

2020 Budget



Village of Streamwood, Illinois

Celebrating over 60 years of service to our residents



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Streamwood
Illinois**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

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**VILLAGE OF STREAMWOOD
2020 BUDGET**

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INTRODUCTION

VILLAGE OF STREAMWOOD, ILLINOIS **GENERAL INFORMATION**

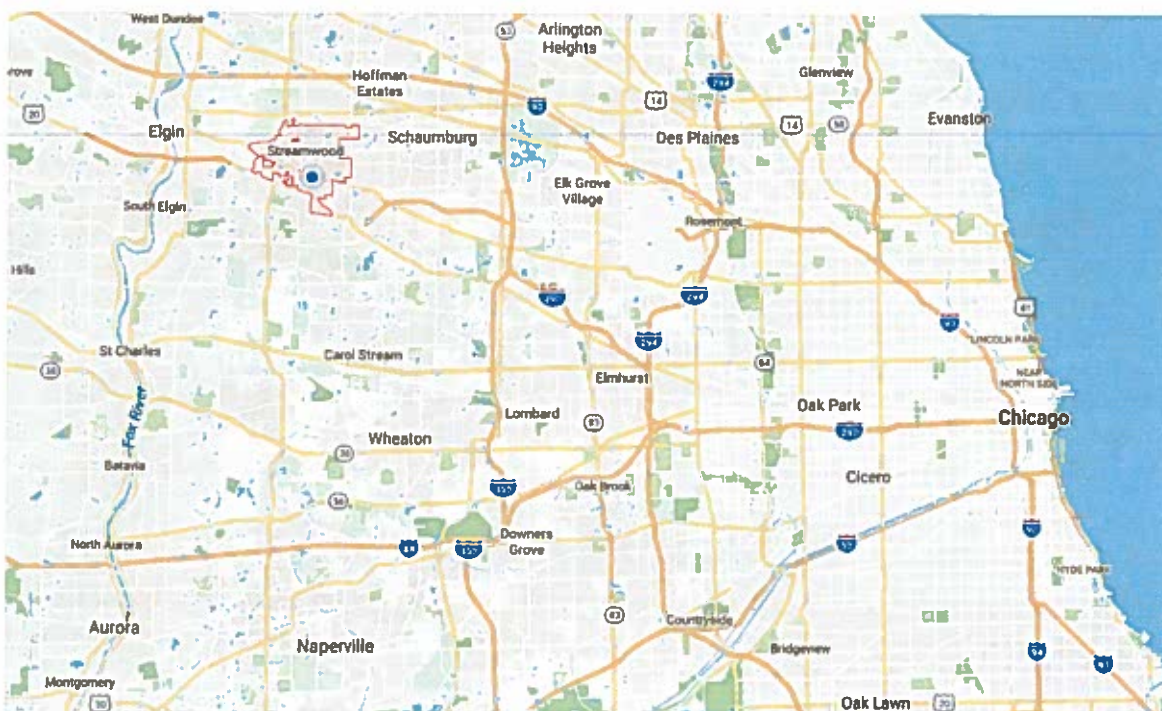
The Village of Streamwood was incorporated in 1957 and operates under the Council/Manager form of government. It is a home rule community as defined by the Illinois Constitution. Streamwood is located approximately 33 miles northwest of the City of Chicago in Cook County and has a land area of 8 square miles with approximately 99 miles of streets. The population as certified by the 2010 Census was 39,858 but is currently estimated at 40,838. For detailed demographic information, please see Appendix C.

Policy making and legislative authority are vested in the Village Board, which consists of the Village President and six Trustees. This governing body is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the Village Manager and Village Attorney. The Village Manager is responsible for carrying out the policies and ordinances of the Village Board, for overseeing the day-to-day operations of the Village, and for appointing the heads of the Village's departments. The Board is elected on a non-partisan, at-large basis. Trustees are elected to four-year staggered terms with three members elected every two years. The President is elected to a four-year term.

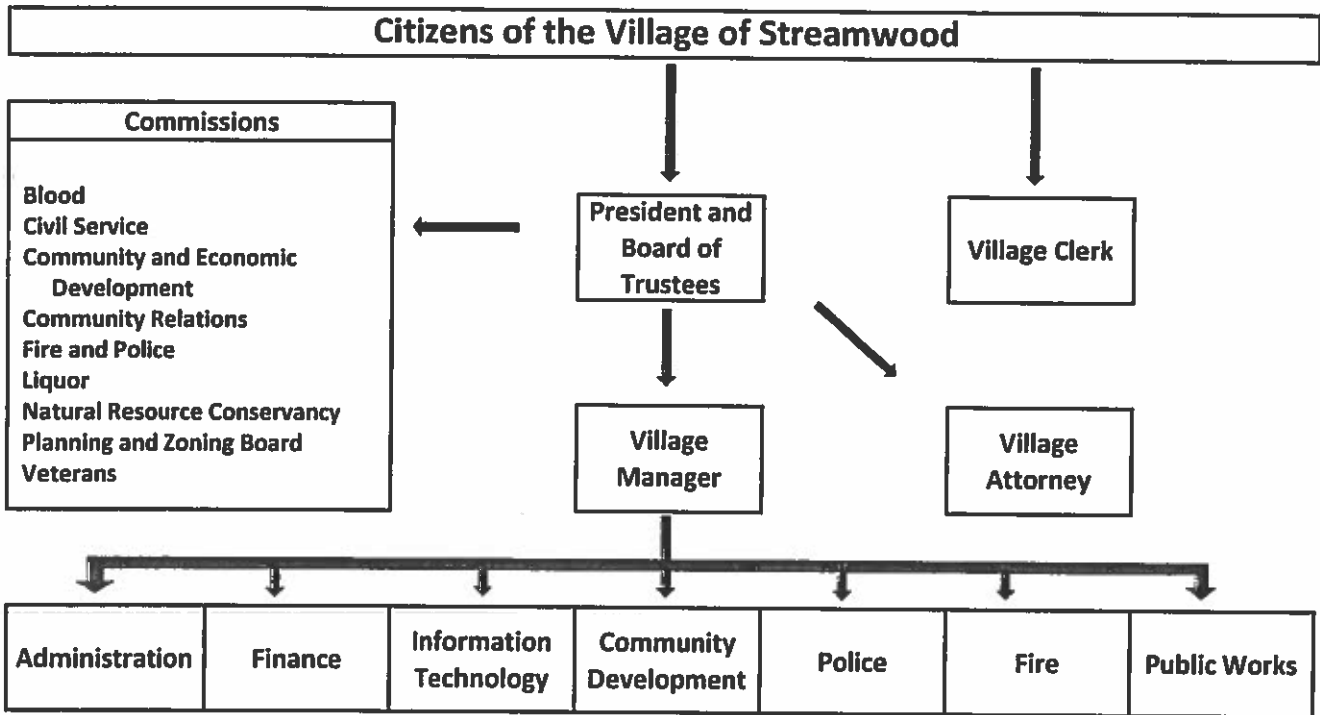
Streamwood is primarily a residential community with approximately 13,300 housing units. Over the past twenty years, the Village has experienced significant commercial and industrial development that has improved diversification of the overall tax base.

The Village provides a full range of services including police and fire protection; the construction and maintenance of highways, streets and infrastructure; community development; a nine-hole golf course; water and sewer; and general administrative services.

The Village of Streamwood currently has budgeted for 196 full-time and 37 part-time employees. There are five different labor unions that represent public works, sworn police officers, non-sworn police personnel, firefighters/paramedics and clerical/technical employees.



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**VILLAGE OF STREAMWOOD
PRINCIPAL OFFICIALS**

ELECTED

VILLAGE BOARD OF TRUSTEES

Billie D. Roth, President

Michael H. Baumer, Trustee

William J. Carlson, Trustee

James P. Cecille, Trustee

William W. Harper, Trustee

Larry Schmidt, Trustee

Mary Thon, Trustee

Kittie L. Kopitke, Clerk

APPOINTED

Sharon Caddigan, Village Manager

Storino, Ramello & Durkin, Corporate Counsel

Daryl Syre, Police Chief

Christopher Clark, Fire Chief

Matthew Mann, Director of Public Works

John Peterson, Director of Community Development

Victor Ambroziak, Director of Information Technology

Joshua Peacock, Director of Finance

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VILLAGE OF STREAMWOOD

ORDINANCE NO. 2019 - 41

AN ORDINANCE APPROVING AND ADOPTING THE
2020 OPERATING AND CAPITAL IMPROVEMENTS BUDGET
FOR THE VILLAGE OF STREAMWOOD
COOK COUNTY, ILLINOIS

ADOPTED BY THE BOARD OF TRUSTEES
OF THE VILLAGE OF STREAMWOOD
THIS 5th DAY OF December, 2019

Published in pamphlet form by authority of the Board of Trustees
of the Village of Streamwood, Cook County, Illinois
this 5th day of December, 2019

ORDINANCE NO. 2019 - 41

AN ORDINANCE APPROVING AND ADOPTING THE
2020 OPERATING AND CAPITAL IMPROVEMENTS BUDGET
FOR THE VILLAGE OF STREAMWOOD
COOK COUNTY, ILLINOIS

WHEREAS, the proposed Operating and Capital Improvements Budget for fiscal year 2020 was made available for public inspection since November 1, 2019 at the Village Hall, Village of Streamwood, Cook County, Illinois; and

WHEREAS, notice of public hearing on the contents of the proposed budget for fiscal year 2020 was published in the Examiner, a newspaper having general circulation within the Village, on November 13, 2019; and

WHEREAS, a public hearing was held on November 21, 2019 at 6:30 p.m., pursuant to said notice and all interested parties had an opportunity to be heard; and

WHEREAS, the Village is authorized to approve and adopt the annual budget by ordinance pursuant to 65 ILCS 5/8-2-9.4.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Streamwood, Cook County, Illinois as follows:

SECTION ONE: That the annual fiscal budget for the year 2020, attached hereto as Exhibit "A" and by this reference made a part thereof, is hereby adopted and approved in its entirety.

SECTION TWO: That all ordinances and resolutions or parts thereof in conflict with the provisions of this ordinance are, to the extent of such conflict, expressly repealed.

SECTION THREE: That this ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.


ROLL CALL VOTE:	AYES	<u>5</u>
	NAYS	<u>0</u>
	ABSTENTIONS	<u>0</u>
	ABSENT	<u>1</u>

PASSED AND APPROVED this 5th day of December, 2019.

APPROVED:


VILLAGE PRESIDENT

ATTEST:


VILLAGE CLERK

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BUDGET MESSAGE



Village President
Billie D. Roth

Village Clerk
Kittie L. Kopitke

Village Trustees
Michael H. Baumer
William J. Carlson
James P. Cecille
William W. Harper
Larry Schmidt
Mary F. Thon

November 14, 2019

The Honorable Billie D. Roth, Village President
And Members of the Board of Trustees
Village of Streamwood

Dear President Roth and Members of the Village Board:

The Village management team is pleased to submit to you the proposed 2020 Operating and Capital Improvements Budget. The proposed Budget represents the culmination of efforts by the Village President, Board of Trustees, and staff to present a framework for the future that meets our goal of providing a balanced budget with existing revenue sources while continuing to provide excellent services to our residents.

Our guiding principle, as stated in our *Mission Statement and Principles of Operation*, is to provide quality, cost effective municipal services to our residents. The Village President and Board of Trustees provide guidance and direction through our goals setting process, which emphasizes policies of thoughtful planning and fiscal constraint. This guidance allowed us to complete another successful year in 2019, through implementation and attainment of our goals including completing the planned renovations to Village Hall, starting the redevelopment process for Fire Station #31 and the Public Works Facility, successfully acquiring a grant to initiate a detailed plan for our pathway systems, and developing an integrated Geographic Information System.

In addition to these accomplishments, the Village continues to maintain or improve its service to our residents and businesses through the realization of ongoing projects including pavement resurfacing and reconstruction of over 6 miles of streets, managing and stabilizing our water and sewer rates through continued participation with the Joint Action Water Agency (JAWA), and continuing the implementation of our enterprise-wide system making utility billing more efficient and expanding other online service capabilities for our residents and businesses.

Under your guidance we continue to fund and maintain capital equipment and assets; utilize “pay as you go” financing for the majority of Village projects; encourage intergovernmental cooperation; and ensure quality cost effective services to the community.

Continued improvement in the economy overall and the success of our diverse revenue sources allows us to enter 2020 with a balanced budget proposal that ensures adequate allocation to the Capital Replacement Fund, Street Improvement Fund, Equipment Replacement Fund (ERF) and Facilities Equipment Replacement Fund (FERF). The 2020 budget proposal keeps the property tax level with last year and maintains financial policy level funding in every operating and capital fund.

The 2020 Operating and Capital Improvements Budget includes our 2020 Goals and Objectives as well as an update on our progress towards accomplishing our 2019 Goals and Objectives. Our goals for 2020 continue on the Board's plan of reinvestment in our community. These reinvestments were proposed in the 2018 Comprehensive Plan and are focused on communication, connectivity and collaboration. We seek to improve communications to the community through the installation of new community event signage. We hope to build connectivity throughout the community by planning and designing pathway connections. We will initiate plans to build a new fire station and update our public works facility to provide improved efficiency and service. We will collaborate with our community partners to realize these plans, while ensuring that long-term costs for these efforts will have a negligible impact on our residents and businesses.

Our latest projections indicate we will conclude 2019 with revenues exceeding expenditures in the General Fund. In alignment with the Village's Fund Balance and Reserve Policies, this proposed budget allocates portions of the General Fund reserve to our Facilities and Equipment Replacement Fund and our Debt Service Fund. The allocation to the Debt Service Fund will enable us to pay off the final year of our existing bond issuance related to the construction of our police facility in 2005. This payment of the outstanding bond will enable the Village to issue new bonds for the reconstruction of Fire Station #31 and renovation to our Public Works facility, in accordance with the Board's Goals and Objectives, without any impact on the taxpayers of Streamwood.

Finally, after careful consideration and review of our current water and sewer rates, we are recommending a two-year freeze on our existing water and sewer rate structure. Our 2020 fund balance exceeds the Board's minimum fund balance threshold. JAWA is proposing restructured rates in 2022 at which time we will reevaluate our long-term rate plan. However, the current plan has provided a healthy balance in anticipation of upcoming infrastructure projects including sewer main on Schaumburg Road and updates to our water meter transmission units.

The following document provides the Village President and Board of Trustees with an analysis of projected balances by fund; summary of projected 2020 revenues; expenditures by department in the General Fund; and expenditures by fund for all of our other funds.

Thoughtful planning combined with fiscal restraint will ensure our community realizes the vision set forth by the Village Board and outlined in our Comprehensive Plan. This provides us clear direction for continued success in providing exceptional service to our residents.

2020 BUDGET OVERVIEW

The Village of Streamwood is in a solid financial position. The 2020 Budget is a balanced financial plan with a conservative philosophy towards revenues and a prudent approach to expenditures. The Village Board has guided staff with a consistent philosophy towards budgeting that has resulted in stable fund balances that meet the Village's reserve policies. Furthermore, this Budget continues our long tradition of keeping property taxes low while providing high quality services to our community.

Overall revenues for 2020 are budgeted at \$62,352,990 with expenditures budgeted at \$86,964,937. Major highlights of the budget are identified below:

1. **Revenues** – A key aspect of this proposed budget is maintaining a revenue structure that is both sound and diverse. The Village Board recognizes that in order to maintain a broad, reliable revenue base that a multi-faceted approach must be taken. Property taxes are being levied at the same amount as last year's extension. No increases in any fees are proposed for 2020. Budgeted revenues decreased due to the \$20 million in bond proceeds anticipated to be received at the end of 2019 for facility improvements scheduled in 2020.

Following are highlights of the more material 2020 budgeted revenues:

- **Property Taxes** – The 2019 Property Tax Levy (to be paid by taxpayers in 2020) is \$12.1 million. This levy request is the same amount as the property taxes extended by Cook County for the 2018 levy, with several exceptions: Public Safety Pension Fund's actuarial reports indicate that contributions should increase by \$402,818 due to investment losses of approximately 7% in 2018; Debt Service increase of \$50,888 (4.0%) is due to the first year of the new bond issuance anticipated repayment schedule; IMRF increase of \$32,469 (6.1%) due to an increase in the employer contribution rate as a result of investment losses in 2018; Social Security/FICA decrease of \$57,918 (16.9%) over last year based as a percentage of anticipated payroll costs and prior year overages; and the General Corporate Fund will show a reduction of \$428,257 (6.9%) to offset the net change in the overall property tax levy. In addition, the Village's overall equalized assessed valuation (EAV) decreased from 2017's \$775 million to 2018's \$753 million (2.8%). As a result, even though property taxes remained flat, the rate increased due to a decrease in the EAV. The proposed 2018 tax rate is \$1.603 which is a slight increase over 2017's tax rate of \$1.513.
- **Sales Taxes** – Due to the stability of our established businesses, sales taxes remain a consistent source of revenue. Our highest sales tax producing businesses (Walmart, Target, and Jewel/Osco) all perform well regardless of economic conditions. However, in early 2018, Sam's Club closed its doors which accounted for a temporary dip in sales tax revenues. With no significant planned changes, our conservative estimates for 2020 follow a similar pattern as 2019 at \$4.9 million.

- Other Taxes and Revenues – State Per Capita Revenues (Income, Use, and Motor Fuel Taxes) have remained relatively flat over the past several years. The shared revenues from the Local Government Distributive Fund (LGDF) accounts for approximately \$5.5 million annually to the Village allowing Streamwood to continue to keep property taxes low. In recent years, income tax revenues have been on the rise primarily due to the increase in the personal and corporate tax rates in 2017 along with an improved economy. Use taxes are on the upward trend due to the Wayfair Supreme Court decision allowing additional taxes to flow to local communities for online purchases. Over the last decade, motor fuel taxes (MFT) have been consistently flat but will see an anticipated increase in 2020 (approximately \$250,000) due to the increase in the gas tax from 19 cents to 38 cents per gallon. The Village's food and beverage tax continues to remain strong at \$1.3 million annually adding financial stability.
- Debt Service and Capital Projects – The Village Board's policy of "Pay-as-you-go" to fund current operating expenses has served the community well. As such, the Village's only outstanding bond issuance from 2005 will be paid off at the end of 2020 with General Fund Reserves. A bond issuance is anticipated at the end of 2019 for the new construction of Fire Station #31 (replacing the existing facility) and improvements to the Public Works Facility in 2020. General Fund Balance Reserves will be used to pay off the last year of the 2005 bond in 2020 without placing the burden on local tax payers. Proceeds from the bond issuance are included in the 2019 Budget with construction costs following in 2020 in the Capital Replacement Fund. With the current bond expiring, this presented an opportunity for Streamwood to further invest in the community without raising taxes.
- Water and Sewer Charges – Charges for services allow the Village to adequately plan for the purchase of water as well as maintain the infrastructure needed for the delivery of water to the residents. The City of Chicago supplies Lake Michigan Water to our community and costs have stabilized over the last several years. As a result, the Water & Sewer Fund is in a financially stable position that exceeds the Village Board's Fund Balance policy. Based on the fund balance and anticipated capital projects, a two year freeze on water rates has been recommended through December 31, 2021. Water and Sewer rates continue to be re-evaluated on regular basis.
- Public Safety Pension Funds – Streamwood's Police and Fire Pension Funds are setup to achieve a 7.0% long-term annual rate of return. Unfortunately, 2018 saw investment losses of approximately -7.0% due to adverse market conditions in the 4th Quarter which had a negative impact on our actuarial reports that determine required funding levels. However, the Village Board continues to support funding 100% of the actuarial determined annual contribution which has been critical to the long-term stability of these funds. At the end of 2018, the Police and Fire Pension Funds were 64.8% and 72.1% funded, respectively.

2. Expenditures – Total 2020 General Fund Budgeted expenditures represents a 1.6% increase over the prior year due to new union contracts and additional funding required per the actuarial reports for our Police and Fire Pension Funds. The majority (81.1%) of General Fund Budgeted expenditures are based on our commitment to the Police, Fire, and Public Works Departments. The 2020 Budget also keeps the Village's commitment to fund recurring capital projects including its annual road program with current available resources.

Following are highlights of the significant 2020 budgeted expenditures:

- Personnel – The 2020 Budget includes funding for 196 full-time and 37 part-time positions. The 2020 Budget includes adding a Firefighter-Paramedic to help increase staffing levels during periods of vacancies due to retirement and disability. This additional position will help to alleviate excessive overtime and deepen the bench of qualified individuals in the department. Also, in an effort for succession planning, an Assistant Village Manager is planned to be added in mid-2020. Restructuring changes were made to the staffing levels in the Community Development and Police Departments to better serve the public. All changes are in-line with the Village Board's ongoing goal of succession planning to maintaining the effectiveness and leadership capability of our workforce.
- Capital Replacement – The Capital Replacement Fund covers one-time projects not included in the other Capital Projects Funds (Street Improvement Fund, Equipment Replacement Fund, or Facilities Replacement Fund). The 2020 Budget includes funding for projects focused on investing in the community as outlined in the Village's Comprehensive Plan. Construction costs associated with replacing Fire Station #31 and improvements to the main Public Works Facility are included here. Bond proceeds, anticipated to be received in December 2019, are being used to fund the Fire Station and Public Works Facility projects. Funds have also been included for the building of two Community Event Signs, completion of a Community Development Document Imaging and Retention project, and development of a Village-wide bike pathway system plan.
- Street Improvement – The Village Board continues its commitment to maintaining our infrastructure through our annual road program. The Village has approximately 99 miles of streets and the Public Works Department's goal is to reconstruct or resurface 6 miles of streets annually. In 2020, anticipated grant revenues of \$1.6 million are expected to be received for additional street resurfacing. In total, \$5.5 million is scheduled to be spent in 2020 on the Village's road program.

- Equipment and Facilities Replacement – The Village maintains, by department, a comprehensive listing of scheduled vehicle, major equipment, and facility fixture replacements through the year 2040. Funding for these items is supplied by series of systematic monthly operating transfers. Capital outlay items are initially approved by the Village Board as a part of the Budget process and specific purchases are approved individually at the time of procurement. The 2020 Budget includes funding for the replacement of 44 vehicles and 44 major equipment and facility related projects. Some of these items include 6 new police vehicles, 21 public works vehicles and equipment, police station interior painting, a fire department thermal imaging camera, the replacement of water meter transmitter units, and improvements to 9 sewer lift stations and 2 water treatment plants.
3. Fund Balances – The Village Board has set forth a set of fund balance and reserve policies to promote financial stability. Traditionally, when the unassigned fund balance of the General Fund exceeds 30% of next year’s estimated expenditures, these policies encourage investing in the community by bolstering Capital Project Funds through a Reserve Reappropriation transfer. The 2020 Budget ensures that all funds will be in compliance with the Board’s Fund Balance and Reserve Policies.

For 2020, the Village will have a one year overlap between the final year of the existing 2005 bond issuance and the anticipated 2019 bonds. At the direction of the Village Board, a reserve transfer to the Debt Service Fund for the final payment of the 2005 bonds (\$1.2 million) will ensure there will be no impact on the taxpayers of Streamwood in 2020.

- General Fund Equity Position – The General Fund’s unassigned fund balance position was \$9.5 million at the end of 2018. In order to maintain compliance with the Village’s stated Fund Balance and Reserve Policies, the Village Board decided to institute a series of transfers (\$1.5 million) to various funds from the General Fund, scheduled to take place in late 2019:
 - \$1,200,000 – Debt Service Fund for the final payment of the 2005 bonds.
 - \$300,000 – Facilities and Major Equipment Replacement Fund for future capital expenditures

Staff estimates that the General Fund’s Unassigned Fund Balance at December 31, 2019 will be \$9.1 million as a result of normal operations coupled with these transfers. The projected 2019 General Fund Unassigned Fund Balance is projected to remain in compliance with the 25% minimum financial management policy limit.

GENERAL FUND

The General Fund accounts for all services that are not specifically accounted for in other funds, including police and fire (public safety), public works, community development and general administration activities. Total expenditures for 2020 are budgeted at \$30,775,962 which is 1.6% higher than the 2019 budget of \$30,277,940.

GENERAL FUND BUDGETED EXPENDITURES				
Department	2019 Budget	2020 Budget	Change	%
Public Safety	21,243,308	21,627,137	383,829	1.8%
Administrative	4,304,689	4,253,085	(51,604)	(1.2%)
Public Works	3,341,839	3,339,228	(2,611)	(0.1%)
Community Development	1,388,104	1,556,512	168,408	12.1%
Total General Fund	30,277,940	30,775,962	498,022	1.6%

Personnel Services (payroll, taxes, and benefits) continue to be the largest General Fund expenditure accounting for approximately 63.9% of budgeted expenditures. The Village continues to look for ways to provide service more efficiently and effectively as a way to hold the line on expenditures. Premium increases for the purchase of the Village's Worker Compensation and General Liability Insurance have impacted all Departments. Streamwood continues to stay focused on safety with insurance claims trending down in recent years which have a positive effect on what the Village pays. In addition, all department contribution transfers were reduced to the Equipment Replacement and Facilities Replacement Fund in 2020. Reduced contributions to these Capital Project Funds were based on current fund balances being in excess of Village Board policies. Below are some additional highlights for 2020:

- **Public Safety:** The Police and Fire Departments expenditure increases are primarily driven by the annual required contribution for both the Police and Fire Pension Funds as determined by our actuary (5.9% and 18.5%, respectively). This was due to investment losses (-7.0% in both funds) in 2018. Staff restructuring in the Police Department and the addition of a Firefighter-Paramedic in the Fire Department also account for some of the expenditure increases. However, it is anticipated that with these staffing changes we should see an offset by reductions in overtime expenditures.
- **Administrative / Public Works:** Union contract increases are being offset by reduced contributions by the Department to the Capital Projects Funds as mentioned above. In addition, the contingency account for the expiring labor contracts and unanticipated personnel expenditures in 2019 was reduced in 2020 from \$500,000 to \$250,000.
- **Community Development:** As mentioned previously, staff restructuring coupled with union contract increases account for the changes in the Community Development 2020 Budget. This includes reclassifying one Code Enforcement Officer to a Building Inspector to help deal with increased inspection activity.

SPECIAL REVENUE FUNDS

The Motor Fuel Tax Fund (MFT), Wetlands Special Service Area (SSA) Fund and Special Tax Allocation Fund make up the Village's Special Revenue Funds.

SPECIAL REVENUE FUNDS BUDGETED EXPENDITURES				
Fund	2019 Budget	2020 Budget	Change	%
Motor Fuel Tax	1,100,000	1,350,000	250,000	22.7%
Wetlands SSA	192,979	195,869	2,890	1.5%
Special Tax Allocation	450,000	425,000	(25,000)	(5.6%)
Total Special Revenue Funds	1,742,979	1,970,869	227,890	13.1%

- **Motor Fuel Tax:** The Village anticipates receiving \$25.71 per capita in Motor Fuel Tax allotments during 2020. Revenue received in the MFT Fund is transferred directly to the Street Improvement Fund for the road program (approximately \$1.1 – \$1.2 million annually). However, the State of Illinois recently increased the gas tax from 19 cents to 38 cents per gallon. The additional 19 cents is weighted differently, but the Village conservatively anticipates receiving an additional \$250,000 in 2020 due to this change. Actual revenues are also typically slightly higher than budget. As such, the Village continues to closely monitor residual funds accumulated over time in the MFT Fund Balance and adjusts the budgeted transfers annually into the Street Improvement Fund to ensure these dollars are put to work in the road program.
- **Wetland SSA:** Twenty-eight special service areas have been established to pay the costs of maintaining wetland areas in specifically defined subdivisions. This work includes mowing, control of invasive species, and other ground maintenance required in these areas of town. Amounts vary from year to year depending on specific work being planned. There are no major changes in this fund planned for 2020.
- **Special Tax Allocation (TIF):** The Special Tax Allocation Fund was created in 2002 to account for developer reimbursements as dictated in the Phoenix Lake Business Park Tax Increment Financing (TIF) agreement. The developer and the Village split the costs to construct the street that runs through the middle of the business park. 70% of incremental property taxes were forwarded to the developer as reimbursement for their contribution of \$1.5 million. Since the developer was paid off at the end of 2014, the Village retains 100% of the property taxes collected and uses these funds to reimburse the General Fund for our investment. The balance due to the Village is approximately \$1.0 million at the end of 2019. The 2020 Budget has been reduced slightly by \$25,000 which is a conservative estimate similar to the estimated results in 2019. The Village is on track to receive the balance plus interest prior to the end of the TIF in 2024.

DEBT SERVICE FUND

The Village currently has one Debt Service Fund.

DEBT SERVICE FUND BUDGETED EXPENDITURES				
Fund	2019 Budget	2020 Budget	Change	%
Debt Service	1,250,200	2,586,564	1,336,364	106.9%
Total Debt Service Fund	1,250,200	2,586,564	1,336,364	106.9%

- **Debt Service Fund:** This fund pays for principal and interest on all of the Village’s General Obligation (G.O.) Debt. The Village’s current outstanding G.O. debt is a \$15 million bond issue undertaken in 2005 to finance a new police station and municipal campus infrastructure improvements. This bond issuance will be paid off at the end of 2020. A new bond issuance is anticipated at the end of 2019 for the construction of a new Fire Station #31 (replacing the existing facility) and improvements to the Public Works Facility in 2020. General Fund Balance Reserves will be transferred to the Debt Service Fund (\$1.2 million) and used to pay off the last year of the 2005 bond in 2020. This transfer will ensure there is no impact on the taxpayers of Streamwood during the one year of overlap for both bond payments. The 2019 bond issuance is expected to net \$20 million in proceeds with a payback period of 20 years (level debt service) and anticipated to average \$1.3 million in principal and interest payments annually. These figures have been factored into the 2020 Budget and future projections. It is also worth noting that the Village of Streamwood maintains a AA bond rating with Standard & Pooors.

CAPITAL PROJECT FUNDS

The Village has four Capital Project Funds that are used to accumulate and expend funds for the purchase of vehicles, major equipment, and capital improvements. The Funds are financed by transfers from the various operating departments. When an operating department needs to make a capital purchase, even if it has been appropriately budgeted, the department must go to the Village Board for the authority to purchase. Annual operating costs associated with capital purchases or improvements are the responsibility of their respective departments and are included in those departments' operating budgets.

CAPITAL PROJECT FUNDS BUDGETED EXPENDITURES				
Fund	2019 Budget	2020 Budget	Change	%
Capital Replacement	1,050,000	18,978,000	17,928,000	1707.4%
Street Improvement	4,285,800	5,465,800	1,180,000	27.5%
Equipment Replacement (ERF)	1,223,000	1,054,650	(168,350)	(13.8%)
Facilities Replacement (FERF)	2,659,000	3,973,400	1,314,400	49.4%
Total Capital Project Funds	9,217,800	29,471,850	20,254,050	219.7%

- **Capital Replacement Fund (CRF):** Capital Replacement serves as a funding mechanism for one-time capital projects that are not included in either ERF or FERF. In 2020, construction of the new Fire Station #31 and improvements to the Public Works facility are planned. Proceeds from the 2019 G.O. Bond Issuance are to be used for this project. In addition, as mentioned above, funds have been included for the building of two Community Event Signs, completion of a Community Development Document Imaging and Retention project, and development of a Village-wide bike pathway system plan.
- **Street Improvement:** Since 1991, the Village has been able to provide consistent, long-term funding for one of the Village Board's highest priority projects, the road program. As previously mentioned, the total Street Improvement Fund Budget for 2020 has been set at \$5.5 million for road resurfacing and reconstruction. The Village is anticipating grant revenues of \$1.6 million to fund the additional street resurfacing in 2020.
- **Equipment Replacement Fund (ERF) and Facilities and Major Equipment Replacement Fund (FERF):** These Funds provide a framework and a funding mechanism for the replacement of all vehicles, major equipment, and facility improvements owned by the Village. The General Fund, Water & Sewer Fund and Golf Fund make contributions to ERF and FERF to ensure that adequate funds are available to replace these capital assets at the end of their useful lives. The 2020 Budget includes funding for the replacement of 44 vehicles and 44 facilities related projects Village-wide. A detailed list of scheduled capital purchases for 2020 through 2022 is located at Appendix B.

ENTERPRISE FUNDS

The Village's two Enterprise Funds are the Water & Sewer Fund and Golf Fund.

ENTERPRISE FUNDS BUDGETED EXPENDITURES				
Fund	2019 Budget	2020 Budget	Change	%
Water & Sewer	13,329,473	15,454,523	2,125,050	15.9%
Golf	350,565	346,338	(4,227)	(1.2%)
Total Enterprise Funds	13,680,038	15,800,861	2,120,823	15.5%

- **Water and Sewer Fund:** As previously mentioned, since water purchase costs from the City of Chicago have steadied, the Village's current rate structure will adequately provide stability. Based on the fund balance and anticipated capital projects, a two year freeze on water rates has been recommended through December 31, 2021. Additional funds have been added to the 2020 Budget for the replacement of water meter transmitter units (MTUs), improvements to a pump station (Schaumburg Road), and updates to nine sewer lift stations as well as two water treatment plants.
- **Golf Fund:** The Village constructed Streamwood Oaks Golf Club in 1990. The course is currently managed by Links Management, an independent management firm, who has done an excellent job of maintaining the grounds and running the clubhouse operations since 1997. The weather has not cooperated with operations in the last two years which has impacted profitability. However, work to update the facilities including improvements to the club house and resurfacing of the cart path was completed this past year. Increasing costs from suppliers and new minimum wage requirements will require a regular annual review of fees charged. Golf remains a breakeven business but is an excellent use of land that is also used for storm water detention.

TRUST AND AGENCY FUNDS

The Village has two Trust and Agency Funds which are the Police and Fire Pension Funds. A summary of budgeted expenses is as follows:

TRUST & AGENCY FUNDS BUDGETED EXPENDITURES				
Fund	2019 Budget	2020 Budget	Change	%
Police Pension	3,376,108	3,880,003	503,895	14.9%
Fire Pension	2,206,130	2,478,828	272,698	12.4%
Total Trust Funds	5,582,238	6,358,831	776,593	13.9%

- **Pension Funds:** Retired police and fire pensioners receive 3% annual cost-of-living increases as directed by Illinois Compiled Statutes. That increase, as well as new retirees added to the roster each year, accounts for the increase in the Pension Fund 2020 Budgets. Recently, an area of concern is the number of work-related or duty disability pensions. Currently, the Village has eight former firefighters and four former police officers receiving Public Safety Employee Benefit Act (PSEBA) benefits. Under State Law, that number is expected to increase over time.

CAPITAL SPENDING AND THE EFFECT ON DEBT FINANCING

As previously discussed, Village staff is required to maintain a comprehensive schedule of capital improvements and additions anticipated for the future. Each year, the Village Board reviews a three-year operating and capital improvements plan that sets the legally authorized spending limit for the upcoming fiscal year and anticipated spending levels for the next two concurrent years. Additionally, capital fund balances are reviewed for compliance with the Village's long-standing fund balance policy (50% of total current year replacement balance at a minimum). The Village prefers a "pay-as-you-go" strategy wherever possible to fund capital projects. The Village's projections assume that all capital projects will be funded with cash on hand with the exception of any large one-time capital projects.

Additional operating and maintenance costs associated with any of our capital expenditures are taken into account each year when crafting this multi-year budget document. As discussed previously, annual operating costs associated with capital purchases or improvements are the responsibility of their recipient departments and are embedded in those departments' operating budgets.

With the use of the Equipment Replacement Fund (ERF), the systematic replacement of all vehicles will allow operating maintenance account budgets to be less volatile in future years. The Facilities and Major Equipment Replacement Fund (FERF) also provides a tool for the Village to use in replacing all other major (non-vehicle) capital assets. The Capital Replacement Fund is the third tool that accumulates monies for major capital projects that are not included in the ERF or FERF. In addition, the Street Improvement Fund provides funding to keep the Village's street infrastructure in excellent shape.

CONCLUSION

Streamwood has provided quality, cost-effective services to our residents since the Village was incorporated in 1957. The 2020 Budget provides a financial plan that continues this commitment to our residents. This document was prepared using the Village Board's Goals and Objectives as a guide providing staff clear direction. The 2020 Budget represents the combined efforts of the Village President, Board of Trustees, management and staff. Special recognition should also go to Lori Frankenthor and Laura Christensen for their efforts in compiling the information involved in the preliminary and final versions of this document.

Respectfully submitted,



Sharon P. Caddigan
Village Manager



Joshua J. Peacock
Finance Director

FINANCIAL, BUDGET & ORGANIZATIONAL POLICIES

BUDGETARY POLICIES

This section explains the various policies followed in making decisions as to what is included in the annual budget document.

1. Adhere to the financial management policies of the Village. The Village Board has adopted revenue, debt, and reserve policies (see Financial Policies later in this section). These policies provide and help maintain a favorable financial picture for the Village. The 2020 Budget acknowledges the requirements established by these financial policies.
2. Submit an annual budget, which is within the Village's ability to pay. Staff, through attendance at bi-monthly Board Meetings and review of the Board's goals and objectives, is aware of priorities and must present a budget that best meets these priorities. In order to focus the Board's review on important policy issues, the staff shall submit a balanced proposed budget. Upon submittal to the Board, the budget can be changed in any manner desired by the Board. The 2020 Budget is within the Village's ability to pay.
3. Provide for the adequate maintenance of capital assets. Prior to approving the expenditure of funds for the expansion of services, the Village Board shall ensure that existing services are adequately funded. Maintenance and replacement of capital equipment shall not be deferred to future years as a method to expand existing services. Funding for the replacement of capital assets is adequately provided in the Equipment Replacement Fund (ERF), the Facilities & Major Equipment Replacement Fund (FERF), the Street Improvement Fund and the Capital Replacement Fund.
4. Encourage the use of automation in all areas where it is appropriate and practical. Salary and benefit costs continue to grow at a pace exceeding general price trends. It is important to counter this trend by stabilizing the size of the labor force whenever possible. Streamwood will continue to encourage the purchase and implementation of automation equipment whenever practical and foster the understanding of automation proficiency through training. A long-term computer equipment replacement program has been established for this purpose. This plan is updated annually.
5. Encourage Intergovernmental Cooperation. The Village has significantly improved services to the community and controlled costs by cooperating with other governmental agencies: the Northwest Suburban Municipal Joint Action Water Agency (JAWA); Intergovernmental Personnel Benefit Cooperative (IPBC); and Municipal Insurance Cooperative Association (MICA) are examples of inter-governmental cooperation. The Village also participates in Mutual Aid Fire Suppression and Emergency Response Capacity, the Northwest Central Dispatch System (NWCDS); the Illinois Metropolitan Investment Fund (IMET); and the purchase of the Village's streetlight electricity from the Northern Illinois Municipal Electric Cooperative (NIMEC). Additional initiatives continue to be explored.
6. Prepare a budget, which provides meaningful and readily understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers' Association's (GFOA) Distinguished Budget Presentation Award from 1990 through 2019. Improvements have been incorporated into the 2020 Budget document based on comments received from GFOA's review.

7. Prepare a budget that allows for the implementation of as many of the Village Board's goals and objectives as possible. The Village Board annually adopts community-wide goals and objectives. The progress on these goals and objectives is reviewed on a periodic basis. The 2020 Budget establishes funding to achieve this policy. Please refer to the detailed disclosure on 2020 goals and objectives.

8. Pay-as-you-go Financing is the preferred method of paying for capital assets. The Village Board has followed this theme since the early 1990's. Mechanisms have been created (through the establishment of the Capital Replacement Fund, Street Improvement Fund, Equipment Replacement Fund and Major Equipment and Facilities Replacement Fund) that integrate capital planning into each year's operating budget process. The 2020 Budget again follows this basic philosophy.

FINANCIAL MANAGEMENT POLICIES

The original Financial Management Policy Statement was approved by the Village Board on February 9, 1988 and is reviewed on an annual basis. The policies establish direction for revenues, debt and reserves. These policies are to be used as the basis for all Village financial decisions. The Village of Streamwood has been a home rule municipality since 1986. Home rule municipalities have no debt or property tax rate limitations. The Village Board has established self-imposed limitations on these powers in its Financial Management Policies.

Revenue Policies

1. The Village policy is to keep its property tax rate as low as possible, but no higher than \$1.25 per \$100 of Equalized Assessed Valuation (EAV). (Note for the 2020 Budget: The Village's current tax rate is \$1.603. The Village Board is aware of this discrepancy, and remains firm in its commitment to a goal of \$1.25.)

