-renewal.

- A Class A-1 liquor license for Abba, Inc. d/b/a Original Bagel & Bialy at 105 McHenry Road is hereby withdrawn by request of the business.
- A Class D liquor license for Prairie Krafts, Inc. d/b/a Liquid Love Brewing Company at 1310 Busch Parkway is hereby rescinded. The business has closed.
- *Section 5.20.130 Licenses Authorized* is hereby updated to reflect the current license period which ends April 30, 2026.



ORDINANCE 2024-xxx

AN ORDINANCE AMENDING CHAPTER 5.20 LIQUOR CONTROLS

WHEREAS, the Village of Buffalo Grove is a Home Rule Unit pursuant to the Illinois Constitution of 1970.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended to read as follows:

5.20.130 Licenses authorized.

Subsection A. of Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended with deletions in ~~strikethrough~~ and additions in underline text so that Subsection A. of Section 5.20.130 shall provide as follows.

<i>Licensee and d/b/a</i>	<i>Address</i>
<i>Class A.</i>	
1. Midas Banquets, Inc. d/b/a Astoria Banquets	1375 W. Dundee Road
2. Leiserv, LLC d/b/a Bowlero—Buffalo Grove <u>Lucky Strike Buffalo Grove</u>	350 McHenry Road
3. Donato Restaurant Group, Inc. d/b/a Buffalo Restaurant	1180 Lake Cook Road
4- 3. Continental Restaurant, Inc.	782 S. Buffalo Grove Road
5- 4. Eva's Mexican Restaurant, Inc.	205 Dundee Road
6- 5. AAA Restaurant, Inc. d/b/a Flambe India	1155 McHenry Road #102B
8- 6. Chanprung, LLC d/b/a Full Thai	1000 Weiland Road
9- 8. Golden Durebak Restaurant, Inc.	718 Buffalo Grove Road
10. The Golf Lobby, LLC	312 Half Day Road
11- 9. Grande Jakes Fresh Mexican Grill in BG, Inc.	799 Buffalo Grove Road
12- 10. Guzman Y Gomez Restaurants, LLC	120 McHenry Road
13- 11. Ineozone Inc. d/b/a Kum Kang San Korean BBQ	1333 Dundee Road
14- 12. La Presa Restaurant, Inc.	86 W. Dundee Road

15-13. Luma, LLC d/b/a Lou Malnati's	85 South Buffalo Grove Road
16. La Minita, Inc. d/b/a Mi Mexico Mexican Restaurant	220 N. Milwaukee Avenue
17-14. Telugu Ruchulu of BG, LLC d/b/a Newabi Hyderabad House Biryani Place	228 McHenry Road
18-15. Paddock Lounge, LLC	301 Hastings Drive
19-16. TK Tavern, Inc. d/b/a Prairie House Tavern	2710 Main Street
20-17. BRI Incorporated d/b/a Sal & Tony's	48 Raupp Boulevard
21-18. The Schwaben Center	301 Weiland Road
22-19. Sky Fitness Café, Inc. d/b/a Sky Spa & Sauna	1501 Busch Parkway
23-20. Yang Group, Inc. d/b/a Sushi Grove	154 McHenry Road
24-21. WJN Gold, LLC d/b/a WJ Golf	401 Half Day Road
25-22. Booming, Inc. d/b/a Yan Yan Chinese Cuisine	360 Half Day Road
26. Black Pepper, Inc. d/b/a Rivaj Indian Cuisine	1034 Weiland Road
27-23. Rotary Sushi and Bar LLC d/b/a Blackfish Rotary Sushi and Bar	686 Buffalo Grove Road
28-24. Lazy Dog Colorado Ops, LLC d/b/a Lazy Dog Restaurant & Bar	51 McHenry Road
25. SP Ramen 24 Inc d/b/a Sanjo Ramen	167 McHenry Road

SECTION 2. Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended to read as follows:

5.20.130 Licenses authorized.

Subsection A-1. of Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended with deletions in ~~striketrough~~ and additions in underline text so that Subsection A-1. of Section 5.20.130 shall provide as follows.

<i>Class A-1.</i>	
1. Chicago Galbi House Inc	340 Half Day Road
2. Hakuya Sushi, Inc	161 Dundee Road
3. MOD Super Fast Pizza, LLC d/b/a MOD Pizza	1555 Deerfield Parkway
4-3. Niki's Gyros, Inc.	1038 Weiland Road
5. Abba, Inc. d/b/a Original Bagel & Bialy	105 McHenry Road
6-4. RR Buffalo Grove LLC d/b/a Ricky Rockets—Buffalo Grove	700 E Lake Cook Road 101
7-5. Taste of Tokyo, Inc.	159 McHenry Road

8-6. PYX Brands LLC d/b/a Yeero Revolution	700 E Lake Cook Road 105
9-7. Themis's Pizza, LLC d/b/a Giordano's of Buffalo Grove	270 McHenry Road
10-8. Nino's Pizzeria, Inc.	960 Buffalo Grove Road
11-9. Dengeos on Dundee, Inc.	195 Dundee Road

SECTION 3. Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended to read as follows:

5.20.130 Licenses authorized.

Subsection D. of Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended with deletions in ~~strikethrough~~ and additions in underline text so that Subsection D. of Section 5.20.130 shall provide as follows.

<i>Class D.</i>	
1. Prairie Krafts, Inc. d/b/a Liquid Love Brewing Company	1310 Busch Parkway

SECTION 4. Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended to read as follows:

5.20.130 Licenses authorized.

Subsection A. of Section 5.20.130 of the Village of Buffalo Grove Municipal Code is hereby amended with deletions in ~~strikethrough~~ and additions in underline text so that Subsection A. of Section 5.20.130 shall provide as follows.

- A. The following licenses are authorized through ~~April 30, 2024~~: April 30, 2026:

SECTION 5.

- A. Leiserv, LLC d/b/a Bowlero-Buffalo Grove at 350 McHenry Road has filed with the Illinois Secretary of State's Office to use the Assumed Name of Lucky Strike Buffalo Grove.
- B. A Class A liquor license for Donato Restaurant Group, Inc. d/b/a Buffalo Restaurant at 1180 Lake Cook Road is hereby rescinded.
- C. A Class A liquor license for The Golf Lobby, LLC at 312 Half Day Road is hereby rescinded.
- D. A Class A liquor license for La Minita, Inc. d/b/a Mi Mexico Mexican Restaurant at 220 N. Milwaukee Avenue is hereby rescinded.
- E. A Class A liquor license for Black Pepper, Inc. d/b/a Rivaj Indian Cuisine at 1034 Weiland Road is hereby removed from the list of authorized licenses due to non-renewal.
- F. A Class A liquor license is reserved for SP Ramen 24 Inc d/b/a Sanjo Ramen at 167 McHenry Road. This reservation is subject to the applicant completing Village requirements for said license on or before September 15, 2025. The Village Manager shall have the authority to

extend the September 15, 2025 date for good cause shown. If not so extended, this reservation shall cease.

- G. A Class A-1 liquor license for MOD Super Fast Pizza, LLC d/b/a MOD Pizza at 1555 Deerfield Parkway is hereby removed from the list of authorized licenses due to non-renewal.
- H. A Class A-1 liquor license for Abba, Inc. d/b/a Original Bagel & Bialy at 105 McHenry Road is hereby withdrawn by request of the business.
- I. A Class D liquor license for Prairie Krafts, Inc. d/b/a Liquid Love Brewing Company at 1310 Busch Parkway is hereby rescinded.
- J. Section 5.20.130 Licenses Authorized is hereby updated to reflect the current license period which ends April 30, 2026.
- K. This Section 5 shall not be codified.

SECTION 6. This Ordinance shall be in full force and in effect from and after its passage and approval.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.f. O-2025-73

Ordinance Approving an Easement Agreement with IMKD 5 LLC, BGA Residential, LLC for a building encroachment onto Lot 5 of the Clove Development.

Contacts

Liaison: Trustee Ottenheimer

Staff: Nicole Woods

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance approving an easement agreement with IMKD 5 LLC, BGA residential, LLC for a building encroachment onto Lot 5 of the Clove Development.

Summary

See attached memorandum.

Strategic Alignment

Guiding Principle

Principle 3: Plan and Invest in the Future

Goal

Goal 2: Enhanced, beautiful, safe and sustainable neighborhoods

File Attachments

1. Memo - First Watch Easement Agreement - 254-256 McHenry Rd
2. DRAFT Ordinance - First Watch Easement Agreement - 254-256 McHenry Rd
3. DRAFT Ordinance - Exhibit B. Easement Agreement (1)

MEMORANDUM

DATE: June 11, 2025

TO: Village Manager, Dane Bragg

FROM: Nicole Woods, Community Development Director
Kelly Purvis, Deputy Community Development Director

SUBJECT: Easement Agreement to allow a building encroachment onto Clove Park

RECOMMENDATION

Staff recommends the Village Board approve an Ordinance granting approval of an Easement Agreement to allow an outdoor seating area associated with the building to be constructed on Lot 6 (North Parcel) to encroach approximately 7 feet onto Lot 5 (South Parcel), the future location of Clove Park, subject to the conditions outlined in the Easement Agreement.

BACKGROUND

IMKD 5, LLC (Kensington Development) is the owner of Lot 6 (the North Parcel) in The Clove Development. BGA Residential, LLC (Urban Street) is the current owner of Lot 5 (the South Parcel) in The Clove Development. It is intended that Urban Street will dedicate the South Parcel to the Village for the development of the Clove Park.

Kensington Development is proposing to construct an approx. 4,200 sf building on the North Parcel, to accommodate a sit-down restaurant with an outdoor covered patio, which is First Watch. The covered patio will encroach onto the South Parcel by approximately 7 feet. In order to allow this encroachment, Kensington is requesting an easement on the South Parcel. Given the existing and future ownership structure, Urban Street and the Village are party to the Easement Agreement. Below are some of the key terms of the Easement Agreement.

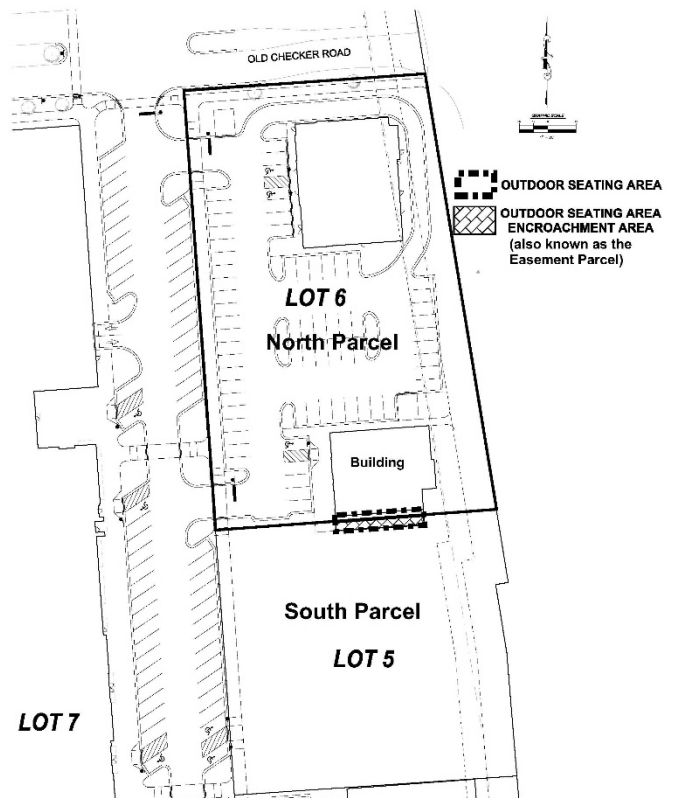


Exhibit A. Site Plan

- The agreement allows an easement of approximately 7 feet for the exclusive use to of the North Parcel to construct, maintain, use and operate the outdoor seating area for the proposed restaurant use.
- The easement will be valid for the duration of First Watch's lease, and thereafter to any tenant or occupant of the building on the North Parcel occupying and using the building for a full-service restaurant use (or another food use approved by the Village). If First Watch's leases terminates and/or expires, a non-full service restaurant use occupies the building or the outdoor seating area ceases to exist, the easements are terminated.
- The North Parcel owner shall be fully responsible for maintaining, repairing, and replacing the outdoor seating area's encroaching improvements.

APPENDICES

- a. Draft Ordinance
- b. Easement Agreement



ORDINANCE 2025-xxx

AN ORDINANCE AUTHORIZING AN EASEMENT AGREEMENT WITH IMKD 5 LLC, BGA RESIDENTIAL, LLC AND THE VILLAGE OF BUFFALO GROVE FOR A BUILDING ENCROACHMENT ONTO LOT 5 OF THE CLOVE DEVELOPMENT

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS BGA RESIDENTIAL, LLC, a Delaware limited liability company ("South Parcel Owner"), IMKD 5 LLC, a Delaware limited liability company ("North Parcel Owner"), and the Village of Buffalo Grove, Illinois, an Illinois municipal Corporation ("Village") wish to enter into an easement agreement; and

WHEREAS South Parcel Owner is the fee owner of a parcel of real estate containing approximately .8485 acres of land located in the Village of Buffalo Grove, consisting of Lot 5 in The Clove Subdivision (the "South Parcel"), pursuant to the final plat of subdivision thereof recorded in the Office of the Recorder of Deeds of Lake County, IL on August 5, 2022 as Document No. 7924807 and as legally described in Exhibit A; and

WHEREAS North Parcel Owner is the fee owner of a parcel of real estate containing approximately 1.2984 acres of land located in the Village immediately adjacent and contiguous to the South Parcel consisting of Lot 6 in The Clove Subdivision (the "North Parcel") as shown on the portion of the Original Plat and as legally described in Exhibit A; and

WHEREAS the South Parcel is intended to be donated by South Parcel Owner to the Village and used by the Village as a Village park for certain public events and programming. Upon the completion of such donation, the Village shall become the South Parcel Owner; and

WHEREAS North Parcel Owner now desires to construct a building (the "Building") on the southern portion of the North Parcel to initially be used as a full-service restaurant. As part of the Building improvements for such initial restaurant use, North Parcel Owner will build or cause to be built an exterior structural attachment to the Building to cover an outdoor seating area to be used by restaurant patrons; and

WHEREAS the Owners acknowledge that a portion of the Outdoor Seating Area Improvements encroaches on the South Parcel by approximately Seven (7) feet approximately as shown on the Site Plan as the "Outdoor Seating Area Encroachment Area," as more particularly described on the Plat of Easement attached hereto as Exhibit D Owner now desires to construct a building (the "Building") on the southern portion of the North Parcel to initially be used as a full-service restaurant. As part of the Building improvements for such initial restaurant use, North Parcel Owner will build or cause to be built an exterior structural attachment to the Building to cover an outdoor seating area to be used by restaurant patrons; and

WHEREAS the owners acknowledge that the development of the North Parcel with the Building for the initial restaurant use will benefit the Development, the Owners, the other owners and occupants of the Development and the Village; and

WHEREAS based on the foregoing, the Owners now desire to enter into an Easement Agreement to memorialize the terms of an easement grant from the South Parcel Owner to the North Parcel Owner to allow North Parcel Owner to construct, maintain, use and operate the outdoor seating area encroaching improvements upon and subject to the terms and conditions in the Easement Agreement attached hereto as Exhibit B.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Corporate Authorities hereby adopt a proper, valid, and binding ordinance approving an Easement Agreement to allow a building encroachment from the North Parcel onto the South Parcel, as described herein, subject to the terms and conditions outlined in the Easement Agreement, and subject to final review by the Village Attorney.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

Exhibit A

Legal Descriptions of South Parcel (Lot 5) and North Parcel (Lot 6)

Lot 5 of The Final Plat of Subdivision of The Clove, Buffalo Grove, IL, being a subdivision of part of the Southwest Quarter of Section 33, Township 43 North, Range 11 East of the Third Principal Meridian, in Lake County, IL according to plat thereof recorded in the Office of the Recorder of Deeds for Lake County, IL on August 5, 2022 as Document No. 7924807.

Lot 6 of The Final Plat of Subdivision of The Clove, Buffalo Grove, IL, being a subdivision of part of the Southwest Quarter of Section 33, Township 43 North, Range 11 East of the Third Principal Meridian, in Lake County, IL according to plat thereof recorded in the Office of the Recorder of Deeds for Lake County, IL on August 5, 2022 as Document No. 7924807.

DRAFT

Exhibit B
Easement Agreement

DRAFT

**DOCUMENT PREPARED BY AND
AFTER RECORDING RETURN TO:**

Nixon Peabody, LLP
70 West Madison, Suite 5200
Chicago, Illinois 60602
Attention: Gregg M. Dorman, Esq.

Property Description/Address:

Lots 5 and 6 of The Clove Subdivision
(Document No. 7924807), commonly
known as 160 and 254 McHenry Road,
Buffalo Grove, IL

PIN: 15-33-304-274 and 15-33-304-275

Above space reserved for recorder's use

EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (this “**Agreement**”) is made and entered into as of the ____ day of June, 2025 (the “**Effective Date**”), by and between **BGA RESIDENTIAL, LLC**, a Delaware limited liability company (“**South Parcel Owner**”), **IMKD 5 LLC**, a Delaware limited liability company (“**North Parcel Owner**”), and **THE VILLAGE OF BUFFALO GROVE, ILLINOIS**, an Illinois municipal corporation (“**Village**”). The South Parcel Owner and North Parcel Owner are sometimes individually referred to herein as an “**Owner**” and collectively as the “**Owners**”.

Preliminary Statements

A. South Parcel Owner is the fee owner of a parcel of real estate containing approximately .8485 acres of land located in the Village of Buffalo Grove (“**Village**”), County of Lake County, State of Illinois consisting of Lot 5 in The Clove Subdivision (the “**South Parcel**”), pursuant to the final plat of subdivision thereof recorded in the Office of the Recorder of Deeds of Lake County, IL (the “**Recorder**”) on August 5, 2022 as Document No. 7924807 (the “**Original Plat**”) approximately as depicted on the portion of the Original Plat attached hereto as **Exhibit A**.

B. North Parcel Owner is the fee owner of a parcel of real estate containing approximately 1.2984 acres of land located in the Village immediately adjacent and contiguous to the north of the South Parcel consisting of Lot 6 in The Clove Subdivision (the “**North Parcel**”) as shown on the portion of the Original Plat attached hereto on **Exhibit A**. The South Parcel and the North Parcel are sometimes individually referred to herein as a “**Parcel**” and collectively as the “**Parcels**”. The Parcels are part of a larger mixed-use development project commonly known as “*The Clove*” (the “**Development**”). The North Parcel Owner

C. The South Parcel is intended to be donated by South Parcel Owner to the Village and used by the Village as a Village Green area for certain public events and programming. Upon the completion of such donation, the Village shall become the South Parcel Owner. Any future improvements to be constructed on the South Parcel for such events and programming are collectively referred to herein collectively, as the “**South Parcel Improvements**”).

D. North Parcel Owner now desires to construct a building (the “**Building**”) on the southern portion of the North Parcel to initially be used as a full-service restaurant approximately as shown on the site plan attached hereto on **Exhibit B** (the “**Site Plan**”). As part of the Building improvements for such

initial restaurant use, North Parcel Owner will build or cause to be built an exterior structural attachment to the Building to cover an outdoor seating area (“**Outdoor Seating Area**”) to be used by restaurant patrons approximately as depicted on the Site Plan (such structural attachment, together with (i) all related footings and foundations, (ii) all other Outdoor Seating Area improvements and property including, without limitation, (A) a paved patio area approximately as shown on the Site Plan, (B) utilities, (C) lighting, tables, chairs, umbrellas, and other furniture, fixtures, equipment, fire pits or other restaurant patron amenities, trash and recycling receptacles or areas and serving or work stations, in each case serving the Outdoor Seating Area, are collectively referred to herein as the “**Outdoor Seating Area Improvements**”).

E. The Owners acknowledge that a portion of the Outdoor Seating Area Improvements encroaches on the South Parcel by approximately Six and 81/100ths (6.81) feet approximately as shown on the Site Plan as the “**Outdoor Seating Area Encroachment Area**,” as more particularly described on the Plat of Easement attached hereto as **Exhibit D**. The Outdoor Seating Area Improvements located in the Outdoor Seating Area Encroachment Area are referred to herein as the “**Outdoor Seating Area Encroaching Improvements**”.

F. The Owners acknowledge that the development of the North Parcel with the Building for the initial restaurant use will benefit the Development, the Owners, the other owners and occupants of the Development and the Village. Based on the foregoing, the Owners now desire to enter into this Agreement to memorialize the terms of an easement grant from the South Parcel Owner to the North Parcel Owner to allow North Parcel Owner to construct, maintain, use and operate the Outdoor Seating Area Encroaching Improvements within the Outdoor Seating Area Encroachment Area upon and subject to the terms and conditions hereinafter provided.

NOW, THEREFORE, in consideration of the foregoing recitals (the terms of which are incorporated into this Agreement by this reference), the sum of Ten and No/100 (\$10.00), the mutual covenants and agreements hereinafter set forth, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Owners hereby grant, covenant and agree as follows:

1. Easements.

(a) Outdoor Seating Area Encroaching Improvements Easement. Subject to the terms of this Agreement, for the Term of this Agreement, as hereinafter defined, South Parcel Owner hereby gives, grants and conveys to North Parcel Owner, its grantees, successors and assigns, for the benefit of the North Parcel and the Building to be constructed thereon, an exclusive easement (“**Easement**”) in, on over, under and across the portion of the South Parcel consisting of the Outdoor Seating Area Encroachment Area (such area also referred to herein as the “**Easement Parcel**”) shown on the Site Plan and legally described on **Exhibit C** attached hereto for purposes of the development, construction, use, maintenance, repair, replacement and operation of the Outdoor Seating Area Encroaching Improvements to be located therein from time to time (the “**Easement Purpose**”) and for no other purpose. The foregoing easement shall: (i) include (A) all necessary rights of access to and from the Easement Parcel and the North Parcel, (B) the right to install utilities in, on, under or over the Easement Parcel, and (C) the right to light the Outdoor Seating Area, including the Outdoor Seating Area Encroaching Improvements located on the Easement Parcel, in each case as may be reasonably necessary or required in connection with the Easement Purposes hereunder, and (ii) be perpetual (as hereinafter defined) and irrevocable during the Term (as hereinafter defined) of this Agreement as more particularly provided in Section 7 below.

(b) Benefit. The easements granted in Section 1(a) above shall be for the benefit of, but not restricted solely to, the North Parcel Owner, it being expressly agreed that North Parcel Owner may transfer the benefit of such easements (subject to the terms of this Agreement) to (or as applicable, such

benefits shall inure to the benefit of) the following parties (collectively, the “**Permittees**”, and individually a “**Permittee**”): (i) First Watch Restaurants, Inc., a Florida corporation (“**First Watch**”) which shall be the initial tenant or occupant of the Building on the North Parcel under the First Watch Lease (as hereinafter defined), (ii) the First Watch franchisor entity, (iii) any First Watch franchisee, (iv) the respective assignees, sublessees, licensees or successors to any of the parties or entities described in clauses (i), (ii) and (iii) above for the duration of the First Watch Lease, and (v) thereafter to any tenant or occupant of the Building on the North Parcel occupying and using the Building for a full service restaurant use (or such other food use as may be approved by the Village); provided, however, such easements are not intended to nor shall they be construed as creating any rights in the Permittees except as set forth in this Agreement or as creating any rights for the benefit of the general public nor shall they affect any real property outside of the Parcels.

(c) Temporary Construction Easements. In connection with the performance of any development, construction, maintenance, repair or replacement work or related activities (collectively, “**Work**”) with respect to any portion of the Outdoor Seating Area Encroaching Improvements, South Parcel Owner hereby grants to North Parcel Owner temporary easements (“**Temporary Construction Easements**”) for the use of areas located on the South Parcel immediately adjacent to the Easement Parcel as may be necessary or required in connection with the performance of such Work (the “**TCE Areas**”), so long as (i) the use of such TCE Areas are kept within the reasonable requirements of such Work expeditiously pursued, (ii) all Work is performed in a good and workmanlike manner in accordance with all applicable permits therefor, (iii) North Parcel Owner or its Permittee performing such Work shall return the TCE Areas to the condition existing prior to the commencement of such Work at no cost to South Parcel Owner, and (iv) North Parcel Owner shall deliver prior written notice of its intention to exercise its rights with respect to the Temporary Construction Easements in connection with the Work which notice shall contain a reasonable description of the nature, extent and duration for such exercise of the Temporary Construction Easement herein, and which use (except in the event of emergency) shall be subject to the Village’s reasonable scheduling requirements so as not to interfere with any planned Village events for the South Parcel. South Parcel Owner shall cooperate with North Parcel Owner (at no cost to South Parcel Owner) as reasonably required to the extent South Parcel Owner is required to sign any permit, submittal or other application for any Work on the Easement Parcel. Notwithstanding anything contained herein to the contrary: (A) the TCE Areas shall in no event extend to the south from the Easement Parcel by more than (1) twenty (20) feet in connection with the initial construction of the Outdoor Seating Area Encroaching Improvements or any material reconstruction or restoration thereof following any casualty pursuant to the terms of this Agreement, or (2) ten (10) feet in connection with any other incidental and temporary encroachment uses of the TCE Areas hereunder; and (B) the Temporary Construction Easements granted herein shall terminate and be of no further force or effect upon the expiration of the Term of this Agreement.

(d) Additional Documentation. Each of the Owners hereto agree that it will take such reasonable actions and execute such documents in recordable form as may be reasonably necessary to effectuate the provisions of this Agreement.

(e) Restrictions. The easements and rights granted and created pursuant to this Section 1 shall be subject to the covenants and restrictions set forth in Section 3 hereof.

2. Maintenance, Repair and Taxes.

(a) Maintenance and Repair. Except as otherwise provided below in this Section 2(a), each Owner shall maintain and repair (including any necessary replacements) its Parcel and any improvements and landscaping thereon from time to time so as to keep its Parcel at all times in a safe, sightly, good and functional condition in compliance with all applicable laws. Notwithstanding the foregoing, for the Term

of this Agreement, North Parcel Owner, its grantees, successors and assigns, shall maintain and repair (including any necessary replacements to) the Outdoor Seating Area Encroaching Improvements located on the Easement Parcel from time to time so as to keep the Easement Parcel at all times in a safe, sightly, good and functional condition in compliance with all applicable laws.

(b) Taxes. Each Owner shall pay, prior to any penalty attaching thereto, all real estate taxes and assessments imposed upon its respective Parcel so as to prevent the forfeiture or loss of use of any portion of the Easement Parcel.

3. Covenants and Restrictions.

(a) The Parcels shall be subject to the following restriction which shall be binding on each Owner and each of its tenants, occupants, employees, agents, licensees or invitees: any construction, renovation, repairs or other activity affecting any Parcel shall be conducted in a manner which will limit, to the maximum extent practicable, any interference with the full use and enjoyment of the easements and rights granted hereunder.

(b) South Parcel Owner hereby covenants and agrees to and for the benefit of North Parcel Owner and its Permittees that

(i) South Parcel Owner shall not build or allow any building, structure, above-ground improvements or other obstructions, including trees or landscaping to be built in any manner that will interfere with the easement and rights granted hereunder, with the Easement Parcel or the Easement Purpose hereunder that will adversely affect the Easement Purposes from the Outdoor Seating Area; and

(ii) in no event will South Parcel Owner have any right to relocate the Easement Parcel hereunder.

4. Indemnification.

(a) Each Owner (an “**Indemnifying Owner**”) shall indemnify and hold the other Owner, and its tenants (collectively, the “**Indemnified Owner**”) harmless from and against any damages, liabilities, actions, claims, liens, fines, penalties, costs and expenses (including, without limitation, reasonable attorneys' fees and litigation expenses) in connection with the loss of life, personal injury and/or damage to property suffered or incurred by the Indemnified Owner (but excluding any such loss, injury or damage resulting from the negligent or more culpable conduct of such Indemnified Owner) and arising out of any act or omission of the Indemnifying Owner, its tenants, and their respective officers, directors, employees, agents, contractors, vendors, suppliers, concessionaires, licensees and subtenants including, without limitation, a breach of this Agreement by the Indemnifying Owner. Notwithstanding any other provisions set forth herein, the Owners hereby agree that in the event of any damage or claim that may be subject to indemnification pursuant to this Section 4(a), each Owner shall resort to any and all insurance coverage available prior to asserting any claim or demand against the other party or its assets. In the event of Village ownership of the South Parcel, nothing contained in this Agreement shall constitute a waiver by the Village of any right, privilege or defense available to the Village under statutory or common law, including, but not limited to, the Illinois Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 et seq., as amended.

5. Casualty and Eminent Domain.

(a) Casualty. Subject to the terms of this Section 5, in the event any portion of the Easement Parcel or the Outdoor Seating Area Encroaching Improvements thereon are damaged or destroyed by fire or other casualty, the North Parcel Owner or its Tenant shall have the right (but not the obligation), at its sole cost and expense, to repair, restore or rebuild the Easement Parcel and the Outdoor Seating Area Encroaching Improvements thereon. Notwithstanding anything contained herein to the contrary, in the event all or any portion of the Easement Parcel or the Outdoor Seating Area Encroaching Improvements are damaged or destroyed by fire or other casualty and the North Parcel Owner or its Permittee elect (within the period described below) not to repair, restore or rebuild the Easement Parcel and the Outdoor Seating Area Encroaching Improvements, the North Parcel Owner or its Permittee shall remove, demolish and dispose, off site, any remaining existing foundations and remaining improvements on the Easement Parcel, including, but not limited to all or any portion of the Outdoor Seating Area Encroaching Improvements and return the Easement Parcel to the condition as existed prior to the Effective Date. North Parcel Owner shall have a period of eighteen (18) months after the date of such damage or destruction to notify the Village whether it elects to repair, restore and/or rebuild the Easement Parcel and the Outdoor Seating Area Encroaching Improvements.

(b) Eminent Domain. In the event all or any portion of the Easement Parcel is taken by right of eminent domain or any similar authority of law (a “**Taking**”), the entire award for the value of the land shall belong to the South Parcel Owner and the entire award for the value of the improvements so taken shall belong to the North Parcel Owner. If the Village is the South Parcel Owner hereunder, it agrees that it shall not voluntarily pursue any Taking of any kind that would have the effect of terminating this Agreement or preventing the North Parcel Owner or its Permittees from the full use and enjoyment of the easements and rights granted hereunder, including the use of the Outdoor Seating Area Encroaching Improvements at all times during the term of this Agreement.

6. Remedies.

(a) Self Help. If any Owner shall default in the performance of an obligation of such Owner imposed by this Agreement (such Owner being herein called a “**Defaulting Owner**”), which default affects the Owner of the other Parcel or any occupant thereof (the “**Affected Owner**”), then in addition to all other rights and remedies available to the Affected Owner at law or in equity, after fifteen (15) days' prior written notice to the Defaulting Owner (or in the event of an emergency after such notice as is practical under the circumstances), the Affected Owner shall have the right to perform such obligation on behalf of the Defaulting Owner. In such event, the Defaulting Owner shall reimburse the Affected Owner an amount equal to the sum of all costs and expenses incurred by the Affected Owner in the performance of the Defaulting Owner's obligation, together with interest thereon from the date of each outlay of such costs and expenses so incurred at a rate (the “**Default Rate**”) equal to the lesser of: (i) three percent (3%) in excess of the “Prime Rate” published in the Wall Street Journal, or if such publication or rate is not available on a permanent basis, then three percent (3%) in excess of the prime lending rate charged by Citibank, N.A. for commercial loans to its most preferred commercial customers; or (ii) the highest rate permitted by applicable law. The foregoing reimbursement shall be paid within thirty (30) days following the date the Affected Owner delivers to the Defaulting Owner a statement reflecting the amount then due hereunder, together with reasonable supporting documentation therefor.

(b) Injunctive and Other Remedies. In the event of a breach by any Owner of any obligation under this Agreement, the other Owner shall be entitled to obtain an order specifically enforcing the performance of such obligation or an injunction prohibiting any such breach. The foregoing equitable remedies are hereby acknowledged by the Owners to be appropriate remedies due to the inadequacy of legal remedies and the irreparable harm which would be caused by any such breach.

(c) Nonwaiver. No delay or omission of any Owner in the exercise of any right accruing upon any default of any other Owner shall impair such right or be construed to be a waiver thereof, and every such right may be exercised at any time during the continuance of such default. A waiver by any Owner of a breach of, or a default in, any of the terms and conditions of this Agreement by any other Owner shall not be construed to be a waiver of any subsequent breach of or default in the same or any other provision of this Agreement. Except as otherwise specifically provided in this Agreement: (i) no remedy provided in this Agreement shall be exclusive but each shall be cumulative with all other remedies provided in this Agreement; and (ii) all remedies at law or in equity shall be available.

(d) Nonterminable Agreement. No breach of the provisions of this Agreement shall entitle any Owner to cancel, rescind or otherwise terminate this Agreement, but such limitation shall not affect, in any manner, any other rights or remedies which any Owner or Owner may have hereunder by reason of any breach of the provisions of this Agreement. No breach of the provisions of this Agreement shall defeat or render invalid the lien of any mortgage or deed of trust made in good faith for value covering any part of the Parcels and any improvements thereon.

(e) Force Majeure. If any Owner or any other party shall be delayed or hindered in or prevented from the performance of any act required to be performed by such Owner or party by reason of acts of God, strikes, lockouts, unavailability of materials, failure of power, prohibitive governmental laws or regulations, riots, insurrections, the act or failure to act of any other Owner or party, adverse weather conditions preventing the performance of work as certified to by an architect, war or other reason beyond such party's control, then the time for performance of such act shall be extended for a period equivalent to the period of such delay. Lack of adequate funds or financial inability to perform shall not be deemed to be a cause beyond the control of such Owner or party.

7. Term.

(a) This Agreement and the easements, rights, obligations and liabilities created hereby shall be perpetual to the extent permitted by law. As used herein, “**perpetual**” shall mean until the date that is eighteen (18) full calendar months after the last to occur of the following:

(i) the expiration or earlier termination of that certain Lease Agreement by and between North Parcel Owner and First Watch Restaurants, Inc. (as such Lease Agreement may be amended, assigned or subleased from time to time, the “**First Watch Lease**”) unless a replacement lease or occupancy agreement pursuant to Section 7(a)(iii) below is executed within the 18-month period thereafter;

(ii) the date that the Outdoor Seating Area Encroaching Improvements located on the Easement Parcel cease to exist unless in the case of damage or destruction, North Parcel Owner has delivered an election to restore or rebuild within the time period set forth in Section 6(a) above, or

(iii) the date that the Building is no longer subject to a replacement lease or occupancy agreement between North Parcel Owner and a third party tenant for a full service restaurant use (or such other food use as may be approved by the Village) on the North Parcel to the extent such replacement lease or occupancy agreement is entered into with the 18-month period described in Section 7(a)(i) above.

Each of the foregoing events in clauses (i) through (iii) both inclusive above is referred to herein as a “**Termination Event**.” As used herein, the “**Term**” of this Agreement shall mean a period of time commencing on the Effective Date and ending on the date that is eighteen (18) full calendar months

following the last to occur of the Termination Events. For purposes of clarity and the avoidance of doubt, a Termination Event hereunder will not include (A) any permitted assignment, sublease or license of the Building allowed under the First Watch Lease, or (B) any change of or modification to the permitted use allowed under the First Watch Lease, in each case, from time to time during the term of the First Watch Lease. Upon the date that is the expiration of the 18-month period following the last of the Termination Events to occur (such date referred to herein as the “**Termination Date**”), the Village shall have the right to notify North Parcel Owner in writing of the termination of this Agreement and the Easement, and within ten (10) days following its receipt of such written notice, the North Parcel Owner, its grantees, successors or assigns, shall execute and acknowledge a quit-claim deed prepared by the South Parcel Owner with respect to the Easement Parcel (including any Outdoor Seating Area Encroaching Improvements thereon), in recordable form, in favor of the South Parcel Owner, its grantees, successors. If North Parcel Owner fails to execute such quit-claim deed within said 10-day period, and thereafter within five (5) days after its receipt of a second written request from South Parcel Owner either fails to (1) execute such quit-claim deed, or (2) deliver a written objection to South Parcel Owner disputing in good faith the occurrence of the Termination Date, then North Parcel Owner, its grantees, successors and assigns shall be deemed to hereby appoint the South Parcel Owner, its grantees, successors and assigns as its attorney-in-fact, irrevocably, to execute and deliver such quit-claim deed on their behalf. Promptly following the Termination Date, the North Parcel Owner or its Permittee shall demolish, remove (off of the South Parcel), and dispose of all of the Outdoor Seating Area Encroaching Improvements then located within the Easement Parcel, including any subsurface structural footings or foundations related thereto and return the Easement Parcel to a level, graded, debris free condition.

8. **Mortgage Subordination.** Any mortgage or deed of trust affecting any portion of the Parcels shall at all times be subject and subordinate to the terms of this Agreement, except to the extent expressly otherwise provided herein, and any party foreclosing any such mortgage or deed of trust, or acquiring title by deed in lieu of foreclosure or trustee's sale shall acquire title subject to all of the terms and provisions of this Agreement. Each Owner hereto represents and warrants to the other Owners that there is no presently existing mortgage or deed of trust lien on its Parcel, other than the mortgage or deed of trust liens that are expressly subordinate to the lien of this Agreement pursuant to the executed consent and subordination attached hereto.

9. **Binding Effect.** Every agreement, covenant, promise, undertaking, condition, easement, right, privilege, option and restriction made, granted or assumed, as the case may be, by each Owner to this Agreement is made by such Owner not only personally for the benefit of the other Owner hereto but also as Owner of a Parcel and shall run with the land and constitute an equitable servitude on the Parcel owned by such Owner appurtenant to and for the benefit of the other Parcel. Any transferee of any part of the Parcels shall automatically be deemed, by acceptance of title to or the applicable interest in such portion of the Parcels, to have assumed all obligations of this Agreement relating thereto to the extent of the interest in its Parcel arising from and after the date it takes title and to have agreed with the then Owner or Owners of all other Parcels to execute any and all instruments and to do any and all things reasonably required to carry out the intention of this Agreement and the transferor shall upon the completion of such transfer be relieved of all further liability under this Agreement except liability with respect to matters that may have arisen during its period of ownership of the Parcel so conveyed that remain unsatisfied.

10. **Non-Dedication.** Nothing contained in this Agreement shall be deemed to be a gift or dedication of any portion of the Parcels to the general public or for any public use or purpose whatsoever, it being the intention of the Owners hereto and their successors and assigns that nothing in this Agreement, expressed or implied, shall confer upon any person, other than the Owners hereto and their successors and assigns, any rights or remedies under or by reason of this Agreement.

11. **Liability Limitation.** Notwithstanding anything to the contrary contained in this Agreement, each Owner to this Agreement shall be liable and responsible for the obligations, covenants, agreements and responsibilities created by this Agreement and for any judgment rendered hereon only to the extent of its respective interest in the land and improvements on its respective Parcel.

12. **Estoppel Certificates.** Each Owner or its successor (the “**Responding Owner**”) shall at any time upon fifteen (15) days prior written notice from any other Owner or its successor (the “**Requesting Owner**”) execute, acknowledge and deliver to the Requesting Owner a statement in writing (i) certifying that this Agreement is unmodified and in full force and effect (or, if modified, stating the nature of such modification and certifying that this Agreement, as so modified, is in full force and effect), and (ii) acknowledging that there are not, to the Responding Owner's knowledge, any uncured defaults on the part of the Requesting Owner, or specifying such defaults if any are claimed; and (iii) responding to such other information pertaining to this Agreement as the Requesting Owner may reasonably request. Any such statement may be conclusively relied upon by any prospective purchaser or mortgagee of the Requesting Owner's Parcel or of the business of the Requesting Owner. Failure to deliver such statement within such time shall be deemed to conclusively establish that this Agreement is in full force and effect, unmodified except as provided in Requesting Owner's initial notice and that Requesting Owner is in full compliance with all of the terms of this Agreement.

13. **Representations, Warranties and Covenants.**

Each Owner hereto hereby represents, warrants and covenants unto the other Owner hereto that:

(i) it shall not do, suffer or permit, or agree to enter into any transaction or agreement or undertake or permit any action or proceeding with respect to or affecting its Parcel, any portion thereof, or any other Parcel, which would (A) diminish or otherwise adversely affect the full use and enjoyment of the easements and rights granted to the North Parcel Owner hereunder or which might prevent the full performance by any other Owner or party of all of its obligations hereunder, or which may diminish or otherwise adversely affect the full use and enjoyment of the remaining portion of the South Parcel located outside of the Easement Parcel, (B) cause any unnecessary or unreasonable increase in the maintenance, repair and replacement costs to be incurred by any other Owner or party pursuant to this Agreement, or (C) unreasonably interfere with any construction or maintenance activities being performed by or on behalf of any other Owner on its Parcel or on the Easement Parcel;

(ii) to the best of their knowledge as of the date of execution hereof and other than with respect to documents for which consents have been granted pursuant hereto, there exist no agreements, leases, licenses, certificates, documents, instruments, governing charter, operating agreement or by-laws, actions, proceedings, judgments, legal requirements or any other matter or thing to which each such Owner is a party or otherwise bound by, or to which they have received notice of, or to which their respective Parcels are bound by or subject to, that in any way would be deemed to limit, modify or otherwise adversely affect such Owner's rights and interests under and pursuant to this Agreement or which might prevent the full performance by such Owner of all of its obligations hereunder and/or which might prevent an Owner from enforcing any of its rights hereunder against the other Owner and the other Owner's Parcel. Notwithstanding anything contained herein to the contrary, each Owner acknowledges and understands that each Owner is subject to the ordinances, regulations, statutes and laws of the Village, including but not limited to the zoning, health and building codes, laws, regulations and ordinances;

(iii) other than the consents attached hereto and the Owners hereto, there exist no other parties possessing any applicable right, title or interest in and to any portion of the Parcels

that is required to be a party to this Agreement in order to render any of the terms hereof effective and binding as to such party or which has or may have any right to consent or approve the easements, rights, interests, privileges, obligations and agreements contained herein which are binding upon the Owners and the Parcels; and

(iv) this Agreement has been duly authorized, executed and delivered by such Owner and constitutes the valid, legal and binding agreements and obligations of such Owner enforceable against such Owner in accordance with the terms hereof.

14. **Notices.** All notices, requests, demands or other communications hereunder shall be in writing and deemed given when delivered personally, when deposited to be sent via a nationally-recognized overnight courier keeping receipts of delivery, service prepaid or billed to sender, or on the day said communication is deposited in the U.S. mail, by registered or certified mail, return receipt requested, postage prepaid, addressed as follows:

(a) If to North Parcel Owner: IMKD 5 LLC
c/o Kensington Development Partners
700 Commerce Dr., Suite 130
Oak Brook, IL 60523
Attention: Mr. Chad Jones

with copy to: Nixon Peabody LLP
70 West Madison, Suite 5200
Chicago, Illinois 60602
Attn: Gregg Dorman, Esq.

(b) If to South Parcel Owner: BGA Residential, LLC
2250 Progress Parkway
Schaumburg, IL 60173
Attention: Robert J. Kuker

with a copy to: Levin Ginsburg
180 N. LaSalle Street, Suite 3200
Chicago, IL 60601
Attentions: Jeffrey M. Galkin, Esq.

(c) If to the Village: The Village of Buffalo Grove, Illinois
c/o Dane Bragg
Village Manager
50 Raupp Boulevard
Buffalo Grove, Illinois 60089
Phone: (847) 459-5530
Email: dbragg@vbg.org

with a copy to: Patrick T. Brankin
Schain Banks
70 W. Madison Street, Suite 5400
Chicago, Illinois 60602
Phone: (312) 345-5722
pbrankin@schainbanks.com

or to such other address as the Owners may from time to time designate by notice in writing to the other Owners. While notice given by courier service or mail shall be effective when deposited with the courier service or in the mails, properly addressed and postage paid or shipping charges paid or billed to the sender, all as aforesaid, the period in which a response to such a notice must be given or taken shall run from the date of receipt by the addressee. Rejection, refusal to accept delivery or inability to deliver due to changed address of which no notice has been given shall be deemed receipt by the addressee.

15. **Miscellaneous.**

(a) If any provision of this Agreement, or portion thereof, or the application thereof to any person or circumstances, shall, to any extent be held invalid, inoperative or unenforceable, the remainder of this Agreement, or the application of such provision or portion thereof to any other persons or circumstances, shall not be affected thereby; it shall not be deemed that any such invalid provision affects the consideration for this Agreement; and each provision of this Agreement shall be valid and enforceable to the fullest extent permitted by law.

(b) This Agreement shall be construed in accordance with the laws of the State of Illinois.

(c) The Article headings in this Agreement are for convenience only, shall in no way define or limit the scope or content of this Agreement, and shall not be considered in any construction or interpretation of this Agreement or any part hereof.

(d) Nothing in this Agreement shall be construed to make the Owners hereto partners or joint venturers or render any of said Owners liable for the debts or obligations of the other.

(e) This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the Owners hereto.

(f) Except as provided herein with respect to the Supplemental Agreement, this Agreement may only be amended, modified, or terminated in a written instrument, executed and acknowledged by all the Owners or their respective grantees, successors or assigns.

(g) This Agreement may be executed in several counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same document.

[remainder of page left intentionally blank; signature page to follow]

BGA RESIDENTIAL, LLC,
a Delaware limited liability company

STATE OF ILLINOIS)
) ss.
COUNTY OF _____)

GIVEN under my hand and notarial seal this ____ day of _____, 2025.

My Commission expires: _____

Village:

VILLAGE OF BUFFALO GROVE, ILLINOIS,
an Illinois municipal corporation

By: _____

Name: _____

Title: _____

STATE OF ILLINOIS)
) ss.
COUNTY OF _____)

I, _____, a Notary Public in and for said County in the State aforesaid, do hereby certify that _____, the _____ of the **VILLAGE OF BUFFALO GROVE, ILLINOIS**, an Illinois municipal corporation, personally known to me to be the same person whose name is subscribed to the foregoing instrument as such _____, appeared before me this day in person and acknowledged that he/she signed said instrument as his/her free and voluntary act and as the free and voluntary act of said municipal corporation, for the uses and purposes set forth therein.

GIVEN under my hand and notarial seal this ____ day of _____, 2025.

Notary Public

My Commission expires: _____

EXHIBIT A

Depiction of Parcels based on Original Plat

[See copy attached on the following page]

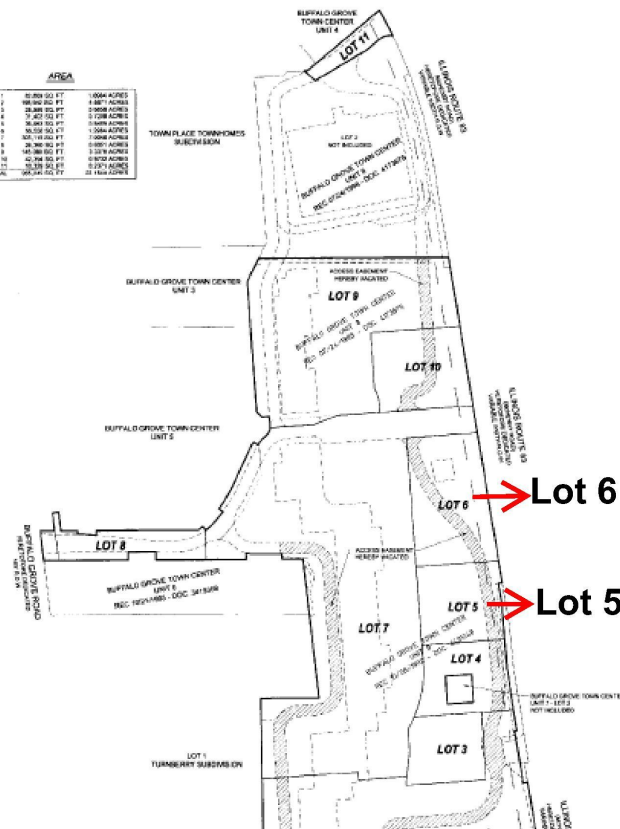
PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 42 NORTH, RANGE 14 EAST OF THE THIRD PRINCIPAL MERIDIAN, IN LAKE COUNTY, ILLINOIS

7924807

THE NAMES OF BURNINGS IN THE STATE PLAINS
COORDINATE SYSTEM (NAD 83) WAS 40-00-0001, ZONE
10N 11E LINE 8 EAST WITH PROJECT GROWN AT
LATITUDE 40° 00' 17" 2000" N
LONGITUDE 97° 57' 26.2100" W
ELLIPSOIDAL HEIGHT 360 778.007
GROUND SCALE FACTOR 1.000411519
ALL MEASUREMENTS ARE ON THE GROUND

 $1^{\circ} = 100'$

AREA		
LOT 1	25,000 SQ. FT.	1.0004 ACRES
LOT 2	98,992 SQ. FT.	4.5871 ACRES
LOT 3	25,000 SQ. FT.	0.9005 ACRES
LOT 4	7,457 SQ. FT.	0.1708 ACRES
LOT 5	35,000 SQ. FT.	0.9995 ACRES
LOT 6	35,558 SQ. FT.	1.0044 ACRES
LOT 7	325,143 SQ. FT.	7.5004 ACRES
LOT 8	26,300 SQ. FT.	0.6051 ACRES
LOT 9	145,900 SQ. FT.	3.3318 ACRES
LOT 10	42,794 SQ. FT.	0.9752 ACRES
LOT 11	55,578 SQ. FT.	0.1271 ACRES
TOTAL	995,245 SQ. FT.	22.1606 ACRES



→ Lot 6 = North Parcel

→ **Lot 5 = South Parcel**

EXHIBIT B

Site Plan

[The following Site Plan is for illustration purposes only and does not constitute a representation or warranty of any kind or nature whatsoever or in any manner modify the terms of this Agreement.]

[See copy attached on the following page]

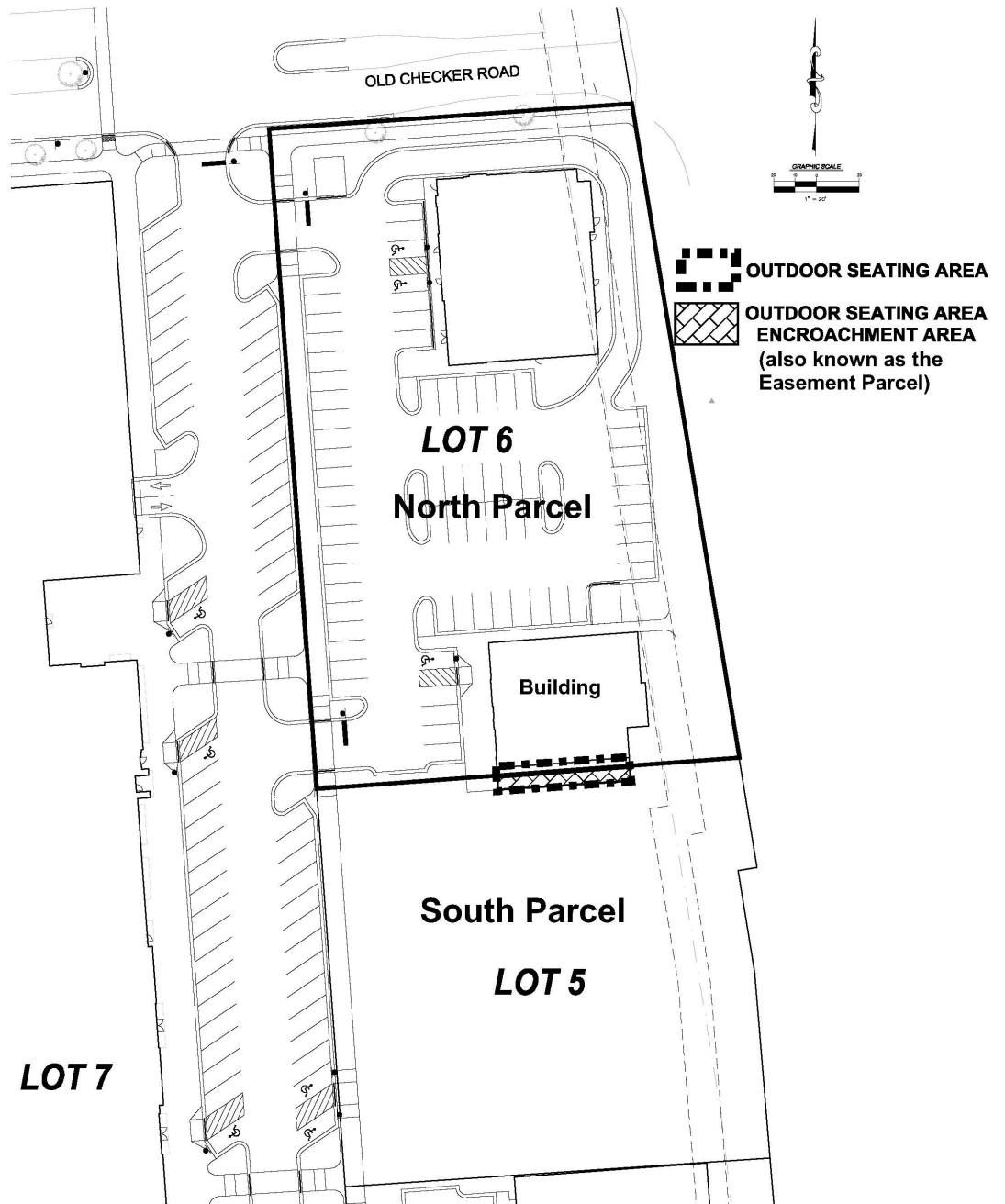


EXHIBIT C

Legal Description of Easement Parcel

THAT PART OF LOT 5 THE FINAL PLAT OF SUBDIVISION OF THE CLOVE, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 43 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, RECORDED AUGUST 5, 2022, AS DOCUMENT 7924807, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID LOT 5; THENCE SOUTH 85 DEGREES 54 MINUTES 14 SECONDS WEST, ALONG THE NORTH LINE OF SAID LOT 5, A DISTANCE OF 51.11 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 04 DEGREES 05 MINUTES 46 SECONDS EAST, A DISTANCE OF 6.81 FEET TO A POINT; THENCE SOUTH 85 DEGREES 54 MINUTES 14 SECONDS WEST, A DISTANCE OF 76.54 FEET TO POINT; THENCE NORTH 04 DEGREES 05 MINUTES 46 SECONDS WEST, A DISTANCE OF 6.81 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 5; THENCE NORTH 85 DEGREES 54 MINUTES 14 SECONDS EAST, ALONG THE NORTH LINE OF SAID LOT 5, A DISTANCE OF 76.54 FEET TO THE POINT OF BEGINNING, ALL IN LAKE COUNTY, ILLINOIS.

