

# 2021 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, 2020**

*Christopher P. Morill*

Executive Director

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**VILLAGE OF STREAMWOOD  
2021 BUDGET**

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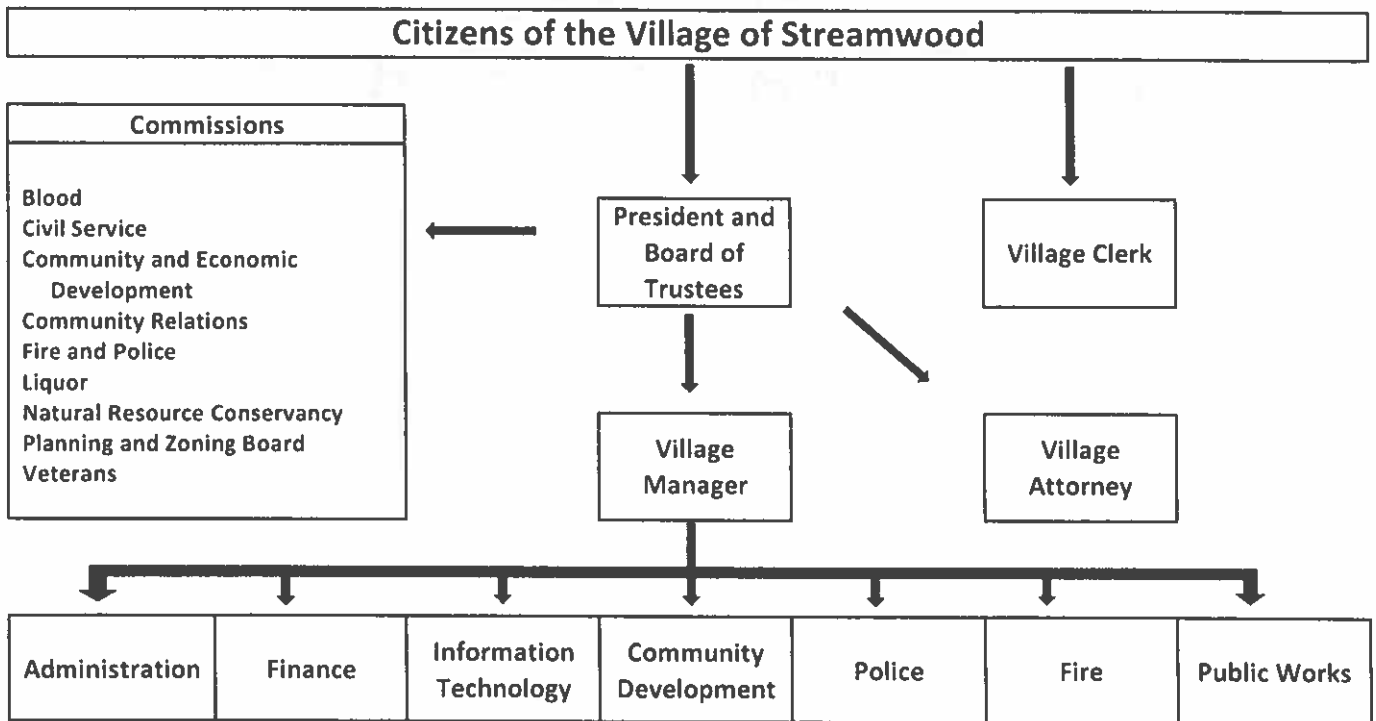
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# INTRODUCTION



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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

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ORDINANCE NO. 2020 - 30

AN ORDINANCE APPROVING AND ADOPTING THE  
2021 OPERATING AND CAPITAL IMPROVEMENTS BUDGET  
FOR THE VILLAGE OF STREAMWOOD  
COOK COUNTY, ILLINOIS

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ADOPTED BY THE BOARD OF TRUSTEES  
OF THE VILLAGE OF STREAMWOOD  
THIS 3rd DAY OF December, 2020

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Published in pamphlet form by authority of the Board of Trustees  
of the Village of Streamwood, Cook County, Illinois  
this 3rd day of December, 2020

ORDINANCE NO. 2020 - 30

**AN ORDINANCE APPROVING AND ADOPTING THE  
2021 OPERATING AND CAPITAL IMPROVEMENTS BUDGET  
FOR THE VILLAGE OF STREAMWOOD  
COOK COUNTY, ILLINOIS**

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**WHEREAS**, the proposed Operating and Capital Improvements Budget for fiscal year 2021 was made available for public inspection since November 1, 2020 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 2021 was published in the Examiner, a newspaper having general circulation within the Village, on November 11, 2020; and

**WHEREAS**, a public hearing was held on November 19, 2020 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 2021, 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.


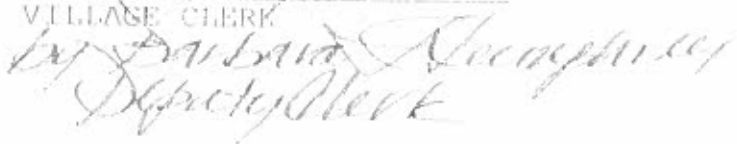
ROLL CALL VOTE:	AYES	<u>6</u>
	NAYS	<u>0</u>
	ABSTENTIONS	<u>0</u>
	ABSENT	<u>0</u>

PASSED AND APPROVED this 3rd day of December, 2020.

APPROVED:

  
VILLAGE PRESIDENT

ATTEST:

  
VILLAGE CLERK  
  
Deputy 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 19, 2020

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 2021 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 fiscal framework that will enable us to meet our goal of providing a balanced budget with existing revenue sources while continuing to provide exceptional 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 proved to serve the community well and allowed us to continue working toward realizing our ongoing and new focus goals despite the obstacles posed in 2020. The impact of the COVID-19 pandemic provided significant challenges to our community, yet the Village was able to persevere and move forward on planned construction projects, including the widening of Irving Park Road, replacement of Fire Station #31, improvements to the Public Works Facility, and development of a connected bridge and path system, without impacting taxpayers. Despite economic stressors, we were also able to realize over \$50 million in reinvestments through new construction and building improvements throughout the community. This has helped us to retain our position as a strong, healthy, and balanced community.

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. The Village also continues to manage and stabilize our water and sewer rates through sustained participation in the Joint Action Water Agency (JAWA). After careful consideration and review of our current water and sewer rates, the Village Board approved a two-year freeze on our existing water and sewer rate structure. Our 2020 fund balance meets the Board's minimum fund balance threshold; 2021 represents the second year of this freeze. 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 stable balance for upcoming planned

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infrastructure projects including the Schaumburg Road pump station and updates to our water meter transmission units.

Our diverse revenue sources allow us to enter 2021 with a balanced budget proposal that ensures adequate allocation to our Capital Replacement Fund, Street Improvement Fund, Equipment Replacement Fund (ERF) and Facilities Equipment Replacement Fund (FERF). The 2021 budget proposal reduces the property tax level from last year's extension, keeps the existing water and sewer rate structure flat, and maintains our financial policy level funding in every operating and capital fund. Your vision for economic diversity and tight financial controls has been a key to placing Streamwood in an enviable position given the economic stresses many other communities are facing.

The 2021 Operating and Capital Improvements Budget includes our 2021 Goals and Objectives as well as an update on our progress towards accomplishing our 2020 Goals and Objectives. Our goals for 2021 are a continuation of the Board's multi-year effort to reinvest 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 and evaluation of improved electronic communications. We hope to build connectivity throughout the community by planning and designing pathway connections. We have initiated construction on a new fire station as well as updates to our public works facility that will improve 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.

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.

The following document provides the Village President and Board of Trustees with an analysis of projected balances by fund; summary of projected revenues; expenditures by department in the General Fund; and expenditures by fund for all of our other funds for 2021.

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 and exceptional service to our residents.

## **2021 BUDGET OVERVIEW**

The Village of Streamwood is in a stable financial position. While COVID-19 has impacted our day-to-day operations, and the lives of so many in our community, Streamwood has been able to continue providing high quality services throughout 2020. The 2021 Budget continues our balanced financial plan with a conservative philosophy towards revenues (keeping property taxes low) and a sensible approach to expenditures. The Village Board has guided staff with a consistent ideology towards budgeting that has resulted in fund balances that meet the Village's reserve policies.

Overall revenues for 2021 are budgeted at \$65,233,514 with expenditures budgeted at \$77,096,717. The increase in expenditures over revenue is tied to bond proceeds realized in 2019, but spent in 2020-2021 for the Fire Station and Public Works projects. 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 solid 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 an amount slightly less than last year's extension (0.1%). No increases in any fees or charges (i.e. water rates) are proposed for 2021. Budgeted revenues increased due primarily to additional state grant funding (*Rebuild Illinois*) the Village anticipates to receive for road resurfacing and reconstruction.

Following are highlights of the more material 2021 budgeted revenues:

- **Property Taxes** – The 2020 Property Tax Levy (to be paid by taxpayers in 2021) is \$12.4 million. This levy request is slightly less (\$15,078 or -0.1%) than the amount of property taxes extended by Cook County for the 2019 levy, with several exceptions: Public Safety Pension Fund's actuarial reports indicate that contributions should increase by \$550,655 (11.4%) due to additional retirements and disability benefits awarded in both the Police and Fire Departments; Social Security/FICA increased \$5,860 (2.0%) over last year based as a percentage of anticipated payroll costs; IMRF decreased by \$5,459 (-0.9%) due to a reduction in the employer contribution rate as a result of investment gains in 2019; Debt Service requirements decreased by \$50,641 (-3.7%) due to better than anticipated interest rates when the Village issued bonds at the end of 2019, and the General Corporate Fund will show a reduction of \$515,493 (-8.7%) to offset the majority of the overall net change in the levy. In addition, the Village's overall equalized assessed valuation (EAV) increased from 2018's \$753 million to 2019's \$867 million (15.0%). As a result, even though property taxes remained flat, the rate decreased due to an increase in the EAV. The proposed 2019 tax rate is \$1.433 which is a decrease over 2018's tax rate of \$1.603 (-10.6%).
- **Sales, Home Rule Sales, and Income Taxes** – COVID-19 has severely impacted the Village's Sales and Income Tax revenue collections. The Village remains fortunate that our highest sales tax producing businesses

(Walmart, Target, and Jewel/Osco) all perform well regardless of economic conditions. However, several other businesses were shut down or have been negatively impacted by the pandemic. The 2021 Budgeted Sales and Home Rule Sales Tax revenues are down approximately \$300,000 versus the 2020 Budget and are not projected to return to pre-COVID levels until 2022. While Income Tax collections in 2020 have exceeded expectations, this is due to revenue earned in 2019. The impact of the pandemic has resulted in higher unemployment and a downturn in economic activity which is anticipated to reduce income tax collections by approximately \$100,000 in the 2021 Budget compared to 2020. Our conservative estimated collections are \$6.9 million for Sales and Home Rule Sales Taxes and \$4.1 million for Income Taxes in 2021.

- Other Taxes and Revenues – Use and Motor Fuel Taxes (State Per Capita Revenues) have remained relatively flat over the past several years. The shared revenues from the Local Government Distributive Fund (LGDF) accounts for approximately \$6.5 million annually to the Village allowing Streamwood to continue to keep property taxes low. Use taxes continue to rise slightly for online purchases. Over the last decade, Motor Fuel Taxes (MFT) have been consistently flat but saw an uptick 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. Our community has only one outstanding bond issuance entering 2021. In late 2019, the Village issued \$20 million in general obligation bonds (with a twenty year payback term) to finance the replacement of Fire Station #31 and renovations to the Public Works Facility. The bond issue was competitively bid resulting in the actual interest costs (2.74%) being better than anticipated (2.9%) saving approximately \$1.4 million in interest costs over the life of the bonds and to the taxpayers of our town. Streamwood also maintains a AA rating with Standard & Poors.
- 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 2-year freeze on water rates has been recommended through December 31, 2021. Water and Sewer rates continue to be re-evaluated on a 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. In 2019, both Pension Funds realized investment gains of approximately 15.0% due

to favorable market conditions. However, both Public Safety Departments have seen a significant number of retirements in recent years that have a greater negative impact on the Village's actuarial reports that determine required funding levels. 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 2019, the Police and Fire Pension Funds were 68.4% and 78.1% funded, respectively.

2. Expenditures – Total 2021 General Fund Budgeted expenditures represents a 3.5% 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 (82.1%) of General Fund Budgeted expenditures are based on our commitment to the Police, Fire, and Public Works Departments. The 2021 Budget also keeps the Village's commitment to fund recurring capital projects with current available resources.

Following are highlights of the significant 2021 budgeted expenditures:

- Personnel – The 2021 Budget includes funding for 197 full-time and 37 part-time positions. This budget also includes an additional Maintenance Worker and full time Administrative Assistant in the Public Works Department to help meet the overall workload demand as well as future succession planning. All changes are in-line with the Village Board's ongoing goal of succession planning to maintain the effectiveness and leadership capability of our workforce.
- Capital Replacement – The Capital Replacement Fund covers one-time projects not included in the Street Improvement Fund, Equipment Replacement Fund, or Facilities and Major Equipment Replacement Fund. The 2021 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 are being used to fund these construction projects. Funds have also been included for the building of two Community Event Signs and the continued implementation of a Village-wide Document Imaging and Retention system.
- 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. With additional Rebuild Illinois grant funding, Streamwood has been able to complete over 7 miles of streets in recent years. In 2021, anticipated grant revenues of \$2.0 million are expected to be received for additional street resurfacing. In total, \$5.9 million is scheduled to be spent in 2021 on the road program as well as continued development and maintenance of a Village-wide bike pathway system that includes a pedestrian bridge near

Irving Park Road and Route 59.

- Equipment and Facilities Replacement – The Village maintains, by department, a comprehensive listing of scheduled vehicle, major equipment, and facility fixture replacements through the year 2030. A detailed list of scheduled capital purchases for 2020 through 2022 is located at Appendix B. 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 2021 Budget includes funding for the replacement of 38 vehicles (\$1.5 million) and \$3.7 million for major equipment and facility related projects. Some of these items include 4 new police vehicles, 2 ambulances, 16 public works vehicles and equipment, the replacement of water meter transmitter units, a fire department emergency generator, and improvements to 7 sewer lift stations and the salt storage dome.
3. Fund Balances – The Village Board has set forth a set of fund balance and reserve policies to promote financial stability. These policies are detailed in the Fund Balance and Reserve Policies section of this budget. The 2021 Budget ensures that all funds will be in compliance with the stated policies.

For 2021, due to the economic downturn as a result of the COVID-19 pandemic, revenues are anticipated to be negatively impacted in the General Fund. As it stands today, it is anticipated that economic conditions will not return to pre-COVID levels until 2022. Fortunately, as a result of proper fiscal management at the direction of the Village Board, Streamwood's Capital Project Funds are all in a strong financial position.

Over the years, the Village Board has approved reappropriation transfers from the General Fund to the Street Improvement Fund as well as assigning Utility Taxes, Telecommunication Taxes, and Cable Franchise Fees to support the annual road program. The Street Improvement Fund has also received additional grant funding. The additional resources have allowed the Village to resurface over 7 miles of streets annually (goal is 6 miles) in recent years. As a result, and in lieu of raising taxes to cover any shortfall, the Village Board has approved a one-time transfer from the Street Improvement Fund to the General Fund for \$900,000 to balance the budget and ensure there will be no impact on the taxpayers of Streamwood.

## **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 2021 are budgeted at \$31,857,673 which is 3.5% higher than the 2020 budget of \$30,775,962.

<b>GENERAL FUND BUDGETED EXPENDITURES</b>				
<b>Department</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Public Safety	21,627,137	22,960,510	1,333,373	6.2%
Administrative	4,253,085	4,130,139	-122,946	-2.9%
Public Works	3,339,228	3,201,522	-137,706	-4.1%
Community Development	1,556,512	1,565,502	8,990	0.6%
<b>Total General Fund</b>	<b>30,775,962</b>	<b>31,857,673</b>	<b>1,081,711</b>	<b>3.5%</b>

The Village continues to look for ways to provide service more efficiently and effectively as a way to hold the line on expenditures. The increases in the 2021 General Fund Budget are primarily due to contractual obligations and required increases, per the actuarial reports, in funding to the Public Safety Pension Funds.

Personnel Services (payroll, taxes, and benefits) continue to be the largest General Fund expenditure accounting for approximately 63.8% of budgeted expenditures. Premium increases for the purchase of the Village's Worker Compensation and General Liability Insurance have impacted all Departments. While the Village continues to focus on safety, there are external factors that impact our insurance premiums (civil unrest and severe weather related events). All department contribution transfers were reduced to the Equipment Replacement (ERF) as well as the Facilities and Major Equipment Replacement Fund (FERF) to balance the 2021 Budget. Yet, all current fund balances continue to be in compliance with Village Board policies.

Below are some additional highlights for 2021:

- **Public Safety:** The Police and Fire Departments expenditure increases are primarily driven by union contract increases (2.5%) and the annual required contribution for both Pension Funds as determined by our actuary (16.3%). This was due to retirements in both departments over the last several years.
- **Administrative / Public Works / Community Development:** Union contract and liability insurance increases are being offset by reduced contributions to ERF and FERG as mentioned above. The majority of the line items, not contractually committed, have remained flat or decreased in these Departments.



### **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.

<b>SPECIAL REVENUE FUNDS BUDGETED EXPENDITURES</b>				
<b>Fund</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Motor Fuel Tax	1,350,000	1,350,000	-	0.0%
Wetlands SSA	195,869	217,469	21,600	11.0%
Special Tax Allocation	425,000	450,000	25,000	5.9%
<b>Total Special Revenue Funds</b>	<b>1,970,869</b>	<b>2,017,469</b>	<b>46,600</b>	<b>2.4%</b>

- **Motor Fuel Tax:** The Village anticipates receiving \$32.17 per capita in Motor Fuel Tax allotments in 2020 and 2021. Revenue received in the MFT Fund is transferred directly to the Street Improvement Fund for the road program (approximately \$1.3 million annually). 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 2021.
- **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 \$620 thousand at the end of 2020. The 2021 Budget has increased by \$25,000 which directly relates to the purchase of the final two remaining lots which were consolidated by a developer who constructed a 152,300 square foot speculative industrial building. 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.

<b>DEBT SERVICE FUND BUDGETED EXPENDITURES</b>				
<b>Fund</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Debt Service	2,586,564	1,328,050	-1,258,514	-48.7%
<b>Total Debt Service Fund</b>	<b>2,586,564</b>	<b>1,328,050</b>	<b>-1,258,514</b>	<b>-48.7%</b>

- **Debt Service Fund:** This fund pays for principal and interest on all of the Village's General Obligation (G.O.) Debt. The Village has only one outstanding bond entering 2021. In 2019, the Village issued \$20 million in G.O. bonds to finance the replacement of Fire Station #31 and renovations to the Public Works facility. These bonds have a 20 year payback term. The Village competitively bid the bonds in November 2019 and the actual interest cost (2.74%) was better than anticipated (2.9%). This resulted in savings of approximately \$1.4 million in interest costs over the life of the bonds to the Village and the taxpayers of our community. The Village of Streamwood maintains a AA bond rating with Standard & Poors.

During 2020, the Village paid off a 2005 G.O. bond issuance used to finance a new police station. Due to a one year overlap of both the 2005 and 2019 bond payments, the Village Board authorized a one-time transfer from General Fund Balance Reserves to the Debt Service Fund (\$1.2 million) to ensure there would be no impact on the taxpayers of Streamwood. In 2021, the Village again has only one outstanding bond issuance which accounts for the decrease above.

## **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.

<b>CAPITAL PROJECT FUNDS BUDGETED EXPENDITURES</b>				
<b>Fund</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Capital Replacement	18,978,000	7,759,642	-11,218,358	-59.1%
Street Improvement	5,465,800	6,809,300	1,343,500	24.6%
Equipment Replacement (ERF)	1,054,650	1,466,500	411,850	39.1%
Facilities Replacement (FERF)	3,973,400	3,700,350	-273,050	-6.9%
<b>Total Capital Project Funds</b>	<b>29,471,850</b>	<b>19,735,792</b>	<b>-9,736,058</b>	<b>-33.0%</b>

- **Capital Replacement Fund:** This serves as the primary funding mechanism for one-time capital projects that are not included in either ERF or FERG. In 2020 and 2021, construction of a new Fire Station and improvements to the Public Works facility are taking place. Proceeds from the 2019 G.O. Bond Issuance are used to fund these projects. In 2020, the total estimated cost of both of these projects was budgeted. However, by the end of 2020, the Fire Station (75%) and Public Works (50%) projects are only anticipated to be partially complete. Funds have also been included here for the building of two Community Event Signs and the continued implementation of a Village-wide Document Imaging and Retention system.
- **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. The total Street Improvement Fund Budget for 2021 has been set at \$5.9 million for road resurfacing and reconstruction. The Village is anticipating grant revenues of \$2.0 million to fund the additional street resurfacing in 2021. As previously mentioned, a one-time transfer from the Street Improvement Fund to the General Fund for \$900,000 was authorized by the Village Board.
- **Equipment Replacement Fund (ERF) / 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 FERG to ensure that adequate funds are available to replace these capital assets at the end of their useful lives. The 2021 Budget includes funding for the replacement of 38 vehicles (\$1.5 million) and \$3.7 million for major equipment and facility related projects.

## ENTERPRISE FUNDS

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

<b>ENTERPRISE FUNDS BUDGETED EXPENDITURES</b>				
<b>Fund</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Water & Sewer	15,454,523	15,070,321	-384,202	-2.5%
Golf	346,338	372,487	26,149	7.6%
<b>Total Enterprise Funds</b>	<b>15,800,861</b>	<b>15,442,808</b>	<b>-358,053</b>	<b>-2.3%</b>

- **Water and Sewer Fund:** The Village's current rate structure has served the community well. The structure has adequately provided capital for the purchase of Lake Michigan Water from the City of Chicago as well as the maintenance of the system's infrastructure. Based on the fund balance and anticipated capital projects, a two year freeze on water rates was recommended and approved by the Village Board through December 31, 2021. Additional funds have been added to the 2021 Budget for the replacement of water meter transmitter units (MTUs), improvements to a pump station (Schaumburg Road), and updates to seven sewer lift stations as well as two water treatment plants.
- **Golf Fund:** The Village constructed the 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. Increasing costs for goods and services as well as purchases of vehicles has impacted the profitability of the Golf Fund. 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:

<b>TRUST &amp; AGENCY FUNDS BUDGETED EXPENDITURES</b>				
<b>Fund</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>Change</b>	<b>%</b>
Police Pension	3,880,003	4,103,605	223,602	5.8%
Fire Pension	2,478,828	2,611,320	132,492	5.3%
<b>Total Trust Funds</b>	<b>6,358,831</b>	<b>6,714,925</b>	<b>356,094</b>	<b>5.6%</b>

- **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 2021 Budgets. Recently, an area of concern is the number of work-related or duty disability pensions. Currently, the Village has 8 former firefighters and 4 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 3-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.

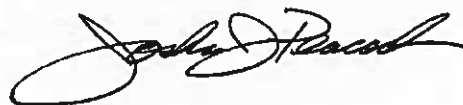
## **CONCLUSION**

Streamwood has and continues to provide quality, low-cost services to our residents. The 2021 Budget provides a financial blueprint that continues this commitment to our community. This document was prepared using the Village Board's Goals and Objectives as a guide providing clear direction. The 2021 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 2021 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 2021 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 2020. Improvements have been incorporated into the 2021 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 2021 Budget establishes funding to achieve this policy. Please refer to the detailed disclosure on 2021 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 2021 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 2021 Budget: The Village's current tax rate is \$1.433 (\$1.603 in the prior year). 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 actuarial 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 12/1/2020 outstanding General Obligation debt is \$17,600,000. 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 \$250,000 and \$500,000. (Note for the 2021 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 1, 2020	Budget Instructions issued to staff
August 14, 2020	Preliminary budget requests due to Finance
September 15, 2020	Finance assembles proposed budget
August-September 2020	Village Board Goals and Objectives Workshops commence
October 2020	Village Board Budget Workshops commence
November 4, 2020	Publish Notice of Public Hearing
November 19, 2020	Budget Public Hearing and 1 <sup>st</sup> Ordinance reading
December 3, 2020	Budget 2 <sup>nd</sup> Ordinance reading and passage
December 11, 2020	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 2021, the Village Manager and Finance Director will continue to monitor the Village's rate of revenue collections and expenditures to assure a stable 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 90 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.

## **2020 Village of Streamwood – Ongoing Goals**

### **Commitment to fiscal stability**

The year started typically with a balanced budget and receipt of both audit and budget awards from the Government Finance Officers Associations. However, the shutdown of business and industry during the second quarter of 2020, due to the coronavirus pandemic, shifted our work priorities and our focus on managing resources and expenditures. Revenues and expenditures were assessed, and worst case scenarios devised. However, our diverse tax base, essential businesses, and close monitoring of expenditures has kept us in a positive position overall.

### **Maintain positive communications with the Board**

The pandemic reduced Board meetings in compliance with state and health guidelines. However, we increased reporting from staff to keep the Board apprised of all issues. In May, monthly meetings returned, and with the installation of the barriers in the Council Chambers, regular Board meetings resumed in September. We were able to hold our annual Goals and Objectives and Budget workshops.

### **Maintaining positive intergovernmental relations**

We maintain positive intergovernmental relationships and projects, where feasible. We modified our agreement with the Joint Action Water Agency (JAWA) to aid in their improved bond capacity, protest events were managed with cooperation from Park District, food distribution events were held with the School District, and bike path planning with Bartlett continued. Most recently, we approved intergovernmental agreements with Poplar Creek Library (Pace bus shelter), Cook County (CARES funds), and the School District (School Resource Officers). We have included information on our partners' programs in the newsletter and E-News. We continue regular management meetings with our partners.

### **Support work culture and succession planning**

Work continues on staffing and succession planning. We promoted two foremen in the Public Works Department, replaced our Public Safety Technician in IT, and are evaluating job descriptions for additional positions. We are evaluating all positions for the 2021 Budget year given economic resources.

### **Long-term sustainability of water and sewer system**

We continue to monitor water and sewer system and rates. 2020 was the first year of a two-year freeze. We initiated the Meter Transmission Units (MTU) installation process following Board approval.

### **Monitor legislation that affects community**

Legislation in Springfield and Washington impacted the Village as we had to accommodate shifting plans and regulations during the pandemic. We continue to monitor all legislative actions for its impact.

### **Continued Implementation of integrated computer system**

Work on the enterprise system (MUNIS) continued. Work on EnerGov restarted, along with updates to our GIS system and program, following initial COVID shutdowns. While some items were deferred, overall projects remained on track. All servers and Tyler products were moved to the Cloud. Public safety vehicles were updated.

## **2020 Village of Streamwood – Focus Goals**

### **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.

We continued discussions with the Park District on potential signage locations and other projects in the beginning of the year. However, the COVID-19 pandemic closed the Park District for over four months. While we continued to engage their new leadership team in information sharing, the Village also began investigating options for signage that did not require intergovernmental cooperation. The Village also assessed its website, and is looking at an update in 2021, and the possibility to expand communications with social media. During the pandemic, we expanded the use of E-News and Business E-News to improve communications to residents and businesses.

### **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; and map all the paths using geographic information system (GIS), assess condition of existing paths, develop plan for maintenance cycle.

The pandemic impacted this goal as well. While we were able to successfully complete the Irving Park Road widening and hired a consultant to develop a detail plan for paths and bridges at Routes 59/19, the Chicago Metropolitan Agency for Planning (CMAP) closed for a few months, putting our mapping and inventory project on the back burner. And, as noted above, the Park District closed making any progress on the Kollar Pond plans difficult.

### **Develop plans for replacing Fire Station and expanding Public Works facility**

Demolish existing Fire Station, and Public Works shed; start construction on replacement Fire Station and expansion of Public Works facility; implement required technology for new buildings.

Fire Station #31 project has been moving along on schedule. The old station was torn down, permits were obtained, and work initiated prior to the start of the pandemic. The project remains on schedule for completion by March, 2021. The Public Works expansion, unfortunately, was impacted by COVID-19 as the Metropolitan Water Reclamation District (MWRD) closed, making permitting difficult. However, we were able to reallocate staff, replace the fuel island, and demolish the old shed while waiting for permits. Permits were finally received for the Public Works expansion, and we hope to keep the expansion on target for fall, 2021. Technology upgrades have followed the construction work at both sites including changes to the fueling system and utility relocates.

## **2021 Village of Streamwood – Ongoing Goals**

- 1. Commitment to fiscal stability, infrastructure improvement, and proactive economic development efforts, including the beautification of our commercial and residential areas**
- 2. Maintain positive communications with the Board**
- 3. Maintaining positive intergovernmental relations**
- 4. Support work culture and succession planning, including evaluating opportunities for employee recognition**
- 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
  - Complete implementation of EnerGov for inspections and permits
  - Move email and documents to Office 365
  - Install new Computer Aided Dispatch and records management systems at Police and Fire



## 2021 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
  - Update Village website and assess opportunities for improved social media communications
  
2. **Install Paths and Bridges to establish greater connectivity and livability.**
  - Initiate work on intersection at Bartlett and Irving Park Roads
  - Pursue a cooperative agreement with the Park District for Kollar Pond
  - Complete Phase 1 engineering for paths and bridges by Route 59
  - Complete CMAP inventory and 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**
  - Complete construction of new Fire Station and Public Works addition
  - Assess needs for renovations to Stations #32 and #33
  - 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)	General Fund	Special Revenue Funds			Debt Service	Capital Project Funds				Enterprise		Trust & Agency	
		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

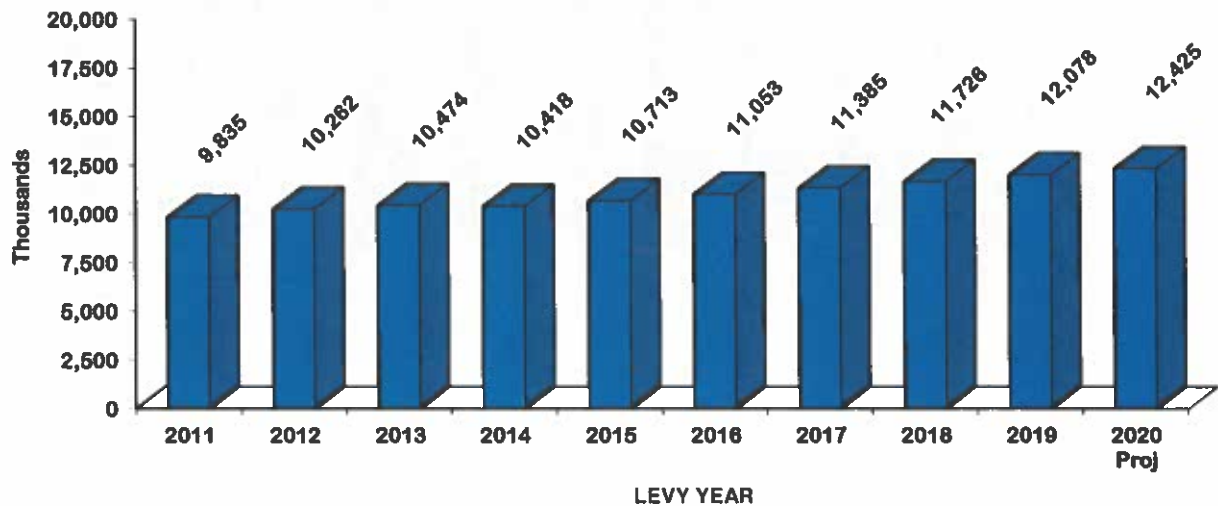
### REVENUES

**Property Taxes** – Property taxes (net of Special Service Area and Road and Bridge taxes) to be levied in 2020 (received in 2021) are \$12.4 million. This is referred to as the 2020 property tax levy. Property taxes account for 19.0% 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 2021 Budget follows this practice, however, the 2020 Levy is actually slightly less than the 2019 Property Tax Extension (by \$15,078 or -0.1%) primarily due to better than anticipated interest rates when the Village issued general obligation bonds at the end of 2019.