The following components should be followed in priority order when establishing each year's levy:

1. Levy for general obligation bond principal and interest;
 2. Levy for Police, Fire and IMRF pensions per actuary calculations – if the actuarial reports indicate a higher employer contribution is needed, said increase should be added to the Village's overall previous year levy request;
 3. Levy for FICA and Medicare;
 4. Levy to support General Fund operations including Police, Fire, Public Works, Community Development, Finance and Administration; and
 5. Levy to fund additional personnel.
2. User charges and tap-on fees will be sufficient to finance all operating, capital and debt service costs for the Waterworks and Sewerage Fund.
 3. The following one-time revenues will be set aside in the Capital Replacement Fund, Equipment Replacement Fund (ERF) and Facilities and Major Equipment Replacement Fund (FERF) and used to finance long-term capital expenditures:
 - Annexation Fees
 - Impact Fees
 - Proceeds From the Sale of Property
 - IRB Volume Cap Transfer Fees

Debt Policies

1. Debt or bond financing will not be used to finance current operating expenditures or expenses.
2. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the project.
3. The total general obligation debt of the Village will not exceed the amount allowed non-home rule municipalities under the Illinois Revised State Statutes. (Note: The 12/1/19 outstanding General Obligation debt is \$1,200,000. The maximum non-home rule outstanding G.O. debt authority would be \$250 million.)
4. Pay-as-you-go financing is the preferred method of paying for capital assets.

Fund Balance and Reserve Policies

Definitions

Fund Balance: The difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance: Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.

Restricted Fund Balance: Amounts that can be spent only for specific purposes because of Village, State, or Federal laws, or externally imposed conditions by grantors or creditors.

Committed Fund Balance: Amounts that can be used only for specific purposes determined by a formal action by the Village Board ordinance. These amounts cannot be used for any other purpose unless the Village Board takes the same action to remove or change the restraint.

Assigned Fund Balance: Amounts the Village intends to use for a specific purpose.

Unassigned Fund Balance: Amounts not included in other spendable classifications.

Policy

1. It is the policy of the Village of Streamwood to maintain an unassigned fund balance in the General Fund at a level of 25% to 30% of estimated annual expenditures at a minimum.
2. When the unassigned fund balance in the General Fund exceeds 30%, it should be distributed to the Capital Replacement Fund, Street Improvement Fund, Equipment Replacement Fund (ERF), and the Facilities Equipment Replacement Fund (FERF) at year end until those funds are fully funded as specified in the policies below.
3. It is also the policy of the Village of Streamwood to maintain committed fund balance in the Street Improvement Fund at a level of 25% of estimated annual expenditures at a minimum.
4. It is the policy of the Village of Streamwood to maintain committed fund balance in the Equipment Replacement Fund (ERF) and the Facilities and Major Equipment Replacement Fund (FERF) at a level of 50% of total current year replacement balance at a minimum.
5. The Water & Sewer Fund cash and investment balance should be maintained at 25% of estimated expenditures at a minimum. When the balance exceeds 30% it should be reserved for system-related capital improvements.
6. This policy may be amended from time to time according to the wishes of the Village of Streamwood Board of Trustees.
7. The Village will spend the most restricted dollars before the less restricted, in the following order:
 - a. Nonspendable (if funds become spendable),
 - b. Restricted,
 - c. Committed,
 - d. Assigned,
 - e. Unassigned.

Expenditure Policy

1. Establish a General Fund Contingency Account between \$100,000 and \$325,000. (Note for the 2020 Budget: The Contingency account is \$250,000.)
2. The Village Manager shall impose spending limits if, in his/her judgment, revenues will be below original estimates. Monthly financial reports will be prepared and available to staff by the 15th of the following month. Staff shall review and monitor expenditures to assure control of spending within available revenues.
3. A position analysis will be conducted for the replacement of any employee who resigns, retires or is terminated for any reason. The analysis of the worker's responsibilities and a replacement recommendation will be undertaken by the Personnel Director. The Village Manager will take this information, as well as the status of the Village's financial condition, into consideration when making a final replacement decision. The Village Board will be notified before any replacement actions are taken. (Note: The duties as described above for the Personnel Director are being filled by the Human Resources Coordinator.)

BUDGET EVALUATION, APPROVAL AND REVISION PROCEDURES

State statutes require that an annual budget be adopted by the Village Board before the beginning of the fiscal year to which it applies. The budget is prepared under the joint efforts of the Village Manager's Office and the Finance Department. The Village Manager is responsible for presenting the document to the Village Board.

The modified accrual basis of accounting is used by all governmental, expendable trust and agency funds for budgetary purposes. Revenues are recognized when susceptible to accrual (measurable and available). Expenditures are budgeted based on when the Fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

The full accrual basis of accounting is utilized by proprietary fund types, pension fund types and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. For purposes of budget preparation, principal on debt and capital outlay items are included as a program expense. For financial reporting purposes, these budget items are properly reclassified against appropriate balance sheet accounts.

Each department annually submits its budget requests for the upcoming year to the Finance Department. The following is the approximate timetable used to develop, review, and adopt the budget:

July 2, 2019	Budget Instructions issued to staff
August 16, 2019	Preliminary budget requests due to Finance
September 13, 2019	Finance assembles proposed budget
August-September 2019	Village Board Goals and Objectives Workshops commence
October 2019	Village Board Budget Workshops commence
November 6, 2019	Publish Notice of Public Hearing
November 21, 2019	Budget Public Hearing and 1 st Ordinance reading
December 5, 2019	Budget 2 nd Ordinance reading and passage
December 12, 2019	File Ordinance with Cook County

During the Village Board's goal-setting workshops, each department presents its preliminary plans for the coming year, based on the Board's stated "Goals and Objectives". The Board provides direction on those goals, and issues new ones. During the Budget Workshops, the departments come to the Board with their proposals on how best to meet the Board's goals within the framework of estimated available funding.

As the budget-reporting period progresses, departments can focus more clearly on anticipated events for which their budgets were predicted. Departments should be able to revise their budget based on the most recent information.

During 2020, the Village Manager and Finance Director will continue to monitor the Village's rate of revenue collections and expenditures to assure a healthy financial condition. If revenue projections drop below staff's original estimates, the Village Manager will direct staff to reduce expenditures. If need be, budget appropriations will be withheld and/or cost reductions will be implemented.

At the end of the year, the Village Manager and Finance Director will prepare budget adjustments for Village Board approval to more accurately reflect the actual expenditures of the Village. A "Budget Adjustment" ordinance is typically passed by the Village Board approximately ninety days after year-end.

VILLAGE MISSION STATEMENT AND PRINCIPLES OF OPERATION

When making decisions affecting the community the Village President, the Board of Trustees and the Professional Staff shall consider the following Mission and Principles of Operation:

Our Mission Statement

We will provide public services for the greater good and well-being of our community. We will continue to create a quality environment in which we can live, work & play, all in a way which is cost effective, yet responsive to our community needs. We will measure our success by our reputation as a stable, prosperous community, which will fill our present and future residents with pride.

Principles of Operation

The Village President and Board of Trustees will:

- Stay focused on the long-term good of the community,
- Make decisions knowing that our personal goals are secondary to the good of the community,
- Treat each other, our Village employees, and our residents with respect,
- Always operate with the highest degree of fiscal responsibility,
- Continually recruit high quality prospects for commissions,
- Train Village employees to be excellent providers of the services they were hired to deliver,
- Strive for fair and equitable contracts that benefit both the Village and the employees,
- Ensure open and honest communication between the Board and staff to facilitate understanding of negotiations and all available options,
- Involve employees in decisions that affect their work, and
- Live into the philosophy and values of our team charter.

The Village professional staff will:

- Remember that our residents are our “customers” and we provide excellent “customer service”,
- Always operate in a financially responsible manner,
- Maintain service levels without an increase in property taxes,
- Present contingency plans to the Board to adjust for losses of revenue each quarter,
- Only use debt financing when absolutely necessary,
- Not utilize debt financing to fund operating expenses,
- Maintain our infrastructure through continuation of the street program,
- Continue cooperation with other governmental agencies,
- Lobby with county, state and federal governments to protect Village interests,
- Maintain high standards for the aesthetics of Village property, and
- Continue to focus on preventative programs for our community; such as DARE, safety, drug and gang awareness.

Update on 2019 Village of Streamwood Goals and Objectives

2019 Ongoing Goals

Commitment to fiscal stability – The Village adopted a balanced budget for 2019. Surplus funds were applied to the reserve balances in capital project funds for future infrastructure improvements. The Village continued to receive awards for Financial Reporting and Budget presentation from the Government Finance Officers Association with this past year receiving its 30th consecutive award for both.

Maintain positive communications with the Board – Staff continues to provide Quarterly Financial Reports to the Village Board in addition to regular updates at Board Workshops. In 2019, staff provided Quarterly Investment Analysis Reports to track Village investment activity for transparency against comparable market benchmarks. Staff also updated its Investment Policy to conform with the Illinois Public Funds Investment Act.

Maintaining positive intergovernmental relations – The Village continues to have strong relationships with its surrounding communities through its participation in several joint cooperatives including the Intergovernmental Personnel Benefit Cooperative (IPBC), Municipal Insurance Cooperative Agency (MICA), the Northwest Suburban Municipal Joint Action Water Agency (JAWA), and the Northwest Central Dispatch System. The Village also has built solid connections at the local level with the Streamwood Park District, Streamwood Chamber of Commerce, Poplar Creek Library, and Hanover Township to enhance our community.

Support work culture and succession planning – The Wellness Committee has provided several activities throughout the year to help support the Village's work culture with a specific focus in 2019 on employee safety. There has been an ongoing focus on training, identifying opportunities for interdepartmental work and education, as well as, assessing all positions and monitoring the impact of retirements and employment market trends.

Long-term sustainability of water and sewer system – The current financial status of the Water and Sewer Fund is stable. Streamwood's existing water rate plan expires at the end of 2019. Staff worked on compiling data for expected water and sewer infrastructure projects over the next several years. In addition, the Northwest Suburban Municipal Joint Action Water Agency (JAWA) adopted a new contract with the City of Chicago. JAWA will pay off an existing bond issuance at the end of 2021, however, a new bond will need to be issued to repay the Illinois Tollway for the IL Route 90 relocation of a major water supply line. The repayment is expected to begin in 2022.

Monitor legislation that affects community – State of Illinois passed a number of initiatives that have impacted community including cannabis regulations. Additionally, work continues with NWMC to monitor legislation, especially pension obligations.

Continued Implementation of integrated computer system – In 2019, the Village entered into a GIS Consortium to establish a new mapping system for use across all departments. Additionally, the Village contracted with a vendor to initiate a process to digitize all documents into Laserfiche.

2019 New Focus Goals

Develop improved communication options including community event signage – Funds for these projects were allocated in the Capital Project Funds as part of the 2019 Budget process. The Village Board reviewed design styles and potential locations. Anticipate installation in 2020.

Install Paths and Bridges to establish greater connectivity and livability – The Village applied for, and was awarded, a planning assistance grant from the Chicago Metropolitan Agency for Planning (CMAP) to conduct an inventory and to develop detailed plan for paths and bridges, including specifications and pricing. Part of this effort will include mapping all paths, accessing conditions, and development schedule for maintenance. The Village also drafted a Complete Streets Policy; completed the Lake Street Phase II Project, which included path connection to the Hanover Park Metra Station; and, will complete the utilities and initiate widening along Irving Park Road.

Develop plans for replacing Fire Station and expanding Public Works facility – The Village selected an architect and construction manager to develop plans for the Fire Station and Public Works projects, and determine price. Work initiated on bond process for the projects. Work will begin to remove networking infrastructure, computers, phones and fiber from old station prior to demolition. Personnel, equipment and computers from Fire Station 31 to Fire Stations 32/33 and additional sites will begin along with the relocation of the Fire Prevention Bureau to Village Hall.

Improve Village facilities including completing renovations to Village Hall – Throughout 2019, Village Hall renovations were ongoing. New lighting, flooring and carpet were installed throughout the building. Renovation and relocation of office space was conducted. A number of Americans with Disabilities Act (ADA) updates were completed throughout the interior and exterior of the building, along with updates to ensure compatibility with fire and building code amendments. The project also included a complete installation of wireless infrastructure.

2020 Village of Streamwood – Ongoing Goals

1. **Commitment to fiscal stability**
2. **Maintain positive communications with the Board**
3. **Maintaining positive intergovernmental relations**
4. **Support work culture and succession planning**
5. **Long-term sustainability of water and sewer system**
6. **Monitor legislation that affects community**
7. **Continued Implementation of integrated computer system**
 - Implement Tyler Executime for time keeping and scheduling.
 - Begin implementation of EnerGov for inspections and permits.
 - Move Tyler products to the cloud.
 - Move email and documents to Office 365.
 - Upgrade public safety in vehicle computers.
 - Install new Computer Aided Dispatch and records management systems at Police and Fire.
 - Replace virtual server host computers.

2020 Village of Streamwood – Focus Goals

1. Develop improved communication options including community event signage

- Finalize design at the specific site and bid the construction and installation of one event sign (1) on Irving Park Road.

2. Install Paths and Bridges to establish greater connectivity and livability.

- Complete widening of Irving Park Road and initiate work on intersection at Bartlett and Irving Park Roads.
- Pursue a cooperative agreement with the Park District for Kollar Pond.
- Hire a consultant to develop a detailed plan for paths and bridges with specifications and pricing.
- Map all the paths using geographic information system (GIS), access condition of existing paths, develop plan for maintenance cycle.

3. Develop plans for replacing Fire Station and expanding Public Works facility

- Demolition of existing Fire Station and Public Works Storage Shed.
- Start construction of new Fire Station and Public Works addition.
- Implement required technology infrastructure for the buildings, including:

Public Works

- Pull and terminate new network wires.
- Relocate staff as needed.
- Install new network rack and move existing network infrastructure to new secure location.

Fire Department

- Install new networking infrastructure, connect fiber to Village Hall, install computers, video security systems, card access system, and phones.

DESCRIPTION OF FUNDS

General Fund

- To account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

- Motor Fuel Tax Fund – For expenditures related to street maintenance and various street improvements in the government. Financing is provided by the government's share of Motor Fuel Tax allotments. State statutes require those allotments be used to maintain streets.
- Wetland Special Service Area Funds – For expenditures related to the maintenance of certain wetland areas surrounding the following residential subdivisions: Meadows South (SSA #1), Oak Ridge Trails (SSA #2), Little Creek (SSA #4), Prospect Place (SSA #5), Cross Creek (SSA #6), Sherwood Forest (SSA #7), Jacobs Farm (SSA #8), Emerald Hills (SSA #9), Lakewood Streams (SSA #10), Prairie Point (SSA #11), the Oaks at Hidden Glen (SSA #12), Willow Pond (SSA #13), Sterling Oaks (SSA #14), Suncrest (SSA #15), Suncrest West (SSA #16), Phoenix Lake (SSA #17), Sterling Oaks II (SSA #18), Suncrest North (SSA #19), Suncrest II (SSA #20), Marquette Woods (SSA #21), Sutton Park Shopping Center (SSA #22), Moraine Woods (SSA #23), Buckingham Woods (SSA #24), Forest Ridge (SSA #25), Rolling Hills I (SSA #26), Rolling Hills II (SSA #27), Remington Ridge (SSA #28) and Villas of Cambridge (SSA #29). Financing is provided by a property tax levied against property owners in the areas impacted.
- Special Tax Allocation Fund – For expenditures related to construction of various infrastructure improvements in the Phoenix Lake industrial park per an authorized Tax Increment Financing agreement. Incremental property taxes for the designated TIF area will also be deposited into this fund and distributed annually according to the redevelopment agreement.

Debt Service Funds

- General Debt Service Fund – For expenditures related to the payment of general obligation bond principal, interest and related costs. Financing is provided by property taxes.

Capital Project Funds

- Capital Replacement Fund – For expenditures incurred for major equipment and major construction projects not accounted for in other Capital Project Funds. Financing is provided by annexation fees, bond proceeds, impact fees and transfers from other funds.
- Street Improvement Fund – For expenditures incurred for major road construction projects. Financing is provided by telecommunications tax, cable television franchise fees, and operating transfers from other funds.
- Equipment Replacement Fund – For expenditures related to acquiring vehicles and equipment. Financing is provided by interfund transfers from the General, Water & Sewer and Golf Funds.
- Facilities and Major Equipment Replacement Fund – For expenditures related to the replacement of large, non-vehicular items and improvements to municipal facilities that cost in excess of \$10,000. Current financing is provided by annual recurring transfers from General, Water & Sewer and Golf Funds.

Enterprise Funds

- **Water & Sewer Fund** – For expenditures related to providing water and sewer services to the residents of the government. All activities necessary to provide such services, including, but not limited to, administration, operations, maintenance, financing, related debt and collection. Financing is primarily provided by user fees.
- **Golf Fund** – For expenditures related to the operation of the municipal golf course. Financing is provided by user fees.

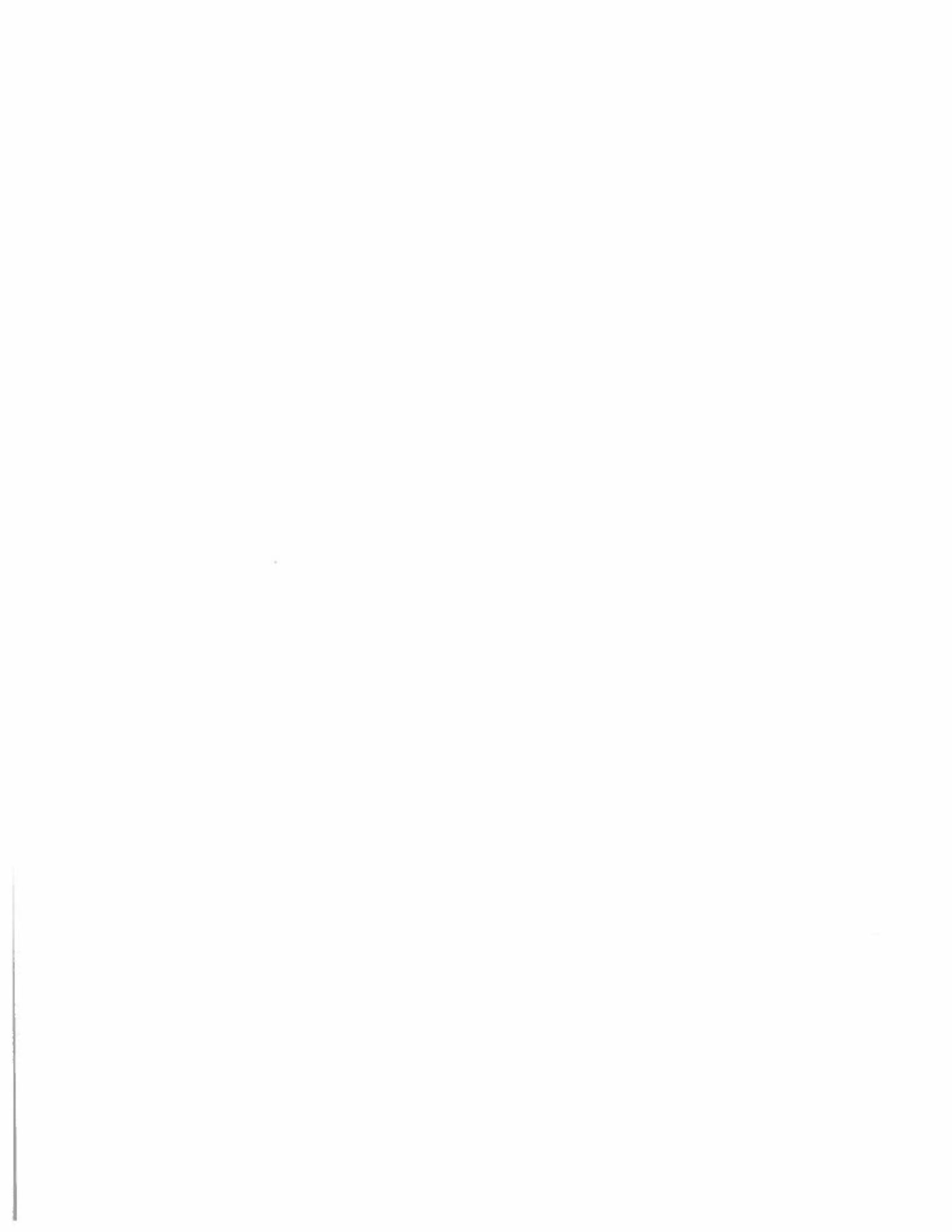
Trust and Agency Funds

- **Police Pension Fund** – For expenditures related to retirement annuity payments. Resources are contributed by sworn police officers at rates fixed by law and the Village at amounts determined by an annual actuarial study.
- **Firefighters Pension Fund** – For expenditures related to retirement annuity payments. Resources are contributed by sworn firefighters at rates fixed by law and the Village at amounts determined by an annual actuarial study.

Department/Functional Unit (Organization Chart)	Special Revenue Funds				Debt Service	Capital Project Funds				Enterprise		Trust & Agency	
	General Fund	Motor Fuel	Wetland SSA's	Special Tax Allocation		Capital Replace.	Street Improve.	Equipment Replace.	Facilities Replace.	Water & Sewer	Golf	Police Pension	Fire Pension
President and Board of Trustees	X					X		X	X				
Village Clerk	X								X				
Village Attorney	X												
Commissions													
Blood	X												
Civil Service	X												
Community & Econ. Develop.	X												
Community Relations	X												
Liquor	X												
Fire & Police	X												
Natural Resource Conservancy	X												
Planning & Zoning Board	X												
Veterans Memorial	X												
Departments													
Administration	X					X		X	X				
Financial Administration	X			X	X	X			X	X	X	X	X
Information Technology	X								X				
Community Development	X							X	X				
Police	X					X		X	X			X	
Fire	X							X	X				X
Public Works	X	X	X				X	X	X	X	X		

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TRENDS AND PROJECTIONS



TRENDS AND PROJECTIONS

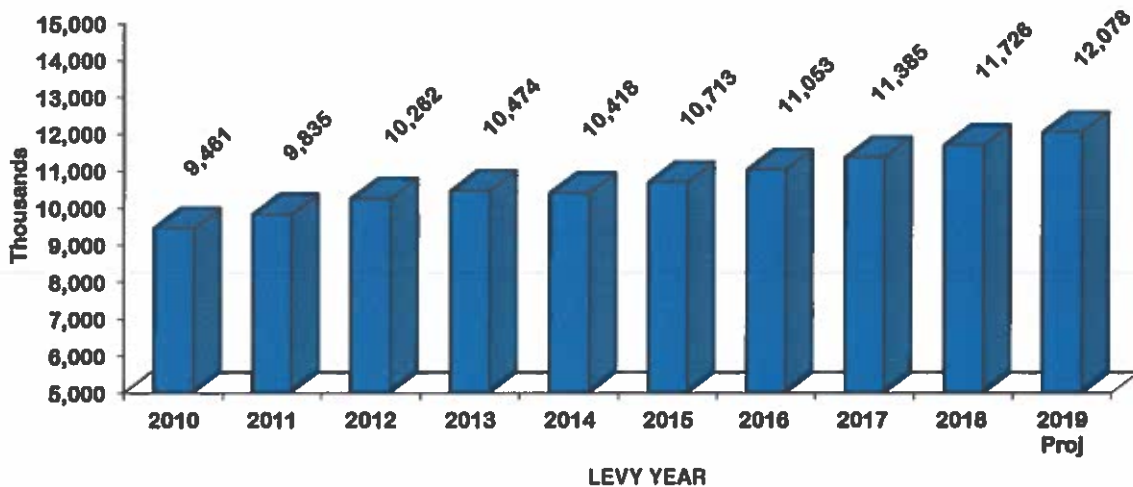
REVENUES

Property Taxes – Property taxes (net of Special Service Area and Road and Bridge taxes) to be levied in 2019 (received in 2020) are \$12.1 million. This is referred to as the 2019 property tax levy. Property taxes account for 19% of total budgeted revenues.

Traditionally, the Village Board approves a property tax levy at the same level as the previous year's tax extension (which includes a 3 percent loss and cost factor). A growing tax base, favorable economic conditions and the institution of alternative revenues helped shape this policy. The 2020 Budget follows this practice of maintaining the current year's levy at the same level as last year's extension.

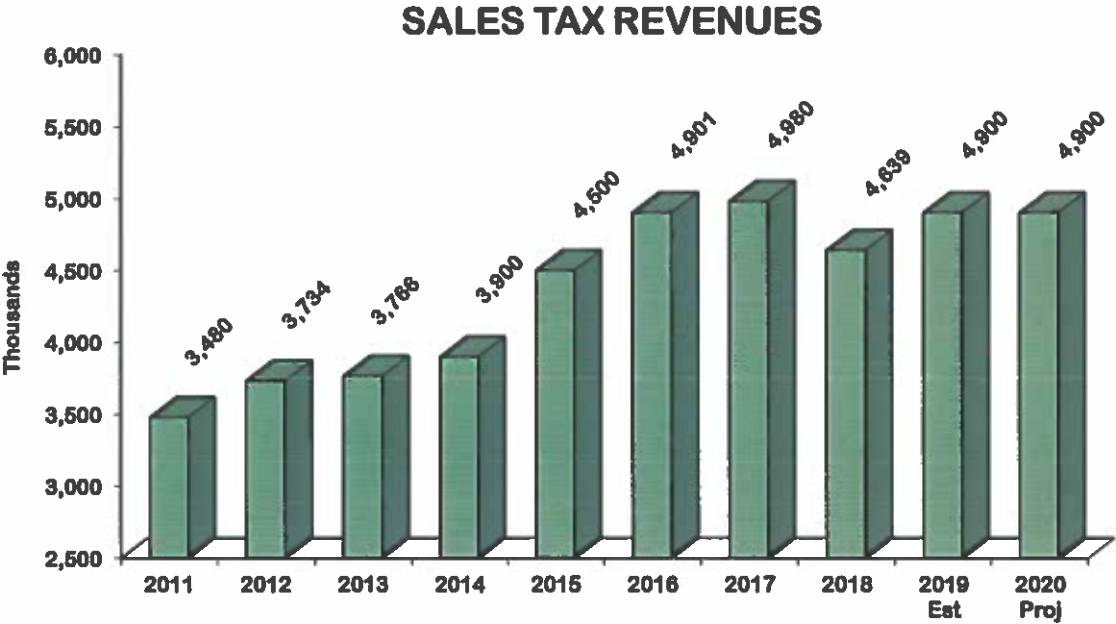
The rate at which property taxes are levied to individual property owners is determined by dividing the amount of the levy by the total Equalized Assessed Value (EAV). The EAV is defined as one-third the market value of all real property in the Village of Streamwood. More information about past EAVs and tax rates can be found in Appendix E. The estimated 2019 tax rate is \$1.603 which is a slight increase over the 2018 tax rate of \$1.513. This is directly attributable to the overall decrease in the Village's EAV. Overall, since the Great Recession, property values have been on the rise in Streamwood.

PROPERTY TAX LEVY



Sales Tax – The Village receives one cent (\$0.01) per dollar of retail sales. Our largest retail establishments (Target, Walmart, and Jewel/Osco) are value-oriented retailers that tend to be stable performers in both good and bad economies thereby keeping volatility in this area to a minimum.

Sales Tax revenue has remained steady which is an indicator of a stable local economy. The following graph summarizes sales tax collections for the past ten years. It is worth noting that Sales Tax revenue increased significantly in 2015 due to the addition of a car dealership (Elgin Toyota of Streamwood). In early 2018, Sam’s Club closed its doors which accounted for a temporary dip in revenues. There are no significant planned changes from 2019 to 2020. For 2020, the Budget has been set at \$4.9 million, which is a conservative estimate similar to the estimated results in 2019.

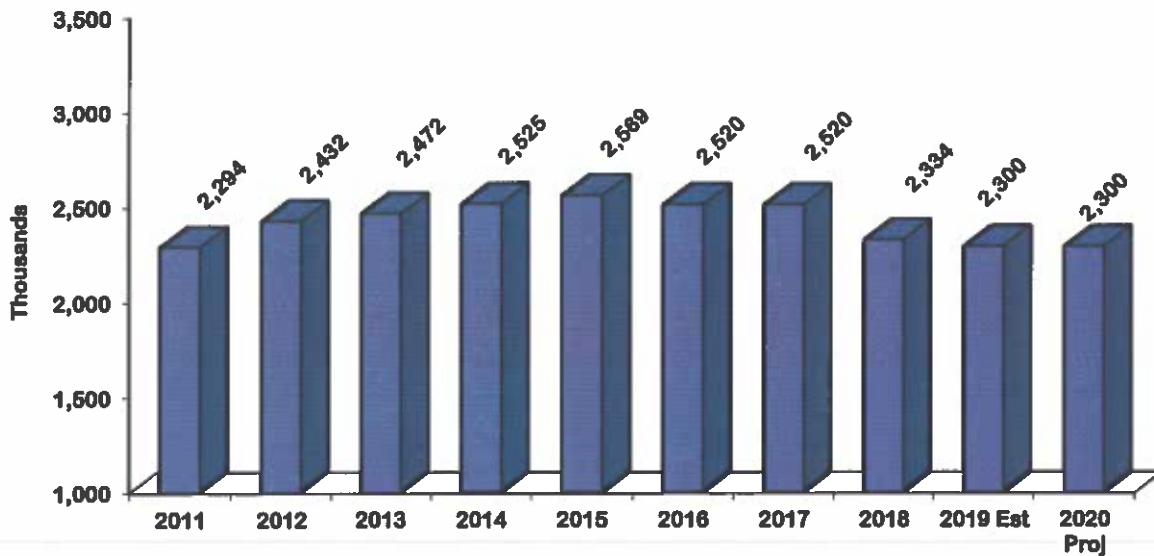


Home-Rule Sales Tax – The Village assesses a one percent (1%) local option sales tax against all retail sales except food and drug items. Performance of this revenue source has for the most part been consistent with the above referenced municipal sales tax. Characteristics that make this revenue source more palatable than others include:

- Excluding food & drug items makes it less of a hardship on lower income individuals.
- Non-residents also contribute in paying this tax.
- The State of Illinois administers collections.
- This revenue source is relatively dependable and predictable.
- This has become a popular revenue option for our neighboring cities as well.

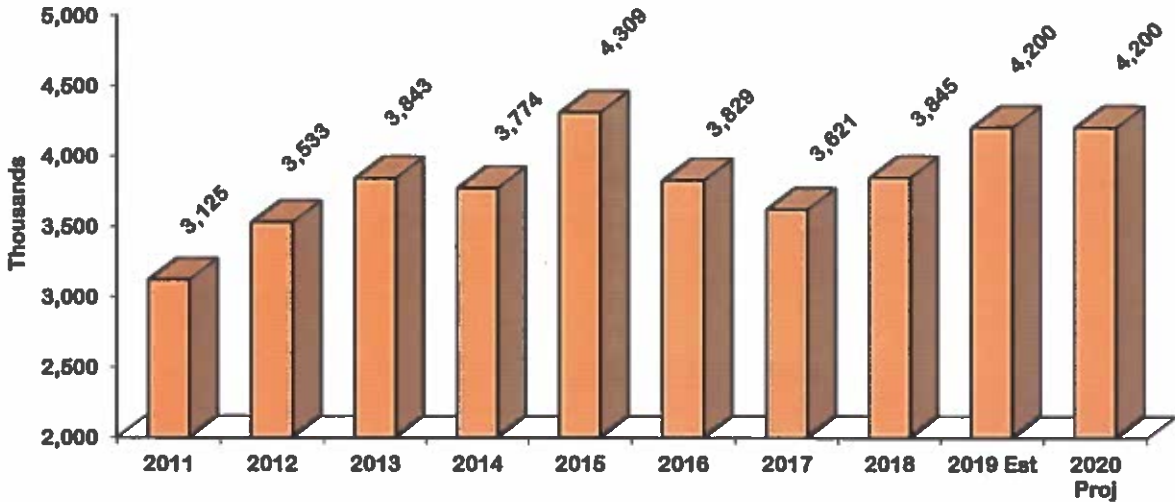
The 2019 estimated home-rule sales tax collections are \$2.3 million, a slight decrease from what was budgeted for in 2019. For 2020, staff is budgeting \$2.3 million for this revenue source. Due to the state’s collection process, there is typically a three month lag between when the liability is incurred by the business and when the Village receives its cash.

HOME-RULE SALES TAX REVENUES



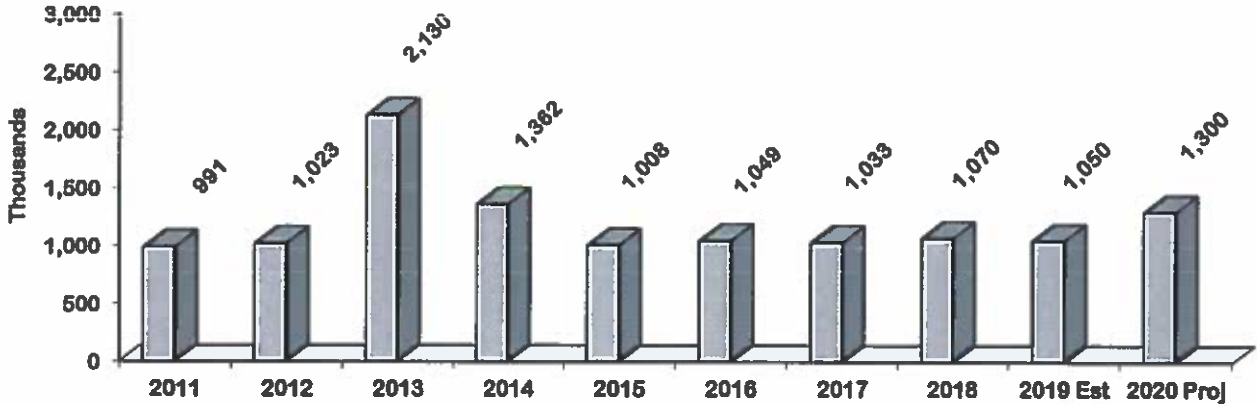
Illinois Income Tax – We estimate that Income Tax collections for the Village will stay relatively flat from 2019 to 2020. Income Tax revenues are between \$99 and \$105 per capita from the State of Illinois. Rising collections in recent years is due to Illinois passing an Income Tax increase in 2017, increasing the personal income tax rate from 3.75 to 4.95 percent and the corporate income tax from 5.25 to 7 percent.

INCOME TAX REVENUES



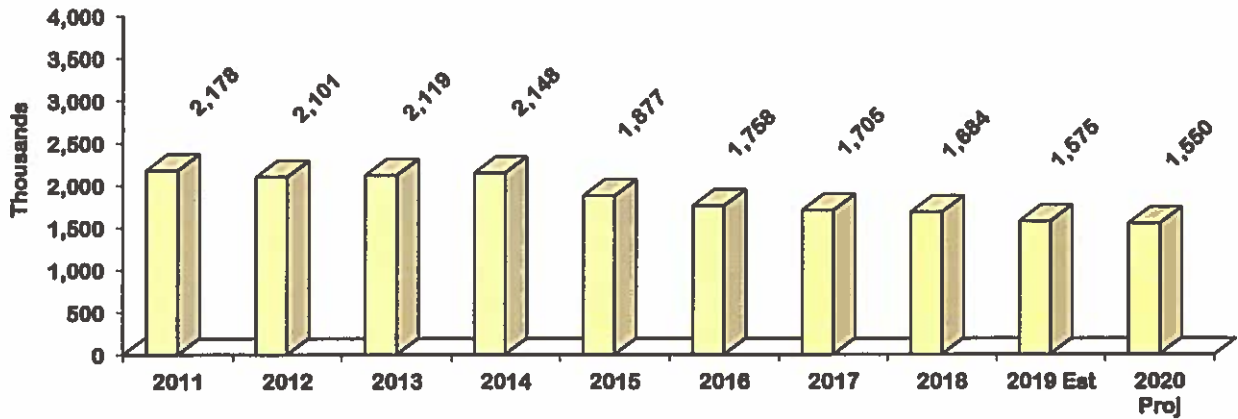
Motor Fuel Tax – The State of Illinois passed an increase to the Motor Fuel Tax (MFT) from 19 cents to 38 cents per gallon. The additional 19 cents is weighted differently, however, the Village estimates that this will increase revenues to the fund conservatively by \$250,000 annually. For 2020, the Village anticipates receiving \$1,300,000 in MFT revenues. Prior years had remained flat with a few exceptions. In 2013, the Village was awarded a one-time grant of \$1 million from the State of Illinois for repair of local roads. In 2014, unanticipated grants in the amount of \$340,614 were received from the State. MFT monies are transferred to the Street Improvement Fund for use in the ongoing road reconstruction and resurfacing program.

MOTOR FUEL TAX REVENUES



Utility Taxes – Natural Gas and Electricity is assessed a 4% tax. Energy conservation over the past several years has led to declining utility tax revenues. Varying natural gas and electricity prices, coupled with changing weather conditions, have made estimating revenue a real challenge. The Simplified Municipal Telecommunications Tax (SMTT) is collected by the Illinois Department of Revenue. The Village has been using the SMTT to strengthen funding in the Street Improvement Fund. The following graph shows a history of total natural gas, electric and simplified municipal telecommunications tax collections.

UTILITY TAX REVENUES

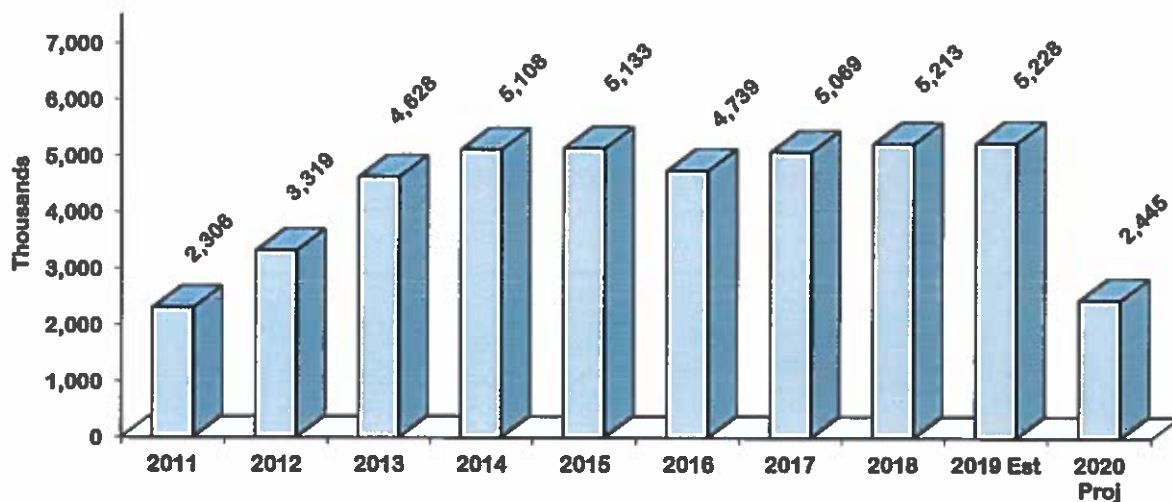


Water and Sewer User Fees – Water and Sewer billing rates are driven by the Village’s cost to purchase and deliver water and to maintain our water main and sanitary sewer systems. Our water is from Lake Michigan and is purchased from the City of Chicago through the Village’s membership in the Northwest Suburban Joint Action Water Agency (JAWA).

Our current plan has provided a healthy balance in anticipation of upcoming infrastructure projects. Therefore, a 2 year freeze on the current rate structure is recommended for 2020 and 2021. In 2022, JAWA is proposing restructured rates at which time we will reevaluate our long-term plan. Our rate structure will allow the Village to adequately plan for the purchase of water, maintain the infrastructure needed for the water delivery, while passing the water rate stabilization savings onto the residents.

Staff projects the Water and Sewer Fund cash and investment balance to be \$5.2 million at the end of 2019. The balance exceeds the Village Board’s financial policy level that requires a minimum of 25% of next year’s expenses (\$3.9 million).

WATER & SEWER FUND CASH AND INVESTMENT BALANCE



Golf Fees – Streamwood Oaks Golf Club was constructed by the Village in 1990. Management of the daily operations of the golf course was privatized during 1997. The management firm, Links Management, has done an excellent job maintaining the grounds and running the clubhouse operations. Rates were increased in early 2017 to cover increases from nearly all suppliers. In 2019, an exceptionally rainy spring slowed the start of golf season. Therefore, the golf course is expected to be down for the year. The course also serves as a storm water detention area for the Village.

Bond Proceeds – In 2005, the Village issued \$15 million in G.O. Bonds for fifteen years to finance the construction of a new Police Department facility. Additional improvements were also made with the bond proceeds to the municipal campus, veteran's memorial, and a new Community Development garage to house department vehicles. In 2012, as interest rates dropped to a historic low, the outstanding bonds were refinanced. In 2020, a new bond issuance is anticipated at the end of 2019 for the construction of a new Fire Station #1 (replacing the existing facility) and improvements to the Public Works Facility. General Fund Balance Reserves will be used to pay off the last year of the 2005 bond to avoid any impact on Village taxpayers.

Pension Revenues – The Village maintains two pension trust funds mandated by State Law, one for sworn police officers and one for firefighters. All other full-time Village employees fall under the Illinois Municipal Retirement Fund (IMRF), a statewide Public Employees Retirement System (PERS). The Police and Fire Pension Funds are both well-funded (64.8% and 72.1% respectively) for future retirement obligations as of December 31, 2018 (the date of the last actuarial study).

In 2020, Employer contributions are 15.8% for IMRF employees. In addition, the Police Pension Fund will receive \$2,422,468 and the Fire Pension Fund will receive \$1,715,412 based on the annual actuarial report.

