Meeting of the Village of Buffalo Grove Village Board

Committee of the Whole
August 2, 2021 at 7:30 PM

Fifty Raupp Blvd
Buffalo Grove, IL 60089-2100
Phone: 847-459-2500

1. Call to Order

A. Pledge of Allegiance

2. Special Business

A. FY 2021 Six Month Budget Performance Report (Trustee Weidenfeld) (Staff Contact: Chris Stilling)

B. 2022 Compensation Pool Recommendation (Trustee Weidenfeld) (Staff Contact: Arthur Malinowski)

C. Sunset Home Rule and Utility Taxes (Trustee Weidenfeld) (Staff Contact: Chris Stilling)

D. Review of 2022 Capital Improvement Plan Requests (Trustee Stein) (Staff Contact: Darren Monico)

E. Preliminary 2021 Property Tax Levy (Trustee Weidenfeld) (Staff Contact: Chris Stilling)

3. Questions From the Audience

Questions from the audience are 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 10 minutes and should be limited to concerns or comments regarding issues that are relevant to Village 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.

4. Executive Session

A. Executive Session - Section 2(C)(1) of the Illinois Open Meetings Act: the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body or Legal Counsel for the Public Body, Including Hearing Testimony on a Complaint Lodged Against an Employee of the Public Body or Against Legal Counsel for the Public Body to Determine Its Validity. (President Sussman) (Staff Contact: Dane Bragg)

5. 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 459-2525 to allow the Village to make reasonable accommodations for those persons.

Information Item : FY 2021 Six Month Budget Performance Report

Recommendation of Action

Staff recommends discussion of mid-year budget performance.

The six-month revenue and expenditure report provides an overview of current year performance measured against the 2021 Budget and the prior year's six-month totals. The six-month report provides information to make any necessary adjustments in spending and service delivery to respond to an unanticipated revenue decline or unforeseen expenditures.

ATTACHMENTS:

- Six Month Report FY 2021_CS edits (DOCX)

Trustee Liaison
Weidenfeld

Staff Contact
Chris Stilling, Community Development

Monday, August 2, 2021	

VILLAGE OF
BUFFALO GROVE

TO: Dane C. Bragg, Village Manager
Chris Stilling, Deputy Village Manager

FROM: Chris Black, Director of Finance

DATE: July 19, 2021

RE: FY 2021 Budget – Six Month Status Update

The six-month revenue and expenditure report provides an overview of current year performance measured against the 2021 Budget and the prior year's six-month totals. The six-month report provides information to make any necessary adjustments in spending and service delivery to respond to an unanticipated revenue decline or unforeseen expenditures.

The Village's 2021 budget consists of $107,456,088 in forecasted total revenue and $113,221,559 in planned expenses. It is important to note that expenditures planned to exceed revenues include $17.1 million in capital outlays from reserve/bond funds. The budget includes a planned surplus in the pension funds ($5 million) and Water & Sewer ($2 million).

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

General Fund Revenue Highlights

Nearly 80 percent of the General Fund's revenue are comprised of five sources of revenue including property tax, sales tax, use tax, income tax and excise taxes. Provided below is a chart of total General Fund Revenue collected to date and a description of the major revenues.

General Fund Revenues	FY 2021 Budget	Revenue @ 6/30/2021	% of Budget	Revenue @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Property Taxes	16,712,894	8,235,983	49%	7,128,579	44%	16%	1,107,404
Base Sales Tax	6,927,556	3,967,499	57%	3,083,545	47%	29%	883,954
Home Rule Sales Taxes	5,044,956	2,892,105	57%	1,920,514	46%	51%	971,591
Income Taxes	3,790,032	3,047,783	80%	2,166,717	52%	41%	881,066
Use Tax - Local	1,627,242	952,872	59%	782,754	62%	22%	170,118
Use Taxes - Electricity	1,600,000	735,267	46%	761,521	46%	-3%	(26,254)
Use Taxes - Natural Gas	1,100,000	771,160	70%	786,806	75%	-2%	(15,646)
Telecomm/Excise Taxes	960,000	362,045	38%	487,320	32%	-26%	(125,275)
Fines and Fees	1,544,600	867,416	56%	760,440	44%	14%	106,976
Real Estate Transfer Tax	922,300	746,933	81%	358,178	36%	109%	388,755
Food and Beverage Tax	600,000	366,206	61%	315,222	42%	16%	50,984
Hotel/Motel Tax	58,000	18,403	32%	24,159	19%	-24%	(5,756)
Development Fees & Permits	1,141,350	883,815	77%	560,550	53%	58%	323,265
Business & Liquor Licensing	355,600	197,436	56%	118,451	38%	67%	78,985
Interest Income	144,950	18,200	13%	81,438	28%	-78%	(63,238)
Operating Transfers	1,780,000	890,000	50%	390,000	50%	128%	500,000
All Other Revenue	2,771,200	1,101,142	40%	1,086,755	41%	1%	14,387
Total	47,080,680	26,054,265	55%	20,812,949	46%	25%	5,241,316

General Fund revenues are trending at 55.3 percent of the 2021 budget. Collections have increased 13.2 percent, or $5,241,316 from the first six months of 2020. The following is a review of all major sources of revenue.

- **Property Taxes - 49.3%**
  Revenue to date represents the first installments of the 2020 levy extensions for both Lake and Cook Counties. Receipts are typical of historical levels. Last year's six-month collections were lower than usual because Lake County allowed taxpayers to defer 50 percent of their first installment payment 60 days. Historically, 99.8 percent of taxes levied are collected so budget estimates will likely be realized by year-end.

- **Combined Sales Taxes (Base/Home Rule) – 57.3%**
  Base Sales Tax and Home Rule net receipts are trending above budget targets. Retail sales have rebounded as COVID-19 cases have decreased with the availability of the COVID vaccine. Receipts are approximately 37.1 percent more than the prior year. The largest generators of sales tax are grocery stores and building and electrical supplies.

- **Income Tax - 80.4%**
  Income tax revenues are performing above budget expectations. The Village anticipates, based on a revised Illinois Municipal League estimate, to outperform the $3.79 million budget by approximately $0.87 million in 2021. Total receipts are $881,100 more than the first six months of 2020.

- **Use and Utility Taxes (Local Use/Electricity/Natural Gas) – 59%/46.0%/70.1%**

  Local Use Tax is applicable to purchases made where Illinois sales tax has not been charged and the purchase will be used or consumed in Illinois. The primary example is non-taxed internet sales. The Local Use Tax is expected to end the year at approximately the budgeted amount. A state law change effective January 1 of this year, requires some out of state remote retailers to remit state and local sales tax to Illinois. The law change will result in a decrease in the Local Use Tax receipts offset by an increase in state and local sales tax receipts. Electricity Use Tax is at the benchmark with higher usage in summer months in the second half of the year. Typically 75 percent of the annual budget of Natural Gas Use Tax revenues are received during the first six months of the year because usage is highest during the winter months. Both revenue sources will likely meet the annual budget target.

- **Real Estate Transfer Tax – 36.2%**
  Receipts from the Real Estate Transfer Tax has increased 109 percent from the last year. The large increase occurs due to the strong real estate market this year, as well as a few large transactions combined with limited real estate activity in the first six months of 2020 resulting from the pandemic. We anticipate the revenue source will end the year above the budget amount.

- **Telecommunications Tax – 37.7%**
  Telecommunications Excise Tax is levied at a rate of 6 percent collected by the retailer and submitted to the State of Illinois. The revenue is down $125,300 from the previous year. The revenue source continues to decline for many municipalities as telecommunication providers receipts decrease due to many factors, including the switch from landlines to mobile phones and data packages not being subject to the tax. Revenues are expected to end the year under budget.

- **Prepared Food and Beverage Tax – 61.0%**
  Revenue to date generated from the Village's 1 percent Prepared Food and Beverage Tax is $366,200 or $50,100 more than the previous year. Tax receipts have increased as to pandemic related restrictions on restaurants were removed. Revenues are expected to end the year at approximately $750,000, which is similar to pre-pandemic levels.

- **Development Fees/ Permits – 77.4%**
  Construction and development related fees and licenses are in both the General and Water Funds. This revenue is a strong indicator of the development occurring in Buffalo Grove. Revenue is generated from permits, inspections, and associated development and engineering fees. Total revenue is 57.7 percent more than the first six months of 2020 and 52.6 percent of the 2021 budget amount.

- **<u>All Other Revenue</u>**
  This line is comprised of cable franchise, medical marijuana, storm water, sale of assets and other fees. These are all expected to be slightly below forecasted amounts for fiscal year 2021.

Water & Sewer Fund Revenue Highlights

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

Water Fund Revenues	FY 2021 Budget	Revenue @ 6/30/2021	% of Budget	Revenue @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Sales of Water	14,611,258	6,965,149	48%	6,318,152	52%	10%	646,997
Development Fees and Permits	116,000	229,935	198%	123,605	107%	86%	106,330
All other Revenue	59,696	9,000	15%	345,429	571%	-97%	(336,429)
Total	14,786,954	7,204,084	48.7%	6,787,186	45%	6%	416,898

- **<u>Sales of Water/ Development Fees – 48.7%</u>**
  Revenue is typically less than 50 percent of the annual budget for the first six months of the year. Billing of residential users is two months in arrears and for commercial and multi-family customers the lag is one month. Revenue is approximately 6 percent greater than last year.

Golf Enterprise Revenue Highlights

<u>Buffalo Grove Golf Club</u>

Through June 30, 2021, a total of $692,263 or 58.6 percent of the annual budget was generated in operating and non-operating revenue. Revenues are 91 percent higher than the same time period the prior year, when pandemic resulted in the course being closed in April and with limitations on the number of golfers in May.

BGGC Fund Revenues	FY 2021 Budget	Revenue @ 6/30/2021	% of Budget	Revenue @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Greens Fees	675,000	385,471	57%	192,460	29%	100%	193,011
Power Cart Rental	168,000	80,733	48%	39,289	23%	105%	41,444
Driving Range	71,000	57,500	81%	24,666	35%	133%	32,834
Memberships	59,000	70,855	120%	53,435	92%	33%	17,420
Merchandise Sales	67,000	28,027	42%	10,827	16%	159%	17,200
Rent & Utility Reimbursement	96,000	44,032	46%	21,644	23%	103%	22,388
All Other Revenue	44,400	25,645	58%	20,327	44%	26%	5,318
Total	1,180,400	692,263	59%	362,648	38%	91%	329,615

Revenues at the golf course tend to be less than the 50 percent benchmark as the highest number of rounds are played in July and August. Through the midpoint of the year 16,123 rounds have been played as compared to 10,711 a year ago, an increase of 51 percent.

Arboretum Golf Club:

Arboretum Golf Club six-month operating revenue totaled $630,047 or 49.2 percent of annual budget compared to the previous year's revenue of $392,700, or 33.5 percent of the budget amount. The pandemic resulted in the course being closed in April and with limitations on the number of golfers in May. Revenue will likely end the year between 10 percent and 20 percent above budget.

AGC Fund Revenues	FY 2021 Budget	Revenue @ 6/30/2021	% of Budget	Revenue @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Greens Fees	750,000	347,295	46%	231,711	31%	50%	115,584
Power Cart Rental	190,000	104,784	55%	40,781	21%	157%	64,003
Memberships	66,000	105,933	161%	77,350	117%	37%	28,583
Merchandise Sales	52,000	25,994	50%	13,982	27%	86%	12,012
Rent & Utility Reimbursement	63,300	22,273	35%	8,587	14%	159%	13,686
Operating Transfer	129,794	0	0%	0	0%	-	-
All Other Revenue	28,760	23,768	83%	20,276	71%	17%	3,492
Total	1,279,854	630,047	49.2%	392,687	34%	60%	237,360

To date, 12,806 rounds have been played. At the same point last year 9,425 rounds were played, a 35.9 percent increase.

All Other Village Fund Revenues

The remaining funds revenues are listed below:

	FY 2021 Budget	Revenue @ 6/30/2021	% of Budget	Revenue @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Parking Lot	185,400	874	0%	10,119	5%	-91%	(9,245)
Motor Fuel Tax	2,511,600	1,536,987	61%	1,380,980	86%	11%	156,007
Capital Projects - Facilities	375,500	187,750	50%	0	0%	-	187,750
Capital Projects - Streets	1,600,000	800,000	50%	0	0%	-	800,000
Debt Service	5,422,257	223,021	4%	396,448	25%	-44%	(173,427)
Information Technology	1,637,111	818,556	50%	909,576	50%	-10%	(91,020)
Central Garage	1,524,802	762,401	50%	894,468	50%	-15%	(132,067)
Building Maintenance	1,784,915	892,458	50%	877,728	50%	2%	14,730
Police Pension	7,711,940	6,092,433	79%	5,885,779	79%	4%	206,654
Fire Pension	6,598,386	5,212,725	79%	4,938,399	79%	6%	274,326
Refuse	1,060,000	540,399	51%	529,471	50%	2%	10,928
Total	30,411,911	17,067,604	56%	15,822,968	74%	8%	1,244,636

The largest variances year over year are:

- Police Pension Fund and Fire Pension Fund increases are market-based, and investments are performing as well as the prior year. Year-end revenue reported for 2021 could be less than the current position as these amounts fluctuate in the same manner as the market.

- Capital Projects are funded through operating transfers and at this point those funds have been allocated to streets even though the projects may not have begun at this point in the year. The dollar change is based on the amount budgeted to complete capital projects in each fiscal year.

Certain revenue, such as inter-fund transfers, generally are not posted until the second half of the period and only based on the need of the receiving fund. All revenue categories will be monitored closely and all efforts maximized to enhance revenue.

General Fund Expenditure Review

Expenditures to date total $23,283,968 or 47.3 percent of the approved budget. This compares to $19,405,575 or 43.1 percent in FY 2020. General Fund expenses will be slightly less than the 2021 budget at year end. The following chart depicts expenditure performance:

General Fund Expenditures	FY 2021 Budget	Expenditure @ 6/30/2021	% of Budget	Expenditure @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Personal Services	21,315,055	10,389,205	49%	9,789,152	44%	6.1%	600,053
Personal Benefits	11,148,082	5,174,111	46%	5,073,682	43%	2%	100,429
Operating Expenses	3,280,908	1,403,035	43%	1,489,056	44%	-5.8%	(86,021)
Insurance	767,903	719,750	94%	636,862	74%	13%	82,888
Legal Services	438,000	241,897	55%	121,685	25%	99%	120,212
Committees & Commissions	113,600	21,728	19%	29,224	25%	-26%	(7,496)
Commodities	311,000	240,571	77%	235,827	66%	2%	4,744
Maintenance & Repair - Facilitie	1,621,040	707,475	44%	244,028	14%	190%	463,447
Maintenance & Repair - Other	57,850	9,386	16%	7,928	17%	18%	1,458
Maintenance & Repair - Vehicle	1,331,963	665,982	50%	780,946	50%	-15%	(114,964)
Capital Improvement - Facilities	70,000	72,257	103%	39,631	57%	82%	32,626
Capital Equipment	887,574	0	0%	28,574	4%	-100%	(28,574)
Operating Transfer	4,566,155	2,283,078	50%	614,197	50%	272%	1,668,881
All Other Expenses	3,267,542	1,355,494	41%	314,783	63%	331%	1,040,711
Total	49,176,672	23,283,968	47%	19,405,575	43%	20%	3,878,393

<u>Personal Services / Personal Benefits – 48.7 percent/46.4</u>

Personal Services is the single largest expense account category budgeted by the Village. In terms of total budget, Personal Services and Benefits account for 66.0 percent of expenditures. Salary typically trends just below the 50 percent benchmark due to the timing of payroll and the accrual of the first payroll of the year. Wage and benefit expenditures are approximately 4.7 percent more than the prior year, when several vacant positions were unfilled as an expense reduction effort.

Most spending categories are below or at expected levels through the first six months of the year. Operating expenses are 5.8 percent less the prior year amount. Operating transfers are $1.7 million more than the prior year as the budget amount for transfers increased to fund capital equipment and improvements. Other expenses increase $1.04 million as sales tax incentive payments were budgeted as an expense for the first time in FY 2021. Finally, nearly the entire budget for insurance is expended because the general liability and worker compensation insurance premium is paid annually in January.

