

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 |
|-------------------------------------------------|-----|------|------|-----|------|-----|-----|-----|
| 1st 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 | | | | | | | | |
| 2012-2014 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 | | | | | | | | |

This Long Range Financial Plan guided staff in the preparation of the 2012 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 \$75,394. 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 47,833; 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 less than 8 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 | 41.5 |
| Total Households | 20,478 |
| Household Median Income | \$75,394 |
| Family Median Income | \$101,530 |
| Source: US Census Bureau 2000 data and available 2010 data | |

HOUSING

| | |
|----------------------------|-----------|
| Total Housing Units | 20,478 |
| Occupied Units | 19,187 |
| Owner Occupied | 15,607 |
| Renter Occupied | 3,580 |
| Median Home Value | \$340,000 |
| 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 Darien, Oak Brook, Westmont, and Woodridge with 11 elementary schools and 2 middle schools

Enrollment: 5,000

Website: 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

Library

30,000 resident cardholders Circulation 1,013,929

Number of visitors 636,971 Collection 344,493

Website: www.downersgrovelibrary.org

Community Events

February: Ice Sculpture Festival

Summer : Summer Nights Classic Car Show (Fridays)

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

September: Fine Arts Festival

Utilities

Electricity: ComEd www.exeloncorp.com

Natural Gas: Nicor www.nicor.com

Local Phone Service: AT&T www.att.com, and

Comcast www.comcast.com

Water Source: DuPage Water Commission www.dpwc.org

(Lake Michigan) and some private wells for unincorporated areas)

Refuse/ Recycling: Republic Services www.republicservices.com

Cable: Comcast www.comcast.com

Sanitary Sewers: Downers Grove Sanitary District 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

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.metrarail.com

Bus Service: PACE Suburban Bus Service 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 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 2010,2011

CALEA Accreditation of Police Dept 2008

Police Department honored for traffic safety and the “click it or ticket” campaign 2011

Alliance Against Intoxicated Motorists recognized four Police Officers for their DUI Enforcement Efforts 2011

The Downers Grove Police Chief was sworn in as President of the DuPage County Chiefs of Police Association in 2011

The Village’s Drug Enforcement Officer received the State Drug Enforcement Officer’s Directors Award 2011

The FIAT SWAT Team, which contains various members of the Downers Grove Police Department placed fourth in the state-wide SWAT competition 2011

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
- 230 miles of Water Distribution Main
- 2,685 Fire Hydrants
- 2,727 Main Line Distribution Valves
- 3 Backup Wells
- Supervisory Control and Data Acquisition System

Stormwater System:

- 3 Major Watersheds with 12 miles of Streams
- 2/3 of Village drained by 128 Storm Sewers and 7,000 Drainage Structures
- 1/3 of Village drained by 60 miles of Ditches and 47,000 feet of culverts
- 315 Stormwater Storage Facilities

DOWNERS GROVE AT A GLANCE-continued

| Downers Grove EAV Breakdown by Type of Property | | |
|-------------------------------------------------|-------------------------|----------------|
| | 2010 EAV | % of Total |
| Residential | \$ 1,831,191,815 | 76.01% |
| Commercial | 503,177,630 | 21.01% |
| Industrial | 71,922,788 | 2.98% |
| Total | \$ 2,406,292,233 | 100.00% |

Source: DuPage County Clerk

| Village of Downers Grove Taxable Sales by Category (\$000s) | | | |
|-------------------------------------------------------------|--------------------|--------------------|------------------|
| Taxpayer | 2008 | 2009 | 2010 |
| General Merchandise | \$ 45,551 | \$ 45,421 | \$ 45,838 |
| Food | 108,175 | 117,287 | 119,168 |
| Drinking and Eating Places | 120,557 | 117,822 | 119,328 |
| Apparel | 25,415 | 26,835 | 26,010 |
| Furniture and HH and Radio | 149,089 | 131,925 | 140,830 |
| Lumber, building Hardware | 72,964 | 56,650 | 51,722 |
| Automobile and Filling Stations | 302,593 | 241,735 | 243,306 |
| Drugs and Miscellaneous Retail | 225,512 | 229,575 | 220,676 |
| Agriculture and all others | 122,317 | 99,973 | 111,240 |
| Manufacturers | 20,785 | 19,192 | 13,263 |
| Total | \$1,192,958 | \$1,086,415 | 1,091,381 |

Source: Illinois Department of Revenue

| Village of Downers Grove Large Employers | | |
|------------------------------------------|---------------------------------------------|---------------------|
| Name | Product or Service | Number of Employees |
| Advocate Good Samaritan Hospital | Hospital and health care services | 2,700 |
| GCA Services Group Inc. | School maintenance | 1,500 |
| University Subscription Services | Periodicals publishings | 1,050 |
| Midwestern University | Higher education | 1,000 |
| Sara Lee Food and Beverage | Headquarters, cakes and bakery products | 1,000 |
| Axcion/ may & Speh Inc. | Data processing and preparation services | 700 |
| Devry Inc. | Higher education | 700 |
| R.R. Donnelley & Sons Co. | Technical engineering facility & publishing | 600 |
| Ftd. Inc. | Direct flower and gift marketing | 500 |
| Dover Corporation | Manufacturer of industrial products | 350 |

Source: Downers Grove Economic Development Corporation

DOWNERS GROVE AT A GLANCE-continued

| Village of Downers Grove Principal Property Tax Payers | | |
|--------------------------------------------------------|------------------------|-----------------------------------|
| Tax Payer | Taxable Assessed Value | % of Total Taxable Assessed Value |
| Hamilton Partners | 48,088,546 | 2.00 |
| Real Estate Advisors | 24,137,000 | 1.00 |
| PTA - K 225 | 22,055,070 | 0.92 |
| Highland Owner LLC | 13,533,330 | 0.56 |
| Bristol Club LP | 13,238,740 | 0.55 |
| Corridors I & II | 13,025,930 | 0.54 |
| Wells REIT II/Lincoln | 12,923,180 | 0.54 |
| Anar real Estate LLC | 12,773,040 | 0.53 |
| GLL BVK Properties | 12,739,560 | 0.53 |
| MJH Downers Grove LLC | 12,600,000 | 0.52 |

Source: Office of the DuPage County Clerk

| Unemployment Rates | | | |
|--------------------|--------------------------|---------------|-------------------|
| Year | Village of Downers Grove | DuPage County | State of Illinois |
| 2001 | 3.4% | 4.4% | 6.2% |
| 2002 | 4.7% | 5.5% | 6.6% |
| 2003 | 4.3% | 5.5% | 6.5% |
| 2004 | 5.2% | 5.0% | 6.1% |
| 2005 | 4.8% | 4.7% | 5.3% |
| 2006 | 4.1% | 3.4% | 4.5% |
| 2007 | 4.9% | 3.8% | 5.5% |
| 2008 | 7.1% | 5.0% | 7.6% |
| 2009 | 10.6% | 8.4% | 11.1% |
| 2010 | 9.4% | 8.9% | 9.2% |
| 2011 (1) | 9.4% | 8.8% | 8.9% |

(1) as of July 2011

Source: United State Department of Labor Bureau of Labor Statistics

PERFORMANCE MEASURES

| Measures | | | Strategic Goals | | | | | |
|---------------------------------------------|----------------|--------------------------|-------------------------------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------|--|
| Clerk's Office | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation | |
| FOIA Requests | 713 | 648 | | X | | | | |
| FOIA Responses On-time | 713 | 648 | | X | | | | |
| FOIA Extension of 5 Days Requested | 16 | 8 | | | | | | |
| Total Licenses Processed | 1,007 | 1,151 | | X | | | | |
| Proclamations | 10 | 20 | | X | | | | |
| Public Meetings | 172 | 180 | | X | | | | |
| Community Development | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation | |
| Permit Applications Received | 1,808 | 2,007 | | X | X | X | | |
| Permits Issued | 1,643 | 2,000 | | X | X | X | | |
| Inspections Conducted | 2,932 | 3,166 | | X | X | X | | |
| Code Enforcement Site Visits | 2,359 | 2,585 | | X | X | X | | |
| Stop Work Notices Issued | 11 | 13 | | X | X | X | | |
| ZBA Case Applications | 11 | 7 | | X | X | X | X | |
| Plan Commission Case Applications | 24 | 47 | | X | X | X | X | |
| Historic Preservation Building Applications | 0 | 0 | | X | X | X | X | |
| Communications | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation | |
| Live Meetings Taped | 53 | 50 | | X | | | | |
| Studio and Remote Tapings | 30 | 63 | | X | | | | |
| Completed Program Hours | 109 | 91 | | X | | | | |
| On Air Programming Hours | 1,176 | 1,592 | | X | | | | |
| Public Service Announcement | 336 | 361 | | X | | | | |
| Press Contacts and Published Articles | 63 | 93 | | X | | | | |
| Ad Placement | 44 | 48 | | X | | | | |
| Print Publications | 410 | 345 | | X | | | | |
| Manager's Office | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation | |
| Agenda Items Prepared | 450 | 475 | X | X | X | X | X | |
| Meetings of Council | 401 | 36 | X | X | X | X | X | |
| Council Inquiries | 585 | 650 | X | X | X | X | X | |
| Human Resources | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation | |
| Positions Filled | 23 | 24 | | X | | | | |
| Positions Vacated | 34 | 20 | | X | | | | |
| Work Compensation Claims Filed | 41 | 40 | | X | | | | |
| General/Auto Liability Claims Filed | 5 | 11 | | X | | | | |

PERFORMANCE MEASURES

Fiscal Year 2012 Adopted Budget

| Information Services | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
|------------------------------------------|----------------|--------------------------|-------------------------------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------|
| Visits to Village Website | 236,773 | 251,732 | | X | | | |
| Visits to DGTv Page | 2,028 | 2,409 | | X | | | |
| Visits to Fire Public Education Page | 4,588 | 3,983 | | X | | | |
| Visits to Tourism Website | 31,498 | 32,101 | | X | | | |
| Visits to Parcel Navigator | 2,249 | 2,363 | | X | | | |
| GPS Operations # of Structures Collected | n/a | 3,500 | | X | | | X |
| Parcel Navigator Users | 2,249 | 2,344 | | X | | | |
| New | 1,509 | 1,671 | | X | | | |
| Returning | 740 | 673 | | X | | | |

| Finance | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
|-------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------|-------------------------------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------|
| Payroll Transactions | 14,467 | 14,402 | X | X | | | |
| Paychecks | 2,125 | 2,090 | X | X | | | |
| Direct Deposit | 12,342 | 12,312 | X | X | | | |
| A/P Transitions | 11,179 | 11,200 | X | X | | | |
| Checks | 8,399 | 8,075 | X | X | | | |
| EFT | 2,780 | 3,125 | X | X | | | X |
| Taxi Coupons Purchased | 120,038 | 120,000 | X | X | | | |
| Purchase Orders Processed | 247 | 275 | X | X | | | |
| Customers - Water | 16,055 | 16,540 | X | X | | X | |
| Water Customers - Billed via Email | 271 | 323 | X | X | | | |
| % of Employees on Direct Deposit | 89% | 91% | X | X | | | |
| Consecutive Years the Department has received the GFOA Distinguished Budget Award | 1 | 2 | X | X | | | X |
| Consecutive Years the Department has received the GFOA Certificate of Achievement for Excellence in Financial Reporting | 16 | 17 | X | X | | | |
| Monthly Closeouts within 5 Working Days | 12 | 12 | X | X | | | |
| Taxi Coupons Redeemed | 153,242 | 130,000 | X | X | | | |
| Quarterly Statements Prepared by the Third Week After Quarter End | 4 | 4 | X | X | | | |
| General Fund - Actual Revenues as a % of the Budget | 99.95% | 103.15% | X | X | | | |