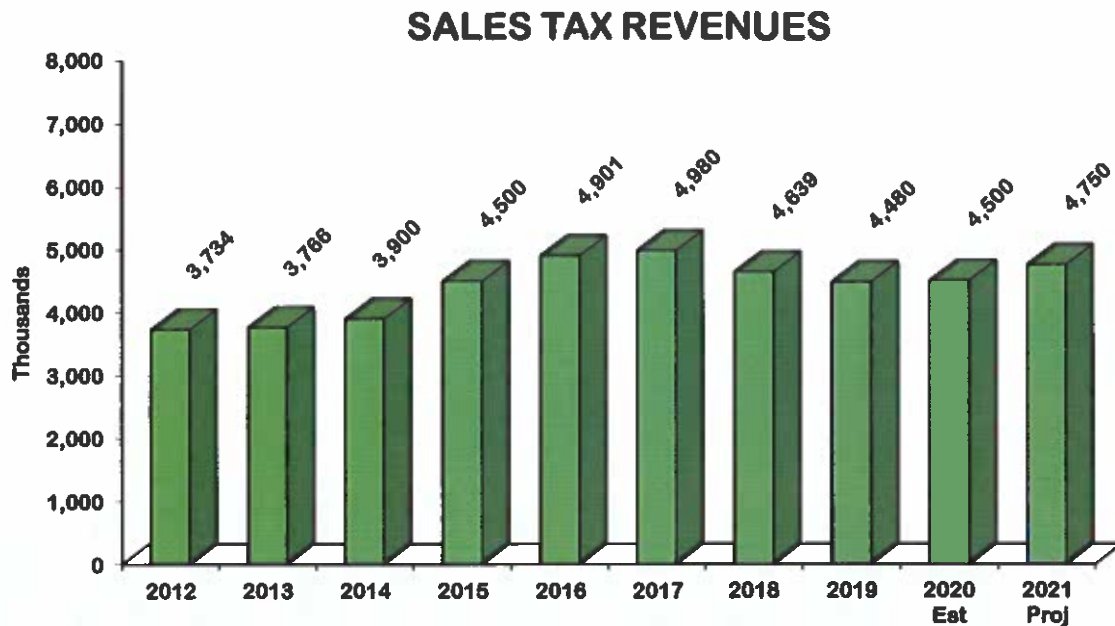
The rate at which property taxes are levied to individual property owners is determined by dividing the amount of the levy by the total Equalized Assessed Value (EAV). The EAV is defined as one-third the market value of all real property in the Village of Streamwood. More information about past EAVs and tax rates can be found in Appendix E. The estimated 2020 tax rate is \$1.433 which is a decrease over the 2019 tax rate of \$1.603. This is directly attributable to the overall increase in the Village's EAV. Overall, 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.

While Sales Taxes have been a consistent source of revenue for the Village, COVID-19 has impacted collections in 2020 and is projected to have a negative impact in 2021. 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. However, in 2020, the Village is seeing some positive local economic activity. A new company, Bargain Outlet and More, has purchased the former Sam’s Club and plans to open a new retail business selling refurbished consumer goods (primarily electronics and appliances). In addition, a new car dealership (Elgin Chrysler Dodge Jeep Ram of Streamwood) has also opened. For 2021, the Budget has been set at \$4.8 million, which is a conservative estimate due to the impact of the pandemic.

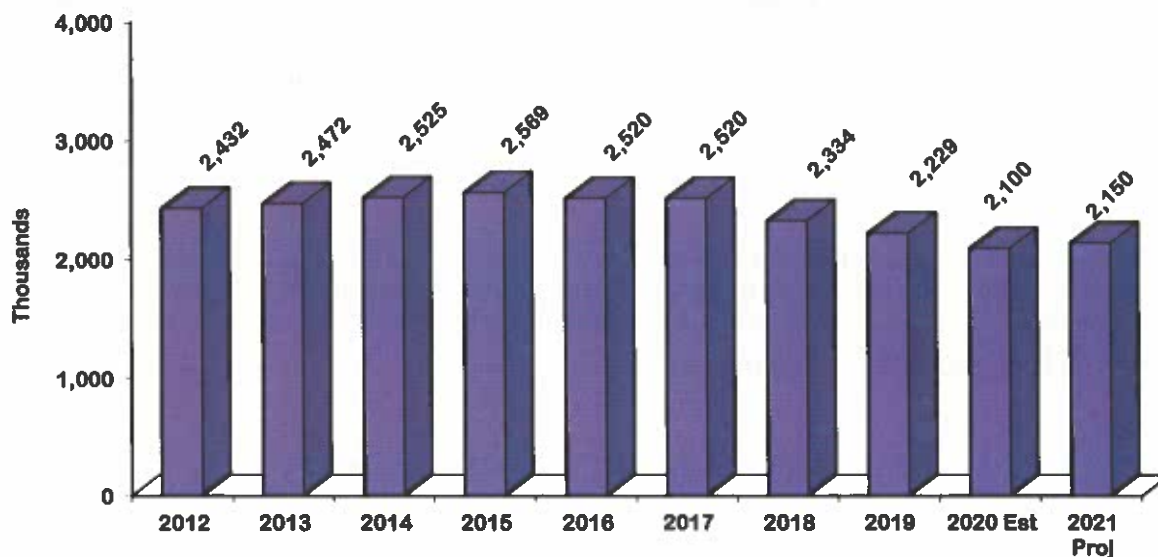


**Home-Rule Sales Tax** – The Village assesses a one percent (1%) local option sales tax against all retail sales except food and drug items. Performance of this revenue source has for the most part been consistent with the above referenced municipal sales tax. Characteristics that make this revenue 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 2020 estimated home-rule sales tax collections are \$2.1 million, a decrease from what was budgeted (\$2.3 million) due to the impact of COVID-19. For 2021, the budget is \$2.2 million which accounts for the impact of the pandemic. Due to the state’s collection process, there is typically a 3 month lag between when the liability is incurred by the business and when the Village receives its cash.

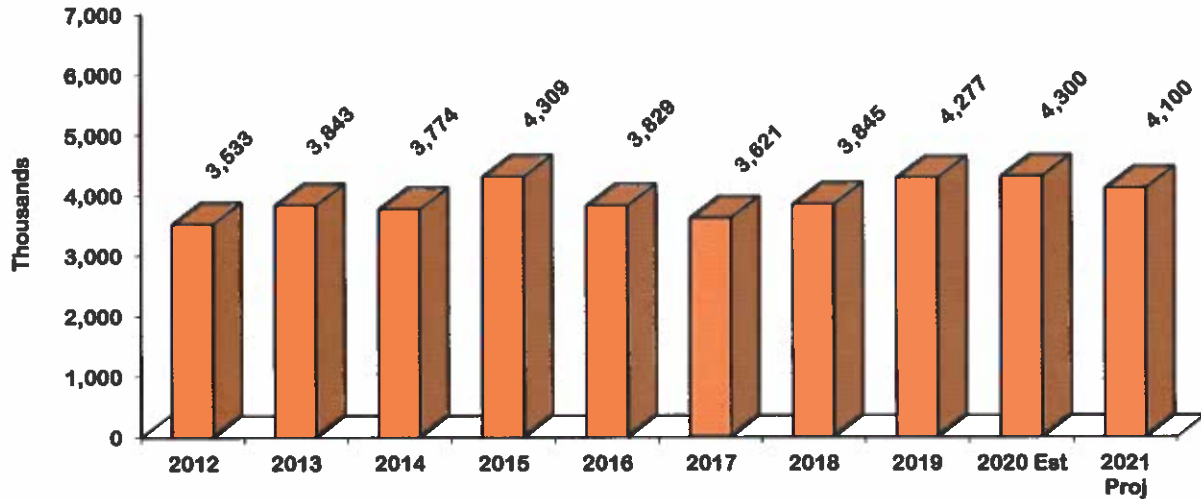
### HOME-RULE SALES TAX REVENUES





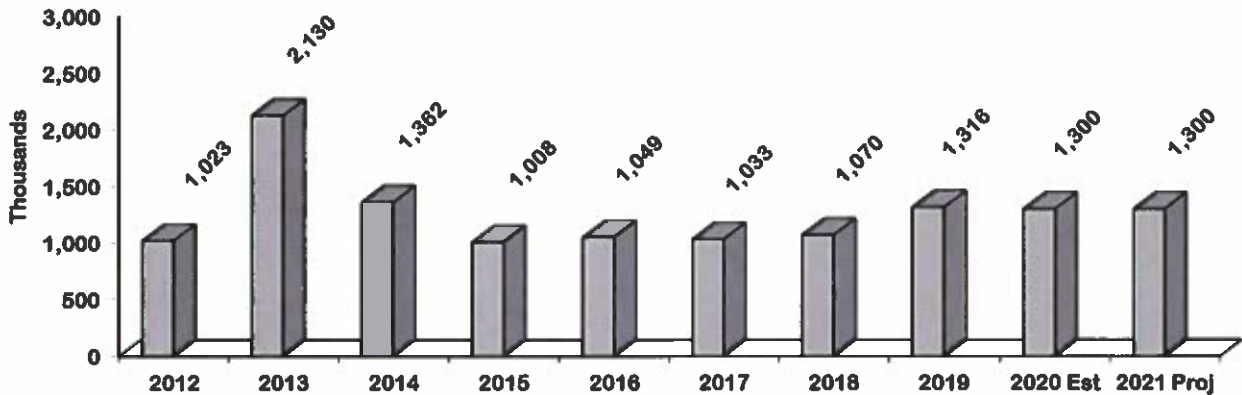
**Illinois Income Tax** – State Income Tax collections for the Village have been on the rise in recent years due to the economy and wages. Income Tax revenues are between \$99 and \$105 per capita from the State of Illinois. In 2017, the State of Illinois raised the personal income tax rate from 3.75 to 4.95 percent and the corporate income tax from 5.25 to 7 percent. However, this is another revenue stream that expects to be negatively impacted due to the COVID-19 pandemic. Unemployment and loss of wages is expected to impact 2021 collections (\$4.1 million) down from 2020 (\$4.3 million).

### INCOME TAX REVENUES



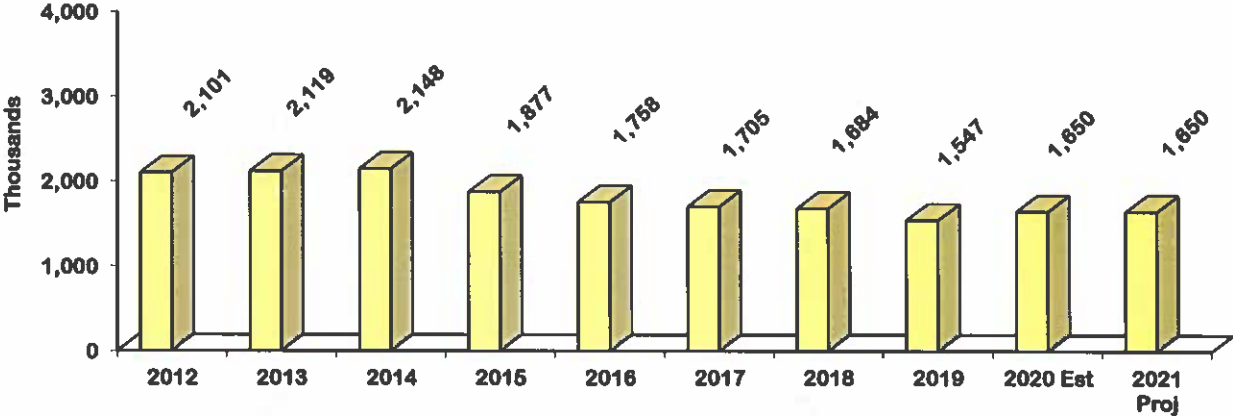
**Motor Fuel Tax** – In 2019, the State of Illinois passed an increase to the Motor Fuel Tax (MFT) from 19 cents to 38 cents per gallon. While the additional 19 cents is weighted differently, the change resulted in an increase of approximately \$250,000 annually to the fund. For 2021, the Village anticipates receiving \$1.3 million in MFT (same as 2020 estimate). Also in 2021, the Village anticipates receiving \$2.0 million in grant funding (Rebuild Illinois) for additional road resurfacing projects. All MFT monies are transferred to the Street Improvement Fund for use in the 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

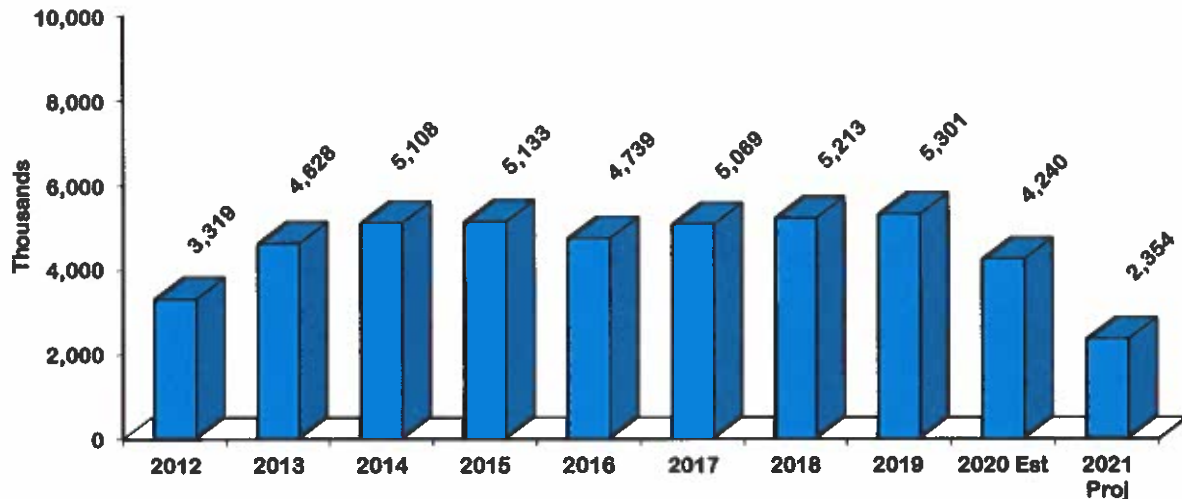


**Water and Sewer User Fees** – Water and Sewer billing rates are driven by the Village’s cost to purchase and deliver water and to maintain our water main and sanitary sewer systems. Our water is from Lake Michigan and is purchased from the City of Chicago through the Village’s membership in the Northwest 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 2021, the Village will reevaluate our long-term plan for 2022 and beyond. 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 \$4.2 million at the end of 2020. The balance exceeds the Village Board’s financial policy level that requires a minimum of 25% of next year’s expenses (\$3.8 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 are increased to cover the costs of the goods and services necessary for operation. Fortunately, golf was one of the few COVID-19 activities allowed (being outdoors, natural social distancing, etc.) and the course was very busy in 2020. The course remains a breakeven business, however, is also used for storm water detention.

**Pension Revenues** – The Village maintains two pension trust funds, mandated by State Law, for sworn police officers and firefighters. All other full-time Village employees fall under the Illinois Municipal Retirement Fund (IMRF), a statewide Public Employees Retirement System (PERS). The IMRF is currently 92.0% funded based on the most recent financial and actuary report. The Police and Fire Pension Funds are also both well-funded (68.4% and 78.1% respectively) for future retirement obligations as of December 31, 2019.

In 2021, Employer contributions will be 14.8% of IMRF employee earnings. This rate is a -1.0% reduction from 2020 (15.8%). The Police and Fire Pension Funds are to receive \$2,926,158 and \$1,886,513, respectively in 2021 per the most recent actuary reports. This is an increase of \$674 thousand or 16.3% over the prior year for the Public Safety Pension Funds which is the result of increased retirements in both departments.

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** – The Village’s salary scale is adjusted annually to keep pace with positions of similar responsibility in the competitive job market. The Village currently has 5 unionized labor groups that have collective bargaining agreements. All of the contracts recently negotiated new contracts. 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	41	12/31/21
International Association of Firefighters Local 3022	Firefighters	47	12/31/22
Metropolitan Alliance of Police Local 216	Sworn Police Officers	49	12/31/21
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	17	12/31/21

There are 37 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.

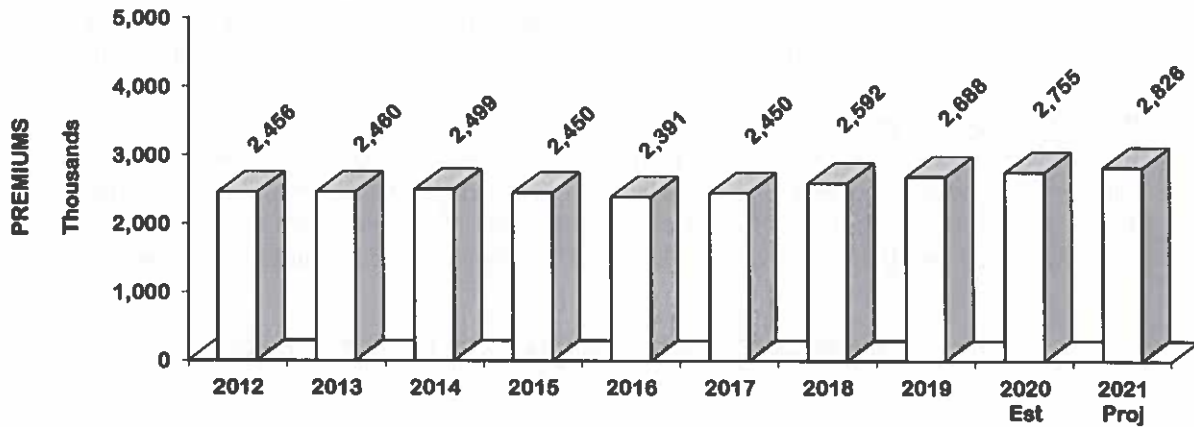
**Health Insurance** – The Village of Streamwood is a member of a self-insurance pool (IPBC) that provides employees with health care, dental and life insurance benefits. Health care costs for the Village have actually stayed relatively flat over the last several years due to the careful monitoring and 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 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)**

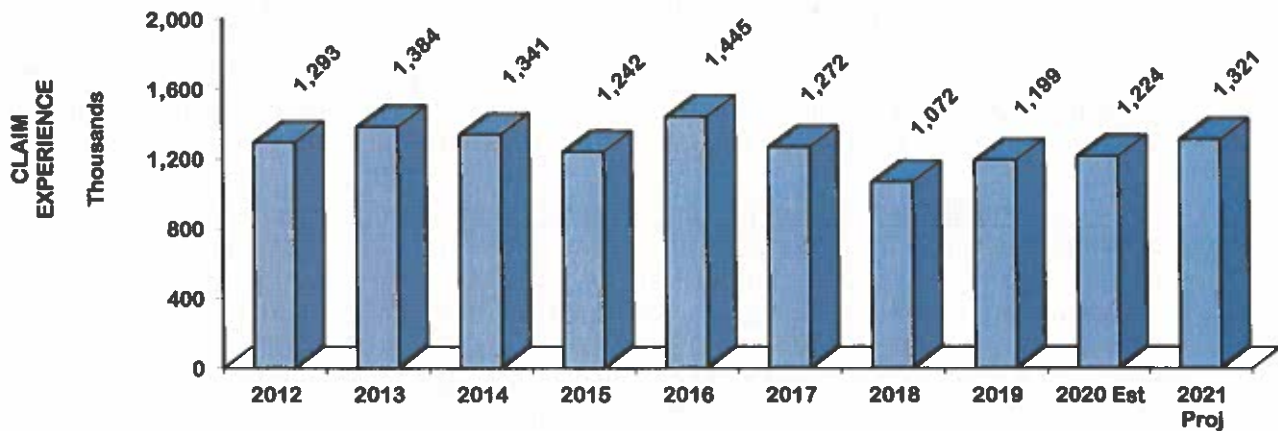
Health Insurance rates are effective from July 1 – June 30. As such, rates are known for the first six months of 2021 and estimated to increase by 3% for the remainder of the year. Below is a historical depiction of the Village’s employee health insurance costs.

**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 \$14 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.

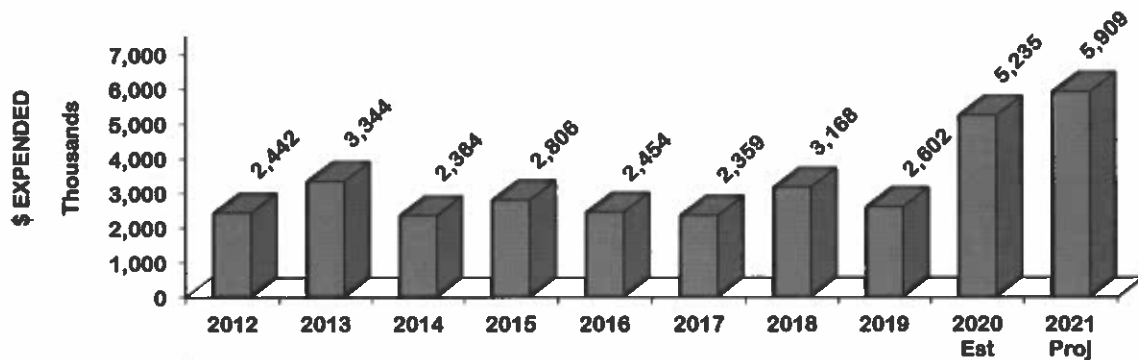
**LIABILITY AND WORKERS COMPENSATION INSURANCE COSTS**



**Capital Expenditures** – Generally, items costing in excess of \$25,000 and having an estimated useful life of 2 years or more are considered capital for budgeting purposes. Every capital item is separately justified.

- **Capital Replacement Fund** – This fund was established for funding one-time capital projects. The 2021 Budget includes \$7,759,642 for several Village initiatives primarily completing the multi-year construction projects replacing Fire Station #31 and improvements to the Public Works facility. Fire Stations #32 and #33 were also identified in the space needs analysis and funds have been allocated over multiple years for the renovations of those facilities. Resources have also been included for Community Event signs and for the Village’s Document Imaging and Retention initiative.
- **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 2021, with the assistance of additional Rebuild Illinois grants, the Street Improvement Fund is budgeted to spend \$5.9 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 2021 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 2030. Appendix B lists all of the capital items included in the 2021 Budget.

**Debt Service Expenditures** – As mentioned previously, the Village currently has only one bond issue outstanding entering 2021. Please see Appendix I for more information. The proceeds of this issue were used to fund the replacement of Fire Station #31 and improvements to the Public Works Facility. The Village of Streamwood has maintained a AA bond rating with Standard & Poors. Estimated future principal and interest payments for the new bonds are accounted for in the Debt Service Fund 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		
	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget
<b>Revenues</b>									
Property Tax	10,732,250	11,086,380	11,444,154	583,922	600,582	605,745	1,243,551	1,325,925	1,330,050
Other Taxes	15,784,633	15,217,000	15,690,000	-	-	-	-	-	-
Intergovernmental Revenues	473,357	890,754	454,000	1,315,833	1,300,000	1,300,000	-	-	-
Licenses & Permits	2,088,046	1,895,400	1,886,850	-	-	-	-	-	-
Fines and Forfeits	524,318	474,550	517,500	-	-	-	-	-	-
Investment Earnings	457,379	201,000	151,000	5,836	5,000	5,000	17,073	5,000	5,000
Bond Proceeds	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-	-	-	-
Operating Transfers In	443,049	450,000	1,350,000	-	-	-	-	-	-
All Other Revenues	184,111	401,000	401,000	-	-	-	-	-	-
<b>Total Financial Sources</b>	<b>30,687,143</b>	<b>30,616,084</b>	<b>31,894,504</b>	<b>1,905,591</b>	<b>1,905,582</b>	<b>1,910,745</b>	<b>1,260,624</b>	<b>1,330,925</b>	<b>1,335,050</b>
<b>Expenditures</b>									
General Government	4,092,457	3,841,553	4,130,139	-	-	-	-	-	-
Public Safety	21,129,771	21,702,721	22,960,510	-	-	-	-	-	-
Public Works	3,051,583	3,178,409	3,201,522	-	-	-	-	-	-
Community Development	1,380,012	1,535,976	1,565,502	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	1,249,675	2,571,925	1,328,050
Capital Outlay	-	-	-	119,811	155,815	217,469	-	-	-
Operating Transfers Out	-	-	-	1,543,049	1,800,000	1,800,000	-	-	-
<b>Total Expenditures</b>	<b>29,653,823</b>	<b>30,258,659</b>	<b>31,857,673</b>	<b>1,662,860</b>	<b>1,955,815</b>	<b>2,017,469</b>	<b>1,249,675</b>	<b>2,571,925</b>	<b>1,328,050</b>
<b>Excess of Revenues over Expenditures</b>	<b>1,033,320</b>	<b>357,425</b>	<b>36,831</b>	<b>242,731</b>	<b>(50,233)</b>	<b>(106,724)</b>	<b>10,949</b>	<b>(1,241,000)</b>	<b>7,000</b>
<b>Fund Balances</b>									
January 1st	9,348,056	8,881,376	9,238,801	412,445	655,176	604,943	103,309	1,314,258	73,258
Reserve Reappropriation	(1,500,000)	-	-	-	-	-	1,200,000	-	-
<b>December 31st</b>	<b>8,881,376</b>	<b>9,238,801</b>	<b>9,275,632</b>	<b>655,176</b>	<b>604,943</b>	<b>498,219</b>	<b>1,314,258</b>	<b>73,258</b>	<b>80,258</b>

(For Budgetary Purposes Only)

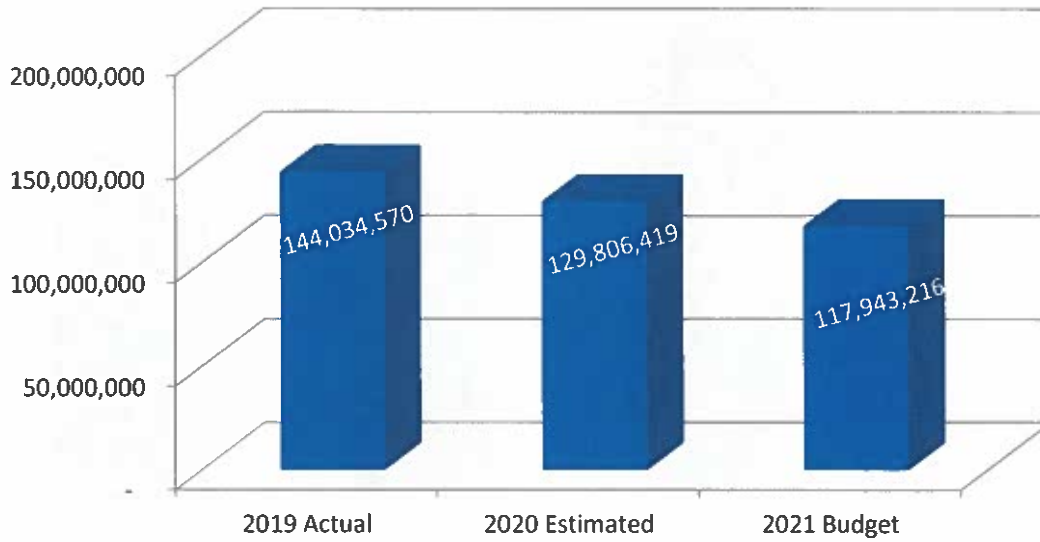
**CHANGES IN FINANCIAL POSITION  
ALL FUND TYPES**

Capital Project Funds			Enterprise Funds			Trust and Agency Funds			Total All Funds		
2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget
-	-	-	-	-	-	3,598,839	4,155,380	4,830,171	16,158,562	17,168,267	18,210,120
906,930	900,000	900,000	-	-	-	32,203	25,000	25,000	16,723,766	16,142,000	16,615,000
211,729	1,984,000	2,701,000	-	-	-	-	-	-	2,000,919	4,174,754	4,455,000
-	-	-	-	-	-	-	-	-	2,088,046	1,895,400	1,886,850
-	-	-	-	-	-	-	-	-	524,318	474,550	517,500
519,555	254,000	209,000	192,754	51,100	36,100	12,845,706	2,000,000	3,600,000	14,038,303	2,516,100	4,006,100
20,289,147	-	-	-	-	-	-	-	-	20,289,147	-	-
-	-	-	13,327,681	14,702,864	13,417,680	-	-	-	13,327,681	14,702,864	13,417,680
-	-	-	14,016	-	3,000	-	-	-	14,016	-	3,000
2,384,626	3,655,397	3,181,264	-	-	-	-	-	-	2,827,675	4,105,397	4,531,264
126,384	145,000	145,000	118,198	20,000	20,000	999,964	1,025,000	1,025,000	1,426,657	1,591,000	1,591,000
<b>24,438,371</b>	<b>6,938,397</b>	<b>7,136,264</b>	<b>13,650,649</b>	<b>14,773,964</b>	<b>13,476,780</b>	<b>17,476,712</b>	<b>7,205,380</b>	<b>9,480,171</b>	<b>89,419,090</b>	<b>62,770,332</b>	<b>65,233,514</b>
-	-	-	-	-	-	5,954,909	6,358,831	6,714,925	10,047,366	10,200,384	10,845,064
-	-	-	-	-	-	-	-	-	21,129,771	21,702,721	22,960,510
-	-	-	10,333,154	12,611,457	12,820,521	-	-	-	13,384,737	15,789,866	16,022,043
-	-	-	-	-	-	-	-	-	1,380,012	1,535,976	1,565,502
-	-	-	324,622	356,011	372,487	-	-	-	324,622	356,011	372,487
-	-	-	-	-	-	-	-	-	1,249,675	2,571,925	1,328,050
6,970,579	19,945,785	18,835,792	525,632	2,940,000	2,249,800	-	-	-	7,616,022	23,041,600	21,303,061
-	-	900,000	-	-	-	-	-	-	1,543,049	1,800,000	2,700,000
<b>6,970,579</b>	<b>19,945,785</b>	<b>19,735,792</b>	<b>11,183,408</b>	<b>15,907,468</b>	<b>15,442,808</b>	<b>5,954,909</b>	<b>6,358,831</b>	<b>6,714,925</b>	<b>56,675,254</b>	<b>76,998,483</b>	<b>77,096,717</b>
<b>17,467,792</b>	<b>(13,007,388)</b>	<b>(12,599,528)</b>	<b>2,467,241</b>	<b>(1,133,504)</b>	<b>(1,966,028)</b>	<b>11,521,803</b>	<b>846,549</b>	<b>2,765,246</b>	<b>32,743,836</b>	<b>(14,228,151)</b>	<b>(11,863,203)</b>
17,106,208	34,874,000	21,866,612	2,204,524	4,671,765	3,538,261	82,116,192	93,637,995	94,484,544	111,290,734	144,034,570	129,806,419
300,000	-	-	-	-	-	-	-	-	-	-	-
<b>34,874,000</b>	<b>21,866,612</b>	<b>9,267,084</b>	<b>4,671,765</b>	<b>3,538,261</b>	<b>1,572,233</b>	<b>93,637,995</b>	<b>94,484,544</b>	<b>97,249,790</b>	<b>144,034,570</b>	<b>129,806,419</b>	<b>117,943,216</b>