Employee contributions are based on a rate identified by state statutes and these rates are applied to the wages paid to employees of the pertinent pension fund. The rates are currently 9.91% for Police, 9.46% for Firefighters and 4.5% for IMRF employees.

Other Revenue Sources – The above highlight the key revenue sources of the Village. Other revenues are less material and are projected to be in line with inflation and other economy related trends.

EXPENDITURES

Salaries and Wages – Generally, the Village’s salary scale is adjusted annually to keep pace with positions of similar responsibility in the competitive job market. The economic downturn during recent years caused management to look more closely at salary ranges and both IMRF and Public Safety positions have be subjected to a “tier two” benefit scale.

The Village currently has five unionized labor groups that have collective bargaining agreements. All of the contracts, with the exception of MAP 216 (Sworn Police), negotiated new contracts in 2018-2019. The Village is in active negotiations with MAP 216 and hopes to have a resolution soon. A summary of each contract is as follows:

<u>Union</u>	<u>Employee Group Represented</u>	<u>Number of Members</u>	<u>Date Current Contract Expires</u>
American Federation of State, County & Municipal Employees, Council 31, Local 909, AFL-CIO	Public Works	40	12/31/21
International Association of Firefighters Local 3022	Firefighters	44	12/31/22
Metropolitan Alliance of Police Local 216	Sworn Police Officers	47	12/31/18
Metropolitan Alliance of Police Local 567	Police Department Non-Sworn Records Clerks	9	12/31/21
Metropolitan Alliance of Police Streamwood Village Hall Civilians, Chapter 570	Clerical, Maintenance and Inspection Employees	18	12/31/21

There are 38 non-union employees that include management, supervisory and other administrative staff. A pay and compensation plan is reviewed and approved by the Village Board on an annual basis.

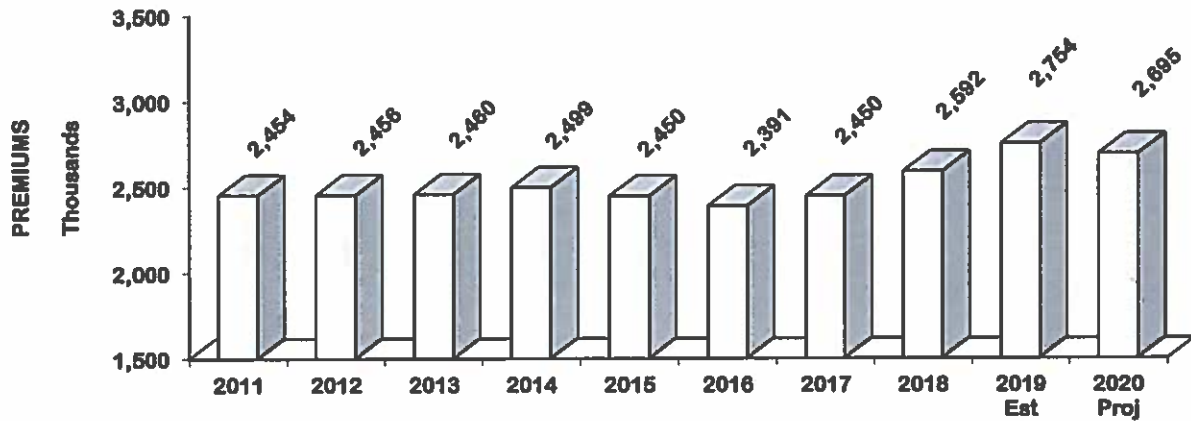
Health Insurance – The Village of Streamwood is a member of a self-insurance pool (IPBC) that provides employees with health care, dental and life insurance benefits. Health care costs for the Village have actually stayed relatively flat over the last several years due to the careful monitoring and strategic planning of benefit levels to include several cost containment features including: two restrictive plans (PPO/EPO) that offer no coverage for services secured outside the preferred provider network; a lower cost HMO plan; a mandatory large case management plan (HDHP); an “Opt-Out” program which reimburses employees who can prove that they have purchased healthcare coverage from an alternate source (usually a spouse’s employer); and the creation of an employee Wellness Program, which sponsors several events including an annual Wellness Fair that includes periodic health screenings and flu shots. Because of these extensive program changes, there has been a moderation of overall health insurance costs.

Employees pay 20% of PPO health insurance costs or 10% of their HMO plan costs. The Village also participates in a mail order prescription drug program to encourage the use of generic drugs. These pricing strategies encourage employees to select the lower cost HMO and prescription drug plans.

Health Insurance (continued)

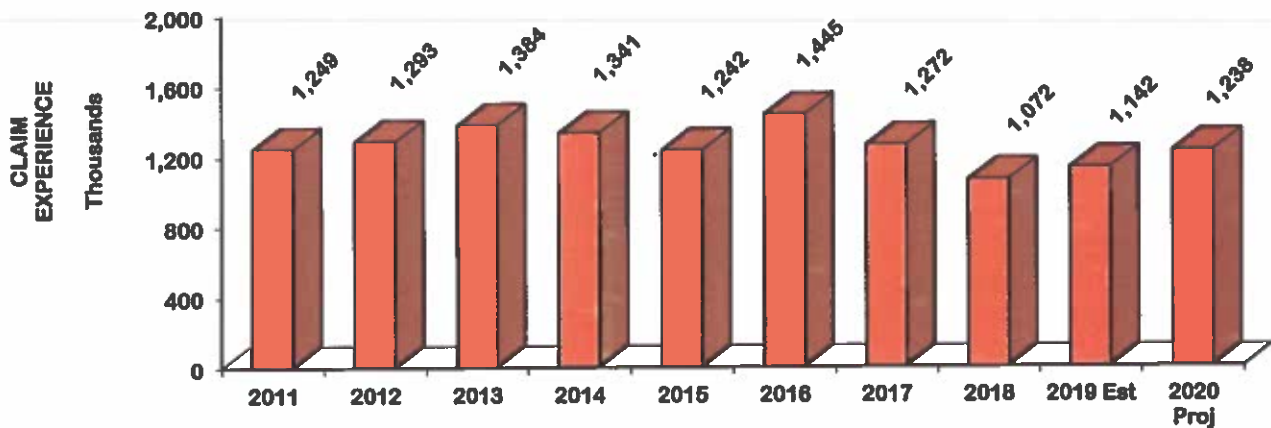
Health Insurance rates are effective from July 1 – June 30. As such, rates are known for the first six months of 2019 and estimated to increase by 3% for the remainder of the year. Below is a historical depiction of the Village's employee health insurance costs.

EMPLOYEE HEALTH INSURANCE COSTS



Liability and Workers Compensation Insurance – The Village is a member of another self-insurance pool (MICA) that provides coverage for general liability, property and workers compensation claims up to \$12 million per incident. An active Safety Committee places great emphasis on loss prevention and employee safety. The Village has experienced an increase in claims in both workers compensation and general liability which have led to increases in these related insurance premium costs.

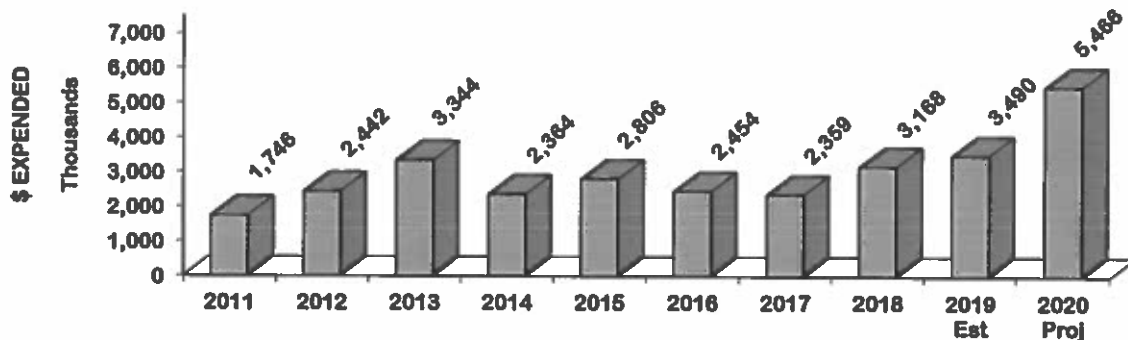
LIABILITY AND WORKERS COMPENSATION INSURANCE COSTS



Capital Expenditures – Generally, items costing in excess of \$25,000 and having an estimated useful life of two years or more are considered capital for budgeting purposes. Every capital item is separately justified.

- **Capital Replacement Fund (CRF)** – CRF was established for funding one-time capital projects. The 2020 Budget includes \$18,978,000 for several Village initiatives primarily for the replacement of Fire Station #31 and improvements to the Public Works facility. Resources have also been allocated for two Community Event signs, Document Imaging, and costs related to the development of a Village-wide bike path system.
- **Street Improvement Program** – This program continues to be a priority of the Village Board. The resources directed to improving the physical roadway infrastructure in the Village of Streamwood are significantly above what other communities expend in this area. For 2020, the Street Improvement Fund is budgeted to spend \$5.5 million in road repairs and replacements.

STREET IMPROVEMENT PROGRAM



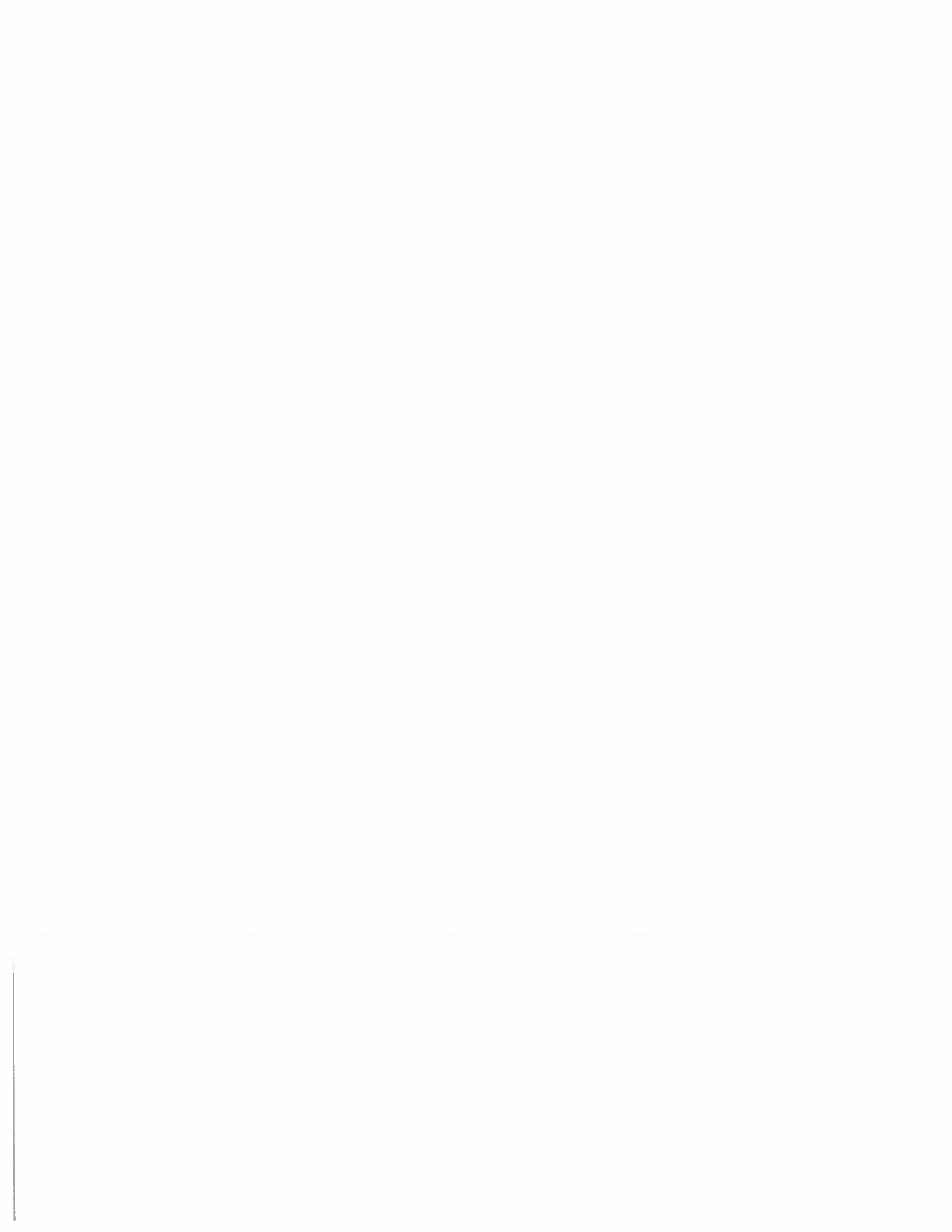
- **Equipment Replacement Fund (ERF)** – ERF was established in 1993 to provide a framework and funding mechanism for the eventual replacement of all vehicles owned by the Village. Vehicles are scheduled for replacement based on their anticipated life at purchase. Ultimate replacement decisions are based on age and physical condition. Detailed ERF schedules are maintained (for capital planning purposes) for the current year through 2030. Appendix B lists all of the capital items included in the 2020 Budget.
- **Facilities and Major Equipment Replacement Fund (FERF)** – FERF was established in 1999 to provide a framework and funding mechanism for the eventual replacement of large non-vehicular items and improvements to municipal facilities. Facilities and major equipment are scheduled for replacement based on their anticipated life at purchase. Ultimate replacement decisions are based on age and physical condition. Detailed FERF schedules are maintained (for capital planning purposes) for the current year through 2040. Appendix B lists all of the capital items included in the 2020 Budget.

Debt Service Expenditures – As mentioned previously under Bond Proceeds, the Village currently has only one bond issue outstanding. Please see Appendix I for more information. The proceeds of this issue were used to fund police facility/village complex improvements in 2005. This debt was refinanced in 2012 in order to take advantage of low interest rates and will be fully repaid in 2020. A new bond issuance is anticipated at the end of 2019 for the construction of a new Fire Station #31 (replacing the existing facility) and improvements to the Public Works Facility in 2020. General Fund Balance Reserves will be used to pay off the last year of the 2005 bond in 2020. The Village of Streamwood has maintained an AA bond rating with Standard & Poors. Estimated future principal and interest payments for the new bonds are accounted for in the Debt Service Fund and are expected to begin in 2020 with an average annual payment of \$1.3 million over the twenty year payback period.

Enterprise Fund Expenses – The Water and Sewer Fund and the Golf Fund are both considered Enterprise Funds. Rate structures are set at levels sufficient enough to pay related expenses. Property tax subsidies are not to be used to balance Enterprise Fund operations. The negative equity position of the Golf Fund was financed through an advance from the General Fund at the time of its construction.

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BUDGET SUMMARIES



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**CHANGES IN FINANCIAL POSITION
ALL FUND TYPES**

	General Fund			Special Revenue Funds			Debt Service Funds		
	2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget
Revenues									
Property Tax	10,373,804	10,866,959	11,130,380	573,998	570,115	575,582	1,232,562	1,252,200	1,340,564
Other Taxes	15,257,731	16,000,000	15,977,000	-	-	-	-	-	-
Intergovernmental Revenues	518,691	408,119	408,000	1,070,045	1,050,000	1,300,000	-	-	-
Licenses & Permits	1,882,145	1,875,600	1,800,500	-	-	-	-	-	-
Fines and Forfeits	542,851	525,000	505,000	-	-	-	-	-	-
Investment Earnings	236,682	201,000	201,000	5,496	5,000	5,000	14,015	10,000	5,000
Bond Proceeds	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-	-	-	-
Operating Transfers In	436,901	425,000	425,000	-	-	-	-	-	-
All Other Revenues	404,370	401,000	401,000	-	-	-	-	-	-
Total Financial Sources	29,653,175	30,702,678	30,847,880	1,649,537	1,625,115	1,880,582	1,248,577	1,262,200	1,345,564
Expenditures									
General Government	3,395,642	3,639,374	4,233,435	-	-	-	-	-	-
Public Safety	21,945,853	21,281,929	21,646,787	-	-	-	-	-	-
Public Works	3,017,069	3,297,165	3,339,228	-	-	-	-	-	-
Community Development	1,204,347	1,385,548	1,556,512	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	1,249,075	1,250,200	2,586,564
Capital Outlay	-	-	-	127,010	192,979	195,869	-	-	-
Operating Transfers Out	-	-	-	1,636,901	1,525,000	1,775,000	-	-	-
Total Expenditures	29,562,711	29,604,016	30,775,962	1,763,911	1,717,979	1,970,869	1,249,075	1,250,200	2,586,564
Excess of Revenues over Expenditures	90,464	1,098,662	71,918	(114,374)	(92,864)	(90,287)	(2,498)	12,000	(1,241,000)
Fund Balances									
January 1st	10,414,749	9,505,213	9,103,875	526,819	412,445	319,581	105,807	103,309	1,315,309
Reserve Reappropriation	(1,000,000)	(1,500,000)	-	-	-	-	-	1,200,000	-
December 31st	9,505,213	9,103,875	9,175,793	412,445	319,581	229,294	103,309	1,315,309	74,309

(For Budgetary Purposes Only)

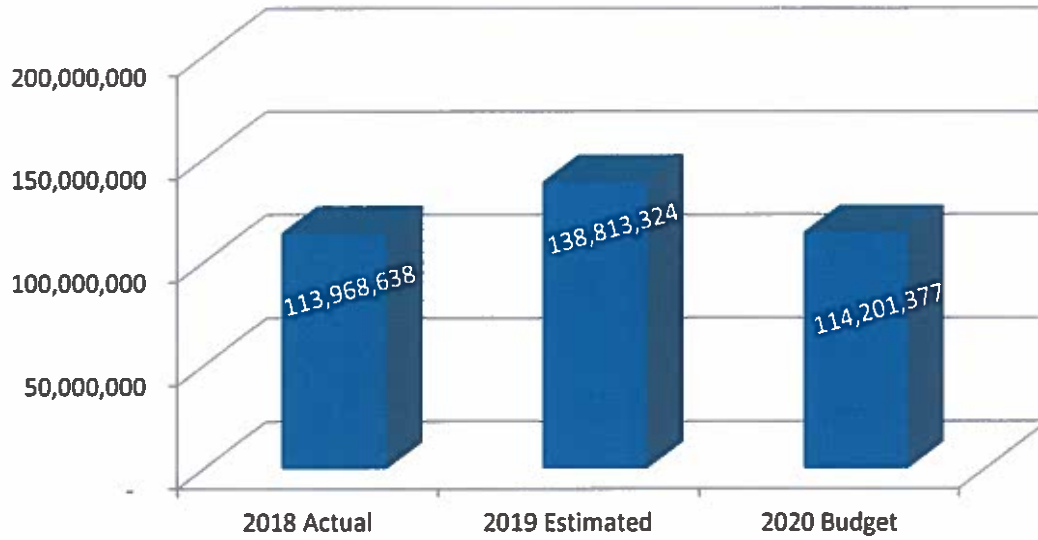
**CHANGES IN FINANCIAL POSITION
ALL FUND TYPES**

Capital Project Funds			Enterprise Funds			Trust and Agency Funds			Total All Funds		
2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget
-	-	-	-	-	-	4,364,667	3,643,774	4,155,380	16,545,029	16,333,048	17,201,906
479,816	400,000	400,000	-	-	-	24,903	25,000	25,000	15,762,450	16,425,000	16,402,000
173,182	200,000	1,600,000	-	-	-	-	-	-	1,761,918	1,658,119	3,308,000
553,656	550,000	500,000	-	-	-	-	-	-	2,435,801	2,425,600	2,500,500
-	-	-	-	-	-	-	-	-	542,851	525,000	505,000
160,582	234,000	179,000	58,365	76,200	51,100	(6,240,441)	8,100,000	3,600,000	(5,765,301)	8,626,200	4,041,100
-	20,000,000	-	-	-	-	-	-	-	-	20,000,000	-
-	-	-	12,970,287	13,412,755	12,890,087	-	-	-	12,970,287	13,412,755	12,890,087
-	-	-	-	9,091	3,000	-	-	-	-	9,091	3,000
2,817,050	3,601,958	3,655,397	-	-	-	-	-	-	3,253,951	4,026,958	4,080,397
549,094	175,000	175,000	68,683	35,000	20,000	973,907	1,025,000	1,025,000	1,995,054	1,636,000	1,621,000
4,732,380	25,160,958	6,509,397	13,097,335	13,533,046	12,964,187	(876,964)	12,793,774	8,805,380	49,502,040	85,077,771	62,352,990
-	-	-	-	-	-	5,288,105	5,966,804	6,358,831	8,683,747	9,606,178	10,592,266
-	-	-	-	-	-	-	-	-	21,945,653	21,281,929	21,646,787
-	-	-	10,140,873	11,478,068	12,262,223	-	-	-	13,157,942	14,775,233	15,601,451
-	-	-	-	-	-	-	-	-	1,204,347	1,385,548	1,556,512
-	-	-	319,159	294,118	346,338	-	-	-	319,159	294,118	346,338
-	-	-	-	-	-	-	-	-	1,249,075	1,250,200	2,586,564
4,522,523	8,144,400	29,471,850	1,018,773	1,777,500	3,192,300	-	-	-	5,668,306	10,114,879	32,850,019
-	-	-	534,862	-	-	-	-	-	2,171,763	1,525,000	1,775,000
4,522,523	8,144,400	29,471,850	12,013,667	13,549,686	15,800,861	5,288,105	5,966,804	6,358,831	54,399,992	60,233,085	86,964,937
209,857	17,016,558	(22,962,453)	1,083,668	(16,640)	(2,836,674)	(6,165,069)	6,826,970	2,446,549	(4,897,952)	24,844,686	(24,611,947)
15,862,337	17,072,194	34,388,752	3,675,617	4,759,285	4,742,645	88,281,261	82,116,192	88,943,162	118,866,590	112,968,638	138,813,324
1,000,000	300,000	-	-	-	-	-	-	-	-	-	-
17,072,194	34,388,752	11,426,299	4,759,285	4,742,645	1,905,971	82,116,192	88,943,162	91,389,711	113,968,638	138,813,324	114,201,377

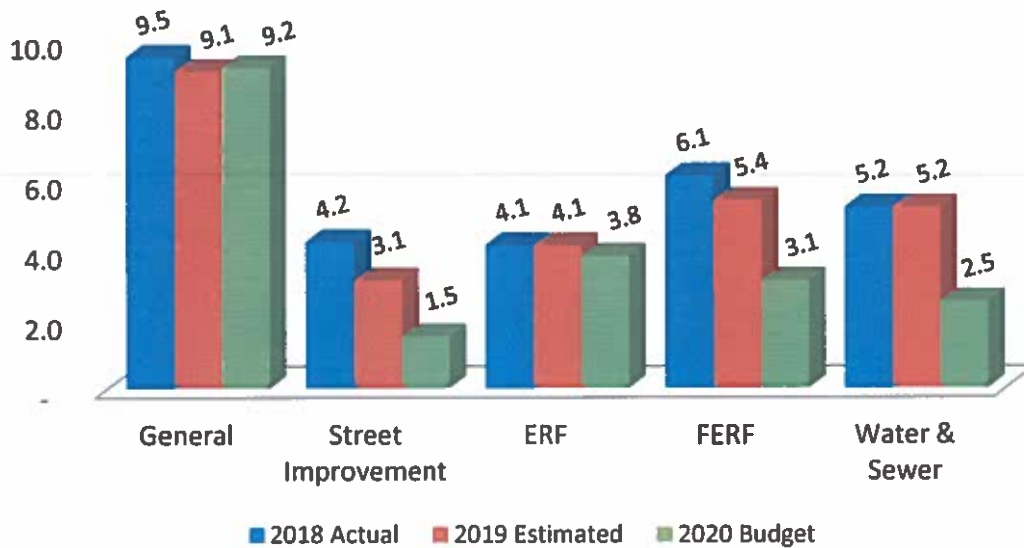
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FUND BALANCES

Fund Balances - All Funds

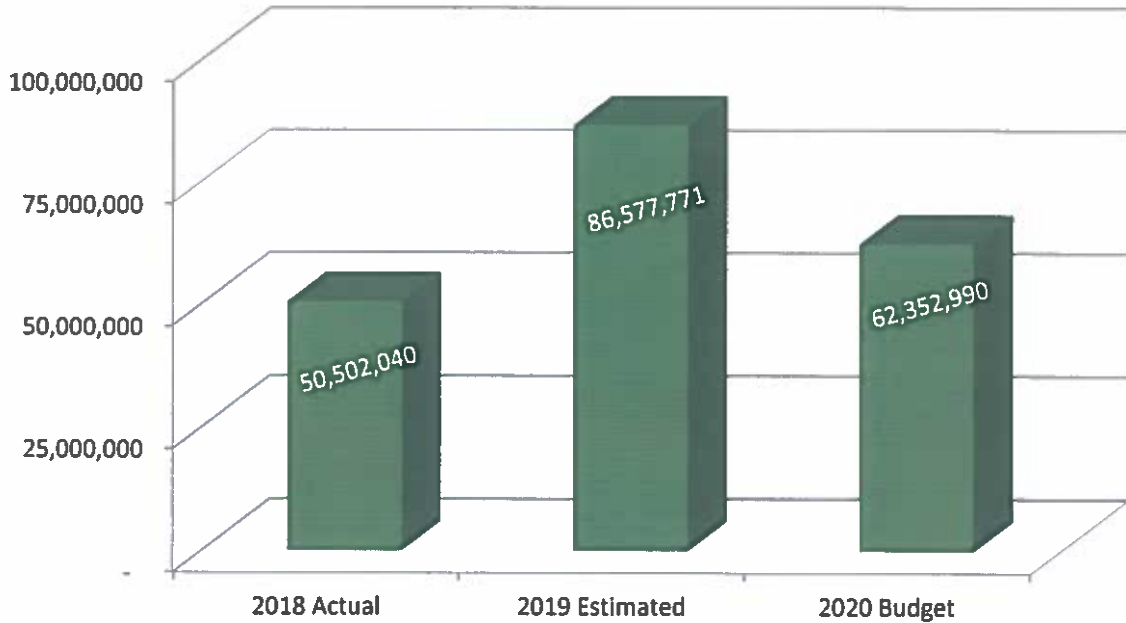


Major Funds (in millions of dollars)

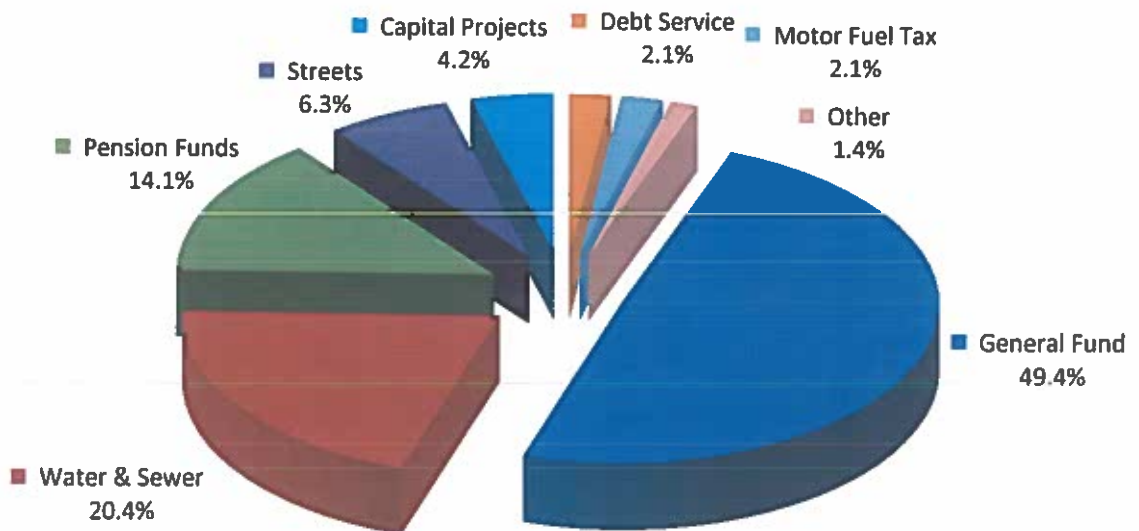


REVENUES

Total Revenues - All Funds



Revenues by Fund - 2020 Budget

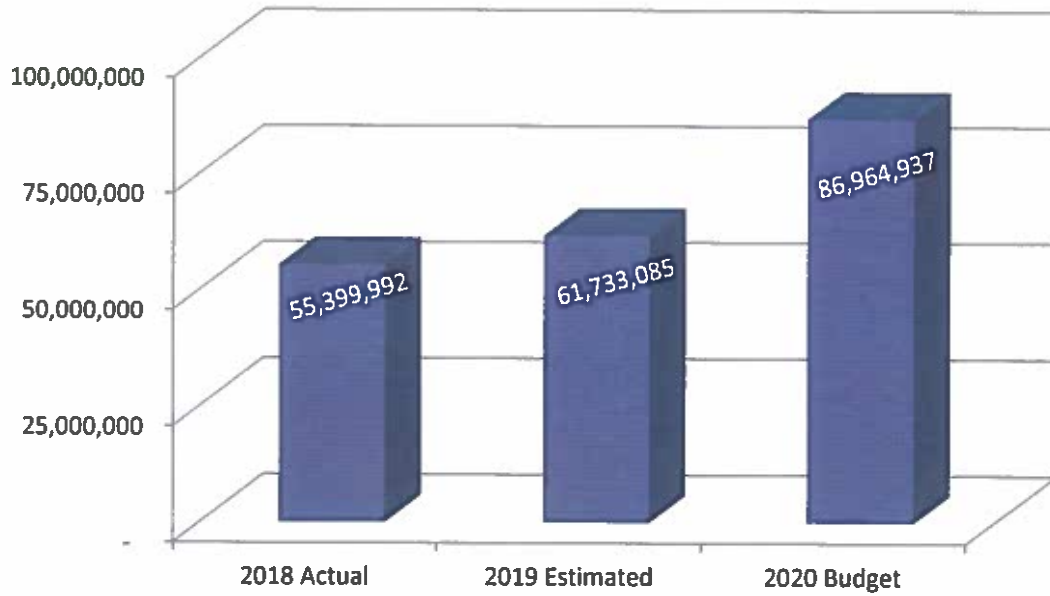


SUMMARY OF REVENUES BY PROGRAM

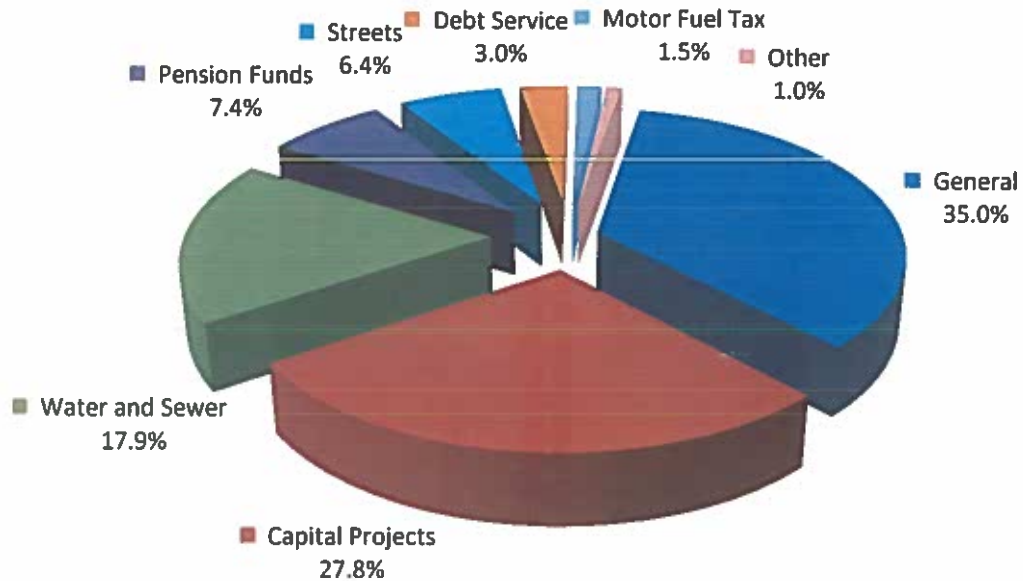
ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
General Fund	29,692,120	29,653,175	30,327,209	30,702,678	30,847,880	31,615,601	32,133,528
Motor Fuel Tax Fund	1,087,280	1,075,541	1,054,000	1,055,000	1,305,000	1,305,000	1,305,000
Wetland Special Service Areas	132,745	137,095	145,115	145,115	150,582	155,099	159,752
Special Tax Allocation Fund	349,990	436,901	450,000	425,000	425,000	425,000	425,000
Debt Service Fund	1,262,579	1,246,577	1,259,200	2,462,200	1,345,564	1,346,400	1,349,200
Capital Replacement Fund	537,476	511,474	18,669,000	20,131,000	126,000	126,000	126,000
Street Improvement Fund	3,186,056	3,081,050	2,436,000	2,341,000	3,926,000	2,676,000	2,576,000
Equipment Replacement Fund	1,077,278	1,204,110	1,020,855	1,043,134	704,689	1,386,651	1,403,706
Facilities and Major Equipment Replacement Fund	683,263	935,746	1,608,298	1,945,824	1,752,708	1,743,582	1,901,481
Water and Sewer Fund	13,955,781	12,813,523	13,350,255	13,270,346	12,671,987	12,683,261	12,694,696
Golf Fund	301,133	283,812	336,300	262,700	292,200	293,910	295,671
Police Pension Fund	7,609,178	(184,629)	4,790,515	7,270,515	4,972,468	5,120,892	5,273,769
Fire Pension Fund	5,787,402	(692,335)	3,538,759	5,523,259	3,832,912	3,947,374	4,065,271
TOTAL REVENUES	65,662,281	50,502,040	78,985,506	86,577,771	62,352,990	62,824,771	63,709,074

EXPENDITURES

Total Expenditures - All Funds



Expenditures by Fund - 2020 Budget



SUMMARY OF EXPENDITURES BY PROGRAM

ACCOUNT DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
General Fund	29,860,647	30,562,711	30,277,940	31,104,016	30,775,962	32,426,405	33,544,182
Motor Fuel Tax Fund	1,000,000	1,200,000	1,100,000	1,100,000	1,350,000	1,300,000	1,300,000
Wetland Special Service Areas	113,956	127,010	192,979	192,979	195,869	201,745	207,797
Special Tax Allocation Fund	349,990	436,901	450,000	425,000	425,000	425,000	425,000
Debt Service Fund	1,246,675	1,249,075	1,250,200	1,250,200	2,586,564	1,339,400	1,342,200
Capital Replacement Fund	133,005	105,117	1,050,000	1,037,500	18,978,000	5,186,000	-
Street Improvement Fund	2,358,756	3,168,110	4,285,800	3,490,000	5,465,800	3,990,000	3,917,500
Equipment Replacement Fund	742,215	1,091,975	1,223,000	961,000	1,054,650	1,798,600	1,032,000
Facilities and Major Equipment Replacement Fund	578,985	157,321	2,659,000	2,655,900	3,973,400	2,330,500	1,816,350
Water and Sewer Fund	11,292,606	11,694,508	13,329,473	13,255,568	15,454,523	14,431,042	14,906,342
Golf Fund	381,066	319,159	350,565	294,118	346,338	390,186	400,106
Police Pension Fund	3,030,172	3,183,309	3,376,108	3,684,834	3,880,003	3,994,903	4,113,250
Fire Pension Fund	1,991,384	2,104,796	2,206,130	2,281,970	2,478,828	2,551,693	2,626,744
TOTAL EXPENDITURES	53,079,457	55,399,992	61,751,195	61,733,085	86,964,937	70,365,473	65,631,471

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GENERAL FUND

To account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**CHANGES IN FINANCIAL POSITION
GENERAL FUND**

	<u>2018 Actual</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
Revenues			
Property Tax	10,373,804	10,866,959	11,130,380
Other Taxes	15,257,731	16,000,000	15,977,000
Intergovernmental Revenues	518,691	408,119	408,000
Licenses & Permits	1,882,145	1,875,600	1,800,500
Fines and Forfeits	542,851	525,000	505,000
Investment Earnings	236,682	201,000	201,000
Charges for Services	-	-	-
Impact and Connection Fees	-	-	-
Operating Transfers In	436,901	425,000	425,000
All Other Revenues	404,370	401,000	401,000
	<u>29,653,175</u>	<u>30,702,678</u>	<u>30,847,880</u>
Total Financial Sources			
Expenditures			
General Government	3,395,642	3,639,374	4,233,435
Public Safety	21,945,653	21,281,929	21,646,787
Public Works	3,017,069	3,297,165	3,339,228
Community Development	1,204,347	1,385,548	1,556,512
Recreation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Operating Transfers Out	-	-	-
	<u>29,562,711</u>	<u>29,604,016</u>	<u>30,775,962</u>
Total Expenditures			
Excess of Revenues over Expenditures	<u>90,464</u>	<u>1,098,662</u>	<u>71,918</u>
Fund Balances			
January 1st	10,414,749	9,505,213	9,103,875
Reserve Reappropriation	(1,000,000)	(1,500,000)	-
	<u>9,505,213</u>	<u>9,103,875</u>	<u>9,175,793</u>
December 31st			

(For Budgetary Purposes Only)

**BUDGET REVENUES
GENERAL FUND**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Property Taxes								
010000-4101	Property Tax, General Levy	4,222,658	4,710,907	6,002,393	6,002,393	5,754,208	5,926,834	5,826,663
010000-4102	Property Tax, Road and Bridge	320,512	312,723	300,000	300,000	300,000	309,000	318,270
010000-4106	Property Tax, FICA	488,451	423,815	332,388	332,388	284,442	292,975	301,765
010000-4107	Property Tax, IMRF	626,673	540,289	515,904	515,904	563,850	580,766	598,188
010000-4108	Property Tax, Police Pension	2,740,732	2,591,820	2,220,515	2,220,515	2,422,468	2,495,142	2,569,996
010000-4109	Property Tax, Fire Pension	1,799,633	1,754,123	1,405,759	1,405,759	1,715,412	1,766,874	1,819,881
010000-4151	Property Tax, Prior Year	31,692	20,497	50,000	50,000	50,000	50,000	50,000
010000-4152	Property Tax, R & B Prior Year	652	905	5,000	5,000	5,000	5,000	5,000
010000-4158	Prior Yr Prop Tax, Police Pension	15,775	11,268	20,000	20,000	20,000	20,000	20,000
010000-4159	Prior Yr Prop Tax, Fire Pension	10,390	7,457	15,000	15,000	15,000	15,000	15,000
		10,257,168	10,373,804	10,866,959	10,866,959	11,130,380	11,461,591	11,524,763
Other Taxes								
010000-4201	Illinois Income Tax	3,621,082	3,844,854	4,200,000	4,200,000	4,200,000	4,326,000	4,455,780
010000-4202	Illinois General Sales Tax	4,980,184	4,638,712	5,000,000	4,900,000	4,900,000	5,047,000	5,198,410
010000-4203	Illinois Home Rule Tax	2,520,673	2,333,786	2,550,000	2,300,000	2,300,000	2,369,000	2,440,070
010000-4204	Illinois Use Tax	1,006,790	1,115,468	1,100,000	1,200,000	1,300,000	1,339,000	1,379,170
010000-4206	Illinois Personal Property Rep	74,908	71,948	75,000	75,000	77,000	79,310	81,689
010000-4208	Video Gaming Tax	194,716	215,230	200,000	250,000	250,000	250,000	250,000
010000-4222	Real Estate Transfer Tax	506,964	592,627	550,000	650,000	550,000	566,500	583,495
010000-4223	Food and Beverage Tax	1,290,767	1,240,778	1,300,000	1,250,000	1,250,000	1,287,500	1,326,125
010000-4231	Utility Tax, Electric	691,557	733,705	600,000	700,000	700,000	700,000	700,000
010000-4232	Utility Tax, Gas	427,497	470,623	450,000	475,000	450,000	450,000	450,000
		15,315,138	15,257,731	16,025,000	16,000,000	15,977,000	16,414,310	16,864,739
Fees and Fines								
010000-4301	Business Licenses	156,330	176,115	170,000	175,000	170,000	170,000	170,000
010000-4302	Liquor Licenses	54,500	58,200	56,600	62,100	60,000	60,000	60,000
010000-4305	Garage Sale Permits	807	654	750	500	500	500	500
010000-4306	Filing Fees	800	4,000	1,000	3,000	1,000	1,000	1,000
010000-4307	Crime Free Housing	9,525	4,650	2,500	2,500	2,500	2,500	2,500
010000-4311	Contractors Licenses	74,600	76,927	75,000	80,000	75,000	75,000	75,000
010000-4312	Building Permit Fees	274,733	308,350	300,000	350,000	300,000	300,000	300,000
010000-4313	Occupancy Permits	4,350	5,250	5,000	6,000	6,000	6,000	6,000
010000-4314	Rental Housing Inspection Fees	312,615	330,080	300,000	300,000	300,000	300,000	300,000
010000-4315	Plan Consultant Fees	7,118	14,312	5,000	15,000	5,000	5,000	5,000
010000-4316	Health Inspection Fees	29,020	32,890	30,900	31,000	30,000	30,000	30,000
010000-4318	Development Deposit Fees	-	3,750	-	-	-	-	-
010000-4319	Building Dept. Fines & Fees	11,800	7,800	10,000	10,000	10,000	10,000	10,000
010000-4320	Other Inspection Fees	250	100	1,500	500	500	500	500
010000-4323	Elevator Inspection Fees	5,550	4,600	5,000	5,000	5,000	5,000	5,000
010000-4331	County Court Fines	42,892	39,103	50,000	40,000	40,000	40,000	40,000
010000-4332	Village Fines (P/C Tickets)	96,015	84,913	100,000	45,000	50,000	50,000	50,000
010000-4335	Minor Ordinance Violations	12,781	5,494	10,000	5,000	5,000	5,000	5,000
010000-4336	Police Investigation Fees	2,285	4,390	1,000	10,000	10,000	5,000	5,000
010000-4338	Red Light Enforcement Fee	365,279	310,435	300,000	310,000	300,000	300,000	300,000
010000-4339	Impound Fees	73,965	53,000	50,000	75,000	60,000	60,000	60,000
010000-4340	County Supervision Fees	4,806	4,076	5,000	5,000	5,000	5,000	5,000
010000-4384	Public Property Antenna Leases	138,248	153,256	125,000	140,000	140,000	144,200	148,526
010000-4386	Ambulance Fees	699,611	709,221	600,000	700,000	700,000	700,000	700,000