Water & Sewer Fund Expense Review

As of June 30, 2021, the Water and Sewer fund has expended 28.4 percent of its budget.

Water & Sewer Fund Expenditui	FY 2021 Budget	Expenditure @ 6/30/2021	% of Budget	Expenditure @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Personal Services	10,200,329	497,188	5%	445,007	46%	12%	52,181
Personal Benefits	406,748	210,290	52%	189,080	38%	11%	21,210
Operating Expenses	1,931,414	1,014,070	53%	909,653	42%	11%	104,417
Insurance	93,104	0	0%	1409	1%	-100%	(1,409)
Commodities	3,495,100	1,632,536	47%	255,359	6%	539%	1,377,177
Maintenance & Repair	438,815	175,683	40%	194,216	39%	-10%	(18,533)
Capital Project - Water	7,373,461	2,688,347	36%	798,217	27%	237%	1,890,130
Capital Equipment	117,644	0	0%	0	0%	-	-
Debt Service	1,461,950	730,975	50%	275,394	52%	165%	455,581
Operating Transfer	980,000	590,000	60%	480,000	50%	23%	110,000
Total	26,498,565	7,539,089	28%	3,548,335	31%	112%	3,990,754

The largest notable variances are in Commodities and Capital Projects-Water. Commodities are less because a payment has not been made to Lake County this year for sanitary sewer fees the Village collects on behalf of the County. Capital Projects–Water has increased because a higher volume of capital project work was completed in 2021 as compared to the prior year.

Golf Enterprise Expense Review

The Buffalo Grove Golf Club and Arboretum Club combined have expended 41.7 percent of the annual budget in the first six months of fiscal year 2021. Personal expenses increase for both courses because part-time labor costs were lower in 2020 with courses being closed or having limited operations March through May.

BGGC Fund Expenses	FY 2021 Budget	Expenditure @ 6/30/2021	% of Budget	Expenditure @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Personal Services	296,766	143,205	48%	107,182	37%	34%	36,023
Personal Benefits	72,725	33,323	46%	33,345	50%	0%	(22)
Operating Expenses	571,090	225,929	40%	187,034	32%	21%	38,895
Insurance	17,605	0	0%	0	0%	-	-
Commodities	0	0	0%	0	0%	-	-
Maintenance & Rep. - Facilities	136,168	65,896	48%	64,284	41%	3%	1,612
Maintenance & Rep. - Other	0	0	0%	0	0%	0%	-
Maintenance & Rep. - Vehicles	7,000	2,069	30%	0	0%	-	2,069
Capital Project - Facilities	5,000	0	0%	0	0%	-	-
Capital Equipment	0	0	#DIV/0!	0	0%	-	-
Operating Transfer	0	0	0%	0	0%	0%	-
All Other Expenses	0	0	#DIV/0!	100	10%	-100%	(100)
Total	1,106,354	470,422	43%	391,945	39%	20%	78,477

Attachment: Six Month Report FY 2021_CS edits (FY 2021 Six Month Budget Performance Report)

AGC Fund Expenses	FY 2021 Budget	Expenditure @ 6/30/2021	% of Budget	Expenditure @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Personal Services	174,895	82,549	47%	51,486	31%	60%	31,063
Personal Benefits	22,032	12,879	58%	8,868	19%	45%	4,011
Operating Expenses	908,073	355,935	39%	324,639	34%	10%	31,296
Insurance	302	0	0%	0	0%	0%	-
Commodities	0	0	0%	0	0%	-	-
Maintenance & Rep. - Facilities	127,727	70,872	55%	58,593	54%	48%	12,279
Maintenance & Rep. - Other	0	0	0%	0	0%	0%	-
Maintenance & Rep. - Vehicles	0	0	0%	0	0%	0%	-
Capital Project - Facilities	40,000	0	0%	0	0%	-	-
Capital Equipment	0	0	#DIV/0!	0	0%	-	-
Operating Transfer	0	0	0%	0	0%	-	-
All Other Expenses	0	0	#DIV/0!	228	46%	-100%	(228)
Total	1,273,029	522,235	41%	443,814	35%	18%	78,421

All Other Village Fund Expenditures/Expenses

All Other Funds Expenses	FY 2021 Budget	Expenditure @ 6/30/2021	% of Budget	Expenditure @ 6/30/2020	% of Budget	% change 2021 vs 2020	Dollar Change 2021 vs 2020
Parking Lot	196,917	7,105	4%	7,776	4%	-9%	(671)
Motor Fuel Tax	1,600,000	-	0%	-	0%	-	-
Capital Projects Facilities	159,000	6,163	4%	416,748	111%	-99%	(410,585)
Capital Projects Streets	7,634,626	1,989,732	26%	953,065	60%	109%	1,036,667
Debt Service	3,754,059	600,257	16%	108,969	7%	451%	491,288
Information Technology	1,637,111	781,679	48%	718,835	40%	9%	62,844
Central Garage	1,788,935	741,907	41%	741,907	41%	0%	-
Building Maintenance	1,524,802	649,643	43%	676,416	39%	-4%	(26,773)
Police Pension	5,105,849	0	0%	0	0%	-	-
Fire Pension	4,204,522	0	0%	0	0%	-	-
Refuse	1,037,633	471,905	45%	454,656	37%	4%	17,249
Total	28,643,454	5,248,391	18%	4,078,372	37%	29%	1,170,019

- The Parking lot fund annual major expense for the land lease payment to Com Ed is made in the second half of the year.
- The timing of construction impacts the recognition of the Capital Project Fund's expenditures. These budgets are planned and spent in full.
- MFT expenditures are charged to Public Works departments throughout the year and a reconciliation is completed before the end of the fiscal year to account for the qualifying expenditures which then are reclassed into the MFT Fund.
- The Refuse Fund is billed in arrears by SWANNC and the first quarterly payment is annually accrued back to the prior fiscal period.

The following charts provide the snapshot of budget performance to date for all Village Funds.

Fund	Revenue	Expenses	Surplus/ (Deficit)
General	26,054,265	23,283,968	2,770,298
Water & Sewer	7,204,084	7,539,089	(335,005)
BGGC	692,263	470,422	221,841
AGC	630,047	522,235	107,812
Parking Lot	874	7,105	(6,231)
Motor Fuel Tax	1,536,987	400,000	1,136,987
Capital Projects Facilities	-	6,163	(6,163)
Capital Projects Streets	-	1,989,732	(1,989,732)
Information Technology	818,556	781,679	36,877
Central Garage	762,401	741,907	20,494
Building Maintenance	892,458	649,643	242,815
Debt Service	223,021	600,257	(377,236)
Police Pension	6,092,433	-	6,092,433
Fire Pension	5,212,725	-	5,212,725
Refuse	540,399	471,905	68,494
Total	50,660,513	37,464,105	13,196,408

Department directors will continue to monitor spending on a monthly basis. Staff will present a series of budget amendments in tandem with the development of the FY 2022 budget.

Information Item : 2022 Compensation Pool Recommendation

Recommendation of Action

Staff recommends discussion.

Staff is seeking Village Board feedback regarding the recommendation to award a 2.50 percent general wage increase effective January 1, 2022 to non-represented employees. Additionally, staff recommends continuation of the merit pay component of the existing pay for performance program for non-represented employees. This program is designed to align non-represented employees with the merit benefits of those who are represented.

ATTACHMENTS:

- 2022 Compensation Pool Memo (DOCX)

Trustee Liaison	Staff Contact
Weidenfeld	Arthur a Malinowski, Human Resources

Monday, August 2, 2021	

VILLAGE OF
BUFFALO GROVE
MEMORANDUM

DATE: August 5, 2021

TO: Dane Bragg, Village Manager

FROM: Arthur A. Malinowski, Jr., Director of Human Resources
Kathryn Golbach, Human Resources Management Analyst

SUBJECT: 2022 Employee General Wage Increase and Merit Pool Recommendation

Background

On an annual basis, staff evaluates general wage increase and merit pool data for non-represented employees to support the Village's compensation strategy. Staff's process includes but is not limited to a review of salary data by our comparable communities, an assessment of the Village's financial data and the external labor market. Based on these internal and external factors, staff has developed the following analysis and recommendations to aid in the development of the 2022 budget.

Analysis

General Wage Increase

Staff has developed several scenarios based on estimated employee totals and estimated general wage increase percentages. Currently, the Village has 118 non-represented employees (inclusive of full- and permanent part-time) who will be eligible for a general wage increase in 2022.

Non Represented Employees							
		Estimated Percent (%) Increase					
Number of Employees	Total Gross Salary	2.00%	Difference	2.25%	Difference	2.50%	Difference
118	11,553,612.72	$ 11,784,684.97	$231,072.25	$ 11,813,569.01	$259,956.29	$ 11,842,453.04	$288,840.32

The above matrix outlines estimated general wage totals based on those factors. Based on a recent general wage increase survey of our comparables as well as other relevant market data, the average estimated general wage increase for similar situated employers is forecasted to be is 2.5% in 2022. The midpoint of the general wage increase of 2.25% would yield a net cost increase of $259,956.29.

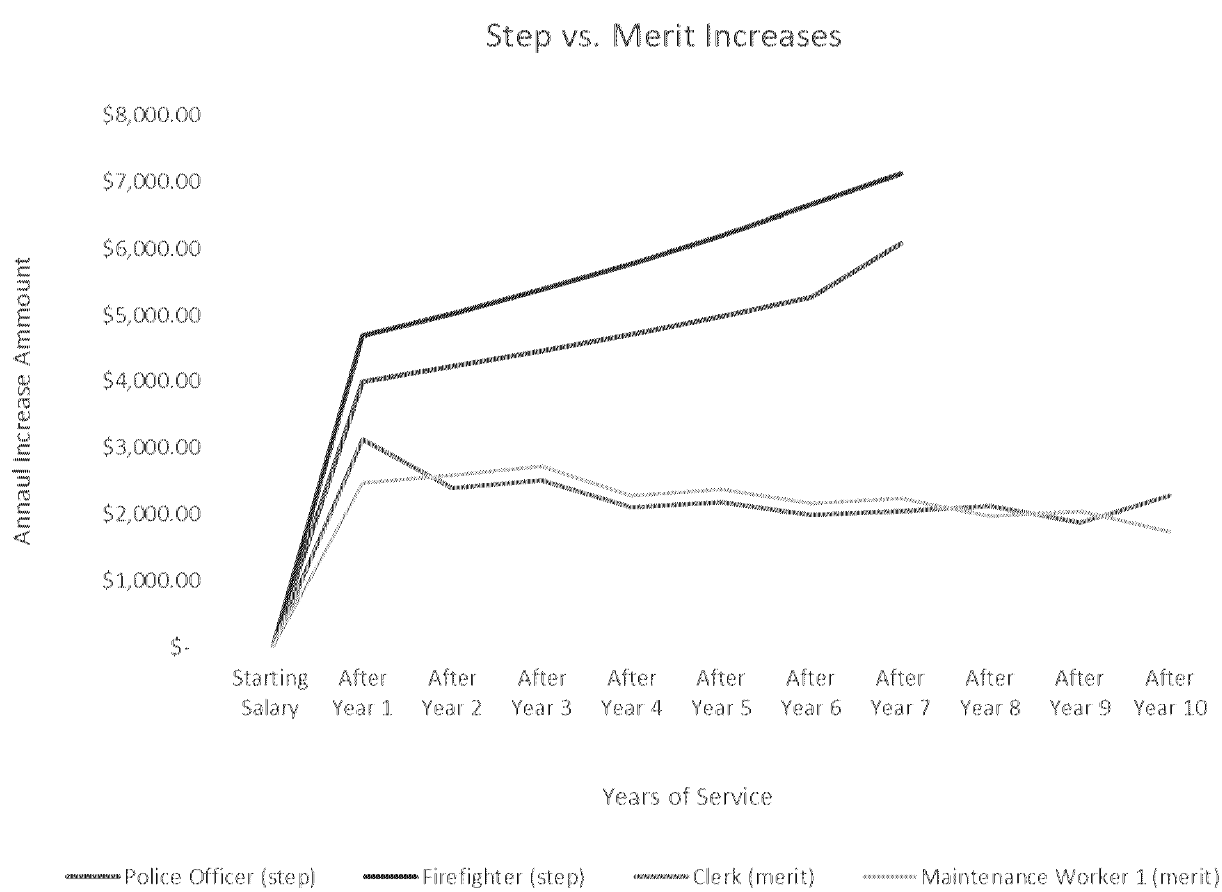
Please note that the 2022 pay increases for the Village's 89 represented employees will be determined via the collective bargaining process which will begin in late 2021 for police officers and early 2022 for firefighter/paramedics and fire lieutenants.

Represented Employees						
		Estimated Percent (%) Increase				
Position	Number of Employees	Total Gross Salary	2%	Difference	2.50%	Difference
Firefighter/Paramedic	40	$ 3,791,708.96	$ 3,867,543.14	$ 75,834.18	$ 3,886,501.68	$ 94,792.72
Firefighter/Lieutenant	9	$ 1,147,849.56	$ 1,170,806.55	$ 22,956.99	$ 1,176,545.80	$ 28,696.24
Police Officer	40	$ 4,124,752.32	$ 4,207,247.37	$ 82,495.05	$ 4,227,871.13	$ 103,118.81
Totals	**89**	**$ 9,064,310.84**	**$ 9,245,597.06**	**$ 181,286.22**	**$ 9,290,918.61**	**$ 226,607.77**

Although negotiations have not yet started for 2022, the above matrix outlines estimated general wage totals. These percentages are based on historical data from previous collective bargaining agreements. For 2021, firefighter/paramedics received a general wage increase of 2.50%, fire lieutenants received 2.0%, and police officers received 2.50%.

Merit Pool

The Villages compensation strategy is based on a pay for performance model in which a non-represented employee's merit increase is tied to their performance over the previous twelve months. The awarded merit increase should not be confused with a bonus as the merit pay awarded is the mechanism which moves employees through their pay range. Conversely, our represented employees move through their range via a step plan which is negotiated through collective bargaining and not based on their performance.



The above chart shows the difference between a represented employee and a non-represented employee as they progress through their pay range. It is important to note that it takes 3 years longer for a non-represented employee to reach maximum pay within their pay range.

In past evaluation cycles, an employee's evaluation score would determine the awarded merit percentage. For example, an employee who scored a 2 ("Needs Improvement") would receive no merit pay, however, an employee who scored a 3 ("Meets Expectations") would receive on average a 3% increase. The table below outlines the merit pool totals over the last three years including estimated totals for 2021 and 2022.

Merit Pool Totals ($)			
Fiscal Year	Merit Pool Total	Number of Employees Eligible	Average Wage Increase ($)
2019	$147, 230	47	$3,132.00
2020	$197,489	38	$3,033.00
2021	$220,794 (estimated)	55	$1,919 (estimated)
2022	$230,000 (estimated)	60	$2,500 (estimated)

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

As shown in the above table, the number of employees eligible for merit increases has increased 28% for the period from 2019-2022 (estimated), while the average merit pay awarded has decreased by 20% over the same period. This increase can be attributed to the number of tenured employees the Village had in 2020 and the subsequent new hires that occurred as a side effect of the VSI program in mid-2020. Additionally, in 2020 several positions moved pay grades, which increased the number of eligible employees for a merit increase.

Recommendation

Based on the internal and external factors, staff recommends that the Board budget a general wage increase of 2.50% for the Village's non-represented employees for 2022. Furthermore, staff recommends the continuation of the pay for performance program for continued motivation of our outstanding workforce as well as to maintain equity between our represented and non-represented employees, including a 2022 estimated merit pay pool of $250,000 for these eligible non represented employees.

Information Item : Sunset Home Rule and Utility Taxes

Recommendation of Action

Staff recommends discussion.