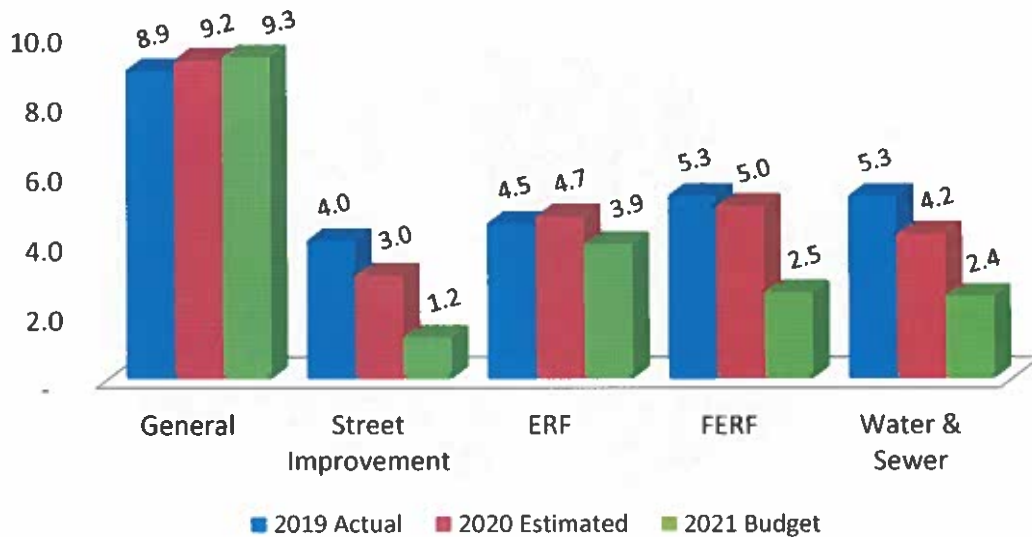
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# FUND BALANCES

## Fund Balances - All Funds

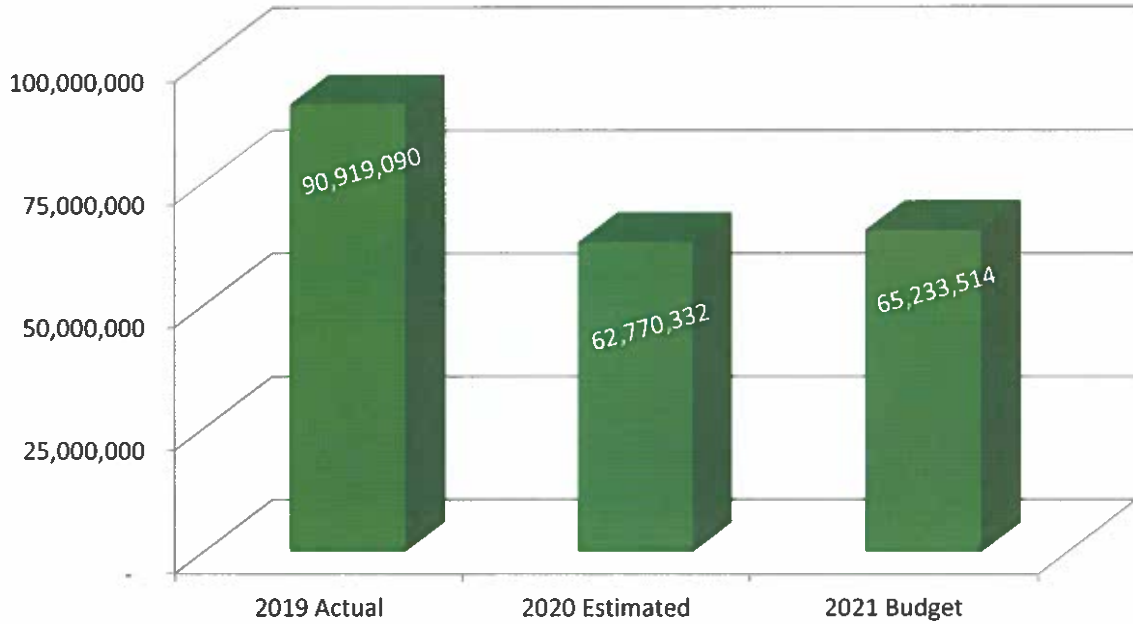


## Major Funds (in millions of dollars)

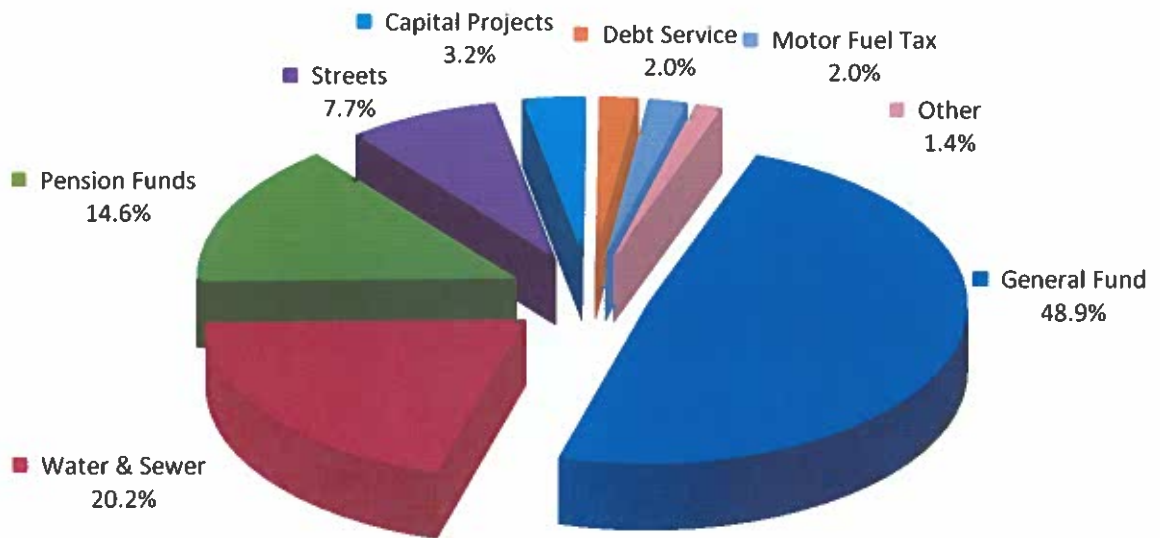


# REVENUES

## Total Revenues - All Funds



## Revenues by Fund - 2021 Budget



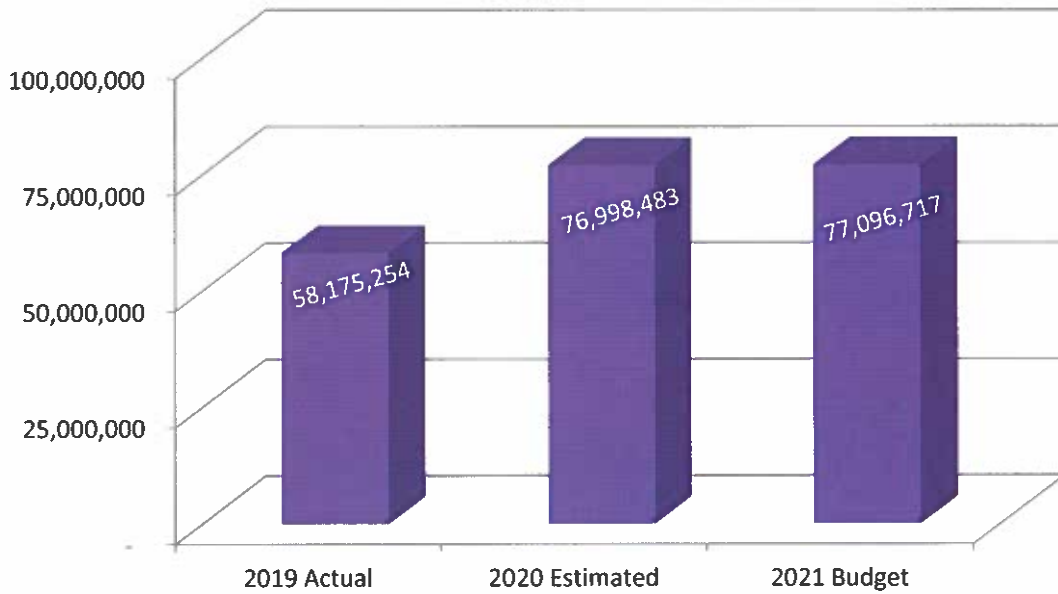


**SUMMARY OF REVENUES BY PROGRAM**

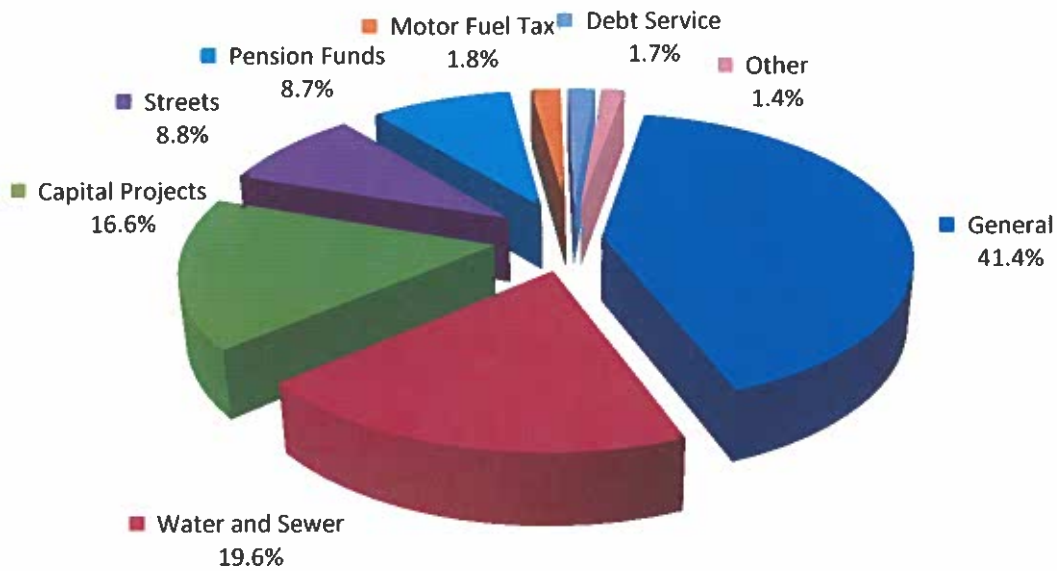
<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>	<b>2020 EST.</b>	<b>2021 BUDGET</b>	<b>2022 PROJ.</b>	<b>2023 PROJ.</b>
General Fund	29,653,175	30,687,143	30,847,880	30,616,084	31,894,504	31,792,159	32,330,193
Motor Fuel Tax Fund	1,075,541	1,321,669	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
Wetland Special Service Areas	137,095	140,873	150,582	150,582	155,745	160,417	165,230
Special Tax Allocation Fund	436,901	443,049	425,000	450,000	450,000	235,000	-
Debt Service Fund	1,246,577	2,460,624	1,345,564	1,330,925	1,335,050	1,335,550	1,334,550
Capital Replacement Fund	511,474	20,398,914	126,000	181,000	181,000	116,000	116,000
Street Improvement Fund	3,081,050	2,359,415	3,926,000	4,300,000	5,002,000	3,772,000	2,697,000
Equipment Replacement Fund	1,204,110	764,246	704,689	704,689	725,722	1,414,957	1,423,280
Facilities and Major Equipment Replacement Fund	935,746	1,215,796	1,752,708	1,752,708	1,227,542	1,738,529	1,596,002
Water and Sewer Fund	12,813,523	13,390,913	12,671,987	14,490,314	13,184,580	13,444,595	13,709,867
Golf Fund	283,812	259,736	292,200	283,650	292,200	293,910	295,671
Police Pension Fund	(184,629)	9,781,917	4,972,468	4,172,468	5,476,158	5,639,693	5,808,134
Fire Pension Fund	(692,335)	7,694,795	3,832,912	3,032,912	4,004,013	4,123,608	4,246,792
<b>TOTAL REVENUES</b>	<b>50,502,040</b>	<b>90,919,090</b>	<b>62,352,990</b>	<b>62,770,332</b>	<b>65,233,514</b>	<b>65,371,418</b>	<b>65,027,718</b>

# EXPENDITURES

## Total Expenditures - All Funds



## Expenditures by Fund - 2021 Budget



**SUMMARY OF EXPENDITURES BY PROGRAM**

<b>ACCOUNT DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>	<b>2020 EST.</b>	<b>2021 BUDGET</b>	<b>2022 PROJ.</b>	<b>2023 PROJ.</b>
General Fund	30,562,711	31,153,823	30,775,962	30,258,659	31,857,673	34,051,621	34,594,659
Motor Fuel Tax Fund	1,200,000	1,100,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
Wetland Special Service Areas	127,010	119,811	195,869	155,815	217,469	203,255	209,353
Special Tax Allocation Fund	436,901	443,049	425,000	450,000	450,000	235,000	-
Debt Service Fund	1,249,075	1,249,675	2,586,564	2,571,925	1,328,050	1,328,550	1,327,550
Capital Replacement Fund	105,117	2,064,623	18,978,000	12,061,500	7,759,642	1,647,396	789,254
Street Improvement Fund	3,168,110	2,601,900	5,465,800	5,235,000	6,809,300	4,500,634	7,639,653
Equipment Replacement Fund	1,091,975	324,273	1,054,650	519,985	1,466,500	1,209,750	1,383,500
Facilities and Major Equipment Replacement Fund	157,321	1,979,783	3,973,400	2,129,300	3,700,350	1,584,500	1,819,000
Water and Sewer Fund	11,694,508	10,858,786	15,454,523	15,551,457	15,070,321	15,133,303	15,393,886
Golf Fund	319,159	324,622	346,338	356,011	372,487	380,460	403,671
Police Pension Fund	3,183,309	3,663,907	3,880,003	3,880,003	4,103,605	4,225,213	4,350,470
Fire Pension Fund	2,104,796	2,291,002	2,478,828	2,478,828	2,611,320	2,688,160	2,767,304
<b>TOTAL EXPENDITURES</b>	<b>55,399,992</b>	<b>58,175,254</b>	<b>86,964,937</b>	<b>76,998,483</b>	<b>77,096,717</b>	<b>68,537,841</b>	<b>72,028,301</b>

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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**

	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>			
Property Tax	10,732,250	11,086,380	11,444,154
Other Taxes	15,784,633	15,217,000	15,690,000
Intergovernmental Revenues	473,357	890,754	454,000
Licenses & Permits	2,088,046	1,895,400	1,886,850
Fines and Forfeits	524,318	474,550	517,500
Investment Earnings	457,379	201,000	151,000
Charges for Services	-	-	-
Impact and Connection Fees	-	-	-
Operating Transfers In	443,049	450,000	1,350,000
All Other Revenues	184,111	401,000	401,000
	<u>30,687,143</u>	<u>30,616,084</u>	<u>31,894,504</u>
<b>Total Financial Sources</b>			
<b>Expenditures</b>			
General Government	4,092,457	3,841,553	4,130,139
Public Safety	21,129,771	21,702,721	22,960,510
Public Works	3,051,583	3,178,409	3,201,522
Community Development	1,380,012	1,535,976	1,565,502
Recreation	-	-	-
Debt Service	-	-	-
Capital Outlay	-	-	-
Operating Transfers Out	-	-	-
	<u>29,653,823</u>	<u>30,258,659</u>	<u>31,857,673</u>
<b>Total Expenditures</b>			
Excess of Revenues over Expenditures	<u>1,033,320</u>	<u>357,425</u>	<u>36,831</u>
<b>Fund Balances</b>			
January 1st	9,348,056	8,881,376	9,238,801
Reserve Reappropriation	(1,500,000)	-	-
	<u>8,881,376</u>	<u>9,238,801</u>	<u>9,275,632</u>
<b>December 31st</b>			

(For Budgetary Purposes Only)

**BUDGET REVENUES  
GENERAL FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Property Taxes</b>								
010000-4101	Property Tax, General Levy	4,710,907	5,968,880	5,754,208	5,754,208	5,411,341	5,573,681	5,740,892
010000-4102	Property Tax, Road and Bridge	312,723	305,515	300,000	300,000	300,000	309,000	318,270
010000-4106	Property Tax, FICA	423,815	330,215	284,442	284,442	298,835	307,800	317,034
010000-4107	Property Tax, IMRF	540,289	512,531	563,850	563,850	575,307	592,566	610,343
010000-4108	Property Tax, Police Pension	2,591,820	2,198,822	2,422,468	2,422,468	2,926,158	3,013,943	3,104,361
010000-4109	Property Tax, Fire Pension	1,754,123	1,391,582	1,715,412	1,715,412	1,886,513	1,943,108	2,001,402
010000-4151	Property Tax, Prior Year	20,497	13,393	50,000	25,000	25,000	25,000	25,000
010000-4152	Property Tax, R & B Prior Year	905	317	5,000	1,000	1,000	1,000	1,000
010000-4158	Prior Yr Prop Tax, Police Pension	11,268	6,543	20,000	10,000	10,000	10,000	10,000
010000-4159	Prior Yr Prop Tax, Fire Pension	7,457	4,452	15,000	10,000	10,000	10,000	10,000
		10,373,804	10,732,250	11,130,380	11,086,380	11,444,154	11,786,099	12,138,302
<b>Other Taxes</b>								
010000-4201	Illinois Income Tax	3,844,854	4,276,506	4,200,000	4,300,000	4,100,000	4,300,000	4,429,000
010000-4202	Illinois General Sales Tax	4,638,712	4,480,287	4,900,000	4,500,000	4,750,000	5,000,000	5,150,000
010000-4203	Illinois Home Rule Tax	2,333,786	2,229,377	2,300,000	2,100,000	2,150,000	2,300,000	2,369,000
010000-4204	Illinois Use Tax	1,115,468	1,302,965	1,300,000	1,300,000	1,300,000	1,339,000	1,379,170
010000-4205	Illinois Cannabis Use Tax	-	-	-	15,000	15,000	15,450	15,914
010000-4206	Illinois Personal Property Rep	71,948	95,817	77,000	77,000	75,000	77,250	79,568
010000-4208	Video Gaming Tax	215,230	242,215	250,000	125,000	250,000	257,500	265,225
010000-4222	Real Estate Transfer Tax	592,627	737,582	550,000	400,000	550,000	566,500	583,495
010000-4223	Food and Beverage Tax	1,240,778	1,250,903	1,250,000	1,150,000	1,250,000	1,250,000	1,250,000
010000-4231	Utility Tax, Electric	733,705	688,017	700,000	750,000	750,000	750,000	750,000
010000-4232	Utility Tax, Gas	470,623	480,964	450,000	500,000	500,000	500,000	500,000
		15,257,731	15,784,633	15,977,000	15,217,000	15,690,000	16,355,700	16,771,371
<b>Fees and Fines</b>								
010000-4301	Business Licenses	176,115	180,310	170,000	175,515	175,000	175,000	175,000
010000-4302	Liquor Licenses	58,200	71,700	60,000	70,700	70,000	70,000	70,000
010000-4305	Garage Sale Permits	654	527	500	100	250	250	250
010000-4306	Filing Fees	4,000	2,750	1,000	1,000	1,000	1,000	1,000
010000-4307	Crime Free Housing	4,650	1,825	2,500	2,500	2,500	2,500	2,500
010000-4311	Contractors Licenses	76,927	98,525	75,000	80,000	75,000	75,000	75,000
010000-4312	Building Permit Fees	308,350	486,585	300,000	350,000	350,000	350,000	350,000
010000-4313	Occupancy Permits	5,250	8,355	6,000	6,000	6,000	6,000	6,000
010000-4314	Rental Housing Inspection Fees	330,080	326,490	300,000	300,000	300,000	300,000	300,000
010000-4315	Plan Consultant Fees	14,312	19,532	5,000	10,000	5,000	5,000	5,000
010000-4316	Health Inspection Fees	32,890	31,900	30,000	32,000	30,000	30,000	30,000
010000-4318	Development Deposit Fees	3,750	-	-	-	-	-	-
010000-4319	Building Dept. Fines & Fees	7,800	13,049	10,000	8,000	10,000	10,000	10,000
010000-4320	Other Inspection Fees	100	1,167	500	100	100	100	100
010000-4323	Elevator Inspection Fees	4,600	5,450	5,000	5,000	5,000	5,000	5,000
010000-4331	County Court Fines	39,103	27,782	40,000	35,000	40,000	40,000	40,000
010000-4332	Village Fines (P/C Tickets)	84,913	38,185	50,000	50,000	50,000	50,000	50,000
010000-4335	Minor Ordinance Violations (Collections)	5,494	574	5,000	30,000	20,000	20,000	20,000
010000-4336	Police Investigation Fees	4,390	10,900	10,000	1,550	2,500	2,500	2,500
010000-4338	Red Light Enforcement Fee	310,435	293,474	300,000	270,000	300,000	300,000	300,000
010000-4339	Impound Fees	53,000	96,000	60,000	60,000	60,000	60,000	60,000
010000-4340	County Supervision Fees	4,076	2,537	5,000	5,000	5,000	5,000	5,000

**BUDGET REVENUES  
GENERAL FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
010000-4384	Public Property Antenna Leases	153,256	152,030	140,000	162,485	167,000	172,010	177,170
010000-4386	Ambulance Fees	709,221	700,900	700,000	700,000	700,000	700,000	700,000
010000-4388	Local Ordinance Violations	33,430	41,817	30,000	15,000	30,000	30,000	30,000
		2,424,996	2,612,364	2,305,500	2,369,950	2,404,350	2,409,360	2,414,520
<b>Refunds and Reimbursements</b>								
010000-4401	Grant Revenue	73,966	41,233	25,000	486,512	50,000	50,000	50,000
010000-4403	Gas Tax Reimbursements	6,711	7,119	7,000	7,242	7,000	7,000	7,000
010000-4404	Liability Insurance Claims	9,075	10,204	10,000	10,000	10,000	10,000	10,000
010000-4405	Workers' Compensation Insurance Reimburse	187,141	170,116	100,000	125,000	125,000	125,000	125,000
010000-4422	Police Training Reimbursement	-	-	5,000	1,000	1,000	1,000	1,000
010000-4423	Police Security Detail	232,846	241,372	250,000	250,000	250,000	250,000	250,000
010000-4431	Fire Training Reimbursement	8,052	3,313	10,000	10,000	10,000	10,000	10,000
010000-4451	Donations	900	-	1,000	1,000	1,000	1,000	1,000
		518,691	473,357	408,000	890,754	454,000	454,000	454,000
<b>Interest</b>								
010000-4601	Interest Income	244,384	268,715	200,000	200,000	150,000	150,000	150,000
010000-4611	Net Change in Treasury Investments	(7,702)	188,664	1,000	1,000	1,000	1,000	1,000
		236,682	457,379	201,000	201,000	151,000	151,000	151,000
<b>Transfers</b>								
010000-4714	Transfer from Special Tax Allocation Fund	436,901	443,049	425,000	450,000	450,000	235,000	-
010000-4732	Transfer from Street Improvement Fund	-	-	-	-	900,000	-	-
		436,901	443,049	425,000	450,000	1,350,000	235,000	-
<b>Miscellaneous</b>								
010000-4902	Police/Fire Reports	2,760	1,193	1,000	1,000	1,000	1,000	1,000
010000-4991	Other Income	401,610	182,918	400,000	400,000	400,000	400,000	400,000
		404,370	184,111	401,000	401,000	401,000	401,000	401,000
<b>TOTAL REVENUES - GENERAL FUND</b>		<b>29,653,175</b>	<b>30,687,143</b>	<b>30,847,880</b>	<b>30,616,084</b>	<b>31,894,504</b>	<b>31,792,159</b>	<b>32,330,193</b>



**SUMMARY OF GENERAL FUND EXPENDITURES**

ACCT. NO.	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>GENERAL FUND</b>								
010100	POLICY FORMULATION	200,775	191,383	206,019	176,745	187,445	203,152	207,771
010200	VILLAGE CLERK	142,332	139,712	160,672	155,684	159,804	169,102	179,029
010300	CIVIL SERVICE COMMISSION	4,676	4,745	8,036	8,036	8,036	8,261	8,492
010400	FIRE AND POLICE COMMISSION	21,124	29,727	19,650	19,650	19,650	20,240	20,847
010500	PLANNING & ZONING BOARD	2,410	2,352	2,921	2,921	2,921	2,994	3,069
010600	COMMUNITY & ECONOMIC DEVELOPMENT COMMISSION	8,031	6,244	12,100	200	12,200	12,206	12,212
010700	COMMUNITY RELATIONS COMMISSION	383	907	1,690	290	1,690	1,741	1,793
010800	VETERANS COMMISSION	1,827	5,140	2,500	100	3,300	3,308	3,315
010900	NATURAL RESOURCE CONSERVANCY COMMISSION	8,578	9,398	11,435	15,835	14,235	14,662	15,102
011000	BLOOD COMMISSION	-	109	1,000	150	250	250	250
012100	ADMINISTRATION	513,828	519,745	604,252	518,982	545,385	646,576	731,061
012200	LEGAL	222,496	255,348	250,000	220,000	250,000	257,500	265,225
012300	FINANCIAL ADMINISTRATION	667,208	740,203	760,452	710,982	659,690	711,796	750,515
012400	INFORMATION TECHNOLOGY	808,979	975,096	1,295,830	1,238,858	1,403,346	1,270,826	1,307,972
013100	COMMUNITY DEVELOPMENT	1,204,347	1,380,012	1,556,512	1,535,976	1,565,502	1,664,195	1,711,837
014100	POLICE	12,497,922	11,905,618	11,813,903	12,066,446	13,000,894	13,640,393	14,027,799
015100	FIRE	9,426,607	9,224,153	9,813,234	9,636,275	9,959,616	10,666,790	10,763,234
016100	PUBLIC WORKS	3,017,069	3,051,583	3,339,228	3,178,409	3,201,522	3,575,018	3,648,354
019100	MISCELLANEOUS OPERATING REQUIREMENTS	1,814,119	2,712,348	916,528	773,120	862,187	1,182,613	936,782
<b>TOTAL GENERAL FUND</b>		<b>30,562,711</b>	<b>31,153,823</b>	<b>30,775,962</b>	<b>30,258,659</b>	<b>31,857,673</b>	<b>34,051,621</b>	<b>34,594,659</b>

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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 2021 Goals and Objectives sessions in August and September of 2020. A listing of the Village Board's mandated 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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Regular Board Meetings	23	19	24
Special Board Meetings	6	7	6

**DEPARTMENT STAFFING:**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>FULL TIME</b>					
Executive Assistant	1	1	1	1	1
TOTAL:	1	1	1	1	1
 <b>PART TIME</b>					
Village Trustees	6	6	6	6	6
Village President	1	1	1	1	1
TOTAL:	7	7	7	7	7

POLICY FORMULATION

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
010100-5101	Salaries and Wages, Full-Time	51,891	53,994	55,158	55,158	57,680	59,410	61,193
010100-5102	Salaries and Wages, Part-Time	32,720	32,320	31,920	31,920	31,920	31,920	31,920
010100-5104	Insurance Opt Out	-	1,333	-	2,500	5,000	5,000	5,000
010100-5201	Employer - Social Security	5,047	5,396	4,737	4,737	5,559	5,726	5,898
010100-5202	Employer - Medicare	1,181	1,262	1,110	1,110	1,301	1,340	1,380
010100-5203	Employer - IMRF	11,655	10,885	11,266	11,266	12,211	12,577	12,955
010100-5211	Group Health Insurance	19,903	14,230	21,253	1,937	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>122,397</b>	<b>119,420</b>	<b>125,444</b>	<b>108,628</b>	<b>113,671</b>	<b>115,974</b>	<b>118,345</b>
<b>OPERATING EXPENDITURES</b>								
010100-5301	Advertising and Promotional	-	-	2,000	2,000	2,000	2,060	2,122
010100-5302	Travel and Training	565	284	1,950	1,500	1,950	2,009	2,069
010100-5303	Printing and Binding	-	-	100	100	100	103	106
010100-5304	Licenses and Dues	29,281	28,730	31,870	31,870	31,870	32,826	33,811
010100-5311	Postage	327	317	350	350	350	361	371
010100-5312	Telephone and Internet	666	825	700	500	500	515	530
010100-5313	Rents	20	21	50	50	50	52	53
010100-5321	Liability Insurance	7,741	8,342	8,912	8,504	9,371	9,652	9,942
010100-5333	Professional Services	108	-	500	500	500	515	530
010100-5351	R & M - Motor Vehicles	-	-	500	500	500	515	530
010100-5353	R & M - Office Equipment	11	11	50	50	50	52	53
010100-5401	Books and Publications	-	-	100	50	50	52	53
010100-5402	Office Supplies	2,581	1,628	2,500	2,500	2,500	2,575	2,652
010100-5461	Motorized Equipment Supplies	322	378	500	500	500	515	530
010100-5462	Gasoline and Lubricants	414	450	500	500	500	515	530
010100-5491	Other Materials and Supplies	10,640	13,886	18,850	7,500	18,850	19,416	19,998
010100-5531	Contributions to Facilities & Equipment Repl. Fund	22,715	13,868	9,929	9,929	2,919	12,076	12,156
010100-5532	Contributions to Equipment Repl. Fund	2,857	1,821	714	714	714	2,857	2,857
010100-5651	Office Furniture and Equipment	130	1,402	500	500	500	515	530
<b>TOTAL OPERATING EXPENDITURES</b>		<b>78,378</b>	<b>71,963</b>	<b>80,575</b>	<b>68,117</b>	<b>73,774</b>	<b>87,178</b>	<b>89,426</b>
<b>TOTAL BUDGET</b>		<b>200,775</b>	<b>191,383</b>	<b>206,019</b>	<b>176,745</b>	<b>187,445</b>	<b>203,152</b>	<b>207,771</b>