Plat of Easement

[illegible]

MORTGAGEE'S CONSENT AND SUBORDINATION

_____, _____, mortgagee, beneficiary, assignee and secured party, as the case may be, under that certain (i) Mortgage dated _____, and recorded in the Office of the Recorder of Deeds for Lake County, Illinois on _____, as Document No. _____, and (ii) all other loan documents, collateral assignments, security instruments, financing statements or other agreements documenting, evidencing or securing the foregoing mortgage and the loan secured thereunder (collectively, the “**Security Documents**”), hereby, for itself and its successors and assigns, consents to all of the terms, covenants, conditions, provisions, easements, restrictions and agreements contained in the Easement Agreement to which this Mortgagee’s Consent and Subordination is attached (the “**Easement Agreement**”) and the undersigned acknowledges and agrees that the rights, titles, interests and liens created in the Security Documents shall be deemed subject to, inferior and subordinate to all of the terms, covenants, conditions, provisions, easements, restrictions and agreements contained in the Easement Agreement.

Dated: _____, 2025 _____,
a(n) _____

By: _____
Name: _____
Title: _____

STATE OF _____)
_____) ss.
COUNTY OF _____)

I, _____, a Notary Public in and for said County in the State aforesaid, do hereby certify that _____, the _____ of _____, a _____, personally known to me to be the same person whose name is subscribed to the foregoing instrument as such _____, appeared before me this day in person and acknowledged that he/she signed said instrument as his/her free and voluntary act and as the free and voluntary act of said _____, for the uses and purposes set forth therein.

GIVEN under my hand and notarial seal this ____ day of _____, 2025.

Notary Public

My Commission expires: _____



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.g. O-2025-74

Ordinance Authorizing a Development Improvement Agreement with IMKD 5, LLC for the First Watch Restaurant Development

Contacts

Liaison: Trustee Weidenfeld

Staff: Briget Schwab

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve the Development Improvement Agreement with IMKD 5, LLC for the First Watch Restaurant Development, subject to review and approval by the Village Attorney and Village Engineer.

Summary

Recommendation

Staff recommends the Village Board's approval of the DIA subject to review and approval by the Village Attorney once all information has been received. Engineering and legal staff at the Village are currently working with First Watch and their consultants to finalize all documentation necessary to approve the DIA.

Background

IMKD 5, LLC, the developers of 254 McHenry Road, are proposing developing the South site on Lot 6 of the Clove development into a restaurant known as First Watch.

The Development Improvement Agreement, or DIA, is an agreement between the Developer and the Village and identifies the items to be constructed by the developer on the project site. Typical items include stormwater management, parking lots, and all of the utilities such as water main, and sanitary sewer. With this agreement, the developer agrees to provide security as required in the Village Code until the developer completes the required items. As the majority of the site improvements were installed under The Clove Development, the amount of site work on the property will be minimal as the lot is currently prepared for a new building to be constructed on the lot.

Strategic Alignment

Guiding Principle

Principle 7: Builds Our Community

Goal

Goal 5: More livable Buffalo Grove community with leisure experiences for all

File Attachments

1. DIA_First Watch 6.16.2025
2. DIA Ordinance - First Watch 2025-06-16



DEVELOPMENT IMPROVEMENT AGREEMENT

THIS DEVELOPMENT IMPROVEMENT AGREEMENT (this “**Agreement**”), made and entered into as of this 16th day of June, 2025 by and between the **VILLAGE OF BUFFALO GROVE**, an Illinois Municipal Corporation, and having its office at Village Hall, 50 Raupp Boulevard, Buffalo Grove, Illinois (hereinafter called “**Village**”), and **IMKD 5, LLC**, a Delaware limited liability company, having its principal offices at 700 Commerce Drive, Suite 130, Oak Brook, IL 60523 (hereinafter called “**Developer**”).

WITNESSETH:

WHEREAS, Developer desires to improve the remaining unimproved portion of Lot 6 of the Final Plat of Subdivision for The Clove described in Exhibit “A” attached hereto and made a part hereof (the “**Property**”), and in compliance with the Village's Development Ordinance, Developer has submitted to the Village certain (i) plans prepared by V3 Companies, who are registered professional engineers, consisting of Sheets C5.2, C6.2, C7.2, C9.2 and C9.6, each dated April 1, 2025 (the “**Site Plan**”), which Plans were approved by the Village pursuant to Ordinance No. _____ and (ii) additional plans and specifications prepared by V3 Companies dated April 1, 2025 and described in more detail in Exhibit “C” attached hereto and made a part hereof (the “**Site Improvement Plans**” and together with the Site Plan, the “**Plans**”); and

WHEREAS, the Village is willing to approve said Plans, provided that this Agreement is executed to ensure the completion of certain site improvements, as a condition precedent to the issuance of building permits for any buildings to be constructed on the Property.

NOW, THEREFORE, it is mutually agreed as follows:

1. Developer shall furnish, or cause to be furnished, at their own cost and expense, all the necessary material, labor, and equipment to complete the improvements on the Property listed on Exhibit “B” attached hereto, which includes all other site improvements not specifically set forth, which are required by applicable ordinances or agreements (collectively, the “**Improvements**”), all in a good and workmanlike manner and in accordance with all pertinent ordinances and regulations of the Village and in accordance with the Plans (including any subsequent revisions requested by the Developer and approved in writing by the Village pursuant to the Village's Development Ordinance). All utility lines and services to be installed in the street, if any, shall be installed prior to paving.

2. Attached hereto as Exhibit “D” is a complete cost estimate for the construction of the improvement described in Exhibit “B” hereto. No later than three (3) business days following the execution of this Agreement and prior to the issuance of Village Permits, the Developer shall deposit a cash deposit in the amount of Eleven Thousand Four Hundred Seventy-Seven Dollars (\$11,477.00) (the “**Deposit**”), \$5,000 of which is sometimes referred to herein as the “**Cash Deposit**” and \$6,477 of which is sometimes referred to herein as the “**LC Deposit in Lieu**”.

3. All work shall be subject to inspection by and the approval of the Village Engineer. It is agreed that the contractors who are engaged to construct the Improvements are to be approved by the Village Engineer and that such approval will not be unreasonably withheld.

4. The Developer has paid or will pay the Village a Review and Inspection Fee, as required by Ordinance. It is understood that said fee is based on the amount of the contracts or cost estimate for those items in Exhibit “B”.

5. Prior to the time the Developer or any of its contractors begin any of the work provided for herein, the Developer, and/or its contractors shall furnish the Village with evidence of insurance covering their employees in such amounts and coverage as is reasonably acceptable to the Village. Nothing herein shall waive any immunities the Village may assert in response to or defense of any such claim.

In addition, by its execution of this Agreement, the Developer agrees to protect, indemnify, save and hold harmless, and defend the Village and its employees, officials, and agents, against any and all claims, costs, causes, actions, and expenses, including but not limited to reasonable attorney's fees incurred by reason of a lawsuit or claim for damages or compensation arising in favor of any person, corporation or other entity, including the employees or officers or independent contractors or sub-contractors of the Developer or the Village, on account of personal injuries or death, or damages to property occurring, growing out of, incident to, or resulting directly or indirectly, from the performance of the work for the construction of the Improvements by Developer, its independent contractors or sub-contractors or their officers, agents, or employees. The Developer shall have no liability or damages for the costs incident thereto to the extent caused by the sole negligence or intentional misconduct of the Village, its independent contractors or sub-contractors or their officers, agents, or employees. Nothing contained in this Agreement shall constitute a waiver by the Village of any right, privilege, or defense available to the Village under statutory or common law, including, but not limited to, the Illinois Local Governmental and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 et seq., as amended.

6. Subject to Force Majeure (as defined herein), Developer shall cause the Improvements to be completed within twenty-four (24) months following the date of this Agreement (except any Improvements for which specified time limits are noted on the Plans, which shall be completed within the specified time limits shown on the Plans). “**Force Majeure**” as used herein shall mean a delay in Developer’s performance hereunder caused by a strike or labor problem, energy shortage, governmental pre-emption or prescription, national emergency, or any other cause of any kind beyond the reasonable control of Developer. If work is not completed within the time prescribed herein, the Village shall have the right to call upon the LC Deposit in Lieu for the purpose of completing the Improvements. Upon completion of the Improvements herein provided for, as evidenced by a Certificate of Substantial Completion (as defined and provided for in the RDA) or a certificate executed by the Village Manager, the Village President or Board of Trustees, the Village shall be deemed to have accepted said Improvements, and thereupon, the portion of the Deposit constituting the then remaining LC Deposit in Lieu shall be returned to Developer by the Village. The Developer shall cause its consulting engineers to correct drawings to show work as actually constructed and said engineers shall turn over high quality Mylar reproducible copies thereof to the Village to become the Village's property prior to acceptance of the Improvements by the President and Board of Trustees.

7. The Developer, for a period of one year beyond formal acceptance by the Village of any Improvement, described in Exhibit “B” hereof, shall be responsible for maintenance, repairs and corrections to such Improvements which may be required due to failures or on account of faulty construction or due to the Developer’s negligence and/or its contractors’ negligence. The obligation of the Developer hereunder shall be secured by the Cash Deposit as further described in Paragraph 9 hereof.

8. It is agreed that no occupancy permit shall be granted by any official for the construction of any structure until all required utility facilities set forth in the Plans (to include, but not by way of limitation, sanitary sewer, water and storm sewer systems) have been installed and made ready to service the First Watch restaurant building on the Property. It is understood and agreed that a building permit for the construction of the First Watch building will be issued notwithstanding the level of completion of the Improvements, it being expressly understood and agreed that the building and the remaining Lot 6 Improvements described herein will be constructed concurrently.

9. A. The obligations of the Developer hereunder as to the deposit of security for the completion of the Improvements shall be satisfied by the Deposit made pursuant hereto, and the one-year maintenance of said Improvements after acceptance by the Village (Paragraph 7) shall be satisfied by the remaining Cash Deposit portion thereof.

B. Village hereby agrees to draw funds from the Deposit hereunder solely for the purpose of payment for labor and materials supplied or to be supplied, by engineers, contractors, or subcontractors, to, or for the benefit of the Developer or the Village, as the case may be, under the provisions of this Agreement for the construction of the remaining Lot 6 Improvements for which payment is being, as such Improvements are completed in substantial accordance with the Plans.

C. The Village further hereby agrees that to the extent that the Developer causes the commitments of this Agreement to be completed, the outstanding liability of the Developer with respect to the Deposit held by the Village shall during the course of construction of the Improvements, approximate the cost of completing all Improvements and paying unpaid contract balances for the completion of the Improvements referred to in this Agreement.

Until all required tests have been submitted and approved by the Village for each of the construction elements of the remaining Lot 6 Improvements (including, but not limited to, earthwork, street pavements (if applicable), parking area pavements (if applicable), and sanitary sewers and water mains (as applicable)), a minimum of that portion of the surety for each element shall be subject to complete retention. All Improvements are subject to a minimum fifteen (15%) percent retention until final acceptance by the Village.

D. In order to guarantee and warranty the obligations of Paragraph 7 herein, an amount equal to fifteen (15%) percent of the total amount of the Cash Deposit shall be retained for a period of one-year beyond formal acceptance by the Village of the Improvement(s).

E. As a portion of the security amount specified in Paragraph 2, the Developer shall maintain a cash deposit with the Village Clerk in the amount of Five Thousand Dollars (\$5,000.00). If roads are not maintained with a smooth and firm surface reasonably adequate for access of emergency vehicles such as fire trucks and ambulances, or if any condition develops which is deemed a danger to public health or safety by the Village of Buffalo Grove due to the actions of the Developer or his failure to act; and after written notice of this condition, the Developer fails to immediately remedy the condition; then the Village may take action to remedy the situation and charge any expenses which results from the action to remedy the situation to the cash deposit. Upon notification that the cash deposit has been drawn upon, the Developer shall immediately deposit sufficient funds to maintain the Five Thousand Dollars (\$5,000.00). If the Developer has not made the additional deposit required to maintain the total cash deposit within three (3) days from the date he received notice that such additional deposit was required, it is agreed that the Village may issue a Stop Work Order or also may revoke all permits which the Developer had been granted. This cash deposit shall continue to be maintained until the maintenance guarantee period has lapsed. The deposit may be drawn upon by the Village if the conditions of this Agreement are not met by the Developer within five (5) days after receipt of a written notice of noncompliance with the conditions of this Agreement, except in cases of danger to public health and safety as determined by the Village, in which case, the deposit may be drawn upon immediately following notice to the Developer and his failure to immediately remedy the situation. After termination of the one-year maintenance period and upon receipt by the Village Clerk of a written request for release of the deposit, the Village will either notify the Developer that the Improvements are not in a proper condition for final release of the deposit, or shall release the deposit within fifteen (15) days.

10. Intentionally Deleted..

11. No occupancy permit shall be issued until all exterior lighting specified on **Exhibit "C"**, if any, is installed and operational.

12. The Developer acknowledges that it is responsible for the proper control of weeds, grass, refuse, and junk on all property which he owns within the Village in accordance with Chapter 8.32 of the Buffalo Grove Municipal Code. It is further agreed that the Developer shall continue to be responsible for the proper maintenance of any parcels of property for which the Developer transfers ownership to the Village until such time as the development's Improvements are accepted by the Village in writing in accordance with the provisions of this Agreement.

If the Developer fails to perform his maintenance responsibilities established in either this paragraph or Chapter 8.32, the Village may provide a written notice to the Developer of the improper maintenance condition. If proper maintenance is not completed within ten (10) days after the Developer is provided this notice, the Village may perform the maintenance and deduct the costs of the maintenance from the Cash Deposit.

13. The Developer agrees that no Improvements constructed in conjunction with this project are sized or located in such a way as to warrant any recapture payment to the Developer pursuant to any applicable previous agreements.

14. This Agreement shall automatically terminate and be of no further force and effect with respect to Developer or the Property upon the expiration of the one-year maintenance period, and upon such termination the parties hereto shall have no further obligations to the other, except for the Village's obligation to return the remaining portion of the Deposit to Developer. The period commencing on the date set forth in the preamble to this Agreement and expiring on the expiration of the one-year maintenance period is referred to herein as the "**Term**".

15. This Agreement and the obligations contained herein are in addition to, and not in limitation of, all other agreements between the Parties hereto including, without limitation, the RDA and Approval Ordinance No. _____ dated _____, the Easement Agreement by and between BGA Residential, LLC, IMKD 5 LLC and the Village of Buffalo Grove, Illinois and the obligations contained therein.

16. Neither party shall cause this Agreement (or any memorandum hereof) to be recorded against the Property.

17. Neither party shall assign this Agreement or any of its terms without the prior, express and written consent of the other party. Furthermore, no assignment of the Developer's obligations shall be effective unless and until the Village approves the language of any proposed assignment and substitute security in the amounts required by this Agreement. The foregoing notwithstanding, this Agreement shall be binding on and inure to the benefit of the Developer's respective successors and assigns made in connection with equity or loan requirements.

[Remainder of page left intentionally blank; signature page to follow]

IN WITNESS WHEREOF, the Village has caused this Agreement to be executed, as has the Developer, all as of the date first above written.

Village: **VILLAGE OF BUFFALO GROVE,**
 an Illinois Municipal Corporation

By: _____
 Village President

Developer: IMKD 5 LLC,
 a Delaware limited liability company

By: _____
 Chad Jones, Authorized Signatory

First Watch Restaurant Development
DEVELOPMENT IMPROVEMENT AGREEMENT

EXHIBIT A

LEGAL DESCRIPTION

The remaining undeveloped portion of Lot 6 of The Final Plat of Subdivision of The Clove, Buffalo Grove, IL, being a subdivision of part of the Southwest Quarter of Section 33, Township 43 North, Range 11 East of the Third Principal Meridian, in Lake County, IL according to plat thereof recorded in the Office of the Recorder of Deeds for Lake County, IL on August 5, 2022 as Document No. 7924807

PERMANENT INDEX NUMBER: Part of 15-33-304-274

First Watch Restaurant Development
DEVELOPMENT IMPROVEMENT AGREEMENT

EXHIBIT B

DESCRIPTION OF IMPROVEMENTS TO BE COMPLETED

All improvements set forth and depicted in the Plans described in this Agreement for the remaining undeveloped portion of Lot 6, both public and private, including (to the extent applicable) earthwork, grading, sidewalks, sanitary and storm sewers, water main, drainage, site grading, landscaping, survey monuments and benchmarks.

First Watch Restaurant Development
DEVELOPMENT IMPROVEMENT AGREEMENT

EXHIBIT C

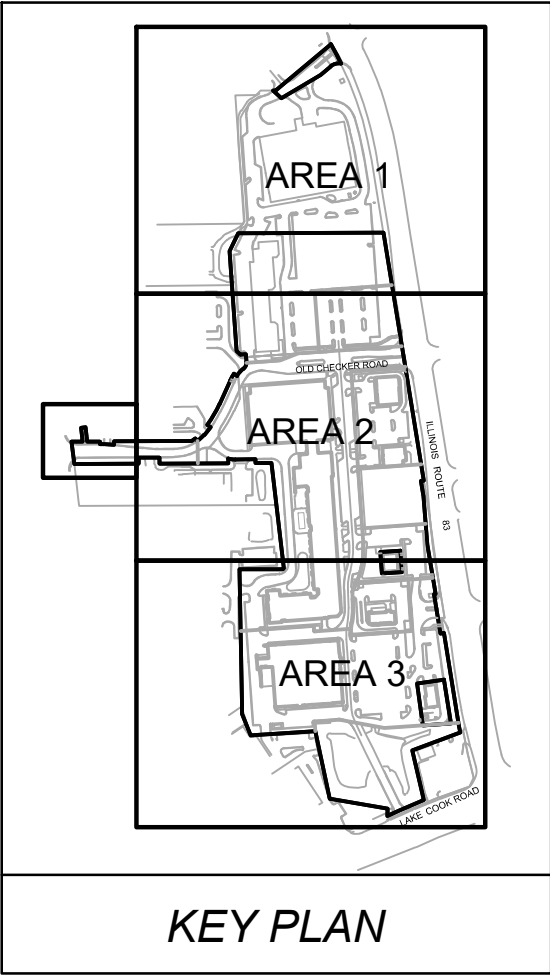
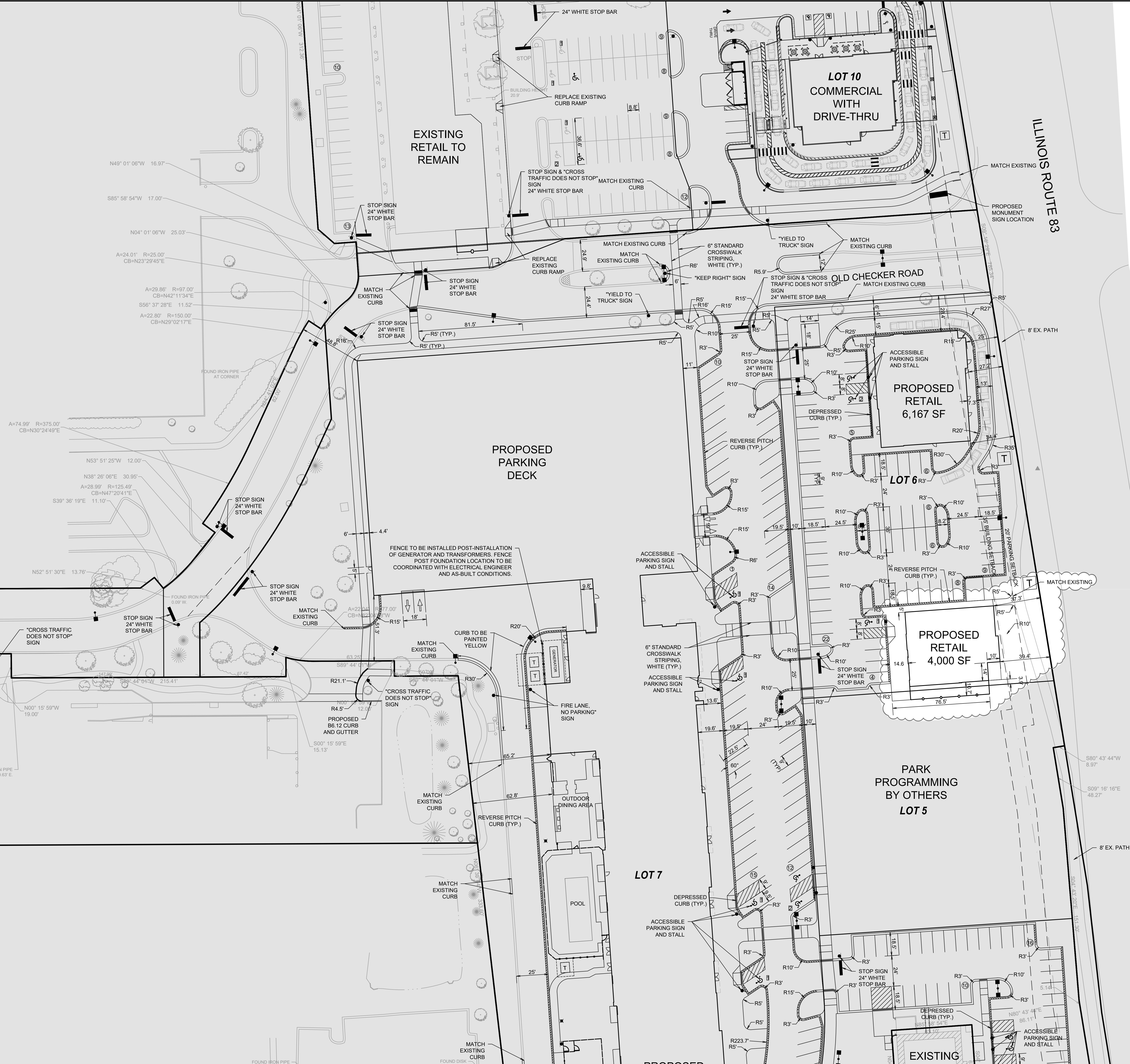
DESCRIPTION OF SITE IMPROVEMENT PLANS

Final Engineering and Landscaping Plans prepared by: V3 Companies

Entitled: The Clove

Consisting of: 5 sheet(s), last revised April 1, 2025

MATCHLINE SEE SEE C5.1 FOR CONTINUATION



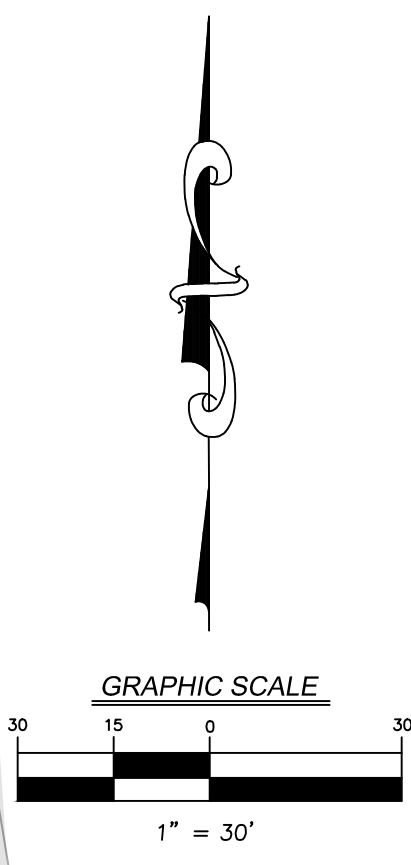
- NOTES:
1. ALL DIMENSIONS SHOWN ARE TO BACK OF CURB UNLESS OTHERWISE NOTED.
 2. ALL PROPOSED ON-SITE STRIPING SHALL BE PAINTED YELLOW UNLESS OTHERWISE NOTED.
 3. BUILDING DIMENSIONS ARE TO OUTSIDE FACE OF BUILDING UNLESS OTHERWISE NOTED.
 4. ALL CURB AND GUTTER SHALL BE B6.12 UNLESS OTHERWISE NOTED.

REVISIONS		ORIGINAL ISSUE DATE: MAY 24, 2022	
NO.	DATE	DESCRIPTION	DESCRIPTION
10	02-09-23	LOT 10 REVISIONS PER VILLAGE COMMENTS	LOT 10 REVISIONS PER VILLAGE COMMENTS
11	03-02-23	REVISED PER IDPH COMMENTS	REVISED PER IDPH COMMENTS
12	05-10-23	LOT 6 PERMIT REVISIONS	LOT 6 PERMIT REVISIONS
13	07-12-23	LOT 6 REVISIONS	LOT 6 REVISIONS
14	10-16-23	MISC. GRADING REVISIONS	MISC. GRADING REVISIONS
15	04-04-25	LOT 6 SOUTH BUILDING REVISIONS	LOT 6 SOUTH BUILDING REVISIONS

LAYOUT PLAN - AREA 2	
THE CLOVE	
BUFFALO GROVE	

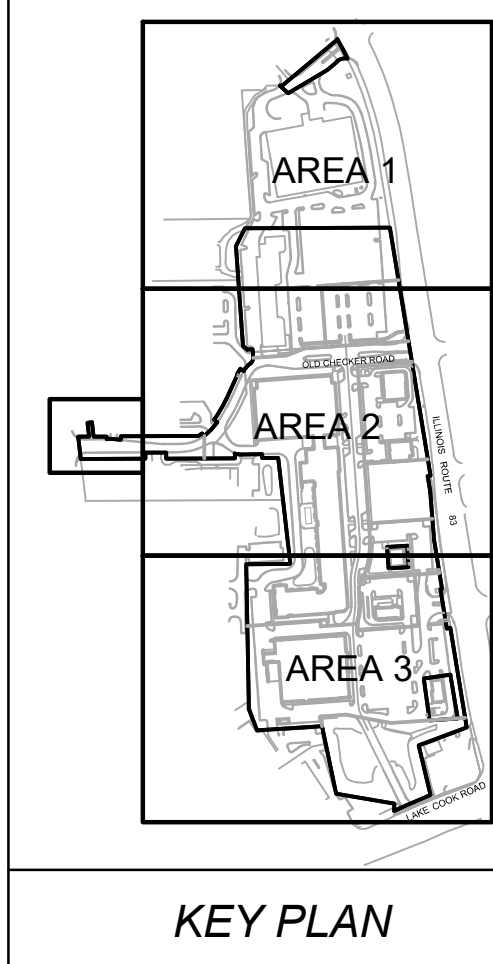
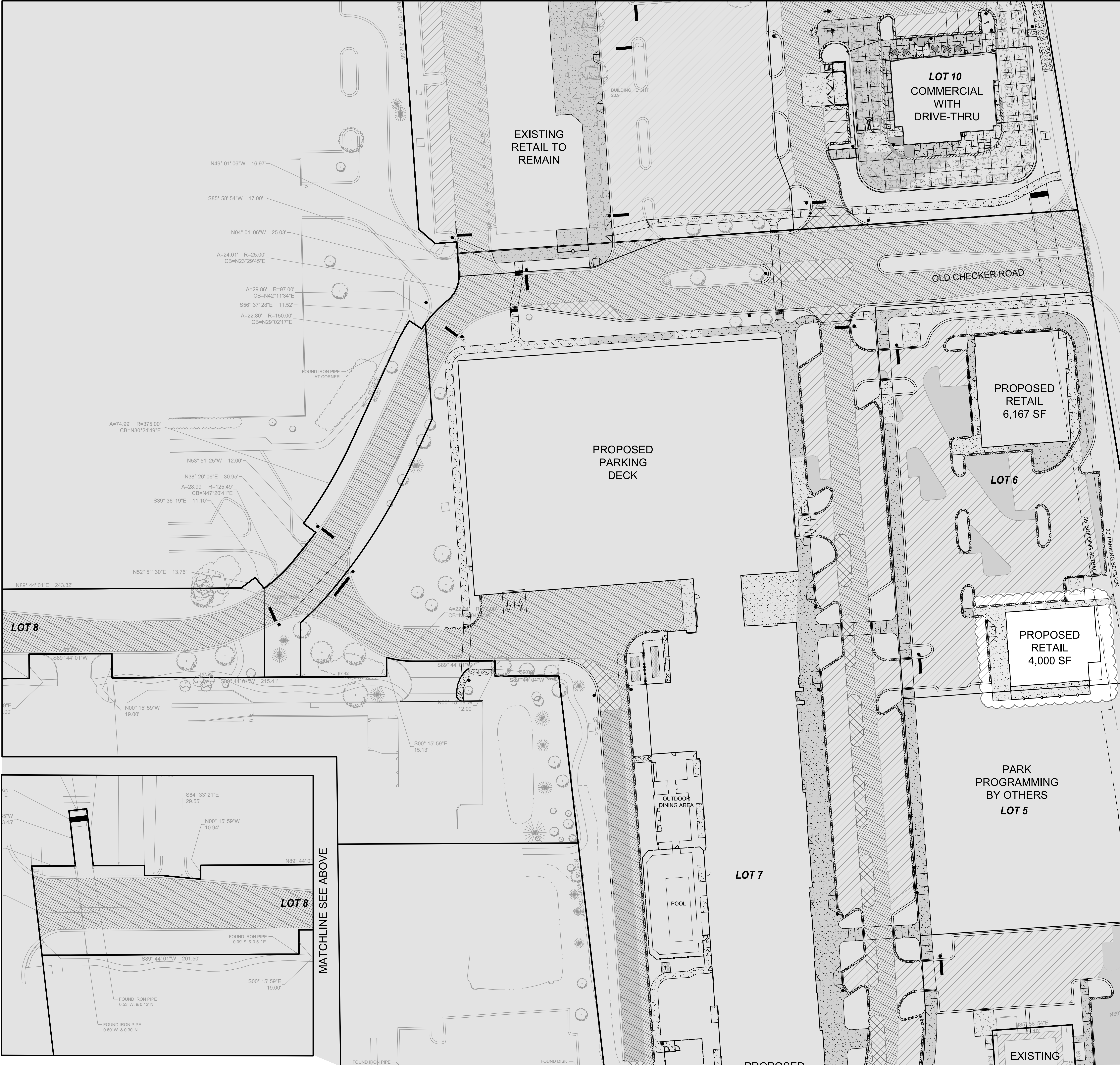
7325 James Avenue
Woodridge, IL 60517
630.724.9200 phone
www.v3co.com

DRAWING NO.
C5.2



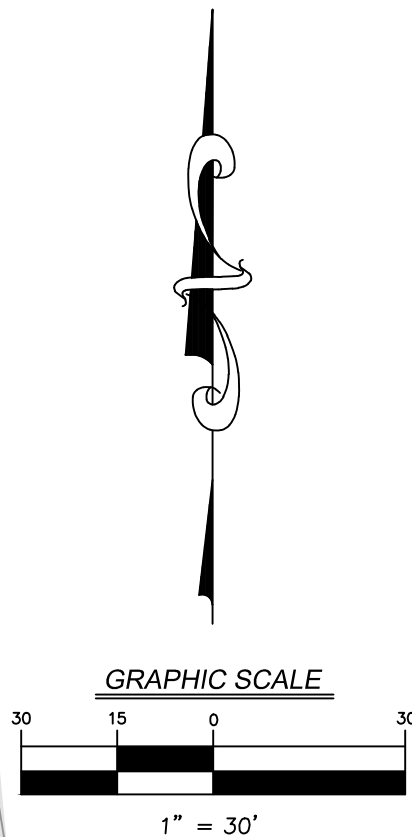
MATCHLINE SEE SEE C5.3 FOR CONTINUATION

MATCHLINE SEE SEE C6.1 FOR CONTINUATION



PAVING LEGEND	
	STANDARD HMA PAVEMENT - RECONSTRUCT 1.5" HMA SURFACE COURSE, MIX D N50 1.5" HMA BINDER COURSE, IL-19, N50 10" MIN. AGGREGATE BASE COURSE - CA6 (EXISTING) *ALTERNATE: 7" ASPHALT GRINDINGS/RECLAIMED ASPHALT PAVEMENT CAPPED W/ 3" AGGREGATE - CA 6 (SEE NOTE 5)
	STANDARD HMA PAVEMENT - FULL DEPTH 1.5" HMA SURFACE COURSE, MIX D N50 1.5" HMA BINDER COURSE, IL-19, N50 10" AGGREGATE BASE COURSE - CA6
	HEAVY DUTY HMA PAVEMENT - RECONSTRUCT 2" HMA SURFACE COURSE, MIX D N50 3" BITUMINOUS BINDER COURSE, IL-19, N50 12" MIN. AGGREGATE BASE COURSE - CA6 (EXISTING) *ALTERNATE: 9" ASPHALT GRINDINGS/RECLAIMED ASPHALT PAVEMENT CAPPED W/ 3" AGGREGATE - CA 6 (SEE NOTE 5)
	HEAVY DUTY HMA PAVEMENT - FULL DEPTH 2.5" HMA SURFACE COURSE, MIX D N50 4.5" BITUMINOUS BINDER COURSE, IL-19, N50 7" MIN. AGGREGATE BASE COURSE - CA6 (EXISTING) *ALTERNATE: 4" ASPHALT GRINDINGS/RECLAIMED ASPHALT PAVEMENT CAPPED W/ 3" AGGREGATE - CA 6 (SEE NOTE 5)
	CONCRETE SIDEWALK - RECONSTRUCT FOR LOT 2, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPT ONLY FOR LOT 10, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY FOR ALL OTHER LOTS, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY
	CONCRETE SIDEWALK - FULL DEPTH FOR LOT 2, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPT ONLY FOR LOT 10, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY FOR ALL OTHER LOTS, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY
	CONCRETE PAVEMENT - RECONSTRUCT FOR LOT 2, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPT ONLY FOR LOT 10, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY FOR ALL OTHER LOTS, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY
	CONCRETE PAVEMENT - FULL DEPTH FOR LOT 2, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPT ONLY FOR LOT 10, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY FOR ALL OTHER LOTS, SEE DETAIL SHEET - FOR SPECIFIC CONCRETE DEPTH ONLY

- NOTES:
1. ALL DIMENSIONS SHOWN ARE TO BACK OF CURB UNLESS OTHERWISE NOTED.
 2. ALL PROPOSED ON-SITE STRIPING SHALL BE PAINTED YELLOW UNLESS OTHERWISE NOTED.
 3. BUILDING DIMENSIONS ARE TO OUTSIDE FACE OF BUILDING UNLESS OTHERWISE NOTED.
 4. ALL CURB AND GUTTER SHALL BE B6.12 UNLESS OTHERWISE NOTED.
 5. USE OF ASPHALT GRINDINGS SHALL FOLLOW IDOT POLICIES AND PROCEDURES FOR RECLAIMED ASPHALT PAVEMENT (RAP) FOR AGGREGATE APPLICATIONS, INCLUDING REVIEW AND TESTING OF THE MATERIAL.

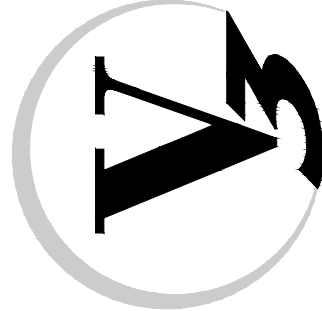


PAVING PLAN - AREA 2

THE CLOVE

BUFFALO GROVE

7325 Janes Avenue
Woodridge, IL 60517
630.724.9200 phone
www.v3co.com



DRAWING NO.

C6.2

REVISIONS

ORIGINAL ISSUE DATE: MAY 24, 2022

PROJECT NO: 20360

PROJECT MANAGER: JB

DESIGNED BY: MV

DRAWN BY: BD

IL

NO.

DATE

DESCRIPTION

NO.

DATE

DESCRIPTION

NO.

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DESCRIPTION



ORIGINAL ISSUE DATE: MAY 24, 2022		REVISIONS	
PROJECT NO.	20360	NO.	DATE
PROJECT MANAGER:	JB	NO.	DATE
DESIGNED BY:	MV	NO.	DATE
DRAWN BY:	BD	NO.	DATE
GRADING PLAN - AREA 2		DESCRIPTION	
THE CLOVE		4	08-15-22
		5	09-23-22
		6	10-21-22
		7	11-23-22
		8	11-29-22
BUFFALO GROVE		9	01-05-23
		10	02-09-23
		11	03-02-23
		12	05-10-23
		13	07-12-23
DRAWING NO.		14	10-16-23
		15	04-01-25
C7.2		16	06-10-25
		17	07-10-25

MATCHLINE SEE SEE C9.1 FOR CONTINUATION



- NOTES:
- CONTRACTOR TO FIELD VERIFY LOCATION, INVERT, AND SIZE OF ALL EXISTING UTILITIES PRIOR TO ORDERING MATERIALS OR BEGINNING UTILITY WORK. CONTRACTOR TO NOTIFY ENGINEER OF ANY DISCREPANCIES IMMEDIATELY.
 - UNLESS INDICATED OTHERWISE, FRAME AND OPEN LID STORM STRUCTURES IN PAVEMENT SHALL BE NEENAH R-2502 WITH TYPE D LID OR APPROVED EQUAL, AND FRAME AND CLOSED LID STORM STRUCTURES IN PAVEMENT SHALL BE NEENAH R-1772 OR APPROVED EQUAL. FRAME AND OPEN LID STORM STRUCTURES IN OPEN SPACE SHALL BE R-4340-B OR APPROVED EQUAL. ALL FRAME AND GRATES SHALL CONFORM TO LOCAL MUNICIPALITY REQUIREMENTS. FRAME AND CLOSED LID STORM STRUCTURES LOCATED WITHIN AN ACCESSIBLE ROUTE SHALL BE NEENAH R-1772 WITH TYPE C LID (OR EQUIVALENT) WITH PERMA-GRIP SURFACE. DRILL 1 - 1" DIAMETER LIFT HOLE INSTEAD OF A STANDARD PICK HOLE.
 - LIGHT POLES SHOWN FOR COORDINATION OR LOCATION PURPOSES ONLY AND DO NOT REPRESENT ACTUAL SIZE. SEE PLANS BY SITE LIGHTING CONSULTANT FOR SITE LIGHTING INFORMATION.
 - 90° WATERMAIN BENDS ARE NOT ALLOWED. USE 2-45° BENDS.
 - FOR PROPOSED STORM CONNECTIONS TO EXISTING SEWER, THE EXISTING SEWER SHALL BE CIRCULAR SAWCUT AND A RUBBER BOOT WITH STAINLESS STEEL BAND INSTALLED.
 - ALL WATER MAIN PIPE TO BE DUCTILE IRON PIPE, CLASS 52 MEETING AWWA C151 AND DUCTILE IRON FITTINGS MEETING AWWA C110/C153. ALL FITTINGS SHALL HAVE RESTRAINED JOINTS MEETING EBAA IRON, INC. MEGALUG STANDARDS AND SPECIFICATIONS. ALSO REFERENCE MATERIAL SPECIFICATIONS ON C1.0.

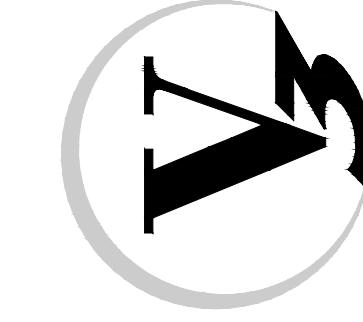
ORIGINAL		REVISIONS	
PROJECT NO.	NO.	DATE	DESCRIPTION
20360	1	08-15-22	LOT 10 PLAN ADDITIONS
	2	08-15-22	LOT 10 PLAN ADDITIONS
	3	08-15-22	LOT 10 PLAN ADDITIONS
	4	08-15-22	LOT 10 PLAN ADDITIONS
	5	08-23-22	REVISED PER VILLAGE COMMENTS
	6	10-21-22	REVISED PER VILLAGE & TEAM COORDINATION
	7	11-23-22	REVISED PER VILLAGE & TEAM COORDINATION
	8	11-23-22	REVISED PER VILLAGE PERMIT COMMENTS
	9	01-05-23	REVISED PER VILLAGE & TEAM COORDINATION
PROJECT MANAGER		DESIGNED BY	
JB		MV	
DRAWN BY		DATE	
BD		04-04-25	
REVISIONS		DATE	
10		02-09-23	
11		03-02-23	
12		05-10-23	
13		07-12-23	
14		10-16-23	
15		04-04-25	
DESCRIPTION		DATE	
LOT 10 REVISIONS PER VILLAGE COMMENTS		02-09-23	
REVISED PER IDPH COMMENTS		03-02-23	
LOT 6 PERMIT REVISIONS		05-10-23	
LOT 6 REVISIONS		07-12-23	
MISC. GRADING REVISIONS		10-16-23	
LOT 6 SOUTH BUILDING REVISIONS		04-04-25	

UTILITY PLAN - AREA 2

THE CLOVE

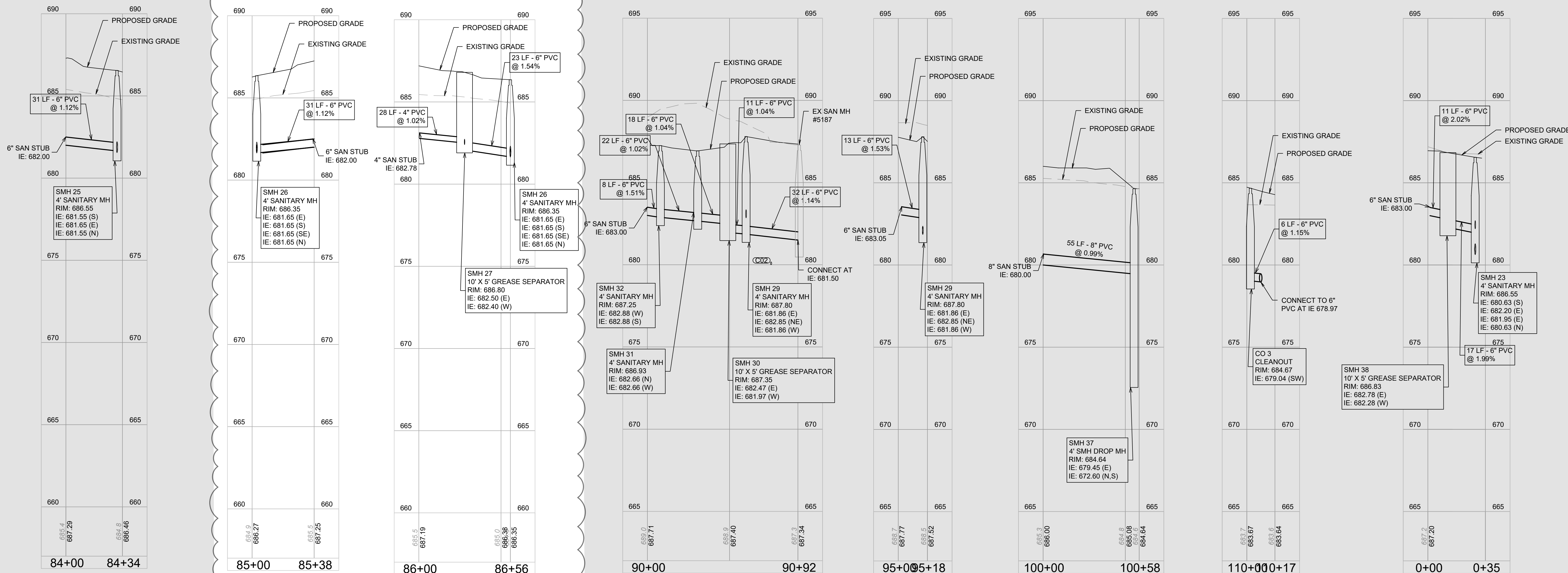
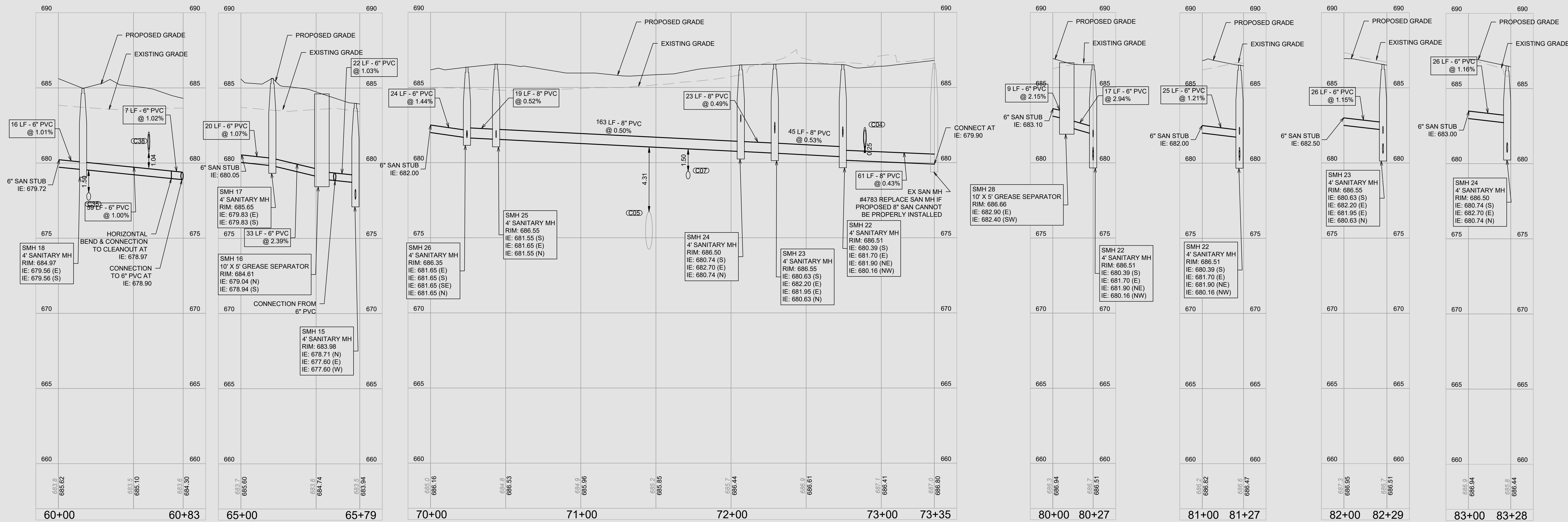
BUFFALO GROVE

7325 James Avenue
Woodridge, IL 60517
630.724.9200 phone
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DRAWING NO.

C9.2

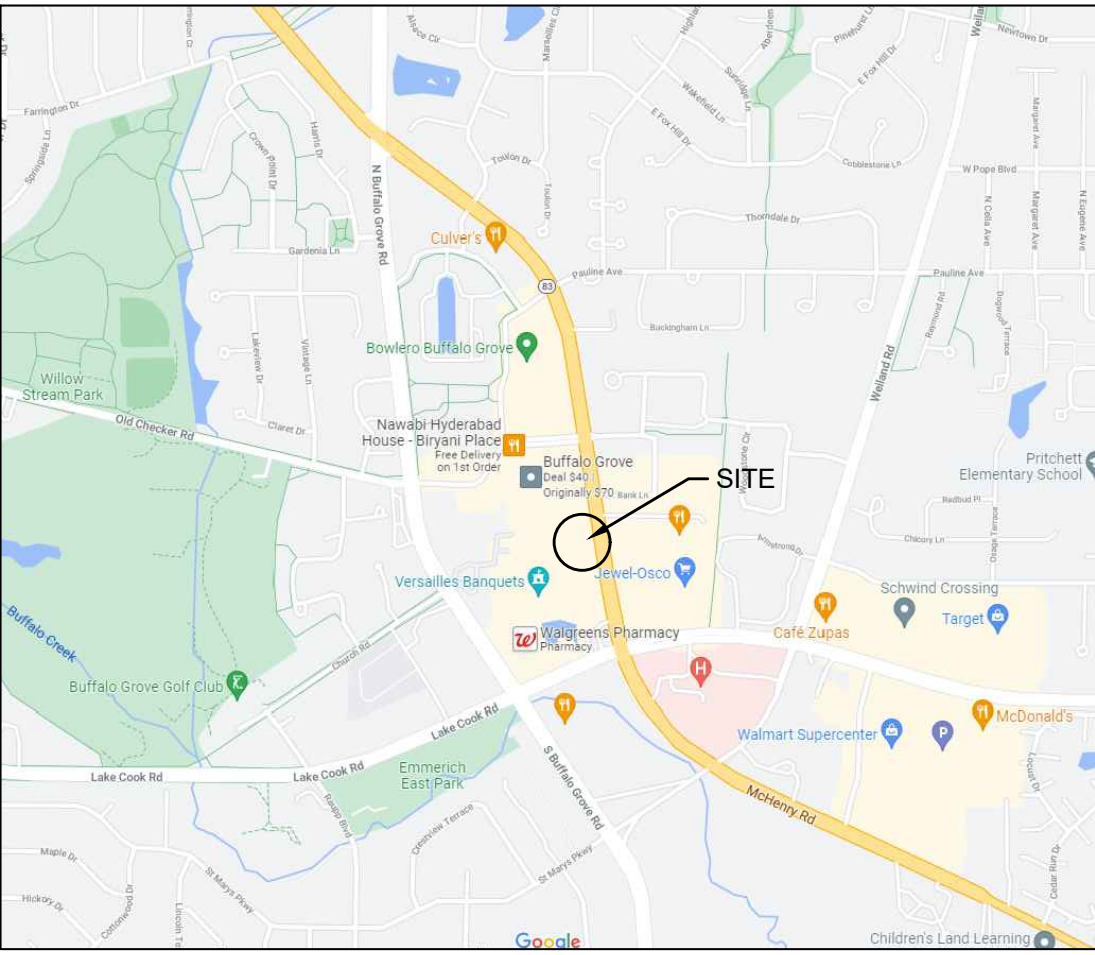


PROJECT NO.: 20360		ORIGINAL ISSUE DATE: MAY 24, 2022				REVISIONS	
PROJECT MANAGER: JB		NO.	DATE	DESCRIPTION	NO.	DATE	DESCRIPTION
DESIGNED BY: MV		4	08-15-22	LOT 10 PLAN ADDITIONS	10	02-09-23	LOT 10 REVISIONS PER VILLAGE COMMENTS
DRAWN BY: BD		5	09-23-22	REVISED PER VILLAGE COMMENTS	11	03-02-23	REVISED PER IDPH COMMENTS
		6	10-21-22	REVISED PER VILLAGE & TEAM COORDINATION	12	05-10-23	LOT 6 PERMIT REVISIONS
		7	11-23-22	REVISED PER VILLAGE & TEAM COORDINATION	13	07-12-23	LOT 6 REVISIONS
		8	11-29-22	REVISED PER VILLAGE PERMIT COMMENTS	14	10-16-23	MISC. GRADING REVISIONS
		9	01-05-23	REVISED PER VILLAGE & TEAM COORDINATION	15	04-01-25	LOT 6 SOUTH BUILDING REVISIONS

SANITARY PROFILES		THE CLOVE	
PROJECT NO.: 20360		DRAWN BY: BD	
PROJECT MANAGER: JB		DESIGNED BY: MV	
DESIGNED BY: MV		DRAWN BY: BD	

7325 Janes Avenue
Woodridge, IL 60517
630.724.9200 phone
www.v3co.com

DRAWING NO.
C9.6



VICINITY MAP
NOT TO SCALE

OWNERS' CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF) SS

THIS IS TO CERTIFY THAT BGA RESIDENTIAL LLC IS THE OWNER OF THE PROPERTY DESCRIBED HEREON AND HAS CAUSED THE SAME TO BE PLATTED AS INDICATED ON THE ATTACHED PLAT, FOR THE USES AND PURPOSES THEREON SET FORTH, AND DOES HEREBY ACKNOWLEDGE AND ADOPT THE SAME.

DATED AT _____, THIS ____ DAY OF _____, A.D., 20 ____.

BY: _____ ATTEST: _____ (SIGNATURES)
_____, _____ (PRINTED NAME)

TITLE: _____ TITLE: _____

NOTARY'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF) SS

I, _____, A NOTARY PUBLIC IN THE COUNTY AND STATE AFORESAID, DO HEREBY CERTIFY THAT

_____, (TITLE) _____ AND
_____, (TITLE) _____

WHO ARE PERSONALLY KNOWN TO ME TO BE THE SAME PERSONS WHO ARE SUBSCRIBED TO THE FOREGOING CERTIFICATE OF OWNERSHIP, APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THE EXECUTION OF THIS INSTRUMENT IN THEIR CAPACITY FOR THE USES AND PURPOSES THEREIN SET FORTH AS THE FREE AND VOLUNTARY ACT AND DEED OF SAID CORPORATION, GIVEN UNDER MY HAND AND NOTARIAL SEAL.

THIS ____ DAY OF _____, A.D., 20 ____.

BY: _____
NOTARY PUBLIC

RECORDER'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF LAKE) SS

THIS INSTRUMENT NO. _____ WAS FILED FOR RECORD IN THE RECORDERS OFFICE OF LAKE COUNTY

AFORESAID ON THE ____ DAY OF _____, A.D., 20 ____, AT ____ O'CLOCK __.M.