Staff recommends the continuation of the additional 0.5 percent Home Rule Sales Tax, Municipal Natural Gas Use Tax, and Municipal Electricity Use Tax for fiscal year 2022. The total of $5.2 million or 11.1 percent of the General Fund revenue budget is subject to sunset provisions. Based on the current service levels, lack of sustainable surpluses in other revenue streams, and no new sources of revenue, staff recommends no changes to the Home Rule Sales Tax or the Electricity or Natural Gas Use Taxes.

ATTACHMENTS:

- COW Memo 8.2.21_sunset (DOCX)

Trustee Liaison	**Staff Contact**
Weidenfeld	Chris Stilling, Community Development

Monday, August 2, 2021	

VILLAGE OF
BUFFALO GROVE

TO: Dane C. Bragg, Village Manager

FROM: Chris Black, Director of Finance

DATE: August 2, 2021

RE: Home Rule Sales and Utility Taxes – Sunset Provisions

In 2004, the Village Board adopted Ordinance No. 2004-16 amending Chapter 3.40 of the Municipal Code to increase the Home Rule Sales Tax by 0.5 percent to 1.0 percent effective July 1, 2004. Within the recitals of the ordinance was a requirement that by January 2006 and each January thereafter, a review is to be undertaken to determine if the rate should remain at the current level. The 0.5 percent increase in the Home Rule Sales Tax is budgeted at approximately $2.5 million in the 2021 budget.

In 2010 (effective 2011), the Village Board adopted ordinances for the collection of Utility Use taxes on electricity and natural gas. Within the recitals of the ordinances were requirements that a review is to be undertaken to determine if the rate should remain at the current level. The 2021 budget revenue for utility taxes totals $2.7 million.

Staff recommends the continuation of the additional 0.5 percent Home Rule Sales Tax, Municipal Natural Gas Use Tax, and Municipal Electricity Use Tax for fiscal year 2022. The total of $5.2 million or 11.1 percent of the General Fund revenue budget is subject to sunset provisions. Based on the current service levels, lack of sustainable surpluses in other revenue streams, and no new sources of revenue, staff recommends no changes to the Home Rule Sales Tax or the Electricity or Natural Gas Use Taxes.

Information Item : Review of 2022 Capital Improvement Plan Requests

Recommendation of Action

Staff recommends discussion.

Attached is the 2022 Preliminary Requests for the 2022-2041 Capital Improvement Plan. Staff will provide an overview of the requests received leading into the 2022 budget.

ATTACHMENTS:

- 2022 Capital Improvement Request Summary Memo (DOCX)
- 2022 Draft CIP Requests 21-0726 for COW (PDF)

Trustee Liaison
Stein

Staff Contact
Darren Monico, Public Works

Monday, August 2, 2021	

VILLAGE OF
BUFFALO GROVE

MEMORANDUM

DATE: July 26, 2021

TO: Dane Bragg, Village Manager

FROM: Darren Monico, Village Engineer

SUBJECT: 2022 Capital Improvement Program Requests

Attached please find the initial presentation of the 2022 Capital Improvement Program (CIP) requests. Staff will present the requests to the Village Board for discussion purposes only.

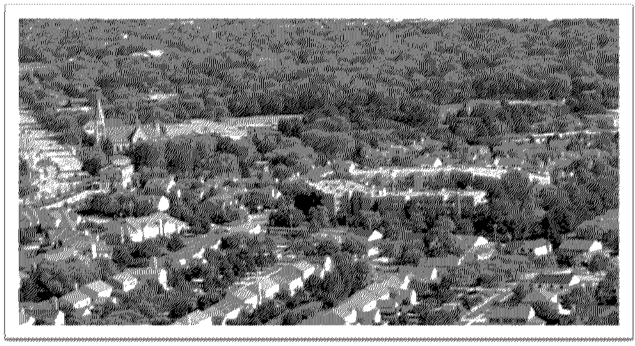
Village of Buffalo Grove
CIP Project List By Fund

8/31/2020

Project #	Source	Title	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 1-5	Year 6-10	Year 11-15	Year 16-20	Total
General Fund												
1001		Villagewide Comprehensive Planning and Design	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000	$ 250,000	$ -	$ -	$ 370,000
3001		Annual Sidewalk Maintenance	$ 371,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,371,000	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 5,121,000
3002		Annual Bike Path Maintenance	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000	$ 750,000	$ 750,000	$ 750,000	$ 3,000,000
4001		Stormwater System Improvements	$ 600,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,200,000	$ 2,125,000	$ 2,250,000	$ 2,250,000	$ 8,825,000
5012		Fire - Cardiac Monitors	$ -	$ -	$ 120,000	$ 80,000	$ 80,000	$ 280,000	$ 40,000	$ 320,000	$ -	$ 640,000
5013		Fire - Radio Replacement	$ 54,000	$ -	$ -	$ -	$ -	$ 54,000	$ 110,000	$ -	$ -	$ 164,000
5014		Fire - SCBA Equipment	$ 60,000	$ -	$ -	$ 325,000	$ -	$ 385,000	$ -	$ 350,000	$ -	$ 735,000
		Subtotal	*$ 1,355,000*	*$ 800,000*	*$ 920,000*	*$ 1,205,000*	*$ 880,000*	*$ 5,160,000*	*$ 4,525,000*	*$ 4,920,000*	*$ 4,250,000*	*$ 18,855,000*
Capital Projects - Facilities												
1003		Flooring Capital Replacement Projects	$ 138,200	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 218,200	$ 250,000	$ 250,000	$ 250,000	$ 968,200
1004		Fire Station #27 Remodel	$ 98,000	$ -	$ 88,000	$ 870,000	$ -	$ 1,056,000	$ -	$ -	$ -	$ 1,056,000
1005		HVAC Unit Replacements	$ 55,000	$ 100,000	$ 120,000	$ 120,000	$ 120,000	$ 515,000	$ 250,000	$ 250,000	$ 250,000	$ 1,265,000
1006		Roof Capital Replacement Projects	$ 684,000	$ 450,000	$ -	$ -	$ -	$ 1,134,000	$ 191,800	$ 250,000	$ 300,000	$ 1,875,800
1007		Fire Station Sign Replacement	$ 40,000	$ 40,000	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000
1008		Village Campus Long Range Planning	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
1010		Police Headquarters	$ 200,000	$ -	$ -	$ -	$ 9,540,000	$ 9,740,000	$ 850,000	$ -	$ -	$ 10,590,000
1011		Fire Station #26 Addition/Remodel	$ 395,200	$ 3,020,000	$ -	$ -	$ -	$ 3,415,200	$ -	$ -	$ 250,000	$ 3,665,200
1012		Public Works Facility	$ 14,000,000	$ 14,000,000	$ -	$ -	$ -	$ 28,000,000	$ -	$ -	$ 250,000	$ 28,250,000
1013		Village Hall - Office Remodel	$ 85,000	$ -	$ -	$ -	$ 4,300,000	$ 4,385,000	$ -	$ -	$ -	$ 4,385,000
1014		Fire Station #25 Replacement/Remodel	$ 400,000	$ 3,500,000	$ -	$ -	$ -	$ 3,900,000	$ -	$ -	$ -	$ 3,900,000
1015		Pace/Metra Facility	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ -	$ -	$ 70,000
1016		Police Station Entrance Sign	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ -	$ 15,000
1017		Fuel Island	$ 100,000	$ -	$ -	$ 300,000	$ -	$ 400,000	$ -	$ -	$ -	$ 400,000
1018		Fleet Apparatus Bay Entrance	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000	$ -	$ -	$ -	$ 145,000
1019		Outdoor Warning Siren Upgrades/Replacements	$ 25,000	$ 30,000	$ -	$ 25,000	$ -	$ 80,000	$ 50,000	$ 50,000	$ -	$ 180,000
1020		Water and Truck Weighing Station	$ 75,000	$ 750,000	$ -	$ -	$ -	$ 825,000	$ -	$ -	$ -	$ 825,000
		Subtotal	*$ 16,555,400*	*$ 21,910,000*	*$ 228,000*	*$ 1,335,000*	*$ 13,980,000*	*$ 54,008,400*	*$ 1,591,800*	*$ 800,000*	*$ 1,300,000*	*$ 57,700,200*
Capital Projects - Streets												
3003		Annual Street Maintenance	$ 10,692,000	$ 12,124,000	$ 12,395,000	$ 12,431,000	$ 12,417,000	$ 60,059,000	$ 24,755,200	$ 20,000,000	$ 20,000,000	$ 124,814,200
3004		Collector Route Maintenance & Rehabilitation Project	$ 3,300,000	$ 60,000	$ 400,000	$ 3,000,000	$ 30,000,000	$ 36,760,000	$ 5,100,000	$ 1,250,000	$ 1,250,000	$ 44,360,000
3005		Lake Cook Road Improvement	$ 282,000	$ -	$ -	$ -	$ -	$ 282,000	$ -	$ -	$ -	$ 282,000
3006		Weiland/Prairie Road Improvements	$ -	$ 750,000	$ 750,000	$ -	$ -	$ 1,500,000	$ -	$ -	$ -	$ 1,500,000
3007		Municipal Parking Facility Maintenance	$ 449,000	$ 67,400	$ 42,300	$ 125,000	$ 125,000	$ 808,700	$ 625,000	$ 700,000	$ 750,000	$ 2,883,700
3008		Buffalo Grove Road Improvement	$ 485,000	$ -	$ -	$ -	$ -	$ 485,000	$ -	$ -	$ -	$ 485,000
3009		Route 83 Pedestrian Overpass	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000	$ -	$ -	$ -	$ 80,000
3010		Aptakisic Road Improvement	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000	$ -	$ -	$ -	$ 300,000
3011		Median and Street Scaping Improvements	$ 76,000	$ 30,000	$ -	$ -	$ -	$ 106,000	$ -	$ -	$ -	$ 106,000
3012		Natural Area Restoration	$ 25,000	$ 15,000	$ 10,000	$ 10,000	$ 10,000	$ 70,000	$ 50,000	$ 50,000	$ -	$ 170,000
3013		Street Light LED Conversions	$ 240,000	$ 65,000	$ 210,000	$ -	$ -	$ 515,000	$ -	$ -	$ -	$ 515,000
3014		Arlington Heights Road Improvement	$ -	$ -	$ 750,000	$ 750,000	$ -	$ 1,500,000	$ -	$ -	$ -	$ 1,500,000
		Subtotal	*$ 15,629,000*	*$ 13,261,400*	*$ 14,707,300*	*$ 16,316,000*	*$ 42,552,000*	*$ 102,465,700*	*$ 30,530,200*	*$ 22,000,000*	*$ 22,000,000*	*$ 176,995,900*
Water & Sewer Fund												
6001		Capacity Management Operations and Maintenance	$ 39,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 189,000	$ 250,000	$ 250,000	$ 250,000	$ 939,000
6002		Lift Station Repair and Rehabilitation	$ 3,069,000	$ 50,000	$ 1,500,000	$ 50,000	$ 1,500,000	$ 6,169,000	$ 3,165,000	$ 4,610,000	$ 1,610,000	$ 15,554,000
6003		Pump House Repairs and Upgrades	$ 1,437,000	$ 820,000	$ 220,000	$ 220,000	$ 220,000	$ 2,917,000	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 7,917,000
6004		Villagewide Sanitary Sewer Replacement	$ 682,000	$ 575,000	$ 575,000	$ 550,000	$ 550,000	$ 2,932,000	$ 2,750,000	$ 3,400,000	$ 3,000,000	$ 12,082,000
6005		Villagewide Water Main Replacement	$ 6,170,000	$ 3,150,000	$ 4,400,000	$ 4,101,200	$ 4,101,200	$ 21,922,400	$ 15,765,700	$ 57,711,100	$ 27,285,000	$ 122,684,200
		Subtotal	*$ 11,397,000*	*$ 4,645,000*	*$ 6,745,000*	*$ 4,971,200*	*$ 6,421,200*	*$ 34,129,400*	*$ 23,430,700*	*$ 67,471,100*	*$ 34,145,000*	*$ 159,176,200*
IT Fund												
5005		Community Development ERP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5006		Police Mobile Computers	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 480,000
5007		Server Replacements	$ 12,500	$ -	$ 25,000	$ -	$ -	$ 37,500	$ 50,000	$ 50,000	$ 50,000	$ 187,500
5009		Telephone System	$ 200,000	$ 100,000	$ -	$ -	$ -	$ 300,000	$ -	$ 300,000	$ -	$ 600,000
5010		Network & Security Improvements	$ 270,000	$ -	$ -	$ -	$ -	$ 270,000	$ 200,000	$ -	$ -	$ 470,000
5015		Fire - Extraction Equipment	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000	$ -	$ -	$ -	$ 30,000
		Subtotal	*$ 512,500*	*$ 100,000*	*$ 25,000*	*$ 120,000*	*$ -*	*$ 757,500*	*$ 370,000*	*$ 470,000*	*$ 170,000*	*$ 1,767,500*
Golf Fund												
2004		Buffalo Grove Golf Course Improvements	$ 115,000	$ 35,000	$ 35,000	$ -	$ -	$ 185,000	$ -	$ 70,000	$ -	$ 255,000
2005		Arboretum Golf Course Improvements	$ 795,000	$ 140,000	$ 180,000	$ 135,000	$ 125,000	$ 1,375,000	$ 205,000	$ 400,000	$ -	$ 1,980,000
		Subtotal	*$ 910,000*	*$ 175,000*	*$ 215,000*	*$ 135,000*	*$ 125,000*	*$ 1,560,000*	*$ 205,000*	*$ 470,000*	*$ -*	*$ 2,235,000*
		TOTAL	$ 46,358,900	$ 40,891,400	$ 22,840,300	$ 24,082,200	$ 63,958,200	$ 198,081,000	$ 60,652,700	$ 96,131,100	$ 61,865,000	$ 416,729,800

Attachment: 2022 Draft CIP Requests 21-0726 for COW (2022 Capital Improvement Requests)

Villagewide Comprehensive Planning and Design



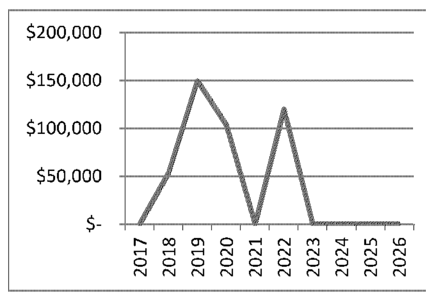
Project #	1001
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Planning Tool
User Department	Community Development
Coordinator	Community Development
Current Budget	$ 75,000
Initial Proposal Date	2018
Design Work	2019-2022
Project Work	N/A
Recurrence	2030
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	General Fund
Account Number	150.75.560.30

Location Planning Document

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

Solution Completing this task would fulfill goals and recommendations in both the Economic Development Plan and the Village's Strategic Plan. This is a multi-year project that began in 2019 and is continuing into 2022 due to the COVID-19 delay. The Comprehensive Plan project will include a village-wide analysis, vision, and plan; a deeper dive analysis and plan for the Milwaukee Avenue and Dundee Road corridors; and design guidelines for the Lake Cook Corridor.

10 Year Financial Trend



Financial Impact

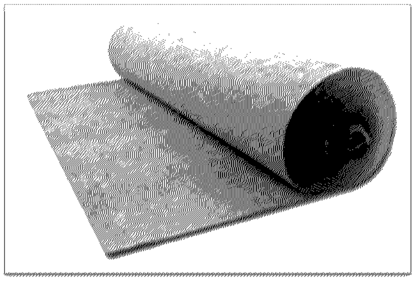
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ 53,500	$ 150,000	$ 103,620	$ -	$ 307,120

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 120,000	$ -	$ -	$ -	$ -	$ 120,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 250,000	$ -	$ -	$ 250,000	$ 120,000	$ 370,000

CIP

Flooring Capital Replacement Projects



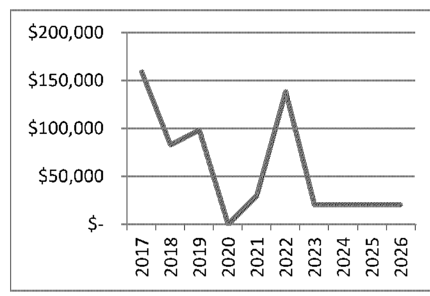
Project #	1003
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 70,000
Initial Proposal Date	2015
Design Work	2018
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 1,200,000
Last Deferred	2019-2021
Last Incurred	2021 ($30,000)
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Buildings

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

Solution 2022 proposed work includes recently deferred projects: Village Hall carpet and tile, PSC 2nd floor carpet, PD basement tile, and FS #26 tile.