**BUDGET REVENUES
GENERAL FUND**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
010000-4388	Local Ordinance Violations	24,925	33,430	30,000	30,000	30,000	30,000	30,000
		2,402,805	2,424,996	2,234,250	2,400,600	2,305,500	2,304,700	2,309,026
Refunds and Reimbursements								
010000-4401	Grant Revenue	94,959	73,966	25,000	25,000	25,000	25,000	25,000
010000-4403	Gas Tax Reimbursements	7,302	6,711	7,000	7,119	7,000	7,000	7,000
010000-4404	Liability Insurance Claims	6,503	9,075	-	10,000	10,000	10,000	10,000
010000-4405	Workers' Compensation Insurance Reimburse	190,803	187,141	100,000	100,000	100,000	100,000	100,000
010000-4422	Police Training Reimbursement	-	-	5,000	5,000	5,000	5,000	5,000
010000-4423	Police Security Detail	227,986	232,846	250,000	250,000	250,000	250,000	250,000
010000-4431	Fire Training Reimbursement	8,144	8,052	10,000	10,000	10,000	10,000	10,000
010000-4451	Donations	551	900	1,000	1,000	1,000	1,000	1,000
		536,248	518,691	398,000	408,119	408,000	408,000	408,000
Interest								
010000-4601	Interest Income	164,460	244,384	100,000	200,000	200,000	200,000	200,000
010000-4611	Net Change in Treasury Investments	(27,468)	(7,702)	1,000	1,000	1,000	1,000	1,000
		136,992	236,682	101,000	201,000	201,000	201,000	201,000
Transfers								
010000-4714	Transfer from Special Tax Allocation Fund	349,990	436,901	450,000	425,000	425,000	425,000	425,000
010000-4741	Transfer from Water & Sewer Fund	234,862	-	-	-	-	-	-
		584,852	436,901	450,000	425,000	425,000	425,000	425,000
Miscellaneous								
010000-4902	Police/Fire Reports	1,842	2,760	2,000	1,000	1,000	1,000	1,000
010000-4991	Other Income	457,075	401,610	250,000	400,000	400,000	400,000	400,000
		458,917	404,370	252,000	401,000	401,000	401,000	401,000
TOTAL REVENUES - GENERAL FUND		29,692,120	29,653,175	30,327,209	30,702,678	30,847,880	31,615,601	32,133,528

SUMMARY OF GENERAL FUND EXPENDITURES

ACCT. NO.	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
GENERAL FUND								
010100	POLICY FORMULATION	187,709	200,550	215,148	212,028	206,019	216,422	221,472
010200	VILLAGE CLERK	137,858	142,332	160,138	150,138	160,672	167,018	176,824
010300	CIVIL SERVICE COMMISSION	6,766	4,676	7,791	7,791	8,036	8,261	8,492
010400	FIRE AND POLICE COMMISSION	10,825	21,124	18,150	28,433	19,650	20,240	20,847
010500	PLANNING & ZONING BOARD	421	2,410	2,921	2,921	2,921	2,994	3,069
010600	COMMUNITY & ECONOMIC DEVELOPMENT COMMISSION	528	8,031	12,145	12,100	12,100	12,103	12,106
010700	COMMUNITY RELATIONS COMMISSION	1,123	383	1,690	1,690	1,690	1,741	1,793
010800	VETERANS COMMISSION	1,528	1,827	2,150	5,100	2,500	2,574	2,649
010900	NATURAL RESOURCE CONSERVANCY COMMISSION	7,477	8,578	10,435	10,435	11,435	11,778	12,131
011000	BLOOD COMMISSION	-	-	1,000	1,000	1,000	1,000	1,000
012100	ADMINISTRATION	482,021	513,828	527,018	525,277	604,252	630,200	648,237
012200	LEGAL	191,267	222,496	250,000	230,000	250,000	257,500	265,225
012300	FINANCIAL ADMINISTRATION	942,088	667,208	824,368	736,794	760,452	793,754	753,361
012400	INFORMATION TECHNOLOGY	700,518	808,979	1,051,931	1,023,637	1,295,830	1,340,439	1,379,905
013100	COMMUNITY DEVELOPMENT	1,113,905	1,204,347	1,388,104	1,385,548	1,556,512	1,633,641	1,679,925
014100	POLICE	12,173,219	12,497,922	11,964,257	11,979,919	11,813,903	12,365,338	12,731,102
015100	FIRE	8,848,640	9,426,607	9,279,051	9,273,577	9,813,234	10,364,172	10,670,397
016100	PUBLIC WORKS	2,875,849	3,017,069	3,341,839	3,297,165	3,339,228	3,651,283	3,756,820
019100	MISCELLANEOUS OPERATING REQUIREMENTS	2,178,905	1,814,344	1,219,804	2,220,463	916,528	945,949	1,198,827
TOTAL GENERAL FUND		29,860,647	30,562,711	30,277,940	31,104,016	30,775,962	32,426,405	33,544,182

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POLICY FORMULATION

PROGRAM DESCRIPTION:

The Village Board is the legislative and policy making body of the Village and is composed of seven elected members. A Village President and six Trustees serve four year staggered terms. Three of the Trustee positions are elected at the mid-point of the President's term.

Responsibilities of the Village Board include enacting ordinances and resolutions necessary to govern the Village; appointing a Village Manager; appointing citizens to serve on various commissions and boards; and establishing other policies that will promote the general welfare of the Village and safety and health of its citizens. The Board reviews the annual budget for the Village. The Village President receives \$8,400 annually and each Trustee receives \$2,520 annually. The Village President and each Trustee receives \$50 per regular or special meeting of the corporate authority that each elected official attends.

PROGRAM GOALS & OBJECTIVES:

The Village President and Board of Trustees annually review the Goals and Objectives of the Village. These directives follow the mission statement of the Village government and set goals in the areas of: annexation, planning and development; employees and staffing; financial matters; infrastructure; intergovernmental cooperation; legislation; ordinances; Village esthetics; and public safety. The Village Board held the 2020 Goals and Objectives sessions in August and September of 2019. A listing of the Village Board's mandated 2020 Goals and Objectives is included in the Budget's "Policies" section.

SIGNIFICANT CHANGES:

Please see the "Goals and Objectives" section immediately following the Introductory Letter for additional information.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Regular Board Meetings	24	23	24
Special Board Meetings	5	6	6

DEPARTMENT STAFFING:

FULL TIME

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Executive Assistant	1	1	1	1	1
TOTAL:	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

PART TIME

Village Trustees	6	6	6	6	6
Village President	1	1	1	1	1
TOTAL:	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>

POLICY FORMULATION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
010100-5101	Salaries and Wages, Full-Time	49,142	51,891	55,482	55,482	55,158	56,813	58,517
010100-5102	Salaries and Wages, Part-Time	31,590	32,720	31,920	31,920	31,920	31,920	31,920
010100-5201	Employer - Social Security	5,101	5,047	4,903	4,903	4,737	4,879	5,025
010100-5202	Employer - Medicare	1,193	1,181	1,149	1,149	1,110	1,143	1,178
010100-5203	Employer - IMRF	11,957	11,655	10,107	10,107	11,266	11,604	11,952
010100-5211	Group Health Insurance	6,350	19,903	23,246	23,246	21,253	21,891	22,547
TOTAL PERSONNEL SERVICES		105,333	122,397	126,807	126,807	125,444	128,250	131,140
OPERATING EXPENDITURES								
010100-5301	Advertising and Promotional	1,511	-	2,000	2,000	2,000	2,060	2,122
010100-5302	Travel and Training	603	565	1,950	1,500	1,950	2,009	2,069
010100-5303	Printing and Binding	84	-	100	100	100	103	106
010100-5304	Licenses and Dues	27,601	29,281	32,820	31,000	31,870	32,826	33,811
010100-5311	Postage	239	327	400	350	350	361	371
010100-5312	Telephone and Internet	3,562	666	800	700	700	721	743
010100-5313	Rents	28	20	100	50	50	52	53
010100-5321	Liability Insurance	14,479	7,741	8,332	8,332	8,912	9,179	9,455
010100-5333	Professional Services	166	-	1,000	500	500	515	530
010100-5351	R & M - Motor Vehicles	2	-	500	500	500	515	530
010100-5353	R & M - Office Equipment	14	11	50	50	50	52	53
010100-5391	Other Contractual Services	1,179	108	-	-	-	-	-
010100-5401	Books and Publications	41	-	100	100	100	103	106
010100-5402	Office Supplies	1,497	2,581	2,500	2,500	2,500	2,575	2,652
010100-5461	Motorized Equipment Supplies	532	322	500	500	500	515	530
010100-5462	Gasoline and Lubricants	465	414	650	500	500	515	530
010100-5491	Other Materials and Supplies	12,544	10,415	18,850	18,850	18,850	19,416	19,998
010100-5531	Contributions to Facilities & Equipment Repl. Fund	15,956	22,715	13,702	13,702	9,929	13,285	13,285
010100-5532	Contributions to Equipment Repl. Fund	1,873	2,857	1,987	1,987	714	2,857	2,857
010100-5651	Office Furniture and Equipment	-	130	2,000	2,000	500	515	530
TOTAL OPERATING EXPENDITURES		82,376	78,153	88,341	85,221	80,575	88,172	90,333
TOTAL BUDGET		187,709	200,550	215,148	212,028	206,019	216,422	221,472

VILLAGE CLERK

PROGRAM DESCRIPTION:

The Village Clerk's office is the repository of all original Village records and keeper of the Village Seal. Meetings of the Village Board are recorded and transcribed. Audio recordings are made during closed session meetings and these recordings are retained for a minimum of 18 months, subject to legal action requiring their disclosure to a judge. Legal notices are published, the Village Code is updated and maintained through Sterling Codifiers, Inc. and the Village Newsletter is coordinated for distribution. As the Village's Freedom of Information Act (FOIA) and Open Meetings Act (OMA) Officer, information requests are processed with verbal, written and electronic responses. Local, state and federal election information is disseminated and voter registration is conducted throughout the year. Cook County conducts Early Voting at Village facilities. Documents such as deeds, annexations, development documents and plats of subdivision are processed and recorded with the Cook County Clerk. The Village Map is updated and reprinted as needed. Business, liquor and video gaming licensing are processed, and all necessary licensing certificates issued. Information regarding state revenue collection is also verified on a monthly basis. Block party, door-to-door solicitation, temporary handicapped placards, and tag day requests are also processed and maintained, coordinating as needed with the Public Works, Fire and Police Departments. Assistance is provided with phones and at the Cashier's Counter as needed.

PROGRAM GOALS & OBJECTIVES:

The Village Clerk's office objectives include continued maintenance of the Village Code and timely preparation of the Village Board minutes and other meeting minutes as required. Audio recordings of closed sessions are maintained and disposed as required by law. Coordination and reminders of certain deadline dates for other Village departments is also tracked. Release documents are prepared as judgments are satisfied. Mortgage foreclosure documents are received in the Village Clerk's office and disseminated to Water Billing and also the Code Enforcement Supervisor. This allows the Village to monitor properties in the foreclosure process and watch for those that may be vacant. Customer service to Village residents, potential residents and/or businesses, and outside contractors doing business with the Village is a very high priority. Continued cooperative efforts with other governmental agencies, such as the park district, libraries, township and county offices to provide consistent and accurate information, is stressed. Attendance at regional and state seminars, Municipal Clerks Institute (MCI) Academy and International Institute of Municipal Clerks (IIMC) Conferences provide necessary continuing education for the professional clerk and vital legislative updates and procedural changes.

SIGNIFICANT CHANGES:

No significant changes are being proposed for this department.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
New Resident Packets Distributed	400	420	425
Legal Notices Published	36	45	50
Garage Sale Permits	900	800	800

DEPARTMENT STAFFING:

<u>FULL TIME</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Village Clerk/Collector	1	1	1	1	1
TOTAL:	1	1	1	1	1

PART TIME

No part time employees are assigned to this department.

VILLAGE CLERK

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
010200-5101	Salaries and Wages, Full-Time	58,855	61,778	62,139	62,139	62,876	64,762	66,705
010200-5201	Employer - Social Security	3,565	3,767	3,803	3,803	3,801	3,915	4,032
010200-5202	Employer - Medicare	834	881	890	890	889	916	943
010200-5203	Employer - IMRF	9,212	9,599	8,378	8,378	9,684	9,975	10,274
010200-5211	Group Health Insurance	6,922	7,351	7,305	7,305	7,227	7,444	7,667
TOTAL PERSONNEL SERVICES		79,388	83,376	82,515	82,515	84,477	87,011	89,622
OPERATING EXPENDITURES								
010200-5301	Advertising and Promotional	5,613	6,376	8,750	8,750	8,750	9,013	9,283
010200-5302	Travel and Training	2,079	2,717	2,775	2,775	2,775	2,858	2,944
010200-5303	Printing and Binding	4,671	75	150	150	150	150	5,150
010200-5304	Licenses and Dues	349	430	650	650	650	670	690
010200-5311	Postage	16,580	14,493	17,200	17,200	17,200	17,716	18,247
010200-5312	Telephone and Internet	939	-	-	-	-	-	-
010200-5313	Rents	199	261	410	410	410	422	435
010200-5321	Liability Insurance	5,616	4,586	4,987	4,987	5,446	5,609	5,778
010200-5333	Professional Services	15,984	20,995	33,500	23,500	33,500	34,505	35,540
010200-5353	R & M - Office Equipment	109	130	275	275	275	283	292
010200-5401	Books and Publications	395	24	75	75	75	77	80
010200-5402	Office Supplies	1,292	2,258	2,000	2,000	2,000	2,060	2,122
010200-5531	Contributions to Facilities & Equipment Repl. Fund	4,644	6,611	6,851	6,851	4,964	6,643	6,643
TOTAL OPERATING EXPENDITURES		58,470	58,956	77,623	67,623	76,195	80,006	87,203
TOTAL BUDGET		137,858	142,332	160,138	150,138	160,672	167,018	176,824

CIVIL SERVICE COMMISSION

PROGRAM DESCRIPTION:

The Civil Service Commission was established by Referendum on April 18, 1967 in order to foster the merit principle of personnel administration and provide a harmonious and courteous public service, which will protect the interests of the public and employees. The Civil Service Commission is comprised of three members serving three-year terms without compensation.

PROGRAM GOALS & OBJECTIVES:

The goal of the Civil Service Commission is to continue to provide high quality employees for all Village Departments.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Hiring exams administered	3	5	5
Interview sessions	3	5	5

DEPARTMENT STAFFING:

PART TIME

Recording Secretary

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	1	1	1	1	1
TOTAL:	1	1	1	1	1

The Human Resources Coordinator serves as staff liaison to the Civil Service Commission.

CIVIL SERVICE COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
010300-5102	Salaries and Wages, Part-Time	450	281	500	500	500	500	500
010300-5201	Employer - Social Security	-	17	33	33	33	33	33
010300-5202	Employer - Medicare	-	4	8	8	8	8	8
010300-5203	Employer - IMRF	-	13	-	-	-	-	-
TOTAL PERSONNEL SERVICES		450	315	541	541	541	541	541
OPERATING EXPENDITURES								
010300-5311	Postage	58	85	250	250	250	258	265
010300-5313	Rents	-	-	50	50	50	52	53
010300-5333	Professional Services	6,217	4,276	6,800	6,800	7,045	7,256	7,474
010300-5353	R & M - Office Equipment	-	-	25	25	25	26	27
010300-5402	Office Supplies	41	-	125	125	125	129	133
TOTAL OPERATING EXPENDITURES		6,316	4,361	7,250	7,250	7,495	7,720	7,951
TOTAL BUDGET		6,766	4,676	7,791	7,791	8,036	8,261	8,492

FIRE AND POLICE COMMISSION

PROGRAM DESCRIPTION:

It is the responsibility of the Board of Fire and Police Commissioners to make appointments to the Police and Fire Departments of the Village, including Police Officers, Police Sergeants, Firefighter / Paramedics and Fire Lieutenants. The Commission conducts both entrance and promotional examinations. In addition, the Commission may conduct hearings and investigations regarding some sworn personnel in the Police Department. The Commission consists of three members who serve three-year terms without compensation.

PROGRAM GOALS & OBJECTIVES:

The goal of the Fire and Police Commission is to continue to provide high quality employees for the Fire and Police Departments.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Hiring exams administered	2	3	1
Interview sessions	4	6	3

DEPARTMENT STAFFING:

The Police Chief and Fire Chief serve as Staff Liaisons, and the Human Resources Coordinator serves as Secretary, to the Board of Fire and Police Commissioners.

FIRE AND POLICE COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
010400-5301	Advertising and Promotional	62	-	-	-	-	-	-
010400-5311	Postage	86	461	500	500	500	515	530
010400-5313	Rents	-	-	100	100	100	103	106
010400-5333	Professional Services	10,637	20,621	17,400	27,683	18,900	19,467	20,051
010400-5353	R & M - Office Equipment	-	-	50	50	50	52	53
010400-5402	Office Supplies	40	42	100	100	100	103	106
TOTAL OPERATING EXPENDITURES		10,825	21,124	18,150	28,433	19,650	20,240	20,847
TOTAL BUDGET		10,825	21,124	18,150	28,433	19,650	20,240	20,847

PLANNING AND ZONING BOARD

PROGRAM DESCRIPTION:

The Planning and Zoning Board, as established by ordinance, is composed of seven members and two alternates who serve without compensation and meet only when requested. The Board reviews the Comprehensive Plan and makes recommendations regarding development to ensure consistent development in accordance with the Plan. This Board also reviews the interpretations of provisions of the Village Zoning Ordinance made by the Director of Community Development as well as any orders, requirements decisions or determinations in the application of specific provisions of the ordinance made by the Director of Community Development.

PROGRAM GOALS & OBJECTIVES:

The primary purposes, goals, and objectives of the Planning and Zoning Board are to encourage the most appropriate use of land throughout the Village; conserve and stabilize the value of property; ensure adequate open space is provided; prevent undue concentration of the Village population; improve the Village's appearance; facilitate adequate provisions for community utilities such as water, waste water, transportation, schools, parks and other public amenities; and promote the public health, safety and general welfare. The Board also makes recommendations regarding requests for Zoning Code relief regarding special use permits or variations and modifications or amendments to the Zoning Code. In 2018, the Planning and Zoning Board worked on updating the Village's Comprehensive Plan per the Village Board's Goals and Objectives. In 2020, changes to the Zoning Code will be reviewed to be in line with recommendations made in the newly adopted Comprehensive Plan.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Number of meetings	8	10	10

DEPARTMENT STAFFING:

PART TIME

Commission Secretary

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	1	1	1	1	1
TOTAL:	1	1	1	1	1

The Community Development Director serves as staff liaison to the Planning and Zoning Board.

PLANNING AND ZONING BOARD

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
010500-5102	Salaries and Wages, Part-Time	350	385	400	400	400	400	400
010500-5201	Employer - Social Security	19	24	26	26	26	26	26
010500-5202	Employer - Medicare	4	6	6	6	6	6	6
010500-5203	Employer - IMRF	48	61	64	64	64	64	64
TOTAL PERSONNEL SERVICES		421	476	496	496	496	496	496
OPERATING EXPENDITURES								
010500-5311	Postage	-	44	125	125	125	129	133
010500-5333	Professional Services	-	1,890	2,000	2,000	2,000	2,060	2,122
010500-5353	R & M - Office Equipment	-	-	100	100	100	103	106
010500-5402	Office Supplies	-	-	200	200	200	206	212
TOTAL OPERATING EXPENDITURES		-	1,934	2,425	2,425	2,425	2,498	2,573
TOTAL BUDGET		421	2,410	2,921	2,921	2,921	2,994	3,069

COMMUNITY AND ECONOMIC DEVELOPMENT COMMISSION

PROGRAM DESCRIPTION:

This Commission was established to develop attraction and retention strategies for the maintenance and revitalization of economic and community growth within the Village.

PROGRAM GOALS & OBJECTIVES:

The Community and Economic Development Commission is focused on improving economic development opportunities for the Village through review of opportunities for development or redevelopment; attraction of sound, stable commercial growth; and helping in the preservation and support of existing businesses.

The Commission helped to launch a web-based economic development initiative in 2012 – Shop Smart! Shop Local! Shop Streamwood! They continue to monitor its effectiveness. The Commission continues to work with School District U-46 and local businesses on the Streamwood Career Exploration Camp, which provides Streamwood High School students the opportunity to tour and assess potential jobs and careers in a wide variety of applications in an attempt to improve the skills-job gap within the community. The Commission will continue its efforts including increasing participation by both the business community and users of the Village’s website, expanding the success of the career outreach event by including other vocational programming, and recommend strategies to maintain the Village’s economic health.

SIGNIFICANT CHANGES:

Last year, the CEDC intended to expand its career exploration program to include business-oriented, manufacturing-oriented, health-care science, and early education-oriented students. While the number of participating students did increase, health-care was not fully realized. It will remain a focus for the student exploration program in 2020. In 2019, the Commission also conducted a review of the online *Shop Streamwood!* Program. Based on cost and changes in use, the CEDC recommended phasing out the online component, but to continue encouraging shopping locally. They will continue to monitor this effort throughout 2020.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Career Exploration Business Participation	7	8	10
Number of Students Participating	30	39	40
Businesses Participating in Web Program	330	335	335

DEPARTMENT STAFFING:

The Community Development Director serves as staff liaison to the Community and Economic Development Commission.

COMMUNITY AND ECONOMIC DEVELOPMENT COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
010600-5311	Postage	-	4	50	50	50	52	53
010600-5333	Professional Services	457	8,019	12,000	12,000	12,000	12,000	12,000
010600-5353	R & M - Office Equipment	-	1	20	20	20	21	21
010600-5402	Office Supplies	-	1	25	25	25	26	27
010600-5491	Other Materials and Supplies	71	5	50	-	-	-	-
TOTAL OPERATING EXPENDITURES		528	8,031	12,145	12,100	12,100	12,103	12,106
TOTAL BUDGET		528	8,031	12,145	12,100	12,100	12,103	12,106

COMMUNITY RELATIONS COMMISSION

PROGRAM DESCRIPTION:

The Community Relations Commission was established in 2004 to address inclusion and diversity issues within the Village's population. The Commission is charged with improving human relations in the Village while recognizing, valuing and respecting our various cultures. "Unity in Diversity" is the Commission's motto, as it strives to promote cultural growth and understanding within our citizenry.

PROGRAM GOALS & OBJECTIVES:

The Community Relations Commission is chartered to provide diversity outreach, community-based programming, and cultural growth in our community. The Commission sponsors several events: "Art Appreciation Around the World", an exhibit of two-and three-dimensional art created by area artists; "Cultures of Our Community", an afternoon of live performances (dance, song, lecture, demonstration) and a sampling of foods from a dozen different cultures; and marching in the Village's annual "Summer Celebration" parade while dressed in ethnic regalia.

SIGNIFICANT CHANGES:

No significant changes or projects are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Cultures represented by Commission Board	15	15	15
Diversity Outreach Programs	3	3	3
Marchers in Summer Celebration Parade	95	100	90
"Art Appreciation Around the World" Artists	30	25	20
"Cultures of Our Community" Performance Groups	12	15	15

DEPARTMENT STAFFING:

A Deputy Chief of Police and a Fire Department Battalion Chief serve as staff liaisons to the Community Relations Commission.

COMMUNITY RELATIONS COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
010700-5302	Travel and Training	95	-	-	-	-	-	-
010700-5311	Postage	102	25	125	125	125	129	133
010700-5353	R & M - Office Equipment	-	-	15	15	15	15	16
010700-5402	Office Supplies	145	-	50	50	50	52	53
010700-5491	Other Materials and Supplies	781	358	1,500	1,500	1,500	1,545	1,591
TOTAL OPERATING EXPENDITURES		1,123	383	1,690	1,690	1,690	1,741	1,793
TOTAL BUDGET		1,123	383	1,690	1,690	1,690	1,741	1,793

VETERANS COMMISSION

PROGRAM DESCRIPTION:

The Village Hall campus has a two-acre site dedicated for a Veterans Memorial. Streamwood's Memorial is one of the finest in the Midwest, if not the Nation. The Village of Streamwood and the Veterans Commission are proud of the Memorial that has been constructed to honor those who have served our country. All five branches of our Armed Forces, POW/MIAs, women and war dogs are honored with statues. Small battle markers are also displayed to commemorate each major conflict that has occurred since the United States of America was formed.

Since 1991, the primary function of the Veterans Commission is to plan and coordinate the Memorial Day and Veterans Day observances. Annual Memorial Day and Veterans Day program costs are charged to the Veterans Commission budget. The Veterans Commission also provides input to the Village Board on capital improvements to the Memorial area. The Commission holds monthly meetings and consists of seven members with up to two alternate members serving two-year terms without compensation.

PROGRAM GOALS & OBJECTIVES:

The Veterans Commission presents high quality, multiple day programming during Memorial Day weekend. On Saturday at 8:00 p.m., the observance begins with a POW/MIA Candlelight Vigil followed immediately by the posting of the Vigil Guard. The Vigil Guard patrols the Streamwood Veterans Memorial until Sunday at 11:00 a.m. when the Memorial Day Ceremony commences.

The Commission also presents smaller, yet meaningful, ceremonies for Veterans Day (November 11th) and for those who perished in the 9/11 terror attacks (September 11th) with the Streamwood Police and Fire Departments.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

ATTENDANCE

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Memorial Day Weekend	500	500	500
9/11 Remembrance	300	300	300
Veterans Day Ceremony	100	100	100

DEPARTMENT STAFFING:

The Finance Director serves as staff liaison to the Veterans Commission.

VETERANS COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
010800-5311	Postage	52	47	75	50	50	50	50
010800-5353	R & M - Office Equipment	-	-	25	-	-	-	-
010800-5391	Other Contractual Services	1,360	1,595	1,800	4,800	2,200	2,266	2,334
010800-5402	Office Supplies	-	185	250	250	250	258	265
010800-5603	Improvements Other Than Building	116	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		1,528	1,827	2,150	5,100	2,500	2,574	2,649
TOTAL BUDGET		1,528	1,827	2,150	5,100	2,500	2,574	2,649

NATURAL RESOURCE CONSERVANCY COMMISSION

PROGRAM DESCRIPTION:

The Natural Resource Conservancy Commission (NRCC) was established in 2009 as an advisory commission. The Commission is charged with making recommendations to the Village Board of Trustees on programs and plans to conserve and protect natural resources, educate residents on ways to protect the environment and conserve energy.

PROGRAM GOALS & OBJECTIVES:

The Natural Resource Conservancy Commission is dedicated to educating the public regarding environmental issues; promoting energy and natural resource conservation; and promoting recycling. The NRCC holds an annual "Streamwood Environmental Education Day" (SEED); provides conservation outreach and education at the Blood Drives; continues the Christmas Light Recycling Program; provides newsletter articles during the year; and hosts a clean-up day at the Phoenix Lake business park wetland area. Increased costs for the e-waste recycling program, in conjunction with the SEED event, are reflected in this Budget.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Outreach at Community events	2	2	2
Environmental Education Day Event	1	1	1
Electronic Recycling event	1	1	1
Paper Schredding event	1	1	1
Natural Area Cleanup Day	1	1	1

DEPARTMENT STAFFING:

The Public Works Director and/or Civil Engineer serve as staff liaisons to the Natural Resource Conservancy Commission.

NATURAL RESOURCE CONSERVANCY COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
010900-5353	R & M - Office Equipment	-	-	25	25	25	26	27
010900-5402	Office Supplies	-	-	310	310	310	319	329
010900-5491	Other Materials and Supplies	7,477	8,578	10,100	10,100	11,100	11,433	11,776
TOTAL OPERATING EXPENDITURES		7,477	8,578	10,435	10,435	11,435	11,778	12,131
TOTAL BUDGET		7,477	8,578	10,435	10,435	11,435	11,778	12,131

BLOOD COMMISSION

PROGRAM DESCRIPTION:

The Blood Commission was established in 1994 to encourage, through means of advertising and promotion, a blood donor program.

PROGRAM GOALS & OBJECTIVES:

The Blood Commission secures available space to a licensed and accredited agency to extract blood for medical purposes. The Blood Commission provides assistance for each of its blood drives planned throughout the year. Annual expenses for blood drives are accounted for here. Blood drives have traditionally been performed quarterly (January, April, June, and October). In 2018, an additional blood drive was added in August.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Blood Drives	5	5	5

DEPARTMENT STAFFING:

The Village Board Executive Assistant serves as the staff liaison to the Blood Commission.

BLOOD COMMISSION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
011000-5491	Other Materials and Supplies	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL OPERATING EXPENDITURES		-	-	1,000	1,000	1,000	1,000	1,000
TOTAL BUDGET		-	-	1,000	1,000	1,000	1,000	1,000

ADMINISTRATION

PROGRAM DESCRIPTION:

Administration includes the functions of the Village Manager's Office and Human Resources. The Village Manager is the Chief Administrative Officer of the Village and is directly responsible to the Village President and Board of Trustees for planning, organizing, and directing the activities of all Village operations. The Village Manager recommends actions necessary and reasonable for the overall operation of the Village, ensures staff compliance with Village Board Goals and Objectives, submits the annual budget to the Village Board, and performs other duties as assigned or required by law. Human Resources provides recruitment, testing and hiring of new employees; coordination with and assistance to the Civil Service Commission and Board of Fire and Police Commissioners; maintaining current and past personnel records; benefits administration; village-wide training coordination; labor relations and negotiations; and ensuring that all collective bargaining agreements are properly and fairly administered. Administration also manages Village-wide public relations; and coordinates intergovernmental, civic and community relations.

PROGRAM GOALS & OBJECTIVES:

The Administration Department works toward the implementation of the goals and objectives established annually by the Village President and Board of Trustees. Further, the department reviews health care costs, available plan designs and options, reviews personnel staffing projections for succession planning and budget implications. The department also works to ensure effective communication with residents and businesses, and to promote and encourage economic development.

SIGNIFICANT CHANGES:

In order to address our continued efforts for succession planning, an Assistant Village Manager is proposed in 2020. Given the procedures required, it is presumed that this position would not be filled until at least mid-year; the budget reflects this presumption. No other changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

The performance of Administration is directly measured by the overall success of Village operations and accomplishment of the Village Board's Goals and Objectives.

<u>GOALS</u>	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Balanced Budget	Complete	Completed	Ongoing
Conduct Board Workshops	Ongoing	Ongoing	Ongoing
Leadership Development	Ongoing	Ongoing	Ongoing
Systems Upgrade/Document Imaging	Ongoing	Initiate Program	In Progress
Water & Sewer Rate Plan	Ongoing	Initiate	Implement
Direct Economic Development Efforts	Ongoing	Ongoing	Ongoing
Union Contract Negotiations	Pre-Planning	Near Completion	In Progress
Audit Facilities/Assess Capital Resources	Complete	Implementing	Implementing
Form Intergovernmental Project Team	Ongoing	Ongoing	Ongoing

DEPARTMENT STAFFING:

<u>FULL TIME</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Village Manager	1	1	1	1	1
Asst. Village Manager	0	0	1	1	1
Human Resources Coordinator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
TOTAL:	3	3	4	4	4

ADMINISTRATION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
012100-5101	Salaries and Wages, Full-Time	289,607	306,105	304,957	304,957	362,683	373,563	384,770
012100-5102	Salaries and Wages, Part-Time	594	171	7,200	5,000	-	-	-
012100-5103	Salaries and Wages, Overtime	214	-	1,200	1,200	1,200	1,200	1,200
012100-5201	Employer - Social Security	15,889	16,412	16,854	16,854	19,655	20,245	20,852
012100-5202	Employer - Medicare	4,067	4,312	4,426	4,426	5,125	5,279	5,437
012100-5203	Employer - IMRF	45,658	47,508	40,800	40,800	55,818	57,493	59,217
012100-5211	Group Health Insurance	46,643	56,535	64,122	64,122	74,386	76,618	78,916
TOTAL PERSONNEL SERVICES		402,672	431,043	439,559	437,359	518,867	534,397	550,393
OPERATING EXPENDITURES								
012100-5301	Advertising and Promotional	400	2,427	2,600	3,059	2,600	2,678	2,758
012100-5302	Travel and Training	6,289	8,539	11,450	11,450	11,450	11,794	12,147
012100-5303	Printing and Binding	-	-	350	350	350	361	371
012100-5304	Licenses and Dues	5,833	6,522	7,665	7,665	7,725	7,957	8,195
012100-5311	Postage	662	521	550	550	550	567	583
012100-5312	Telephone and Internet	4,259	786	1,000	1,000	1,000	1,030	1,061
012100-5313	Rents	1,119	1,071	850	850	850	876	902
012100-5321	Liability Insurance	21,653	14,578	16,606	16,606	18,319	18,869	19,435
012100-5333	Professional Services	13,951	13,976	13,600	13,600	18,100	18,643	19,202
012100-5351	R & M - Motor Vehicles	5	-	50	50	50	52	53
012100-5353	R & M - Office Equipment	560	535	510	510	510	525	541
012100-5401	Books and Publications	108	-	350	350	350	361	371
012100-5402	Office Supplies	2,991	3,072	2,450	2,450	2,450	2,524	2,599
012100-5461	Motorized Equipment Supplies	404	334	500	500	500	515	530
012100-5462	Gasoline and Lubricants	551	640	750	750	750	773	796
012100-5491	Other Materials and Supplies	166	535	500	500	500	515	530
012100-5531	Contributions to Facilities & Equipment Repl. Fund	18,338	26,106	25,691	25,691	18,617	24,910	24,910
012100-5532	Contributions to Equipment Repl. Fund	2,060	3,143	1,987	1,987	714	2,857	2,857
TOTAL OPERATING EXPENDITURES		79,349	82,785	87,459	87,918	85,385	95,803	97,844
TOTAL BUDGET		482,021	513,828	527,018	525,277	604,252	630,200	648,237

LEGAL

PROGRAM DESCRIPTION:

The Village Attorneys provide legal services to the Village President, Board of Trustees and officers and employees of the Village of Streamwood as Corporation Counsel and Prosecutor. Services include rendering advice on pending matters; drafting and reviewing legal documents, agreements, ordinances and resolutions; attending Board, Staff and Committee meetings; supervising and representing the Village on litigation at trial; and the performance of the duties of Village Prosecutor as set forth in Illinois Revised Statutes.

PROGRAM GOALS & OBJECTIVES:

The Village Board annually approves a contract with an independent law firm that has significant experience in municipal law. Each year the contract is reviewed to determine if this structure is providing the Village with the most efficient and cost effective services possible.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Number of Ordinances Written	30	45	45
Number of Resolutions Written	53	65	65
Number of Meetings Attended:			
Village Board	24	23	24
Planning and Zoning Board	8	10	10
Staff meetings	50	50	50
Public Hearings	3	2	2
Special Board Meetings	5	6	6

DEPARTMENT STAFFING:

The law firm of Storino, Ramello and Durkin currently provides these services for the Village.

LEGAL

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
012200-5331	Legal Services	191,267	222,496	250,000	230,000	250,000	257,500	265,225
TOTAL OPERATING EXPENDITURES		191,267	222,496	250,000	230,000	250,000	257,500	265,225
TOTAL BUDGET		191,267	222,496	250,000	230,000	250,000	257,500	265,225

FINANCIAL ADMINISTRATION

PROGRAM DESCRIPTION:

The Finance Department is responsible for budgetary, investment, and financial services. Finance manages the Village's accounting, auditing, and data processing of its financial books and records. The Finance Department provides support services to other Village Departments including purchasing, accounts payable, accounts receivable, and payroll. Finance also handles front line services to the general public including cash collections, general customer service questions, and is the primary contact for refuse and recycling issues.

PROGRAM GOALS & OBJECTIVES:

The Finance Department is proudly committed to maintaining the Village's Certificate of Achievement for Excellence in Financial Reporting from the GFOA (since 1988) and the Village's Distinguished Budget Presentation Award from the GFOA (since 1990).

SIGNIFICANT CHANGES:

For succession planning, a continuation from 2019, the proposed 2020 budget includes one Office Assistant that allows new employees to gain experience from long-time employees. As part of the Village's goal for succession planning, this temporary position will be eliminated through attrition.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Distinguished Budget Presentation Award	Completed	Completed	In-process
Excellence in Financial Reporting Award	Completed	In-process	In-process

DEPARTMENT STAFFING:

FULL TIME

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
*Office Technician	2	2	2	2	2
*Office Assistant	2	3	3	2	2
TOTAL:	<u>7</u>	<u>8</u>	<u>8</u>	<u>7</u>	<u>7</u>

PART TIME

*Office Assistant	3	3	3	3	3
Seasonal Intern	1	1	1	1	1
TOTAL:	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

*One Full Time Office Technician, one Full Time Office Assistant, and two Part Time Office Assistants are dedicated to the Water and Sewer Fund.

FINANCIAL ADMINISTRATION

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
012300-5101	Salaries and Wages, Full-Time	443,014	371,356	438,034	405,000	413,868	426,284	395,975
012300-5102	Salaries and Wages, Part-Time	61,105	25,221	26,606	23,500	31,033	31,964	32,923
012300-5103	Salaries and Wages, Overtime	26,042	3,904	5,000	5,000	5,000	5,000	5,000
012300-5104	Insurance Opt Out	8,548	10,000	10,000	12,500	15,000	15,000	15,000
012300-5201	Employer - Social Security	32,700	24,966	28,221	26,025	27,193	28,009	25,988
012300-5202	Employer - Medicare	7,648	5,839	6,604	6,090	6,363	6,554	6,081
012300-5203	Employer - IMRF	84,041	62,987	61,508	56,725	68,267	70,315	56,552
012300-5211	Group Health Insurance	90,875	49,699	92,801	51,631	49,733	51,225	53,102
TOTAL PERSONNEL SERVICES		753,973	553,972	668,774	586,471	616,457	634,351	590,621
OPERATING EXPENDITURES								
012300-5302	Travel and Training	4,261	11,090	20,325	16,900	16,900	17,407	17,929
012300-5303	Printing and Binding	6,435	3,636	7,005	7,005	5,400	5,562	5,729
012300-5304	Licenses and Dues	2,387	2,241	3,078	3,078	2,948	3,036	3,128
012300-5311	Postage	52,379	3,544	3,610	3,610	5,280	5,438	5,602
012300-5312	Telephone and Internet	7,319	786	810	810	810	834	859
012300-5313	Rents	3,011	3,639	3,900	3,900	3,900	4,017	4,138
012300-5321	Liability Insurance	32,078	25,830	32,133	32,133	35,647	36,716	37,818
012300-5333	Professional Services	23,862	1,450	1,200	1,200	1,200	1,236	1,273
012300-5353	R & M - Office Equipment	2,463	2,712	3,265	3,265	4,260	4,388	4,519
012300-5391	Other Contractual Services	16,031	13,091	15,448	15,448	17,998	18,538	19,094
012300-5401	Books and Publications	185	124	226	500	500	515	530
012300-5402	Office Supplies	9,257	7,021	14,120	12,000	12,320	12,690	13,070
012300-5491	Other Materials and Supplies	299	100	805	805	840	865	891
012300-5531	Contributions to Facilities & Equipment Repl. Fund	26,674	37,972	49,669	49,669	35,992	48,160	48,160
012300-5651	Office Furniture and Equipment	1,474	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		188,115	113,236	155,594	150,323	143,995	159,403	162,740
TOTAL BUDGET		942,088	667,208	824,368	736,794	760,452	793,754	753,361

INFORMATION TECHNOLOGY

PROGRAM DESCRIPTION:

The Information Technology Department (IT) is an internal service department that supports over 200 computer users Village-wide, with a focus on technology planning and maintenance for Village operations. Information technology is a combination of systems designed to assist in the day-to-day activities of the Village's inner workings.