PERFORMANCE MEASURES

| Police | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
|------------------------------------------|----------------|--------------------------|-------------------------------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------|
| Calls for Service | 21,986 | 21,053 | | X | | | |
| Accidents | 1,526 | 1,587 | | X | | | |
| Vacation House Checks | 414 | 339 | | X | | | |
| Traffic Citations | 11,774 | 10,588 | | X | | | |
| Time-On-Service-Demand (Hours) | 18,506 | 17,700 | | X | | | |
| Neighborhood Patrol Time (Hours) | 11,981 | 13,251 | | X | | | |
| Incoming Calls | 136,347 | 141,295 | | X | | | |
| 911 Calls | 16,660 | 19,110 | | X | | | |
| Non-Emergency Calls | 119,687 | 122,185 | | X | | | |
| FOIA Requests | 536 | 512 | | X | | | |
| Participants in Public Education Program | 8,073 | 5,300 | | X | | | |

| Fire | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
|--------------------------------------------|----------------|--------------------------|-------------------------------------------------------|--------------------------------|-------------------------------|----------------------------|----------------------|
| Fires | | | | X | | | |
| Structure | 16 | 12 | | X | | | |
| Vehicle | 12 | 7 | | X | | | |
| Other | 44 | 38 | | X | | | |
| Civilian Fire Deaths | 0 | 0 | | X | | | |
| Vehicle Crash Extrications | 0 | 3 | | X | | | |
| EMS Calls | 2,825 | 3,047 | | X | | | |
| Permit Inspections and Re-Inspections | 669 | 646 | | X | | | |
| Life Safety Inspections and Re-Inspections | 1,717 | 718 | | X | | | |
| Fire Alarm System Trouble Follow-Ups | 348 | 450 | | X | | | |
| Miscellaneous Inspections | 792 | 637 | | X | | | |
| Legal | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
| Ordinances Submitted to Council | 85 | 75 | X | X | X | X | X |
| Resolutions Submitted to Council | 67 | 85 | X | X | X | X | X |
| Motions Submitted to Council | 18 | 13 | X | X | X | X | X |
| Liquor License Applications Received | 29 | 22 | | X | X | | |
| DUI Cases | 0 | 0 | | X | | | |
| Closed | 5 | 8 | | X | | | |
| New | 145 | 169 | | X | | | |
| Returns | 173 | 140 | | X | | | |
| Contracts Prepared/Reviewed/Drafted | 382 | 384 | | X | X | X | |

PERFORMANCE MEASURES

Fiscal Year 2012 Adopted Budget

| Public Works | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
|--------------------------------------------|-----------------------|---------------------------------|--------------------------------------------------------------|---------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|
| Catch Basins Cleaned | 530 | 377 | | X | | X | |
| Flooding Calls | 48 | 35 | | X | | X | |
| Feet of Storm Sewers | | | | X | | X | |
| Cleaned | 44,410 | 26,127 | | X | | X | |
| Televised | 31,275 | 16,580 | | X | | X | |
| Roadside Ditches Under Construction (feet) | 16,525 | 0 | | X | | X | |
| Drainage Structures | | | | X | | X | |
| Repaired | 40 | 39 | | X | | X | |
| Installed | 33 | 11 | | X | | X | |
| JULIE Locate Requests | 6,271 | 6,732 | | X | | X | |
| Salt Used (tons) | 3,264 | 3,265 | | X | | X | |
| Asphalt Paving (tons) | 561 | 2,506 | | X | | X | |
| Concrete Repairs (yards) | 75 | 23 | | X | | X | |
| Snow Removal Call Outs | 24 | 27 | | X | | X | |
| Parkway Trees | | | | X | | X | |
| Planted | 248 | 356 | | X | | X | |
| Pruned | 4,110 | 3,825 | | X | | X | |
| Removed | 447 | 332 | | X | | X | |
| Mosquito Abatement Tablets | 3,520 | 3,400 | | X | | X | |
| Special Events Assistance (hours) | 661 | 612 | | X | X | X | |
| Calls to Public Service Response Team | 2,961 | 3,094 | | X | | X | |
| Domestic Animals Handled | 426 | 386 | | X | | X | |
| Wildlife Inquiries Handled | 747 | 727 | | X | | X | |
| Parking Meters Repaired | 191 | 66 | | X | | X | |
| Traffic Signs Fabricated and Installed | 1,026 | 1,058 | | X | X | X | X |
| Passengers | 1,511 | 1,847 | | X | X | X | |
| Water Service Calls | 410 | 583 | | X | | X | |
| Building Services | Actual FY 2010 | Projected Actual FY 2011 | Steward of Financial and Environmental Sustainability | Exceptional Municipal Services | Strong, Diverse Local Economy | Top Quality Infrastructure | Continual Innovation |
| Actual Expenditures as a % of the Budget | | | | | | | |
| Building Repairs (hours) | n/a | 1,536 | X | X | | X | X |
| Building Maintenance (hours) | n/a | 1,130 | X | X | | X | X |
| Special Projects (hours) | n/a | 900 | X | X | | X | X |
| Motions Submitted to Council | 18 | 13 | X | X | X | X | X |
| Liquor License Applications Received | 29 | 22 | | X | X | | |
| DUI Cases | 0 | 0 | | X | | | |
| Closed | 5 | 8 | | X | | | |
| New | 145 | 169 | | X | | | |
| Returns | 173 | 140 | | X | | | |
| Contracts Prepared/Reviewed/Drafted | 382 | 384 | | X | X | X | |

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
682—Neighborhood Resource Center

Fire Department Programs

711—Fire Services Management
722—Fire Suppression & Rescue
731—Facilities Maintenance
732—Fire Training
741—Fire Prevention
742—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-19)

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Proposed | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 11,311 | 10,123 | 5,995 | 4,051 | 6,200 | 6,000 | 6,200 | 6,200 | 6,200 |
| 53-Professional & Tech Services | 180,426 | 167,136 | 96,117 | 51,209 | 74,510 | 39,800 | 74,510 | 74,510 | 74,510 |
| 54-Other Contractual Services | 26,236 | 47,583 | 15,249 | 7,946 | 16,728 | 10,728 | 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 | - | - | - | - | - | - | - | - | - |
| Total Expenses | 249,448 | 229,642 | 120,940 | 63,206 | 97,438 | 56,528 | 97,438 | 97,438 | 97,438 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 681,041 | 732,316 | 684,619 | 706,988 | 737,630 | 768,905 | 817,383 | 829,284 | 856,029 |
| 52-Supplies | 18,348 | 2,257 | 1,239 | 1,942 | 1,750 | 2,050 | 2,150 | 2,150 | 2,150 |
| 53-Professional & Tech Services | 107,618 | 80,129 | 79,481 | 64,152 | 77,250 | 70,845 | 87,772 | 85,882 | 86,617 |
| 54-Other Contractual Services | 24,796 | 27,109 | 26,798 | 27,474 | 31,000 | 31,000 | 31,000 | 31,000 | 31,000 |
| 56-Claims, Grants, & Debt | 8,998 | 9,858 | 8,591 | 8,992 | 12,011 | 11,991 | 10,648 | 12,572 | 12,768 |
| 57-Controlled Assets | - | - | - | - | 3,000 | - | 3,000 | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 840,802 | 851,670 | 800,728 | 809,549 | 862,642 | 884,791 | 951,953 | 960,889 | 988,563 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 412,657 | 396,319 | 336,375 | 302,697 | 339,816 | 348,000 | 357,789 | 361,399 | 372,674 |
| 52-Supplies | 6,013 | 26,490 | 4,910 | 7,643 | 5,500 | 5,300 | 5,500 | 5,500 | 5,500 |
| 53-Professional & Tech Services | 11,273 | 11,771 | 18,315 | 7,033 | 9,204 | 7,700 | 7,504 | 7,504 | 7,504 |
| 54-Other Contractual Services | 29,785 | 32,401 | 33,396 | 30,915 | 36,394 | 35,400 | 37,518 | 37,518 | 37,518 |
| 56-Claims, Grants, & Debt | 18,288 | 17,988 | 9,876 | 3,048 | 3,237 | 3,237 | 4,732 | 4,540 | 4,563 |
| 57-Controlled Assets | - | 1,190 | - | - | 8,000 | 8,000 | 1,500 | 1,500 | 1,500 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 478,016 | 486,159 | 402,872 | 351,336 | 402,151 | 407,637 | 414,543 | 417,961 | 429,259 |

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 JULIE agreement.

| | FY2007 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 670,334 | 360,867 | 274,300 | 516,568 | 498,513 | 387,569 | 405,348 | 431,165 | 444,542 |
| 52-Supplies | 755 | 2,383 | 789 | 359 | 800 | 800 | 800 | 800 | 800 |
| 53-Professional & Tech Services | 118,897 | 32,460 | 19,132 | 21,583 | 27,819 | 21,080 | 22,664 | 22,664 | 22,664 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | 131,718 | 78,792 | 37,520 | 24,024 | 16,933 | 16,933 | 25,263 | 25,516 | 25,763 |
| 57-Controlled Assets | - | - | - | - | 250 | 250 | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 921,704 | 474,503 | 331,740 | 562,534 | 544,315 | 426,632 | 454,075 | 480,145 | 493,769 |

313 Design Engineering

Description of Responsibilities & Services:

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

| | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | 378,910 | 399,716 | 250,944 | 217,626 | 196,231 | 289,200 | 306,436 | 314,864 | 326,324 |
| 52-Supplies | 9,564 | 8,734 | 4,415 | 6,338 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 53-Professional & Tech Services | 4,852 | 17,614 | 14,113 | 3,291 | 6,401 | 7,907 | 5,650 | 5,650 | 5,650 |
| 54-Other Contractual Services | 1,582 | 1,633 | 1,837 | 5,430 | 5,560 | 5,700 | 5,850 | 5,850 | 5,850 |
| 56-Claims, Grants, & Debt | 21,084 | 17,436 | 10,128 | 12,324 | 8,994 | 8,994 | 8,071 | 11,547 | 11,030 |
| 57-Controlled Assets | 1,558 | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 417,550 | 445,133 | 281,437 | 245,009 | 229,186 | 323,801 | 338,007 | 349,911 | 360,854 |

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 for the purposes of professional development and compliance with professional licensure and certifications. The cost of membership dues in professional organizations and activities for National Public Works Week activities are also included in this program.

| | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 254 | 1,949 | 148 | 1,028 | 500 | 500 | 500 | 500 | 500 |
| 53-Professional & Tech Services | 34,896 | 36,321 | 19,927 | 14,444 | 17,450 | 17,450 | 19,345 | 19,345 | 19,345 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | - | - | - | - | - | - | - | - | - |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 35,150 | 38,270 | 20,075 | 15,472 | 17,950 | 17,950 | 19,845 | 19,845 | 19,845 |

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 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | 145,121 | 157,243 | 150,579 | 159,131 | 164,227 | 170,740 | 174,341 | 179,544 | 186,085 |
| 52-Supplies | 54,942 | 63,308 | 42,082 | 60,072 | 56,070 | 56,070 | 56,370 | 56,370 | 56,370 |
| 53-Professional & Tech Services | 2,520 | 2,170 | 1,274 | 1,604 | 2,308 | 2,308 | 2,308 | 2,308 | 2,308 |
| 54-Other Contractual Services | 5,942 | 6,240 | 4,285 | 2,730 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 |
| 56-Claims, Grants, & Debt | 13,476 | 9,504 | 7,980 | 9,480 | 7,461 | 7,461 | 10,973 | 9,280 | 8,624 |
| 57-Controlled Assets | 9,287 | 1,440 | - | - | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 231,288 | 239,903 | 206,200 | 233,018 | 240,066 | 246,579 | 253,993 | 257,502 | 263,387 |

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. PSRT operates 20 hours/day, Monday through Friday, and 8.5 hours/day on weekends.

| | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | 193,225 | 194,114 | 187,666 | 179,304 | 181,522 | 195,268 | 218,327 | 204,543 | 210,552 |
| 52-Supplies | 21,210 | 32,765 | 20,513 | 33,104 | 27,300 | 25,000 | 27,050 | 27,050 | 27,050 |
| 53-Professional & Tech Services | 9,986 | 13,187 | 7,969 | 7,632 | 12,025 | 9,400 | 11,525 | 11,525 | 11,525 |
| 54-Other Contractual Services | 215,860 | 220,242 | 247,360 | 241,588 | 233,500 | 233,500 | 233,500 | 233,500 | 233,500 |
| 56-Claims, Grants, & Debt | 70,524 | 66,864 | 73,848 | 66,084 | 80,169 | 80,169 | 75,362 | 79,606 | 80,608 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 510,805 | 527,171 | 537,356 | 527,711 | 534,516 | 543,337 | 565,764 | 556,223 | 563,236 |

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, 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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 422,253 | 448,719 | 453,960 | 433,226 | 437,862 | 509,103 | 508,658 | 518,481 | 533,227 |
| 52-Supplies | 51,920 | 58,087 | 56,502 | 58,700 | 61,190 | 427,905 | 60,860 | 60,860 | 60,860 |
| 53-Professional & Tech Services | 5,556 | 4,858 | 3,472 | 3,081 | 5,355 | 5,055 | 7,242 | 7,242 | 7,242 |
| 54-Other Contractual Services | 433,880 | 557,614 | 484,810 | 383,837 | 470,500 | 470,500 | 535,300 | 501,500 | 501,500 |
| 56-Claims, Grants, & Debt | 244,524 | 244,716 | 226,968 | 224,808 | 218,702 | 218,702 | 222,611 | 227,336 | 230,093 |
| 57-Controlled Assets | 3,570 | 1,190 | 1,458 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 1,161,703 | 1,315,185 | 1,227,170 | 1,103,651 | 1,194,609 | 1,632,265 | 1,335,671 | 1,316,419 | 1,333,921 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 392,124 | 410,972 | 407,600 | 484,908 | 488,225 | 529,061 | 553,264 | 562,044 | 580,472 |
| 52-Supplies | 45,233 | 46,732 | 42,499 | 34,491 | 56,500 | 56,500 | 56,500 | 56,500 | 56,500 |
| 53-Professional & Tech Services | 4,621 | 4,674 | 2,622 | 2,495 | 3,700 | 3,700 | 3,700 | 3,700 | 3,700 |
| 54-Other Contractual Services | 136,859 | 106,183 | 96,561 | 69,702 | 112,795 | 118,275 | 115,090 | 115,090 | 115,090 |
| 56-Claims, Grants, & Debt | 376,692 | 340,212 | 284,952 | 262,752 | 273,993 | 273,993 | 390,659 | 337,825 | 334,835 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 955,530 | 908,774 | 834,233 | 854,347 | 935,213 | 981,530 | 1,119,213 | 1,075,159 | 1,090,597 |

343 Drainage

Description of Responsibilities & Services:

This program provides repair and cleaning of the Village's stormwater system including pipes, structures, road-side 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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 234,339 | 352,970 | 327,539 | 328,489 | 359,292 | 377,032 | 402,954 | 404,743 | 417,825 |
| 52-Supplies | 33,358 | 24,169 | 28,042 | 35,753 | 30,050 | 30,095 | 30,095 | 30,095 | 30,095 |
| 53-Professional & Tech Services | 2,706 | 4,268 | 2,630 | 3,478 | 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 | 374,664 | 276,382 | 276,382 | 405,051 | 409,944 | 415,036 |
| 57-Controlled Assets | - | 10,160 | - | - | - | - | - | - | - |
| 58-Capital Assets | 28,872 | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 617,950 | 790,353 | 770,844 | 742,384 | 669,124 | 686,909 | 841,500 | 848,182 | 866,355 |

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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 287,217 | 313,116 | 280,188 | 94,624 | 98,612 | 99,440 | 105,819 | 108,607 | 112,379 |
| 52-Supplies | 93,318 | 73,878 | 43,518 | 12,644 | 40,300 | 40,300 | 40,300 | 40,300 | 40,300 |
| 53-Professional & Tech Services | 5,786 | 3,513 | 6,936 | 2,103 | 3,600 | 3,500 | 3,600 | 3,600 | 3,600 |
| 54-Other Contractual Services | 63,849 | 68,446 | 75,738 | 82,009 | 85,000 | 95,000 | 69,480 | 69,480 | 69,480 |
| 56-Claims, Grants, & Debt | 56,592 | 56,916 | 79,428 | 61,344 | 37,644 | 37,644 | 43,463 | 46,157 | 46,563 |
| 57-Controlled Assets | - | 5,296 | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 506,762 | 521,165 | 485,808 | 252,724 | 265,156 | 275,884 | 262,662 | 268,144 | 272,322 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 153,041 | 259,706 | 147,104 | 179,347 | 150,898 | 292,740 | 151,992 | 186,034 | 185,050 |
| 52-Supplies | 262,619 | 409,121 | 406,002 | 338,985 | 321,225 | 496,414 | 321,625 | 321,625 | 321,625 |
| 53-Professional & Tech Services | 791 | 4,083 | 9,072 | 10,301 | 9,140 | 9,200 | 9,140 | 9,140 | 9,140 |
| 54-Other Contractual Services | 19,100 | 25,543 | 21,917 | 30,834 | 29,625 | 30,240 | 32,940 | 32,940 | 32,940 |
| 56-Claims, Grants, & Debt | 12,384 | 1,164 | 4,176 | - | 1,830 | 1,830 | - | - | - |
| 57-Controlled Assets | - | - | 6,299 | - | - | - | - | - | - |
| 58-Capital Assets | 33,654 | 25,502 | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 481,589 | 725,120 | 594,569 | 559,467 | 512,718 | 830,425 | 515,697 | 549,739 | 548,755 |

Fiscal Year 2012 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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 478,322 | 525,561 | 510,911 | 539,747 | 551,053 | 557,956 | 639,681 | 597,678 | 618,506 |
| 52-Supplies | 4,140 | 5,693 | 3,041 | 3,337 | 4,373 | 3,948 | 4,373 | 4,373 | 4,373 |
| 53-Professional & Tech Services | 31,235 | 25,087 | 25,048 | 18,990 | 24,300 | 23,200 | 22,300 | 22,300 | 24,300 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | 713,148 | 740,160 | 707,070 | 776,736 | 549,015 | 649,015 | 449,834 | 640,086 | 651,737 |
| 57-Controlled Assets | 537 | - | - | - | 400 | 400 | 400 | 400 | 400 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 1,227,382 | 1,296,501 | 1,246,070 | 1,338,809 | 1,129,141 | 1,234,519 | 1,116,588 | 1,264,837 | 1,299,316 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 6,371,744 | 6,938,332 | 7,027,523 | 7,738,376 | 7,273,407 | 7,353,455 | 7,326,751 | 7,520,756 | 7,747,674 |
| 52-Supplies | 67,179 | 56,546 | 77,769 | 72,712 | 76,111 | 76,000 | 75,411 | 76,111 | 76,111 |
| 53-Professional & Tech Services | 15,307 | 9,894 | 8,193 | 10,356 | 9,800 | 9,750 | 9,800 | 9,800 | 9,800 |
| 54-Other Contractual Services | 8,685 | 9,475 | 8,400 | 228 | 8,800 | 8,800 | 8,800 | 8,800 | 8,800 |
| 56-Claims, Grants, & Debt | 627,132 | 686,659 | 503,631 | 481,764 | 532,191 | 532,191 | 725,245 | 728,028 | 737,384 |
| 57-Controlled Assets | 21,343 | 17,380 | 15,195 | 14,106 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 7,111,391 | 7,718,286 | 7,640,711 | 8,317,542 | 7,910,309 | 7,990,195 | 8,156,007 | 8,353,495 | 8,589,770 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 1,211,939 | 1,272,563 | 1,304,085 | 1,341,217 | 1,409,661 | 1,373,004 | 1,480,441 | 1,522,493 | 1,568,692 |
| 52-Supplies | 10,339 | 12,501 | 11,364 | 10,824 | 13,918 | 13,668 | 13,919 | 13,919 | 13,919 |
| 53-Professional & Tech Services | 14,605 | 7,459 | 8,723 | 7,856 | 9,250 | 8,750 | 9,750 | 9,750 | 9,750 |
| 54-Other Contractual Services | 4,557 | 1,250 | 3,457 | 10,098 | 5,900 | 5,900 | 5,900 | 5,900 | 5,900 |
| 56-Claims, Grants, & Debt | 59,400 | 63,072 | 70,726 | 42,132 | 42,755 | 42,755 | 70,657 | 55,013 | 53,440 |
| 57-Controlled Assets | 1,992 | 2,109 | 503 | 2,021 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 58-Capital Assets | - | 25,994 | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 1,302,833 | 1,384,947 | 1,398,858 | 1,414,147 | 1,483,484 | 1,446,077 | 1,582,667 | 1,609,075 | 1,653,701 |

628 Emergency Response

Description of Responsibilities & Services:

This program provides for the Village's support costs for a professionally trained emergency response (FIAT 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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 2,149 | 4,300 | 5,030 | 2,401 | 5,500 | 5,200 | 5,500 | 5,500 | 5,500 |
| 53-Professional & Tech Services | 2,980 | 3,119 | 1,690 | 40 | 2,450 | 2,350 | 2,450 | 2,450 | 2,450 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | 648 | 1,308 | 1,680 | 840 | 427 | 427 | 3,931 | 3,813 | 3,882 |
| 57-Controlled Assets | 16,838 | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 22,615 | 8,727 | 8,400 | 3,281 | 8,377 | 7,977 | 11,881 | 11,763 | 11,832 |