10 Year Financial Trend



Financial Impact

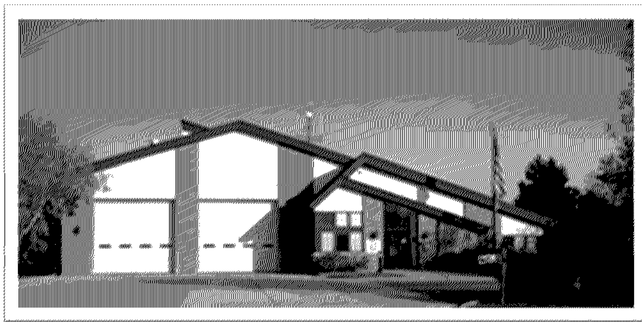
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 159,033	$ 82,768	$ 98,154	$ -	$ 30,000	$ 369,955

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 138,200	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 218,200

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 250,000	$ 250,000	$ 250,000	$ 750,000	$ 218,200	$ 968,200

CIP

Fire Station #27 Remodel



Project #	1004
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2016
Design Work	2024
Project Work	2025
Recurrence	2045
Asset Valuation	$ 2,130,066
Last Deferred	2018-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Station #27

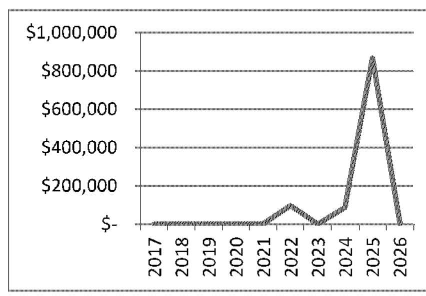
Issue

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

Solution

For 2022, the apparatus bay concrete floors need to be re-epoxied (48k), windows replaced ($30k) and a traffic signal loop for exiting onto Rt. 22 is proposed ($20k). A moderate renovation of the residential space is proposed with design in 2024 ($88k) and construction in 2023 ($880k).

10 Year Financial Trend



Financial Impact

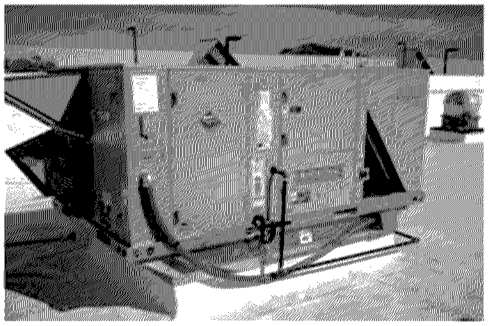
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 98,000	$ -	$ 88,000	$ 870,000	$ -	$ 1,056,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 1,056,000	$ 1,056,000

CIP

HVAC Unit Replacements



Project #	1005
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	18 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 50,000
Initial Proposal Date	2015
Design Work	2021
Project Work	2022
Recurrence	2038
Asset Valuation	$ 1,580,038
Last Deferred	2018-2021
Last Incurred	2021 ($55,000)
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Facilities

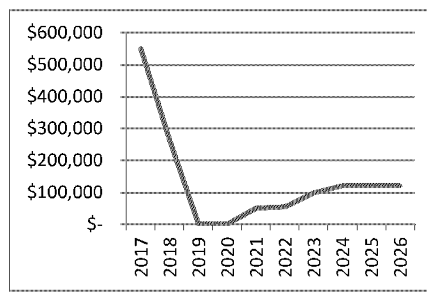
Issue

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

Solution

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

10 Year Financial Trend



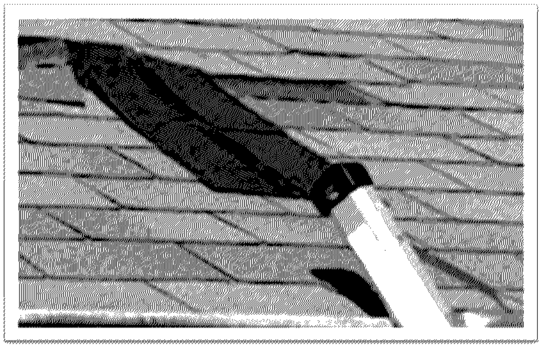
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 550,000	$ 263,541	$ -	$ -	$ 50,000	$ 863,541

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 55,000	$ 100,000	$ 120,000	$ 120,000	$ 120,000	$ 515,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 250,000	$ 250,000	$ 250,000	$ 750,000	$ 515,000	$ 1,265,000

Roof Capital Replacement Projects



Project #	1006
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ 89,000
Initial Proposal Date	2014
Design Work	2018
Project Work	2022
Recurrence	2050
Asset Valuation	$ 2,000,000
Last Deferred	2018-2021
Last Incurred	2021
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Facilities

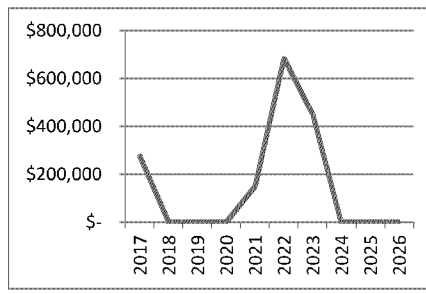
Issue

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

Solution

For 2022, work is planned to include deferred work from 2019 at the Village Hall ($89k), Police Department ($240K), Public Service Center ($330k), Fire Station #26 storage shed ($15k), and skylight repairs and replacement at the Police Department ($10k).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 276,850	$ -	$ -	$ -	$ 150,000	$ 426,850

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 684,000	$ 450,000	$ -	$ -	$ -	$ 1,134,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 191,800	$ 250,000	$ 300,000	$ 741,800	$ 1,134,000	$ 1,875,800

CIP

Fire Station Sign Replacement

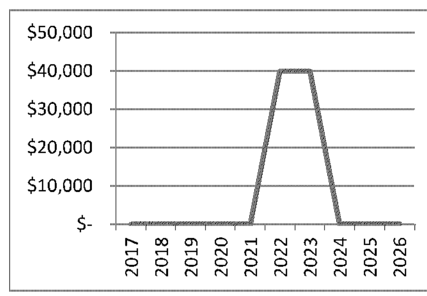
Project #	1007
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2016
Design Work	2022
Project Work	2022
Recurrence	2042
Asset Valuation	$ 20,000
Last Deferred	2017-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Fire Stations 25 and 26

Issue The current signs are deteriorated and poorly oriented for visibility.

Solution Plan for replacement of one sign at fire stations 26 in 2022 and 27 in 2023. The sign at Fire Station 26 has already been removed due to condition. The new signs need to be orientated parallel to the street for better visibility.

10 Year Financial Trend



Financial Impact

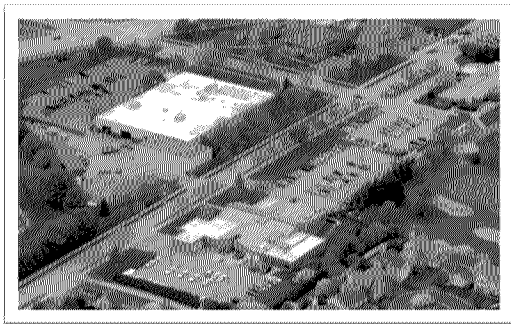
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 40,000	$ 40,000	$ -	$ -	$ -	$ 80,000

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

CIP

Village Campus Long Range Planning



Project #	1008
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	10 years
Origination	New
User Department	Community Development
Coordinator	Community Development
Current Budget	$ -
Initial Proposal Date	2017
Design Work	2020-2022
Project Work	N/A
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2020
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Campus Planning

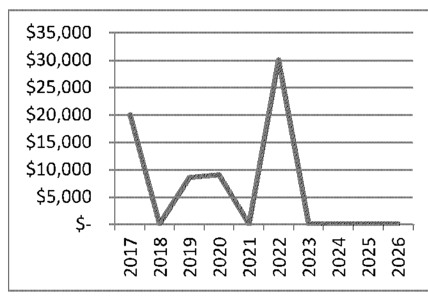
Issue

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

Solution

In 2017, the Village used Wold Architects to begin a space needs assessment of the current buildings. In 2019 the Village began to evaluate solutions for facility options, with work planned to continue into 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 20,000	$ -	$ 8,641	$ 9,000	$ -	$ 37,641

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

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

Police Headquarters

Project #	1010
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	Major Maintenance
User Department	Police
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	2036
Asset Valuation	$ 8,542,704
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Police Headquarters

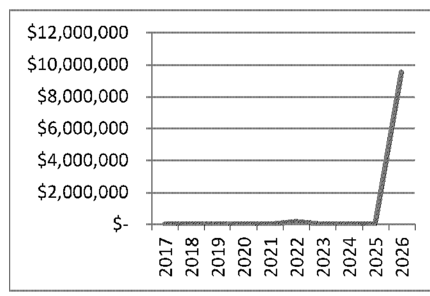
Issue

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

Solution

For 2022, two areas of deferred work are proposed. A remodel is proposed reconfigure both locker room shower areas to add privacy. The tile and plumbing are original and are showing extreme wear and tear. The outside patio needs concrete sections replaced and a landscape wall is needed to keep dirt off the walkway and patio. An area outisde the east entrance is proposed to be removed and replaced to provide motorcycle and bicycle parking. A major renovation/building addition is proposed in 2026.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 200,000	$ -	$ -	$ -	$ 9,540,000	$ 9,740,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 850,000	$ -	$ -	$ 850,000	$ 9,740,000	$ 10,590,000

CIP

Fire Station #26 Addition/Remodel

Project #	1011
Category	1-Buildings and Grounds
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	2037 (First Renovation)
Asset Valuation	$ 3,202,902
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Fire Station 26

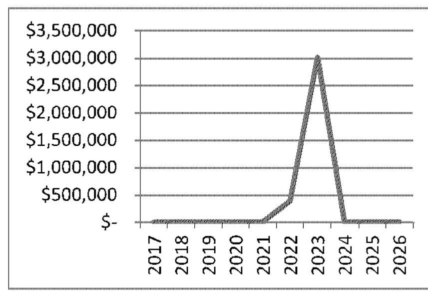
Issue

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

Solution

Wold Architects recommended a major renovation and addition in 2017. This is proposed at $310k for design in 2022 and $3.02 million for construction in 2023. In 2022, $25k is proposed for window replacement and $60k is proposed for epoxy floor replacement if not approved for a renovation.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 395,200	$ 3,020,000	$ -	$ -	$ -	$ 3,415,200

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 3,415,200	$ 3,665,200

CIP

Attachment: 2022 Draft CIP Requests 21-0726 for COW (2022 Capital Improvement Requests)

Public Works Facility

Project #	1012
Category	1-Buildings and Grounds
Priority	2-Essential
Useful Life	40 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2007
Design Work	2022
Project Work	2021-2022
Recurrence	2036 (First Renovation)
Asset Valuation	$ 6,656,826
Last Deferred	2007-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location TBD

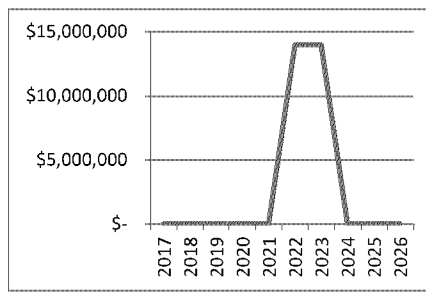
Issue

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

Solution

Public Works has outgrown both its facility and the yard space available on the current parcel as documented in the 2017 Facility Space Needs Assessment. This project would move Public Works to a new site, with all associated land acquisition, land development, and building expenses. Land acquisition, planning and engineering are programmed for 2022, with major facility construction programmed to continue into 2023.

10 Year Financial Trend



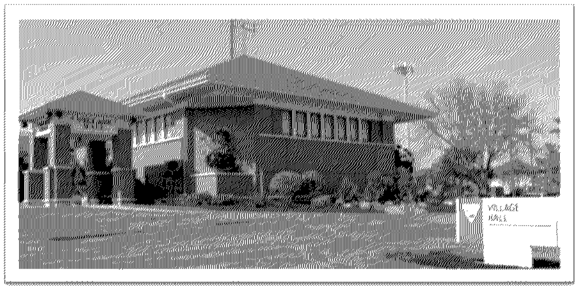
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 14,000,000	$ 14,000,000	$ -	$ -	$ -	$ 28,000,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ 250,000	$ 250,000	$ 28,000,000	$ 28,250,000

Village Hall - Office Remodel



Project #	1013
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	Major Maintenance
User Department	OVM
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	2035
Asset Valuation	$ 3,626,916
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Village Hall

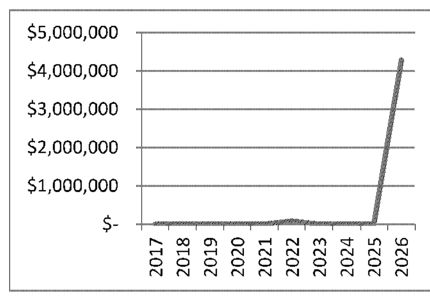
Issue

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

Solution

Project would include design work, construction, and key card access control for the space. Design and construction are being programmed for 2022. $15k in Audio Visual Equipment is proposed for the Emergency Operation Center in 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 85,000	$ -	$ -	$ -	$ 4,300,000	$ 4,385,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 4,385,000	$ 4,385,000

CIP

Fire Station #25 Replacement/Remodel

Project #	1014
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	New
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2023
Recurrence	2063
Asset Valuation	$ 1,813,050
Last Deferred	2019-2021
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Fire Station 25

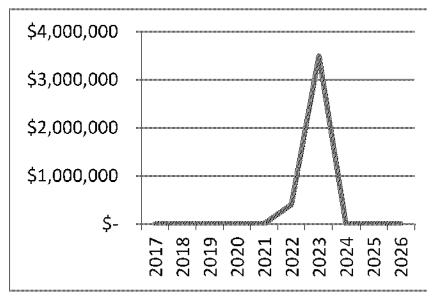
Issue

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

Solution

Fire Station 25 is being proposed to be relocated to a location to be determined. This would provide a building that would be more energy efficient, designed for its intended purpose as a full time fire station, and it would better serve the citizens by being better located for the current Buffalo Grove boundaries. The design is proposed to start in 2022 ($400k) and construction in 2023 ($3.5 million).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -
	2022	**2023**	**2024**	**2025**	**2026**	**Short Term**
Short Term	$ 400,000	$ 3,500,000	$ -	$ -	$ -	$ 3,900,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ -	$ -	$ -	$ -	$ 3,900,000	$ 3,900,000

CIP

Pace/Metra Facility

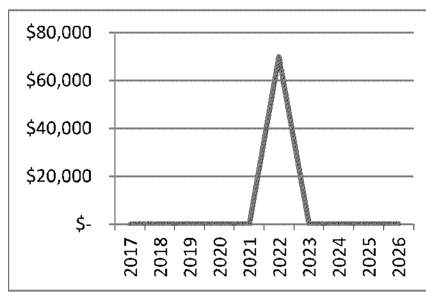
Project #	1015
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	15 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2022
Project Work	2022
Recurrence	2036
Asset Valuation	$ -
Last Deferred	0
Last Incurred	N/A
Fund	Metra Parking Fund
Account Number	120.81.535.25

Location Metra Train Station Area

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

Solution For 2020, funds are requested for the entrance sign replacement ($25k), landscaping repair ($10k), fence repairs ($15k) and a camera security system replacement ($20k)

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 70,000	$ -	$ -	$ -	$ -	$ 70,000

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

CIP

Police Station Entrance Sign

Project # 1016
Category 1-Buildings and Grounds
Priority 4-Contributory

Useful Life 20 Years
Origination New
User Department PD
Coordinator PD

Current Budget $ -
Initial Proposal Date 2020
Design Work 2022
Project Work 2022
Recurrence 0