LAKE COUNTY RECORDER _____

PLAT OF EASEMENT
FOR
LOT 5, THE CLOVE SUBDIVISION
BUFFALO GROVE, IL

LOT 5 IN THE FINAL PLAT OF SUBDIVISION OF THE CLOVE, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 43 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, RECORDED AUGUST 5, 2022, AS DOCUMENT 7924807, IN LAKE COUNTY, ILLINOIS

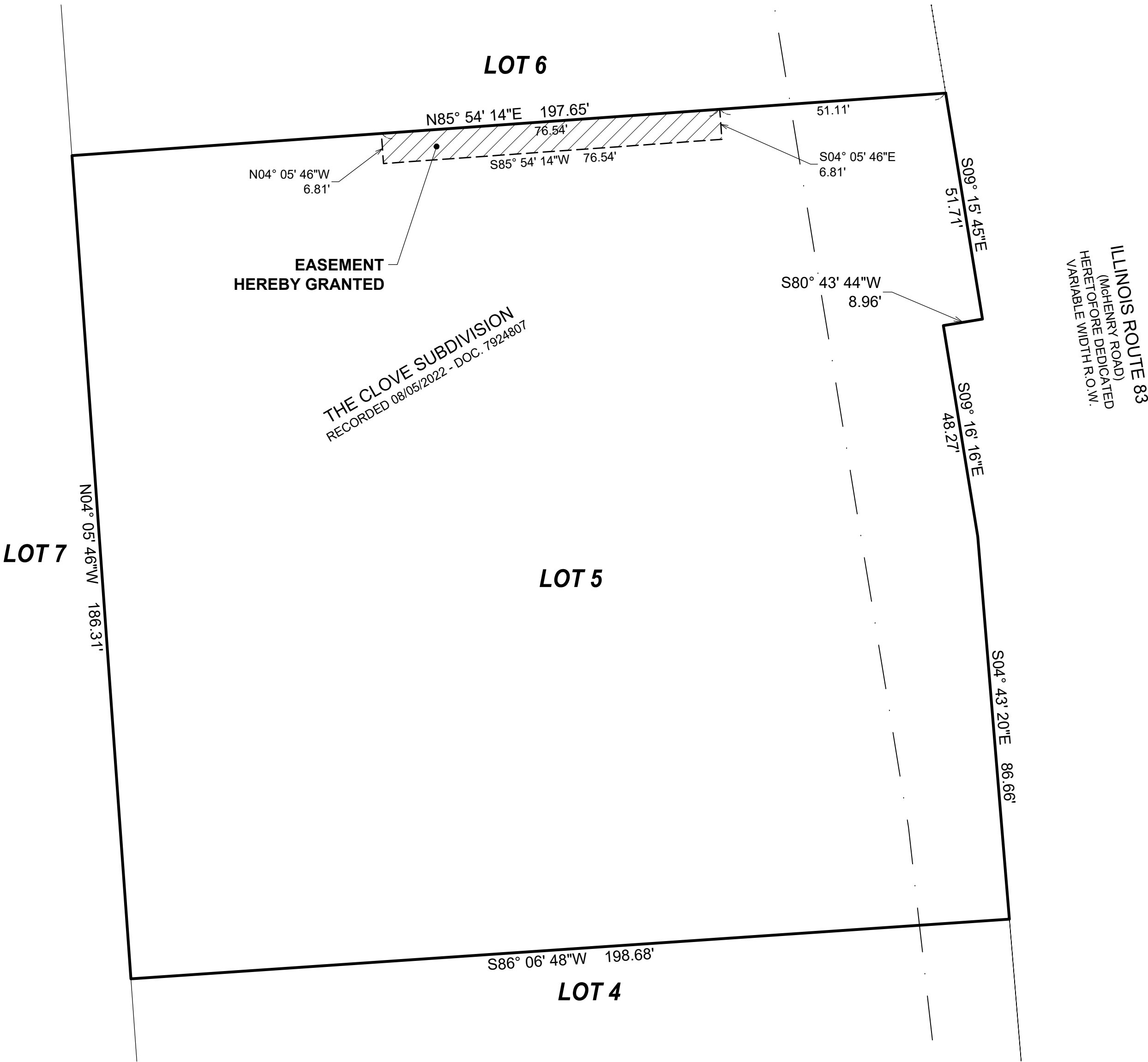
EASEMENT LEGAL DESCRIPTION

THAT PART OF LOT 5 THE FINAL PLAT OF SUBDIVISION OF THE CLOVE, BEING A PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 43 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, RECORDED AUGUST 5, 2022, AS DOCUMENT 7924807, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID LOT 5; THENCE SOUTH 85 DEGREES 54 MINUTES 14 SECONDS WEST, ALONG THE NORTH LINE OF SAID LOT 5, A DISTANCE OF 51.11 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 04 DEGREES 05 MINUTES 46 SECONDS EAST, A DISTANCE OF 6.81 FEET TO A POINT; THENCE SOUTH 85 DEGREES 54 MINUTES 14 SECONDS WEST, A DISTANCE OF 76.54 FEET TO POINT; THENCE NORTH 04 DEGREES 05 MINUTES 46 SECONDS WEST, A DISTANCE OF 6.81 FEET TO A POINT ON THE NORTH LINE OF SAID LOT 5; THENCE NORTH 85 DEGREES 54 MINUTES 14 SECONDS EAST, ALONG THE NORTH LINE OF SAID LOT 5, A DISTANCE OF 76.54 FEET TO THE POINT OF BEGINNING, ALL IN LAKE COUNTY, ILLINOIS.

LEGEND

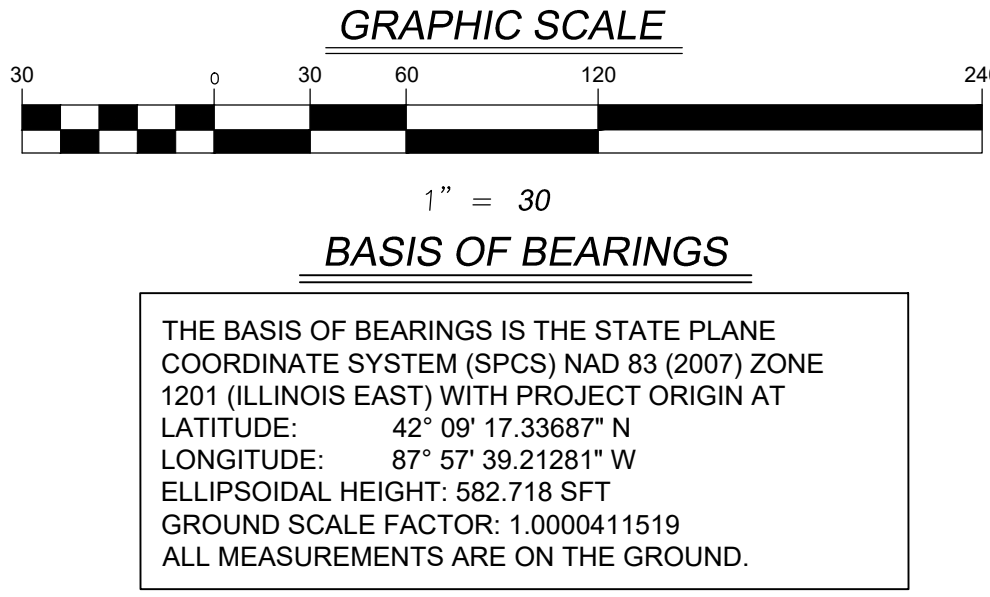
- PROPERTY LINE
- EXISTING RIGHT-OF-WAY LINE
- EASEMENT PARCEL
- N NORTH
- S SOUTH
- E EAST
- W WEST
- CB CHORD BEARING
- A ARC LENGTH
- R RADIUS
- FIP FOUND IRON PIPE



PIN 15-33-304-275

SUBMITTED BY / RETURN TO:

BGA RESIDENTIAL LLC C/O KENSINGTON DEVELOPMENT PARTNERS
700 COMMERCE DRIVE
SUITE 130
OAK BROOK, IL 60523



EASEMENT PROVISIONS

AN EASEMENT IS HEREBY GRANTED TO THE OWNER OF LOT 6 FOR CERTAIN ENCRDACHING IMPROVEMENTS FROM SAID LOT 6 OF THE CLOVE SUBDIVISION OVER THE EASEMENT AREA LOCATED ON THAT PORTION OF LOT 5 OF THE CLOVE SUBDIVISION SHOWN ON THIS PLAT IN ACCORDANCE WITH AND SUBJECT TO THAT CERTAIN EASEMENT AGREEMENT BETWEEN THE OWNERS OF SAID LOTS TO BE RECORDED CONCURRENTLY HERewith.

MORTGAGEE CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF) SS

THIS IS TO CERTIFY THAT I, THE UNDERSIGNED, AS AN AUTHORIZED AGENT OF WINTRUST BANK, N.A., A NATIONAL BANKING ASSOCIATION UNDER THE PROVISIONS OF A MORTGAGE AGREEMENT DATED AND RECORDED ON RECORDED IN LAKE COUNTY, IL ON NOVEMBER 9, 2022, AS DOCUMENT NO. 7943240, HEREBY CERTIFY THAT ASSOCIATED BANK IS THE MORTGAGEE OF THE PROPERTY DESCRIBED IN THE SURVEYOR'S CERTIFICATE, AFFIXED HEREON, AND THAT AS SUCH IT DOES HEREBY ACKNOWLEDGE THE PROVISIONS OF THE OWNERS CERTIFICATE, AFFIXED HEREON.

DATED THIS ____ DAY OF _____, 20 ____.

SIGNATURE _____

PLEASE TYPE/PRINT THE AUTHORIZED INDIVIDUAL'S NAME, TITLE CORPORATION/COMPANY NAME, AND ADDRESS:

AFFIX CORPORATE SEAL IF APPROPRIATE

NOTARY'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF) SS

I, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR THE SAID COUNTY, IN THE STATE AFORESAID, DO HEREBY CERTIFY THAT THE FOREGOING SIGNATOR OF THE MORTGAGE CERTIFICATE, IS PERSONALLY KNOWN TO ME TO BE THE SAME PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT AS MORTGAGEE, APPEARED AND DELIVERED THE SAID INSTRUMENT AT THEIR OWN FREE AND VOLUNTARY ACT OF SAID CORPORATION AS OWNER, FOR THE USES AND PURPOSES THEREIN SET FORTH, AND THE SAID MORTGAGEE DID ALSO THEN AND THERE ACKNOWLEDGE THAT HE OR SHE AS CUSTODIAN OF THE CORPORATE SEAL OF SAID CORPORATION DID AFFIX SAID SEAL OF SAID CORPORATION TO SAID INSTRUMENT AS HIS OR HER OWN FREE AND VOLUNTARY ACT AND AS THE FREE AND VOLUNTARY ACT OF SAID CORPORATION, AS OWNER, AS AFORESAID, FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND NOTARIAL SEAL

THIS ____ DAY OF _____, A.D., 20 ____.

NOTARY PUBLIC SIGNATURE _____

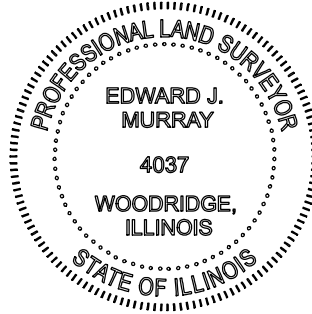
SURVEYOR'S CERTIFICATE

STATE OF ILLINOIS)
COUNTY OF DUPAGE) SS

I, EDWARD J. MURRAY, AN ILLINOIS PROFESSIONAL LAND SURVEYOR DO HEREBY CERTIFY THAT THE PLAT HEREON DRAWN WAS PREPARED AT AND UNDER MY DIRECTION. ALL DIMENSIONS SHOWN ARE IN FEET AND DECIMAL PARTS THEREOF.

GIVEN UNDER MY HAND AND SEAL THIS 9TH DAY OF JUNE, A.D., 2025.

EDWARD J. MURRAY
ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 35-4037
MY LICENSE EXPIRES ON NOVEMBER 30, 2026.
V3 COMPANIES OF ILLINOIS, LTD. PROFESSIONAL DESIGN FIRM NO. 184000902
THIS DESIGN FIRM NUMBER EXPIRES APRIL 30, 2027.
emurray@v3co.com



Engineers
Scientists
Surveyors

7325 Janes Avenue, Suite 100
Woodridge, IL 60517
630.724.9200 voice
630.724.0384 fax
v3co.com

PREPARED FOR:

IMKD 5 LLC
700 COMMERCE DRIVE - SUITE 130
OAK BROOK, IL 60523

REVISIONS					
NO.	DATE	DESCRIPTION	NO.	DATE	DESCRIPTION
1.	06/09/25	REVISED PER CLIENT COMMENTS			
2.	06/11/25	REVISED PER CLIENT COMMENTS			
3.	06/12/25	REVISED MORTGAGEE CERTIFICATE PER CLIENT COMMENTS			

PLAT OF EASEMENT

LOT 5, THE CLOVE SUBDIVISION - BUFFALO GROVE, IL

DRAFTING COMPLETED: 06/09/25 DRAWN BY: EJM PROJECT MANAGER: JRB
FIELD WORK COMPLETED: N/A CHECKED BY: EJM SCALE: 1" = 30'

Project No: 23060.GC.IMKD5
Group No: VP09.1

SHEET NO.
1 of 1

First Watch Restaurant Development
DEVELOPMENT IMPROVEMENT AGREEMENT

EXHIBIT D

ENGINEERS OPINION OF PROBABLE COSTS

[see copy attached on the following page]



ENGINEER'S OPINION OF PROBABLE CONSTRUCTION COST

for

The Clove - Lot 6 B Revision

Buffalo Grove, Illinois

May 5, 2025

5.0 PAVING (ORIGINAL DESIGN)	QUANTITY	UNITS	UNIT PRICE	COST
5.01 5" PCC SIDEWALK	1,678	sf	\$ 2.50	\$ 4,195.00
5.02 5" PCC SIDEWALK W/ 4" COMPACTED CA-6	229	sf	\$ 5.00	\$ 1,145.00
5.03 8" PCC PAVEMENT W/ 4" COMPACTED CA-6	156	sf	\$ 12.00	\$ 1,872.00
Subtotal (Original Design) Division 5.0:				\$ 7,212.00

5.0 PAVING (UPDATED DESIGN)	QUANTITY	UNITS	UNIT PRICE	COST
5.04 5" PCC SIDEWALK	2,240	sf	\$ 2.50	\$ 5,600.00
5.05 5" PCC SIDEWALK W/ 4" COMPACTED CA-6	46	sf	\$ 5.00	\$ 230.00
5.06 8" PCC PAVEMENT W/ 4" COMPACTED CA-6	251	sf	\$ 12.00	\$ 3,012.00
Subtotal (Updated Design) Division 5.0:				\$ 8,842.00

TOTALS:				
5.0 PAVING (ORIGINAL DESIGN)			\$	7,212.00
5.0 PAVING (UPDATED DESIGN)			\$	8,842.00
NET COST INCREASE:			\$	1,630.00

This Engineer's Opinion of Probable Cost is based upon the Final Engineering Plans for The Clove, prepared by V3 Companies, dated April 1, 2025. Since V3 Companies has no control over the cost of labor, materials, equipment or services furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, this Opinion of Probable Construction Costs is made based on V3 Companies' best judgment as an experienced and qualified professional engineer, familiar with the construction industry; however, V3 Companies can not and does not guarantee that proposals, bids or actual Construction Costs will not vary from the Opinions of Probable Construction Costs prepared by V3 Companies.

Typical Units

lf = linear feet
sf = square feet
sy = square yards
cy = cubic yards
ea = each
ls = lump sum
acre
allowance
ton



ORDINANCE 2025-xxx

AN ORDINANCE AUTHORIZING A DEVELOPMENT IMPROVEMENT AGREEMENT WITH IMKD 5, LLC FOR THE FIRST WATCH RESTAURANT DEVELOPMENT

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS the Village seeks to enter into a Development Improvement Agreement (DIA) with IMKD 5, LLC (“Developer”) for site improvements associated with the First Watch Restaurant Development.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Development Improvement Agreement is approved subject to review and approval by the Village Attorney and Village Engineer.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.h. O-2025-75

Ordinance authorizing execution of a contract with Digicom Installations, Inc. for station alerting equipment and installation at Fire Station 25, 505 W. Dundee Road, Buffalo Grove, IL.

Contacts

Liaison: Trustee Richards

Staff: Lawrence Kane

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance authorizing approval of a contract with Digicom Installations, Inc. in an amount not to exceed \$111,019.

Summary

See attached memo.

Strategic Alignment

Guiding Principle

Principle 1: Financially Responsible and Sound

Principle 2: Outstanding Village Services

Principle 3: Plan and Invest in the Future

Principle 4: High Performing Village Team

Principle 7: Builds Our Community

Goal

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

Goal 2: Enhanced, beautiful, safe and sustainable neighborhoods

Goal 3: Strengthened Buffalo Grove community identity and pride

Goal 4: Vibrant and innovative community: leading edge

File Attachments

1. 6-16-25 Station Alerting Memo

2. 6-16-25 Station Alerting Ordinance
3. Digicom Reseller Quote_Buffalo Gr_New FS 25_2.26.25 REVISED
4. Digicom Worksheet_Buffalo Gr_New FS 25





MEMORANDUM

DATE: June 16, 2025
TO: Village Manager Dane Bragg
FROM: Fire Chief Lawrence J. Kane
SUBJECT: Station Alerting for Station 25

RECOMMENDATION

Staff recommends the Village Board authorize the Village Manager to execute an agreement with Digicom Installations, Inc. for the purchase and installation of Phoenix G2 station alerting equipment for the new Fire Station 25 pending Village attorney approval.

BACKGROUND

One of the required components in the Station 25 project is station alerting. As part of the project planning, it was agreed that all aspects of the station alerting would be purchased and installed as an owner supplied item. The benefit in this approach is that it allows us to continue to use the same style of station alerting technology found in our other fire stations as well as it is compatible with all dispatching support and hardware utilized by Northwest Central Dispatch.

The approved vendor for the Phoenix G2 equipment in this area is Digicom Installations, Inc. Digicom Installations is a sole source vendor and authorized installer of this equipment for the Chicagoland area as well as by Northwest Central Dispatch.

The use of Digicom Installations for both equipment as well as installation provides us with warranty service on all aspects of the install, not just components as well as valued equipment pricing. In addition, Digicom has installed and currently services all our current fire stations and performed all the station alerting work for the temporary Station 25.

ANALYSIS

Buffalo Grove currently uses the Phoenix G2 station alerting system in all our fire stations. In addition, this system is used and supported by Northwest Central Dispatch. The features of the system allow for more efficient response times by providing clear, regularly formatted

dispatch alerts and information. In addition, firefighter wellness is addressed by room monitors specific to vehicle assignment, lighted speakers which designate and prepare the firefighter for responses specific to them and message boards which remind members of the emergency location. All these state-of-the-art dispatching components have been considered and integrated into the station alerting design to create a modern facility which focuses on efficient response time and increased firefighter safety and wellness.

FINANCIAL IMPACT

The financial impact for the equipment and installation has been considered and accounted for in the owner supplied costs presented in the total Station 25 project cost. The cost of equipment and installation is \$100,926. Staff is requesting a 10% contingency (\$10,093) for unforeseen expenses for a total request not to exceed \$111,019 pending Village Board approval and Village Attorney review. If approved, costs will be paid in two installments, the first will be equipment and the remaining portion at project completion.

NEXT STEPS

Once approved, Digicom Installations will order the equipment allowing us to secure our current pricing and make sure our equipment is present when the construction schedule allows for installation. Approval at this point in the project will likely eliminate delays in this aspect of the building process.

APPENDICES (IF APPLICABLE)

- a. Digicom Reseller Quote - extended beyond expiration date
- b. Digicom Worksheet



ORDINANCE 2025-xxx

AN ORDINANCE AUTHORIZING EXECUTION OF A CONTRACT WITH DIGICOM INSTALLATIONS, INC. FOR STATION ALERTING EQUIPMENT AND INSTALLATION AT FIRE STATION 25, 505 W. DUNDEE ROAD, BUFFALO GROVE, IL.

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS the Village sought out companies qualified to provide the requested services and materials; and

WHEREAS the Village engaged in a competitive procurement process to obtain the best value for money.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Village Manager is authorized to execute a contract with Digicom Installations, Inc. for station alerting equipment and installation in an amount not to exceed \$111,019 (\$100,926 plus a 10% contingency of \$10,093), pending final review and approval by the Village Attorney.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Page 1 of 2

smart. with heart.

50 Raupp Blvd, Buffalo Grove, IL 60089 📞 847-459-2500 🌐 vbg.org

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

DRAFT

Digicom Installations, Inc.
11905 Heron Dr
Huntley, IL 60142 US
nancy.fortunato@digicominstallations.com

Estimate

ADDRESS
B/C Larry Kane
Buffalo Grove Fire Department
1051 Highland Grove Dr.
Buffalo Grove, IL 60089

ESTIMATE # 1520
DATE 02/27/2025
EXPIRATION DATE 06/20/2025

ACTIVITY	QTY	RATE	AMOUNT
Station Alerting Equipment Buffalo Grove, New FS 25 Phoenix G2 Station Alerting Equipment See Digicom Worksheet for component level details Includes shipping	1	59,871.29	59,871.29
Installation Installation of above equipment. Also includes uninstall and re-install of the ATX, 4 Outdoor Speakers and 4 LED Speakers. Quote includes all labor and materials to install, program, test and audio balance all components to make the system operational. Include lift rental for 1 week.	1	35,054.64	35,054.64
Station System Services Project Management and Startup Fees from USDD (pass through costs)	1	6,000.00	6,000.00

Invoicing Schedule
Projects will be invoiced in two parts. 1) Equipment will be invoiced upon receipt. 2) Installation and Station Services will be invoiced at project completion.

TOTAL \$100,925.93

Accepted By Accepted Date

DIGICOM BOX SALE

Type	RESELLER ESTIMATE
Department Name	Buffalo Grove
Station #	New FS 25
Quote Date	2/26/2026
Quote Name	
Drawing Date	02/26/26

Qty	PART	STATION SYSTEM LICENSES	LIST PRICE	GPO	GPO TOT
1	VA	G2 Voice Alert	\$ 1,433.25	\$ 1,289.93	\$ 1,289.93
24	G2-APP-DLI	G2 Mobile FSAS APP (24)	\$ 124.50	\$ 112.06	No Charge
TOTAL STATION SYSTEM LICENSES					\$ 1,289.93

Qty	PART	STATION CONTROLLER	LIST PRICE	GPO	GPO TOT
1	Expansion	G2 Expansion Kit	\$ 7,838.00	\$ 7,054.20	\$ 7,054.20
1	ATX-E	Rack Mount Ears for ATX or EXP	\$ 76.22	\$ 68.60	\$ 68.60
1	UPS-STD	ATX UPS, Standard	\$ 1,017.64	\$ 915.88	\$ 915.88
1	UPS-WMB	Shelf/Bracket, Wall-Mount for UPS	\$ 77.25	\$ 69.53	\$ 69.53
TOTAL STATION CONTROLLER					\$ 8,108.21

Qty	PART	STATION PERIPHERALS	LIST PRICE	GPO	GPO TOT
1	AMP	Audio Amplifier, External	\$ 1,226.34	\$ 1,103.71	\$ 1,103.71
1	AMP-S	Shelf for Amp	\$ 91.20	\$ 82.08	\$ 82.08
4	PB-B	Push Button, Standard (Black)	\$ 126.50	\$ 113.86	\$ 455.42
2	PB-R	Push Button, Emergency (Red)	\$ 126.50	\$ 113.86	\$ 227.71
3	MR2	Message Remote 2	\$ 1,753.75	\$ 1,578.38	\$ 4,735.14
2	USDD-LCD-SIGN	G2 LCD MESSAGE SIGN / 28" Active Screen width / Configurable display	\$ 3,000.00	\$ 2,700.00	\$ 5,400.00
3	MS-G-S	Message Sign STANDARD	\$ 1,575.00	\$ 1,417.50	\$ 4,252.50
2	MS-MNT-ART-L	MS Mount - Articulating, Long reach	\$ 390.00	\$ 351.00	\$ 702.00
9	RR2	Room Remote 2	\$ 2,275.35	\$ 2,047.82	\$ 18,430.38
20	SPK-LED-FM	LED Speaker - FLUSH Mount	\$ 374.00	\$ 336.60	\$ 6,732.00
3	SPK-OAS	Omni Alert GLOBE SPEAKER	\$ 1,575.00	\$ 1,417.50	\$ 4,252.50
14	SPK-STD-FM	Speaker - STANDARD, FLUSH Mount	\$ 132.30	\$ 119.07	\$ 1,666.98
5	SPK-STD-SM	Speaker - STANDARD, SURFACE/BOX	\$ 132.30	\$ 119.07	\$ 595.35
1	SPK-W-SM	SPEAKER - APP BAY/OUTDOOR - A2	\$ 373.75	\$ 336.37	\$ 336.37
TOTAL STATION PERIPHERALS					\$ 48,972.15

TOTAL STATION COMPONENTS					\$ 58,370.29
TOTAL SYSTEM					\$ 58,370.29
Shipping					\$ 1,501.00
TOTAL SYSTEM w/Shipping					\$ 59,871.29



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.i. O-2025-76

Ordinance Approving the Plat of Easement at Saint Mary's Parish

Contacts

Liaison: Trustee Weidenfeld

Staff: Briget Schwab

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an Ordinance authorizing the granting of an Easement to Buffalo Grove for the maintenance of Watermain at St Marys Parish

Summary

Saint Mary's Parish sought to update infrastructure in and around their property, a process that started last year. The owner has finished constructing the water main and is seeking to close out the project. In conjunction with the water main improvements that were completed, the Village requires an easement across multiple parcels on the Saint Mary's Parish property in order to have access to maintain the water main that was installed on the church property.

Strategic Alignment

Guiding Principle

Principle 5: Partnership with Local Districts

Goal

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

File Attachments

1. DRAFT Ordinance - St Marys Easement
2. St Mary Watermain Easement Certs - Cook



ORDINANCE 2025-xxx

AN ORDINANCE APPROVING A PLAT OF EASEMENT
WITH THE PROPERTY OWNER OF ST MARY'S
CHURCH AT 50 N. BUFFALO GROVE ROAD

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS the Village seeks to approve the Plat of Easement with the property owner of Saint Mary's Church at 50 N. Buffalo Grove Road,

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Village President is authorized to execute a Plat of Easement with the property owner of Saint Mary's Church at 50 Buffalo Grove Road, across parcels 1533303001, 1533300104, and 03041000010000.

SECTION 3. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 4. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

PLAT OF EASEMENT

ST. MARY PARISH

DESCRIBED AS FOLLOWS:

THAT PART OF THE NORTHWEST QUARTER OF SECTION 4, TOWNSHIP 42 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN COOK COUNTY AND THAT PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 43 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN LAKE COUNTY, AND PART OF LOT 2 IN WEIDNER'S SUBDIVISION, BEING A SUBDIVISION OF PART OF THE SOUTHWEST QUARTER OF SECTION 33, TOWNSHIP 43 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED AUGUST 15, 1958 IN BOOK 1641 OF RECORDS PAGE 399 AS DOCUMENT NO. 999971 IN THE LAKE COUNTY DESCRIBED AS FOLLOWS:

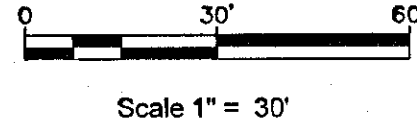
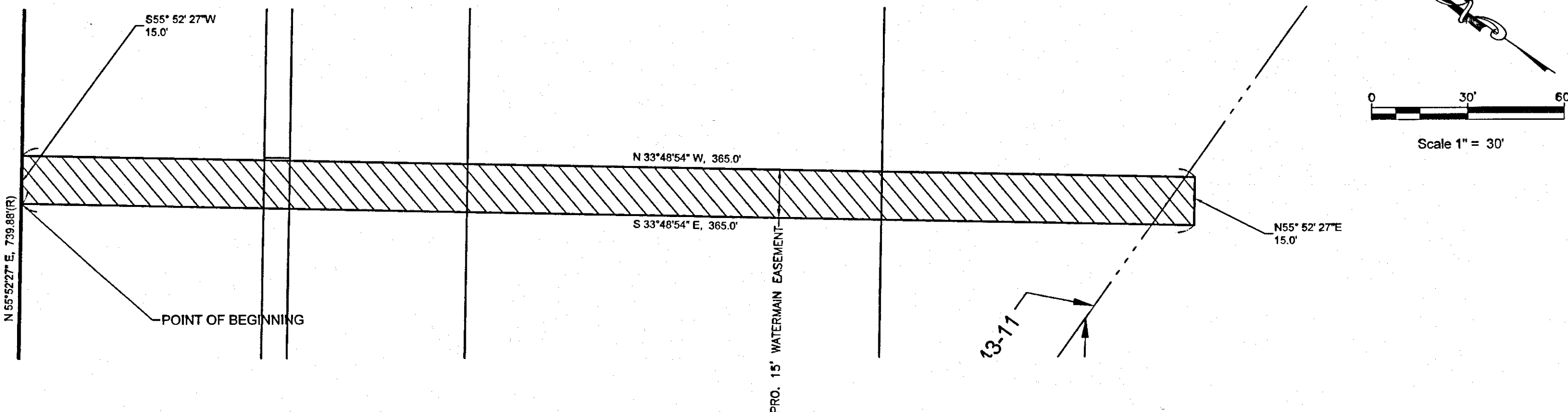
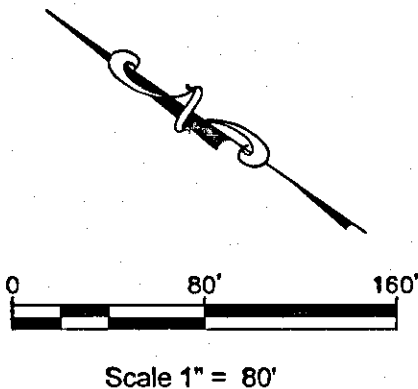
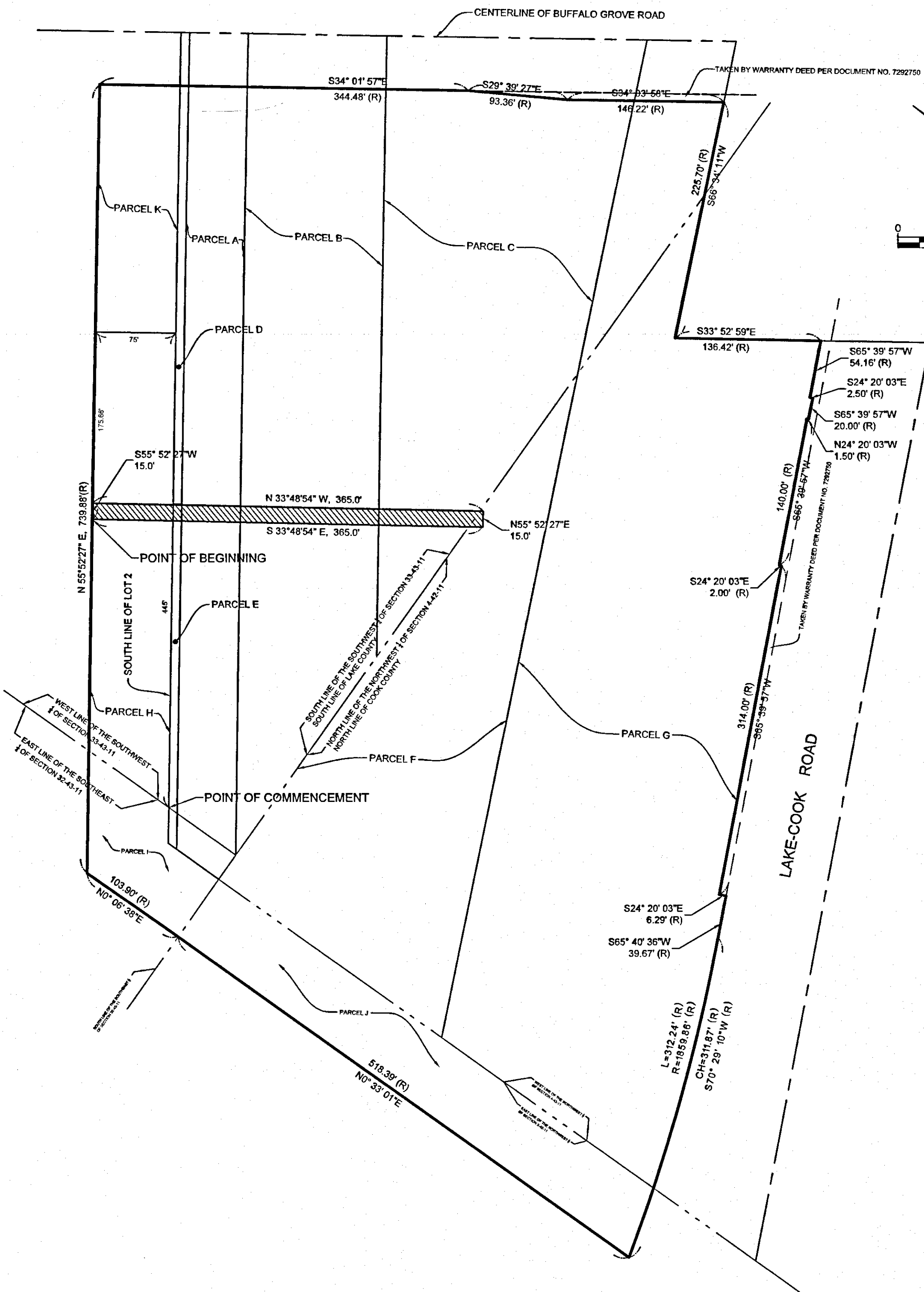
COMMENCING AT THE MOST SOUTHERLY CORNER OF SAID LOT 2, THENCE NORTHEASTERLY ALONG THE SOUTHERLY LINE OF SAID LOT 2, 445 FEET TO THE ANGLE POINT OF SAID LOT; THENCE NORTHWESTERLY AT RIGHT ANGLES TO SAID SOUTHERLY LINE OF SAID LOT, 75 FEET; THENCE SOUTHWESTERLY PARALLEL WITH THE SOUTHERLY LINE OF SAID LOT 2, FOR DISTANCE OF 175.66 FEET, FOR THE POINT OF BEGINNING, THENCE SOUTH 33 DEGREES 48 MINUTES 55 SECONDS EAST, FOR A DISTANCE OF 365 FEET; THENCE NORTH 55 DEGREES 52 MINUTES 27 SECONDS EAST, FOR A DISTANCE OF 15 FEET; THENCE NORTH 33 DEGREES 48 MINUTES 54 SECONDS WEST, FOR A DISTANCE OF 365 FEET TO A POINT ON A LINE THAT IS PARALLEL WITH AND 75 FEET DISTANT FROM THE SOUTHERLY LINE OF SAID LOT 2; THENCE SOUTH 55 DEGREES 52 MINUTES 27 SECONDS WEST ALONG SAID PARALLEL LINE, FOR A DISTANCE OF 15 FEET, TO THE POINT OF BEGINNING, IN COOK AND LAKE COUNTIES, ILLINOIS.

WATER MAIN EASEMENT PROVISIONS:

AN EASEMENT FOR PURPOSES INCLUDING WATER SUPPLY AND DISTRIBUTION IS HEREBY RESERVED AND GRANTED TO:

VILLAGE OF BUFFALO GROVE

ITS SUCCESSORS AND ASSIGNS TO INSTALL, OPERATE, MAINTAIN, AND REMOVE, FROM TIME TO TIME, FACILITIES USED FOR PURPOSE OF WATER SUPPLY AND DISTRIBUTION IN, UNDER, ACROSS, ALONG, AND UPON THE SURFACE OF THE PROPERTY SHOWN WITHIN THE SOLID LINES AND MARKED "WATERMAIN EASEMENT" ON THE PLAT. ALSO GRANTED HEREWITH IS THE RIGHT TO CUT, TRIM, OR REMOVE TREES, BUSHES AND ROOTS AS MAY BE REASONABLY REQUIRED INCIDENT TO THE RIGHTS HEREIN GIVEN, AND THE RIGHT TO ENTER UPON THE SUBDIVIDED PROPERTY FOR ALL SUCH PURPOSES. OBSTRUCTIONS SHALL NOT BE PLACED OVER GRANTEE'S FACILITIES OR IN, UPON, OR OVER THE PROPERTY WITHIN THE EASEMENT WITHOUT THE PRIOR WRITTEN CONSENT OF GRANTEE'S. AFTER INSTALLATION OF ANY SUCH FACILITIES THE GRADE OF THE SUBDIVIDED PROPERTY SHALL NOT BE ALTERED IN A MANNER SO AS TO INTERFERE WITH THE PROPER OPERATION AND MAINTENANCE THEREOF.



CORPORATE AUTHORITY'S CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF COOK }

APPROVED AND ACCEPTED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF BUFFALO GROVE, COOK AND LAKE COUNTIES, ILLINOIS, AT A MEETING HELD THIS _____ DAY OF _____, A.D., 20____.

VILLAGE PRESIDENT
ATTEST: _____
VILLAGE CLERK

VILLAGE ENGINEER'S CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF COOK }

APPROVED BY THE VILLAGE ENGINEER OF THE VILLAGE OF BUFFALO GROVE, COOK AND LAKE COUNTIES, ILLINOIS, DATED THIS _____ DAY OF _____, A.D., 20____.

VILLAGE ENGINEER

COUNTY CLERK'S CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF COOK }

I, _____, COUNTY CLERK OF COOK COUNTY, ILLINOIS, DO HEREBY CERTIFY THAT THERE ARE NO DELINQUENT GENERAL TAXES, UNPAID CURRENT GENERAL TAXES, DELINQUENT SPECIAL ASSESSMENTS OR UNPAID CURRENT SPECIAL ASSESSMENTS AGAINST ANY OF THE LAND INCLUDED IN THE DESCRIBED PROPERTY. I FURTHER CERTIFY THAT I HAVE RECEIVED ALL STATUTORY FEES IN CONNECTION WITH THE PLAT.

GIVEN UNDER MY HAND AND SEAL OF THE COUNTY CLERK OF _____ COUNTY, ILLINOIS.
THIS _____ DAY OF _____, A.D., 20____.

COUNTY CLERK

OWNER'S CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF COOK }

THIS IS TO CERTIFY THAT THE UNDERSIGNED IS THE OWNER OF THE LAND DESCRIBED IN THE PLAT OF EASEMENT, AND THAT IT HAS CAUSED THE SAID SAME TO BE SURVEYED AND GRANTED THEREON, FOR THE USES AND PURPOSES THEREIN SET FORTH AND DOES HEREBY ACKNOWLEDGE AND ADOPT THE SAME UNDER THE STYLE AND TITLE HEREON SHOWN.

DATED AT Buffalo Grove, ILLINOIS, THIS 6th DAY OF June, A.D., 2025.
BY Rev. Daniel Whitehead TITLE: Pastor
PRINTED NAME: Rev. Daniel Whitehead

NAME: Rev. Daniel Whitehead
ADDRESS: 1011 Buffalo Grove Rd
Buffalo Grove, IL 60089

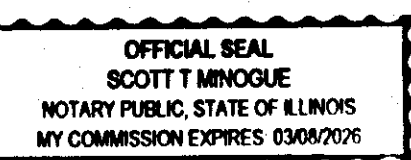
NOTARY CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF COOK }

I, Scott T. Minogue, A NOTARY PUBLIC, IN FOR SAID COUNTY, IN THE STATE AFORESAID, DO HEREBY CERTIFY THAT Rev. Daniel Whitehead OF St. Mary Church PERSONALLY KNOWN TO ME TO BE THE SAME PERSONS WHOSE NAMES ARE SUBSCRIBED TO THE FOREGOING INSTRUMENT AS SUCH OWNERS, APPEARED BEFORE ME THIS DAY IN PERSON AND ACKNOWLEDGED THAT THEY SIGNED AND DELIVERED THE PLAT AS THEIR OWN FREE AND VOLUNTARY ACT FOR THE USES AND PURPOSES THEREIN SET FORTH.

GIVEN UNDER MY HAND AND NOTARIAL SEAL THIS 6th DAY OF June, A.D., 2025 AT _____, ILLINOIS.

MY COMMISSION EXPIRES 3/8/2026



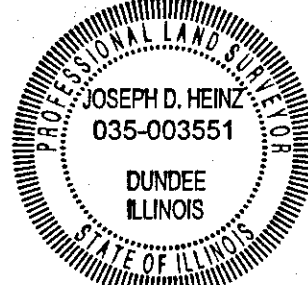
Scott T. Minogue
NOTARY PUBLIC

SURVEYOR'S CERTIFICATE

STATE OF ILLINOIS } SS
COUNTY OF KANE }

I, JOSEPH D. HEINZ, AN ILLINOIS PROFESSIONAL LAND SURVEYOR, HEREBY CERTIFY THAT THE PLAT OF EASEMENT HEREON DRAWN HAS BEEN PREPARED UNDER MY DIRECTION FOR THE PURPOSE OF RECORDING AN EASEMENT AND THAT IT IS A CORRECT REPRESENTATION OF THE AREA SHOWN THEREON.

EAST DUNDEE, ILLINOIS, DATED THIS 9th DAY OF June, A.D. 2025.



Joseph D. Heinz
Illinois Professional Land Surveyor No. 3551
License Expires 11-30-26
Design Firm Registration No. 184-002048

GERALD L. HEINZ & ASSOCIATES, INC.
CONSULTING ENGINEERS & LAND SURVEYORS
206 NORTH RIVER STREET
EAST DUNDEE, ILLINOIS 60118
PHONE: (847)428-4535

NO.	DATE	REVISIONS	NO.	DATE	REVISIONS

PLAT OF EASEMENT
ST. MARY PARISH

WATERMAIN EASEMENT
VILLAGE OF BUFFALO GROVE

This drawing is copyrighted and is the sole property of GERALD L. HEINZ & ASSOCIATES, INC. Reproduction or use of this drawing in whole or in part and/or the information contained in it is forbidden without the written consent of GERALD L. HEINZ & ASSOCIATES, INC. Unauthorized use will be prosecuted to the fullest extent of the law.

DATE: 6/4/2025
JOB NO.: E-2984
SCALE: SEE PLAN
SHEET 1 OF 1



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 8.j. R-2025-19

Resolution Authorizing an Agreement with the Illinois Department of Transportation for the Dundee Road (62F86) Project.

Contacts

Liaison: Trustee Weidenfeld

Staff: Briget Schwab

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve a resolution to execute an Intergovernmental Agreement with Illinois Department of Transportation, and approve funding in the amount of \$32,792, for sidewalk improvements as part of the Dundee Road Project, subject to the final review by the Village attorney.

Summary

Recommendation

Staff recommends that the Village Board authorize the Village President and the Village Clerk to execute an Intergovernmental Agreement with Illinois Department of Transportation (IDOT), including funding in the amount of \$32,792 as detailed in Exhibit A of the Agreement, for sidewalk improvements as part of the Dundee Road Project, subject to the final review by the Village Attorney.

Background

IDOT has scheduled resurfacing and pedestrian ramp improvements along Illinois Route 68 (Dundee Road) east of Kennicott Avenue to First Street, spanning the municipalities of Arlington Heights, Buffalo Grove, and Wheeling. IDOT is targeting the September 19, 2025 letting and requires the Agreement to be executed and returned to IDOT by July 16, 2025. Construction will commence in early 2026.

In April 2025, preliminary plans were submitted to the Village staff for review. During this process, staff assessed sidewalk areas outside the IDOT contract's scope, which fall under the Village's maintenance responsibility. This assessment identified numerous locations where sidewalk removal and replacement are warranted.

Per the Agreement, the Village is responsible only for the removal and engineering costs associated with the identified locations, with estimated costs totaling \$32,792. Several months after the project letting, the Village will be invoiced for 80% of the estimated costs, or \$26,233.60. Upon completion and final acceptance of the Dundee Road Project, the actual costs will be determined, and the Village will receive a final invoice accordingly. The funding will be requested during the 2026 Budget process. It is important to note that final acceptance of an IDOT project may take several years.

Undertaking the Village sidewalk maintenance work along Dundee Road concurrently with the IDOT project presents a strategic opportunity to complete the work both cost-effectively and more conveniently for the public.

Strategic Alignment

Guiding Principle

Principle 3: Plan and Invest in the Future

Goal

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

File Attachments

1. DRAFT Agreement with IDOT Dundee Rd (62F86) Sidewalk
2. DRAFT Resolution - Exhibit B Dundee Rd (62F86) Sidewalk Agreement



AGREEMENT

This Agreement entered into this _____ day of _____, 2025 A.D., by and between the STATE OF ILLINOIS, acting by and through its DEPARTMENT OF TRANSPORTATION, hereinafter called the STATE, and the VILLAGE OF BUFFALO GROVE, of the State of Illinois, hereinafter called the VILLAGE.

WITNESSETH:

WHEREAS, the STATE, in order to facilitate the free flow of traffic and ensure safety to the motoring public, is desirous of improving approximately 18,700 feet of FAP Route 343 IL 68 (Dundee Road) from Kennicott Avenue to First Street, STATE Section: 2017-51RS, STATE Job No.: D-91-214-18, State Contract Number: 62F86, as follows:

The PROJECT wil include replacement of various sidewalk and driveway sections. Pavement patching, hot-mix asphalt surface removal, resurfacing with binder and surface course, curb and gutter replacement, thermoplastic pavement marking, raised reflective pavement markers and all other work necessary to complete the improvement in accordance with the approved plans and specifications; and

WHEREAS, the VILLAGE has requested that the STATE include in its contract the replacement of various sidewalk sections; and

WHEREAS, the STATE is agreeable to said request.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties hereto agree as follows:

1. The STATE agrees to make the surveys, obtain all necessary rights of way, prepare plans and specifications, receive bids and award the contract, furnish engineering inspection during construction and cause the improvement to be built in accordance with the approved plans, specifications and contract.
2. The STATE agrees to pay for all right of way, construction and engineering cost subject to reimbursement by the VILLAGE, as hereinafter stipulated.
3. It is mutually agreed by and between the parties hereto that the estimated cost and cost proration for this improvement is as shown on Exhibit A attached hereto and made a part hereof..
4. The VILLAGE has passed a resolution appropriating sufficient funds to pay its share of the cost for this improvement, a copy of which is attached hereto as Exhibit B and made a part hereof.
5. The VILLAGE agrees that upon receipt of an invoice from the STATE, the VILLAGE will pay to the STATE, in a lump sum from any funds allotted to the VILLAGE, an amount equal to 80% of its obligation incurred under this AGREEMENT, and will pay to said STATE the remainder of the obligation (including any non-participating costs on FA Projects) in a lump sum, upon completion of the project, based upon final costs.
6. The VILLAGE further agrees to pass a supplemental resolution to provide necessary funds for its share of the cost of this improvement if the amount appropriated in Exhibit B proves to be insufficient to cover said cost.

7. The VILLAGE agrees not to permit driveway entrance openings to be made in the curb, as constructed, or the construction of additional entrances, private or commercial, along IL 68 (Dundee Road) without the consent of the STATE.
8. The VILLAGE shall exercise its franchise rights to cause private utilities to be relocated, if required, at no expense to the STATE.
9. The VILLAGE agrees to cause its utilities installed on right of way after said right of way was acquired by the STATE or installed within the limits of a roadway after the said roadway's jurisdiction was assumed by the STATE, to be relocated and/or adjusted, if required, at no expense to the STATE.
10. The VILLAGE agrees to obtain from the STATE an approved permit for any VILLAGE owned utility relocated/adjusted as part of this improvement, and shall abide by all conditions set forth therein.
11. Upon final field inspection of the improvement and so long as IL 68 (Dundee Road) is used as a STATE Highway, the STATE agrees to maintain or cause to be maintained the median, the through traffic lanes, the left-turn lanes and right turn lanes, and the curb and gutter, stabilized shoulders and ditches adjacent to those traffic lanes and turn lanes.
12. Upon final field inspection of the improvement, the VILLAGE agrees to maintain or cause to be maintained those portions of the improvement which are not maintained by the STATE, including new and existing sidewalks, parkways, guardrails, crosswalk and stopline markings and VILLAGE owned utilities including appurtenances thereto.

13. The VILLAGE further agrees to continue its existing maintenance responsibilities on all side road approaches under its jurisdiction, including all left and right turn lanes on said side road approaches, up to the through edge of pavement of IL 68 (Dundee Road). Drainage facilities, if any, at the aforementioned side roads located within the STATE right-of-way shall be the joint maintenance responsibility of the STATE and the VILLAGE unless there is an agreement specifying different responsibilities.
14. The VILLAGE has adopted a resolution, will send a letter, or sign the Plan Approval page which is part of this document, approving the plans and specifications as prepared.
15. Under penalties of perjury, the VILLAGE certifies that its correct Federal Tax Identification number is 36-2525051 and it is doing business as a GOVERNMENTAL ENTITY, whose mailing address is:

Village of Buffalo Grove
50 Raupp Boulevard
Buffalo Grove, IL 60089

Remainder of page intentionally left blank

Obligations of the STATE and the VILLAGE will cease immediately without penalty or further payment being required if, in any fiscal year, the Illinois General Assembly or Federal funding source fails to appropriate or otherwise make available funds for this contract.

This AGREEMENT and the covenants contained herein shall be null and void in the event the contract covering the construction work contemplated herein is not awarded within the three years subsequent to execution of the agreement.

This Agreement shall be binding upon and to the benefit of the parties hereto, their successors and assigns.

VILLAGE OF BUFFALO GROVE

By: _____
(Signature)

Attest:

By: _____
(Print or Type)

Title: _____

Date: _____

Clerk

(SEAL)

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION

By: _____
Jose Rios, P.E.
Region One Engineer

Date: _____

Job No.: D-91-214-18
Agreement No.: JN-125-043

PLAN APPROVAL

WHEREAS, in order to facilitate the improvement of FAP Route 343, known as IL 68 (Dundee Road), Contract No.: 62F86, State Section: 2017-51RS, Job No.: D-91-214-18, the VILLAGE agrees to that portion of the plans and specifications relative to the VILLAGE's financial and maintenance obligations described herein.

Approved _____

Title _____

Date _____

EXHIBIT A ESTIMATE OF COST Contract 62F86									
Type of Work	FEDERAL		STATE		VILLAGE OF BUFFALO GROVE		VILLAGE OF ARLINGTON HEIGHTS		TOTAL
	\$	%	\$	%	\$	%	\$	%	
All roadway work excluding the following:	\$3,600,000	80%	\$900,000	20%					\$4,500,000
P&C Engineering (15%)	\$540,000	80%	\$135,000	20%					\$675,000
Other Work									
Sidewalk removal (STA 18+42 TO 33+00, 44+00 TO 58+00, 74+00 TO 84+00)							\$4,800	100%	\$4,800
P&C Engineering (15%)							\$720	100%	\$720
Sidewalk replacement	\$12,800	80%	\$3,200	20%					\$16,000
Sidewalk removal (STA 31+00 to 141+00)					\$28,515	100%			\$28,515
P&C Engineering (15%)					\$4,277	100%			\$4,277
Sidewalk 5" new	\$76,040	80%	\$19,010	20%					\$95,050
TOTAL	\$4,228,840		\$1,057,210		\$32,792		\$5,520		\$5,324,362
NOTE: Local participation shall be predicated upon the percentages shown above for the specified work. Local Agency cost shall be determined by multiplying the final quantities times contract unit price plus the percentage shown for construction and/or preliminary engineering unless otherwise noted.									

“Exhibit B”
FUNDING RESOLUTION



RESOLUTION 2025-xx

A RESOLUTION AUTHORIZING EXECUTION OF AN INTERGOVERNMENTAL AGREEMENT WITH THE ILLINOIS DEPARTMENT OF TRANSPORTATION FOR THE DUNDEE ROAD (CONTRACT 62F86) PROJECT.

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS the VILLAGE OF BUFFALO GROVE (VILLAGE) has entered into an AGREEMENT with the STATE OF ILLINOIS (STATE) for the improvement of FAP Route 343, IL 68 (Dundee Road) From Kennicott Avenue to First Street, known as State Section: 2017-51RS, Contract No.: 62F86; and

WHEREAS compliance with the aforementioned AGREEMENT, it is necessary for the VILLAGE to appropriate sufficient funds to pay its share of the cost of said improvement.

NOW THEREFORE BE IT RESOLVED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. That there is hereby appropriated the sum of Thirty-Two Thousand Seven Hundred Ninety-Two Dollars (\$32,792.00) or so much thereof as may be necessary, from any money now or hereinafter allotted to the VILLAGE, to pay its share of the cost of this improvement as provided in the AGREEMENT. The foregoing recitals are hereby adopted and incorporated and made a part of this Resolution as if fully set forth herein.

SECTION 2. That upon receipt of an invoice from the STATE, the VILLAGE will pay to the STATE in a lump sum from any funds allotted to the VILLAGE, an amount equal to 80% (\$26,233.60) of its obligation incurred under this AGREEMENT, and will pay to said STATE the remainder of the obligation in a lump sum, upon completion of the project, based on final costs; and

SECTION 3. That the VILLAGE agrees to pass a supplemental resolution to provide any necessary funds for its share of the cost of this improvement if the amount appropriated herein proves to be insufficient, to cover said cost.

SECTION 4. This Resolution shall be in full force and effect from and after its passage and approval. This resolution will become Exhibit B of the AGREEMENT.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

DRAFT



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 9.a. O-2025-77

Ordinance Authorizing the Village President to Execute an Amendment to the Contract with Fredrick Quinn Corporation Establishing a Guaranteed Maximum Price of \$8,541,461 for the New Station 25 Located at 505 West Dundee Road, Buffalo Grove, IL.

Contacts

Liaison: Trustee Richards

Staff: Lawrence Kane

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an ordinance authorizing the Village President to execute an Amendment to the contract with Fredrick Quinn Corporation establishing a guaranteed maximum price of \$8,541,461 for the new Station 25 located at 505 West Dundee Road, Buffalo Grove, IL.

Summary

See attached memo.

Strategic Alignment

Guiding Principle

Principle 1: Financially Responsible and Sound

Principle 2: Outstanding Village Services

Principle 3: Plan and Invest in the Future

Principle 7: Builds Our Community

Goal

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

Goal 2: Enhanced, beautiful, safe and sustainable neighborhoods

Goal 3: Strengthened Buffalo Grove community identity and pride

Goal 4: Vibrant and innovative community: leading edge

File Attachments

1. Memo - 6-16-25 GMP Station 25 CS Revised
2. DRAFT Ordinance - St 25 GMP 6-16-25
3. A133 - Exhibit A GMP with attachments





MEMORANDUM

DATE: June 16, 2025
TO: Village Manager Dane Bragg
FROM: Fire Chief Lawrence Kane
SUBJECT: Ordinance Setting the Guaranteed Maximum Price (GMP) for Fire Station 25

RECOMMENDATION

Staff has reviewed the recommendation for award for the trade contracts for the trade contractors for the Fire Station 25 project. Based on the scope of construction, staff supports Fredrick Quinn Corporation's recommendation to incorporate these contracts into the Guaranteed Maximum Price. Staff recommends approval of the amendment to the Fredrick Quinn Corporation contract to establish a Guaranteed Maximum Price (GMP) of \$8,541,46. Included within the Guaranteed Maximum Price is \$371,980 in project contingency.

In addition to establishing the GMP, a side letter will be drafted by the Village Attorney establishing a date of substantial completion along with a penalty of \$500.00 per day as set forth in the original main contract between the Village of Buffalo Grove and FQC, once the construction permit is issued.

BACKGROUND

Fredrick Quinn Corporation Contract

At the February 18, 2025, Village Board meeting, an agreement was approved to formally contract Fredrick Quinn Corporation for construction manager at risk services related to the construction of Station 25. Following the bid process facilitated by FQC, on May 19, 2025, the Village Board authorized FQC to execute agreements with the lowest, most appropriate bidder for the Station 25 project and provide a recommendation for a GMP.

Fredrick Quinn is contractually bound to delivering a substantially complete project in 13 months. The completion schedule begins when a building permit is issued, which is currently in the review stages and is expected prior to the end of June 2025.

Total project Cost

The construction of Fire Station 25 has multiple areas to consider when capturing all costs to establish the project GMP. Costs that are included are construction costs, general conditions and fees. These costs will establish the project GMP. In addition are architecture and design costs, site preparation and exploration costs and soft costs which will cover owner supplied items. The

combination of the GMP, architecture and design and site preparation costs and the soft costs will create the overall project cost.

