

APPENDICES

PERSONNEL SUMMARY

BUDGET PROCESS

DOWNERS GROVE AT A GLANCE

PERFORMANCE MEASURES

VEHICLE INVENTORY

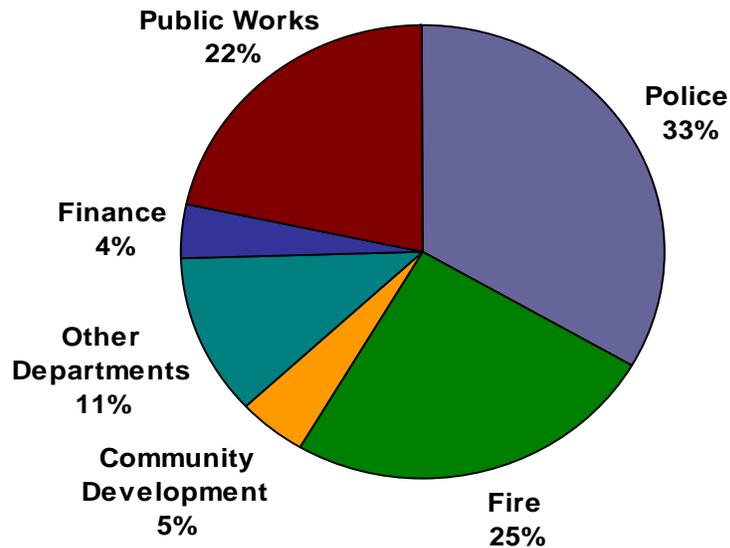
FINANCIAL POLICIES AND PROCEDURES

GLOSSARY

COMMON ACRONYMS

PERSONNEL SUMMARY

2013 Village Staffing by Department



Departmental Staffing Summary - FY2011 to FY2013

Position Title	2011	2012	2013	Change
Clerk's Office (Clerk)	2.75	2.75	2.75	-
Manager's Office (VMO)	5.60	4.60	4.60	-
Legal Department	3.50	4.00	4.00	-
Building Services Division	8.00	8.00	8.25	0.25
Human Resources Dept	3.50	3.60	3.60	-
Information Services Dept	8.00	8.00	8.50	0.50
Finance Dept	12.18	12.20	12.20	
Public Works Dept	68.00	69.50	72.35	2.85
Community Development Dept	15.50	15.50	15.50	-
Police Dept	110.60	110.60	110.60	-
Fire Dept	85.00	84.00	83.50	(0.50)
Communications Dept	5.25	6.25	6.25	-
Counseling & Social Services Dept.	1.25	-	-	-
Total	329.13	329.00	332.10	3.10

PERSONNEL SUMMARY

Staffing Plan: Full-Time Equivalent (FTE) Positions for All Funds

Department	Position Title	2011	2012	2013	Change
Clerk's Office	Village Clerk	1.00	1.00	1.00	-
	Deputy Village Clerk	1.00	1.00	1.00	-
	Document Management Tech	0.75	0.75	0.75	-
	Total: Clerk's Office	2.75	2.75	2.75	-
Manager's Office	Village Manager	1.00	1.00	1.00	-
	Deputy Village Manager	1.00	1.00	1.00	-
	Emergency Management Coordinator	1.00	1.00	1.00	-
	Management Analyst	1.00	1.00	1.00	-
	Customer Service Assistant	1.00	-	-	-
	Management Intern	0.60	0.60	0.60	-
	Total: Manager's Office	5.60	4.60	4.60	-
	Legal Department	Village Attorney	1.00	1.00	1.00
Asst Village Attorney		1.00	-	-	-
Staff Attorney		-	1.00	1.00	-
Risk Manager		0.00	1.00	1.00	-
Legal Secretary		1.00	1.00	1.00	-
Law Clerk		0.50	-	-	-
Total: Legal Department		3.50	4.00	4.00	-
Building Services Division	Building Services Manager	1.00	1.00	1.00	-
	Building Maintenance Technician II	1.00	1.00	1.00	-
	Building Maintenance Technician I	1.00	1.00	1.00	-
	Building Maintenance Worker II	1.00	1.00	1.00	-
	Building Maintenance Worker I	4.00	4.00	4.00	-
	Seasonal - Maintenance	-	-	0.25	0.25
	Total: Building Services	8.00	8.00	8.25	0.25
Human Resources Department	Human Resources Director	1.00	1.00	1.00	-
	Asst. Human Resources Dir.	1.00	-	-	-
	Benefits Coordinator	1.00	1.00	1.00	-
	Administrative Secretary I	0.50	1.00	1.00	-
	HR Intern	-	0.60	0.60	-
	Total: Human Resources	3.50	3.60	3.60	-
Information Services Department	Information Services Director	1.00	1.00	1.00	-
	Asst. Information Services Dir.	1.00	1.00	1.00	-
	Systems Administrator II	1.00	1.00	1.00	-
	Internet Operations Administrator	1.00	1.00	1.00	-
	Systems Administrator I			1.00	1.00
	GIS Specialist	1.00	1.00	1.00	-
	Public Safety Systems Administrator	1.00	1.00	1.00	-
	GPS Technician	1.00	1.00	1.00	-
	Systems Technician	1.00	1.00	-	(1.00)
	GIS Technician	-	-	0.50	0.50
	Total: Information Services	8.00	8.00	8.50	0.50

PERSONNEL SUMMARY

Department	Position Title	2011	2012	2013	Change
Community Development Department	Community Development Director	1.00	1.00	1.00	-
	Chief Building Inspector	1.00	1.00	-	(1.00)
	Building Division Manager			1.00	1.00
	Planning Manager	1.00	1.00	1.00	-
	Project Manager	3.00	3.00	3.00	-
	Staff Engineer - Development	1.00	1.00	1.00	-
	Planner	2.00	2.00	2.00	-
	Inspector	1.50	1.50	1.50	-
	Code Compliance Officer	2.00	2.00	2.00	-
	Administrative Assistant	1.00	1.00	1.00	-
	Administrative Secretary II	2.00	2.00	2.00	-
	Total: Community Development	15.50	15.50	15.50	-
	Communications Department	Communications Director	1.00	1.00	1.00
Production Supervisor		1.00	1.00	1.00	-
Publications Technician II		0.75	0.75	0.75	-
Public Relations Specialist		1.00	1.00	1.00	-
Publications Technician I		0.50	-	-	-
Communications Specialist		0.00	1.50	1.50	-
Production Assistant		1.00	1.00	1.00	-
Total: Communications		5.25	6.25	6.25	-
Police Department	Police Chief	1.00	1.00	1.00	-
	Deputy Police Chief - Administration	1.00	1.00	1.00	-
	Deputy Police Chief - Operations	1.00	1.00	1.00	-
	Police Lieutenant	4.00	4.00	4.00	-
	Police Sergeant	11.00	11.00	11.00	-
	Records Manager	1.00	1.00	1.00	-
	Public Info & Education Supervisor	1.00	1.00	1.00	-
	VOC Manager	1.00	1.00	1.00	-
	VOC Supervisor	1.00	1.00	1.00	-
	Records Supervisor	1.00	1.00	1.00	-
	Admin Spec/Purchasing Supervisor	1.00	1.00	1.00	-
	Crime Prevention Specialist	1.00	1.00	1.00	-
	CSO Supervisor	1.00	1.00	1.00	-
	VOC Operator	15.00	15.00	15.00	-
	Case Records Specialist			1.00	1.00
	Court/Property Control Officer	1.00	1.00	1.00	-
	Administrative Secretary II	1.00	1.00	1.00	-
	CSO II	2.00	2.00	2.00	-
	Investigative Aide	1.00	1.00	1.00	-
	Records Specialist	4.00	4.00	3.00	(1.00)
	CSO I	1.00	1.00	1.00	-
	Crossing Guard	3.60	3.60	3.60	-
	Police Officer	56.00	56.00	56.00	-
Total: Police	110.60	110.60	110.60	0.00	

PERSONNEL SUMMARY

Department	Position Title	2011	2012	2013	Change
Finance Department	Finance Director	1.00	1.00	1.00	-
	Assistant Finance Director	1.00	1.00	1.00	-
	Budget Officer	1.00	1.00	1.00	-
	Accounting Supervisor	1.00	1.00	1.00	-
	Grants Coordinator	1.00	1.00	1.00	-
	Purchasing Assistant	1.00	1.00	1.00	-
	Staff Accountant	1.00	1.00	1.00	-
	Payroll Specialist			1.00	1.00
	Water Billing Specialist			1.00	1.00
	Accounting Specialist I	4.00	4.00	2.00	(2.00)
	Cashier	1.20	1.20	1.20	-
	Total: Finance	12.20	12.20	12.20	-
Fire Department	Fire Chief	1.00	1.00	1.00	-
	Deputy Fire Chief - Operations	1.00	1.00	1.00	-
	Deputy Fire Chief - Administration	1.00	1.00	1.00	-
	Battalion Chief	3.00	3.00	3.00	-
	Battalion Chief - Training & Safety	1.00	1.00	1.00	-
	Division Chief - Fire Prevention	1.00	1.00	1.00	-
	Asst. to the Chief Community Education	1.00	1.00	1.00	-
	Fire Inspector/Plan Reviewer	1.00	1.00	1.00	-
	Fire Inspector	2.00	1.00	0.50	(0.50)
	Administrative Secretary II	3.00	3.00	3.00	-
	Fire Lieutenant	12.00	12.00	12.00	-
	Firefighter-Paramedic	48.00	48.00	48.00	-
	Firefighter	10.00	10.00	10.00	-
	Total: Fire	85.00	84.00	83.50	(0.50)
Public Works Department	Public Works Director	1.00	1.00	1.00	-
	Assistant Public Works Director	2.00	2.00	2.00	-
	Traffic Engineer Manager	1.00	1.00	1.00	-
	Senior Staff Engineer	1.00	1.00	-	(1.00)
	Stormwater Administrator	-	1.00	1.00	-
	Fleet Services Manager	1.00	1.00	1.00	-
	Village Forester	1.00	1.00	1.00	-
	Street Division Manager	2.00	2.00	2.00	-
	Water Manager	1.00	1.00	1.00	-
	Staff Engineer	6.00	6.00	7.00	1.00
	Public Services Coordinator	1.00	1.00	1.00	-
	Administrative Assistant	0.50	1.00	1.00	-
	Administrative Secretary II	2.00	2.00	1.75	(0.25)
	Bus Operator	3.40	3.40	3.40	-
	PW Intern			0.60	0.60
	Seasonal - Engineering	1.00	1.00	1.00	-
Seasonal - Field	-	-	2.50	2.50	

PERSONNEL SUMMARY

Department	Position Title	2011	2012	2013	Change
Public Works Department, continued	Public Works Technician	4.00	4.00	4.00	-
	Maintenance Worker II	9.00	9.00	9.00	-
	CAD Technician	1.00	1.00	1.00	-
	Assistant Village Forester	1.00	1.00	1.00	-
	Lead Fleet Technician			1.00	1.00
	Fleet Maintenance Technician	4.00	4.00	4.00	-
	Maintenance Worker I	18.00	18.00	18.00	-
	Shop Assistant	0.60	0.60	0.60	-
	Parts Inventory Technician	1.00	1.00	-	(1.00)
	Water Production Specialist	1.00	1.00	1.00	-
	Materials Coordinator	1.00	1.00	1.00	-
	Public Works Technician - AMR	1.00	1.00	1.00	-
	Public Service Specialist	2.50	2.50	2.50	-
	Total: Public Works	68.00	69.50	72.35	2.85
Counseling and Social Services	Counseling & Social Services Dir.	-	-	-	-
	Counselor	-	-	-	-
	Resource Center Coordinator	0.75	-	-	-
	Resource Center Mentor	0.50	-	-	-
	Intern Counselor	-	-	-	-
	Total: Counseling & Social Services	1.25	-	-	-
Total Village Staffing		329.15	329.00	332.10	3.10

PERSONNEL SUMMARY

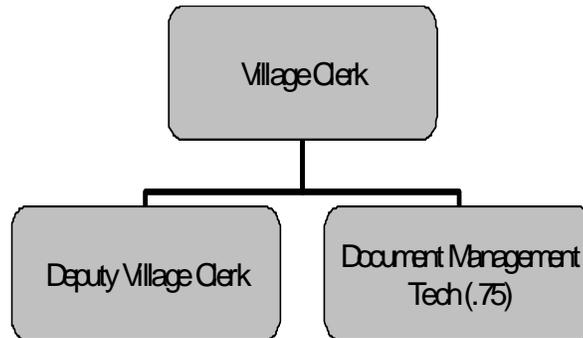
Staffing Plan: Full-Time Equivalent (FTE) Positions (Other than General Fund)

