

# **APPENDICES**

**PERSONNEL SUMMARY**

**BUDGET PROCESS**

**DOWNERS GROVE AT A GLANCE**

**PERFORMANCE MEASURES**

**VEHICLE INVENTORY**

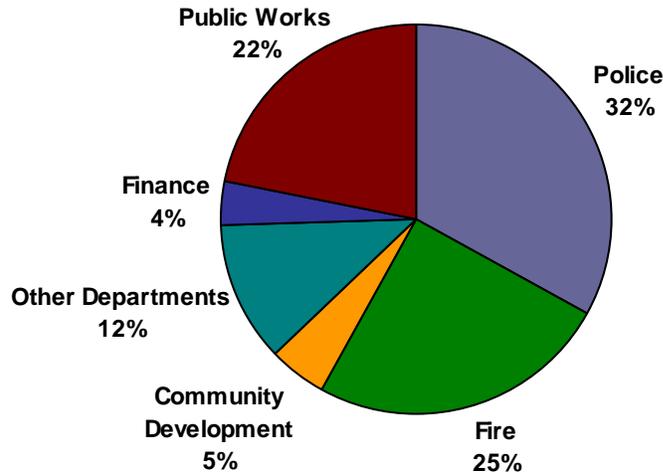
**FINANCIAL POLICIES AND PROCEDURES**

**GLOSSARY**

**COMMON ACRONYMS**

# PERSONNEL SUMMARY

**2014 Village Staffing by Department**



## Departmental Staffing Summary Full-Time Equivalent (FTE)- FY2012 to FY2014

Position Title	2012	2013	2014	Change
Clerk's Office (Clerk)	2.75	2.75	2.75	-
Manager's Office (VMO)	4.60	5.00	5.00	-
Legal Department	4.00	4.00	4.00	-
Building Services Division	8.00	8.25	8.25	-
Human Resources Dept	3.60	3.00	3.00	-
Business Technology Dept	8.00	8.50	8.50	-
Finance Dept	12.20	12.20	12.20	-
Public Works Dept	69.50	72.35	73.35	1.00
Community Development Dept	15.50	15.50	15.50	-
Police Dept	110.60		110.60	-
Fire Dept	84.00	83.50	83.50	-
Communications Dept	6.25	6.25	6.25	-
<b>Total</b>	<b>329.00</b>		<b>332.90</b>	<b>1.00</b>

# PERSONNEL SUMMARY

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

Department	Position Title	2012	2013	2014	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	-
	<b>Total: Clerk's Office</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>-</b>
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	-
	Operational Performance Manager	-	1.00	1.00	-
	Management Analyst	1.00	-	-	-
	Management Fellow	-	1.00	1.00	-
	Management Intern	0.60	-	-	-
	<b>Total: Manager's Office</b>	<b>4.60</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
Legal	Village Attorney	1.00	1.00	1.00	-
	Asst Village Attorney	-	-	1.00	1.00
	Staff Attorney	1.00	1.00	-	(1.00)
	Risk Manager	1.00	1.00	1.00	-
	Legal Secretary	1.00	1.00	1.00	-
	<b>Total: Legal Department</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
Building Services	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	-
	<b>Total: Building Services</b>	<b>8.00</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>
Human Resources	Human Resources Director	1.00	1.00	1.00	-
	Benefits Coordinator	1.00	1.00	1.00	-
	Administrative Secretary I	1.00	1.00	1.00	-
	HR Intern	0.60	-	-	-
	<b>Total: Human Resources</b>	<b>3.60</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
Business Technology	Business Technology Director	1.00	1.00	1.00	-
	Asst. Business Technology 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	1.50	0.50
	Public Safety Systems Administrator	1.00	1.00	1.00	-
	GPS Technician	1.00	1.00	0.50	(0.50)
	Systems Technician	1.00	-	-	-
	GIS Technician	-	0.50	0.50	-
	<b>Total: Business Technology</b>	<b>8.00</b>	<b>8.50</b>	<b>8.50</b>	<b>-</b>

# PERSONNEL SUMMARY

Department	Position Title	2012	2013	2014	Change
Community Development	Community Development Director	1.00	1.00	1.00	-
	Chief Building Inspector	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	-	
	<b>Total: Community Development</b>	<b>15.50</b>	<b>15.50</b>	<b>15.50</b>	<b>-</b>
Communications	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	-
	Communications Specialist	1.50	1.50	1.50	-
	Production Assistant	1.00	1.00	1.00	-
		<b>Total: Communications</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>
Police	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	3.00	3.00	-
CSO I	1.00	1.00	1.00	-	
Crossing Guard	3.60	3.60	3.60	-	
Police Officer	56.00	56.00	56.00	-	
	<b>Total: Police</b>	<b>110.60</b>	<b>110.60</b>	<b>110.60</b>	<b>0.00</b>

# PERSONNEL SUMMARY

Department	Position Title	2012	2013	2014	Change
Finance	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	2.20	2.20	-
	Cashier	1.20	1.00	1.00	-
	<b>Total: Finance</b>	<b>12.20</b>	<b>12.20</b>	<b>12.20</b>	<b>-</b>
Fire	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 Chief Community Education	1.00	1.00	1.00	-
	Fire Inspector/Plan Reviewer	1.00	1.00	1.00	-
	Fire Inspector	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	51.00	3.00
	Firefighter	10.00	10.00	7.00	(3.00)
		<b>Total: Fire</b>	<b>84.00</b>	<b>83.50</b>	<b>83.50</b>
Public Works	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	-	-	-
	Stormwater Administrator	1.00	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	7.00	8.00	1.00
	Public Services Coordinator	1.00	1.00	1.00	-
	Administrative Assistant	1.00	1.00	1.00	-
	Administrative Secretary II	2.00	1.75	1.75	-
	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	2012	2013	2014	Change
Public Works, 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		-
	Fleet Maintenance Technician	4.00	4.00	5.00	-
	Maintenance Worker I	18.00	18.00	18.00	-
	Shop Assistant	0.60	0.60	0.60	-
	Parts Inventory Technician	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	-
	<b>Total: Public Works</b>	<b>69.50</b>	<b>72.35</b>	<b>73.35</b>	<b>1.00</b>
<b>Total Village Staffing</b>		<b>329.00</b>	<b>331.90</b>	<b>332.90</b>	<b>1.00</b>

# PERSONNEL SUMMARY

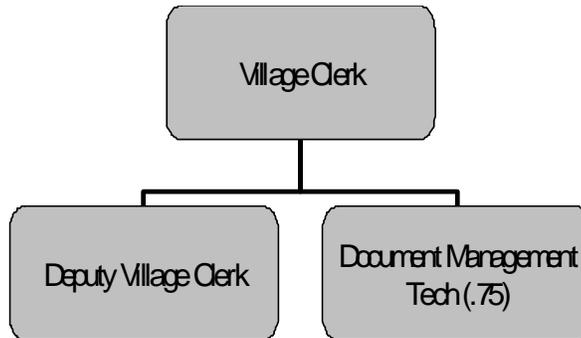
Staffing Plan: Full-Time Equivalent (FTE) Positions (Other than General Fund)

Fund	Position	2012	2013	2014
Transportation Fund (112)	Cashier	0.10	0.10	0.10
	Fleet Maintenance Technician	0.20	0.20	0.20
	Fleet Services Manager	0.30	0.30	0.30
	Bus Operator	3.20	3.20	3.20
	<b>Subtotal</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>
Capital	GPS Technician	0.25	0.25	-
Projects Fund (220)	GIS Specialist			0.25
	Administrative Assistant	0.50	0.50	0.50
	PW Technician-Engineering	1.00	1.00	1.00
	Staff Engineer	1.00	1.00	1.00
	<b>Subtotal</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
Stormwater Fund (443)	GPS Technician	0.50	0.50	0.50
	Maint. Wkr. I	1.00	4.00	4.00
	Maint. Wkr. II	-	2.00	2.00
	GIS Technician	-	0.50	0.50
	Stormwater Administrator	1.00	1.00	1.00
	Staff Engineer	3.00	3.00	4.00
	<b>Subtotal</b>	<b>5.50</b>	<b>11.00</b>	<b>12.00</b>
Parking Fund (471)	CSO I	1.00	1.00	1.00
	CSO II	1.50	1.50	1.50
	<b>Subtotal</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>
Water Fund (481)	Water Billing Specialist	1.00	1.00	1.00
	Admin Secretary II	0.75	0.75	0.75
	Accounting Supervisor	0.25	0.25	0.25
	GPS Technician	0.25	0.25	-
	GIS Specialist			0.25
	Maint. Wkr. I	6.00	6.00	6.00
	Maint. Wkr. II	2.00	2.00	2.00
	Manager, PW Water Supply	1.00	1.00	1.00
	PW Seasonal - Field	-	0.50	0.50
	PW Tech - Water, AMR	1.00	1.00	1.00
	Staff Engineer	0.50	0.50	0.50
	Water Supply Spec	1.00	1.00	1.00
	<b>Subtotal</b>	<b>13.75</b>	<b>14.25</b>	<b>14.25</b>
	Fleet Maintenance Fund (531)	Fleet Services Manager	0.70	0.70
Fleet Maintenance Technician		3.80	3.80	4.80
Lead Mechanic			1.00	-
Parts Inventory Technician		1.00	-	-
Admin Secretary II		0.25	0.25	0.25
Shop Assistant		0.60	0.60	0.60
<b>Subtotal</b>		<b>6.35</b>	<b>6.35</b>	<b>6.35</b>
Risk Mgmt Fund (562)	Risk Manager	1.00	1.00	1.00
	<b>Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Health Ins. Fund (563)	Benefits Coordinator	1.00	1.00	1.00
	<b>Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
	<b>Total</b>	<b>36.65</b>	<b>42.65</b>	<b>43.65</b>