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

Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Police Station Main Entrance

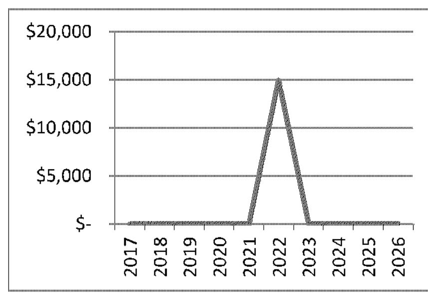
Issue

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

Solution

A new lighted sign is proposed at the main entrance to the building

10 Year Financial Trend



Financial Impact

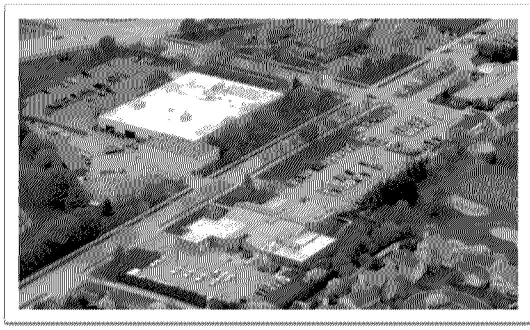
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 15,000	$ -	$ -	$ -	$ -	$ 15,000

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

CIP

Fuel Island



Project # 1017
Category 1-Buildings and Grounds
Priority 3-Sustaining

Useful Life 30 Years
Origination New
User Department PW
Coordinator PW

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

Asset Valuation $ 800,000
Last Deferred N/A
Last Incurred N/A

Fund Capital Projects - Facilities
Account Number 150.75.560.30

Location Public Service Center

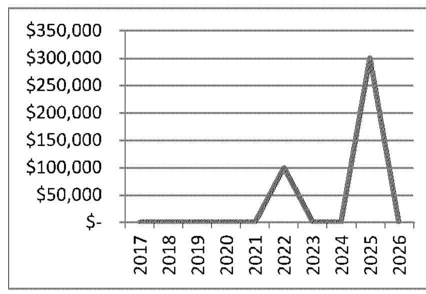
Issue

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

Solution

The tanks have reached the end of their useful life and are being proposed to be removed. A fuel card system is proposed to replace the tanks to reduce costs, with further evaluation of fueling options to occur as part of the overall facility planning. in 2022 $100k is proposed to remove the existing tanks.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

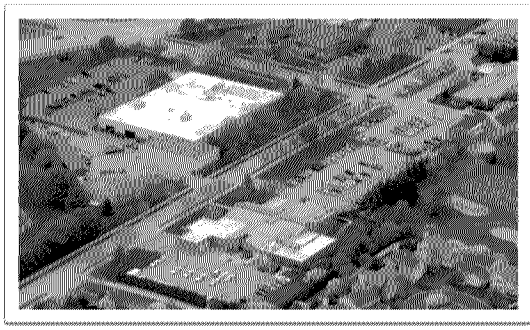
	2022	2023	2024	2025	2026	Short Term
Short Term	$ 100,000	$ -	$ -	$ 300,000	$ -	$ 400,000

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

CIP

Attachment: 2022 Draft CIP Requests 21-0726 for COW (2022 Capital Improvement Requests)

Fleet Apparatus Bay Entrance



Project #	1018
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	40 Years
Origination	New
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2020
Design Work	2020
Project Work	2022
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Public Service Center

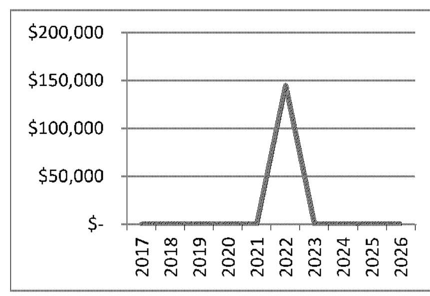
Issue

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

Solution

Installation of two north facing garage doors and associated driveway is proposed. This would allow vehicles to pull straight into the bay area designated for large vehicles ($145k)

10 Year Financial Trend



Financial Impact

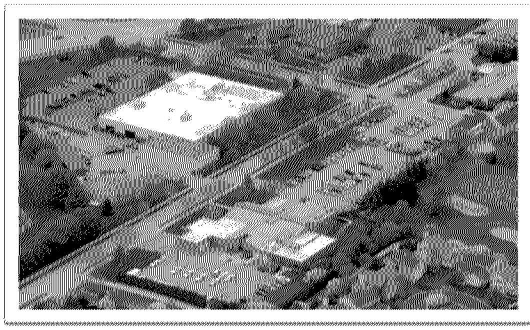
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 145,000	$ -	$ -	$ -	$ -	$ 145,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 145,000	$ 145,000

CIP

Outdoor Warning Siren Upgrades/Replacements



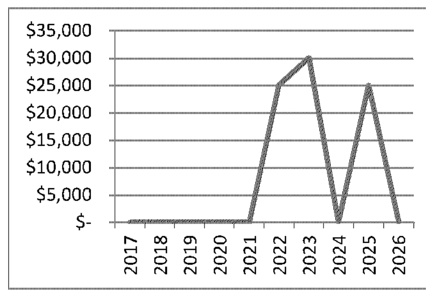
Project #	1019
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2021
Design Work	2022
Project Work	2022
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Various Locations

Issue The Village has 8 outdoor warning sirens that are reaching the end of their expected thirty year life cycles.

Solution A multi-year plan to replace/upgrade will start in 2022 and replace them at approximately 30 years of serice life for $25,000 each. In addition, two sirens need their solar power supplies replaced with AC power for reliability in 2012 ($30K)

10 Year Financial Trend



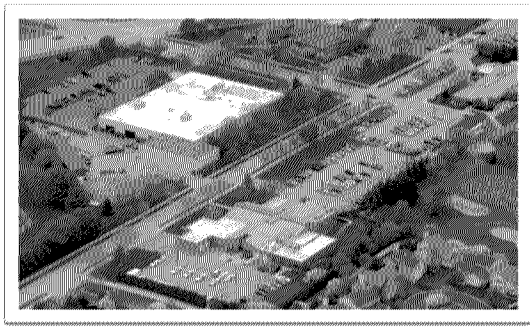
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 25,000	$ 30,000	$ -	$ 25,000	$ -	$ 80,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000	$ 50,000	$ -	$ 100,000	$ 80,000	$ 180,000

Water and Truck Weighing Station



Project #	1020
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW/PD
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2021
Design Work	2022
Project Work	2023
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	N/A
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location

Centralized Location

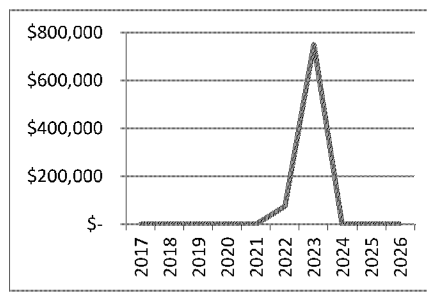
Issue

The Village will benefit from a centralized location to sell water in bulk to contractors and perform over weight truck weighing

Solution

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

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 75,000	$ 750,000	$ -	$ -	$ -	$ 825,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 825,000	$ 825,000

Buffalo Grove Golf Course Improvements

Project #	2004
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	21 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ -
Initial Proposal Date	2018
Design Work	0
Project Work	2022
Recurrence	2042
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Golf Fund
Account Number	190.84.535.40

Location Buffalo Grove Golf Course

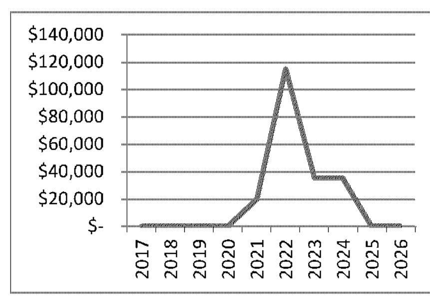
Issue

At the Buffalo Grove Golf Course, the major infrastucture needing upgrades includes cart paths, parking lot repairs and an HVAC system.

Solution

In 2022, work is planned for irrigation pumps, replacement cart paths and an HVAC makeup air handler ($75K). Additional cart path repairs are planned in future years.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 20,000	$ 20,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 115,000	$ 35,000	$ 35,000	$ -	$ -	$ 185,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 70,000	$ -	$ 70,000	$ 185,000	$ 255,000

CIP

Arboretum Golf Course Improvements

Project #	2005
Category	1-Buildings and Grounds
Priority	4-Contributory
Useful Life	22 Years
Origination	Major Maintenance
User Department	Golf
Coordinator	Golf
Current Budget	$ -
Initial Proposal Date	2018
Design Work	0
Project Work	2022
Recurrence	2040
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021 ($40,000)
Fund	Golf Fund
Account Number	190.84.535.40

Location

Arboretum Golf Course

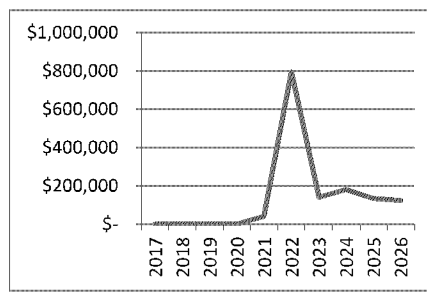
Issue

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

Solution

In 2022, work includes replacement/repair of cart paths, an irrigation control box and clubhouse renovation. In future years, additional cart path repairs will be done as well as rebuilding sand traps.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ 40,000	$ 40,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 795,000	$ 140,000	$ 180,000	$ 135,000	$ 125,000	$ 1,375,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 205,000	$ 400,000	$ -	$ 605,000	$ 1,375,000	$ 1,980,000

Annual Sidewalk Maintenance

Project #	3001
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ 200,000
Initial Proposal Date	Ongoing
Design Work	2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 18,000,000
Last Deferred	2021
Last Incurred	2020 ($198,030)
Fund	General Fund
Account Number	100.55.10.535.05

Location

Road Right of Ways

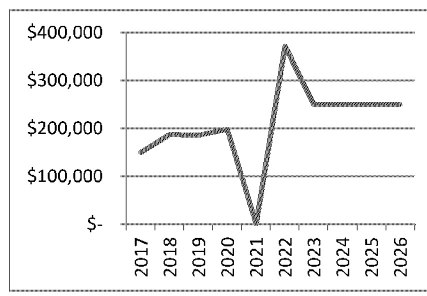
Issue

The Village has a large sidewalk system throughout the Village and it requires maintenance to provide safe and accesible facilities throughout Buffalo Grove. A maintenance program helps keep the Village's sidewalk in compliance with ADA accessible guidelines and provides a safe and passable sidewalk system for Village residents. Through

Solution

The Village's policy is to repair as many sidewalk as funding, time and manpower permits at its own discretion. New crosswalks are proposed near BGHS and Mike Rylko Park on county roads ($130k). The Village has received $241k in sidewalk grants for 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 150,000	$ 187,015	$ 186,798	$ 198,030	$ -	$ 721,843

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 371,000	$ 250,000	$ 250,000	$ 250,000	$ 250,000	$ 1,371,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 1,250,000	$ 1,250,000	$ 1,250,000	$ 3,750,000	$ 1,371,000	$ 5,121,000

Annual Bike Path Maintenance

Project # 3002
Category 3-Street, Sidewalk & Bikepath
Priority 3-Sustaining

Useful Life 31 Years
Origination Major Maintenance
User Department PW
Coordinator Engineering

Current Budget $ 50,000
Initial Proposal Date Ongoing
Design Work 2022
Project Work 2022
Recurrence Yearly

Asset Valuation $ 9,000,000
Last Deferred 2020 ($150,000)
Last Incurred 2019

Fund General Fund
Account Number 100.55.10.535.06

Location Village Right of Way

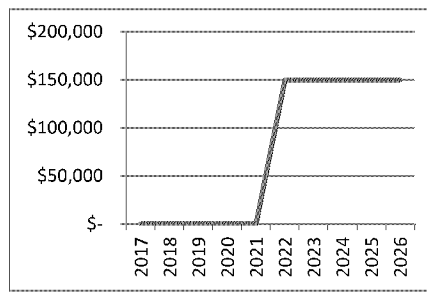
Issue

The Village has a large bikepath system and it requires maintenance to provide safe and accesible facilities throughout Buffalo Grove. A maintenance program helps keep the Village's bikepaths in compliance with ADA accessible guidelines and provides a safe and passable system for Village residents. Through inspection and citizen

Solution

The Village's policy is to repair as many bikepaths as funding, time and manpower permits at its own discretion.

10 Year Financial Trend



Financial Impact

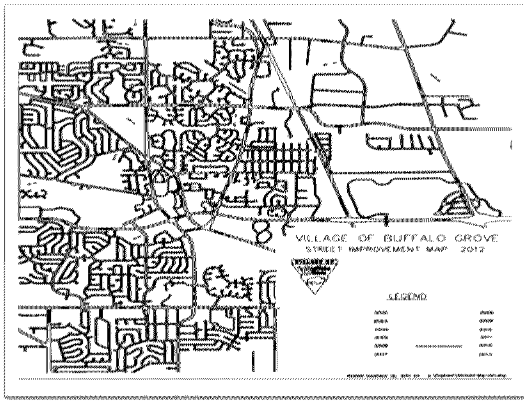
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 750,000

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

CIP

Annual Street Maintenance



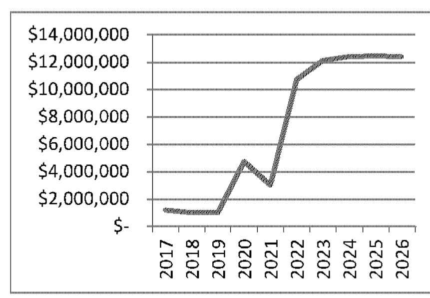
Project #	3003
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 3,283,459
Initial Proposal Date	Ongoing
Design Work	2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 190,080,000
Last Deferred	2021
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location Village Right of Way

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

Solution The annual street maintenance and rehabilitation program is a cental piece of each year's CIP. Streets are reviewed annually and evaluated for several strategies of maintenance or improvement. The 3rd year of the Infrastructure Maintenance Program proposes $1.225 million for the Forest/Glendale project and there are $9 million in backlogged road projects. In addition, a final invoice from the state is anticipated for Raupp Blvd Bridge ($47k) and the BG RD intersection ($20k). Regular road maintenance like crack sealing ($100k), road patching ($250k), and striping ($50k) are proposed in 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 1,201,000	$ 1,000,000	$ 1,000,000	$ 4,753,000	$ 3,000,000	$ 10,954,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 10,692,000	$ 12,124,000	$ 12,395,000	$ 12,431,000	$ 12,417,000	$ 60,059,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 24,755,200	$ 20,000,000	$ 20,000,000	$ 64,755,200	$ 60,059,000	$ 124,814,200

Collector Route Maintenance & Rehabilitation Project

Project #	3004
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 3,358,346
Initial Proposal Date	2017
Design Work	2022
Project Work	2022-2025
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location

Village Right of Way

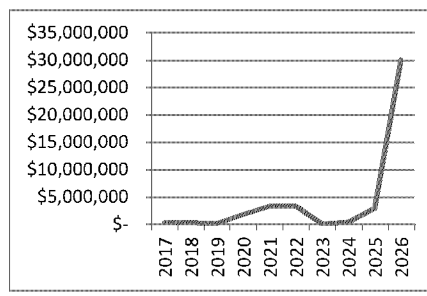
Issue

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

Solution

These Village has several streets that are classified as collector routes that may be eligible for Federal funding for up to 80% reimbursement for design and construction. Currently, Brandywyn Lane and Thompson Blvd are being constructed in 2020-2022 with a $10 million grant. Bernard Drive began the Phase I process in 2019. Checker Road and Old Checker Road are proposed to begin Phase I in 2021. The Village is receiving federal funding reimbursement of $471,850 (2021), $828,185 (2022) and $455,933 (2023).