Building and Site Costs

Building and site costs include all costs associated with demolishing the old building and building the new one. This includes all trade package pricing based on plan review and the review of the expected scope of work.

A 5% project contingency is being established to cover an unforeseen expense. The project contingency of 5% (\$371,980) is included in the GMP and will be used for construction issues that arise during the project and will be reviewed by staff and ultimately approved by the Village Manager. Fredrick Quinn will be responsible to provide monthly status reports on the project detailing any approved or anticipated uses of contingency. This report will be shared with the Village Board and, if warranted, significant potential uses of the contingency will be reported to the Village Board as soon as practically possible. These checks and balances will be used to provide transparency through the life of the project. Unused contingency funds are returned to the Village at project completion.

The breakdown of the total building and site costs, prior to CM at Risk fees, bonds and insurance, are as follows:

Awarded Trade Packages	\$7,439,607
Construction Contingency (5%)	\$371,980
General Conditions	\$385,000
Total Building & Site Costs, Excluding FQC Fees, Bonds and Insurance	\$8,196,587

General Conditions and Fees

Based on the above numbers, the table below provides the total construction costs, excluding soft costs and owner supplied items. The items included in this section include items like insurance, administrative fees, bonds and a construction fee. The percentages are based on the building and site costs represented above.

Construction & Site Costs (from above)	\$8,196,587
Insurance (0.85%)	\$69,671
Construction Fee (2.5%)	\$206,656
P&P Bond (0.75%)	\$63,547
Pre-Construction Bidding Fee	\$5,000
Total Build Cost / Guaranteed Maximum Price (GMP)	\$8,541,461

The final GMP will be established at the June 16th Village Board meeting via amendment to the original AIA Agreement (AIA Document A133 – 2019 Exhibit A). Once the GMP is established Frederick Quinn is at risk for any additional construction costs as a result of the construction management.

Soft Costs and Estimated Total Project Costs

Included in the total project are costs associated with the building design, site preparation and exploration and environmental studies. In addition, costs associated with owner provided items such as station alerting, a communications tower and associated equipment, furniture, non-permanent shelving and storage and appliances are included in this section.

GMP (from above)	\$8,541,461
Architecture and Design (FGM Architects Contract)	\$683,317
Site Preparation and Exploration (Gewalt Contract)	\$146,095
Owner Supplied Items (estimated budget)	\$850,000
Anticipated Total Project Cost	\$10,220,873

Staff has provided an estimate of owner supplied costs and believes the number to be accurate for project completion based on current information and market data. At this time, staff believes the total project costs are less than the original estimates established in 2024.

NEXT STEPS

Once approval is received to execute the amendment to the AIA Agreement establishing the Guaranteed Maximum Price and final permitting is received, the construction will begin on Fire Station 25. During this time staff will provide regular project updates, seek contingency approvals as required and begin to prepare for the opening of a new Fire Station 25. In addition, regular updates will be provided via Village communication outlets to keep the public informed on project status and updates as we build our new fire station.



ORDINANCE 2025-xxx

AN ORDINANCE authorizing the Village President to execute an Amendment to the contract with Fredrick Quinn Corporation establishing a guaranteed maximum price of \$8,541,461.00 for the new Station 25 located at 505 West Dundee Road, Buffalo Grove, IL.

WHEREAS, the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS, the Village sought out companies qualified to provide the requested services and materials for the development of a new fire station facility at 505 West Dundee Road, Buffalo Grove, IL (the "Project"); and

WHEREAS, the Village engaged in a competitive procurement process to obtain the best value for the money for the project; and

WHEREAS, pursuant to a previously executed agreement with Fredrick Quinn Corporation ("FQC"), FQC has agreed to be a construction manager at risk for the Project with a Guaranteed Maximum Price for the project; and

WHEREAS, FQC and the Village have completed a procurement process, as authorized by the Village Board for the project resulting in the recommendation of the award of 29 separate construction trade contracts as set forth on Exhibit A attached hereto and resulting in the Guaranteed Maximum Price of \$8,541,461.00.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Village Board accepts the recommendation for the award for 29 separate construction trade contracts (As set forth on Exhibit A), subject to the final review and approval of the Village Attorney.

SECTION 3. The Village President is authorized to execute an amendment to the contract with Fredrick Quinn Corporation establishing a Guaranteed Maximum price of \$8,541,461.00 for the new Fire Station 25 facility located at 505 West Dundee Road, Buffalo Grove, IL. (As set forth in Exhibit A)

SECTION 4. Due to the size and scope of the Project, a contingency fund of \$371,980 is included in the Guaranteed Maximum Price and shall only be used with prior written approval of the Village Manager. In addition, and notwithstanding any language of the Village Code to the contrary, the Village Manager is authorized to execute any and all change orders requiring the expenditure of any portion of the contingency fund, so long as the contingency fund amount is not exceeded.

SECTION 5. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 6. This Ordinance shall be in full force and effect from and after its passage and approval and shall not be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

AIA Document A133[®] – 2019 Exhibit A

Guaranteed Maximum Price Amendment

This Amendment dated the 16th day of June in the year 2025, is incorporated into the accompanying AIA Document A133TM–2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee with a Guaranteed Maximum Price dated the 18th day of February in the year 2025 (the "Agreement")

(In words, indicate day, month, and year.)

for the following **PROJECT**:

(Name and address or location)

New Fire Station No. 25
505 W. Dundee Rd.
Buffalo Grove, IL 60089

THE OWNER:

(Name, legal status, and address)

THE CONSTRUCTION MANAGER:

(Name, legal status, and address)

TABLE OF ARTICLES

- A.1 GUARANTEED MAXIMUM PRICE**
- A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION**
- A.3 INFORMATION UPON WHICH AMENDMENT IS BASED**
- A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS**

ARTICLE A.1 GUARANTEED MAXIMUM PRICE

§ A.1.1 Guaranteed Maximum Price

Pursuant to Section 3.2.6 of the Agreement, the Owner and Construction Manager hereby amend the Agreement to establish a Guaranteed Maximum Price. As agreed by the Owner and Construction Manager, the Guaranteed Maximum Price is an amount that the Contract Sum shall not exceed. The Contract Sum consists of the Construction Manager's Fee plus the Cost of the Work, as that term is defined in Article 6 of the Agreement.

§ A.1.1.1 The Contract Sum is guaranteed by the Construction Manager not to exceed Eight Million, Five Hundred Forty One Thousand, Four Hundred Sixty One Dollars and 00/100 (\$ 8,541,461.00), subject to additions and deductions by Change Order as provided in the Contract Documents.

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201TM–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

§ A.1.1.2 Itemized Statement of the Guaranteed Maximum Price. Provided below is an itemized statement of the Guaranteed Maximum Price organized by trade categories, including allowances; the Construction Manager's contingency; alternates; the Construction Manager's Fee; and other items that comprise the Guaranteed Maximum Price as defined in Section 3.2.1 of the Agreement.
(Provide itemized statement below or reference an attachment.)

See attached spreadsheet May 12, 2025

§ A.1.1.3 The Construction Manager's Fee is set forth in Section 6.1.2 of the Agreement.

§ A.1.1.4 The method of adjustment of the Construction Manager's Fee for changes in the Work is set forth in Section 6.1.3 of the Agreement.

§ A.1.1.5 Alternates

§ A.1.1.5.1 Alternates, if any, included in the Guaranteed Maximum Price:

Item	Price
See attached spreadsheet dated May 12, 2025	

§ A.1.1.5.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Exhibit A. Upon acceptance, the Owner shall issue a Modification to the Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
See attached spreadsheet dated May 12, 2025		

§ A.1.1.6 Unit prices, if any:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit (\$0.00)
none		

ARTICLE A.2 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ A.2.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

- ☐ The date of execution of this Amendment.
- ☒ Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

Receipt of Building Permit

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of execution of this Amendment.

§ A.2.2 Unless otherwise provided, the Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work. The Contract Time shall be measured from the date of commencement of the Work.

§ A.2.3 Substantial Completion

§ A.2.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

☒ Not later than Thirteen (13) calendar months from the date of commencement of the Work.

[] By the following date:

§ A.2.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Portion of Work

Substantial Completion Date

§ A.2.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section A.2.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.6 of the Agreement.

ARTICLE A.3 INFORMATION UPON WHICH AMENDMENT IS BASED

§ A.3.1 The Guaranteed Maximum Price and Contract Time set forth in this Amendment are based on the Contract Documents and the following:

§ A.3.1.1 The following Supplementary and other Conditions of the Contract:

See Attached document Index dated 5/2/2025, plus the following addenda that were issued:

Document	Title	Date	Pages
Addenda	#1	04.16.25	
Addenda	#2	04.23.25	
Addenda	#3	04.24.25	
Addenda	#4	04.28.25	

§ A.3.1.2 The following Specifications:

(Either list the Specifications here, or refer to an exhibit attached to this Amendment.)

See Attached document Index, plus the following addenda that were issued:

Document	Title	Date	Pages
Addenda	#1	04.16.25	
Addenda	#2	04.23.25	
Addenda	#3	04.24.25	
Addenda	#4	04.28.25	

§ A.3.1.3 The following Drawings:

(Either list the Drawings here, or refer to an exhibit attached to this Amendment.)

See Attached document Index, plus the following addenda that were issued:

Number	Title	Date
Addenda	#1	04.16.25
Addenda	#2	04.23.25
Addenda	#3	04.24.25
Addenda	#4	04.28.25

§ A.3.1.4 The Sustainability Plan, if any:

(If the Owner identified a Sustainable Objective in the Owner's Criteria, identify the document or documents that comprise the Sustainability Plan by title, date and number of pages, and include other identifying information. The Sustainability Plan identifies and describes the Sustainable Objective; the targeted Sustainable Measures; implementation strategies selected to achieve the Sustainable Measures; the Owner's and Construction Manager's roles and responsibilities associated with achieving the Sustainable Measures; the specific details about design reviews, testing or metrics to verify achievement of each Sustainable Measure; and the Sustainability Documentation required for the Project, as those terms are defined in Exhibit C to the Agreement.)

No specific plan other than the products identified in the drawings and specifications.

Title

Date

Pages

Other identifying information:

§ A.3.1.5 Allowances, if any, included in the Guaranteed Maximum Price:
(Identify each allowance.)

Item

Price

See attached spreadsheet dated May 12,
2025

§ A.3.1.6 Assumptions and clarifications, if any, upon which the Guaranteed Maximum Price is based:
(Identify each assumption and clarification.)

§ A.3.1.7 The Guaranteed Maximum Price is based upon the following other documents and information:
(List any other documents or information here, or refer to an exhibit attached to this Amendment.)

Award recommendation letters dated 03.10.25 (BP #1) and 05.13.25 (BP #2)

ARTICLE A.4 CONSTRUCTION MANAGER'S CONSULTANTS, CONTRACTORS, DESIGN PROFESSIONALS, AND SUPPLIERS

§ A.4.1 The Construction Manager shall retain the consultants, contractors, design professionals, and suppliers, identified below:
(List name, discipline, address, and other information.)

N/A

This Amendment to the Agreement entered into as of the day and year first written above.

OWNER (Signature)

(Printed name and title)


CONSTRUCTION MANAGER (Signature)

Jack Hayes President/CEO
(Printed name and title)

**Village of Buffalo Grove
New Fire Station No. 25
CONTRACT DOCUMENT INDEX 5/2/25
FQC #584**

Project Drawings: Note: Ref. Addenda for updated project drawings and specifications

Number	Description	Sheets	Dated
G0.0 thru G3.0	General (FGM)	8	4/7/25
C1.00 thru C18.00	Civil (GHA)	29	4/7/25
C6.00	Civil (GHA)	1	3/28/25
L1.0 thru L2.0	Landscape (JSD)	5	4/7/25
AD0.1	Site Demolition (FGM)	1	4/7/25
A0.1 & A0.2	Site Architectural (FGM)	2	4/7/25
A1.0 thru A6.6	Architectural (FGM)	35	4/7/25
S0.1 thru S3.2	Structural (JWA)	11	4/7/25
M1.1 thru M3.2	Mechanical (WT)	7	4/7/25
P1.0 thru P2.3	Plumbing (WT)	6	4/7/25
E1.1 thru E6.1	Electrical (WT)	10	4/7/25

Ref. Drawing List on Cover Page for each sheet identification details.

Project Manual:

- Bidding & Contract Requirements 4/9/25
- FGM Architects Issued for Bid Specifications 3/7/25
- Soil & Material Consultants Geotechnical Investigation 5/28/24
- True North Consultants Regulated Materials Assessment 6/13/24
- True North Consultants Soil Testing Analysis & IEPA LPC-663 (CCDD) Form 5/30/24

Addenda:

Addendum #1	4.16.25	Ref. attached / partial FGM / pages 3
Addendum #2	4.23.25	Ref. attached / partial FGM / pages 2
Addendum #3	4.24.25	Ref. attached / partial FGM / pages 1
Addendum #4	4.28.25	Ref. attached / partial FGM / pages 2

ADDENDUM

ADDENDUM NO: 1
TO: All Prospective Bidders
Project: Fire Station 25
Date: April 16, 2025
Owner: Village of Buffalo Grove
Architect: FGM Architects Inc. (FGMA)
1 Westbrook Corporate Center, Ste. 1000
Westchester, Illinois 60154
Project Number: 23-3637.03

This addendum forms a part of the Bidding and Contract Documents and modifies the original bidding documents: the Drawings dated April 7, 2025, the Project Manual dated March 7, 2025 (revised April 4, 2025). Acknowledge receipt of this addendum in space provided on Bid Form. FAILURE TO ACKNOWLEDGE RECEIPT OF ADDENDA ON THE BID FORM MAY DISQUALIFY BID.

This Addendum may include revised Project Manual pages and/or Drawings that are to be inserted in the correct sequence in the Bidding Documents.

PROJECT MANUAL (SPECIFICATIONS)

The following revised pages/ sections are reissued herewith:

1. Section 075419 Polyvinyl Chloride (PVC) Roofing:
 - a. 2.3.A.1.- ADD the following manufacturers to acceptable manufacturers : Carlisle Syntec Systems; Sure-Flex PVC AND Johns Mansville; JM PVC SD Plus.
 - b. 2.3.A.2. – MODIFY thickness of membrane to 60 mils in lieu of 72 mils.
 - c. 2.3.A. – REMOVE requirement for felt back.

The following new (sections are) (section is) issued herewith:

NA

The following sections have been eliminated from the project manual:

NA

DRAWINGS

Drawing Changes: The Drawings shall be changed as follows:

1. Sheet C7.0: MODIFY note on south parking lot water main to read "17'-15" dia. WM Class @ 0.25%" in lieu of "17'-18" dia. RCP @ 0.25%".
2. Sheet C7.01: MODIFY note on south parking lot water main to read "17'-15" dia. WM Class @ 0.25%" in lieu of "17'-18" dia. RCP @ 0.25%".
3. Sheet A1.4:

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VBB Fire

- a. ADD Rubber Cove Base (RCB-1) to the following spaces: Apparatus Bay 130, Storage 131, Bay Laundry & Decon 133, Corridor 134, Hose Storage 136, Work Room 137, Turnout Gear Lockers 138, Toilet 139, Corridor 141, Corridor 142, Corridor 144, Decon/EMS 145, Ambulance Bay 146, Mezzanine 200, Mecha/Elec 201.
 - b. ADD start and stop of ramp to Corridor 134, Corridor 144.
4. Sheet A2.0: MODIFY windows with awnings as indicated on drawing.
5. Sheet A3.3: MODIFY text on detail 7 to read "weather barrier" in lieu of "fluid-applied air barrier" at the canopy.
6. Sheet A3.5: MODIFY text on detail 2 to read "weather barrier" in lieu of "fluid-applied air barrier" at the canopy.
7. Sheet A3.6:
 - a. REPLACE note to read "5/8" Plywood in lieu of Exterior Grade Gypsum Sheathing on details 4, 5 and 9.
 - b. MODIFY detail 6 with 5/8" plywood over blocking in lieu of exterior grade sheathing.
 - c. MODIFY detail 8 with two 2 X wood blocking. Eliminate sheathing on top of blocking.
 - d. MODIFY detail 10 with 2 X wood blocking on framed wall in lieu of exterior grade sheathing.
8. Sheet A5.0:
 - a. Door 100A: ADD note 5 to remarks on door schedule.
 - b. Door 108: MODIFY room name to be "BUNK ROOM" in lieu of "CORRIDOR".
 - c. Doors 130 and 130A: to be hollow metal frames, in lieu of aluminum.
 - d. Door 102: MODIFY room name to be "LT. OFFICE" in lieu of "CORRIDOR".
 - e. Door 102B: MODIFY room name to be "BUNK ROOM" in lieu of "LT. OFFICE".
 - f. Door 126: ADD note 5 to remarks on door schedule.
 - g. Door 127A: ADD note 5 to remarks on door schedule.
 - h. Door 131: MODIFY room name to be "STORAGE" in lieu of "APPARATUS BAY".
 - i. Door 142: ADD note 5 to remarks on door schedule.
 - j. ADD "note 5" to door notes on sheet.
 - k. MODIFY window dimensions on elevations W-1 and W-2 as shown on the drawings.
9. Sheet A5.1: MODIFY dimensions on elevations SF-5, SF-2, SF-4 as shown on the drawings.
10. Sheet A5.2:
 - a. MODIFY details J1, H1, H2, H3 – hollow metal frames to be infilled with closed cell spray foam insulation.
 - b. MODIFY details J4, H4 – hollow metal frames to be infilled with grout.
11. Sheet A5.3: MODIFY details J7.1, J7.2, J7.3, H7 – hollow metal frames to be infilled with closed cell spray foam insulation.
12. Sheet A5.4: MODIFY details J8, H98, H10 – hollow metal frames to be infilled with closed cell spray foam insulation.
13. Sheet A5.5: REMOVE Z-girt for insulation from details SF-J1, SF-J2, SF-J3, SF-J4, AW-J1, AW-J2
14. Sheet A5.6: REMOVE Z-girt for insulation from details CW-J1, CW-J2, SF-J5.
15. Sheet A6.4:
 - a. MODIFY sign detail 1 as shown on attached drawing.
 - b. MODIFY sign detail 2 as shown on attached drawing.
 - c. MODIFY sign detail 3 as shown on attached drawing.
16. Sheet S3.1: MODIFY detail 3 and 8 to align with architectural details.
17. Sheet M1.2:
 - a. ADD Dimension for location of gas meter.
 - b. ADD text to Mechanical Key Note 1: "...Contractor to verify exact location and installation requirements with local gas company prior to installation."
18. Sheet P2.1: CLARIFICATION to plumbing fixture BF-1. This is an "IN-WALL" vs. "Surface Mount" bottle

Addendum 1

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filling station.

19. Sheet E1.1:

- a. REMOVE television on east wall of Fitness 127.
- b. REMOVE power for faucet in Toilet 139 (this is a manual faucet).
- c. MODIFY note 18 to read "...mounted 48" a.f.f. ..." in lieu of mounting "...6 above counter...".
- d. REPLACE text in note 23 to read "(not used)" in lieu of "generator remove annunciator panel."

Attachments:

ALL SHEETS NOTED ON THE DRAWINGS ABOVE.

END OF ADDENDUM NO. 1

ADDENDUM

ADDENDUM NO: 2

TO: All Prospective Bidders

Project: Fire Station 25

Date: April 22, 2025

Owner: Village of Buffalo Grove

Architect: FGM Architects Inc. (FGMA)
1 Westbrook Corporate Center, Ste. 1000
Westchester, Illinois 60154

Project Number: 23-3637.03

This addendum forms a part of the Bidding and Contract Documents and modifies the original bidding documents: the Drawings dated April 7, 2025, the Project Manual dated March 7, 2025 (revised April 4, 2025). Acknowledge receipt of this addendum in space provided on Bid Form. FAILURE TO ACKNOWLEDGE RECEIPT OF ADDENDA ON THE BID FORM MAY DISQUALIFY BID.

This Addendum may include revised Project Manual pages and/or Drawings that are to be inserted in the correct sequence in the Bidding Documents.

PROJECT MANUAL (SPECIFICATIONS)

The following revised pages/ sections are reissued herewith:

1. Section 075419 Polyvinyl-Chloride (PVC) Roofing: MODIFY part 3.4.G. to read "Install **first layer** of insulation..." in lieu of "each layer".

The following new (sections are) (section is) issued herewith:

1. Section 230900 Instrumentation and Control for HVAC
2. Section 230924 Direct Digital Control System for HVAC

The following sections have been eliminated from the project manual:

NA

DRAWINGS

Drawing Changes: The Drawings shall be changed as follows:

1. Sheet G1.1:
 - a. MODIFY storm shelter calculations.
 - b. REVISE 1/2 hr. partition location at Lt. Office 102 and Water Room 116.
2. Sheet A0.2:

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- a. ADD detail 10, typical gate detail.
- b. MODIFY elevation 5 text to read "vinyl slats" in lieu "metal slats".
- 3. Sheets A1.0:
 - a. ADD two (2) chases at Storage 200.
 - b. ADD furred wall in Mech/Elec. 201.
- 4. Sheet A1.1:
 - a. ADD two (2) chases to Storage 200.
 - b. ADD furred wall in Mech/Elec. 201.
 - c. MODIFY dimension of walls in Mech/Elec. 201.
- 5. Sheet A1.3:
 - a. ADD two (2) chases to Storage 200.
 - b. ADD furred wall in Mech/Elec. 201.
 - c. ADD strip light in alcove to Mech/Elec. 201.
 - d. ADD soffits to Toilet 139 and Firefighter Wellness 140.
 - e. MODIFY ceiling heights in Toilet 139 and Firefighter Wellness 140.
- 6. Sheet A2.0:
 - a. MODIFY face brick size on Exterior Materials Legend to read "MODULAR (2-1/4" X 3-5/8" X 7-5/8")".
 - b. MODIFY height of Aluminum Composite Panels to be 2'-0" in lieu of 1'-6". See revised drawings.
 - c. ADD note to Aluminum Composite Metal Panels: "Aluminum Composite Metal Panel system and installation shall be delegated design".
 - d. MODIFY Storefront Basis-of-Design to be "Oldcastle 6000XT, in lieu of "Tubelite".
 - e. MODIFY Curtainwall Basis-of-Design to be "Oldcastle Reliance TC" in lieu of "Tubelite".
 - f. MODIFY Aluminum Windows Basis-of-Design to be "Kawneer ENCORE Framing System" in lieu of "Kanweer OptiQAA".
- 7. Sheet A4.2:
 - a. ADD dimension to enlarged plan 1.
- 8. Sheet M1.1:
 - a. MODIFY ductwork/piping to route up through opening in precast floor (on west side of 2 hr. wall), and then either run up through roof, or penetrate through 2 hr. wall for continuation in lieu of penetrating the 2 hr. wall below the precast floor. Openings provided in precast floor above Firefighter Wellness Room 140 and Work Room 137.
 - b. MODIFY vent piping to penetrate through precast floor and then penetrate thru 2 hr. wall at Bay Laundry Decon 133 in lieu of penetrating through 2 hr wall below precast floor.
 - c. MODIFY exhaust in Toilet/Shower Rooms 121, 122, 123.
- 9. Sheet M1.3:
 - a. MODIFY location of exhaust vents through roof.
- 10. Sheet M2.1: MODIFY Exhaust fan EF-4 on schedule.
- 11. Sheet E2.1: ADD utility light fixture in alcove leading to Mech/Elec. Room 201.
- 12. Sheet E5.3: MODIFY light fixture F11.

Attachments:

ALL SHEETS NOTED ON THE DRAWINGS ABOVE.

END OF ADDENDUM NO. 2

ADDENDUM

ADDENDUM NO: 3

TO: All Prospective Bidders

Project: Fire Station 25

Date: April 24, 2025

Owner: Village of Buffalo Grove

Architect: FGM Architects Inc. (FGMA)
1 Westbrook Corporate Center, Ste. 1000
Westchester, Illinois 60154

Project Number: 23-3637.03

This addendum forms a part of the Bidding and Contract Documents and modifies the original bidding documents: the Drawings dated April 7, 2025, the Project Manual dated March 7, 2025 (revised April 4, 2025). Acknowledge receipt of this addendum in space provided on Bid Form. FAILURE TO ACKNOWLEDGE RECEIPT OF ADDENDA ON THE BID FORM MAY DISQUALIFY BID.

This Addendum may include revised Project Manual pages and/or Drawings that are to be inserted in the correct sequence in the Bidding Documents.

PROJECT MANUAL (SPECIFICATIONS)

The following revised pages/ sections are reissued herewith:

1. Section 075419 Polyvinyl-Chloride (PVC) Roofing.

The following new (sections are) (section is) issued herewith:

NA

The following sections have been eliminated from the project manual:

NA

DRAWINGS

Drawing Changes: The Drawings shall be changed as follows:

NA

Attachments:

All specifications/drawings noted above.

END OF ADDENDUM NO. 3

ADDENDUM

ADDENDUM NO: 4

TO: All Prospective Bidders

Project: Fire Station 25

Date: April 28, 2025

Owner: Village of Buffalo Grove

Architect: FGM Architects Inc. (FGMA)
1 Westbrook Corporate Center, Ste. 1000
Westchester, Illinois 60154

Project Number: 23-3637.03

This addendum forms a part of the Bidding and Contract Documents and modifies the original bidding documents: the Drawings dated April 7, 2025, the Project Manual dated March 7, 2025 (revised April 4, 2025). Acknowledge receipt of this addendum in space provided on Bid Form. FAILURE TO ACKNOWLEDGE RECEIPT OF ADDENDA ON THE BID FORM MAY DISQUALIFY BID.

This Addendum may include revised Project Manual pages and/or Drawings that are to be inserted in the correct sequence in the Bidding Documents.

PROJECT MANUAL (SPECIFICATIONS)

The following revised pages/ sections are reissued herewith:

1. Section 074213.23 Metal Composite Material Wall Panels:
 - a. REMOVE requirement for water spray test in part 1.7,K.2.
 - b. REMOVE requirement for water spray test in part 3.5,B.
2. Section 083323 Overhead Coiling Doors: REMOVE paragraph 3.4 Maintenance Service in its entirety.
3. Section 084113 Aluminum-Framed Entrances and Storefronts:
 - a. MODIFY part 1.7, B.1 warranty period to read "Ten years" in lieu of "Twenty years".
 - b. MODIFY part 1.7, A.2 warranty period to read "10 years" in lieu of "20 years".
4. Section 084413 Glazed Aluminum Curtain Walls:
 - a. REPLACE 2.8 Aluminum Finishes in its entirety with the following:

"2.8 ALUMINUM FINISHES

A. High-Performance Organic Finish, Two-Coat PVDF; Fluoropolymer finish complying with AAMA 2604 and containing not less than 50 percent PVDF resin by weight in color coat.

 1. Prepare, pretreat, and apply coating to exposed metal surfaces to comply with coating and resin manufacturer's written instructions.
 2. Color and Gloss: As shown on drawings."
5. Section 085113 Aluminum Windows: MODIFY part 1.8, A.2.c. warranty period to read "Ten years" in lieu

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of "Twenty years".

6. Section 087100 Door Hardware:
 - a. REMOVE surface closer from Hardware Group No. 1 (Door 102 Lt. Office).
 - b. ADD door 102B (Lt. Bunk Room) to Hardware Group No. 14.
 - c. REMOVE door 102B (Lt. Bunk Room) from Hardware Group No. 15.

The following new (sections are) (section is) issued herewith:
NA

The following sections have been eliminated from the project manual:

1. Section 230900 Instrumentation and Control for HVAC.
2. Section 230924 Direct Digital Control System for HVAC.

Clarifications to sections (sections not re-issued):

1. Section 105113 Metal Lockers: The Basis-of-Design (Salsbury) lockers are fully assembled. Lockers will also have hasp for padlock only.
2. Section 083320 High Speed Overhead Insulated Coiling Doors: Vision panels as indicated on the drawings.

DRAWINGS

Drawing Changes: The Drawings shall be changed as follows:

1. Sheet C5.0: The storm structure which we connect into the existing system is no longer being adjusted. Callout deleted.
2. Sheet C7.00 Utility Plan (Base Bid) and C7.01 (Alternate Bid):
 - a. Cleanouts added to the end of the finger drains in the detention basin.
 - b. Connection to existing storm structure is no longer being adjusted. Callout deleted.
 - c. Sanitary Cleanouts have been added upstream and downstream of the grease basin.
 - d. Observation well in the detention basin modified.
3. Sheet C8.00 Grading Plan (Base Bid) and C8.01 (Alternate Bid): High Water Level (HWL) contour has been added.
4. Sheet A1.2: ADD "(fully adhered)" next to 1/2" Coverboard on Roof Types Legend.
5. Sheet A2.0: Aluminum Storefront, Aluminum Windows and Aluminum Curtainwall color to be "CHARCOAL" in lieu of "(TBD)".
6. Sheet A5.0:
 - a. MODIFY Door 139 Threshold to be T4/A5.2 on door schedule, in lieu of T3/A6.5.
 - b. Door Schedule, Door 102:
 - i. REMOVE 20 minute fire rating from door.
 - c. Door Schedule, Door 102B:
 - i. ADD 20 minute fire rating to door.
 - ii. MODIFY Hardware set 14 in lieu of hardware set 15.
7. Sheet A5.5:
 - a. MODIFY detail SF-J2.
 - b. MODIFY detail SF-J3.
 - c. MODIFY detail AW-J2.
 - d. MODIFY detail AW-S2.
 - e. MODIFY detail AW-S1.
8. Sheet A5.6:
 - a. MODIFY detail CW-J2.
 - b. MODIFY detail CW-S2.
9. Sheet A6.5:

Addendum 4

Frederick Quinn Corporation
103 South Church Street Addison, Illinois 60101
Phone (630) 628-8500 Fax (630) 628-8595

Project **Village of Buffalo Grove - Fire Station No. 25**
Location **Buffalo Grove , IL**
Due Date **5/12/2025**
FQC # **0584**
Start: **May 2025**
Finish: **July 2026**

Ground Level	15,290	15,290
Mezzanine	1,470	1,470
TOTAL SF	16,760	16,760

GMP Budget

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
1	<u>General Requirements</u>	\$ 12.93					\$ 216,750.00
	Builders Risk Insurance					See Master Budget	
	Soil Borings					See Master Budget	
	Construction Testing					See Master Budget	
	CCDD Testing					See Master Budget	
	Permits and Utility Connection Fees					See Master Budget	
	Temporary Utility usage expense for electric, gas and water		1	Allow	\$ 7,500.00	\$ 7,500.00	
	Winter Enclosures / Allowance					in General Trades	
	Winter Conditions / Fuel Allowance		1	Allow	\$ 40,000.00	\$ 40,000.00	
	Winter Conditions / Equipment Allowance		1	Allow	\$ 15,000.00	\$ 15,000.00	
	Private Utility Locate		1	Allow	\$ 500.00	\$ 500.00	
	Temporary Construction Signage		1	Allow	\$ 2,000.00	\$ 2,000.00	
	Construction Layout on Site & Building		1	Allow	\$ 7,000.00	\$ 7,000.00	
	- As Built Survey		1	Allow	\$ 3,500.00	\$ 3,500.00	
	Construction Fencing (1210 LF) & Gates (2 - 10') / Allowance		1230	LF	\$ 7.00	\$ 8,610.00	
	Temporary Construction Roads & Staging / Allowance					See Excavation	
	Temporary Barricades, Enclosures		1	Allow	\$ 20,000.00	\$ 20,000.00	
	Saw cutting /coring & Misc. Labor		1	LI	\$ 3,500.00	\$ 3,500.00	
	Construction Debris Removal / Allowance		1	Allow	\$ 35,000.00	\$ 35,000.00	
	Traffic Control					By Trades	
	Street Sweeping on Dundee Road / Allowance		20	Trips	\$ 450.00	\$ 9,000.00	
	Project Management System		1	LI	\$ 5,000.00	\$ 5,000.00	
	Demolition General Conditions		1	LI	\$ 20,000.00	\$ 20,000.00	
	Unsuitable Soil Allowance		1	Allow	\$ 15,000.00	\$ 15,000.00	
	Final Building Cleaning / Allowance		16,760	SF	\$ 1.50	\$ 25,140.00	
2	<u>BP#1-02 - Building Demolition</u>	\$ 4.70					\$ 78,800.00
02000	Building Demolition - Breakthu Enterprises		1	LSum	\$ 78,800.00	\$ 78,800.00	
	Structure, Shell, & Interior Demolition					in Above	
	Slab Demolition					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
3	Foundations Demolition					in Above	
	<u>BP#2-03a - Building Concrete</u>	\$ 31.96					\$ 535,600.00
33000	Building Concrete - Parkway Forming		1	Lsum	\$ 542,100.00	\$ 542,100.00	
	Alternate #14 - Eliminate moisture mitigation at epoxy floor locations		1	Lsum	\$ (14,000.00)	\$ (14,000.00)	
	Allowance for 500 SF of Housekeeping Pads		500	SF-Allow	\$ 15.00	\$ 7,500.00	
	Perimeter Footings reinforced.					in Above	
	Footings at Storm Shelter reinforced.					in Above	
	Footings for masonry wall at mezzanine 1'x2'					in Above	
	1'-4" Foundations standard frost walls - Perimeter at Apparatus Bay					in Above	
	1'-2"" Foundations standard frost walls - Perimeter at Residence Area					in Above	
	8" Foundations standard frost walls - Storm Shelter					in Above	
	- 8" foundation walls for masonry wall at mezzanine					in Above	
	- Thermomass System CIP - foundation Insulation					in Above	
	Foundations standard frost walls - Interior Walls					in Above	
	Column Pads and Piers for Columns at OH Doors					in Above	
	Column Pads and Piers for exterior canopies post					in Above	
	Thickened Slab / Footing Under Interior Masonry Walls					in Above	
	- Thickened Slab / Footing Under Mezzanine Masonry Walls					in Above	
	Apparatus & Ambulance Bay 8" Slab on Grade					in Above	
	Apparatus Support Areas, Ramps & Utility 5" Slab on Grade					in Above	
	New 5" slabs for Residence Area					in Above	
	2" topping at Mezzanine Slab on precast					in Above	
	Vapor Barrier under slabs					in Above	
	New 12" Reinforced Concrete Cap slab over Toilet Room 139					in Above	
	Moisture Barrier - Admixture for Concrete Slabs					in Above	
	Framing at Trench Drains in Apparatus Bay					in Above	
	Install Bollards at OH Doors, Trash, Transformer & Generator					in Above	
3	<u>BP#2-03b - Precast Concrete</u>	\$ 2.80					\$ 46,890.00
	Precast Concrete - Strescore		1	Lsum	\$ 46,890.00	\$ 46,890.00	
	8" Precast Plank at Mezzanine					in Above	
4	<u>BP#2-04 - Masonry</u>	\$ 36.01					\$ 603,500.00
	Masonry - RV Builders Corp.		1	Lsum	\$ 565,819.00	\$ 565,819.00	
	Allowance for 40 Hrs of Lull & Operator		40	Hrs-Allow	\$ 129.53	\$ 5,181.00	
	Alternate #5 - Stone veneer at corridor 101		1	Lsum	\$ 12,500.00	\$ 12,500.00	
	Additional Allowances to Masonry Scope (Winter Conditions, Etc.)		1	Lsum	\$ 20,000.00	\$ 20,000.00	
	4" CMU Interior Walls - Plumbing Chases					in Above	
	8" CMU Interior Walls - Full Height to Deck					in Above	
	10" CMU Perimeter Load Bearing Walls - Interior/Exterior					in Above	
	Arriscraft - 3-5/8" Limestone Masonry Units					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
5	Endicott Brick Manganese Ironspot - 3-5/8" Face Brick					in Above	
	Air Space/ Cavity Wall Insulation 3" w/ drainage Board and Flashings					In Above	
5	Bond Beams & Misc.					In Above	
	BP#2-05 - Structural Steel / Metals	\$ 24.45					\$ 409,700.00
5	Structural Steel / Metals - Synergy Steel		1	Lsum	\$ 409,700.00	\$ 409,700.00	
	Joists					in Above	
5	F&I - Continuous Angles					in Above	
	F&I - Beams					in Above	
5	F&I - Columns					in Above	
	Bridging at Perimeter					in Above	
5	- Base Plates for Joist and Steel Bearing					in Above	
	Structural Steel Roof Deck - Type BA					in Above	
5	Structural Steel Roof Deck - Type B					in Above	
	Structural Steel Canopy Roof Deck - Type B					in Above	
5	Structural Reinforcing for Snow Loads along center of building					in Above	
	Misc. loose Lintels Interior & exterior					in Above	
5	Large Lintels / Framing at Glass Wall					in Above	
	Large Lintels / Framing at OH Doors					in Above	
5	Mid Size Lintels / Framing at Coiling Doors					in Above	
	RTU Roof Frame Supports					in Above	
5	Exhaust Fan & Roof Drain Frames					in Above	
	Galvanized Pipe Bollards at OH Doors, Transformer & Generator					in Above	
5	Pan Stairs with railing to mezzanine					in Above	
	Erection of Structural & Miscellaneous Steel					in Above	
6	BP#2-06a - General Trades/Rough Carpentry	\$ 13.67					\$ 229,050.00
6	General Trades - Hargrave Builders		1	Lsum	\$ 216,450.00	\$ 216,450.00	
	Allowance for Railing,Etc.		1	Allow	\$ 10,000.00	\$ 10,000.00	
6	Alternate #7 - Eliminate Wood Base for Standard Lockers		1	Lsum	\$ (1,200.00)	\$ (1,200.00)	
	Alternate #9 - Furnish MDF signage for bunk rooms ilo standard signage		1	Lsum	\$ 3,800.00	\$ 3,800.00	
6	Rough Carpentry Roof perimeter Blocking & Sheathing					in Above	
	Curtainwall, Storefront and Window and Storefront Blocking					in Above	
6	Door Blocking					in Above	
	Blocking at OH Doors & Coiling Door					in Above	
6	Misc. Interior Blocking					in Above	
	Install Doors Frames and Hardware					in Above	
6	Furnish and install Visual Display Marker Boards					in Above	
	Furnish & install Toilet Accessories & Mirrors					in Above	
6	F & I Fire Extinguisher & Cabinets					in Above	
	FRP Wall Panels at Laundry/Decon, Ambulance Decon, EMS, Bay Storage & Jan Mop Basin					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
6	Furnish and install Gate Railing at Mezzanine Opening					in Above	By Owner
	Furnish and install Corner Guards					in Above	
	Furnish & install Wall Protection					in Above	
	Signage - ADA Room & Exit Signs					in Above	
	- Large Numbers "25" back lighted					in Above	
	- Large - Crest " Maltese Cross"					in Above	
	- Cast Bronze Dedication Plaque					in Above	
	Free Standing Monument or Electronic Signage					By Owner	
	Metal Turnout Lockers - Ready Racks (no doors) wall mount					in Above	
	- Install Lockers					in Above	
	Flagpole					in Above	
	Window Treatments - Roller Shades RS-2 at Bunk Rms. w/ blackout shades Double Roller - 10					in Above	
	- Single Roller Shades RS-1 at Alarm Rm (2), Day Room (1), Fitness (1) & Kitchen (4)					in Above	
	BP#2-06b - Millwork	\$ 6.35					\$ 106,500.00
	Millwork - Heartland		1	LSum	\$ 106,500.00	\$ 106,500.00	
	Solid Surface Shower Panels					in Above	
	Toilet/ Shower Vanity Top & Storage Bench - Plam bench cabinet & Solid Surface Tops					in Above	
	Laundry Counter Top - Plam & Solid Surface					in Above	
	Kitchen Island Base Cabinets 8' - Plam					in Above	
	Kitchen Island Top & sides - Solid Surface Tops					in Above	
	- Kitchen Island - Quarts Surface - Premium					in Above	
	Kitchen Pantry - Plam					in Above	
	Kitchen Base Cabinets - Plam					in Above	
	Kitchen Upper Cabinets - Plam					in Above	
	Kitchen Counter Top - Solid Surface					in Above	
7	- Kitchen Counter Top - Quartz 'L' shape - Premium					in Above	
	- Kitchen Backsplash - Quartz - Premium					in Above	
	- Kitchen Backsplash - Stainless Steel at Range					in Above	
	Work Room Counter - Plam & Solid Surface					in Above	
	Alarm Room Counter Top L shape - Plam & Solid Surface					in Above	
	Custom Headboard					in Above	
	Tailgate Delivery					in Above	
	Installation of Millwork					in Above	
	Lt. Office - Desk & Counter					Furniture	FF&E
	Wardrobe Lockers in Bunk Room					Furniture	FF&E
	Desk Top at Bunk Rooms					Furniture	FF&E
	Custom Under Bed Drawer Storage Unit					Furniture	FF&E
	BP#2-07a - Roofing & Sheetmetal	\$ 17.79					\$ 298,179.00
	Roofing & Sheetmetal - Anthony Roofing		1	LSum	\$ 290,679.00	\$ 290,679.00	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
7	Allowance for Roofing Work		1	Allow	\$ 7,500.00	\$ 7,500.00	
	Fully Adhered Single Ply Membrane Roofing w/ Coverboard & Insulation					In Above	
	- Tapering to Roof Drains, Overflow Drains					In Above	
	Fully Adhered Single Ply Membrane Roofing at Parapets Coverboard & Insulation					In Above	
	Walkway Pads					In Above	
	Front & Back Entry Canopies Roofing					In Above	
	Sheet Metal Flashings, fascia, counterflashings coping					In Above	
	Front & Back Canopy - Coping, Fascia					In Above	
	Front & Back Canopy - Soffit					In Above	
	Roof Hatch					In Above	
	<u>BP#2-07b Air Barrier & Caulking</u>	\$ 5.88					\$ 98,530.00
7	Air Barrier & Caulking - Bofo Waterproofing		1	LSum	\$ 98,530.00	\$ 98,530.00	
	Alt#17 Umbrella Liability Coverage Insurance Deduct		1	LSum	\$ (2,150.00)	\$ (2,150.00)	
	Allowance for Additional Caulking		1	Allow	\$ 2,150.00	\$ 2,150.00	
	Air Barrier for Metal Paneling at Stud Walls					In Above	
	Air Barrier at Face Brick & Stone over CMU & Metal Framing					In Above	
	Air Barrier at Metal Panel over CMU					In Above	
	Air Barrier at Metal Panel over Metal Framing					In Above	
	Fire Stopping and MEPS Penetrations					In Above	
	Fire Stopping and Caulk top of Masonry Walls					In Above	
	Caulking - Masonry control Joints & Other Misc.					In Above	
	<u>BP#2-07c Metal Wall Panels</u>	\$ 21.72					\$ 364,000.00
8	Metal Wall Panels - All American Exterior Solutions		1	LSum	\$ 364,000.00	\$ 364,000.00	
	Metal Panels - (2) Colors					In Above	
	3" insulation & girts					In Above	
	Delegated Design					In Above	
	<u>BP#2-08a - Doors, Frames, & Hardware</u>	\$ 4.99					\$ 83,565.00
	Doors, Frames & Hardware - Anderson Lock		1	LSum	\$ 83,565.00	\$ 83,565.00	
	Hollow Metal Door Frames - 3 sided					In Above	
	Hollow Metal Door Frames - 3 sided w/ side light.					In Above	
	Hollow Metal Door Frames - 3 sided w/ side light & transom light					In Above	
	Hollow Metal Doors Standard Insulated					In Above	
	Hollow Metal Fire Rated Doors and Frames - 1hr					In Above	
	FEMA ICC 500 rated Storm Shelter Frame & Door at Toilet					In Above	
	Borrowed Light at Alarm to Apparatus Bay Fire Rated 1hr					In Above	
	Wood Doors - Solid Wood Panel Prefinished & Pre-machined - White Maple / Red Oak					In Above	
	Finish Hardware - All Interior Doors					In Above	
	Finish Hardware - Interior Doors w/ Panics (Bunk Corridor & Bay Entry)					In Above	
	Finish Hardware - Exterior Doors					In Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
8	- Electric Strike for Security Fab Locks					In Above	
	- Cylinders for Alum Doors					In Above	
	- Miscellaneous					In Above	
	Knox Box					By Owner	
	Access Doors & Frames					By Trades	
	<u>BP#2-08b Overhead Doors</u>	\$ 12.80					\$ 214,459.00
	Overhead Doors - Builders Chicago		1	LSum	\$ 214,459.00	\$ 214,459.00	
	High Speed Coiling Doors (14' x 14' Hormann SG5000)					In Above	
	Sectional Overhead Doors					In Above	
	- Control Wiring for the doors tied to alerting system					In Above	
8	Interior Coiling Door to Storage Room					In Above	
	<u>BP#2-08c Aluminum Storefront & Glazing</u>	\$ 13.10					\$ 219,600.00
	Aluminum Storefront & Glazing - LS Glass		1	LSum	\$ 209,600.00	\$ 209,600.00	
	Allowance for Glazing		1	Allow	\$ 10,000.00	\$ 10,000.00	
	Borrowed Light at Alarm Room - Laminated safety Glass					In Above	
	Storefront Framing And Glass at Exterior Elevations					In Above	
	Storefront Framing And Glass at Interior Elevations					In Above	
	Operable Windows					In Above	
	Curtainwall Framing and Glass at Exterior					In Above	
	Exterior Aluminum Wide Style Thermally Broken Entrance Doors w/ hardware					In Above	
9	Misc. Interior Glazing at hollow metal frames & interior doors					In Above	
	Pyrostop Fire Glazing Vision Lights in rated doors 45 min rated					In Above	
	<u>BP#2-09a - Drywall & Framing</u>	\$ 23.60					\$ 395,500.00
	Drywall & Framing - Kole Construction		1	LSum	\$ 383,000.00	\$ 383,000.00	
	60 Hrs of Patch - Bid Allowance		60	Hrs-Allow	\$ -	\$ -	
	Alt#11- Drywall Work for Recessed Wall Light Fixtures		1	LSum	\$ 5,000.00	\$ 5,000.00	
	Additional Allowance for Delegated Design		1	Allow	\$ 7,500.00	\$ 7,500.00	
	Exterior Perimeter 5/8' type X Drywall Partitions & 6" Metal Framing and 5/8" dens glass sheathing					In Above	
	- X-Bracing for Shear Walls					In Above	
	- Spray Foam Insulation at Exterior					In Above	
	- Exterior Parapet Framing at Ambulance & Apparatus Bay					In Above	
	- Exterior soffit Framing at Canopy Roofs North & South					In Above	
	- Interior Drywall Partitions -3-5/8" Metal Framing					In Above	
	- Interior Drywall Partitions -6" Metal Framing					In Above	
	- Furred Interior Drywalls On Block -					In Above	
	- Drywall Ceilings					In Above	
	- Bulkheads in Corridors					In Above	
	- Drywall Drop soffit and fascia at Kitchen Cabinets					In Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
9	<u>BP#2-09b - Tile</u>	\$ 3.53					\$ 59,215.00
	Ceramic Tile - TSI Commercial Flooring		1	LSum	\$ 59,215.00	\$ 59,215.00	
	Ceramic Tile Floors in Bathrooms					In Above	
	Ceramic Tile Base Floors in Bathrooms					In Above	
	Ceramic Tile Walls in Bathrooms					In Above	
	Ceramic Tile Backsplash in Kitchen					In Above	
9	<u>BP#2-09c - Acoustical Ceiling & Wall Panels</u>	\$ 3.93					\$ 65,800.00
	Acoustical Ceiling & Wall Panels - Alpine Acoustics		1	LSum	\$ 60,800.00	\$ 60,800.00	
	Alt#17 Umbrella Liability Coverage Insurance Deduct		1	LSum	\$ (8,000.00)	\$ (8,000.00)	
	Bid Allowance for Ceiling Patch Work		1	Allow	\$ 5,000.00	\$ 5,000.00	
	Allowance for Additional Ceiling & Wall Panels Work		1	Allow	\$ 8,000.00	\$ 8,000.00	
	Acoustical Panel 2x2 Ceilings w/ 15/16" grid					In Above	
	Acoustical Panel 2x6 Ceilings w/ 15/16" grid					In Above	
	Tectum Wall Panels AP-1 - in Apparatus Bay					In Above	
	Tectum Wall Panels AP-1 - in Ambulance Bay					In Above	
	Tectum Wall Panels AP-1 - in Exercise					In Above	
9	<u>BP#2-09d - Resilient Flooring & Carpet</u>	\$ 4.30					\$ 72,000.00
	Resilient Flooring & Carpet - Kingston Tile		1	LSum	\$ 71,500.00	\$ 71,500.00	
	Alternate #14 - Eliminate vinyl base where epoxy flooring is placed		1	LSum	\$ (2,000.00)	\$ (2,000.00)	
	Resilient Flooring Protection Allowance		1	Allow	\$ 2,500.00	\$ 2,500.00	
	Resilient Base at Sealed Concrete w Elimination of Epoxy - standard 6"					See Above	
	Resilient Base at Lower Level Sealed Concrete - standard 6"					In Above	
	Resilient Base 4" and Accessories - standard 4"					In Above	
	Resilient Flooring - LVT - 9"x48" planks					In Above	
	Rubber Flooring at Exercise Room 3/8" tiles					In Above	
	Transitions					In Above	
	Misc. Floor Prep skim coat					In Above	
	Carpeting					In Above	
	Walk Off Carpet Tile at Vestibules					In Above	
	Misc. Floor Prep skim coat for carpet					In Above	
9	<u>BP#2-09e - Painting</u>	\$ 5.47					\$ 91,750.00
	Exterior & Interior Painting - GP Maintenance		1	Lsum	\$ 87,100.00	\$ 87,100.00	
	Bid Allowance for Touchup Painting		1	Allow	\$ 5,000.00	\$ 5,000.00	
	Alternate #5 - Eliminate painting due to Stone veneer at corridor 101		1	Lsum	\$ (350.00)	\$ (350.00)	
	- Epoxy Painted Block Walls in Apparatus Bay & Supporting Areas					in Above	
	- Epoxy Painted added Block Walls for Mezzanine Areas					in Above	
	- Epoxy Painted Exposed High Ceilings in Apparatus Bay					in Above	
	- Paint Exposed Ceilings in Exercise					in Above	
	- Painted Drywall Ceilings in Supporting Areas & Kitchen					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
9	- Paint Residential walls					in Above	
	- Paint HM Doors and Frames					in Above	
	- Paint HM Pr. Doors and Frame					in Above	
	- Misc. Iron, Lintels OH Door Frames					in Above	
	- Pipe Bollards					in Above	
	<u>BP#2-09f - Concrete Sealer Resinous Flooring</u>	\$ 8.79					\$ 147,400.00
	Concrete Sealer Resinous Flooring - Menconi Terrazzo		1	Lsum	\$ 43,400.00	\$ 43,400.00	
	Alt#14 - Change to Epoxy Flooring at Apparatus & Ambulance Bay & Adjacent Spaces		1	Lsum	\$ 104,000.00	\$ 104,000.00	
	Concrete Floor Sealer - Mezzanine, Janitors Closet & Water Room					in Above	
	Concrete Floor Sealer - Apparatus & Ambulance Bay & Adjacent Spaces					See Above	
	Joint Filler - Apparatus & Ambulance Bay & Adjacent Spaces					in Above	
10	<u>BP#2-10 - Lockers</u>	\$ 2.73					\$ 45,820.00
	Lockers - Bradford		1	Lsum	\$ 27,420.00	\$ 27,420.00	
	Alt#7 - Upgraded Metal Lockers		1	Lsum	\$ 18,400.00	\$ 18,400.00	
	Locker Room Lockers - 24"x24"x72"					in Above	
	- Install Lockers					in Above	
11	<u>Equipment</u>						By Owner
	Owner Provided Appliances, Range, Refrigerator, Micro-Wave,					By Owner	
	- Exercise Equipment					By Owner	
	Installation and connections of Owner Provided Appliances by Contractor			Allow		By Trades	
12	<u>Furnishings</u>						By Owner
	Furniture					See FF&E	
21	<u>BP#2-21 - Fire Protection</u>	\$ 3.89					\$ 65,200.00
	Fire Protection - Absolute Fire Protection		1	Lsum	\$ 65,200.00	\$ 65,200.00	
	Fire Suppression System - NFPA 13 Light & Ordinary Occupancies					in Above	
	Riser and Backflow Preventer					in Above	
	Coverage at Back Canopy - Sidewalls					in Above	
	No Dry System					NONE	NONE
	No Fire Pump					NONE	NONE
22	<u>BP#2-22 - Plumbing</u>	\$ 27.72					\$ 464,644.00
	Plumbing - Hartwig Mechanical		1	Lsum	\$ 464,644.00	\$ 464,644.00	
	Plumbing Rough-In/Trim - Underground & Above Grade Schedule 40 PVC					in Above	
	Sanitary and Storm piped 5' out					in Above	
	Water heaters with Circulation System - type L copper					in Above	
	Hose Bibbs					in Above	
	Roof & OH Drains					in Above	
	Floor Drains					in Above	
	Service Sink					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
23	SS Decon Shower					in Above	
	Mop Basins					in Above	
	4" Trench Drains in Apparatus Bay					in Above	
	Area Drains in Ambulance Bay					in Above	
	Hose Bibb Reel / Pressure Washer					in Above	
	Triple Basins - Tie in to Sanitary					in Above	
	Toilet Room off Apparatus Bay - Sink & Toilet					in Above	
	Bunk Room Area - undermount China Lavs, wall mounted Toilets & ADA Shower					in Above	
	Bunk Room Area - Showers Encloser w/ Base					in Above	
	Kitchen single extra deep Sink					in Above	
	- Kitchen island prep sink to meet ADA					in Above	
	Grease Interceptor					in Above	
	Water & Drain Connection for Dish & Cloths Washer, Ice Machine, & Bottle Filler					in Above	
	Water Connections for Coffee and Refrigerator					in Above	
	<u>BP#2-23 - HVAC</u>	\$ 31.02					\$ 519,900.00
	HVAC - Air Supply		1	LSum	\$ 519,900.00	\$ 519,900.00	
	HVAC Systems w/ New Gas Service & Piping 2lb.					In Above	
26	Co/NO2 gas detection system in apparatus & ambulance bays					In Above	
	HVAC - Duct, Insulation Piping & Controls					In Above	
	Rooftop units, condensing units, splity system unit & duct Work for new areas					In Above	
	Exhaust Fans at Apparatus & Ambulance Bays					In Above	
	Exhaust Fans a Mechanical , Turnout Gear, Storage, Toilet Rooms , Laundry, Etc.					In Above	
	Kitchen Hood & Exhaust over range					In Above	
	Electric unit heaters at entry vestibule, water room					In Above	
	Gas Fired unit heaters at apparatus & ambulance bays					In Above	
	Boilers (2) & Pumps - Eliminated					In Above	
	Gas Piping Interior Equipment & Gas Grill outlet					In Above	
	Gas Piping Exterior to Generator					In Above	
	Compressed Air - Compressor and drop lines in vehicles					In Above	
	Start up and Test & Balance w/ Comfort Balance 6mo after occupation					In Above	
	Basic commissioning					In Above	
	Plymovent system in Apparatus Bay & Ambulance Bay					In Above	
	Infrared Overhead Heat at Apparatus & Ambulance Bays & Additional Gas Fired Unit Heater					In Above	
	<u>BP#2-26 - Electrical & Low Voltage</u>	\$ 64.30					\$ 1,077,600.00
	Electrical & Low Voltage - Argon Electric		1	Lsum	\$ 1,058,000.00	\$ 1,058,000.00	
	Alt#11 - Add recessed wall lighting		1	Lsum	\$ 14,600.00	\$ 14,600.00	
	Alt#13 - Add for Caterpillar generator		1	Lsum	\$ 10,000.00	\$ 10,000.00	
	Alt#16 - Eliminate manual transfer switch & mobile generator connection		1	Lsum	\$ (15,000.00)	\$ (15,000.00)	
	Allowance for Electrical/Low Voltage & Control Rough-In		1	Lsum	\$ 10,000.00	\$ 10,000.00	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
	800amp 120/208 3phase Electrical Service, Distribution & Grounding					In Above	
	Power Sensors & Controls					In Above	
	Power and Light distribution					In Above	
	Exterior Outlets					In Above	
	Interior Outlets Quads					In Above	
	Interior Outlets					In Above	
	Lighting & Controls (Final Fixtures yet to be determined)					In Above	
	Ceiling Mounted Occupancy sensor					In Above	
	Strip Lights in Utility, work Rm, Turnout and Storage and Fitness					In Above	
	Can Lights in Kitchen Area and 1 can at Showers					In Above	
	Emergency and Exit Lighting per code					In Above	
	Hi-Bay fixtures in apparatus & Ambulance bays					In Above	
	Destratification Fans in Exercise Room & Day Room					In Above	
	Paddle Fan Light Combo in Bunk Rooms					In Above	
	Destratification Fans in Apparatus & Ambulance Bays					In Above	
	Power for mechanical equip.					In Above	
	Stop / Go lights Apparatus Area					In Above	
	Cord Reels					In Above	
	UPS System					In Above	
	Low voltage wiring of OH Door controls					In Above	
	Raceways for Low Voltage , (Data, security, camera, access control) - outlets					In Above	
	Raceways for Low Voltage for AV monitors					In Above	
	Site Lighting Poles & Bases					In Above	
	Soffit Can Lighting at Patios					In Above	
	Power for Flag Pole light & Signage on building					In Above	
	Change from In-Floor Slab Heat to Overhead Radiant Heaters					In Above	
	(200 KW) Natural Gas Generator and Transfer Switch					In Above	
	New Fire-Alarm System & tie sprinkler system Tamper Switches and Bells					In Above	
	- Pull Stations					In Above	
	- Fire Alarm Relay & connections					In Above	
	Voice, Data, & Security Wiring - (coax, cat 6a, security (22/6), etc.)					In Above	
	- Wireless Access Points					In Above	
	Station Alerting & Paging System					By Owner	
	- Speakers					By Owner	
	- Visual Strobe					By Owner	
	Access Control Security - Card Readers					By Owner	
	- Monitors / TV's					By Owner	
	Station Emergency Alerting					By Owner	
	Total Building Budget	\$ 388.42				\$ 6,509,952.00	\$ 6,509,952.00

