

# Budget Process

The budget process begins with an analysis of the first two quarters of the fiscal year and an updated projection of revenues and expenditures for the entire fiscal year. Staff prepares and distributes preliminary revenue estimates, along with departmental expenditure targets for the upcoming fiscal year based on the revenue projections. This information is communicated at a Budget Kickoff meeting. In July, departments prepare proposed operating budgets and funding requests for the upcoming fiscal year. Then, the Finance Director conducts budget meetings with each department to review personnel requests, proposed operating budgets and capital outlay requests. A draft budget is prepared and the Village Manager meets with staff to review the document and to consider any potential budget reductions, if necessary.

The Village Council typically conducts multiple budget workshops throughout October and November, including a Saturday budget workshop. The October workshop allows the Village Council to review the proposed budget and to give direction to Staff. Copies of the proposed budget are made available for the public prior to this meeting online and at Village Hall. A public hearing is conducted and the budget, along with its enabling Ordinance, is presented to the Village Council for adoption in late November. Based on the adopted budget, a property tax levy is proposed by Staff for adoption by the Village Council no later than the first meeting in December. Amendments to the adopted budget that increase the total expenditures of any department or fund require Village Council approval by the adoption of a budget amendment Ordinance.

	Mar	June	July	Aug	Sept	Oct	Nov	Dec
Ist Quarter Budget Review								
Mid-Year Financial Review								
Revenue Projections, Departmental Expenditure								
Targets Established, and Budget Kickoff Meeting								
Finance Review of Departmental Budgets Requests								
Departmental Budget Meetings								
Village Manager Budget Review								
2011-2013 Long Range Financial Plan Adopted								
Recommended Budget Released to Village Council								
Saturday Council Budget Workshop								
Council Budget Meetings								
Budget Public Hearing and Budget Adoption								
Tax Levy Public Hearing and Tax Levy Adoption								

In September 2010, Village Council approved the Village’s 2011-2013 Long Range Financial Plan. This Plan, found starting on page G-8, guided staff in the preparation of the 2011 Budget.

# Downers Grove at a Glance



## Profile of the Village of Downers Grove

The Village of Downers Grove, which has a land area of about 14.4 square miles, is located in DuPage County and is 22 miles west of Chicago. DuPage County is the second most populated county in Illinois, after Cook County. The median household income in the Village is \$77,206. Along with several major arterial highways, three Burlington Northern commuter train stations are located in the Village; these provide commuters about a 25-minute train ride to and from Chicago and easy access to the entire metropolitan area.

The resident population is 49,681; however, the Village's corporate business parks and shopping districts raise the daytime population and economic activity, providing the Village the benefit of a significant level of sales tax revenue. A review of the retail expenditure information suggests that the Village attracts residents from surrounding communities to support the sales tax income. The property tax base is 76 percent residential, 21 percent commercial, and 3 percent industrial. The ten leading commercial property tax payers are from a diverse economic base and account for only 7 percent of the total tax base.

The Village of Downers Grove was originally settled in 1832 and was incorporated on March 31, 1873. Today, the Village operates under the Manager form of government. As defined by Illinois statutes, the Village is a home-rule community and provides a full range of municipal services to its residential and commercial customers. These services include police and fire protection; building code and fire prevention inspection services; emergency 911 dispatch service; paramedic services; water services; a commuter bus transportation system; a commuter and residential parking system; community development services; and the construction and maintenance of streets, stormwater, and other municipal infrastructure.

### Resident Demographics

Median Age	42
Total Households	18,707
Household Median Income	\$77,206
Family Median Income	\$100,662
Source: US Census Bureau	

### Housing

Total Housing Units	20,366
Occupied Units	18,707
Owner Occupied	15,257
Renter Occupied	3,450
Median Home Value	\$361,400
Total Senior Housing Units	1,069

# DOWNERS GROVE AT A GLANCE-continued

## Public Schools

District 58 serves students in grades K-8 living in Downers Grove and portions of Oak Brook, Westmont, and Woodridge with 11 elementary schools and 2 middle schools

Enrollment: 5,000

Website: [www.dg58.org](http://www.dg58.org)

District 99 has two high schools serving students in Downers Grove, Woodridge, and parts of Bolingbrook, Darien, Lisle, Oak Brook, Westmont, and unincorporated portions of DuPage County.

Enrollment: 5,300

Average ACT Composite score: 23.2

Website: [www.csd99.org](http://www.csd99.org)

## Library

30,000 resident cardholders      Circulation 1,003,841

Number of visitors 576,704      Collection 342,904

Website: [www.downersgrovelibrary.org](http://www.downersgrovelibrary.org)

## Community Events

February: Ice Sculpture Festival

July: July 4 Parade and Fireworks/Bike and Buggy Parade

September: Fine Arts Festival

November: Hospitality Day and Tree Lighting

## Utilities

Electricity: ComEd [www.exeloncorp.com](http://www.exeloncorp.com)

Natural Gas: Nicor [www.nicor.com](http://www.nicor.com)

Local Phone Service: AT&T [www.att.com](http://www.att.com), and

Comcast [www.comcast.com](http://www.comcast.com)

Water Source: DuPage Water Commission

[www.dpwc.org](http://www.dpwc.org) (Lake Michigan) and some private wells for unincorporated areas)

Refuse/Recycling: Arc Disposal [www.arcdisposal.com](http://www.arcdisposal.com)

Cable: Comcast [www.comcast.com](http://www.comcast.com)

Sanitary Sewers: Downers Grove Sanitary District  
[www.dgsd.org](http://www.dgsd.org)

## Parks and Recreation

Downers Grove Park District

49 parks, 600 acres

The Recreation and Fitness Center offers services and programs to promote healthy lifestyles and enhance body and mind. Amenities include open gyms, multipurpose rooms for classes, free weights and cardio equipment, and an indoor track.

The Lyman Woods Interpretive Center acts as a gateway to 150 acres of natural area. After a visit to the Center, explore the beauty of Lyman Woods, home to an oak/hickory forest, frogs, deer, insects, and other natural wonders.

Website: [www.dgparks.org](http://www.dgparks.org)

## Transportation

Airports: O'Hare International - 22 miles, Midway International - 18 miles, DuPage Airport - 25 miles

Driving: Downers Grove is located close to several interstates, offering convenient access to Chicago and other popular destinations: I-88, I-355 (5 interchanges), I-294, I-55, I-290, and Illinois Routes 34, 56, 53, and 83.

Parking Deck: A 792-space parking deck located at 945 Curtiss offers parking for shoppers and commuters in the heart of downtown, easing on-street parking congestion.

Public Rail: METRA rail service connects Downers Grove to Chicago and the far western suburbs with three stations located at Belmont Road, Main Street, and Fairview Avenue with commuter parking available. [www.metra.com](http://www.metra.com)

Bus Service: PACE Suburban Bus Service [www.pacebus.com](http://www.pacebus.com) and the Grove Commuter Shuttle operated by the Village provides service to the Main Street Train Station during the morning and evening rush hours.

# DOWNERS GROVE AT A GLANCE-continued

## Business

Downers Grove has 12 business districts with distinct characteristics, including 2 industrial areas.

Competitive Initiatives: Yes

Industrial Revenue Bonds: Yes

Tax Increment Financing Districts: 2

Special Service Areas: 2

## Economic Development

Downers Grove Economic Development Corporation is a public-private 501c6 partnership supported by the Village and private sector companies

Website:www.dgedc.org

## Awards and Recognition

- GFOA Certificate of Achievement for Excellence in Financial Reporting Annually for over 20 years
- GFOA Distinguished Budget Award 2010
- Alliance For Innovation Recognition of Long Range Financial Plan and Budget Process 2010
- Illinois Association of Municipal Management Assistants Outstanding Project Award for the Long Range Financial Plan 2010
- International Association of Chiefs of Police Traffic Safety Award-Top Agency in the Nation 2010
- Illinois State Crime Prevention Association-Crime Prevention Officer of the Year 2010
- American Public Works Association Technical Innovation Award for Prentiss Creek solar and wind powered streetlights 2010
- American Society of Civil Engineers-Outstanding Civil Engineering Achievement Award for Washington Park Stormwater Improvement Project 2010
- Certified Tree City USA Annually for 26 years
- Illinois Chapter of the American Planning Assn-Best Planning Tool Award for online issues mapper used during Total Community Development 3 2010
- CALEA Accreditation of Police Dept 2008

## Facilities and Infrastructure

### Village Facilities:

- Village Hall
- Fleet Garage
- Police Station
- Public Works
- 4 Fire Stations
- Library

### Infrastructure:

329 lane miles of Local, Collector and Arterial Roadways

- 60% with Curb and Gutter
- 40% with Ditches

240 miles of Sidewalks

### Water System:

- 7 Elevated Storage Tanks
- 6 Rate Control Stations
- 200+ miles of Water Distribution Main
- 2,600 Fire Hydrants
- 2,700 Main Line Distribution Valves
- Supervisory Control and Data Acquisition System

### Stormwater System:

- 3 Major Watersheds with 11 miles of Streams
- 2/3 of Village drained by 130 Storm Sewers and 7,000 Drainage Structures
- 1/3 of Village drained by 140 miles of Ditches & 47,000 feet of culverts
- 315 Stormwater Storage Facilities

# DOWNERS GROVE AT A GLANCE-continued

Downers Grove EAV Breakdown by Type of Property		
	2009 EAV	% of Total
Residential	\$ 1,938,204,827	76.01%
Commercial	535,619,097	21.01%
Industrial	76,008,514	2.98%
Total	\$ 2,549,832,438	100.00%

Source: DuPage County Clerk

Village of Downers Grove Taxable Sales by Category (\$000s)			
Taxpayer	2007	2008	2009
General Merchandise	\$ 47,422	\$ 45,551	\$ 45,421
Food	108,625	108,175	117,287
Drinking and Eating Places	124,257	120,557	117,822
Apparel	23,659	25,415	26,835
Furniture and HH and Radio	175,640	149,089	131,925
Lumber, building Hardware	86,289	72,964	56,650
Automobile and Filling Stations	330,411	302,593	241,735
Drugs and Miscellaneous Retail	262,424	225,512	229,575
Agriculture and all others	131,947	122,317	99,973
Manufacturers	20,027	20,785	19,192
Total	\$ 1,310,701	\$1,192,958	\$1,086,415

Source: Illinois Department of Revenue

Village of Downers Grove Large Employers		
Name	Product or Service	Number of Employees
Sara Lee Food & Beverage	Headquarters, cakes and bakery products	2,900
Advocate Good Samaritan Hospital	Hospital and health care services	2,700
GCA Services Group, Inc.	School maintenance	2,000
Midwestern University	Education	1,000
R.R. Donnelley & Sons Co.	Technical engineering facility, publishing	600
Coventry Health Care/First Health, Inc.	Health benefits provider	550
FTD, Inc.	Direct flower and gift marketing	509
HMOs Blue Cross & Blue Shield of IL	Group Health Insurance	420
Pepperidge Farms Inc	Bread, rolls and stuffing	400
Havi Global Solutions, LLC	Supply chain management and consulting svcs	350

Source: 2010 Illinois Manufacturers and Services Directory

## DOWNERS GROVE AT A GLANCE-continued

Village of Downers Grove Principal Property Taxpayers		
Taxpayer	Taxable Assessed Value	% of Total Taxable Assessed Value
Hamilton Partners	47,313,820	1.86%
Real Estate Advisors	24,127,940	0.95%
PTA-K 225	23,701,461	0.93%
Corridors I & II	14,814,250	0.58%
Highland Owner LLC	14,568,350	0.57%
GLL BVK Properties	13,216,790	0.52%
Bristol Club LP	13,055,960	0.51%
Wells REIT II/Lincoln	12,923,180	0.51%
MJH Downers Grove LLC	12,600,000	0.49%
Arun Enterprises	12,541,660	0.49%

Source: DuPage County Clerk

Unemployment Rates			
Year	Village of Downers Grove	DuPage County	State of Illinois
2000	3.4%	3.3%	4.5%
2001	4.5%	4.4%	5.4%
2002	5.0%	5.5%	6.5%
2003	4.9%	5.5%	6.7%
2004	4.7%	5.0%	6.2%
2005	4.4%	4.7%	5.8%
2006	3.0%	3.4%	4.6%
2007	3.3%	3.8%	5.1%
2008	4.4%	5.0%	6.4%
2009	7.5%	8.4%	10.1%
2010 (1)	8.3%	8.9%	10.6%

(1) as of July 2010

Source: DuPage County Clerk

<u>Performance Indicators</u>				
	2007	2008	2009	2010 a
Police Calls	24,482	24,834	22,428	16,692
Accidents	2,004	2,073	1,883	1,109
Traffic Violations	11,125	11,335	12,235	9,350
Paramedic Calls	3,542	3,736	2,605	2,087
Licenses Issued	1,393	1,125	1,153	283
Permits	1,160	1,545	1,339	1,427
Inspections	3,648	3,850	2,677	2,479
Code Enforcement Visits	3,550	3,690	3,961	1,947
On-Air Programming Hours	1,100	1,120	1,152	924
Taxi Coupons Redeemed	208,866	222,295	196,882	114,319
Village Website Visits	198,194	239,874	238,671	187,916
Gallons of Water Pumped	2,078,808,000	1,972,314,000	1,940,962,000	1,478,611,000
Trees Planted	301	314	650	101

a) through October 2010

# Long Range Financial Plan Update



## Introduction

In 2009, the Village prepared the 2010-2012 Long Range Financial Plan (LRFP) that identified financial trends and issues, and developed strategies and solutions to guide financial decisions over the next three years (available online at <http://www.downers.us/story/view/230>). Staff is preparing the 2011 Long Range Financial Plan update, which will culminate with a meeting of the Village Council on Tuesday, June 29th.

Prior to the June 29th meeting, staff will prepare a report for Council and public review. The 2011 LRFP report will include of the following four sections:

1. A summary of the 2010 LRFP
2. A summary of the 2010 LRFP implementation efforts
3. Identification of new financial trends and issues
4. Recommendations for updates for the 2011-2013 LRFP

Staff will publish the four sections for Council and public review and consideration prior to the June 29th meeting. The first two sections will be made available by May 14. Section three will be published by May 21. Section 4 will be published by June 11.

The 2011 LRFP approach will provide multiple avenues for resident and Council input but will differ significantly from last year's approach. Beginning in May, civic engagement will be solicited primarily through the Village's website. The four sections of this report will be posted on the Village's website. Residents will be provided the opportunity to submit comments, questions, thoughts and suggestions to the Village. Staff will then review the comments and questions submitted and will update the website with answers to frequently asked questions. All comments and questions will be provided to the Village Council. Staff will summarize the comments received. Staff will also provide alternative avenues for residents to view updates and submit feedback at public facilities in the Village. This will allow the Council and staff to read statements posted and submitted by residents in response to this report and incorporate resident feedback into the decision-making process. Opportunities for public comment will be provided at the June 29 LRFP meeting with the Village Council. More information about this event will be made available on the Village website in the coming weeks.

# 1. 2010 Long Range Financial Plan Summary



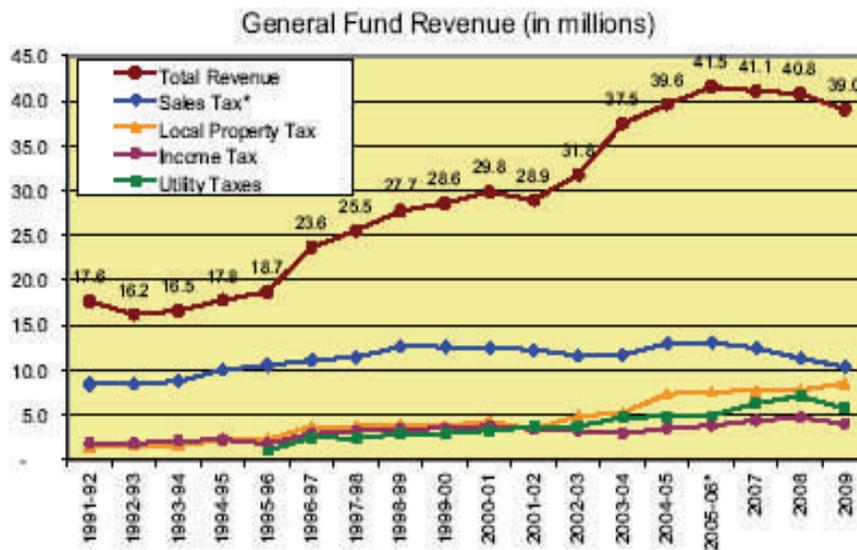
In 2009, the Village Council met with staff members for a series of Long Range Financial Planning sessions. The purpose of these meetings was to develop long-term financial strategies and build consensus for the solutions that would become the basis for future financial decisions. Through these meetings, the Village produced a three-year Long Range Financial Plan that guided the preparation of the 2010 annual budget. The LRFP process facilitated an ongoing dialogue among the community, the Council and staff. In addition, the Long Range Financial Plan process created an awareness of the Village's financial issues, identified strategies and solutions for these issues, and established a three-year plan. This section outlines a summary of the 2010 Long Range Financial Plan and includes an overview of the following issues and solutions:

- General Fund Revenues
- General Fund Expenses
- General Fund Projections
- General Fund Strategies
- General Fund Three-Year Plan
- Infrastructure and Facilities
- Debt Capacity
- Infrastructure and Facilities Strategies

## General Fund Revenues

The figures below show the Village's top four General Fund revenue sources and total GF revenue. Figure 1 depicts historical information from 1992 through 2009 and Figure 2 compares FY 1996/97 to FY 2009.

Figure 1



\* Sales tax does not include Home Rule Sales Tax

Figure 2

General Fund Major Revenue Category Comparison				
FY 1996/97 and FY 2009				
	1996/97 Actual		2009 Actual	
Major Revenue	Revenue	% total	Revenue	% total
Sales Tax	11,056,758	47%	10,300,409	26%
Property taxes	2,775,280	12%	9,174,755	24%
Utility Tax	2,421,642	10%	5,694,903	15%
Income	2,848,984	12%	3,960,237	10%
All Other	4,543,226	19%	9,821,140	25%
<b>Total Revenue</b>	<b>23,645,890</b>	<b>100%</b>	<b>38,951,444</b>	<b>100%</b>

Sales tax revenue represents 26% of revenue in the \$39.0 million General Fund. Sales Tax remains the largest revenue source, but has been generally flat over time and has shown signs of significant decline in recent years. Sales tax revenue remained generally flat since 1999 at about \$12 million, but began declining in 2007 to roughly \$10.3 million in 2009. 2009 sales tax revenue was the lowest since 1996.

Property tax is the most reliable revenue source while others are variable. Property taxes have been a predictable and stable revenue source for the Village. Income tax revenue is cyclical and varies with economic conditions. During the last recession, unemployment peaked more than a year after the official end of the recession. Income tax collections lag behind changes in income. The State of Illinois controls and distributes the local share of the income tax.