Fund	Position	2011	2012	2013
Transportation Fund (112)	Cashier	-	0.10	0.10
	Fleet Maintenance Technician	-	0.20	0.20
	Fleet Services Manager	-	0.30	0.30
	Bus Operator	3.20	3.20	3.20
	Subtotal	3.20	3.80	3.80
Capital	GPS Technician	0.25	0.25	0.25
Projects Fund (220)	Administrative Assistant	-	0.50	0.50
	PW Technician-Engineering	1.00	1.00	1.00
	Staff Engineer	1.00	1.00	1.00
	Subtotal	2.25	2.75	2.75
Stormwater Fund (443)	GPS Technician	0.50	0.50	0.50
	Maint. Wkr. I	1.00	1.00	2.00
	Maint. Wkr. II	-	-	4.00
	GIS Technician	-	-	0.50
	Stormwater Administrator	-	1.00	1.00
	Staff Engineer	3.00	3.00	3.00
	Subtotal	4.50	5.50	11.00
Parking Fund (471)	CSO I	1.00	1.00	1.00
	CSO II	1.50	1.50	1.50
	Subtotal	2.50	2.50	2.50
Water Fund (481)	Water Billing Specialist	1.00	1.00	1.00
	Admin Secretary II	1.00	0.75	0.75
	Accounting Supervisor	0.25	0.25	0.25
	GPS Technician	0.25	0.25	0.25
	Maint. Wkr. I	6.00	6.00	6.00
	Maint. Wkr. II	3.00	2.00	2.00
	Manager, PW Water Supply	1.00	1.00	1.00
	PW Seasonal - Field	-	-	0.50
	PW Tech - Water, AMR	1.00	1.00	1.00
	Staff Engineer	1.00	0.50	0.50
	Water Supply Spec	1.00	1.00	1.00
	Subtotal	15.50	13.75	14.25
Fleet Maintenance Fund (531)	Fleet Services Manager	1.00	0.70	0.70
	Fleet Maintenance Technician	4.00	3.80	3.80
	Lead Mechanic			1.00
	Parts Inventory Technician	1.00	1.00	-
	Admin Secretary II	0.25	0.25	0.25
	Shop Assistant	0.60	0.60	0.60
	Subtotal	6.85	6.35	6.35
Risk Mgmt Fund (562)	Administrative Secretary I	0.25	-	-
	Risk Manager	1.00	1.00	1.00
	Subtotal	1.25	1.00	1.00
Health Ins. Fund (563)	Administrative Secretary I	0.25	-	-
	Benefits Coordinator	1.00	1.00	1.00
	Subtotal	1.25	1.00	1.00
	Total	37.30	36.65	42.65