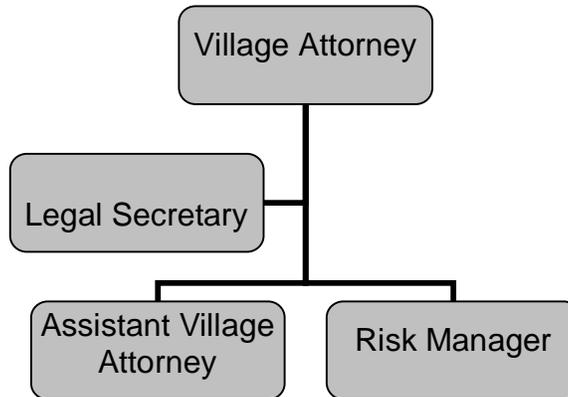
# PERSONNEL SUMMARY

## Department Organization Charts

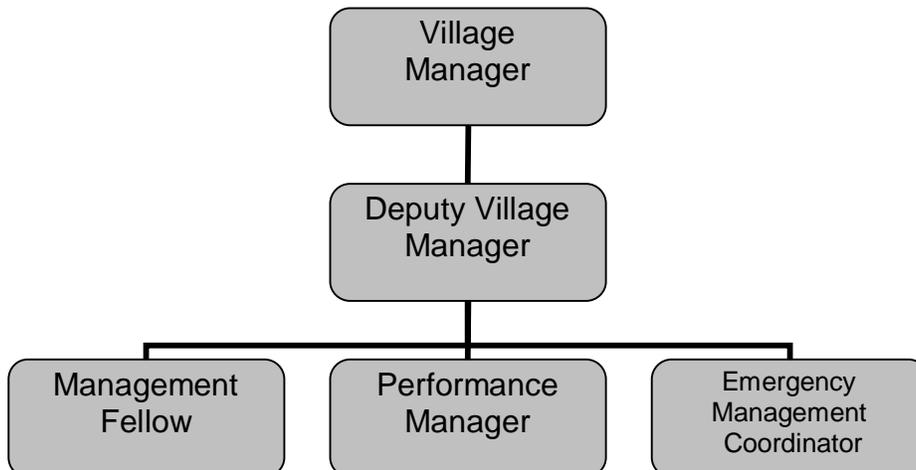
### Village Clerk's Office



### Legal Department

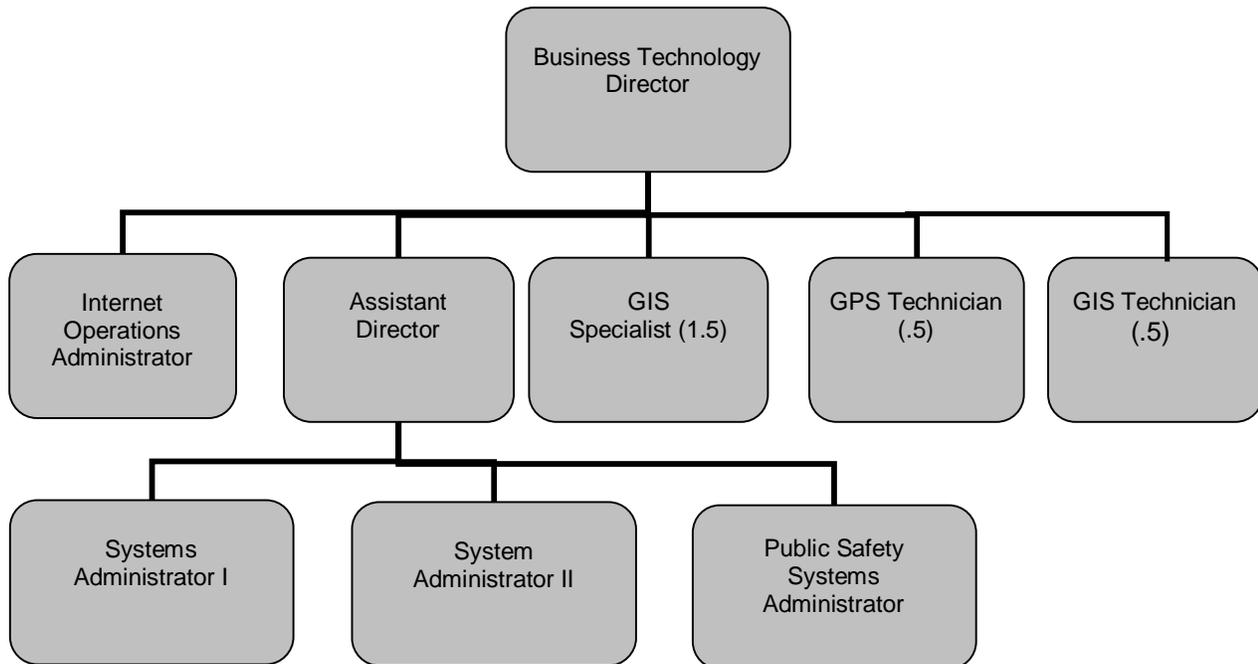


### Village Manager's Office

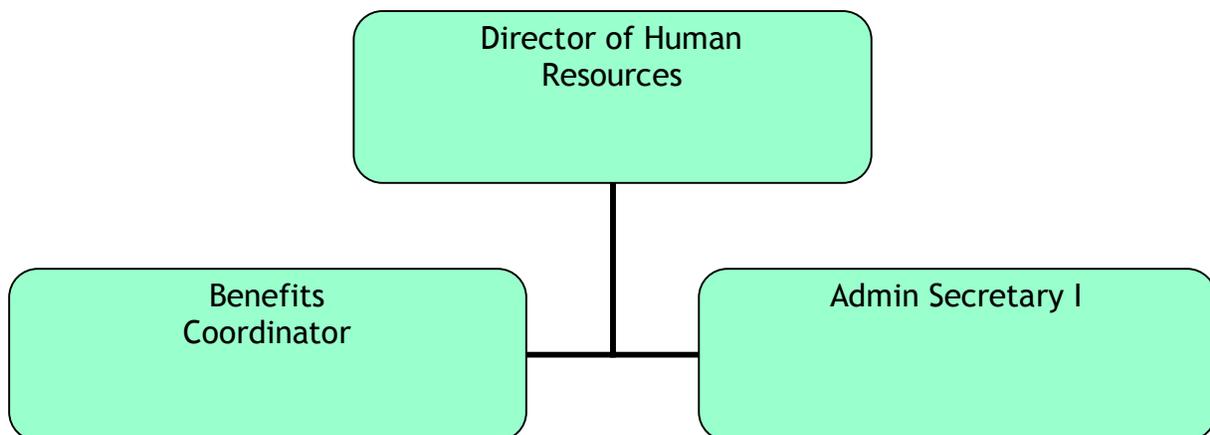


# PERSONNEL SUMMARY

## Business Technology

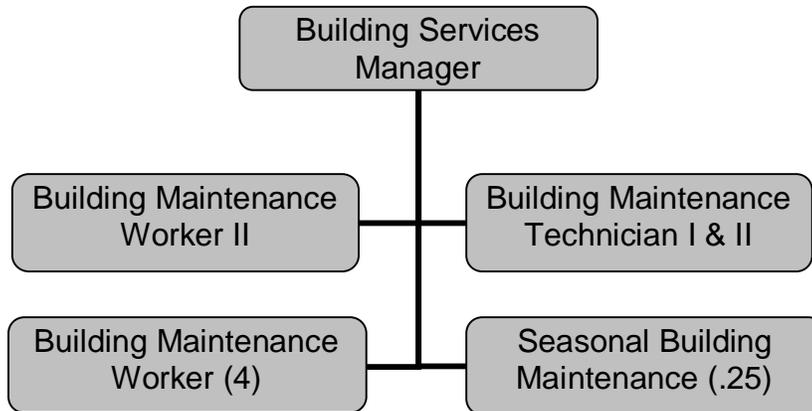


## Human Resources

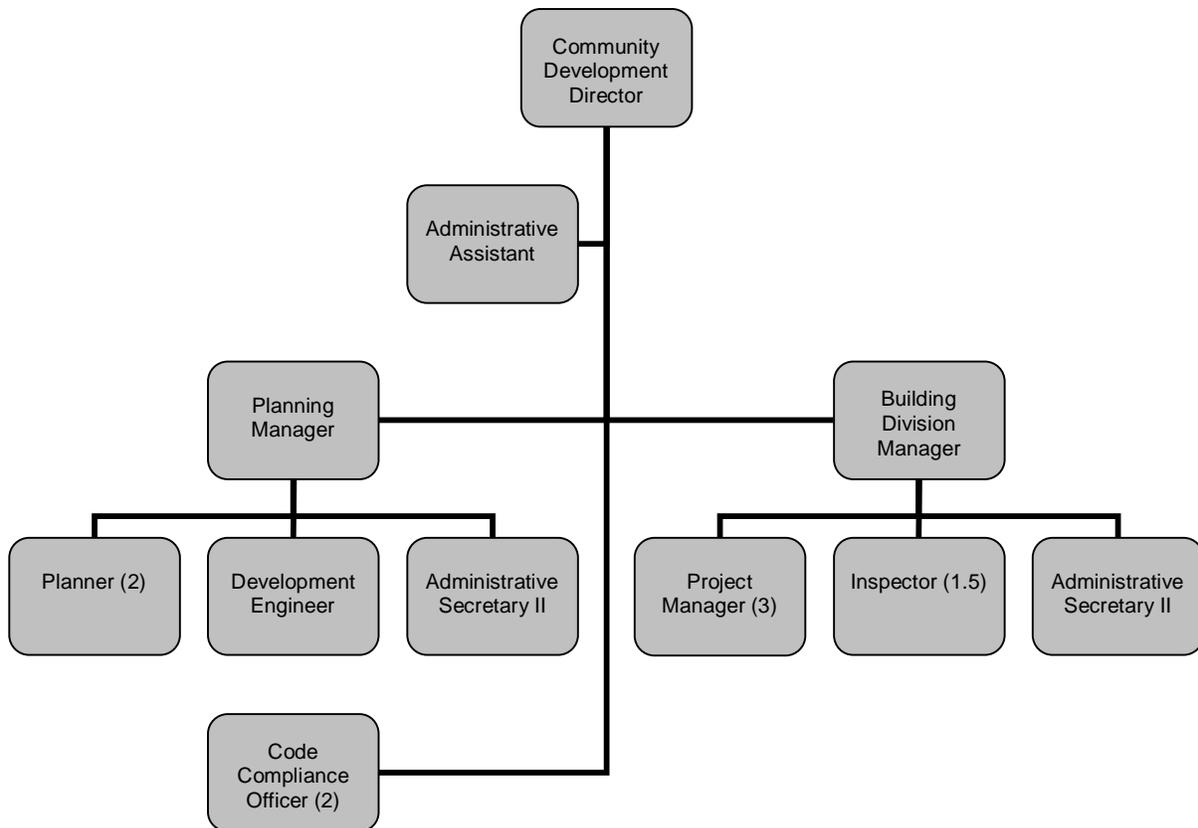


# PERSONNEL SUMMARY

## Building Services

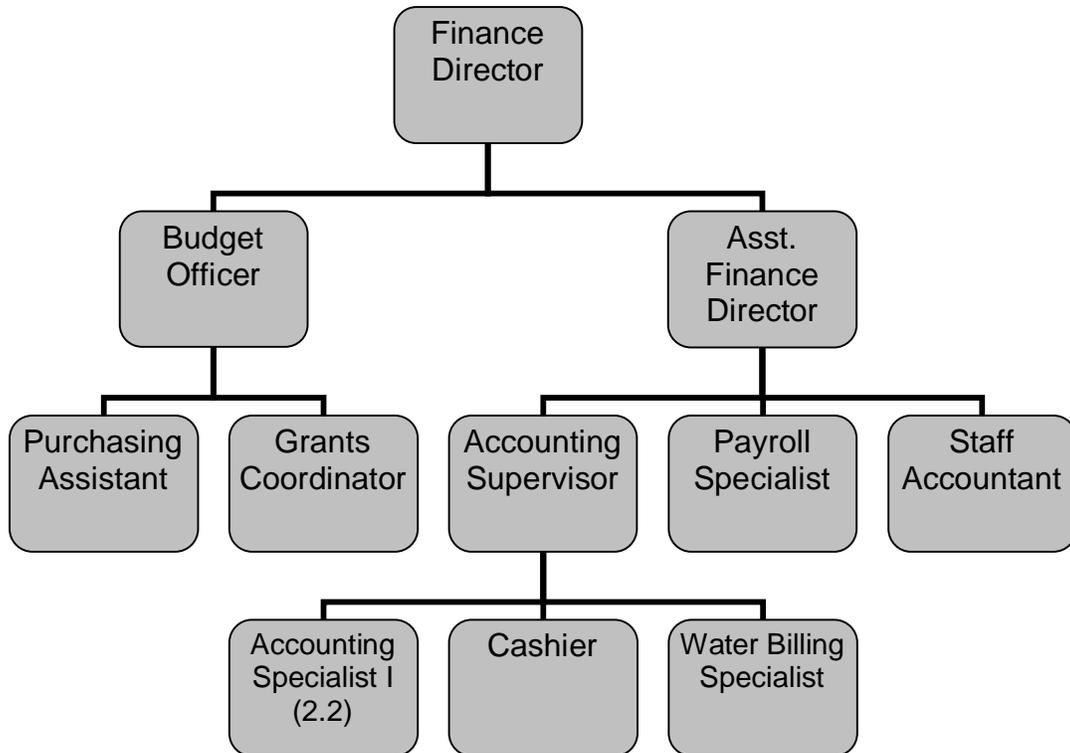


## Community Development Department

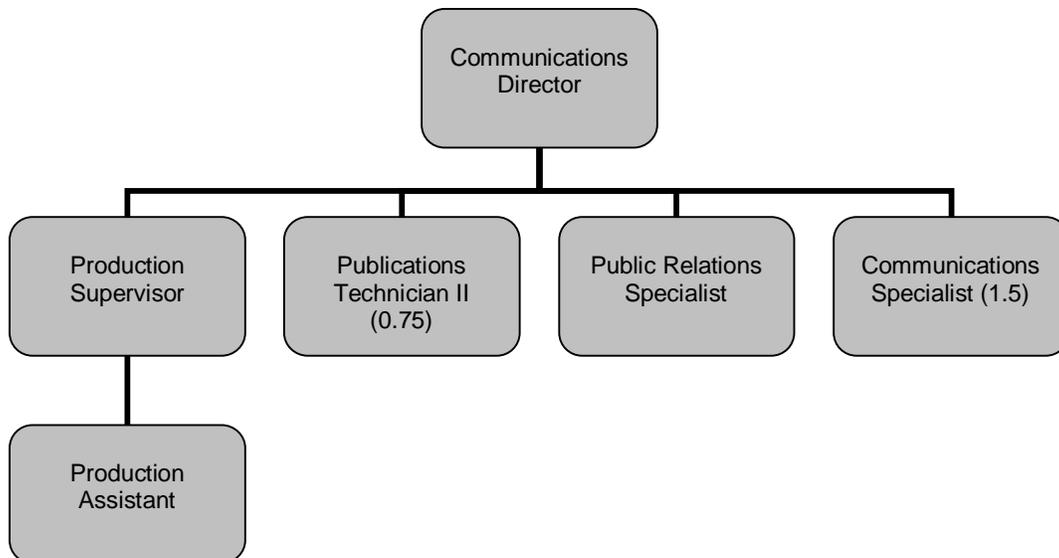


# PERSONNEL SUMMARY

## Finance Department

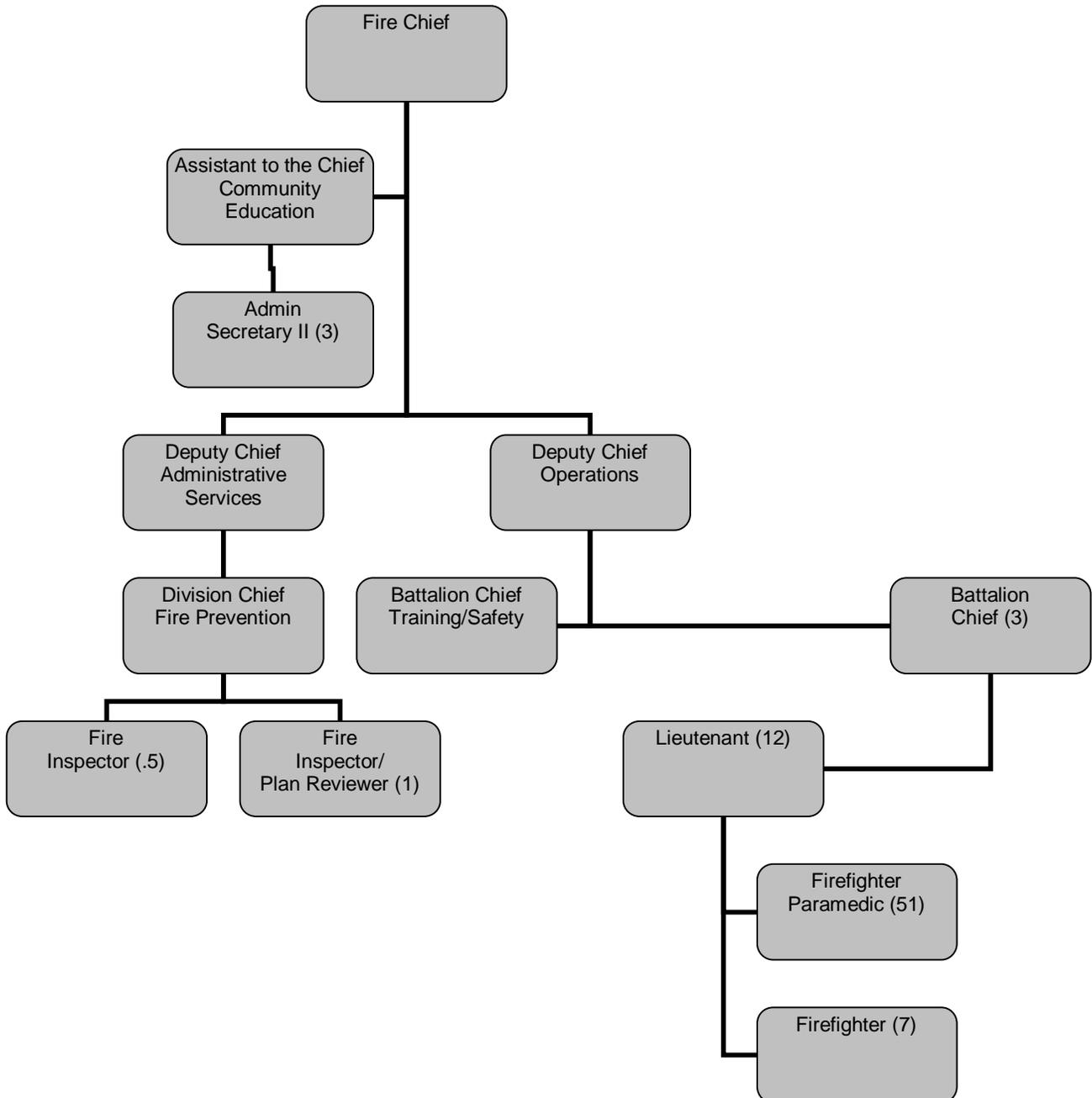


## Communications Department



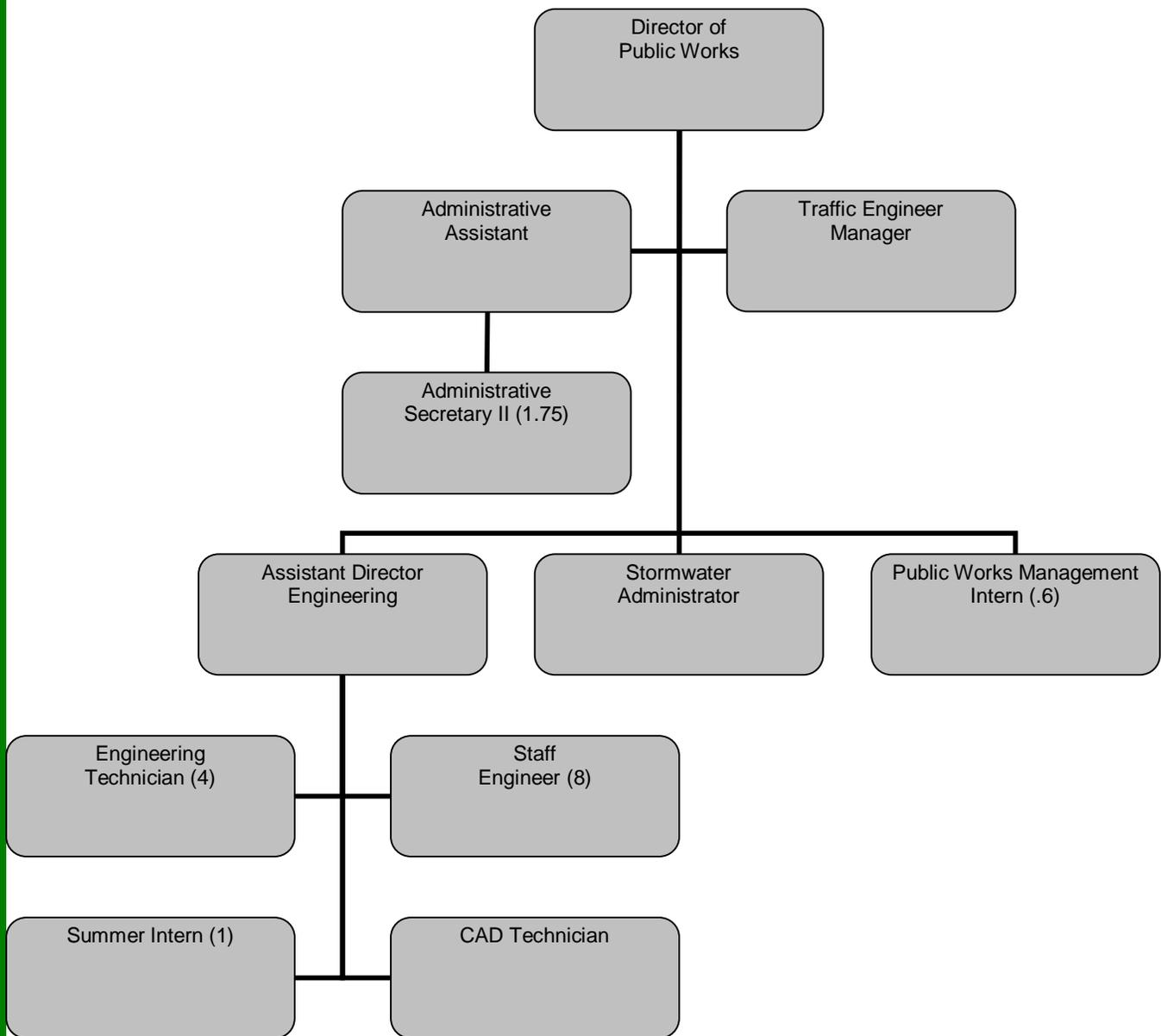
# PERSONNEL SUMMARY

## Fire Department



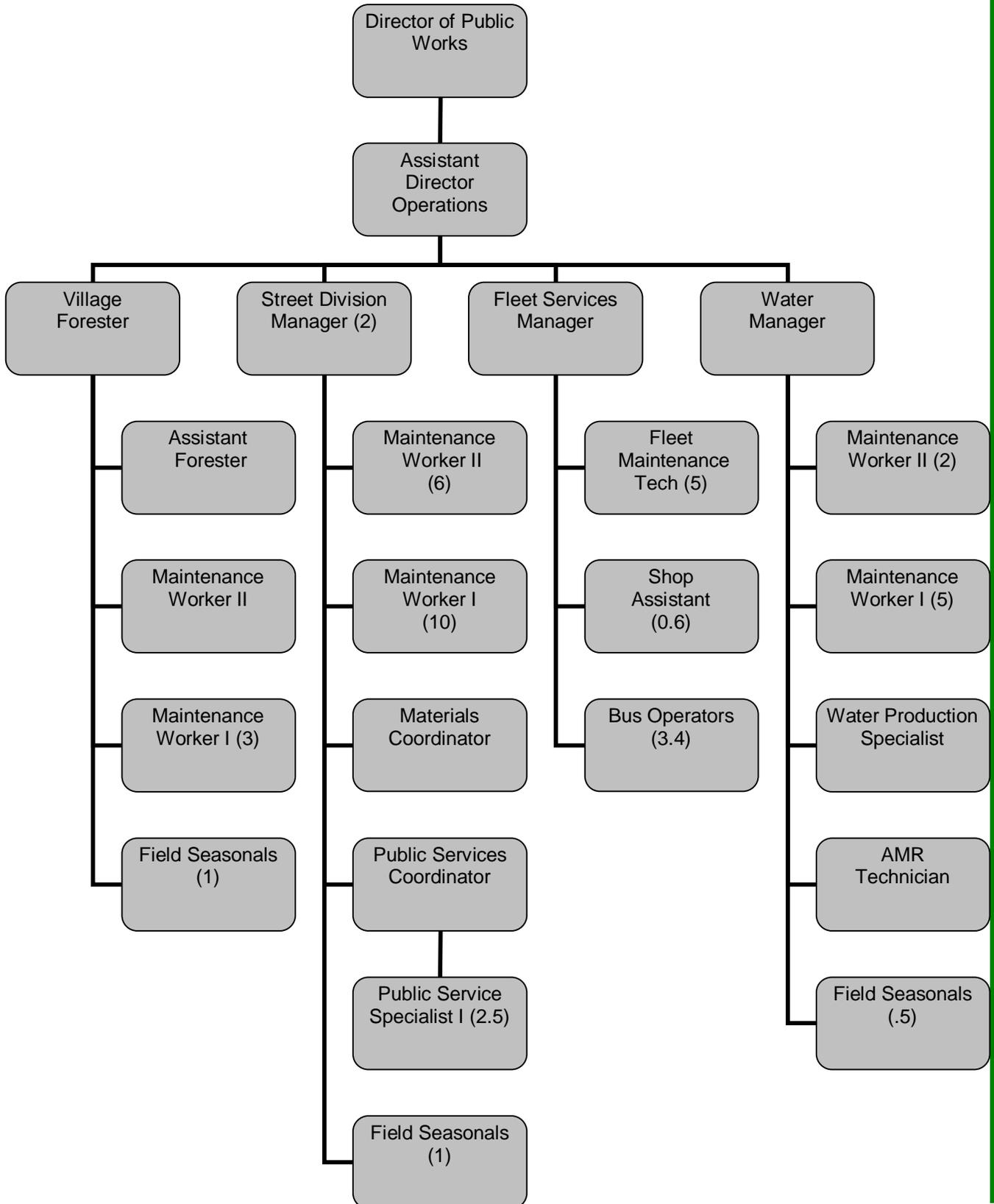
# PERSONNEL SUMMARY

## Public Works: Engineering/Transportation



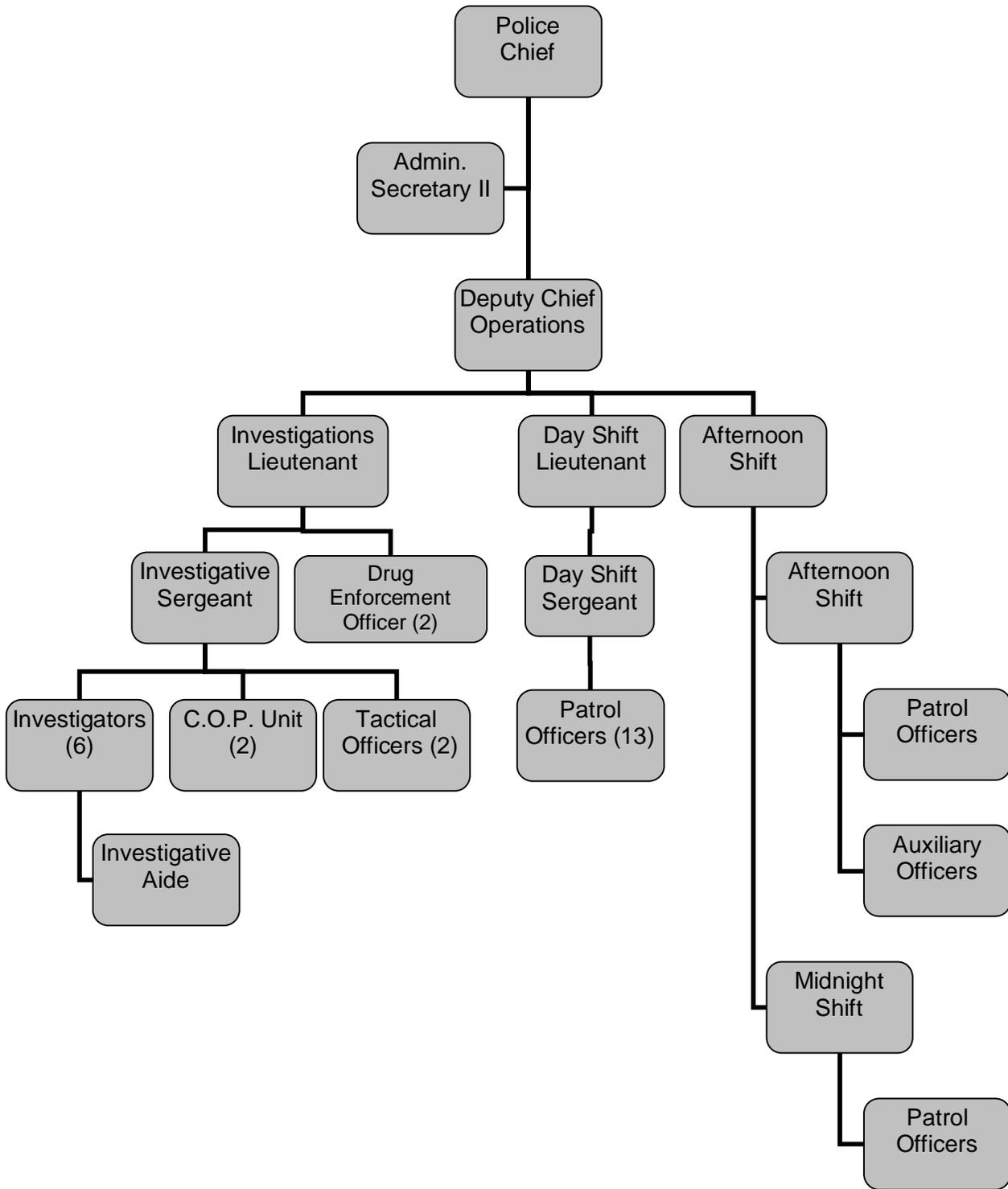
# PERSONNEL SUMMARY

## Public Works: Operations



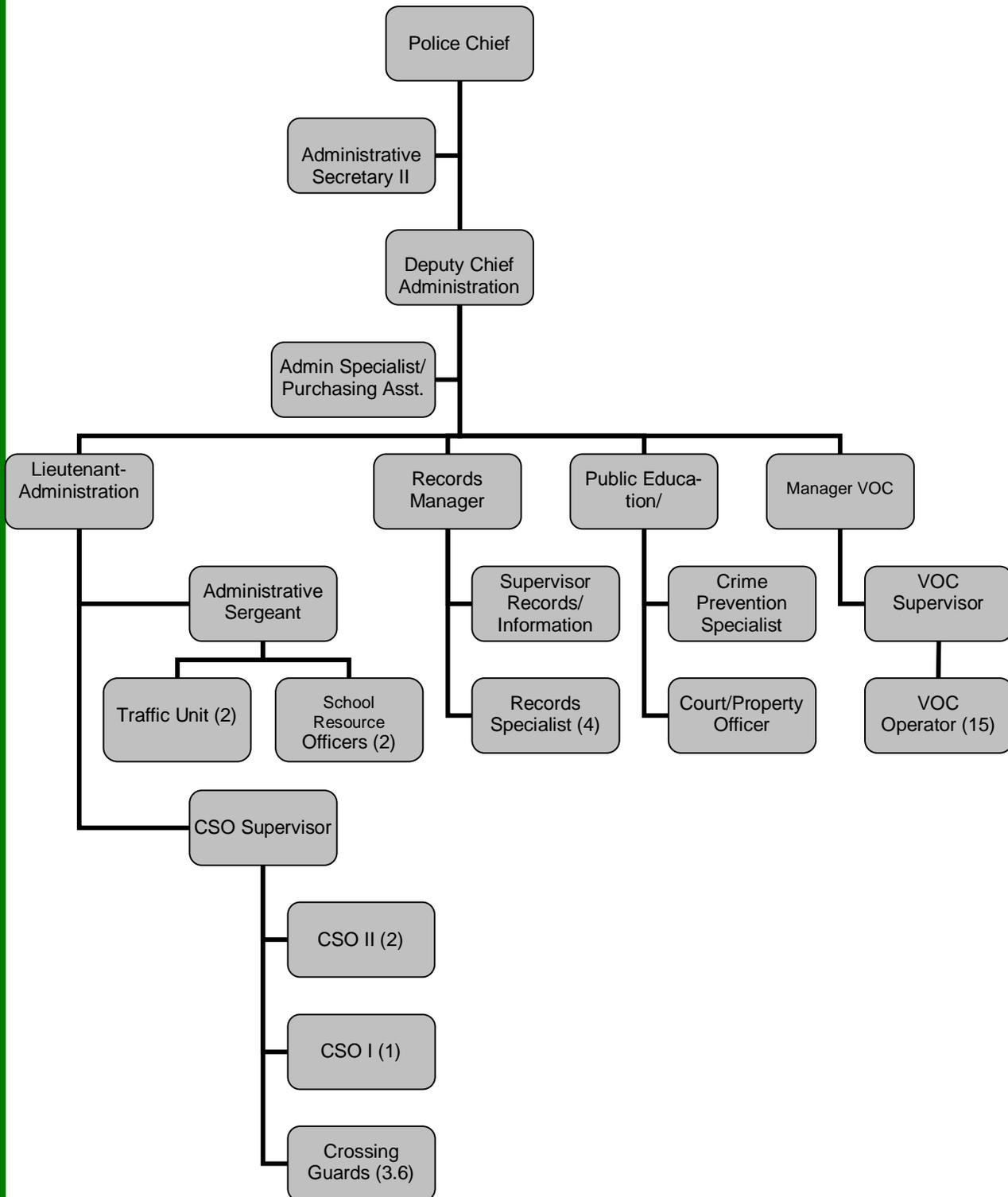
# PERSONNEL SUMMARY

## 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
<b>3</b>	<b>Hourly:</b> 14.442	17.330	19.857		<b>Annual:</b> 30,039	36,046	41,303	
	Bus Operator			N	Planning Intern			N
	Cable Production Assistant			N	Public Works Intern			N
<b>4</b>	<b>Hourly:</b> 16.207	19.448	22.284		<b>Annual:</b> 33,710	40,452	46,351	
	Administrative Secretary I			N	CSO I			N
<b>5</b>	<b>Hourly:</b> 17.971	21.565	24.710		<b>Annual:</b> 37,379	44,855	51,397	
	Accounting Specialist			N	Publications Technician 1			N
	Cashier			N	Document Management Tech			N
	Communications Specialist			N	Records Specialist			N