10 Year Financial Trend



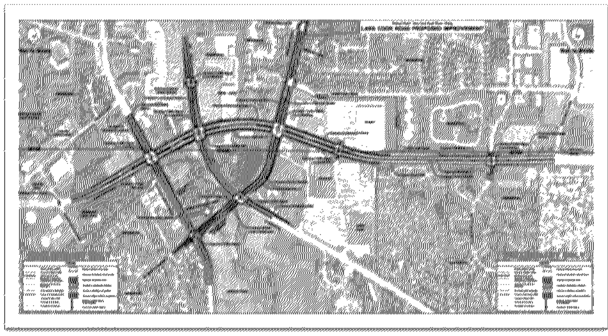
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 300,000	$ 300,000	$ 145,000	$ 1,800,000	$ 3,350,000	$ 5,895,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 3,300,000	$ 60,000	$ 400,000	$ 3,000,000	$ 30,000,000	$ 36,760,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 5,100,000	$ 1,250,000	$ 1,250,000	$ 7,600,000	$ 36,760,000	$ 44,360,000

Lake Cook Road Improvement



Project #	3005
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 265,822
Initial Proposal Date	2008
Design Work	2008-2018
Project Work	2019-2022
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location County Right of Way

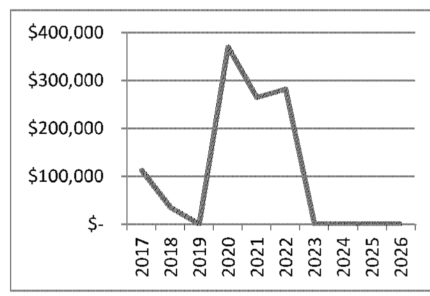
Issue

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

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The costs are spread out over three years to reduce the per year cost to the Village and 2022 is the final year.

10 Year Financial Trend



Financial Impact

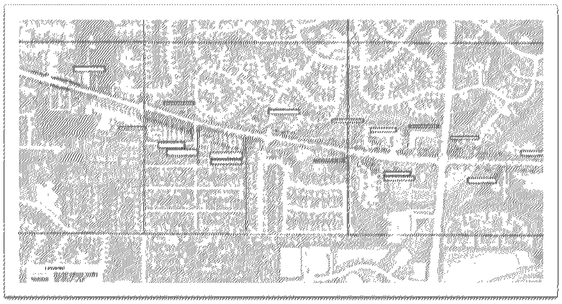
	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 112,556	$ 35,000	$ -	$ 370,000	$ 265,000	$ 782,556

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 282,000	$ -	$ -	$ -	$ -	$ 282,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 282,000	$ 282,000

CIP

Weiland/Prairie Road Improvements



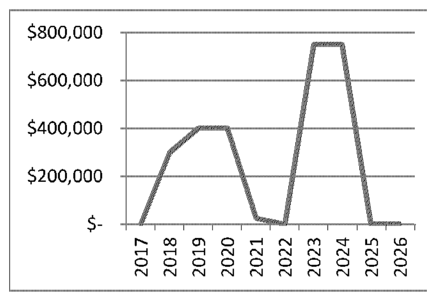
Project #	3006
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 42,317
Initial Proposal Date	2008
Design Work	2008-2018
Project Work	2019-2021
Recurrence	0
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location
County Right of Way

Issue
The Lake County Department of Transportation is nearly complete with the Weiland Road project and is proposing improvements to Prairie Road in 2023

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

10 Year Financial Trend



Financial Impact

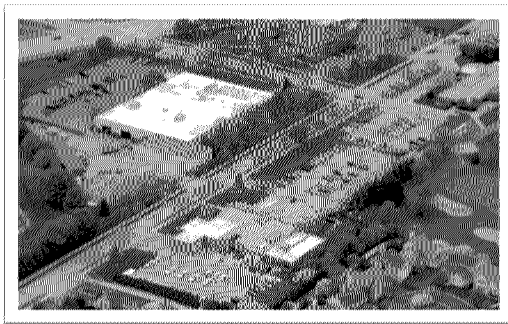
	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ 300,000	$ 400,000	$ 400,000	$ 25,000	$ 1,125,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ 750,000	$ 750,000	$ -	$ -	$ 1,500,000

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

CIP

Municipal Parking Facility Maintenance



Project #	3007
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	Ongoing
Design Work	2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	2019
Fund	Capital Projects - Facilities
Account Number	150.75.560.30

Location Village Parking Lots

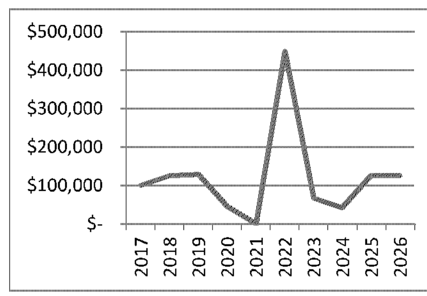
Issue

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

Solution

The 2022 planned improvements include lots at the Police Station ($84k), the Public Service Center ($185k), Village Hall ($60k), Fire Station #25 ($100k), and Fire Station #26 ($20k).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 99,787	$ 125,000	$ 129,187	$ 45,150	$ -	$ 399,124

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 449,000	$ 67,400	$ 42,300	$ 125,000	$ 125,000	$ 808,700

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 625,000	$ 700,000	$ 750,000	$ 2,075,000	$ 808,700	$ 2,883,700

Buffalo Grove Road Improvement

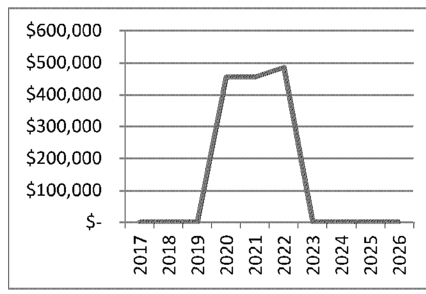
Project #	3008
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 484,952
Initial Proposal Date	2020
Design Work	2019
Project Work	2020-2021
Recurrence	As Needed
Asset Valuation	N/A
Last Deferred	N/A
Last Incurred	2021
Fund	Capital Projects - Streets
Account Number	160.75.560.20

Location County Right of Way

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

Solution The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is approximately $1.65 million.

10 Year Financial Trend



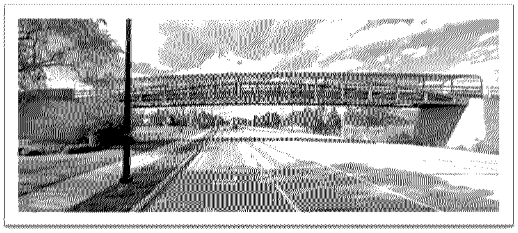
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ 455,000	$ 455,000	$ 910,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 485,000	$ -	$ -	$ -	$ -	$ 485,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 485,000	$ 485,000

Route 83 Pedestrian Overpass



Project #	3009
Category	3-Street, Sidewalk & Bikepath
Priority	3-Sustaining
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2020
Design Work	0
Project Work	2022
Recurrence	2042
Asset Valuation	$ 1,000,000
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location

State Right of Way

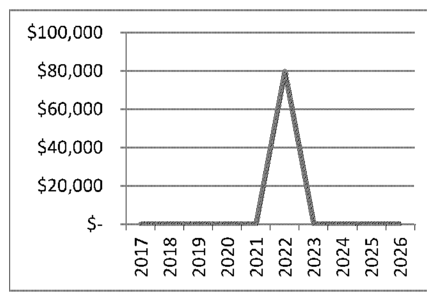
Issue

The pedestrian overpass at Route 83 is required to be inspected every 4 years and the inspection reveals that the bridge needs to be repainted. Repairs are shared 50% with the Park District per agreement

Solution

The project would be bid and awarded for completion in 2022.

10 Year Financial Trend



Financial Impact

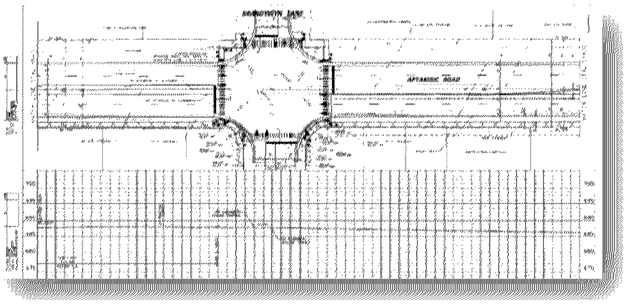
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 80,000	$ -	$ -	$ -	$ -	$ 80,000

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

CIP

Aptakisic Road Improvement



Project #	3010
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2019
Design Work	2022
Project Work	2022
Recurrence	0
Asset Valuation	N/A
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location County Right of Way

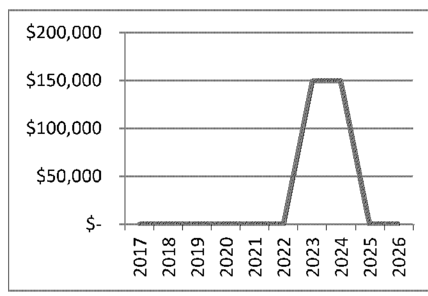
Issue

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

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be $300k.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ 150,000	$ 150,000	$ -	$ -	$ 300,000

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

CIP

Median and Street Scaping Improvements

Project # 3011
Category 3-Street, Sidewalk & Bikepath
Priority 4-Contributory

Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget $ -
Initial Proposal Date 2021
Design Work 0
Project Work 2022
Recurrence Yearly

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

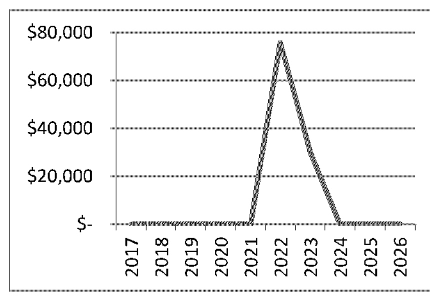
Fund Capital Project - Facilities
Account Number 150.75.560.30

Location Road Right of Ways

Issue The medians and road right-of-ways need regular maintenance and beautification

Solution The Village is creating a native landscape vegetation management plan for improving and maintaining medians around the Village. Two medians within the Quiet Zone need to be removed and replaced to the required height and the Village is proposing native landscaping instead of concrete medians ($30k each in 2022 and 2023).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 76,000	$ 30,000	$ -	$ -	$ -	$ 106,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ -	$ -	$ -	$ 106,000	$ 106,000

Natural Area Restoration

Project #	3012
Category	3-Street, Sidewalk & Bikepath
Priority	4-Contributory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2021
Design Work	0
Project Work	2022
Recurrence	Yearly
Asset Valuation	N/A
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location Road Right of Ways

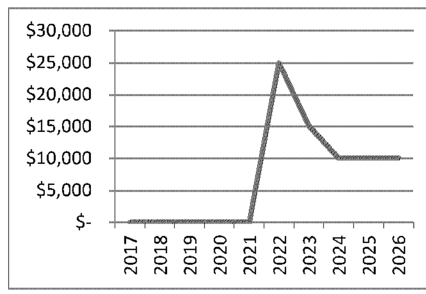
Issue

The medians and road right-of-ways need regular maintenance and beautification

Solution

The Village is creating a native landscape vegetation management plan for improving and maintaining medians around the Village. Two medians within the Quiet Zone need to be removed and replaced to the required height and the Village is proposing native landscaping instead of concrete medians ($30k each in 2022 and 2023).

10 Year Financial Trend



Financial Impact

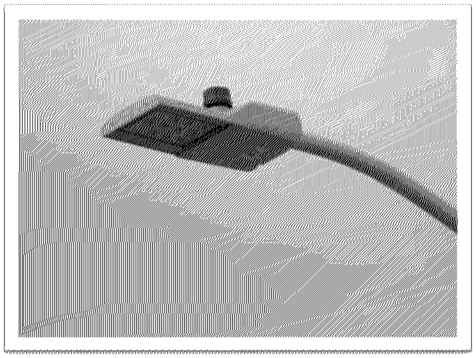
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 25,000	$ 15,000	$ 10,000	$ 10,000	$ 10,000	$ 70,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000	$ 50,000	$ -	$ 100,000	$ 70,000	$ 170,000

CIP

Street Light LED Conversions



Project # 3013
Category 3-Street, Sidewalk & Bikepath
Priority 4-Contributory

Useful Life 20 Years
Origination Major Maintenance
User Department Engineering
Coordinator Engineering

Current Budget $ -
Initial Proposal Date 2022
Design Work 0
Project Work 2022
Recurrence 0

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

Fund Capital Project - Facilities
Account Number 150.75.560.30

Location Other Agency Jurisdiction Road Right of Ways

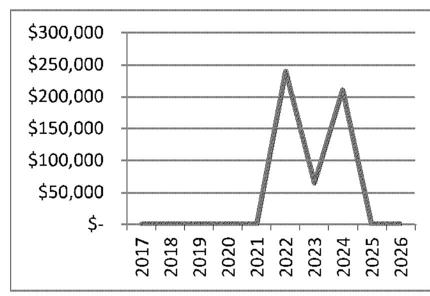
Issue

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

Solution

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

10 Year Financial Trend



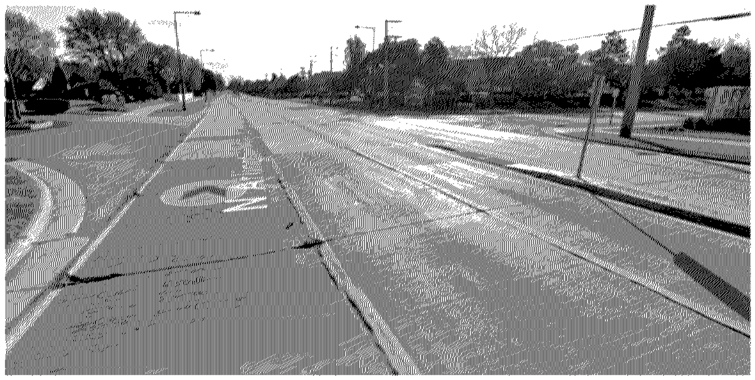
Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 240,000	$ 65,000	$ 210,000	$ -	$ -	$ 515,000

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

Arlington Heights Road Improvement



Project #	3014
Category	3-Street, Sidewalk & Bikepath
Priority	1-Mandatory
Useful Life	20 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ -
Initial Proposal Date	2021
Design Work	2022
Project Work	2024
Recurrence	0
Asset Valuation	N/A
Last Deferred	0
Last Incurred	N/A
Fund	Capital Project - Facilities
Account Number	150.75.560.30

Location County Right of Way

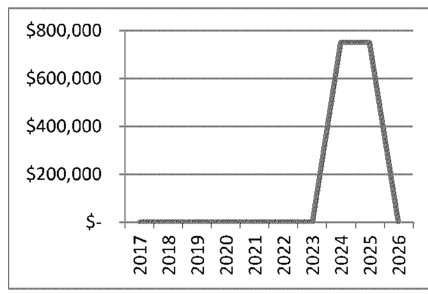
Issue

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

Solution

The Village is responsible for a local share of the cost for such items as pedestrian facilities, street lights, and traffic signals. The local share is estimated to be $1.5 million and includes the local street reconstruction north of Route 83.

10 Year Financial Trend



Financial Impact

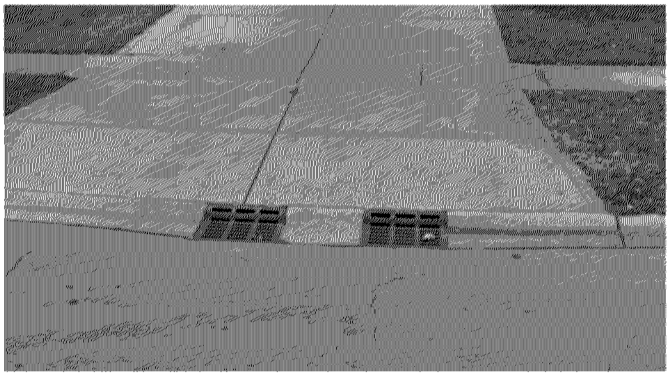
	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ -	$ 750,000	$ 750,000	$ -	$ 1,500,000

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

CIP

Stormwater System Improvements



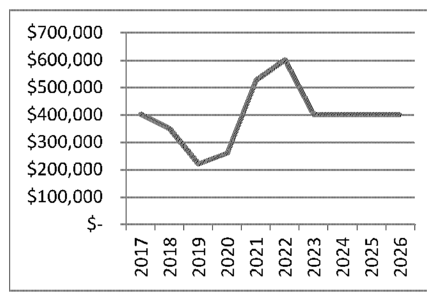
Project #	4001
Category	4-Storm Water Management
Priority	2-Essential
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ 70,000
Initial Proposal Date	Ongoing
Design Work	2021-2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 250,078,002
Last Deferred	N/A
Last Incurred	2021
Fund	General Fund
Account Number	100.55.25.560.40

Location Village Easements and ROW

Issue The storm sewer system requires annual maintenance.