PROGRAM GOALS & OBJECTIVES:

IT provides accurate and timely information to all customers of the Village of Streamwood, whether internal or external, wherever and whenever required. Information Technology's focus is to maintain core technologies; plan for technology evolution; promote centralized data storage and reporting; consolidate business operations on standardized applications; provide effective communication tools; and enhance local area network (LAN) and mobile connectivity in the most efficient and fiscally responsible manner so that residents, businesses and visitors receive the best service possible. IT also continues to maintain and replace existing computer equipment following a standard replacement schedule timeline.

In 2019, IT has been working with the Community Development and Public Works Departments on creating and implementing a Village-wide Geographic Information System (GIS). In addition, the Village purchased LaserFiche software for Document Imaging and began to convert documents starting with the Village Clerk's office. Community Development and the Fire Department have also begun importing records. A new video security and access control system has been installed in Police Department, Village Hall and all three Fire stations, consolidating several distinct systems.

SIGNIFICANT CHANGES:

In 2020, Northwest Central Dispatch (NWCD) is replacing their Computer Aided Dispatch (CAD) system and records management software. IT will be upgrading the software on all of the public safety data devices in the field as well as the computers in both departments. In combination with the GIS project, IT will be assisting Community Development with the implementation of the EnerGov system for permitting, inspections and licensing. IT is planning on moving several core functions such as email and Tyler ERP products to cloud based solutions. We expect to start deployment of Tyler Executime software for time keeping and scheduling, tying that into our existing MUNIS payroll application. The Public Works facility remodel will include moving the location of the network equipment and re-wiring in the building. IT will also be intrinsically involved with the new Fire Station building.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Implement a new Village-wide ERP system (MUNIS and EnerGov)	In-process	In-process	In-process
Creating and Implementing a Village Geographic Information System (GIS)	In-process	Ongoing	Ongoing
Public Safety Vehicle updates (CAD, Systems Software)	In-process	In-process	Complete
Implement Tyler Executime for time keeping and scheduling	-	Evaluation	In-process

DEPARTMENT STAFFING:

FULL TIME	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Director	1	1	1	1	1
Public Safety Technician	1	1	1	1	1
Database Systems Analyst	1	1	1	1	1
TOTAL:	3	3	3	3	3

INFORMATION TECHNOLOGY

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
012400-5101	Salaries and Wages, Full-Time	262,943	280,785	282,549	282,549	296,374	305,265	314,423
012400-5201	Employer - Social Security	15,724	16,965	17,275	17,275	18,130	18,674	19,234
012400-5202	Employer - Medicare	3,677	3,967	4,041	4,041	4,241	4,368	4,499
012400-5203	Employer - IMRF	40,895	43,391	38,057	38,057	46,199	47,585	49,013
012400-5211	Group Health Insurance	46,666	48,743	50,053	50,053	49,733	51,225	52,762
TOTAL PERSONNEL SERVICES		369,905	393,851	391,975	391,975	414,677	427,117	439,931
OPERATING EXPENDITURES								
012400-5302	Travel and Training	6,718	9,322	15,000	10,000	15,000	15,450	15,914
012400-5304	Licenses and Dues	35	200	250	250	250	258	265
012400-5311	Postage	-	100	100	100	150	155	159
012400-5312	Telephone and Internet	6,616	78,766	68,500	85,000	87,250	89,868	92,564
012400-5313	Rents	2	1	150	150	150	155	159
012400-5321	Liability Insurance	20,970	16,452	18,706	18,706	20,794	21,418	22,060
012400-5333	Professional Services	117,877	124,689	330,294	300,000	500,587	515,605	531,073
012400-5353	R & M - Office Equipment	8,507	11,906	15,215	15,215	17,855	18,391	18,942
012400-5402	Office Supplies	202	598	550	550	550	567	583
012400-5531	Contributions to Facilities & Equipment Repl. Fund	17,861	25,428	25,691	25,691	18,617	24,910	24,910
012400-5651	Office Furniture and Equipment	151,825	147,666	185,500	176,000	219,950	226,549	233,345
TOTAL OPERATING EXPENDITURES		330,613	415,128	659,956	631,662	881,153	913,322	939,974
TOTAL BUDGET		700,518	808,979	1,051,931	1,023,637	1,295,830	1,340,439	1,379,905

COMMUNITY DEVELOPMENT

PROGRAM DESCRIPTION:

The Community Development Department reviews all developments for compliance with the Village's Comprehensive Plan and Zoning, Subdivision and Building Codes, and coordinates reviews of projects with other Departments and relevant agencies. The Department provides principal staffing to the Planning and Zoning Board. The Department enforces all building and property maintenance codes. The Department contracts for Village-wide health, plumbing, and elevator inspections.

PROGRAM GOALS & OBJECTIVES:

The Community Development Department will continue to conduct and monitor building inspections for new construction and redevelopment projects; licensing of all construction contractors; proactive enforcement of property maintenance program; residential rental inspection program; and attraction of high-quality users into the industrial and commercial centers in the community.

SIGNIFICANT CHANGES:

The 2020 Budget includes funds for the completion of phase one and the start of phase two of the Village's document imaging and retention initiative. The Community Development Department will also coordinate with the Planning and Zoning Board regarding the updating of the Village's Zoning Ordinance based on recommendations made in the newly adopted Comprehensive Plan. Furthermore, we continue to see a rise in the number of building permits being issued due to a recent hail storm and large industrial and commercial projects coming online. This has increased the level of building inspection activity, which has warranted the need for an additional Building Inspector position. The 2020 budget includes a reclassification of one of the Code Enforcement Officers to a Building Inspector to reallocate our resources to help deal with this increased inspection activity.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Permits Issued	2,900	2,700	3,500
Inspections Performed	19,000	20,000	20,000
Contractors Licensed	1,200	1,000	1,000
Code Enforcement Violations	3,500	3,600	3,800
Houses Inspected in Walking Program	800	780	800
Residential Rental Properties Licensed	2,500	2,600	2,600
Business Licenses Issued	750	620	620

FULL TIME

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Building Official	1	1	1	1	1
Building Inspector	1	1	2	2	2
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer	2	2	1	1	1
Bilingual Code Enforcement Officer	1	1	1	1	1
Office Assistant	2	2	2	2	2
TOTAL:	10	10	10	10	10

PART TIME

Office Assistant	2	2	2	2	2
Code Enforcement	1	1	1	1	1
Seasonal Intern	1	1	1	1	1
TOTAL:	4	4	4	4	4

COMMUNITY DEVELOPMENT

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
013100-5101	Salaries and Wages, Full-Time	553,826	593,863	676,622	676,622	790,301	814,010	838,430
013100-5102	Salaries and Wages, Part-Time	39,330	52,126	55,631	55,631	69,068	71,140	73,274
013100-5103	Salaries and Wages, Overtime	1,896	1,664	10,000	5,000	10,000	10,300	10,609
013100-5104	Insurance Opt Out	14,911	16,000	16,000	16,000	16,000	16,000	16,000
013100-5201	Employer - Social Security	36,256	38,810	43,273	43,273	50,303	51,812	53,366
013100-5202	Employer - Medicare	8,743	9,397	10,439	10,439	12,114	12,477	12,852
013100-5203	Employer - IMRF	96,332	100,615	96,708	96,708	130,458	134,372	138,403
013100-5211	Group Health Insurance	60,415	76,933	96,679	96,679	109,095	112,368	115,739
TOTAL PERSONNEL SERVICES		811,709	889,408	1,005,352	1,000,352	1,187,339	1,222,479	1,258,674
OPERATING EXPENDITURES								
013100-5302	Travel and Training	3,429	4,429	7,400	7,400	7,400	7,622	7,851
013100-5303	Printing and Binding	1,417	2,896	2,750	2,750	3,000	3,090	3,183
013100-5304	Licenses and Dues	1,284	1,363	1,465	1,465	1,465	1,509	1,554
013100-5305	Laundry, Cleaning and Pest Control	-	467	500	500	500	515	530
013100-5311	Postage	2,209	2,679	3,500	3,500	3,500	3,605	3,713
013100-5312	Telephone and Internet	13,184	6,277	6,500	6,500	6,800	7,004	7,214
013100-5313	Rents	258	307	570	570	570	587	605
013100-5314	Utilities	943	1,916	5,500	5,500	5,700	5,871	6,047
013100-5321	Liability Insurance	42,939	36,879	38,588	38,588	42,579	43,856	45,172
013100-5333	Professional Services	102,066	121,563	157,000	157,744	160,000	164,800	169,744
013100-5351	R & M - Motor Vehicles	887	181	1,000	1,000	1,000	1,030	1,061
013100-5353	R & M - Office Equipment	171	154	450	450	450	464	477
013100-5354	R & M - Buildings and Improvements	54,564	36,765	57,341	57,341	57,341	59,061	60,833
013100-5401	Books and Publications	-	100	200	200	200	206	212
013100-5402	Office Supplies	6,490	5,076	5,300	7,000	7,000	7,210	7,426
013100-5413	Clothing and Safety Supplies	1,340	1,398	1,800	1,800	2,000	2,060	2,122
013100-5432	Janitorial Supplies	5,406	6,311	7,800	7,800	7,800	8,034	8,275
013100-5435	Small Tools	614	33	2,600	2,600	2,600	2,678	2,758
013100-5461	Motorized Equipment Supplies	6,572	3,633	6,600	6,600	6,600	6,798	7,002
013100-5462	Gasoline and Lubricants	7,141	8,505	10,000	10,000	10,000	10,300	10,609
013100-5531	Contributions to Facilities & Equipment Repl. Fund	35,604	50,686	49,669	49,669	35,992	48,160	48,160
013100-5532	Contributions to Equipment Repl. Fund	15,678	23,321	16,219	16,219	6,676	26,702	26,702
TOTAL OPERATING EXPENDITURES		302,196	314,939	382,752	385,196	369,173	411,162	421,251
TOTAL BUDGET		1,113,905	1,204,347	1,388,104	1,385,548	1,556,512	1,633,641	1,679,925

POLICE

PROGRAM DESCRIPTION:

The Police Department provides a variety of law enforcement and social services to the community. Our actions are based on a Community Oriented Public Services (COPS) philosophy that utilizes partnerships with the community to solve problems. Officers provide first response to emergencies and criminal activity; follow up investigation; gang and drug interdiction; crime prevention; and public education.

PROGRAM GOALS & OBJECTIVES:

The primary goal of the Streamwood Police Department is to have a positive impact on the quality of life in the community by analyzing the needs of our residents and providing the appropriate law enforcement response. The Police Department continues to work with the community to develop programs to meet this goal.

SIGNIFICANT CHANGES:

The reconstitution of key positions within the Police Department management team is complete. The Police Department hired seven new Police Officers and exhausted the Police Officer applicant list created in 2018. A new list, from which the Police Department is currently hiring, was created in 2019. With the pending mid 2020 retirement of the current Property Custodian, the Police Department is requesting to combine this position with that of the Court Liaison Officer position currently administered by the Administrative Sergeant. This reinstated position of Property Custodian/Court Liaison Officer would be that of a non-union civilian posting and would allow for a more productive and efficient use of sworn personnel to that of a more typical law enforcement function while maintaining the same functionality within the Records Department. The Police Department is also proposing to change the Administrative Sergeant position to Administrative Commander. The Police Department is placing an emphasis on training mandates and special events and this change would help facilitate that need and allow for a more manageable span of control between the Support Services Deputy Chief and the proposed Administrative Commander.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Part I Offense	598	570	550
Part II Offense	1,790	1,580	1,500
Traffic Accidents	1,100	1,100	1,050
Criminal Arrests	1,298	1,600	1,550
Total Calls for Service	15,728	16,500	15,500

DEPARTMENT STAFFING:

FULL TIME	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Chief / Deputy Chief / Commander	6	6	7	7	7
Sergeant / Officer	53	54	53	53	53
Records Clerk	8	9	8	8	8
Property Custodian / Court Liaison	0	0	1	1	1
Executive Assistant	1	1	1	1	1
Social Worker	1	1	1	1	1
TOTAL:	69	71	71	71	71
PART TIME					
Crossing Guard / Records Clerk	11	11	11	11	11
Social Worker	1	1	1	1	1
TOTAL:	12	12	12	12	12

POLICE

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
014100-5101	Salaries and Wages, Full-Time	6,033,082	6,358,687	6,147,565	6,147,565	6,051,895	6,233,452	6,420,455
014100-5102	Salaries and Wages, Part-Time	121,624	127,849	147,554	147,554	157,516	162,241	167,109
014100-5103	Salaries and Wages, Overtime	530,217	543,091	508,600	508,600	475,800	490,074	504,776
014100-5104	Insurance Opt Out	63,651	59,530	65,000	65,000	75,000	75,000	75,000
014100-5201	Employer - Social Security	41,842	42,060	35,407	35,407	40,793	42,017	43,277
014100-5202	Employer - Medicare	93,261	97,142	87,040	87,040	80,885	83,312	85,811
014100-5203	Employer - IMRF	98,493	97,136	77,998	77,998	103,945	107,063	110,275
014100-5211	Group Health Insurance	820,479	826,512	877,046	877,046	760,357	783,168	806,663
014100-5212	PSEBA	39,375	69,325	87,193	90,422	101,350	104,391	107,522
TOTAL PERSONNEL SERVICES		7,842,024	8,221,332	8,033,403	8,036,632	7,847,541	8,080,717	8,320,889
OPERATING EXPENDITURES								
014100-5302	Travel and Training	43,669	46,784	63,452	63,452	54,801	56,445	58,138
014100-5303	Printing and Binding	4,958	4,257	7,500	7,500	6,000	6,180	6,365
014100-5304	Licenses and Dues	6,322	3,946	5,875	5,875	6,025	6,206	6,392
014100-5311	Postage	3,441	3,852	6,000	6,000	6,000	6,180	6,365
014100-5312	Telephone and Internet	51,989	32,964	30,000	30,000	30,000	30,900	31,827
014100-5313	Rents	6,726	6,750	7,500	7,500	7,500	7,725	7,957
014100-5314	Utilities	1,774	3,629	5,000	5,000	5,000	5,150	5,305
014100-5321	Liability Insurance	405,244	359,981	368,630	373,598	405,985	418,165	430,709
014100-5333	Professional Services	540,361	538,823	553,483	554,597	483,863	498,379	513,330
014100-5351	R & M - Motor Vehicles	5,071	9,315	8,000	8,000	8,000	8,240	8,487
014100-5352	R & M - Construction and Other Equipment	22,492	21,772	29,900	18,900	18,900	19,467	20,051
014100-5353	R & M - Office Equipment	1,516	1,420	2,500	2,500	2,500	2,575	2,652
014100-5354	R & M - Buildings and Improvements	26,247	33,535	32,639	53,000	36,470	37,564	38,691
014100-5391	Other Contractual Services	18,231	19,381	30,880	27,000	25,000	25,750	26,523
014100-5401	Books and Publications	40	1,067	1,000	1,000	1,000	1,030	1,061
014100-5402	Office Supplies	17,141	15,824	15,000	15,000	17,000	17,510	18,035
014100-5412	Chemicals	3,412	5,038	4,450	4,450	5,000	5,150	5,305
014100-5413	Clothing and Safety Supplies	53,766	60,895	67,425	67,425	50,425	51,938	53,496
014100-5414	Medical Supplies	-	-	500	500	1,500	1,545	1,591
014100-5415	Safety Supplies and Ammunition	20,131	17,995	23,000	23,000	19,000	19,570	20,000
014100-5416	Photographic Supplies	-	-	2,000	2,000	2,000	2,060	2,122
014100-5432	Janitorial Supplies	4,099	5,699	4,500	4,500	4,500	4,635	4,774
014100-5434	Electrical and Communication Supplies	1,954	843	1,000	1,000	3,000	3,090	3,183
014100-5435	Small Tools	-	-	100	100	100	103	106
014100-5436	Machinery Supplies	-	-	500	500	500	515	530
014100-5451	Food	4,504	3,882	5,950	5,950	5,950	6,129	6,312
014100-5461	Motorized Equipment Supplies	40,240	40,877	38,000	38,000	40,000	41,200	42,436
014100-5462	Gasoline and Lubricants	89,749	96,928	105,000	105,000	105,000	108,150	111,395
014100-5491	Other Materials and Supplies	24,864	25,042	6,200	6,200	6,200	6,386	6,578
014100-5531	Contributions to Facilities & Equipment Repl.	54,031	140,521	145,204	145,204	122,954	163,938	163,938
014100-5532	Contributions to Equipment Repl. Fund	103,237	152,105	130,151	130,151	54,721	218,335	227,014
014100-5592	Police Pension Contributions	2,775,780	2,618,336	2,220,515	2,220,515	2,422,468	2,495,142	2,569,996
014100-5602	Building Improvements	-	2,000	2,000	2,000	2,000	2,060	2,122
014100-5631	Police Automotive Equipment	206	1,129	2,000	2,870	2,000	2,060	2,122
014100-5651	Office Furniture and Equipment	-	2,000	2,000	2,000	2,000	2,060	2,122
014100-5652	Electrical and Communications Equipment	-	-	1,000	1,000	1,000	1,030	1,061

POLICE

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
014100-5671	General Equipment and Machinery	-	-	2,000	2,000	2,000	2,060	2,122
TOTAL OPERATING EXPENDITURES		4,331,195	4,276,590	3,930,854	3,943,287	3,966,362	4,284,621	4,410,213
TOTAL BUDGET		12,173,219	12,497,922	11,964,257	11,979,919	11,813,903	12,365,338	12,731,102

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FIRE

PROGRAM DESCRIPTION:

The Streamwood Fire Department provides emergency response to all hazards including fires, medical emergencies, vehicle accidents, hazardous material releases, people trapped in high places, in confined spaces, and in water, terrorist acts, severe weather, and natural disasters. Advanced Life Support ambulance transport is provided by our personnel. In addition to maintaining a constant readiness to respond to emergency duties, the fire department provides various value-added functions to enhance the quality of life within the community. These functions include fire prevention inspections for all business and multi-family occupancies and fire and life-safety education programs. These programs include fire safety education in school grades K-6, as well as CPR/AED and first-aid courses for the public and community groups.

PROGRAM GOALS & OBJECTIVES:

The primary goal of the Streamwood Fire Department is to provide the highest standard of service to all those who may seek our help. We strive to maintain the highest level of capabilities in responding to all types of emergency situations. We faithfully provide these important services promptly and safely to our residents and visitors.

SIGNIFICANT CHANGES:

The Fire Department has undertaken the major project of replacing Fire Station #31. The new building will house the administrative offices including Fire Prevention, and include a classroom available to community organizations. During the construction, personnel and equipment will relocate to other village facilities. During 2019, the Fire Department has lost several members to retirement and disability. This has challenged our staffing levels, and led to overtime expenditures well in excess of budgeted levels. Additionally, the hiring and initial training process is very time consuming causing a shortage of qualified personnel for up to a year for each vacancy. Currently, the Fire Department has ten members eligible to retire. That number will rise to fifteen in the next five years. We anticipate they will retire in the coming years, potentially causing long-term vacancies. This budget includes one additional Firefighter/Paramedic position. With the addition of one Firefighter/Paramedic, the Fire Department gets a significant head start on hiring and training the employee who would ultimately fill the future vacancy. In addition to the savings of time, this would deepen our bench of qualified employees, and improve departmental capabilities.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Total Incidents	3,782	3,734	3,694
Emergency Medical Incidents	2,648	2,737	2,242
Patients Transported	2,190	2,223	2,203
Average Response Time	4:30	4:27	4:29
Percentile < 5 minutes	68%	68%	68%
Fire Inspections Performed	1,740	1,498	1,543

DEPARTMENT STAFFING:

FULL TIME	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Chief/Deputy Chiefs/Battalion Chiefs	6	6	6	6	5
Administrative Assistant	1	1	1	1	1
Fire Lieutenant	9	9	9	9	9
Firefighter/Paramedic	36	36	37	37	37
	<u>52</u>	<u>52</u>	<u>53</u>	<u>53</u>	<u>52</u>

PART TIME

No part-time employees are assigned to this department.

FIRE

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
015100-5101	Salaries and Wages, Full-Time	4,427,214	4,704,729	4,721,379	4,721,379	5,018,216	5,168,762	5,323,825
015100-5103	Salaries and Wages, Overtime	303,840	367,215	379,419	475,000	388,396	400,048	412,049
015100-5104	Insurance Opt Outs	49,234	55,414	45,000	45,000	30,000	30,000	30,000
015100-5105	7G Overtime	149,911	126,000	214,854	130,000	219,157	225,732	232,504
015100-5201	Employer - Social Security	2,748	2,925	2,653	2,653	2,815	2,899	2,986
015100-5202	Employer - Medicare	65,522	66,663	61,555	61,555	67,203	69,219	71,296
015100-5203	Employer - IMRF	7,100	7,454	5,845	5,845	7,173	7,388	7,610
015100-5211	Group Health Insurance	743,489	810,288	834,506	834,506	895,533	922,399	950,071
015100-5212	PSEBA	100,349	117,915	120,466	121,548	124,628	128,367	132,218
TOTAL PERSONNEL SERVICES		5,849,407	6,258,603	6,385,677	6,397,486	6,753,121	6,954,815	7,162,559

OPERATING EXPENDITURES								
015100-5301	Advertising and Promotional	3,650	3,243	6,200	5,800	3,100	3,193	3,289
015100-5302	Travel and Training	32,272	33,400	87,045	80,000	92,535	65,000	70,000
015100-5303	Printing and Binding	344	417	600	600	650	670	690
015100-5304	Licenses and Dues	10,718	20,422	27,564	27,564	26,645	27,444	28,268
015100-5305	Laundry, Cleaning and Pest Control	16	735	1,750	2,000	2,150	2,215	2,281
015100-5311	Postage	2,581	3,820	3,000	3,221	3,450	3,554	3,660
015100-5312	Telephone and Internet	29,368	18,497	20,640	20,640	20,640	21,259	21,897
015100-5313	Rents	1,845	1,848	1,850	1,850	1,900	1,957	2,016
015100-5314	Utilities	780	2,663	1,000	1,000	1,000	1,030	1,061
015100-5321	Liability Insurance	305,435	266,671	295,711	295,756	325,778	335,551	345,618
015100-5333	Professional Services	153,971	149,917	163,077	165,965	175,175	180,430	185,843
015100-5351	R & M - Motor Vehicles	12,562	9,505	38,350	30,000	31,750	32,703	33,684
015100-5352	R & M - Construction and Other Equipment	27,413	14,425	28,940	29,330	30,150	31,055	31,986
015100-5353	R & M - Office Equipment	461	462	500	500	500	515	530
015100-5354	R & M - Buildings and Improvements	43,578	26,950	57,600	50,000	45,850	47,226	48,642
015100-5391	Other Contractual Services	792	2,069	1,850	1,850	2,000	2,060	2,122
015100-5401	Books and Publications	437	1,457	3,063	3,063	3,180	3,275	3,374
015100-5402	Office Supplies	5,466	6,083	7,610	7,870	8,775	9,038	9,309
015100-5411	Landscaping Supplies	-	555	500	500	550	567	583
015100-5413	Clothing and Safety Supplies	69,903	37,133	90,344	100,000	100,739	80,000	80,000
015100-5414	Medical Supplies	16,901	25,246	32,879	33,860	33,575	34,582	35,620
015100-5415	Safety Supplies and Ammunition	29,711	25,303	29,713	31,078	26,772	27,575	28,402
015100-5416	Photographic Supplies	262	-	300	300	300	309	318
015100-5431	Building Supplies	4,568	6,748	12,000	9,800	10,000	10,300	10,609
015100-5432	Janitorial Supplies	7,694	6,591	8,500	9,942	10,000	10,300	10,609
015100-5433	Plumbing and Heating Supplies	697	1,109	2,000	2,000	2,000	2,060	2,122
015100-5434	Electrical and Communication Supplies	3,872	9,251	12,872	10,000	10,040	10,341	10,651
015100-5435	Small Tools	854	1,883	2,500	2,500	6,976	1,000	1,000
015100-5436	Machinery Supplies	14	88	1,200	1,200	1,500	1,545	1,591
015100-5451	Food	2,902	3,379	4,090	4,090	6,740	6,942	7,150
015100-5461	Motorized Equipment Supplies	47,051	42,445	40,000	40,812	41,550	42,797	44,080
015100-5462	Gasoline and Lubricants	29,834	34,794	40,300	40,300	41,885	43,142	44,436
015100-5491	Other Materials and Supplies	3,929	765	4,050	4,050	4,700	4,841	4,986
015100-5531	Contributions to Facilities & Equipment Repl. Fund	68,313	210,720	142,813	142,813	121,488	175,483	187,691
015100-5532	Contributions to Equipment Repl. Fund	214,378	367,175	248,078	248,078	90,198	360,792	360,792

FIRE

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
015100-5593	Fire Pension Contributions	1,823,075	1,771,233	1,405,759	1,405,759	1,715,412	1,766,874	1,819,881
015100-5602	Building Improvements	4,951	2,878	18,000	7,500	18,000	18,000	18,000
015100-5651	Office Furniture and Equipment	(144)	10,127	10,800	10,000	1,400	1,442	1,485
015100-5652	Electrical and Communications Equipment	1,475	828	1,500	1,500	1,600	1,648	1,697
015100-5653	Fire and Other Safety Equipment	3,294	8,611	21,951	20,000	28,085	28,928	29,795
015100-5671	General Equipment and Machinery	4,177	6,922	7,000	7,000	5,300	5,459	5,623
015100-5691	Capital Acquisitions Not Classified Elsewhere	29,833	31,636	9,875	16,000	6,075	6,257	6,445
TOTAL OPERATING EXPENDITURES		2,999,233	3,168,004	2,893,374	2,876,091	3,060,113	3,409,357	3,507,838
TOTAL BUDGET		8,848,640	9,426,607	9,279,051	9,273,577	9,813,234	10,364,172	10,670,397

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PUBLIC WORKS

PROGRAM DESCRIPTION:

This program includes the operation of the Public Works Department covered under the General Fund. These operations include snow removal, special event operations, storm sewer maintenance, planting trees, median mowing and flower planting, parkway tree maintenance, building maintenance services, vehicle maintenance, branch pickup, open space maintenance, street patching, street light maintenance, street sign maintenance, graffiti removal and vacant property maintenance.

PROGRAM GOALS & OBJECTIVES:

A major focus of the Public Works operations is the development of a multi-year street and infrastructure improvement programs to ensure the proper repair and maintenance of our aging infrastructure.

SIGNIFICANT CHANGES:

Public Works continues to be challenged meeting the demand for service and maintenance as the infrastructure ages and many developments built in the last 20 years are requiring additional resources. The Public Works Facility is scheduled for expansion and site improvements in 2020. Increased maintenance for various areas in the Village including additional paths, lighting and landscaping along Irving Park Rd. will be needed. The current plan is to convert all street lights to LED technology over the next 3 years. The tree installation focus will be on reforestation parkways in conjunction with capital improvements and sewer maintenance. The new Public Works management position will focus on assisting with capital improvement projects, administering EPA mandated storm sewer program, and MWRD mandated sanitary sewer program while also allowing for additional cross-training to help meet the Board's goal of succession planning. Looking ahead, in 2021, Public Works will be requesting an additional Maintenance Worker and a full time Administrative Secretary to help meet the overall Public Works workload demand.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Complete Sweeps of the Village	7	6	6
Tons of Salt Used	2,027	3,200	2,750
Feet of Storm Sewer Televised	49,836	40,000	40,000
Feet of Storm Sewer Rehabilitated	4,236	4,000	2,500
Trees Removed	81	80	80
Trees Planted	102	115	125
Street Lights Converted to LED	200	185	200

DEPARTMENT STAFFING:

<u>FULL TIME</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Director of Public Works	1	1	1	1	1
Public Works Supervisor / Asst Director	0	1	1	1	1
Public Works Lead Foreman	1	1	1	1	1
Assistant Village Engineer	1	1	1	1	1
Foreman	7	7	7	7	7
Mechanic	3	3	3	3	3
Plant Operator	2	2	2	2	2
Maintenance Worker	28	28	28	29	29
Administrative Secretary	0	0	0	1	1
Office Assistant	1	1	1	1	1
TOTAL:	44	45	45	47	47
<u>PART TIME</u>					
Seasonal Maintenance	12	12	12	13	13
Seasonal Engineering Intern	2	2	2	2	2
Building Maintenance	1	1	1	1	1
Administrative Secretary	1	1	1	0	0
Office Assistant	1	1	1	1	1
TOTAL:	17	17	17	17	17

PUBLIC WORKS

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
016100-5101	Salaries and Wages, Full-Time	1,166,737	1,143,832	1,210,030	1,210,030	1,301,982	1,341,041	1,381,273
016100-5102	Salaries and Wages, Part-Time	54,070	44,657	102,360	75,000	78,394	80,746	83,168
016100-5103	Salaries and Wages, Overtime	80,135	86,286	138,780	138,780	138,780	142,943	147,232
016100-5104	Insurance Opt Outs	3,984	4,200	10,000	10,000	15,000	15,000	15,000
016100-5201	Employer - Social Security	74,333	75,196	78,958	78,958	80,152	82,557	85,033
016100-5202	Employer - Medicare	17,478	17,722	18,655	18,655	18,878	19,444	20,028
016100-5203	Employer - IMRF	199,332	194,727	190,066	190,066	203,435	209,538	215,824
016100-5211	Group Health Insurance	244,940	252,589	274,402	274,402	274,791	283,035	291,526
TOTAL PERSONNEL SERVICES		1,841,009	1,819,209	2,023,251	1,995,891	2,111,412	2,174,304	2,239,083
OPERATING EXPENDITURES								
016100-5302	Travel and Training	3,635	4,685	7,550	8,748	7,700	7,931	8,169
016100-5304	Licenses and Dues	994	1,599	1,640	1,790	1,790	1,844	1,899
016100-5305	Laundry, Cleaning and Pest Control	785	575	1,100	4,200	4,250	4,378	4,509
016100-5311	Postage	379	303	600	600	600	618	637
016100-5312	Telephone and Internet	10,288	4,389	11,500	6,500	6,500	6,695	6,896
016100-5313	Rents	13,024	2,525	9,000	7,500	9,000	9,270	9,548
016100-5314	Utilities	76,655	45,986	78,000	62,500	68,500	70,555	72,672
016100-5321	Liability Insurance	145,247	121,596	114,985	115,806	126,747	130,549	134,466
016100-5333	Professional Services	58,193	39,357	61,160	64,573	62,960	64,849	66,794
016100-5351	R & M - Motor Vehicles	16,271	16,303	28,000	28,000	28,000	28,840	29,705
016100-5352	R & M - Construction and Other Equipment	31,323	30,984	36,800	37,032	36,800	37,904	39,041
016100-5353	R & M - Office Equipment	1,603	1,630	2,070	2,423	2,070	2,132	2,196
016100-5354	R & M - Buildings and Improvements	12,686	11,780	12,750	13,488	14,250	14,678	15,118
016100-5391	Other Contractual Services	-	20,886	31,150	31,150	35,950	37,029	38,139
016100-5401	Books and Publications	134	230	400	400	400	412	424
016100-5402	Office Supplies	2,748	2,663	3,500	3,500	3,500	3,605	3,713
016100-5411	Landscaping Supplies	129,193	129,033	128,700	128,700	131,800	135,754	139,827
016100-5412	Chemicals	94,397	132,943	190,000	190,000	205,000	211,150	217,485
016100-5413	Clothing and Safety Supplies	14,092	9,595	16,045	16,045	16,045	16,526	17,022
016100-5431	Building Supplies	-	82	900	900	900	927	955
016100-5432	Janitorial Supplies	2,148	2,113	2,800	2,800	2,800	2,884	2,971
016100-5434	Electrical and Communication Supplies	34,404	33,281	40,000	41,424	40,750	41,973	43,232
016100-5435	Small Tools	8,816	7,557	10,750	10,750	11,075	11,407	11,749
016100-5436	Machinery Supplies	17,597	18,710	18,300	18,300	19,750	20,343	20,953
016100-5461	Motorized Equipment Supplies	64,688	75,431	89,000	89,407	91,400	94,142	96,966
016100-5462	Gasoline and Lubricants	35,842	49,348	70,000	70,000	70,000	72,100	74,263
016100-5491	Other Materials and Supplies	1,324	1,781	2,450	2,450	2,200	2,266	2,334
016100-5531	Contributions to Facilities & Equipment Repl. Fund	80,042	138,613	93,509	93,509	60,325	81,234	80,058
016100-5532	Contributions to Equipment Repl. Fund	138,471	229,985	172,504	172,504	63,573	258,709	266,532
016100-5602	Building Improvements	6,860	5,138	8,700	8,700	8,700	8,961	9,230
016100-5603	Improvements Other Than Building	2,585	23,094	23,500	19,500	41,858	43,114	44,407
016100-5633	Public Works Automotive Equipment	10,108	4,401	11,100	11,100	17,200	17,716	18,247
016100-5651	Office Furniture and Equipment	2,725	5,789	14,475	14,475	9,075	9,347	9,628
016100-5671	General Equipment and Machinery	17,583	25,475	25,650	22,500	26,348	27,138	27,953
TOTAL OPERATING EXPENDITURES		1,034,840	1,197,860	1,318,588	1,301,274	1,227,816	1,476,979	1,517,737
TOTAL BUDGET		2,875,849	3,017,069	3,341,839	3,297,165	3,339,228	3,651,283	3,756,820

MISCELLANEOUS OPERATING REQUIREMENTS

PROGRAM DESCRIPTION:

The Miscellaneous Operating Requirements (MOR) program reflects expenditures that are not direct costs of specific departments or functions within the General Fund. Examples of these expenditures include audit fees, actuary costs, GFOA audit and budget certificate program application fees, special events, bad debts, transfers to other funds and contingencies.

PROGRAM GOALS & OBJECTIVES:

The Village of Streamwood, along with the Streamwood Park District and the Chamber of Commerce, annually sponsor a summer carnival and festival. This community event has been very successful and all direct costs (other than labor) fronted by the Village out of this program are reimbursed by Summer Celebration, Inc.

Funds earmarked in the Contingency Account are available for unanticipated expenditures that are approved by the Village Board (see "Financial Management Policies" for further information). Contributions to the Facilities and Major Equipment Replacement Fund (FERF) for Public Property are also included here for items not directly attributable to any one Department within the Village.

SIGNIFICANT CHANGES:

Note that a "Reserve Reappropriation" amount of \$1.5 million has been added to the 2019 Estimated Expenditures column. This represents amounts that the Village Board has designated as transfers from the General Fund's Reserve to various other funds in order to meet the Village's Reserve funding policies.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Contingency Budgeted per Financial Policy	Yes	Yes	Yes

DEPARTMENT STAFFING:

No full or part time employees are assigned to this program.

MISCELLANEOUS OPERATING REQUIREMENTS

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
019100-5333	Professional Services	45,978	54,667	60,700	60,700	65,700	67,671	69,701
019100-5391	Other Contractual Services	62,519	94,093	38,200	38,859	38,200	39,346	40,526
019100-5512	Reserve Reappropriation	1,500,000	1,000,000	-	1,500,000	-	-	-
019100-5521	Bad Debt Expense	-	-	20,000	20,000	20,000	20,000	20,000
019100-5531	Contributions to Facilities & Equipment Repl. Fund	55,535	179,092	150,904	150,904	92,628	118,932	118,599
019100-5541	Contingency	-	-	500,000	-	250,000	250,000	500,000
019100-5551	Sales Tax Rebates	514,873	486,267	450,000	450,000	450,000	450,000	450,000
TOTAL OPERATING EXPENDITURES		2,178,905	1,814,344	1,219,804	2,220,463	916,528	945,949	1,198,827
TOTAL BUDGET		2,178,905	1,814,344	1,219,804	2,220,463	916,528	945,949	1,198,827

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SPECIAL REVENUE FUNDS

Motor Fuel Tax Fund (MFT) - For expenditures related to street maintenance and various street improvements in the government. Financing is provided by the government's share of Motor Fuel Tax allotments. State statutes require those allotments to be used to maintain streets.

Wetland Special Service Area Funds (SSA) - For expenditures related to the maintenance of certain wetland areas surrounding the following residential subdivisions: Meadows South (SSA #1), Oak Ridge Trails (SSA #2), Little Creek (SSA #4), Prospect Place (SSA #5), Cross Creek (SSA #6), Sherwood Forest (SSA #7), Jacobs Farm (SSA #8), Emerald Hills (SSA #9), Lakewood Streams (SSA #10), Prairie Point (SSA #11), the Oaks at Hidden Glen (SSA #12), Willow Pond (SSA #13), Sterling Oaks (SSA #14), Suncrest (SSA #15), Suncrest West (SSA #16), Phoenix Lake (SSA #17), Sterling Oaks II (SSA #18), Suncrest North (SSA #19), Suncrest II (SSA #20), Marquette Woods (SSA #21), Sutton Park Shopping Center (SSA #22), Moraine Woods (SSA #23), Buckingham Woods (SSA #24), Forest Ridge (SSA #25), Rolling Hills I (SSA #26), Rolling Hills II (SSA #27), Remington Ridge (SSA #28) and Villas of Cambridge (SSA #29). Financing is provided by a property tax levied against property owners in the areas impacted.

Special Tax Allocation Fund (TIF) – For expenditures related to construction of various infrastructure improvements in the Phoenix Lake Industrial Park per an authorized Tax Increment Financing Agreement. Incremental property taxes for the designated TIF area will also be deposited into this fund and distributed annually according to the redevelopment agreement.