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
31	<u>BP#2-31 - Earthwork</u>	\$ 17.59					\$ 294,850.00
	Earthwork - Kellenberger Inc.		1	Lsum	\$ 281,740.00	\$ 281,740.00	
	Voluntary Alternate Deduct from BP#2-33 Bid		1	Lsum	\$ (6,740.00)	\$ (6,740.00)	
	Alt#1 - Change West Drive from Asphalt to Concrete Pavement		1	Lsum	\$ 11,775.00	\$ 11,775.00	
	Alt#15 - Add Sidewalk at North Parking Stalls		1	Lsum	\$ 575.00	\$ 575.00	
	Earthwork/Site Utilities Allowance		1	Allow	\$ 7,500.00	\$ 7,500.00	
	Erosion Control - Silt Fencing					in Above	
	Tree Protection					in Above	
	Tree Removal and various under brush					in Above	
	Demolition of Existing Monument Sign					in Above	
	Demolition of Existing Light Poles & Bases					in Above	
	Demolition of Existing Sidewalk & Pads					in Above	
	Demolition of Existing PCC Pavement & Stone					in Above	
	Demolition of Existing Asphalt Pavement & Stone					in Above	
	Sawcut/Mill of Existing Asphalt Pavement at Dundee Rd.					in Above	
	Demolition of Existing Curb & Stone					in Above	
	Site Clearing Strip Top Soil and haul off site					in Above	
	Import Top Soil					in Above	
	Grading for Building Pad and Pavements					in Above	
	Building Excavation perimeter frost walls, pads & piers,					in Above	
	- Foundations standard frost walls - Interior Walls					in Above	
	- Excavate & Backfill standard frost walls - for Mezzanine Walls					in Above	
	-Excavate & backfill for monument sign foundation					in Above	
	-Excavate & backfill for trash enclosure foundation					in Above	
	Backfill at foundations					in Above	
	Spoil Haul Off from Foundations					in Above	
	6" Granular under slabs					in Above	
	Granular for New walks and curbs					in Above	
	Granular Under Concrete Paving 6" CA6					in Above	
	Granular Under Concrete Aprons 6" CA6					in Above	
	Stone for 5" Concrete Walks					in Above	
	Stone for 8" Concrete Paving on North Side					in Above	
	Lane Closures and Barricades along Dundee Rd.					in Above	
32	<u>BP#2-32a - Site Concrete</u>	\$ 15.64					\$ 262,160.00
	Site Concrete - Troch McNeil		1	Lsum	\$ 227,500.00	\$ 227,500.00	
	Alt#1 - Change West Drive from Asphalt to Concrete Pavement		1	Lsum	\$ 33,600.00	\$ 33,600.00	
	Alt#15 - Add Sidewalk at North Parking Stalls		1	Lsum	\$ 1,060.00	\$ 1,060.00	
	Allowance in Base Contract for replacement of 90 LF of curb on Dundee		90	LF-Allow		\$ -	
	Concrete B612 Curbs					in Above	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
32	Concrete Depressed Curbs					in Above	
	Apron Curbs					in Above	
	5" Concrete Walks & Patio					in Above	
	5" Concrete Walks					in Above	
	Detectable Warning Pads					in Above	
	8" Concrete Apron at Dundee Rd					in Above	
	5" Concrete Walks along Dundee Rd					in Above	
	10" Concrete Paving on North Side					in Above	
	10" Trash Pad					in Above	
	14" Generator Pad with thicken perimeter edge					in Above	
	Transformer Pad (By Electrician)					By Electrical	
	Antenna Tower Pad (By Owner)					By Owner	By Owner
	Monument Sign Foundation - Eliminated					NONE	NONE
	<u>BP#2-32b - Asphalt Paving</u>	\$ 3.70					\$ 61,975.00
	Asphalt Paving- Troch McNeil		1	Lsum	\$ 69,995.00	\$ 69,995.00	
32	Alt#1 - Change West Drive from Asphalt to Concrete Pavement		1	Lsum	\$ (8,020.00)	\$ (8,020.00)	
	Dundee Rd. Street Patching					in Above	
	Light Duty Asph Pavement (HD Woven Fabric, 10"CA6, 2.5" bc, sweep & tack, 1.5" sc)					in Above	
	Heavy Duty Asph Pavement (HD Fabric, 10"CA6, 3" bc, sweep & tack, 2" sc)					in Above	
	- Separate Trip between Binder and Surface					in Above	
	Pavement Striping, (2) HC Signage & (1) Stop Sign					in Above	
	(2) Do Not Access Signs					in Above	
	Pavement Striping on Dundee Road - Cross hatch					in Above	
	Traffic Control for Dundee Rd					in Above	
	<u>BP#2-32c - Fencing & Gates</u>	\$ 0.87					\$ 14,500.00
	Landscaping					By Owner	By Owner
	- Seed & Blanket					By Owner	By Owner
	- Deciduous Trees					By Owner	By Owner
	- Deciduous Shrubs					By Owner	By Owner
	- Evergreen Shrubs					By Owner	By Owner
33	- Perennials & Grasses					By Owner	By Owner
	- Groundcovers					By Owner	By Owner
	Flagstone Steppers					By Owner	By Owner
	Fencing & Gates - Action Fence		1	Lsum	\$ 14,500.00	\$ 14,500.00	
	- Trash Enclosure Vinyl Plank Fence					in Above	
	- Trash Enclosure Steel Gates 7'x8' - 2 required					in Above	
	<u>BP#2-33 - Site Utilities</u>	\$ 17.67					\$ 296,170.00
	Site Utilities - Kellenberger Inc.		1	Lsum	\$ 302,910.00	\$ 302,910.00	
	Voluntary Alternate Deduct from BP#2-31 Bid		1	Lsum	\$ (6,740.00)	\$ (6,740.00)	

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
	Watermain					in Above	
	Valve Vault and Tap Water Main and Chlorination					in Above	
	Water Main 4" DIP CL 52 WM					in Above	
	Water Main 6" DIP CL 52 WM					in Above	
	Water Main 8" DIP CL 52 WM					in Above	
	Water Service tied to interior at Utility Water Rm.					in Above	
	Fire Hydrant					in Above	
	Sanitary					in Above	
	Sanitary 6" PVC					in Above	
	Sanitary Connection to Existing Manhole					in Above	
	Storm					in Above	
	12" RCP					in Above	
	18" RCP					in Above	
	24" RCP					in Above	
	Connection to Existing Storm Structures					in Above	
	Storm Inlets					in Above	
	Storm Manholes					in Above	
	Storm Catchbasins					in Above	
	12" Flared End Sections					in Above	
	24" Flared End Section					in Above	
	All Spoil Haul Off Site - May need to buildup site					in Above	
	Site Utility Demo					in Above	
	Remove Existing Storm/Watermain/Sanitary Lines					in Above	
	Remove Existing Site Utility Structures					in Above	
	Backfill at locations of Removed Site Utility Lines & Structures					in Above	
	Total Site Budget	\$ 55.47				\$ 929,655.00	\$ 929,655.00

Div	Description	Unit Cost	Qty.	Unit	Unit Cost	Post Bid Item Budget	Post Bid Div. Total Project
	<u>Total Building & Site Budget</u>	\$ 444.00				\$ 7,439,607.00	\$ 7,439,607.00
	<u>Contingencies</u>	\$ 22.19					\$ 371,980.00
	5% Construction Contingency		\$ 7,439,607.00	%	\$ 0.05	\$ 371,980.00	
	SUBTOTAL	\$ 466.09				\$ 7,811,587.00	\$ 7,811,587.00
	GENERAL CONDITIONS		14	Mo	\$ 27,500.00	\$ 385,000.00	\$ 385,000.00
	SUBTOTAL						\$ 8,196,587.00
	GENERAL INSURANCE		8,196,587	%	0.0085	\$ 69,671.00	\$ 69,671.00
	SUBTOTAL						\$ 8,266,258.00
	CONSTRUCTION FEE		8,266,258	%	0.025	\$ 206,656.00	\$ 206,656.00
	SUBTOTAL						\$ 8,472,914.00
	P & P Bond		8,472,914	%	0.0075	\$63,547.00	\$ 63,547.00
	Preconstruction Bidding Fee		1	Allow	\$5,000.00	\$5,000.00	\$ 5,000.00
	TOTAL CONSTRUCTION ESTIMATE	\$ 509.63					\$8,541,461.00

Qualifications:

- 1
- This budget is based upon the Bid Package #1 & #2 Documents and the awarded contracts associated with the bid packages.
- 2
- General Conditions for this project are based upon a fourteen (14) month overall duration, which includes closeout, with start of construction in May 2025. All work is based upon regular working hours, (no premium time).
- 3
- This Budget excludes any utility company fees or excess facility charges. All utility expenses including usage during construction, for electric, water and gas are to be paid for by the Owner.
- 4
- Reference other notations throughout this Preliminary Post Bid Budget for Owner provided items.
- 5
- This budget does not include potential market impacts (cost & supply chain issues) due to tariffs.



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 9.b. O-2025-78

Ordinance Approving a Collective Bargaining Agreement, Side Letter of Agreement, and a Memorandum of Understanding (MOU) Between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC.

Contacts

Liaison: Trustee Bocek

Staff: Kathryn Golbach

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve an Ordinance approving a Collective Bargaining Agreement, Side Letter of Agreement, and a Memorandum of Understanding (MOU) Between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC.

Summary

Background

Staff recommends approval of an Ordinance Approving a Collective Bargaining Agreement, Side Letter of Agreement, and a Memorandum of Understanding (MOU) between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC.

Analysis

In spring of 2025, both parties engaged in negotiations over a successor contract to the contract that expired on April 30, 2025. At this time, both parties are in agreement over the Collective Bargaining Agreement, Side Letter of Agreement for FLSA 7(g) Work, and MOU regarding a committee for the purposes of exploring non-shift Firefighter positions and the impact and effect thereof.

Summary of Changes

1. Term of Agreement: Five years. May 1, 2025, through April 30, 2030.

2. Section 6.8 Health, Dental, and Vision Benefits: New language was added regarding annual cancer screenings with a Village contribution not to exceed \$10,000 annually.
3. Section 7.2 Holidays: An additional floating holiday was added to their total holidays.
4. Section 7.15 Paid Parental Leave: This is a new section that provides those covered under the collective bargaining agreement with a total of five (5) 24-hour shifts for employees to use following the birth of an employee's child or the placement of a child in connection with adoption or foster care.
5. Appendix D: This is a new appendix that outlines the salary schedule for the current contract year.
6. Entire Document: Edits were made throughout the document for formatting and clarifying purposes.

Next Steps

Pending Village Board approval, this agreement shall be effective as of the day after the agreement is executed by both parties and shall remain in full force and effective until 11:59 PM on the 30th day of April 2030.

Strategic Alignment

Guiding Principle

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. DRAFT 2025 Ordinance Approving IAFF CBA SL MOU
2. 2025 - 2030 IAFF Contract - Redlined
3. 2025 - 2030 IAFF Contract - No Redline
4. 7(g) Side Letter 00882536 (002)
5. Agreement to Form Committee to Explore Non Shift FF - IAFF and BG (00886127-2xC010D)





ORDINANCE 2024-xxx

AN ORDINANCE APPROVING A COLLECTIVE BARGAINING AGREEMENT AND MEMORANDUM OF UNDERSTANDING (MOU) BETWEEN THE VILLAGE OF BUFFALO GROVE AND BUFFALO GROVE PROFESSIONAL FIREFIGHTER/PARAMEDIC ASSOCIATION LOCAL, 3177. IAFF, AFL-CIO, CLC.

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS in accordance with the Illinois Public Labor Relations Act, the Village of Buffalo Grove entered into good faith collective bargaining and has thus reached an agreement with the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC concerning the attached: 1) successor Collective Bargaining Agreement (May 1, 2025 through April 30, 2030) and 2) Side Letter of Agreement regarding FLSA 7(g) work and 3) Memorandum of Understanding regarding the exploration of non-shift Firefighter positions and the impact and effect thereof.

NOW THEREFORE BE IT ORDAINED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Ordinance as if fully set forth herein.

SECTION 2. The Village Manager is authorized to enter into an agreement with the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC concerning a Collective Bargaining Agreement (May 1, 2025, through April 30, 2030).

SECTION 3. The Village Manager is authorized to enter into a Side Letter Agreement with the Buffalo Grove Professional Firefighter/Paramedic Association Local, 3177. IAFF, AFL-CIO, CLC concerning FLSA (7)g work.

SECTION 4. The Village Manager is authorized to enter into a Memorandum of Understanding (MOU) regarding the exploration of non-shift Firefighter position and the impact and effect thereof.

SECTION 5. If any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect any other provision of this Ordinance.

SECTION 6. This Ordinance shall be in full force and effect from and after its passage and approval and shall be codified.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025

APPROVED: _____, 2025
PUBLISHED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

DRAFT

AN AGREEMENT BETWEEN
THE VILLAGE OF BUFFALO GROVE
AND
THE BUFFALO GROVE PROFESSIONAL FIREFIGHTER/PARAMEDIC
ASSOCIATION
LOCAL 3177, IAFF, AFL-CIO, CLC
~~MAY 1, 2023 THROUGH APRIL 30,~~
2025 May 1, 2025 – April 30, 2030

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AGREEMENT

This Agreement is made and entered into by and between the Village of Buffalo Grove, Illinois (hereinafter referred to as the “Village”), and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, of the International Association of Fire Fighters, AFL-CIO, CLC, (hereinafter referred to as the “Union”).

It is the intent and purpose of this Agreement to set forth the parties’ entire Agreement with respect to the rates of pay, hours of employment, fringe benefits, and other conditions of employment that will be in effect during the term of this Agreement for employees covered by this Agreement; to prevent interruptions of work and interference with the operations of the Village; to encourage and improve efficiency and productivity; and to provide procedures for the prompt and peaceful adjustment of grievances, as provided herein.

The Union agrees that its membership is committed to excellence in carrying out the duties and mission of the fire department and the Union executive board agrees it has a duty to address substandard performance among its members.

Now, therefore, the parties agree as follows:

ARTICLE I

Section 1.1 Recognition.

The Village recognizes the Union as the sole and exclusive bargaining representative for all full time Firefighter/Paramedics and Lieutenants employed by the Village of Buffalo in the classifications or ranks of Firefighter/Paramedics and Lieutenants, but excluding Deputy Fire Chiefs, Battalion Chiefs, managerial, all part time or temporary employees, all civilian employees, and all other employees of the Department and the Village.

Section 1.2 Fair Representation.

The Union recognizes its responsibility as bargaining agent, and agrees fairly to represent all employees in the bargaining unit, whether or not they are members of the Union. The Union further agrees to indemnify and hold harmless the Village and its officials, representatives and agents from any and all claims, demands, suits or other forms of liability, (monetary or otherwise). In addition, the Union shall be responsible for paying all legal costs resulting from any failure on the part of the Union to fulfill its duty of fair representation, although indemnification shall not be extended due to errors that are solely the fault of the Village.

Section 1.3 Non-Discrimination.

In accordance with applicable law, neither the Village nor the Union shall discriminate against any employee covered by this Agreement because of race, sex, age, religion, creed, color, national origin, sexual orientation, Union membership or non-membership or political affiliation. Any formal dispute concerning the interpretation and application of this paragraph shall be processed through the appropriate federal or state agency or court rather than through the grievance procedure set forth in this Agreement.

Section 1.4 Gender.

In this Agreement, all pronouns and any variations thereof refer to the masculine, feminine or neuter, singular or plural, as the context may require.

ARTICLE II

Section 2.1 Use of Bulletin Board.

The Village will allow the Union to place a bulletin board in the bunk rooms of each fire station for the posting of official Union notices of a non-partisan, non-derogatory nature. The Union will limit the posting of Union notices to such bulletin boards.

ARTICLE III

Section 3.1 Management Rights.

Except as specifically limited by the express provisions of this Agreement, the Village retains all traditional rights to manage and direct the affairs of the Village in all of its various aspects, and to manage and direct its employees to make and implement decisions with respect to the operation and the management of its operations, in all respects, including all rights and authority possessed or exercised by the Village prior to the execution of this Agreement. These rights and authority include, but are not limited to, the following: to plan, direct, control and determine all the operations and services of the Village; to determine the Village's budget and budgetary priorities; to levy taxes; to supervise and direct the working forces; to establish the qualifications for employment, and

to employ personnel; to schedule and assign work; to establish work and productivity standards and, from time to time, to change these standards; to assign overtime; to determine the methods, means, organization and number of personnel by which operations are conducted; to determine whether the services to be provided by employees covered by this Agreement, or by other employees, or non-employees not covered by this Agreement; to determine whether services may be contracted or sub-contracted out; to make, alter and enforce reasonable rules, regulations, orders and policies (provided that only rules, regulations, orders and policies that are mandatory subjects of bargaining shall be subject to the grievance and arbitration procedure); to enforce and alter those provisions covered under the Village of Buffalo Grove Personnel Rules, to enforce and alter the Buffalo Grove Fire Department Standard Operating Procedures Manual and Fire Department Rules and Regulations; to evaluate employees; to discipline, suspend, and discharge employees for just cause (probationary employees for any reason with or without cause) in accordance with the Fire Department rules and policies, the Board of Fire and Police Commission rules and regulations, and the Illinois Board of Fire and Police Commissioners Act; to change or eliminate existing methods, equipment or facilities; and to carry out the mission of the Village; provided, however, that the exercise of any of the above rights shall not conflict with any of the expressed, written provisions of this Agreement.

Section 3.2 Contracting Out.

No employee shall be laid off as the direct result of any decision by the Village to subcontract any work performed by employees covered by this Agreement. If subcontracting is a factor in the decision not to hire additional Village employees as firefighter/paramedics, the Village will give the Union at least ninety (90) days advance notice of the effective date of the decision. The Village will discuss the issue with the Union.

Additionally, current staffing levels of employees covered by this Agreement will not be subject to subcontracting decisions by the Village. Only additional staffing needs above the current staffing levels may be considered by the Village and Department from time to time will be subject to subcontracting.

Section 3.3 Precedence of Agreement.

If there is a conflict between a specific provision of this Agreement and a specific provision of a Village ordinance or law or a written rule, regulation, directive, policy, or procedure which may be in effect from time to time, the specific provision(s) of this Agreement for its duration, shall take precedence except as prohibited by law.

ARTICLE IV

Section 4.1 Safety Committee.

The Village and the Union recognize the importance of maintaining a Fire Department Safety Committee to address safety issues within the Department and to promote the safety, welfare and physical wellbeing of all Fire Department personnel.

The Safety Committee shall be comprised of up to five (5) members, at least four (4) of which will be represented by Local 3177, and one (1) Battalion Chief (Safety Officer). The Fire Department Safety Officer shall serve as Chairman. At least one member shall be appointed by the Union.

Section 4.2 Standard Operating Procedures Committee.

The SOP Committee has the responsibility to make any recommendations to the Fire Chief for changes in the SOP manual as necessary, but only in the form of recommendations which may or may not be accepted by the Fire Chief. The purpose of this Committee will be to complete the review of the SOP manual and divide it into "Standard Operating Procedures" (SOPs).

The Committee will remain idle until such time the Fire Chief deems it necessary to review a particular SOP. At no time will the SOP Committee be charged with the review or consideration of SOPs that involve mandatory subjects of bargaining. Those items will be addressed through the Labor Management Committee as established in Section 4.3 of this Agreement, or through the normal negotiation process at the end of any Agreement.

Section 4.3 Labor-Management Committee.

The Village and Union recognize the need to communicate on a regular basis throughout the term of this Agreement. In order to facilitate an open and candid exchange of information, a Labor-Management Committee will be the forum for these communications. The purpose of the Committee is to establish a regular pattern of meetings to discuss issues of mutual concern.

The Labor-Management Committee may be comprised of the following:

For the Village -- Fire Chief, Deputy Chief(s), Battalion Chiefs, EMS Educator/Coordinator, Fire Department Management Analyst, Village Manager, Director of Human Resources, and Director of Finance.

For the Union -- Union President, Vice-President, Secretary, three (3) Shift Stewards and Lieutenant representative.

The Committee shall meet at least four (4) times in a calendar year unless the parties mutually agree to meet more or less. If any Labor-Management Committee meeting is scheduled during work hours of an employee, such employee(s) shall be released from duty to attend such meeting without loss of pay.

The Labor-Management Committee process shall include the opportunity for the Union President, Fire Chief or Village Manager to schedule a meeting, the purpose of which will be to discuss issues affecting members of the bargaining unit with members of Village and Department senior staff. This meeting is to be facilitated by the Village Manager and Director of Human Resources.

Section 4.4 Promulgation of New or Revised Rules.

The Fire Department agrees to notify the Union in advance of promulgating or implementing any new or revised rules and regulations or Board of Police and Fire Commissioners rules and regulations which constitute mandatory subjects of bargaining within the meaning of the Illinois Public Relations Act. Such notice shall be afforded sufficiently in advance of the purpose and effective date of the proposed change (and at least ten (10) calendar days) to allow the Union a fair opportunity to review and offer effective input as to the proposed change.

Section 4.5 Wellness/Fitness Program.

The Village and Union agree that both parties will support a proactive mandatory wellness/physical fitness program. Both parties agree that the program is to improve the quality of life of all personnel. This program will be administered in accordance with SOP 102.02 Member Health and Safety – Physical Fitness Program.

Section 4.6 Return to Work After Illness/Injury.

All employees returning to work after injury or illness situations, whether they are duty or non-duty related, may be required to have a release from the employee's health care provider to ensure that the employee may perform the essential functions of their position either with or without a reasonable accommodation when medically necessary. The Village will provide information on fitness standards to the employee, who will then provide this information and documentation to the employee's doctor/health care provider and/or physical therapist or provider to aid in any injury or illness recovery efforts.

The Department may require the employee to obtain a release from a doctor/health care provider selected and fully compensated by the Village prior to returning to work to ensure that the employee is fit for duty. The Department's selected doctor will review the employee's overall health as it relates to the job description, essential job duties and any

other job related criteria which are considered to be the essential functions of the job in order to determine whether an individual is physically and mentally able to perform essential job duties without undue risk or harm to themselves or others (with or without reasonable accommodation(s) when medically necessary). The doctor may use the data collected from the individual's fitness history as a measure in making this determination when deemed medically relevant and helpful. In addition, and based on BGFD SOP 101.36, employees may be required to perform essential job functions specifically related to the injury prior to returning to full duty as prescribed by the doctor.

If the employee is not cleared to return to work by the Village's doctor, a third doctor will be selected by the Village's and employee's doctor(s) in an expeditious manner with the assistance of the Village's Human Resource Director. The employee will then be sent to the third doctor. The third doctor will then determine if the employee is cleared to return to work. The cost of the third doctor will be equally divided by the Village and the employee. An employee not cleared to return to work may apply for sick leave or any other leave of absence as provided by this Agreement and/or for disability pension to the extent provided by State statutes.

Employees who are off work for a non-OJI and are required to see the Village's doctor prior to returning to work will be compensated at the rate of two (2) hours of straight pay in lieu of two (2) hours of sick pay and will require verification by the doctor's office. Under no circumstances shall overtime, premium, or additional straight pay be paid in this situation.

Employees who are actual or perceived to be physically and/or mentally unfit for duty shall be evaluated by an appropriate medical/mental health doctor(s) of the Village's choosing. If a medical/mental health doctor determines an employee is physically and/or mentally unfit, the Village retains the right to remove them from active duty. In the event that a medical/mental health doctor of the Village's choosing determines that an employee is physically and/or mentally unfit for duty, the employee may request a second opinion. The second opinion will be paid for by the employee and chosen by the employee and must be a medical/mental health doctor specializing in the field related to the unfit determination and must be part of the Village's doctor health insurance network. If the first and second opinion conflict a third medical/mental health doctor may be selected as in the standard above for injuries or illness and the opinion of the third medical/mental health doctor shall prevail. The expenses incurred for the third medical/mental health doctor will be equally split between the employee and the Village. The Village retains the right to remove from active duty any employee who has been determined to be unfit for duty by a medical/mental health doctor via a fitness for duty evaluation. Following all procedures contained in the Standard Operating Procedures of the department.

Section 4.7 Drug and Alcohol Testing Policy.

A. Policy Statement

Employees are a most valued part of the Village of Buffalo Grove Fire Department (the “Employer” or “Department”). Their health and safety are serious Employer concerns. Use or misuse of Prohibited Drugs (as defined below) and/or alcohol misuse present unacceptable risks to the health, welfare and safety of our employees and the public generally. It is, therefore, the policy of the Employer, and the Union agrees, that all employees of the Department must be free of the effects of Prohibited Drugs and alcohol while On Duty and on Department Premises.

The adverse impact of prohibited drug abuse at work has been recognized by the federal government and many states. The employer may utilize the regulations issued by the federal government as its standard and is committed to maintaining a drug-free workplace. Where applicable, Illinois state laws which differ will supersede this general policy and will be followed for employees in this state. All employees are advised that remaining drug-free are conditions of continued employment or service with the employer.

B. Prohibitions:

It is the policy of the Employer that employees are strictly prohibited from:

1. Using, selling, purchasing, transferring, delivering, consuming, possessing or presence in one’s system (at levels determined by the DOT guidelines) of any prohibited drug(s) or alcohol while On Duty or on Department Premises.
2. Use of any controlled substance or prohibited drug(s) at any time, except as prescribed by a doctor in accordance with the prescription;
3. Having a blood alcohol concentration (BAC) breath test result that equals or exceeds DOT standards (0.02%) while on duty;
4. Consuming alcohol within four (4) hours prior to reporting to On Duty status;
5. Consuming or possessing alcohol while On Duty or on Department Premises (except if stored in employee’s personal vehicle in closed a container for use during off duty time);
6. Consuming alcohol within the eight (8) hour period immediately following an accident (or until laboratory testing process is completed as set forth below in this policy, if later);

7. Impaired behavior or inability to perform duties due to the use of Prohibited Drugs or alcohol;
8. Refusing to submit to, cooperate with, sign relevant consent/testing forms (unless incapacitated) and/or unreasonable delay in submitting to a test when requested pursuant to this policy.

C. Definitions:

For purpose of this Policy:

1. The phrase **“On Duty”** includes times the employee is scheduled to be working, on Department premises, while engaged in Department business, while operating Department equipment and/or vehicles (including leased vehicles).
2. The phrase **“Prohibited Drug”** is defined as any drug or controlled substance that is unlawful under either federal or state law (including unlawful use of a prescriptive medication contrary to directives on prescription).
3. The phrase **“Reasonable Suspicion”** means a good faith belief that an employee is under the influence of alcohol (or impaired by) Prohibited Drugs, legal drug use, or any combination thereof based on objective information, facts or phenomena such as:
 - a. Direct observation of use or possession and/or physical symptoms of impairment resulting from using or being under the influence of Prohibited Drugs or alcohol or misuse of legal drugs;
 - b. The employee manifests objective, articulable symptoms while on duty that cause management to believe that employee may have decreased or lessened ability to perform the duties or tasks of the employee's job position, including symptoms such as: abnormal or changed speech; changes or abnormal physical dexterity, agility, coordination or demeanor; irrational, erratic or unusual behavior; abnormal or unusual change of employee's appearance, conduct, behavior or body odors; employee's negligence or carelessness in operating equipment or machinery; disregard for the safety of members of the public or other employees while on duty; and/or damage to Village or department property or equipment.
4. **“DOT regulations”** means: Title 49 of the Code of Federal Regulations.

D. **Order to Submit to Drug and/or Alcohol Testing:** May be issued under the following circumstances:

1. **Reasonable Suspicion Testing:** Two ranked Department Officers (one officer shall be at the rank of Battalion Chief ~~or higher~~ or assigned as an Acting Battalion Chief) have Reasonable Suspicion (as defined above) that an employee is in violation of this policy or impaired by or under the influence of prohibited drug(s) and/or alcohol. One Battalion Chief/Acting Battalion Chief and one Acting Lieutenant shall be used to establish reasonable suspicion if two ranked officers are not immediately available. The On-Duty Chief shall be notified in all instances.
2. **Corroborating Information Report:** Information is provided by an identifiable third party that an employee may be in violation of this policy, impaired by or under the influence of prohibited drug(s) or alcohol which information is corroborated by two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief). One Acting Lieutenant may be used if two ranked officers are not immediately available.
3. **Accident:** Following an on-the-job accident as defined by federal DOT regulations.
4. **Injury:** when an employee is injured in a manner outside of a vehicle accident, as defined by DOT, and reasonable suspicion exists as defined by this section, unless the injury is serious enough where testing is required by another agency (IDOL, OSHA, etc.)
5. **Post-Violation Agreement:** As deemed appropriate by management for up to five (5) years after the incident that involves a policy violation pursuant to a written agreement if the Chief (or designee) concludes that dismissal is not necessary to resolve the problem and remedy the violation.

E. **Testing Procedures.**

1. All drug and alcohol testing procedures, which include specimen collection, chain-of-custody, and lab quality control, shall be in compliance with federal DOT regulations (as defined earlier). The laboratory used to conduct the testing must employ trained medical personnel and be licensed by the State of Illinois to perform such testing.
2. The testing facility may require legal written consent and a State-issued photo identification card at the time the employee submits to be tested. A list of NIDA certified laboratories that may be used is appended hereto. The following Prohibited Drugs will be tested for: Amphetamines, Cocaine,

Marijuana, Opiate Metabolites, Phencyclidine (PCP). Alcohol will also be tested for.

3. Forms used to document the testing process will be determined by the laboratory conducting the test and additional documents referenced in Appendix A prepared by the Employer for this purpose.
4. Positive test results shall mean a positive result on both an initial screening test and a confirming retest of the same sample. If the initial test is positive, but the confirming test is negative, the test results will be deemed negative and no action will be taken by the employer based on the test results.
5. A positive confirming test result is one where the specimen tested contained alcohol, Prohibited Drugs, or drug metabolite concentrations at or above the concentrations specified in the DOT regulations (as defined earlier).
6. Results reporting procedures will be done in accordance with the Department of Transportation guidelines.
7. All results of drug tests are reviewed by a Medical Review Officer. When a test is confirmed positive, the Medical Review Officer conducts a confidential interview with the employee to determine if there is a legitimate medical explanation for the positive test. If the employee can give a legitimate medical explanation for the positive test result (with supporting documentation upon request of the MRO, the Medical Review Officer will report the verified test result as negative. If the employee cannot give the Medical Review Officer a legitimate medical explanation (and/or supporting documentation), a verified positive test result will be reported as positive. Results then are reported confidentially to the Fire Chief or his designee.
8. Random drug testing of employees will not be conducted except if agreed upon by the Parties pursuant to an optional reinstatement agreement. There is nothing in this Section 8 that requires either Party to agree to any reinstatement agreement.

F. Miscellaneous procedures/policy terms:

1. **Employer Contact.** All questions or concerns should be directed to the Fire Chief at (847) 537-0995 or immediate supervisor. Employees may also direct questions or requests for reasonable accommodation to the Village's Human Resources Department.
2. All employees subject to this policy are expected to refrain from consuming alcohol in any amount (a) while on duty, (b) while performing work activities or department business, (c) during the four (4) hour period prior to reporting On Duty, (c) during the eight (8) hour period after an accident

or test request is made to the employee by management (or until tested is completed if later).

3. Any employee who is experiencing difficulty with alcohol or Prohibited Drugs (or misuse or abuse of lawful drugs) is encouraged to seek assistance through the Village's Employee Assistance Program (EAP). An employee's after the fact request for assistance will not excuse a policy violation.
4. The Employer will notify and cooperate with law enforcement agencies in the investigation of any employee suspected of the possession of, sale of, purchase of, delivery of or use of Prohibited Drugs on Department premises (or vehicles).
5. Employees covered by the collective bargaining agreement are entitled to union representation. If representation is requested by the employee, a union representative will meet the employee at the collection site, provided the representative is available and that securing such representative does not impede or unreasonably delay the testing process.
6. Forms used by the Village when testing is required are located in Appendix A.
7. Any employee who tests positive may be subject to discipline. Any employee who refuses to comply with a proper request to submit to testing or who fails to cooperate in the test process will be subject to the same discipline as a positive drug/alcohol test result.
8. These procedures are designed not only to detect violations of this policy, but also to ensure fairness to each employee. Appropriate efforts will be made to maintain the dignity of employees involved. Disciplinary action will, however, be taken as deemed necessary by the Chief (or designee) to remedy the policy violation.

Consequences of Policy Violation:

A violation of this policy constitutes just cause for disciplinary action, including discharge if deemed appropriate by the Chief (or designee) based on the circumstances involved and the employee's overall work record.

Drug Testing Facilities:

Each year the Union and Fire Chief will choose two (2) agreed upon testing facilities/services to be used for enforcement of this policy. The agreed facilities can be found in the appendix section of this contract.

Section 4.8 Performance Evaluation Plan.

The Village and Union recognize that the Performance Evaluation Plan is a vehicle

intended to measure and evaluate on-the-job performance.

The employee's annual performance evaluation shall be completed by the employee's current supervisor and discussed with the employee prior to the end of the year.

If an employee has a disagreement with his/her evaluation, the first step of review will be at the level of the employee's immediate supervisor. If the immediate supervisor cannot resolve the disagreement, the next step will be to have the employee's Battalion Chief review the evaluation. If at this step the employee's disagreement is not resolved, the employee may then appeal to the Fire Chief in conjunction with the Director of Human Resources. If the employee's disagreement is not resolved at this level, the employee may then meet with the Village Manager as a final step of appeal. The findings of the Village Manager will be deemed the final resolution and his findings may not be grieved. All final resolutions, no matter at what level, will be in writing.

For the first and second step of this process, the time frame allotment will be fifteen (15) days for the appropriate level or response. For the remaining steps the time frame will be twenty (20) days for the appropriate response. Days are counted as business days, Monday – Friday.

All goals and objectives given by a supervisor will be realistic, attainable and discussed with the employee. Goals that are mandated by the department will be supported or funded by the department.

Section 4.9 Secondary Employment.

Employees and the Department shall follow the BGFD SOP 101.21 Hours and Duration.

ARTICLE V

Section 5.1 No Smoking.

Employees covered under this Agreement shall restrict their tobacco use in accordance with state law.

Section 5.2 Residency.

There will be no residency requirements for employees covered under this Agreement.

ARTICLE VI

Section 6.1 Salaries.

The Village agrees to place the maximum base pay for Lieutenant/Paramedic and Firefighter/Paramedic at the nearest step one-half percent (1/2%) above the third (3rd) highest agreed upon comparable community, prior to the Village position being included.

For purposes of determining the salaries of job titles within the bargaining unit, for the duration of this Agreement longevity pay at 15 years and stipends shall be added to the “base” salaries of all comparable, as well as those of the Village.

Only the following stipends will be applied in the formula:

1. Firefighter/Paramedic: Firefighter III or Advanced Firefighter, Fire Apparatus Engineer, Shift Reduction and Paramedic
2. Lieutenant: Paramedic, Shift Reduction and Fire Officer I

Collectively, these components shall determine the base salary for each comparable community. For the purpose of determining the general wage increase of comparable communities who have not yet resolved their annual wages by the date of the Buffalo Grove wage reopener, the average of the actual general wage increase and above referenced stipends granted by comparable communities shall be calculated and applied for that time frame.

The salary schedule for the first contract year can be found in Appendix D. All salary schedules agreed upon each subsequent year will be signed and ratified as part of a side letter Memorandum of Understanding (MOU).

Salary Schedule—May 1, 2023 to April 30, 2024

Effective: May 1, 2023

A. Firefighter/Paramedic (2.02% Increase):

1. ~~The minimum and entrance salary at Step 288 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or \$71,986.72; and,~~
2. ~~The maximum salary, exclusive of overtime pay shall be at Step 386 or \$117,361.92.~~

B. Fire Lieutenant/Paramedic (2.52% Increase):

1. ~~The minimum and entrance salary at Step 397 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or \$123,980.48; and,~~

2. ~~The maximum salary exclusive of overtime pay shall be at Step 418 or \$137,668.96.~~

C. ~~Fire Lieutenant/Non-Paramedic (2.52% Increase):~~

1. ~~The minimum and entrance salary at Step 393 as delineated in the Village of Buffalo Grove's Municipal Classification and Pay Plan, or \$121,530.24; and,~~
2. ~~The maximum salary exclusive of overtime pay shall be at Step 414 or \$134,950.04.~~

Step Plan Illustration—Firefighter/Paramedic—Effective: May 1, 2023

Starting pay:	\$71,986.72 (Step 288)
Pay after first complete year of employment:	\$77,192.96(Step 302)
Pay after second complete year of employment:	\$82,775.68(Step 316)
Pay after third complete year of employment:	\$88,759.84 (Step 330)
Pay after fourth complete year of employment:	\$95,180.80 (Step 344)
Pay after fifth complete year of employment:	\$102,063.52 (Step 358)
Pay after sixth complete year of employment:	\$109,445.44 (Step 372)
Pay after seven or more complete years of employment:	\$117,361.92 (Step 386)

Fire Lieutenant/Paramedic—Effective: May 1, 2023

Starting pay (newly promoted):	\$123,980.48 (Step 397)
Pay after first complete year of employment:	\$130,971.36 (Step 408)
Pay after two or more complete years of employment:	\$137,668.96 (Step 418)

Fire Lieutenant/Non-Paramedic—Effective: May 1, 2023

Starting pay (newly promoted):	\$121,530.24 (Step 393)
Pay after first complete year of employment:	\$128,385.92 (Step 404)
Pay after two or more complete years of employment:	\$134,950.40 (Step 414)

Section 6.2 Wage and Benefit Reopener

Unless explicitly provided elsewhere in this Agreement, no other changes modifications shall be made to this Agreement except that each party has the option to reopen the Agreement as follows:

- A. In the month of March of ~~the second year~~each subsequent year of this Agreement ~~(2024)~~, either party may reopen Article VI, Section 6.1 – Salaries and Section 6.8 – Health Benefits and each party may discuss one additional issue to negotiate.
- B. The parties agree that nothing herein prohibits the opening of negotiations ~~in 2025~~each subsequent year for a successor Agreement prior to the expiration of this Agreement ~~on April 30, 2025~~.

Section 6.3 Overtime.

- A. Overtime hours shall be non-scheduled hours worked in excess of the work week when worked at the specific direction or with the approval of the immediate supervisor and shall be paid at one and one-half times the employee's regular straight time hourly rate of pay. An employee's regular straight time hourly rate of pay for overtime pay purposes shall be computed as follows: the employee's annual salary shall be divided by 2631.84 to determine the employee's regular straight time hourly rate of pay.
- B. Overtime shall start seven (7) minutes past the normal shift when an employee is held over because of a call or when another employee reports late for work. In cases when an employee is held over because of a call after 0822 hours, employees will be paid one hour minimum overtime for the first hour. In all other instances, overtime will be paid in quarter hour increments ~~increments based on the seven (7) minute windows, as demonstrated in the example below with the employee rounding up to the next highest quarter hour.~~

Time		Hours of OT
08:00	08:07	0
08:08	08:22	0.25
08:23	09:07	1
09:08	09:22	1.25
09:23	09:37	1.5
09:38	09:52	1.75
09:53	10:07	2
10:08	10:22	2.25
10:23	10:37	2.5
10:38	10:52	2.75
10:53	11:07	3

- C. Callbacks or forcebacks taking place on any Village recognized holiday on the list indicated in Section 7.2 (not observed) will be paid at two (2) times the employees regular straight-time hourly rate of pay.
- D. Employees shall be paid one and one-half the employee's regular straight time hourly rate of pay for regularly scheduled hours of work which are actually worked in excess of two hundred twelve (212) hours in the employee's normal 28 day work cycle (or in excess of the applicable hours ceiling under the Fair Labor Standards Act should the Village designate different FLSA employee work cycles in accordance with the Fair Labor Standards Act.)
- E. Overtime shall also be paid for clinical time required to maintain EMT-P status.
- F. Overtime shall be distributed according to SOP 101.25.

Section 6.4 Training Overtime.

Employees shall be paid at one and one-half times the employee's regular straight time hourly rate of pay for attending department sponsored school training in compliance with BGFDP SOP 700.02 and in the same manner outlined in Section 6.3 Overtime.

Personnel will be paid time-and-one-half for taking required OSFM exams under the following conditions:

1. Personnel must sign up for the exam within thirty (30) days of the completion of the course, provided the State exam is not given as part of the class;
2. Personnel must take the exam within ninety (90) days of the completion of the course;
3. Personnel will be paid for the maximum amount of time allotted by the State for completion of the exam, regardless of the actual time it takes the employee to complete the exam;
4. Payment will only be provided upon proof of passing the exam;
5. Payment will also only be provided for taking the exam once, regardless of the amount of times required to successfully pass;
6. If personnel do not meet the above listed parameters, no pay will be given for the exam.

Section 6.5 Longevity.

Employees shall be eligible for longevity pay beginning with the fifth anniversary of their original employment date. Longevity awards will be presented on the employee's anniversary date according to the following schedule and are subject to deductions:

Years of Service	Award
5 through 9	\$400
10 through 14	\$600
15 through 19	\$800
20 or more	\$1,000

Section 6.6 Temporary Assignment to Higher Level Position.

When an employee, at the direction of the Village, is assigned to perform the duties of the position of Acting Lieutenant or Acting Shift Commander that employee will be compensated at a rate equal to the step which provides a five percent (5%) or ten (10) step

increase above the top pay of their current rank using the Village of Buffalo Grove Salary Administration Plan.

In situations where Firefighter/Paramedics are assigned to fill in for a Lieutenant who is performing other duties in the Village, they will be paid Acting Lieutenant pay after a minimum of three (3) consecutive hours worked in the capacity of Acting Lieutenant in any twenty-four (24) hour period. This Section shall not apply to callbacks or Special Duty assignments.

Section 6.7 Call Backs.

All General call backs shall be paid at time and one half and for a minimum of one (1) hour.

Section 6.8 Health, Dental and Vision Benefits.

The Village shall grant employees covered by this Agreement, except as specifically and expressly limited by this Agreement, all benefits and provisions including but not limited to the following: life, health, dental and vision insurance, vacation leave, special leave and uniform provisions as granted under the Buffalo Grove Personnel Rules as set forth on June 1, 1984; and changed thereafter.

BENEFITS:

Employees covered under the Agreement shall receive the same health, dental and vision benefits granted to the Village's non-union employees, including, but not limited to plan design and premium contribution.

1. All employees who elect Health Insurance coverage will pay a premium contribution equal to fifteen percent (15%) of the premium for that class of coverage.
2. There will not be any financial contribution for participation in the dental or vision component of the health insurance program.
3. The Village may make reasonable changes to the structure of the plans without the approval of the bargaining unit. Including, but not limited to the replacement of the HMO with an EPO or PPO.

All employee premium contributions will automatically be taken out of an employee's check on a pre-tax basis via Section 125 of the Internal Revenue Code. This means that employees will not pay taxes on the premium contributions.

Nothing set forth herein shall prohibit the right of the Village to obtain other hospitalization and major medical benefits or change such benefits under a different program or with a different insurance company (including self-insurance), provided the basic level of coverage and benefits are substantially similar. The Village will notify the employees, in writing, of any changes in the basic level of coverage and/or benefits.

The Village reserves the right to institute cost containment measures regarding insurance coverage. Such changes may include, but are not limited to mandatory second opinions for elective surgery, pre-admission and continued admission review, prohibition of week end admissions except in emergency situations, and mandatory outpatient elective surgery for certain designated surgical procedures.

Dental Insurance. Employees may elect to participate in any dental insurance program for themselves and their dependents which the Village of Buffalo Grove has provided to Village employees generally. The Village shall be responsible for one hundred percent (100%) of the costs of such dental insurance for both employee and dependent coverage.

Vision Insurance. Employees may elect to participate in any vision insurance program for themselves and their dependents which the Village of Buffalo Grove has provided to Village employees generally. The Village shall be responsible for one hundred percent (100%) of the costs of such vision insurance for both employee and dependent coverage.

Life Insurance. Each employee shall receive a group life insurance policy in an amount equal to the employee's annual salary.

Terms of Policies to Govern. The extent of coverage under the insurance policies referred to in this Article shall be governed by the terms and conditions set forth in said policies. Any questions concerning coverage shall be resolved in accordance with the terms and conditions in said policy and shall not be subject to the grievance procedure set forth in this Agreement.

Cancer Screenings

The Village agrees to provide funding for cancer screening services for eligible individuals in an amount not to exceed Ten Thousand Dollars (\$10,000.00) per calendar year. These screenings shall be conducted by a vendor of the Fire Departments choosing.

Should the parties mutually determine that an alternative vendor is appropriate or necessary, a substitute vendor may be utilized upon mutual agreement between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local 3177, IAFF, AFL-CIO, CLC .

Section 6.9 Health, Dental and Vision Benefit Reopener.

The parties agree to meet according to Article VI, Section 6.2 – Wage and Benefit Reopener to discuss and establish the employee’s share of the premium for employee and dependent health care, dental and vision coverage. Any impasse in negotiations on these

issues shall be subject to Interest Arbitration under Section 14 of the Illinois Public Labor Relations Act.

Section 6.10 Special Duty Pay.

An off duty employee who works special duty – defined as a duty in which the Village is reimbursed will be compensated at one and one half the rate of pay for hours based on a forty (40) hour work week.

Section 6.11 Attendance at Grievance Meetings.

Every effort shall be made to hold grievance meetings and/or arbitration hearings on shift. However, if any grievance meeting or arbitration hearings are required to be scheduled during the working hours of any grievant, only the grievant shall be released from duty to attend such meetings or arbitration hearings, without loss of pay.

ARTICLE VII

Section 7.1 Definitions

For the purpose of this contract and BGFD SOP 101.23, the following definitions will be used:

~~“Swap” is a situation when the on-duty employee verbally requests coverage by another employee arriving for duty. The swap is based on a verbal agreement between the two employees, with the agreement of the station officer. In this situation, no documentation is required, but the employee currently on duty may not leave the station earlier than 0800 hours.~~

“Duty trade” is a situation when the employee currently on duty requests coverage by another employee arriving for duty. When effected, the station officer must be notified and approval must be given verbally by the shift commander and documented. Once these conditions have been met, the employee requesting the duty trade is considered “off-duty” and may leave the station. It shall be an acceptable practice for any union member with acting lieutenant status to duty trade with a union officer for official union business while maintaining the two (2) Officer on duty minimum ~~as long as two lieutenants are on duty during the same shift.~~

Section 7.2 Holidays.

Employees shall receive three (34) floating holidays per calendar year, said days to be scheduled with the specific prior approval of the Fire Chief or his designee.

Employees working on any Village recognized holiday listed herein will be paid an additional twelve (12) hours of straight time at their current rate of pay. Employees may duty trade or utilize paid time off for up to four (4) consecutive hours during this shift and still receive holiday pay. However, the pay will be pro-rated based upon the following formula.

$$\frac{\text{Total Hours Worked During Holiday}}{24} \times 12$$

Recognized holidays:

- a. New Year's Day (January 1)
- b. Martin Luther King's Day (official recognized)
- c. President's Day (official recognized)
- d. Memorial Day (official recognized)
- e. Independence Day (July 4)
- f. Labor Day (official recognized)
- g. Thanksgiving Day (official recognized)
- h. Day after Thanksgiving Day (official recognized)
- i. Christmas Eve (December 24)
- j. Christmas Day (December 25)

Employees may conduct duty trades on any Village recognized holiday listed herein and still receive holiday pay for village recognized holidays.

Section 7.3 Kelly Days.

Employees shall receive twelve (12) shift days off per calendar year. These work reduction days, or Kelly Days, will be assigned to employees by the Fire Chief in order to facilitate the provisions of the Fair Labor Standards Act.

Reduction of Kelly Days may occur as a result of sick leave, injury leave or any other long term leave. After each ten (10) consecutive duty day period, one (1) Kelly Day will be reduced from the employee's accrual. For the purpose of calculating the reduction, the use of employees' personal time off during the duration of the leave will not be counted as part of the Kelly Day reduction process.

Kelly Day accrual for employees during their first and last year of employment will be prorated based on actual full months worked during that calendar year based on the twelve (12) day calculation.

Section 7.4 Sick Leave.

Abuse of sick leave is a serious matter. The Union shall join the Village in making a serious effort to monitor and correct the abuse of sick leave wherever and whenever it

may occur. Examples of abuse may include, but are not limited to; calling in sick prior to or immediately after a scheduled day off (SDO), use of sick time for reasons other than for its intent, excessive individual sick days in the course of a year, etc.

Employees covered by this Agreement shall be allowed sick leave on the basis of the following:

- a. Employees assigned to shift duty shall earn six (6) twenty four (24) hour shifts of sick leave with pay credit annually. This is equivalent to eighty (80) hours annually.
- b. Employees assigned to shift duty shall accrue sick leave according to the following schedule:

after two (2) months of service	two (2) shift
after four (4) months of service	three (3) shifts
after six (6) months of service	four (4) shifts
after nine (9) months of service	five (5) shifts
after twelve (12) months of service	six (6) shifts
- c. Employees may use overtime to purchase sick time hours in lieu of pay or compensatory time compensation. Sick time hours purchased will be at the time and one half rate identical to the accrual of compensatory time, (e.g. working four (4) hours of overtime has a value of six (6) hours of sick time purchased). Time purchased cannot exceed the maximum allowable accrued hours contained within the provisions of this document.
- d. Sick leave shall be credited in advance to the employee at the beginning of each calendar year, effective with the second calendar year of employment.
- e. Sick leave shall not be accrued while on leave of absence without pay.

Section 7.5 When Taken.

Sick leave with pay will be granted for absence from duty because of actual personal illness, non-compensable bodily injury or disease, exposure to contagious disease, to care for an ill or injured member of the employee's immediate family, or to keep a doctor's or dentist's appointment. Sick leave shall not be granted in cases where regular or disability retirement has been approved, or for absence due to injuries resulting from employment in a position other than that held in the municipal service. Employees injured in the course of other employment shall be eligible for leave of absence without pay.

For the purposes of this Agreement, immediate family members shall include, husband, wife, domestic partner as recognized in a legal civil union, son, son-in-law, daughter, daughter-in-law, foster child, mother, mother-in-law, step mother, father, father-in-law, step father, brother, brother-in-law, sister, sister-in-law, step children and grandparents of the employee or his/her spouse.

When an employee finds it necessary to be absent for any of the reasons specified herein, he shall report the facts to an on-duty supervisor. An employee is required to give such notification one (1) hour in advance of his scheduled starting time. An employee is responsible for making a daily report (based on duty day) thereafter for the duration of the illness or injury. A medical certificate dated to the day the sick leave was taken may be required by the department head for any absence. Failure to comply with the provisions of this Section shall result in denial of sick leave. Three (3) consecutive duty days of absence without notice may result in dismissal after a complete investigation of the facts surrounding the absence.

Section 7.6 Accrual.

Employees assigned to shift duty may accumulate sick leave credit to a maximum of one hundred thirty (130) twenty four (24) hour shifts. This is equivalent to three thousand one hundred-twenty (3120) hours.

Section 7.7 Accrued Sick Leave.