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 its 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 staff to develop its own instructors for various disciplines (i.e. defensive tactics, firearms training, first aid/ CPR and evidence collection) from within the department.

| | FY2007 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 122,504 | 120,474 | 124,452 | 136,656 | 138,703 | 135,870 | 141,165 | 145,960 | 150,881 |
| 52-Supplies | 2,218 | 2,614 | 1,201 | 2,308 | 2,274 | 1,475 | 2,224 | 2,224 | 2,224 |
| 53-Professional & Tech Services | 55,799 | 35,884 | 24,654 | 29,502 | 40,785 | 33,100 | 40,785 | 40,785 | 40,785 |
| 54-Other Contractual Services | 95 | - | - | - | 400 | 400 | 400 | 400 | 400 |
| 56-Claims, Grants, & Debt | 300 | 300 | 224 | 852 | 616 | 616 | 670 | 670 | 670 |
| 57-Controlled Assets | 600 | 792 | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 181,516 | 160,064 | 150,531 | 169,318 | 182,778 | 171,461 | 185,244 | 190,039 | 194,960 |

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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 175,656 | 180,489 | 170,264 | 181,121 | 190,071 | 187,059 | 198,337 | 203,332 | 209,700 |
| 52-Supplies | 7,553 | 8,310 | 4,715 | 6,483 | 7,350 | 7,150 | 7,350 | 7,350 | 7,350 |
| 53-Professional & Tech Services | 3,767 | 4,355 | 3,377 | 1,840 | 4,100 | 3,800 | 4,100 | 4,100 | 4,100 |
| 54-Other Contractual Services | 1,833 | - | - | - | 500 | 500 | 500 | 500 | 500 |
| 56-Claims, Grants, & Debt | 7,896 | 7,404 | 2,979 | 2,556 | 6,210 | 6,210 | 7,158 | 7,440 | 7,491 |
| 57-Controlled Assets | - | - | - | - | 500 | 500 | 500 | 500 | 500 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 196,705 | 200,558 | 181,335 | 192,000 | 208,731 | 205,219 | 217,945 | 223,222 | 229,641 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 82,521 | 84,253 | 87,777 | 87,668 | 65,178 | 90,716 | 91,503 | 65,178 | 65,178 |
| 52-Supplies | 962 | 47 | - | 223 | - | - | 1,200 | 1,200 | 1,200 |
| 53-Professional & Tech Services | 224 | 260 | 260 | 290 | - | 300 | 300 | 300 | 300 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | - | - | - | - | - | - | - | - | - |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 83,707 | 84,560 | 88,037 | 88,182 | 65,178 | 91,016 | 93,003 | 66,678 | 66,678 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 2,556 | 203 | - | 1,896 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 53-Professional & Tech Services | 352 | 787 | 688 | 976 | 800 | 450 | 800 | 800 | 800 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | - | - | - | - | - | - | - | - | - |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 2,909 | 990 | 688 | 2,872 | 2,600 | 2,250 | 2,600 | 2,600 | 2,600 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 36,641 | 43,139 | 25,017 | 24,988 | 35,550 | 34,700 | 35,350 | 35,350 | 35,350 |
| 53-Professional & Tech Services | 76,493 | 106,184 | 69,991 | 66,685 | 73,925 | 65,325 | 92,425 | 67,425 | 67,425 |
| 54-Other Contractual Services | 133,011 | 131,951 | 142,507 | 96,562 | 155,180 | 142,850 | 160,330 | 160,330 | 160,330 |
| 56-Claims, Grants, & Debt | 62,700 | 62,700 | 46,757 | 44,496 | 67,254 | 32,254 | 35,069 | 35,066 | 35,069 |
| 57-Controlled Assets | 15,815 | 19,651 | 44,292 | 1,509 | 5,000 | 5,000 | 10,500 | 5,000 | 5,000 |
| 58-Capital Assets | 11,373 | 16,500 | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 336,033 | 380,126 | 328,564 | 234,240 | 336,909 | 280,129 | 333,674 | 303,171 | 303,174 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 520,900 | 540,155 | 474,760 | 486,247 | 509,633 | 505,917 | 531,849 | 551,516 | 570,147 |
| 52-Supplies | 9,896 | 7,572 | 7,422 | 3,819 | 11,425 | 8,975 | 11,425 | 11,425 | 11,425 |
| 53-Professional & Tech Services | 5,079 | 8,047 | 2,867 | 5,153 | 10,025 | 2,500 | 7,100 | 7,525 | 7,525 |
| 54-Other Contractual Services | 13,003 | 16,887 | 14,963 | 18,133 | 21,290 | 21,290 | 21,290 | 21,290 | 21,290 |
| 56-Claims, Grants, & Debt | 2,400 | 2,400 | 1,790 | 2,244 | 1,631 | 1,631 | 1,773 | 1,773 | 1,773 |
| 57-Controlled Assets | 3,000 | - | 998 | 2,074 | 4,000 | 5,600 | 12,000 | 5,000 | 5,000 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 554,278 | 575,061 | 502,801 | 517,669 | 558,004 | 545,913 | 585,437 | 598,529 | 617,160 |

638 School Counseling

Description of Responsibilities & Services:

This program provides for personnel and support 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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 446,731 | 459,570 | 368,277 | 404,587 | 443,601 | 296,835 | 292,511 | 302,232 | 310,574 |
| 52-Supplies | 8,473 | 9,680 | 8,383 | 3,036 | 8,949 | 1,749 | 1,749 | 1,749 | 1,749 |
| 53-Professional & Tech Services | 108 | 214 | - | 35 | 3,100 | - | - | - | - |
| 54-Other Contractual Services | 352 | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | 1,596 | 8,652 | 6,711 | 504 | 362 | 362 | 394 | 394 | 394 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 457,261 | 478,116 | 383,371 | 408,161 | 456,012 | 298,946 | 294,654 | 304,374 | 312,717 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 390,018 | 308,260 | 327,599 | 332,858 | 382,182 | 270,230 | 271,933 | 283,064 | 292,630 |
| 52-Supplies | 4,510 | 2,938 | 2,499 | 4,449 | 5,685 | 4,100 | 4,449 | 5,135 | 5,135 |
| 53-Professional & Tech Services | 3,910 | 3,129 | 128 | 32 | 2,200 | 800 | 800 | 800 | 800 |
| 54-Other Contractual Services | 1,617 | 1,294 | 979 | 1,246 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 |
| 56-Claims, Grants, & Debt | 600 | 600 | 447 | 504 | 362 | 362 | 394 | 394 | 394 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 400,655 | 316,221 | 331,652 | 339,089 | 391,730 | 276,792 | 278,876 | 290,693 | 300,259 |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 880,978 | 906,788 | 884,513 | 892,389 | 1,131,800 | 988,443 | 1,286,880 | 1,307,384 | 1,350,372 |
| 52-Supplies | 12,430 | 15,441 | 11,891 | 14,452 | 15,150 | 15,150 | 15,150 | 15,150 | 15,150 |
| 53-Professional & Tech Services | 58,182 | 61,594 | 22,605 | 2,786 | 55,700 | 35,750 | 51,750 | 51,750 | 51,750 |
| 54-Other Contractual Services | 31,475 | 32,093 | 40,071 | 38,470 | 41,900 | 37,700 | 41,900 | 41,900 | 41,900 |
| 56-Claims, Grants, & Debt | 10,452 | 10,620 | 10,027 | 9,576 | 12,883 | 12,883 | 11,041 | 13,162 | 13,378 |
| 57-Controlled Assets | 12,108 | 36,666 | 4,900 | - | - | 10,400 | - | - | - |
| 58-Capital Assets | 33,460 | - | - | - | 10,000 | - | 10,400 | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 1,039,085 | 1,063,202 | 974,007 | 957,674 | 1,267,433 | 1,100,326 | 1,417,122 | 1,429,346 | 1,472,549 |

682 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, 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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | 47,202 | 30,097 | - | - | - |
| 52-Supplies | - | - | - | - | 586 | - | - | - | - |
| 53-Professional & Tech Services | - | - | - | - | 1,140 | 397 | - | - | - |
| 54-Other Contractual Services | - | - | - | - | 125 | 5,164 | - | - | - |
| 56-Claims, Grants, & Debt | - | - | - | - | 399 | - | - | - | - |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | - | - | - | - | 49,452 | 35,658 | - | - | - |

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 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 1,166,029 | 1,121,794 | 1,258,477 | 1,297,464 | 1,224,220 | 1,306,453 | 1,220,693 | 1,240,858 | 1,280,882 |
| 52-Supplies | 17,034 | 10,920 | 6,330 | 10,247 | 10,600 | 7,208 | 10,600 | 10,600 | 11,130 |
| 53-Professional & Tech Services | 68,570 | 71,240 | 33,896 | 34,782 | 62,000 | 33,775 | 42,000 | 42,000 | 44,100 |
| 54-Other Contractual Services | 27,819 | 11,794 | 5,380 | 9,587 | 12,000 | 9,173 | 12,000 | 12,000 | 12,600 |
| 56-Claims, Grants, & Debt | 50,220 | 61,968 | 35,902 | 55,812 | 46,224 | 46,224 | 52,078 | 52,901 | 53,300 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 1,329,672 | 1,277,716 | 1,339,985 | 1,407,892 | 1,355,044 | 1,402,832 | 1,337,372 | 1,358,359 | 1,402,012 |

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. Fire suppression personnel respond to specialized rescue incidents such as high angle rescue, trench collapse rescue, confined space and structural collapse rescue.

| | FY2007 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|-------------------|-------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 8,432,183 | 8,200,211 | 8,491,548 | 9,069,217 | 9,322,255 | 9,177,377 | 9,294,502 | 9,487,017 | 9,737,521 |
| 52-Supplies | 66,969 | 56,155 | 37,347 | 59,285 | 76,000 | 61,870 | 76,000 | 76,000 | 79,800 |
| 53-Professional & Tech Services | 45,852 | 37,844 | 49,412 | 56,604 | 60,380 | 73,474 | 60,380 | 60,380 | 63,399 |
| 54-Other Contractual Services | 55,936 | 5,644 | 17,563 | 8,059 | 7,500 | 1,788 | 7,500 | 7,500 | 7,875 |
| 56-Claims, Grants, & Debt | 1,082,628 | 1,366,172 | 1,150,763 | 1,125,540 | 1,159,853 | 1,359,853 | 1,153,244 | 1,338,891 | 1,360,551 |
| 57-Controlled Assets | 59,835 | 134,599 | 15,257 | (3,232) | 24,000 | 5,000 | 19,000 | 19,000 | 19,950 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 9,743,403 | 9,800,625 | 9,761,890 | 10,315,474 | 10,649,987 | 10,679,362 | 10,610,627 | 10,988,788 | 11,269,096 |