<b>6</b>	<b>Hourly:</b> 19.736	23.683	27.137		<b>Annual:</b> 41,051	49,261	56,444	
	Administrative Secretary II			N	Investigative Aide			N
	CSO II			N	Payroll Specialist			N
	Deputy Village Clerk			N	Water Billing Specialist			N
<b>7</b>	<b>Hourly:</b> 21.499	25.799	29.561		<b>Annual:</b> 44,718	53,662	61,488	
	Administrative Assistant			N	Municipal Media Assistant			N
	Court/Property Control Officer			N	Case Records Specialist			N
	Legal Secretary			N	Management Fellow			N
<b>8</b>	<b>Hourly:</b> 23.264	27.917	31.988		<b>Annual:</b> 48,389	58,067	66,536	
	Administrative Specialist			N	Public Relations Specialist			N
	Crime Prevention Specialist			N	Publications Technician II			N
	Production Supervisor			N	Staff Accountant			N
<b>9</b>	<b>Hourly:</b> 25.028	30.034	34.414		<b>Annual:</b> 52,058	62,470	71,580	
	<b>Biweekly:</b> 2,002.241	2,402.689	2,753.081					
	Code Compliance Officer			N	Purchasing Assistant			E
	CSO Supervisor			N	Management Analyst			E
	Fire Inspector			N				
<b>10</b>	<b>Hourly:</b> 26.793	32.151	36.840		<b>Annual:</b> 55,729	66,875	76,627	
	<b>Biweekly:</b> 2,143.423	2,572.107	2,947.206					
	Accounting Supervisor			E	Plumbing Inspector			N
	Inspector			N	PSRT Coordinator			E
	Fire Inspector/Plan Reviewer			N	Records Supervisor			E
	GPS Technician			N	Staff Engineer I			E
	Grants Coordinator			E	Systems Technician			N
	GIS Technician			N	VOC Supervisor			N
<b>11</b>	<b>Biweekly:</b> 2,284.535	2,741.442	3,141.236		<b>Annual:</b> 59,398	71,277	81,672	
	Benefits Coordinator			E	Planner			E
<b>12</b>	<b>Biweekly:</b> 2,425.717	2,910.860	3,335.360		<b>Annual:</b> 63,069	75,682	86,719	
	GIS Specialist			E	Public Safety System Administrator			E
	Project Manager			E	Systems Administrator I			E