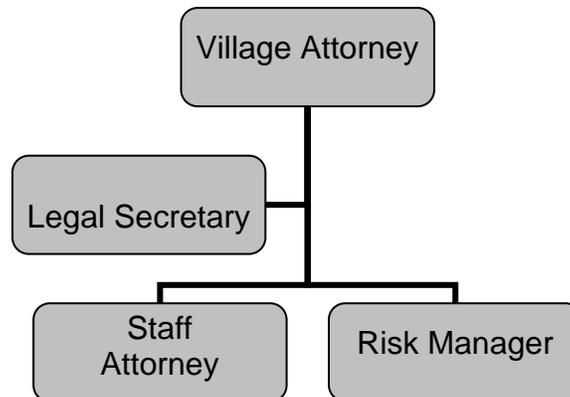
PERSONNEL SUMMARY

Department Organization Charts

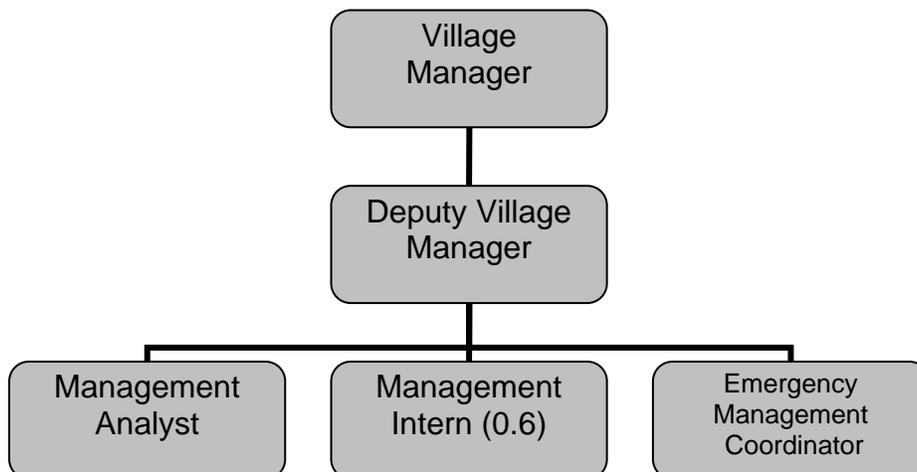
Village Clerk's Office



Legal Department

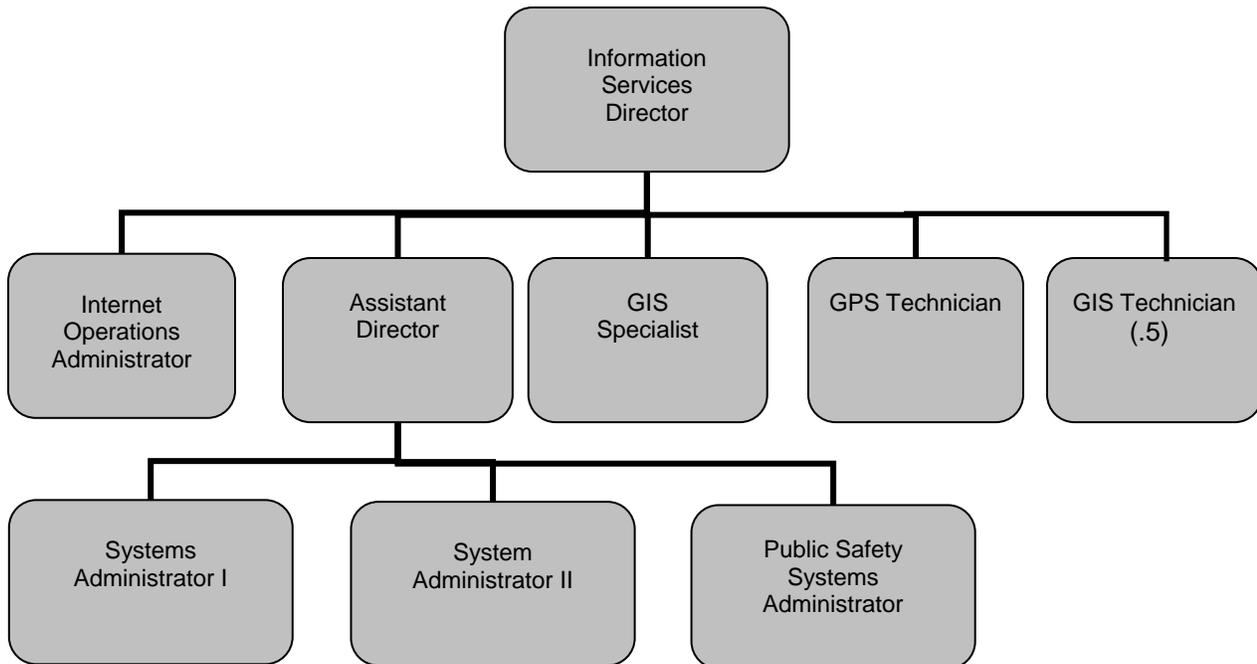


Village Manager's Office

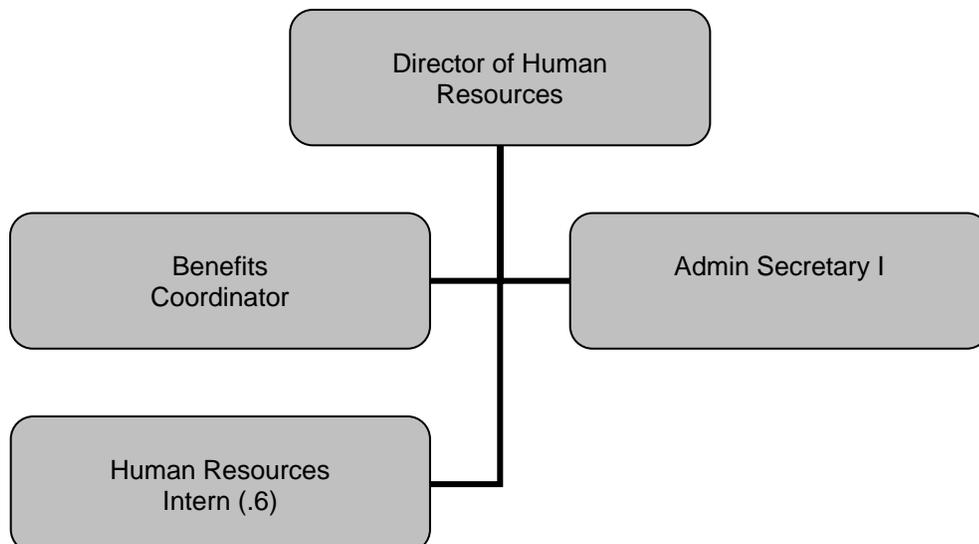


PERSONNEL SUMMARY

Information Services

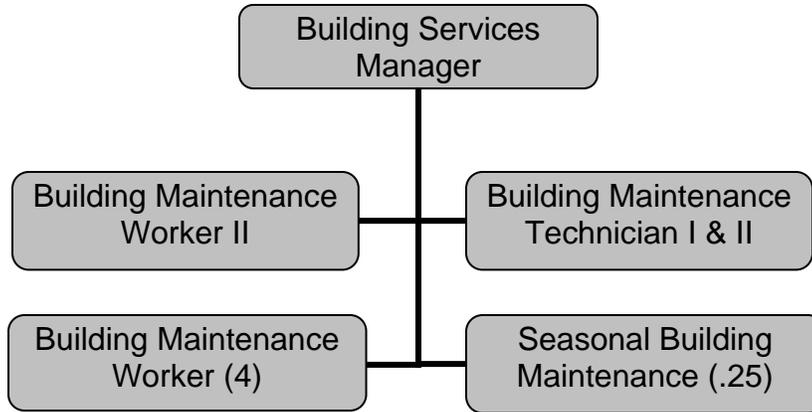


Human Resources

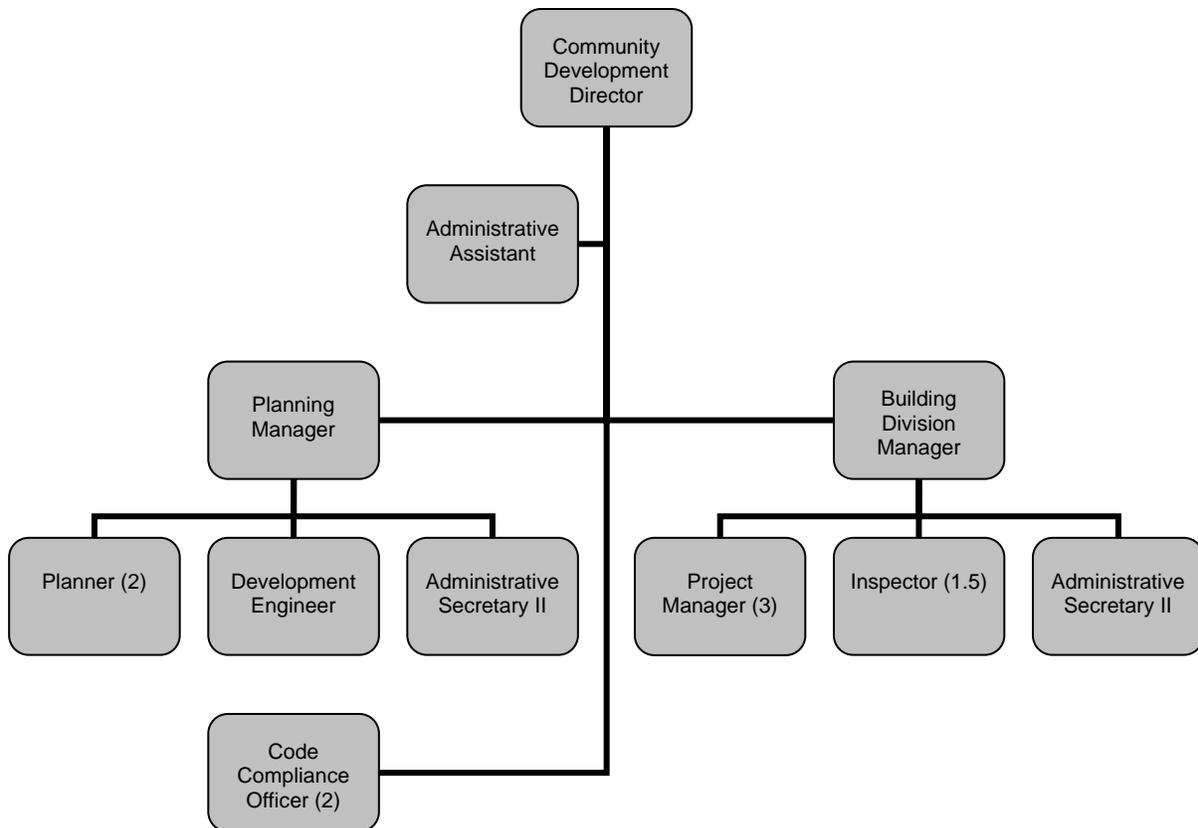


PERSONNEL SUMMARY

Building Services

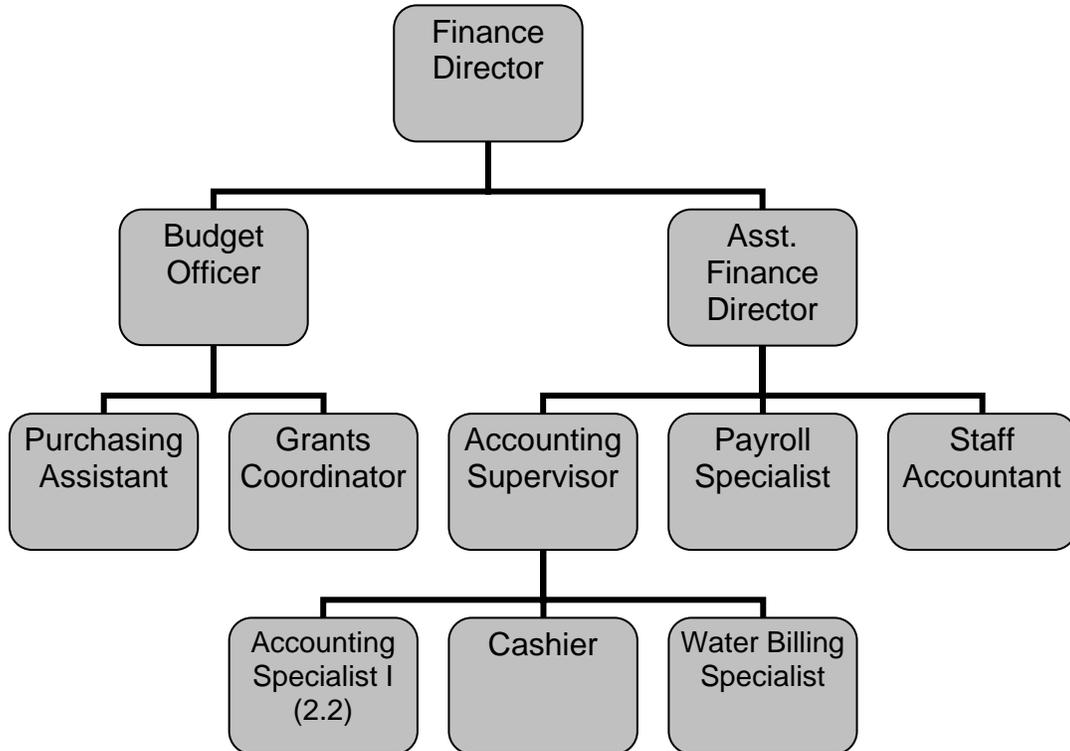


Community Development Department

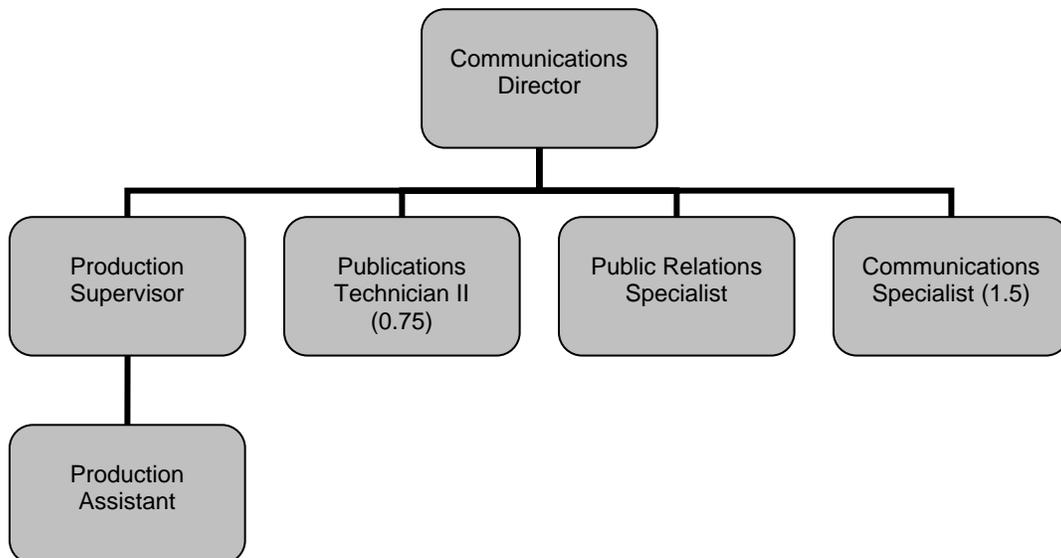


PERSONNEL SUMMARY

Finance Department

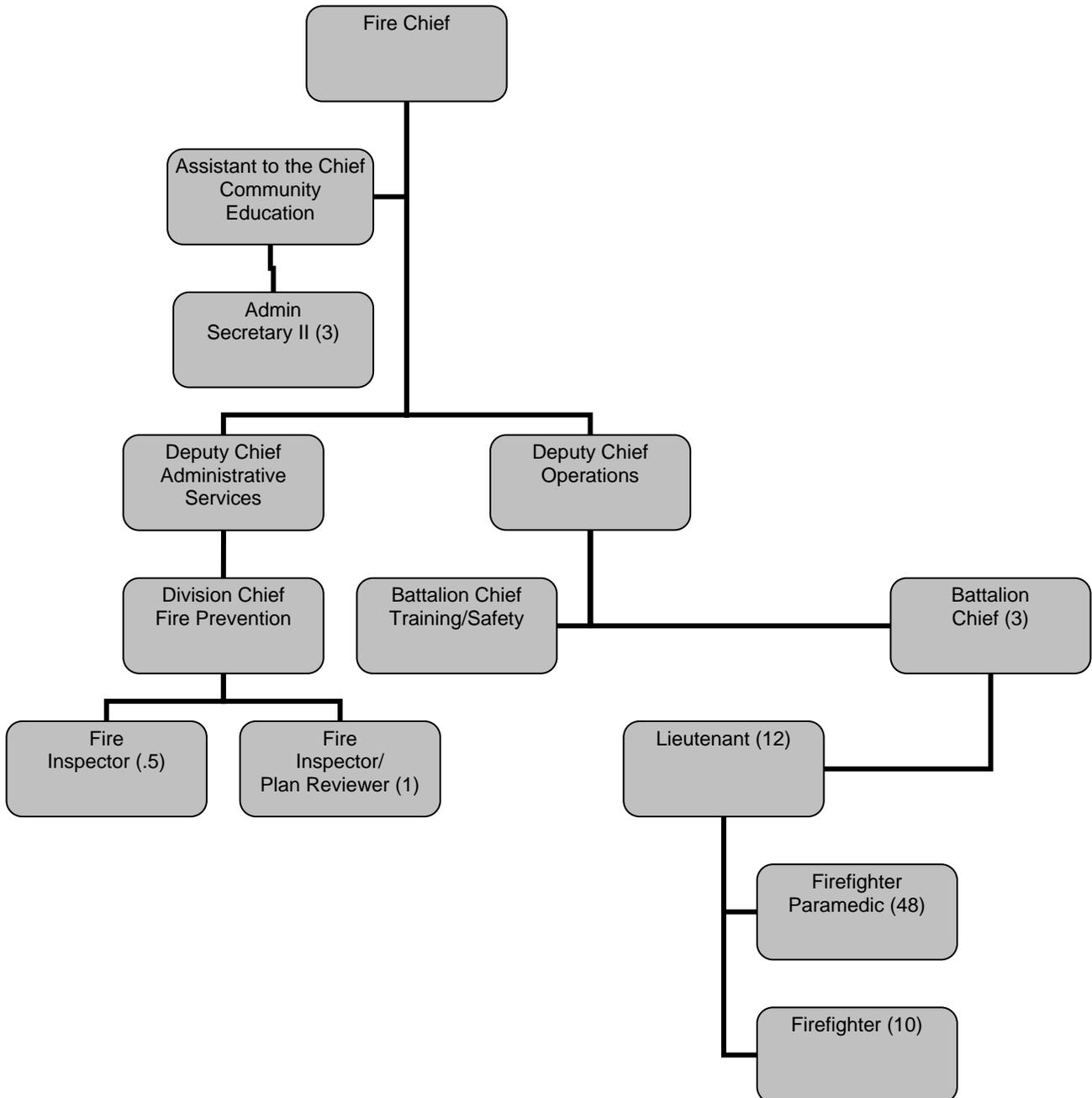


Communications Department



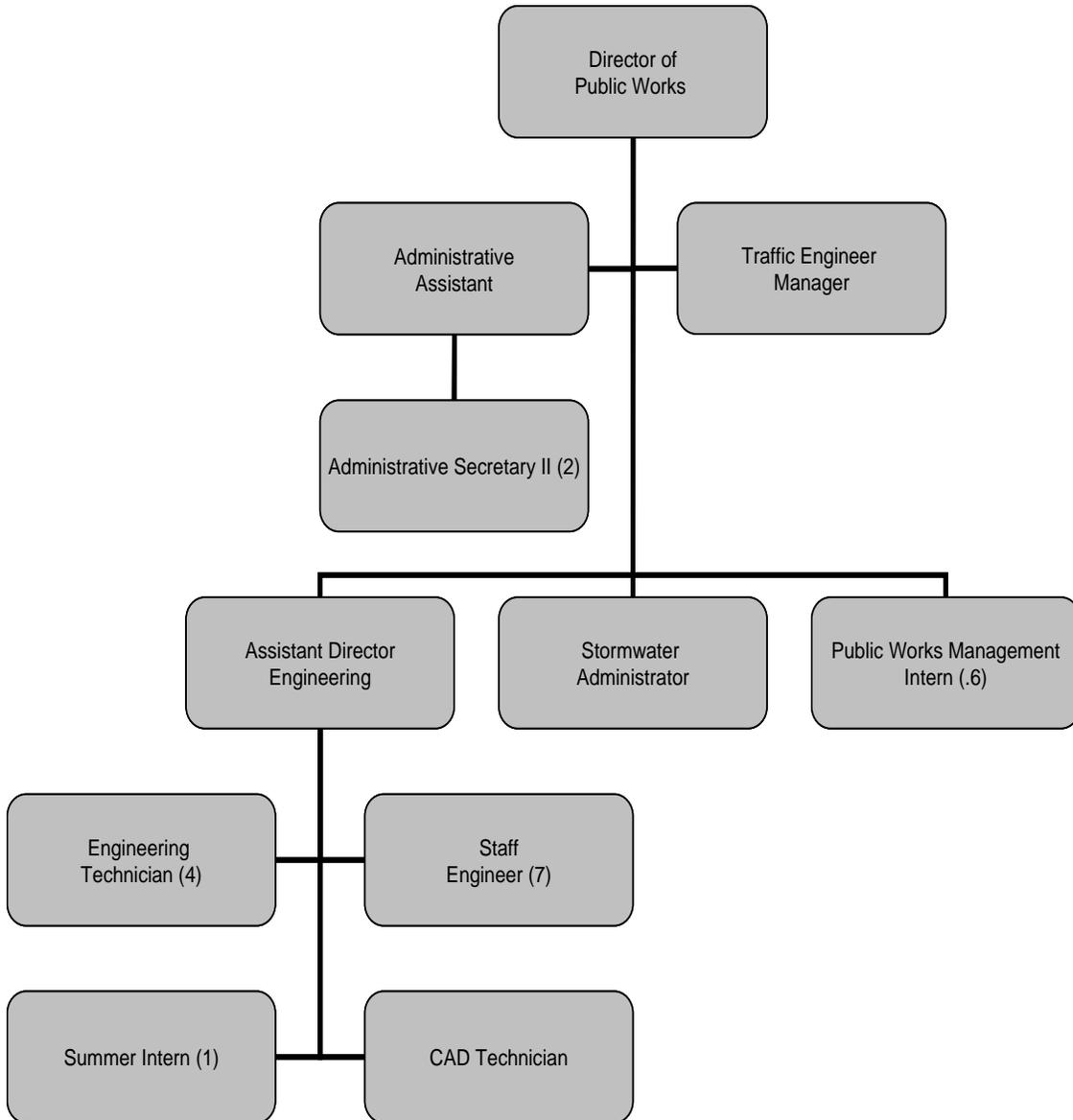
PERSONNEL SUMMARY

Fire Department



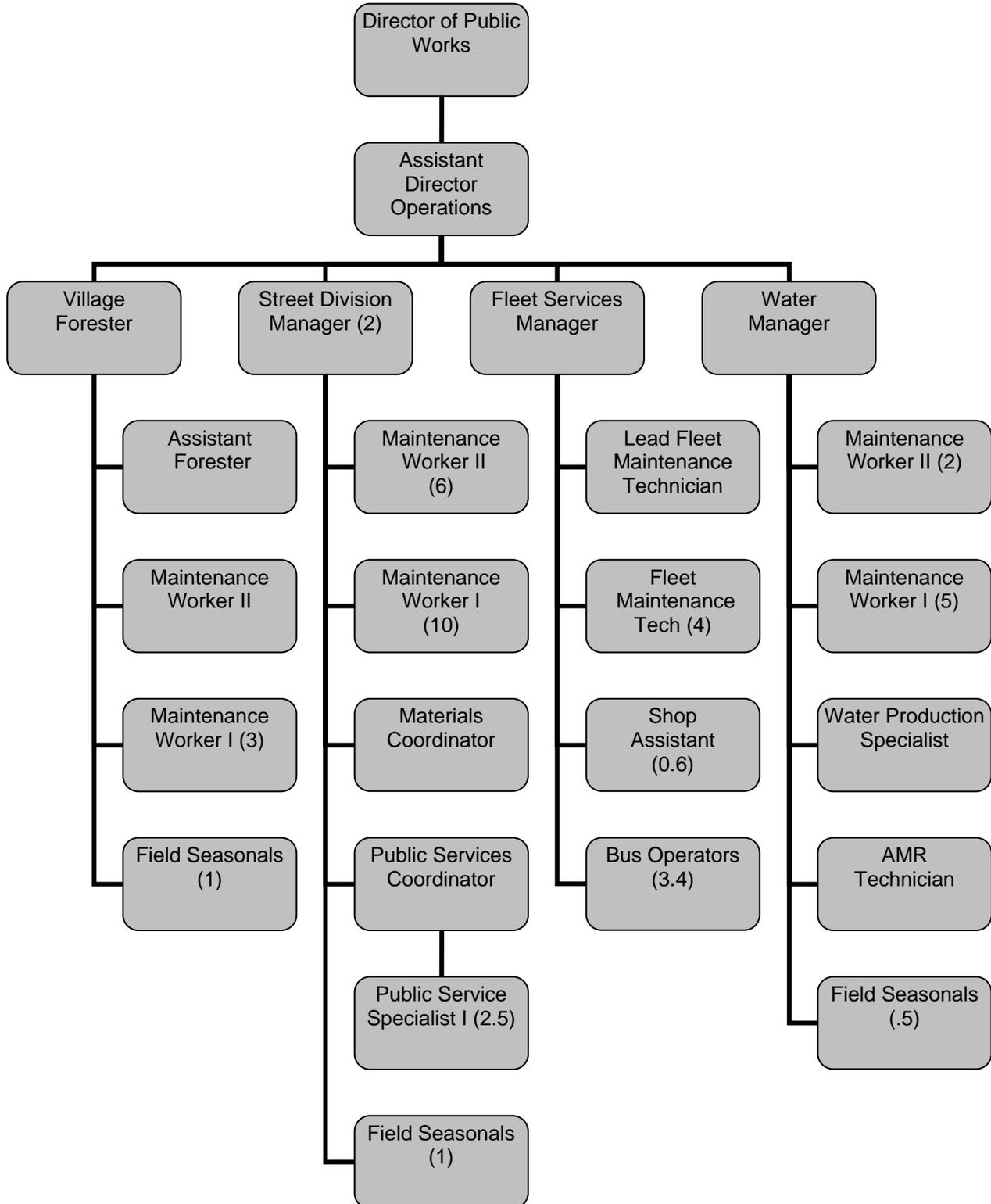
PERSONNEL SUMMARY

Public Works: Engineering/Transportation



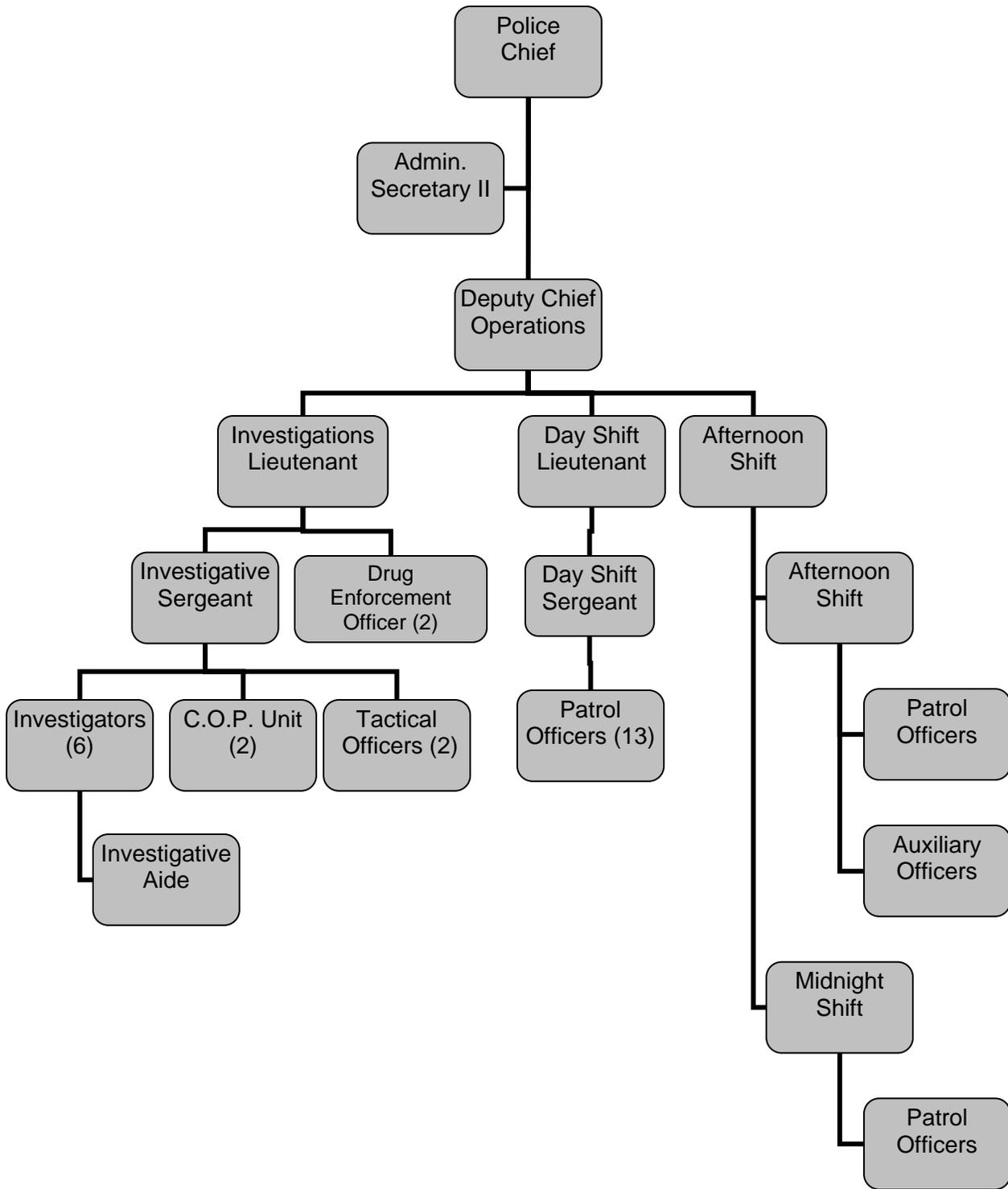
PERSONNEL SUMMARY

Public Works: Operations



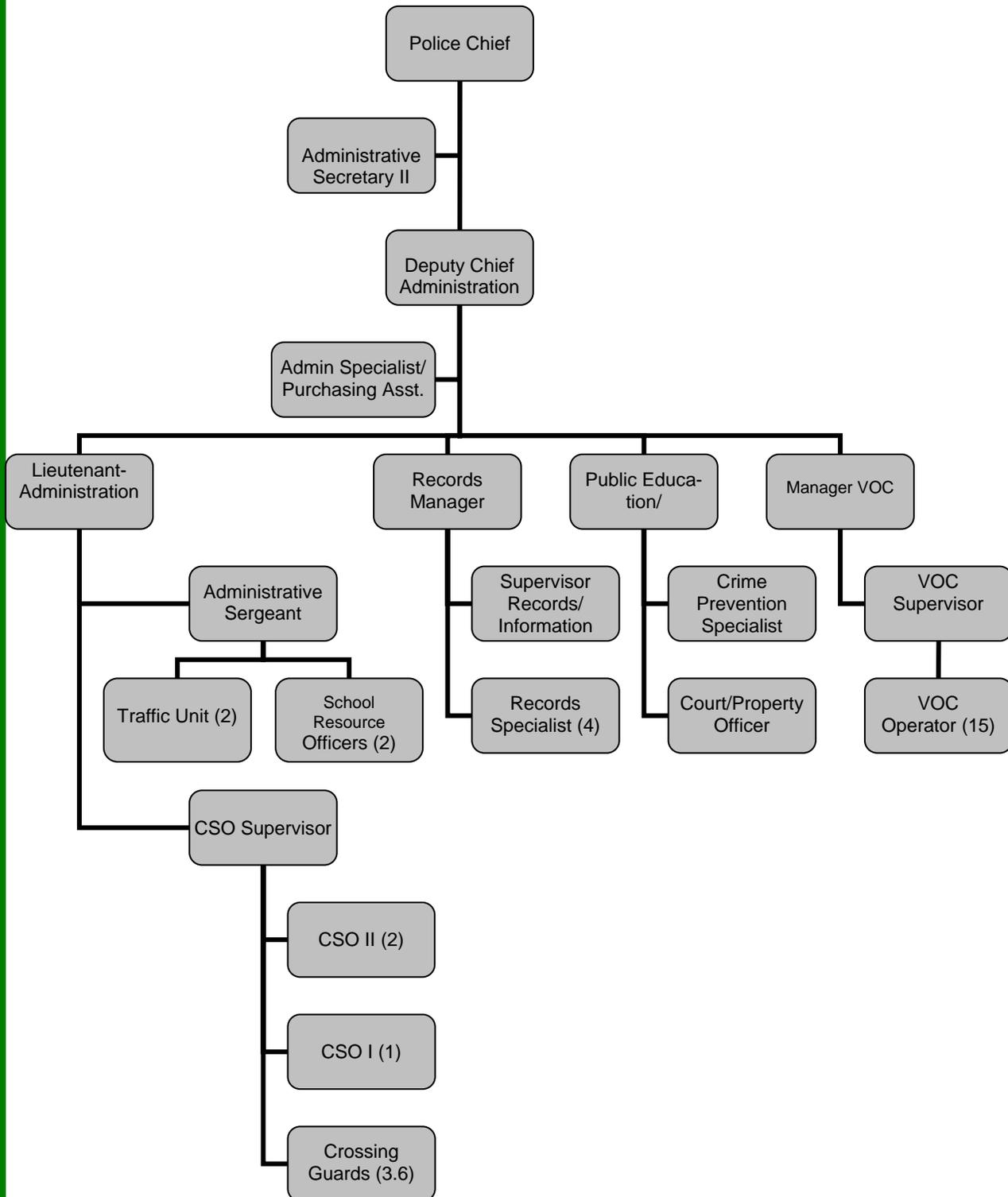
PERSONNEL SUMMARY

Police Department: Operations



PERSONNEL SUMMARY

Police Department: Administration



PERSONNEL SUMMARY

Village of Downers Grove Compensation Plan

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
3	Hourly: 13.954	16.744	19.186		Annual: 29,023	34,828	39,907	
	Bus Operator			N	Planning Intern			N
	Cable Production Assistant			N	Public Works Intern			N
4	Hourly: 15.659	18.790	21.531		Annual: 32,570	39,084	44,784	
	Administrative Secretary I			N	CSO I			N
5	Hourly: 17.363	20.836	23.874		Annual: 36,115	43,338	49,658	
	Payroll Specialist			N	Publications Technician 1			N
	Cashier			N	Document Management Tech			N
	Communications Specialist			N	Records Specialist			N
				N				
6	Hourly: 19.068	22.882	26.219		Annual: 39,662	47,594	54,535	
	Administrative Secretary II			N	Investigative Aide			N
	CSO II			N	Payroll Specialist			N
	Deputy Village Clerk			N	Water Billing Specialist			N
7	Hourly: 20.772	24.927	28.562		Annual: 43,206	51,848	59,409	
	Administrative Assistant			N	Municipal Media Assistant			N
	Court/Property Control Officer			N	Case Records Specialist			N
	Legal Secretary			N	Management Fellow			N
8	Hourly: 22.477	26.973	30.906		Annual: 46,753	56,104	64,285	
	Administrative Specialist			N	Public Relations Specialist			N
	Crime Prevention Specialist			N	Publications Technician II			N
	Production Supervisor			N	Staff Accountant			N
9	Hourly: 24.182	29.018	33.250		Annual: 50,298	60,357	69,160	
	Biweekly: 1,934.532	2,321.438	2,659.982					
	Code Compliance Officer			N	Purchasing Assistant			E
	CSO Supervisor			N	Management Analyst			E
	Fire Inspector			N				
10	Hourly: 25.887	31.064	35.594		Annual: 53,844	64,613	74,036	
	Biweekly: 2,070.940	2,485.128	2,847.543					
	Accounting Supervisor			E	Plumbing Inspector			N
	Inspector			N	PSRT Coordinator			E
	Fire Inspector/Plan Reviewer			N	Records Supervisor			E
	GPS Technician			N	Systems Technician			N
	Grants Coordinator			E	VOC Supervisor			N
	GIS Technician			N				
11	Biweekly: 2,207.280	2,648.736	3,035.010		Annual: 57,389	68,867	78,910	
	Benefits Coordinator			E	Planner			E
12	Biweekly: 2,343.688	2,812.426	3,222.571		Annual: 60,936	73,123	83,787	
	GIS Specialist			E	Public Safety System Administrator			E
	Staff Engineer			E	Systems Administrator I			E
	Project Manager			E				
13	Biweekly: 2,480.028	2,976.034	3,410.039		Annual: 64,481	77,377	88,661	
	Internet Operations Administrator			E	Systems Administrator II			E
	Public Education/Information Supervisor			E	Village Forester			E
	Assistant to the Fire Chief			E	VOC Manager			E
	Senior Planner			E	Water Manager			E
	Street Division Manager			E				
14	Biweekly: 2,616.368	3,139.642	3,597.506		Annual: 68,026	81,631	93,535	
	Building Services Manager			E	Risk Manager			E
	Fleet Services Manager			E	Village Clerk			E
	Records Manager			E	Operational Performance Manager			E