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**CHANGES IN FINANCIAL POSITION
SPECIAL REVENUE FUNDS**

	Motor Fuel Tax Fund			Wetland SSAs Fund		
	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
Revenues						
Property Tax	-	-		137,095	145,115	150,582
Other Taxes	-	-		-	-	
Intergovernmental Revenues	1,070,045	1,050,000	1,300,000	-	-	
Licenses & Permits	-	-		-	-	
Fines and Forfeits	-	-		-	-	
Investment Earnings	5,496	5,000	5,000	-	-	
Charges for Services	-	-		-	-	
Impact and Connection Fees	-	-		-	-	
Operating Transfers In	-	-		-	-	
All Other Revenues	-	-		-	-	
Total Financial Sources	<u>1,075,541</u>	<u>1,055,000</u>	<u>1,305,000</u>	<u>137,095</u>	<u>145,115</u>	<u>150,582</u>
Expenditures						
General Government	-	-	-	-	-	
Public Safety	-	-	-	-	-	
Public Works	-	-	-	-	-	
Community Development	-	-	-	-	-	
Recreation	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Capital Outlay	-	-	-	127,010	192,979	195,869
Operating Transfers Out	1,200,000	1,100,000	1,350,000	-	-	
Total Expenditures	<u>1,200,000</u>	<u>1,100,000</u>	<u>1,350,000</u>	<u>127,010</u>	<u>192,979</u>	<u>195,869</u>
Excess of Revenues over Expenditures	<u>(124,459)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>10,085</u>	<u>(47,864)</u>	<u>(45,287)</u>
Fund Balances						
January 1st	<u>238,512</u>	<u>114,053</u>	<u>69,053</u>	<u>288,307</u>	<u>298,392</u>	<u>250,528</u>
December 31st	<u>114,053</u>	<u>69,053</u>	<u>24,053</u>	<u>298,392</u>	<u>250,528</u>	<u>205,241</u>

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION
SPECIAL REVENUE FUNDS**

Special Tax Allocation Fund			Total Special Revenue Funds		
2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 Budget	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
436,901	425,000	425,000	573,996	570,115	575,582
-	-	-	-	-	-
-	-	-	1,070,045	1,050,000	1,300,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,496	5,000	5,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>436,901</u>	<u>425,000</u>	<u>425,000</u>	<u>1,649,537</u>	<u>1,625,115</u>	<u>1,880,582</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	127,010	192,979	195,869
<u>436,901</u>	<u>425,000</u>	<u>425,000</u>	<u>1,636,901</u>	<u>1,525,000</u>	<u>1,775,000</u>
<u>436,901</u>	<u>425,000</u>	<u>425,000</u>	<u>1,763,911</u>	<u>1,717,979</u>	<u>1,970,869</u>
-	-	-	(114,374)	(92,864)	(90,287)
-	-	-	526,819	412,445	319,581
-	-	-	412,445	319,581	229,294

**BUDGET REVENUES
SPECIAL REVENUE FUNDS**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Motor Fuel Tax Fund								
110000-4207	Illinois MFT Allotments	1,033,358	1,070,045	1,050,000	1,050,000	1,300,000	1,300,000	1,300,000
110000-4601	Interest Income	3,922	5,496	4,000	5,000	5,000	5,000	5,000
110000-4991	Other Income	50,000	-	-	-	-	-	-
Total Revenues - MFT		1,087,280	1,075,541	1,054,000	1,055,000	1,305,000	1,305,000	1,305,000
Wetland Special Service Areas								
130001-4121	Property Tax, SSA #1 Meadows South	12,932	13,250	13,481	13,481	14,121	14,545	14,981
130001-4171	Prior Year Property Tax, SSA #1	93	77	-	-	-	-	-
130002-4122	Property Tax, SSA #2 Oak Ridge Trails	3,656	3,744	3,751	3,751	3,929	4,047	4,168
130002-4172	Prior Year Property Tax, SSA #2	7	28	-	-	-	-	-
130004-4124	Property Tax, SSA #4 Little Creek	8,580	8,875	8,953	8,953	9,378	9,659	9,949
130004-4174	Prior Year Property Tax, SSA #4	-	55	-	-	-	-	-
130005-4125	Property Tax, SSA #5 Prospect Place	4,709	4,357	6,553	6,553	6,750	6,953	7,161
130005-4175	Prior Year Property Tax, SSA #5	-	-	-	-	-	-	-
130006-4126	Property Tax, SSA #6 Cross Creek	8,286	8,577	8,573	8,573	8,830	9,095	9,368
130006-4176	Prior Year Property Tax, SSA #6	-	1	-	-	-	-	-
130007-4127	Property Tax, SSA #7 Sherwood Forest	4,894	5,019	5,099	5,099	5,341	5,501	5,666
130007-4177	Prior Year Property Tax, SSA #7	34	24	-	-	-	-	-
130008-4128	Property Tax, SSA #8 Jacobs Farm	2,839	3,252	3,599	3,599	3,707	3,818	3,933
130008-4178	Prior Year Property Tax, SSA #8	-	-	-	-	-	-	-
130009-4129	Property Tax, SSA #9 Emerald Hills	2,423	2,517	2,597	2,597	2,720	2,802	2,886
130009-4179	Prior Year Property Tax, SSA #9	18	6	-	-	-	-	-
130010-4130	Property Tax, SSA #10 Lakewood Streams	2,405	2,674	2,637	2,637	2,762	2,845	2,930
130010-4180	Prior Year Property Tax, SSA #10	15	22	-	-	-	-	-
130011-4131	Property Tax, SSA #11 Prairie Point	1,882	1,987	1,985	1,985	2,079	2,141	2,206
130011-4181	Prior Year Property Tax, SSA #11	-	-	-	-	-	-	-
130012-4132	Property Tax, SSA #12 Oaks of Hidden Glen	713	733	703	703	724	746	768
130012-4182	Prior Year Property Tax, SSA #12	3	4	-	-	-	-	-
130013-4133	Property Tax, SSA #13 Willow Pond	9,283	10,691	11,845	11,845	12,408	12,780	13,164
130013-4183	Prior Year Property Tax, SSA #13	-	-	-	-	-	-	-
130014-4134	Property Tax, SSA #14 Sterling Oaks	7,095	7,578	7,737	7,737	8,105	8,348	8,599
130014-4184	Prior Year Property Tax, SSA #14	167	129	-	-	-	-	-
130015-4135	Property Tax, SSA #15 Suncrest	2,415	2,444	2,483	2,483	2,557	2,634	2,713
130015-4185	Prior Year Property Tax, SSA #15	-	-	-	-	-	-	-
130016-4136	Property Tax, SSA #16 Suncrest West	4,003	3,397	4,079	4,079	4,201	4,327	4,457
130016-4186	Prior Year Property Tax, SSA #16	-	61	-	-	-	-	-
130017-4137	Property Tax, SSA #17 Phoenix Lake	58	58	3,775	3,775	3,954	4,073	4,195
130017-4187	Prior Year Property Tax, SSA #17	-	-	-	-	-	-	-
130018-4138	Property Tax, SSA #18 Sterling Oaks II	16,740	16,889	16,556	16,556	17,053	17,565	18,092
130018-4188	Prior Year Property Tax, SSA #18	-	-	-	-	-	-	-
130019-4139	Property Tax, SSA #19 Suncrest North	631	665	660	660	680	700	721
130019-4189	Prior Year Property Tax, SSA #19	-	-	-	-	-	-	-
130020-4140	Property Tax, SSA #20 Suncrest II	618	640	660	660	691	712	733
130020-4190	Prior Year Property Tax, SSA #20	-	-	-	-	-	-	-
130021-4141	Property Tax, SSA #21 Marquette Woods	2,405	2,519	2,483	2,483	2,557	2,634	2,713
130021-4191	Prior Year Property Tax, SSA #21	-	-	-	-	-	-	-
130022-4142	Property Tax, SSA #22 Sutton Park	1,123	1,285	1,324	1,324	1,387	1,429	1,471

**BUDGET REVENUES
SPECIAL REVENUE FUNDS**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
130022-4192	Prior Year Property Tax, SSA #22	-	-	-	-	-	-	-
130023-4143	Property Tax, SSA #23 Moraine Woods	1,152	1,226	1,212	1,212	1,248	1,285	1,324
130023-4193	Prior Year Property Tax, SSA #23	-	-	-	-	-	-	-
130024-4144	Property Tax, SSA #24 Buckingham Woods	11,997	12,130	12,236	12,236	12,603	12,981	13,371
130024-4194	Prior Year Property Tax, SSA #24	41	1	-	-	-	-	-
130025-4145	Property Tax, SSA #25 Forest Ridge	9,987	10,376	10,337	10,337	10,647	10,966	11,295
130025-4195	Prior Year Property Tax, SSA #25	72	50	-	-	-	-	-
130026-4146	Property Tax, SSA #26 Rolling Hills 1	2,725	2,789	2,809	2,809	2,893	2,980	3,069
130026-4196	Prior Year Property Tax, SSA #26	7	-	-	-	-	-	-
130027-4147	Property Tax, SSA #27 Rolling Hills 2	1,807	1,705	1,714	1,714	1,765	1,818	1,872
130027-4197	Prior Year Property Tax, SSA #27	-	-	-	-	-	-	-
130028-4148	Property Tax, SSA #28 Remington Ridge	1,793	1,915	1,906	1,906	1,963	2,022	2,083
130028-4198	Prior Year Property Tax, SSA #28	-	-	-	-	-	-	-
130029-4149	Property Tax, SSA #29 Villas of Cambridge	5,137	5,324	5,368	5,368	5,529	5,695	5,866
130029-4199	Prior Year Property Tax, SSA #29	-	21	-	-	-	-	-
Total Revenues - Wetland SSAs		132,745	137,095	145,115	145,115	150,582	155,099	159,752
Special Tax Allocation Fund								
140000-4111	Property Tax, East Avenue TIF	349,990	436,901	450,000	425,000	425,000	425,000	425,000
Total Revenues - Special Tax Allocation		349,990	436,901	450,000	425,000	425,000	425,000	425,000
TOTAL REVENUES - SPECIAL REVENUE FUNDS		1,570,015	1,649,537	1,649,115	1,625,115	1,880,582	1,885,099	1,889,752

MOTOR FUEL TAX FUND

PROGRAM DESCRIPTION:

The Village receives a portion of the state gasoline tax that can be used for state approved highway construction and maintenance projects. These activities are accounted for in the Motor Fuel Tax Fund (MFT).

PROGRAM GOALS & OBJECTIVES:

All Motor Fuel Tax Fund revenues are to be transferred to the Street Improvement Fund and used as an integral funding source for the Village Board's high priority street reconstruction and resurfacing program. Motor Fuel Tax revenues are collected by the State of Illinois and shared with local governments on a per capita basis. MFT revenues are expected to bring in an estimated \$25.71 per capita in 2019.

SIGNIFICANT CHANGES:

The State of Illinois recently increased the gas tax by 19 cents per gallon, effectively doubling it, to a total of 38 cents. However, instead of a single 38 cent allocation formula, the new law (SB 1939) acts as 2 separate 19 cent taxes. The original 19 cents will flow the same as before but the additional 19 cents is weighted differently with allocations to public transit and more weight to the State's Construction Account Fund. All things being considered, we are conservatively estimating an additional \$250,000 in 2020 to Streamwood or \$31.83 per capita.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Motor Fuel Tax Revenue Collections	\$1,070,045	\$1,050,000	\$1,300,000
Street Improvement Fund Transfers	\$1,200,000	\$1,100,000	\$1,350,000
Per Capita Motor Fuel Tax Revenue	\$26.20	\$25.71	\$31.83

DEPARTMENT STAFFING

No full time or part time employees are assigned to this program. The Public Works Department continues to keep track of MFT funds used for road construction.

MOTOR FUEL TAX FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
110000-5732	Transfers to Street Improvement	1,000,000	1,200,000	1,100,000	1,100,000	1,350,000	1,300,000	1,300,000
TOTAL OPERATING EXPENDITURES		1,000,000	1,200,000	1,100,000	1,100,000	1,350,000	1,300,000	1,300,000
TOTAL BUDGET		1,000,000	1,200,000	1,100,000	1,100,000	1,350,000	1,300,000	1,300,000

WETLAND SSAs

PROGRAM DESCRIPTION:

The Wetland Special Service Area Fund accounts for the maintenance of certain wetland areas surrounding the following residential subdivisions: Meadows South (SSA #1), Oak Ridge Trails (SSA #2), Little Creek (SSA #4), Prospect Place (SSA #5), Cross Creek (SSA #6), Sherwood Forest (SSA #7), Jacobs Farm (SSA #8), Emerald Hills (SSA #9), Lakewood Streams (SSA #10), Prairie Point (SSA #11), the Oaks at Hidden Glen (SSA #12), Willow Pond (SSA #13), Sterling Oaks (SSA #14), Suncrest (SSA #15), Suncrest West (SSA #16), Phoenix Lake (SSA #17), Sterling Oaks II (SSA #18), Suncrest North (SSA #19), Suncrest II (SSA #20) and Marquette Woods (SSA #21), Sutton Park Shopping Center (SSA #22), Moraine Woods (SSA #23), Buckingham Woods (SSA #24), Forest Ridge (SSA #25), Rolling Hills I (SSA #26), Rolling Hills II (SSA #27), Remington Ridge (SSA #28) and Villas of Cambridge (SSA #29). Listed subdivisions have extensive wetland areas that require pond maintenance, periodic mowing, herbiciding, and burning of weed and grasses. A property tax of up to \$.40 per \$100 of equalized assessed valuation may be levied in each special service area to pay for these maintenance costs.

PROGRAM GOALS & OBJECTIVES:

This program is designed to provide funding in order to maintain wetlands and wooded areas owned by the Village and supported by Special Tax Districts. This work includes mowing certain areas, control of invasive plant species, path maintenance, debris removal, fence repair, pond maintenance, storm sewer maintenance and planting new trees, shrubs and native plants as needed.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

To date the performance measures are based only on the number of times and/or hours serviced by staff or treated for invasive plants by the contractor.

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program. The Public Works Department continues to keep track of staff time for individual Special Service Areas.

WETLAND SSAs

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
136301-5354	SSA #1 - Meadows South	12,542	13,176	12,505	12,505	12,505	12,880	13,267
136302-5354	SSA # 2 - Oak Ridge Trails	5,818	5,925	8,530	8,530	7,630	7,859	8,095
136304-5354	SSA #4 - Little Creek	5,758	7,509	11,410	11,410	11,410	11,752	12,105
136305-5354	SSA #5 - Prospect Place	4,640	3,660	6,556	6,556	6,556	6,753	6,955
136306-5354	SSA #6 - Cross Creek	5,766	5,864	10,270	10,270	10,270	10,578	10,895
136307-5354	SSA #7 - Sherwood Forest	11,649	19,893	11,950	11,950	11,950	12,309	12,678
136308-5354	SSA #8 - Jacobs Farm	3,391	2,418	3,576	3,576	3,576	3,683	3,794
136309-5354	SSA #9 - Emerald Hills	3,675	4,916	5,338	5,338	5,338	5,498	5,663
136310-5354	SSA #10 - Lakewood Streams	2,500	3,500	6,400	6,400	6,400	6,592	6,790
136311-5354	SSA #11 - Prairie Point	789	300	5,425	5,425	5,425	5,588	5,755
136312-5354	SSA #12 - Hidden Glen	-	-	1,500	1,500	1,500	1,545	1,591
136313-5354	SSA #13 - Willow Pond	13,465	7,537	14,264	14,264	14,264	14,692	15,133
136314-5354	SSA #14 - Sterling Oaks 1	1,385	3,780	6,920	6,920	6,920	7,128	7,341
136315-5354	SSA #15 - Suncrest	460	2,364	4,875	4,875	7,575	7,802	8,036
136316-5354	SSA #16 - Suncrest West	653	719	2,100	2,100	4,600	4,738	4,880
136317-5354	SSA #17 - Phoenix Lake Business Park	-	-	4,990	4,990	4,990	5,140	5,294
136318-5354	SSA #18 - Sterling Oaks 2	11,252	15,237	16,930	16,930	16,930	17,438	17,961
136319-5354	SSA #19 - Suncrest North	-	482	1,750	1,750	1,750	1,803	1,857
136320-5354	SSA #20 - Suncrest 2	-	167	2,200	2,200	2,200	2,266	2,334
136321-5354	SSA #21 - Marquette Woods	2,120	5,030	5,850	5,850	5,850	6,026	6,206
136322-5354	SSA #22 - Sulton Park Shopping Center	1,900	167	3,660	3,660	2,600	2,678	2,758
136323-5354	SSA #23 - Moraine Woods	-	-	1,775	1,775	1,425	1,468	1,512
136324-5354	SSA #24 - Buckingham Woods	11,398	10,730	15,200	15,200	15,200	15,656	16,126
136325-5354	SSA #25 - Forest Ridge	8,458	7,972	11,760	11,760	11,760	12,113	12,476
136326-5354	SSA #26 - Rolling Hills I	3,611	2,676	5,145	5,145	5,145	5,299	5,458
136327-5354	SSA #27 - Rolling Hills II	1,748	2,808	3,950	3,950	3,950	4,069	4,191
136328-5354	SSA #28 - Remington Ridge	-	-	1,850	1,850	1,850	1,906	1,963
136329-5354	SSA #29 - Villas of Cambridge	978	180	6,300	6,300	6,300	6,489	6,684
TOTAL OPERATING EXPENDITURES		113,956	127,010	192,979	192,979	195,869	201,745	207,797
TOTAL BUDGET		113,956	127,010	192,979	192,979	195,869	201,745	207,797

SPECIAL TAX ALLOCATION FUND

PROGRAM DESCRIPTION:

The Special Tax Allocation Fund was established in 2001 as directed in the Tax Increment Financing (TIF) Redevelopment Agreement between the Village of Streamwood and Phoenix II, LLC, the original owner of the Phoenix Lake Business Park. The 41-acre site for this 400,000 square foot industrial subdivision had severe restrictions that required public participation in the financing of infrastructure related costs.

The developer and the Village agreed to split the costs of improving the property. The Village agreed to reimburse the developer \$1.5 million for the cost of constructing the main street through the middle of the industrial park by sharing 70% of the property tax increment with the developer for a 15-year maximum period. The TIF started generating incremental property taxes in 2003 and in 2012 the property was transferred to a third party. This third party was paid off in 2014 and the Village now retains 100% of the property taxes collected, using these funds to pay off the Village's portion of its \$1.5 million investment.

PROGRAM GOALS & OBJECTIVES:

The original developer had hoped to build out the industrial park within a ten-year period, an aggressive time line for a project of this scope. There were seven total lots to be developed. The street and related improvements through the middle of the park was constructed in 2002. One industrial construction permit was pulled in 2002 (DuPage Paper Stock). A second industrial building was constructed in 2003 (Hydro-Components Research & Design) and a third construction permit was pulled in 2004 (Shared Imaging). Two additional industrial facilities opened in 2007 (Rolled Alloys and Rydin Decal).

SIGNIFICANT CHANGES:

In 2019, a new owner (The Missner Group) has consolidated the final two remaining lots to construct a 152,300 square foot industrial building. This building is being built on speculation that one or two tenants will occupy the building before construction is complete.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Incremental Property Tax Revenue available to pay back General Fund	\$436,901	\$425,000	\$425,000
Remaining Balance to be Paid to Village (payable @ 8% interest)	\$1,328,191	\$984,446	\$613,202

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program. The Finance Department tracks the incremental taxes collected for the TIF and balance remaining to be paid back to the Village.

SPECIAL TAX ALLOCATION FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
140000-5701	Transfers to General Fund	349,990	436,901	450,000	425,000	425,000	425,000	425,000
TOTAL OPERATING EXPENDITURES		349,990	436,901	450,000	425,000	425,000	425,000	425,000
TOTAL BUDGET		349,990	436,901	450,000	425,000	425,000	425,000	425,000

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DEBT SERVICE FUND

For expenditures related to the payment of general obligation bond principal, interest and related costs. Financing is provided by property taxes.

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**CHANGES IN FINANCIAL POSITION
DEBT SERVICE FUND**

	Debt Service Fund		
	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
Revenues			
Property Tax	1,232,562	1,252,200	1,340,564
Other Taxes	-	-	-
Intergovernmental Revenues	-	-	-
Licenses & Permits	-	-	-
Fines and Forfeits	-	-	-
Investment Earnings	14,015	10,000	5,000
Charges for Services	-	-	-
Impact and Connection Fees	-	-	-
Operating Transfers In	-	-	-
All Other Revenues	-	-	-
Total Financial Sources	<u>1,246,577</u>	<u>1,262,200</u>	<u>1,345,564</u>
Expenditures			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Community Development	-	-	-
Recreation	-	-	-
Debt Service	1,249,075	1,250,200	2,586,564
Capital Outlay	-	-	-
Operating Transfers Out	-	-	-
Total Expenditures	<u>1,249,075</u>	<u>1,250,200</u>	<u>2,586,564</u>
Excess of Revenues over Expenditures	<u>(2,498)</u>	<u>12,000</u>	<u>(1,241,000)</u>
Fund Balances			
January 1st	105,807	103,309	1,315,309
Reserve Reappropriation	-	1,200,000	-
December 31st	<u>103,309</u>	<u>1,315,309</u>	<u>74,309</u>

(For Budgetary Purposes Only)

**BUDGET REVENUES
DEBT SERVICE FUND**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Debt Service Fund								
210000-4103	Property Tax, Debt Service	1,252,224	1,229,283	1,249,200	1,249,200	1,337,564	1,338,400	1,341,200
210000-4153	Property Tax, Prior Year	2,983	3,279	8,000	3,000	3,000	3,000	3,000
210000-4601	Interest Income	7,372	14,015	2,000	10,000	5,000	5,000	5,000
210000-4993	Reserve Reappropriation	-	-	-	1,200,000	-	-	-
Total Revenues Debt Service		1,262,579	1,246,577	1,259,200	2,462,200	1,345,564	1,346,400	1,349,200
TOTAL REVENUES - DEBT SERVICE FUND		1,262,579	1,246,577	1,259,200	2,462,200	1,345,564	1,346,400	1,349,200

DEBT SERVICE FUND

PROGRAM DESCRIPTION:

The Village of Streamwood has only one outstanding debt issue. In 2005, the Village issued \$15 million in G.O. bonds (with a fifteen year payback term) to finance the construction of a new police facility and modification/redevelopment of the Village's municipal campus. The bonds were refinanced in 2012 when interest rates were favorable. Property taxes will be levied as the funding source for the annual principal and interest payments.

PROGRAM GOALS & OBJECTIVES:

The Village Board has adopted four financial management policies governing debt issuance: (1) debt financing will not be used to finance current expenditures; (2) capital projects will not be financed for a period that exceeds the expected useful life of the project; (3) total outstanding general obligation debt will not exceed the amount allowed non-home rule municipalities under Illinois Revised Statutes and (4) pay-as-you-go financing is the preferred method of paying for capital assets.

SIGNIFICANT CHANGES:

A new general obligation debt issuance of \$20 million is anticipated in 2019 to finance the replacement of Fire Station #31 and renovations to the Public Works facility. Debt service payments are expected to begin in 2020 and average \$1.3 million for the approximately twenty year payback period.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Standard & Poor's Bond Rating	AA	AA	AA
Outstanding Debt	\$ 2,355,000	\$ 18,255,000	\$ 16,520,000

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program. The Finance Department tracks repayment schedule and property tax allocation to the fund.

DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
219200-5333	Professional Services	475	475	1,000	1,000	1,000	1,000	1,000
219200-5501	Principal Reduction	1,065,000	1,110,000	1,155,000	1,155,000	1,735,000	555,000	580,000
219200-5502	Interest Expense	181,200	138,600	94,200	94,200	850,564	783,400	761,200
TOTAL OPERATING EXPENDITURES		1,246,675	1,249,075	1,250,200	1,250,200	2,586,564	1,339,400	1,342,200
TOTAL BUDGET		1,246,675	1,249,075	1,250,200	1,250,200	2,586,564	1,339,400	1,342,200

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CAPITAL PROJECT FUNDS

Capital Replacement Fund - For expenditures incurred for major equipment and major construction projects. Financing is provided by annexation fees, impact fees, and transfers from other funds.

Street Improvement Fund - For expenditures incurred for major road construction projects. Financing is provided by utility tax and operating transfers from other funds.

Equipment Replacement Fund (ERF) - For expenditures related to acquiring vehicles and equipment. Financing is provided by interfund transfers from the General, Water & Sewer and Golf Funds.

Facilities and Major Equipment Replacement Fund (FERF) – For expenditures related to the replacement of large, non-vehicular items and improvements to municipal facilities that cost in excess of \$10,000. Financing is provided by interfund transfers from the General, Water & Sewer and Golf Funds.

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**CHANGES IN FINANCIAL POSITION
CAPITAL PROJECTS FUNDS**

	Capital Replacement Fund			Street Improvement Fund		
	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
Revenues						
Property Tax	-	-	-	-	-	-
Other Taxes	-	-	-	479,816	400,000	400,000
Intergovernmental Revenues	-	-	-	173,182	200,000	1,600,000
Licenses & Permits	-	-	-	553,656	550,000	500,000
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	27,341	31,000	26,000	42,370	66,000	51,000
Bond Proceeds	-	20,000,000	-	-	-	-
Charges for Services	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-
Operating Transfers In	-	-	-	1,200,000	1,100,000	1,350,000
All Other Revenues	284,133	100,000	100,000	132,026	25,000	25,000
Total Financial Sources	311,474	20,131,000	126,000	2,581,050	2,341,000	3,926,000
Expenditures						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	105,117	1,037,500	18,978,000	3,168,110	3,490,000	5,465,800
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures	105,117	1,037,500	18,978,000	3,168,110	3,490,000	5,465,800
Excess of Revenues over Expenditures	206,357	19,093,500	(18,852,000)	(587,060)	(1,149,000)	(1,539,800)
Fund Balances						
January 1st	2,309,556	2,715,913	21,809,413	4,313,557	4,226,497	3,077,497
Reserve Reappropriation	200,000	-	-	500,000	-	-
December 31st	2,715,913	21,809,413	2,957,413	4,226,497	3,077,497	1,537,697

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION
CAPITAL PROJECTS FUNDS**

Equipment Replacement Fund			Facilities Replacement Fund			Total Capital Project Funds		
2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget	2018 Actual	2019 Estimated	2020 Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	479,816	400,000	400,000
-	-	-	-	-	-	173,182	200,000	1,600,000
-	-	-	-	-	-	553,656	550,000	500,000
43,589	61,000	51,000	47,282	76,000	51,000	160,582	234,000	179,000
-	-	-	-	-	-	-	20,000,000	-
-	-	-	-	-	-	-	-	-
778,586	932,134	603,689	838,464	1,569,824	1,701,708	2,817,050	3,601,958	3,655,397
131,935	50,000	50,000	-	-	-	548,094	175,000	175,000
954,110	1,043,134	704,689	885,746	1,645,824	1,752,708	4,732,380	25,160,958	6,509,397
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,091,975	961,000	1,054,650	157,321	2,655,900	3,973,400	4,522,523	8,144,400	29,471,850
1,091,975	961,000	1,054,650	157,321	2,655,900	3,973,400	4,522,523	8,144,400	29,471,850
(137,865)	82,134	(349,961)	728,425	(1,010,076)	(2,220,692)	209,857	17,016,558	(22,962,453)
3,940,165	4,052,300	4,134,434	5,299,059	6,077,484	5,367,408	15,862,337	17,072,194	34,388,752
250,000	-	-	50,000	300,000	-	1,000,000	300,000	-
4,052,300	4,134,434	3,784,473	6,077,484	5,367,408	3,146,716	17,072,194	34,388,752	11,426,299

**BUDGET REVENUES
CAPITAL PROJECTS FUNDS**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Capital Replacement Fund								
310000-4601	Interest Income	43,605	43,759	10,000	30,000	25,000	25,000	25,000
310000-4611	Net Change/Treasury Investments	(31,272)	(16,418)	1,000	1,000	1,000	1,000	1,000
310000-4931	Bond Proceeds	-	-	18,558,000	20,000,000	-	-	-
310000-4991	Other Income	275,143	284,133	100,000	100,000	100,000	100,000	100,000
310000-4993	Reserve Reappropriation	250,000	200,000	-	-	-	-	-
Total Revenues - Capital Replacement		537,476	511,474	18,669,000	20,131,000	126,000	126,000	126,000
Street Improvement Fund								
320000-4233	Utility Tax, Telecommunications & IMF	586,063	479,816	600,000	400,000	400,000	400,000	400,000
320000-4234	Cable Franchise Fees	582,387	553,656	600,000	550,000	500,000	500,000	500,000
320000-4401	Grant Revenue	158,727	173,182	100,000	200,000	1,600,000	400,000	300,000
320000-4601	Interest Income	50,139	63,989	10,000	65,000	50,000	50,000	50,000
320000-4611	Net Change/Treasury Investments	(21,730)	(21,619)	1,000	1,000	1,000	1,000	1,000
320000-4711	Transfer from MFT Fund	1,000,000	1,200,000	1,100,000	1,100,000	1,350,000	1,300,000	1,300,000
320000-4741	Transfer from Water & Sewer Fund	300,000	-	-	-	-	-	-
320000-4991	Other Income	30,470	132,026	25,000	25,000	25,000	25,000	25,000
320000-4993	Reserve Reappropriation	500,000	500,000	-	-	-	-	-
Total Revenues - Street Improvement		3,186,056	3,081,050	2,436,000	2,341,000	3,926,000	2,676,000	2,576,000
Equipment Replacement Fund								
330000-4601	Interest Income	56,787	66,831	10,000	60,000	50,000	50,000	50,000
330000-4611	Net Change/Treasury Investments	(8,576)	(23,242)	1,000	1,000	1,000	1,000	1,000
330000-4701	Transfer from General Fund	475,697	778,586	570,926	570,926	216,596	870,252	886,754
330000-4741	Transfer from Water & Sewer	-	-	361,208	361,208	367,305	374,120	374,048
330000-4742	Transfer from Golf	-	-	27,721	-	19,788	41,279	41,904
330000-4941	Sale of Fixed Assets	53,370	131,935	50,000	50,000	50,000	50,000	50,000
330000-4993	Reserve Reappropriation	500,000	250,000	-	-	-	-	-
Total Revenues - ERF		1,077,278	1,204,110	1,020,855	1,043,134	704,689	1,386,651	1,403,706
Facilities and Major Equipment Replacement Fund								
340000-4601	Interest Income	74,784	82,459	10,000	75,000	50,000	50,000	50,000
340000-4611	Net Change/Treasury Investments	(18,519)	(35,177)	1,000	1,000	1,000	1,000	1,000
340000-4701	Transfer from General Fund	376,998	838,464	703,700	703,700	521,504	705,655	716,354
340000-4741	Transfer from Water & Sewer	-	-	866,124	866,124	1,154,454	947,844	1,095,044
340000-4742	Transfer from Golf	-	-	27,474	-	25,750	39,083	39,083
340000-4993	Reserve Reappropriation	250,000	50,000	-	300,000	-	-	-
Total Revenues - FERF		683,263	935,746	1,608,298	1,945,824	1,752,708	1,743,582	1,901,481
TOTAL REVENUES - CAPITAL PROJECTS FUNDS		5,484,073	5,732,380	23,734,153	25,460,958	6,509,397	5,932,233	6,007,187

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CAPITAL REPLACEMENT FUND

PROGRAM DESCRIPTION:

The Capital Replacement Fund was established to provide a framework and primary funding for large, one-time, non-recurring capital expenditures costing in excess of \$20,000 and having a useful life over two years. Capital Replacement Fund operating revenues are typically generated from bond proceeds, drug fund seizures, and/or reserve transfers from other funds.

PROGRAM GOALS & OBJECTIVES:

The Capital Replacement Fund serves as a funding mechanism for capital projects that are not included in the Equipment Replacement Fund (ERF), Facilities & Major Equipment Replacement Fund (FERF), or the Street Improvement Fund which are the primary capital project funds established to systematically replace vehicles, major equipment, facility improvements, and infrastructure throughout the Village.

The Village's Fund Balance Reserve Policy includes the Capital Replacement Fund. When the unassigned fund balance in the General Fund exceeds 30%, the Capital Replacement Fund is included with the other Capital Projects Funds (Street Improvement, Equipment Replacement, and Facilities Replacement) for allocation consideration.

SIGNIFICANT CHANGES:

In 2020, as part of the Village's Comprehensive Plan, the Village Board established a high priority goal to replace Fire Station #31 and improve the Public Works facility. An independent study analyzed space needs and identified options on the best way to proceed. Architect and Engineering costs related to these projects were included in 2019 along with a bond issuance. The actual construction costs are included in 2020.

Also in 2020, funds have been allocated to move forward on several Village initiatives. There are resources allocated for two (2) new Community Event Signs strategically placed throughout the Village. Funds are included here to complete a Community Development Document Imaging and Retention project. In addition, there are also funds allocated to Public Property for Phase 1 Engineering costs related to a Village-wide Bike Pathway system that includes an expansion of the existing Village paths and a bridge that would cross over Route 59 near Irving Park Road as also suggested in the Village's Comprehensive Plan.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Projects Funded	Architect, Engineering, and Soil Testing	Community Signs, Architect & Engineering	Fire Station #31 and Public Works Facilities
Expenditures Incurred During the Year	\$105,117	\$1,037,500	\$18,978,000

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program.

CAPITAL REPLACEMENT FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
319300-5502	Bond Issuance Costs	-	-	330,000	142,500	-	-	-
319300-5610	Public Property	-	262	300,000	-	300,000	4,000,000	-
319300-5611	Police Station	25,234	21,772	-	375,000	-	-	-
319300-5612	Village Hall Campus	107,771	62,805	100,000	200,000	100,000	-	-
319300-5613	Public Works	-	4,750	220,000	220,000	7,828,000	-	-
319300-5616	Fire Station #31	-	15,528	100,000	100,000	10,750,000	-	-
319300-5617	Fire Station #32	-	-	-	-	-	695,000	-
319300-5618	Fire Station #33	-	-	-	-	-	491,000	-
TOTAL OPERATING EXPENDITURES		133,005	105,117	1,050,000	1,037,500	18,978,000	5,186,000	-
TOTAL BUDGET		133,005	105,117	1,050,000	1,037,500	18,978,000	5,186,000	-

STREET IMPROVEMENT FUND

PROGRAM DESCRIPTION:

The Street Improvement Fund (Road Program) is the long-term program for the reconstruction and resurfacing of all Village streets. The road program includes resurfacing by contractor, reconstruction and resurfacing by the Public Works Department, pavement patching, pavement rejuvenation, crack filling, storm sewer rehabilitation, concrete repairs, tree removal and replacement and street light installation. Expenditures charged to the Street Improvement Fund are direct costs of material and contracts. Labor and overhead are charged to the General Fund's Public Works budget. Operating revenues which fund the activities of the street improvement fund is provided by the motor fuel and telecommunications taxes, cable television franchise fees, grant revenue, and transfers from other funds.

PROGRAM GOALS & OBJECTIVES:

Improving street infrastructure has been a major recurring goal of the Village for the past couple decades.

SIGNIFICANT CHANGES:

In 2013, \$3.6 million was allocated to this fund including unanticipated stimulus funds of \$950,000 that was received from the State of Illinois. The 2014 allocation was approximately \$3.5 million (including \$340,000 in unanticipated State funding and a \$250,000 transfer from General Fund reserves). The 2016 thru 2019 allocations were approximately \$3.9 million. The 2020 allocation is approximately \$5.5 million including offsets of 1.4 million for reimbursed professional services for Irving Park Rd. and 1.6 million in anticipated grant revenue for street resurfacing. Due to the new State *Rebuild Illinois* capital plan we also anticipate receiving a significant increase in our MFT fund allotment. In addition the budget includes \$250,000 for storm sewer rehabilitation and \$225,000 for Irving Park Rd. lighting and landscaping improvements.

The number of streets maintained is directly related to allocated funding and the price of asphalt. If the asphalt price stays low, additional streets may be completed. If the price elevates, streets may be deferred. The 2020 resurfacing program tentatively includes East Ave.(Woodland Hts. to Sunset), Woodland Hts., Buttitta, Roma Jean, Creekside, Surrey Meadows, Huntington, Somerset, Sarasota, Exmoor, Plymouth and Wellington. The contractor and Village portions have not been decided at this time. In 2020 the Irving Park Rd. widening project is scheduled to be completed and we anticipate the Irving/Bartlett intersection to start in 2021. The Village is responsible for funding and maintaining the sidewalk, lighting and landscaping improvement items along Irving Park Rd. which are part of the Village's overall comprehensive plan.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimated</u>	<u>2020 Projected</u>
Reconstruction by Contractor (feet)	1,956	0	3,432
Reconstruction by Public Works (feet)	0	0	0
Resurfacing by Public Works (feet)	25,036	20,203	17,000
Resurfacing by Contractor (feet)	13,866	12,196	13,000
Tons of Asphalt Installed	16,976	15,000	20,000

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program. The Public Works Department continues to keep track of staff time related to the road program.

STREET IMPROVEMENT FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
326400-5333	Professional Services	312,948	520,727	971,000	750,000	1,336,000	650,000	625,000
326400-5391	Other Contractual Services	2,472	55,644	54,800	40,000	64,800	65,000	67,500
326400-5603	Improvements Other Than Building	359,647	773,977	740,000	600,000	565,000	675,000	690,000
326400-5604	Road Reconstruction	-	120,931	300,000	300,000	650,000	500,000	375,000
326400-5605	Road Resurfacing	1,683,689	1,696,831	2,220,000	1,800,000	2,850,000	2,100,000	2,160,000
TOTAL OPERATING EXPENDITURES		2,358,756	3,168,110	4,285,800	3,490,000	5,465,800	3,990,000	3,917,500
TOTAL BUDGET		2,358,756	3,168,110	4,285,800	3,490,000	5,465,800	3,990,000	3,917,500

EQUIPMENT REPLACEMENT FUND

PROGRAM DESCRIPTION:

The Equipment Replacement Fund (ERF) has been established to provide a framework and the primary funding mechanism for the replacement of all vehicles owned by the Village of Streamwood. Regular monthly transfers are made from the operating budgets of each of the Village's General Fund Department as well as the Water & Sewer and Golf Funds. Equipment is scheduled for replacement based on its anticipated life at purchase. Ultimate replacement decisions are based on age, mileage, condition and salvage value. Useful lives of these assets range from two years (police squads) to twenty years (fire pumper trucks and public works trailers).

PROGRAM GOALS & OBJECTIVES:

The primary objective is to budget for the timely replacement of itemized vehicular equipment and to provide adequate funding for those replacements via a system of monthly transfers.

SIGNIFICANT CHANGES:

The 2019 Budget included the planned replacement of 35 vehicles totaling \$1,223,000. Some of these purchases came in under their projected purchase price while others were deferred based on our ability to extend their useful lives.

Equipment replacement needs for 2020 have again been evaluated very carefully. Included in the list of replacements are:

- Six Police vehicles
- One Fire vehicle
- One Community Development vehicle
- Twenty-one Public Works vehicles / equipment
- Fifteen Golf vehicles / equipment

While all of the items listed above are currently scheduled for replacement, we anticipate that the actual lives of many of these vehicles will be extended.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Number of Vehicles Purchased	16	16	44
Dollar Value of Vehicles Purchased	\$1,091,975	\$961,000	\$1,054,650

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program.

EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
339300-5631	Police Automotive Equipment	69,307	138,954	272,000	371,000	212,000	282,600	269,000
339300-5632	Fire Automotive Equipment	-	620,723	-	-	38,000	620,000	74,000
339300-5633	Public Works Automotive Equipment	579,008	332,298	303,000	454,000	249,860	348,400	306,200
339300-5634	Water and Sewer Automotive Equipment	-	-	590,500	136,000	365,790	504,600	277,300
339300-5635	Community Development Automotive Equipment	70,146	-	-	-	28,000	25,000	25,000
339300-5636	Golf Course Automotive Equipment	-	-	57,500	-	161,000	18,000	60,500
339300-5637	Village Board Automotive Equipment	23,754	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		742,215	1,091,975	1,223,000	961,000	1,054,650	1,798,600	1,032,000
TOTAL BUDGET		742,215	1,091,975	1,223,000	961,000	1,054,650	1,798,600	1,032,000

FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND

PROGRAM DESCRIPTION:

The Facilities and Major Equipment Replacement Fund (FERF) has been established to provide a framework and the primary funding mechanism for the replacement of large, non-vehicular items and improvements to municipal facilities that cost in excess of \$10,000. Regular monthly transfers are made from the operating budgets of each of the Village's General Fund Department as well as the Water & Sewer and Golf Funds. Ultimate replacement decisions are based on age, condition, and salvage value. Useful lives of these assets range from five (computer servers) to thirty years (building roof, windows).

PROGRAM GOALS & OBJECTIVES:

The primary objective is to budget for the timely replacement of major facility improvements and major non-vehicular equipment purchases.

SIGNIFICANT CHANGES:

The 2019 Budget included non-vehicle capital replacements that totaled \$2,659,000. Many of these purchases were deferred based on our ability to extend their useful lives.

Capital replacement needs for 2020 have again been evaluated very carefully. Included in the list of replacements are:

- Police Station Interior Painting
- Fire Department Thermal Imaging Camera
- Village Wide Scheduling and Timekeeping System (Executime)
- Water Meter and MTU replacements
- Improvements to nine sewer lift stations and two water treatment plants

As the Village has practiced in the past, whenever possible and practical, FERF asset lives will be extended into future years.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Number of New and Ongoing Projects	7	23	44
Dollar Value of New and Ongoing Projects	\$157,321	\$2,655,000	\$3,973,400

DEPARTMENT STAFFING:

No full time or part time employees are assigned to this program.

FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
349300-5610	Public Property	-	-	139,000	265,000	270,000	64,000	339,350
349300-5611	Police Station	8,024	9,545	200,000	220,000	50,000	5,000	115,000
349300-5612	Village Hall Campus	296,064	141,388	710,000	1,452,000	265,000	131,000	-
349300-5613	Public Works	18,288	-	163,800	158,900	191,800	53,200	292,000
349300-5614	Water and Sewer	7,480	-	1,296,200	500,000	2,454,700	1,787,300	808,000
349300-5616	Fire Station #31	-	2,996	-	-	395,300	-	-
349300-5617	Fire Station #32	-	1,489	60,000	-	8,300	60,000	110,000
349300-5618	Fire Station #33	249,129	1,903	90,000	-	38,300	215,000	152,000
349300-5619	Golf Course	-	-	-	60,000	300,000	15,000	-
TOTAL OPERATING EXPENDITURES		578,985	157,321	2,659,000	2,655,900	3,973,400	2,330,500	1,816,350
TOTAL BUDGET		578,985	157,321	2,659,000	2,655,900	3,973,400	2,330,500	1,816,350

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ENTERPRISE FUNDS

Water and Sewer Fund - For expenditures related to providing water and sewer services to the residents of the government. All activities necessary to provide such services, including, but not limited to, administration, operations, maintenance, financing, related debt service, and billing and collection. Financing is primarily provided by user fees.

Golf Fund - For expenditures related to the operation of the municipal golf course. Financing is provided by user fees.