<b>13</b>	<b>Biweekly:</b> 2,566.829	3,080.195	3,529.390		<b>Annual:</b> 66,738	80,085	91,764	
	Internet Operations Administrator			E	Systems Administrator II			E
	Assistant to the Fire Chief			E	Village Forester			E
	Senior Planner			E	VOC Manager			E
	Staff Engineer II			E	Water Manager			E
	Street Division Manager			E				
<b>14</b>	<b>Biweekly:</b> 2,707.941	3,249.529	3,723.419		<b>Annual:</b> 70,406	84,488	96,809	
	Accounting Manager			E	Records Manager			E
	Building Services Manager			E	Risk Manager			E
	Fleet Services Manager			E	Village Clerk			E
	Public Education/Information Supervisor			E	Operational Performance Manager			E
<b>15</b>	<b>Hourly:</b> 35.614	42.737	48.969		<b>Annual:</b> 74,077	88,893	101,856	
	<b>Biweekly:</b> 2,849.123	3,418.948	3,917.545					
	Assistant Business Technology Director			E	Police Sergeant			N
	Building Division Manager			E	Engineer Manager			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: 2,990.235 Assistant Finance Director Budget Officer	3,588.282	4,111.573	E E	Annual: 77,746 Division Chief - Fire Prevention Traffic Engineer Manager	93,295	106,901	E E	
17	Biweekly: 3,131.418 Assistant Village Attorney Battalion Chief	3,757.701	4,305.699	E E	Annual: 81,417 Communications Director Police Lieutenant	97,700	111,948	E E	
19	Biweekly: 3,413.712 Assistant Public Works Director Deputy Fire Chief	4,096.454	4,693.854	E E	Annual: 88,757 Deputy Police Chief	106,508	122,040	E	
20	Biweekly: 3,554.823 Human Resources Director	4,265.788	4,887.882	E	Annual: 92,425 Business Technology Director	110,910	127,085	E	
22	Biweekly: 3,837.118 Community Development Director Finance Director Fire Chief	4,604.541	5,276.037	E E E	Annual: 99,765 Police Chief Public Works Director	119,718	137,177	E E	