Solution This program provides for the annual televising inspection program, storm sewer lining, point repairs, and replacements at priority locations within the Village's storm sewer network ($100k). This includes rear yard storm sewer repairs, repairs associated with Village and other jurisdiction road improvement projects and streambank restoration projects. $500k is proposed in 2022 for stormsewer improvements associated with the Forest/Glendale improvements.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 402,239	$ 349,660	$ 220,407	$ 260,600	$ 525,000	$ 1,757,906

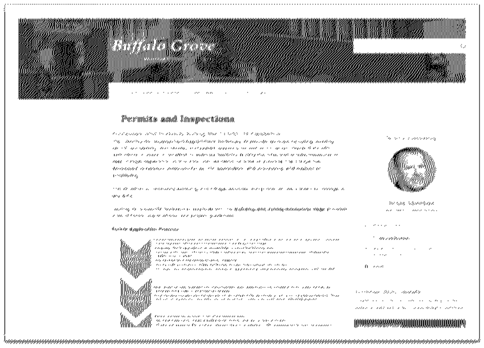
	2022	2023	2024	2025	2026	Short Term
Short Term	$ 600,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 2,200,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 2,125,000	$ 2,250,000	$ 2,250,000	$ 6,625,000	$ 2,200,000	$ 8,825,000

CIP

VILLAGE OF Buffalo Grove

Community Development ERP



Project # 5005
Category 5-Technology
Priority 4-Contributory

Useful Life 20 Years
Origination New
User Department CD
Coordinator IT

Current Budget $ 250,000
Initial Proposal Date 2019
Design Work 0
Project Work 2022
Recurrence 0

Asset Valuation N/A
Last Deferred N/A
Last Incurred 2021

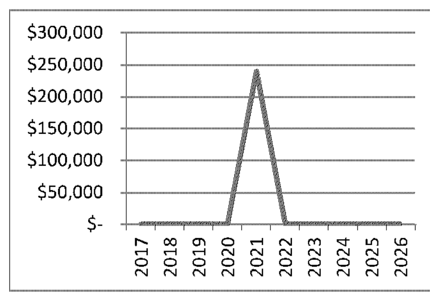
Fund IT Fund
Account Number 211.92.555.40

Location Village Hall

Issue The current building permit software is outdated.

Solution A new building permit software, or Enterprise Resource Planning (ERP), was purchased in 2021 to improve processes and procedures to improve customer service.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ 240,000	$ 240,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ -	$ -	$ -	$ -	$ -

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

CIP

Police Mobile Computers

Project #	5006
Category	5-Technology
Priority	2-Essential
Useful Life	5 Years
Origination	Major Maintenance
User Department	Police
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2019
Design Work	0
Project Work	0
Recurrence	2025
Asset Valuation	$ 120,000
Last Deferred	N/A
Last Incurred	2013
Fund	Supervision Fund
Account Number	0

Location Police Vehicles

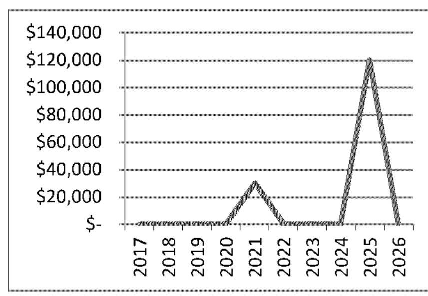
Issue

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

Solution

There are 22 mobile laptops in Police vehicles that were purchased in 2020 and are replaced on a 5 year schedule.

10 Year Financial Trend



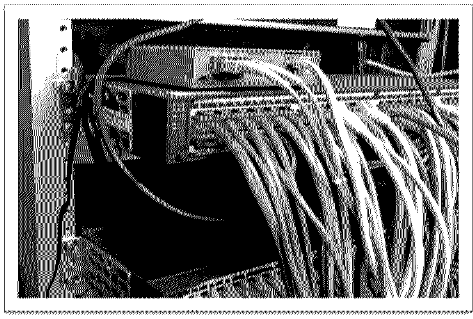
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ 30,000	$ 30,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ -	$ -	$ 120,000	$ -	$ 120,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 120,000	$ 120,000	$ 120,000	$ 360,000	$ 120,000	$ 480,000

Server Replacements



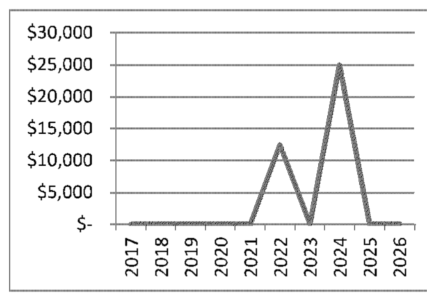
Project #	5007
Category	5-Technology
Priority	2-Essential
Useful Life	5 years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ -
Initial Proposal Date	2019
Design Work	0
Project Work	0
Recurrence	2027
Asset Valuation	$ 500,000
Last Deferred	N/A
Last Incurred	2019
Fund	IT Fund
Account Number	211.92.555.40

Location Village Network

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

Solution For 2022, one server is up for replacement.

10 Year Financial Trend



Financial Impact

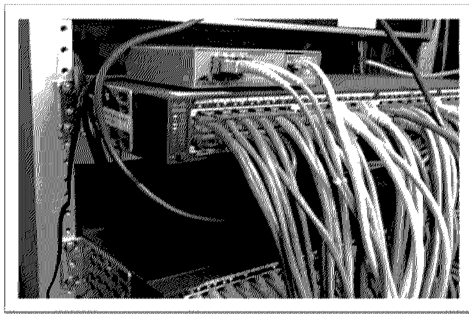
	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 12,500	$ -	$ 25,000	$ -	$ -	$ 37,500

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 50,000	$ 50,000	$ 50,000	$ 150,000	$ 37,500	$ 187,500

CIP

Telephone System



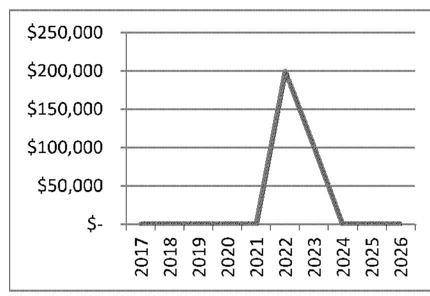
Project #	5009
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ 150,000
Initial Proposal Date	2019
Design Work	0
Project Work	2022
Recurrence	2032
Asset Valuation	$ 150,000
Last Deferred	N/A
Last Incurred	2011
Fund	IT Fund
Account Number	211.92.555.40

Location Village Facilities

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

Solution The phone system is proposed to be replaced in 2022.

10 Year Financial Trend



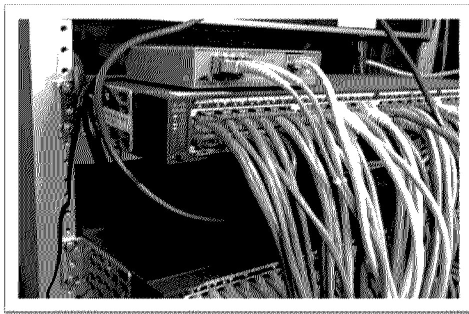
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 200,000	$ 100,000	$ -	$ -	$ -	$ 300,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 300,000	$ -	$ 300,000	$ 300,000	$ 600,000

Network & Security Improvements



Project #	5010
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	IT
Coordinator	IT
Current Budget	$ 250,000
Initial Proposal Date	2021
Design Work	0
Project Work	0
Recurrence	2031
Asset Valuation	$ 350,000
Last Deferred	N/A
Last Incurred	0
Fund	IT Fund
Account Number	211.92.555.40

Location Village Buildings

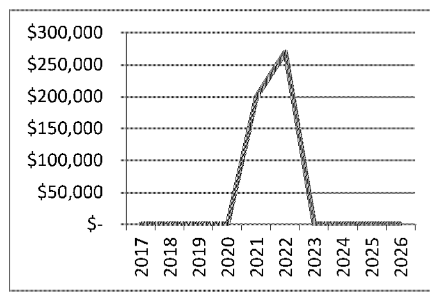
Issue

Network speed is currently 100 Mbps or less in many Village buildings. Increased malware issues require security upgrades and the area network needs more storage. The Laseriche program needs more storage.

Solution

The village network hardware needs to be upgraded to gigabit speed to keep up with software deployment, cloud based services, and to make use of the new wide area network antennas for remote site access ($150k emaining from 2021 project start). Security improvements ($65k), area network storage ($85k) and Laserfiche storage ($55k) are proposed for 2022.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ 200,000	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 270,000	$ -	$ -	$ -	$ -	$ 270,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 200,000	$ -	$ -	$ 200,000	$ 270,000	$ 470,000

CIP

Fire - Cardiac Monitors

Project #	5012
Category	5-Technology
Priority	2-Essential
Useful Life	10 Years
Origination	Scheduled Upgrades
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2019
Design Work	N/A
Project Work	0
Recurrence	2025
Asset Valuation	$ 280,000
Last Deferred	N/A
Last Incurred	2019
Fund	General Fund
Account Number	150.75.560.30

Location BGFD Fire Apparatus

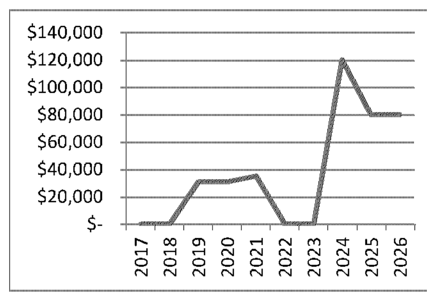
Issue

The cardiac monitors in use on the fire apparatus have a life cycle of approximately 8 to 10 years and need to be replaced for important assistance for cardiac events.

Solution

The Fire Department has 8 cardiac monitors for Advanced Life Support capabilities on the fire apparatus. They are anticipated to be replaced starting in 2024 to 2027 and repeating every 8 to 10 years.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ 31,000	$ 31,000	$ 35,000	$ 97,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ -	$ -	$ 120,000	$ 80,000	$ 80,000	$ 280,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 40,000	$ 320,000	$ -	$ 360,000	$ 280,000	$ 640,000

Fire - Radio Replacement

Project # 5013
Category 5-Technology
Priority 3-Sustaining

Useful Life 8 Years
Origination Scheduled Upgrade
User Department Fire
Coordinator Fire

Current Budget $ -
Initial Proposal Date 2019
Design Work 0
Project Work 0
Recurrence 2028

Asset Valuation $ 232,886
Last Deferred 2020-2021
Last Incurred 2012

Fund General Fund
Account Number 150.75.560.30

Location BGFD Fire Apparatus

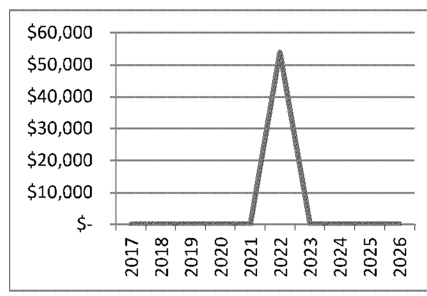
Issue

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

Solution

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

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 54,000	$ -	$ -	$ -	$ -	$ 54,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 110,000	$ -	$ -	$ 110,000	$ 54,000	$ 164,000

CIP

Fire - SCBA Equipment

Project #	5014
Category	5-Technology
Priority	2-Essential
Useful Life	9 Years
Origination	Scheduled Upgrade
User Department	Fire
Coordinator	Fire
Current Budget	$ -
Initial Proposal Date	2020
Design Work	0
Project Work	0
Recurrence	2031
Asset Valuation	$ -
Last Deferred	N/A
Last Incurred	2014
Fund	General Fund
Account Number	150.75.560.30

Location

BGFD Fire Apparatus

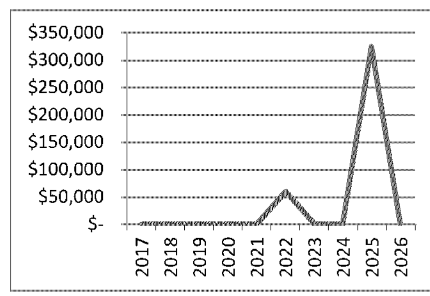
Issue

The SCBA air compressor was purchased in 2006, it has a life cycle of 15 years and is in need of replacement. SCBA breathing apparatus are essential for fire and safety operations and they have an anticipated life span of 9 years to be considered for FEMA grant funding and are proposed for replacement in 2024.

Solution

The air compressor for the Self Contained Breathing Apparatus (SCBA) is proposed for replacement in 2022 for $60k. The SCBS's are proposed to be replaced in 2024 for $325k stay compliant.

10 Year Financial Trend



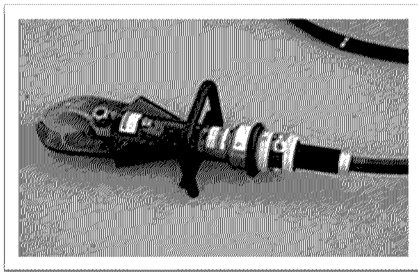
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 60,000	$ -	$ -	$ 325,000	$ -	$ 385,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ -	$ 350,000	$ -	$ 350,000	$ 385,000	$ 735,000

Fire - Extraction Equipment



Project # 5015
Category 5-Technology
Priority 2-Essential

Useful Life 20 Years
Origination Scheduled Upgrade
User Department Fire
Coordinator Fire

Current Budget $ -
Initial Proposal Date 2022
Design Work 0
Project Work 2025
Recurrence 2045

Asset Valuation $ -
Last Deferred N/A
Last Incurred 2002

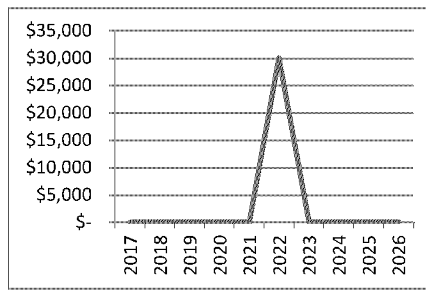
Fund General Fund
Account Number 150.75.560.30

Location BGFD Fire Apparatus

Issue The Fire Department's extraction equipment was purchased in 2005, it has a life cycle of 20 years and is in need of replacement.