An analysis of Village revenue sources concluded that total Village revenue has been declining since 2006. The Village has achieved greater diversification among major revenue sources over time and the current economy will threaten future revenue growth in the major revenue categories

**General Fund Expenses**

Figure 3 denotes the Village's total General Fund expenses over time, the Village's General Fund personnel expenses over time and non-personnel expenses in the General Fund over time. Total General Fund expenses have decreased during the past three years. Personnel costs are the primary expense driver in the General Fund. Non-personnel expenses have been relatively flat over time and have decreased steadily since 2007.

Figure 3

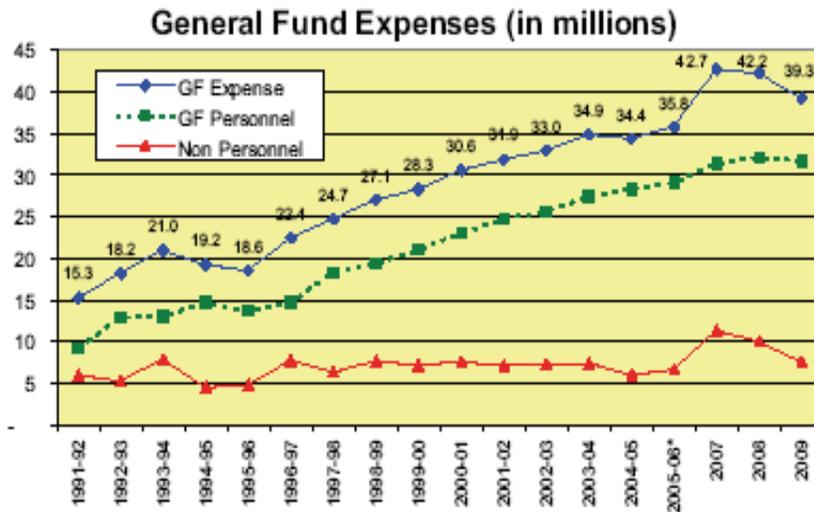


Figure 4

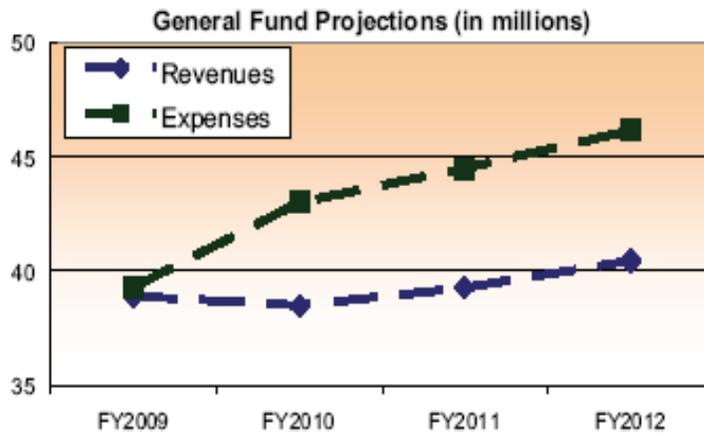
General Fund Staffing Comparison		
FY 1996/97 and FY 2009		
	1996/97 Actual	2009 Actual
Total FTE	364	358
GF Personnel Expenses	\$ 14,690,574	\$ 29,745,746
% of Total Expenses	65%	74%

Figure 4 compares General Fund staffing in 1996 to 2009 General Fund staffing and shows that at 74% of total General Fund Expenses, personnel costs are the major expense driver. Despite a decline in the number of employees, personnel expenses have increased steadily due to increasing personnel costs in the areas of wages, other benefits and pension costs.

**General Fund Projections**

Figure 5 below depicts “business as usual” revenue and expense projections for FY 2010 through FY 2012. As shown, the projected “business as usual” gap between revenues and expenses was about \$4.5 million for 2010 and grows to \$6 million in 2012. Existing revenues are not growing at a rate to support the growth of existing expenses. These projections indicate that significant change to expenses and revenues must occur to ensure that the Village maintains its strong financial position.

Figure 5



**General Fund Strategies**

During the LRFP, the following strategies were identified to address the gap between Village revenues and expenses:

- Implement Operating Efficiencies
- Enhance the Revenue Base
- Reduce/Eliminate Services, Events & Programs
- Increase/Enhance Property Tax Revenue
- Increase/Enhance Other Revenue Sources
- Reduce Personnel Expenses
- Strategically Use Reserves

Implement Operating Efficiencies refers to the provision of selected services, programs and events at existing levels but at reduced costs. Staff noted that this strategy will focus on implementing operating efficiencies that reduce personnel costs. The second strategy, Enhance the Revenue Base, refers to implementing the Economic Development Plan to increase property values and the sales tax base. This strategy also includes actively pursuing annexations with a net positive financial impact to the Village.

A third strategy included reducing or eliminating low priority services, events and programs. However, reducing or eliminating higher priority services, events and programs may be considered if there is a significant financial benefit to the Village. Fourth, increasing or enhancing property tax revenue would increase the levy such that it results in a tax rate near the average tax rate of DuPage County municipalities and would pledge the increase in the property tax levy for covering the costs of services provided by the Village. Next, increasing or enhancing Village revenue sources other than the property tax was considered as a strategy. This included identifying and implementing new revenue sources in addition to increasing other current revenue sources. These revenue sources, when possible, should be complimentary to the property tax.

The sixth strategy identified was reducing personnel expenses through changes in employee benefit levels and through a reduction of the number of employees when operating efficiencies are achieved and when services, events and programs are reduced or eliminated. Finally, a strategic use of reserves to assist in the transition to the new business model would be considered as a strategy. Following a strategic use of reserves, the Village would increase reserves to approximately 40% of General Fund expenses.

The following strategic concepts were preferred by the Village Council for closing the General Fund structural gap over a three year period:

- Expense Reductions
- Property Tax Levy Increase
- Other Revenue Increases
- Strategically Use Reserves

#### General Fund 3 Year Plan

The following specific three-year plan was identified.

2010

- Reduce Expenses by \$2.0 Million
- Increase the Property Tax Levy for General Fund Operations by \$500,000
- Increase Other Revenue Sources by \$1,000,000 (6 months)
- Use \$1.0 Million of Reserves

2011

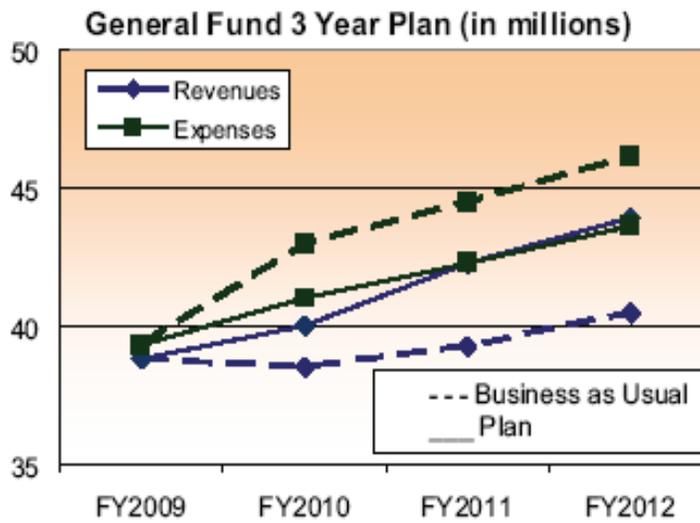
- Contain Expenses
- Increase the Property Tax Levy for General Fund Operations by \$500,000
- Capture Full Year of Other Revenue Increases (Additional \$1 Million)
- Maintain Reserves

2012

- Contain Expenses
- Increase the Property Tax Levy for General Fund Operations by \$500,000
- Begin Replenishing Reserves

Figure 6 depicts the closure of the projected revenue and expense gap assuming implementation of the Long Range Financial Plan above.

Figure 6



**Infrastructure and Facilities**

There are multiple components of infrastructure and facilities including facilities, streets, stormwater, water, parking, streetlights, sidewalks and traffic infrastructure.

Figure 7

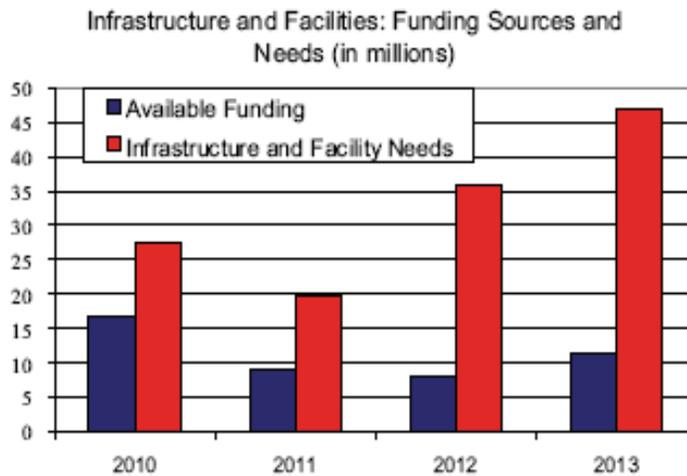
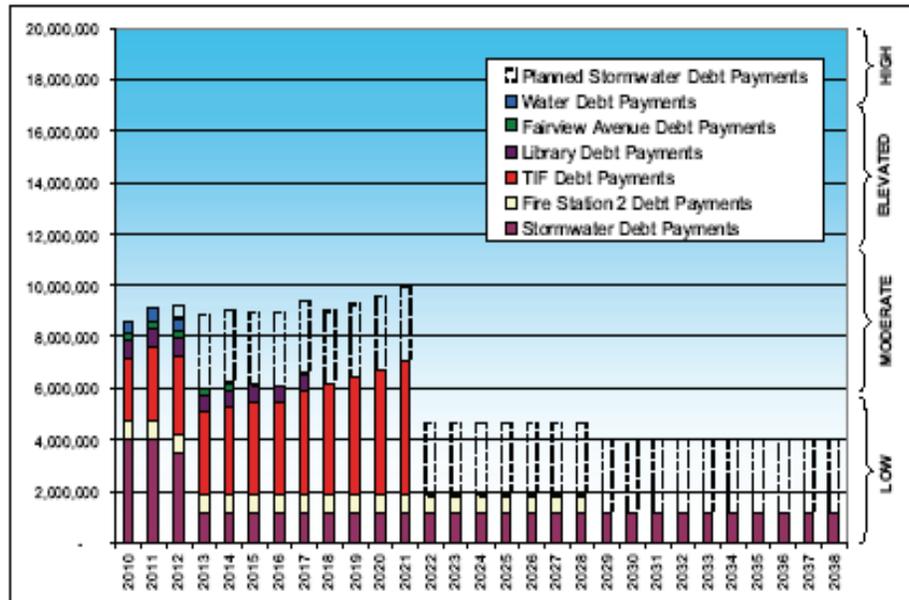


Figure 7 shows future, identified infrastructure and facility needs and available funding assuming the use of current funding sources. The analysis incorporated a funding need for both the construction of new facilities, as well as on-going maintenance of existing facilities. Infrastructure and facilities currently have multiple sources of funding including home rule sales tax, motor fuel tax, property tax, telecommunications tax and grant funding. Long Range Financial Planning concluded that infrastructure and facilities investment needs are significant and vary over time and that infrastructure and facilities investment needs exceed existing sources of funding.

**Debt Capacity**

Figure 8 shows the Village’s existing and future debt service payments and categorizes a typical municipal debt obligation as high, elevated, moderate or low. The Village currently has a moderate debt level.

Figure 8



The planned stormwater debt payments (shown as dashed lines), reflect the payments associated with the two remaining \$25 million bond issuances planned to occur in 2012 and 2015 as part of the original funding strategy for the Watershed Infrastructure Improvement Program. Should those bond issues proceed as planned, the Village can expect debt service payments through 2038 as shown on the graph, including the dashed sections of the columns.

The Village has a strong financial position with a AA+ bond rating. As the chart indicates, current debt obligations are within moderate levels and drop to low levels in future years. Debt capacity is available in future years but the Village must pledge a revenue source or sources to pay off future bond issuances.

**Infrastructure and Facilities Strategies**

The strategies identified for infrastructure and facilities include prioritization of infrastructure and facility needs. Then, the Village will issue debt in regular intervals at a moderate debt level to pay for the highest priority infrastructure improvements. The plan also called for pledging existing revenue sources or alternative revenue sources to pay for debt and called for implementation beginning in 2012.

## 2. 2010 Long Range Financial Plan Implementation



The 2010 Long Range Financial Plan implementation occurred during the 2010 budget process and adoption and varied slightly from the plan outlined above. The LRFP called for the following initiatives:

- Reduce GF expenses by \$2 million
- Increase the levy by \$500,000
- Increase other revenues by \$1 million
- Use \$1 million of reserves

The 2010 budget implementation resulted in:

- Net reduction of General Fund expenses by \$2.17 million
- Increased levy by \$500,000
- Home Rule Sales Tax rate increase of .25% going into effect on July 1, 2010 expected to generate about \$1 million
- Use \$834,000 of reserves

These actions resulted in a slight deviation from the original LRFP as depicted in Figure 9. A summary of the FY 2010 Budget can be found at <http://www.downers.us/story/view/295>.

Figure 9

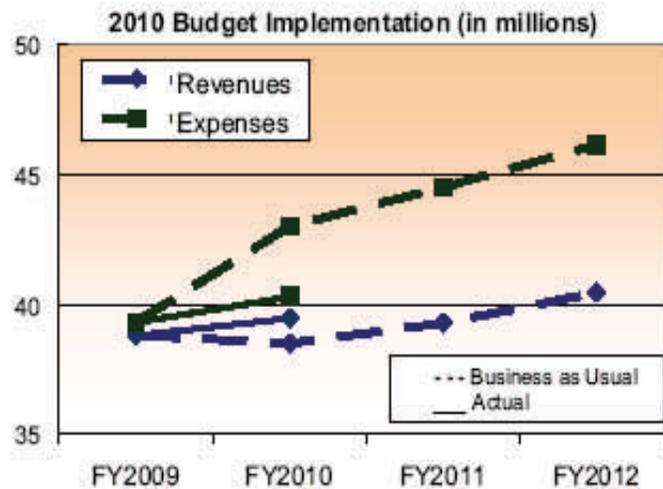


Figure 10

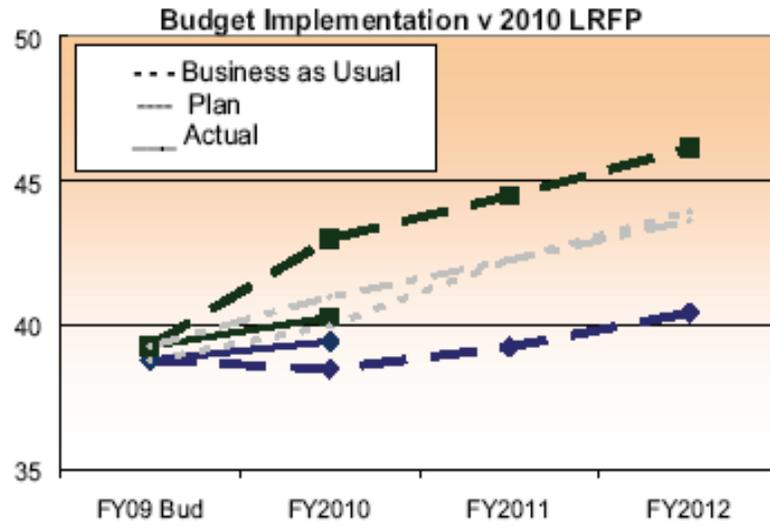


Figure 11

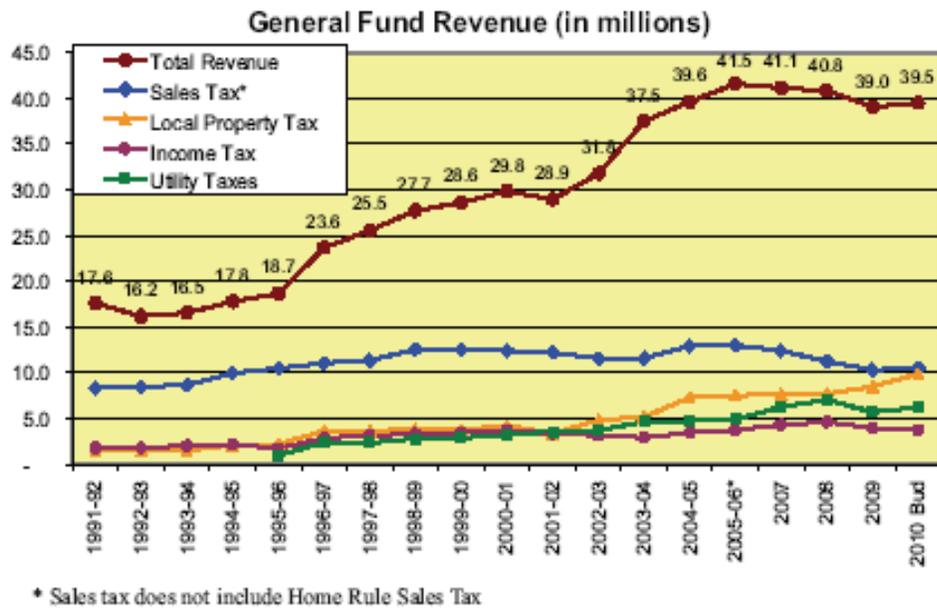
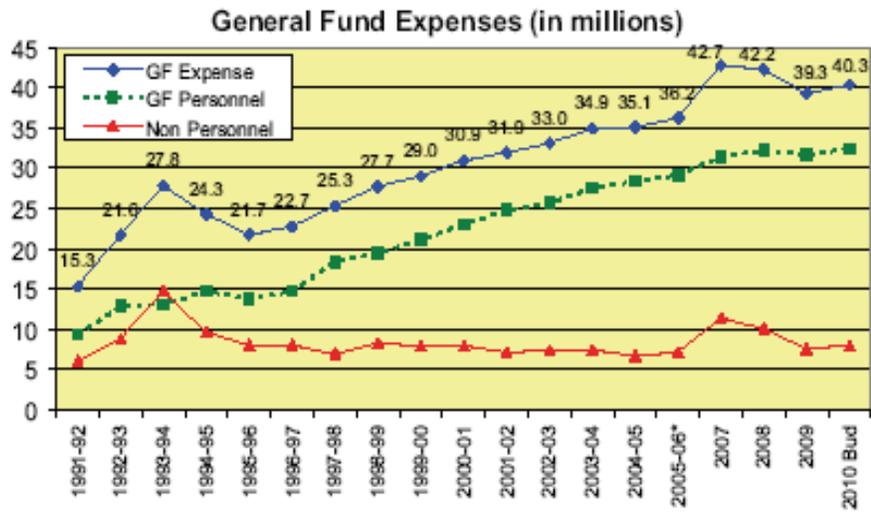


Figure 12



Fiscal Year 2011 Adopted Budget

### 3. Identification and New Financial Trends and Issues



#### Overview

This section of the Long Range Financial Plan will identify trends and issues not identified in the 2010-12 LRFP but which could potentially impact the Village's financial standing in 2011 and beyond. These issues have been identified due to recent conditions and should be considered in addition to the issues identified and discussed in the 2010-2012 LRFP. Staff continually monitors and evaluates the Village's various revenue streams. Through this analysis, Village staff has identified the following three items as financial issues which should be considered during the Long Range Financial Planning Process:

- State Shared Income Tax
- Telecommunications Tax
- Grant Funding

#### State Shared Income Tax

State Shared Income Taxes are imposed on the privilege of earning or receiving income in or as a resident in the State of Illinois. Local government entities receive one-tenth (10%) of the net collections of all income tax received. The amount that each municipality receives is based on its population in proportion to the population of the entire State of Illinois. The State Shared Income Tax accounts for approximately 10% of the Village's total revenue and in FY10 is the Village's fourth largest General Fund revenue source. In FY08, the Village received \$4.6 million in income tax revenue and \$4.0 million in FY09. The recent decline in income tax revenue can be attributed to a decline in the aggregate income of state residents and businesses, reflecting the economic down turn. Staff is concerned that there may be an additional decline in income tax revenue due to a proposed change in the state's distribution of income tax revenue.