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**CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS**

	Water and Sewer Fund			Golf Fund		
	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
Revenues						
Property Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	57,486	76,000	51,000	879	200	100
Charges for Services	12,707,989	13,160,255	12,607,987	262,298	252,500	282,100
Impact and Connection Fees	-	9,091	3,000	-	-	-
Operating Transfers In	-	-	-	-	-	-
All Other Revenues	48,048	25,000	10,000	20,635	10,000	10,000
Total Financial Sources	12,813,523	13,270,346	12,671,987	283,812	262,700	292,200
Expenditures						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	10,140,873	11,478,068	12,262,223	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	319,159	294,118	346,338
Debt Service	-	-	-	-	-	-
Capital Outlay	1,018,773	1,777,500	3,192,300	-	-	-
Operating Transfers Out	534,862	-	-	-	-	-
Total Expenditures	11,694,508	13,255,568	15,454,523	319,159	294,118	346,338
Excess of Revenues over Expenditures	1,119,015	14,778	(2,782,536)	(35,347)	(31,418)	(54,138)
Fund Balances						
January 1st	4,093,857	5,212,872	5,227,650	(418,240)	(453,587)	(485,005)
December 31st	5,212,872	5,227,650	2,445,114	(453,587)	(485,005)	(539,143)

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION
ENTERPRISE FUNDS**

<u>Total Enterprise Funds</u>		
<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
-	-	-
-	-	-
-	-	-
-	-	-
58,365	76,200	51,100
12,970,287	13,412,755	12,890,087
-	9,091	3,000
-	-	-
<u>68,683</u>	<u>35,000</u>	<u>20,000</u>
<u>13,097,335</u>	<u>13,533,046</u>	<u>12,964,187</u>
-	-	-
-	-	-
10,140,873	11,478,068	12,262,223
-	-	-
319,159	294,118	346,338
-	-	-
1,018,773	1,777,500	3,192,300
534,862	-	-
<u>12,013,667</u>	<u>13,549,686</u>	<u>15,800,861</u>
<u>1,083,668</u>	<u>(16,640)</u>	<u>(2,836,674)</u>
3,675,617	4,759,285	4,742,645
<u>4,759,285</u>	<u>4,742,645</u>	<u>1,905,971</u>

**BUDGET REVENUES
ENTERPRISE FUNDS**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Water and Sewer Fund								
410000-4383	Water Tower Leases	221,976	217,371	200,000	180,000	180,000	185,400	190,962
410000-4501	Metered Water Service	6,181,241	6,260,964	6,587,211	6,587,211	6,308,897	6,311,929	6,314,960
410000-4502	Sanitary Sewer Charges	4,266,985	4,261,558	4,448,044	4,448,044	4,205,932	4,207,953	4,209,974
410000-4503	Late Payment Fees	233,224	204,397	260,000	200,000	200,000	200,000	200,000
410000-4504	Water Turn On Fees	14,845	76,463	30,000	45,000	30,000	30,000	30,000
410000-4506	City of Chicago Surcharge	1,723,393	1,687,236	1,800,000	1,700,000	1,683,158	1,683,979	1,684,800
410000-4521	Tap On Fees - Residential	-	-	1,000	1,000	1,000	1,000	1,000
410000-4522	Tap On Fees - Commercial	5,515	-	1,000	7,091	1,000	1,000	1,000
410000-4531	Sewer Connection Fees	-	-	1,000	1,000	1,000	1,000	1,000
410000-4601	Interest Income	65,059	80,628	10,000	75,000	50,000	50,000	50,000
410000-4611	Net Change/Treasury Investments	(17,062)	(23,142)	1,000	1,000	1,000	1,000	1,000
410000-4941	Sale of Fixed Assets	41,050	25,439	-	-	-	-	-
410000-4991	Other Income	1,219,555	22,609	11,000	25,000	10,000	10,000	10,000
Total Revenues - Water and Sewer		13,955,781	12,813,523	13,350,255	13,270,346	12,671,987	12,683,261	12,694,696
Golf Fund								
420000-4551	Green Fees	177,407	158,455	200,000	150,000	175,000	175,000	175,000
420000-4552	Cart Rentals	51,194	46,578	60,000	45,000	50,000	50,000	50,000
420000-4554	Snack Bar	22,716	20,972	25,000	20,000	20,000	20,600	21,218
420000-4555	Golf Shop	2,957	2,160	3,100	2,000	2,000	2,060	2,122
420000-4556	League Fees	37,856	34,641	38,000	35,000	35,000	36,050	37,132
420000-4557	Gift Certificates	(1,121)	(508)	100	500	100	100	100
420000-4601	Interest Income	285	879	100	200	100	100	100
420000-4991	Other Income	9,839	20,635	10,000	10,000	10,000	10,000	10,000
Total Revenues - Golf		301,133	283,812	336,300	262,700	292,200	293,910	295,671
TOTAL REVENUES - ENTERPRISE FUNDS		14,256,914	13,097,335	13,686,555	13,533,046	12,964,187	12,977,171	12,990,367

WATER AND SEWER FUND

PROGRAM DESCRIPTION:

This program includes the operations of the Finance and Public Works Departments under the Water and Sewer Fund. Water and Sewer Fund operations within Public Works include water supply, water system maintenance, water quality testing, water tank operation, water meter repair and installation, operation of the water wells, fire hydrant maintenance and replacement, water valve maintenance and replacement, sanitary sewer assessment and maintenance, sanitary sewer cleaning and televising, and sewer lift station maintenance and rehabilitation. Water and Sewer Fund operations within the Finance Department include providing accurate and timely billing, collections, and customer service to the Village's approximately 13,000 metered customers.

PROGRAM GOALS & OBJECTIVES:

The primary goal of the Water & Sewer Fund is to provide a dependable, quality water supply to the residents and businesses of the Village in a cost effective manner. Back in the early 1980's, the Village became a member of the Northwest Suburban Municipal Joint Action Water Agency (JAWA). JAWA constructed a pipeline that distributes Lake Michigan water to seven northwest suburban communities. The commitment to purchase Lake Michigan water from the City of Chicago ensures a quality supply of water for the Village of Streamwood for many years to come.

SIGNIFICANT CHANGES:

The Village has significant challenges keeping the aging water and sewer infrastructure maintained and operating efficiently. In addition, various Environmental Protection Agency (EPA), Illinois Department of Natural Resources (IDNR) and Metropolitan Water Reclamation District (MWRD) unfunded mandates are increasing the cost of everyday operations and requiring significant capital improvements. As usual, funds have been requested for 2020 to help address rising water costs, leak detection, prevention of water loss and sanitary sewer infiltration. Additional funds have been programmed to help maintain reliable service by replacing old water main on Schaumburg Rd. and Irving Park Rd. ahead of significant pavement improvement projects. In 2020, additional funds are included to replace the water meter transmitter units. The Village has eleven pump stations that require varying degrees of rehabilitation and upgrades. Maintenance costs are based on rehabilitation and operations/compliance needs. Also in 2020, one of the eleven pump stations (Schaumburg Rd.) is scheduled to be rehabilitated along with minor improvements to nine sewer lift stations and two water treatment plants.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Feet of Sanitary Sewers Televised	58,854	55,000	55,000
Water Meters Installed	433	450	450
Feet of Sanitary Sewer Cleaned	92,525	65,000	65,000
Feet of Water Main replaced	3,100	3,800	7,000
Feet of Sewer Rehabilitated	11,400	15,000	10,000
Water Billed to the Residents & Businesses (Gallons)	1,120,000	1,130,000	1,140,000

DEPARTMENT STAFFING:

Water & Sewer work is performed by Finance and Public Works Department employees.

WATER AND SEWER FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
PERSONNEL SERVICES								
417100-5101	Salaries and Wages, Full-Time	1,866,256	2,100,782	2,051,976	2,051,976	2,207,185	2,273,401	2,341,603
417100-5102	Salaries and Wages, Part-Time	76,910	105,106	147,615	147,615	154,675	159,315	164,095
417100-5103	Salaries and Wages, Overtime	123,436	174,614	208,420	208,420	208,420	214,673	221,113
417100-5104	Insurance Opt Out	8,476	16,300	15,000	15,000	15,000	15,000	15,000
417100-5201	Employer - Social Security	122,741	138,452	127,869	127,869	139,048	143,219	147,516
417100-5202	Employer - Medicare	28,847	32,575	30,084	30,084	32,731	33,713	34,724
417100-5203	Employer - IMRF	374,990	488,703	283,518	283,518	353,065	363,657	374,567
417100-5211	Group Health Insurance	383,154	442,950	475,496	475,496	452,400	465,972	479,951
TOTAL PERSONNEL SERVICES		2,984,810	3,499,482	3,339,978	3,339,978	3,562,524	3,668,950	3,778,568

OPERATING EXPENDITURES

417100-5302	Travel and Training	2,315	3,019	5,000	6,999	4,500	4,635	4,774
417100-5303	Printing and Binding	-	965	1,450	1,450	1,450	1,494	1,538
417100-5304	Licenses and Dues	551	402	750	750	750	773	796
417100-5305	Laundry, Cleaning and Pest Control	30	949	1,600	1,600	1,975	2,034	2,095
417100-5311	Postage	31	74,943	66,700	66,700	66,700	68,701	70,762
417100-5312	Telephone and Internet	11,974	9,561	13,192	13,192	13,428	13,831	14,246
417100-5313	Rents	160	432	4,500	4,500	4,500	4,635	4,774
417100-5314	Utilities	58,014	69,988	60,000	60,000	61,500	63,345	65,245
417100-5321	Liability Insurance	253,147	218,392	237,923	237,923	247,552	254,979	262,628
417100-5333	Professional Services	128,096	159,545	185,000	200,989	183,250	188,748	194,410
417100-5341	Water Agency Expenses	5,757,296	5,943,608	5,470,725	5,470,725	5,634,847	5,803,892	5,978,009
417100-5343	Sewer Rebates	148,250	162,012	180,000	180,000	180,000	185,400	190,962
417100-5351	R & M - Motor Vehicles	22,703	21,420	36,500	36,500	30,711	31,632	32,581
417100-5352	R & M - Construction and Other Equipment	29,984	43,416	33,700	34,600	39,200	40,376	41,587
417100-5353	R & M - Office Equipment	2,394	2,460	3,600	4,130	3,120	3,214	3,310
417100-5354	R & M - Buildings and Improvements	27,307	27,148	28,600	29,707	33,100	34,093	35,116
417100-5391	Other Contractual Services	58,762	55,953	65,000	65,000	65,000	66,950	68,959
417100-5401	Books and Publications	139	-	1,000	1,000	1,000	1,030	1,061
417100-5402	Office Supplies	3,230	8,631	8,413	8,413	8,413	8,665	8,925
417100-5411	Landscaping Supplies	65,468	72,989	88,000	89,354	88,000	90,640	93,359
417100-5412	Chemicals	2,744	1,429	4,700	4,700	4,700	4,841	4,986
417100-5413	Clothing and Safety Supplies	21,170	13,307	19,680	19,680	19,680	20,270	20,879
417100-5431	Building Supplies	1,010	616	1,700	1,700	1,700	1,751	1,804
417100-5432	Janitorial Supplies	2,843	2,983	3,950	3,950	4,003	4,123	4,247
417100-5434	Electrical and Communication Supplies	3,809	3,907	4,550	4,550	4,550	4,687	4,827
417100-5435	Small Tools	3,095	4,540	4,890	4,977	4,890	5,037	5,188
417100-5436	Machinery Supplies	45,732	92,548	93,950	97,469	93,950	96,769	99,672
417100-5461	Motorized Equipment Supplies	83,035	84,302	94,500	95,110	104,881	108,027	111,268
417100-5462	Gasoline and Lubricants	53,528	73,423	90,000	90,000	90,000	92,700	95,481
417100-5491	Other Materials and Supplies	1,944	2,370	2,450	2,450	2,450	2,524	2,599
417100-5521	Bad Debt Expense	-	-	5,000	5,000	5,000	5,000	5,000
417100-5531	Contributions to Facilities & Equipment Repl. Fund	-	-	866,124	866,124	1,154,454	947,844	1,095,044
417100-5532	Contributions to Equipment Repl. Fund	-	-	361,208	361,208	367,305	374,120	374,048
417100-5541	Contingency	-	-	100,000	-	100,000	100,000	100,000
417100-5601	Site Improvements	26,973	20,390	38,500	38,500	38,500	39,655	40,845
417100-5602	Building Improvements	3,365	10,196	11,855	11,855	11,855	12,211	12,577
417100-5603	Improvements Other Than Building	877,252	707,854	1,252,500	1,252,500	2,660,000	1,500,000	1,500,000
417100-5651	Office Furniture and Equipment	7,180	12,890	7,885	7,885	7,885	8,122	8,365
417100-5671	General Equipment and Machinery	7,402	8,775	9,400	9,400	14,900	15,347	15,807

WATER AND SEWER FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
417100-5691	Capital Acquisitions Not Classified Elsewhere	146,650	310,919	525,000	525,000	532,300	550,000	550,000
410000-5701	Transfer to General Fund	234,862	-	-	-	-	-	-
410000-5732	Transfers to Street Improvement	300,000	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		8,307,796	8,195,026	9,989,495	9,915,590	11,891,999	10,762,092	11,127,774
TOTAL BUDGET		11,292,606	11,694,508	13,329,473	13,255,568	15,454,523	14,431,042	14,906,342

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GOLF FUND

PROGRAM DESCRIPTION:

The Village constructed Streamwood Oaks Golf Club in 1990. This municipally owned, regulation length nine-hole golf course provides residents and local non-residents the opportunity to play golf at affordable prices on a quality municipal facility. The wetland areas on the golf course also double as a regional storm water detention area.

PROGRAM GOALS & OBJECTIVES:

Since 1997, Links Management has managed the day-to-day operations of the Streamwood Oaks Golf Club. Golf courses are in abundance in this area of the country, and the golf industry has become increasingly competitive.

The on-going short-term financial goal for the Golf Fund is to have revenues exceed expenses (including reserves for equipment and facilities upgrades) on an annual basis. A longer-term goal is to eliminate the initial construction loan advance from the General Fund that had approached \$750,000 in the mid-1990s; that advance is currently \$500,000. In an effort to achieve these goals, the Village decided to privatize the operations of Streamwood Oaks in 1997.

SIGNIFICANT CHANGES:

No significant program changes are being proposed for the upcoming year. In 2020, fifteen golf vehicles and/or equipment are scheduled for replacement in the Equipment Replacement Fund (ERF) along with an update to the irrigation system and parking lot improvements scheduled for replacement in the Facilities and Major Equipment Replacement Fund (FERF).

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Number of Rounds of Golf Played	16,454	16,500	22,000
Number of Gas Cart Rentals	6,709	6,750	9,000
Average Revenue per Round of Golf	\$15.00	\$15.00	\$15.00
Customer Satisfaction Rating of Good or Better	98%	98%	98%
Balance due to the General Fund from Initial Construction Loan	\$495,392	\$495,392	\$495,392

DEPARTMENT STAFFING:

Since the golf course's operations were privatized in 1997, no full time or part time Village of Streamwood employees are assigned to this program.

GOLF FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
428100-5301	Advertising and Promotional	3,164	117	600	250	250	258	265
428100-5302	Travel and Training	34	-	200	-	-	-	-
428100-5303	Printing and Binding	1,497	918	620	-	150	155	159
428100-5304	Licenses and Dues	5,870	6,121	4,600	4,600	4,600	4,738	4,880
428100-5305	Laundry, Cleaning and Pest Control	76	440	1,000	750	750	773	796
428100-5311	Postage	98	49	150	150	200	206	212
428100-5312	Telephone and Internet	3,770	-	3,500	-	-	-	-
428100-5313	Rents	15,810	16,778	15,450	17,000	17,200	17,716	18,247
428100-5314	Utilities	12,774	11,053	12,000	12,000	12,000	12,360	12,731
428100-5321	Liability Insurance	25,181	16,976	20,000	18,418	19,000	19,570	20,157
428100-5332	Management Fees	36,000	36,000	36,000	36,000	36,000	37,080	38,192
428100-5333	Professional Services	6,200	6,828	1,000	3,500	3,000	3,090	3,183
428100-5351	R & M - Motor Vehicles	450	2,935	1,500	2,200	2,000	2,060	2,122
428100-5352	R & M - Construction and Other Equipment	71,986	21,391	4,500	4,500	4,500	4,635	4,774
428100-5353	R & M - Office Equipment	-	-	500	-	-	-	-
428100-5354	R & M - Buildings and Improvements	1,318	1,960	1,500	2,000	1,000	1,030	1,061
428100-5391	Other Contractual Services	160,972	162,881	150,000	160,000	160,000	164,800	169,744
428100-5402	Office Supplies	1,064	2,007	1,000	1,000	1,000	1,030	1,061
428100-5411	Landscaping Supplies	7,586	2,256	10,000	11,500	10,000	10,300	10,609
428100-5412	Chemicals	7,331	8,968	10,000	2,000	9,000	9,270	9,548
428100-5413	Clothing and Safety Supplies	282	817	150	150	150	155	159
428100-5432	Janitorial Supplies	1,031	1,654	1,100	2,100	2,000	2,060	2,122
428100-5451	Food	10,498	11,937	12,000	10,000	12,000	12,360	12,731
428100-5462	Gasoline and Lubricants	5,080	6,249	6,000	5,000	5,000	5,150	5,305
428100-5471	Recreational Supplies	2,994	824	2,000	1,000	1,000	1,030	1,061
428100-5531	Contributions to Facilities & Equipment Repl. Fund	-	-	27,474	-	25,750	39,083	39,083
428100-5532	Contributions to Equipment Repl. Fund	-	-	27,721	-	19,788	41,279	41,904
TOTAL OPERATING EXPENDITURES		381,066	319,159	350,565	294,118	346,338	390,186	400,106
TOTAL BUDGET		381,066	319,159	350,565	294,118	346,338	390,186	400,106

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TRUST AND AGENCY FUNDS

Police Pension Fund - For expenditures related to retirement annuity payments. Resources are contributed by sworn police officers at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

Firefighters Pension Fund - For expenditures related to retirement annuity payments. Resources are contributed by sworn firefighters at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

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**CHANGES IN FINANCIAL POSITION
TRUST AND AGENCY FUNDS**

	Police Pension Fund			Fire Pension Fund		
	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>	2018 <u>Actual</u>	2019 <u>Estimated</u>	2020 <u>Budget</u>
Revenues						
Property Taxes	2,603,088	2,230,515	2,432,468	1,761,579	1,413,259	1,722,912
Other Taxes	15,249	15,000	15,000	9,654	10,000	10,000
Intergovernmental Revenues	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	(3,342,284)	4,400,000	1,900,000	(2,898,157)	3,700,000	1,700,000
Charges for Services	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
All Other Revenues	539,318	625,000	625,000	434,589	400,000	400,000
Total Financial Sources	<u>(184,629)</u>	<u>7,270,515</u>	<u>4,972,468</u>	<u>(692,335)</u>	<u>5,523,259</u>	<u>3,832,912</u>
Expenditures						
General Government	3,183,309	3,684,834	3,880,003	2,104,796	2,281,970	2,478,828
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures	<u>3,183,309</u>	<u>3,684,834</u>	<u>3,880,003</u>	<u>2,104,796</u>	<u>2,281,970</u>	<u>2,478,828</u>
Excess of Revenues over Expenditures	<u>(3,367,938)</u>	<u>3,585,681</u>	<u>1,092,465</u>	<u>(2,797,131)</u>	<u>3,241,289</u>	<u>1,354,084</u>
Fund Balances						
January 1st	48,865,307	45,497,369	49,083,050	39,415,954	36,618,823	39,860,112
December 31st	<u>45,497,369</u>	<u>49,083,050</u>	<u>50,175,515</u>	<u>36,618,823</u>	<u>39,860,112</u>	<u>41,214,196</u>

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION
TRUST AND AGENCY FUNDS**

<u>Total Trust and Agency Funds</u>		
<u>2018</u>	<u>2019</u>	<u>2020</u>
<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
4,364,667	3,643,774	4,155,380
24,903	25,000	25,000
-	-	-
-	-	-
-	-	-
(6,240,441)	8,100,000	3,600,000
-	-	-
-	-	-
-	-	-
973,907	1,025,000	1,025,000
(876,964)	12,793,774	8,805,380
5,288,105	5,966,804	6,358,831
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,288,105	5,966,804	6,358,831
(6,165,069)	6,826,970	2,446,549
88,281,261	82,116,192	88,943,162
82,116,192	88,943,162	91,389,711

**BUDGET REVENUES
TRUST AND AGENCY FUNDS**

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
Police Pension Fund								
610000-4108	Property Tax, Police Pension	2,747,217	2,594,965	2,220,515	2,220,515	2,422,468	2,495,142	2,569,996
610000-4158	Property Tax, Prior Year	9,290	8,123	20,000	10,000	10,000	10,000	10,000
610000-4206	Replacement Tax	19,273	15,249	25,000	15,000	15,000	15,000	15,000
610000-4601	Interest Income	429,492	428,306	400,000	400,000	400,000	412,000	424,360
610000-4611	Net Change/Treasury Investments	(147,625)	(189,854)	500,000	500,000	500,000	515,000	530,450
610000-4612	Net Change/Mutual Funds	3,991,172	(3,553,368)	1,000,000	3,500,000	1,000,000	1,030,000	1,060,900
610000-4613	Realized Gain on Sales Investments	(6,963)	(27,368)	-	-	-	-	-
610000-4614	Realized Gain on Mutual Fund	32,444	-	-	-	-	-	-
610000-4951	Employee Contributions	536,828	537,368	625,000	625,000	625,000	643,750	663,063
610000-4991	Other Income	(1,950)	1,950	-	-	-	-	-
Total Revenues - Police Pension		7,609,178	(184,629)	4,790,515	7,270,515	4,972,468	5,120,892	5,273,769
Fire Pension Fund								
620000-4109	Property Tax, Firefighter Pension	1,803,865	1,756,252	1,405,759	1,405,759	1,715,412	1,766,874	1,819,881
620000-4159	Property Tax, Prior Year	6,158	5,327	15,000	7,500	7,500	7,500	7,500
620000-4206	Replacement Tax	13,051	9,654	18,000	10,000	10,000	10,000	10,000
620000-4601	Interest Income	337,389	324,267	300,000	300,000	300,000	309,000	318,270
620000-4611	Net Change/Treasury Investments	(112,704)	(162,896)	400,000	400,000	400,000	412,000	424,360
620000-4612	Net Change/Mutual Funds	3,323,575	(3,058,139)	1,000,000	3,000,000	1,000,000	1,030,000	1,060,900
620000-4613	Realized Gain on Sales Investments	(5,459)	(1,389)	-	-	-	-	-
620000-4614	Realized Gain on Mutual Fund	6,646	-	-	-	-	-	-
620000-4951	Employee Contributions	416,244	434,539	400,000	400,000	400,000	412,000	424,360
620000-4991	Other Income	(1,363)	50	-	-	-	-	-
Total Revenues - Fire Pension		5,787,402	(692,335)	3,538,759	5,523,259	3,832,912	3,947,374	4,065,271
TOTAL REVENUES - TRUST AND AGENCY FUNDS		13,396,580	(876,964)	8,329,274	12,793,774	8,805,380	9,068,266	9,339,039

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POLICE PENSION FUND

PROGRAM DESCRIPTION:

The Police Pension Fund has been established to provide retirement, disability and survivor benefits for all sworn police personnel. This defined benefit pension plan is in conformance with Illinois State Statutes under the oversight of the Illinois Department of Insurance. Employees contribute 9.91% of their annual salary to the Police Pension Fund.

PROGRAM GOALS & OBJECTIVES:

The Police Pension Fund's Board meets quarterly to conduct business on behalf of its members, to consider member requests and to review investment performance.

Standards have been established regarding investment returns and salary increases in order to actuarially determine annual employer contribution levels: the annual benchmark for investment returns is 7.0%; the annual salary increase assumption is set at 4.5%. Actual investment returns were -6.8% in 2018. The Police Pension Fund's average rate of return over the past five years has been 1.8%, ten years was 6.2%, and thirty years was 6.1%. The Percent Funded has decreased from 70.8% in 2017 to 64.8% in 2018.

The Police Pension Board currently invests approximately 60% of its investment portfolio in equity related instruments (mutual funds and insurance separate accounts) and 40% in fixed income investments (money market funds, certificates of deposit, treasury bonds and federal agency securities). This investment strategy is setup to achieve a 7.0% long-term annual rate of return.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Total Pension Liability	\$70,199,688	\$72,305,679	\$74,474,849
Plan Net Position (Assets)	\$45,497,369	\$48,682,185	\$52,089,938
Net Pension Liability	\$24,702,319	\$23,623,494	\$22,384,911
Percent Funded	64.8%	67.3%	69.9%
Number of Active Participants	55	56	56
Number of Inactive Participants	57	56	56
Annual Investment Rate of Return	7.0%	7.0%	7.0%

DEPARTMENT STAFFING:

Under Illinois State Law (40 ILCS 5) – The Police Pension Board is comprised of 5 individuals of which 2 are appointed by the Village President, 2 are active members of the Police Department, and 1 retired member of the Police Pension Fund. Each member serves a 2 year term and the Village Finance Director serves as the Treasurer of the Police Pension Fund.

POLICE PENSION FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
611100-5221	Retirement Benefits	2,849,170	3,091,696	3,226,108	3,580,000	3,730,003	3,841,903	3,957,160
611100-5222	Pension Contribution Refunds	72,572	-	50,000	4,834	50,000	50,000	50,000
611100-5304	Licenses and Dues	14,665	15,466	15,000	15,000	15,000	15,450	15,914
611100-5333	Professional Services	93,765	76,147	85,000	85,000	85,000	87,550	90,177
TOTAL OPERATING EXPENDITURES		3,030,172	3,183,309	3,376,108	3,684,834	3,880,003	3,994,903	4,113,250
TOTAL BUDGET		3,030,172	3,183,309	3,376,108	3,684,834	3,880,003	3,994,903	4,113,250

FIRE PENSION FUND

PROGRAM DESCRIPTION:

The Fire Pension Fund has been established to provide retirement, disability and survivor benefits for all sworn personnel. This defined benefit plan is in conformance with Illinois State Statutes under the oversight of the Illinois Department of Insurance. Employees contribute 9.455% of their annual salary to the Fire Pension Fund.

PROGRAM GOALS & OBJECTIVES:

The Fire Pension Fund's Board meets quarterly to conduct business on behalf of its members, to consider member requests and to review investment performance.

Standards have been established regarding investment returns and salary increases in order to actuarially determine annual employer contribution levels: the annual benchmark for investment returns is 7.0%; the annual salary increase assumption is set at 4.5%. Actual investment returns were -7.3% in 2018. The Fire Pension Fund's average rate of return over the past five years has been 1.8%, ten years was 6.4%, and thirty years was 6.5%. The Percent Funded has decreased from 78.4% in 2017 to 72.1% in 2018.

The Fire Pension Board currently invests approximately 60% of its investment portfolio in equity related instruments (mutual funds and insurance separate accounts) and 40% in fixed income investments (money market funds, certificates of deposit, treasury bonds and federal agency securities). This investment strategy is setup to achieve a 7.0% long-term annual rate of return.

SIGNIFICANT CHANGES:

No significant changes are being proposed for the upcoming year.

PERFORMANCE ACTIVITIES & MEASURES:

	<u>2018 Actual</u>	<u>2019 Estimate</u>	<u>2020 Projected</u>
Total Pension Liability	\$50,766,041	\$52,289,022	\$53,857,693
Plan Net Position (Assets)	\$36,618,823	\$39,182,141	\$41,924,890
Net Pension Liability	<u>\$14,147,218</u>	<u>\$13,106,882</u>	<u>\$11,932,802</u>
Percent Funded	72.1%	74.9%	77.8%
Number of Active Participants	51	51	51
Number of Inactive Participants	36	38	38
Annual Investment Rate of Return	7.0%	7.0%	7.0%

DEPARTMENT STAFFING:

Under Illinois State Law (40 ILCS 5) – The Fire Pension Board is comprised of 5 individuals of which 2 are appointed by the Village President, 2 are active members of the Fire Department, and 1 retired member of the Fire Pension Fund. Each member serves a 2 year term and the Village Finance Director serves as the Treasurer of the Fire Pension Fund.

FIRE PENSION FUND

ACCOUNT	DESCRIPTION	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 EST.	2020 BUDGET	2021 PROJ.	2022 PROJ.
OPERATING EXPENDITURES								
621200-5221	Retirement Benefits	1,908,321	2,013,934	2,071,630	2,190,000	2,344,328	2,414,658	2,487,098
621200-5222	Pension Contribution Refunds	10,975	16,460	50,000	7,470	50,000	50,000	50,000
621200-5304	Licenses and Dues	11,304	7,775	12,000	12,000	12,000	12,360	12,731
621200-5333	Professional Services	60,784	66,627	72,500	72,500	72,500	74,675	76,915
TOTAL OPERATING EXPENDITURES		1,991,384	2,104,796	2,206,130	2,281,970	2,478,828	2,551,693	2,626,744
TOTAL BUDGET		1,991,384	2,104,796	2,206,130	2,281,970	2,478,828	2,551,693	2,626,744

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APPENDICES

APPENDIX A

SUMMARY OF EMPLOYEES BY DEPARTMENT

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2016	2017	2018	2019	2020	2021	2022
FULL TIME							
Legislative and Policy Formulation							
Executive Assistant	1	1	1	1	1	1	1
	1	1	1	1	1	1	1
Administration							
Village Manager	1	1	1	1	1	1	1
HR Director / Assistant Village Manager	0	0	0	0	1	1	1
Human Resources Coordinator	1	1	1	1	1	1	1
Planner	1	0	0	0	0	0	0
Executive Assistant	1	1	1	1	1	1	1
	4	3	3	3	4	4	4
Financial Administration & Water Department							
Finance Director	1	1	1	1	1	1	1
Assistant Finance Director	0	0	1	1	1	1	1
Senior Accountant	1	1	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1
Office Technician	2	2	2	2	2	2	2
Office Assistant	2	2	2	3	3	2	2
Computer Systems Coordinator	1	0	0	0	0	0	0
Database/Systems Analyst	1	0	0	0	0	0	0
	9	7	7	8	8	7	7
Village Clerk							
Village Clerk/Collector	1	1	1	1	1	1	1
Police Department							
Police Chief	1	1	1	1	1	1	1
Deputy Chief	1	2	2	2	2	2	2
Police Commander	5	3	3	3	3	3	3
Police Sergeant	5	6	6	6	6	6	6
Police Officers	46	46	47	48	48	48	48
Social Worker	1	1	1	1	1	1	1
Info Tech/Public Safety	0.5	0	0	0	0	0	0
Admin. Secretary-Dept. Head	1	1	1	1	1	1	1
Records Clerk	8	8	8	9	9	9	9
	68.5	68	69	71	71	71	71

APPENDIX A

SUMMARY OF EMPLOYEES BY DEPARTMENT

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2016	2017	2018	2019	2020	2021	2022
Community Development Department							
Department Director	1	1	1	1	1	1	1
Assistant Community Development Director	0	1	1	1	1	1	1
Code Enforcement Supervisor	1	1	1	1	1	1	1
Building Official	1	1	1	1	1	1	1
Inspector I	1	1	1	1	2	2	2
Code Enforcement Officer	2	2	2	2	1	1	1
Bi-Lingual Code Enforcement Officer	1	1	1	1	1	1	1
Office Assistant	2	2	2	2	2	2	2
	9	10	10	10	10	10	10
Fire Department							
Fire Chief	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1
Battalion Chief	3	3	4	4	4	4	3
Fire Lieutenant	9	9	9	9	9	9	9
Firefighter/Paramedic 24/48	36	36	36	36	37	37	37
Info Tech/Public Safety	0.5	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1
	51.5	51	52	52	53	53	52
Public Works & Water Department							
Director of Public Works	1	1	1	1	1	1	1
Public Works Supervisor / Asst Director	0	0	0	1	1	1	1
Superintendent/Lead Foreman	1	1	1	1	1	1	1
Assistant Village Engineer	0	1	1	1	1	1	1
Foreman	7	7	7	7	7	7	7
Mechanic	3	3	3	3	3	3	3
Plant Operator	2	2	2	2	2	2	2
Maintenance Worker	26	27	28	28	28	29	29
Office Assistant	1	1	1	1	1	2	2
	41	43	44	45	45	47	47
Information Technology							
Director of Information Technology	0	1	1	1	1	1	1
Public Safety Info Technician	0	1	1	1	1	1	1
Systems Analyst	0	1	1	1	1	1	1
	0	3	3	3	3	3	3
TOTAL FULL TIME POSITIONS	185	187	190	194	196	197	196

APPENDIX A

SUMMARY OF EMPLOYEES BY DEPARTMENT

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2016	2017	2018	2019	2020	2021	2022
PART TIME							
Administration							
MPA Intern	0	1	1	1	0	0	0
	0	1	1	1	0	0	0
Financial Administration & Water Department							
Office Assistant	3	3	3	3	3	3	3
Seasonal Intern	1	1	1	1	1	1	1
	4	4	4	4	4	4	4
Police Department							
Crossing Guard	10	10	10	10	10	10	10
Records Clerk	1	1	1	1	1	1	1
Social Worker	1	1	1	1	1	1	1
	12	12	12	12	12	12	12
Community Development Department							
Office Assistant	2	2	2	2	2	2	2
Code Enforcement Officer (seasonal)	1	1	1	1	1	1	1
Intern (seasonal)	0	0	1	1	1	1	1
	3	3	4	4	4	4	4
Public Works & Water Department							
Summer Workers	12	12	12	12	12	13	13
Inspection	2	2	2	2	2	2	2
Building Maintenance	1	1	1	1	1	1	1
Admin Assistant	1	1	1	1	1	0	0
Office Assistant	1	1	1	1	1	1	1
	17	17	17	17	17	17	17
TOTAL PART TIME POSITIONS	36	37	38	38	37	37	37

APPENDIX B

2020 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2020	2021	2022
GENERAL FUND					
<i>Policy Formulation</i>					
	010100- 5651	Replacement Furniture and Equipment	\$ 500	\$ 515	\$ 530
			\$ 500	\$ 515	\$ 530
<i>Information Technology</i>					
	012400- 5651	Computers	\$ 42,500	\$ 43,775	\$ 45,088
		MS Enterprise agreement	50,200	51,706	53,257
		Maintenance/Contingency Fund	20,000	20,600	21,218
		Network Improvements	15,000	15,450	15,914
		User Training	-	-	-
		Printers	7,500	7,725	7,957
		Recurring Software licenses	14,750	15,193	15,648
		Outside Professional Services	20,000	20,600	21,218
		Network Infrastructure upgrade	20,000	20,600	21,218
		Replace Virtual Hosts	30,000	30,900	31,827
			\$ 219,950	\$ 228,549	\$ 233,345
<i>Police</i>					
	014100- 5602	Storage cabinets	\$ 2,000	\$ 2,060	\$ 2,122
	5631	Replace Emergency Lights/Sirens	2,000	2,060	2,122
	5651	Replacement Furniture	2,000	2,060	2,122
	5652	Electrical/Communications	1,000	1,030	1,081
	5671	Replacement Equipment	2,000	2,060	2,122
			\$ 9,000	\$ 9,270	\$ 9,548
<i>Fire</i>					
	015100- 5602	Bayfloor, Bunk Room, Kitchen	\$ 8,000	\$ 8,000	\$ 8,000
		Sewers at Station #33	10,000	10,000	10,000
	5651	Replacement Furniture	1,400	1,442	1,485
	5652	Non-Warranty Repairs	1,600	1,648	1,697
	5653	SCBA Cylinders	3,975	4,094	4,217
		SCBA MSA G1 Batteries	2,760	2,843	2,928
		SCBA G1 Charging Bank	850	878	902
		DV Interspire Surface Supplied Air	17,000	17,510	18,035
		HN Dry Decon Sprayer	3,500	3,605	3,713
	5671	Appliance Replacement	4,500	4,635	4,774
		Equipment/Vehicle Maintenance Kit	800	824	849
	5691	EOC Flag and Vest Kit	1,400	1,442	1,485
		Treadmill	3,800	3,914	4,031
		FPB Residential KnoxBox	875	901	928
			\$ 60,460	\$ 61,734	\$ 63,046
<i>Public Works</i>					
	016100- 5602	Replace Garage Unit Heaters	\$ 2,500	\$ 2,575	\$ 2,652
		Replace Garage Door Panels	2,500	2,575	2,652
		A/C Repair in Fabrication Bay	1,500	1,545	1,591
		Energy Efficiency Upgrades	2,200	2,266	2,334
	5603	Shoreline Restoration	9,500	9,785	10,079
		Fence Repair	2,500	2,575	2,652
		Storm Sewer Improvements	25,250	26,008	26,788
		Concrete Blocks for Bins	4,608	4,748	4,889
	5633	Mechanics compressor	3,200	3,298	3,395
		Wheel Balancer	12,000	12,360	12,731
		Plasma Table	2,000	2,060	2,122
	5651	Microstation computer and software	3,200	3,298	3,395
		Fleet Management Software	2,500	2,575	2,652
		AIM Fuel Software	1,275	1,313	1,353
		Replacement Furniture and Equipment	2,100	2,183	2,228
	5671	Wheel wackers	1,350	1,391	1,432
		Brush cutter	2,500	2,575	2,652
		Landscape trailer	1,900	1,957	2,016
		Graffiti Removal Machine/Chemicals	1,500	1,545	1,591
		Bed Edger & Trimmer	1,000	1,030	1,081
		Air compressor	2,500	2,575	2,652
		Chain saws	3,500	3,605	3,713
		Traffic Control Signs	1,200	1,236	1,273
		Washer Parts	2,000	2,060	2,122
		Generator for Landscape	929	957	986
		Rototillers	700	721	743
		Pave Chain Curtain	2,300	2,369	2,440
		Post Puller	500	515	530
		Concrete Chain Saw	2,969	3,058	3,150
		Tarps for trucks	1,500	1,545	1,591
			\$ 103,181	\$ 106,276	\$ 109,465
TOTAL GENERAL FUND			\$ 393,091	\$ 404,344	\$ 415,934

APPENDIX B

2020 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2020	2021	2022
CAPITAL REPLACEMENT FUND					
	319300- 5610	Community Events Signs	200,000	-	-
		Phase 1 Engineering - Bike Paths and Bridges	100,000	-	-
		Pedestrian Bridge	-	4,000,000.00	-
	5612	Document Imaging and Retension	100,000	-	-
	5613	Creek Cleanup	20,000	-	-
		Construction Costs - Building Renovation	7,808,000	-	-
	5616	Construction Costs - Demolition and New Building	10,750,000	-	-
	5617	Remodel - Construction Costs	-	695,000	-
	5618	Remodel - Construction Costs	-	491,000	-
TOTAL CAPITAL REPLACEMENT FUND			\$ 18,978,000	\$ 5,186,000	\$ -
STREET IMPROVEMENT FUND					
	326400- 5603	IDOT Improvements	\$ 30,000	\$ 30,900	\$ 31,827
		Storm Sewer Repairs	250,000	350,550	355,816
		Resurfacing / Contractor patching	30,000	30,900	31,827
		Tree Removal & Replace	45,000	46,350	47,741
		Streetlights	30,000	30,900	31,827
		Crack Filling and Pavement Marking	20,000	20,600	21,218
		Sidewalk Repair	50,000	51,500	53,045
		Pavement Rejuvenation	40,000	41,200	42,438
		Fence Repair - Irving and Cambridge	20,000	20,600	21,218
		Lighting and Sidewalk - Irving	50,000	51,500	53,045
	5604	Construction - Irving	650,000	500,000	-
		Construction - Irving/Bartlett Intersection	-	-	375,000
	5605	Road Resurfacing	2,850,000	2,100,000	2,160,000
TOTAL STREET IMPROVEMENT FUND			\$ 4,065,000	\$ 3,275,000	\$ 3,225,000
EQUIPMENT REPLACEMENT FUND (ERF)					
<i>Police Automotive Equipment</i>					
	339300- 5631	3 - 2013 Chevrolet Impala	\$ 96,000	\$ -	\$ -
		4 - 2016 Chevy Impala	84,000	58,000	-
		2 - 2017 Ford Explorer	32,000	37,000	-
		1 - 2007 Chevrolet Express Trans	-	34,000	-
		5 - 2020 Ford Explorer	-	40,100	148,000
		1 - 2018 Ford Explorer	-	37,000	-
		1 - 2013 Ford Explorer	-	37,000	-
		1 - 2018 Ford Explorer	-	39,500	-
		1 - 2016 Ford Expedition	-	-	47,000
		1 - 2019 Ford Explorer	-	-	42,000
		1 - 2018 Ford Interceptor	-	-	32,000
			\$ 212,000	\$ 282,600	\$ 269,000
<i>Fire Automotive Equipment</i>					
	339300- 5632	1 - 2012 Ford Expedition	\$ 36,000	\$ -	\$ -
		2 - 2015 Horton Ambulance	-	620,000	-
		1 - 2014 Ford Expedition	-	-	38,000
		1 - 2014 Ford F150	-	-	36,000
			\$ 36,000	\$ 620,000	\$ 74,000
<i>Public Works Automotive Equipment (100%)</i>					
	339300- 5633	1 - 2012 Mobark Chipper	\$ 77,000	\$ -	\$ -
		1 - 2012 John Deere Mower	-	12,000	-
		1 - 1992 Deere Grader	-	-	125,000
			\$ 77,000	\$ 12,000	\$ 125,000
<i>Water and Sewer Automotive Equipment (100%)</i>					
	339300- 5634	1 - Sewer TV Camera	\$ 70,000	\$ -	\$ -
		1 - 2008 Ford F250 Pickup Extended Cab	36,500	-	-
		1 - 1988 Empire Trailer	-	-	5,500
			\$ 106,500	\$ -	\$ 5,500
<i>Shared (60% - Water and Sewer, 40% - Public Works/Streets)</i>					
	339300- 5633 &	1 - 2001 Deere Tractor	\$ 27,500	\$ -	\$ -
	339300- 5634	1 - 1990 Air Compressor	25,000	-	-
		1 - 2005 Caterpillar Forklift	18,000	-	-
		1 - 2001 Lesco Tank/Pump	10,000	-	-
		1 - 1977 Hudson Trailer	8,000	-	-
		1 - 1994 Upright Lift	10,000	-	-
		1 - 2008 Ford Expedition	30,000	-	-
		1 - 2008 Ford F350 Chassis Cab	42,000	-	-
		1 - 1998 Deere 444	145,000	-	-
		1 - 2004 Bobcat Mower	7,500	-	-
		1 - 2006 Bobcat Mower Push	1,650	-	-
		2 - 2008 Ford F250 Pickup	72,000	36,000.00	-
		3 - 2008 Bobcat walk behind mower	15,500	11,000.00	-
		3 - 2001 Rafter Trailer	4,000	19,000.00	-
		3 - 2007 Bobcat mower	11,000	11,000.00	-
		3 - 2007 Imperial Trailer	5,000	3,500.00	-
		1 - 2005 John Deere Loader	-	165,000.00	-
		1 - 2008 John Deere Skid Steer Loader	-	75,000.00	-
		1 - 2005 Vermeer Grinder	-	32,500.00	-
		1 - 2010 Chevy Tahoe	-	32,000.00	-
		1 - 2006 Sterling Tandem Dump Truck	-	180,000.00	-