## 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 American Legal Publishing, 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 information is provided 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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
New Resident Packets Distributed	420	425	425
Legal Notices Published	45	50	50
Garage Sale Permits	800	800	800

**DEPARTMENT STAFFING:**

<b>FULL TIME</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
010200-5101	Salaries and Wages, Full-Time	61,778	63,493	62,876	62,876	64,383	66,314	68,304
010200-5201	Employer - Social Security	3,767	3,848	3,801	3,801	3,941	4,059	4,181
010200-5202	Employer - Medicare	881	900	889	889	922	950	978
010200-5203	Employer - IMRF	9,599	8,477	9,684	9,684	9,444	9,727	10,019
010200-5211	Group Health Insurance	7,351	7,619	7,227	7,227	7,482	7,706	7,938
<b>TOTAL PERSONNEL SERVICES</b>		<b>83,376</b>	<b>84,337</b>	<b>84,477</b>	<b>84,477</b>	<b>86,172</b>	<b>88,757</b>	<b>91,420</b>
<b>OPERATING EXPENDITURES</b>								
010200-5301	Advertising and Promotional	6,376	7,582	8,750	7,500	8,800	9,064	9,336
010200-5302	Travel and Training	2,717	2,303	2,775	1,450	2,830	2,915	3,002
010200-5303	Printing and Binding	75	75	150	150	175	150	5,150
010200-5304	Licenses and Dues	430	583	650	650	675	695	716
010200-5311	Postage	14,493	14,697	17,200	15,000	17,200	17,716	18,247
010200-5313	Rents	261	220	410	410	410	422	435
010200-5321	Liability Insurance	4,586	5,139	5,446	5,233	5,727	5,899	6,076
010200-5333	Professional Services	20,995	16,251	33,500	33,500	34,000	35,020	36,071
010200-5353	R & M - Office Equipment	130	110	275	275	275	283	292
010200-5401	Books and Publications	24	25	75	75	80	82	85
010200-5402	Office Supplies	2,258	1,540	2,000	2,000	2,000	2,060	2,122
010200-5531	Contributions to Facilities & Equipment Repl. Fund	6,611	6,850	4,964	4,964	1,460	6,038	6,078
<b>TOTAL OPERATING EXPENDITURES</b>		<b>58,956</b>	<b>55,375</b>	<b>76,195</b>	<b>71,207</b>	<b>73,632</b>	<b>80,345</b>	<b>87,610</b>
<b>TOTAL BUDGET</b>		<b>142,332</b>	<b>139,712</b>	<b>160,672</b>	<b>155,684</b>	<b>159,804</b>	<b>169,102</b>	<b>179,029</b>

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

### DEPARTMENT STAFFING:

<u>PART TIME</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Recording Secretary	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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
010300-5102	Salaries and Wages, Part-Time	281	200	500	500	500	500	500
010300-5201	Employer - Social Security	17	12	33	33	33	33	33
010300-5202	Employer - Medicare	4	3	8	8	8	8	8
010300-5203	Employer - IMRF	13	-	-	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>315</b>	<b>215</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>	<b>541</b>
<b>OPERATING EXPENDITURES</b>								
010300-5311	Postage	85	135	250	250	250	258	265
010300-5313	Rents	-	-	50	50	50	52	53
010300-5333	Professional Services	4,276	4,395	7,045	7,045	7,045	7,256	7,474
010300-5353	R & M - Office Equipment	-	-	25	25	25	26	27
010300-5402	Office Supplies	-	-	125	125	125	129	133
<b>TOTAL OPERATING EXPENDITURES</b>		<b>4,361</b>	<b>4,530</b>	<b>7,495</b>	<b>7,495</b>	<b>7,495</b>	<b>7,720</b>	<b>7,951</b>
<b>TOTAL BUDGET</b>		<b>4,676</b>	<b>4,745</b>	<b>8,036</b>	<b>8,036</b>	<b>8,036</b>	<b>8,261</b>	<b>8,492</b>



## 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	4	2
Interview sessions	4	14	5

**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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
010400-5311	Postage	461	169	500	500	500	515	530
010400-5313	Rents	-	-	100	100	100	103	106
010400-5333	Professional Services	20,621	29,558	18,900	18,900	18,900	19,467	20,051
010400-5353	R & M - Office Equipment	-	-	50	50	50	52	53
010400-5402	Office Supplies	42	-	100	100	100	103	106
<b>TOTAL OPERATING EXPENDITURES</b>		<b>21,124</b>	<b>29,727</b>	<b>19,650</b>	<b>19,650</b>	<b>19,650</b>	<b>20,240</b>	<b>20,847</b>
<b>TOTAL BUDGET</b>		<b>21,124</b>	<b>29,727</b>	<b>19,650</b>	<b>19,650</b>	<b>19,650</b>	<b>20,240</b>	<b>20,847</b>

## 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 amendments to the Zoning Code. In 2019, the Planning and Zoning Board reviewed several significant commercial and industrial developments. In 2020, the Board reviewed amendments to the Subdivision Code relating to stormwater regulations to be consistent with Metropolitan Water Reclamation District regulations. The Board had significantly fewer meetings in 2020 though due to factors associated with the COVID-19 pandemic and the ensuing economic downturn. In 2021, the Community Development Department staff will work with the Board on Zoning Code amendments that are related to being consistent with the adoption of new Building Code regulations.

### **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>
Number of meetings	8	4	6

### **DEPARTMENT STAFFING:**

<b>PART TIME</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Commission Secretary	1	1	1	1	1
TOTAL:	1	1	1	1	1

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

**PLANNING AND ZONING BOARD**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
010500-5102	Salaries and Wages, Part-Time	385	594	400	400	400	400	400
010500-5201	Employer - Social Security	24	37	26	26	26	26	26
010500-5202	Employer - Medicare	6	9	6	6	6	6	6
010500-5203	Employer - IMRF	61	81	64	64	64	64	64
<b>TOTAL PERSONNEL SERVICES</b>		<b>476</b>	<b>721</b>	<b>496</b>	<b>496</b>	<b>496</b>	<b>496</b>	<b>496</b>
<b>OPERATING EXPENDITURES</b>								
010500-5311	Postage	44	-	125	125	125	129	133
010500-5333	Professional Services	1,890	1,631	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
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,934</b>	<b>1,631</b>	<b>2,425</b>	<b>2,425</b>	<b>2,425</b>	<b>2,498</b>	<b>2,573</b>
<b>TOTAL BUDGET</b>		<b>2,410</b>	<b>2,352</b>	<b>2,921</b>	<b>2,921</b>	<b>2,921</b>	<b>2,994</b>	<b>3,069</b>

## 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 continues to work with School District U-46 and local businesses on the Streamwood Career Exploration Program, 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 students and businesses, and 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:**

2020 saw a sharp decrease in programming opportunities as the COVID-19 pandemic halted business and school operations. Our annual event had to be cancelled. While this was disappointing, increasing student participation and career fields to explore will remain a focus for the program in 2021.

In support of the Village Board goals, the CEDC will work on opportunities to proactively address economic development. This may include an update on vacant parcels and incentive options. The CEDC continues to encourage shopping locally. The pandemic proved an opportunity to increase our Business E-News efforts to keep the business community apprised of key resources, changes in regulations, and ways in which Illinois' recovery response plan impacted their operations. The Village worked with business support groups to promote curbside, takeout, and other venues to help businesses through the pandemic. We continue to monitor these efforts. The CEDC will also be instrumental in the update to our website, as they have in the past.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Career Exploration Business Participation	8	0	10
Number of Students Participating	39	0	40
Business E-News	14	44	25

### **DEPARTMENT STAFFING:**

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

**COMMUNITY AND ECONOMIC DEVELOPMENT COMMISSION**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
010600-5311	Postage	4	-	50	50	50	52	53
010600-5313	Rents	1	4	5	5	5	5	5
010600-5333	Professional Services	8,019	6,232	12,000	-	12,000	12,000	12,000
010600-5353	R & M - Office Equipment	1	2	20	20	20	21	21
010600-5402	Office Supplies	6	6	25	125	125	129	133
<b>TOTAL OPERATING EXPENDITURES</b>		<b>8,031</b>	<b>6,244</b>	<b>12,100</b>	<b>200</b>	<b>12,200</b>	<b>12,206</b>	<b>12,212</b>
<b>TOTAL BUDGET</b>		<b>8,031</b>	<b>6,244</b>	<b>12,100</b>	<b>200</b>	<b>12,200</b>	<b>12,206</b>	<b>12,212</b>

## 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 several different cultures; and marching in the Village's annual "Summer Celebration" parade while dressed in ethnic regalia.

### **SIGNIFICANT CHANGES:**

All events were cancelled in 2020 due to COVID-19. In 2021, the Community Relations Commission is planning to hold all regularly scheduled events.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Cultures represented by Commission Board	15	15	15
Diversity Outreach Programs	3	0	3
Marchers in Summer Celebration Parade	100	0	120
"Art Appreciation Around the World" Artists	25	0	20
"Cultures of Our Community" Performance Groups	15	0	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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
010700-5311	Postage	25	-	125	125	125	129	133
010700-5353	R & M - Office Equipment	-	-	15	15	15	15	16
010700-5402	Office Supplies	-	-	50	50	50	52	53
010700-5491	Other Materials and Supplies	358	907	1,500	100	1,500	1,545	1,591
<b>TOTAL OPERATING EXPENDITURES</b>		<b>383</b>	<b>907</b>	<b>1,690</b>	<b>290</b>	<b>1,690</b>	<b>1,741</b>	<b>1,793</b>
<b>TOTAL BUDGET</b>		<b>383</b>	<b>907</b>	<b>1,690</b>	<b>290</b>	<b>1,690</b>	<b>1,741</b>	<b>1,793</b>



## 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 11<sup>th</sup>) and for those who perished in the 9/11 terror attacks (September 11<sup>th</sup>) with the Streamwood Police and Fire Departments.

### **SIGNIFICANT CHANGES:**

All ceremonies were cancelled in 2020 due to COVID-19. In 2021, the Veterans Commission is planning to hold all regularly scheduled ceremonies.

### **PERFORMANCE ACTIVITIES & MEASURES:**

#### **ATTENDANCE**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Memorial Day Weekend	500	0	500
9/11 Remembrance	300	0	300
Veterans Day Ceremony	100	0	100

### **DEPARTMENT STAFFING:**

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

**VETERANS COMMISSION**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
010800-5311	Postage	47	2	50	-	50	50	50
010800-5391	Other Contractual Services	1,595	4,900	2,200	-	3,000	3,000	3,000
010800-5402	Office Supplies	185	238	250	100	250	258	265
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,827</b>	<b>5,140</b>	<b>2,500</b>	<b>100</b>	<b>3,300</b>	<b>3,308</b>	<b>3,315</b>
<b>TOTAL BUDGET</b>		<b>1,827</b>	<b>5,140</b>	<b>2,500</b>	<b>100</b>	<b>3,300</b>	<b>3,308</b>	<b>3,315</b>

## 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. Many activities in 2020 were cancelled due to the pandemic. 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 the Budget.

### **SIGNIFICANT CHANGES:**

All NRCC events were cancelled in 2020 due to COVID-19. However, a special e-waste recycling event was held in September. In 2021, the Commission plans to resume all regularly scheduled events.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Outreach at Community events	2	1	2
Environmental Education Day Event	1	0	1
Electronic Recycling event	1	1	1
Paper Schredding event	1	1	1
Natural Area Cleanup Day	1	0	1

### **DEPARTMENT STAFFING:**

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

NATURAL RESOURCE CONSERVANCY COMMISSION

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
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	8,578	9,398	11,100	15,500	13,900	14,317	14,747
<b>TOTAL OPERATING EXPENDITURES</b>		<b>8,578</b>	<b>9,398</b>	<b>11,435</b>	<b>15,835</b>	<b>14,235</b>	<b>14,662</b>	<b>15,102</b>
<b>TOTAL BUDGET</b>		<b>8,578</b>	<b>9,398</b>	<b>11,435</b>	<b>15,835</b>	<b>14,235</b>	<b>14,662</b>	<b>15,102</b>

## 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. There are currently five blood drives scheduled annually (January, April, June, August, and October).

### **SIGNIFICANT CHANGES:**

All Blood Drives were moved off-site due to COVID-19.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
011000-5491	Other Materials and Supplies	-	109	1,000	150	250	250	250
<b>TOTAL OPERATING EXPENDITURES</b>		-	109	1,000	150	250	250	250
<b>TOTAL BUDGET</b>		-	109	1,000	150	250	250	250

## 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. The department reviews health care costs, available plan designs and options, reviews personnel staffing projections for succession planning and budget implications. The department works to ensure effective communication with residents and businesses, and promote and encourage economic growth.

### **SIGNIFICANT CHANGES:**

In order to address our continued efforts for succession planning, an Assistant Village Manager was proposed in 2020 to be hired mid-year. This position was delayed with funds used in 2020 for a Computer Systems Coordinator. The Assistant Manager position will be assessed and, depending on resources, filled in 2022. The end of the year will also see four (4) collective bargaining agreements end. We will initiate renewals, striving for completion by December, 2021. The Department will assess opportunities for employee recognition to support our work culture.

### **PERFORMANCE ACTIVITIES & MEASURES:**

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

<b><u>GOALS</u></b>	<b><u>2019 Actual</u></b>	<b><u>2020 Estimate</u></b>	<b><u>2021 Projected</u></b>
Balanced Budget	Completed	Ongoing	In Progress
Conduct Board Workshops	Ongoing	Ongoing	Ongoing
Leadership Development	Ongoing	Ongoing	Ongoing
Systems Upgrade/Document Imaging	Initiate	In Progress	In Progress
Water & Sewer Rate Plan	Initiate	Implementing	Monitor
Direct Economic Development Efforts	Ongoing	Ongoing	Ongoing
Realize Pathway Connectivity	Initiating	Reviewing	Implementing
Intergovernmental Cooperation/Projects	Planned	Delayed	Implementing
Union Contract Negotiations	Ongoing	Complete	In Progress

### **DEPARTMENT STAFFING:**

<b><u>FULL TIME</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
Village Manager	1	1	1	1	1
Asst. Village Manager	0	0	0	1	1
Human Resources Coordinator	1	1	1	1	1
Executive Assistant	1	1	1	1	1
<b>TOTAL:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>

**ADMINISTRATION**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
012100-5101	Salaries and Wages, Full-Time	306,105	310,724	362,683	312,683	329,002	388,872	450,538
012100-5102	Salaries and Wages, Part-Time	171	157	-	-	7,200	7,200	7,200
012100-5103	Salaries and Wages, Overtime	-	-	1,200	-	1,200	1,200	1,200
012100-5201	Employer - Social Security	16,412	17,015	19,655	16,512	17,685	20,854	24,117
012100-5202	Employer - Medicare	4,312	4,485	5,125	4,305	4,668	5,429	6,213
012100-5203	Employer - IMRF	47,508	42,792	55,818	46,892	47,826	55,957	64,331
012100-5211	Group Health Insurance	56,535	63,628	74,386	62,491	66,015	73,995	82,215
<b>TOTAL PERSONNEL SERVICES</b>		<b>431,043</b>	<b>438,801</b>	<b>518,867</b>	<b>442,883</b>	<b>473,596</b>	<b>553,507</b>	<b>635,815</b>
<b>OPERATING EXPENDITURES</b>								
012100-5301	Advertising and Promotional	2,427	1,300	2,600	2,595	2,600	2,678	2,758
012100-5302	Travel and Training	8,539	4,236	11,450	5,450	11,250	11,588	11,935
012100-5303	Printing and Binding	-	10	350	350	350	361	371
012100-5304	Licenses and Dues	6,522	7,513	7,725	8,055	9,790	10,084	10,386
012100-5311	Postage	521	445	550	550	550	567	583
012100-5312	Telephone and Internet	786	761	1,000	500	1,000	1,030	1,061
012100-5313	Rents	1,071	1,115	850	846	850	876	902
012100-5321	Liability Insurance	14,578	16,360	18,319	17,516	19,262	19,840	20,435
012100-5333	Professional Services	13,976	16,406	18,100	17,200	13,450	13,854	14,269
012100-5351	R & M - Motor Vehicles	-	-	50	50	50	52	53
012100-5353	R & M - Office Equipment	535	557	510	436	500	515	530
012100-5401	Books and Publications	-	-	350	100	150	155	159
012100-5402	Office Supplies	3,072	3,254	2,450	2,250	4,250	4,378	4,509
012100-5461	Motorized Equipment Supplies	334	505	500	300	500	515	530
012100-5462	Gasoline and Lubricants	640	674	750	350	750	773	796
012100-5491	Other Materials and Supplies	535	131	500	220	300	309	318
012100-5531	Contributions to Facilities & Equipment Repl. Fund	26,106	25,690	18,617	18,617	5,473	22,642	22,792
012100-5532	Contributions to Equipment Repl. Fund	3,143	1,987	714	714	714	2,857	2,857
<b>TOTAL OPERATING EXPENDITURES</b>		<b>82,785</b>	<b>80,944</b>	<b>85,385</b>	<b>76,099</b>	<b>71,789</b>	<b>93,069</b>	<b>95,246</b>
<b>TOTAL BUDGET</b>		<b>513,828</b>	<b>519,745</b>	<b>604,252</b>	<b>518,982</b>	<b>545,385</b>	<b>646,576</b>	<b>731,061</b>



## 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 the Illinois Compiled 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:**

The COVID-19 pandemic affected the number of meetings, and as a result, the number of ordinance and resolutions produced. As we return to normal operations, 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>
Number of Ordinances Written	45	35	45
Number of Resolutions Written	65	50	65
Number of Meetings Attended:			
Village Board	23	19	24
Planning and Zoning Board	8	4	6
Staff meetings	50	53	50
Public Hearings	2	2	2
Special Board Meetings	6	7	6

### **DEPARTMENT STAFFING:**

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

LEGAL

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
012200-5331	Legal Services	222,496	255,348	250,000	220,000	250,000	257,500	265,225
<b>TOTAL OPERATING EXPENDITURES</b>		<b>222,496</b>	<b>255,348</b>	<b>250,000</b>	<b>220,000</b>	<b>250,000</b>	<b>257,500</b>	<b>265,225</b>
<b>TOTAL BUDGET</b>		<b>222,496</b>	<b>255,348</b>	<b>250,000</b>	<b>220,000</b>	<b>250,000</b>	<b>257,500</b>	<b>265,225</b>

## 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:**

Due to COVID-19, the Department has seen a shift in the number of online payments, e-billing requests, and residents signing up for automatic payments (EFT). Finance continues to monitor these changes and has reflected those behaviors in the Budget moving forward.

**PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Distinguished Budget Presentation Award	Completed	Completed	In-process
Excellence in Financial Reporting Award	Completed	In-process	In-process

**DEPARTMENT STAFFING:**

<b>FULL TIME</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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	3	3	2	2	2
TOTAL:	8	8	7	7	7
<b>PART TIME</b>					
*Office Assistant	3	3	3	3	3
Seasonal Intern	1	1	1	1	1
TOTAL:	4	4	4	4	4

\*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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
012300-5101	Salaries and Wages, Full-Time	371,356	410,354	413,868	384,932	359,078	369,850	395,975
012300-5102	Salaries and Wages, Part-Time	25,221	23,908	31,033	31,033	33,183	34,178	35,204
012300-5103	Salaries and Wages, Overtime	3,904	1,575	5,000	2,500	2,500	2,500	2,500
012300-5104	Insurance Opt Out	10,000	11,936	15,000	15,000	15,000	15,000	15,000
012300-5201	Employer - Social Security	24,966	26,717	27,193	25,790	23,921	24,639	25,988
012300-5202	Employer - Medicare	5,839	6,248	6,363	6,031	5,596	5,764	6,081
012300-5203	Employer - IMRF	62,987	64,065	68,267	65,722	56,366	58,057	56,552
012300-5211	Group Health Insurance	49,699	52,961	49,733	49,733	44,010	45,330	53,102
<b>TOTAL PERSONNEL SERVICES</b>		<b>553,972</b>	<b>597,764</b>	<b>616,457</b>	<b>580,741</b>	<b>539,654</b>	<b>555,319</b>	<b>590,402</b>
<b>OPERATING EXPENDITURES</b>								
012300-5302	Travel and Training	11,090	14,820	16,900	10,000	15,900	16,377	16,868
012300-5303	Printing and Binding	3,636	4,238	5,400	5,400	6,950	7,159	7,373
012300-5304	Licenses and Dues	2,241	2,015	2,948	2,948	3,847	3,962	4,081
012300-5311	Postage	3,544	4,955	5,280	3,500	5,280	5,438	5,602
012300-5312	Telephone and Internet	786	812	810	600	600	618	637
012300-5313	Rents	3,639	3,500	3,900	3,900	3,900	4,017	4,138
012300-5321	Liability Insurance	25,830	33,185	35,647	35,166	37,483	38,607	39,766
012300-5333	Professional Services	1,450	1,100	1,200	1,200	1,200	1,200	1,200
012300-5353	R & M - Office Equipment	2,712	3,165	4,260	4,260	4,260	4,388	4,519
012300-5391	Other Contractual Services	13,091	15,387	17,998	17,000	17,000	17,510	18,035
012300-5401	Books and Publications	124	413	500	175	175	180	186
012300-5402	Office Supplies	7,021	9,045	12,320	10,000	12,520	12,896	13,282
012300-5491	Other Materials and Supplies	100	135	840	100	340	350	361
012300-5531	Contributions to Facilities & Equipment Repl. Fund	37,972	49,669	35,992	35,992	10,581	43,775	44,065
<b>TOTAL OPERATING EXPENDITURES</b>		<b>113,236</b>	<b>142,439</b>	<b>143,995</b>	<b>130,241</b>	<b>120,036</b>	<b>156,478</b>	<b>160,113</b>
<b>TOTAL BUDGET</b>		<b>667,208</b>	<b>740,203</b>	<b>760,452</b>	<b>710,982</b>	<b>659,690</b>	<b>711,796</b>	<b>750,515</b>

## 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.

### **SIGNIFICANT CHANGES:**

The COVID-19 Pandemic impacted several projects. The Northwest Central Dispatch (NWCD) new Computer Aided Dispatch (CAD) and Records Management System (RMS) were postponed. There is no specific new go live date, but we expect that to be fall of 2020 or spring of 2021. The EnerGov implementation was put on hold for 3 months, but has restarted. We still expect to go live in April of 2021. The Executime implementation has been postponed. We expect to start implementation in June of 2021 with a go live of January 2022. With the board's approval we have filled the open position of Computer Systems Coordinator.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimated</u>	<u>2021 Projected</u>
Implement a new Village-wide ERP system (MUNIS and EnerGov)	In-process	In-process	Completed
Migrate users to Office 365	In-process	Ongoing	Completed
Public Safety Vehicle updates (CAD, Systems Software)	Postponed	In-process	Completed
Implement Tyler Executime for timekeeping and scheduling	Postponed	In-process	Completed

### **DEPARTMENT STAFFING:**

<b>FULL TIME</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Director	1	1	1	1	1
Computer Systems Coordinator	0	1	1	0	0
Public Safety Technician	1	1	1	1	1
Database Systems Analyst	1	1	1	1	1
<b>TOTAL:</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>

**INFORMATION TECHNOLOGY**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
012400-5101	Salaries and Wages, Full-Time	280,785	295,168	296,374	296,374	392,678	270,576	278,694
012400-5201	Employer - Social Security	16,965	17,964	18,130	18,130	23,944	16,361	16,852
012400-5202	Employer - Medicare	3,967	4,202	4,241	4,241	5,603	3,829	3,944
012400-5203	Employer - IMRF	43,391	39,606	46,199	46,199	57,386	39,213	40,389
012400-5211	Group Health Insurance	48,743	50,037	49,733	49,733	73,497	53,697	55,308
<b>TOTAL PERSONNEL SERVICES</b>		<b>393,851</b>	<b>406,977</b>	<b>414,677</b>	<b>414,677</b>	<b>553,108</b>	<b>383,676</b>	<b>395,187</b>
<b>OPERATING EXPENDITURES</b>								
012400-5302	Travel and Training	9,322	4,855	15,000	5,000	20,000	15,000	15,000
012400-5304	Licenses and Dues	200	263	250	150	250	258	265
012400-5311	Postage	100	100	150	50	150	155	159
012400-5312	Telephone and Internet	78,766	87,533	87,250	112,000	108,600	111,858	115,214
012400-5313	Rents	1	-	150	150	150	155	159
012400-5321	Liability Insurance	16,452	18,389	20,794	20,109	21,865	22,521	23,197
012400-5333	Professional Services	124,689	255,694	500,587	450,000	463,129	477,023	491,334
012400-5353	R & M - Office Equipment	11,906	-	17,855	17,855	18,635	19,194	19,770
012400-5402	Office Supplies	598	322	550	250	550	567	583
012400-5531	Contributions to Facilities & Equipment Repl. Fund	25,428	35,690	18,617	18,617	5,473	22,642	22,792
012400-5651	Office Furniture and Equipment	147,666	165,273	219,950	200,000	211,436	217,779	224,312
<b>TOTAL OPERATING EXPENDITURES</b>		<b>415,128</b>	<b>568,119</b>	<b>881,153</b>	<b>824,181</b>	<b>850,238</b>	<b>887,150</b>	<b>912,785</b>
<b>TOTAL BUDGET</b>		<b>808,979</b>	<b>975,096</b>	<b>1,295,830</b>	<b>1,238,858</b>	<b>1,403,346</b>	<b>1,270,826</b>	<b>1,307,972</b>

## 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 2021 Budget includes funds for the completion of the implementation of a new Building Permit software system. The new system will allow the department to process on-line applications and licenses. This should significantly reduce the amount of paper generated by the department and improve our customer service to the community. The Department will also coordinate with the Planning and Zoning Board regarding the updating of the Village's Zoning Code. We will also be recommending the adoption of the 2018 International Building Code set of codes which is in-line with our six year cycle for Building Code updates. 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. Due to COVID-19, the Department has delayed proposed personnel changes and part-time hires. The 2021 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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Permits Issued	3,814	3,500	3,000
Inspections Performed	19,870	20,000	20,000
Contractors Licensed	1,381	1,000	900
Code Enforcement Violations	3,600	3,800	3,700
Houses Inspected in Walking Program	780	800	800
Residential Rental Properties Licensed	1,944	1,869	1,900
Business Licenses Issued	620	600	620

<b>FULL TIME</b>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Director	1	1	1	1	1
Assistant Director	1	1	1	1	1
Building Official	1	1	1	1	1
Building Inspector	1	2	2	2	2
Code Enforcement Supervisor	1	1	1	1	1
Code Enforcement Officer	2	1	1	1	1
Bilingual Code Enforcement Officer	1	1	1	1	1
Office Assistant	2	2	2	2	2
<b>TOTAL:</b>	10	10	10	10	10

<b>PART TIME</b>					
Office Assistant	2	2	2	2	2
Code Enforcement	1	1	1	1	1
Seasonal Intern	1	1	1	1	1
<b>TOTAL:</b>	4	4	4	4	4

**COMMUNITY DEVELOPMENT**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
013100-5101	Salaries and Wages, Full-Time	593,863	648,101	790,301	790,301	827,946	852,784	878,368
013100-5102	Salaries and Wages, Part-Time	52,126	55,014	69,068	53,163	71,696	73,847	76,062
013100-5103	Salaries and Wages, Overtime	1,664	4,435	10,000	7,000	10,000	10,300	10,609
013100-5104	Insurance Opt Out	16,000	16,000	16,000	16,000	16,000	16,000	16,000
013100-5201	Employer - Social Security	38,810	42,864	50,303	50,303	52,285	53,854	55,469
013100-5202	Employer - Medicare	9,397	10,127	12,114	12,114	12,577	12,954	13,343
013100-5203	Employer - IMRF	100,615	96,216	130,458	130,458	128,835	132,700	136,681
013100-5211	Group Health Insurance	76,933	96,581	109,095	109,095	97,376	100,297	103,306
<b>TOTAL PERSONNEL SERVICES</b>		<b>889,408</b>	<b>969,338</b>	<b>1,187,339</b>	<b>1,168,434</b>	<b>1,216,715</b>	<b>1,252,736</b>	<b>1,289,839</b>
<b>OPERATING EXPENDITURES</b>								
013100-5302	Travel and Training	4,429	4,821	7,400	5,400	7,400	7,622	7,851
013100-5303	Printing and Binding	2,896	5,637	3,000	3,000	3,000	3,090	3,183
013100-5304	Licenses and Dues	1,363	1,824	1,465	1,465	1,465	1,509	1,554
013100-5305	Laundry, Cleaning and Pest Control	467	467	500	500	500	515	530
013100-5311	Postage	2,679	3,333	3,500	3,500	3,500	3,605	3,713
013100-5312	Telephone and Internet	6,277	7,693	6,800	6,800	6,800	7,004	7,214
013100-5313	Rents	307	757	570	570	570	587	605
013100-5314	Utilities	1,916	1,072	5,700	5,700	5,700	5,871	6,047
013100-5321	Liability Insurance	36,879	38,170	42,579	40,701	44,771	46,114	47,498
013100-5333	Professional Services	121,563	162,072	160,000	160,000	160,000	164,800	169,744
013100-5351	R & M - Motor Vehicles	181	98	1,000	1,000	1,000	1,030	1,061
013100-5353	R & M - Office Equipment	154	250	450	450	450	464	477
013100-5354	R & M - Buildings and Improvements	36,765	76,093	57,341	59,346	60,341	62,151	64,016
013100-5401	Books and Publications	100	1,511	200	400	200	206	212
013100-5402	Office Supplies	5,076	8,363	7,000	7,042	7,000	7,210	7,426
013100-5413	Clothing and Safety Supplies	1,398	680	2,000	2,000	2,000	2,060	2,122
013100-5432	Janitorial Supplies	6,311	19,198	7,800	7,800	7,800	8,034	8,275
013100-5435	Small Tools	33	98	2,600	2,600	2,600	2,678	2,758
013100-5461	Motorized Equipment Supplies	3,633	4,975	6,600	6,600	6,600	6,798	7,002
013100-5462	Gasoline and Lubricants	8,505	7,674	10,000	10,000	10,000	10,300	10,609
013100-5531	Contributions to Facilities & Equipment Repl. Fund	50,686	49,669	35,992	35,992	10,581	43,775	44,065
013100-5532	Contributions to Equipment Repl. Fund	23,321	16,219	6,676	6,676	6,509	26,036	26,036
<b>TOTAL OPERATING EXPENDITURES</b>		<b>314,939</b>	<b>410,674</b>	<b>369,173</b>	<b>367,542</b>	<b>348,787</b>	<b>411,459</b>	<b>421,998</b>
<b>TOTAL BUDGET</b>		<b>1,204,347</b>	<b>1,380,012</b>	<b>1,556,512</b>	<b>1,535,976</b>	<b>1,565,502</b>	<b>1,664,195</b>	<b>1,711,837</b>



**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 Police Department exhausted the Police Officer Eligibility List created in 2019 and has begun the process of creating a new list. The Police Department initiated the newly created Certified/Eligible Police Officer program and hired two lateral entry Police Officers from the first round of interviews. The Police Department is also creating a new Police Sergeant eligibility list as the current list is set to expire in October. The Police Department has decided to take the Records department position previously assigned to Property Custodian/Court Liaison and reinstate the position of Records Supervisor in its place. This reinstated position of Records Supervisor would be that of a non-union civilian posting and will allow for more adequate supervision of the Records Clerks and management of the Records Division Reporting systems i.e., RMS, LEADS LAC, FOIA, CJIS and Motorola CAD. With the reorganization of our existing management team and the addition of new Police Officers, the Police Department hopes to complete the formation of a Problem-Oriented Policing (P.O.P.) and Traffic Enforcement Unit. This will help us meet our primary goal to positively impact quality of life issues and provide appropriate law enforcement response to our residents.

**PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimated</u>	<u>2021 Projected</u>
Part I Offense	570	500	550
Part II Offense	1,580	1,600	1,650
Traffic Accidents	1,100	1,000	1,000
Criminal Arrests	1,600	1,450	1,650
Total Calls for Service	16,500	15,000	16,000

**DEPARTMENT STAFFING:**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>FULL TIME</b>					
Chief / Deputy Chief / Commander	6	7	7	7	7
Sergeant / Officer	54	53	53	53	53
Records Clerk	9	8	8	8	8
Records Supervisor	0	1	1	1	1
Executive Assistant	1	1	1	1	1
Social Worker	1	1	1	1	1
<b>TOTAL:</b>	<u>71</u>	<u>71</u>	<u>71</u>	<u>71</u>	<u>71</u>
<b>PART TIME</b>					
Crossing Guard / Records Clerk	11	11	11	11	11
Social Worker	1	1	1	1	1
<b>TOTAL:</b>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>	<u>12</u>

POLICE

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
014100-5101	Salaries and Wages, Full-Time	6,358,687	6,101,442	6,051,895	6,254,708	6,531,421	6,727,364	6,929,185
014100-5102	Salaries and Wages, Part-Time	127,849	132,566	157,516	157,516	158,620	163,379	168,280
014100-5103	Salaries and Wages, Overtime	543,091	525,196	475,800	475,800	494,600	509,438	524,721
014100-5104	Insurance Opt Out	59,530	63,559	75,000	75,000	75,000	75,000	75,000
014100-5201	Employer - Social Security	42,060	45,569	40,793	40,793	42,599	43,877	45,193
014100-5202	Employer - Medicare	97,142	96,811	80,885	92,491	92,527	95,303	98,162
014100-5203	Employer - IMRF	97,136	92,211	103,945	103,945	98,284	101,233	104,269
014100-5211	Group Health Insurance	826,512	815,128	760,357	851,926	928,136	955,980	984,659
014100-5212	PSEBA	69,325	93,346	101,350	103,648	107,817	111,052	114,383
<b>TOTAL PERSONNEL SERVICES</b>		<b>8,221,332</b>	<b>7,965,828</b>	<b>7,847,541</b>	<b>8,155,827</b>	<b>8,529,004</b>	<b>8,782,624</b>	<b>9,043,853</b>
<b>OPERATING EXPENDITURES</b>								
014100-5302	Travel and Training	46,784	47,276	54,801	50,000	71,531	50,000	51,500
014100-5303	Printing and Binding	4,257	3,776	6,000	5,000	6,000	6,180	6,365
014100-5304	Licenses and Dues	3,946	4,754	6,025	6,000	6,025	6,206	6,392
014100-5311	Postage	3,852	3,856	6,000	6,000	6,000	6,180	6,365
014100-5312	Telephone and Internet	32,964	31,728	30,000	32,000	33,000	33,990	35,010
014100-5313	Rents	6,750	6,463	7,500	6,000	7,500	7,725	7,957
014100-5314	Utilities	3,629	2,326	5,000	3,000	5,000	5,150	5,305
014100-5321	Liability Insurance	359,981	391,113	405,985	392,473	426,884	439,691	452,881
014100-5333	Professional Services	538,823	536,576	483,863	470,000	483,295	497,794	512,728
014100-5351	R & M - Motor Vehicles	9,315	7,366	8,000	8,108	8,500	8,755	9,018
014100-5352	R & M - Construction and Other Equipment	21,772	7,686	18,900	13,900	18,900	19,467	20,051
014100-5353	R & M - Office Equipment	1,420	1,420	2,500	2,500	2,500	2,575	2,652
014100-5354	R & M - Buildings and Improvements	33,535	61,667	36,470	36,470	46,170	47,555	48,982
014100-5391	Other Contractual Services	19,381	27,144	25,000	25,000	25,000	25,750	26,523
014100-5401	Books and Publications	1,067	135	1,000	1,000	1,000	1,030	1,061
014100-5402	Office Supplies	15,824	18,930	17,000	17,000	19,000	19,570	20,157
014100-5412	Chemicals	5,038	5,291	5,000	5,000	5,000	5,150	5,305
014100-5413	Clothing and Safety Supplies	60,895	72,887	50,425	50,425	67,525	50,000	51,500
014100-5414	Medical Supplies	-	-	1,500	1,500	3,000	3,090	3,183
014100-5415	Safety Supplies and Ammunition	17,995	19,094	19,000	19,000	26,000	26,780	20,000
014100-5416	Photographic Supplies	-	196	2,000	2,000	2,000	2,060	2,122
014100-5432	Janitorial Supplies	5,699	5,853	4,500	4,500	6,000	6,180	6,365
014100-5434	Electrical and Communication Supplies	843	3,270	3,000	3,000	2,000	2,000	2,000
014100-5435	Small Tools	-	-	100	100	100	103	106
014100-5436	Machinery Supplies	-	124	500	500	500	515	530
014100-5451	Food	3,882	4,968	5,950	5,000	6,000	6,180	6,365
014100-5461	Motorized Equipment Supplies	40,877	45,586	40,000	40,000	42,000	43,260	44,558
014100-5462	Gasoline and Lubricants	96,928	94,038	105,000	90,000	105,000	108,150	111,395
014100-5491	Other Materials and Supplies	25,042	34,774	6,200	9,000	9,200	9,476	9,760
014100-5531	Contributions to Facilities & Equipment Repl. F	140,521	145,204	122,954	122,954	39,268	157,071	157,071
014100-5532	Contributions to Equipment Repl. Fund	152,105	130,151	54,721	54,721	57,834	238,014	238,014
014100-5592	Police Pension Contributions	2,618,336	2,224,218	2,422,468	2,422,468	2,926,158	3,013,943	3,104,361
014100-5602	Building Improvements	2,000	434	2,000	2,000	2,000	2,060	2,122
014100-5631	Police Automotive Equipment	1,129	1,486	2,000	2,000	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	-	-	-	-
014100-5671	General Equipment and Machinery	-	-	2,000	-	2,000	2,000	2,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>4,276,590</b>	<b>3,939,790</b>	<b>3,966,362</b>	<b>3,910,619</b>	<b>4,471,890</b>	<b>4,857,769</b>	<b>4,983,946</b>
<b>TOTAL BUDGET</b>		<b>12,497,922</b>	<b>11,905,618</b>	<b>11,813,903</b>	<b>12,066,446</b>	<b>13,000,894</b>	<b>13,640,393</b>	<b>14,027,799</b>

## 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. The Fire Department also leads Emergency Management efforts for the Village.

### 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:

Due to COVID-19, the Fire Department has been heavily involved in activating the Village's Emergency Operations Center (EOC) focusing on collecting vital statistics, data, contact information, tracking operations, monitoring external media sources, and providing critical information and resources to Village personnel. In 2020, this saw a shift in resources and required additional regular overtime for the Fire Department with less of a need of 7G overtime due to business closures as a result of the statewide shutdown. On a positive note, the major project of replacing Fire Station 31 continued on schedule. The new building will be completed in 2021 Q1. Following completion, Engine Company 31, Battalion 9, Administration and Fire and Life Safety Inspectional Services will relocate to Station 31. An architect has been engaged to explore renovations to Fire Stations 32 and 33 to improve safety and efficiencies at these important facilities. Currently, the Fire Department has 10 members eligible to retire. That number will rise to 14 in the next five years. Our succession plan has placed capable officers in positions to ensure capable leadership into the future.

### PERFORMANCE ACTIVITIES & MEASURES:

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Total Incidents	3,799	3,838	3,900
Emergency Medical Incidents	2,724	2,600	2,800
Patients Transported	2,279	2,200	2,200
Average Response Time	4:12	4:36	4:30
Percentile < 5 minutes	70%	70%	69%
Fire Inspections Performed	1,284	680	1,200

### DEPARTMENT STAFFING:

<u>FULL TIME</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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	37	37	37	37
	52	53	53	53	52

### PART TIME

No part-time employees are assigned to this department.

**FIRE**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
015100-5101	Salaries and Wages, Full-Time	4,704,729	4,785,544	5,018,216	5,018,216	5,180,527	5,335,943	5,358,157
015100-5103	Salaries and Wages, Overtime	367,215	518,859	388,396	425,000	399,752	411,745	424,097
015100-5104	Insurance Opt Outs	55,414	31,282	30,000	30,000	30,000	30,000	30,000
015100-5105	7G Overtime	126,000	111,642	219,157	135,000	136,816	140,920	145,148
015100-5201	Employer - Social Security	2,925	3,141	2,815	2,815	2,957	3,046	3,137
015100-5202	Employer - Medicare	66,663	70,441	67,203	67,203	70,872	72,998	73,294
015100-5203	Employer - IMRF	7,454	6,921	7,173	7,173	7,087	7,300	7,519
015100-5211	Group Health Insurance	810,288	876,704	895,533	895,533	880,021	906,422	907,708
015100-5212	PSEBA	117,915	120,578	124,628	111,782	116,278	119,766	123,359
<b>TOTAL PERSONNEL SERVICES</b>		<b>6,258,603</b>	<b>6,525,112</b>	<b>6,753,121</b>	<b>6,692,722</b>	<b>6,824,310</b>	<b>7,028,139</b>	<b>7,072,419</b>
<b>OPERATING EXPENDITURES</b>								
015100-5301	Advertising and Promotional	3,243	4,115	3,100	2,000	2,975	3,064	3,156
015100-5302	Travel and Training	33,400	43,268	92,535	72,000	90,350	65,000	70,000
015100-5303	Printing and Binding	417	304	650	300	550	567	583
015100-5304	Licenses and Dues	20,422	20,197	26,645	25,000	26,310	27,099	27,912
015100-5305	Laundry, Cleaning and Pest Control	735	1,072	2,150	2,000	1,950	2,009	2,069
015100-5311	Postage	3,820	2,156	3,450	2,500	2,950	3,039	3,130
015100-5312	Telephone and Internet	18,497	18,292	20,640	19,000	20,100	20,703	21,324
015100-5313	Rents	1,848	1,849	1,900	1,860	1,900	1,957	2,016
015100-5314	Utilities	2,663	2,725	1,000	2,000	5,000	5,150	5,305
015100-5321	Liability Insurance	266,671	299,622	325,778	313,145	342,549	352,825	363,410
015100-5333	Professional Services	149,917	159,584	175,175	170,000	173,811	179,025	184,396
015100-5351	R & M - Motor Vehicles	9,505	26,098	31,750	30,000	31,750	32,703	33,684
015100-5352	R & M - Construction and Other Equipment	14,425	15,400	30,150	30,000	31,065	31,997	32,957
015100-5353	R & M - Office Equipment	462	462	500	450	500	515	530
015100-5354	R & M - Buildings and Improvements	26,950	51,093	45,850	40,000	44,350	45,681	47,051
015100-5391	Other Contractual Services	2,069	595	2,000	1,800	2,000	2,060	2,122
015100-5401	Books and Publications	1,457	216	3,180	1,500	2,980	3,069	3,161
015100-5402	Office Supplies	6,083	7,214	8,775	7,500	8,700	8,961	9,230
015100-5411	Landscaping Supplies	555	1,105	550	350	500	515	530
015100-5413	Clothing and Safety Supplies	37,133	96,734	100,739	95,000	88,529	80,000	80,000
015100-5414	Medical Supplies	25,246	14,968	33,575	30,000	38,600	39,758	40,951
015100-5415	Safety Supplies and Ammunition	25,303	20,765	26,772	23,000	26,868	27,674	28,504
015100-5416	Photographic Supplies	-	649	300	250	300	309	318
015100-5431	Building Supplies	6,748	6,963	10,000	8,000	7,500	7,725	7,957
015100-5432	Janitorial Supplies	6,591	8,153	10,000	10,200	11,000	11,330	11,670
015100-5433	Plumbing and Heating Supplies	1,109	882	2,000	1,500	2,000	2,060	2,122
015100-5434	Electrical and Communication Supplies	9,251	3,618	10,040	7,000	8,716	8,977	9,247
015100-5435	Small Tools	1,883	325	6,976	2,000	6,366	1,000	1,000
015100-5436	Machinery Supplies	88	-	1,500	1,500	1,500	1,545	1,591
015100-5451	Food	3,379	2,521	6,740	4,500	6,990	7,200	7,416
015100-5461	Motorized Equipment Supplies	42,445	45,487	41,550	35,000	39,150	40,325	41,534
015100-5462	Gasoline and Lubricants	34,794	31,672	41,885	37,000	37,560	38,687	39,847
015100-5491	Other Materials and Supplies	765	2,694	4,700	2,500	4,300	4,429	4,562
015100-5531	Contributions to Facilities & Equipment Repl. Fund	210,720	142,813	121,488	121,488	61,570	250,305	211,611
015100-5532	Contributions to Equipment Repl. Fund	367,175	248,078	90,198	90,198	93,344	373,375	373,375

**FIRE**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>2018 ACTUAL</b>	<b>2019 ACTUAL</b>	<b>2020 BUDGET</b>	<b>2020 EST.</b>	<b>2021 BUDGET</b>	<b>2022 PROJ.</b>	<b>2023 PROJ.</b>
015100-5593	Fire Pension Contributions	1,771,233	1,409,384	1,715,412	1,715,412	1,886,513	1,943,108	2,001,402
015100-5602	Building Improvements	2,878	1,973	18,000	-	8,000	5,000	5,000
015100-5651	Office Furniture and Equipment	10,127	-	1,400	600	5,000	1,000	1,000
015100-5652	Electrical and Communications Equipment	828	-	1,600	2,500	2,000	2,060	2,122
015100-5653	Fire and Other Safety Equipment	8,611	5,995	28,085	26,000	3,535	1,000	1,000
015100-5671	General Equipment and Machinery	6,922	-	5,300	5,000	4,800	4,944	5,092
015100-5691	Capital Acquisitions Not Classified Elsewhere	31,636	-	6,075	3,500	875	901	928
<b>TOTAL OPERATING EXPENDITURES</b>		<b>3,168,004</b>	<b>2,699,041</b>	<b>3,060,113</b>	<b>2,943,553</b>	<b>3,135,306</b>	<b>3,638,650</b>	<b>3,690,815</b>
<b>TOTAL BUDGET</b>		<b>9,426,607</b>	<b>9,224,153</b>	<b>9,813,234</b>	<b>9,636,275</b>	<b>9,959,616</b>	<b>10,666,790</b>	<b>10,763,234</b>

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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 significant developments built in the last 20 years are requiring additional resources. The current pandemic created new challenges as 10 seasonal workers were not hired in 2020. The Public Works Facility expansion and site improvements project has begun and should be completed in late 2021. Increased maintenance for various areas in the Village including additional paths, lighting and landscaping along Irving Park Rd. is required. The current plan is to finish converting all street lights to LED technology over the next 2 years. The tree installation focus will be on reforesting parkways in conjunction with capital improvements and sewer maintenance. The proposed Public Works management position will focus on assisting with capital improvement projects, administering the 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 evaluating the previously approved additional Maintenance Worker and full time Administrative Secretary to help meet the overall Public Works workload demand and future succession plans.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Complete Sweeps of the Village	5	6	6
Tons of Salt Used	2,950	3,000	3,000
Feet of Storm Sewer Televised	46,048	45,000	45,000
Feet of Storm Sewer Rehabilitated	3,714	3,000	3,000
Trees Removed	74	100	100
Trees Planted	212	150	150
Street Lights Converted to LED	109	200	200

### **DEPARTMENT STAFFING:**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>FULL TIME</b>					
Director of Public Works	1	1	1	1	1
Public Works Supervisor / Asst Director	1	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	29	29	29
Administrative Secretary	0	0	1	1	1
Office Assistant	1	1	1	1	1
<b>TOTAL:</b>	<b>45</b>	<b>45</b>	<b>47</b>	<b>47</b>	<b>47</b>
<b>PART TIME</b>					
Seasonal Maintenance	12	12	13	13	13
Seasonal Engineering Intern	2	2	2	2	2
Building Maintenance	1	1	1	1	1
Administrative Secretary	1	1	0	0	0
Office Assistant	1	1	1	1	1
<b>TOTAL:</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>

**PUBLIC WORKS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
016100-5101	Salaries and Wages, Full-Time	1,143,832	1,174,193	1,301,982	1,250,000	1,218,909	1,255,476	1,293,141
016100-5102	Salaries and Wages, Part-Time	44,657	62,649	78,394	50,000	75,587	77,855	80,190
016100-5103	Salaries and Wages, Overtime	86,286	96,072	138,780	99,000	138,780	142,943	147,232
016100-5104	Insurance Opt Outs	4,200	5,372	15,000	15,000	10,000	10,000	10,000
016100-5201	Employer - Social Security	75,196	78,542	80,152	73,812	77,079	79,391	81,773
016100-5202	Employer - Medicare	17,722	18,518	18,878	17,385	18,150	18,695	19,255
016100-5203	Employer - IMRF	194,727	171,338	203,435	187,345	179,523	184,909	190,456
016100-5211	Group Health Insurance	252,589	253,541	274,791	274,791	267,614	275,642	283,912
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,819,209</b>	<b>1,860,225</b>	<b>2,111,412</b>	<b>1,967,333</b>	<b>1,985,642</b>	<b>2,044,911</b>	<b>2,105,959</b>
<b>OPERATING EXPENDITURES</b>								
016100-5302	Travel and Training	4,685	5,676	7,700	2,500	6,750	6,953	7,161
016100-5304	Licenses and Dues	1,599	2,802	1,790	1,790	1,790	1,844	1,899
016100-5305	Laundry, Cleaning and Pest Control	575	3,175	4,250	2,684	4,250	4,378	4,509
016100-5311	Postage	303	521	600	650	450	464	477
016100-5312	Telephone and Internet	4,389	4,623	6,500	6,500	6,500	6,695	6,896
016100-5313	Rents	2,525	823	9,000	8,500	9,000	9,270	9,548
016100-5314	Utilities	45,986	45,413	68,500	45,412	50,000	51,500	53,045
016100-5321	Liability Insurance	121,596	137,373	126,747	135,000	133,272	137,270	141,388
016100-5333	Professional Services	39,357	58,970	62,960	63,500	65,260	67,218	69,234
016100-5351	R & M - Motor Vehicles	16,303	19,492	28,000	25,059	26,000	26,780	27,583
016100-5352	R & M - Construction and Other Equipment	30,984	32,398	36,800	34,000	36,800	37,904	39,041
016100-5353	R & M - Office Equipment	1,630	1,873	2,070	2,070	2,070	2,132	2,196
016100-5354	R & M - Buildings and Improvements	11,780	11,859	14,250	14,250	14,250	14,678	15,118
016100-5391	Other Contractual Services	20,886	23,343	35,950	39,500	44,150	45,475	46,839
016100-5401	Books and Publications	230	172	400	450	400	412	424
016100-5402	Office Supplies	2,663	1,960	3,500	3,500	3,500	3,605	3,713
016100-5411	Landscaping Supplies	129,033	128,051	131,800	135,000	141,700	145,951	150,330
016100-5412	Chemicals	132,943	184,052	205,000	215,000	220,000	226,600	233,398
016100-5413	Clothing and Safety Supplies	9,595	15,288	16,045	16,045	18,545	19,101	19,674
016100-5431	Building Supplies	82	651	900	900	900	927	955
016100-5432	Janitorial Supplies	2,113	2,336	2,800	2,912	3,175	3,270	3,368
016100-5434	Electrical and Communication Supplies	33,281	27,685	40,750	46,508	40,750	41,973	43,232
016100-5435	Small Tools	7,557	10,405	11,075	10,750	11,075	11,407	11,749
016100-5436	Machinery Supplies	18,710	8,960	19,750	17,500	19,750	20,343	20,953
016100-5461	Motorized Equipment Supplies	75,431	83,929	91,400	85,000	91,400	94,142	96,966
016100-5462	Gasoline and Lubricants	49,348	50,303	70,000	55,000	67,500	69,525	71,611
016100-5491	Other Materials and Supplies	1,781	1,723	2,200	2,200	3,300	3,399	3,501
016100-5531	Contributions to Facilities & Equipment Repl. Fund	138,613	93,509	60,325	60,325	25,806	103,615	79,765
016100-5532	Contributions to Equipment Repl. Fund	229,985	172,504	63,573	63,573	64,356	267,002	268,356
016100-5602	Building Improvements	5,138	2,893	8,700	12,500	8,700	8,961	9,230
016100-5603	Improvements Other Than Building	23,094	18,233	41,858	50,423	41,858	43,114	44,407
016100-5633	Public Works Automotive Equipment	4,401	13,171	17,200	17,000	17,200	17,716	18,247
016100-5651	Office Furniture and Equipment	5,789	1,379	9,075	9,075	9,075	9,347	9,628
016100-5671	General Equipment and Machinery	25,475	25,813	26,348	26,000	26,348	27,138	27,953
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,197,860</b>	<b>1,191,358</b>	<b>1,227,816</b>	<b>1,211,076</b>	<b>1,215,880</b>	<b>1,530,107</b>	<b>1,542,395</b>
<b>TOTAL BUDGET</b>		<b>3,017,069</b>	<b>3,051,583</b>	<b>3,339,228</b>	<b>3,178,409</b>	<b>3,201,522</b>	<b>3,575,018</b>	<b>3,648,354</b>



## 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:**

Due to COVID-19, a Disaster Operations Account was created to track the specific non-payroll expenses as a result of the pandemic. This included items such as Personal Protective Equipment, Building Sanitizer Machines, as well as the installation of barriers and signage to permit the opening of our public buildings to protect Village employees as well as residents and visitors. The Village anticipates receiving reimbursements of these and payroll expenses from the Federal Emergency Management Agency (FEMA) as well as allocations from Cook County via the Coronavirus Aid, Relief and Economic Security (CARES) Act. In 2021, funds have been allocated here for implementing social media communications per the Village's Goals and Objectives.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
019100-5333	Professional Services	54,667	50,475	65,700	50,000	96,750	99,653	102,642
019100-5391	Other Contractual Services	94,093	82,545	38,200	39,500	38,200	39,346	40,526
019100-5399	Disaster Operations (COVID-19)	-	-	-	135,992	-	-	-
019100-5512	Reserve Reappropriation	1,000,000	1,500,000	-	-	-	-	-
019100-5521	Bad Debt Expense	-	-	20,000	5,000	5,000	5,000	5,000
019100-5531	Contributions to Facilities & Equipment Repl. Fund	179,092	150,904	92,628	92,628	22,237	88,614	88,614
019100-5541	Contingency	-	433,000	250,000	-	250,000	500,000	250,000
019100-5551	Sales Tax Rebates	486,267	495,424	450,000	450,000	450,000	450,000	450,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,814,119</b>	<b>2,712,348</b>	<b>916,528</b>	<b>773,120</b>	<b>862,187</b>	<b>1,182,613</b>	<b>936,782</b>
<b>TOTAL BUDGET</b>		<b>1,814,119</b>	<b>2,712,348</b>	<b>916,528</b>	<b>773,120</b>	<b>862,187</b>	<b>1,182,613</b>	<b>936,782</b>

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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		
	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>						
Property Tax	-	-	-	140,873	150,582	155,745
Other Taxes	-	-	-	-	-	-
Intergovernmental Revenues	1,315,833	1,300,000	1,300,000	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	5,836	5,000	5,000	-	-	-
Charges for Services	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
All Other Revenues	-	-	-	-	-	-
<b>Total Financial Sources</b>	<u>1,321,669</u>	<u>1,305,000</u>	<u>1,305,000</u>	<u>140,873</u>	<u>150,582</u>	<u>155,745</u>
<b>Expenditures</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	119,811	155,815	217,469
Operating Transfers Out	1,100,000	1,350,000	1,350,000	-	-	-
<b>Total Expenditures</b>	<u>1,100,000</u>	<u>1,350,000</u>	<u>1,350,000</u>	<u>119,811</u>	<u>155,815</u>	<u>217,469</u>
<b>Excess of Revenues over Expenditures</b>	<u>221,669</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>21,062</u>	<u>(5,233)</u>	<u>(61,724)</u>
<b>Fund Balances</b>						
January 1st	114,053	335,722	290,722	298,392	319,454	314,221
December 31st	<u>335,722</u>	<u>290,722</u>	<u>245,722</u>	<u>319,454</u>	<u>314,221</u>	<u>252,497</u>

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION  
SPECIAL REVENUE FUNDS**

Special Tax Allocation Fund			Total Special Revenue Funds		
2019	2020	2021	2019	2020	2021
<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
443,049	450,000	450,000	583,922	600,582	605,745
-	-	-	-	-	-
-	-	-	1,315,833	1,300,000	1,300,000
-	-	-	-	-	-
-	-	-	5,836	5,000	5,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>443,049</u>	<u>450,000</u>	<u>450,000</u>	<u>1,905,591</u>	<u>1,905,582</u>	<u>1,910,745</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	119,811	155,815	217,469
<u>443,049</u>	<u>450,000</u>	<u>450,000</u>	<u>1,543,049</u>	<u>1,800,000</u>	<u>1,800,000</u>
<u>443,049</u>	<u>450,000</u>	<u>450,000</u>	<u>1,662,860</u>	<u>1,955,815</u>	<u>2,017,469</u>
-	-	-	242,731	(50,233)	(106,724)
-	-	-	412,445	655,176	604,943
-	-	-	655,176	604,943	498,219

**BUDGET REVENUES  
SPECIAL REVENUE FUNDS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Motor Fuel Tax Fund</b>								
110000-4207	Illinois MFT Allotments	1,070,045	1,315,833	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
110000-4601	Interest Income	5,496	5,836	5,000	5,000	5,000	5,000	5,000
<b>Total Revenues - MFT</b>		<b>1,075,541</b>	<b>1,321,669</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,305,000</b>	<b>1,305,000</b>
<b>Wetland Special Service Areas</b>								
130001-4121	Property Tax, SSA #1 Meadows South	13,250	13,732	14,121	14,121	14,792	15,236	15,693
130001-4171	Prior Year Property Tax, SSA #1	77	17	-	-	-	-	-
130002-4122	Property Tax, SSA #2 Oak Ridge Trails	3,744	3,819	3,929	3,929	4,116	4,239	4,367
130002-4172	Prior Year Property Tax, SSA #2	28	7	-	-	-	-	-
130004-4124	Property Tax, SSA #4 Little Creek	8,875	9,118	9,378	9,378	9,823	10,118	10,421
130004-4174	Prior Year Property Tax, SSA #4	55	107	-	-	-	-	-
130005-4125	Property Tax, SSA #5 Prospect Place	4,357	5,221	6,750	6,750	6,953	7,162	7,376
130005-4175	Prior Year Property Tax, SSA #5	-	-	-	-	-	-	-
130006-4126	Property Tax, SSA #6 Cross Creek	8,577	8,743	8,830	8,830	9,095	9,368	9,649
130006-4176	Prior Year Property Tax, SSA #6	1	-	-	-	-	-	-
130007-4127	Property Tax, SSA #7 Sherwood Forest	5,019	5,184	5,341	5,341	5,595	5,763	5,936
130007-4177	Prior Year Property Tax, SSA #7	24	-	-	-	-	-	-
130008-4128	Property Tax, SSA #8 Jacobs Farm	3,252	3,215	3,707	3,707	3,744	3,856	3,972
130008-4178	Prior Year Property Tax, SSA #8	-	-	-	-	-	-	-
130009-4129	Property Tax, SSA #9 Emerald Hills	2,517	2,624	2,720	2,720	2,849	2,934	3,023
130009-4179	Prior Year Property Tax, SSA #9	6	11	-	-	-	-	-
130010-4130	Property Tax, SSA #10 Lakewood Streams	2,674	2,743	2,762	2,762	2,893	2,980	3,069
130010-4180	Prior Year Property Tax, SSA #10	22	1	-	-	-	-	-
130011-4131	Property Tax, SSA #11 Prairie Point	1,987	2,043	2,079	2,079	2,178	2,243	2,311
130011-4181	Prior Year Property Tax, SSA #11	-	-	-	-	-	-	-
130012-4132	Property Tax, SSA #12 Oaks of Hidden Glen	733	717	724	724	746	768	791
130012-4182	Prior Year Property Tax, SSA #12	4	3	-	-	-	-	-
130013-4133	Property Tax, SSA #13 Willow Pond	10,691	10,131	12,408	12,408	12,997	13,387	13,789
130013-4183	Prior Year Property Tax, SSA #13	-	-	-	-	-	-	-
130014-4134	Property Tax, SSA #14 Sterling Oaks	7,578	7,992	8,105	8,105	8,490	8,745	9,007
130014-4184	Prior Year Property Tax, SSA #14	129	-	-	-	-	-	-
130015-4135	Property Tax, SSA #15 Suncrest	2,444	2,516	2,557	2,557	2,634	2,713	2,794
130015-4185	Prior Year Property Tax, SSA #15	-	-	-	-	-	-	-
130016-4136	Property Tax, SSA #16 Suncrest West	3,397	4,183	4,201	4,201	4,327	4,457	4,591
130016-4186	Prior Year Property Tax, SSA #16	61	-	-	-	-	-	-
130017-4137	Property Tax, SSA #17 Phoenix Lake	58	57	3,954	3,954	4,142	4,266	4,394
130017-4187	Prior Year Property Tax, SSA #17	-	-	-	-	-	-	-
130018-4138	Property Tax, SSA #18 Sterling Oaks II	16,889	16,628	17,053	17,053	17,224	17,741	18,273
130018-4188	Prior Year Property Tax, SSA #18	-	-	-	-	-	-	-
130019-4139	Property Tax, SSA #19 Suncrest North	665	683	680	680	700	721	743
130019-4189	Prior Year Property Tax, SSA #19	-	264	-	-	-	-	-
130020-4140	Property Tax, SSA #20 Suncrest II	640	686	691	691	724	746	768
130020-4190	Prior Year Property Tax, SSA #20	-	-	-	-	-	-	-
130021-4141	Property Tax, SSA #21 Marquette Woods	2,519	2,559	2,557	2,557	2,634	2,713	2,794
130021-4191	Prior Year Property Tax, SSA #21	-	-	-	-	-	-	-
130022-4142	Property Tax, SSA #22 Sutton Park	1,285	1,354	1,387	1,387	1,453	1,497	1,541