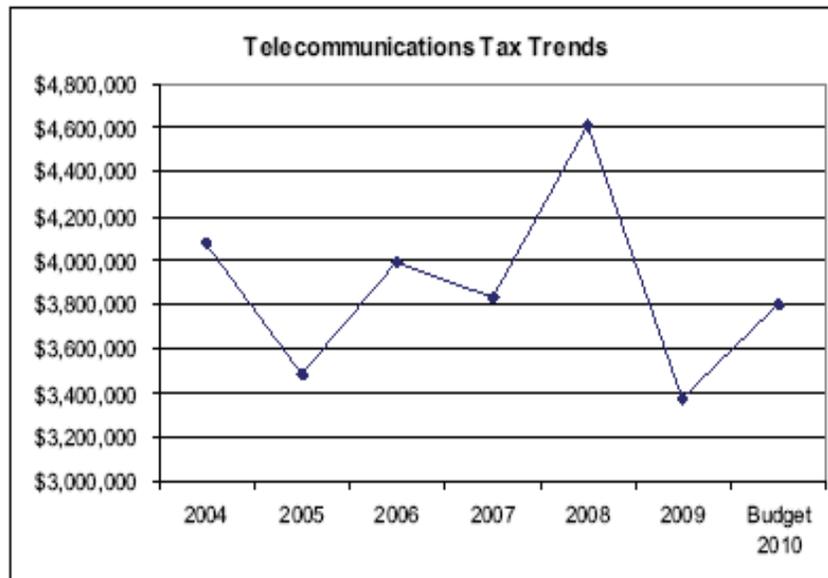
In order to balance the state of Illinois budget, the Governor is proposing to reduce the State Shared Income Tax disbursements to municipalities under the Local Government Distributive Fund (LGDF). Per the Governor's proposal, income tax disbursements to Illinois municipalities would be reduced from 10% to 7%. If approved, the Village's state shared income tax revenues would be reduced by approximately \$1.1 million on an annual basis.

#### Telecommunications Tax

The Telecommunications Tax is imposed on all intrastate messages (i.e., those that originate or terminate in Illinois and are billed to a service address in Illinois) as well as all interstate messages. The types of telecommunications which are taxable include messages and information transmitted through use of local, toll, or wide area telephone services, including cellular phones and pagers.

Village staff has tracked Telecommunications Tax revenues and has found this revenue source has performed irregularly over the past several years as shown in Figure 14. In 2009, the Village collected approximately \$3.4 million in Telecommunications Tax revenues. 2009 Telecommunications Tax revenues represent a 27% drop below 2008 levels. Staff expects a further reduction in telecommunications tax revenue due to the loss of two revenue generating businesses. Recently, two call centers located in the Ellsworth Business Park ceased operation. While the amount of telecommunications tax revenue generated by these businesses has not been determined, staff is concerned that the loss of these two businesses may negatively impact total Village revenues. Due to the highly variable and irregular performance of Telecommunications Tax revenues and the loss of two call centers, staff has identified this item as a long term financial issue. Future revenues could remain near the FY09 level of \$3.4 million.

Figure 14



**Grant Funding**

The Village has actively pursued State and Federal grant opportunities in the past to fund various projects. However, based on recent grant disbursement trends, it is possible that State of Illinois grant funds could be significantly reduced or possibly eliminated in future years. While the Village will continue to pursue grants, the potential lack of grant funds available from the State of Illinois could impact the Village’s ability to undertake certain projects in the future.

For example, the FY10 budget includes approximately \$2.5 million in State and Federal grant funding to complete various capital projects throughout the Village. Of this amount, approximately \$1.7 million in grant funds are considered to be secure and staff anticipates these grant funds will be collected by the Village in 2010. However, \$860,000 in 2010 grant funds may be at risk as a result of the State of Illinois’ financial constraints. While the Village has received letters from the sponsoring legislators stating that it will receive funding for several projects, the Village has yet to receive any official grant award notices for these items. It is possible that the Village will not receive these funds as the State has not issued the bonds that provide the money for these grants. If the Village does not receive these grant funds, it is likely that four of the five projects listed below will be deferred. Since the Illinois Commerce Commission is funding 90% of the Maple Ave Railroad Crossing project, the Village will proceed with this project even if the \$75,000 grant is not received.

- Village Hall Roof Replacement \$120,000
- Downtown Sidewalk Repair \$130,000
- Downtown Pedestrian Signal Improvements \$35,000
- Ogden Avenue Sidewalks \$500,000
- Maple RR Crossing Improvements \$75,000

## 4. Recommendations for the 2011-2013 Long Range Financial Plan



The purpose of Section 4 of the Long Range Financial Plan is to prepare recommendations for the 2011-2013 plan. The recommendations will consider the implementation and performance of the first year of the current plan summarized in Section 2 and will address the new financial trends and issues identified in Section 3.

As noted in Section 2, the implementation of the first year of the current plan via the FY10 municipal budget is proving to be effective. General Fund expenses were reduced by over \$2 million, revenues were increased by \$1.5 million and the Village expects to use approximately \$835,000 of reserves. The successful implementation of the first year of the current 3-year plan suggests that the Village will be able to continue with the implementation of the recommended action plans for 2011 and 2012. Minor changes to the plan may be required to address new trends and issues.

As mentioned in Section 3 of this report, the potential decline in telecommunication tax revenue and state shared income tax revenue could negatively impact the Village's financial condition. Staff projects that the decline could be as large as \$500,000 in 2011 (see table below):

Telecommunications Tax	\$ (400,000)
State Shared Income Tax	\$ (100,000)
<b>TOTAL</b>	<b>\$ (500,000)</b>

While the potential \$500,000 budget gap for 2011 is substantial, the implementation of existing strategies including operating efficiencies and personnel expense reductions should address the issue. Staff will continue to pursue new and innovative opportunities to reduce Village operational expenses on an ongoing basis. These operational efficiencies may include activities such as partnering with other local government agencies, utilization of new technology or identifying new service delivery methods. Staff will continue to evaluate these opportunities in an effort to reduce operating expenses without impacting service levels.

When staffing positions within the Village become vacant, staff conducts a comprehensive review and analysis of each newly vacated position. Through this review and analysis, staff will determine whether the duties of the vacant position can be accomplished through utilization of existing personnel. In cases where the staffing vacancy can be absorbed through utilization of existing personnel, the vacated position will remain unfilled. By continually evaluating and absorbing staffing vacancies when possible, staff will achieve on-going savings which may be used to help the Village address its 2011 budget gap.

In the event that the State reduces the amount of state shared income tax distributed to municipalities, staff recommends introducing alternative revenues to address this shortfall. These alternative revenues were presented during the August 4, 2009 Long Range Financial Plan meeting. The summary of this meeting is available at the following link: <http://www.dowocem.us/story/view/230>

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### Proposed 2011-2013 Long Range Financial Plan

Based on the financial analysis contained within this report, staff has developed the recommended 2011-2013 Long Range Financial Plan. For the General Fund, the proposed 2011-2013 Long Range Financial Plan is stated below. Note that the proposed plan remains largely unchanged from the existing plan. However, the current plan calls for replenishment of reserves beginning in 2012. As major revenue sources have been slow to recover, the proposed plan calls for reserve replenishment to begin in 2013.

#### **2011**

- Contain Expenses
- Increase the Property Tax Levy for Operations by \$500,000
- Capture 12 Months of the Increased Home Rule Sales Tax Revenues An Additional \$1,000,000 of Revenue
- Maintain Reserves

#### **2012**

- Contain Expenses
- Increase the Property Tax Levy for Operations by \$500,000
- Maintain Reserves

#### **2013**

- Contain Expenses
- Capture Revenue Recovery as the General Economy Improves
- Adjust the Property Tax Levy as Necessary
- Begin Replenishing Reserves

With regards to the capital projects, staff recommends following the existing long range plan to meet the Village's ongoing infrastructure and facility needs:

#### **Beginning in 2012**

- Issue Debt (Pay As You Use)
  - o Regular Intervals, 3 Years
  - o Maintain Moderate Debt Level
- Pledge Revenue Sources
  - o Existing Revenue Sources
  - o Alternative Revenue Sources (Stormwater Utility)

# SUPPLEMENTAL PROGRAM INFORMATION

This appendix includes program narrative and expense summaries for those General Fund departments that contain more than one program. As an example, the Public Works Department is made up of 11 separate programs or cost centers. Information regarding every General Fund program has traditionally been included in a single section of the Village's budget document. In this document, however, the section regarding the General Fund has been organized by Department and not by program in order to make the budget more understandable by the average reader. So as not to eliminate this program information, it was determined that it would appear in the appendix for departments with multiple programs. The list below indicates which programs appear in this appendix. At the end of the list appear those departments/programs which are one in the same. Narrative and expense summaries for these single program departments can be found in Section III, beginning on page C-4.

## Finance Department Programs

- 243—Central Services
- 261—Financial Services

## Public Works Department Programs

- 311—Public Works Administration
- 312—Construction Engineering
- 313—Design Engineering
- 315—Department of Public Works - Training
- 320—Supplies & Inventory Center
- 333—Public Services Response Team
- 335—Forestry & Grounds
- 342—Pavement
- 343—Drainage
- 344—Traffic
- 349—Snow & Ice Removal

## Police Department Programs

- 611—Police Services Management Program
- 624—Patrol/Traffic Enforcement
- 625—Investigations
- 628—Emergency Response
- 632—Police Training
- 633—Police Community Support
- 634—Crossing Guards
- 635—Police Auxiliaries
- 636—Police General Support
- 637—Police Records
- 638—School Counseling
- 639—Community Policing
- 681—Village Operations Center
- 683—Neighborhood Resource Center

## Fire Department Programs

- 711—Fire Services Management
- 722—Fire Suppression & Rescue
- 731—Facilities Maintenance
- 732—Fire Training
- 741—Fire Prevention
- 742—Hazardous Materials (HAZMAT)

- 743—Fire Education
- 751—Emergency Medical Services

## Communications Department Programs

- 840—Public Information
- 841—Cable Television Division

## Single Program Departments (begin on p. C-4)

- 111—Legislative Support (Clerk's Office)
- 121—General Management (Manager's Office)
- 131—Legal Services (Legal Department)
- 142—Building Services (Building Services Division)
- 151—Human Resources
- 171—Information Services
- 411—Community Development

## Other General Fund Programs (see p. C-20)

The following General Fund programs are not associated with the operational expenses of any single department and, as such, are categorized separately. Narrative and expense summary information for these programs is available in Section II.

- 197—Productivity Investment
- 421—Economic Development
- 495—Downtown SSA #2
- 496—Intergovernmental Support
- 821—Counseling & Social Services
- 823—Alcohol & Tobacco Awareness
- 833—Transportation Assistance Program
- 864—Community Events
- 867—Community Grants
- 998—Transfers

# Finance Department Programs

## 243 Central Services

### Description of Responsibilities & Services:

This program provides funding management and procurement for centralized office supplies and services such as telephone contracts and maintenance, internet service, photocopy equipment and supplies, postal machines and services, fax machines, office coffee services and other mutually shared expenses that support interoffice functions.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	11,311	10,123	5,995	9,500	6,200	6,200	6,200	6,200	6,200
53-Professional & Tech Services	180,426	167,136	96,117	74,410	70,700	74,510	74,510	74,510	74,510
54-Other Contractual Services	26,236	47,583	15,249	33,726	33,726	16,728	16,728	16,728	16,728
56-Claims, Grants, & Debt	4,800	4,800	3,579	-	-	-	-	-	-
57-Controlled Assets	26,674	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>249,448</b>	<b>229,642</b>	<b>120,940</b>	<b>117,636</b>	<b>110,626</b>	<b>97,438</b>	<b>97,438</b>	<b>97,438</b>	<b>97,438</b>

## 261 Financial Services

### Description of Responsibilities & Services:

This program is responsible for management, accounting and financial processing within the Finance Department. Staff works with other departments to ensure the financial stability of the municipal organization and coordinates the use of the Village-wide financial software package. This program also provides investment and treasurer services, assists with grant administration, purchasing procedures, accounts payable, accounts receivable, utility billing, cash receipts, collections, pensions, and payroll.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	681,041	732,316	684,619	716,575	679,014	737,630	762,143	784,993	808,527
52-Supplies	18,348	2,257	1,239	3,363	1,650	1,750	1,750	1,750	1,750
53-Professional & Tech Services	107,618	80,129	79,481	80,606	75,870	77,250	78,320	79,320	80,320
54-Other Contractual Services	24,796	27,109	26,798	31,000	31,000	31,000	31,000	31,000	31,000
56-Claims, Grants, & Debt	8,998	9,858	8,591	8,999	8,999	12,011	13,236	14,242	14,090
57-Controlled Assets	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>840,802</b>	<b>851,670</b>	<b>800,728</b>	<b>843,543</b>	<b>799,534</b>	<b>862,642</b>	<b>889,449</b>	<b>914,305</b>	<b>938,687</b>

# Public Works Department Programs

## 311 Public Works Administration

### Description of Responsibilities & Services:

This program provides leadership and direction for the Public Works Department. Responsibilities include budget administration, program implementation and oversight, staff development, Community Investment Plan (CIP) development and implementation, and staffing for certain boards and commissions.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	412,657	396,319	336,375	371,758	292,637	339,816	350,828	360,812	461,063
52-Supplies	6,013	26,490	4,910	5,300	5,000	5,500	5,500	5,500	5,500
53-Professional & Tech Services	11,273	11,771	18,315	9,453	8,420	9,204	9,204	20,244	20,244
54-Other Contractual Services	29,785	32,401	33,396	42,910	36,115	36,394	36,394	36,394	36,394
56-Claims, Grants, & Debt	18,288	17,988	9,876	3,555	3,555	3,237	3,491	4,250	3,881
57-Controlled Assets	-	1,190	-	-	-	8,000	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>478,016</b>	<b>486,159</b>	<b>402,872</b>	<b>432,976</b>	<b>345,727</b>	<b>402,151</b>	<b>405,418</b>	<b>427,200</b>	<b>527,083</b>

## 312 Construction Engineering

### Description of Responsibilities & Services:

This program provides professional engineering support for all Village operations. It also administers the Community Investment Plan (CIP) and closely supports the activities of the Design Engineering and Transportation Divisions. It coordinates inspection for all construction activity that occurs in the Village's right-of-ways, and performs all utility locating services required by the State under our Joint Utility Locating Information for Excavators (JULIE) agreement.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	670,334	360,867	274,300	473,315	479,595	498,513	515,882	530,488	545,533
52-Supplies	755	2,383	789	800	800	800	800	800	800
53-Professional & Tech Services	118,897	32,460	19,132	46,919	34,500	27,819	27,819	27,819	27,819
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	131,718	78,792	37,520	24,031	36,631	16,933	19,169	21,346	20,400
57-Controlled Assets	-	-	-	250	250	250	250	250	250
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>921,704</b>	<b>474,503</b>	<b>331,740</b>	<b>545,316</b>	<b>551,777</b>	<b>544,315</b>	<b>563,920</b>	<b>580,703</b>	<b>594,802</b>

## 313 Design Engineering

### Description of Responsibilities & Services:

This program administers the Village's Stormwater Control Ordinance (along with the Community Development department), provides primary support for the Stormwater & Flood Plain Oversight Committee, and manages compliance with federal and state stormwater quality programs. This division provides technical support to the Transportation & Parking Commission, including traffic studies, field surveys, and traffic calming measures and supports the design of capital projects as indicated in the Community Investment Program.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	378,910	399,716	250,944	223,705	265,634	196,231	203,099	208,510	214,085
52-Supplies	9,564	8,734	4,415	12,000	12,000	12,000	12,000	12,000	12,000
53-Professional & Tech Services	4,852	17,614	14,113	8,301	8,397	6,401	6,401	6,401	6,401
54-Other Contractual Services	1,582	1,633	1,837	1,760	5,500	5,560	5,560	5,560	5,560
56-Claims, Grants, & Debt	21,084	17,436	10,128	12,570	12,570	8,994	10,301	11,547	11,030
57-Controlled Assets	1,558	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>417,550</b>	<b>445,133</b>	<b>281,437</b>	<b>258,336</b>	<b>304,101</b>	<b>229,186</b>	<b>237,362</b>	<b>244,018</b>	<b>249,076</b>

## 315 Public Works-Training

### Description of Responsibilities & Services:

This program provides for the training expenses for all staff in the department whose personnel expenses are budgeted in the General Fund. All of the related training expenses are included in this program. Training seminars for project inspection, contract and construction administration, sidewalk program management, traffic and workplace safety, snow program administration, supervisor training and other courses of a similar nature are attended by appropriate staff as the courses are offered throughout the year. The cost of membership dues in professional organizations and activities for National Public Works Week activities are also included in this program.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	254	1,949	148	500	600	500	500	500	500
53-Professional & Tech Services	34,896	36,321	19,927	22,296	17,100	17,450	17,450	17,450	17,450
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	-	-	-	-	-	-	-	-	-
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>35,150</b>	<b>38,270</b>	<b>20,075</b>	<b>22,796</b>	<b>17,700</b>	<b>17,950</b>	<b>17,950</b>	<b>17,950</b>	<b>17,950</b>