15	Hourly: 34.410	41.292	47.313		Annual: 71,572	85,887	98,412	
	Biweekly: 2,752.776	3,303.331	3,785.067					
	Assistant Information Services Director			E	Police Sergeant			N
	Building Division Manager			E	Senior Staff Engineer			E
	Emergency Management Coordinator			E	Staff Attorney			E
	Planning Manager			E	Stormwater Administrator			E

PERSONNEL SUMMARY

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
16	Biweekly: 2,889.116 Assistant Finance Director Budget Officer	3,466.939	3,972.535	E E	Annual: 75,117 Division Chief - Fire Prevention Traffic Engineer Manager	90,140	103,286	E E
17	Biweekly: 3,025.524 Assistant Village Attorney Battalion Chief	3,630.629	4,160.096	E E	Annual: 78,664 Communications Director Police Lieutenant	94,396	108,162	E E
19	Biweekly: 3,298.272 Assistant Public Works Director Deputy Fire Chief	3,957.926	4,535.124	E E	Annual: 85,755 Deputy Police Chief	102,906	117,913	E
20	Biweekly: 3,434.612 Human Resources Director	4,121.534	4,722.592	E	Annual: 89,300 Information Services Director	107,160	122,787	E
22	Biweekly: 3,707.360 Community Development Director Finance Director Fire Chief	4,448.832	5,097.620	E E E	Annual: 96,391 Police Chief Public Works Director	115,670	132,538	E E
23	Biweekly: 3,843.768 Deputy Village Manager	4,612.522	5,285.181	E	Annual: 99,938 Village Attorney	119,926	137,415	E
24	Biweekly: 3,980.040 OPEN	4,776.048	5,472.555		Annual: 103,481 124,177 142,286			
Contractual Wages for Police Officers (contract expires April 30, 2012)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2011	58,357	61,681	65,603	69,594	73,688	77,933	82,344	87,432
Contractual Wages for Fire Department Union Personnel (contract expires April 30, 2014)								
Step:		1	2	3	4	5	6	6
Effective May 1, 2012	Firefighter	58,995	63,692	68,388	73,085	77,781	82,393	87,337
	Firefighter-Paramedic	62,536	67,513	72,491	77,471	82,449	87,337	
	Fire Lieutenant	92,280	94,753	98,047				
Effective May 1, 2013	Firefighter	60,175	64,966	69,756	74,547	79,337	84,041	
	Firefighter-Paramedic	63,787	68,863	73,941	79,020	84,098	89,084	
	Fire Lieutenant	94,126	96,648	100,008				
Contractual Wages for Communication Operators Union Personnel (contract expires May 1, 2013)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2012	42,359	43,630	44,939	46,512	48,837	51,767	55,391	59,822
Contractual Wages for Public Works Union Personnel (contract expires April 30, 2015)								
Step:		1	2	3	4	5	6	7
Effective May 1, 2012	Group 1	30,716	32,910	35,104	37,298	39,492	41,686	43,880
	Group 2	37,301	39,965	42,629	45,292	47,958	50,622	53,286
	Group 3	40,601	43,501	46,401	49,301	52,201	55,101	58,001
	Group 4	43,908	47,044	50,180	53,317	56,453	59,589	62,725
	Group 5	47,220	50,593	53,966	57,339	60,712	64,085	67,458
	Group 6	50,541	54,151	57,761	61,372	64,982	68,592	72,202
	Group 7	53,647	57,479	61,311	65,143	68,974	72,806	76,638
Effective May 1, 2013	Group 1	31,330	33,568	35,806	38,044	40,281	42,519	44,757
	Group 2	38,047	40,764	43,482	46,199	48,917	51,635	54,352
	Group 3	41,413	44,371	47,329	50,287	53,245	56,203	59,161
	Group 4	44,786	47,985	51,184	54,383	57,582	60,781	63,980
	Group 5	48,165	51,605	55,045	58,486	61,926	65,366	68,807
	Group 6	51,552	55,234	58,917	62,599	66,281	69,963	73,646
	Group 7	54,720	58,628	62,537	66,445	70,354	74,263	78,171
Effective May 1, 2014	Group 1	31,643	33,904	36,164	38,424	40,684	42,945	45,205
	Group 2	38,427	41,172	43,917	46,661	49,406	52,151	54,896
	Group 3	41,827	44,815	47,802	50,790	53,778	56,765	59,753
	Group 4	45,234	48,465	51,696	54,927	58,158	61,389	64,620
	Group 5	48,646	52,121	55,596	59,071	62,545	66,020	69,495
	Group 6	52,068	55,787	59,506	63,225	66,944	70,663	74,382
	Group 7	55,267	59,215	63,162	67,110	71,058	75,005	78,953

PERSONNEL SUMMARY

Public Works Union Positions

- Group 1: Building Maintenance Worker

- Group 2: Building Maintenance Worker II