Solution One extraction unit is proposed for replacement in 2025.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ -	$ -	$ -	$ -	$ -	$ -

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 30,000	$ -	$ -	$ -	$ -	$ 30,000

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

Capacity Management Operations and Maintenance

Project #	6001
Category	6-Water & Sanitary Sewer
Priority	1-Mandatory
Useful Life	Ongoing
Origination	MWRD Requirement
User Department	PW
Coordinator	PW
Current Budget	$ 19,000
Initial Proposal Date	2017
Design Work	2021
Project Work	2018-2022
Recurrence	Yearly
Asset Valuation	$ 300,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.36.560.70

Location Cook County Sewer System

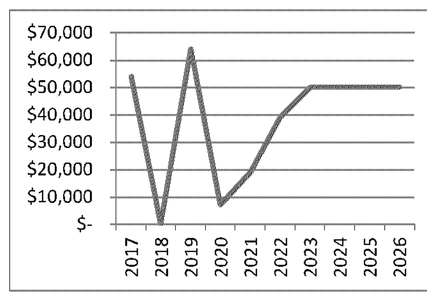
Issue

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

Solution

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

10 Year Financial Trend



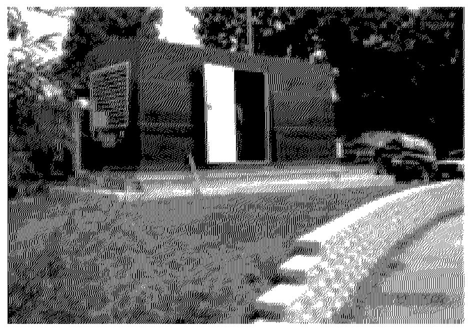
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 54,000	$ -	$ 64,000	$ 7,000	$ 19,000	$ 144,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 39,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 189,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 250,000	$ 250,000	$ 250,000	$ 750,000	$ 189,000	$ 939,000

Lift Station Repair and Rehabilitation



Project #	6002
Category	6-Water & Sanitary Sewer
Priority	2-Essential
Useful Life	30 Years
Origination	Major Maintenance
User Department	PW
Coordinator	Engineering
Current Budget	$ 1,800,000
Initial Proposal Date	2001
Design Work	2022
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 12,000,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70

Location

Twelve Lift Station Sites

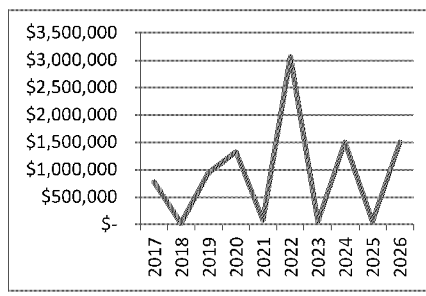
Issue

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

Solution

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

10 Year Financial Trend



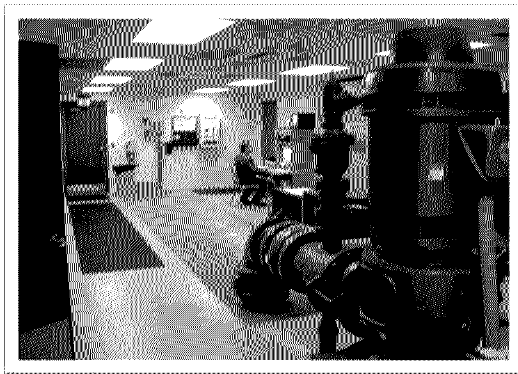
Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 780,000	$ 12,000	$ 935,000	$ 1,320,000	$ 80,000	$ 3,127,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 3,069,000	$ 50,000	$ 1,500,000	$ 50,000	$ 1,500,000	$ 6,169,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 3,165,000	$ 4,610,000	$ 1,610,000	$ 9,385,000	$ 6,169,000	$ 15,554,000

Pump House Repairs and Upgrades



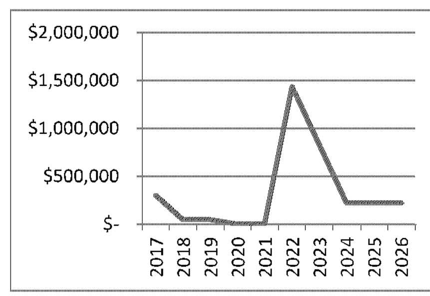
Project #	6003
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	50 Years
Origination	Major Maintenance
User Department	PW
Coordinator	PW
Current Budget	$ -
Initial Proposal Date	2010
Design Work	2019
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 30,000,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

Location Four Water Pumping Stations

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

Solution In 2022 work is proposed for a long term facilities plan ($3005k), SCADA system upgrades ($617k) and for well maintenance ($600k in 2022 and 2023).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	(Estimated) 2021	Historical
Historical	$ 300,000	$ 50,000	$ 50,000	$ -	$ -	$ 400,000
	2022	**2023**	**2024**	**2025**	**2026**	**Short Term**
Short Term	$ 1,437,000	$ 820,000	$ 220,000	$ 220,000	$ 220,000	$ 2,917,000
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 1,500,000	$ 1,500,000	$ 2,000,000	$ 5,000,000	$ 2,917,000	$ 7,917,000

CIP

Villagewide Sanitary Sewer Replacement

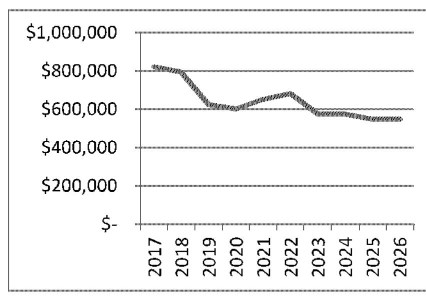
Project #	6004
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	75 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 696,000
Initial Proposal Date	Ongoing
Design Work	2020
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 57,739,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.35.560.70

Location Village Right of Way and Easements

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

Solution This program provides for sanitary sewer lining, point repairs, or replacements as identified by the Village. Funding is being requested for annual sanitary sewer lining and manhole repair ($450k), sewer televising ($100k) and sanitary work for the Infrastructure Maintenance Program ($50k). For major road work by other jurisdictions, the Village is responsible for the cost of the Village's sanitary sewer relocation costs. These are $25k for Lake Cook Road in 2022, $7k for BG RD in 2022, $25k for Aptakisic Road in 2023 and 2024. System flow meters are proposed in 2022 ($50k).

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 822,000	$ 797,000	$ 625,000	$ 600,000	$ 650,000	$ 3,494,000

	2022	2023	2024	2025	2026	Short Term
Short Term	$ 682,000	$ 575,000	$ 575,000	$ 550,000	$ 550,000	$ 2,932,000

	Year 6-10	Year 11-15	Year 16-20	Long Term	Short Term	Total 20 Year
Long Term	$ 2,750,000	$ 3,400,000	$ 3,000,000	$ 9,150,000	$ 2,932,000	$ 12,082,000

Villagewide Water Main Replacement

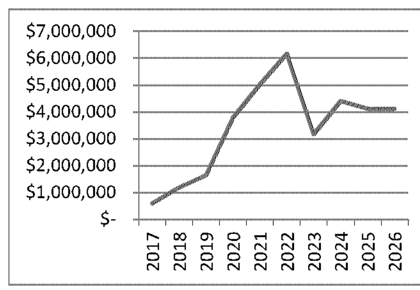
Project #	6005
Category	6-Water & Sanitary Sewer
Priority	3-Sustaining
Useful Life	60 Years
Origination	Major Maintenance
User Department	Engineering
Coordinator	Engineering
Current Budget	$ 5,094,461
Initial Proposal Date	Ongoing
Design Work	2020
Project Work	2022
Recurrence	Yearly
Asset Valuation	$ 68,742,000
Last Deferred	N/A
Last Incurred	2021
Fund	Water & Sewer Fund
Account Number	170.55.35.560.60

Location Village Right of Way and Easements

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

Solution this program provides for replacing aging water main throughout the Village. For 2022 the Infrastructure Modernizaton Program has $5.12 million in proposed work. For major road improvements by other jurisdictions, the Village is responsible for the cost of the Village's water main relocation costs. For Lake Cook Road it is $975k in 2022. For BG RD it is 67k for 2022, For Aptakisic Road it is $50k in 2023 and 2024.

10 Year Financial Trend



Financial Impact

	2017	2018	2019	2020	2021 (Estimated)	Historical
Historical	$ 600,000	$ 1,190,000	$ 1,650,000	$ 3,791,000	$ 5,025,000	$ 7,231,000
	2022	**2023**	**2024**	**2025**	**2026**	**Short Term**
Short Term	$ 6,170,000	$ 3,150,000	$ 4,400,000	$ 4,101,200	$ 4,101,200	$ 21,922,400
	Year 6-10	**Year 11-15**	**Year 16-20**	**Long Term**	**Short Term**	**Total 20 Year**
Long Term	$ 15,765,700	$ 57,711,100	$ 27,285,000	$ 100,761,800	$ 21,922,400	$ 122,684,200

CIP

Information Item : Preliminary 2021 Property Tax Levy

Recommendation of Action

Staff recommends discussion.

The purpose of this preliminary report is to present the levy including the full debt service amount (principal and interest) prior to discussion about tax abatement. The result of the increases noted in the attached report would result in a tentative levy of $17,629,007 or 3 percent growth. A more detailed request will be made as a part of the truth-in-taxation process. The preliminary truth-in-taxation levy growth is estimated to be 4.14 percent as it does not include debt service. A public hearing will not be required.

ATTACHMENTS:

- 2021 Preliminary Levy_COW 080221_draft cs version (DOCX)

Trustee Liaison
Weidenfeld

Staff Contact
Chris Stilling, Community Development

Monday, August 2, 2021	

VILLAGE OF
BUFFALO GROVE

MEMORANDUM

DATE: August 2, 2021

TO: Dane Bragg, Village Manager

FROM: Chris Black, Finance Director

SUBJECT: Proposed 2021 Tax Levy

In conjunction with the development of the FY 2022 Village Budget, staff is working on a recommendation for the FY 2021 Property Tax Levy to be extended and collected in 2022. The current year's initial levy proposal (2020 Tax Levy) is $20,461,952, minus abatements of $3,346,411, resulting in a net levy of $17,115,541. The net levy was at the same level as the prior year for an increase of 0.0 percent. The components of the change were the following:

2020 Levy Purpose	Increase/(Decrease)
Corporate Levy	0.0%
Special Purpose/IMRF	-5.0%
Public Safety Pensions	11.7%
Debt Service	-55.9%

The initial levy request as part of the budget process (prior to abatement consideration) is $20,965,510 or a 2.5 percent increase. The components of the change are as follows:

2021 Levy Purpose	Increase/(Decrease)	Amount
Corporate Levy	5.6%	$513,466
Special Purpose/IMRF	0.0%	$0
Public Safety Pensions	1.2%	$67,378
Debt Service	-2.1%	-$77,286

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

Corporate Levy

The amount requested of $9,685,454 is an increase of 5.6 precent from the prior year. The Corporate Levy is used to support public safety operations. The Village uses the Municipal Cost Index (MCI) to measure inflation. The MCI is a composite index that adjusts to the cost of materials and supplies, wages and contracted-for services. The composite index includes the Consumer Price Index, Producer Price Index, and a construction cost index. The MCI for the annual period ending May 2021 is – 8.27 percent.

Debt Service

The current year's debt service requirement was $3,749,058. Next year's debt service is $3,671,722. The components of the debt payments are as follows:

Purpose	Debt Payment	Percent to Total
Series 2012 - Street Improvements (Various)	$548,525	14.9%
Series 2016 - Street Improvements (Various)	$382,231	10.4%
Series 2019 - Refunding of Series 2010B Bonds	$257,416	7.0%
Series 2020 - Water & Sewer Improvements and Street Improvements	$2,483,900	67.7%

The Village will continue to make debt service payments on four outstanding bond issues in 2022. As part of the Series 2020 bond issue, the Village has committed a combination of water/sewer fund revenue and state/local motor fuel tax revenue to service the debt. When factoring in these abatements, the Series 2020 bonds continues to have no net impact on the tax levy.

In 2020, the Village made its final payment on the Series 2010A general obligation bonds. The Village refunded Series 2010B bonds by issuing the Series 2019 bonds.

Pensions

The Village's independent actuary calculated the levy amounts for both the Police and Fire Pension Funds. The Illinois Municipal Retirement Fund (IMRF) calculates the employer portion of the pension. The IMRF and Social Security portion of the levy will remain the same as the prior year.

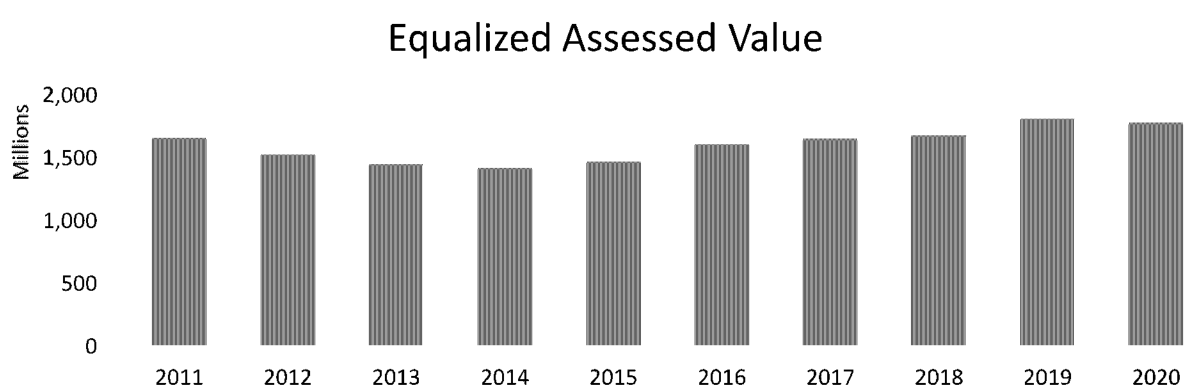
The combined required contribution for Police and Fire pensions increases $67,400, or 1.2 precent, from the prior year. The Firefighter Pension Levy is proposed for FY 2022 to be $2,425,627, an increase of 1.5 percent. The estimate for the Police Pension Levy will be 1 percent growth, resulting in a levy amount of $3,394,077. Both pension levies are equal to the actuarial determined annual levy amount.

Equalized Assessed Values (EAV)

After five consecutive years of growth, the Village's EAV decreased 1.7 percent for the 2020 property tax levy (collected in FY 2021). The total EAV in Buffalo Grove is $1.78 billion. The change between the two counties was disproportionate as Lake County decreases by 2.2 percent and Cook County grew by 0.23 percent. Lake County properties are assigned 85 percent of the total property tax burden for the Village.

EAV calculations reside the with each county's assessor's office. The final percentage allocation is assigned by the Illinois Department of Revenue.

Below is a graph depicting the growth of EAV over the last ten years.



Impact

The result of the increases noted above would result in a tentative levy of $20,965,510 or 2.5 percent growth. At this point in the process the gross levy appears as follows:

Estimated Distribution of 2021 Property Tax - Before Abatement		Cook County Levy	Lake County Levy	Total 2020 Levy	Total Levy 2021
County Tax Burden		15.00%	85.00%	100.00%	100.00%
Tax Levies:					
	Police Protection	581,127	3,293,054	3,668,795	3,874,181
	Fire Protection	871,691	4,939,582	5,503,193	5,811,273
Sub-Total: Corporate Levy		**1,452,818**	**8,232,636**	**9,171,988**	**9,685,454**
	IMRF/Social Security	1,520,292	268,288	1,788,580	1,788,580
	Corp. Purpose Bonds Roads (2012)	82,234	465,991	546,525	548,225
	Corp. Purpose Bonds Roads (2016)	57,334	324,897	383,231	382,231
	2019 Series GO Bonds	38,612	218,804	255,402	257,416
	2020 Series GO Bonds	372,585	2,111,315	2,563,900	2,483,900
	Police Pension	509,112	2,884,965	3,361,940	3,394,077
	Fire Pension	363,844	2,061,783	2,390,386	2,425,627
Total		**4,396,831**	**16,568,679**	**20,461,952**	**20,965,510**

Considerations

Staff is recommending an abatement of $3,336,503 made up of $470,372 on the series 2012 bonds, $382,231 on the Series 2016 Bonds and $2,483,900 on the Series 2020 bonds. With the proposed abatements, the net levy would increase to $17,629,007, an increase of 3.0 percent year-over-year. It should be noted a percentage increase or decrease in the levy does not equal the change in a homeowner's tax bill, depending upon growth in EAV and redistribution of assessed values across different real estate types (residential, industrial, commercial, and agricultural).

This proposed tax levy request will be formally made at the November 1st board meeting as part of the truth-in-taxation resolution. The truth-in-taxation levy growth, which excludes debt service, is estimated to be 4.14 percent. A public hearing will not be required.

Information Item : Executive Session - Section 2(C)(1) of the Illinois Open Meetings Act: the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the Public Body or Legal Counsel for the Public Body, Including Hearing Testimony on a Complaint Lodged Against an Employee of the Public Body or Against Legal Counsel for the Public Body to Determine Its Validity.

Recommendation of Action

Staff recommends going into executive session.

Executive Session - Section 2(C)(1) of the Illinois Open Meetings Act: The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

Trustee Liaison
Sussman

Staff Contact
Dane Bragg, Office of the Village Manager

Monday, August 2, 2021	