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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 17,613 | 23,993 | 17,982 | 13,548 | 17,500 | 18,740 | 17,500 | 17,500 | 18,375 |
| 53-Professional & Tech Services | - | - | - | - | - | - | - | - | - |
| 54-Other Contractual Services | 38,164 | 26,133 | 29,703 | 33,694 | 39,000 | 33,813 | 44,000 | 39,000 | 40,950 |
| 56-Claims, Grants, & Debt | - | - | - | - | - | - | - | - | - |
| 57-Controlled Assets | 4,093 | 3,785 | 580 | 3,243 | 6,500 | 6,500 | 6,500 | 6,500 | 6,825 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 59,870 | 53,911 | 48,265 | 50,484 | 63,000 | 59,053 | 68,000 | 63,000 | 66,150 |

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 are required to 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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 192,314 | 158,462 | 161,657 | 159,888 | 157,759 | 180,647 | 149,711 | 150,589 | 156,219 |
| 52-Supplies | 6,273 | 3,391 | 5,268 | 2,196 | 8,000 | 7,800 | 8,000 | 8,000 | 8,400 |
| 53-Professional & Tech Services | 48,313 | 17,628 | 3,215 | 9,096 | 10,500 | 8,500 | 10,500 | 10,500 | 11,025 |
| 54-Other Contractual Services | - | - | 1,386 | - | 1,000 | 1,000 | 1,000 | 1,000 | 1,050 |
| 56-Claims, Grants, & Debt | 31,016 | 29,295 | 26,556 | 16,818 | 16,097 | 12,347 | 20,932 | 21,580 | 21,909 |
| 57-Controlled Assets | 1,909 | 9,390 | 320 | - | 5,000 | 3,000 | 2,000 | 2,000 | 2,100 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 279,826 | 218,165 | 198,402 | 187,997 | 198,356 | 213,294 | 192,143 | 193,670 | 200,703 |

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 in both 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. Fire Investigations is also supported by this program.

| | FY2007 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 322,185 | 411,553 | 406,946 | 393,635 | 422,227 | 285,695 | 337,321 | 346,779 | 358,933 |
| 52-Supplies | 8,471 | 6,198 | 7,233 | 5,269 | 10,500 | 4,500 | 8,000 | 8,000 | 8,400 |
| 53-Professional & Tech Services | 7,198 | 6,410 | 3,814 | 4,969 | 9,300 | 5,802 | 9,300 | 9,300 | 9,765 |
| 54-Other Contractual Services | - | - | 99 | 133 | 600 | 500 | 600 | 600 | 630 |
| 56-Claims, Grants, & Debt | 31,452 | 22,140 | 21,934 | 15,132 | 12,344 | 12,344 | 21,622 | 22,189 | 22,385 |
| 57-Controlled Assets | 750 | 3,320 | 1,142 | - | 3,000 | 2,000 | 3,000 | 3,000 | 3,150 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 370,056 | 449,621 | 441,167 | 419,138 | 457,971 | 310,841 | 379,843 | 389,868 | 403,263 |

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 domestic terrorism response preparedness.

| | FY2007 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 17,166 | 14,318 | 5,819 | 984 | 11,500 | 12,000 | 11,500 | 11,500 | 12,075 |
| 53-Professional & Tech Services | 32,055 | 425 | 34,091 | 30,224 | 43,450 | 43,250 | 38,450 | 38,450 | 40,373 |
| 54-Other Contractual Services | 125 | 758 | 333 | - | 3,500 | 2,250 | 3,500 | 3,500 | 3,675 |
| 56-Claims, Grants, & Debt | 1,800 | 1,908 | - | 6,432 | 734 | 734 | 23 | 22 | 23 |
| 57-Controlled Assets | - | 3,047 | 1,125 | 4,774 | 3,000 | 3,000 | 3,000 | 3,000 | 3,150 |
| 58-Capital Assets | 32,300 | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 83,447 | 20,457 | 41,368 | 42,413 | 62,184 | 61,234 | 56,473 | 56,472 | 59,295 |

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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | 129,298 | 130,121 | 123,071 | 126,901 | 123,783 | 124,147 | 129,545 | 132,631 | 137,066 |
| 52-Supplies | 5,253 | 10,767 | 9,768 | 9,640 | 11,100 | 10,700 | 11,100 | 11,915 | 12,294 |
| 53-Professional & Tech Services | 2,640 | 3,644 | 1,045 | 986 | 3,150 | 3,050 | 3,150 | 3,150 | 3,308 |
| 54-Other Contractual Services | - | - | - | - | - | - | - | - | - |
| 56-Claims, Grants, & Debt | 9,468 | 18,288 | 14,880 | 7,680 | 5,585 | 5,585 | 5,755 | 6,030 | 6,069 |
| 57-Controlled Assets | - | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 146,659 | 162,820 | 148,764 | 145,208 | 143,619 | 143,482 | 149,551 | 153,725 | 158,737 |

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 Actual | FY2008 Actual | FY2009 Actual | FY2010 Actual | FY2011 Budget | FY2011 Estimate | FY2012 Adopted | FY2013 Projection | FY2014 Projection |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|----------------------|----------------------|
| 51-Personnel | - | - | - | - | - | - | - | - | - |
| 52-Supplies | 40,178 | 61,617 | 30,106 | 24,446 | 27,500 | 25,345 | 27,500 | 27,500 | 28,875 |
| 53-Professional & Tech Services | 50,423 | 51,573 | 48,875 | 44,120 | 54,350 | 53,250 | 54,350 | 54,350 | 57,068 |
| 54-Other Contractual Services | 6,698 | 6,325 | 9,887 | 8,181 | 10,000 | 10,000 | 10,000 | 10,000 | 10,500 |
| 56-Claims, Grants, & Debt | 152,604 | 165,792 | 175,493 | 149,400 | 119,888 | 119,888 | 212,053 | 224,604 | 225,700 |
| 57-Controlled Assets | 25,207 | 10,182 | 2,162 | - | 10,000 | 5,000 | 5,000 | 5,000 | 5,250 |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 275,110 | 295,489 | 266,524 | 226,147 | 221,738 | 213,483 | 308,903 | 321,454 | 327,392 |

Communications Department Programs

840 Public Information

Description of Responsibilities & Services:

This program supports the strategic plan goal of Exceptional Municipal Services by providing timely and accurate communications to residents and businesses through a variety of social and traditional media outlets. The department utilizes the Village website, Twitter account, YouTube channel, DGTV, E-News, Hometown Times newsletter and Village Corner print advertisement to deliver news and information to the community. The department also manages the Community Wide Notification system in cooperation with public safety officials and serves as the community liaison for service issues relating to ComEd, NiCor, Comcast and AT&T. Media relations and oversight of the Community Response Center (CRC) which is the centralized point for the distribution of complaints, requests and concerns generated by the community are also provided under this program.

| | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | 138,516 | 140,996 | 140,537 | 154,726 | 150,895 | 184,808 | 202,514 | 208,257 | 215,881 |
| 52-Supplies | 10,592 | 10,995 | 3,991 | 4,555 | 6,870 | 6,000 | 6,870 | 6,870 | 6,870 |
| 53-Professional & Tech Services | 13,290 | 7,938 | 53,811 | 58,096 | 17,104 | 57,130 | 58,979 | 58,979 | 58,979 |
| 54-Other Contractual Services | 105,766 | 86,351 | 50,757 | 50,606 | 44,055 | 44,055 | 44,391 | 44,391 | 44,391 |
| 56-Claims, Grants, & Debt | 1,200 | 1,200 | 895 | 744 | 868 | 868 | 866 | 934 | 941 |
| 57-Controlled Assets | 1,039 | - | - | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 270,403 | 247,480 | 249,991 | 268,726 | 219,792 | 292,861 | 313,620 | 319,431 | 327,062 |

841 Cable Television Division

Description of Responsibilities & Services:

The CATV Division is a component of the Public Information Program which operates DGTV, the Village owned and operated Public, Educational and Governmental (PEG) Access Television Facility. This includes the weekly live production of Village Council Meetings and the monthly live production of Park District Board Meetings. DGTV produces content for the Village website and YouTube Channel in addition to videos for Village Departments. Also provided are in-house audiovisual (A/V) services for meetings. Studio personnel also post information on the Community Message Board.

| | FY2007 | FY2008 | FY2009 | FY2010 | FY2011 | FY2011 | FY2012 | FY2013 | FY2014 |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Actual | Actual | Budget | Estimate | Adopted | Projection | Projection |
| 51-Personnel | 250,927 | 278,185 | 260,266 | 245,624 | 253,159 | 252,311 | 264,854 | 270,067 | 278,713 |
| 52-Supplies | 3,589 | 3,861 | 4,532 | 1,391 | 6,800 | 6,000 | 6,800 | 6,800 | 6,800 |
| 53-Professional & Tech Services | 2,755 | 3,525 | 3,012 | 2,302 | 3,113 | 3,013 | 3,113 | 3,113 | 3,113 |
| 54-Other Contractual Services | 15,173 | 2,977 | 7,396 | 6,373 | 6,070 | 6,070 | 6,070 | 6,070 | 6,070 |
| 56-Claims, Grants, & Debt | 4,116 | 5,712 | 2,363 | 1,896 | 8,741 | 8,741 | 8,849 | 9,715 | 9,835 |
| 57-Controlled Assets | 5,151 | 12,061 | 2,961 | - | - | - | - | - | - |
| 58-Capital Assets | - | - | - | - | - | - | - | - | - |
| 59-Other Financial Uses | - | - | - | - | - | - | - | - | - |
| Total Expenses | 281,711 | 306,321 | 280,530 | 257,586 | 277,882 | 276,134 | 289,686 | 295,764 | 304,531 |

SUMMARY OF FINANCIAL POLICES AND PRACTICES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2012 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.

Asset Forfeiture Fund—a special revenue fund created to account for seized assets during arrests. The resources must be spent on police enforcement activities.

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.