Retiring employees are eligible to establish an employer sponsored Retiree Health Savings (RHS) Plan. Upon retirement, sick time based on the twenty four (24) hour shift schedule will be converted to the eighty (80) hour per paycheck schedule. This will be accomplished by multiplying the total number of hours accrued at the twenty four (24) hour shift rate by 0.66667. Employees will be eligible to apply their accrued sick leave based on the following table:

Years of Service and Age at Retirement Percent of three thousand one hundred and twenty (3120) Hours:

20 years of service	and 41 years of age at retirement	27.5%
20 years of service	and 42 years of age at retirement	30.0%
20 years of service	and 43 years of age at retirement	32.5%
20 years of service	and 44 years of age at retirement	35.0%
20 years of service	and 45 years of age at retirement	37.5%
20 years of service	and 46 years of age at retirement	40.0%
20 years of service	and 47 years of age at retirement	42.5%
20 years of service	and 48 years of age at retirement	45.0%
20 years of service	and 49 years of age at retirement	47.5%
20 years of service	and 50-54 years of age at retirement	50.0%
21 years of service	and 50-54 years of age at retirement	55.0%
22 years of service	and 50-54 years of age at retirement	60.0%

23 years of service	and 50-54 years of age at retirement	65.0%
24 years of service	and 50-54 years of age at retirement	70.0%
25 years of service	and 50-54 years of age at retirement	75.0%
26 years of service	and 50-54 years of age at retirement	80.0%
27 years of service	and 50-54 years of age at retirement	85.0%
28 years of service	and 50-54 years of age at retirement	90.0%
29 years of service	and 50-54 years of age at retirement	95.0%
30 years of service	or 55+ years of age at retirement	100.0%

The Retiree Health Savings (RHS) Plan will be administered by the ICMA Retirement Corporation and will allow employees to accumulate assets in order to pay medical and other eligible expenses in retirement. The legal basis for an RHS is currently based on Private Letter Rulings issued by the Internal Revenue Service which allow employers such as the Village to establish such plans. The provisions of this plan will be governed by documents executed by both the Village and ICMA Retirement Corporation. The documents collectively comprise the Vantagecare Retiree Health Savings Plan. It is the intent of the Village to establish a separate plan for the members of the Union.

The Village and Union will review and determine funding levels and formulas in compliance with rules appropriate to the legal basis used to establish the plan and as set forth from time to time in the Village's Personnel Rules and as permitted under applicable tax rules or statutes as adopted and/or amended. Employees who elect to participate in individual contribution programs may be subjected to all applicable rules, including irrevocability of those contributions.

At a minimum, the Village will apply the value of accrued sick leave (Deposit Value) into an employee's RHS Plan account at retirement. Employees must apply the entire value of accrued sick leave to their plan account based on the following formula:

$\text{Deposit Value} = \text{Number of sick leave hours (shifts)} \times \text{Dollar hourly value.}$

The dollar value shall be equal to the lowest hourly rate (which includes Performance Bonus) paid to all Village employees eligible to participate in the Plan as of January 31st for the calendar year in which the employee retires. The hourly rate will be applicable only for the year so calculated. That hourly rate value shall be distributed to all Village employees after it is calculated for the current year.

On an annual basis (January 1st through December 31st), employees will be able to convert up to one (1) twenty-four (24) hour shift of unused sick days for deposit into their Plan account; providing that they have completed one year of work with no more than one day of absence. An unused sick leave balance of seven hundred twenty (720) hours, thirty (30) Shift Days must be maintained in order to convert the shift day for deposit into the plan account.

Days converted for deposit into the plan account are subtracted from the employee's accrued sick leave balance. Conversion of the unused sick day shall not be into vacation leave or paid directly to the employee. The value of the conversion shall be equal to the employee's daily wage and not limited to the wage assigned to the retirement funding value calculated above.

Employees who leave the fire department due to disability or death will receive the value of their accrued sick leave under this plan as part of the RHS benefit.

Section 7.8 Medical Certificate.

A medical certificate required by a department head or designee for the employee shall consist of a written statement by a qualified medical professional indicating:

- A. The employee has been examined by a qualified medical professional during the period of absence.
- B. The symptoms observed or measured by the qualified medical professional.
- C. The stated diagnosis and medication and/or treatment prescribed.
- D. The dates on which the employee is expected to be physically incapacitated from work.

Employees who require the use of sick leave for a family member(s) may be required to provide a medical certificate after the second twenty-four (24) hour shift, or the sick time totaling the use of forty-eight (48) hours in a rolling calendar year.

A medical certificate required by the Fire Chief or designee for the employee's family member shall consist of a written statement by a qualified medical professional indicating:

Employee's name, patient's name, date of appointment, time-in, time-out, qualified medical professional's name and signature.

Employees will be compensated two (2) hours of pay at straight time. The Village will reimburse the employee for co-insurance and/or deductibles incurred to meet this standard, but only applying to office visit charges, or emergency room co-pay if the department directs the employee to visit an emergency room. To receive such reimbursement, the employee must provide documentation that itemizes all costs sought for reimbursement.

Section 7.9 Light Duty.

An employee who is ill/injured as the result of an occupational acquired illness/injury may be required to work for an available, temporary light duty assignment. An employee who is eligible for sick leave may volunteer to work for an available, temporary light duty assignment. All light duty assignments are made at the sole discretion of the Village. Light duty work shall be determined by the Fire Chief in consultation with employee and the employee's doctor.

An employee on light duty may be assigned to work in any Village department.

A light duty assignment shall not exceed sixty (60) calendar days and may be terminated prior to that time limit. The Fire Chief may extend light duty based upon consultation with the employee, the employee's doctor and, if necessary, a Village assigned and paid doctor.

Light duty assignments may be terminated based upon a lack of performance in relation to the assigned job.

Section 7.10 Vacation.

A. Employees covered by the Agreement shall receive vacation leave credit according to the following schedule:

- (1) 1st partial year and last partial year of service: 5/12 multiplied by months worked;
- (2) 1st full calendar year of service: 5 shifts
- (3) 2nd full calendar year of service: 6 shifts
- (4) 3rd full calendar year of service: 6 shifts
- (5) 4th full calendar of service: 7 shifts
- (6) 5th full calendar year of service: 7 shifts
- (7) 6th-10 full calendar year of service: 8 shifts
- (8) 11th-14th full calendar year of service: 9 shifts
- (9) 15th-19th full calendar year of service: 10 shifts
- (10) 20th - 24th full calendar year of service: 11 shifts
- (11) 25th (and after) full calendar year of service: 12 shifts

B. All other provisions of Vacation Leave are in accordance with ~~to~~ the Buffalo Grove Personnel Rules. Earned vacation days shall normally be taken within the year they are earned. A maximum of two vacation days (48 hours) may be carried over to the next twelve (12) month period with prior approval by the Village.

B.C. Members must notify their Battalion Chief, in writing, of the number of days desired to be carried over to the following year by December 1. Battalion Chiefs will submit a master list of all desired carry over vacation days to the Fire Chief for approval by December 15. This list will be forwarded to the Village Managers Office for final approval.

C.D. All hours carried over must be used in the following year and will be taken in compliance with the current SDO selection policy.

D.E. All other provisions of Vacation Leave are in accordance with the Buffalo Grove Personnel Rules.

Section 7.11 Hours and Duration.

The regular hours of duty (tour of duty) for employees shall be twenty-four (24)

consecutive hours of duty, starting at 0800 hours and ending the following day at 0800 hours. The regular tour of duty shall be followed by forty-eight (48) consecutive hours off duty. Early swaps may be permitted as early as 0700 hours, but the employee currently on-duty may not leave the station any earlier than 0800 hours. Early swaps shall not be considered a duty trade and are not eligible for overtime compensation.

Section 7.12 Compensatory Time.

Compensatory time off may be taken by employees in accordance with BGFD SOP 101.13.

Section 7.13 Selection of Scheduled Days Off.

Scheduled days off (SDO) will be selected in accordance with BGFD SOP 101.15 SDO Selection.

Section 7.14 Family and Medical Leave of Absence (“FMLA”)

Unpaid family or medical leave will be granted, when requested and approved, or designated as such, by the Human Resources Director or his designee, in accordance with the Family and Medical Leave Act of 1993.

Section 7.15 Paid Parental Leave

The Village of Buffalo Grove will provide up to five (5) 24-hour shifts of paid parental leave to employees following the birth of an employee’s child or the placement of a child with an employee in connection with adoption or foster care. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted or newly placed child. This policy will run concurrently with Family and Medical Leave Act (FMLA) Leave, as applicable. This policy will be in effect for births, adoptions, or placements of foster children on or after the ratification of this agreement.

Eligibility

Eligible employees must meet the following criteria:

1. Have been employed with the Village of Buffalo Grove for at least 12 months (the 12 months do not have to be consecutive).
2. Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin
3. Be a full-or part-time, regular employee (temporary/seasonal employees and interns are not eligible for this benefit).

In addition, employees must meet one of the following criteria:

1. Have given birth to a child.
2. Be a spouse or committed partner of the individual who has given birth to a child.
3. Have adopted a child or been placed with a foster child (in either case, the child must be age 17 or younger). The adoption of a new spouse’s child is excluded from this policy.

Amount, Time Frame and Duration of Paid Parental Leave

Eligible employees will receive a maximum of five (5) 24-hour shifts of paid parental leave per birth, adoption or placement of a child/children. The fact that a multiple birth, adoption, or placement occurs (e.g., the birth of twins or adoption of siblings) does not increase the two-week total amount of paid parental leave granted for that event. In addition, in no case will an employee receive more than five (5) 24-hour shifts of paid parental leave in a rolling 12-month period, regardless of whether more than one birth, adoption or foster care placement event occurs within that 12-month time frame.

Each shift of paid parental leave is compensated at 100 percent of the employee's regular, straight- time weekly pay. Paid parental leave will be paid on a biweekly basis on regularly scheduled pay dates.

Approved paid parental leave may be taken at any time during the 12-month period immediately following the birth, adoption, or placement of a child with the employee. However, the leave is limited to a maximum of five (5) 24-hour shifts and may not be used or extended beyond that duration.

In the event of an employee has given birth; the five (5) 24-hour shifts of paid parental leave will commence at the conclusion of any short-term disability leave/benefit provided to the employee for the employee's own medical recovery following childbirth.

Employees must take paid parental leave in one continuous period of leave, not to be taken intermittently, and must use all paid parental leave during the 12-month rolling period time frame indicated above. Any unused paid parental leave will be forfeited at the end of the 12-month time frame.

Upon termination of the individual's employment with the Village of Buffalo Grove, they will not be paid for any unused paid parental leave for which they were eligible.

Coordination with Other Policies

Paid parental leave taken under this policy will run concurrently with leave under the FMLA; thus, any leave taken under this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption or foster care, the leave will be counted toward the 12 weeks of available FMLA leave per a 12-month rolling period. All other requirements are provisions under the FMLA that will apply. In no case will the total amount of leave – whether paid or unpaid – granted to the employee under FMLA exceed 12 weeks during the 12-month FMLA period. Please see the Family and Medical Leave Policy for further guidance on the FMLA.

After the paid parental leave (and any short-term disability leave for employees giving birth) is exhausted, the balance of FMLA leave (if applicable) will be compensated through employee's accrued sick, vacation and personal time. Upon exhaustion of accrued sick, vacation, and personal time, any remaining leave will be unpaid leave. Please refer to the Family and Medical Leave Policy within the Personnel Manual for further guidance on the FMLA.

The Village of Buffalo Grove will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company-paid leave such as paid vacation leave or paid sick leave.

If a Village of Buffalo Grove holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.

An employee who takes paid parental leave that does not qualify for FMLA leave will be afforded the same level of job protection for the period of time that the employee is on paid parental leave as if the employee were on FMLA-qualifying leave.

Request for Paid Parental Leave

The employee will provide their supervisor and the human resource department with a notice of the request for leave at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary forms and provide all documentation required by the HR department to substantiate the request.

As is the case with all Village policies, the Village of Buffalo Grove has the exclusive right to interpret this policy.

ARTICLE VIII

Section 8.1 Grievance-Definition.

A “grievance” is defined as a dispute or difference of opinion raised by an employee against the Village involving an alleged violation of an express provision of this Agreement, except that any dispute or difference of opinion concerning a matter or issue subject to the jurisdiction of the Buffalo Grove Board of Fire & Police Commissioners, except as otherwise provided in this Agreement, shall not be considered a grievance under this Agreement. Such grievance shall be filed by the Union on behalf of the employee.

Section 8.2 Procedure.

The parties acknowledge that it is usually most desirable for an employee and his immediate supervisor to resolve problems through free and informal communications. If, however, the informal process does not resolve the matter, the grievance will be processed as follows unless, by mutual agreement in writing, the parties waive one or more of the aforementioned steps:

STEP 1: The Union may submit the grievance of a Firefighter/Paramedic in writing to the Lieutenant as designated by the Fire Chief, specifically indicating that the matter is a grievance under this Agreement. The grievance shall contain a complete statement of the facts, the provision or provisions of this Agreement which are alleged to have been violated, and the specific relief requested, and the signature of the grievant and his Union representative. All grievances must be presented no later than thirty (30) calendar days from when the event was known or reasonably should have been known giving rise to the grievance.

The Lieutenant shall render a written response to the grievant, with a copy being simultaneously given to the Fire Chief, within ten (10) calendar days after the grievance is presented. The decision of the Lieutenant shall not be binding on the Village if the Fire Chief or his designee so advises both the grievant and the Union within ten (10) calendar days of receipt of the Lieutenant’s response.

STEP 2: The Union may submit a grievance of a Fire Lieutenant in writing to the Battalion Chief as designated by the Fire Chief, specifically indicating that the matter is a grievance under this Agreement. The grievance shall contain a complete statement of the facts, the provision or provisions of this Agreement which are alleged to have been violated, and the specific relief requested, and the signature of the grievant and his Union representative. All grievances must be presented no later than ten (10) calendar days from the date of the first occurrence of the matter giving rise to the grievance.

The Battalion Chief shall render a written response to the grievant, with a copy being simultaneously given to the Fire Chief, within ten (10) calendar days after the grievance is presented. The decision of the Battalion Chief shall not be binding on the Village if the Fire Chief or his designee so advises both the grievant and the Union within ten (10) calendar days of receipt of the Battalion Chief's response.

If a grievance of a Firefighter/Paramedic is not settled at Step 1 and the Union wishes to appeal the grievance to Step 2 of the grievance procedure, it shall be submitted by the Union in writing to the Battalion Chief as designated by the Chief with ten (10) calendar days after receipt of the Village's answer in Step 1. The grievance shall specifically state the basis upon which the Union believes the grievance was improperly denied at the previous step in the grievance procedure. The Battalion Chief shall investigate the grievance and, in the course of such investigation, shall offer to discuss the grievance within ten (10) calendar days with the grievant and the Union. If no settlement of the grievance is reached, the Battalion Chief or his designee shall provide a written answer to the grievant and the Union within ten (10) calendar days following the meeting.

STEP 3: If a grievance is not settled at Step 2 and the Union wishes to appeal the grievance to Step 3 of the grievance procedure, it shall be submitted by the Union in writing to the Fire Chief within ten (10) calendar days after receipt of the Village's answer in Step 2.

The grievance shall specifically state the basis upon which the grievant and the Union believe the grievance was improperly denied at the previous step in the grievance procedure. The Fire Chief shall investigate the grievance, and in the course of such investigation, shall offer to discuss the grievance within ten (10) calendar days with the grievant and the Union. If no settlement of the grievance is reached, the Fire Chief or his designee shall provide a written answer to the grievant and the Union within ten (10) calendar days following their meeting.

STEP 4: If a grievance is not settled at Step 3 and the Union wishes to appeal the grievance to Step 4 of the grievance procedure, it shall be submitted by the Union in writing to the Village Manager within ten (10) calendar days after receipt of the Village's answer in Step 3. The grievance shall specifically state the basis upon which the grievant and the Union believe the grievance was improperly denied at the previous step in the grievance procedure. Thereafter, the Village Manager, or his designee, and other appropriate individuals as desired by the Village Manager, shall meet with the grievant and a Union representative within eighteen (18) calendar days of receipt of the Union's appeal. If no agreement is reached, the Village Manager or his designee shall submit a written answer to the grievant and the Union within eighteen (18) calendar days following the meeting.

Section 8.3 Arbitration.

If a grievance is not settled in Step 4 and the Union wishes to appeal the grievance from Step 4 of the grievance procedure, the Union may refer the grievance to Arbitration as described below within twenty-one (21) calendar days of receipt of the Village's answer as provided to the Union at Step 4:

- A. The parties shall attempt to agree upon an arbitrator within ten (10) calendar days after the receipt of the notice of referral. In the event the parties are unable to agree upon the arbitrator within said ten (10) day period, the parties shall jointly request the Federal Mediation and Conciliation Service or the American Arbitration Association, to submit a panel of seven (7) arbitrators. Each party retains the right to reject one panel in its entirety and request that a new panel be submitted.

Each party also retains the right to request that the panels submitted for any given case be limited to members of the National Academy of Arbitrators. Both the Village and the Union shall have the right to strike three (3) names from the panel. The party requesting arbitration shall strike the first three (3) names; the other party shall then strike three (3) names. The person remaining shall be the arbitrator.

- B. The arbitrator shall be notified of his selection and shall be requested to set a time and place for the hearing subject to the availability of Union and Village representatives.
- C. The Village and the Union shall have the right to request the arbitrator to require the presence of witness or documents. The Village and the Union retain the right to employ legal counsel.

- D. The arbitrator shall submit his decision in writing within thirty (30) calendar days following the close of the hearing or the submission of briefs by the parties, whichever is later.
- E. More than one grievance may be submitted to the same arbitrator where both parties mutually agree in writing.
- F. The fees and expenses of the arbitrator and the cost of a written transcript, if any, shall be divided equally between the Village and the Union; provided, however, that each party shall be responsible for compensating its own representatives and witnesses.

Section 8.4 Limitations On Authority of Arbitrator.

The arbitrator shall have no right to amend, modify, nullify, ignore, add to or subtract from the provisions of this Agreement. The arbitrator shall consider and decide only the question of fact as to whether there has been a violation, misinterpretation or misapplication of the specific provisions of this Agreement. The arbitrator shall be empowered to determine the issue raised by the grievance as submitted in writing at the first step (second step in the case of Fire Lieutenants) and shall have no authority to make a decision on any issue not so submitted or raised. The arbitrator shall be without power to make any decision or award, which is contrary to or inconsistent with applicable Federal or State law. Any decision or award of the arbitrator rendered within the limitations of this Section shall be final and binding upon the Village, Union and the employee(s) covered by this Agreement.

Section 8.5 Time Limit for Filing.

No grievance shall be entertained or processed unless it is signed by the grievant and submitted at Step 1 (Step 2 in the case of a Fire Lieutenant) within thirty (30) calendar days from when the event was known or reasonably should have been known giving rise to the grievance. If a grievance is not presented by the employee within the time limit set forth above, it shall be considered waived and may not be further pursued. Such waiver shall not serve to waive an employee's right to file a future grievance involving similar facts and circumstances.

If a grievance is not appealed to the next step within the specified time period, or within an approved, written extension thereof, it shall be considered settled on the basis of the Village's last answer, provided, however, that such settlement shall not serve to waive an employee's right to file a future grievance involving similar facts and circumstances. If the Village does not answer a grievance or an appeal thereof within the specified time limits, the aggrieved employee may elect to treat the grievance as denied at this step and immediately appeal the grievance to the next step.

The parties may, by mutual written agreement, extend any of the time limits set forth in this Article.

Section 8.6 Miscellaneous.

No action, statement, agreement, settlement or representation made by any member of the bargaining unit shall impose any obligation or duty or be considered to be authorized by or binding upon the Village unless and until the Village has agreed thereto in writing.

ARTICLE IX

Section 9.1 No Strike.

Neither the Union nor any officers, agents or employees covered by this Agreement will instigate, promote, sponsor, engage in or condone any strike, sympathy strike, slow-down, sit-down, concerted stoppage of work, concerted refusal to perform overtime, concerted, abnormal and unimproved enforcement procedures or policies or work to the rule situation, mass resignations, mass absenteeism, picketing or any other intentional interruption or disruption of the operations of the Village, regardless of the reason for so doing. Any or all employees who violate any of the provisions of this Article may be discharged or otherwise disciplined by the Village.

Each employee who holds a position of officer or steward of the Union occupies a position of special trust and obligation to notify the employees of their actions as being a violation of this Article in order to maintain and bring about compliance with the provisions of this Article. In addition, in the event of a violation of this Section of this Article, the Union agrees to inform its members of their obligation under this Agreement and to direct them to return to work.

Section 9.2 No Lockout.

The Village will not lock out any employee during the term of this Agreement as a result of a labor dispute with the Union.

ARTICLE X

Section 10.1 Discipline and Discharge Investigations

Disciplinary actions instituted by the Village shall be for reasons based upon an employee's failure to fulfill his responsibilities as an employee. Where the Village believes

just cause exists to institute disciplinary action it shall have the option, consistent with the principles of timely progressive discipline imposed for the purpose of encouraging corrective employee action, to assess including but not limited to the following penalties:

Counseling Session
Oral Reprimand
Written Reprimand
Suspension
Demotion
Termination

Any disciplinary action or measure other than a counseling session, oral and written reprimand imposed upon an employee shall be subject to review and appeal as provided for in this Agreement. Counseling sessions, oral and written reprimands shall not be subject to the arbitration procedure or to review by the Board of Police and Fire Commissioners. Employees shall have the right to file grievances concerning discipline covering suspension without pay, demotion and/or termination or they may choose the hearing process by the Board of Fire and Police Commissioners. Filing of a grievance shall act as a waiver by the employee involved of the right to challenge the same matter before the Board of Fire and Police Commissioners. A form containing such specific waiver shall be executed by the employee prior to filing a grievance. Seeking review by the Board of Fire and Police Commissioners shall act as a waiver by the Union and employee involved of the right to challenge the same matter in the grievance process.

- A. The Village agrees that non-probationary employees shall be disciplined and discharged only for just cause. A copy of all suspension, demotion and discharge notices shall be provided to the employee. The Employer further agrees that disciplinary actions shall be imposed in a timely manner (not to exceed thirty (30) calendar days from the date of the incident giving rise to the disciplinary action or from the date of the Employer's completion of its investigation of such incident whichever is later) and shall not conflict with the "Illinois Fireman's Disciplinary Act" (III. Rev. Stat ch. 85 Par 2501, et seq.).
- B. Any employee found to be unjustly suspended or discharged shall be reinstated with full compensation for all lost time and with full restoration of all other rights, benefits and conditions of employment, without prejudice, unless a lesser remedy is agreed upon as a settlement or deemed proper by the appropriate hearing authority.
- C. Disciplinary actions, including but not limited to oral, written, and suspension, recorded in the employee's personnel files shall not be used after twelve (12) months to justify subsequent disciplinary action, except for a related offense. Non-

meritorious disciplinary actions shall not be relied upon to justify any subsequent disciplinary action. In the event disciplinary action is contemplated against an employee, prior to any pre-disciplinary discussions or meetings with the employee, the employee shall be informed of his/her rights to representation prior to such meeting. Employees shall be entitled to representation at all disciplinary investigatory meetings, which the employee attends and are initiated by the Employer, and at any meeting or interviews which the employee reasonably believes could result in discipline.

- D. The Village shall conduct Rules Violations Investigations (R.V.I.) when it receives complaints or has reason to believe an employee has failed to fulfill his responsibilities as an employee.

It is understood that polygraph examinations without written consent of the employee and tests by means of any chemical substance will not be used by the Village in any phase of disciplinary investigations or interrogation.

- E. Prior to taking any final, disciplinary action and just prior to concluding its investigation, the Village shall notify the employee of the contemplated measure of discipline to be imposed, and shall meet with the employee involved and inform the employee of the reasons for such contemplated disciplinary action. Copies of all pertinent documents shall be given to the employee at this notification and review meeting, including:

1. Allegation of violations of Rules and Regulations
2. Statement of charges and specifications
3. Employee statements
4. Acknowledgment of notification and review
5. The discipline recommended
6. Copies of the employees pertinent past discipline.

The employee shall be entitled to representation at such meetings and shall be given the opportunity to rebut the reasons for such proposed discipline.

- F. The Employer's personnel files, disciplinary history files, medical files and completed inactive investigative files, shall, upon reasonable request to the Chief or his designee, be open and available for inspection and copying by the effected employee during regular business hours. With respect to such files maintained at the Department, regular business hours shall encompass 8:00 a.m. to 4:30 p.m.; subject to the remaining provisions of Article X. It is agreed that any of these files not made available for inspection and copying shall not be used in any manner or forum for any disciplinary action.

- G. Interrogations - Interrogation shall be defined as the questioning of a firefighter (employee) pursuant to an investigation initiated by the Village in connection with

an alleged violation of the Rules, Regulations or Orders of the Village of Buffalo Grove or the Fire Department, which may be the basis for filing charges seeking the suspension, removal or discharge of a firefighter (employee). Whenever a firefighter is subjected to administrative interrogation for any reason which could lead to disciplinary action of discharge or suspension of more than twenty-four (24) hours, the interrogation shall be conducted under the following conditions:

- 1) The interrogation shall be conducted at a reasonable hour, preferably at a time when the firefighter is on duty. If the firefighter is off duty, he/she shall be compensated at the appropriate rate of pay.
- 2) The firefighter under interrogation shall be informed of the name, rank and command of the person in charge of the interrogation, the interrogating officers and all persons present during the interrogation.
- 3) The firefighter under investigation shall be informed of the nature of the complaint or investigation in writing prior to any interrogation.
- 4) The interrogation session shall be for a reasonable period taking into consideration the gravity and complexity of the issue being investigated. The person being interrogated shall be allowed to attend to his own personal physical necessities.
- 5) No firefighter under interrogation shall be threatened with dismissal or other disciplinary action. Nothing herein is to be construed as to prohibit the interrogating officer from informing the firefighter that his or her conduct can be the subject of disciplinary action should he or she refuse to obey a lawful order from the ranking officer. Admissions or confessions obtained during the course of any interrogation not conducted in accordance with the Fireman's Disciplinary Act may not be utilized in any subsequent disciplinary proceeding against the firefighter. (P.A. 83-783) No promise of reward shall be made as an inducement to answering any questions.
- 6) No firefighter shall be interrogated without first being advised in writing that admissions made in the course of the interrogation may be used as evidence of misconduct or as the basis for charges seeking suspension, removal, or discharge; and without first being advised in writing that he or she has the right to counsel of his or her choosing who may be present to advise him or her at any stage of any interrogation.
- 7) At the request of a firefighter and prior to any interrogation, the firefighter shall have the right to be represented by counsel of his or her choice, who may be present at all times during the interrogation. The attorney shall not participate in the interrogation, except to counsel the firefighter. The firefighter may request a postponement of the initial interrogation to contact an attorney of his or her own choosing. The interrogation may not be

postponed more than twenty-four (24) hours, with allowances made for weekends and holidays, unless specifically waived by mutual agreement of the Village and the firefighter being interrogated. A representative of the employee's choice may also be present during any interrogation. A complete record of any interrogation shall be made and a complete transcript or copy made available to the firefighter without charge and without undue delay. The Village or the firefighter may record the interrogation.

- 8) This Section does not apply to any interrogation of a firefighter in the normal course of duty, counseling, instruction, informal admonishment or other routine or unplanned contact with a supervisor or any other firefighter. Any admissions or confessions obtained during the course of any interrogation not conducted in accordance with this Section may not be utilized in any subsequent disciplinary proceeding.
- H. It is understood that the rights of firefighters herein shall not diminish the right and privileges of firefighters that are guaranteed to all citizens by the Constitution and laws of the United States and of the State of Illinois. This Article does not apply to any firefighter (employee) charged with violating any provision of the Criminal Code of 1961 [720 ILCS 5/1-1] or any other federal, state or local code. If the allegation under investigation indicates the recommendation for separation or termination is probable against the firefighter, the firefighter shall be given statutory administrative proceedings rights, or if the allegation indicates criminal prosecution is probable against the firefighter, the firefighter shall be given the constitutional rights concerning self-incrimination prior to commencement of the interrogation.
- I. No firefighter shall be compelled to speak or testify before, or be questioned by any non-governmental agency. This provision shall not apply to reasonable requests from the Village's insurance carriers provided that the employee is covered by the insurance policy applicable to the situation.
- J. Reviews of decisions of the Board of Police and Fire Commissioners or of an arbitrator under this section shall be as provided by law, based on the election of the hearing body selected by the employee.
- K. Suspensions shall be charged at a rate based on a fifty-one and two tenths (51.2) hour work week.

Section 10.2 Performance Improvement Plan

In situations where an accident, discipline or substandard performance occurs, it is incumbent upon the Village to work with the employee to identify potential deficiencies and correct the negative action. In order to accomplish this goal, BGFD SOP 101.09 Performance Improvement Plan will be referenced and followed.

Nothing in this agreement shall cause the Village to waiver from adhering to the Illinois Firemen's Disciplinary Act (50 ILCS 745/).

ARTICLE XI

Section 11.1 Dues Checkoff.

The Village shall deduct from each employee's paycheck the uniform, regular bi-weekly Union dues for each employee in the bargaining unit who has filed with the Village and Fire Chief a properly executed authorization form. Such authorization may only be revoked by written notice to the Village and the Union during the thirty (30) days prior to the termination date set forth in Article XIV of this Agreement. The Union may change the fixed uniform dollar amount two (2) times per year during the term of this Agreement by giving the Village at least thirty (30) days advance notice in writing, with a copy to the Fire Chief, of any change in the amount of dues to be deducted.

The Village shall remit the total amount of the deducted dues, along with a list of employees from whom the dues have been deducted, to the Union not later than seven (7) days after the deduction is made.

ARTICLE XII

Section 12.1 Definition of Seniority.

Departmental seniority shall be defined as the length of service from the last date of beginning continuous full-time employment as a sworn Lieutenant or Firefighter/Paramedic in the Department and uninterrupted by termination of employment. Rank seniority shall be defined as the length of continuous full-time employment in a promoted rank uninterrupted by termination of employment. Conflicts of departmental or rank seniority shall be determined on the basis of the order of the Firefighter/Paramedics on the Board of Fire and Police Commission hiring or promotional list, whichever is applicable, with the Firefighter/Paramedic higher on the applicable list being the more senior. Where the term "seniority" is used in this Agreement, it shall mean departmental seniority unless otherwise specified.

Section 12.2 Probationary Period.

All new employees and those rehired after termination of employment shall be considered probationary employees until they complete a probationary period of twelve (12) months, in accordance with 65 ILCS 5/10-2.1-4. During an employee's probationary period, the employee may be suspended or terminated at the sole discretion of the Village, subject to whatever legal rights, if any, such employees may have separate and apart from

this Agreement. No grievance shall be presented or entertained in connection with the suspension or termination of a probationary employee.

In the event of an absence or leave, the probationary period may be extended, if approved by the Board of Fire and Police Commissioners, for a comparable period of time (i.e., day for day extensions in the event a probationary employee is absent and/or on leave for any reason for a total of four (4) weeks or more during the first twelve (12) months of employment).

Section 12.3 Seniority List.

On or before September 1 of each year, the Village will provide the Union with a seniority list setting forth each employee seniority date. The Village shall not be responsible for any errors in the seniority list unless such errors are brought to the attention of the Village in writing.

Section 12.4 Layoff.

Employees covered by this Agreement will be laid off in accordance with their length of service as provided in the Illinois Municipal Code, Chapter 65, Section 5/3.10-2.18 as amended from time to time.

Section 12.5 Recall.

Employees who are laid off shall be placed on a recall list. If there is a recall, employees who are still on the recall list shall be recalled in the inverse order of their layoff.

Employees who are on the recall list shall be given up to twenty-one (21) calendar days to report back to work from date of receipt of the notice of recall, provided that the employee must notify the Fire Chief or his designee of his intention to return to work within seven (7) days after receiving notice of recall.

The Village shall be deemed to have fulfilled its obligations by mailing the recall notice by registered mail, return receipt requested, to the mailing address last provided by the employee, with a copy to the Union; it being the obligation and responsibility of the employee to provide the Fire Chief or his designee with this latest mailing address. If an employee fails to timely respond to a recall notice, his name shall be removed from the recall list.

Section 12.6 Termination of Seniority.

Seniority and the employment relationship shall be terminated for all purposes, subject to confirmation by the Village's Board of Fire and Police Commission, if the employee:

- A. resigns;
- B. is discharged;
- C. retires (or is retired should the Village adopt and implement a legal mandatory retirement age);
- D. falsifies the reason for a leave of absence, or is found to be working during a leave of absence without the written approval of the Village Manager;
- E. fails to report to work at the conclusion of an authorized leave or vacation;
- F. is laid off and fails to notify the Fire Chief or his designee of his intention to return to work within seven (7) calendar days after receiving notice of recall or fails to return to work within two (2) working days after the established date for the employee's return to work;
- G. is laid off for a period in excess of two (2) years;
- H. does not perform work for the Village for a period in excess of twelve (12) months, provided however, this provision shall not be applicable to absences due to military service, established work related injury compensable under workers compensation, disability pension, or a layoff where the employee has recall rights;
- I. is absent for one shift day (24 hours) without authorization unless there are proven extenuating circumstances beyond the employee's control that prevent notification.

Section 12.7 Effects of Layoff.

During the period of time that non-probationary employees have recall rights as specified above, the following provisions shall be applicable to any non-probationary employees who are laid off by the Village:

- A. An employee shall be paid for any earned but unused vacation days.
- B. An employee shall have the right to maintain insurance coverage by paying in advance the full applicable monthly premium for single and if desired, family coverage.
- C. If an employee is recalled, the amount of accumulated sick leave days that the employee had as of the effective date of the layoff shall be restored.
- D. Upon recall, the employee's seniority shall be adjusted by the length of the layoff.

Section 12.8 Interruption of Seniority.

Seniority shall be interrupted in the event an employee is laid off, placed on a non-duty disability pension or is granted a leave of absence without pay. When an employee returns from a layoff, non-duty disability or an unpaid leave of absence, his seniority shall be his length of service up to the date of layoff or beginning of the unpaid leave of absence.

Seniority shall not be interrupted, and shall continue to accrue, during periods of time when an employee is receiving workers compensation or disability pension benefits for a work-related injury.

Section 12.9 Promotions-Fire Lieutenant.

The Board of Fire and Police Commissioners shall provide for promotion in the Fire Department on the basis of performance on a Written Examination, Ascertained Merit, Subjective Evaluation (oral, tactical and performance potential rating) and seniority in service. All promotional processes that are fire service related will be conducted in accordance with the provisions of the 50 Illinois Compiled Statutes 742/1 et seq. (50 ILCS 742/1 et seq.)

All examinations for promotion shall be competitive among such eligible members of the next lower rank as desire to submit themselves for promotion. To be eligible for examination, an applicant must have satisfactorily completed the probationary period for his present rank, have been employed as a Firefighter for a minimum of two (2) years with the Village of Buffalo Grove, and have a cumulative experience of no less than five (5) years as a full-time firefighter employed directly by a municipal, state or federal agency. This includes employment for a fire district but does not include employment through a private contractor. An applicant for Fire Lieutenant must be certified as a Firefighter III or Advanced Firefighter by the Office of the State Fire Marshal. In addition, an applicant for Fire Lieutenant must have satisfactorily completed all academic coursework and required examinations for certification as a Fire Officer I/Company Fire Officer by the Office of the State Fire Marshal.

All personnel who submit themselves to examination will be graded according to the following schedule:

Oral Interview	15%
Tactical Assessment	25%
Performance Potential Rating (PPR)	26.5%
Written Exam	25%
Seniority	5%
(¼% (0.25%) per year for a maximum of twenty (20) years. Seniority based on the date of the orientation as the first component of testing)	
Ascertained Merit	3.5%
(A.A.S. or A.S. = 2.0%, B.S. or B.A. = 3.5% - maximum combined score may not exceed 3.5%)	
Maximum Grade	100%

For the Oral Interview, Tactical Exam and Written Examination, each applicant for promotion must be present at the designated testing site at the time designated for the examination to be held. Any candidate who is not so present will receive a “0” zero for that section as a score.

The order of testing for each component of the promotional process shall be the Orientation, Oral Interview, Performance Potential Rating (PPR), Tactical Examination and the Written Examination.

Military credit shall be applied as prescribed by Statute 50 ILCS 742/1 et seq. All claims for points will be based on the Rules and Regulations of the Board of Fire and Police Commissioners.

The Board of Fire and Police Commissioners will contract an independent testing agency to administer the Tactical Examination and the Written Examination. Assessors from said agency must decline participation in the process if within the last seven (7) years there exists a meaningful personal or meaningful employment relationship with a candidate testing for promotion. Mutual Aid, Training or any other special deployment assignments are not considered to be “Employment Relationships”. Fire Department staff or employees will not be part of the Tactical Exam scoring process and will only function in support roles as necessary.

Outside monitors will be allowed for the process of promotions governed by this section of the Agreement, in accordance with the Illinois Fire Department Promotion Act (50 ILCS 742).

Employees who participate in the promotional process will have their past two annual performance evaluations delivered to the Board of Fire and Police Commissioners with their application to the exam process as a reference document for the Board of Fire and Police Commissioners without a weighted value for the promotional process. For the purpose of completing the PPR rating, personnel who have had a shift change in the past 365 days from the date of the beginning of the testing will be allowed to select the most recent supervisor (Lieutenant), from their most recent previous shift, as the “C” rater within the procedures of the PPR process as contained in the Rules and Regulations of the Board of Fire and Police Commissioners.

Participants will be advised of their scores for each individual component of the promotional process within fifteen (15) days of the completion of that process scoring.

All other procedural rules and regulations covering promotional preference, eligible roster, appointment and oath of office, certificate of appointment, probation, right of review and voluntary relinquishment of rank will be followed by the Rules and Regulations of the Board of Fire and Police Commissioners and/or 50 ILCS 742/1 et seq.

Section 12.10 Promotions-Battalion Chief

The Fire Chief shall provide a process for promotion in the Fire Department to the rank of Battalion Chief on the basis of performance on an Interview, Assessment Center

(oral, tactical and writing), Performance Potential Rating (PPR), and seniority in service. All promotional processes that are fire service related will be conducted with both internal and external fire service evaluators.

The promotional process for Battalion Chief shall begin with the requirement of qualified candidates completing and returning an “Application for Promotion”. This Application outlines the basic requirements for application for promotion to Battalion Chief. It additionally addresses the basic educational requirements of the position, should such promotion to Battalion Chief be attained. Said Application must be delivered to the Fire Chief or his designee by the date indicated on the application. Failure to deliver said application will result in immediate disqualification from the current Battalion Chief promotional process.

All examinations for promotion shall be competitive among such eligible members of the next lower rank as desire to submit them for promotion. To be eligible for examination for Battalion Chief, an applicant must have a minimum of one (1) year experience as a Fire Lieutenant with the Buffalo Grove Fire Department and a Bachelor Degree.

All personnel who submit themselves to examination will be graded according to the following schedule:

Ascertained Merit**	3.5%
PPR	10%
Seniority*	6.5%
Oral Interview	30%
Assessment Center	50%
Maximum Grade	100%

*1/2% per year for a maximum of thirteen (13) years of service as a Lieutenant.

Seniority based on the date of the orientation as the first component of testing.

**2.0% for a Bachelor’s Degree; 3.5% for a Master’s Degree

For the Oral Interview and Assessment Center, each applicant for promotion must be present at the designated testing site, and at the time designated for the examination to be held. Any candidate who is not so present will receive a zero (0) for that section as a score.

The order of testing for each component of the promotional process shall be: Application, PPR, Seniority, Oral Interview, and Assessment Center.

Military credit shall be applied as prescribed by Illinois Statute 50 ILCS 742/1 et sep.

The Fire Chief will form an independent group to conduct the Assessment Center. Assessors must decline participation in the process if, within the last seven (7) years,

there exists a meaningful personal or meaningful employment relationship with a candidate testing for promotion. Mutual Aid, Training or any other special deployment assignments are not considered to be "Employment Relationships". Fire Department staff or employees will not be part of the Tactical Exam scoring process, and will only function in support roles if necessary.

There will be no outside monitors for the process of promotions as governed by this Agreement.

Participants will be advised of their scores for each individual component of the promotional process within fifteen (15) days of the completion of that process scoring.

The Fire Chief reserves the right to select candidates for the promotion to Battalion Chief based on the specific job description requirements of the position.

Section 12.11 Retirement Notice Payment

An employee in good standing with the Village, who at retirement has an approved pension from the Village of Buffalo Grove Fire Pension Fund and has given the Village irrevocable* written notice to retire at least four (4) months prior to the effective date of retirement, shall be paid a one-time payment in the amount of Five Thousand Dollars (\$5,000) will be contributed to the affected employee's RHS account only. This "Retirement Notice Payment" is valid as a one-time only offer to each covered employee who complies with the terms of earning this payment and the payment shall not be included as part of the "monthly salary attached to his or her rank in the fire service on the date of retirement or separation from service" for the purpose of calculating the employee's pension as prescribed in Section 4-109 of the Illinois Pension Code. This Retirement Notice Payment is available to eligible employees who retire on a voluntary basis and the terms of this MOU do not alter any other benefit offered by the Village currently or in the future as it relates to a member's retirement benefits. It is understood and agreed to by the Parties that, no Retirement Notice Payment is earned or payable to any employee unless the employee is actually working as a firefighter and reports to work as scheduled for their final assigned shift with the Village

**A resignation once submitted is considered irrevocable within the last forty-five (45) calendar days before the resignation date, as declared by the employee. Once the employee is within forty-five (45) calendar days of their declared resignation date, their resignation may only be withdrawn based on extraordinary circumstances. Whether extraordinary circumstances exist will be determined solely by the Village Manager (or designee) and Department Director (or designee) but such determination shall not be arbitrary or capricious.*

ARTICLE XIII

Section 13.1 Entire Agreement.

This Agreement constitutes the complete and entire Agreement between the parties and concludes collective bargaining between the parties for its term. This Agreement

supersedes and cancels all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein.

The Village and the Union, for the duration of this Agreement, each voluntarily and unqualifiedly, waives the right and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter, referred to or covered in this Agreement, including the impact of the Village's exercise of its rights as set forth herein on wages, hours or terms and conditions of employment. This paragraph does not waive the Union's right to bargain over any subject or matter not referred to or covered in this Agreement which is a mandatory subject of bargaining and concerning which the Village may consider changing during the term of this Agreement.

ARTICLE XIV

Section 14.1 Savings Clause.

In the event any Article, Section or portion of this Agreement should be held invalid and unenforceable by any board, agency or court of competent jurisdiction or by reason of any subsequently enacted legislation, such decision or legislation shall apply only to the specific Article, Section or portion thereof specifically specified in the board, agency of court decision or subsequent litigation and the remaining parts or portions of this Agreement shall remain in full force and effect.

In such event, the parties shall, upon request of either party, upon thirty (30) days notice of any determination, commence good faith bargaining over possible replacement language for the invalidated Article, Section or portion of this Agreement.

ARTICLE XV

Section 15.1 Duration of Agreement.

This Agreement shall be effective as of the day after the Agreement is executed by both parties and shall remain in full force and effect until 11:59 P. M. on the 30th day of April, ~~2025~~2030. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least ninety (90) days prior to the April 30 anniversary date that it desires to modify this Agreement. In the event that such notice is given, negotiations shall begin no later than sixty (60) days prior to the April 30 anniversary date.

Notwithstanding any provision of this Article or Agreement to the contrary, this Agreement shall remain in full force and effect after the expiration date and until a new Agreement is reached unless either party gives at least ten (10) days written notice to the other party of its desire to terminate this Agreement, provided such termination date shall not be before the anniversary date set forth in the preceding Section.

This Agreement being approved on ~~April 15, 2024~~June 16, 2025, by the Village of Buffalo Grove Board of Trustees, executed by the Village Manager and signed by:

For the Village of Buffalo Grove

Dane Bragg
Village Manager

Kathryn Golbach Director of
Human Resources

~~William M.~~
~~Baker~~Lawrance J.
Kane Fire Chief

**For the Buffalo Grove Professional Firefighter/Paramedic Association
Local 3177, IAFF, AFL-CIO, CLC**

Alfredo Caballero
Union President

Mike Manka
Union Vice President

David Zabilka
Union Secretary

APPENDIX A – DRUG/ALCOHOL TESTING

The purpose of this Appendix is to provide forms used by the Village of Buffalo Grove during the implementation of alcohol and drug testing (herein referred to as "testing") of Employees for the presence of Prohibited Drugs pursuant to Section 4.7, Drug and Alcohol Testing Policy (the "Policy"). These procedures are intended as a supervisory guide only and are in no way intended to alter any existing relationship between Village of Buffalo Grove Fire Department (the "Employer") and any Employee.

DRUG/ALCOHOL TESTING FORMS

EMPLOYEE NOTIFICATION LETTER

ACKNOWLEDGMENT OF NOTICE OF POLICY & CONSENT TO TESTING

LAST CHANCE AGREEMENT

REPORT OF REASONABLE SUSPICION

FORM

Date: _____

EMPLOYEE NOTIFICATION LETTER

Dear Employee:

The VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT (the "Employer") and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, have ratified a revised drug/alcohol use policy and procedures (the "Policy"). This Policy enhances already existing Employer prohibitions of the use of illicit or inappropriate drugs (herein referred to as Prohibited Drugs. Specifically, it is the policy of the Employer that the use, sale, purchase, transfer, possession or presence in one's system of any prohibited drug(except medications prescribed by a licensed doctor), including alcohol (unless otherwise permitted by Fire department rules), by any Employee while on fire department premises, while engaged in fire department business, while operating fire department equipment and vehicles (including leased vehicles) is strictly prohibited. This Policy supersedes all prior policies and statements relating to Prohibited Drugs. The Employer will notify and cooperate with law enforcement agencies in the investigation of any Employee suspected of possession of or trafficking in illicit or inappropriate drugs. Any Employee convicted of on-the-job, possession of or trafficking in illicit or inappropriate drugs, or of driving intoxicated will be terminated.

Under the procedures adopted, Employees will be subject to testing where the circumstances establish that reasonable suspicion of prohibited drug use exists. Employees will also be required to submit to testing following an on-the-job accident as defined by federal DOT or injury in a manner outside of a vehicle accident where there is reasonable suspicion that an error or mistake due to Prohibited Drugs or alcohol use by the by the employee caused or contributed to the accident or injury, unless the injury is serious enough where testing is required by another agency (IDOL, OSHA,etc.). Refusal to submit to a properly given request to submit to testing will be considered a violation of Employer policy subjecting the Employee to immediate discipline.

In addition, should the federal, state or local rules be revised to include/permit additional testing or limit such testing, the Employer's policy will be revised to comply with those rules.

Every safeguard will be taken in the specimen collection process to ensure that all federally mandated chain-of-custody and laboratory criteria will be met. Employee privacy and confidentiality will be vigorously safeguarded.

VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT ADHERES TO A POLICY OF NON-DISCRIMINATION AGAINST EMPLOYEES SUFFERING FROM ALCOHOLISM OR DRUG ADDICTION IF PROTECTED UNDER FEDERAL AND STATE GUIDELINES.

Any Employee who is presently experiencing difficulty with Prohibited Drugs is encouraged to seek assistance through the Employee Assistance Program. If such assistance is sought prior to being requested to submit to a test, no disciplinary action relating to alcoholism or drug addiction will be taken. BE FOREWARNED, courts have determined that current use of Prohibited Drugs detected by testing may not protect Employees claiming protection under handicap statutes.

The following drugs will be tested for:

ALCOHOL
AMPHETAMINES
COCAINE
MARIJUANA
OPIATE METABOLITES
PHENCYCLIDINE (PCP)

Any Employee testing positive for the use of Prohibited Drugs may be subject to discipline, up to and including, termination.

Very truly yours,

Village of Buffalo Grove Fire Department, and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC.

By: ~~William M. Baker~~ Lawrance J. Kane
Its: Fire Chief

**ACKNOWLEDGMENT OF NOTICE OF THE
VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT
AND THE BUFFALO GROVE PROFESSIONAL FIREFIGHTER/PARAMEDIC
ASSOCIATION LOCAL 3177, IAFF, AFL-CIO, CLC
DRUG/ALCOHOL USE POLICY AND PROCEDURES
AND CONSENT TO TESTING**

I, _____, acknowledge receiving written notice of the existence of the Village of Buffalo Grove Fire Department (the "Employer") and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, Drug and Alcohol Abuse Policy (the "Policy").

As a condition of continued employment or service to the Employer, I understand and agree that I must not use, buy, sell, accept as a gift, experiment with, traffic in or be otherwise involved with Prohibited Drugs or alcohol (unless otherwise permitted by fire department rules) while on fire department premises, while engaged in fire department business, while operating fire department equipment and vehicles (including leased vehicles).

I understand that the Policy does not apply to medication properly taken as prescribed by a licensed doctor, except as provided by the Policy.
I further understand and agree that I may be tested based on the following circumstances or alcohol in a manner that causes the employee to be under the influence or impaired by such controlled substances) that are consumed off duty in a way that violates this Policy:

1. Two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief) have made observations that establish reasonable suspicion of Prohibited Drugs or alcohol use. One Acting Lieutenant may be used to establish reasonable suspicion if two are not available.
2. Information is provided by an identifiable third party that an employee may be in violation of this policy, impaired by or under the influence of prohibited drug(s) or alcohol which information is corroborated by two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief). One Acting Lieutenant may be used if two ranked officers are not immediately available.
3. When an employee is involved in an on-the-job accident as defined by the federal DOT regulations.
4. When an employee is involved in an on-the-job injury in a manner outside of a vehicle accident as defined by federal DOT and reasonable suspicion exists as defined in section 4.7 of this policy, unless injury is serious enough where testing is required by another agency (IDOL, OSHA, etc.).

As a follow-up to prohibited conduct.

I understand, further, that refusal to submit to testing when requested to do so by a supervisor will result in immediate discipline.

My signature below indicates my understanding of this Policy and what is expected of me, my consent to be tested and my authorization to release to any collection site personnel, medical review officer or Employer representative the information necessary to comply with this Policy.

(Date)

(Employee Signature)

(Date)
FORM

(Employer Signature)

**LAST CHANCE AGREEMENT
FOR VIOLATION OF
DRUG/ALCOHOL USE POLICY**

THE BUFFALO GROVE FIRE DEPARTMENT (the "Employer") agreed to your request to seek counseling and referral to a rehabilitation program for alcohol and drug use. The following conditions apply to your rehabilitation program:

You must authorize the Employee Assistance Program to provide proof of enrollment in an alcohol and drug abuse rehabilitation program and proof of attendance at all required sessions on a monthly basis to the Fire Chief. The Employer will closely monitor your attendance and will terminate you (cancel your agreement) if you do not regularly attend all required sessions.

You will pay for all costs of rehabilitation, which are not covered under the Employer's benefit plan.

During the five years following completion of your rehabilitation program, the Employer, under the direction of the Substance Abuse Professional, will test you for alcohol or drug abuse on an unannounced basis, while on duty. The Employer will promptly terminate you (your services) if you refuse to submit to testing or if you test positive during this five-year period.

You must meet all established standards of conduct and job performance. The Employer will terminate you (your services) if your on-the-job conduct or job performance is unsatisfactory. Satisfactory performance includes ongoing compliance with the drug testing policy, including testing if there is reasonable suspicion of violation of the prohibition of use.

Nothing in this agreement alters your employment status. The Employer hopes its employment relationship with you will be a happy and enduring one. Nevertheless, you remain free to resign your employment (terminate your agreement) at any time for any or no reason without notice.

I voluntarily agree to all the above conditions and authorize the Employee Assistance Program to provide the Fire Chief with proof of my enrollment and attendance at the recommended rehabilitation program.

(Date)

(Employee Signature)

(Date)

(Employer Signature)

FORM

**BUFFALO GROVE FIRE DEPARTMENT
REPORT OF REASONABLE SUSPICION
OF THE
DRUG/ALCOHOL USE POLICY**

(This form must be completed the same day the Employee is asked to take a test)

I, _____ (Chief Officer/Acting Shift Officer), and I,
_____ (Lieutenant)

have observed behavior in _____ (Employee)
that is consistent with the guidelines to determine that there is sufficient reasonable
suspicion to believe that the employee may or is under the influence of Prohibited Drugs
the need for reasonable suspicion drug testing as defined in the Village of Buffalo Grove
Fire Department (the "Employer") and the Buffalo Grove Professional
Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, Drug and Alcohol
Abuse Policy.

The Employer will adhere to the following guidelines when determining the need for
reasonable suspicion drug testing:

1. Observable phenomena such as direct observation of use and/or physical symptoms
of impairment resulting from using or being under the influence of Prohibited Drugs
or alcohol use.
2. The employee manifests articulable symptoms while working that decrease or lessen
the employee's performance of the duties or tasks of the employee's job position
including symptoms of, speech, physical dexterity, agility, coordination, demeanor,
irrational or unusual behavior, or negligence or carelessness in operating equipment
or machinery, disregard for the safety of employees or others

NOTES:

(Staff Officer)

(Date)

(Lieutenant)

(Date)

(Fire Chief)

(Date)

APPENDIX B – Drug Testing Sites/Services

a. <https://usamdt.com/illinois/> 800-851-2021

b. <https://www.accrediteddrugtesting.com/> 800-221-4291

APPENDIX C – COMPARABLE COMMUNITIES

1. Elk Grove Village
2. Glenview
3. Gurnee
4. Highland Park
5. Hoffman Estates
6. Morton Grove
7. Mount Prospect
8. Mundelein
9. Niles
10. Northbrook
11. Park Ridge
12. Rolling Meadows
13. Wheeling
14. Wilmette

APPENDIX D – SALARY SCHEDULE

Salary Schedule – May 1, 2025, to April 30, 2026

Effective: May 1, 2025

A. Firefighter/Paramedic (4.59% Increase):

1. The minimum and entrance salary at Step 304 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or \$77,966.72; and,
2. The maximum salary, exclusive of overtime pay shall be at Step 402 or \$127,110.88.

B. Firefighter/EMT-B (4.59% Increase)

1. The minimum and entrance salary will be Step 300 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or 76,425.44; and,
2. The maximum salary, exclusive of overtime pay shall be at Step 398 or \$124,600.32.

C. Fire Lieutenant/Paramedic (3.55% Increase):

1. The minimum and entrance salary at Step 412 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or \$133,610.88; and,
2. The maximum salary exclusive of overtime pay shall be at Step 429 or \$145,433.60.

D. Fire Lieutenant/Non-Paramedic (3.55% Increase):

1. The minimum and entrance salary at Step 404 as delineated in the Village of Buffalo Grove’s Municipal Classification and Pay Plan, or \$128,385.92; and,
2. The maximum salary exclusive of overtime pay shall be at Step 425 or \$142,561.12.