**BUDGET REVENUES  
SPECIAL REVENUE FUNDS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
130022-4192	Prior Year Property Tax, SSA #22	-	-	-	-	-	-	-
130023-4143	Property Tax, SSA #23 Moraine Woods	1,226	1,246	1,248	1,248	1,285	1,324	1,363
130023-4193	Prior Year Property Tax, SSA #23	-	-	-	-	-	-	-
130024-4144	Property Tax, SSA #24 Buckingham Woods	12,130	12,650	12,603	12,603	12,981	13,370	13,772
130024-4194	Prior Year Property Tax, SSA #24	1	-	-	-	-	-	-
130025-4145	Property Tax, SSA #25 Forest Ridge	10,376	10,518	10,647	10,647	10,966	11,295	11,634
130025-4195	Prior Year Property Tax, SSA #25	50	53	-	-	-	-	-
130026-4146	Property Tax, SSA #26 Rolling Hills 1	2,789	2,867	2,893	2,893	2,980	3,069	3,161
130026-4196	Prior Year Property Tax, SSA #26	-	-	-	-	-	-	-
130027-4147	Property Tax, SSA #27 Rolling Hills 2	1,705	1,774	1,765	1,765	1,818	1,873	1,929
130027-4197	Prior Year Property Tax, SSA #27	-	-	-	-	-	-	-
130028-4148	Property Tax, SSA #28 Remington Ridge	1,915	1,986	1,963	1,963	2,022	2,083	2,145
130028-4198	Prior Year Property Tax, SSA #28	-	-	-	-	-	-	-
130029-4149	Property Tax, SSA #29 Villas of Cambridge	5,324	5,421	5,529	5,529	5,584	5,752	5,924
130029-4199	Prior Year Property Tax, SSA #29	21	-	-	-	-	-	-
<b>Total Revenues - Wetland SSAs</b>		<b>137,095</b>	<b>140,873</b>	<b>150,582</b>	<b>150,582</b>	<b>155,745</b>	<b>160,417</b>	<b>165,230</b>
<b>Special Tax Allocation Fund</b>								
140000-4111	Property Tax, East Avenue TIF	436,901	443,049	425,000	450,000	450,000	235,000	-
<b>Total Revenues - Special Tax Allocation</b>		<b>436,901</b>	<b>443,049</b>	<b>425,000</b>	<b>450,000</b>	<b>450,000</b>	<b>235,000</b>	<b>-</b>
<b>TOTAL REVENUES - SPECIAL REVENUE FUNDS</b>		<b>1,649,537</b>	<b>1,905,591</b>	<b>1,880,582</b>	<b>1,905,582</b>	<b>1,910,745</b>	<b>1,700,417</b>	<b>1,470,230</b>

## 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 \$32.17 per capita in 2020 and 2021.

### **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>
Motor Fuel Tax Revenue Collections	\$1,050,000	\$1,300,000	\$1,300,000
Street Improvement Fund Transfers	\$1,100,000	\$1,350,000	\$1,350,000
Per Capita Motor Fuel Tax Revenue	\$25.98	\$32.17	\$32.17

### **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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
110000-5732	Transfers to Street Improvement	1,200,000	1,100,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,200,000</b>	<b>1,100,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>
<b>TOTAL BUDGET</b>		<b>1,200,000</b>	<b>1,100,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>1,350,000</b>

## 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 \$0.40 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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
136301-5354	SSA #1 - Meadows South	13,176	15,042	12,505	12,505	13,105	13,498	13,903
136302-5354	SSA # 2 - Oak Ridge Trails	5,925	1,657	7,630	6,500	8,630	8,889	9,156
136304-5354	SSA #4 - Little Creek	7,509	8,627	11,410	9,500	11,410	11,752	12,105
136305-5354	SSA #5 - Prospect Place	3,660	8,124	6,556	5,500	6,556	6,753	6,955
136306-5354	SSA #6 - Cross Creek	5,864	4,980	10,270	6,500	10,270	10,578	10,895
136307-5354	SSA #7 - Sherwood Forest	19,893	7,058	11,950	8,500	11,950	12,309	12,678
136308-5354	SSA #8 - Jacobs Farm	2,418	1,194	3,576	3,200	3,576	3,683	3,794
136309-5354	SSA #9 - Emerald Hills	4,916	3,500	5,338	3,600	5,338	5,498	5,663
136310-5354	SSA #10 - Lakewood Streams	3,500	3,874	6,400	3,440	6,400	6,592	6,790
136311-5354	SSA #11 - Prairie Point	300	1,065	5,425	1,200	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	7,537	7,304	14,264	13,200	14,264	14,692	15,133
136314-5354	SSA #14 - Sterling Oaks 1	3,780	4,697	6,920	6,200	6,920	7,128	7,341
136315-5354	SSA #15 - Suncrest	2,364	6,700	7,575	6,500	7,575	7,802	8,036
136316-5354	SSA #16 - Suncrest West	719	2,637	4,600	5,500	24,600	4,600	4,738
136317-5354	SSA #17 - Phoenix Lake Business Park	-	179	4,990	2,500	4,990	5,140	5,294
136318-5354	SSA #18 - Sterling Oaks 2	15,237	12,793	16,930	12,000	16,930	17,438	17,961
136319-5354	SSA #19 - Suncrest North	482	134	1,750	1,500	1,750	1,803	1,857
136320-5354	SSA #20 - Suncrest 2	167	354	2,200	600	2,200	2,266	2,334
136321-5354	SSA #21 - Marquette Woods	5,030	5,040	5,850	5,200	5,850	6,026	6,206
136322-5354	SSA #22 - Sutton Park Shopping Center	167	-	2,600	1,900	2,600	2,678	2,758
136323-5354	SSA #23 - Moraine Woods	-	-	1,425	1,425	1,425	1,468	1,512
136324-5354	SSA #24 - Buckingham Woods	10,730	9,321	15,200	15,200	15,200	15,656	16,126
136325-5354	SSA #25 - Forest Ridge	7,972	8,383	11,760	8,500	11,760	12,113	12,476
136326-5354	SSA #26 - Rolling Hills I	2,676	2,837	5,145	5,145	5,145	5,299	5,458
136327-5354	SSA #27 - Rolling Hills II	2,808	2,981	3,950	3,500	3,950	4,069	4,191
136328-5354	SSA #28 - Remington Ridge	-	1,330	1,850	1,500	1,850	1,906	1,963
136329-5354	SSA #29 - Villas of Cambridge	180	-	6,300	3,500	6,300	6,489	6,684
<b>TOTAL OPERATING EXPENDITURES</b>		<b>127,010</b>	<b>119,811</b>	<b>195,869</b>	<b>155,815</b>	<b>217,469</b>	<b>203,255</b>	<b>209,353</b>
<b>TOTAL BUDGET</b>		<b>127,010</b>	<b>119,811</b>	<b>195,869</b>	<b>155,815</b>	<b>217,469</b>	<b>203,255</b>	<b>209,353</b>

## 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). In 2019, a new owner (The Missner Group) consolidated the final two remaining lots to construct a 152,300 square foot speculative industrial building for one or two tenants.

### **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>
Incremental Property Tax Revenue available to pay back General Fund	\$425,000	\$450,000	\$450,000
Remaining Balance to be Paid to Village (payable @ 8% interest)	\$984,446	\$620,709	\$220,365

### **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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
140000-5701	Transfers to General Fund	436,901	443,049	425,000	450,000	450,000	235,000	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>436,901</b>	<b>443,049</b>	<b>425,000</b>	<b>450,000</b>	<b>450,000</b>	<b>235,000</b>	<b>-</b>
<b>TOTAL BUDGET</b>		<b>436,901</b>	<b>443,049</b>	<b>425,000</b>	<b>450,000</b>	<b>450,000</b>	<b>235,000</b>	<b>-</b>

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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		
	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>			
Property Tax	1,243,551	1,325,925	1,330,050
Other Taxes	-	-	-
Intergovernmental Revenues	-	-	-
Licenses & Permits	-	-	-
Fines and Forfeits	-	-	-
Investment Earnings	17,073	5,000	5,000
Charges for Services	-	-	-
Impact and Connection Fees	-	-	-
Operating Transfers In	-	-	-
All Other Revenues	-	-	-
Total Financial Sources	<u>1,260,624</u>	<u>1,330,925</u>	<u>1,335,050</u>
<b>Expenditures</b>			
General Government	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Community Development	-	-	-
Recreation	-	-	-
Debt Service	1,249,675	2,571,925	1,328,050
Capital Outlay	-	-	-
Operating Transfers Out	-	-	-
Total Expenditures	<u>1,249,675</u>	<u>2,571,925</u>	<u>1,328,050</u>
Excess of Revenues over Expenditures	<u>10,949</u>	<u>(1,241,000)</u>	<u>7,000</u>
<b>Fund Balances</b>			
January 1st	103,309	1,314,258	73,258
Reserve Reappropriation	1,200,000	-	-
December 31st	<u>1,314,258</u>	<u>73,258</u>	<u>80,258</u>

(For Budgetary Purposes Only)

**BUDGET REVENUES  
DEBT SERVICE FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Debt Service Fund</b>								
210000-4103	Property Tax, Debt Service	1,229,283	1,241,376	1,337,564	1,322,925	1,327,050	1,327,550	1,326,550
210000-4153	Property Tax, Prior Year	3,279	2,175	3,000	3,000	3,000	3,000	3,000
210000-4601	Interest Income	14,015	17,073	5,000	5,000	5,000	5,000	5,000
210000-4993	Reserve Reappropriation	-	1,200,000	-	-	-	-	-
<b>Total Revenues Debt Service</b>		<b>1,246,577</b>	<b>2,460,624</b>	<b>1,345,564</b>	<b>1,330,925</b>	<b>1,335,050</b>	<b>1,335,550</b>	<b>1,334,550</b>
<b>TOTAL REVENUES - DEBT SERVICE FUND</b>		<b>1,246,577</b>	<b>2,460,624</b>	<b>1,345,564</b>	<b>1,330,925</b>	<b>1,335,050</b>	<b>1,335,550</b>	<b>1,334,550</b>

## DEBT SERVICE FUND

### **PROGRAM DESCRIPTION:**

In 2005, the Village issued \$15 million in general obligation (G.O.) bonds (with a fifteen year payback term) to finance the construction of a new police facility. In 2019, the Village issued \$20 million in G.O. bonds (with a twenty year payback term) to finance the replacement of Fire Station #31 and renovations to the Public Works facility. The Village had a one year overlap between the final year of the existing 2005 bonds and the newly issued 2019 bonds in 2020. At the direction of the Village Board, a reserve transfer from the General Fund to the Debt Service Fund was made for the final payment of the 2005 bonds (\$1.2 million) to ensure that there was no financial impact on the taxpayers of Streamwood. Property taxes are levied as the funding source for the annual principal and interest payments of all outstanding Village debt issuances.

### **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:**

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>
Standard & Poor's Bond Rating	AA	AA	AA
Outstanding Debt	\$ 19,360,000	\$ 17,600,000	\$ 17,010,000

### **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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
219200-5333	Professional Services	475	475	1,000	1,000	1,000	1,000	1,000
219200-5501	Principal Reduction	1,110,000	1,155,000	1,735,000	1,760,000	590,000	620,000	650,000
219200-5502	Interest Expense	138,600	94,200	850,564	810,925	737,050	707,550	676,550
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,249,075</b>	<b>1,249,675</b>	<b>2,586,564</b>	<b>2,571,925</b>	<b>1,328,050</b>	<b>1,328,550</b>	<b>1,327,550</b>
<b>TOTAL BUDGET</b>		<b>1,249,075</b>	<b>1,249,675</b>	<b>2,586,564</b>	<b>2,571,925</b>	<b>1,328,050</b>	<b>1,328,550</b>	<b>1,327,550</b>

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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		
	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>						
Property Tax	-	-	-	-	-	-
Other Taxes	-	-	-	906,930	900,000	900,000
Intergovernmental Revenues	-	-	-	211,729	1,984,000	2,701,000
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	26,531	101,000	101,000	134,891	51,000	36,000
Bond Proceeds	20,289,147	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-
Operating Transfers In	-	-	-	1,100,000	1,350,000	1,350,000
All Other Revenues	83,236	80,000	80,000	5,865	15,000	15,000
<b>Total Financial Sources</b>	<b>20,398,914</b>	<b>181,000</b>	<b>181,000</b>	<b>2,359,415</b>	<b>4,300,000</b>	<b>5,002,000</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	2,064,623	12,061,500	7,759,642	2,601,900	5,235,000	5,909,300
Operating Transfers Out	-	-	-	-	-	900,000
<b>Total Expenditures</b>	<b>2,064,623</b>	<b>12,061,500</b>	<b>7,759,642</b>	<b>2,601,900</b>	<b>5,235,000</b>	<b>6,809,300</b>
<b>Excess of Revenues over Expenditures</b>	<b>18,334,291</b>	<b>(11,880,500)</b>	<b>(7,578,642)</b>	<b>(242,485)</b>	<b>(935,000)</b>	<b>(1,807,300)</b>
<b>Fund Balances</b>						
January 1st	2,715,913	21,050,204	9,169,704	4,226,497	3,984,012	3,049,012
Reserve Reappropriation	-	-	-	-	-	-
<b>December 31st</b>	<b>21,050,204</b>	<b>9,169,704</b>	<b>1,591,062</b>	<b>3,984,012</b>	<b>3,049,012</b>	<b>1,241,712</b>

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION  
CAPITAL PROJECTS FUNDS**

Equipment Replacement Fund			Facilities Replacement Fund			Total Capital Project Funds		
2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget	2019 Actual	2020 Estimated	2021 Budget
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	906,930	900,000	900,000
-	-	-	-	-	-	211,729	1,984,000	2,701,000
-	-	-	-	-	-	-	-	-
156,037	51,000	36,000	202,096	51,000	36,000	519,555	254,000	209,000
-	-	-	-	-	-	20,289,147	-	-
-	-	-	-	-	-	-	-	-
570,926	603,689	639,722	713,700	1,701,708	1,191,542	2,384,626	3,655,397	3,181,264
37,283	50,000	50,000	-	-	-	126,384	145,000	145,000
<b>764,246</b>	<b>704,689</b>	<b>725,722</b>	<b>915,796</b>	<b>1,752,708</b>	<b>1,227,542</b>	<b>24,438,371</b>	<b>6,938,397</b>	<b>7,136,264</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
324,273	519,985	1,466,500	1,979,783	2,129,300	3,700,350	6,970,579	19,945,785	18,835,792
-	-	-	-	-	-	-	-	900,000
<b>324,273</b>	<b>519,985</b>	<b>1,466,500</b>	<b>1,979,783</b>	<b>2,129,300</b>	<b>3,700,350</b>	<b>6,970,579</b>	<b>19,945,785</b>	<b>19,735,792</b>
<b>439,973</b>	<b>184,704</b>	<b>(740,778)</b>	<b>(1,063,987)</b>	<b>(376,592)</b>	<b>(2,472,808)</b>	<b>17,467,792</b>	<b>(13,007,388)</b>	<b>(12,599,528)</b>
4,055,299	4,495,272	4,679,976	6,108,499	5,344,512	4,967,920	17,106,208	34,874,000	21,866,612
-	-	-	300,000	-	-	300,000	-	-
<b>4,495,272</b>	<b>4,679,976</b>	<b>3,939,198</b>	<b>5,344,512</b>	<b>4,967,920</b>	<b>2,495,112</b>	<b>34,874,000</b>	<b>21,866,612</b>	<b>9,267,084</b>

**BUDGET REVENUES  
CAPITAL PROJECT FUNDS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Capital Replacement Fund</b>								
310000-4601	Interest Income	43,759	41,918	25,000	100,000	100,000	15,000	15,000
310000-4611	Net Change/Treasury Investments	(16,418)	(15,387)	1,000	1,000	1,000	1,000	1,000
310000-4931	Bond Proceeds	-	20,289,147	-	-	-	-	-
310000-4991	Other Income	284,133	83,236	100,000	80,000	80,000	100,000	100,000
310000-4993	Reserve Reappropriation	200,000	-	-	-	-	-	-
<b>Total Revenues - Capital Replacement</b>		<b>511,474</b>	<b>20,398,914</b>	<b>126,000</b>	<b>181,000</b>	<b>181,000</b>	<b>116,000</b>	<b>116,000</b>
<b>Street Improvement Fund</b>								
320000-4233	Utility Tax, Telecommunications & IMF	479,816	377,975	400,000	400,000	400,000	400,000	400,000
320000-4234	Cable Franchise Fees	553,656	528,955	500,000	500,000	500,000	500,000	500,000
320000-4401	Grant Revenue	173,182	211,729	1,600,000	1,984,000	2,701,000	1,461,000	386,000
320000-4601	Interest Income	63,989	69,283	50,000	50,000	35,000	35,000	35,000
320000-4611	Net Change/Treasury Investments	(21,619)	65,608	1,000	1,000	1,000	1,000	1,000
320000-4711	Transfer from MFT Fund	1,200,000	1,100,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
320000-4741	Transfer from Water & Sewer Fund	-	-	-	-	-	-	-
320000-4991	Other Income	132,026	5,865	25,000	15,000	15,000	25,000	25,000
320000-4993	Reserve Reappropriation	500,000	-	-	-	-	-	-
<b>Total Revenues - Street Improvement</b>		<b>3,081,050</b>	<b>2,359,415</b>	<b>3,926,000</b>	<b>4,300,000</b>	<b>5,002,000</b>	<b>3,772,000</b>	<b>2,697,000</b>
<b>Equipment Replacement Fund</b>								
330000-4601	Interest Income	66,831	68,582	50,000	50,000	35,000	35,000	35,000
330000-4611	Net Change/Treasury Investments	(23,242)	87,455	1,000	1,000	1,000	1,000	1,000
330000-4701	Transfer from General Fund	778,586	570,926	216,596	216,596	223,471	910,141	911,495
330000-4741	Transfer from Water & Sewer	-	-	367,305	367,305	374,597	377,162	384,131
330000-4742	Transfer from Golf	-	-	19,788	19,788	41,654	41,654	41,654
330000-4941	Sale of Fixed Assets	131,935	37,283	50,000	50,000	50,000	50,000	50,000
330000-4993	Reserve Reappropriation	250,000	-	-	-	-	-	-
<b>Total Revenues - ERF</b>		<b>1,204,110</b>	<b>764,246</b>	<b>704,689</b>	<b>704,689</b>	<b>725,722</b>	<b>1,414,957</b>	<b>1,423,280</b>
<b>Facilities and Major Equipment Replacement Fund</b>								
340000-4601	Interest Income	82,459	91,933	50,000	50,000	35,000	35,000	35,000
340000-4611	Net Change/Treasury Investments	(35,177)	110,163	1,000	1,000	1,000	1,000	1,000
340000-4701	Transfer from General Fund	838,464	713,700	521,504	521,504	185,368	750,553	689,009
340000-4741	Transfer from Water & Sewer	-	-	1,154,454	1,154,454	977,091	922,893	826,910
340000-4742	Transfer from Golf	-	-	25,750	25,750	29,083	29,083	44,083
340000-4993	Reserve Reappropriation	50,000	300,000	-	-	-	-	-
<b>Total Revenues - FERF</b>		<b>935,746</b>	<b>1,215,796</b>	<b>1,752,708</b>	<b>1,752,708</b>	<b>1,227,542</b>	<b>1,738,529</b>	<b>1,596,002</b>
<b>TOTAL REVENUES - CAPITAL PROJECTS FUNDS</b>		<b>5,732,380</b>	<b>24,738,371</b>	<b>6,509,397</b>	<b>6,938,397</b>	<b>7,136,264</b>	<b>7,041,486</b>	<b>5,832,282</b>

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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 2020-2021, 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 both the 2020 and 2021 budgets.

Also in 2021, funds have been allocated to move forward on several Village initiatives. Fire Station #32 and #33 were also identified in the space needs analysis and funds have been allocated for the renovations of those buildings. There are also resources allocated for two (2) new Community Event Signs strategically placed throughout the Village. Funds are included here to continue the Village's Document Imaging and Retention project.

**PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Projects Funded	Architect & Engineering	Fire Station #31 and Public Works Facilities	Fire Station #33, and Community Event Signs
Annual Expenditures	\$2,064,623	\$12,061,500	\$7,759,642

**DEPARTMENT STAFFING:**

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

**CAPITAL REPLACEMENT FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
319300-5502	Bond Issuance Costs	-	285,473	-	-	-	-	-
319300-5610	Public Property	262	4,033	300,000	-	200,000	-	-
319300-5611	Police Station	21,772	305,633	-	10,000	-	-	-
319300-5612	Village Hall Campus	62,805	152,316	100,000	75,000	75,000	80,000	85,000
319300-5613	Public Works	4,750	565,657	7,828,000	3,914,000	3,934,000	-	-
319300-5616	Fire Station #31	15,528	719,587	10,750,000	8,062,500	2,687,500	-	-
319300-5617	Fire Station #32	-	15,962	-	-	-	704,254	704,254
319300-5618	Fire Station #33	-	15,962	-	-	863,142	863,142	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>105,117</b>	<b>2,064,623</b>	<b>18,978,000</b>	<b>12,061,500</b>	<b>7,759,642</b>	<b>1,647,396</b>	<b>789,254</b>
<b>TOTAL BUDGET</b>		<b>105,117</b>	<b>2,064,623</b>	<b>18,978,000</b>	<b>12,061,500</b>	<b>7,759,642</b>	<b>1,647,396</b>	<b>789,254</b>

## 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 and maintaining street infrastructure has been a major recurring goal of the Village for over 30 years. The Village tries to improve at least 6 miles (over 30,000 feet) of streets per year.

### **SIGNIFICANT CHANGES:**

From 2016-2019, the Street Fund received over \$3 million annually, which included General Fund reserve transfers, unanticipated stimulus funds, and grant revenue. Over the past six years, we were able to complete 7 miles of streets per year. The 2020 allocation was approximately \$5.2 million, which included offsets of \$2.2 million for reimbursed professional services and grant revenue for street resurfacing.

The 2021 budget is approximately \$6.8 million including anticipated grant revenue of \$2.7 million for Irving Park Road, sidewalks, trails and resurfacing. The Street budget also includes \$400,000 for storm sewer culvert rehabilitation. Because additional grant funding allowed the Village to exceed goals and spending on our road program, we anticipate completing 5.5 miles of streets in 2021, while we focus on large planning projects. Therefore, a transfer of \$900,000 to the General Fund is included in expenditures.

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 2021 resurfacing program tentatively includes Romajeau, Pine, Poplar, Spruce, Laurel Ct., Whispering, Brookside, Sunnydale, Audubon and Park Boulevard between Irving Park Road and Schaumburg Road. The contractor and Village portions have not been decided at this time. In 2021, the Irving/Bartlett intersection widening construction should begin. The costs related to the construction and long term maintenance of a Village-wide Bike Pathway system that includes a bridge (Route 59 and Irving Park Road) are included here. The Village is responsible for funding and maintaining the sidewalk, lighting and landscaping improvement items along Irving Park Road which align with the Village's Comprehensive Plan.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimated</u>	<u>2021 Projected</u>
Reconstruction by Contractor (feet)	3,432	0	0
Reconstruction by Public Works (feet)	0	0	0
Resurfacing by Public Works (feet)	20,203	18,000	16,000
Resurfacing by Contractor (feet)	12,196	14,000	13,100
Tons of Asphalt Installed	13,568	14,000	14,000

### **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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
326400-5333	Professional Services	520,727	435,178	1,336,000	1,100,000	946,500	625,000	450,000
326400-5391	Other Contractual Services	55,644	36,222	64,800	60,000	67,800	69,834	71,929
326400-5603	Improvements Other Than Building	773,977	365,596	565,000	525,000	1,395,000	1,200,000	4,570,000
326400-5604	Road Reconstruction	120,931	53,885	650,000	350,000	550,000	375,000	250,000
326400-5605	Road Resurfacing	1,696,831	1,711,019	2,850,000	3,200,000	2,950,000	2,230,800	2,297,724
320000-5701	Transfers to General Fund	-	-	-	-	900,000	-	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>3,168,110</b>	<b>2,601,900</b>	<b>5,465,800</b>	<b>5,235,000</b>	<b>6,809,300</b>	<b>4,500,634</b>	<b>7,639,653</b>
<b>TOTAL BUDGET</b>		<b>3,168,110</b>	<b>2,601,900</b>	<b>5,465,800</b>	<b>5,235,000</b>	<b>6,809,300</b>	<b>4,500,634</b>	<b>7,639,653</b>

## 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 Departments 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 three 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 2020 Budget included the planned replacement of 44 vehicles totaling \$1,054,650. 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 2021 have again been evaluated very carefully. Included in the list of replacements are:

- Four Police vehicles
- Two Fire vehicles
- One Community Development vehicle
- Sixteen 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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Number of Vehicles Purchased	16	21	38
Dollar Value of Vehicles Purchased	\$324,273	\$519,985	\$1,466,500

### **DEPARTMENT STAFFING:**

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

**EQUIPMENT REPLACEMENT FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
339300-5631	Police Automotive Equipment	138,954	202,825	212,000	212,000	164,000	384,100	228,000
339300-5632	Fire Automotive Equipment	620,723	15,485	38,000	48,000	620,000	81,000	36,000
339300-5633	Public Works Automotive Equipment	332,298	105,549	249,860	44,200	239,800	353,660	197,400
339300-5634	Water and Sewer Automotive Equipment	-	414	365,790	172,800	241,200	330,490	897,100
339300-5635	Community Development Automotive Equipment	-	-	28,000	22,985	25,000	25,000	25,000
339300-5636	Golf Course Automotive Equipment	-	-	161,000	20,000	176,500	35,500	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,091,975</b>	<b>324,273</b>	<b>1,054,650</b>	<b>519,985</b>	<b>1,466,500</b>	<b>1,209,750</b>	<b>1,383,500</b>
<b>TOTAL BUDGET</b>		<b>1,091,975</b>	<b>324,273</b>	<b>1,054,650</b>	<b>519,985</b>	<b>1,466,500</b>	<b>1,209,750</b>	<b>1,383,500</b>

## 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 Departments 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 years (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 2020 Budget included non-vehicle capital replacements that totaled \$3,973,400. Many of these purchases were deferred based on our ability to extend their useful lives.