APPENDIX B

2020 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2020	2021	2022
		1 - 2011 Ford F550 w/ Versalift		155,000.00	-
		1 - 2012 Ford F-550	-	80,000.00	-
		1 - 2011 Ford F250 Pickup	-	36,000.00	-
		1 - 2003 U.S. Cargo Trailer	-	5,000.00	-
		1 - 1990 Towmaster Trailer	-	-	4500
		1 - 2013 Ford F250 Pickup	-	-	36000
		1 - 2009 Tandem International Dump Truck	-	-	180000
		1 - 2008 International Dump Truck	-	-	180000
		1 - 2008 Ford F550	-	-	45000
		1 - 2012 Bobcat Walk Behind Mower	-	-	7500
			\$ 432,150	\$ 841,000	\$ 453,000
<i>Community Development Automotive Equipment</i>					
	339300- 5635	1 - 2013 Ford F150 Pickup	\$ 28,000	\$ -	\$ -
		1 - 2014 Ford Escape	-	25,000	-
		1 - 2016 Ford Escape	-	-	25,000
			\$ 28,000	\$ 25,000	\$ 25,000
<i>Village Manager Automotive Equipment</i>					
	339300- 5638	1 - 2015 Chevy Impala	\$ -	\$ -	\$ 20,000
			\$ -	\$ -	\$ 20,000
<i>Golf Course Automotive Equipment</i>					
	339300- 5638	1 - Cushman Sprayer	\$ 18,000	\$ -	\$ -
		1 - CarryAll - Turf II	8,000	-	-
		1 - Jacobsen Tri-King 1671	7,000	-	-
		1 - Smithco Sandtrap Rake	15,000	-	-
		1 - Fountain	5,000	-	-
		1 - Computer Network	4,500	-	-
		1 - Cushman 3-wheel truckster	25,000	-	-
		1 - 72" Jacobsen Turf Cat	25,000	-	-
		1 - Jacobsen Aerator	18,000	-	-
		1 - Turco Topdresser	9,000	-	-
		1 - Toro Greens Mower (hand mower)	5,000	-	-
		1 - Giant Vac/Leaf Blower	4,000	-	-
		1 - Mi-T-M Pressure Washer	4,000	-	-
		1 - Clubcar w/ Beverage Unit	9,500	-	-
		1 - Ice machine	4,000	-	-
		1 - Toro Greens Mower	-	18,000	-
		1 - Jacobsen LF3400 Mower	-	-	35,500
		1 - Toro Tee Mower	-	-	25,000
			\$ 161,000	\$ 18,000	\$ 60,500
TOTAL EQUIPMENT REPLACEMENT FUND (ERF)			\$ 1,024,650	\$ 1,798,600	\$ 1,012,000
FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND (FERF)					
<i>Public Property</i>					
	349300- 5610	Parking Lot (PW)	\$ 250,000	\$ 64,000	\$ -
		Parking Lot/Sidewalk (Fire Station #31, Police, VH)	20,000	-	294,350
		Irrigation System (Village Hall)	-	-	20,000
		Landscaping (Police Station)	-	-	25,000
			\$ 270,000	\$ 64,000	\$ 339,350
<i>Police Station</i>					
	349300- 5611	Interior Painting	\$ 25,000	\$ -	\$ -
		Executime Timekeeping System	25,000	-	-
		UPS System Batteries	-	5,000	-
		Carpeting/Tile	-	-	40,000
		Furniture	-	-	75,000
			\$ 50,000	\$ 5,000	\$ 115,000
<i>Village Hall Campus</i>					
	349300- 5612	ECC Classrooms	\$ 50,000	\$ -	\$ -
		Elevator	40,000	-	-
		Brick Staining	50,000	-	-
		SAN - Storage Area Network	100,000	-	-
		Executime Timekeeping System	25,000	-	-
		Heating/AC - CD Garage	-	15,000	-
		Garage Bay Door	-	15,000	-
		Bathroom - CD Carage	-	15,000	-
		Server Battery Backup	-	11,000	-
		Generator	-	75,000	-
			\$ 265,000	\$ 131,000	\$ -

APPENDIX B

2020 CAPITAL OUTLAY SUMMARY

<u>FUND</u>	<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<i>Public Works (100%)</i>				
	349300- 5613	Bartlett Road Path Bridge	\$ -	\$ 30,000	\$ -
		Salt Storage Shed	-	-	30,000
		Salt Storage Dome	-	-	70,000
			<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 100,000</u>
	<i>Water and Sewer (100%)</i>				
	349300- 5614	Water Meters/MTU's Replaced	\$100,000	\$ -	\$ -
		Sewer Lift Station - Schaumburg Rd.	250,000	-	-
		Treatment Plant - Streamwood Blvd - Generator	70,000	-	-
		Treatment Plant - Bartlett Rd - Pumps (4)	30,000	-	-
		Sewer Lift Station - Lake Street	25,000	-	-
		Treatment Plant - North Ave - Roof	50,000	-	-
		Sewer Lift Station - East Ave.	15,000	-	-
		Sewer Lift Station - Locksley	12,500	-	-
		Sewer Lift Station - Sterling Oaks	12,500	-	-
		Sewer Lift Station - Greenmeadows	10,500	-	-
		Treatment Plant - Streamwood Blvd - Well Repair	10,000	-	-
		Sewer Lift Station - Glenbrook School	25,000	-	-
		Water MTU's Replaced	1,500,000	1,500,000	-
		Sewer Lift Station - Juniper	6,500	-	-
		Treatment Plant - Streamwood Blvd - Roof	20,000	-	-
		Sewer Lift Station - Ascot	15,000	-	-
		Treatment Plant - North Ave - Siding	15,000	-	-
		Sewer Life Station - Williamsburg	-	12,500	-
		Sewer Life Station - East Ave - Rehab	-	225,000	-
		Pump - North Ave	-	15,000	-
		Pan and Tilt Camera	-	-	70,000
		Sewer Life Station - Ascot - Rehab	-	-	100,000
		Water Tower - New West Side Tower	-	-	350,000
			<u>\$ 2,167,000</u>	<u>\$ 1,752,500</u>	<u>\$ 520,000</u>
	<i>Shared (60% - Water and Sewer, 40% - Public Works/Streets)</i>				
	349300- 5613 &	Garage Bay Doors	\$ 14,500	\$ -	\$ -
	349300- 5614	Exhaust System in Mechanics Bay	15,000	-	-
		Sign Machine	30,000	-	-
		Heating and A/C Basement	20,000	-	-
		Gas Pumps	39,000	-	-
		Gas Tanks	110,000	-	-
		Gas Pump Island	40,000	-	-
		2 Post Car / Light Truck Lift	15,000	38,000	-
		Executime Timekeeping System	25,000	-	-
		Carpeting and Tile Replacement	26,000	-	-
		Generator	75,000	-	-
		Windows	40,000	-	-
		Garage Sewers	30,000	-	-
		Air Conditioning in Mechanics Bay	-	20,000	-
		1&2 post heavy duty lift	-	-	60,000
		Roof (North Garage Area)	-	-	420,000
			<u>\$ 479,500</u>	<u>\$ 58,000</u>	<u>\$ 480,000</u>
	<i>Fire Station #1</i>				
	349300- 5616	Training Structure	\$ 97,000	\$ -	\$ -
		Roof	100,000	-	-
		Windows	12,000	-	-
		Brickwork and Metal Siding	12,000	-	-
		Exterior Painting	15,000	-	-
		Emergency Generator	25,000	-	-
		Heating/Air Cond	15,000	-	-
		Bathroom	12,000	-	-
		Carpeting/tile	10,000	-	-
		Breathing Air Compressor	60,000	-	-
		Garage Bay Door Openers	14,000	-	-
		Office/Radio Room	15,000	-	-
		Executime Timekeeping System	8,300	-	-
			<u>\$ 395,300</u>	<u>\$ -</u>	<u>\$ -</u>
	<i>Fire Station #2</i>				
	349300- 5617	Executime Timekeeping System	\$ 8,300	\$ -	\$ -
		Vehicle Extrication Equipment	-	60,000	-
		Emergency Generator	-	-	30,000.00
		Garage Bay Door Openers	-	-	10,000
		Office/radio room	-	-	10,000
		Bunk Room	-	-	10,000
		Carpeting/Tile	-	-	10,000
		Bathroom/Kitchen	-	-	15,000
		Heating/AC	-	-	25,000
			<u>\$ 8,300</u>	<u>\$ 60,000</u>	<u>\$ 110,000</u>
	<i>Fire Station #3</i>				
	349300- 5618	Thermal Imaging Camera	\$ 30,000	\$ -	\$ -
		Executime Timekeeping System	8,300	-	-
		MDT's for Fire Vehicles	-	65,000	-
		Emergency Generator	-	50,000	-
		Ambulance Cots	-	100,000	-
		Windows	-	-	14,000
		Brickwork/Metal Siding	-	-	10,000
		Garage Bay Door Openers	-	-	16,000
		Office/radio room	-	-	10,000

APPENDIX B

2020 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2020	2021	2022
		Bunk Room	-	-	25,000
		Carpeting/Tile	-	-	12,000
		Bathroom/Kitchen	-	-	15,000
		Admin Office Area	-	-	20,000
		Flooring Epoxy	-	-	30,000
			\$ 38,300	\$ 215,000	\$ 152,000
	<i>Golf Course</i>				
	349300- 5619	Irrigation System	\$ 250,000	\$ -	\$ -
		Parking Lot Reconstruction	50,000	-	-
		Parking Lot Sealcoating	-	15,000	-
			\$ 300,000	\$ 15,000	\$ -
TOTAL FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND (FERF)			\$ 3,973,400	\$ 2,330,500	\$ 1,716,360

WATER AND SEWER FUND					
	417100- 5601	Overhead Sewer Program	\$ 10,000	\$ 10,300	\$ 10,609
		Analog Input Cards Lift Stations (3)	3,500	3,605	3,713
		Fence Repair	2,500	2,575	2,652
		Lift Station Safety Hatches	4,500	4,635	4,774
		Lift Station Cleaning	6,000	6,180	6,365
		Schaumburg Lift Station Bypass Valve	5,000	5,150	5,305
		SCADA upgrade	4,500	4,635	4,774
		Tank Disinfecting	2,500	2,575	2,652
	5602	Door Replacements for Plants 1, 2 & 3	4,000	4,120	4,244
		Exhaust Fan for Plant 1	3,000	3,090	3,183
		Energy Efficiency Improvements	3,500	3,605	3,713
		External LED Lighting (3 Plants)	1,355	1,398	1,438
	5603	Sanitary Sewer Televising, Lining, and Sealing	160,000	164,800	169,744
		Flow Monitoring	20,000	20,600	21,218
		Smoke testing	20,000	20,600	21,218
		Manhole Inspections	35,000	36,050	37,132
		Emergency Repair by Contractor	25,000	25,750	26,524
		Water Main Improvements	2,200,000	950,000	949,165
		CIPP Pipe Lining (Short and Long Segments)	200,000	282,200	275,000
	5651	Microstation Equipment	2,900	2,987	3,077
		Office Furniture	1,500	1,545	1,591
		Fuel System Software	500	515	530
		Plant 1 Monitor and Printer	500	515	530
		Teamviewer Software	985	1,015	1,045
		Fleet Management Software	1,500	1,545	1,591
	5671	Push Camera Control Unit	4,300	4,429	4,562
		Push Camera LED Conversion	2,850	2,936	3,024
		Concrete Saw and Forms	900	927	955
		Blades and hand tools	750	773	796
		Line Defroster	2,600	2,678	2,758
		Tool Box and Miter Saw	600	624	649
		Main Break Truck Generator	1,200	1,236	1,273
		Sewer Jetting Cutters	1,500	1,545	1,591
	5691	Water Tank Major Repairs/Lift Station Rehab/ Generators	532,300	548,269	564,717
TOTAL WATER AND SEWER FUND			\$ 3,285,440	\$ 2,123,603	\$ 2,142,311
TOTAL CAPITAL OUTLAY			\$ 31,699,581	\$ 15,118,047	\$ 8,511,595

APPENDIX C

**STATISTICAL DATA
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	(1) Per Capita Income	(1) Median Age	(2) Unemployment Percentage
2009	(E) 40,264	(E) \$26,503	(E) 32.4	10.8%
2010	39,858	\$27,531	34.7	9.0%
2011	(E) 39,901	(E) \$27,285	(E) 34.7	7.9%
2012	(E) 39,669	(E) \$27,788	(E) 34.7	8.4%
2013	(E) 40,166	(E) \$27,714	(E) 34.7	8.5%
2014	(E) 40,434	(E) \$29,529	(E) 34.7	5.5%
2015	(E) 41,155	(E) \$28,840	(E) 35.4	5.8%
2016	(E) 40,865	(E) \$28,570	(E) 36.6	4.1%
2017	(E) 40,838	(E) \$30,478	(E) 37.9	4.4%
2018	(E) 39,570	(E) \$29,875	(E) 38.0	4.7%

(E) - Estimated

SUPPLEMENTARY DEMOGRAPHIC STATISTICS

<u>(1) Education - 25 years and over</u>	
Less than 9th grade	8.3%
9th to 12th grade (no diploma)	6.3%
High School Graduates	30.7%
Some College	19.6%
Associates Degree	9.1%
Bachelor's Degree	18.3%
Graduate / Professional Degree	7.7%
<u>(1) Professional Status</u>	
Management / Professional	33.0%
Service Occupations	16.5%
Sales / Office Occupations	25.7%
Construction / Maintenance	6.5%
Production / Transportation	18.4%
<u>(1) Sex</u>	
Male	51.0%
Female	49.0%
<u>(1) Race</u>	
White	61.5%
Latino (any race)	31.9%
Asian	13.0%
Black	4.5%
Two or more	2.8%
Other	0.6%
<u>(1) Housing</u>	
Owner Occupied	84.0%
Renter Occupied	15.9%

Data Source

(1) U.S. Department of Commerce, Bureau of the Census.

(2) Illinois Department of Labor.

APPENDIX D

**STATISTICAL DATA
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN TAX LEVY YEARS**

Tax Levy Year	Real Property		Ratio of Total Assessed Value to Total Estimated Actual Value	Equalized Factor
	Equalized Assessed Value	Estimated Actual Value		
2009	1,052,487,565	3,157,462,695	0.333	3.370
2010	961,608,681	2,884,826,043	0.333	3.300
2011	870,322,636	2,610,967,908	0.333	2.971
2012	802,417,286	2,409,661,250	0.333	2.806
2013	669,490,641	2,008,672,790	0.333	2.662
2014	680,926,007	2,042,982,319	0.333	2.725
2015	661,216,133	1,983,846,784	0.333	2.669
2016	779,119,463	2,337,592,148	0.333	2.803
2017	775,312,089	2,326,168,884	0.333	2.963
2018	753,810,166	2,261,656,664	0.333	2.911

Date Source

Office of the County Clerk

APPENDIX E

**STATISTICAL DATA
PROPERTY TAX ASSESSED VALUATION, RATES AND EXTENSIONS
LAST TEN TAX LEVY YEARS**

Tax Levy Year	2009		2010		2011		2012		2013	
Assessed Valuations	\$1,052,487,565		\$961,608,681		\$870,322,636		\$802,417,286		\$669,490,641	
Tax Extensions	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
General Corporate	0.411	\$4,323,338	0.480	\$4,617,819	0.547	\$4,756,354	0.611	\$4,899,045	0.754	\$5,046,016
Illinois Municipal Ret and Social Security	0.084	888,375	0.093	896,100	0.106	925,558	0.130	1,041,343	0.160	1,072,583
Debt Service	0.130	1,364,750	0.143	1,370,310	0.158	1,372,382	0.166	1,330,972	0.191	1,278,745
Police Pension	0.130	1,366,254	0.155	1,493,500	0.181	1,570,750	0.215	1,725,250	0.265	1,777,008
Firemen's Pension	0.093	978,500	0.115	1,107,250	0.139	1,210,250	0.157	1,261,750	0.194	1,299,603
Pledged Taxes - TIF Dist	-	-	-	-	-	-	-	-	-	-
	0.848	\$8,921,217	0.986	\$9,484,979	1.130	\$9,835,294	1.279	\$10,258,360	1.565	\$10,473,955
Township's Share - Road and Bridge		230,000		235,000		250,000		260,000		282,000
		\$9,151,217		\$9,719,979		\$10,085,294		\$10,518,360		\$10,755,955
Uncollectible Provision		3%		3%		3%		3%		3%

APPENDIX E

**STATISTICAL DATA
PROPERTY TAX ASSESSED VALUATION, RATES AND EXTENSIONS
LAST TEN TAX LEVY YEARS**

Tax Levy Year	2014		2015		2016		2017		2018	
Assessed Valuations	\$680,926,007		\$661,216,133		\$779,119,463		\$775,312,089		\$753,810,166	
Tax Extensions	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
General Corporate	0.763	\$5,197,396	0.734	\$4,850,864	0.555	\$4,322,396	0.635	\$4,925,325	0.820	\$6,182,465
Illinois Municipal Ret and Social Security	0.157	1,072,583	0.172	1,135,569	0.147	1,144,916	0.130	1,009,587	0.116	873,741
Debt Service	0.189	1,284,822	0.194	1,284,668	0.165	1,283,586	0.166	1,286,058	0.171	1,286,676
Police Pension	0.269	1,830,318	0.347	2,290,830	0.359	2,795,186	0.347	2,686,208	0.303	2,287,130
Firemen's Pension	0.198	1,345,978	0.226	1,491,098	0.236	1,838,537	0.235	1,818,981	0.192	1,147,932
Pledged Taxes - TIF Dist	-	-	-	-	-	-	-	-	-	-
	1.576	\$10,731,097	1.673	\$11,053,029	1.461	\$11,384,621	1.513	\$11,726,159	1.602	\$11,777,944
Township's Share - Road and Bridge		300,000		309,000		310,000		300,000		300,000
		\$11,031,097		\$11,362,029		\$11,694,621		\$12,026,159		\$12,077,944
Uncollectible Provision		3%		3%		3%		3%		3%

APPENDIX F

**STATISTICAL DATA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX LEVY YEARS**

Tax Levy Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Tax Rates*										
Village of Streamwood	0.848	0.987	1.131	1.279	1.565	1.576	1.672	1.462	1.513	1.603
Cook County	0.423	0.432	0.497	0.542	0.591	0.568	0.552	0.533	0.496	0.489
Forest Preserve District	0.049	0.051	0.058	0.063	0.069	0.069	0.069	0.063	0.062	0.060
Water Reclamation District	0.261	0.274	0.320	0.370	0.430	0.443	0.437	0.416	0.412	0.407
Suburban T. B. Sanitary	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Hanover Township	0.251	0.286	0.330	0.374	0.452	0.454	0.475	0.418	0.426	0.447
Streamwood Park District	0.458	0.506	0.564	0.629	0.760	0.770	0.789	0.676	0.700	0.740
Poplar Creek Library District	0.350	0.394	0.449	0.515	0.631	0.632	0.663	0.580	0.590	0.621
School District #46	4.339	5.026	5.507	6.540	7.580	7.668	7.947	6.837	6.932	7.120
Community College District #509	0.354	0.434	0.475	0.546	0.638	0.638	0.654	0.570	0.562	0.612
Total Tax Rate	7.333	8.390	9.331	10.858	12.716	12.818	13.258	11.555	11.693	12.099

*Property tax rates are per \$100 of assessed valuation.
N/A - Not Available

Data Source
Office of the County Clerk

APPENDIX G

**STATISTICAL DATA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	2009	2010	2011	2012	2013
(1) Population	(E) 40,264	39,858	(E) 39,901	(E) 39,669	(E) 40,166
(2) Assessed Value	\$1,052,487,565	\$961,608,681	\$870,322,636	\$802,417,286	\$669,490,641
(3) Gross General Obligation Bonded Debt (Tax Supported Debt Only)	11,790,000	10,915,000	10,005,000	8,525,000	7,540,000
(3) Less					
Debt Service Funds	40,343	31,571	58,806	69,973	83,973
Net General Obligation Bonded Debt	11,749,657	10,883,429	9,946,194	8,455,027	7,456,027
Ratio of Net General Obligation Bonded Debt to Assessed Value	1.12%	1.13%	1.14%	1.05%	1.11%
Net General Obligation Bonded Debt Per Capita	\$291.82	\$273.06	\$249.27	\$213.14	\$185.63

(E) Estimate

Data Sources

- (1) U.S. Department of Commerce, Bureau of Census
- (2) Office of the County Clerk
- (3) Government's Records

APPENDIX G

**STATISTICAL DATA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE
AND NET GENERAL OBLIGATION DEBT PER CAPITA
LAST TEN FISCAL YEARS**

Fiscal Year	2014	2015	2016	2017	2018
(1) Population	(E) 40,434	(E) 41,155	(E) 40,865	(E) 40,838	(E) 39,570
(2) Assessed Value	\$680,926,007	\$661,216,133	\$779,119,463	\$775,312,089	\$753,810,166
(3) Gross General Obligation Bonded Debt (Tax Supported Debt Only)	6,570,000	5,565,000	4,530,000	3,465,000	2,355,000
(3) Less					
Debt Service Funds	71,150	74,828	74,803	94,257	95,459
Net General Obligation Bonded Debt	6,498,850	5,490,174	4,455,197	3,370,743	2,259,541
Ratio of Net General Obligation Bonded Debt to Assessed Value	0.95%	0.83%	0.57%	0.43%	0.30%
Net General Obligation Bonded Debt Per Capita	\$160.73	\$133.40	\$109.02	\$82.54	\$57.10

(E) Estimate

Data Sources

- (1) U.S. Department of Commerce, Bureau of Census
- (2) Office of the County Clerk
- (3) Government's Records

APPENDIX H
STATISTICAL DATA
SCHEDULE OF LEGAL DEBT MARGIN

The government is a home rule municipality.

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

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

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

APPENDIX I
STATISTICAL DATA
LONG-TERM DEBT SCHEDULE

Issue Description	Description of Issue	Fund to Retire Debt	Projected 1/1/2020 Balance	Final Maturity Date	Average Annual Debt Service
General Obligation Refunding Bonds \$7,540,000 General Obligation Refunding Bonds, Series 2012	Proceeds were used for an advanced refunding of the 2005 General Obligation Bonds. The original 2005 General Obligation Bonds were used to finance the construction of a new police facility and various improvements to the Village Hall campus grounds. Property tax is being used to pay annual debt service.	Debt Service			
			\$1,200,000	12/1/2020	\$1,248,000

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012

<u>Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Period Total</u>
6/1/2020	\$ -	-	\$ 24,000	\$ 24,000
12/1/2020	\$ 1,200,000	4.00%	\$ 24,000	\$ 1,224,000
Total	\$ 1,200,000		\$ 48,000	\$ 1,248,000

APPENDIX J

**STATISTICAL DATA
OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental Activities			Business-type Activities	Total Outstanding Debt of Primary Government	Total Outstanding Debt as a Percentage of Personal Income*	Total Outstanding Debt Per Capita*
	General Obligation Bonds	Tax Increment Bonds	Special Service Area Bonds	General Obligation Bonds			
2018	2,355,000	-	-	-	2,355,000	0.20%	59
2017	3,465,000	-	-	-	3,465,000	0.28%	85
2016	4,530,000	-	-	-	4,530,000	0.39%	111
2015	5,565,000	-	-	-	5,565,000	0.46%	138
2014	6,570,000	-	-	-	6,570,000	0.55%	162
2013	7,540,000	-	-	-	7,540,000	0.68%	188
2012	8,525,000	-	-	-	8,525,000	0.77%	215
2011	10,005,000	-	-	-	10,005,000	0.92%	251
2010	10,915,000	-	-	-	10,915,000	0.99%	274

Details of the Village's outstanding debt may be found in the Notes to the Financial Statements.

* Refer to the Schedule of Demographic Statistics (Appendix C) for personal income and population data.

Data Sources:

Village Records
U.S. Department of Commerce, Bureau of Census. 1990 and 2000 Census.

APPENDIX K
OPERATING INDICATORS
LAST TEN FISCAL YEARS

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Building and Zoning										
Permits Issued	2,091	6,927	2,269	2,039	2,133	2,426	2,712	2,610	2,747	2,751
Inspections Conducted	7,769	12,108	11,825	11,870	15,308	18,401	17,433	10,018	10,046	16,268
Contractors Licenses Issued	712	1,158	830	809	1,063	1,033	1,127	1,103	1,092	1,196
Business Licenses Issued	693	611	643	677	637	665	751	620	640	612
Residential Rental Properties Licensed	1,087	1,136	1,274	1,451	1,682	1,848	1,980	2,045	2,167	2,047
Streets Completed in Walking Program	-	21	20	20	25	46	20	32	31	26
Homes Inspected in Walking Program	613	-	486	500	650	965	684	742	651	800
Code Enforcement Violations	2,026	1,061	1,008	2,741	1,658	4,357	3,168	2,590	2,614	2,800
County Recordings	6	-	2	8	9	4	1	3	8	5
Legal Notices Published	25	31	34	40	45	39	38	32	36	44
Personnel										
Employment Exams Given	3	4	2	6	8	14	2	8	5	6
Full Time Employees Hired	7	5	8	12	12	15	17	17	18	17
Part Time/Seasonal Employees Hired	16	20	10	13	12	15	14	17	16	15
Legal										
Ordinances Written	36	28	38	40	40	38	37	27	31	33
Resolutions Written	42	42	44	53	36	53	50	42	62	54
Finance										
Transfer Stamp Transactions Processed	995	983	998	1,217	1,517	1,322	1,331	1,354	1,315	1,246
Vehicles										
Vehicles Replaced	1	11	14	12	14	14	13	14	9	10
Public Safety										
Police										
Part I Offenses	809	749	678	759	714	720	651	639	548	480
Part II Offenses	2,298	2,083	1,885	2,011	904	1,631	1,832	1,737	1,591	1,358
Traffic Accidents	831	827	802	770	611	1,021	1,048	1,029	1,065	1,026
Criminal Arrests	1,645	1,508	1,097	1,610	973	1,762	2,093	1,775	1,766	1,581
Total Calls for Service	17,927	17,164	15,954	16,029	16,307	16,137	15,650	15,178	15,488	15,517
Fire										
EMS Related Incidents	2,366	2,255	2,203	2,320	2,299	2,542	2,565	2,699	2,818	2,651
Structural Fire Incidents	44	23	28	24	24	59	23	55	58	16
Other Fire and Rescue Incidents	50	426	435	45	81	33	22	49	79	43
Hazardous Materials Incidents	140	80	139	131	14	106	88	98	114	129
All Other Responses	794	353	362	653	734	857	997	797	860	895
Mutual Aid Received	200	221	248	200	176	313	198	232	216	172
Mutual Aid Given	234	240	252	284	143	195	265	205	259	244
Total Incidents	3,394	3,377	3,419	3,457	3,262	3,642	3,695	3,715	3,929	3,734
Highways and Streets										
Complete Sweeps of the Village	5	5	6	6	7	6	6	6	8	7
Tons of Salt Used	3,000	2,000	3,100	1,950	3,200	4,042	2,400	2,230	1,116	2,027
Reconstruction by Contractor (feet)	-	-	-	-	-	-	-	-	-	-
Reconstruction by Public Works (feet)	4,316	426	1,350	-	1,869	1,817	3,190	-	-	-
Resurfacing by Contractor (feet)	14,000	9,631	2,676	7,338	24,302	7,262	9,854	11,034	19,475	13,866
Resurfacing by Public Works (feet)	25,000	16,820	17,874	15,225	22,035	25,577	21,871	28,710	23,735	25,036
Tons of Asphalt Installed	13,200	10,019	10,075	13,098	21,383	14,396	18,610	20,836	21,586	16,976
Public Services										
Waterworks and Sewerage Systems										
Metered Customers	12,902	12,979	12,977	13,013	13,068	13,117	13,107	12,997	12,990	12,990
Gallons of Water Delivered to Residences and Businesses (thousands of gallons)	1,191,346	1,116,557	1,068,384	997,240	1,122,405	1,054,595	1,012,267	1,083,409	972,685	972,685
Feet of Storm Sewer Televised	20,000	18,000	34,000	17,250	28,000	15,657	16,406	26,056	51,148	51,148
Feet of Sanitary Sewer Televised	35,000	30,000	43,000	40,522	39,000	44,777	43,876	58,771	59,695	59,695
Feet of Sanitary Sewer Cleaned	52,000	50,000	65,000	84,270	48,000	56,024	49,135	68,535	88,635	88,635
Water Meters Installed	50	40	75	297	470	432	514	535	455	455
Culture and Recreation										
Golf Course										
Rounds of Golf Played	25,415	23,508	24,282	25,195	23,566	22,737	22,563	22,163	19,257	16,454
Cart Rentals	10,264	8,546	9,489	11,346	10,862	10,332	9,766	8,789	7,248	6,709

Data Source:

Village Records

APPENDIX L

GLOSSARY OF EXPENDITURE CLASSIFICATION ACCOUNTS

This glossary contains all the expenditure accounts used by the Village. These expenditure accounts use a three digit account number.

Account Number/Expenditure Account

100 Personal Services Classification

This class includes compensation of individuals in the form of salaries and wages. All wages and salaries are charged to a 100 account. Payments to individuals rendering services as "contractors" rather than employees are charged to 300 accounts provided that the relationship falls within the Internal Revenue Service contractor definition.

5101	Salaries and Wages, Full Time
5102	Salaries and Wages, Part-Time and Temporary
5103	Salaries and Wages, Overtime
5104	Insurance Opt Out
5105	7G Overtime

200 Fringe Benefits Classification

Fringe benefits include compensation of individuals in the form of other than salary and wages.

5201	Social Security Payments
5202	Medicare Payments
5203	Illinois Municipal Retirement Fund Payments
5211	Group Health Insurance
5212	Public Safety Employee Benefits Act (PSEBA) Payments
5221	Pension Retirement Payments
5222	Pension Contribution Refunds

300 Contractual Services Classification

Contractual Services include all services performed for the Village as a result of an expressed or implied contract. Contractual services may require the furnishing of materials, supplies or equipment in addition to the rendering of personal services, as in the case of repair and maintenance contracts. Postage, travel and other expenses are included because of the implied contractual services between the Village and the entities rendering the services.

Major types of contractual services are: (1) advertising, printing and binding services; (2) maintenance and repair services; (3) professional services; (4) public utility services; and (5) travel and transportation services.

APPENDIX L

GLOSSARY OF EXPENDITURE CLASSIFICATION ACCOUNTS

Contractual services do not include the direct purchase by the Village of commodities of any kind, although commodities may be incidentally used or furnished to the Village by persons and firms rendering contractual services and may even be the major components of a bill charged to a contractual service account. Direct purchases by the Village will be charged to a commodities account (Class 400).

Finally, contractual services do not include charges resulting from contracts for the direct purchase and initial installation of equipment, such as furnishings, fixtures and machinery. These charges are to be considered additional equipment costs and are to be included in the appropriate equipment account (Class 600).

5301	Advertising and Promotional Expenses
5302	Travel and Training Expenses
5303	Printing and Binding
5304	Licenses and Dues
5305	Laundry, Cleaning and Pest Control Services
5311	Postage
5312	Telephone
5313	Rents
5314	Utilities
5321	Liability and Workers Compensation Insurance
5322	Surety Bonds
5331	Legal Services
5332	Management Fees – Golf Course
5333	Professional Consultant and Specialized Services
5334	Incentive Agreement – Golf Course
5341	Water Agency Expenses
5342	Gain/Loss on JAWA Joint Venture
5343	Sewer Rebates
5351	R & M – Motor Vehicles
5352	R & M – Construction and Other Equipment
5353	R & M – Office Equipment
5354	R & M – Buildings and Improvements
5391	Other Contractual Services

400 Materials and Supplies (Commodities) Classification

Commodities include all expenditures for materials, parts, supplies and commodities except those incidentally used or furnished by outside firms performing contractual services for the Village. (See definitions of contractual services account, Class 300)

5401	Books and Other Publications
5402	Office Supplies
5411	Landscaping Supplies
5412	Chemicals

APPENDIX L

GLOSSARY OF EXPENDITURE CLASSIFICATION ACCOUNTS

5413	Clothing and Safety Supplies
5414	Medical Supplies
5415	Safety Supplies and Ammunition
5416	Photographic Supplies
5431	Building Supplies
5432	Janitorial Supplies
5433	Plumbing and Heating Supplies
5434	Electrical and Communication Supplies
5435	Small Tools
5436	Machinery Supplies
5451	Food
5461	Motorized Equipment Supplies
5462	Gasoline and Lubricants
5471	Recreational Supplies
5491	Other Materials and Supplies

500 Other Operating Requirements Classification

This class includes operating charges of varying natures, but primarily of a fixed charge nature that cannot properly be classified as personal services, contractual services or commodities.

5501	Principal Reduction
5502	Interest Expense
5503	Debt Issuance Expenses
5504	Amortization Expenses
5512	Reserve Reappropriation
5521	Bad Debt Expense
5531	Contributions to Facilities and Major Equipment Replacement Fund
5532	Contributions to Equipment Replacement Fund
5533	Depreciation
5541	Contingencies
5551	Sales Tax Rebates
5591	Other Operating Expenses
5592	Police Pension Contributions
5593	Fire Pension Contributions

APPENDIX L

GLOSSARY OF EXPENDITURE CLASSIFICATION ACCOUNTS

600 Capital Outlay Classification

Capital Outlay refers to the purchase of land, buildings, other improvements, and also to the purchase of machinery and equipment items which have an estimated useful life of three years or more and belong to one of the general classes of property commonly considered as fixed assets in accounting. As a working rule, an item which has an estimated life of three years or more and a unit cost of \$500 or more are classified as capital outlay. Replacement or repair parts for capital items should be charged to an appropriate Commodities account.

5601	Site Improvements
5602	Building Improvements
5603	Improvements Other Than Buildings
5604	Road Reconstruction
5605	Road Resurfacing
5610	Public Property
5611	Police Station
5612	Village Hall Campus
5613	Public Works Building
5614	Water and Sewer Facilities
5616	Fire Station #1
5617	Fire Station #2
5618	Fire Station #3
5619	Golf Course
5631	Police Automotive Equipment
5632	Fire Automotive Equipment
5633	Public Works Automotive Equipment
5634	Water and Sewer Automotive Equipment
5635	Community Development Automotive Equipment
5636	Golf Automotive Equipment
5637	Village Board Automotive Equipment
5638	Administration Automotive Equipment
5651	Office Furniture and Equipment
5652	Electrical, Lighting and Communications Equipment
5653	Fire and Other Safety Equipment
5654	Recreational Equipment - Golf Course
5661	Loss on Retired Capital Assets
5671	General Equipment and Machinery
5691	Capital Acquisitions Not Elsewhere Classified
5692	Capital Outlay Expenditures

APPENDIX M
GLOSSARY OF TERMS

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in the understanding of some of these terms.

Abatement - A partial or complete cancellation of a levy imposed by the Village. Abatements usually apply to tax levies, special assessments and service charges.

Accrual Basis - The accounting method most commonly used in business and also used for Governmental Enterprise Funds and Pension Trust Funds. Revenue is reported when earned and expenses when incurred.

Agency Fund - A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Appropriation - A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assessed Valuation - A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the County Assessor)

Assets - Property owned by a government.

Audit - A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the Village's financial statements. The audit tests the Village's account system to determine whether the internal accounting controls are both available and being used.

Balance Sheet - That portion of the Village's financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Balanced Budget - A budget with revenues greater than or equal to expenditures; a budget with no deficit, but possibly with a surplus.

Basis of Accounting - A term used when revenues, expenditures, expenses, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for the financing of capital improvements.

Budget - A plan of Village financial operations which includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for

APPENDIX M

GLOSSARY OF TERMS

a single operating year. The budget is the primary means by which the expenditure and service levels of the Village are controlled.

Budget Message - The opening section of the budget that provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

Capital Asset - Tangible property which cannot easily be converted to cash and which is usually held for a long period including real estate, equipment, etc.

Capital Outlay – Money spent to expand property, plant and equipment with the expectation that they will benefit the organization over a long period of time (more than one year).

Capital Projects Fund - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash Management - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Certificate of Deposit - A negotiable or non-negotiable receipt for monies deposited in a bank of financial institution for a specified period for a specified rate of interest.

Charges for Service - User charges for services provided by the Village to those specifically benefiting from those services.

Debt - A financial obligation resulting from the borrowing of money. Debts of government include bonds, notes, and land contracts.

Debt Service Fund - To account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Deficit - The excess of expenditures or expenses over revenues or income during a single accounting period.

Department - A major administrative division of the Village which indicates overall management responsibility for an operation.

Depreciation - The allocation of the cost of a fixed asset over the assets useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

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GLOSSARY OF TERMS

Enterprise Fund - A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

Expenses - Charges incurred, whether paid or unpaid, resulting from the delivery of Village services.

Fiscal Policy - The Village's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A 12 month period to which the Village's annual operating budget applies and at the end to which the Village determines its financial position and the results of its operation. The Village has specified January 1 to December 31 as its fiscal year.

Fixed Assets - Assets of a long term character which are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues to expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

General Fund - To account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The

APPENDIX M

GLOSSARY OF TERMS

measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Income - A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indemnity Plan - The name for a type of major medical health insurance coverage that provides reduced benefits to employees who visit a hospital or physician that might not be included in the prescribed network of providers.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the Village.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available" to finance expenditures of the current period: "Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditure either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfers-out.

Property Tax - Property taxes are levied on real property according to the property's valuation and the tax rate.

Proprietary Fund Types - The classification used to account for a Village's ongoing organizations and activities that are similar to those often found in the private sector ("i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on

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GLOSSARY OF TERMS

determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Retained Earnings - An equity account reflecting the accumulated earnings of the Village's Proprietary Funds.

Revenue - Funds that the government receives as income. It includes such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Special Revenue Fund - To account for the proceeds of special revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Tax Increment District - A legal entity created by local resolution to promote improvements, jobs, etc. The taxes generated from the assessed value "increment" above the base year is used to finance the costs of the improvements which generate the increased assessed valuation.

Tax Levy - The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Trust Funds - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

ACRONYMS

EAV = Equalized Assessed Valuation - A value that is established for real property and adjusted for comparability across the State. The EAV is used as a basis for levying property taxes.

ERF = Equipment Replacement Fund - A Capital Projects Fund established back in 1993 to provide the framework and funding mechanism for the eventual replacement of all vehicles owned by the Village.

FERF = Facilities and Major Equipment Replacement Fund - A Capital Projects Fund established in 1999 to provide a framework and funding mechanism for the eventual replacement of large non-vehicular items and improvements to municipal facilities that cost in excess of \$10,000.

APPENDIX M

GLOSSARY OF TERMS

ACRONYMS (Continued)

GAAP = Generally Accepted Accounting Principles - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB = Governmental Accounting Standards Board - A rules-making body that governs accounting and financial reporting for local governments.

GFOA = Government Finance Officers Association – An organization of professional government financial managers, established to promote sound financial policies and best practices.

HELP = Hi-Level Excess Liability Pool - A group of Chicago-area cities have created a purchasing alliance and financing vehicle for large dollar value (over \$2 Million) liability claims.

IPBC = Intergovernmental Personnel Benefit Cooperative - A group of local governments from throughout Illinois have joined together to act as a purchasing consortium and financial vehicle in purchasing employee health, dental and life insurance benefits.

JAWA = Joint Action Water Agency - Several Northwest suburban municipalities formed this joint venture back in 1982 to construct a water pipeline to distribute Lake Michigan water to each member. Water is purchased by JAWA from the City of Chicago.

MFT = Motor Fuel Tax - A state-shared tax on the sale of motor fuel. The tax is assessed on each gallon of gasoline sold at retail, and distributed to local government on a per capita basis.

MICA = Municipal Insurance Cooperative Agency - A group of local Illinois governments have banded together to act as a purchasing consortium and financing vehicle for general liability, workers compensation and property insurance.

PIMS = Police Information Management System - An intergovernmental entity created to share sensitive, confidential information between various law enforcement entities.

SMTT = Simplified Municipal Telecommunications Tax - On January 1, 2003, the State of Illinois combined the locally administered telecommunications tax and infrastructure maintenance fee into this new tax. The Village of Streamwood's SMTT rate is 5%. The State collects and remits this tax on a monthly basis.

SSA = Special Service Area - Distinct geographical areas designated to pay for costs specific and unique to that area. A separate tax levy is allowed for this purpose.

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