- Group 3: Maintenance Worker I
Building Maintenance Technician I

- Group 4: Public Services Specialist

- Group 5: Maintenance Worker II
Fleet Maintenance Worker Technician
Building Maintenance Technician II
CAD Technician
Water Production Specialist

- Group 6: Materials Coordinator
Public Works Specialist
Public Works Technician - Water AMR
Public Works Technician

- Group 7: Assistant Village Forester
Lead Fleet Technician

Part-Time Wages

The Village of Downers Grove may establish certain part-time positions, such as Crossing Guard and seasonal hires, with hourly rates of pay ranging from a minimum of \$8.00/hour to a maximum of \$16.00/hour.

Calculation of Minimum and Maximum

Control points are established by conducting external market analysis of comparable municipal organizations. The minimum of the range is calculated at 20% below the control point (control amount / 1.2). The maximum of the range is calculated at 37.5% above the minimum (minimum amount * 1.375).

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 department budgets. 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 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 fund require Village Council approval by the adoption of a budget amendment ordinance.

This Long Range Financial Plan guided staff in the preparation of the 2013 Budget.

	Mar	June	July	Aug	Sept	Oct	Nov	Dec
1st Quarter Budget Review								
Mid-Year Financial Review								
Revenue Projections, Departmental Expenditure								
Targets Established, Discussion of Goals								
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								

DOWNERS GROVE AT A GLANCE

Historical Perspective

In 1832 Pierce Downer, the first settler to what was to become Downers Grove, ended his long journey from New York State, when he saw an oak grove standing alone in the middle of an open prairie. Although he was hesitant about the welcoming he would receive from the Indians, Downer built a log cabin on that site, where he lived alone for over two years until he was joined by his daughter.

Soon news spread about the incredible opportunities for a better life in “the Grove” as it was originally called. Dexter Stanley, Israel Blodgett and Horace Dodge all became famous settlers to the area who carved out lasting impressions in Downers Grove’s history. Both Stanley and Blodgett built log cabins for schools, and Dodge held church services in his home.

The 1850’s continued to see growth in the area not only with people migrating from New England and New York State eager to obtain land on fertile prairies but also with fugitive slaves from the south and west looking for freedom. Downers Grove became a vital link in the Underground Railroad escape route because there was a strong anti-slavery sentiment in Downers Grove as citizens offered their homes as refuge.

In 1862, the CB&Q Railroad Company made a decision to build a railroad from Aurora to Chicago, going through Downers Grove. This proved to be the single most important influence on the development of Downers Grove. News of the upcoming railroad prompted many changes such as building a railroad station, additional streets and a business section of town. Also, with a population of a little over 350, residents of Downers Grove felt they needed a village government. Therefore, in 1873 they drew up a petition, held an election and Downers Grove became incorporated.

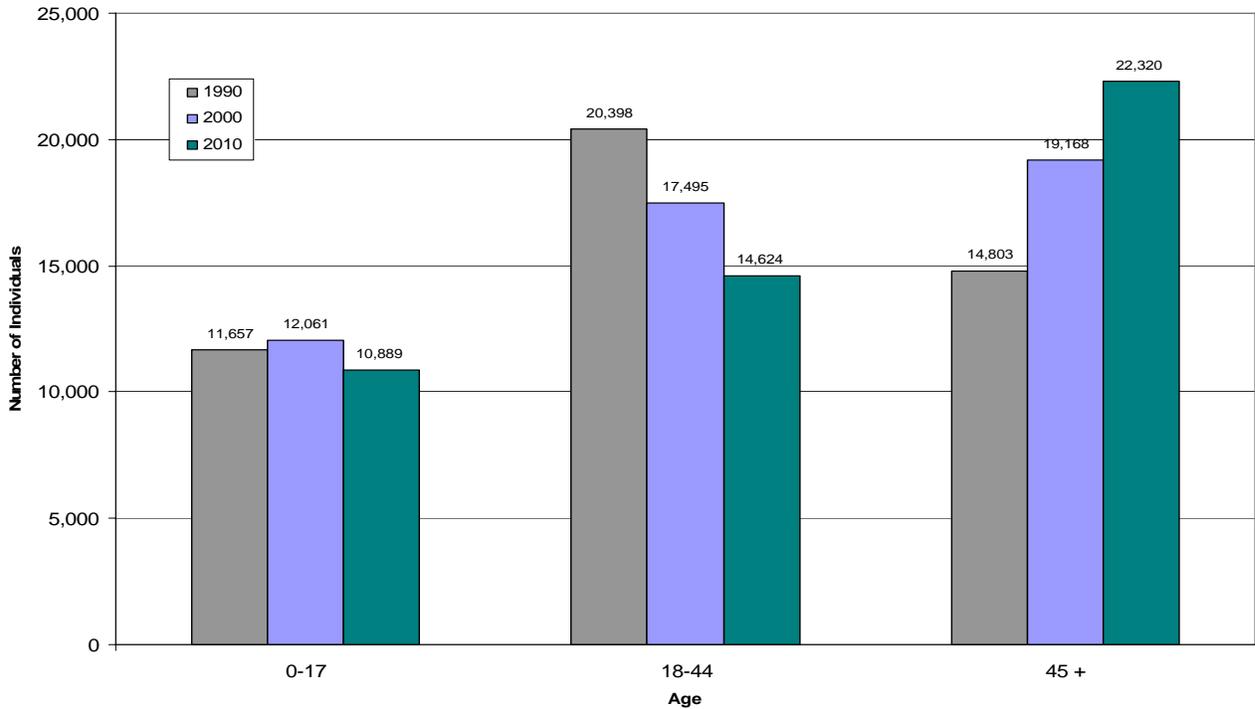
Over the years, Downers Grove has continued to grow and develop. Its location is a center of transportation with the convergence of the interstate highways, the railroad and the proximity to national airports. This makes it a desirable location for offices, businesses and industry. Its feelings of community, friendliness and helpfulness make it a desirable location for people to call home.