Capital replacement needs for 2021 have again been evaluated very carefully. Included in the list of replacements are:

- Police Station Interior Painting, A/C System Repairs, and UPS System Batteries
- Fire Department Emergency Generator, MDT's, and Ambulance Cots
- Municipal Campus Parking Lot and Sidewalk Maintenance
- Electronic Drafting Tables for use with EnerGov Software Implementation
- Village IT Infrastructure Improvements (Storage Area Network, Server Battery Backup)
- Water Meter and MTU replacements
- Improvements to seven sewer lift stations and the salt storage dome
- Golf Course Parking Lot Sealcoating

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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Dollar Value of New and Ongoing Projects	\$1,979,783	\$2,129,300	\$3,700,350

### **DEPARTMENT STAFFING:**

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

**FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
349300-5610	Public Property	-	265,000	270,000	20,000	594,350	20,000	25,000
349300-5611	Police Station	9,545	114,365	50,000	135,000	80,000	115,000	300,000
349300-5612	Village Hall Campus	141,388	1,384,288	265,000	111,000	401,000	50,000	-
349300-5613	Public Works	-	158,900	191,800	150,000	162,000	230,000	210,000
349300-5614	Water and Sewer	-	-	2,454,700	1,670,000	2,075,000	727,500	500,000
349300-5616	Fire Station #31	2,996	-	395,300	10,000	-	125,000	-
349300-5617	Fire Station #32	1,489	-	8,300	8,300	-	179,000	129,000
349300-5618	Fire Station #33	1,903	57,230	38,300	10,000	373,000	138,000	405,000
349300-5619	Golf Course	-	-	300,000	15,000	15,000	-	250,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>157,321</b>	<b>1,979,783</b>	<b>3,973,400</b>	<b>2,129,300</b>	<b>3,700,350</b>	<b>1,584,500</b>	<b>1,819,000</b>
<b>TOTAL BUDGET</b>		<b>157,321</b>	<b>1,979,783</b>	<b>3,973,400</b>	<b>2,129,300</b>	<b>3,700,350</b>	<b>1,584,500</b>	<b>1,819,000</b>

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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		
	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>						
Property Tax	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	192,203	51,000	36,000	551	100	100
Charges for Services	13,086,170	14,429,314	13,135,580	241,511	273,550	282,100
Impact and Connection Fees	14,016	-	3,000	-	-	-
Operating Transfers In	-	-	-	-	-	-
All Other Revenues	98,524	10,000	10,000	17,674	10,000	10,000
<b>Total Financial Sources</b>	<b>13,390,913</b>	<b>14,490,314</b>	<b>13,184,580</b>	<b>259,736</b>	<b>283,650</b>	<b>292,200</b>
<b>Expenditures</b>						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	10,333,154	12,611,457	12,820,521	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	324,622	356,011	372,487
Debt Service	-	-	-	-	-	-
Capital Outlay	525,632	2,940,000	2,249,800	-	-	-
Operating Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,858,786</b>	<b>15,551,457</b>	<b>15,070,321</b>	<b>324,622</b>	<b>356,011</b>	<b>372,487</b>
<b>Excess of Revenues over Expenditures</b>	<b>2,532,127</b>	<b>(1,061,143)</b>	<b>(1,885,741)</b>	<b>(64,886)</b>	<b>(72,361)</b>	<b>(80,287)</b>
<b>Fund Balances</b>						
January 1st	2,768,488	5,300,615	4,239,472	(563,964)	(628,850)	(701,211)
December 31st	5,300,615	4,239,472	2,353,731	(628,850)	(701,211)	(781,498)

(For Budgetary Purposes Only)

**CHANGES IN FINANCIAL POSITION  
ENTERPRISE FUNDS**

Total Enterprise Funds		
2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
-	-	-
-	-	-
-	-	-
-	-	-
192,754	51,100	36,100
13,327,681	14,702,864	13,417,680
14,016	-	3,000
-	-	-
116,198	20,000	20,000
<u>13,650,649</u>	<u>14,773,964</u>	<u>13,476,780</u>
-	-	-
-	-	-
10,333,154	12,611,457	12,820,521
-	-	-
324,622	356,011	372,487
-	-	-
525,632	2,940,000	2,249,800
-	-	-
<u>11,183,408</u>	<u>15,907,468</u>	<u>15,442,808</u>
<u>2,467,241</u>	<u>(1,133,504)</u>	<u>(1,966,028)</u>
2,204,524	4,671,765	3,538,261
<u>4,671,765</u>	<u>3,538,261</u>	<u>1,572,233</u>

**BUDGET REVENUES  
ENTERPRISE FUNDS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Water and Sewer Fund</b>								
410000-4383	Water Tower Leases	217,371	207,467	180,000	184,762	190,305	196,014	201,895
410000-4501	Metered Water Service	6,260,964	6,478,803	6,308,897	7,279,598	6,601,075	6,733,097	6,867,758
410000-4502	Sanitary Sewer Charges	4,261,558	4,488,071	4,205,932	4,959,505	4,404,200	4,492,284	4,582,130
410000-4503	Late Payment Fees	204,397	172,150	200,000	100,000	200,000	200,000	200,000
410000-4504	Water Turn On Fees	76,463	57,392	30,000	25,000	30,000	30,000	30,000
410000-4506	City of Chicago Surcharge	1,687,236	1,682,287	1,683,158	1,880,449	1,710,000	1,744,200	1,779,084
410000-4521	Tap On Fees - Residential	-	-	1,000	-	1,000	1,000	1,000
410000-4522	Tap On Fees - Commercial	-	14,016	1,000	-	1,000	1,000	1,000
410000-4531	Sewer Connection Fees	-	-	1,000	-	1,000	1,000	1,000
410000-4601	Interest Income	80,628	109,367	50,000	50,000	35,000	35,000	35,000
410000-4611	Net Change/Treasury Investments	(23,142)	82,836	1,000	1,000	1,000	1,000	1,000
410000-4941	Sale of Fixed Assets	25,439	35,077	-	-	-	-	-
410000-4991	Other Income	22,609	63,447	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues - Water and Sewer</b>		<b>12,813,523</b>	<b>13,390,913</b>	<b>12,671,987</b>	<b>14,490,314</b>	<b>13,184,580</b>	<b>13,444,595</b>	<b>13,709,867</b>
<b>Golf Fund</b>								
420000-4551	Green Fees	158,455	146,513	175,000	175,000	175,000	175,000	175,000
420000-4552	Cart Rentals	46,578	41,444	50,000	50,000	50,000	50,000	50,000
420000-4554	Snack Bar	20,972	17,931	20,000	17,000	20,000	20,600	21,218
420000-4555	Golf Shop	2,160	2,309	2,000	1,700	2,000	2,060	2,122
420000-4556	League Fees	34,641	33,416	35,000	29,750	35,000	36,050	37,132
420000-4557	Gift Certificates	(508)	(102)	100	100	100	100	100
420000-4601	Interest Income	879	551	100	100	100	100	100
420000-4991	Other Income	20,635	17,674	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues - Golf</b>		<b>283,812</b>	<b>259,736</b>	<b>292,200</b>	<b>283,650</b>	<b>292,200</b>	<b>293,910</b>	<b>295,671</b>
<b>TOTAL REVENUES - ENTERPRISE FUNDS</b>		<b>13,097,335</b>	<b>13,650,649</b>	<b>12,964,187</b>	<b>14,773,964</b>	<b>13,476,780</b>	<b>13,738,505</b>	<b>14,005,538</b>

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## 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 and 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 normal, funds have been requested for 2021 to help address rising water costs, leak detection, prevention of water loss and sanitary sewer infiltration. Funds have been programmed to help maintain reliable service by replacing old water main on Pine, Spruce, Bartlett Rd. and Irving Park Rd. ahead of significant pavement improvement projects. In 2021, additional funds are included to continue replacement of 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. In 2021, one of the eleven pump stations (Schaumburg Rd.) is scheduled to be rehabilitated along with minor improvements to seven sewer lift stations and two water treatment plants.

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Feet of Sanitary Sewers Televised	46,048	45,000	45,000
Water Meters Installed	349	400	400
Feet of Sanitary Sewer Cleaned	88,505	65,000	65,000
Feet of Water Main replaced	3,321	7,000	4,500
Feet of Sewer Rehabilitated	14,928	12,500	12,500
Water Billed to the Residents & Businesses (in Thousands of Gallons)	943,274	960,000	950,000

### **DEPARTMENT STAFFING:**

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

\*Note: Contributions to ERF/FERF are reversed out with an audit journal entry due to the nature (business type) of this fund in accordance with Generally Accepted Accounting Principles (GAAP). Any purchases made in ERF/FERF are recorded as assets in these funds.

**WATER AND SEWER FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>PERSONNEL SERVICES</b>								
417100-5101	Salaries and Wages, Full-Time	2,100,782	2,032,939	2,207,185	2,207,185	2,234,748	2,301,790	2,370,844
417100-5102	Salaries and Wages, Part-Time	105,106	136,915	154,675	120,000	175,099	180,352	185,763
417100-5103	Salaries and Wages, Overtime	174,614	184,426	208,420	190,000	208,420	214,673	221,113
417100-5104	Insurance Opt Out	16,300	19,558	15,000	15,000	25,000	25,000	25,000
417100-5201	Employer - Social Security	138,452	145,941	139,048	139,048	143,996	148,316	152,765
417100-5202	Employer - Medicare	32,575	34,356	32,731	32,731	33,889	34,906	35,953
417100-5203	Employer - IMRF	488,703	182,701	353,065	353,065	337,237	347,354	357,775
417100-5211	Group Health Insurance	442,950	457,327	452,400	452,400	461,508	475,353	489,614
<b>TOTAL PERSONNEL SERVICES</b>		<b>3,499,482</b>	<b>3,194,163</b>	<b>3,562,524</b>	<b>3,509,429</b>	<b>3,619,897</b>	<b>3,727,744</b>	<b>3,838,826</b>
<b>OPERATING EXPENDITURES</b>								
417100-5302	Travel and Training	3,019	3,077	4,500	1,500	4,500	4,635	4,774
417100-5303	Printing and Binding	965	1,976	1,450	1,450	1,479	1,523	1,569
417100-5304	Licenses and Dues	402	977	750	750	750	773	796
417100-5305	Laundry, Cleaning and Pest Control	949	1,209	1,975	1,975	1,975	2,034	2,095
417100-5311	Postage	74,943	46,210	66,700	66,700	69,300	71,379	73,520
417100-5312	Telephone and Internet	9,561	13,361	13,428	13,428	13,428	13,831	14,246
417100-5313	Rents	432	1	4,500	4,500	4,500	4,635	4,774
417100-5314	Utilities	69,988	70,056	61,500	61,500	69,996	72,096	74,259
417100-5321	Liability Insurance	218,392	234,575	247,552	236,217	260,296	268,105	276,148
417100-5333	Professional Services	159,545	149,529	183,250	197,477	208,250	188,748	194,410
417100-5341	Water Agency Expenses	5,943,608	5,984,137	5,634,847	6,051,650	6,233,199	6,420,195	6,612,801
417100-5343	Sewer Rebates	162,012	203,876	180,000	190,000	195,000	200,850	206,876
417100-5351	R & M - Motor Vehicles	21,420	24,267	30,711	28,000	30,711	31,632	32,581
417100-5352	R & M - Construction and Other Equipment	43,416	41,804	39,200	39,200	39,200	40,376	41,587
417100-5353	R & M - Office Equipment	2,460	2,121	3,120	2,500	3,120	3,214	3,310
417100-5354	R & M - Buildings and Improvements	27,148	22,258	33,100	34,257	34,450	35,484	36,548
417100-5391	Other Contractual Services	55,953	56,139	65,000	61,000	65,000	66,950	68,959
417100-5401	Books and Publications	-	-	1,000	1,000	675	695	716
417100-5402	Office Supplies	8,631	8,087	8,413	7,900	8,213	8,459	8,713
417100-5411	Landscaping Supplies	72,989	70,528	88,000	88,065	89,500	92,185	94,951
417100-5412	Chemicals	1,429	793	4,700	3,500	4,700	4,841	4,986
417100-5413	Clothing and Safety Supplies	13,307	23,815	19,680	19,680	19,680	20,270	20,879
417100-5431	Building Supplies	616	290	1,700	1,700	1,950	2,009	2,069
417100-5432	Janitorial Supplies	2,983	3,243	4,003	4,400	4,403	4,535	4,671
417100-5434	Electrical and Communication Supplies	3,907	4,249	4,550	4,100	4,250	4,378	4,509
417100-5435	Small Tools	4,540	4,144	4,890	4,890	4,890	5,037	5,188
417100-5436	Machinery Supplies	92,548	77,142	93,950	96,000	98,950	101,919	104,976
417100-5461	Motorized Equipment Supplies	84,302	95,866	104,881	95,000	104,881	108,027	111,268
417100-5462	Gasoline and Lubricants	73,423	75,212	90,000	80,000	90,000	92,700	95,481
417100-5491	Other Materials and Supplies	2,370	2,660	2,450	3,430	3,550	3,657	3,766
417100-5521	Bad Debt Expense	-	-	5,000	5,000	5,000	5,000	5,000
417100-5531	Contributions to Facilities & Equipment Repl. Fund	-	-	1,154,454	1,154,454	977,091	922,893	826,910
417100-5532	Contributions to Equipment Repl. Fund	-	-	367,305	367,305	374,597	377,162	384,131
417100-5541	Contingency	-	-	100,000	100,000	100,000	100,000	100,000
417100-5601	Site Improvements	20,390	17,957	38,500	38,500	38,500	39,655	40,845
417100-5602	Building Improvements	10,196	4,399	11,855	10,500	11,855	12,211	12,577
417100-5603	Improvements Other Than Building	707,854	403,805	2,660,000	2,550,000	1,713,000	1,500,000	1,500,000
417100-5651	Office Furniture and Equipment	12,890	6,350	7,885	10,000	7,885	8,122	8,365
417100-5671	General Equipment and Machinery	8,775	8,741	14,900	14,500	14,900	15,347	15,807
417100-5691	Capital Acquisitions Not Classified Elsewhere	310,919	121,827	532,300	390,000	536,800	550,000	550,000
<b>TOTAL OPERATING EXPENDITURES</b>		<b>8,195,026</b>	<b>7,664,623</b>	<b>11,891,999</b>	<b>12,042,028</b>	<b>11,450,424</b>	<b>11,405,559</b>	<b>11,555,060</b>
<b>TOTAL BUDGET</b>		<b>11,694,508</b>	<b>10,858,786</b>	<b>15,454,523</b>	<b>15,551,457</b>	<b>15,070,321</b>	<b>15,133,303</b>	<b>15,393,886</b>

## 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 2021, fifteen golf vehicles and/or equipment are scheduled for replacement in the Equipment Replacement Fund (ERF) along with parking lot sealcoating scheduled in the Facilities and Major Equipment Replacement Fund (FERF).

### **PERFORMANCE ACTIVITIES & MEASURES:**

	<u>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Number of Rounds of Golf Played	16,500	22,000	22,000
Number of Gas Cart Rentals	6,750	9,000	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.

\*Note: Contributions to ERF/FERF are reversed out with an audit journal entry due to the nature (business type) of this fund in accordance with Generally Accepted Accounting Principles (GAAP). Any purchases made in ERF/FERF are recorded as assets in these funds.

**GOLF FUND**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
428100-5301	Advertising and Promotional	117	-	250	-	250	258	265
428100-5303	Printing and Binding	918	-	150	-	150	155	159
428100-5304	Licenses and Dues	6,121	5,246	4,600	4,000	4,600	4,738	4,880
428100-5305	Laundry, Cleaning and Pest Control	440	615	750	750	750	773	796
428100-5311	Postage	49	138	200	150	150	155	159
428100-5313	Rents	16,778	12,948	17,200	17,200	17,200	17,716	18,247
428100-5314	Utilities	11,053	12,271	12,000	12,000	12,000	12,360	12,731
428100-5321	Liability Insurance	16,976	16,478	19,000	20,378	20,000	20,600	21,218
428100-5332	Management Fees	36,000	36,000	36,000	36,000	36,000	36,000	36,000
428100-5333	Professional Services	6,828	4,669	3,000	13,105	3,000	3,090	3,183
428100-5351	R & M - Motor Vehicles	2,935	6,667	2,000	4,540	2,000	2,060	2,122
428100-5352	R & M - Construction and Other Equipment	21,391	15,206	4,500	5,200	4,500	4,635	4,774
428100-5354	R & M - Buildings and Improvements	1,960	1,716	1,000	1,000	1,000	1,030	1,061
428100-5391	Other Contractual Services	162,881	175,552	160,000	160,000	160,000	164,800	169,744
428100-5402	Office Supplies	2,007	530	1,000	1,000	1,000	1,030	1,061
428100-5411	Landscaping Supplies	2,256	13,779	10,000	10,000	10,000	10,300	10,609
428100-5412	Chemicals	8,968	1,393	9,000	5,000	9,000	9,270	9,548
428100-5413	Clothing and Safety Supplies	817	95	150	150	150	155	159
428100-5432	Janitorial Supplies	1,654	2,429	2,000	2,000	2,000	2,060	2,122
428100-5435	Electrical and Communication Supplies	-	28	-	-	-	-	-
428100-5451	Food	11,937	11,732	12,000	12,000	12,000	12,360	12,731
428100-5462	Gasoline and Lubricants	6,249	6,808	5,000	5,000	5,000	5,150	5,305
428100-5471	Recreational Supplies	824	322	1,000	1,000	1,000	1,030	1,061
428100-5531	Contributions to Facilities & Equipment Repl. Fund	-	-	25,750	25,750	29,083	29,083	44,083
428100-5532	Contributions to Equipment Repl. Fund	-	-	19,788	19,788	41,654	41,654	41,654
<b>TOTAL OPERATING EXPENDITURES</b>		<b>319,159</b>	<b>324,622</b>	<b>346,338</b>	<b>356,011</b>	<b>372,487</b>	<b>380,460</b>	<b>403,671</b>
<b>TOTAL BUDGET</b>		<b>319,159</b>	<b>324,622</b>	<b>346,338</b>	<b>356,011</b>	<b>372,487</b>	<b>380,460</b>	<b>403,671</b>



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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		
	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>	2019 <u>Actual</u>	2020 <u>Estimated</u>	2021 <u>Budget</u>
<b>Revenues</b>						
Property Taxes	2,203,882	2,432,468	2,936,158	1,394,957	1,722,912	1,894,013
Other Taxes	18,852	15,000	15,000	13,351	10,000	10,000
Intergovernmental Revenues	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Earnings	7,006,898	1,100,000	1,900,000	5,838,808	900,000	1,700,000
Charges for Services	-	-	-	-	-	-
Impact and Connection Fees	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
All Other Revenues	552,285	625,000	625,000	447,679	400,000	400,000
<b>Total Financial Sources</b>	<b>9,781,917</b>	<b>4,172,468</b>	<b>5,476,158</b>	<b>7,694,795</b>	<b>3,032,912</b>	<b>4,004,013</b>
<b>Expenditures</b>						
General Government	3,663,907	3,880,003	4,103,605	2,291,002	2,478,828	2,611,320
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Community Development	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,663,907</b>	<b>3,880,003</b>	<b>4,103,605</b>	<b>2,291,002</b>	<b>2,478,828</b>	<b>2,611,320</b>
<b>Excess of Revenues over Expenditures</b>	<b>6,118,010</b>	<b>292,465</b>	<b>1,372,553</b>	<b>5,403,793</b>	<b>554,084</b>	<b>1,392,693</b>
<b>Fund Balances</b>						
January 1st	45,497,369	51,615,379	51,907,844	36,618,823	42,022,616	42,576,700
December 31st	51,615,379	51,907,844	53,280,397	42,022,616	42,576,700	43,969,393

(For Budgetary Purposes Only)

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

<u>Total Trust and Agency Funds</u>		
<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
3,598,839	4,155,380	4,830,171
32,203	25,000	25,000
-	-	-
-	-	-
12,845,706	2,000,000	3,600,000
-	-	-
-	-	-
999,964	1,025,000	1,025,000
<u>17,476,712</u>	<u>7,205,380</u>	<u>9,480,171</u>
5,954,909	6,358,831	6,714,925
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>5,954,909</u>	<u>6,358,831</u>	<u>6,714,925</u>
<u>11,521,803</u>	<u>846,549</u>	<u>2,765,246</u>
<u>82,116,192</u>	<u>93,637,995</u>	<u>94,484,544</u>
<u>93,637,995</u>	<u>94,484,544</u>	<u>97,249,790</u>

**BUDGET REVENUES  
TRUST AND AGENCY FUNDS**

ACCOUNT	DESCRIPTION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>Police Pension Fund</b>								
610000-4108	Property Tax, Police Pension	2,594,965	2,200,484	2,422,468	2,422,468	2,926,158	3,013,943	3,104,361
610000-4158	Property Tax, Prior Year	8,123	3,398	10,000	10,000	10,000	10,000	10,000
610000-4206	Replacement Tax	15,249	18,852	15,000	15,000	15,000	15,000	15,000
610000-4601	Interest Income	428,306	440,304	400,000	400,000	400,000	412,000	424,360
610000-4611	Net Change/Treasury Investments	(189,854)	521,548	500,000	700,000	500,000	515,000	530,450
610000-4612	Net Change/Mutual Funds	(3,553,368)	5,927,645	1,000,000	-	1,000,000	1,030,000	1,060,900
610000-4613	Realized Gain on Sales Investments	(27,368)	102,341	-	-	-	-	-
610000-4614	Realized Gain on Mutual Fund	-	15,060	-	-	-	-	-
610000-4951	Employee Contributions	537,368	552,034	625,000	625,000	625,000	643,750	663,063
610000-4991	Other Income	1,950	251	-	-	-	-	-
<b>Total Revenues - Police Pension</b>		<b>(184,629)</b>	<b>9,781,917</b>	<b>4,972,468</b>	<b>4,172,468</b>	<b>5,476,158</b>	<b>5,639,693</b>	<b>5,808,134</b>
<b>Fire Pension Fund</b>								
620000-4109	Property Tax, Firefighter Pension	1,756,252	1,392,635	1,715,412	1,715,412	1,886,513	1,943,108	2,001,402
620000-4159	Property Tax, Prior Year	5,327	2,322	7,500	7,500	7,500	7,500	7,500
620000-4206	Replacement Tax	9,654	13,351	10,000	10,000	10,000	10,000	10,000
620000-4601	Interest Income	324,267	348,991	300,000	300,000	300,000	309,000	318,270
620000-4611	Net Change/Treasury Investments	(162,896)	403,620	400,000	600,000	400,000	412,000	424,360
620000-4612	Net Change/Mutual Funds	(3,058,139)	4,998,962	1,000,000	-	1,000,000	1,030,000	1,060,900
620000-4613	Realized Gain on Sales Investments	(1,389)	87,931	-	-	-	-	-
620000-4614	Realized Gain on Mutual Fund	-	(696)	-	-	-	-	-
620000-4951	Employee Contributions	434,539	447,550	400,000	400,000	400,000	412,000	424,360
620000-4991	Other Income	50	129	-	-	-	-	-
<b>Total Revenues - Fire Pension</b>		<b>(692,335)</b>	<b>7,694,795</b>	<b>3,832,912</b>	<b>3,032,912</b>	<b>4,004,013</b>	<b>4,123,608</b>	<b>4,246,792</b>
<b>TOTAL REVENUES - TRUST AND AGENCY FUNDS</b>		<b>(876,964)</b>	<b>17,476,712</b>	<b>8,805,380</b>	<b>7,205,380</b>	<b>9,480,171</b>	<b>9,763,301</b>	<b>10,054,925</b>

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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 15.4% in 2019. The Police Pension Fund's average rate of return over the past five years has been 4.0%, ten years was 6.2%, and thirty years was 6.3%. The percent funded has increased from 64.8% in 2018 to 68.4% in 2019.

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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Total Pension Liability	\$75,447,247	\$77,710,664	\$80,041,984
Plan Net Position (Assets)	\$51,615,379	\$55,228,456	\$59,094,447
Net Pension Liability	\$23,831,868	\$22,482,209	\$20,947,537
Percent Funded	68.4%	71.1%	73.8%
Number of Active Participants	58	60	60
Number of Retirees Currently Receiving Benefits	59	61	61
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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
611100-5221	Retirement Benefits	3,091,696	3,580,299	3,730,003	3,730,003	3,953,605	4,072,213	4,194,380
611100-5222	Pension Contribution Refunds	-	4,845	50,000	50,000	50,000	50,000	50,000
611100-5304	Licenses and Dues	15,466	8,370	15,000	15,000	15,000	15,450	15,914
611100-5333	Professional Services	76,147	70,393	85,000	85,000	85,000	87,550	90,177
<b>TOTAL OPERATING EXPENDITURES</b>		<b>3,183,309</b>	<b>3,663,907</b>	<b>3,880,003</b>	<b>3,880,003</b>	<b>4,103,605</b>	<b>4,225,213</b>	<b>4,350,470</b>
<b>TOTAL BUDGET</b>		<b>3,183,309</b>	<b>3,663,907</b>	<b>3,880,003</b>	<b>3,880,003</b>	<b>4,103,605</b>	<b>4,225,213</b>	<b>4,350,470</b>

## 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 15.9% in 2019. The Fire Pension Fund's average rate of return over the past five years has been 4.1%, ten years was 6.2%, and thirty years was 6.7%. The percent funded has increased from 72.1% in 2018 to 78.1% in 2019.

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>2019 Actual</u>	<u>2020 Estimate</u>	<u>2021 Projected</u>
Total Pension Liability	\$53,817,696	\$55,432,227	\$57,095,194
Plan Net Position (Assets)	\$42,022,616	\$44,964,199	\$48,111,693
Net Pension Liability	\$11,795,080	\$10,468,028	\$8,983,501
Percent Funded	78.1%	81.1%	84.3%
Number of Active Participants	52	52	52
Number of Retirees Currently Receiving Benefits	37	35	35
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	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 EST.	2021 BUDGET	2022 PROJ.	2023 PROJ.
<b>OPERATING EXPENDITURES</b>								
621200-5221	Retirement Benefits	2,013,934	2,188,444	2,344,328	2,344,328	2,476,820	2,551,125	2,627,658
621200-5222	Pension Contribution Refunds	16,460	7,470	50,000	50,000	50,000	50,000	50,000
621200-5304	Licenses and Dues	7,775	8,822	12,000	12,000	12,000	12,360	12,731
621200-5333	Professional Services	66,627	86,266	72,500	72,500	72,500	74,675	76,915
<b>TOTAL OPERATING EXPENDITURES</b>		<b>2,104,796</b>	<b>2,291,002</b>	<b>2,478,828</b>	<b>2,478,828</b>	<b>2,611,320</b>	<b>2,688,160</b>	<b>2,767,304</b>
<b>TOTAL BUDGET</b>		<b>2,104,796</b>	<b>2,291,002</b>	<b>2,478,828</b>	<b>2,478,828</b>	<b>2,611,320</b>	<b>2,688,160</b>	<b>2,767,304</b>

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# APPENDICES

**APPENDIX A**

**SUMMARY OF EMPLOYEES BY DEPARTMENT**

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2017	2018	2019	2020	2021	2022	2023
<b>FULL TIME</b>							
<b>Legislative and Policy Formulation</b>							
Executive Assistant	1	1	1	1	1	1	1
	1	1	1	1	1	1	1
<b>Administration</b>							
Village Manager	1	1	1	1	1	1	1
HR Director / Assistant Village Manager	0	0	0	0	0	1	1
Human Resources Coordinator	1	1	1	1	1	1	1
Planner	0	0	0	0	0	0	0
Executive Assistant	1	1	1	1	1	1	1
	3	3	3	3	3	4	4
<b>Financial Administration &amp; Water Department</b>							
Finance Director	1	1	1	1	1	1	1
Assistant Finance Director	0	1	1	1	1	1	1
Senior Accountant	1	0	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	3	3	2	2	2
Computer Systems Coordinator	0	0	0	0	0	0	0
Database/Systems Analyst	0	0	0	0	0	0	0
	7	7	8	8	7	7	7
<b>Village Clerk</b>							
Village Clerk/Collector	1	1	1	1	1	1	1
<b>Police Department</b>							
Police Chief	1	1	1	1	1	1	1
Deputy Chief	2	2	2	2	2	2	2
Police Commander	3	3	3	4	3	3	3
Police Sergeant	6	6	6	5	5	5	5
Police Officers	46	47	48	48	48	48	48
Social Worker	1	1	1	1	1	1	1
Records Supervisor	0	0	0	1	1	1	1
Admin. Secretary-Dept. Head	1	1	1	1	1	1	1
Records Clerk	8	8	9	8	9	9	9
	68	69	71	71	71	71	71

**APPENDIX A**

**SUMMARY OF EMPLOYEES BY DEPARTMENT**

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2017	2018	2019	2020	2021	2022	2023
<b>Community Development Department</b>							
Department Director	1	1	1	1	1	1	1
Assistant Community Development Director	1	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	2	2	2	2
Code Enforcement Officer	2	2	2	1	1	1	1
Bi-Lingual Code Enforcement Officer	1	1	1	1	1	1	1
Office Assistant	2	2	2	2	2	2	2
	10	10	10	10	10	10	10
<b>Fire Department</b>							
Fire Chief	1	1	1	1	1	1	1
Deputy Chief	1	1	1	1	1	1	1
Batallion Chief	3	4	4	4	4	4	3
Fire Lieutenant	9	9	9	9	9	9	9
Firefighter/Paramedic 24/48	36	36	36	37	37	37	37
Info Tech/Public Safety	0	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1
	51	52	52	53	53	53	52
<b>Public Works &amp; Water Department</b>							
Director of Public Works	1	1	1	1	1	1	1
Public Works Supervisor / Asst Director	0	0	1	1	1	1	1
Superintendent/Lead Foreman	1	1	1	1	1	1	1
Assistant Village Engineer	1	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	27	28	28	28	29	29	29
Administrative Secretary	0	0	0	0	1	1	1
Office Assistant	1	1	1	1	1	1	1
	43	44	45	45	47	47	47
<b>Information Technology</b>							
Director of Information Technology	1	1	1	1	1	1	1
Computer Systems Coordinator	0	0	0	1	1	0	0
Public Safety Info Technician	1	1	1	1	1	1	1
Systems Analyst	1	1	1	1	1	1	1
	3	3	3	4	4	3	3
<b>TOTAL FULL TIME POSITIONS</b>	<b>187</b>	<b>190</b>	<b>194</b>	<b>196</b>	<b>197</b>	<b>197</b>	<b>196</b>

**APPENDIX A**

**SUMMARY OF EMPLOYEES BY DEPARTMENT**

DEPARTMENT AND POSITION	AUTHORIZED				PROJECTED		
	2017	2018	2019	2020	2021	2022	2023
<b>PART TIME</b>							
<b>Administration</b>							
MPA Intern	1	1	1	0	0	0	0
	1	1	1	0	0	0	0
<b>Financial Administration &amp; Water Department</b>							
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
<b>Police Department</b>							
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
<b>Community Development Department</b>							
Office Assistant	2	2	2	2	2	2	2
Code Enforcement Officer (seasonal)	1	1	1	1	1	1	1
Intern (seasonal)	0	1	1	1	1	1	1
	3	4	4	4	4	4	4
<b>Public Works &amp; Water Department</b>							
Summer Workers	12	12	12	12	13	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	0	0	0
Office Assistant	1	1	1	1	1	1	1
	17	17	17	17	17	17	17
<b>TOTAL PART TIME POSITIONS</b>	<b>37</b>	<b>38</b>	<b>38</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>



APPENDIX B

2021 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2021	2022	2023
<b>GENERAL FUND</b>					
<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	54,436	56,069	57,751
		Maintenance/Contingency Fund	20,000	20,600	21,218
		Network Improvements	15,000	15,450	15,914
		Printers	7,500	7,725	7,957
		Recurring Software licenses	32,000	32,960	33,949
		Outside Professional Services	20,000	20,600	21,218
		Network infrastructure upgrade	20,000	20,600	21,218
		Replace Virtual Hosts	-	-	-
			\$ 211,436	\$ 217,779	\$ 224,312
<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	-	-	-
	5671	Replacement Equipment	-	-	-
			\$ 6,000	\$ 6,180	\$ 6,365
<i>Fire</i>					
	015100- 5602	Bayfloor, Bunk Room, Kitchen	\$ 8,000	\$ 5,000	\$ 5,000
	5651	Replacement Furniture	5,000	1,000	1,000
	5652	Non-Warranty Repairs	2,000	2,060	2,122
	5653	DV Ice Rescue Suit	1,600	1,000	1,000
		TRT CMC Pak Patient Extrication System	1,935	-	-
	5671	Appliance Replacement	4,000	4,120	4,244
		Equipment/Vehicle Maintenance Kit	800	824	849
	5691	FPB Residential KnoxBox	875	901	928
			\$ 24,210	\$ 14,905	\$ 15,142
<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	4,746	4,889
	5633	Mechanics compressor	3,200	3,296	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	3,296	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	2,163	2,228
	5671	Weed 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	500	515	530
		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
		Bed Edger	500	515	530
		Generator for Landscape	929	957	986
		Roto Tillers	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
<b>TOTAL GENERAL FUND</b>			<b>\$ 345,327</b>	<b>\$ 345,656</b>	<b>\$ 355,815</b>