Step Plan Illustration

Firefighter/Paramedic –Effective: May 1, 2025

<u>Starting pay:</u>	<u>\$77,966.72 (Step 304)</u>
<u>Pay after first complete year of employment:</u>	<u>\$83,650.08 (Step 318)</u>
<u>Pay after second complete year of employment:</u>	<u>\$89,650.08 (Step 332)</u>
<u>Pay after third complete year of employment:</u>	<u>\$96,135.52 (Step 346)</u>
<u>Pay after fourth complete year of employment:</u>	<u>\$103,088.96 (Step 360)</u>
<u>Pay after fifth complete year of employment:</u>	<u>\$110,543.68 (Step 374)</u>
<u>Pay after sixth complete year of employment:</u>	<u>\$118,537.12 (Step 388)</u>
<u>Pay after seven or more complete years of employment:</u>	<u>\$127,110.88 (Step 402)</u>

Firefighter/EMT-B – Effective May 1, 2025

<u>Starting pay:</u>	<u>\$76,425.44 (Step 300)</u>
<u>Pay after first complete year of employment:</u>	<u>\$81,954.08 (Step 314)</u>
<u>Pay after second complete year of employment:</u>	<u>\$87,882.08 (Step 328)</u>
<u>Pay after third complete year of employment:</u>	<u>\$94,234.40 (Step 342)</u>
<u>Pay after fourth complete year of employment:</u>	<u>\$101,052.64 (Step 356)</u>
<u>Pay after fifth complete year of employment:</u>	<u>\$108,359.68 (Step 370)</u>
<u>Pay after sixth complete year of employment:</u>	<u>\$116,197.12 (Step 384)</u>
<u>Pay after seven or more complete years of employment:</u>	<u>\$124,600.32 (Step 398)</u>

Fire Lieutenant/Paramedic – Effective: May 1, 2025

<u>Starting pay (newly promoted):</u>	<u>\$133,610.88(Step 412)</u>
<u>Pay after first complete year of employment:</u>	<u>\$138,357.44 (Step 419)</u>
<u>Pay after two or more complete years of employment:</u>	<u>\$145,433.60 (Step 429)</u>

Fire Lieutenant/Non-Paramedic – Effective: May 1, 2025

<u>Starting pay (newly promoted):</u>	<u>\$128,385.92 (Step 404)</u>
<u>Pay after first complete year of employment:</u>	<u>\$135,624.32 (Step 415)</u>
<u>Pay after two or more complete years of employment:</u>	<u>\$142,561.12 (Step 425)</u>

14.

AN AGREEMENT BETWEEN
THE VILLAGE OF BUFFALO GROVE
AND
THE BUFFALO GROVE PROFESSIONAL FIREFIGHTER/PARAMEDIC
ASSOCIATION
LOCAL 3177, IAFF, AFL-CIO, CLC
May 1, 2025 – April 30, 2030

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AGREEMENT

This Agreement is made and entered into by and between the Village of Buffalo Grove, Illinois (hereinafter referred to as the “Village”), and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, of the International Association of Fire Fighters, AFL-CIO, CLC, (hereinafter referred to as the “Union”).

It is the intent and purpose of this Agreement to set forth the parties’ entire Agreement with respect to the rates of pay, hours of employment, fringe benefits, and other conditions of employment that will be in effect during the term of this Agreement for employees covered by this Agreement; to prevent interruptions of work and interference with the operations of the Village; to encourage and improve efficiency and productivity; and to provide procedures for the prompt and peaceful adjustment of grievances, as provided herein.

The Union agrees that its membership is committed to excellence in carrying out the duties and mission of the fire department and the Union executive board agrees it has a duty to address substandard performance among its members.

Now, therefore, the parties agree as follows:

ARTICLE I

Section 1.1 Recognition.

The Village recognizes the Union as the sole and exclusive bargaining representative for all full time Firefighter/Paramedics and Lieutenants employed by the Village of Buffalo in the classifications or ranks of Firefighter/Paramedics and Lieutenants, but excluding Deputy Fire Chiefs, Battalion Chiefs, managerial, all part time or temporary employees, all civilian employees, and all other employees of the Department and the Village.

Section 1.2 Fair Representation.

The Union recognizes its responsibility as bargaining agent, and agrees fairly to represent all employees in the bargaining unit, whether or not they are members of the Union. The Union further agrees to indemnify and hold harmless the Village and its officials, representatives and agents from any and all claims, demands, suits or other forms of liability, (monetary or otherwise). In addition, the Union shall be responsible for paying all legal costs resulting from any failure on the part of the Union to fulfill its duty of fair representation, although indemnification shall not be extended due to errors that are solely the fault of the Village.

Section 1.3 Non-Discrimination.

In accordance with applicable law, neither the Village nor the Union shall discriminate against any employee covered by this Agreement because of race, sex, age, religion, creed, color, national origin, sexual orientation, Union membership or non-membership or political affiliation. Any formal dispute concerning the interpretation and application of this paragraph shall be processed through the appropriate federal or state agency or court rather than through the grievance procedure set forth in this Agreement.

Section 1.4 Gender.

In this Agreement, all pronouns and any variations thereof refer to the masculine, feminine or neuter, singular or plural, as the context may require.

ARTICLE II

Section 2.1 Use of Bulletin Board.

The Village will allow the Union to place a bulletin board in the bunk rooms of each fire station for the posting of official Union notices of a non-partisan, non-derogatory nature. The Union will limit the posting of Union notices to such bulletin boards.

ARTICLE III

Section 3.1 Management Rights.

Except as specifically limited by the express provisions of this Agreement, the Village retains all traditional rights to manage and direct the affairs of the Village in all of its various aspects, and to manage and direct its employees to make and implement decisions with respect to the operation and the management of its operations, in all respects, including all rights and authority possessed or exercised by the Village prior to the execution of this Agreement. These rights and authority include, but are not limited to, the following: to plan, direct, control and determine all the operations and services of the Village; to determine the Village's budget and budgetary priorities; to levy taxes; to supervise and direct the working forces; to establish the qualifications for employment, and

to employ personnel; to schedule and assign work; to establish work and productivity standards and, from time to time, to change these standards; to assign overtime; to determine the methods, means, organization and number of personnel by which operations are conducted; to determine whether the services to be provided by employees covered by this Agreement, or by other employees, or non-employees not covered by this Agreement; to determine whether services may be contracted or sub-contracted out; to make, alter and enforce reasonable rules, regulations, orders and policies (provided that only rules, regulations, orders and policies that are mandatory subjects of bargaining shall be subject to the grievance and arbitration procedure); to enforce and alter those provisions covered under the Village of Buffalo Grove Personnel Rules, to enforce and alter the Buffalo Grove Fire Department Standard Operating Procedures Manual and Fire Department Rules and Regulations; to evaluate employees; to discipline, suspend, and discharge employees for just cause (probationary employees for any reason with or without cause) in accordance with the Fire Department rules and policies, the Board of Fire and Police Commission rules and regulations, and the Illinois Board of Fire and Police Commissioners Act; to change or eliminate existing methods, equipment or facilities; and to carry out the mission of the Village; provided, however, that the exercise of any of the above rights shall not conflict with any of the expressed, written provisions of this Agreement.

Section 3.2 Contracting Out.

No employee shall be laid off as the direct result of any decision by the Village to subcontract any work performed by employees covered by this Agreement. If subcontracting is a factor in the decision not to hire additional Village employees as firefighter/paramedics, the Village will give the Union at least ninety (90) days advance notice of the effective date of the decision. The Village will discuss the issue with the Union.

Additionally, current staffing levels of employees covered by this Agreement will not be subject to subcontracting decisions by the Village. Only additional staffing needs above the current staffing levels may be considered by the Village and Department from time to time will be subject to subcontracting.

Section 3.3 Precedence of Agreement.

If there is a conflict between a specific provision of this Agreement and a specific provision of a Village ordinance or law or a written rule, regulation, directive, policy, or procedure which may be in effect from time to time, the specific provision(s) of this Agreement for its duration, shall take precedence except as prohibited by law.

ARTICLE IV

Section 4.1 Safety Committee.

The Village and the Union recognize the importance of maintaining a Fire Department Safety Committee to address safety issues within the Department and to promote the safety, welfare and physical wellbeing of all Fire Department personnel.

The Safety Committee shall be comprised of up to five (5) members, at least four (4) of which will be represented by Local 3177, and one (1) Battalion Chief (Safety Officer). The Fire Department Safety Officer shall serve as Chairman. At least one member shall be appointed by the Union.

Section 4.2 Standard Operating Procedures Committee.

The SOP Committee has the responsibility to make any recommendations to the Fire Chief for changes in the SOP manual as necessary, but only in the form of recommendations which may or may not be accepted by the Fire Chief. The purpose of this Committee will be to complete the review of the SOP manual and divide it into "Standard Operating Procedures" (SOPs).

The Committee will remain idle until such time the Fire Chief deems it necessary to review a particular SOP. At no time will the SOP Committee be charged with the review or consideration of SOPs that involve mandatory subjects of bargaining. Those items will be addressed through the Labor Management Committee as established in Section 4.3 of this Agreement, or through the normal negotiation process at the end of any Agreement.

Section 4.3 Labor-Management Committee.

The Village and Union recognize the need to communicate on a regular basis throughout the term of this Agreement. In order to facilitate an open and candid exchange of information, a Labor-Management Committee will be the forum for these communications. The purpose of the Committee is to establish a regular pattern of meetings to discuss issues of mutual concern.

The Labor-Management Committee may be comprised of the following:

For the Village -- Fire Chief, Deputy Chief(s), Battalion Chiefs, EMS Educator/Coordinator, Fire Department Management Analyst, Village Manager, Director of Human Resources, and Director of Finance.

For the Union -- Union President, Vice-President, Secretary, three (3) Shift Stewards and Lieutenant representative.

The Committee shall meet at least four (4) times in a calendar year unless the parties mutually agree to meet more or less. If any Labor-Management Committee meeting is scheduled during work hours of an employee, such employee(s) shall be released from duty to attend such meeting without loss of pay.

The Labor-Management Committee process shall include the opportunity for the Union President, Fire Chief or Village Manager to schedule a meeting, the purpose of which will be to discuss issues affecting members of the bargaining unit with members of Village and Department senior staff. This meeting is to be facilitated by the Village Manager and Director of Human Resources.

Section 4.4 Promulgation of New or Revised Rules.

The Fire Department agrees to notify the Union in advance of promulgating or implementing any new or revised rules and regulations or Board of Police and Fire Commissioners rules and regulations which constitute mandatory subjects of bargaining within the meaning of the Illinois Public Relations Act. Such notice shall be afforded sufficiently in advance of the purpose and effective date of the proposed change (and at least ten (10) calendar days) to allow the Union a fair opportunity to review and offer effective input as to the proposed change.

Section 4.5 Wellness/Fitness Program.

The Village and Union agree that both parties will support a proactive mandatory wellness/physical fitness program. Both parties agree that the program is to improve the quality of life of all personnel. This program will be administered in accordance with SOP 102.02 Member Health and Safety – Physical Fitness Program.

Section 4.6 Return to Work After Illness/Injury.

All employees returning to work after injury or illness situations, whether they are duty or non-duty related, may be required to have a release from the employee's health care provider to ensure that the employee may perform the essential functions of their position either with or without a reasonable accommodation when medically necessary. The Village will provide information on fitness standards to the employee, who will then provide this information and documentation to the employee's doctor/health care provider and/or physical therapist or provider to aid in any injury or illness recovery efforts.

The Department may require the employee to obtain a release from a doctor/health care provider selected and fully compensated by the Village prior to returning to work to ensure that the employee is fit for duty. The Department's selected doctor will review the employee's overall health as it relates to the job description, essential job duties and any

other job related criteria which are considered to be the essential functions of the job in order to determine whether an individual is physically and mentally able to perform essential job duties without undue risk or harm to themselves or others (with or without reasonable accommodation(s) when medically necessary). The doctor may use the data collected from the individual's fitness history as a measure in making this determination when deemed medically relevant and helpful. In addition, and based on BGFD SOP 101.36, employees may be required to perform essential job functions specifically related to the injury prior to returning to full duty as prescribed by the doctor.

If the employee is not cleared to return to work by the Village's doctor, a third doctor will be selected by the Village's and employee's doctor(s) in an expeditious manner with the assistance of the Village's Human Resource Director. The employee will then be sent to the third doctor. The third doctor will then determine if the employee is cleared to return to work. The cost of the third doctor will be equally divided by the Village and the employee. An employee not cleared to return to work may apply for sick leave or any other leave of absence as provided by this Agreement and/or for disability pension to the extent provided by State statutes.

Employees who are off work for a non-OJI and are required to see the Village's doctor prior to returning to work will be compensated at the rate of two (2) hours of straight pay in lieu of two (2) hours of sick pay and will require verification by the doctor's office. Under no circumstances shall overtime, premium, or additional straight pay be paid in this situation.

Employees who are actual or perceived to be physically and/or mentally unfit for duty shall be evaluated by an appropriate medical/mental health doctor(s) of the Village's choosing. If a medical/mental health doctor determines an employee is physically and/or mentally unfit, the Village retains the right to remove them from active duty. In the event that a medical/mental health doctor of the Village's choosing determines that an employee is physically and/or mentally unfit for duty, the employee may request a second opinion. The second opinion will be paid for by the employee and chosen by the employee and must be a medical/mental health doctor specializing in the field related to the unfit determination and must be part of the Village's doctor health insurance network. If the first and second opinion conflict a third medical/mental health doctor may be selected as in the standard above for injuries or illness and the opinion of the third medical/mental health doctor shall prevail. The expenses incurred for the third medical/mental health doctor will be equally split between the employee and the Village. The Village retains the right to remove from active duty any employee who has been determined to be unfit for duty by a medical/mental health doctor via a fitness for duty evaluation. Following all procedures contained in the Standard Operating Procedures of the department.

Section 4.7 Drug and Alcohol Testing Policy.

A. Policy Statement

Employees are a most valued part of the Village of Buffalo Grove Fire Department (the “Employer” or “Department”). Their health and safety are serious Employer concerns. Use or misuse of Prohibited Drugs (as defined below) and/or alcohol misuse present unacceptable risks to the health, welfare and safety of our employees and the public generally. It is, therefore, the policy of the Employer, and the Union agrees, that all employees of the Department must be free of the effects of Prohibited Drugs and alcohol while On Duty and on Department Premises.

The adverse impact of prohibited drug abuse at work has been recognized by the federal government and many states. The employer may utilize the regulations issued by the federal government as its standard and is committed to maintaining a drug-free workplace. Where applicable, Illinois state laws which differ will supersede this general policy and will be followed for employees in this state. All employees are advised that remaining drug-free are conditions of continued employment or service with the employer.

B. Prohibitions:

It is the policy of the Employer that employees are strictly prohibited from:

1. Using, selling, purchasing, transferring, delivering, consuming, possessing or presence in one’s system (at levels determined by the DOT guidelines) of any prohibited drug(s) or alcohol while On Duty or on Department Premises.
2. Use of any controlled substance or prohibited drug(s) at any time, except as prescribed by a doctor in accordance with the prescription;
3. Having a blood alcohol concentration (BAC) breath test result that equals or exceeds DOT standards (0.02%) while on duty;
4. Consuming alcohol within four (4) hours prior to reporting to On Duty status;
5. Consuming or possessing alcohol while On Duty or on Department Premises (except if stored in employee’s personal vehicle in closed a container for use during off duty time);
6. Consuming alcohol within the eight (8) hour period immediately following an accident (or until laboratory testing process is completed as set forth below in this policy, if later);

7. Impaired behavior or inability to perform duties due to the use of Prohibited Drugs or alcohol;
8. Refusing to submit to, cooperate with, sign relevant consent/testing forms (unless incapacitated) and/or unreasonable delay in submitting to a test when requested pursuant to this policy.

C. Definitions:

For purpose of this Policy:

1. The phrase **“On Duty”** includes times the employee is scheduled to be working, on Department premises, while engaged in Department business, while operating Department equipment and/or vehicles (including leased vehicles).
2. The phrase **“Prohibited Drug”** is defined as any drug or controlled substance that is unlawful under either federal or state law (including unlawful use of a prescriptive medication contrary to directives on prescription).
3. The phrase **“Reasonable Suspicion”** means a good faith belief that an employee is under the influence of alcohol (or impaired by) Prohibited Drugs, legal drug use, or any combination thereof based on objective information, facts or phenomena such as:
 - a. Direct observation of use or possession and/or physical symptoms of impairment resulting from using or being under the influence of Prohibited Drugs or alcohol or misuse of legal drugs;
 - b. The employee manifests objective, articulable symptoms while on duty that cause management to believe that employee may have decreased or lessened ability to perform the duties or tasks of the employee's job position, including symptoms such as: abnormal or changed speech; changes or abnormal physical dexterity, agility, coordination or demeanor; irrational, erratic or unusual behavior; abnormal or unusual change of employee's appearance, conduct, behavior or body odors; employee's negligence or carelessness in operating equipment or machinery; disregard for the safety of members of the public or other employees while on duty; and/or damage to Village or department property or equipment.
4. **“DOT regulations”** means: Title 49 of the Code of Federal Regulations.

D. **Order to Submit to Drug and/or Alcohol Testing:** May be issued under the following circumstances:

1. **Reasonable Suspicion Testing:** Two ranked Department Officers (one officer shall be at the rank of Battalion Chief or assigned as an Acting Battalion Chief) have Reasonable Suspicion (as defined above) that an employee is in violation of this policy or impaired by or under the influence of prohibited drug(s) and/or alcohol. One Battalion Chief/Acting Battalion Chief and one Acting Lieutenant shall be used to establish reasonable suspicion if two ranked officers are not immediately available. The On-Duty Chief shall be notified in all instances.
2. **Corroborating Information Report:** Information is provided by an identifiable third party that an employee may be in violation of this policy, impaired by or under the influence of prohibited drug(s) or alcohol which information is corroborated by two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief). One Acting Lieutenant may be used if two ranked officers are not immediately available.
3. **Accident:** Following an on-the-job accident as defined by federal DOT regulations.
4. **Injury:** when an employee is injured in a manner outside of a vehicle accident, as defined by DOT, and reasonable suspicion exists as defined by this section, unless the injury is serious enough where testing is required by another agency (IDOL, OSHA, etc.)
5. **Post-Violation Agreement:** As deemed appropriate by management for up to five (5) years after the incident that involves a policy violation pursuant to a written agreement if the Chief (or designee) concludes that dismissal is not necessary to resolve the problem and remedy the violation.

E. **Testing Procedures.**

1. All drug and alcohol testing procedures, which include specimen collection, chain-of-custody, and lab quality control, shall be in compliance with federal DOT regulations (as defined earlier). The laboratory used to conduct the testing must employ trained medical personnel and be licensed by the State of Illinois to perform such testing.
2. The testing facility may require legal written consent and a State-issued photo identification card at the time the employee submits to be tested. A list of NIDA certified laboratories that may be used is appended hereto. The following Prohibited Drugs will be tested for: Amphetamines, Cocaine,

Marijuana, Opiate Metabolites, Phencyclidine (PCP). Alcohol will also be tested for.

3. Forms used to document the testing process will be determined by the laboratory conducting the test and additional documents referenced in Appendix A prepared by the Employer for this purpose.
4. Positive test results shall mean a positive result on both an initial screening test and a confirming retest of the same sample. If the initial test is positive, but the confirming test is negative, the test results will be deemed negative and no action will be taken by the employer based on the test results.
5. A positive confirming test result is one where the specimen tested contained alcohol, Prohibited Drugs, or drug metabolite concentrations at or above the concentrations specified in the DOT regulations (as defined earlier).
6. Results reporting procedures will be done in accordance with the Department of Transportation guidelines.
7. All results of drug tests are reviewed by a Medical Review Officer. When a test is confirmed positive, the Medical Review Officer conducts a confidential interview with the employee to determine if there is a legitimate medical explanation for the positive test. If the employee can give a legitimate medical explanation for the positive test result (with supporting documentation upon request of the MRO, the Medical Review Officer will report the verified test result as negative. If the employee cannot give the Medical Review Officer a legitimate medical explanation (and/or supporting documentation), a verified positive test result will be reported as positive. Results then are reported confidentially to the Fire Chief or his designee.
8. Random drug testing of employees will not be conducted except if agreed upon by the Parties pursuant to an optional reinstatement agreement. There is nothing in this Section 8 that requires either Party to agree to any reinstatement agreement.

F. Miscellaneous procedures/policy terms:

1. **Employer Contact.** All questions or concerns should be directed to the Fire Chief at (847) 537-0995 or immediate supervisor. Employees may also direct questions or requests for reasonable accommodation to the Village's Human Resources Department.
2. All employees subject to this policy are expected to refrain from consuming alcohol in any amount (a) while on duty, (b) while performing work activities or department business, (c) during the four (4) hour period prior to reporting On Duty, (c) during the eight (8) hour period after an accident

or test request is made to the employee by management (or until tested is completed if later).

3. Any employee who is experiencing difficulty with alcohol or Prohibited Drugs (or misuse or abuse of lawful drugs) is encouraged to seek assistance through the Village's Employee Assistance Program (EAP). An employee's after the fact request for assistance will not excuse a policy violation.
4. The Employer will notify and cooperate with law enforcement agencies in the investigation of any employee suspected of the possession of, sale of, purchase of, delivery of or use of Prohibited Drugs on Department premises (or vehicles).
5. Employees covered by the collective bargaining agreement are entitled to union representation. If representation is requested by the employee, a union representative will meet the employee at the collection site, provided the representative is available and that securing such representative does not impede or unreasonably delay the testing process.
6. Forms used by the Village when testing is required are located in Appendix A.
7. Any employee who tests positive may be subject to discipline. Any employee who refuses to comply with a proper request to submit to testing or who fails to cooperate in the test process will be subject to the same discipline as a positive drug/alcohol test result.
8. These procedures are designed not only to detect violations of this policy, but also to ensure fairness to each employee. Appropriate efforts will be made to maintain the dignity of employees involved. Disciplinary action will, however, be taken as deemed necessary by the Chief (or designee) to remedy the policy violation.

Consequences of Policy Violation:

A violation of this policy constitutes just cause for disciplinary action, including discharge if deemed appropriate by the Chief (or designee) based on the circumstances involved and the employee's overall work record.

Drug Testing Facilities:

Each year the Union and Fire Chief will choose two (2) agreed upon testing facilities/services to be used for enforcement of this policy. The agreed facilities can be found in the appendix section of this contract.

Section 4.8 Performance Evaluation Plan.

The Village and Union recognize that the Performance Evaluation Plan is a vehicle

intended to measure and evaluate on-the-job performance.

The employee's annual performance evaluation shall be completed by the employee's current supervisor and discussed with the employee prior to the end of the year.

If an employee has a disagreement with his/her evaluation, the first step of review will be at the level of the employee's immediate supervisor. If the immediate supervisor cannot resolve the disagreement, the next step will be to have the employee's Battalion Chief review the evaluation. If at this step the employee's disagreement is not resolved, the employee may then appeal to the Fire Chief in conjunction with the Director of Human Resources. If the employee's disagreement is not resolved at this level, the employee may then meet with the Village Manager as a final step of appeal. The findings of the Village Manager will be deemed the final resolution and his findings may not be grieved. All final resolutions, no matter at what level, will be in writing.

For the first and second step of this process, the time frame allotment will be fifteen (15) days for the appropriate level or response. For the remaining steps the time frame will be twenty (20) days for the appropriate response. Days are counted as business days, Monday – Friday.

All goals and objectives given by a supervisor will be realistic, attainable and discussed with the employee. Goals that are mandated by the department will be supported or funded by the department.

Section 4.9 Secondary Employment.

Employees and the Department shall follow the BGFD SOP 101.21 Hours and Duration.

ARTICLE V

Section 5.1 No Smoking.

Employees covered under this Agreement shall restrict their tobacco use in accordance with state law.

Section 5.2 Residency.

There will be no residency requirements for employees covered under this Agreement.

ARTICLE VI

Section 6.1 Salaries.

The Village agrees to place the maximum base pay for Lieutenant/Paramedic and Firefighter/Paramedic at the nearest step one-half percent (1/2%) above the third (3rd) highest agreed upon comparable community, prior to the Village position being included.

For purposes of determining the salaries of job titles within the bargaining unit, for the duration of this Agreement longevity pay at 15 years and stipends shall be added to the “base” salaries of all comparable, as well as those of the Village.

Only the following stipends will be applied in the formula:

1. Firefighter/Paramedic: Firefighter III or Advanced Firefighter, Fire Apparatus Engineer, Shift Reduction and Paramedic
2. Lieutenant: Paramedic, Shift Reduction and Fire Officer I

Collectively, these components shall determine the base salary for each comparable community. For the purpose of determining the general wage increase of comparable communities who have not yet resolved their annual wages by the date of the Buffalo Grove wage reopener, the average of the actual general wage increase and above referenced stipends granted by comparable communities shall be calculated and applied for that time frame.

The salary schedule for the first contract year can be found in Appendix D. All salary schedules agreed upon each subsequent year will be signed and ratified as part of a side letter Memorandum of Understanding (MOU).

Section 6.2 Wage and Benefit Reopener

Unless explicitly provided elsewhere in this Agreement, no other changes modifications shall be made to this Agreement except that each party has the option to reopen the Agreement as follows:

- A. In the month of March of each subsequent year of this Agreement , either party may reopen Article VI, Section 6.1 – Salaries and Section 6.8 – Health Benefits and each party may discuss one additional issue to negotiate.

- B. The parties agree that nothing herein prohibits the opening of negotiations each subsequent year for a successor Agreement prior to the expiration of this Agreement.

Section 6.3 Overtime.

- A. Overtime hours shall be non-scheduled hours worked in excess of the work week when worked at the specific direction or with the approval of the immediate supervisor and shall be paid at one and one-half times the employee's regular straight time hourly rate of pay. An employee's regular straight time hourly rate of pay for overtime pay purposes shall be computed as follows: the employee's annual salary shall be divided by 2631.84 to determine the employee's regular straight time hourly rate of pay.
- B. Overtime shall start seven (7) minutes past the normal shift when an employee is held over because of a call or when another employee reports late for work. In cases when an employee is held over because of a call after 0822 hours, employees will be paid one hour minimum overtime for the first hour. In all other instances, overtime will be paid in quarter hour increments with the employee rounding up to the next highest quarter hour.
- C. Callbacks or forcebacks taking place on any Village recognized holiday on the list indicated in Section 7.2 (not observed) will be paid at two (2) times the employees regular straight-time hourly rate of pay.
- D. Employees shall be paid one and one-half the employee's regular straight time hourly rate of pay for regularly scheduled hours of work which are actually worked in excess of two hundred twelve (212) hours in the employee's normal 28 day work cycle (or in excess of the applicable hours ceiling under the Fair Labor Standards Act should the Village designate different FLSA employee work cycles in accordance with the Fair Labor Standards Act.)
- .
- E. Overtime shall also be paid for clinical time required to maintain EMT-P status.
- F. Overtime shall be distributed according to SOP 101.25.

Section 6.4 Training Overtime.

Employees shall be paid at one and one-half times the employee's regular straight time hourly rate of pay for attending department sponsored school training in compliance with BGFDP SOP 700.02 and in the same manner outlined in Section 6.3 Overtime.

Personnel will be paid time-and-one-half for taking required OSFM exams under the following conditions:

1. Personnel must sign up for the exam within thirty (30) days of the completion of the course, provided the State exam is not given as part of the class;
2. Personnel must take the exam within ninety (90) days of the completion of the course;
3. Personnel will be paid for the maximum amount of time allotted by the State for completion of the exam, regardless of the actual time it takes the employee to complete the exam;
4. Payment will only be provided upon proof of passing the exam;
5. Payment will also only be provided for taking the exam once, regardless of the amount of times required to successfully pass;
6. If personnel do not meet the above listed parameters, no pay will be given for the exam.

Section 6.5 Longevity.

Employees shall be eligible for longevity pay beginning with the fifth anniversary of their original employment date. Longevity awards will be presented on the employee's anniversary date according to the following schedule and are subject to deductions:

Years of Service	Award
5 through 9	\$400
10 through 14	\$600
15 through 19	\$800
20 or more	\$1,000

Section 6.6 Temporary Assignment to Higher Level Position.

When an employee, at the direction of the Village, is assigned to perform the duties of the position of Acting Lieutenant or Acting Shift Commander that employee will be compensated at a rate equal to the step which provides a five percent (5%) or ten (10) step

increase above the top pay of their current rank using the Village of Buffalo Grove Salary Administration Plan.

In situations where Firefighter/Paramedics are assigned to fill in for a Lieutenant who is performing other duties in the Village, they will be paid Acting Lieutenant pay after a minimum of three (3) consecutive hours worked in the capacity of Acting Lieutenant in any twenty-four (24) hour period. This Section shall not apply to callbacks or Special Duty assignments.

Section 6.7 Call Backs.

All General call backs shall be paid at time and one half and for a minimum of one (1) hour.

Section 6.8 Health, Dental and Vision Benefits.

The Village shall grant employees covered by this Agreement, except as specifically and expressly limited by this Agreement, all benefits and provisions including but not limited to the following: life, health, dental and vision insurance, vacation leave, special leave and uniform provisions as granted under the Buffalo Grove Personnel Rules as set forth on June 1, 1984; and changed thereafter.

BENEFITS:

Employees covered under the Agreement shall receive the same health, dental and vision benefits granted to the Village's non-union employees, including, but not limited to plan design and premium contribution.

1. All employees who elect Health Insurance coverage will pay a premium contribution equal to fifteen percent (15%) of the premium for that class of coverage.
2. There will not be any financial contribution for participation in the dental or vision component of the health insurance program.
3. The Village may make reasonable changes to the structure of the plans without the approval of the bargaining unit. Including, but not limited to the replacement of the HMO with an EPO or PPO.

All employee premium contributions will automatically be taken out of an employee's check on a pre-tax basis via Section 125 of the Internal Revenue Code. This means that employees will not pay taxes on the premium contributions.

Nothing set forth herein shall prohibit the right of the Village to obtain other hospitalization and major medical benefits or change such benefits under a different program or with a different insurance company (including self-insurance), provided the basic level of coverage and benefits are substantially similar. The Village will notify the employees, in writing, of any changes in the basic level of coverage and/or benefits.

The Village reserves the right to institute cost containment measures regarding insurance coverage. Such changes may include, but are not limited to mandatory second opinions for elective surgery, pre-admission and continued admission review, prohibition of week end admissions except in emergency situations, and mandatory outpatient elective surgery for certain designated surgical procedures.

Dental Insurance. Employees may elect to participate in any dental insurance program for themselves and their dependents which the Village of Buffalo Grove has provided to Village employees generally. The Village shall be responsible for one hundred percent (100%) of the costs of such dental insurance for both employee and dependent coverage.

Vision Insurance. Employees may elect to participate in any vision insurance program for themselves and their dependents which the Village of Buffalo Grove has provided to Village employees generally. The Village shall be responsible for one hundred percent (100%) of the costs of such vision insurance for both employee and dependent coverage.

Life Insurance. Each employee shall receive a group life insurance policy in an amount equal to the employee's annual salary.

Terms of Policies to Govern. The extent of coverage under the insurance policies referred to in this Article shall be governed by the terms and conditions set forth in said policies. Any questions concerning coverage shall be resolved in accordance with the terms and conditions in said policy and shall not be subject to the grievance procedure set forth in this Agreement.

Cancer Screenings

The Village agrees to provide funding for cancer screening services for eligible individuals in an amount not to exceed Ten Thousand Dollars (\$10,000.00) per calendar year. These screenings shall be conducted by a vendor of the Fire Departments choosing.

Should the parties mutually determine that an alternative vendor is appropriate or necessary, a substitute vendor may be utilized upon mutual agreement between the Village of Buffalo Grove and the Buffalo Grove Professional Firefighter/Paramedic Association Local 3177, IAFF, AFL-CIO, CLC .

Section 6.9 Health, Dental and Vision Benefit Reopener.

The parties agree to meet according to Article VI, Section 6.2 – Wage and Benefit Reopener to discuss and establish the employee’s share of the premium for employee and dependent health care, dental and vision coverage. Any impasse in negotiations on these

issues shall be subject to Interest Arbitration under Section 14 of the Illinois Public Labor Relations Act.

Section 6.10 Special Duty Pay.

An off duty employee who works special duty – defined as a duty in which the Village is reimbursed will be compensated at one and one half the rate of pay for hours based on a forty (40) hour work week.

Section 6.11 Attendance at Grievance Meetings.

Every effort shall be made to hold grievance meetings and/or arbitration hearings on shift. However, if any grievance meeting or arbitration hearings are required to be scheduled during the working hours of any grievant, only the grievant shall be released from duty to attend such meetings or arbitration hearings, without loss of pay.

ARTICLE VII

Section 7.1 Definitions

For the purpose of this contract and BGFD SOP 101.23, the following definitions will be used:

“Duty trade” is a situation when the employee currently on duty requests coverage by another employee arriving for duty. When effected, the station officer must be notified and approval must be given verbally by the shift commander and documented. Once these conditions have been met, the employee requesting the duty trade is considered “off-duty” and may leave the station. It shall be an acceptable practice for any union member with acting lieutenant status to duty trade with a union officer for official union business while maintaining the two (2) Officer on duty minimum

Section 7.2 Holidays.

Employees shall receive three (4) floating holidays per calendar year, said days to be scheduled with the specific prior approval of the Fire Chief or his designee.

Employees working on any Village recognized holiday listed herein will be paid an additional twelve (12) hours of straight time at their current rate of pay. Employees may duty trade or utilize paid time off for up to four (4) consecutive hours during this shift and still receive holiday pay. However, the pay will be pro-rated based upon the following formula.

$$\frac{\text{Total Hours Worked During Holiday}}{24} \times 12$$

Recognized holidays:

- a. New Year's Day (January 1)
- b. Martin Luther King's Day (official recognized)
- c. President's Day (official recognized)
- d. Memorial Day (official recognized)
- e. Independence Day (July 4)
- f. Labor Day (official recognized)
- g. Thanksgiving Day (official recognized)
- h. Day after Thanksgiving Day (official recognized)
- i. Christmas Eve (December 24)
- j. Christmas Day (December 25)

Employees may conduct duty trades on any Village recognized holiday listed herein and still receive holiday pay for village recognized holidays.

Section 7.3 Kelly Days.

Employees shall receive twelve (12) shift days off per calendar year. These work reduction days, or Kelly Days, will be assigned to employees by the Fire Chief in order to facilitate the provisions of the Fair Labor Standards Act.

Reduction of Kelly Days may occur as a result of sick leave, injury leave or any other long term leave. After each ten (10) consecutive duty day period, one (1) Kelly Day will be reduced from the employee's accrual. For the purpose of calculating the reduction, the use of employees' personal time off during the duration of the leave will not be counted as part of the Kelly Day reduction process.

Kelly Day accrual for employees during their first and last year of employment will be prorated based on actual full months worked during that calendar year based on the twelve (12) day calculation.

Section 7.4 Sick Leave.

Abuse of sick leave is a serious matter. The Union shall join the Village in making a serious effort to monitor and correct the abuse of sick leave wherever and whenever it

may occur. Examples of abuse may include, but are not limited to; calling in sick prior to or immediately after a scheduled day off (SDO), use of sick time for reasons other than for its intent, excessive individual sick days in the course of a year, etc.

Employees covered by this Agreement shall be allowed sick leave on the basis of the following:

- a. Employees assigned to shift duty shall earn six (6) twenty four (24) hour shifts of sick leave with pay credit annually. This is equivalent to eighty (80) hours annually.
- b. Employees assigned to shift duty shall accrue sick leave according to the following schedule:

after two (2) months of service	two (2) shift
after four (4) months of service	three (3) shifts
after six (6) months of service	four (4) shifts
after nine (9) months of service	five (5) shifts
after twelve (12) months of service	six (6) shifts
- c. Employees may use overtime to purchase sick time hours in lieu of pay or compensatory time compensation. Sick time hours purchased will be at the time and one half rate identical to the accrual of compensatory time, (e.g. working four (4) hours of overtime has a value of six (6) hours of sick time purchased). Time purchased cannot exceed the maximum allowable accrued hours contained within the provisions of this document.
- d. Sick leave shall be credited in advance to the employee at the beginning of each calendar year, effective with the second calendar year of employment.
- e. Sick leave shall not be accrued while on leave of absence without pay.

Section 7.5 When Taken.

Sick leave with pay will be granted for absence from duty because of actual personal illness, non-compensable bodily injury or disease, exposure to contagious disease, to care for an ill or injured member of the employee's immediate family, or to keep a doctor's or dentist's appointment. Sick leave shall not be granted in cases where regular or disability retirement has been approved, or for absence due to injuries resulting from employment in a position other than that held in the municipal service. Employees injured in the course of other employment shall be eligible for leave of absence without pay.

For the purposes of this Agreement, immediate family members shall include, husband, wife, domestic partner as recognized in a legal civil union, son, son-in-law, daughter, daughter-in-law, foster child, mother, mother-in-law, step mother, father, father-in-law, step father, brother, brother-in-law, sister, sister-in-law, step children and grandparents of the employee or his/her spouse.

When an employee finds it necessary to be absent for any of the reasons specified herein, he shall report the facts to an on-duty supervisor. An employee is required to give such notification one (1) hour in advance of his scheduled starting time. An employee is responsible for making a daily report (based on duty day) thereafter for the duration of the illness or injury. A medical certificate dated to the day the sick leave was taken may be required by the department head for any absence. Failure to comply with the provisions of this Section shall result in denial of sick leave. Three (3) consecutive duty days of absence without notice may result in dismissal after a complete investigation of the facts surrounding the absence.

Section 7.6 Accrual.

Employees assigned to shift duty may accumulate sick leave credit to a maximum of one hundred thirty (130) twenty four (24) hour shifts. This is equivalent to three thousand one hundred-twenty (3120) hours.

Section 7.7 Accrued Sick Leave.

Retiring employees are eligible to establish an employer sponsored Retiree Health Savings (RHS) Plan. Upon retirement, sick time based on the twenty four (24) hour shift schedule will be converted to the eighty (80) hour per paycheck schedule. This will be accomplished by multiplying the total number of hours accrued at the twenty four (24) hour shift rate by 0.66667. Employees will be eligible to apply their accrued sick leave based on the following table:

Years of Service and Age at Retirement Percent of three thousand one hundred and twenty (3120) Hours:

20 years of service	and 41 years of age at retirement	27.5%
20 years of service	and 42 years of age at retirement	30.0%
20 years of service	and 43 years of age at retirement	32.5%
20 years of service	and 44 years of age at retirement	35.0%
20 years of service	and 45 years of age at retirement	37.5%
20 years of service	and 46 years of age at retirement	40.0%
20 years of service	and 47 years of age at retirement	42.5%
20 years of service	and 48 years of age at retirement	45.0%
20 years of service	and 49 years of age at retirement	47.5%
20 years of service	and 50-54 years of age at retirement	50.0%
21 years of service	and 50-54 years of age at retirement	55.0%
22 years of service	and 50-54 years of age at retirement	60.0%

23 years of service	and 50-54 years of age at retirement	65.0%
24 years of service	and 50-54 years of age at retirement	70.0%
25 years of service	and 50-54 years of age at retirement	75.0%
26 years of service	and 50-54 years of age at retirement	80.0%
27 years of service	and 50-54 years of age at retirement	85.0%
28 years of service	and 50-54 years of age at retirement	90.0%
29 years of service	and 50-54 years of age at retirement	95.0%
30 years of service	or 55+ years of age at retirement	100.0%

The Retiree Health Savings (RHS) Plan will be administered by the ICMA Retirement Corporation and will allow employees to accumulate assets in order to pay medical and other eligible expenses in retirement. The legal basis for an RHS is currently based on Private Letter Rulings issued by the Internal Revenue Service which allow employers such as the Village to establish such plans. The provisions of this plan will be governed by documents executed by both the Village and ICMA Retirement Corporation. The documents collectively comprise the Vantagecare Retiree Health Savings Plan. It is the intent of the Village to establish a separate plan for the members of the Union.

The Village and Union will review and determine funding levels and formulas in compliance with rules appropriate to the legal basis used to establish the plan and as set forth from time to time in the Village's Personnel Rules and as permitted under applicable tax rules or statutes as adopted and/or amended. Employees who elect to participate in individual contribution programs may be subjected to all applicable rules, including irrevocability of those contributions.

At a minimum, the Village will apply the value of accrued sick leave (Deposit Value) into an employee's RHS Plan account at retirement. Employees must apply the entire value of accrued sick leave to their plan account based on the following formula:

$$\text{Deposit Value} = \text{Number of sick leave hours (shifts)} \times \text{Dollar hourly value.}$$

The dollar value shall be equal to the lowest hourly rate (which includes Performance Bonus) paid to all Village employees eligible to participate in the Plan as of January 31st for the calendar year in which the employee retires. The hourly rate will be applicable only for the year so calculated. That hourly rate value shall be distributed to all Village employees after it is calculated for the current year.

On an annual basis (January 1st through December 31st), employees will be able to convert up to one (1) twenty-four (24) hour shift of unused sick days for deposit into their Plan account; providing that they have completed one year of work with no more than one day of absence. An unused sick leave balance of seven hundred twenty (720) hours, thirty (30) Shift Days must be maintained in order to convert the shift day for deposit into the plan account.

Days converted for deposit into the plan account are subtracted from the employee's accrued sick leave balance. Conversion of the unused sick day shall not be into vacation leave or paid directly to the employee. The value of the conversion shall be equal to the employee's daily wage and not limited to the wage assigned to the retirement funding value calculated above.

Employees who leave the fire department due to disability or death will receive the value of their accrued sick leave under this plan as part of the RHS benefit.

Section 7.8 Medical Certificate.

A medical certificate required by a department head or designee for the employee shall consist of a written statement by a qualified medical professional indicating:

- A. The employee has been examined by a qualified medical professional during the period of absence.
- B. The symptoms observed or measured by the qualified medical professional.
- C. The stated diagnosis and medication and/or treatment prescribed.
- D. The dates on which the employee is expected to be physically incapacitated from work.

Employees who require the use of sick leave for a family member(s) may be required to provide a medical certificate after the second twenty-four (24) hour shift, or the sick time totaling the use of forty-eight (48) hours in a rolling calendar year.

A medical certificate required by the Fire Chief or designee for the employee's family member shall consist of a written statement by a qualified medical professional indicating:

Employee's name, patient's name, date of appointment, time-in, time-out, qualified medical professional's name and signature.

Employees will be compensated two (2) hours of pay at straight time. The Village will reimburse the employee for co-insurance and/or deductibles incurred to meet this standard, but only applying to office visit charges, or emergency room co-pay if the department directs the employee to visit an emergency room. To receive such reimbursement, the employee must provide documentation that itemizes all costs sought for reimbursement.

Section 7.9 Light Duty.

An employee who is ill/injured as the result of an occupational acquired illness/injury may be required to work for an available, temporary light duty assignment. An employee who is eligible for sick leave may volunteer to work for an available, temporary light duty assignment. All light duty assignments are made at the sole discretion of the Village. Light duty work shall be determined by the Fire Chief in consultation with employee and the employee's doctor.

An employee on light duty may be assigned to work in any Village department.

A light duty assignment shall not exceed sixty (60) calendar days and may be terminated prior to that time limit. The Fire Chief may extend light duty based upon consultation with the employee, the employee's doctor and, if necessary, a Village assigned and paid doctor.

Light duty assignments may be terminated based upon a lack of performance in relation to the assigned job.

Section 7.10 Vacation.

A. Employees covered by the Agreement shall receive vacation leave credit according to the following schedule:

- (1) 1st partial year and last partial year of service: 5/12 multiplied by months worked;
- (2) 1st full calendar year of service: 5 shifts
- (3) 2nd full calendar year of service: 6 shifts
- (4) 3rd full calendar year of service: 6 shifts
- (5) 4th full calendar of service: 7 shifts
- (6) 5th full calendar year of service: 7 shifts
- (7) 6th-10 full calendar year of service: 8 shifts
- (8) 11th-14th full calendar year of service: 9 shifts
- (9) 15th-19th full calendar year of service: 10 shifts
- (10) 20th - 24th full calendar year of service: 11 shifts
- (11) 25th (and after) full calendar year of service: 12 shifts

B. All other provisions of Vacation Leave are in accordance with the Buffalo Grove Personnel Rules. Earned vacation days shall normally be taken within the year they are earned. A maximum of two vacation days (48 hours) may be carried over to the next twelve (12) month period with prior approval by the Village.

C. Members must notify their Battalion Chief, in writing, of the number of days desired to be carried over to the following year by December 1. Battalion Chiefs will submit a master list of all desired carry over vacation days to the Fire Chief for approval by December 15. This list will be forwarded to the Village Managers Office for final approval.

D. All hours carried over must be used in the following year and will be taken in compliance with the current SDO selection policy.

E. All other provisions of Vacation Leave are in accordance with the Buffalo Grove Personnel Rules.

Section 7.11 Hours and Duration.

The regular hours of duty (tour of duty) for employees shall be twenty-four (24)

consecutive hours of duty, starting at 0800 hours and ending the following day at 0800 hours. The regular tour of duty shall be followed by forty-eight (48) consecutive hours off duty. Early swaps may be permitted as early as 0700 hours, but the employee currently on-duty may not leave the station any earlier than 0800 hours. Early swaps shall not be considered a duty trade and are not eligible for overtime compensation.

Section 7.12 Compensatory Time.

Compensatory time off may be taken by employees in accordance with BGFD SOP 101.13.

Section 7.13 Selection of Scheduled Days Off.

Scheduled days off (SDO) will be selected in accordance with BGFD SOP 101.15 SDO Selection.

Section 7.14 Family and Medical Leave of Absence (“FMLA”)

Unpaid family or medical leave will be granted, when requested and approved, or designated as such, by the Human Resources Director or his designee, in accordance with the Family and Medical Leave Act of 1993.

Section 7.15 Paid Parental Leave

The Village of Buffalo Grove will provide up to five (5) 24-hour shifts of paid parental leave to employees following the birth of an employee’s child or the placement of a child with an employee in connection with adoption or foster care. The purpose of paid parental leave is to enable the employee to care for and bond with a newborn or a newly adopted or newly placed child. This policy will run concurrently with Family and Medical Leave Act (FMLA) Leave, as applicable. This policy will be in effect for births, adoptions, or placements of foster children on or after the ratification of this agreement.

Eligibility

Eligible employees must meet the following criteria:

1. Have been employed with the Village of Buffalo Grove for at least 12 months (the 12 months do not have to be consecutive).
2. Have worked at least 1,250 hours during the 12 consecutive months immediately preceding the date the leave would begin
3. Be a full-or part-time, regular employee (temporary/seasonal employees and interns are not eligible for this benefit).

In addition, employees must meet one of the following criteria:

1. Have given birth to a child.
2. Be a spouse or committed partner of the individual who has given birth to a child.
3. Have adopted a child or been placed with a foster child (in either case, the child must be age 17 or younger). The adoption of a new spouse’s child is excluded from this policy.

Amount, Time Frame and Duration of Paid Parental Leave

Eligible employees will receive a maximum of five (5) 24-hour shifts of paid parental leave per birth, adoption or placement of a child/children. The fact that a multiple birth, adoption, or placement occurs (e.g., the birth of twins or adoption of siblings) does not increase the two-week total amount of paid parental leave granted for that event. In addition, in no case will an employee receive more than five (5) 24-hour shifts of paid parental leave in a rolling 12-month period, regardless of whether more than one birth, adoption or foster care placement event occurs within that 12-month time frame.

Each shift of paid parental leave is compensated at 100 percent of the employee's regular, straight- time weekly pay. Paid parental leave will be paid on a biweekly basis on regularly scheduled pay dates.

Approved paid parental leave may be taken at any time during the 12-month period immediately following the birth, adoption, or placement of a child with the employee. However, the leave is limited to a maximum of five (5) 24-hour shifts and may not be used or extended beyond that duration.

In the event of an employee has given birth; the five (5) 24-hour shifts of paid parental leave will commence at the conclusion of any short-term disability leave/benefit provided to the employee for the employee's own medical recovery following childbirth.

Employees must take paid parental leave in one continuous period of leave, not to be taken intermittently, and must use all paid parental leave during the 12-month rolling period time frame indicated above. Any unused paid parental leave will be forfeited at the end of the 12-month time frame.

Upon termination of the individual's employment with the Village of Buffalo Grove, they will not be paid for any unused paid parental leave for which they were eligible.

Coordination with Other Policies

Paid parental leave taken under this policy will run concurrently with leave under the FMLA; thus, any leave taken under this policy that falls under the definition of circumstances qualifying for leave due to the birth or placement of a child due to adoption or foster care, the leave will be counted toward the 12 weeks of available FMLA leave per a 12-month rolling period. All other requirements are provisions under the FMLA that will apply. In no case will the total amount of leave – whether paid or unpaid – granted to the employee under FMLA exceed 12 weeks during the 12-month FMLA period. Please see the Family and Medical Leave Policy for further guidance on the FMLA.

After the paid parental leave (and any short-term disability leave for employees giving birth) is exhausted, the balance of FMLA leave (if applicable) will be compensated through employee's accrued sick, vacation and personal time. Upon exhaustion of accrued sick, vacation, and personal time, any remaining leave will be unpaid leave. Please refer to the Family and Medical Leave Policy within the Personnel Manual for further guidance on the FMLA.

The Village of Buffalo Grove will maintain all benefits for employees during the paid parental leave period just as if they were taking any other company-paid leave such as paid vacation leave or paid sick leave.

If a Village of Buffalo Grove holiday occurs while the employee is on paid parental leave, such day will be charged to holiday pay; however, such holiday pay will not extend the total paid parental leave entitlement.

An employee who takes paid parental leave that does not qualify for FMLA leave will be afforded the same level of job protection for the period of time that the employee is on paid parental leave as if the employee were on FMLA-qualifying leave.

Request for Paid Parental Leave

The employee will provide their supervisor and the human resource department with a notice of the request for leave at least 30 days prior to the proposed date of the leave (or if the leave was not foreseeable, as soon as possible). The employee must complete the necessary forms and provide all documentation required by the HR department to substantiate the request.

As is the case with all Village policies, the Village of Buffalo Grove has the exclusive right to interpret this policy.

ARTICLE VIII

Section 8.1 Grievance-Definition.

A “grievance” is defined as a dispute or difference of opinion raised by an employee against the Village involving an alleged violation of an express provision of this Agreement, except that any dispute or difference of opinion concerning a matter or issue subject to the jurisdiction of the Buffalo Grove Board of Fire & Police Commissioners, except as otherwise provided in this Agreement, shall not be considered a grievance under this Agreement. Such grievance shall be filed by the Union on behalf of the employee.

Section 8.2 Procedure.

The parties acknowledge that it is usually most desirable for an employee and his immediate supervisor to resolve problems through free and informal communications. If, however, the informal process does not resolve the matter, the grievance will be processed as follows unless, by mutual agreement in writing, the parties waive one or more of the aforementioned steps:

STEP 1: The Union may submit the grievance of a Firefighter/Paramedic in writing to the Lieutenant as designated by the Fire Chief, specifically indicating that the matter is a grievance under this Agreement. The grievance shall contain a complete statement of the facts, the provision or provisions of this Agreement which are alleged to have been violated, and the specific relief requested, and the signature of the grievant and his Union representative. All grievances must be presented no later than thirty (30) calendar days from when the event was known or reasonably should have been known giving rise to the grievance.

The Lieutenant shall render a written response to the grievant, with a copy being simultaneously given to the Fire Chief, within ten (10) calendar days after the grievance is presented. The decision of the Lieutenant shall not be binding on the Village if the Fire Chief or his designee so advises both the grievant and the Union within ten (10) calendar days of receipt of the Lieutenant’s response.

STEP 2: The Union may submit a grievance of a Fire Lieutenant in writing to the Battalion Chief as designated by the Fire Chief, specifically indicating that the matter is a grievance under this Agreement. The grievance shall contain a complete statement of the facts, the provision or provisions of this Agreement which are alleged to have been violated, and the specific relief requested, and the signature of the grievant and his Union representative. All grievances must be presented no later than ten (10) calendar days from the date of the first occurrence of the matter giving rise to the grievance.

The Battalion Chief shall render a written response to the grievant, with a copy being simultaneously given to the Fire Chief, within ten (10) calendar days after the grievance is presented. The decision of the Battalion Chief shall not be binding on the Village if the Fire Chief or his designee so advises both the grievant and the Union within ten (10) calendar days of receipt of the Battalion Chief's response.

If a grievance of a Firefighter/Paramedic is not settled at Step 1 and the Union wishes to appeal the grievance to Step 2 of the grievance procedure, it shall be submitted by the Union in writing to the Battalion Chief as designated by the Chief with ten (10) calendar days after receipt of the Village's answer in Step 1. The grievance shall specifically state the basis upon which the Union believes the grievance was improperly denied at the previous step in the grievance procedure. The Battalion Chief shall investigate the grievance and, in the course of such investigation, shall offer to discuss the grievance within ten (10) calendar days with the grievant and the Union. If no settlement of the grievance is reached, the Battalion Chief or his designee shall provide a written answer to the grievant and the Union within ten (10) calendar days following the meeting.

STEP 3: If a grievance is not settled at Step 2 and the Union wishes to appeal the grievance to Step 3 of the grievance procedure, it shall be submitted by the Union in writing to the Fire Chief within ten (10) calendar days after receipt of the Village's answer in Step 2.

The grievance shall specifically state the basis upon which the grievant and the Union believe the grievance was improperly denied at the previous step in the grievance procedure. The Fire Chief shall investigate the grievance, and in the course of such investigation, shall offer to discuss the grievance within ten (10) calendar days with the grievant and the Union. If no settlement of the grievance is reached, the Fire Chief or his designee shall provide a written answer to the grievant and the Union within ten (10) calendar days following their meeting.

STEP 4: If a grievance is not settled at Step 3 and the Union wishes to appeal the grievance to Step 4 of the grievance procedure, it shall be submitted by the Union in writing to the Village Manager within ten (10) calendar days after receipt of the Village's answer in Step 3. The grievance shall specifically state the basis upon which the grievant and the Union believe the grievance was improperly denied at the previous step in the grievance procedure. Thereafter, the Village Manager, or his designee, and other appropriate individuals as desired by the Village Manager, shall meet with the grievant and a Union representative within eighteen (18) calendar days of receipt of the Union's appeal. If no agreement is reached, the Village Manager or his designee shall submit a written answer to the grievant and the Union within eighteen (18) calendar days following the meeting.

Section 8.3 Arbitration.

If a grievance is not settled in Step 4 and the Union wishes to appeal the grievance from Step 4 of the grievance procedure, the Union may refer the grievance to Arbitration as described below within twenty-one (21) calendar days of receipt of the Village's answer as provided to the Union at Step 4:

- A. The parties shall attempt to agree upon an arbitrator within ten (10) calendar days after the receipt of the notice of referral. In the event the parties are unable to agree upon the arbitrator within said ten (10) day period, the parties shall jointly request the Federal Mediation and Conciliation Service or the American Arbitration Association, to submit a panel of seven (7) arbitrators. Each party retains the right to reject one panel in its entirety and request that a new panel be submitted.