Photo courtesy of the Downers Grove Park District Museum & the Downers Grove Historical Society

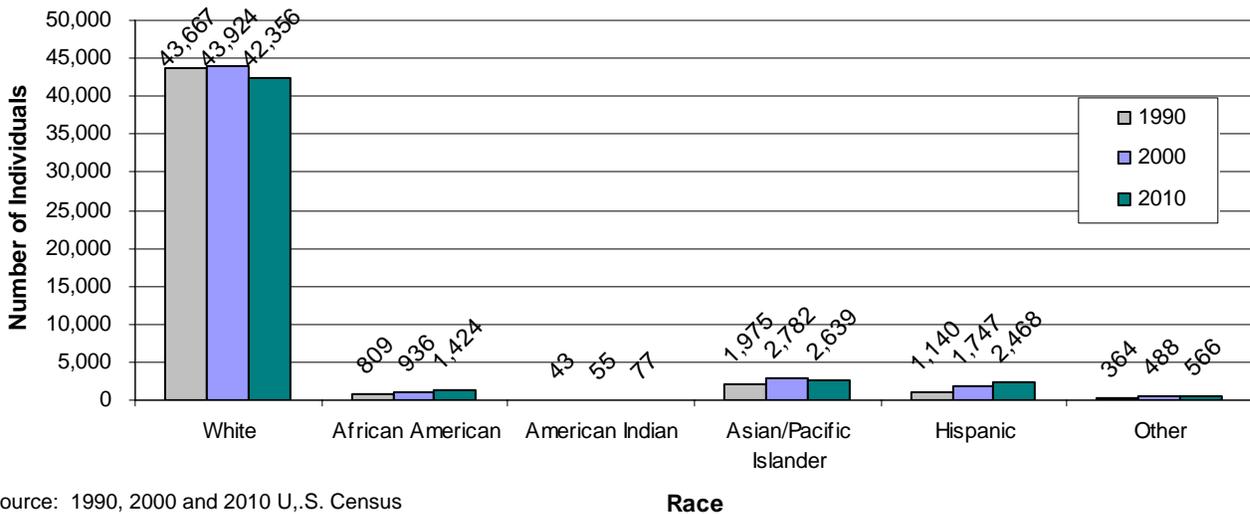
DOWNERS GROVE AT A GLANCE

AGE DISTRIBUTION



The Age Distribution graph compares the change in population for three age categories from 1990 to 2010. The number of children has remained relatively steady, however the age group 45+ has increased 51% since 1990, demonstrating a shift toward an older population in Downers Grove.

POPULATION DIVERSITY

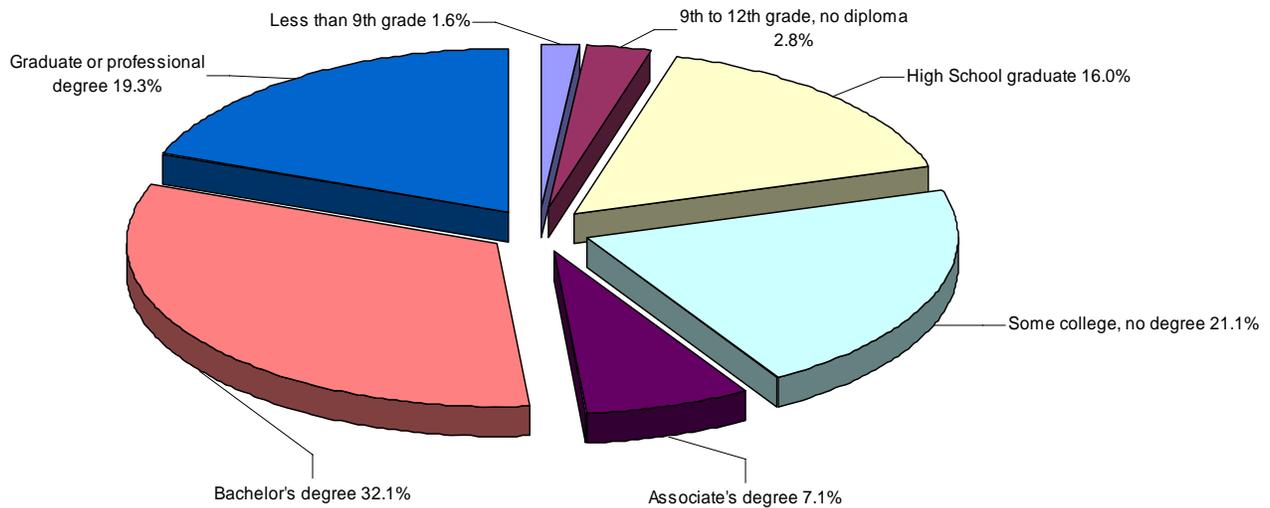


Source: 1990, 2000 and 2010 U.S. Census

The Population Diversity graph compares the population by race from 1990 to 2010. The graph shows that White (Caucasian) makes up almost 90% of the total population. The next largest group is the Asian/Pacific Islander with almost 6% of the total.

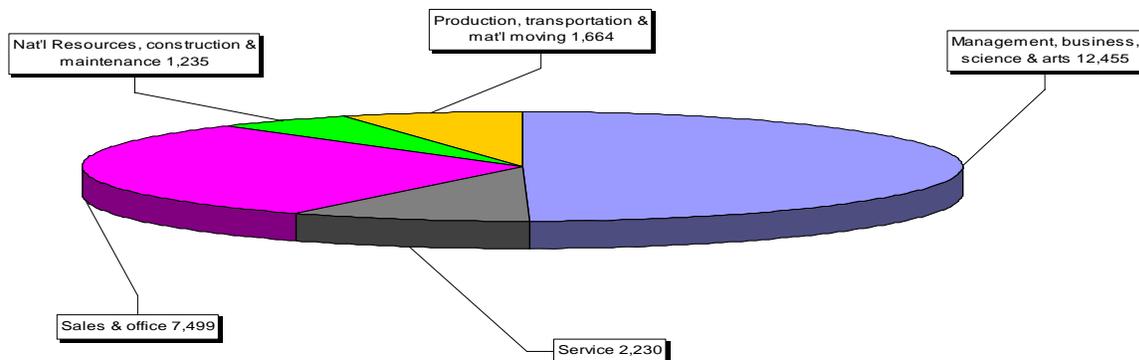
DOWNERS GROVE AT A GLANCE

EDUCATIONAL ATTAINMENT



The Educational Attainment graph shows the education reached by level for the Downers Grove population 25 years old and over for 2010. Over 50% of the population in Downers Grove is considered at the professional level.

OCCUPATION ALLOCATON



The Occupation Allocation graph shows the various occupations of the Downers Grove civilian employed population over 16 years old in 2010.

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 \$81,272. 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 75 percent residential, 22 percent commercial, and 3 percent industrial. The ten leading commercial property tax payers are from a diverse economic base and account for approximately 7 percent of the total tax base.

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

RESIDENT DEMOGRAPHICS

Median Age	41.8
Total Households	20,478
Household Median Income	\$81,272
Family Median Income	\$106,641

Source: US Census Bureau 2010 data

HOUSING

Total Housing Units	20,478
Occupied Units	19,187
Owner Occupied	14,808
Renter Occupied	4,379
Median Home Value	\$340,000
Total Senior Housing Units	1,069

DOWNERS GROVE AT A GLANCE

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: 4,800

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: 5,200

Average ACT Composite score: 2.8

Website: www.csd99.org

Library

30,000 resident cardholders Circulation 970,638

Number of visitors 599,423 Collection 340,591

Website: www.downersgrovelibrary.org

Community Events

February: Ice Sculpture Festival

Summer : Summer Nights Classic Car Show (Fridays)

June: Bike and Buggy Parade

July: July 4 Parade and Fireworks

September: Fine Arts Festival

November: Hospitality Day and Tree Lighting

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)

Stormwater: Village of Downers Grove www.downers.us

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

Downers Grove EAV Breakdown by Type of Property		
	2011EAV	% of Total
Residential	\$ 1,702,783,589	75.03%
Commercial	498,605,787	21.97%
Industrial	68,214,898	3.00%
Total	\$ 2,269,604,274	100.00%

Source: DuPage County Clerk

Village of Downers Grove Taxable Sales by Category (\$000s)			
Taxpayer	2009	2010	2011
General Merchandise	\$ 45,421	\$ 45,838	\$ 46,226
Food	117,287	119,168	117,780
Drinking and Eating Places	117,822	119,328	125,270
Apparel	26,835	26,010	25,538
Furniture and HH and Radio	131,925	140,830	129,562
Lumber, building Hardware	56,650	51,722	52,924
Automobile and Filling Stations	241,735	243,306	255,657
Drugs and Miscellaneous Retail	229,575	220,676	234,131
Agriculture and all others	99,973	111,240	111,100
Manufacturers	19,192	13,263	15,852
Total	\$1,086,415	1,091,381	1,114,040

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	400

Source: Downers Grove Economic Development Corporation

DOWNERS GROVE AT A GLANCE

Village of Downers Grove Principal Property Tax Pay-ers

Taxpayer	Taxable Assessed Value	% of Total Taxable Assessed Value
Hamilton Partners	38,969,856	1.72
PTA - K 225	21,336,490	0.94
Real Estate Advisors	15,430,820	0.68
Interventure Advisors LLC	12,613,060	0.56
Bristol Club LP	12,578,120	0.55
Wells REIT II/Lincoln	12,044,410	0.53
GLL BVK Properties	11,800,060	0.52
MJH Downers Grove LLC	11,743,200	0.52
Corridors I & II	11,637,230	0.51
PBH Prentiss Creek LLC	11,541,810	0.51

Source: Office of the DuPage County Clerk

Unemployment Rates

Year	Village of Downers Grove	DuPage County	State of Illinois
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	9.4%	8.8%	8.9%
2012 (1)	7.3%	8.0%	9.7%

(1) preliminary Nov 2012

Source: United State Department of Labor Bureau of Labor Statistics

PERFORMANCE MEASURES

Measures				Strategic Goals				
	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Clerk's Office								
FOIA Requests	713	625	1040		X			
FOIA Responses On-time	713	625	1040		X			
FOIA Extension of 5 Days Requested	16	8	7					
Total Licenses Processed	1,007	1,169	555		X			
Proclamations	10	21	15		X			
Public Meetings	172	178	153		X			

	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Community Development								
Permit Applications Received	1,808	2,067	2,114		X	X	X	
Permits Issued	1,643	2,041	1,799		X	X	X	
Inspections Conducted	2,932	3,335	2,957		X	X	X	
Code Enforcement Site Visits	2,359	2,738	2,658		X	X	X	
Stop Work Notices Issued	11	11	14		X	X	X	
ZBA Case Applications	11	9	8		X	X	X	X
Plan Commission Case Applications	24	47	54		X	X	X	X
Historic Preservation Building Applications	0	0	0		X	X	X	

	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Communications								
Live Meetings Taped	53	48	47		X			
Studio and Remote Taping	30	65	50		X			
Completed Program Hours	109	89	92		X			
On Air Programming Hours	1,176	1,389	672		X			
Public Service Announcement	336	353	345		X			
Press Contacts and Published Articles	63	92	69		X			
Ad Placement	44	49	48		X			
Print Publications	410	336	459		X			

PERFORMANCE MEASURES

	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Manager's Office								
Agenda Items Prepared	450	469	495	X	X	X	X	X
Meetings of Council	401	40	35	X	X	X	X	X
Council Inquiries	585	556	350	X	X	X	X	X

	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Human Resources								
Positions Filled	23	25	23		X			
Positions Vacated	34	24	21		X			
Work Compensation Claims Filed	41	41	27		X			
General/Auto Liability Claims Filed	5	13	15		X			

	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Information Services								
Visits to Village Website	236,773	261,098	251,561		X			
Visits to DGTV Page	2,028	2,240	1,916		X			
Visits to Fire Public Education Page	4,588	3,847	3,357		X			
Visits to Tourism Website	31,498	34,536	39,353		X			
Visits to Parcel Navigator	2,249	2,421	3,443		X			
GPS Operations # of Structures Collected	n/a	3,357	5,112		X			X
Parcel Navigator Users			0		X			
New	1,509	1,739	2,354		X			
Returning	740	663	1089		X			

PERFORMANCE MEASURES

Finance	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Payroll Transactions	14,467	14,472	14,214	X	X			
Paychecks	2,125	2,074	860	X	X			
Direct Deposit	12,342	12,398	13,354	X	X			
A/P Transactions	11,179	11,457	10,809	X	X			
Checks	8,399	8,267	7,381	X	X			
EFT	2,780	3,190	3,428	X	X			X
Taxi Coupons Purchased	120,038	121,652	113,358	X	X			
Purchase Orders Processed	247	238	338	X	X			
Customers - Water	16,055	16,075	16,328	X	X		X	
Water Customers - Billed via Email	271	332	410	X	X			
% of Employees on Direct Deposit	89%	91%	100%	X	X			
Consecutive Years the Department has received the GFOA Distinguished Budget Award	1	2	3	X	X			X
Consecutive Years the Department has received the GFOA Certificate of Achievement for Excellence in Financial Reporting	20	21	22	X	X			
Monthly Closeouts within 5 Working Days	12	12	12	X	X			
Taxi Coupons Redeemed	153,242	120,540	110,000	X	X			
Quarterly Statements Prepared by the Third Week After Quarter End	4	4	4	X	X			
General Fund - Actual Revenues as a % of the Budget	99.95%	104.45%	100.87%	X	X			
Actual Expenditures as a % of Budget	97.28%	100.70%	99.99%					