23	Biweekly: 3,978.300 Deputy Village Manager	4,773.960	5,470.163	E	Annual: 103,436 Village Attorney	124,123	142,224	E	
24	Biweekly: 4,119.342 OPEN	4,943.210	5,664.095		Annual: 107,103 128,523 147,266				
<b>Contractual Wages for Police Officers (contract expires April 30, 2015)</b>									
	Step:	Starting	1	2	3	4	5	6	7
	Effective May 1, 2013	60,715	64,173	68,253	72,406	76,665	81,081	85,671	90,964
	Effective May 1, 2014	61,322	64,815	68,936	73,130	77,432	81,892	86,527	91,874
<b>Contractual Wages for Police Sergeants (contract expires April 30, 2016)</b>									
	Step:	Starting	1	2					
	Effective May 1, 2013	98,697	100,248	101,798					
	Effective May 1, 2014	99,931	101,501	103,070					
	Effective May 1, 2015	101,929	103,531	105,132					
<b>Contractual Wages for Fire Department Union Personnel (contract expires April 30, 2014)</b>									
	Step:	Starting	1	2	3	4	5	6	
	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					
	For Firefighter-Paramedics hired after ratification of contract:	63,787	67,439	71,300	75,382	79,697	84,260	89,084	
<b>Contractual Wages for Communication Operators Union Personnel (contract expires April 30, 2016)</b>									
	Step:	Starting	1	2	3	4	5	6	7
	Effective May 1, 2013	43,206	44,503	45,838	47,442	49,814	52,802	56,499	61,018
	Effective May 1, 2014	44,070	45,393	46,755	48,391	50,810	53,858	57,629	62,239
	Effective May 1, 2015	44,511	45,847	47,222	48,875	51,318	54,397	58,205	62,861
<b>Contractual Wages for Public Works Union Personnel (contract expires April 30, 2015)</b>									
	Step:		1	2	3	4	5	6	7
	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 department Directors. 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 the budget team to review the document.