## 320 Supplies and Inventory Center

### Description of Responsibilities & Services:

This program provides for the purchase and maintenance of all tools and small equipment used by the Public Works Department. Additional responsibilities include ordering commonly used supplies such as uniforms, construction materials and fuel. Staff associated with this program also provide assistance as needed for tasks including block parties, Adopt-A-Highway, special events and snow removal.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	145,121	157,243	150,579	157,451	158,102	164,227	170,131	175,220	180,461
52-Supplies	54,942	63,308	42,082	53,570	53,570	56,070	56,070	56,070	56,070
53-Professional & Tech Services	2,520	2,170	1,274	2,308	2,308	2,308	2,308	2,308	2,308
54-Other Contractual Services	5,942	6,240	4,285	3,500	3,935	3,500	3,500	3,500	3,500
56-Claims, Grants, & Debt	13,476	9,504	7,980	9,474	9,474	7,461	7,829	9,280	8,624
57-Controlled Assets	9,287	1,440	-	2,000	2,000	6,500	6,500	6,500	6,500
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>231,288</b>	<b>239,903</b>	<b>206,200</b>	<b>228,302</b>	<b>229,389</b>	<b>240,066</b>	<b>246,337</b>	<b>252,878</b>	<b>257,463</b>

## 333 Public Service Response Team (PSRT)

### Description of Responsibilities & Services:

This program provides response to a variety of community-related public service needs, including animal control services and street light maintenance. In addition, PSRT provides limited Public Works services after normal business hours and performs security checks of public facilities. PSRT also provides support for special events and weekend activities in the downtown area, and delivers certain board and commission packets. PSRT operates 20 hours/day, Monday through Friday, and 8.5 hours/day on weekends.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	193,225	194,114	187,666	166,817	169,132	181,522	187,170	192,335	197,655
52-Supplies	21,210	32,765	20,513	27,300	27,300	27,300	27,300	27,300	27,300
53-Professional & Tech Services	9,986	13,187	7,969	12,025	12,025	12,025	12,025	12,025	12,025
54-Other Contractual Services	215,860	220,242	247,360	308,500	238,500	233,500	233,500	233,500	233,500
56-Claims, Grants, & Debt	70,524	66,864	73,848	66,083	66,083	80,169	94,591	100,422	99,038
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>510,805</b>	<b>527,171</b>	<b>537,356</b>	<b>580,725</b>	<b>513,041</b>	<b>534,516</b>	<b>554,586</b>	<b>565,582</b>	<b>569,518</b>

## 335 Forestry & Grounds

### Description of Responsibilities & Services:

This program provides professional management and maintenance of over 23,000 public parkway trees and municipal landscaping located on the public right-of-way within the Village, as well as streetscape maintenance for the Central Business District (CBD). Services provided in the CBD include maintaining landscape beds, the water fountain, trash pick-up and flower basket planting and watering. Installation of seasonal decorations, support for special events and snow removal are also key roles for this division.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	422,253	448,719	453,960	408,653	413,574	437,862	452,519	464,745	449,337
52-Supplies	51,920	58,087	56,502	57,757	57,757	61,190	61,190	61,190	61,190
53-Professional & Tech Services	5,556	4,858	3,472	5,055	5,055	5,355	5,355	5,355	5,355
54-Other Contractual Services	433,880	557,614	484,810	571,200	471,200	470,500	470,500	470,500	470,500
56-Claims, Grants, & Debt	244,524	244,716	226,968	225,059	225,059	218,702	265,318	277,772	275,443
57-Controlled Assets	3,570	1,190	1,458	1,000	1,000	1,000	1,000	1,000	1,000
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,161,703</b>	<b>1,315,185</b>	<b>1,227,170</b>	<b>1,268,724</b>	<b>1,173,645</b>	<b>1,194,609</b>	<b>1,255,883</b>	<b>1,280,562</b>	<b>1,262,825</b>

## 342 Pavement

### Description of Responsibilities & Services:

The Public Works Pavement Division is responsible for street sweeping and the maintenance of Village pavement surfaces including asphalt, concrete and brick to ensure safe travel, either on foot, bicycle or motorized vehicle. The repair of street cracks and potholes is provided by the Pavement program, as well as planned, routine street maintenance. Field assistance for the Engineering Division, support for special events and snow removal are also key roles for this division. This program also provides the personnel support for the Village right-of-way projects that are funded through the MFT (Motor Fuel Tax) Fund and the Capital Projects Fund.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	392,124	410,972	407,600	419,216	455,204	488,225	505,924	520,882	536,319
52-Supplies	45,233	46,732	42,499	56,500	56,500	56,500	56,500	56,500	56,500
53-Professional & Tech Services	4,621	4,674	2,622	3,700	3,700	3,700	3,700	3,700	3,700
54-Other Contractual Services	136,859	106,183	96,561	135,500	112,306	112,795	112,795	112,795	112,795
56-Claims, Grants, & Debt	376,692	340,212	284,952	262,757	262,757	273,993	320,273	337,825	334,835
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>955,530</b>	<b>908,774</b>	<b>834,233</b>	<b>877,672</b>	<b>890,466</b>	<b>935,213</b>	<b>999,192</b>	<b>1,031,702</b>	<b>1,044,149</b>

## 343 Drainage

### Description of Responsibilities & Services:

This program provides repair and cleaning of the Village's stormwater system including pipes, structures, roadside ditches and creek ways. System maintenance is provided to convey stormwater away from homes and other private structures and amenities. Drainage operations also include emergency flood response, such as clearing blocked inlets and creeks. Additional support activities during the year include coordination with engineering projects, participation in snow removal and special events. The division also responds to and assists with residential drainage concerns.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	234,339	352,970	327,539	323,239	325,112	359,292	372,248	382,535	393,414
52-Supplies	33,358	24,169	28,042	30,050	30,050	30,050	30,050	30,050	30,050
53-Professional & Tech Services	2,706	4,268	2,630	9,400	3,400	3,400	3,400	3,400	3,400
54-Other Contractual Services	47,559	26,871	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	271,116	371,916	412,632	374,658	374,658	276,382	329,346	356,755	347,957
57-Controlled Assets	-	10,160	-	-	-	-	-	-	-
58-Capital Assets	28,872	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>617,950</b>	<b>790,353</b>	<b>770,844</b>	<b>737,347</b>	<b>733,220</b>	<b>669,124</b>	<b>735,044</b>	<b>772,740</b>	<b>774,821</b>

## 344 - Traffic

### Description of Responsibilities & Services:

This program is responsible for the oversight and coordination of vehicular and pedestrian movements within the Village. It recommends and implements changes to improve efficiency and safety of motorists, cyclists, pedestrians and bus riders. Also included in this program is the management/maintenance of the parking meters and parking deck pay stations and the sign shop. Coordination with outside agencies is also a large part of the daily function. The Transportation and Parking Commission is principally supported by analyses from the traffic program.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	287,217	313,116	280,188	107,845	91,320	98,612	102,748	105,711	108,762
52-Supplies	93,318	73,878	43,518	63,300	28,300	40,300	40,300	40,300	40,300
53-Professional & Tech Services	5,786	3,513	6,936	3,600	3,600	3,600	3,600	3,600	3,600
54-Other Contractual Services	63,849	68,446	75,738	5,000	85,000	85,000	85,000	85,000	85,000
56-Claims, Grants, & Debt	56,592	56,916	79,428	61,601	61,601	37,644	43,162	47,170	45,592
57-Controlled Assets	-	5,296	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>506,762</b>	<b>521,165</b>	<b>485,808</b>	<b>241,347</b>	<b>269,821</b>	<b>265,156</b>	<b>274,811</b>	<b>281,781</b>	<b>283,255</b>

# 349 Snow & Ice Removal

## Description of Responsibilities & Services:

This program provides the funding associated with the equipment, supplies and overtime for staff associated with snow removal and ice control on Village roadways, parking lots and CBD sidewalks. Supplies include all necessary deicing materials. The program includes overtime cost for all non-exempt personnel as well as supervisory staff that are assigned to oversee the snow removal operations.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	153,041	259,706	147,104	142,746	155,202	150,898	149,985	148,905	147,792
52-Supplies	262,619	409,121	406,002	332,725	337,700	321,225	321,225	321,225	321,225
53-Professional & Tech Services	791	4,083	9,072	9,140	10,600	9,140	9,140	9,140	9,140
54-Other Contractual Services	19,100	25,543	21,917	24,840	27,500	29,625	29,625	29,625	29,625
56-Claims, Grants, & Debt	12,384	1,164	4,176	-	-	1,830	2,339	2,376	2,412
57-Controlled Assets	-	-	6,299	-	-	-	-	-	-
58-Capital Assets	33,654	25,502	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>481,589</b>	<b>725,120</b>	<b>594,569</b>	<b>509,451</b>	<b>531,002</b>	<b>512,718</b>	<b>512,314</b>	<b>511,271</b>	<b>510,194</b>

Fiscal Year 2011 Adopted Budget

# Police Department Programs

## 611 Police Services Management Program

### Description of Responsibilities & Services:

This program provides leadership and direction for the Police Department. Responsibilities include budget administration, program implementation and oversight, staff development, and recognition. In addition to the personnel costs associated with the management of the department, the program also includes all expenses charged to the department by the Village's self-funded risk management/insurance fund.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	478,322	525,561	510,911	543,994	524,555	551,053	572,375	589,396	606,928
52-Supplies	4,140	5,693	3,041	4,573	4,123	4,373	4,373	4,373	4,373
53-Professional & Tech Services	31,235	25,087	25,048	23,182	20,500	24,300	22,300	22,300	24,300
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	713,148	740,160	707,070	776,753	776,753	549,015	626,056	640,086	651,737
57-Controlled Assets	537	-	-	500	-	400	400	400	400
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,227,382</b>	<b>1,296,501</b>	<b>1,246,070</b>	<b>1,349,003</b>	<b>1,325,931</b>	<b>1,129,141</b>	<b>1,225,504</b>	<b>1,256,555</b>	<b>1,287,738</b>

## 624 Patrol/Traffic Enforcement

### Description of Responsibilities & Services:

This program is responsible for promoting and enforcing public compliance with ordinances, criminal laws and traffic laws. It supports a majority of officers employed by the Village and includes expenses for uniforms, various supplies, vehicle maintenance, and equipment replacement.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	6,371,744	6,938,332	7,027,523	7,617,168	7,360,229	7,273,407	7,338,078	7,256,470	7,324,264
52-Supplies	67,179	56,546	77,769	79,135	62,300	76,111	76,111	76,111	76,111
53-Professional & Tech Services	15,307	9,894	8,193	10,800	10,600	9,800	10,800	10,800	10,800
54-Other Contractual Services	8,685	9,475	8,400	10,600	7,950	8,800	8,800	8,800	8,800
56-Claims, Grants, & Debt	627,132	686,659	503,631	481,761	481,761	532,191	661,243	702,367	690,718
57-Controlled Assets	21,343	17,380	15,195	11,100	7,000	10,000	10,000	10,000	10,000
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>7,111,391</b>	<b>7,718,286</b>	<b>7,640,711</b>	<b>8,210,564</b>	<b>7,929,840</b>	<b>7,910,309</b>	<b>8,105,032</b>	<b>8,064,548</b>	<b>8,120,694</b>

## 625 Investigations

### Description of Responsibilities & Services:

This program provides for the investigation of crimes reported to the Police Department. Program expenses are used to pay for maintenance of the detective's vehicles, clothing allowance, purchase of various types of surveillance equipment, and memberships to a variety of professional organizations. These organizations provide up to date training and allow investigators to network with other detectives from the northern Illinois area.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	1,211,939	1,272,563	1,304,085	1,375,851	1,375,842	1,409,661	1,461,826	1,502,981	1,545,370
52-Supplies	10,339	12,501	11,364	13,785	13,785	13,918	13,918	13,918	13,918
53-Professional & Tech Services	14,605	7,459	8,723	9,240	8,140	9,250	9,300	9,300	9,300
54-Other Contractual Services	4,557	1,250	3,457	6,550	5,400	5,900	5,900	5,900	5,900
56-Claims, Grants, & Debt	59,400	63,072	70,726	42,123	42,123	42,755	50,431	55,013	53,440
57-Controlled Assets	1,992	2,109	503	2,000	2,000	2,000	2,000	2,000	2,000
58-Capital Assets	-	25,994	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,302,833</b>	<b>1,384,947</b>	<b>1,398,858</b>	<b>1,449,549</b>	<b>1,447,290</b>	<b>1,483,484</b>	<b>1,543,375</b>	<b>1,589,112</b>	<b>1,629,929</b>

## 628 Emergency Response

### Description of Responsibilities & Services:

This program provides for the Village's supports costs for a professionally trained emergency response, Felony Investigations Assistance Team (FIAT) and Special Weapons and Tactics Team (SWAT) team to handle critical incidents involving violent and armed criminal offenders as well as to assist in the execution of high-risk search warrants. Six officers from the department (with personnel expenses funded in other programs) are assigned to a part-time, multi-jurisdictional Special Weapons and Tactics Team that serves fifteen municipalities in DuPage County. This program provides for the purchase of uniforms, ammunition, equipment and specialized training for the officers assigned to this regional emergency response team.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	2,149	4,300	5,030	5,600	5,500	5,500	5,500	5,500	5,500
53-Professional & Tech Services	2,980	3,119	1,690	2,912	2,500	2,450	2,450	2,450	2,450
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	648	1,308	1,680	840	840	427	545	554	562
57-Controlled Assets	16,838	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>22,615</b>	<b>8,727</b>	<b>8,400</b>	<b>9,352</b>	<b>8,840</b>	<b>8,377</b>	<b>8,495</b>	<b>8,504</b>	<b>8,512</b>

## 632 Police Training

### Description of Responsibilities & Services:

This program provides the training expenses for employees of the department. In order to reduce liability risks, the Village must continue to train our employees and keep up to date on current trends and training needs. Officers will continue to attend refresher and updated training classes in all aspects of law enforcement. This program also allows us to develop our own instructors for various disciplines (i.e. defensive tactics, firearms training, first aid/CPR and evidence collection) from within the department.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	122,504	120,474	124,452	134,406	134,796	138,703	144,102	148,305	152,634
52-Supplies	2,218	2,614	1,201	2,861	2,241	2,274	2,424	2,424	2,424
53-Professional & Tech Services	55,799	35,884	24,654	41,188	30,250	40,785	40,785	40,785	40,785
54-Other Contractual Services	95	-	-	385	385	400	400	400	400
56-Claims, Grants, & Debt	300	300	224	850	850	616	657	850	761
57-Controlled Assets	600	792	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>181,516</b>	<b>160,064</b>	<b>150,531</b>	<b>179,690</b>	<b>168,522</b>	<b>182,778</b>	<b>188,369</b>	<b>192,765</b>	<b>197,005</b>

## 633 Police Community Support

### Description of Responsibilities & Services:

This program provides crime prevention and safety education programs to all age groups in our community with special emphasis on children. The two-member unit presents programs such as Stranger Danger, bike safety, Operation Lifesaver, adult personal safety, retail theft prevention, armed robbery prevention, and home/business security checks.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	175,656	180,489	170,264	185,516	181,538	190,071	196,385	202,217	208,223
52-Supplies	7,553	8,310	4,715	8,000	8,000	7,350	7,350	7,350	7,350
53-Professional & Tech Services	3,767	4,355	3,377	4,466	4,075	4,100	4,100	4,100	4,100
54-Other Contractual Services	1,833	-	-	500	500	500	500	500	500
56-Claims, Grants, & Debt	7,896	7,404	2,979	2,564	2,564	6,210	6,979	7,918	7,472
57-Controlled Assets	-	-	-	500	500	500	500	500	500
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>196,705</b>	<b>200,558</b>	<b>181,335</b>	<b>201,546</b>	<b>197,176</b>	<b>208,731</b>	<b>215,814</b>	<b>222,585</b>	<b>228,145</b>

## 634 Crossing Guards

### Description of Responsibilities & Services:

This program provides crossing guards to assist young school children to safely cross various intersections while walking to school. Ninety eight percent of the budget accounts for the salaries of our nineteen (plus two substitute) crossing guards. The remainder of the budget is used to provide raingear and other equipment for the crossing guards.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	82,521	84,253	87,777	86,708	89,471	65,178	65,178	65,178	65,178
52-Supplies	962	47	-	1,200	1,200	-	-	-	-
53-Professional & Tech Services	224	260	260	264	260	-	-	-	-
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	-	-	-	-	-	-	-	-	-
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>83,707</b>	<b>84,560</b>	<b>88,037</b>	<b>88,172</b>	<b>90,931</b>	<b>65,178</b>	<b>65,178</b>	<b>65,178</b>	<b>65,178</b>

## 635 Police Auxiliaries

### Description of Responsibilities & Services:

This program provides for a unit within the police department that is staffed by volunteers. This unit assists with parking enforcement, traffic control, and handling of minor reports. The auxiliary officers perform duties similar to that of the community service officers. The unit also offers supplemental public safety staffing resources at community events. The funds budgeted in this program pay for the uniforms for auxiliary officers and for a recognition dinner.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	2,556	203	-	2,000	2,000	1,800	1,800	1,800	1,800
53-Professional & Tech Services	352	787	688	800	976	800	800	800	800
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	-	-	-	-	-	-	-	-	-
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>2,909</b>	<b>990</b>	<b>688</b>	<b>2,800</b>	<b>2,976</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>	<b>2,600</b>

## 636 Police General Support

### Description of Responsibilities & Services:

This program provides for centralized purchasing of supplies, equipment and services necessary for the efficient operation of the Police Department, including maintenance of the shooting range and copy machines.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	36,641	43,139	25,017	40,000	28,500	35,550	35,550	35,550	35,550
53-Professional & Tech Services	76,493	106,184	69,991	74,340	70,500	73,925	73,925	73,925	73,925
54-Other Contractual Services	133,011	131,951	142,507	156,300	138,508	155,180	155,180	155,180	155,180
56-Claims, Grants, & Debt	62,700	62,700	46,757	44,500	44,500	67,254	34,399	44,500	39,841
57-Controlled Assets	15,815	19,651	44,292	5,000	2,500	5,000	5,000	5,000	5,000
58-Capital Assets	11,373	16,500	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>336,033</b>	<b>380,126</b>	<b>328,564</b>	<b>320,140</b>	<b>284,508</b>	<b>336,909</b>	<b>304,054</b>	<b>314,155</b>	<b>309,496</b>