Each party also retains the right to request that the panels submitted for any given case be limited to members of the National Academy of Arbitrators. Both the Village and the Union shall have the right to strike three (3) names from the panel. The party requesting arbitration shall strike the first three (3) names; the other party shall then strike three (3) names. The person remaining shall be the arbitrator.

- B. The arbitrator shall be notified of his selection and shall be requested to set a time and place for the hearing subject to the availability of Union and Village representatives.
- C. The Village and the Union shall have the right to request the arbitrator to require the presence of witness or documents. The Village and the Union retain the right to employ legal counsel.

- D. The arbitrator shall submit his decision in writing within thirty (30) calendar days following the close of the hearing or the submission of briefs by the parties, whichever is later.
- E. More than one grievance may be submitted to the same arbitrator where both parties mutually agree in writing.
- F. The fees and expenses of the arbitrator and the cost of a written transcript, if any, shall be divided equally between the Village and the Union; provided, however, that each party shall be responsible for compensating its own representatives and witnesses.

Section 8.4 Limitations On Authority of Arbitrator.

The arbitrator shall have no right to amend, modify, nullify, ignore, add to or subtract from the provisions of this Agreement. The arbitrator shall consider and decide only the question of fact as to whether there has been a violation, misinterpretation or misapplication of the specific provisions of this Agreement. The arbitrator shall be empowered to determine the issue raised by the grievance as submitted in writing at the first step (second step in the case of Fire Lieutenants) and shall have no authority to make a decision on any issue not so submitted or raised. The arbitrator shall be without power to make any decision or award, which is contrary to or inconsistent with applicable Federal or State law. Any decision or award of the arbitrator rendered within the limitations of this Section shall be final and binding upon the Village, Union and the employee(s) covered by this Agreement.

Section 8.5 Time Limit for Filing.

No grievance shall be entertained or processed unless it is signed by the grievant and submitted at Step 1 (Step 2 in the case of a Fire Lieutenant) within thirty (30) calendar days from when the event was known or reasonably should have been known giving rise to the grievance. If a grievance is not presented by the employee within the time limit set forth above, it shall be considered waived and may not be further pursued. Such waiver shall not serve to waive an employee's right to file a future grievance involving similar facts and circumstances.

If a grievance is not appealed to the next step within the specified time period, or within an approved, written extension thereof, it shall be considered settled on the basis of the Village's last answer, provided, however, that such settlement shall not serve to waive an employee's right to file a future grievance involving similar facts and circumstances. If the Village does not answer a grievance or an appeal thereof within the specified time limits, the aggrieved employee may elect to treat the grievance as denied at this step and immediately appeal the grievance to the next step.

The parties may, by mutual written agreement, extend any of the time limits set forth in this Article.

Section 8.6 Miscellaneous.

No action, statement, agreement, settlement or representation made by any member of the bargaining unit shall impose any obligation or duty or be considered to be authorized by or binding upon the Village unless and until the Village has agreed thereto in writing.

ARTICLE IX

Section 9.1 No Strike.

Neither the Union nor any officers, agents or employees covered by this Agreement will instigate, promote, sponsor, engage in or condone any strike, sympathy strike, slow-down, sit-down, concerted stoppage of work, concerted refusal to perform overtime, concerted, abnormal and unimproved enforcement procedures or policies or work to the rule situation, mass resignations, mass absenteeism, picketing or any other intentional interruption or disruption of the operations of the Village, regardless of the reason for so doing. Any or all employees who violate any of the provisions of this Article may be discharged or otherwise disciplined by the Village.

Each employee who holds a position of officer or steward of the Union occupies a position of special trust and obligation to notify the employees of their actions as being a violation of this Article in order to maintain and bring about compliance with the provisions of this Article. In addition, in the event of a violation of this Section of this Article, the Union agrees to inform its members of their obligation under this Agreement and to direct them to return to work.

Section 9.2 No Lockout.

The Village will not lock out any employee during the term of this Agreement as a result of a labor dispute with the Union.

ARTICLE X

Section 10.1 Discipline and Discharge Investigations

Disciplinary actions instituted by the Village shall be for reasons based upon an employee's failure to fulfill his responsibilities as an employee. Where the Village believes

just cause exists to institute disciplinary action it shall have the option, consistent with the principles of timely progressive discipline imposed for the purpose of encouraging corrective employee action, to assess including but not limited to the following penalties:

Counseling Session
Oral Reprimand
Written Reprimand
Suspension
Demotion
Termination

Any disciplinary action or measure other than a counseling session, oral and written reprimand imposed upon an employee shall be subject to review and appeal as provided for in this Agreement. Counseling sessions, oral and written reprimands shall not be subject to the arbitration procedure or to review by the Board of Police and Fire Commissioners. Employees shall have the right to file grievances concerning discipline covering suspension without pay, demotion and/or termination or they may choose the hearing process by the Board of Fire and Police Commissioners. Filing of a grievance shall act as a waiver by the employee involved of the right to challenge the same matter before the Board of Fire and Police Commissioners. A form containing such specific waiver shall be executed by the employee prior to filing a grievance. Seeking review by the Board of Fire and Police Commissioners shall act as a waiver by the Union and employee involved of the right to challenge the same matter in the grievance process.

- A. The Village agrees that non-probationary employees shall be disciplined and discharged only for just cause. A copy of all suspension, demotion and discharge notices shall be provided to the employee. The Employer further agrees that disciplinary actions shall be imposed in a timely manner (not to exceed thirty (30) calendar days from the date of the incident giving rise to the disciplinary action or from the date of the Employer's completion of its investigation of such incident whichever is later) and shall not conflict with the "Illinois Fireman's Disciplinary Act" (III. Rev. Stat ch. 85 Par 2501, et seq.).
- B. Any employee found to be unjustly suspended or discharged shall be reinstated with full compensation for all lost time and with full restoration of all other rights, benefits and conditions of employment, without prejudice, unless a lesser remedy is agreed upon as a settlement or deemed proper by the appropriate hearing authority.
- C. Disciplinary actions, including but not limited to oral, written, and suspension, recorded in the employee's personnel files shall not be used after twelve (12) months to justify subsequent disciplinary action, except for a related offense. Non-

meritorious disciplinary actions shall not be relied upon to justify any subsequent disciplinary action. In the event disciplinary action is contemplated against an employee, prior to any pre-disciplinary discussions or meetings with the employee, the employee shall be informed of his/her rights to representation prior to such meeting. Employees shall be entitled to representation at all disciplinary investigatory meetings, which the employee attends and are initiated by the Employer, and at any meeting or interviews which the employee reasonably believes could result in discipline.

- D. The Village shall conduct Rules Violations Investigations (R.V.I.) when it receives complaints or has reason to believe an employee has failed to fulfill his responsibilities as an employee.

It is understood that polygraph examinations without written consent of the employee and tests by means of any chemical substance will not be used by the Village in any phase of disciplinary investigations or interrogation.

- E. Prior to taking any final, disciplinary action and just prior to concluding its investigation, the Village shall notify the employee of the contemplated measure of discipline to be imposed, and shall meet with the employee involved and inform the employee of the reasons for such contemplated disciplinary action. Copies of all pertinent documents shall be given to the employee at this notification and review meeting, including:

1. Allegation of violations of Rules and Regulations
2. Statement of charges and specifications
3. Employee statements
4. Acknowledgment of notification and review
5. The discipline recommended
6. Copies of the employees pertinent past discipline.

The employee shall be entitled to representation at such meetings and shall be given the opportunity to rebut the reasons for such proposed discipline.

- F. The Employer's personnel files, disciplinary history files, medical files and completed inactive investigative files, shall, upon reasonable request to the Chief or his designee, be open and available for inspection and copying by the effected employee during regular business hours. With respect to such files maintained at the Department, regular business hours shall encompass 8:00 a.m. to 4:30 p.m.; subject to the remaining provisions of Article X. It is agreed that any of these files not made available for inspection and copying shall not be used in any manner or forum for any disciplinary action.

- G. Interrogations - Interrogation shall be defined as the questioning of a firefighter (employee) pursuant to an investigation initiated by the Village in connection with

an alleged violation of the Rules, Regulations or Orders of the Village of Buffalo Grove or the Fire Department, which may be the basis for filing charges seeking the suspension, removal or discharge of a firefighter (employee). Whenever a firefighter is subjected to administrative interrogation for any reason which could lead to disciplinary action of discharge or suspension of more than twenty-four (24) hours, the interrogation shall be conducted under the following conditions:

- 1) The interrogation shall be conducted at a reasonable hour, preferably at a time when the firefighter is on duty. If the firefighter is off duty, he/she shall be compensated at the appropriate rate of pay.
- 2) The firefighter under interrogation shall be informed of the name, rank and command of the person in charge of the interrogation, the interrogating officers and all persons present during the interrogation.
- 3) The firefighter under investigation shall be informed of the nature of the complaint or investigation in writing prior to any interrogation.
- 4) The interrogation session shall be for a reasonable period taking into consideration the gravity and complexity of the issue being investigated. The person being interrogated shall be allowed to attend to his own personal physical necessities.
- 5) No firefighter under interrogation shall be threatened with dismissal or other disciplinary action. Nothing herein is to be construed as to prohibit the interrogating officer from informing the firefighter that his or her conduct can be the subject of disciplinary action should he or she refuse to obey a lawful order from the ranking officer. Admissions or confessions obtained during the course of any interrogation not conducted in accordance with the Fireman's Disciplinary Act may not be utilized in any subsequent disciplinary proceeding against the firefighter. (P.A. 83-783) No promise of reward shall be made as an inducement to answering any questions.
- 6) No firefighter shall be interrogated without first being advised in writing that admissions made in the course of the interrogation may be used as evidence of misconduct or as the basis for charges seeking suspension, removal, or discharge; and without first being advised in writing that he or she has the right to counsel of his or her choosing who may be present to advise him or her at any stage of any interrogation.
- 7) At the request of a firefighter and prior to any interrogation, the firefighter shall have the right to be represented by counsel of his or her choice, who may be present at all times during the interrogation. The attorney shall not participate in the interrogation, except to counsel the firefighter. The firefighter may request a postponement of the initial interrogation to contact an attorney of his or her own choosing. The interrogation may not be

postponed more than twenty-four (24) hours, with allowances made for weekends and holidays, unless specifically waived by mutual agreement of the Village and the firefighter being interrogated. A representative of the employee's choice may also be present during any interrogation. A complete record of any interrogation shall be made and a complete transcript or copy made available to the firefighter without charge and without undue delay. The Village or the firefighter may record the interrogation.

- 8) This Section does not apply to any interrogation of a firefighter in the normal course of duty, counseling, instruction, informal admonishment or other routine or unplanned contact with a supervisor or any other firefighter. Any admissions or confessions obtained during the course of any interrogation not conducted in accordance with this Section may not be utilized in any subsequent disciplinary proceeding.
- H. It is understood that the rights of firefighters herein shall not diminish the right and privileges of firefighters that are guaranteed to all citizens by the Constitution and laws of the United States and of the State of Illinois. This Article does not apply to any firefighter (employee) charged with violating any provision of the Criminal Code of 1961 [720 ILCS 5/1-1] or any other federal, state or local code. If the allegation under investigation indicates the recommendation for separation or termination is probable against the firefighter, the firefighter shall be given statutory administrative proceedings rights, or if the allegation indicates criminal prosecution is probable against the firefighter, the firefighter shall be given the constitutional rights concerning self-incrimination prior to commencement of the interrogation.
- I. No firefighter shall be compelled to speak or testify before, or be questioned by any non-governmental agency. This provision shall not apply to reasonable requests from the Village's insurance carriers provided that the employee is covered by the insurance policy applicable to the situation.
- J. Reviews of decisions of the Board of Police and Fire Commissioners or of an arbitrator under this section shall be as provided by law, based on the election of the hearing body selected by the employee.
- K. Suspensions shall be charged at a rate based on a fifty-one and two tenths (51.2) hour work week.

Section 10.2 Performance Improvement Plan

In situations where an accident, discipline or substandard performance occurs, it is incumbent upon the Village to work with the employee to identify potential deficiencies and correct the negative action. In order to accomplish this goal, BGFD SOP 101.09 Performance Improvement Plan will be referenced and followed.

Nothing in this agreement shall cause the Village to waiver from adhering to the Illinois Firemen's Disciplinary Act (50 ILCS 745/).

ARTICLE XI

Section 11.1 Dues Checkoff.

The Village shall deduct from each employee's paycheck the uniform, regular bi-weekly Union dues for each employee in the bargaining unit who has filed with the Village and Fire Chief a properly executed authorization form. Such authorization may only be revoked by written notice to the Village and the Union during the thirty (30) days prior to the termination date set forth in Article XIV of this Agreement. The Union may change the fixed uniform dollar amount two (2) times per year during the term of this Agreement by giving the Village at least thirty (30) days advance notice in writing, with a copy to the Fire Chief, of any change in the amount of dues to be deducted.

The Village shall remit the total amount of the deducted dues, along with a list of employees from whom the dues have been deducted, to the Union not later than seven (7) days after the deduction is made.

ARTICLE XII

Section 12.1 Definition of Seniority.

Departmental seniority shall be defined as the length of service from the last date of beginning continuous full-time employment as a sworn Lieutenant or Firefighter/Paramedic in the Department and uninterrupted by termination of employment. Rank seniority shall be defined as the length of continuous full-time employment in a promoted rank uninterrupted by termination of employment. Conflicts of departmental or rank seniority shall be determined on the basis of the order of the Firefighter/Paramedics on the Board of Fire and Police Commission hiring or promotional list, whichever is applicable, with the Firefighter/Paramedic higher on the applicable list being the more senior. Where the term "seniority" is used in this Agreement, it shall mean departmental seniority unless otherwise specified.

Section 12.2 Probationary Period.

All new employees and those rehired after termination of employment shall be considered probationary employees until they complete a probationary period of twelve (12) months, in accordance with 65 ILCS 5/10-2.1-4. During an employee's probationary period, the employee may be suspended or terminated at the sole discretion of the Village, subject to whatever legal rights, if any, such employees may have separate and apart from

this Agreement. No grievance shall be presented or entertained in connection with the suspension or termination of a probationary employee.

In the event of an absence or leave, the probationary period may be extended, if approved by the Board of Fire and Police Commissioners, for a comparable period of time (i.e., day for day extensions in the event a probationary employee is absent and/or on leave for any reason for a total of four (4) weeks or more during the first twelve (12) months of employment).

Section 12.3 Seniority List.

On or before September 1 of each year, the Village will provide the Union with a seniority list setting forth each employee seniority date. The Village shall not be responsible for any errors in the seniority list unless such errors are brought to the attention of the Village in writing.

Section 12.4 Layoff.

Employees covered by this Agreement will be laid off in accordance with their length of service as provided in the Illinois Municipal Code, Chapter 65, Section 5/3.10-2.18 as amended from time to time.

Section 12.5 Recall.

Employees who are laid off shall be placed on a recall list. If there is a recall, employees who are still on the recall list shall be recalled in the inverse order of their layoff.

Employees who are on the recall list shall be given up to twenty-one (21) calendar days to report back to work from date of receipt of the notice of recall, provided that the employee must notify the Fire Chief or his designee of his intention to return to work within seven (7) days after receiving notice of recall.

The Village shall be deemed to have fulfilled its obligations by mailing the recall notice by registered mail, return receipt requested, to the mailing address last provided by the employee, with a copy to the Union; it being the obligation and responsibility of the employee to provide the Fire Chief or his designee with this latest mailing address. If an employee fails to timely respond to a recall notice, his name shall be removed from the recall list.

Section 12.6 Termination of Seniority.

Seniority and the employment relationship shall be terminated for all purposes, subject to confirmation by the Village's Board of Fire and Police Commission, if the employee:

- A. resigns;
- B. is discharged;
- C. retires (or is retired should the Village adopt and implement a legal mandatory retirement age);
- D. falsifies the reason for a leave of absence, or is found to be working during a leave of absence without the written approval of the Village Manager;
- E. fails to report to work at the conclusion of an authorized leave or vacation;
- F. is laid off and fails to notify the Fire Chief or his designee of his intention to return to work within seven (7) calendar days after receiving notice of recall or fails to return to work within two (2) working days after the established date for the employee's return to work;
- G. is laid off for a period in excess of two (2) years;
- H. does not perform work for the Village for a period in excess of twelve (12) months, provided however, this provision shall not be applicable to absences due to military service, established work related injury compensable under workers compensation, disability pension, or a layoff where the employee has recall rights;
- I. is absent for one shift day (24 hours) without authorization unless there are proven extenuating circumstances beyond the employee's control that prevent notification.

Section 12.7 Effects of Layoff.

During the period of time that non-probationary employees have recall rights as specified above, the following provisions shall be applicable to any non-probationary employees who are laid off by the Village:

- A. An employee shall be paid for any earned but unused vacation days.
- B. An employee shall have the right to maintain insurance coverage by paying in advance the full applicable monthly premium for single and if desired, family coverage.
- C. If an employee is recalled, the amount of accumulated sick leave days that the employee had as of the effective date of the layoff shall be restored.
- D. Upon recall, the employee's seniority shall be adjusted by the length of the layoff.

Section 12.8 Interruption of Seniority.

Seniority shall be interrupted in the event an employee is laid off, placed on a non-duty disability pension or is granted a leave of absence without pay. When an employee returns from a layoff, non-duty disability or an unpaid leave of absence, his seniority shall be his length of service up to the date of layoff or beginning of the unpaid leave of absence.

Seniority shall not be interrupted, and shall continue to accrue, during periods of time when an employee is receiving workers compensation or disability pension benefits for a work-related injury.

Section 12.9 Promotions-Fire Lieutenant.

The Board of Fire and Police Commissioners shall provide for promotion in the Fire Department on the basis of performance on a Written Examination, Ascertained Merit, Subjective Evaluation (oral, tactical and performance potential rating) and seniority in service. All promotional processes that are fire service related will be conducted in accordance with the provisions of the 50 Illinois Compiled Statutes 742/1 et seq. (50 ILCS 742/1 et seq.)

All examinations for promotion shall be competitive among such eligible members of the next lower rank as desire to submit themselves for promotion. To be eligible for examination, an applicant must have satisfactorily completed the probationary period for his present rank, have been employed as a Firefighter for a minimum of two (2) years with the Village of Buffalo Grove, and have a cumulative experience of no less than five (5) years as a full-time firefighter employed directly by a municipal, state or federal agency. This includes employment for a fire district but does not include employment through a private contractor. An applicant for Fire Lieutenant must be certified as a Firefighter III or Advanced Firefighter by the Office of the State Fire Marshal. In addition, an applicant for Fire Lieutenant must have satisfactorily completed all academic coursework and required examinations for certification as a Fire Officer I/Company Fire Officer by the Office of the State Fire Marshal.

All personnel who submit themselves to examination will be graded according to the following schedule:

Oral Interview	15%
Tactical Assessment	25%
Performance Potential Rating (PPR)	26.5%
Written Exam	25%
Seniority	5%
(¼% (0.25%) per year for a maximum of twenty (20) years. Seniority based on the date of the orientation as the first component of testing)	
Ascertained Merit	3.5%
(A.A.S. or A.S. = 2.0%, B.S. or B.A. = 3.5% - maximum combined score may not exceed 3.5%)	
Maximum Grade	100%

For the Oral Interview, Tactical Exam and Written Examination, each applicant for promotion must be present at the designated testing site at the time designated for the examination to be held. Any candidate who is not so present will receive a “0” zero for that section as a score.

The order of testing for each component of the promotional process shall be the Orientation, Oral Interview, Performance Potential Rating (PPR), Tactical Examination and the Written Examination.

Military credit shall be applied as prescribed by Statute 50 ILCS 742/1 et seq. All claims for points will be based on the Rules and Regulations of the Board of Fire and Police Commissioners.

The Board of Fire and Police Commissioners will contract an independent testing agency to administer the Tactical Examination and the Written Examination. Assessors from said agency must decline participation in the process if within the last seven (7) years there exists a meaningful personal or meaningful employment relationship with a candidate testing for promotion. Mutual Aid, Training or any other special deployment assignments are not considered to be “Employment Relationships”. Fire Department staff or employees will not be part of the Tactical Exam scoring process and will only function in support roles as necessary.

Outside monitors will be allowed for the process of promotions governed by this section of the Agreement, in accordance with the Illinois Fire Department Promotion Act (50 ILCS 742).

Employees who participate in the promotional process will have their past two annual performance evaluations delivered to the Board of Fire and Police Commissioners with their application to the exam process as a reference document for the Board of Fire and Police Commissioners without a weighted value for the promotional process. For the purpose of completing the PPR rating, personnel who have had a shift change in the past 365 days from the date of the beginning of the testing will be allowed to select the most recent supervisor (Lieutenant), from their most recent previous shift, as the “C” rater within the procedures of the PPR process as contained in the Rules and Regulations of the Board of Fire and Police Commissioners.

Participants will be advised of their scores for each individual component of the promotional process within fifteen (15) days of the completion of that process scoring.

All other procedural rules and regulations covering promotional preference, eligible roster, appointment and oath of office, certificate of appointment, probation, right of review and voluntary relinquishment of rank will be followed by the Rules and Regulations of the Board of Fire and Police Commissioners and/or 50 ILCS 742/1 et seq.

Section 12.10 Promotions-Battalion Chief

The Fire Chief shall provide a process for promotion in the Fire Department to the rank of Battalion Chief on the basis of performance on an Interview, Assessment Center

(oral, tactical and writing), Performance Potential Rating (PPR), and seniority in service. All promotional processes that are fire service related will be conducted with both internal and external fire service evaluators.

The promotional process for Battalion Chief shall begin with the requirement of qualified candidates completing and returning an “Application for Promotion”. This Application outlines the basic requirements for application for promotion to Battalion Chief. It additionally addresses the basic educational requirements of the position, should such promotion to Battalion Chief be attained. Said Application must be delivered to the Fire Chief or his designee by the date indicated on the application. Failure to deliver said application will result in immediate disqualification from the current Battalion Chief promotional process.

All examinations for promotion shall be competitive among such eligible members of the next lower rank as desire to submit them for promotion. To be eligible for examination for Battalion Chief, an applicant must have a minimum of one (1) year experience as a Fire Lieutenant with the Buffalo Grove Fire Department and a Bachelor Degree.

All personnel who submit themselves to examination will be graded according to the following schedule:

Ascertained Merit**	3.5%
PPR	10%
Seniority*	6.5%
Oral Interview	30%
Assessment Center	50%
Maximum Grade	100%

*1/2% per year for a maximum of thirteen (13) years of service as a Lieutenant.

Seniority based on the date of the orientation as the first component of testing.

**2.0% for a Bachelor’s Degree; 3.5% for a Master’s Degree

For the Oral Interview and Assessment Center, each applicant for promotion must be present at the designated testing site, and at the time designated for the examination to be held. Any candidate who is not so present will receive a zero (0) for that section as a score.

The order of testing for each component of the promotional process shall be: Application, PPR, Seniority, Oral Interview, and Assessment Center.

Military credit shall be applied as prescribed by Illinois Statute 50 ILCS 742/1 et sep.

The Fire Chief will form an independent group to conduct the Assessment Center. Assessors must decline participation in the process if, within the last seven (7) years,

there exists a meaningful personal or meaningful employment relationship with a candidate testing for promotion. Mutual Aid, Training or any other special deployment assignments are not considered to be "Employment Relationships". Fire Department staff or employees will not be part of the Tactical Exam scoring process, and will only function in support roles if necessary.

There will be no outside monitors for the process of promotions as governed by this Agreement.

Participants will be advised of their scores for each individual component of the promotional process within fifteen (15) days of the completion of that process scoring.

The Fire Chief reserves the right to select candidates for the promotion to Battalion Chief based on the specific job description requirements of the position.

Section 12.11 Retirement Notice Payment

An employee in good standing with the Village, who at retirement has an approved pension from the Village of Buffalo Grove Fire Pension Fund and has given the Village irrevocable* written notice to retire at least four (4) months prior to the effective date of retirement, shall be paid a one-time payment in the amount of Five Thousand Dollars (\$5,000) will be contributed to the affected employee's RHS account only. This "Retirement Notice Payment" is valid as a one-time only offer to each covered employee who complies with the terms of earning this payment and the payment shall not be included as part of the "monthly salary attached to his or her rank in the fire service on the date of retirement or separation from service" for the purpose of calculating the employee's pension as prescribed in Section 4-109 of the Illinois Pension Code. This Retirement Notice Payment is available to eligible employees who retire on a voluntary basis and the terms of this MOU do not alter any other benefit offered by the Village currently or in the future as it relates to a member's retirement benefits. It is understood and agreed to by the Parties that, no Retirement Notice Payment is earned or payable to any employee unless the employee is actually working as a firefighter and reports to work as scheduled for their final assigned shift with the Village

**A resignation once submitted is considered irrevocable within the last forty-five (45) calendar days before the resignation date, as declared by the employee. Once the employee is within forty-five (45) calendar days of their declared resignation date, their resignation may only be withdrawn based on extraordinary circumstances. Whether extraordinary circumstances exist will be determined solely by the Village Manager (or designee) and Department Director (or designee) but such determination shall not be arbitrary or capricious.*

ARTICLE XIII

Section 13.1 Entire Agreement.

This Agreement constitutes the complete and entire Agreement between the parties and concludes collective bargaining between the parties for its term. This Agreement

supersedes and cancels all prior practices and agreements, whether written or oral, unless expressly stated to the contrary herein.

The Village and the Union, for the duration of this Agreement, each voluntarily and unqualifiedly, waives the right and each agrees that the other shall not be obligated to bargain collectively with respect to any subject or matter, referred to or covered in this Agreement, including the impact of the Village's exercise of its rights as set forth herein on wages, hours or terms and conditions of employment. This paragraph does not waive the Union's right to bargain over any subject or matter not referred to or covered in this Agreement which is a mandatory subject of bargaining and concerning which the Village may consider changing during the term of this Agreement.

ARTICLE XIV

Section 14.1 Savings Clause.

In the event any Article, Section or portion of this Agreement should be held invalid and unenforceable by any board, agency or court of competent jurisdiction or by reason of any subsequently enacted legislation, such decision or legislation shall apply only to the specific Article, Section or portion thereof specifically specified in the board, agency of court decision or subsequent litigation and the remaining parts or portions of this Agreement shall remain in full force and effect.

In such event, the parties shall, upon request of either party, upon thirty (30) days notice of any determination, commence good faith bargaining over possible replacement language for the invalidated Article, Section or portion of this Agreement.

ARTICLE XV

Section 15.1 Duration of Agreement.

This Agreement shall be effective as of the day after the Agreement is executed by both parties and shall remain in full force and effect until 11:59 P. M. on the 30th day of April, 2030. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least ninety (90) days prior to the April 30 anniversary date that it desires to modify this Agreement. In the event that such notice is given, negotiations shall begin no later than sixty (60) days prior to the April 30 anniversary date.

Notwithstanding any provision of this Article or Agreement to the contrary, this Agreement shall remain in full force and effect after the expiration date and until a new Agreement is reached unless either party gives at least ten (10) days written notice to the other party of its desire to terminate this Agreement, provided such termination date shall not be before the anniversary date set forth in the preceding Section.

This Agreement being approved on June 16, 2025, by the Village of Buffalo Grove Board of Trustees, executed by the Village Manager and signed by:

For the Village of Buffalo Grove

Dane Bragg
Village Manager

Kathryn Golbach Director of
Human Resources

Lawrance J. Kane
Fire Chief

**For the Buffalo Grove Professional Firefighter/Paramedic Association
Local 3177, IAFF, AFL-CIO, CLC**

Alfredo Caballero
Union President

Mike Manka
Union Vice President

David Zabilka
Union Secretary

APPENDIX A – DRUG/ALCOHOL TESTING

The purpose of this Appendix is to provide forms used by the Village of Buffalo Grove during the implementation of alcohol and drug testing (herein referred to as "testing") of Employees for the presence of Prohibited Drugs pursuant to Section 4.7, Drug and Alcohol Testing Policy (the "Policy"). These procedures are intended as a supervisory guide only and are in no way intended to alter any existing relationship between Village of Buffalo Grove Fire Department (the "Employer") and any Employee.

DRUG/ALCOHOL TESTING FORMS

EMPLOYEE NOTIFICATION LETTER

ACKNOWLEDGMENT OF NOTICE OF POLICY & CONSENT TO TESTING

LAST CHANCE AGREEMENT

REPORT OF REASONABLE SUSPICION

FORM

Date: _____

EMPLOYEE NOTIFICATION LETTER

Dear Employee:

The VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT (the "Employer") and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, have ratified a revised drug/alcohol use policy and procedures (the "Policy"). This Policy enhances already existing Employer prohibitions of the use of illicit or inappropriate drugs (herein referred to as Prohibited Drugs. Specifically, it is the policy of the Employer that the use, sale, purchase, transfer, possession or presence in one's system of any prohibited drug(except medications prescribed by a licensed doctor), including alcohol (unless otherwise permitted by Fire department rules), by any Employee while on fire department premises, while engaged in fire department business, while operating fire department equipment and vehicles (including leased vehicles) is strictly prohibited. This Policy supersedes all prior policies and statements relating to Prohibited Drugs. The Employer will notify and cooperate with law enforcement agencies in the investigation of any Employee suspected of possession of or trafficking in illicit or inappropriate drugs. Any Employee convicted of on-the-job, possession of or trafficking in illicit or inappropriate drugs, or of driving intoxicated will be terminated.

Under the procedures adopted, Employees will be subject to testing where the circumstances establish that reasonable suspicion of prohibited drug use exists. Employees will also be required to submit to testing following an on-the-job accident as defined by federal DOT or injury in a manner outside of a vehicle accident where there is reasonable suspicion that an error or mistake due to Prohibited Drugs or alcohol use by the by the employee caused or contributed to the accident or injury, unless the injury is serious enough where testing is required by another agency (IDOL, OSHA,etc.). Refusal to submit to a properly given request to submit to testing will be considered a violation of Employer policy subjecting the Employee to immediate discipline.

In addition, should the federal, state or local rules be revised to include/permit additional testing or limit such testing, the Employer's policy will be revised to comply with those rules.

Every safeguard will be taken in the specimen collection process to ensure that all federally mandated chain-of-custody and laboratory criteria will be met. Employee privacy and confidentiality will be vigorously safeguarded.

VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT ADHERES TO A POLICY OF NON-DISCRIMINATION AGAINST EMPLOYEES SUFFERING FROM ALCOHOLISM OR DRUG ADDICTION IF PROTECTED UNDER FEDERAL AND STATE GUIDELINES.

Any Employee who is presently experiencing difficulty with Prohibited Drugs is encouraged to seek assistance through the Employee Assistance Program. If such assistance is sought prior to being requested to submit to a test, no disciplinary action relating to alcoholism or drug addiction will be taken. BE FOREWARNED, courts have determined that current use of Prohibited Drugs detected by testing may not protect Employees claiming protection under handicap statutes.

The following drugs will be tested for:

ALCOHOL
AMPHETAMINES
COCAINE
MARIJUANA
OPIATE METABOLITES
PHENCYCLIDINE (PCP)

Any Employee testing positive for the use of Prohibited Drugs may be subject to discipline, up to and including, termination.

Very truly yours,

Village of Buffalo Grove Fire Department, and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC.

By: Lawrance J. Kane
Its: Fire Chief

**ACKNOWLEDGMENT OF NOTICE OF THE
VILLAGE OF BUFFALO GROVE FIRE DEPARTMENT
AND THE BUFFALO GROVE PROFESSIONAL FIREFIGHTER/PARAMEDIC
ASSOCIATION LOCAL 3177, IAFF, AFL-CIO, CLC
DRUG/ALCOHOL USE POLICY AND PROCEDURES
AND CONSENT TO TESTING**

I, _____, acknowledge receiving written notice of the existence of the Village of Buffalo Grove Fire Department (the "Employer") and the Buffalo Grove Professional Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, Drug and Alcohol Abuse Policy (the "Policy").

As a condition of continued employment or service to the Employer, I understand and agree that I must not use, buy, sell, accept as a gift, experiment with, traffic in or be otherwise involved with Prohibited Drugs or alcohol (unless otherwise permitted by fire department rules) while on fire department premises, while engaged in fire department business, while operating fire department equipment and vehicles (including leased vehicles).

I understand that the Policy does not apply to medication properly taken as prescribed by a licensed doctor, except as provided by the Policy.
I further understand and agree that I may be tested based on the following circumstances or alcohol in a manner that causes the employee to be under the influence or impaired by such controlled substances) that are consumed off duty in a way that violates this Policy:

1. Two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief) have made observations that establish reasonable suspicion of Prohibited Drugs or alcohol use. One Acting Lieutenant may be used to establish reasonable suspicion if two are not available.
2. Information is provided by an identifiable third party that an employee may be in violation of this policy, impaired by or under the influence of prohibited drug(s) or alcohol which information is corroborated by two Department Officers (one officer shall be at the rank of Battalion Chief or higher or assigned as an Acting Battalion Chief). One Acting Lieutenant may be used if two ranked officers are not immediately available.
3. When an employee is involved in an on-the-job accident as defined by the federal DOT regulations.
4. When an employee is involved in an on-the-job injury in a manner outside of a vehicle accident as defined by federal DOT and reasonable suspicion exists as defined in section 4.7 of this policy, unless injury is serious enough where testing is required by another agency (IDOL, OSHA, etc.).

As a follow-up to prohibited conduct.

I understand, further, that refusal to submit to testing when requested to do so by a supervisor will result in immediate discipline.

My signature below indicates my understanding of this Policy and what is expected of me, my consent to be tested and my authorization to release to any collection site personnel, medical review officer or Employer representative the information necessary to comply with this Policy.

(Date)

(Employee Signature)

(Date)
FORM

(Employer Signature)

**LAST CHANCE AGREEMENT
FOR VIOLATION OF
DRUG/ALCOHOL USE POLICY**

THE BUFFALO GROVE FIRE DEPARTMENT (the "Employer") agreed to your request to seek counseling and referral to a rehabilitation program for alcohol and drug use. The following conditions apply to your rehabilitation program:

You must authorize the Employee Assistance Program to provide proof of enrollment in an alcohol and drug abuse rehabilitation program and proof of attendance at all required sessions on a monthly basis to the Fire Chief. The Employer will closely monitor your attendance and will terminate you (cancel your agreement) if you do not regularly attend all required sessions.

You will pay for all costs of rehabilitation, which are not covered under the Employer's benefit plan.

During the five years following completion of your rehabilitation program, the Employer, under the direction of the Substance Abuse Professional, will test you for alcohol or drug abuse on an unannounced basis, while on duty. The Employer will promptly terminate you (your services) if you refuse to submit to testing or if you test positive during this five-year period.

You must meet all established standards of conduct and job performance. The Employer will terminate you (your services) if your on-the-job conduct or job performance is unsatisfactory. Satisfactory performance includes ongoing compliance with the drug testing policy, including testing if there is reasonable suspicion of violation of the prohibition of use.

Nothing in this agreement alters your employment status. The Employer hopes its employment relationship with you will be a happy and enduring one. Nevertheless, you remain free to resign your employment (terminate your agreement) at any time for any or no reason without notice.

I voluntarily agree to all the above conditions and authorize the Employee Assistance Program to provide the Fire Chief with proof of my enrollment and attendance at the recommended rehabilitation program.

(Date)

(Employee Signature)

(Date)

(Employer Signature)

FORM

**BUFFALO GROVE FIRE DEPARTMENT
REPORT OF REASONABLE SUSPICION
OF THE
DRUG/ALCOHOL USE POLICY**

(This form must be completed the same day the Employee is asked to take a test)

I, _____ (Chief Officer/Acting Shift Officer), and I,
_____ (Lieutenant)

have observed behavior in _____ (Employee)
that is consistent with the guidelines to determine that there is sufficient reasonable
suspicion to believe that the employee may or is under the influence of Prohibited Drugs
the need for reasonable suspicion drug testing as defined in the Village of Buffalo Grove
Fire Department (the "Employer") and the Buffalo Grove Professional
Firefighter/Paramedic Association, Local 3177, IAFF, AFL-CIO, CLC, Drug and Alcohol
Abuse Policy.

The Employer will adhere to the following guidelines when determining the need for
reasonable suspicion drug testing:

1. Observable phenomena such as direct observation of use and/or physical symptoms
of impairment resulting from using or being under the influence of Prohibited Drugs
or alcohol use.
2. The employee manifests articulable symptoms while working that decrease or lessen
the employee's performance of the duties or tasks of the employee's job position
including symptoms of, speech, physical dexterity, agility, coordination, demeanor,
irrational or unusual behavior, or negligence or carelessness in operating equipment
or machinery, disregard for the safety of employees or others

NOTES:

(Staff Officer)

(Date)

(Lieutenant)

(Date)

(Fire Chief)

(Date)

APPENDIX B – Drug Testing Sites/Services

- a. <https://usamdt.com/illinois/> 800-851-2021
- b. <https://www.accrediteddrugtesting.com/> 800-221-4291

APPENDIX C – COMPARABLE COMMUNITIES

1. Elk Grove Village
2. Glenview
3. Gurnee
4. Highland Park
5. Hoffman Estates
6. Morton Grove
7. Mount Prospect
8. Mundelein
9. Niles
10. Northbrook
11. Park Ridge
12. Rolling Meadows
13. Wheeling
14. Wilmette

APPENDIX D – SALARY SCHEDULE

Salary Schedule – May 1, 2025, to April 30, 2026

Effective: May 1, 2025

- A. Firefighter/Paramedic (4.59% Increase):
1. The minimum and entrance salary at Step 304 as delineated in the Village of Buffalo Grove's Municipal Classification and Pay Plan, or \$77,966.72; and,
 2. The maximum salary, exclusive of overtime pay shall be at Step 402 or \$127,110.88.
- B. Firefighter/EMT-B (4.59% Increase)
1. The minimum and entrance salary will be Step 300 as delineated in the Village of Buffalo Grove's Municipal Classification and Pay Plan, or 76,425.44; and,
 2. The maximum salary, exclusive of overtime pay shall be at Step 398 or \$124,600.32.
- C. Fire Lieutenant/Paramedic (3.55% Increase):
1. The minimum and entrance salary at Step 412 as delineated in the Village of Buffalo Grove's Municipal Classification and Pay Plan, or \$133,610.88; and,
 2. The maximum salary exclusive of overtime pay shall be at Step 429 or \$145,433.60.
- D. Fire Lieutenant/Non-Paramedic (3.55% Increase):
1. The minimum and entrance salary at Step 404 as delineated in the Village of Buffalo Grove's Municipal Classification and Pay Plan, or \$128,385.92; and,
 2. The maximum salary exclusive of overtime pay shall be at Step 425 or \$142,561.12.

Step Plan Illustration

Firefighter/Paramedic –Effective: May 1, 2025

Starting pay:	\$77,966.72 (Step 304)
Pay after first complete year of employment:	\$83,650.08 (Step 318)
Pay after second complete year of employment:	\$89,650.08 (Step 332)
Pay after third complete year of employment:	\$96,135.52 (Step 346)
Pay after fourth complete year of employment:	\$103,088.96 (Step 360)
Pay after fifth complete year of employment:	\$110,543.68 (Step 374)
Pay after sixth complete year of employment:	\$118,537.12 (Step 388)
Pay after seven or more complete years of employment:	\$127,110.88 (Step 402)

Firefighter/EMT-B – Effective May 1, 2025

Starting pay:	\$76,425.44 (Step 300)
Pay after first complete year of employment:	\$81,954.08 (Step 314)
Pay after second complete year of employment:	\$87,882.08 (Step 328)
Pay after third complete year of employment:	\$94,234.40 (Step 342)
Pay after fourth complete year of employment:	\$101,052.64 (Step 356)
Pay after fifth complete year of employment:	\$108,359.68 (Step 370)
Pay after sixth complete year of employment:	\$116,197.12 (Step 384)
Pay after seven or more complete years of employment:	\$124,600.32 (Step 398)

Fire Lieutenant/Paramedic – Effective: May 1, 2025

Starting pay (newly promoted):	\$133,610.88 (Step 412)
Pay after first complete year of employment:	\$138,357.44 (Step 419)
Pay after two or more complete years of employment:	\$145,433.60 (Step 429)

Fire Lieutenant/Non-Paramedic – Effective: May 1, 2025

Starting pay (newly promoted):	\$128,385.92 (Step 404)
Pay after first complete year of employment:	\$135,624.32 (Step 415)
Pay after two or more complete years of employment:	\$142,561.12 (Step 425)

Side Letter of Agreement
7(g) Work Assignments and Compensation

This Agreement is made pursuant to Section 7(g)(2) of the Fair Labor Standards Act, 29 U.S.C. §207(g)(2), between the Village of Buffalo Grove (“Village”) and the Buffalo Grove Professional Firefighters Association, Local 3177, IAFF, AFL-CIO, CLC (“Union”).

WHEREAS, the Village seeks to engage the services of one or more Part-Time Fire Inspector, Part Time Educator, and Part Time Fleet Maintenance; and

WHEREAS, the Union represents all full-time Firefighters/Paramedic and Lieutenants in the Village Fire Department; and

WHEREAS, bargaining unit employees represented by the Union do not currently perform fleet maintenance work; and

WHEREAS, bargaining unit employees represented by the Union do not currently perform fire inspection work for the Village; and

WHEREAS, bargaining unit employees represented by the Union do not currently perform public educator work for the Village;

Commented [LK1]: public educator

WHEREAS, the Village and the Union seek to allow bargaining unit employees to perform part-time vehicle maintenance, and inspection work according to the terms discussed herein.

Now, therefore, in consideration of the mutual covenants, undertakings and agreements hereinafter made, the parties agree as follows:

1. The parties agree that the Village may offer work in the below listed jobs (hereafter referred to as “7(g) Work”) to be voluntarily performed by bargaining unit employees at overtime rates less than the rates established for regular work normally performed by bargaining unit employees as Firefighter/Paramedics, and Lieutenants.

2. For the purpose of this Agreement, the parties agree that the following jobs qualify as “7(g) Work”:

- Part Time Educator
- Part-Time Fleet Maintenance
- Part-Time Fire Inspector

3. Hiring/appointment/subcontracting of any individual or entity to perform the work referred to herein as 7(g) work will be made and remain at the discretion of the Fire Chief or his designee.

4. The Fire Chief or his designee will set at his or her discretion the work schedule, job duties and performance expectations for the jobs that qualify as 7(g) work. Likewise, the Fire Chief or

his designee will decide at his or her discretion when to terminate the bargaining unit employee's role as a Part-Time Educator, Part-Time Fleet Maintenance or Part-Time Fire Inspector.

5. Bargaining unit employees who are selected for one of the part-time positions listed in paragraph 2 of this Agreement and who perform work in one of those positions will be paid at the straight time and overtime rates described below:

Part Time Educator:

Part Time Fleet Maintenance:

Part Time Fire Inspector:

6. Prior to the performance of the 7(g) Work described in this Agreement, each employee is required to sign a copy of the 7(g) Agreement that is attached hereto as Exhibit A.

7. If employees are performing 7(g) work listed in paragraph 2 of this Agreement, and they are required to revert back to their primary duties, the employees will be compensated for hours worked in their primary job according to the pay scale in the parties' collective bargaining agreement. Employees who have already scheduled 7(g) Work shall not be eligible for call-back or scheduled overtime unless specifically authorized by the Fire Chief or his designee.

8. Nothing in this Agreement shall be deemed a guarantee of 7(g) Work for bargaining unit personnel, or otherwise require the Village to offer 7(g) Work to any bargaining unit employee, nor shall bargaining unit employees have preference over any other Village employee or outside candidate for the performance of 7(g) Work on either a regular or overtime basis.

9. The terms of this Agreement will not be subject to the grievance-arbitration procedure outlined in Article VI of the parties' Collective Bargaining Agreement ("CBA").

10. This Agreement shall be effective from the date it is signed up through and including April 30, 2030, after which it will become null and void as if it never existed. By extension, the parties agree that this Agreement shall be considered non-precedential in all respects and shall not be considered the *status quo* for any purpose, including during any future interest arbitration proceeding. Notwithstanding the foregoing, the agreement may be terminated prior to April 30, 2030, upon mutual written agreement of both parties through the Labor Management Process.

AGREED:

Village of Buffalo Grove, Illinois

IAFF Local 3177

By: _____
Dane C. Bragg, Village Manager

By: _____

Date: _____

Date: _____

EXHIBIT A

FLSA 7(g)(2) AGREEMENT

This Agreement is made pursuant to the statutory provisions of Section 7(g)(2) of the Fair Labor Standards Act, 29 U.S.C. §207(g)(2), between the Village of Buffalo Grove ("Employer") and [name] ("Employee").

In consideration of the mutual covenants, undertakings and agreements hereinafter made, the parties agree as follows:

1. Employee is employed by the Village in the position of [job title], and in that position, Employee is paid at the regular and *bona fide* rate pursuant to the Village collective bargaining agreement with the Buffalo Grove Professional Firefighters Association, Local 3177, IAFF, AFL-CIO, CLC ("Union"). The parties further agree that any overtime hours spent by Employee in performing his or her primary duties of a [job title] will be paid at one and half times the rate referenced in the Union collective bargaining agreement.

2. At times, the Village may ask Employee to perform different work assignments as a Part-Time [redacted] on behalf of the Village. Pursuant to this Agreement, the parties agree that when the Village decides to offer Employee such work, Employee will be paid for all straight time hours in that secondary job at the rate of \$ [redacted] per hour in accordance with the Side Letter between the Employer and the Union.

3. The parties agree that any overtime hours spent by Employee performing the assignment(s) described in Paragraph 2 of this Agreement will be paid at time and one half times the rate reflected in Paragraph 2 of this Agreement, when those work hours fall outside Employee's normal work schedule, and during hours Employee would otherwise be off duty.

Agreed:

Employer: _____

Title: _____ Date: _____

Employee: _____

Rank: _____ Date: _____

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding (MOU) is made and entered into between the Village of Buffalo Grove (“Village”) and the Buffalo Grove Professional Firefighters Association, Local 3177, IAFF, AFL-CIO, CLC (“Union”) on the date set forth below. The Village and the Union enter into this MOU in the interest of positive labor management relations.

1. The Village and the Union hereby agree to form a committee consisting of a maximum of three team members from each side. The purpose of the committee is to discuss (not negotiate) the possibility of the Village’s creation of a regular, non-shift firefighter position, and the impact and effect thereof, if any.
2. The parties will schedule the meeting(s) at reasonable times to facilitate and promote such discussion.
3. The parties’ will attempt to reach consensus on a series of recommendations for the Village to consider. Those recommendations (if any) will be submitted to the Fire Chief by August 4, 2025. However, such recommendations will be non-binding in nature, and neither the Village nor the Fire Chief will have any obligation to adopt and/or implement the recommendations (if any).
4. Additionally, any recommendation for consideration will be subject to annual budget allocation (if available) and subject to Village Board Approval.
5. Any mutually agreed-upon solution implemented pursuant to this Memorandum of Understanding shall be subject to joint review by the parties to assess feasibility and operational impact during the 2027 wage re-opener. At that time, the peak loading schedule may be amended, rescinded, or maintained in its existing form, contingent upon mutual agreement of the parties through the labor-management process.
6. Nothing in this MOU is intended to waive any legal bargaining rights the Village or the Union might otherwise possess.

This MOU expires on December 31, 2025. By extension, this MOU will not be treated as the *status quo*, nor will it be introduced as evidence of the *status quo* during future contract negotiations or interest arbitration proceedings.

AGREED:

Village of Buffalo Grove, Illinois

IAFF Local 3177

By: _____
Dane C. Bragg, Village Manager

By: _____

Date: _____

Date: _____



AGENDA ITEM SUMMARY

BUFFALO GROVE VILLAGE BOARD

Regular Meeting: June 16, 2025

AGENDA ITEM 9.c. R-2025-20

Resolution Approving the Revised 2025 Pay Ranges for the Village of Buffalo Grove

Contacts

Liaison: Trustee Bocek

Staff: Kathryn Golbach

Staff Recommendation

Staff recommends approval.

Recommended Motion

I move to approve a resolution approving the revised 2025 Pay Ranges for Village of Buffalo Grove employees.

Summary

Background

Staff recommends approval of the revised 2025 Pay Ranges.

Analysis

The updated 2025 Pay Ranges incorporate new wage adjustments for the positions of Firefighter/Paramedic, Firefighter/EMT-B, Fire Lieutenant/Paramedic, and Fire Lieutenant/Non-Paramedic, reflecting the outcomes of recent collective bargaining negotiations. Specifically, the proposal includes a 4.59% increase for Firefighter/Paramedic and Firefighter/EMT-B positions, and a 3.55% increase for Fire Lieutenant/Paramedic and Fire Lieutenant/Non-Paramedic positions.

Furthermore, the revised pay ranges reflect the removal of the Deputy Public Works Director/Village Engineer position. This role will be replaced by the Village Engineer position, which has historically been classified within pay grade 66 prior to the consolidation of these roles.

Next Steps

Pending Village Board approval, the FY 2025 Pay Ranges will become effective immediately.

Strategic Alignment

Guiding Principle

Principle 1: Financially Responsible and Sound

Principle 2: Outstanding Village Services

Principle 4: High Performing Village Team

Goal

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

File Attachments

1. DRAFT 2025 Resolution Revised Pay Ranges
2. 2025 Draft Pay Ranges rev. 6.11.25





RESOLUTION 2024-xx

A RESOLUTION APPROVING THE REVISED 2025 PAY RANGES FOR VILLAGE OF BUFFALO GROVE EMPLOYEES

WHEREAS the Village of Buffalo Grove is a home rule unit pursuant to the Illinois Constitution of 1970; and

WHEREAS on December 2, 2024, the Village President and Board of Trustees adopted the Village of Buffalo Grove's fiscal year 2025 budget, and;

WHEREAS on December 2, 2024, the Village President and Board of Trustees adopted the 2025 pay ranges, and;

WHEREAS the 2025 pay ranges have been revised so that they are more accurately aligned with both internal and external labor market and;

NOW THEREFORE BE IT RESOLVED by the President and Board of Trustees of the Village of Buffalo Grove, Cook and Lake Counties, Illinois, as follows:

SECTION 1. The foregoing recitals are hereby adopted and incorporated and made a part of this Resolution as if fully set forth herein.

SECTION 2. The Village of Buffalo Grove does hereby approve the revised 2025 Pay Ranges for the Village of Buffalo Grove Employees (attached).

SECTION 3. This Resolution shall be in full force and effect from and after its passage and approval.

AYES: _____
NAYES: _____
ABSENT: _____
PASSED: _____, 2025
APPROVED: _____, 2025

ATTEST:

APPROVED:

Janet M. Sirabian, Village Clerk

Eric N. Smith, Village President

Village of Buffalo Grove

2025 Revised Pay Ranges

with a general wage increase of three percent (3%) awarded on January 1, 2025

Position	New Min	Step	New Max	Step
Pay Grade 74	\$152,871.68	439	\$227,830.72	519
Deputy Village Manager				
Pay Grade 70	\$143,990.08	427	\$214,593.60	507
Director of Finance				
Police Chief				
Fire Chief				
Director of Public Works				
Director of Community Development				
Pay Grade 66	\$123,362.72	396	\$184,772.64	477
Deputy Fire Chief				
Director of Human Resources				
Deputy Police Chief				
Village Engineer				
Pay Grade 62	\$114,470.72	381	\$170,599.52	461
Communications Director				
Battalion Chief				
Deputy Director of Finance				
Administrative Services Director				
Deputy Public Works Director				
Deputy Community Development Director				
Police Commander				
Pay Grade 58	\$108,902.56	371	\$162,300.32	451
Police Lieutenant				
Building Services Manager				
Head Golf Professional BG & Arbo				
Public Works Superintendent				
Assistant Village Engineer				
Assistant to the Village Manager				
Assistant Village Manager				
Pay Grade 56	\$101,052.64	356	\$150,600.32	436
Police Sergeant				
Pay Grade 54	\$94,234.40	342	\$140,443.68	422
Civil Engineer II				
Principal Planner				
EMS Educator				
Pay Grade 50	\$133,610.88	412	\$145,433.60	429
Fire Lieutenant/ Paramedic (May 1, 2025 - April 30, 2026)				
Pay Grade 46	\$128,385.92	404	\$142,561.12	425
Fire Lieutenant/ Non-Paramedic (May 1, 2025 - April 30, 2026)				

Pay Grade 42	\$87,008.48	326	\$129,671.36	406
Public Works Manager				
Purchasing Manager				
Civil Engineer I				
Administrative Support Manager				
Human Resources Manager				
Pay Grade 34	\$81,140.80	312	\$120,927.04	392
Plan Reviewer				
Crew Leader				
Technical Services Administrator				
Pay Grade 29	\$77,966.72	304	\$127,110.88	402
Firefighter/Paramedic				
(May 1, 2025 - April 30, 2026)				
Pay Grade 25	\$83,605.60	318	\$123,362.72	396
Patrol Officer				
(January 1, 2025 - December 31, 2025)				
Pay Grade 23	\$76,425.44	300	\$124,600.32	398
Firefighter/EMT-B				
(May 1, 2025 - April 30, 2026)				
Pay Grade 21	\$75,291.84	297	\$112,209.76	377
Building Inspector				
Health Inspector				
Electrical & Mechanical Inspector				
Fire Inspector				
EMA Coordinator				
Deputy Fire Marshal				
Plumbing Inspector				
Administrative Services Manager				
Property Maintenance Inspector				
Mechanic II				
Accountant				
Associate Planner				
Human Resources Generalist				
Deputy Village Clerk				
Engineering Technician				
Management Analyst				
Head Golf Professional				
Maintenance Worker II				
Buyer				
Social Worker				
Pay Grade 17	\$64,507.04	266	\$96,135.52	346
Public Education Officer-Fire				
Permit Coordinator				
Maintenance Worker I				
Pay Grade 13	\$56,378.40	239	\$82,775.68	316
Administrative Assistant				
Utility Billing Coordinator				
Accounts Payable Coordinator				

Payroll Coordinator				
Assistant Golf Professional				
Evidence Custodian				
Communications Coordinator				
Pay Grade 9	\$51,794.08	222	\$77,192.96	302
Community Service Officer				
Desk Officer				
Clerk				
Pay Grade 5	\$29,775.20	111	\$44,374.72	191
Fleet Maintenance Shop Assistant				
Engineering Aide				
Pay Grade 1	\$28,753.92	104	\$39,763.36	169
School Crossing Guard				
Laborer				
Golf Course Attendant				