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 Plan guided staff in the preparation of the 2014 Budget.

	Apr	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								
Long Range 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

## Village of Downers Grove Principal Property Tax Payers

Tax Payer	2012 Taxable Assessed Value	% of Total Taxable Assessed Value
Hamilton Partners	39,260,614	1.83
BRE COH IL LLC	21,199,920	0.99
PTA - K 225	20,507,500	0.96
Bristol Club LP	12,578,190	0.59
Interventure Advisors LLC	11,766,660	0.55
MJH Downers Grove LLC	11,558,530	0.54
PBH Prentiss Creek LLC	11,541,850	0.54
Highland V - CPF LLC	11,401,170	0.53
Wells REIT II/Lincoln	11,389,940	0.53
GLL BVK Properties	11,323,160	0.53

Source: Office of the DuPage County Clerk

## Unemployment Rates

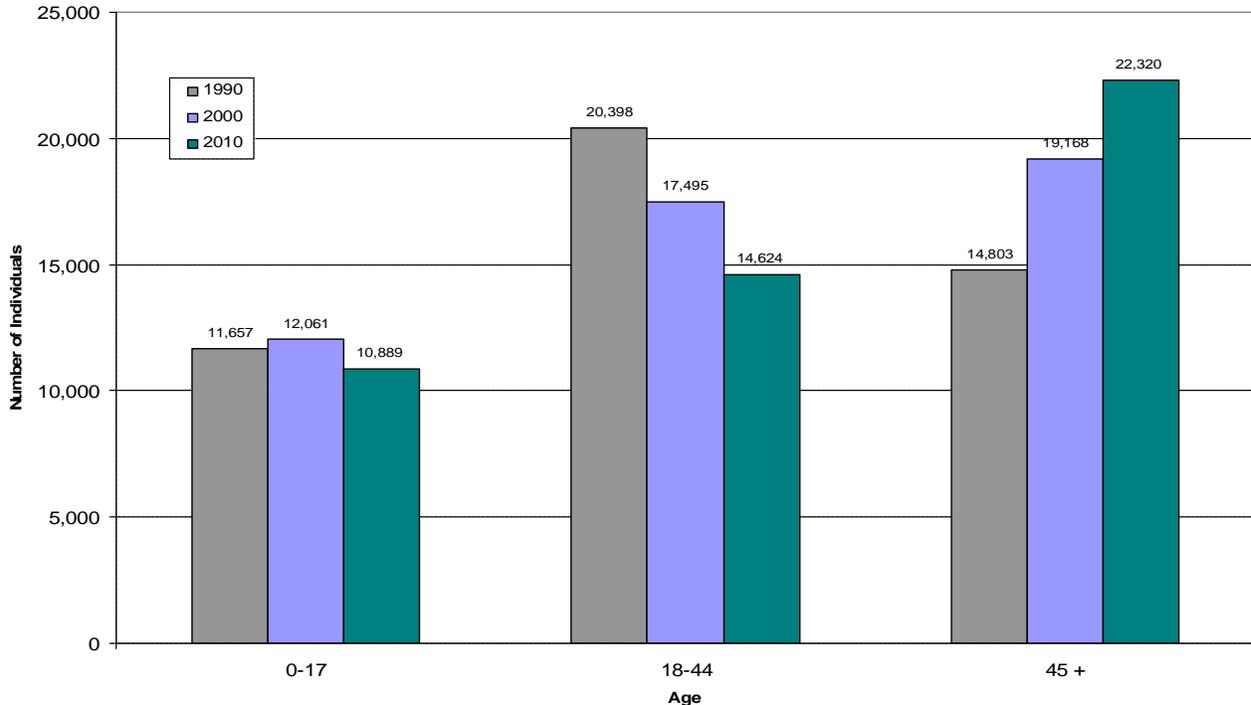
Year	Village of Downers Grove	DuPage County	State of Illinois
2001	3.40%	4.40%	6.20%
2002	4.70%	5.50%	6.60%
2003	4.30%	5.50%	6.50%
2004	5.20%	5.00%	6.10%
2005	4.80%	4.70%	5.30%
2006	4.10%	3.40%	4.50%
2007	4.90%	3.80%	5.50%
2008	7.10%	5.00%	7.60%
2009	7.70%	8.40%	11.10%
2010	6.40%	8.90%	9.20%
2011	6.40%	8.80%	8.90%
2012	6.50%	8.90%	8.60%
2013 (1)	6.30%	8.30%	8.70%

(1) as of October 2013

Source: United State Department of Labor Bureau of Labor Statistics

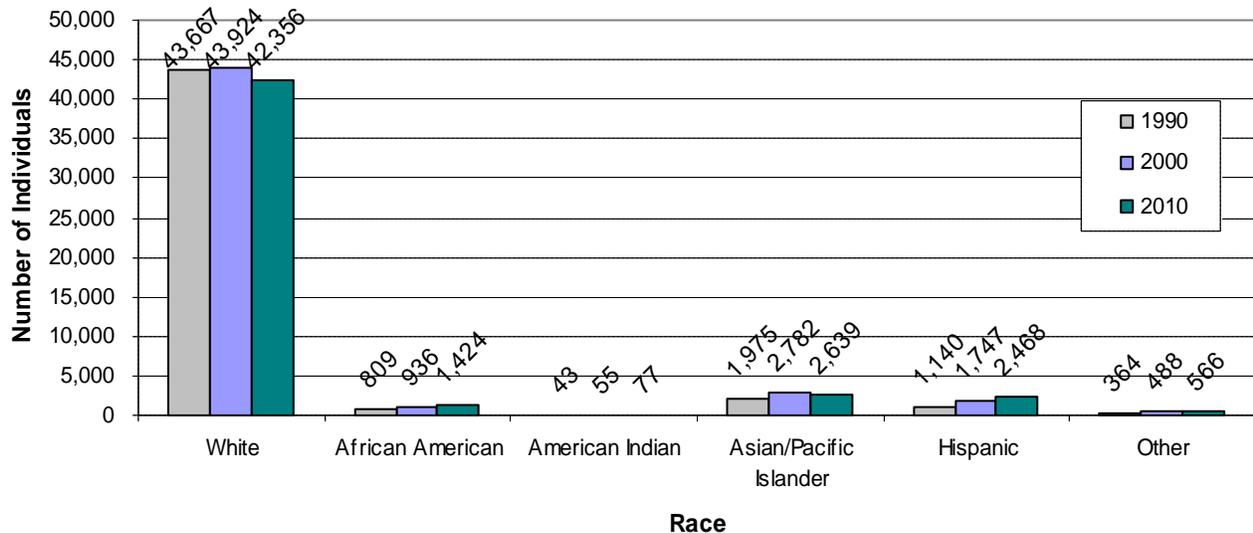
# DOWNERS GROVE AT A GLANCE

## AGE DISTRIBUTION



The Age Distribution graph compares the change in population 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

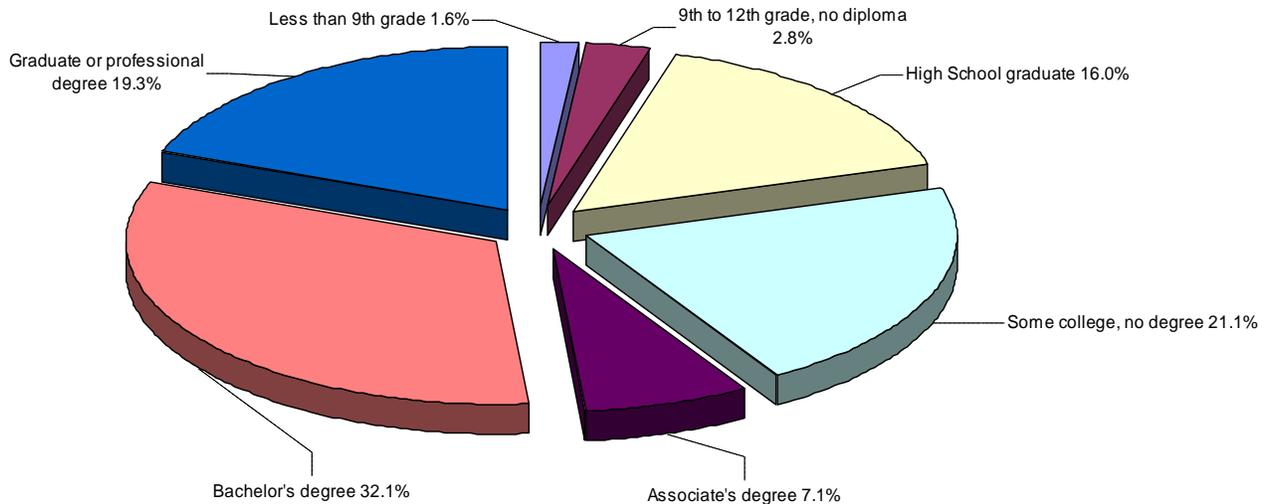


The Population Diversity graph compares the population by race from 1990 to 2010. The graph shows that White (Caucasian) makes up almost 90% of the total population. The next largest group is the Asian/Pacific