## 637 Police Records

### Description of Responsibilities & Services:

This program is responsible for efficiently processing all departmental reports in accordance with local, state and federal guidelines. This program provides all non-emergency service and assistance to citizens who call or walk into the department. In addition, it processes and performs accounting and collection functions for parking ticket payments, implements and administers all records related computer systems/databases, disseminates all police reports, information and statistics as requested by the state, federal government, FOIA, and by court order.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	520,900	540,155	474,760	512,657	492,119	509,633	527,737	543,299	559,328
52-Supplies	9,896	7,572	7,422	12,875	8,433	11,425	11,425	11,425	11,425
53-Professional & Tech Services	5,079	8,047	2,867	9,984	5,190	10,025	10,525	10,525	10,525
54-Other Contractual Services	13,003	16,887	14,963	21,290	16,264	21,290	21,290	21,290	21,290
56-Claims, Grants, & Debt	2,400	2,400	1,790	2,250	2,250	1,631	1,739	2,250	2,014
57-Controlled Assets	3,000	-	998	5,000	3,400	4,000	4,000	4,000	4,000
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>554,278</b>	<b>575,061</b>	<b>502,801</b>	<b>564,056</b>	<b>527,656</b>	<b>558,004</b>	<b>576,716</b>	<b>592,789</b>	<b>608,583</b>

## 638 School Counseling

### Description of Responsibilities & Services:

This program provides for personnel and supports costs associated with school resource officers assigned to the high schools. This program enables the police department to work with District 99 and District 58. The high school officers work on promoting a positive relationship between the police department and the students. The officers assigned to the high schools investigate virtually all criminal incidents that take place at the schools or involve students.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	446,731	459,570	368,277	304,734	418,307	443,601	459,500	471,485	483,829
52-Supplies	8,473	9,680	8,383	10,564	3,036	8,949	8,949	8,949	8,949
53-Professional & Tech Services	108	214	-	2,727	35	3,100	3,100	3,100	3,100
54-Other Contractual Services	352	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	1,596	8,652	6,711	500	500	362	387	500	448
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>457,261</b>	<b>478,116</b>	<b>383,371</b>	<b>318,525</b>	<b>421,878</b>	<b>456,012</b>	<b>471,935</b>	<b>484,033</b>	<b>496,325</b>

## 639 Community Policing

### Description of Responsibilities & Services:

This program allows assigned officers to address community wide problems such as domestic violence and quality of life issues in a more effective manner through community policing. The officers in this program work closely with the community to identify and solve problems together.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	390,018	308,260	327,599	396,597	369,717	382,182	396,303	407,592	419,219
52-Supplies	4,510	2,938	2,499	6,123	4,658	5,685	5,685	5,685	5,685
53-Professional & Tech Services	3,910	3,129	128	2,587	750	2,200	2,200	2,200	2,200
54-Other Contractual Services	1,617	1,294	979	1,350	1,350	1,300	1,300	1,300	1,300
56-Claims, Grants, & Debt	600	600	447	500	500	362	387	500	448
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>400,655</b>	<b>316,221</b>	<b>331,652</b>	<b>407,157</b>	<b>376,975</b>	<b>391,730</b>	<b>405,874</b>	<b>417,277</b>	<b>428,852</b>

## 681 Village Operations Center

### Description of Responsibilities & Services:

This program is responsible for handling information and coordinating field operations for the Police, Fire and Public Works groups, in response to service requests, both emergency and non-emergency, from any source, according to established policies and procedures. This program is also responsible for data retrieval through manual and electronic data processing equipment to create the necessary records of Village Operations for management and operational reporting of the above groups.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	880,978	906,788	884,513	902,710	912,925	1,131,800	1,214,165	1,242,790	1,272,274
52-Supplies	12,430	15,441	11,891	16,350	16,350	15,150	50,150	50,150	50,150
53-Professional & Tech Services	58,182	61,594	22,605	35,499	11,874	55,700	55,700	55,700	55,700
54-Other Contractual Services	31,475	32,093	40,071	45,000	36,000	41,900	41,900	41,900	41,900
56-Claims, Grants, & Debt	10,452	10,620	10,027	9,575	9,575	12,883	14,183	15,101	15,028
57-Controlled Assets	12,108	36,666	4,900	-	-	-	-	-	-
58-Capital Assets	33,460	-	-	10,000	-	10,000	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,039,085</b>	<b>1,063,202</b>	<b>974,007</b>	<b>1,019,135</b>	<b>986,724</b>	<b>1,267,433</b>	<b>1,376,098</b>	<b>1,405,641</b>	<b>1,435,052</b>

## 683 Neighborhood Resource Center

### Description of Responsibilities & Services:

This program was separated in preparation of the 2011 budget from program 639-Community Policing. This program provides community services including homework assistance, English as a second language (ESL), computer training, and crime prevention services to residents of the Prentiss Creek at Downers Grove apartment complex. The programs are provided through partnerships with various academic institutions and other social service providers and are partially subsidized with grant funding.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	47,202	46,576	46,780	46,990
52-Supplies	-	-	-	-	-	586	476	286	586
53-Professional & Tech Services	-	-	-	-	-	1,140	1,140	1,265	1,140
54-Other Contractual Services	-	-	-	-	-	125	125	125	125
56-Claims, Grants, & Debt	-	-	-	-	-	399	425	550	492
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,452</b>	<b>48,742</b>	<b>49,006</b>	<b>49,334</b>

# Fire Department Programs

## 711 Fire Services Management

### Description of Responsibilities & Services:

The Fire Service Management program is responsible for coordination and management of the Fire Department. Services within this program include administrative support to the department, financial management, records management, personnel management, incident command staff response to emergency incidents, office supplies and office equipment, staff vehicle maintenance and replacement costs, and education and training for management staff in the department.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	1,166,029	1,121,794	1,258,477	1,135,677	1,175,605	1,224,220	1,265,871	1,303,844	1,341,159
52-Supplies	17,034	10,920	6,330	11,100	13,736	10,600	11,130	11,464	11,808
53-Professional & Tech Services	68,570	71,240	33,896	64,029	57,809	62,000	65,100	67,053	69,065
54-Other Contractual Services	27,819	11,794	5,380	17,046	14,000	12,000	12,600	12,978	13,367
56-Claims, Grants, & Debt	50,220	61,968	35,902	55,808	55,808	46,224	53,542	60,727	57,717
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,329,672</b>	<b>1,277,716</b>	<b>1,339,985</b>	<b>1,283,659</b>	<b>1,316,958</b>	<b>1,355,044</b>	<b>1,408,243</b>	<b>1,456,066</b>	<b>1,493,116</b>

## 722 Fire Suppression and Rescue

### Description of Responsibilities & Services:

The Fire Suppression and Rescue program provides all personnel and support costs necessary to maintain the Village's emergency response and fire suppression operations. Personnel and equipment are currently housed in four fire stations and respond to incidents throughout the Village, as well as to requests for mutual aid for incidents occurring in other jurisdictions.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	8,432,183	8,200,211	8,491,548	8,956,463	9,075,940	9,322,255	9,463,652	9,454,211	9,598,337
52-Supplies	66,969	56,155	37,347	91,928	66,197	76,000	79,800	82,194	84,660
53-Professional & Tech Services	45,852	37,844	49,412	68,612	70,816	60,380	61,425	63,268	65,166
54-Other Contractual Services	55,936	5,644	17,563	7,500	7,026	7,500	7,875	8,111	8,355
56-Claims, Grants, & Debt	1,082,628	1,366,172	1,150,763	1,245,545	1,125,545	1,159,853	1,317,748	1,381,600	1,379,782
57-Controlled Assets	59,835	134,599	15,257	44,900	20,000	24,000	25,200	25,956	26,735
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>9,743,403</b>	<b>9,800,625</b>	<b>9,761,890</b>	<b>10,414,948</b>	<b>10,365,523</b>	<b>10,649,987</b>	<b>10,955,700</b>	<b>11,015,340</b>	<b>11,163,034</b>

## 731 Facilities Maintenance

### Description of Responsibilities & Services:

The Facilities Maintenance program provides resources to maintain the operational integrity of Fire Department facilities, in addition to presenting an appearance appropriate to Downers Grove community standards. The program includes contractual services for the care and maintenance of Fire Department Facilities.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	17,613	23,993	17,982	21,500	15,573	17,500	18,375	18,926	19,494
53-Professional & Tech Services	-	-	-	-	-	-	-	-	-
54-Other Contractual Services	38,164	26,133	29,703	34,000	42,777	39,000	40,950	42,179	43,444
56-Claims, Grants, & Debt	-	-	-	-	-	-	-	-	-
57-Controlled Assets	4,093	3,785	580	6,500	2,500	6,500	6,825	7,030	7,241
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>59,870</b>	<b>53,911</b>	<b>48,265</b>	<b>62,000</b>	<b>60,850</b>	<b>63,000</b>	<b>66,150</b>	<b>68,135</b>	<b>70,179</b>

## 732 Fire Training

### Description of Responsibilities & Services:

The Fire Training program provides support to the Department's training system. The Training Officer's salary and benefits are a part of the program, but most of this program provides for quality education and hands-on practical experience to line personnel. The primary goal of the program is to maintain the highest level of competency and readiness for emergency response personnel. Members of the Department participate in numerous forms of continuing education and training. In-house fire and EMS programs, higher education, outside schools, seminars, and symposiums are attended to maintain the highest level of safety and performance standards.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	192,314	158,462	161,657	192,272	170,519	157,759	163,416	168,319	173,368
52-Supplies	6,273	3,391	5,268	13,650	10,500	8,000	8,375	8,652	8,912
53-Professional & Tech Services	48,313	17,628	3,215	14,576	9,500	10,500	11,025	11,356	11,696
54-Other Contractual Services	-	-	1,386	2,000	2,000	1,000	1,050	1,082	1,114
56-Claims, Grants, & Debt	31,016	29,295	26,556	21,297	16,797	16,097	17,552	19,634	18,777
57-Controlled Assets	1,909	9,390	320	7,000	7,000	5,000	5,250	5,408	5,570
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>279,826</b>	<b>218,165</b>	<b>198,402</b>	<b>250,796</b>	<b>216,317</b>	<b>198,356</b>	<b>206,669</b>	<b>214,449</b>	<b>219,437</b>

# 741 Fire Prevention

## Description of Responsibilities & Services:

The Fire Prevention program supports the goal to ensure that all buildings in the Village are safe for their occupants, visitors, and owners. The Fire Prevention Bureau achieves this through reviewing and monitoring building engineering components, participating in educational activities, and enforcing building, fire and life safety codes, both in existing buildings and in new construction. The program's services include plan review for new construction and building alterations, providing fire and life safety consultation, and monitoring the progress of new construction projects.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	322,185	411,553	406,946	420,360	405,495	422,227	436,960	450,069	463,571
52-Supplies	8,471	6,198	7,233	13,300	7,500	10,500	11,025	11,356	11,696
53-Professional & Tech Services	7,198	6,410	3,814	12,023	7,857	9,300	9,765	10,058	10,360
54-Other Contractual Services	-	-	99	750	500	600	630	649	668
56-Claims, Grants, & Debt	31,452	22,140	21,934	15,144	15,144	12,344	13,862	15,738	14,844
57-Controlled Assets	750	3,320	1,142	7,200	3,000	3,000	3,150	3,245	3,342
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>370,056</b>	<b>449,621</b>	<b>441,167</b>	<b>468,777</b>	<b>439,496</b>	<b>457,971</b>	<b>475,392</b>	<b>491,114</b>	<b>504,482</b>

# 742 HAZMAT

## Description of Responsibilities & Services:

The Hazardous Materials program supports the activities of the Hazardous Materials Response Team. It provides the Team with advanced training, special tools and sophisticated monitoring equipment. The Team is responsible for all hazardous materials emergencies, environmental issues, and homeland security preparedness.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	17,166	14,318	5,819	16,958	10,750	11,500	12,075	12,437	12,810
53-Professional & Tech Services	32,055	425	34,091	43,430	42,250	43,450	45,623	46,991	48,401
54-Other Contractual Services	125	758	333	3,500	3,250	3,500	3,675	3,785	3,899
56-Claims, Grants, & Debt	1,800	1,908	-	6,429	6,429	734	841	931	891
57-Controlled Assets	-	3,047	1,125	5,400	5,400	3,000	3,150	3,245	3,342
58-Capital Assets	32,300	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>83,447</b>	<b>20,457</b>	<b>41,368</b>	<b>75,717</b>	<b>68,079</b>	<b>62,184</b>	<b>65,364</b>	<b>67,389</b>	<b>69,343</b>

## 743 Fire Education

### Description of Responsibilities & Services:

The Fire Education program addresses fire safety and injury prevention concerns for all ages and demographic areas of the Village. The programs provide timely and necessary information for young children through high school students, businesses, senior citizens, civic organizations, schools, religious groups and parent groups in an effort to prevent fires, injuries and unsafe behaviors before they occur. The program also provides media and victim services at emergency incidents. These services help business owners and occupants of homes address their immediate needs at the time of an emergency.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	129,298	130,121	123,071	139,177	131,487	123,783	128,286	132,134	136,099
52-Supplies	5,253	10,767	9,768	13,825	10,700	11,100	11,655	12,005	12,365
53-Professional & Tech Services	2,640	3,644	1,045	3,789	3,550	3,150	3,308	3,407	3,509
54-Other Contractual Services	-	-	-	-	-	-	-	-	-
56-Claims, Grants, & Debt	9,468	18,288	14,880	7,688	7,688	5,585	6,155	7,552	7,052
57-Controlled Assets	-	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>146,659</b>	<b>162,820</b>	<b>148,764</b>	<b>164,479</b>	<b>153,425</b>	<b>143,619</b>	<b>149,403</b>	<b>155,097</b>	<b>159,024</b>

## 751 Emergency Medical Services

### Description of Responsibilities & Services:

The Emergency Medical Services program supports all non-personnel aspects of the Department's Emergency Medical Services (EMS) program, including all equipment required for EMS and associated services. The program provides for the purchase of the necessary Basic Life Support (BLS) and Advanced Life Support (ALS) supplies and equipment used on the Department's engines and ambulances. The Fire Department's Bike Medic Program and Infection Control Exposure program are also supported by this program.

	FY2007	FY2008	FY2009	FY2010	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Budget	Estimate	Adopted	Projection	Projection	Projection
51-Personnel	-	-	-	-	-	-	-	-	-
52-Supplies	40,178	61,617	30,106	27,800	26,324	27,500	28,875	29,741	30,633
53-Professional & Tech Services	50,423	51,573	48,875	54,350	53,250	54,350	57,068	58,780	60,543
54-Other Contractual Services	6,698	6,325	9,887	15,400	10,000	10,000	10,500	10,815	11,139
56-Claims, Grants, & Debt	152,604	165,792	175,493	149,400	149,400	119,888	136,841	151,975	145,025
57-Controlled Assets	25,207	10,182	2,162	14,346	10,000	10,000	10,500	10,815	11,139
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>275,110</b>	<b>295,489</b>	<b>266,524</b>	<b>261,296</b>	<b>248,974</b>	<b>221,738</b>	<b>243,783</b>	<b>262,126</b>	<b>258,480</b>

# Communications Department Programs

## 840 Public Information

### Description of Responsibilities & Services:

This program provides for communications with residents and businesses through a variety of Village-owned and other media. The Communications Director is responsible for all outgoing media communications and is the community liaison for service issues relating to ComEd, NiCor, Comcast and AT&T, also providing staff support to the Environmental Concerns Commission. The Community Response Center (CRC) functions as the centralized point for the distribution of complaints, requests and concerns generated by residents and members of the business community. The Public Relations Specialist is also responsible for updating information on the Village Web Site and the development of content for the Village Corner and quarterly newsletter. *The Printing and Publications Division (PPD)* provides in-house graphic design and duplication services for Village publications.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	138,516	140,996	140,537	144,296	144,111	150,895	155,246	160,085	164,887
52-Supplies	10,592	10,995	3,991	4,200	4,200	6,870	6,870	6,870	6,870
53-Professional & Tech Services	13,290	7,938	53,811	15,915	55,561	17,104	16,604	16,604	17,104
54-Other Contractual Services	105,766	86,351	50,757	56,108	56,108	44,055	44,055	44,055	44,055
56-Claims, Grants, & Debt	1,200	1,200	895	750	750	868	939	1,116	1,044
57-Controlled Assets	1,039	-	-	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>270,403</b>	<b>247,480</b>	<b>249,991</b>	<b>221,269</b>	<b>260,730</b>	<b>219,792</b>	<b>223,714</b>	<b>228,730</b>	<b>233,961</b>

## 841 Cable Television Division

### Description of Responsibilities & Services:

The Cable Television Division of the Communications Department supports the Village's strategic goal of being an *Exceptional Municipal Organization*. This department is responsible for the management of the Village owned and operated Public, Educational and Governmental (PEG) Access Television Facility. The operation of the DGTV Studio includes the weekly live production of the Village Council Meetings, video tape coverage of local events, and full "script to screen" production services to all Village Departments and several outside agencies. Also provided are in-house audio visual services throughout the Village organization for meetings. Cable Television (CATV) Department staff also design and post messages to the Community Calendar Message Board.

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2010 Estimate	FY2011 Adopted	FY2012 Projection	FY2013 Projection	FY2014 Projection
51-Personnel	250,927	278,185	260,266	245,741	243,401	253,159	261,876	269,568	277,490
52-Supplies	3,589	3,861	4,532	6,800	6,000	6,800	6,800	6,800	6,800
53-Professional & Tech Services	2,755	3,525	3,012	3,413	3,113	3,113	3,113	3,113	3,113
54-Other Contractual Services	15,173	2,977	7,396	6,070	6,000	6,070	6,070	6,070	6,070
56-Claims, Grants, & Debt	4,116	5,712	2,363	1,901	1,901	8,741	10,763	11,903	11,489
57-Controlled Assets	5,151	12,061	2,961	-	-	-	-	-	-
58-Capital Assets	-	-	-	-	-	-	-	-	-
59-Other Financial Uses	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>281,711</b>	<b>306,321</b>	<b>280,530</b>	<b>263,925</b>	<b>260,415</b>	<b>277,882</b>	<b>288,622</b>	<b>297,454</b>	<b>304,962</b>

# SUMMARY OF FINANCIAL POLICES AND PRACTICES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2011 budget process to ensure that the organization's guiding financial principle was met: to achieve structural balance between revenues and expenditures/expenses to ensure that desired service levels are provided on a sustained basis. The accounting policies of the Village of Downers Grove conform to generally accepted accounting principles as applicable to municipalities. The following is a summary of significant financial policies and practices.

## AUDITING AND FINANCIAL REPORTING POLICIES

The Village will produce annual financial reports in accordance with generally accepted accounting practices as outlined by the Governmental Accounting Standards Board.

An independent firm of certified public accountants performs an annual financial and compliance audit according to Generally Accepted Auditing Standards and publicly issues an opinion which is incorporated in the Comprehensive Annual Financial Report. The Village annually seeks the GFOA Certificate of Achievement for Excellence in Financial Reporting and Budgeting. The Village promotes full disclosure in its annual financial statements and bond presentations.