PERFORMANCE MEASURES

Police	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Calls for Service	21,986	20,960	19,977		X			
Accidents	1,526	1,592	1,605		X			
Vacation House Checks	414	308	335		X			
Traffic Citations	11,774	10,643	11,297		X			
Time-On-Service-Demand (Hours)	18,506	17,484	17,706		X			
Neighborhood Patrol Time (Hours)	11,981	13,132	12,251		X			
Incoming Calls	136,347	147,933	172,821		X			
911 Calls	16,660	20,059	24,608		X			
Non-Emergency Calls	119,687	127,874	148,214		X			
FOIA Requests	536	510	660		X			
Participants in Public Education Program	8,073	5,435	8,888		X			

Fire	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Fires					X			
Structure	16	12	9		X			
Vehicle	12	6	6		X			
Other	44	39	59		X			
Civilian Fire Deaths	0	0	0		X			
Vehicle Crash Extractions	0	3	3		X			
EMS Calls	2,825	3,139	3,671		X			
Permit Inspections and Re-Inspections	669	621	563		X			
Life Safety Inspections and Re-Inspections	1,717	671	710		X			
Fire Alarm System Trouble Follow-Ups	348	414	113		X			
Miscellaneous Inspections	792	595	270		X			

PERFORMANCE MEASURES

Legal	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Ordinances Submitted to Council	85	67	54	X	X	X	X	X
Resolutions Submitted to Council	67	93	92	X	X	X	X	X
Motions Submitted to Council	18	16	21	X	X	X	X	X
Liquor License Applications Received	29	21	23		X	X		
DUI Cases	323	340	347		X			
Closed	5	7	0		X			
New	145	182	177		X			
Returns	173	151	170		X			
Contracts Prepared/Reviewed/Drafted	382	338	321		X	X	X	

Building Services	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Building Repairs (hours)	n/a	1,552	1,433	X	X		X	X
Building Maintenance (hours)	n/a	1,139	1,405	X	X		X	X
Special Projects (hours)	n/a	865	1,059	X	X		X	X

PERFORMANCE MEASURES

Public Works	Actual FY 2010	Actual FY 2011	Projected FY 2012	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Catch Basins Cleaned	530	342	798		X		X	
Flooding Calls	48	29	0		X		X	
Feet of Storm Sewers					X		X	
Cleaned	44,410	22,317	45,969		X		X	
Televised	31,275	14,040	37,980		X		X	
Roadside Ditches Under Construction (feet)	16,525	0	21,750		X		X	
Drainage Structures					X		X	
Repaired	40	34	27		X		X	
Installed	33	13	26		X		X	
JULIE Locate Requests	6,271	6,975	8,856		X		X	
Salt Used (tons)	3,264	2,065	1,922		X		X	
Asphalt Paving (tons)	561	3,663	87		X		X	
Concrete Repairs (yards)	75	23	45		X		X	
Snow Removal Call Outs	24	21	15		X		X	
Parkway Trees					X		X	
Planted	248	356	209		X		X	
Pruned	4,110	3,846	4,620		X		X	
Domestic Animals Handled	426	386	384		X			
Wildlife Inquiries Handled	747	729	726		X			
Parking Meters Repaired	191	69	54		X		X	
Traffic Signs Fabricated and Installed	1,026	1,076	2,066		X	X	X	X
Traffic Posts Installed	443				X	X	X	X
Grove Commuter Shuttle					X			
Total Trips	62,349	78,239	78,452		X			
Passengers	1,511	1,847	1,829		X	X		
Water Service Calls	410	566	471		X			

VEHICLE INVENTORY

Village of Downers Grove
Vehicle Equipment Inventory, Re-
placement Schedule
FY 2013 Budget

Cost Center	Unit Number	Description	Replacement Cost	Life	Replacement Year
142					
Building Admin	103	2002 Ford Ranger pickup	35,000	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 Development Engineering	190	2004 Ford F150 pickup CNG	25,000	14	2018
	191	2005 Ford Taurus sedan	25,000	11	2016
	649	2004 Ford F150 pickup CNG	25,000	14	2019
	106	2008 Ford Ranger pickup	35,000	9	2017
	654	2001 Ford F150 pickup CNG	35,000	14	2015
220.342					
Street Construction	104	2008 Ford Ranger pickup	35,000	9	2017
	655	2001 Ford F150 pickup CNG	35,000	14	2015
313					
PW Engineering	199	2001 Ford F150 pickup CNG	35,000	14	2015
	114	2011 Chevy Cargo Van CNG	32,000	15	2026
320					
PW Supplies	31	2007 Tennant floor scrubber	45,000	9	2016
	33	2006 Toyota 7FGU30 forklift CNG	29,000	20	2026
333					
PSRT	115	2011 Chevy Cargo Van CNG	32,000	15	2026
	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	23	2016
	157	1992 Deere F911MT Tractor			
	182	2008 Ford Escape Hybrid	26,000	10	2018
	184	2005 Ford F250 pickup	35,000	13	2018
	201	2011 Morbark Chipper	47,000	11	2022
	216	2006 Ford F450	55,000	13	2019
	248	2004 Cat 938G loader	114,000	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	220,000	16	2014
	283	1997 Finn hydroseeder	30,000	16	2017
	291	2007 Holder 4.75	74,500	17	2024
	292	1998 Int. 4900 Stellar	60,000	16	2014
	293	1999 Vermeer chipper	0		
	294	2000 Int. 4900 5 ton dump	220,000	16	2016
	295	2000 Trackless tractor	0	16	2014
	299	2000 Ford F350 1 ton dump	70,000	13	2013

VEHICLE INVENTORY

342

Pavement

25	2008 Bomag Paver	65,000	16	2024
56	2012 John Deere Skid Steer	50,000	16	2028
58	2011 Towmaster Trailer	7,000	21	2032
63	2008 Falcon Hotbox Trailer			
64	2012 Falcon Hotbox Trailer	15,000	16	2028
99	2006 Cat 938G loader	125,000	16	2022
144	2006 Chevrolet 1500 pickup	25,000	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
183	2007 Chevy Silverado	25,000	9	2016
202	2004 Cat roller	40,000	13	2017
205	2002 Freightliner 10 ton dump	113,000	16	2018
215	2006 Ford F450 Utility	65,000	13	2019
232	2004 Freight. M2 10 ton dump	113,000	16	2020
239	2011 Freightliner CNG 5 ton	213,000	20	2031
241	2012 Freightliner CNG 5 ton	213,000	20	2032
252	2011 Ford F450 1 ton dump	65,000	13	2024
253	2011 Ford F450 1 ton dump	70,000	13	2024
297	2000 Ford F350 1 ton dump	75,000	13	2014
298	2000 Ford F350 1 ton dump	75,000	13	2014

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	17	2017
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	70,000	12	2016
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
254	2011 Ford F450 1 ton dump	70,000	13	2024
255	2011 Ford F450 1 ton dump	65,000	13	2024
273	1996 Ford LN8000 5 ton dump	220,000	16	2013

344

PW Traffic

143	2006 Ford E450 Step Van	66,000	16	2022
181	2008 Ford Escape Hybrid	30,000	10	2017
198	2001 Ford E250 van CNG	35,000	14	2015
213	2006 Ford F450 dump	56,000	13	2019
221	2006 Solartech AB - 051		11	2017
223	2007 Solar Tech Message Board		11	2018
224	2006 PSC Message Board		11	2017
227	2004 arrowboard		11	2015
228	2005 Solar Tech Message Board		11	2016
230	2006 PSC Message Board		11	2017
231	2004 Freight. M2 5 ton dump	113,000	16	2020

VEHICLE INVENTORY

481.391

	100	2006 Chevy Express Cargo Van	35,000	9	2015
Water Admin.	105	2001 Honda Civic sedan CNG	25,000	16	2017
	180	2007 Chevy Silverado	25,000	10	2017

481.392

Water pumping & treatment	101	2006 Chevy Express Cargo Van	35,000	9	2015
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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	0	13	2014
	287	1999 Ford F350 1 ton utility	70,000	13	2013

611

Police Admin	815	2007 Chevy Impala	25,000	7	2014
	138	2007 Chevy Impala	25,000	7	2015
	864	2012 Ford Fusion Hybrid	30,000	10	2022

624

Police Traffic/ Enforcement					
	808	2006 Crown Vic. Sedan	35,000	4	2013
	814	2007 Crown Vic. sedan	35,000	4	2015
	823	2007 Crown Vic. sedan			
	825	2007 Crown Vic. Sedan	35,000	4	2015
	826	Clubcar Golf Cart			
	828	2007 Crown Vic. Sedan	35,000	4	2015
	830	2010 Crown Vic. Sedan	35,000	4	2014
	831	2010 Crown Vic. Sedan	35,000	4	2014
	832	2010 Crown Vic. Sedan	35,000	4	2013
	834	2010 Crown Vic. Sedan	35,000	4	2014
	836	2011 Crown Vic. sedan	35,000	5	2016
	837	2011 Crown Vic. Sedan	35,000	5	2016
	838	2011 Crown Vic. sedan	35,000	5	2016
	842	2010 Crown Vic. Sedan	35,000	4	2015
	843	2010 Crown Vic. Sedan	35,000	4	2014
	844	2010 Crown Vic. Sedan	35,000	4	2014
	846	2010 Crown Vic. Sedan	35,000	4	2015
	848	2011 Chevy Tahoe 4x4	32,000	5	2016
	854	2008 Chevy Impala	30,000	4	2014
	870	2008 Dodge Caravan	23,000	7	2015
	876	2009 Crown Vic. Sedan	35,000	4	2013
	877	2009 Crown Vic. Sedan	35,000	4	2013
	878	2009 Crown Vic. Sedan	35,000	4	2013
	879	2012 Chevy Tahoe	30,000	5	2017
	880	2012 Chevy Tahoe	30,000	5	2017
	881	2012 Chevy Tahoe	30,000	5	2017
	882	2012 Chevy Tahoe 4x4	35,000	5	2017

VEHICLE INVENTORY

625					
Police Investigations	817	2004 Chev Impala sedan	30,000	7	2013
	820	2006 Chevy Impala sedan	30,000	7	2013
	821	2007 Chevy Impala	30,000	7	2015
	822	2008 Chevy Impala	30,000	7	2015
	865	2012 Ford Fusion Hybrid	30,000	10	2022
	866	2012 Ford Fusion Hybrid	30,000	10	2022
	867	2012 Ford Fusion Hybrid	30,000	10	2022
	888	2001 Dodge Ram Vam			
	894	2004 Ford F150 pickup			
	895	2009 Nissan Rogue			
	899	1999 Jeep Cherokee			
628					
Police Emergency	898	2002 Ford F350 SWAT			
633					
Police Comm.	868	2001 Chev. G2500 van	35,000	7	2014
471.665					
Parking Enforcement	883	2012 Chevy Tahoe 4x4	35,000	5	2017
711					
Management	921	2003 Chevy Tahoe			
Fire	924	2005 Ford Explorer			
	929	2006 Chevy Impala sedan	50,000	8	2014
	943	2011 Chevy Tahoe	50,000	9	2020
722					
Fire					
Suppression	900	1946 Chev.			
	902	1991 Ford F350 utility			
	907	1995 Pierce Saber engine			
	908	1995 Pierce Saber engine			
	916	2000 Pierce engine	550,000	13	2013
	920	2002 Pierce Rescue Squad	480,000	17	2019
	925	2005 Pierce Enforcer engine	550,000	10	2015
	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
	944	2011 Smeal Ladder Truck	805,000	10	2021
732					
Fire Training	903	1991 Ideal trailer			
	922	2003 Cargomate trailer			
	923	2001 Ford Taurus			
	928	2006 Ford Expedition	50,000	8	2014
741					
Fire Prevention	926	2005 Ford Taurus sedan			
	927	2005 Ford Taurus sedan			
	937	2008 Chevy Impala	35,000	8	2016
	942	2009 Honda Civic CNG	25,000	15	2024
742					
Special Operations	935	2000 Peterbuilt	32,000	20	2020
743					
Public Education	912	1998 Scotts trailer	35,000	16	2017
	931	2006 Dodge Caravan	25,000	10	2016

VEHICLE INVENTORY

751					
Fire EMS	915	2000 Freightliner ambulance			
	917	2000 Freightliner ambulance			
	934	2007 Polaris XL			
	938	2010 International Ambulance	225,000	6	2016
	939	2010 International Ambulance	225,000	6	2017
	945	2013 Freightliner Ambulance	225,000	6	2020
841					
Cable TV	620	1998 Ford E250 van	35,000	9	2017
112.346					
Transportation	2602	PACE Bus			
	2603	PACE Bus			
	2699	PACE Bus			
	2700	PACE Bus			
	2701	PACE Bus			
	006	2008 Ford E-450			
441					
Community Development	107	2009 Honda Civic CNG	25,000	15	2024
	108	2009 Honda Civic CNG	25,000	15	2024
	109	2009 Honda Civic CNG	25,000	15	2024
	110	2009 Honda Civic CNG	25,000	15	2024
	111	2009 Honda Civic CNG	25,000	15	2024
531.361					
Fleet Maintenance	30	1998 Cat GP25 forklift	20,000	16	2014
	102	2007 Honda Civic NGV			
	192	2005 Chevy Suburban	30,000	11	2016
	240	2007 Chevy C4500	81,000	13	2020
	650	1998 Ford Ranger pickup	0		
	659	2007 Ford Explorer	26,000	10	2017
Total Vehicles	185				

FINANCIAL POLICIES AND PROCEDURES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2013 budget process to ensure that the organization's guiding financial principle was met: to achieve structural balance between revenues and expenditures/expenses in order 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 Principles 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 a subsidy from Pace. The fund expends resources 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.