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

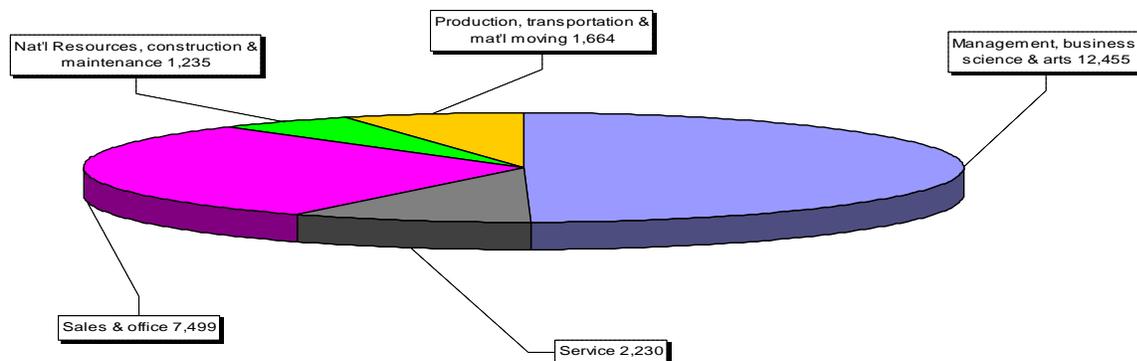
# DOWNERS GROVE AT A GLANCE

## 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](http://www.dg58.org)

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

Enrollment: 5,200

Average ACT Composite score: 22.9

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

## Library

30,000 resident cardholders      Circulation 970,638

Number of visitors 599,423      Collection 340,591

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

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

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

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

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

Stormwater: Village of Downers Grove [www.downers.us](http://www.downers.us)

Refuse/Recycling: Republic Services [www.republicservices.com](http://www.republicservices.com)

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

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

## Parks and Recreation

Downers Grove Park District

49 parks, 600 acres

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

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

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

## Transportation

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

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

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

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

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

# DOWNERS GROVE AT A GLANCE

## Business

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

Competitive Initiatives: Yes

Industrial Revenue Bonds: Yes

Tax Increment Financing Districts: 2

Special Service Areas: 4

### Village Facilities:

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

### Infrastructure:

329 lane miles of Local, Collector and Arterial Roadways

- 60% with Curb and Gutter
- 40% with Ditches
- 240 miles of Sidewalks

### Water System:

- 7 Elevated Storage Tanks
- 6 Rate Control Stations
- 230 miles of Water Distribution Main
- 2,685 Fire Hydrants
- 2,727 Main Line Distribution Valves
- 3 Backup Wells
- Supervisory Control and Data Acquisition System

### Stormwater System:

- Approximately 7,000 drainage structures
- 315 stormwater detention facilities
- 130 miles of storm sewer pipes
- 12 miles of streams
- 140 miles of roadway ditches
- 47,000 feet of culverts

## Economic Development

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

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

## Awards and Recognition

- The Village was upgraded from AA+ to AAA by Standard and Poors
- GFOA Certificate of Achievement for Excellence in Financial Reporting
- GFOA Distinguished Budget Award
- Forbes Magazine Top 10 Friendliest Community in the United States
- Governor's Sustainability Award
- Clean Cities Coalition Top 20 Greenest Fleets
- Illinois Traffic Safety Challenge-First Place for Traffic Safety
- Movoto Real Estate Top 10 Best Cities in Illinois
- Illinois Traffic Safety Challenge-Pedestrian and Bike Safety Award
- Nick Santoro earned International City Managers Association National Conference Scholarship Award
- Kerstein von der Heide earn Illinois Arborist Association Special Recognition for Work on Prevailing Wage
- David Rauch earned American Public Works Association Conference Scholarship Award
- David Rauch earned the Alliance for Innovation Best Video Award

# DOWNERS GROVE AT A GLANCE

Downers Grove EAV Breakdown by Type of Property		
	2012 EAV	% of Total
Residential	\$ 1,608,931,001	75.10%
Commercial	467,319,340	21.80%
Industrial	65,562,355	3.10%
Total	\$ 2,141,812,696	100.00%

Source: DuPage County Clerk

Village of Downers Grove Taxable Sales by Category (\$000s)			
Taxpayer	2010	2011	2012
General Merchandise	\$ 45,838	\$ 46,226	\$ 46,460
Food	119,168	117,780	116,207
Drinking and Eating Places	119,328	125,270	128,369
Apparel	26,010	25,538	24,759
Furniture and HH and Radio	140,830	129,562	123,362
Lumber, building Hardware	51,722	52,924	51,282
Automobile and Filling Stations	243,306	255,657	287,058
Drugs and Miscellaneous Retail	220,676	234,131	242,003
Agriculture and all others	111,240	111,100	124,306
Manufacturers	13,263	15,852	13,029
Total	\$ 1,091,381	\$ 1,114,040	\$ 1,156,835

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

# PERFORMANCE MEASURES

Strategic Goals									
	FY 2011	FY 2012	FY 2013	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation	
<b>Clerk's Office</b>									
FOIA Requests	625	877	617		X				
Total Licenses Processed	1,169	1,194	1,027		X				
Proclamations	21	19	26		X				
Public Meetings	178	152	157		X				
<b>Community Development</b>									
Average time in days to process first-review permit (goal is 10 days)	-	7.81	7.73						
Permit Applications Received	2,067	2,037	2,321		X	X	X		
Permits Issued	2,041	1,853	2,097		X	X	X		
Inspections Conducted	3,335	3,550	3,668		X	X	X		
Code Enforcement Site Visits	2,738	2,969	2,400		X	X	X		
Stop Work Notices Issued	11	13	3		X	X	X		
ZBA Case Applications	9	8	6		X	X	X	X	
Plan Commission Case Applications	47	45	46		X	X	X	X	
Historic Preservation Building Applications	0	0	0		X	X	X		
<b>Communications</b>									
Total Facebook 'Likes'	-	445	1,070					X	
Total Twitter Followers	-	1,400	2,400					X	
E-News Subscriptions	-	-	2,242		X				
Live Meetings Taped	48	47	47		X				
Studio and Remote Tapings	65	50	55		X				
Completed Program Hours	89	92	100		X				
On Air Programming Hours	1,389	672	2,912		X				
Public Service Announcement	353	345	423		X				
Press Contacts and Published Articles	92	69	104		X				
Ad Placement	49	48	52		X				
Print Publications	336	459	372		X				

# PERFORMANCE MEASURES

<b>Manager's Office</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Steward of Financial and Environmental Sustainability</b>	<b>Exceptional Municipal Services</b>	<b>Strong, Diverse Local Economy</b>	<b>Top Quality Infrastructure</b>	<b>Continual Innovation</b>
Agenda Items Prepared	469	495	394	X	X	X	X	X
Meetings of Council	40	35	35	X	X	X	X	X
Council Inquiries	556	350	219	X	X	X	X	X

<b>Human Resources</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Steward of Financial and Environmental Sustainability</b>	<b>Exceptional Municipal Services</b>	<b>Strong, Diverse Local Economy</b>	<b>Top Quality Infrastructure</b>	<b>Continual Innovation</b>
Positions Filled	25	23	20		X			
Turnover Rate	7.32%	6.71%	6.40%		X			
Work Compensation Claims Filed	41	34	41		X			
General/Auto Liability Claims Filed	13	16	14		X			

<b>Business Technology</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Steward of Financial and Environmental Sustainability</b>	<b>Exceptional Municipal Services</b>	<b>Strong, Diverse Local Economy</b>	<b>Top Quality Infrastructure</b>	<b>Continual Innovation</b>
Visits to Village Website	261,098	233,189	182,485		X			
Visits to DGTV Page	2,240	1,711	958		X			
Visits to Fire Public Education Page	3,847	2,994	2,391		X			
Visits to Tourism Website	34,536	35,393	31,047		X			
Visits to Parcel Navigator	2,421	3,386	2,624		X			
GPS Operations # of Structures Collected	3,357	4,480	-		X			X
New	1,739	2,305	2,556		X			
Returning	663	1081	1,401		X			

# PERFORMANCE MEASURES

Finance	FY 2011	FY 2012	FY 2013	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Taxi Coupons Purchased	121,652	113,358	85,296	X	X			
Purchase Orders Processed	238	338	312	X	X			
Customers - Utility Billing (Stormwater Utility effective 1/1/13)	16,075	16,328	17,775	X	X		X	
Utility Customers - Billed via Email	332	410	516	X	X			
% of Employees on Direct Deposit	91%	100%	100%	X	X			
Consecutive Years the Department has received the GFOA Distinguished Budget Award	2	3	4	X	X			X
Consecutive Years the Department has received the GFOA Certificate of Achievement for Excellence in Financial Reporting	21	22	23	X	X			
Monthly Closeouts within 5 Working Days	100%	100%	100%	X	X			
Taxi Coupons Redeemed	120,540	105,300	83,000	X	X			
Quarterly Statements Prepared by the Third Week After Quarter End	100.00%	100.00%	100.00%	X	X			
General Fund - Actual Revenues as a % of the Budget	104.5%	104.8%	102.2%	X	X			
Actual Expenditures as a % of Budget	100.7%	99.9%	100.3%					