## FUND PRESENTATION

The accounts of the Village are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The Village has the following governmental-type funds:

**General Fund**—the principal operating fund of the Village. It accounts for all revenues and expenditures of the Village not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Police, Fire, Public Works, and many other smaller departments. This fund is also the repository for most general tax revenue including property, sales, utility and income taxes.

**Downtown TIF Fund**—a special revenue fund created to account for the Village's Central Business District (CBD) Tax Increment Finance (TIF) District resources and activities. TIF Fund resources are provided through the collection of the TIF property tax increment created from the district.

**Ogden Avenue TIF**—a special revenue fund created to account for the Village's Ogden Avenue TIF District resources and activities. This TIF provides a funding mechanism for Ogden Avenue infrastructure improvements and redevelopment.

**Tax Rebate Fund**—a special revenue fund created to account for economic development incentives in the form of tax rebates.

**Motor Fuel Tax Fund**—a state-required funding mechanism for the receipt and use of state revenue for highway maintenance and construction purposes.

**Foreign Fire Insurance Fund**—a special revenue fund created to account for the funds provided by the Illinois Municipal League for Foreign Fire Insurance.

**Transportation Fund**—a special revenue fund that derives its revenue directly from bus fees, and expends funds directly for the maintenance of transportation facilities and equipment and the transportation services that are provided to the community.

Capital Projects Fund—a capital fund created to account for financial resources to be used for projects in the Capital Projects Budget. It is used to account for general construction and capital improvements not included in other, more specific, capital funds.

Real Estate Fund—a capital fund created to track property management activities for all non-operational Village-owned parcels.

Municipal Buildings Fund—a capital fund included in the Budget and Five-Year Plan to track future building construction for Police, Fire, and Village Hall facilities. Revenues in this fund come from General Obligation Bond issue proceeds, and expenditures are for construction activities.

Stormwater Improvement Fund—a capital fund created to track stormwater and drainage infrastructure.

Fairview Avenue Debt Service Fund—a debt service fund which accounts for the accumulation of resources for, and the payment of, principal and interest on long-term debt for Fairview Avenue.

Downtown TIF Debt Service Fund—a debt service fund which accounts for the accumulation of resources for, and the payment of, principal and interest on long-term debt for the Downtown TIF.

Stormwater/Facilities Debt Service Fund—a debt service fund which accounts for the accumulation of resources for, and the payment of, principal and interest on long-term debt for stormwater and facility improvements.

Any fund established to account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, to measure economic performance or that the determination of revenues earned, costs incurred and/or net income is accurate for management accountability is a proprietary fund. The Village has the following proprietary funds:

Water Fund—an enterprise fund which derives its revenues directly from fees for water sales and services, and expends funds directly for water, the maintenance of the water distribution infrastructure, and services of Village Water customers. It is not a tax-supported fund. It is supported entirely by the population that benefits from the use of the products sold.

Parking Fund—an enterprise fund which derives its revenue directly from the users of the services provided through parking fees. Funds are expended for the maintenance of parking facilities.

Equipment Replacement Fund—an internal service fund which derives revenue from charges to Village departments, and resources are used for the purchase of vehicles, fire and computer equipment according to the Village's Five-Year Plan.

Fleet Service Fund—an internal service fund which provides maintenance and purchasing support to all Village departmental fleet equipment. This internal service fund pays for its expenses through the collection of maintenance fees from user departments.

Health Insurance Fund—an internal service fund which accounts for the Village's self-insured medical, dental and vision insurance fund. Claims administration is accomplished by a combination of the internal staff and contractual support. The Village also provides coverage for the Library, Park District, and Village retirees, with these participants paying 100% of their premium costs.

Risk Management Fund—an internal service fund used to administer the Villages workers compensation program and Village liability insurance program, handle all Village liability claims, coordinate safety training programs, and handle the legal issues of the OMNIBUS testing for all commercial drivers (CDL).

Any fund established to account for assets held by the Village in a trustee capacity or as an agency for individuals, private organizations, other governments, and/or other funds is classified as a trust or agency fund. The Village has the following trust and agency funds:

Police Pension Fund—a trust fund for the safekeeping and operation of the local Police Pension system. The fund is set by state statute, and is administered by a separate Police Pension Board, comprised of two active officers, one retired officer, two appointees of the Mayor, and the Treasurer is an ex-officio member.

Fire Pension Fund—a trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute, and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer is an ex-officio member.

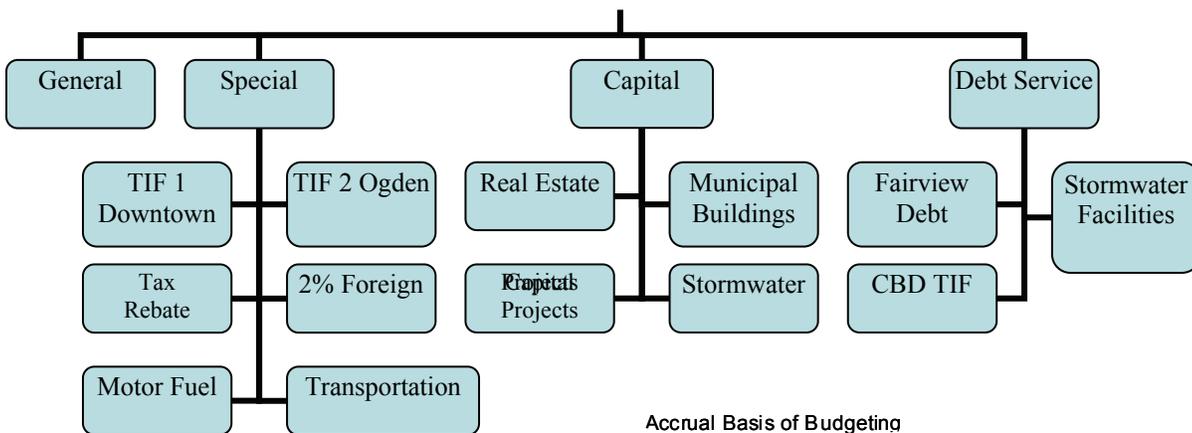
Construction Deposit Fund—a fund established to track the activity of all development and construction bonds held by the Village during construction projects.

Component Unit—Downers Grove Public Library- The Downers Grove Library has a separately elected board that annually determines its budget and resulting tax levy. Because the library possesses the characteristics of a legally separate government and does not service the primary government, the Library is reported as a component unit in this budget.

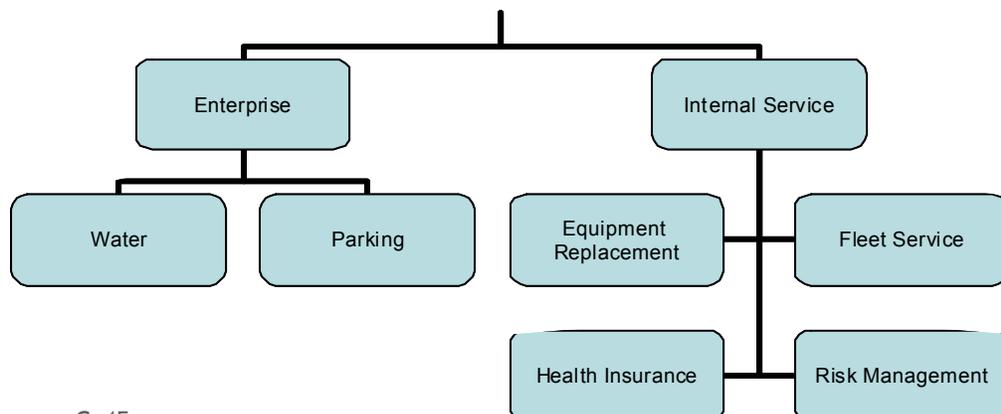
**BASIS OF ACCOUNTING**

Budgetary Basis refers to the basis of accounting used to estimate financing sources and uses in the budget. All governmental funds are accounted for using a modified basis of accounting where revenues and other financial resource increments 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 the liabilities of the current period. All proprietary funds are accounted for using an accrual basis of accounting where revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not). Agency and trust funds are accounted for using a cash basis of accounting where transactions are recognized only when cash is increased or decreased. Budgets are prepared in accordance with generally accepted accounting principles, except for depreciation. See Diagrams.

Modified Accrual Basis of Budgeting



Accrual Basis of Budgeting



	General Fund	Downtown TIF Fund	Capital Fund	Stormwater Fund	Water Fund	Nonmajor Funds
General Government	x	x	x		x	x
Public Works	x	x	x	x	x	x
Community Development	x	x				x
Public Safety	x					x
Community Services	x					x

**LONG RANGE FINANCIAL PLAN**

The Village of Downers Grove conducts a continuing and comprehensive program of financial planning in all funds for both operational and capital improvement needs. The overarching objective of the Long Range Financial Plan will be to address potential revenue and expenditure issues before they arise, in an effort to avoid future fiscal difficulties. Visit [www.downers.us](http://www.downers.us) for more information on the Village’s Long Range Financial Plan.

**BALANCED BUDGET**

The Village considers the budget, at the fund level, to be balanced if the budgeted expenditures, plus expected reserve drawdown, are matched by budgeted new revenues and available beginning fund balances. Strategies for balancing the budget include improving efficiency within the organization, identifying alternative revenue sources, eliminating programs or services and increasing current revenues. If expenditures exceed revenues in any fund, operating reserves are used to meet the shortfalls.

**OPERATING BUDGET POLICIES**

All budgetary expenditures are incorporated into a budget ordinance, and appropriations lapse at year end. The budget ordinance shall be adopted at the legal level of budgetary control, which is the Fund level.

The Village maintains a budgetary control system, which enables the municipality to adhere to the adopted budget. This includes decentralized purchasing, but a centralized requisition, purchase order and accounts payable system to be adhered to by all programs and activities receiving annual Village Council appropriations.

The Village prepares monthly financial reports comparing actual revenues and expenditures to budgeted amounts and historical amounts. These reports are available online at <http://www.downers.us/govt/village-managers-office/monthly-statistical-reports>. Additionally, staff provides the Village Council and public with quarterly budget updates comparing actual versus budgeted revenue and expenditure activities. These updates include changes or revisions in requested budget authority, estimated outlays, and estimated receipts for the current fiscal year.

**GENERAL FUND - CASH BALANCE/RESERVE POLICIES**

The Village’s current reserve policy refers to cash balance. Cash balance refers to the targeted amount of cash anticipated for the last month of the fiscal year. A General Fund year-end cash balance is maintained between 2 months of annual operating expenses and 4 months of annual operating expenses where the term “operating expenses” refers to the total amount of budgeted expenses used for regular operations, less the amounts budgeted for:

- Controlled assets
- Capital assets, and
- Pension expense that is specifically supported with a tax levy, (i.e. the Police and Fire Pension contributions).

**REVENUE POLICIES**

The Village maintains a broad-based, well-diversified portfolio of revenues with a balance of property taxes, excise taxes, and user fees. The Village re-evaluates all user charges and fees to ensure that they remain at a rate that directly correlates to the cost of providing such services. Tax and revenue burdens are to be appropriately distributed through the imposition of property taxes, excise taxes, such as sales and hotel taxes, and user fees.

**CAPITAL ASSETS**

The Village maintains capital asset records to comply with governmental financial reporting standards, to provide a basis for determining appropriate insurable values, and establish responsibility for property control. Capital assets are defined as having a useful life greater than one year with an initial, individual cost of \$25,000 or more. Capital Assets include property, plant, equipment and infrastructure assets.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Years
Infrastructure	20-50
Buildings	50-65
Improvements other than buildings	50-65
Capital Equipment	5-15

**CAPITAL BUDGET POLICIES**

A five-year Capital Improvement Plan (CIP) is updated annually and adopted as part of the budget process. The Village funds a portion of the CIP on a “pay-as-you-go basis” and a portion on a “pay-as-you-use” basis.

2011 annual funding levels for capital expenditures are approximately:

- \$11.22 million for stormwater improvements and maintenance
- \$ 5.01 million for projects involving street maintenance and reconstruction
- \$.88 million for sidewalk installation, and sidewalk and crosswalk repair
- \$.75 for Ogden Avenue Site Improvement (OASIS) program
- \$.35 million for public safety, traffic and street light projects
- \$.32 million for parking system improvements
- \$.29 million for water fund facility and infrastructure improvements
- \$.25 million for facility improvements

\$ .03 million for bikeways  
 \$ 19.1 million total

Continued drawdown of fund balance in the Stormwater Fund from the proceeds of the 2008 bond issuance is planned in 2011. The construction of stormwater infrastructure is outlined in the Village's Capital Improvement Plan and the Village is aware that new stormwater infrastructure will result in ongoing maintenance costs to the Village.

Current funding sources for infrastructure are outlined in the table below:

Revenue Sources for Capital Projects

Fund	Infrastructure or Facility	Current Revenue Source
102 - Motor Fuel Tax Fund	Streets-Roadway maintenance	Motor Fuel Tax
220 - Capital Fund	Streets	Home Rule Sales Tax Telecommunications Tax
	Bikeways	
	Facility Maintenance	
	Fire Station #2 Debt Service	
	Sidewalks	
471 - Parking Fund	Traffic Projects	Parking Fees
	Parking Projects	
243 - Stormwater Fund	Stormwater and Drainage	Property Tax
	Stormwater Debt Service Payment	Home Rule Sales Tax
481 - Water Fund	Watermains and Water System	Water Fees
	Automated Water Meter System Debt Service	
107 - Downtown TIF Fund	Downtown TIF Debt Service	TIF Increment
	Parking Deck	Property Taxes
	Downtown Infrastructure	Parking Fees

\* Grant Revenue or intergovernmental revenue is not included as a source of revenue.

**TAX INCREMENT FINANCING POLICIES**

The Village will consider TIF districts, where viable, as a funding mechanism to encourage additional development in the Village. TIF districts were created in 1997 in the Central Business District and in 2001 along the Ogden Avenue Corridor.

**INVESTMENT POLICIES**

The Village maintains a cash management and investment policy which is reviewed on a regular basis. Cash reserves and temporarily idle funds are invested in accordance with this policy. The primary objectives of Village investment activities shall be legality, safety, liquidity and yield. The intent of the Village Investment Policy is to outline a plan for ensuring prudent investments of the Village funds and maximizing the efficiency of the Village's cash management procedures. The goal is to invest public funds in a manner that will provide the maximum security and the highest investment return while meeting both the daily cash flow demands of the Village and conforming to all state and local statutes governing the investment of public funds, in particular, Statute 30 ILCS 235, the Public Funds Investing Act.

All participants in the Village's investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of public trust.

The Village's policy authorizes investments in a restricted selection of the State authorized investments. The financial institutions with whom the Village does business are all selected through a qualified process. The policy identifies parameters for diversification as it relates to types of investments, number of institutions invested in and length of maturity for investment. Village funds on deposit in excess of FDIC limits must be secured by collateral. All security transactions entered into by the Village are conducted on a delivery vs. payment basis to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities are held by a third party custodian. The Finance Director provides an investment report to the Village Council on a monthly basis.

## **DEBT POLICIES**

The Village of Downers Grove faces continuing capital infrastructure requirements to meet the increasing needs of the community. The costs of these requirements will be partially met through the issuance of debt. The Village has a debt management policy which was developed to help ensure the Village's credit worthiness and to provide a functional tool for debt management and capital planning. In accordance with this policy, the Village shall pursue the following goals:

- Maintain at least an AA credit rating for each general obligation debt issue.
- Take all practical precautions to avoid any financial decision which will negatively impact current credit ratings on existing or future debt issues.
- Consider market timing.
- Determine the amortization (maturity) schedule which will best fit with the overall debt structure of the Village's general obligation debt and related tax levy at the time the new debt is issued. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable.
- Consider the impact of new debt on overlapping debt and the financing plan of local governments which overlap, or underlie the Village.
- Assess financial alternatives to include new and innovative financing approaches, including, whenever feasible, categorical grants, revolving loans or other state/federal aid.
- Minimize debt interest costs.

The Village is a "home-rule" community and is presently not subject to any debt limitations. If, however, the Village were a non-home rule municipality, according to Illinois statutes, its available debt could not exceed 8.625% of the community's equalized assessed valuation (EAV). The Village's EAV for the 2009 calendar year was \$2,549,832,438. Using the current debt limit restriction for non home-rule municipalities, 8.625% of the Village's EAV would yield a maximum debt limit amount of \$219,923,048. As of December 31, 2009, the Village had \$71,235,000 in outstanding debt. As of December 31, 2009, the Village had a debt to EAV ratio of 2.79%.

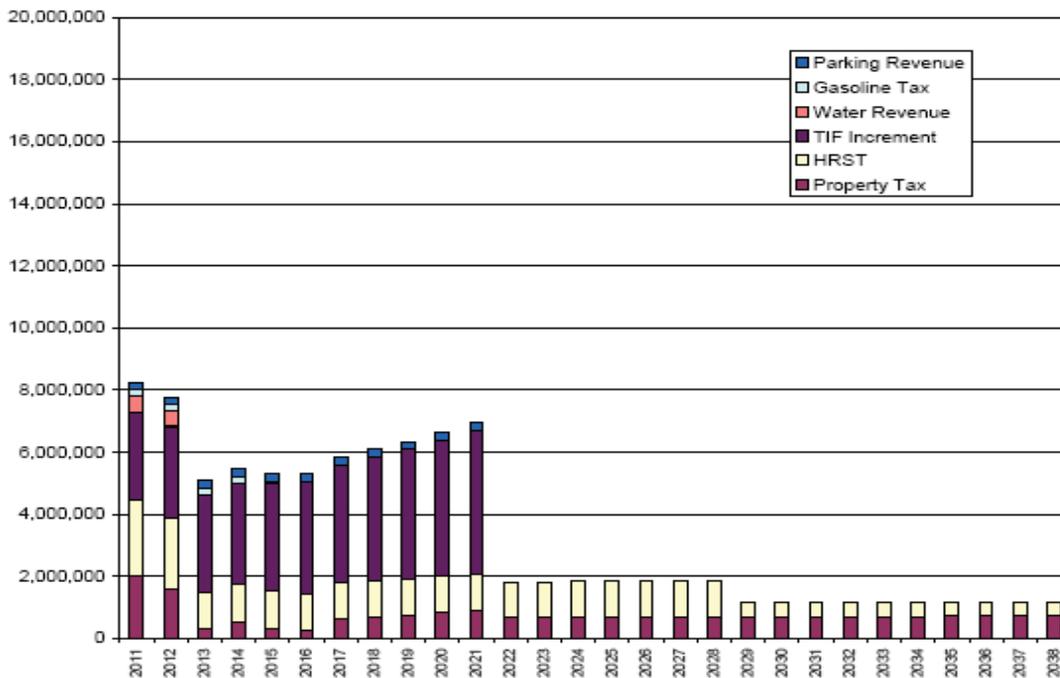
The Village has maintained a conservative philosophy on issuance of debt to minimize the potential long-term effect on Village property taxes.