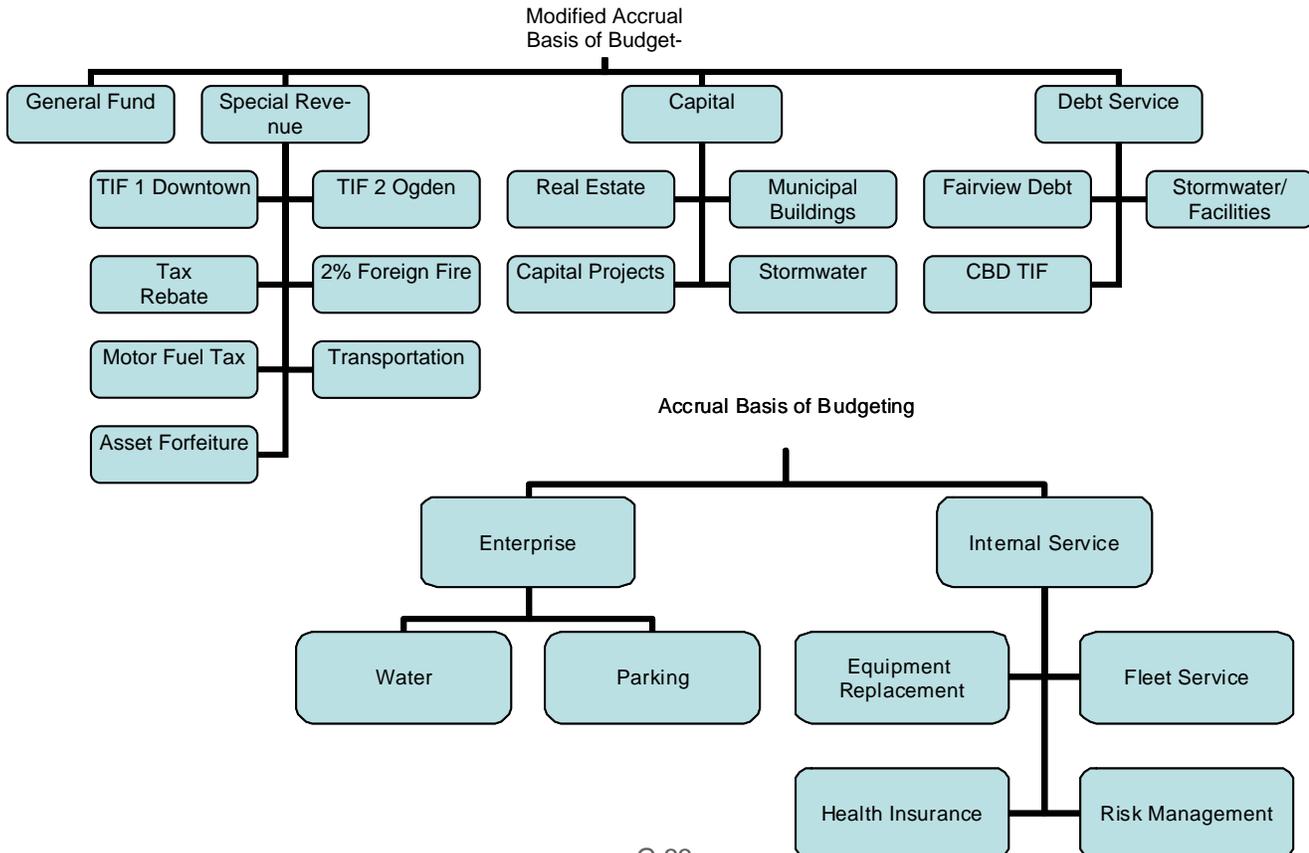
Fire Pension Fund—a trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute, and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer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

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

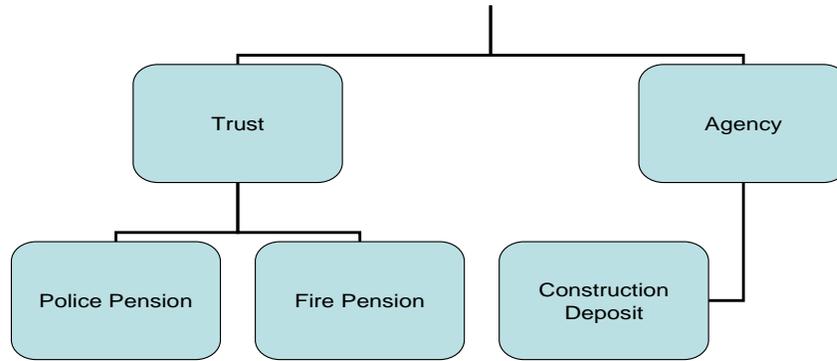
Component Unit—Downers Grove Public Library- The Downers Grove Library has a separately elected board that annually determines its budget and resulting tax levy. Because the library possesses the characteristics of a legally separate government and does not service the primary government, the Library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

BASIS OF ACCOUNTING

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 the accrual 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.



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 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](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:

| <u>Description</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Infrastructure | 20-50 |
| Buildings | 50-65 |
| Improvements other than buildings | 50-65 |
| Capital Equipment | 5-15 |
| Intangibles | 5-10 |

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.

The 2012 budget includes a \$25 million debt issuance for road reconstruction and, as a result of the Plan developed using the 2010 Water Rate Study, a \$10 million debt issuance for water projects. The Continued drawdown of fund balance in the Stormwater Fund from the proceeds of the 2008 bond issuance is planned in 2012. 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 Bikeways Facility Maintenance Fire Station #2 Debt Service Sidewalks Traffic Projects | Home Rule Sales Tax Telecommunications Tax Local Gasoline Tax |
| 471 - Parking Fund | Parking Projects | Parking Fees |
| 243 - Stormwater Fund | Stormwater and Drainage Stormwater Debt Service Payment | Property Tax Home Rule Sales Tax |
| 481 - Water Fund | Watermains and Water System Automated Water Meter System Debt Service | Water Fees |
| 107 - Downtown TIF Fund | Downtown TIF Debt Service Parking Deck Downtown Infrastructure | TIF Increment Property Taxes Parking Fees |

Fiscal Year 2012 Adopted Budget

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 2010 calendar year was \$2,406,292,233. 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 \$207,542,705. As of December 31, 2010, the Village had \$65,715,000 in outstanding debt. As of December 31, 2010, the Village had a debt to EAV ratio of 2.73%

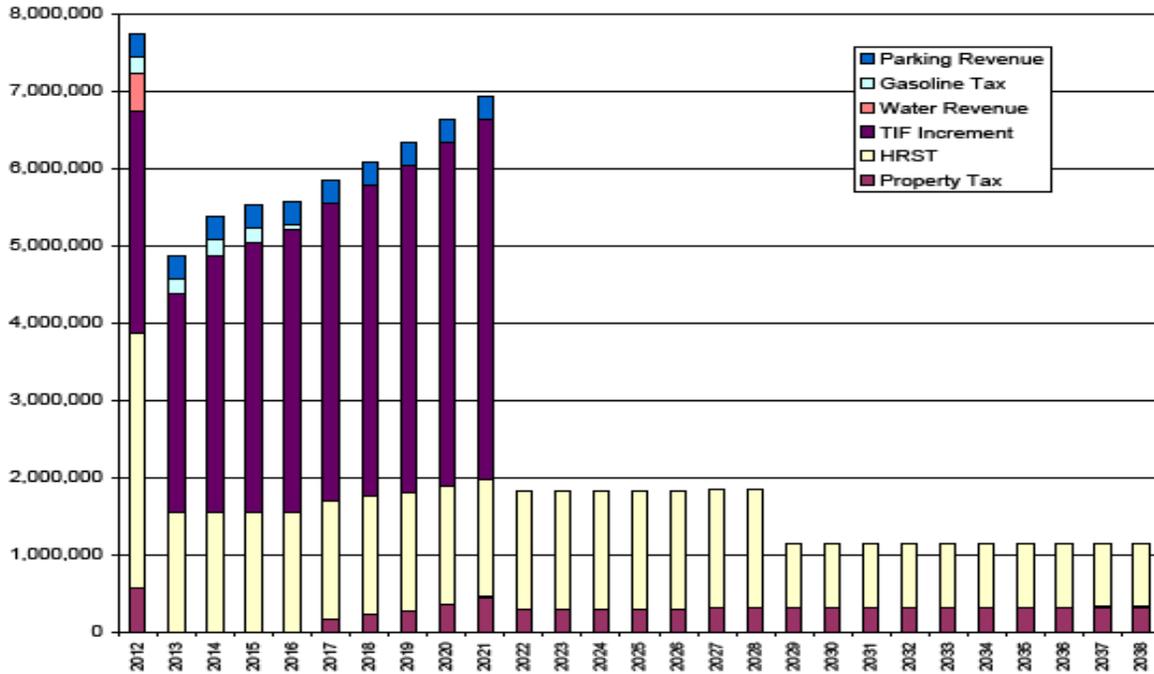
The Village has maintained a conservative philosophy on issuance of debt to minimize the potential long-term effect on Village property taxes.

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.

| | Principal | Interest | | Principal | Interest |
|-----------|---------------|---------------|--|------------|-----------|
| 2012 | \$ 4,865,000 | \$ 2,374,884 | | \$ 485,000 | \$ 11,155 |
| 2013 | \$ 2,620,000 | \$ 2,241,584 | | \$ - | \$ - |
| 2014 | \$ 3,215,000 | \$ 2,147,659 | | \$ - | \$ - |
| 2015 | \$ 3,380,000 | \$ 2,034,676 | | \$ - | \$ - |
| 2016-2020 | \$ 22,355,000 | \$ 7,937,087 | | \$ - | \$ - |
| 2021-2025 | \$ 10,375,000 | \$ 3,857,839 | | \$ - | \$ - |
| 2026-2030 | \$ 5,295,000 | \$ 2,424,284 | | \$ - | \$ - |
| 2031-2035 | \$ 4,310,000 | \$ 1,343,500 | | \$ - | \$ - |
| 2036-2038 | \$ 3,135,000 | \$ 240,121 | | \$ - | \$ - |
| Totals | \$ 59,550,000 | \$ 24,601,634 | | \$ 485,000 | \$ 11,155 |

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 2010A | Series 2010B |
|--------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Type | G.O. | 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 | 5,150,000 |
| Outstanding Principal | 120,000 | 9,485,000 | 3,550,000 | 7,205,000 | 5,575,000 | 5,150,000 |
| Purpose | Downtown TIF Improvements | Refund 1999 & 2000 Bonds | Refund '99, '00, '03 Bonds | Refund '03 Bonds | Refund '00, '01 Bonds | Refund 2002 Bonds |
| Funding Source | TIF Increment (Prop. Taxes) |
| Remaining Debt Service Payments (Principal & Interest): | | | | | | |
| FY 2012 | 122,700 | 425,150 | 770,713 | 1,118,250 | 238,700 | 197,800 |
| FY 2013 | - | 422,350 | 842,176 | 1,113,100 | 238,700 | 197,800 |
| FY 2014 | - | 1,166,250 | 153,788 | 1,112,400 | 490,513 | 394,800 |
| FY 2015 | - | 1,465,694 | 108,000 | 832,250 | 405,138 | 566,100 |
| FY 2016 | - | 1,610,268 | 108,000 | 959,263 | 385,550 | 416,800 |
| FY 2017 | - | 1,698,608 | 108,000 | 1,033,025 | 434,925 | 741,600 |
| FY 2018 | - | 1,869,420 | 108,000 | 1,028,388 | 413,200 | 840,900 |
| FY 2019 | - | 1,888,198 | 108,000 | 1,025,100 | 538,000 | 949,900 |
| FY 2020 | - | 902,036 | 1,136,624 | - | 1,710,400 | 1,058,200 |
| FY 2021 | - | - | 1,132,624 | - | 2,757,250 | 1,234,200 |
| Totals | 122,700 | 11,447,973 | 4,575,925 | 8,221,775 | 7,612,375 | 6,598,100 |
| Subtotal TIF | | | | | | |
| Type | Series 1998 | Series 2001A | Series 2007 | Series 2008A | Total | |
| | G.O. | G.O. | G.O. | G.O. | | |
| Auth. Issue | 3,000,000 | 4,000,000 | 9,250,000 | 25,000,000 | | |
| Outstanding Principal | 31,085,000 | 800,000 | 485,000 | 8,465,000 | 19,200,000 | 60,035,000 |
| 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 | | |
| Remaining Debt Service Payments (Principal & Interest): | | | | | | |
| FY 2012 | 2,873,313 | 200,000 | 496,155 | 700,108 | 3,463,763 | 7,733,339 |
| FY 2013 | 2,814,126 | 200,000 | - | 700,408 | 1,147,050 | 4,861,584 |
| FY 2014 | 3,317,751 | 200,000 | - | 700,108 | 1,144,800 | 5,362,659 |
| FY 2015 | 3,377,181 | 200,000 | - | 691,308 | 1,146,187 | 5,414,676 |
| FY 2016 | 3,479,880 | 75,000 | - | 688,758 | 1,146,087 | 5,389,725 |
| FY 2017 | 4,016,158 | - | - | 684,051 | 1,145,387 | 5,845,596 |
| FY 2018 | 4,259,908 | - | - | 682,345 | 1,144,087 | 6,086,340 |
| FY 2019 | 4,509,198 | - | - | 684,748 | 1,140,037 | 6,333,983 |
| FY 2020 | 4,807,260 | - | - | 686,268 | 1,142,913 | 6,636,441 |
| FY 2021 | 5,124,074 | - | - | 677,085 | 1,139,663 | 6,940,822 |
| 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 |
| Totals | 38,578,848 | 875,000 | 496,155 | 11,683,865 | 33,011,219 | 84,645,087 |