FINANCIAL POLICIES AND PROCEDURES

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.

Major 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 and project-oriented maintenance activities related to the Village's facilities.

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.

Capital 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 capital 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:

Stormwater Improvement Fund—An enterprise fund which derives its revenue directly from stormwater fees and expends funds for maintenance of stormwater infrastructure.

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, EDC and Village retirees, with these participants paying 100% of their premium costs.

Risk Management Fund—An internal service fund used to administer the Village's 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

FINANCIAL POLICIES AND PROCEDURES

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.

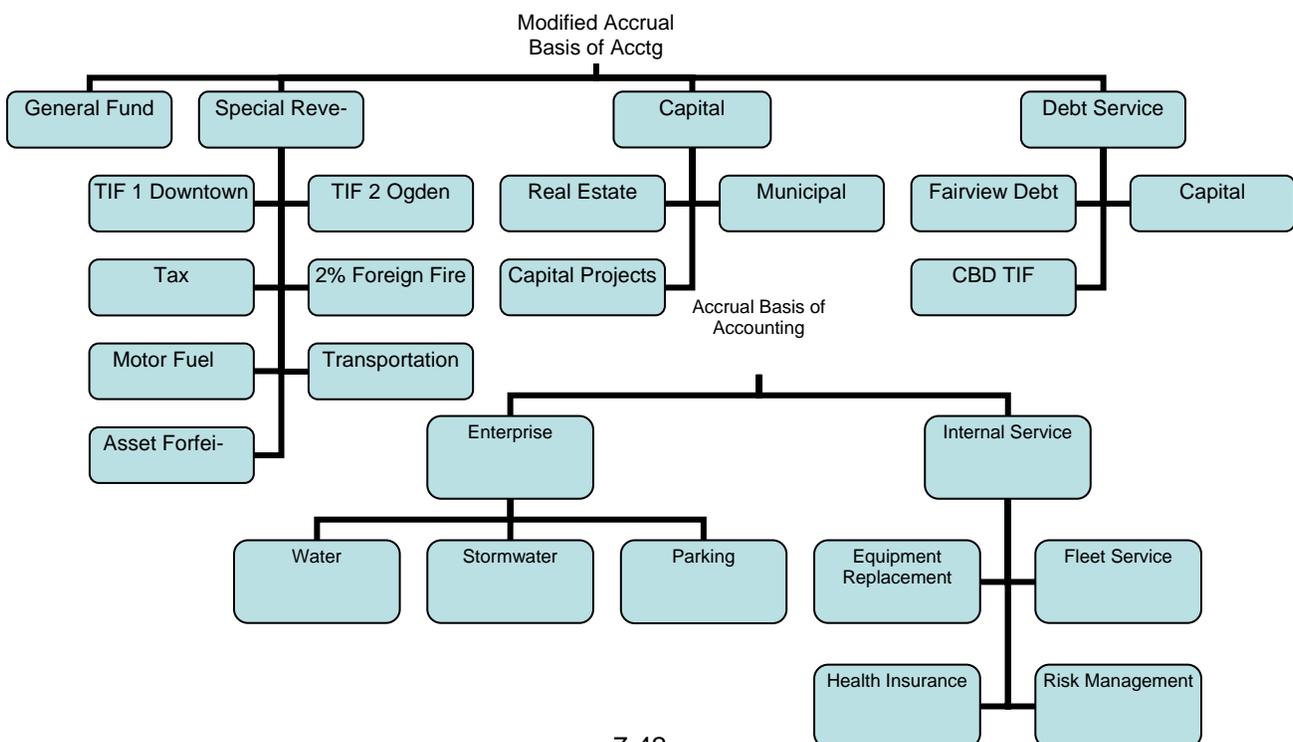
Fire Pension Fund—A trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer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

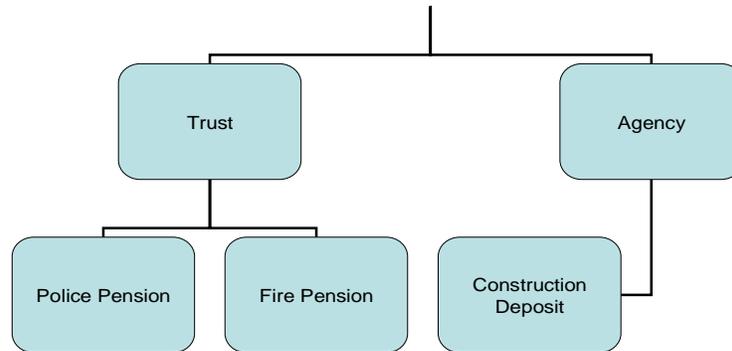
BASIS OF ACCOUNTING

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 on a cash flow basis. See Diagrams.



FINANCIAL POLICIES AND PROCEDURES

Accrual Basis of Accounting



	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. Refer to Tab 2 in this document and 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>. 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.

FINANCIAL POLICIES AND PROCEDURES

GENERAL FUND - CASH BALANCE/RESERVE POLICIES

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

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

REVENUE POLICIES

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

CAPITAL ASSETS

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

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

Description	Years
Infrastructure	20-50
Buildings	50-65
Improvements other than buildings	50-65
Capital Equipment	5-15
Intangibles	5-10

CAPITAL BUDGET POLICIES

A five-year Community Investment 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 included 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 drawdown of fund balance from the 2012 debt issuance in these two funds is planned for 2013. In addition, continued drawdown of fund balance in the Stormwater Fund from the proceeds of the 2008 bond issuance is planned in 2013. The construction of infrastructure is outlined in the Village's Capital Improvement Plan, and the Village is aware that new infrastructure will result in ongoing maintenance costs to the Village.

FINANCIAL POLICIES AND PROCEDURES

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 Property Tax
471 - Parking Fund	Parking Projects	Parking Fees
443 - Stormwater Fund	Stormwater and Drainage Stormwater Debt Service Payment	Stormwater Fees
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 Parking Fees
110 - Ogden TIF Fund	Streetscape Improvements Redevelopment	TIF Increment

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

TAX INCREMENT FINANCING POLICIES

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

INVESTMENT POLICIES

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

FINANCIAL POLICIES AND PROCEDURES

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 versus 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 2011 calendar year was \$2,269,604,274. 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 \$196,320,770. As of December 31, 2011, the Village had \$60,035,000 in outstanding debt. As of December 31, 2011, the Village had a debt to EAV ratio of 2.61%.

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

FINANCIAL POLICIES AND PROCEDURES

The Village's bond rating remains quite high at AA+, last affirmed by Standard & Poor's with the 2012 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 high 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.

All outstanding debt has a revenue pledged to pay for the debt service as outlined in the figure on page 7-37.

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 (three 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 is 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.

GLOSSARY

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 Departments.

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 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 Community Investment Program.

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.

Community Investment Program (CIP): 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.

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

Corporate Levy: The amount of money a taxing body certifies to be raised from the property tax that is not committed to fire, police, or capital programs.

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).

GLOSSARY

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 equipment according to the Village's Equipment Five-Year Plan.

Equivalent Runoff Unit (ERU): one ERU is equal to 3,300 square feet of impervious area, which is the average for a single family residential property in the Village. Used to assess fees for the Stormwater Utility.

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.

GLOSSARY

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 (GO Bonds): Bonds that finance public projects such as new buildings and major renovation projects. GO 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.

Gross Revenue: Gross Revenue is money generated by all of a Village's operations, before deductions for expenses.

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, EDC, and Village retirees, with these participants paying 100% of their premium costs.

Impervious area: Any surface that does not or cannot absorb water, preventing the infiltration of storm-water into the ground.

GLOSSARY

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.

Major Buildings Fund: Is included in the Budget and Five-Year Plan to track planned, project-oriented maintenance activities related to the Village's facilities and future building construction for Police, Fire, and Village Hall facilities. Revenues in this fund come from transfers from the Capital Fund and General Obligation Bond issue proceeds; expenses are for maintenance projects and 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.

GLOSSARY

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.

Property Valuation: The practice of developing an opinion of the value of real property, usually its market value.

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.

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. An example of this includes the local gasoline tax that provides funding for the 1998 Fairview Avenue 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).

Sidewalk Matrix: A document the Village uses to strategically evaluate priority of Sidewalk maintenance and reconstruction.

Special Revenue Fund: 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: 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 annually. It is used for the identifying goals and priorities of the Village Council.

GLOSSARY

Stormwater Credit: An ongoing reduction in the amount of stormwater fees assessed to a parcel in recognition of on site systems, facilities, or other actions taken to reduce the impact of stormwater runoff.

Stormwater Fund: Is classified as an enterprise fund. This fund derives its revenues directly from stormwater fees, and expends funds directly for the maintenance and operating costs of the stormwater infrastructure. It is not a tax-supported fund. It is supported entirely by the population that benefits from the use of the system.

Stormwater Incentive: One-time reduction in the stormwater utility fee, applied to a customer's account balance.

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): 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 Avenue 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

AASHTO American Association of State Highway and Transportation Officials
ADA Americans With Disabilities Act
AD&D Accidental Death and Dismemberment
AED Automated External Defibrillators
ALS Advanced Life Support
AMR Automated Meter Reading
ARC Annual Required Contribution
APWA American Public Works Association
AVL Automatic Vehicle Locations
BLS Basic Life Support
BMP structural Best Management Practice is a physical device. It is typically designed and constructed to trap or filter pollutants from runoff, or reduce runoff velocities.
BNSFRR Burlington Northern Santa Fe Railway Company Railroad
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
CDBG Community Development Block Grant
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
CPR Cardiopulmonary resuscitation
CRC Community Response Center
CSO Community Service Officer
DCU Data Collection Unit
DGTV Downers Grove Television
DMB Downtown Management Board
DMMC DuPage Mayors and Managers Conference
DOE Department of Energy (Never use acronym)
DUI Driving Under the Influence
DWC DuPage Water Commission
E-85 An abbreviation for an ethanol fuel blend of up to 85% denatured ethanol fuel & gasoline
EAP Employee Assistance Program
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
ERU Equivalent Runoff Unit
FDIC Federal Deposit Insurance Corporation
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 the government
GPS Global Positioning System
HAZMAT Hazardous Materials
HR Human Resources
HVAC Heating, Ventilation, and Air Conditioning

COMMON ACRONYMS

IDOT Illinois Department of Transportation
IEPA Illinois Environmental Protection Agency
IGA Inter-Governmental Agreement
IMRF Illinois Municipal Retirement Fund, a state mandated retirement program for employees of municipal governments, except for members of a police or fire pension.
IRB Industrial Revenue Bond(s)
IS Information Services
ISO International Organization for Standardization
IT Information Technology
ITEP Illinois Transportation Enhancement Program
JULIE Joint Utility Locating Information for Excavators
LAPP Locally Administered Projects Programs
LED Light-Emitting Diode
LPDA Localized Poor Drainage Area
LRFP Long Range Financial Plan
LTD Long-Term Disability
MUTCD Manual on Uniform Traffic Control Devices
MFT Motor Fuel Tax
MFSG Municipal & Financial Services Group
MS4 Polluted stormwater runoff is commonly transported through Municipal Separate Storm Sewer Systems (MS4s), from which it is often discharged untreated into local water bodies
MTU Meter Transmitter Unit
NCC Network Control Computer
NIMS National Incident Management System
NFPA National Fire Protection Association
NPDES National Pollutant Discharge Elimination System
O&M Operations and Maintenance
OASIS Ogden Avenue Site Improvement Strategy
OSFM Office of the State Fire Marshall
PEG Public, Educational and Governmental
PD Police Department
PROWAG Public Rights of Way Accessibility Guidelines
PSRT Public Service Response Team
PVC Polyvinyl chloride
PW Public Works
RFID Radio-Frequency Identification
QR Quick Response Code
RFP Request For Proposal
S&P Standard and Poor's
SCADA Supervisory Control and Data Acquisition
SCBA Self-Contained Breathing Apparatus
SEASPAR South East Association for Special Parks And Recreation
SF Square Foot
SRTS Safe Routes to School Program
SSA Special Service Area
STP Surface Transportation Program
SWAT Special Weapons and Tactics
SWU Stormwater Utility
TAC Transportation Advisory Commission
TAP Transportation and Parking Commission
TIF Tax Increment Financing
VDI Virtual Desktop Infrastructure
VEBA Voluntary Employee Benefit Association
VOC Village Operations Center (Public Safety Dispatch Operations)
WIIP Watershed Infrastructure Improvement Plan

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