The Village's bond rating remains quite high at AA+, last affirmed by Standard & Poor's with the 2010 re-funding bond issue. The rating agency cited the Village's participation in the deep and diverse Chicago metropolitan economy; very strong income and extremely strong wealth levels; strong financial operations and reserve levels, supported by strong financial management practices; and low overall debt burden. This higher bond rating improves the marketability of future debt issuances and provides lower interest rate costs to the Village. Also, the low overall debt burden allows the Village to issue debt in the future as capital needs arise.

Future debt service payments are summarized below with a more detailed schedule on the next page.

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2011	\$ 4,750,000	\$ 3,002,134	\$ 470,000	\$ 33,003
2012	\$ 4,255,000	\$ 3,021,391	\$ 485,000	\$ 11,155
2013	\$ 2,805,000	\$ 2,277,092	\$ -	\$ -
2014	\$ 3,280,000	\$ 2,177,166	\$ -	\$ -
2015-2019	\$ 20,145,000	\$ 8,930,529	\$ -	\$ -
2020-2024	\$ 15,610,000	\$ 3,436,105	\$ -	\$ -
2025-2029	\$ 5,730,000	\$ 2,682,707	\$ -	\$ -
2030-2034	\$ 4,100,000	\$ 1,553,750	\$ -	\$ -
2035-2038	\$ 4,085,000	\$ 420,621	\$ -	\$ -
Totals	\$ 64,760,000	\$ 27,501,495	\$ 955,000	\$ 44,158

### Debt Service Future Payments (By Source)



All outstanding debt has a revenue pledged to pay for the debt service as outlined in the figure above.

The Village’s policies for the issuance of debt are: (1) to attempt to keep a level of debt service which falls at or below what is considered a “moderate” debt level by the bond rating institute. Maintaining lower or moderate debt levels provides for greater flexibility in issuing additional bonds should the need arise. (2) The duration of a debt issue shall not exceed the economic or useful life of the improvement or asset that is being financed. (3) The Village may issue short-term debt (3 years or less) to finance the purchase of non-capital equipment having a life exceeding one year or provide increased flexibility in financing programs. The Village will have no more than 10% of its outstanding general obligation debt in short term debt. (4) The Village may issue long-term debt which may include, but not limited to, general obligation bonds, certificates of participation, capital appreciation bonds, special assessment bonds, self-liquidating bonds and double barreled bonds. The Village may also enter into long-term leases for public facilities, property, and equipment with a useful life greater than one year. (5) The use of debt is subject to review and approval by the Village Council.

# DEBT SERVICE SUMMARY

	Series 2002	Series 2005	Series 2008B	Series 2009	Series 2010	Subtotal TIF
Type	G.O.	G.O.	G.O.	G.O.	G.O.	
Auth. Issue	6,000,000	9,950,000	3,900,000	9,030,000	5,805,000	
Outstanding Principal	5,505,000	9,555,000	3,885,000	8,010,000	5,805,000	32,760,000
Purpose	Downtown TIF Improvements	Refund 1999 & 2000 Bonds	Refund '99, '00, '03 Bonds	Refund '03 Bonds	Refund '00, '01 Bonds	
Funding Source	TIF Increment (Prop. Taxes)					
<b>Remaining Debt Service Payments (Principal &amp; Interest):</b>						
FY 2011	344,407	417,775	496,675	1,120,275	537,544	2,916,676
FY 2012	359,707	425,150	770,713	1,118,250	238,700	2,912,520
FY 2013	418,309	422,350	842,175	1,113,100	238,700	3,034,634
FY 2014	489,308	1,166,250	153,788	1,112,400	490,513	3,412,258
FY 2015	566,641	1,465,694	108,000	832,250	405,138	3,377,722
FY 2016	419,600	1,610,268	108,000	959,263	385,550	3,482,680
FY 2017	742,744	1,698,608	108,000	1,033,025	434,925	4,017,302
FY 2018	840,325	1,869,420	108,000	1,028,388	413,200	4,259,332
FY 2019	951,200	1,888,198	108,000	1,025,100	538,000	4,510,498
FY 2020	1,059,778	902,036	1,136,625		1,710,400	4,808,839
FY 2021	1,233,619		1,132,625		2,757,250	5,123,494
<b>Totals</b>	<b>7,425,636</b>	<b>11,865,748</b>	<b>5,072,601</b>	<b>9,342,050</b>	<b>8,149,919</b>	<b>41,855,953</b>

	Series 1998	Series 2001A	Series 2007	Series 2008A	Total
Type	G.O.	G.O.	G.O.	G.O.	
Auth. Issue	3,000,000	4,000,000	9,250,000	25,000,000	
Outstanding Principal	1,020,000	955,000	8,815,000	22,165,000	65,715,000
Purpose	Fairview Ave. Improvements	Installation of AMR System	Construct Fire Station #2	Stormwater Improvements	
Funding Source	\$.015/gallon Gasoline Tax	Water Fund Revenues	Capital Proj. Fund Revenues	Stormwater Fund Revenues	
<b>Remaining Debt Service Payments (Principal &amp; Interest):</b>					
FY 2011	200,000	503,003	704,308	3,931,150	8,255,136
FY 2012	200,000	496,155	700,108	3,463,763	7,772,546
FY 2013	200,000		700,408	1,147,050	5,082,092
FY 2014	200,000		700,108	1,144,800	5,457,166
FY 2015	200,000		691,308	1,146,187	5,415,217
FY 2016	75,000		688,758	1,146,087	5,392,525
FY 2017			684,051	1,145,387	5,846,740
FY 2018			682,345	1,144,087	6,085,764
FY 2019			684,748	1,140,037	6,335,283
FY 2020			686,268	1,142,913	6,638,020
FY 2021			677,085	1,139,663	6,940,242
FY 2022			681,835	1,140,287	1,822,122
FY 2023			685,335	1,139,663	1,824,998
FY 2024-2028			3,421,508	5,680,045	9,101,553
FY 2029-2038				11,291,250	11,291,250
<b>Totals</b>	<b>1,075,000</b>	<b>999,158</b>	<b>12,388,173</b>	<b>36,942,369</b>	<b>93,260,653</b>

<b>2011 Budget-Equipment Replacement Schedule</b>				
<b>Cost Center</b>	<b>Unit #</b>	<b>Description</b>	<b>Life</b>	<b>Budget</b>
<b><u>Vehicle Replacements</u></b>				
Public Works (from 2010)	656	2001 Ford F150 Pickup CNG	13	\$ 32,000
Public Works (from 2010)	293	1999 Vermeer Chipper	11	\$ 50,000
Public Works (from 2010)	270	1994 Ford LN8000 5 Ton Dump	16	\$ 180,000
Public Works	217	2006 Ford E350 Utility	5	\$ 65,000
Public Works	275	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Public Works	276	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Public Works	277	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Public Works	278	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Public Works	279	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Public Works	286	1997 Ford F350 1 Ton Dump	13	\$ 65,000
Police	823	2007 Crown Victoria Sedan	4	\$ 40,000
Police	825	2007 Crown Victoria Sedan	4	\$ 40,000
Police	828	2007 Crown Victoria Sedan	4	\$ 40,000
Police	835	2007 Crown Victoria Sedan	4	\$ 40,000
		Above Police replacements will not be Crown Vics and will need all new internal safety equipment		
Fire	924	2005 Ford Explorer	6	\$ 29,812
<b>Subtotal</b>				<b>\$ 906,812</b>
<b><u>Technology Replacements</u></b>				
Police		Laptops	8	\$ 9,600
Police		Desktops	55	\$ 55,000
Various		Virtualization Server	1	\$ 110,000
		Virtualization server will replace 14 servers due for replacement in 2011 and 7 servers due for replacement by 2013. Total cost of replacements would be \$210,000		
<b>Subtotal</b>				<b>\$ 174,600</b>
<b><u>Other</u></b>				
Fire		6 Cardiac Monitors @ \$25,000 ea.		<b>\$ 150,000</b>
<b>TOTAL EQUIPMENT REPLACEMENT FUND EXPENSES</b>				<b>\$ 1,231,412</b>
<b><u>Deferred Vehicle Replacement</u></b>				
Communication	620	1998 Ford E250 Van	9	Life extended to 2012
PD	868	2001 Chevy G2500 Van	7	Life extended to 2012
PD	863	2002 Ford Taurus	7	Life extended to 2012
PW - Water	281	1996 Case 590SL Backhoe	13	Life extended to 2012
PW	198	2001 Ford E250 Van <b>CNG</b>	9	Life extended to 2012
PW	199	2001 Ford F150 pickup <b>CNG</b>	9	Life extended to 2012
PW	654	2001 Ford F150 pickup <b>CNG</b>	9	Life extended to 2012
PW	655	2001 Ford F150 pickup <b>CNG</b>	9	Life extended to 2012
Fire	923	2005 Ford Explorer	6	Life extended 1 year
Fire	921	2003 Chevy Tahoe	7	933 to be modified instead of replacing 921

**Village of Downers Grove  
Vehicle\ Equipment Inventory, Replacement Schedule  
FY 2011 Budget**

Cost Center	Unit Number	Description	Replacement Cost	Life	Replacement Year	Comments
<b>142</b>						
<b>Building Admin</b>	103	2002 Ford Ranger pickup	25,000	11	2013	
	214	2006 Ford F450 Utility	47,000	13	2019	
<b>311</b>						
<b>PW Admin</b>	113	2007 Honda Civic NGV	25,000	11	2018	
<b>312</b>						
<b>PW Development</b>	190	2004 Ford F150 pickup CNG	25,000	15	2019	Life changed from 9 to 15 years
<b>Engineering</b>	191	2005 Ford Taurus sedan	17,500	7	2012	
	649	2004 Ford F150 pickup CNG	25,000	15	2019	Life changed from 9 to 15 years
	106	2008 Ford Ranger pickup	17,500	9	2017	
	654	2001 Ford F150 pickup CNG	25,000	15	2016	Life changed from 9 to 15 years
	653	2001 Ford Taurus sedan				Removed from Fleet not to be replaced
<b>220.342</b>						
<b>Street Construction</b>	104	2008 Ford Ranger pickup	25,000	9	2017	
	655	2001 Ford F150 pickup CNG	25,000	15	2016	Life changed from 9 to 15 years
<b>313</b>						
<b>PW Engineering</b>	199	2001 Ford F150 pickup CNG	25,000	15	2016	Life changed from 9 to 15 years
	862	2001 Ford Taurus				To be sold no replacement
	was 656	2011 Ford F150 pickup CNG	32,000	15	2026	Purchase deferred from FY2010-CNG vehicle
<b>320</b>						
<b>PW Supplies</b>	31	2007 Tennant floor scrubber	45,000	7	2014	
	33	2006 Toyota 7FGU30 forklift CNG	29,000	20	2026	
<b>333</b>						
<b>PSRT</b>	217	2006 Ford E350 Utility	65,000	5	2011	
	236	2007 International Aerial	136,000	11	2018	
<b>335</b>						
<b>Forestry</b>	29	2008 Mad Vac	73,500	13	2021	
	57	2007 New Holland L185	30,000	13	2020	
	59	2007 Towmaster Trailer	7,000	21	2028	
	155	1993 R&W utility trailer	7,000	21	2014	
	157	1992 Deere F911MT Tractor				No replacement
	182	2008 Ford Escape Hybrid	27,000	10	2018	
	184	2005 Ford F250 pickup	35,000	9	2014	
	216	2006 Ford F450 Chipper	55,000	13	2019	
	248	2004 Cat 938G loader	122,000	16	2020	
	274	1996 Ford LN8000 5 ton dump	125,000	16	2012	
	275	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
	276	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
	283	1997 Finn hydroseeder	30,000	16	2013	
	291	2007 Holder 4.75	74,500	16	2024	
	292	1998 Int. 4900 Stellar	125,000	16	2014	
	293	1999 Vermeer chipper	50,000	11	2011	Purchase deferred from FY2010
	294	2000 Int. 4900 5 ton dump	89,000	16	2016	
	295	2000 Trackless tractor	75,000	16	2016	
	296	2000 Trackless tractor	75,000	16	2016	
	299	2000 Ford F350 1 ton dump	50,000	13	2013	

<b>342</b>						
<b>Pavement</b>	60	1997 Spaulding hotbox trailer				Replace as needed
	61	2001 Spaulding hotbox trailer				Replace as needed
	63	2008 Felcon Trailer (Hot Patch)				Replace as needed
	99	2006 Cat 938G loader	125,000	16	2022	
	144	2006 Chevrolet 1500 pickup	23,000	9	2015	
	150	2004 Towmaster trailer	6,900	21	2025	
	151	1983 Cronkite trailer		21		Replace as needed
	152	2007 Diamond Concrete Saw	10,000	16	2021	
	161	1998 Jamar saw trailer		21	2019	Replace as needed
	183	2007 Chevy Silverado	25,000	9	2016	
	202	2004 Cat roller	37,899	13	2017	
	205	2002 Freightliner 10 ton dump	113,000	16	2018	
	209	2002 Bobcat 873G loader	35,000	13	2015	
	215	2006 Ford F450 Utility	65,000	13	2019	
	25	2008 Bomag Paver	65,000	16	2024	
	232	2004 Freight. M2 10 ton dump	113,000	16	2020	
	270	1994 Ford LN8000 5 ton dump	180,000	16	2011	Purchase deferred from FY2010
	272	1996 Ford LN8000 5 ton dump	180,000	16	2012	
	279	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
	286	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
	297	2000 Ford F350 1 ton dump	65,000	13	2013	
	298	2000 Ford F350 1 ton dump	65,000	13	2013	
<b>343</b>						
<b>Drainage</b>	98	2007 Volvo L 90F	125,000	16	2023	
	194	2006 Towmaster T70 DTG	32,000	20	2026	
	197	2000 Ford E450 video truck	115,000	16	2016	
	200/193	2006 Sterling Tractor/Trailer	128,000	20	2026	
	206	2002 Freight. 10 ton dump	113,000	16	2018	
	207	2002 Freight. 10 ton dump	113,000	16	2018	
	208	2004 Freight. M2 10 ton dump	113,000	16	2020	
	211	2002 Cat 430 backhoe	95,000	11	2013	
	212	2006 Ford F450 1-ton dump	72,000	13	2019	
	218	2007 Ford F450 1-ton dump	72,000	13	2020	
	233	2004 Freight. M2 10 ton dump	113,000	16	2020	
	234	2007 Freightliner M2 106V	115,000	16	2023	
	235	2007 Freightliner M2 106V	115,000	16	2023	
	237	2007 Sterling Vactor	275,000	11	2018	
	273	1996 Ford LN8000 5 ton dump	180,000	16	2012	
	277	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
	278	1997 Ford F350 1 ton dump	65,000	13	2011	Purchase deferred from FY2010
<b>344</b>						
<b>PW Traffic</b>	143	2006 Ford E450 Step Van	66,000	16	2022	
	181	2008 Ford Escape Hybrid	26,000	10	2017	
	198	2001 Ford E250 van CNG	23,000	15	2016	Purchase deferred from FY2010-CNG vehicle
	213	2006 Ford F450 dump	56,000	13	2019	
	221	2006 Solartech AB - 051		11	2017	Replace as needed
	223	2007 Solar Tech Message Board		11	2018	Replace as needed
	224	2006 PSC Message Board		11	2017	Replace as needed
	227	2004 arrowboard		11	2015	Replace as needed
	228	2005 Solar Tech Message Board		11	2016	Replace as needed
	230	2006 PSC Message Board		11	2017	Replace as needed
	231	2004 Freight. M2 5 ton dump	113,000	16	2020	

<b>481.391</b>						
<b>Water Admin.</b>	100	2006 Chevy Express Cargo Van	23,000	9	2015	
	105	2001 Honda Civic sedan CNG	21,000	15	2016	Life changed from 9 to 15 years
	180	2007 Chevy Silverado	25,000	9	2016	
<b>481.392</b>						
<b>Water pumping &amp; treatment</b>	101	2006 Chevy Express Cargo Van	23,000	9	2015	
<b>481.393</b>						
<b>Water trans/dist</b>	24	2009 Felling Trailer	18,500	20	2029	
	26	2008 John Deere 410J Backhoe	71,000	13	2021	
	210	2006 Ford F450 Service Body	70,000	13	2019	
	238	2009 Freightliner MT-55	183,000	13	2023	
	281	1996 Case 590SL backhoe	120,000	13	2012	Purchase deferred from FY2009
	287	1999 Ford F350 1 ton utility	100,000	13	2012	
<b>611</b>						
<b>Police Admin</b>	815	2007 Chevy Impala	21,000	7	2014	
	138	2007 Chevy Impala	21,000	7	2014	
	863	2002 Ford Taurus sedan	26,000	7	2012	Purchase deferred from FY2009- low usage
<b>624</b>						
<b>Police Traffic/ Enforcement</b>	808	2006 Crown Vic. Sedan	28,000	4	2013	Purchase deferred low mileage vehicle
	810	2007 Crown Vic. sedan	40,000	4	2012	
	814	2007 Crown Vic. sedan	40,000	4	2012	
	823	2007 Crown Vic. Sedan	40,000	4	2011	
	825	2007 Crown Vic. Sedan	40,000	4	2011	
	826	Clubcar Golf Cart				
	828	2007 Crown Vic. Sedan	40,000	4	2011	
	830	2010 Crown Vic. Sedan	40,000	4	2014	
	831	2010 Crown Vic. Sedan	40,000	4	2014	
	832	2010 Crown Vic. Sedan	40,000	4	2014	
	834	2010 Crown Vic. Sedan	40,000	4	2014	
	833	2007 Crown Vic. Sedan	0	4		Out of service bad transmission
	835	2007 Crown Vic. Sedan	40,000	4	2011	
	842	2010 Crown Vic. Sedan	40,000	4	2014	
	843	2010 Crown Vic. Sedan	40,000	4	2014	
	844	2010 Crown Vic. Sedan	40,000	4	2014	
	845	2004 Crown Vic. sedan		4		Vehicle to be removed from service with no replacement
	846	2010 Crown Vic. Sedan	40,000	4	2014	
	847	2007 Chevy Tahoe	40,000	7	2014	
	851	2004 Crown Vic. sedan	40,000	4	2012	Purchase deferred low mileage vehicle
	854	2008 Chevy Impala	22,000	4	2014	
	874	2009 Crown Vic. Sedan	40,000	4	2013	
	875	2009 Crown Vic. Sedan	40,000	4	2013	
	876	2009 Crown Vic. Sedan	40,000	4	2013	
	877	2009 Crown Vic. Sedan	40,000	4	2013	
	878	2009 Crown Vic. Sedan	40,000	4	2013	
	886	2005 Ford Explorer	35,000	7	2012	
	870	2008 Dodge Caravan	23,000	7	2015	
<b>625</b>						
<b>Police Investigations</b>	816	2004 Chev Impala sedan	20,484	7	2012	Purchase deferred from FY2011 low mileage
	817	2004 Chev Impala sedan	20,484	7	2012	Purchase deferred from FY2011 low mileage
	818	2004 Chev Impala sedan	20,484	7	2012	Purchase deferred from FY2011 low mileage
	819	2004 Chev Impala sedan	20,484	7	2012	Purchase deferred from FY2011 low mileage
	820	2006 Chevy Impala sedan	20,484	7	2013	
	821	2007 Chevy Impala	20,484	7	2014	
	822	2008 Chevy Impala	22,000	7	2015	
	888	2001 Dodge Ram Van				Seized
	894	2004 Ford F150 pickup				Seized
	899	1999 Jeep Cherokee				Seized