Fiscal Year 2012 Adopted Budget

| 2012 Budget-Equipment Replacement Schedule | | | | |
|--------------------------------------------------|--------|-------------------------------|------|---------------------|
| Cost Center | Unit # | Description | Life | Budget |
| <u>Vehicle Replacements</u> | | | | |
| Public Works (from accident) | 296 | 2000 Trackless Tractor | 13 | \$ 160,000 |
| Public Works | 60 | 1997 Spaulding Hotbox Trailer | 11 | \$ 18,000 |
| Public Works | 209 | 2002 Bobcat 873G Loader | 16 | \$ 35,000 |
| Public Works | 272 | 1996 Ford LN8000 5 Ton Dump | 15 | \$ 213,000 |
| Public Works (Water) | 287 | 1999 Ford F350 1 Ton Utility | 13 | \$ 70,000 |
| Police (from 2009) | 863 | 2002 Ford Taurus Sedan | 7 | \$ 30,000 |
| Police (from 2011) | 841 | 2007 Ford Explorer | 4 | \$ 35,000 |
| Police (from 2011) | 847 | 2007 Chevy Tahoe | 4 | \$ 35,000 |
| Police | 874 | 2009 Crown Victoria Sedan | 4 | \$ 30,000 |
| Police | 875 | 2009 Crown Victoria Sedan | 4 | \$ 30,000 |
| Police | 886 | 2005 Ford Explorer | 4 | \$ 30,000 |
| Police (from 2011) | 816 | 2004 Chevy Impala | 7 | \$ 30,000 |
| Police (from 2011) | 818 | 2004 Chevy Impala | 7 | \$ 30,000 |
| Police (from 2011) | 819 | 2004 Chevy Impala | 7 | \$ 30,000 |
| Fire | 930 | 2006 Ford E450 Medtec | 6 | \$ 220,000 |
| Subtotal | | | | \$ 996,000 |
| <u>Technology Replacements</u> | | | | |
| Police | | Toughbooks | 65 | \$ 260,000 |
| Police | | Tape Backup for AS400 | 1 | \$ 4,000 |
| Fire | | Telestaff Server | 1 | \$ 7,500 |
| Communications | | Server for DGTv on Web | 1 | \$ 2,500 |
| Various | | Data Storage | 1 | \$ 45,000 |
| Various | | Backup Server and Software | | \$ 30,000 |
| Subtotal | | | | \$ 349,000 |
| <u>Other</u> | | | | |
| Fire | | Rescue Tools | | \$25,500 |
| Fire | | Turnout Gear | | \$25,000 |
| Subtotal | | | | \$50,500 |
| TOTAL EQUIPMENT REPLACEMENT FUND EXPENSES | | | | \$ 1,395,500 |

Deferred Vehicle Replacement

| | | | | |
|---------------|-----|----------------------------------|----|---------------------------------------------|
| Communication | 620 | 1998 Ford E250 Van | 9 | Life extended to 2014 |
| PD | 868 | 2001 Chevy G2500 Van | 7 | Life extended to 2013 |
| PW | 191 | 2005 Ford Taurus sedan | 7 | Life extended 1 year |
| PW - Water | 281 | 1996 Case 590SL Backhoe | 13 | Life extended to 2014 |
| PW | 198 | 2001 Ford E250 Van CNG | 9 | Life extended to 2015 |
| PW | 199 | 2001 Ford F150 pickup CNG | 9 | Life extended to 2015 |
| PW | 654 | 2001 Ford F150 pickup CNG | 9 | Life extended to 2015 |
| PW | 655 | 2001 Ford F150 pickup CNG | 9 | Life extended to 2015 |
| Fire | 923 | 2005 Ford Explorer | 6 | Life extended to 2013 |
| Fire | 921 | 2003 Chevy Tahoe | 7 | 933 to be modified instead of replacing 921 |

**Village of Downers Grove
Vehicle/Equipment Inventory, Replacement Schedule
FY 2012 Budget**

| Cost Center | Unit Number | Description | Replacement Cost | Life | Replacement Year | Comments |
|---------------------|-------------|---------------------------------|------------------|------|------------------|-------------------------------------------------|
| 142 | | | | | | |
| Building Admin | 103 | 2002 Ford Ranger pickup | 25,000 | 11 | 2013 | |
| | 214 | 2006 Ford F450 Utility | 47,000 | 13 | 2019 | |
| 311 | | | | | | |
| PW Admin | 113 | 2007 Honda Civic NGV | 25,000 | 11 | 2018 | |
| 312 | | | | | | |
| PW Construction | 190 | 2004 Ford F150 pickup CNG | 25,000 | 15 | 2019 | Life changed from 9 to 15 years |
| Engineering | 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 | 31,000 | 14 | 2015 | Life changed from 9 to 14 years |
| | 653 | 2001 Ford Taurus sedan | | | | Removed from Fleet not to be replaced |
| 220.342 | | | | | | |
| Street Construction | 104 | 2008 Ford Ranger pickup | 25,000 | 9 | 2017 | Will replace with CNG |
| | 655 | 2001 Ford F150 pickup CNG | 31,000 | 14 | 2015 | Life changed from 9 to 14 years |
| 313 | | | | | | |
| PW Design | 199 | 2001 Ford F150 pickup CNG | 31,000 | 14 | 2016 | Life changed from 9 to 14 years |
| Engineering | 862 | 2001 Ford Taurus | | | | To be sold no replacement |
| | 114 | 2011 Chevy Cargo Van CNG | 32,000 | 15 | 2026 | Deferred from FY2010 purchased 2011-CNG vehicle |
| 320 | | | | | | |
| PW Supplies | 31 | 2007 Tennant floor scrubber | 45,000 | 7 | 2014 | |
| | 33 | 2006 Toyota 7FGU30 forklift CNG | 29,000 | 20 | 2026 | |
| 333 | | | | | | |
| PSRT | 115 | 2011 Chevy Cargo Van CNG | 32,000 | 15 | 2026 | Replacement for Unit #217 |
| | 236 | 2007 International Aerial | 136,000 | 11 | 2018 | |
| 335 | | | | | | |
| Forestry | 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 | |
| | 201 | 2011 Morbark Chipper | 47,000 | 11 | 2022 | |
| | 216 | 2006 Ford F450 | 55,000 | 13 | 2019 | |
| | 248 | 2004 Cat 938G loader | 122,000 | 16 | 2020 | |
| | 250 | 2011 Ford F450 1 Ton Dump | 67,000 | 16 | 2027 | |
| | 251 | 2011 Ford F450 1 Ton Dump | 65,000 | 16 | 2027 | |
| | 274 | 1996 Ford LN8000 5 ton dump | 212,000 | 16 | 2014 | Purchase deferred from 2012 |
| | 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 | 0 | | | Reserve - replaced by 201 - for emergency use |
| | 294 | 2000 Int. 4900 5 ton dump | 89,000 | 16 | 2016 | |
| | 295 | 2000 Trackless tractor | 160,000 | 16 | 2014 | Moved up due to maintenance issues |
| | 296 | 2000 Trackless tractor | 160,000 | 16 | 2012 | Totaled in accident |
| | 299 | 2000 Ford F350 1 ton dump | 50,000 | 13 | 2013 | |

Fiscal Year 2012 Adopted Budget

| | | | | | | |
|-------------------|----------|---------------------------------|---------|----|------|-------------------------------------------|
| 342 | | | | | | |
| Pavement | 58 | 2011 Towmaster Trailer | 7,000 | 21 | 2032 | |
| | 60 | 1997 Spaulding hotbox trailer | 18,000 | | 2012 | 2012 purchase will replace both 60 & 61 |
| | 61 | 2001 Spaulding hot box trailer | | | | |
| | 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 | 7,000 | 21 | 2025 | |
| | 152 | 2007 Diamond Concrete Saw | 9,000 | 14 | 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 | 2012 | Moved up due to maintenance issues |
| | 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 | |
| | 239 | 2011 Freightliner CNG 5 ton | 212,792 | 16 | 2027 | Fiirst 5 ton CNG dump in Midwest |
| | 272 | 1996 Ford LN8000 5 ton dump | 213,000 | 16 | 2012 | |
| | 252 | 2011 Ford F450 1 ton dump | 65,174 | 13 | 2024 | |
| | 253 | 2011 Ford F450 1 ton dump | 69,639 | 13 | 2024 | |
| | 297 | 2000 Ford F350 1 ton dump | 65,000 | 13 | 2013 | |
| | 298 | 2000 Ford F350 1 ton dump | 65,000 | 13 | 2013 | |
| | | | | | | |
| 343 | | | | | | |
| Drainage | 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 | 213,000 | 16 | 2013 | Deferred 1 year |
| | 254 | 2011 Ford F450 1 ton dump | 69,639 | 13 | 2024 | |
| | 255 | 2011 Ford F450 1 ton dump | 64,414 | 13 | 2024 | |
| | | | | | | |
| 344 | | | | | | |
| PW Traffic | 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 | 27,000 | 14 | 2015 | 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 | |