APPENDIX B

2021 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2021	2022	2023
<b>CAPITAL REPLACEMENT FUND</b>					
	319300- 5610	Community Events Signs	200,000	-	-
	5612	Document Imaging and Retension	75,000	80,000	85,000
	5613	Creek Cleanup	20,000	-	-
		Complete PW Building Renovation	3,914,000	-	-
	5616	Complete Fire Station #31	2,687,500	-	-
	5617	Construction Costs - Architect, Engineering	-	704,254	704,254
	5618	Construction Costs - Architect, Engineering	863,142	863,142	-
<b>TOTAL CAPITAL REPLACEMENT FUND</b>			<b>\$ 7,759,642</b>	<b>\$ 1,647,396</b>	<b>\$ 789,254</b>
<b>STREET IMPROVEMENT FUND</b>					
	326400- 5603	IDOT Improvements	\$ 30,000	\$ 30,900	\$ 31,827
		Storm Sewer Repairs	400,000	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	45,000	46,350	47,741
		Pavement Rejuvenation	40,000	41,200	42,436
		Fence Repair - Irving and Cambridge	20,000	20,600	21,218
		Lighting and Sidewalk - Irving	35,000	36,050	37,132
		59Irving Bridge Phase 1 & 2	700,000	545,600	3,901,218
	5604	Construction - Irving/Bartlett Intersection	550,000	375,000	250,000
	5605	Road Resurfacing	2,950,000	2,230,800	2,297,724
<b>TOTAL STREET IMPROVEMENT FUND</b>			<b>\$ 4,895,000</b>	<b>\$ 3,805,800</b>	<b>\$ 7,117,724</b>
<b>EQUIPMENT REPLACEMENT FUND (ERF)</b>					
<i>Police Automotive Equipment</i>					
	339300- 5631	1 - 2016 Chevy Impala	\$ 34,000	\$ -	\$ -
		1 - 2017 Ford Explorer	42,000	-	-
		1 - 2007 Chevrolet Express Trans	-	34,000	-
		4 - 2020 Ford Explorer	-	151,100	-
		2 - 2018 Ford Explorer	42,000	-	42,000
		1 - 2013 Ford Explorer	-	37,000	-
		1 - 2016 Ford Explorer	46,000	-	-
		1 - 2016 Ford Expedition	-	47,000	-
		1 - 2019 Ford Explorer	-	46,000	-
		1 - 2019 Ford Interceptor	-	32,000	-
		1 - 2018 Ford Interceptor	-	-	32,000
		5 - 2020 Ford Explorer	-	37,000	154,000
			<b>\$ 164,000</b>	<b>\$ 384,100</b>	<b>\$ 228,000</b>
<i>Fire Automotive Equipment</i>					
	339300- 5632	2 - 2015 Horton Ambulance	\$ 620,000	\$ -	\$ -
		1 - 2014 Ford Expedition	-	45,000	-
		1 - 2014 Ford F150	-	36,000	-
		1 - 2015 Ford F150 Pickup	-	-	36,000
			<b>\$ 620,000</b>	<b>\$ 81,000</b>	<b>\$ 36,000</b>
<i>Public Works Automotive Equipment (100%)</i>					
	339300- 5633	1 - 2012 Mobark Chipper	\$ 79,000	\$ -	\$ -
		1 - 2012 John Deere Mower	-	12,000	-
		1 - 1992 Deere Grader	-	125,000	-
			<b>\$ 79,000</b>	<b>\$ 137,000</b>	<b>\$ -</b>
<i>Water and Sewer Automotive Equipment (100%)</i>					
	339300- 5634	1 - 1986 Empire Trailer	\$ -	\$ 5,500	\$ -
		1 - 2007 Chevy G3500	-	-	55,000
		1 - 2014 Ford E150 cargo Van	-	-	26,000
		1 - 2008 Vactor 2100 Sewer Cleaner L7501	-	-	375,000
		1 - 2008 International Dump Truck	-	-	145,000
			<b>\$ -</b>	<b>\$ 5,500</b>	<b>\$ 601,000</b>
<i>Shared (60% - Water and Sewer, 40% - Public Works/Streets)</i>					
	339300- 5633 & 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 - 2004 Bobcat Mower	7,500	-	-
		1 - 2006 Bobcat Mower Push	-	1,650	-
		2 - 2008 Ford F250 Pickup	72,000	-	-
		1 - 2008 Bobcat walk behind mower	8,000	11,000	-
		3 - 2001 Rafter Trailer	19,500	-	-
		2 - 2007 Bobcat mower	-	22,000	-
		1 - 2005 Vermeer Grinder	-	-	32,500
		1 - 2010 Chevy Tahoe	32,000	-	-
		1 - 2006 Sterling Tandem Dump Truck	180,000	-	-
		1 - 2011 Ford F550 w/ Versalift	-	-	160,000
		1 - 2012 Ford F-550	-	-	80,000
		1 - 2011 Ford F250 Pickup	-	36,000	-
		1 - 2003 U.S. Cargo Trailer	-	-	5,000
		1 - 1990 Towmaster Trailer	-	4,500	-
		2 - 2013 Ford F250 Pickup	-	36,000	36,000
		1 - 2009 Tandem International Dump Truck	-	180,000	-

APPENDIX B

2021 CAPITAL OUTLAY SUMMARY

FUND	ACCOUNT #	DESCRIPTION	2021	2022	2023
		2 - 2008 International Dump Truck	-	180,000	180,000
		1 - 2008 Ford F550	-	45,000	-
		1 - 2012 Bobcat Walk Behind Mower	-	7,500	-
			\$ 402,000	\$ 541,650	\$ 493,500
<i>Community Development Automotive Equipment</i>					
	339300- 5635	1 - 2014 Ford Escape	\$ 25,000	\$ -	\$ -
		1 - 2016 Ford Escape	-	25,000	-
		1 - 2016 Chevy Colorado	-	-	25,000
			\$ 25,000	\$ 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- 5636	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 - Turfco Topdresser	9,000	-	-
		1 - Toro Greens Mower (hand mower)	5,000	-	-
		1 - Giant Vac/Leaf Blower	4,000	-	-
		1 - M-T-M Pressure Washer	4,000	-	-
		1 - Ice machine	4,000	-	-
		1 - Toro Tee Mower	25,000	-	-
		1 - Jacobsen LF3400 Mower	-	35,500	-
			\$ 176,500	\$ 35,500	\$ -
<b>TOTAL EQUIPMENT REPLACEMENT FUND (ERF)</b>			<b>\$ 1,466,500</b>	<b>\$ 1,209,750</b>	<b>\$ 1,383,500</b>
<b>FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND (FERF)</b>					
<i>Public Property</i>					
	349300- 5610	Parking Lot/Sidewalk (PW)	\$ 250,000	\$ -	\$ -
		Parking Lot/Sidewalk (Village Hall)	149,350	-	-
		Parking Lot/Sidewalk (Police)	145,000	-	-
		Parking Lot/Sidewalk Patch (PW)	50,000	-	-
		Irrigation System (Village Hall)	-	20,000	-
		Landscaping (Police Station)	-	-	25,000
			\$ 594,350	\$ 20,000	\$ 25,000
<i>Police Station</i>					
	349300- 5611	Interior Painting	\$ 25,000	\$ -	\$ -
		Heating/AC	50,000	-	-
		UPS System Batteries	5,000	-	-
		Capeting/Tile	-	40,000	-
		Furniture	-	75,000	-
		Portable Radios	-	-	200,000
		Mobile Radios	-	-	100,000
			\$ 80,000	\$ 115,000	\$ 300,000
<i>Village Hall Campus</i>					
	349300- 5612	ECC Classrooms	\$ 50,000	\$ -	\$ -
		Elevator	40,000	-	-
		Brick Staining	50,000	-	-
		SAN - Storage Area Network	100,000	-	-
		Electronic Drafting Table (CD, PW, Fire)	30,000	-	-
		Heating/AC - CD Garage	15,000	-	-
		Garage Bay Door	15,000	-	-
		Bathroom - CD Garage	15,000	-	-
		Server Battery Backup	11,000	-	-
		Generator	75,000	-	-
		Servers/Gateways	-	50,000	-
			\$ 401,000	\$ 50,000	\$ -

APPENDIX B

2021 CAPITAL OUTLAY SUMMARY

<u>FUND</u>	<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<i>Public Works (100%)</i>					
	349300- 5613	Bartlett Road Path Bridge	\$ 30,000	\$ -	\$ -
		Salt Storage Shed	-	30,000	-
		Salt Storage Dome	70,000	-	-
		Sussex Square Bridge	-	-	30,000
			<u>\$ 100,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
<i>Water and Sewer (100%)</i>					
	349300- 5614	Treatment Plant - Bartlett Rd - Pumps (4)	\$ 30,000	\$ -	\$ -
		Sewer Lift Station - Lake Street	25,000	-	-
		Treatment Plant - North Ave - Roof	75,000	-	-
		Sewer Lift Station - East Ave	15,000	-	-
		Sewer Lift Station - Greenmeadows	10,500	-	-
		Sewer Lift Station - Glenbrook School	25,000	-	-
		Water MTU's Replaced	1,500,000	-	-
		Sewer Lift Station - Juniper	6,500	-	-
		Sewer Lift Station - Ascot	15,000	-	-
		Treatment Plant - North Ave - Siding	15,000	-	-
		Pump - North Ave	15,000	-	-
		Sewer Lift Station - Schaumburg Rd - Rehab	250,000	-	-
		Sewer Life Station - Williamsburg	-	12,500	-
		Sewer Life Station - Locksley	-	12,500	-
		Sewer Life Station - Sterling Oaks	-	12,500	-
		Sewer Life Station - Ascot - Rehab	-	115,000	-
		Sewer Life Station - East Ave - Rehab	-	250,000	-
		Treatment Plant - Streamwood Blvd - Roof	-	25,000	-
		Sewer Life Station - Green Meadows - Rehab	-	-	230,000
			<u>\$ 1,982,000</u>	<u>\$ 427,500</u>	<u>\$ 230,000</u>
<i>Shared (60% - Water and Sewer, 40% - Public Works/Streets)</i>					
	349300- 5613 &	Garage Bay Doors	\$ 20,000	\$ -	\$ -
	349300- 5614	Exhaust System in Mechanics Bay	15,000	-	-
		Sign Machine	30,000	-	-
		2 Post Car / Light Truck Lift	60,000	-	-
		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	-
		Rood (South Garage Area)	-	-	450,000
			<u>\$ 155,000</u>	<u>\$ 500,000</u>	<u>\$ 450,000</u>
<i>Fire Station #1</i>					
	349300- 5616	Training Structure	\$ -	\$ 125,000	\$ -
			<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ -</u>
<i>Fire Station #2</i>					
	349300- 5617	Emergency Generator	\$ -	\$ 50,000	\$ -
		Garage Bay Door Openers	-	20,000	-
		Office/radio room	-	15,000	-
		Bunk Room	-	15,000	-
		Carpeting/Tile	-	15,000	-
		Bathroom/Kitchen	-	20,000	-
		Heating/AC	-	44,000	-
		Interior Improvements, Furniture	-	-	129,000
			<u>\$ -</u>	<u>\$ 179,000</u>	<u>\$ 129,000</u>
<i>Fire Station #3</i>					
	349300- 5618	MDT's for Fire Vehicles	\$ 75,000	\$ -	\$ -
		Emergency Generator	50,000	-	-
		Ambulance Cots	110,000	-	-
		Windows	13,000	-	-
		Brickwork/Metal Siding	15,000	-	-
		Garage Bay Door Openers	20,000	-	-
		Office/radio room	20,000	-	-

**APPENDIX B**  
**2021 CAPITAL OUTLAY SUMMARY**

<u>FUND</u>	<u>ACCOUNT #</u>	<u>DESCRIPTION</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
		Bunk Room	25,000		-
		Carpeting/Tile	20,000		-
		Bathroom/Kitchen	25,000		-
		Admin Office Area	-	20,000	-
		Flooring Epoxy	-	30,000	-
		Interior Improvements, Furniture		88,000	
		Portable Radios	-	-	350,000
		Ambulance Cot	-	-	55,000
			<u>\$ 373,000</u>	<u>\$ 138,000</u>	<u>\$ 405,000</u>
<i>Golf Course</i>					
	349300- 5619	Parking Lot Sealcoating	\$ 15,000	\$ -	\$ -
		Irrigation System	-	-	250,000
			<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 250,000</u>
<b>TOTAL FACILITIES AND MAJOR EQUIPMENT REPLACEMENT FUND (FERF)</b>			<b>\$ 3,700,350</b>	<b>\$ 1,584,500</b>	<b>\$ 1,819,000</b>
<b>WATER AND SEWER FUND</b>					
	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	1,396	1,438
	5603	Sanitary Sewer Televising, Lining, and Sealing	160,000	160,000	160,000
		Flow Monitoring	20,000	20,000	20,000
		Smoke testing	20,000	20,000	20,000
		Manhole Inspections	35,000	35,000	35,000
		Emergency Repair by Contractor	25,000	25,000	25,000
		Water Main Improvements	1,200,000	1,000,000	1,000,000
		CIPP Pipe Lining (Short and Long Segments)	253,000	240,000	240,000
	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	800	824	849
		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	536,800	550,000	550,000
<b>TOTAL WATER AND SEWER FUND</b>			<b>\$ 2,322,940</b>	<b>\$ 2,125,334</b>	<b>\$ 2,127,594</b>
<b>TOTAL CAPITAL OUTLAY</b>			<b>\$ 20,489,759</b>	<b>\$ 10,718,436</b>	<b>\$ 13,592,887</b>

**APPENDIX C**

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

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(1) Per Capita Income</b>	<b>(1) Median Age</b>	<b>(2) Unemployment Percentage</b>
2010	39,858	\$27,531	34.70	9.0%
2011	(E) 39,901	(E) \$27,285	(E) 34.70	7.9%
2012	(E) 39,669	(E) \$27,788	(E) 34.70	8.4%
2013	(E) 40,166	(E) \$27,714	(E) 34.70	8.5%
2014	(E) 40,434	(E) \$29,529	(E) 34.70	5.5%
2015	(E) 41,155	(E) \$28,840	(E) 35.40	5.8%
2016	(E) 40,865	(E) \$28,570	(E) 36.60	4.1%
2017	(E) 40,838	(E) \$30,478	(E) 37.90	4.4%
2018	(E) 40,615	(E) \$29,875	(E) 38.00	4.7%
2019	(E) 40,437	(E) \$30,542	(E) 38.50	3.4%

(E) - Estimated

**SUPPLEMENTARY DEMOGRAPHIC STATISTICS**

<b>(1) Education - 25 years and over</b>	
Less than 9th grade	7.4%
9th to 12th grade (no diploma)	7.3%
High School Graduates	30.2%
Some College	19.9%
Associates Degree	8.4%
Bachelor's Degree	18.8%
Graduate / Professional Degree	7.9%
<b>(1) Professional Status</b>	
Management / Professional	32.7%
Service Occupations	16.3%
Sales / Office Occupations	24.3%
Construction / Maintenance	6.8%
Production / Transportation	19.9%
<b>(1) Sex</b>	
Male	50.7%
Female	49.3%
<b>(1) Race</b>	
White	64.1%
Latino (any race)	34.4%
Asian	12.5%
Black	4.3%
Two or more	2.8%
Other	0.4%
<b>(1) Housing</b>	
Owner Occupied	82.1%
Renter Occupied	17.9%

**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		
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
2019	867,079,916	2,601,499,898	0.333	2.916

**Date Source**

Office of the County Clerk

**APPENDIX E**

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

<b>Tax Levy Year</b>	<b>2010</b>		<b>2011</b>		<b>2012</b>		<b>2013</b>		<b>2014</b>	
<b>Assessed Valuations</b>	\$961,608,681		\$870,322,636		\$802,417,286		\$669,490,641		\$680,926,007	
<b>Tax Extensions</b>	<b>Rate</b>	<b>Amount</b>	<b>Rate</b>	<b>Amount</b>	<b>Rate</b>	<b>Amount</b>	<b>Rate</b>	<b>Amount</b>	<b>Rate</b>	<b>Amount</b>
General Corporate	0.480	\$4,617,819	0.547	\$4,756,354	0.611	\$4,899,045	0.754	\$5,046,016	0.763	\$5,197,396
Illinois Municipal Ret and Social Security	0.093	896,100	0.106	925,558	0.130	1,041,343	0.160	1,072,583	0.157	1,072,583
Debt Service	0.143	1,370,310	0.158	1,372,382	0.166	1,330,972	0.191	1,278,745	0.189	1,284,822
Police Pension	0.155	1,493,500	0.181	1,570,750	0.215	1,725,250	0.265	1,777,008	0.269	1,830,318
Firemen's Pension	0.115	1,107,250	0.139	1,210,250	0.157	1,261,750	0.194	1,299,603	0.198	1,345,978
Pledged Taxes - TIF Dist	-	-	-	-	-	-	-	-	-	-
	<b>0.986</b>	<b>\$9,484,979</b>	<b>1.130</b>	<b>\$9,835,294</b>	<b>1.279</b>	<b>\$10,258,360</b>	<b>1.565</b>	<b>\$10,473,955</b>	<b>1.576</b>	<b>\$10,731,097</b>
Township's Share - Road and Bridge		235,000		250,000		260,000		282,000		300,000
		<b>\$9,719,979</b>		<b>\$10,085,294</b>		<b>\$10,518,360</b>		<b>\$10,755,955</b>		<b>\$11,031,097</b>
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	2015		2016		2017		2018		2019	
<b>Assessed Valuations</b>	\$661,216,133		\$779,119,463		\$775,312,089		\$753,810,166		\$867,079,916	
<b>Tax Extensions</b>	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
General Corporate	0.734	\$4,850,864	0.555	\$4,322,396	0.635	\$4,925,325	0.820	\$6,182,465	0.684	\$5,926,834
Illinois Municipal Ret and Social Security	0.172	1,135,569	0.147	1,144,916	0.130	1,009,587	0.116	873,741	0.101	873,741
Debt Service	0.194	1,284,668	0.165	1,283,586	0.166	1,286,058	0.171	1,286,676	0.157	1,362,613
Police Pension	0.347	2,290,830	0.359	2,795,186	0.347	2,686,208	0.303	2,287,130	0.288	2,495,142
Firemen's Pension	0.226	1,491,098	0.236	1,838,537	0.235	1,818,981	0.192	1,147,932	0.204	1,766,874
Pledged Taxes - TIF Dist	-	-	-	-	-	-	-	-	-	-
	1.673	\$11,053,029	1.461	\$11,384,621	1.513	\$11,726,159	1.602	\$11,777,944	1.433	\$12,425,204
Township's Share - Road and Bridge		309,000		310,000		300,000		300,000		300,000
		\$11,362,029		\$11,694,621		\$12,026,159		\$12,077,944		\$12,725,204
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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Tax Rates*										
Village of Streamwood	0.987	1.131	1.279	1.565	1.576	1.672	1.462	1.513	1.603	1.433
Cook County	0.432	0.497	0.542	0.591	0.568	0.552	0.533	0.496	0.489	0.454
Forest Preserve District	0.051	0.058	0.063	0.069	0.069	0.069	0.063	0.062	0.060	0.059
Water Reclamation District	0.274	0.320	0.370	0.430	0.443	0.437	0.416	0.412	0.407	0.399
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	0.286	0.330	0.374	0.452	0.454	0.475	0.418	0.426	0.447	0.398
Streamwood Park District	0.506	0.564	0.629	0.760	0.770	0.789	0.676	0.700	0.740	0.656
Poplar Creek Library District	0.394	0.449	0.515	0.631	0.632	0.663	0.580	0.590	0.621	0.546
School District #46	5.026	5.507	6.540	7.580	7.668	7.947	6.837	6.932	7.120	6.439
Community College District #509	0.434	0.475	0.546	0.638	0.638	0.654	0.570	0.562	0.612	0.544
<b>Total Tax Rate</b>	<b>8.390</b>	<b>9.331</b>	<b>10.858</b>	<b>12.716</b>	<b>12.818</b>	<b>13.258</b>	<b>11.555</b>	<b>11.693</b>	<b>12.099</b>	<b>10.928</b>

\*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	2010	2011	2012	2013	2014
(1) Population	39,858	(E) 39,901	(E) 39,669	(E) 40,166	(E) 40,434
(2) Assessed Value	\$961,608,681	\$870,322,636	\$802,417,286	\$669,490,641	\$680,926,007
(3) Gross General Obligation Bonded Debt (Tax Supported Debt Only)	10,915,000	10,005,000	8,525,000	7,540,000	6,570,000
(3) Less					
Debt Service Funds	31,571	58,806	69,973	83,973	71,150
Net General Obligation Bonded Debt	10,883,429	9,946,194	8,455,027	7,456,027	6,498,850
Ratio of Net General Obligation Bonded Debt to Assessed Value	1.13%	1.14%	1.05%	1.11%	0.95%
Net General Obligation Bonded Debt Per Capita	\$273.06	\$249.27	\$213.14	\$185.63	\$160.73

(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**

<b>Fiscal Year</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
(1) Population	(E) 41,155	(E) 40,865	(E) 40,838	(E) 39,570	(E) 40,413
(2) Assessed Value	\$661,216,133	\$779,119,463	\$775,312,089	\$753,810,166	\$867,079,916
(3) Gross General Obligation Bonded Debt (Tax Supported Debt Only)	5,565,000	4,530,000	3,465,000	2,355,000	19,360,000
(3) Less					
Debt Service Funds	74,826	74,803	94,257	95,459	1,314,258
Net General Obligation Bonded Debt	5,490,174	4,455,197	3,370,743	2,259,541	18,045,742
Ratio of Net General Obligation Bonded Debt to Assessed Value	0.83%	0.57%	0.43%	0.30%	2.08%
Net General Obligation Bonded Debt Per Capita	\$133.40	\$109.02	\$82.54	\$57.10	\$446.53

(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 1/1/2021 Balance	Final Maturity Date	Average Annual Debt Service
General Obligation Bonds \$18,160,000 General Obligation Bonds, Series 2019	Proceeds were used to finance the replacement of Fire Station #31 and renovations to the Public Works facility. Property tax is being used to pay annual debt service.	Debt Service			
			<b>\$17,600,000</b>	12/1/2039	<b>\$1,325,000</b>

**GENERAL OBLIGATION BONDS, SERIES 2019**

Date	Principal	Coupon	Interest	Period Total
6/1/2021	\$ -	-	\$ 368,525	\$ 368,525
12/1/2021	\$ 590,000	5.00%	\$ 368,525	\$ 958,525
6/1/2022	\$ -	-	\$ 353,775	\$ 353,775
12/1/2022	\$ 620,000	5.00%	\$ 353,775	\$ 973,775
6/1/2023	\$ -	-	\$ 338,275	\$ 338,275
12/1/2023	\$ 650,000	5.00%	\$ 338,275	\$ 988,275
6/1/2024	\$ -	-	\$ 322,025	\$ 322,025
12/1/2024	\$ 680,000	5.00%	\$ 322,025	\$ 1,002,025
6/1/2025	\$ -	-	\$ 305,025	\$ 305,025
12/1/2025	\$ 715,000	5.00%	\$ 305,025	\$ 1,020,025
6/1/2026	\$ -	-	\$ 287,150	\$ 287,150
12/1/2026	\$ 750,000	5.00%	\$ 287,150	\$ 1,037,150
6/1/2027	\$ -	-	\$ 268,400	\$ 268,400
12/1/2027	\$ 790,000	5.00%	\$ 268,400	\$ 1,058,400
6/1/2028	\$ -	-	\$ 248,650	\$ 248,650
12/1/2028	\$ 830,000	5.00%	\$ 248,650	\$ 1,078,650
6/1/2029	\$ -	-	\$ 227,900	\$ 227,900
12/1/2029	\$ 870,000	5.00%	\$ 227,900	\$ 1,097,900
6/1/2030	\$ -	-	\$ 206,150	\$ 206,150
12/1/2030	\$ 915,000	5.00%	\$ 206,150	\$ 1,121,150
6/1/2031	\$ -	-	\$ 183,275	\$ 183,275
12/1/2031	\$ 960,000	5.00%	\$ 183,275	\$ 1,143,275
6/1/2032	\$ -	-	\$ 159,275	\$ 159,275
12/1/2032	\$ 1,005,000	5.00%	\$ 159,275	\$ 1,164,275
6/1/2033	\$ -	-	\$ 134,150	\$ 134,150
12/1/2033	\$ 1,055,000	4.00%	\$ 134,150	\$ 1,189,150
6/1/2034	\$ -	-	\$ 113,050	\$ 113,050
12/1/2034	\$ 1,100,000	4.00%	\$ 113,050	\$ 1,213,050
6/1/2035	\$ -	-	\$ 91,050	\$ 91,050
12/1/2035	\$ 1,145,000	3.00%	\$ 91,050	\$ 1,236,050
6/1/2036	\$ -	-	\$ 73,875	\$ 73,875
12/1/2036	\$ 1,175,000	3.00%	\$ 73,875	\$ 1,248,875
6/1/2037	\$ -	-	\$ 56,250	\$ 56,250
12/1/2037	\$ 1,215,000	3.00%	\$ 56,250	\$ 1,271,250
6/1/2038	\$ -	-	\$ 38,025	\$ 38,025
12/1/2038	\$ 1,250,000	3.00%	\$ 38,025	\$ 1,288,025
6/1/2039	\$ -	-	\$ 19,275	\$ 19,275
12/1/2039	\$ 1,285,000	3.00%	\$ 19,275	\$ 1,304,275
<b>Total</b>	<b>\$ 17,600,000</b>		<b>\$ 7,588,200</b>	<b>\$ 25,188,200</b>

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				
2019	19,360,000	-	-	-	-	19,360,000	1.57%	479
2018	2,355,000	-	-	-	-	2,355,000	0.19%	58
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

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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Government</b>										
<b>Building and Zoning</b>										
Permits Issued	6,927	2,269	2,039	2,133	2,426	2,712	2,610	2,747	2,751	3,850
Inspections Conducted	12,108	11,825	11,870	15,308	18,401	17,433	10,018	10,046	16,268	17,845
Contractors Licenses Issued	1,158	830	809	1,063	1,033	1,127	1,103	1,092	1,196	1,440
Business Licenses Issued	611	643	677	637	665	751	620	640	612	615
Residential Rental Properties Licensed	1,136	1,274	1,451	1,682	1,848	1,980	2,045	2,167	2,047	1,946
Streets Completed in Walking Program	21	20	20	25	46	20	32	31	26	32
Homes Inspected in Walking Program	-	486	500	650	965	684	742	651	800	780
Code Enforcement Violations	1,061	1,008	2,741	1,658	4,357	3,168	2,590	2,614	2,800	2,282
County Recordings	-	2	8	9	4	1	3	8	5	21
Legal Notices Published	31	34	40	45	39	38	32	36	44	34
<b>Personnel</b>										
Employment Exams Given	4	2	6	8	14	2	8	5	6	6
Full Time Employees Hired	5	8	12	12	15	17	17	18	17	20
Part Time/Seasonal Employees Hired	20	10	13	12	15	14	17	16	15	14
<b>Legal</b>										
Ordinances Written	28	38	40	40	38	37	27	31	33	46
Resolutions Written	42	44	53	36	53	50	42	62	54	61
<b>Finance</b>										
Transfer Stamp Transactions Processed	983	998	1,217	1,517	1,322	1,331	1,354	1,315	1,246	1,187
<b>Vehicles</b>										
Vehicles Replaced	11	14	12	14	14	13	14	9	10	11
<b>Public Safety</b>										
<b>Police</b>										
Part I Offenses	749	678	759	714	720	651	639	548	480	559
Part II Offenses	2,083	1,885	2,011	904	1,631	1,832	1,737	1,591	1,358	1,461
Traffic Accidents	827	802	770	611	1,021	1,048	1,029	1,065	1,026	908
Criminal Arrests	1,508	1,097	1,610	973	1,762	2,093	1,775	1,766	1,581	1,745
Total Calls for Service	17,164	15,954	16,029	16,307	16,137	15,650	15,178	15,488	15,517	14,763
<b>Fire</b>										
EMS Related Incidents	2,255	2,203	2,320	2,299	2,542	2,565	2,699	2,818	2,851	2,793
Structural Fire Incidents	23	28	24	24	59	23	55	58	16	30
Other Fire and Rescue Incidents	426	435	45	81	33	22	49	79	43	58
Hazardous Materials Incidents	80	139	131	14	106	88	98	114	129	72
All Other Responses	353	362	653	734	857	997	797	860	895	849
Mutual Aid Received	221	248	200	176	313	198	232	216	172	171
Mutual Aid Given	240	252	284	143	195	265	205	259	244	264
Total Incidents	3,377	3,419	3,457	3,262	3,642	3,695	3,715	3,929	3,734	3,802
<b>Highways and Streets</b>										
Complete Sweeps of the Village	5	6	6	7	6	6	6	8	7	5
Tons of Salt Used	2,000	3,100	1,950	3,200	4,042	2,400	2,230	1,116	2027	2,950
Reconstruction by Contractor (feet)	-	-	-	-	-	-	-	-	-	3,432
Reconstruction by Public Works (feet)	426	1,350	-	1,869	1,817	3,190	-	-	-	-
Resurfacing by Contractor (feet)	9,631	2,676	7,338	24,302	7,282	9,854	11,034	19,475	13,866	12,196
Resurfacing by Public Works (feet)	16,820	17,874	15,225	22,035	25,577	21,871	28,710	23,735	25,036	20,203
Tons of Asphalt Installed	10,019	10,075	13,098	21,383	14,396	18,610	20,836	21,586	16,976	13,568
<b>Public Services</b>										
<b>Waterworks and Sewerage Systems</b>										
Metered Customers	12,979	12,977	13,013	13,068	13,117	13,107	12,997	12,990	12,990	12,990
Gallons of Water Delivered to Residences and Businesses (thousands of gallons)	1,116,557	1,068,384	997,240	1,122,405	1,054,595	1,012,267	1,083,409	972,685	972,685	972,685
Feet of Storm Sewer Televised	18,000	34,000	17,250	28,000	15,657	16,406	26,056	51,148	51,148	51,148
Feet of Sanitary Sewer Televised	30,000	43,000	40,522	39,000	44,777	43,876	58,771	59,695	59,695	59,695
Feet of Sanitary Sewer Cleaned	50,000	65,000	84,270	48,000	56,024	49,135	68,535	88,635	88,635	88,635
Water Meters Installed	40	75	297	470	432	514	535	455	455	455
<b>Culture and Recreation</b>										
<b>Golf Course</b>										
Rounds of Golf Played	23,508	24,282	25,195	23,566	22,737	22,563	22,163	19,257	16,454	16,454
Cart Rentals	8,546	9,489	11,346	10,862	10,332	9,766	8,789	7,248	6,709	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.

**APPENDIX M**  
**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



**APPENDIX M**  
**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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