<b>628</b>						
<b>Police Emergency</b>	898	2002 Ford F350 SWAT				
<b>633</b>						
<b>Police Comm.</b>	868	2001 Chev. G2500 van	29,717	7	2012	Purchase deferred from FY 08,09,10,11 - Low Usage
<b>471.665</b>						
<b>Parking Enforcement</b>	890	2007 Honda Civic NGV	25,000	15	2022	Life changed from 11 to 15 years
<b>711</b>						
<b>Management</b>	913	1999 Ford Crown Vic. sedan				
<b>Fire</b>	923	2005 Ford Explorer	29,812	6	2012	Purchase deferred from FY 11 - Low Usage
	924	2005 Ford Explorer	29,812	6	2011	
	928	2006 Ford Expedition	37,260	6	2012	
<b>722</b>						
<b>Fire</b>						
<b>Suppression</b>	900	1946 Chev.				
	902	1991 Ford F350 utility				
	907	1995 Pierce Saber engine				Reserve
	908	1995 Pierce Saber engine				Reserve
	910	1998 Pierce Ladder	925,000	14	2012	Useful life reduced from 17 to 14 years
	916	2000 Pierce engine	369,000	16	2016	
	920	2002 Pierce Rescue Squad	480,000	14	2016	
	921	2003 Chev. Tahoe SUV	40,000	7	2012	Purchase defered from FY 2009
	925	2005 Pierce Enforcer engine	369,000	10	2015	
	932	2007 Pierce Impel Pumper	369,000	10	2017	
	936	2008 Ford F350	41,000	16	2024	
	940	2009 Polaris Ranger				Replace as needed
	941	2008 Carryall Trailer				Trailer for Polaris
<b>732</b>						
<b>Fire Training</b>	903	1991 Ideal trailer				No replacement
	922	2003 Cargomate trailer				Replace as needed
	933	2008 Chevy Suburban	40,000	7	2015	
<b>741</b>						
<b>Fire</b>						
<b>Prevention</b>	926	2005 Ford Taurus sedan	19,000	8	2013	
	927	2005 Ford Taurus sedan	19,000	8	2013	
	929	2006 Chevy Impala sedan	21,000	8	2014	
	937	2008 Chevy Impala	20,000	8	2016	
<b>was 112</b>	942	2009 Honda Civic CNG	25,000	15	2024	Life changed from 11 to 15 years
<b>742</b>						
<b>Hazmat Cost Center</b>	935	2000 Peterbuilt				No replacement
<b>743</b>						
<b>Public Education</b>	912	1998 Scotts trailer	35,000	16	2014	
	931	2006 Dodge Caravan	23,000	7	2013	
<b>751</b>						
<b>Fire EMS</b>	915	2000 Freightliner ambulance				Reserve
	917	2000 Freightliner ambulance				Reserve
	938	2010 International Ambulance	220,000	8	2018	
	939	2010 International Ambulance	220,000	8	2018	
	930	2006 Ford E450 Medtec	220,000	9	2015	
	934	2007 Polaris XL				Replace as needed

841						
Cable TV	620	1998 Ford E250 van	35,000	9	2012	Purchase deferred from FY 08/09/10 - Low Usage
112.346						
Transportation	001	2008 Eldorado Aeroelite				
	002	2008 Eldorado Aeroelite				
	003	2008 Eldorado Aeroelite				
	004	2008 Eldorado Aeroelite				
	005	2008 Eldorado Aeroelite				
	006	2008 Ford E-450	70,000	10	2018	
441						
Community	107	2009 Honda Civic CNG	25,000	15	2024	
Development	108	2009 Honda Civic CNG	25,000	15	2024	
	109	2009 Honda Civic CNG	25,000	15	2024	
	110	2009 Honda Civic CNG	25,000	15	2024	
	111	2009 Honda Civic CNG	25,000	15	2024	
531.361						
Fleet Maintenance	30	1998 Cat GP25 forklift	20,000	16	2014	
	192	2005 Chevy Suburban	30,000	11	2016	
	240	2007 Chevy C4500	80,000	13	2020	
	659	2007 Ford Explorer	26,000	7	2014	
	650	1998 Ford Ranger pickup	25,000			Pool vehicle with no replacement
			<b>Year End</b>	<b>Projected</b>		
<b>Cost Center</b>			<b>2010</b>	<b>2011</b>		
142	Building Admin		2	2		
311	PW Admin		0	1		
312	PW Development Engineering		5	6		Unit 653 to be sold
220.342	PW Street Construction		2	2		
313	PW Engineering		2	2		Unit 862 to be sold
320	PW Supplies		2	2		
333	PSRT		2	2		
335	PW Forestry		20	20		
342	PW Pavement		21	22		
343	PW Drainage		17	18		
344	PW Traffic		10	11		
481.391	Water Admin		4	3		
481.392	Water Pumping & Treatment		1	1		
481.393	Water Transportation/Distribution		6	6		
611	Police Admin		3	3		
624	Police Traffic/Enforcement		30	28		Unit 845 to be sold
625	Police Investigations		11	10		
628	Police Emergency		1	1		
633	Police Comm		1	1		
638	DARE		0	0		
471.665	Parking Enforcement		2	1		
711	Fire Management		6	4		
722	Fire Suppression		12	13		
732	Fire Training		3	3		
741	Fire Prevention		5	5		
742	Hazmat		2	1		
743	Public Education		2	2		
751	Fire EMS		6	6		
841	Cable TV		1	1		
112.346	Transportation		7	6		
441	Community Development		5	5		
531.361	Fleet Maintenance		5	5		
	<b>Totals</b>		<b>196</b>	<b>193</b>		<b>190 after sale of above units</b>

# GLOSSARY

**Accomplishments:** Provides information about major changes and other accomplishments of the department or activity during the current budget year.

**Accrual Basis:** The basis of accounting under which revenue is recorded when earned and expenses when the liability is incurred.

**Appropriation:** An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Bond:** A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

**Bonded Debt:** That portion of indebtedness represented by outstanding bonds.

**Budget:** A fiscal plan showing estimated expenditures; revenue and service levels for a specific fiscal year.

**Budget Calendar:** The schedule of key dates or milestones which the Village follows in the preparation, adoption and administration of the budget.

**Budget Message:** The opening section of the budget which provides the Village Council and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Village Manager.

**Budgetary Control:** The level at which management must seek government body approval to amend the budget once it has been approved. The Village has a few layers of budgetary control. There is this level, but also the levels that the Manager imposes on his Directors and Depts.

**Capital Assets/Improvements:** An acquisition or addition to fixed assets that has an estimated useful life of greater than one year. General categories commonly used included, land, buildings, building improvements, machinery and equipment and construction in progress. The capitalization limit varies by category of asset. The current capitalization limits by asset category are: Land, no limit all land purchases are capitalized; Buildings, \$20,000; Machinery & Equipment, Capital Computerized Equipment, Motorized Vehicles & Intangible Assets, \$5,000; Infrastructure, to be established.

**Capital Improvement Program:** A plan for capital expenditures to provide long-term physical improvements to be incurred over the next five years. The plan is reviewed and amended annually.

**Capital Projects Budget:** A Community Investment Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets and are included in the first year in the five-year Capital Improvement Plan.

**Capital Projects Fund:** A fund created to account for financial resources to be used for projects in the Capital Projects Budget. It is used to account for general construction and capital improvements not included in other, more specific, capital funds.

**Construction Deposit Fund:** Tracks the activity of all development and construction bonds held by the Village during construction projects.

**Corporate Personal Property Replacement Tax:** Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

**Debt Service:** The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Debt Service Fund:** Is established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.

**Depreciation:** That portion of the cost of a capital asset, which is charged as an expense during a particular period. This is a process of estimating and recording the cost of using up a fixed asset.

**Downtown Redevelopment Tax Increment Financing Fund:** The Fund is a special revenue fund and was created to account for the Village's Central Business District (CBD) Tax Increment Finance (TIF) District resources and activities. TIF Fund resources are provided through the collection of the TIF property tax increment created from the district. TIF resources are used for construction and redevelopment projects within the district in accordance with the Development Plan.

**Effective Tax Rate:** Is a measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, to measure economic performance or that the determination of revenues earned, costs incurred and/or net income is accurate for management accountability. (Includes Water, Parking and Transportation Funds.)

**Equalization:** The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value. **Equalization Factor (multiplier):** The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

**Equalized Assessed Valuation (EAV):** The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

**Equipment Replacement Fund:** Is classified as an internal service fund. Revenue is derived from charges to Village departments, and resources are used for the purchase of vehicles according to the Village's Vehicle Five-Year Plan.

**Exemption:** The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Village properties are tax exempt.

**Expenditure:** This term refers to the cost incurred to acquire goods or receive services regardless of when the expense is actually paid.

**Fire Pension Fund:** Is designated as a trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute, and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer is an ex-officio member.

**Fiscal Year (FY):** The time period designating the beginning and ending period for recording financial transactions. The Village uses 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, such as land, buildings, and equipment.

**Fleet Services:** Provides maintenance and purchasing support to all Village departmental fleet equipment. This internal service fund pays for its expense through the collection of maintenance fees from user departments.

**Foreign Fire Insurance Fund:** This program was created in fiscal year 1999/00 to account for the funds provided by the Illinois Municipal League for Foreign Fire Insurance. The expenditures for this program are evaluated and determined by the Foreign Fire Insurance Board, which is comprised of Fire Department members, per State Statute.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds and fiduciary funds.

**Fund Accounting:** A governmental accounting system which is organized and operates on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

**Fund Balance:** The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reserved portions of fund balance are deducted to result in an unreserved fund balance .

**General Fund:** The principal operating fund of the Village. It accounts for all revenues and expenditures of the Village not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Police, Fire, Public Works, and many other smaller departments. This fund is also the repository for most general tax revenue including property, sales, utility and income taxes.

**General Obligation Bonds:** Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes and the bonds are backed by the full faith and credit of the issuing entity.

**Goals:** Describe specific plans a department or agency has for upcoming and future years. Goals identify intended end results, but are often ongoing and may not be achieved in one year.

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

**Health Insurance Fund:** Is the Village s self insured medical, dental and vision insurance fund. Claims administration is accomplished by a combination of the internal staff and contractual support. The Village also provides coverage for the Library, Park District, and Village retirees, with these participants paying 100% of their premium costs.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include: roads, bridges, tunnels, drainage, systems, water and sewer systems, dams, and lighting systems.

**Interest Earnings:** The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Council s investment policy.

**Investments:** A security or other asset acquired primarily for the purpose of obtaining income or profit.

**Levy:** The amount of money a taxing body certifies to be raised from the property tax.

**Liabilities:** Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Long Term Debt:** Debt with a maturity of more than one year from the original date of issuance.

**Maintenance:** All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

**Municipal Buildings Fund:** Is included in the Budget and Five-Year Plan to track future building construction for Police, Fire, and Village Hall facilities. Revenues in this fund come from General Obligation Bond issue proceeds, and expenses are for construction activities.

**Modified Accrual Basis:** Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual (i.e., when they are measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for interest on future debt service payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**Motor Fuel Tax (MFT):** This fund is a state-required funding mechanism for the receipt and use of state revenue for highway maintenance and construction purposes. MFT revenue is received in this fund, and then expended each year on the Villages roadway maintenance program.

**Multiplier:** See equalization factor.

**Operating Budget:** A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).

**Operating Expenses:** Fund expenses which are directly related to the fund's primary service activities. The term expenses applies only to enterprise fund operations which are accounted for on an accrual basis of accounting.

**Objectives:** Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year and linked to the Strategic Plan.

**Ogden Avenue TIF:** In February 2001, the Village Council established the Ogden Tax Incremental Financing (TIF) area in order to address the blighted condition of this area of the Village. The Ogden TIF Fund provides a funding mechanism for Ogden Avenue infrastructure improvements and redevelopment.

**Parking Fund:** Is classified as an enterprise fund. It derives its revenue directly from the users of the services provided through parking fees. Funds are expended for the maintenance of parking facilities.

**Police Pension Fund:** Is designated as a trust fund for the safekeeping and operation of the local Police Pension system. The fund is set by state statute, and is administered by a separate Police Pension Board, comprised of two active officers, one retired officer, two appointees of the Mayor, and the Treasurer is an ex-officio member.

**Program:** Are group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Property Tax Revenue:** Revenue from a tax levied on the equalized assessed value of real property.

**Public Hearing:** The portions of open meetings held to present evidence and provide information on both sides of an issue.

**Prior Year's EAV:** Equalized Assessed Valuation for the year prior to the year of the levy.

**Real Estate Fund:** Tracks property management activities for all non-operational Village-owned parcels. Properties are rented on a lease basis, pending development decisions made by the Village Council.

**Reserve:** Portion of the fund balance not appropriable for expenditure or legally segregated for a specific or future use.

**Reserved Fund Balance:** The fund balance that is not available for appropriation or is legally segregated for a special future use.

**Revenue:** Funds that the government receives or earns. Examples of revenue sources include taxes, program fees, receipts from other governments, fines, forfeitures, grants, shared revenue and interest income.

**Revenue Bonds:** Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance, typically net income derived from the operation of the project or projects they finance. The Village does not have any Revenue Bonds, although it has added specific revenues as dedicated funding sources in the General Obligation (GO) Bond covenants. Examples of these include the local gasoline tax that provides funding for the 1998 Fairview Avenue GO Bond, and the water revenue that is designated as a funding source for the AMR Water System GO Bond.

**Risk Management Fund:** The purpose of Risk Management is to administer the Villages workers compensation program and Village liability insurance program, handle all Village liability claims, coordinate safety training programs, and handle the legal issues of the OMNIBUS testing for all commercial drivers (CDL).

**Special Revenue Funds:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

**Special Assessments:** Are compulsory levies made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties. Under Governmental Accounting Standards Board Statement 34 (GASB 34), special service receipts are not recorded as taxes, even though they are collected and received with other taxes. If they are for operating expenses, they are treated as charges for services. If they are for capital items, they are treated as capital grants or contributions.

**Strategic Plan:** Long-range planning tool, updated every year and developed through a community planning process. It provides direction regarding the Village's main focus and activities.

**Tax Base:** The total value of all taxable real and personal property in the district as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

**Tax Caps:** An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17) which was effective October 1, 1991. The Village is a home rule entity and is not subject to this tax cap law.

**Tax-Increment Financing (TIF):** Is financing secured by the anticipated incremental increase in tax revenue, resulting from the redevelopment of an area. A TIF area is designated by law. The Village has two TIF areas: The Downtown Redevelopment District and the Ogden Street District.

**Tax Rate:** The amount of a tax stated in terms of a percentage of the tax base.

**Tax Rate Limit:** The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate. The Village does not have a legal tax rate limit; however, the Council imposes controls on the rate of tax.

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. (The term does not include charges for services rendered only to those paying such charges, for example membership charges.)

**Transportation Fund:** Is classified as a special revenue fund that derives its revenue directly from bus fees, and expends funds directly for the maintenance of transportation facilities and equipment and the transportation services that are provided to the community.

**Water Fund:** Is classified as an enterprise fund. This fund derives its revenues directly from fees for water sales and services, and expends funds directly for the maintenance of the water distribution infrastructure and services of Village Water customers. It is not a tax-supported fund. It is supported entirely by the population that benefits from the use of the products sold.

# COMMON ACRONYMS

ALS	Advanced Life Support
AMR	Automated Meter Reading
APWA	American Public Works Association
AVL	Automatic Vehicle Locations
BLS	Basic Life Support
BNSF	Burlington Northern Sante Fe Railway Company
CAD	Computer Aided Dispatch, systems used to provide 911 services.
CALEA	Commission on Accreditation for Law Enforcement Agencies
CBD	Central Business District
CD	Community Development
CIP	Community Investment Program
CNG	Compressed Natural Gas, used in special vehicles that can use alternative fuel sources. The Village has a CNG station that provides this fuel to Village vehicles as well as other local governments.
CMAQ	Congestion, Mitigation, and Air Quality
CPQ	Comprehensive Position Questionnaire, used to re-evaluate the ranking of the position, based on new tasks regularly assigned to the position.
CRC	Community Response Center
CSO	Community Service Officer
DMB	Downtown Management Board
DOE	Department of Energy
DUI	Driving Under the Influence
DWC	DuPage Water Commission
EAV	Equivalent Annual Value
EDC	Economic Development Commission
EEOC	Equal Employment Opportunity Commission
EMS	Emergency Medical Services, provided by Fire Department paramedic and ambulance service.
EPA	Environmental Protection Agency
FIAT	Felony Investigations Assistance Team
FMLA	Family Medical Leave Act

FOIA	Freedom of Information Act
FD	Fire Department
FTE	Full Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standards Board Village)
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GO	General Obligation (a type of bond backed by the full faith and credit of taxable property in the
GPS	Global Positioning System
HAZMAT	Hazardous Materials
HR	Human Resources
IDPH	Illinois Department of Public Health
IMRF	Illinois Municipal Retirement Fund, a state mandated retirement program for employees of municipal governments, except for member of a police or fire pension.
IRB	Industrial Revenue Bond(s)
ISO	International Organization for Standardization
IT	Information Technology
JULIE	Joint Utility Locating Information for Excavators
LED	Light-Emitting Diode
LRFP	Long Range Financial Plan
MUTCD	Manual on Uniform Traffic Control Devices
MFT	Motor Fuel Tax
NFPA	National Fire Protection Association
NPDES	National Pollutant Discharge Elimination System
OSFM	Office of the State Fire Marshall
PEG	Public, Educational and Governmental
PD	Police Department
PSRT	Public Service Response Team
PW	Public Works
RFID	Radio-Frequency Identification

SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SSA	Special Service Area
SWAT	Special Weapons and Tactics
TAC	Transportation Advisory Commission
TIF	Tax Increment Financing
VEBA	Voluntary Employee Benefit Association
VOC	Village Operations Center (Public Safety Dispatch Operations)