| | | | | | | |
|--------------------------------------|-----|------------------------------|---------|----|------|--------------------------------------------------------|
| 481.391 | | | | | | |
| Water Admin. | 100 | 2006 Chevy Express Cargo Van | 31,000 | 9 | 2015 | |
| | 105 | 2001 Honda Civic sedan CNG | 23,831 | 12 | 2013 | |
| | 180 | 2007 Chevy Silverado | 25,000 | 10 | 2017 | |
| 481.392 | | | | | | |
| Water pumping & treatment | 101 | 2006 Chevy Express Cargo Van | 31,000 | 9 | 2015 | |
| 481.393 | | | | | | |
| Water trans/dist | 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 | 170,000 | 16 | 2025 | |
| | 281 | 1996 Case 590SL backhoe | 150,000 | 13 | 2014 | Purchase deferred from FY2009 |
| | 287 | 1999 Ford F350 1 ton utility | 70,000 | 13 | 2012 | |
| 611 | | | | | | |
| Police Admin | 815 | 2007 Chevy Impala | 21,000 | 7 | 2014 | |
| | 138 | 2007 Chevy Impala | 21,000 | 7 | 2015 | Deferred 1 year |
| | 863 | 2002 Ford Taurus sedan | 30,000 | 7 | 2012 | Purchase deferred from FY2009- low usage |
| 624 | | | | | | |
| Police Traffic/ Enforcement | 808 | 2006 Crown Vic. Sedan | 40,000 | 4 | 2013 | Purchase deferred low mileage vehicle |
| | 836 | 2011 Crown Vic. sedan | 40,000 | 5 | 2016 | |
| | 814 | 2007 Crown Vic. sedan | 40,000 | 4 | 2013 | Deferred from 2012 |
| | 848 | 2011 Chevy Tahoe 4x4 | 40,000 | 5 | 2016 | |
| | 825 | 2007 Crown Vic. Sedan | 40,000 | 4 | 2013 | Deferred from 2012 |
| | 826 | Clubcar Golf Cart | | | | |
| | 828 | 2007 Crown Vic. Sedan | 40,000 | 4 | 2013 | Deferred from 2012 |
| | 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 | |
| | 837 | 2011 Crown Vic. Sedan | 40,000 | 5 | 2016 | |
| | 841 | 2007 Ford Explorer | 35,000 | 4 | 2012 | Purchase deferred from FY2011 |
| | 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 | 35,000 | 5 | 2012 | |
| | 838 | 2011 Crown Vic. sedan | 40,000 | 5 | 2016 | |
| | 854 | 2008 Chevy Impala | 25,000 | 4 | 2014 | Deferred from 2012 |
| | 874 | 2009 Crown Vic. Sedan | 30,000 | 4 | 2012 | |
| | 875 | 2009 Crown Vic. Sedan | 30,000 | 4 | 2012 | |
| | 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 | |
| | 870 | 2008 Dodge Caravan | 23,000 | 7 | 2015 | |
| 625 | | | | | | |
| Police Investigations | 816 | 2004 Chev Impala sedan | 30,000 | 7 | 2012 | Purchase deferred from FY2011 low mileage |
| | 817 | 2004 Chev Impala sedan | 30,000 | 7 | 2013 | Purchase deferred from FY2012 low mileage |
| | 818 | 2004 Chev Impala sedan | 30,000 | 7 | 2012 | Purchase deferred from FY2011 low mileage |
| | 819 | 2004 Chev Impala sedan | 30,000 | 7 | 2012 | Purchase deferred from FY2011 low mileage |
| | 820 | 2006 Chevy Impala sedan | 19,000 | 7 | 2013 | |
| | 821 | 2007 Chevy Impala | 20,484 | 7 | 2014 | |
| | 822 | 2008 Chevy Impala | 22,000 | 7 | 2014 | |
| | 888 | 2001 Dodge Ram Van | | | | Seized |
| | 894 | 2004 Ford F150 pickup | | | | Seized |
| | 899 | 1999 Jeep Cherokee | | | | Seized |

| | | | | | | |
|----------------------------|-----|------------------------------|---------|----|------|------------------------------------------------------|
| 628 | | | | | | |
| Police Emergency | 898 | 2002 Ford F350 SMAT | | | | |
| 633 | | | | | | |
| Police Comm. | 868 | 2001 Chev. G2500 van | 29,717 | 7 | 2013 | Purchase deferred from FY 08,09,10,11,12 - Low Usage |
| 471.665 | | | | | | |
| Parking Enforcement | 886 | 2005 Ford Explorer | 30,000 | 7 | 2012 | |
| 711 | | | | | | |
| Management | 913 | 1999 Ford Crown Vic. sedan | | | | To be sold |
| Fire | 923 | 2005 Ford Explorer | | | | No replacement - will use in place of 913 |
| | 943 | 2011 Chevy Tahoe | 35,000 | 8 | 2020 | |
| | 924 | 2005 Ford Explorer | 50,000 | 6 | 2014 | 4x4 Hybrid Tahoe deferred from 2011 |
| | 929 | 2006 Chevy Impala sedan | 50,000 | 8 | 2014 | 4x4 Hybrid Tahoe |
| 722 | | | | | | |
| Fire | 900 | 1946 Chev. | | | | |
| Suppression | 902 | 1991 Ford F350 utility | | | | |
| | 907 | 1995 Pierce Saber engine | | | | Reserve |
| | 908 | 1995 Pierce Saber engine | | | | Reserve |
| | 944 | 2011 Smeal Ladder Truck | 804,990 | 14 | 2025 | |
| | 916 | 2000 Pierce engine | 425,000 | 13 | 2013 | |
| | 920 | 2002 Pierce Rescue Squad | 480,000 | 17 | 2019 | |
| | 921 | 2003 Chev. Tahoe SUV | | | | No scheduled replacement |
| | 925 | 2005 Pierce Enforcer engine | 369,000 | 13 | 2018 | |
| | 932 | 2007 Pierce Impel Pumper | 369,000 | 13 | 2020 | |
| | 933 | 2008 Chevy Suburban | 40,000 | 7 | 2015 | |
| | 936 | 2008 Ford F350 | 41,000 | 16 | 2024 | |
| | 940 | 2009 Polaris Ranger | | | | Replace as needed |
| | 941 | 2008 Carryall Trailer | | | | Trailer for Polaris |
| 732 | | | | | | |
| Fire Training | 903 | 1991 Ideal trailer | | | | No replacement |
| | 922 | 2003 Cargomate trailer | | | | Replace as needed |
| | 928 | 2006 Ford Expedition | 50,000 | 6 | 2014 | 4x4 Hybrid Tahoe deferred from 2012 |
| 741 | | | | | | |
| Fire | 926 | 2005 Ford Taurus sedan | | | | |
| Prevention | 927 | 2005 Ford Taurus sedan | | | | Replace with available CNG |
| | 937 | 2008 Chevy Impala | 20,000 | 8 | 2016 | |
| | 942 | 2009 Honda Civic CNG | 25,000 | 15 | 2024 | Life changed from 11 to 15 years |
| 742 | | | | | | |
| Hazmat Cost Center | 935 | 2000 Peterbuilt | | | | No replacement |
| 743 | | | | | | |
| Public Education | 912 | 1998 Scotts trailer | 35,000 | 16 | 2016 | |
| | 931 | 2006 Dodge Caravan | 23,000 | 10 | 2016 | |
| 751 | | | | | | |
| Fire EMS | 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 | 6 | 2012 | |
| | 934 | 2007 Polaris XL | | | | Replace as needed |
| 841 | | | | | | |
| Cable TV | 620 | 1998 Ford E250 van | 35,000 | 9 | 2014 | Purchase deferred from FY 08 - 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 GX | 25,000 | 15 | 2024 | |
| Development | 108 | 2009 Honda Civic GX | 25,000 | 15 | 2024 | |
| | 109 | 2009 Honda Civic GX | 25,000 | 15 | 2024 | |
| | 110 | 2009 Honda Civic GX | 25,000 | 15 | 2024 | |
| | 111 | 2009 Honda Civic GX | 25,000 | 15 | 2024 | |
| | | | | | | |
| 531.361 | | | | | | |
| Fleet Maintenance | 30 | 1998 Cat G25 forklift | 20,000 | 16 | 2014 | |
| | 192 | 2005 Chevy Suburban | 30,000 | 11 | 2016 | |
| | 240 | 2007 Chevy G800 | 81,000 | 13 | 2020 | |
| | 659 | 2007 Ford Explorer | 26,000 | 10 | 2017 | |
| | 660 | 1988 Ford Ranger pickup | 0 | | | Rtd vehicle with no replacement |
| | 880 | 2007 Honda Civic GX | 25,000 | 15 | 2022 | Life changed from 11 to 15 years |
| | | | | | | |
| | | | Year End | Year End | Projected | |
| Cost Center | | | 2010 | 2011 | 2012 | |
| | | | | | | |
| 142 | Building Admin | | 2 | 2 | 2 | |
| 311 | PW Admin | | 0 | 1 | 1 | |
| 312 | PW Development Engineering | | 5 | 5 | 5 | Unit 663 to be added |
| 220.342 | PW Street Construction | | 2 | 2 | 2 | |
| 313 | PW Engineering | | 2 | 1 | 1 | Unit 862 to be added |
| 320 | PW Supplies | | 2 | 2 | 2 | |
| 333 | PSRT | | 2 | 2 | 2 | |
| 335 | PW Forestry | | 20 | 20 | 19 | Unit 238 for reserve only |
| 342 | PW Pavement | | 21 | 22 | 21 | Units 608 & 61 will be replaced by 1 unit |
| 343 | PW Drainage | | 17 | 18 | 18 | |
| 344 | PW Traffic | | 10 | 11 | 11 | |
| 481.391 | Water Admin | | 4 | 3 | 3 | |
| 481.392 | Water Pumping & Treatment | | 1 | 1 | 1 | |
| 481.393 | Water Transportation/Distribution | | 6 | 6 | 6 | |
| 611 | Police Admin | | 3 | 3 | 3 | |
| 624 | Police Traffic/Enforcement | | 30 | 27 | 27 | Unit 845 to be added |
| 625 | Police Investigations | | 11 | 10 | 10 | |
| 628 | Police Emergency | | 1 | 1 | 1 | |
| 633 | Police Comm | | 1 | 1 | 1 | |
| 638 | DARE | | 0 | 0 | 0 | |
| 471.665 | Parking Enforcement | | 2 | 1 | 1 | |
| 711 | Fire Management | | 6 | 4 | 4 | |
| 722 | Fire Suppression | | 12 | 13 | 12 | Unit 913 to be added |
| 732 | Fire Training | | 3 | 3 | 3 | |
| 741 | Fire Prevention | | 5 | 5 | 5 | |
| 742 | Hazmat | | 2 | 1 | 1 | |
| 743 | Public Education | | 2 | 2 | 2 | |
| 751 | Fire EMS | | 6 | 6 | 6 | |
| 841 | Cable TV | | 1 | 1 | 1 | |
| 112.346 | Transportation | | 7 | 6 | 6 | |
| 441 | Community Development | | 5 | 5 | 5 | |
| 531.361 | Fleet Maintenance | | 5 | 5 | 5 | |
| | | | | | | |
| | Totals | | 196 | 190 | 187 | |

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, \$25,000; Machinery & Equipment, Capital Computerized Equipment, Motorized Vehicles & Intangible Assets, \$25,000; Infrastructure, \$25,000.

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 and Parking 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 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 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 Santa 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 | Equalized Assessed 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 |
| 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) |