# PERFORMANCE MEASURES

Police	FY 2011	FY 2012	FY 2013	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Calls for Service	20,960	19,977	19,576		X			
Accidents	1,592	1,605	1,680		X			
Vacation House Checks	308	335	251		X			
Traffic Citations	10,643	11,297	10,810		X			
Time-On-Service-Demand (Hours)	17,484	17,706	17,253		X			
Neighborhood Patrol Time (Hours)	13,132	12,251	11,166		X			
Incoming Calls	147,933	172,821	171,793		X			
911 Calls	20,059	24,608	23,160		X			
Non-Emergency Calls	127,874	148,214	148,633		X			
FOIA Requests	510	660	537		X			
Participants in Public Education Program	5,435	8,888	7,686		X			

Fire	FY 2011	FY 2012	FY 2013	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Fires					X			
Structure	12	9	12		X			
Vehicle	6	6	8		X			
Other	39	59	54		X			
Civilian Fire Deaths	0	0	0		X			
Vehicle Crash Extractions	3	3	1		X			
EMS Calls	3,139	3,671	3,498		X			
Percent of Life-Safety Occupancy Inspections Completed	0.07	0.54	1		X			
Fire Alarm System Trouble Follow-Ups	414	113	137		X			
Miscellaneous Inspections	595	270	115		X			
Total Public Education Contacts			36,200		X			
Number of families that tested smoke alarms through Learn Not to Burn Program - 541	-	-	541		X			
Number of non-operable smoke alarms fixed through Learn Not to Burn Program - 73	-	-	73		X			
Pre and post test scores from third grade LNTB program - Total Score Knowledge Improvement	-	-	20%		X			

# PERFORMANCE MEASURES

Legal	FY 2011	FY 2012	FY 2013	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Ordinances Submitted to Council	67	72	63	X	X	X	X	X
Resolutions Submitted to Council	93	88	84	X	X	X	X	X
Motions Submitted to Council	16	18	14	X	X	X	X	X
Liquor License Applications Received	21	26	24		X	X		
DUI Cases	333	338	232		X			
New	182	169	107		X			
Returns	151	169	125		X			
Contracts Prepared/Reviewed/Drafted	338	321	114		X	X	X	
<b>Public Works</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>Steward of Financial and Environmental Sustainability</b>	<b>Exceptional Municipal Services</b>	<b>Strong, Diverse Local Economy</b>	<b>Top Quality Infrastructure</b>	<b>Continual Innovation</b>
Catch Basins Cleaned	342.	798.	33		X		X	
Flooding Calls	29.	0.	534		X		X	
Feet of Storm Sewers Cleaned	22,317.	45,969.	4,915		X		X	
Feet of Storm Sewers Televised	14,040.	37,980.	3,770		X		X	
Roadside Ditches Under Construction (feet)	0.	21,750.	6,759		X		X	
Drainage Structures Repaired	34.	27.	21		X		X	
Drainage Structures Installed	13.	26.	32		X		X	
JULIE Locate Requests	6,975.	8,856.	9,796		X		X	
Salt Used (tons)	2,065.	1,922.	3,861		X		X	
Asphalt Paving (tons)	3,663.	87.	372		X		X	
Concrete Repairs (yards)	23.	45.	39		X		X	
Snow Removal Call Outs	21.	15.	35		X		X	
Parkway Trees Planted	356.	209.	465		X		X	
Parkway Trees Pruned	3,846.	4,620.	4,795		X		X	
Parkway Trees Removed	356.	395.	518		X		X	
Mosquito Abatement Tablets	3,400.	3,630.	4,180		X		X	
Special Events Assistance (hours)	690.	641.	843		X	X	X	
Calls to Public Service Response Team	3,077.	3,171.	2,675		X		X	
Domestic Animals Handled	386.	384.	242		X			
Wildlife Inquiries Handled	729.	726.	544		X			
Parking Meters Repaired	69.	54.	28		X		X	
Traffic Signs Fabricated and Installed	1,076.	2,066.	862		X	X	X	X
Traffic Posts Installed	515.	347.	278		X	X	X	X
Grove Commuter Shuttle Total Trips	78,239.	78,452.	68,584		X			
Grove Commuter Shuttle Passengers	1,847.	1,829.	1,635		X	X		
Water Service Calls	566	471	592		X			

# VEHICLE INVENTORY

Village of Downers Grove  
Vehicle\Equipment Inventory, Re-  
placement Schedule  
FY 2014 Budget

Cost Center	Unit Number	Description	Replacement Cost	Life	Replacement Year
<b>142</b>					
<b>Building Admin</b>	116	2013 Ford E-250 CNG	\$35,000.00	12	2025
	214	2006 Ford F450 Utility	\$47,000.00	13	2019
<b>311</b>					
<b>PW Admin</b>	113	2007 Honda Civic NGV	\$25,000.00	11	2018
<b>312</b>					
<b>PW Development</b>	190	2004 Ford F150 pickup CNG	\$25,000.00	14	2018
<b>Engineering</b>	191	2005 Ford Taurus sedan	\$25,000.00	11	2016
	649	2004 Ford F150 pickup CNG	\$25,000.00	14	2018
	106	2008 Ford Ranger pickup	\$35,000.00	9	2017
	654	2001 Ford F150 pickup CNG	\$35,000.00	13	2014
<b>220.342</b>					
<b>Street Construction</b>	104	2008 Ford Ranger pickup	\$35,000.00	9	2017
	655	2001 Ford F150 pickup CNG	\$35,000.00	13	2014
<b>313</b>					
<b>PW Engineering</b>	199	2001 Ford F150 pickup CNG	\$35,000.00	13	2014
	114	2011 Chevy CNG Cargo Van	\$31,862.50	15	2026
<b>320</b>					
<b>PW Supplies</b>	31	2007 Tennant floor scrubber	\$45,000.00	7	2014
	33	2006 Toyota 7FGU30 forklift CNG	\$29,000.00	20	2026
<b>333</b>					
<b>PSRT</b>	115	2011 Chevy CNG Cargo Van	\$31,862.50	15	2026
	236	2007 International Aerial	\$135,500.00	12	2019
<b>335</b>					
<b>Forestry</b>	29	2008 Mad Vac	\$73,500.00	13	2021
	57	2007 New Holland L185	\$30,000.00	13	2020
	59	2007 Towmaster Trailer	\$7,000.00	21	2028
	155	1993 R&W utility trailer	\$7,000.00	23	2016
	182	2008 Ford Escape Hybrid	\$26,000.00	10	2018
	184	2005 Ford F250 pickup	\$35,000.00	13	2018
	201	2011 Morbark Chipper	\$46,166.40	11	2022
	216	2006 Ford F450 Chipper	\$55,000.00	13	2019
	248	2004 Cat 938G loader	\$114,000.00	16	2020
	250	2012 Ford F450 1 ton dump	\$66,618.25	16	2027
	251	2012 Ford F450 1 ton dump	\$64,639.02	16	2027
	256	2013 Ford F 550 CNG	\$110,000.00	13	2026
	274	1996 Ford LN8000 5 ton dump	\$110,000.00	19	2015
	283	1997 Finn hydroseeder	\$30,000.00	20	2017
	292	1998 Int. 4900 Stellar	\$60,000.00	16	2014
	293	1999 Vermeer chipper	Spare		
	294	2000 Int. 4900 5 ton dump	\$110,000.00	16	2016

# VEHICLE INVENTORY

342

**Pavement**

25	2008 Bomag Paver	\$65,000.00	16	2024
56	2012 John Deere Skid Steer	\$50,000.00	16	2028
58	2011 Towmaster Trailer	\$7,000.00	21	2032
63	2008 Felcon Hotbox Trailer	Spare		
64	2012 Felcon Hotbox Trailer	\$15,000.00	16	2028
99	2006 Cat 938G loader	\$125,000.00	16	2022
144	2006 Chevrolet 1500 pickup	\$23,000.00	9	2015
150	2005 Towmaster trailer	\$7,000.00	21	2025
152	2006 Diamond Concrete Saw	\$9,000.00	16	2021
161	1998 Jamar saw trailer	Spare		
183	2007 Chevy Silverado	\$25,000.00	9	2016
202	2004 Cat roller	\$37,899.00	13	2017
205	2002 Freightliner 10 ton dump	\$113,000.00	16	2018
215	2006 Ford F450 Utility	\$65,000.00	13	2019
232	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
239	2011 Freightliner CNG 5 ton dump	\$212,792.00	20	2031
241	2013 Freightliner CNG 5 ton dump	\$212,792.00	20	2032
252	2012 Ford F450 1 ton dump	\$65,174.02	13	2027
253	2012 Ford F450 1 ton dump	\$69,639.02	13	2027
297	2000 Ford F350 1 ton dump	\$110,000.00	13	2014
298	2000 Ford F350 1 ton dump	\$110,000.00	13	2014

343

**Drainage**

98	2007 Volvo L 90F	\$125,000.00	16	2023
194	2006 Towmaster T70 DTG	\$32,000.00	20	2026
197	2000 Ford E450 video truck	\$115,000.00	17	2017
200/193	2006 Sterling Tractor/Trailer	\$128,000.00	20	2026
206	2002 Freight. 10 ton dump	\$113,000.00	16	2018
207	2002 Freight. 10 ton dump	\$113,000.00	16	2018
208	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
211	2002 Cat 430 backhoe	\$70,000.00	14	2016
212	2006 Ford F450 1-ton dump	\$72,000.00	13	2019
218	2007 Ford F450 1-ton dump	\$72,000.00	13	2020
233	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
234	2007 Freightliner M2 106V	\$115,000.00	16	2023
235	2007 Freightliner M2 106V	\$115,000.00	16	2023
237	2007 Sterling Vactor	\$275,000.00	11	2018
254	2012 Ford F450 1 ton dump	\$69,639.02	13	2024
255	2012 Ford F450 1 ton dump	\$64,414.02	13	2024

344

**PW Traffic**

143	2006 Ford E450 Step Van	\$66,000.00	16	2022
181	2008 Ford Escape Hybrid	\$30,000.00	9	2017
198	2001 Ford E250 van CNG	\$35,000.00	14	2015
213	2006 Ford F450 dump	\$56,000.00	13	2019
221	2006 Solar Tech Message Board	TBD		
223	2007 Solar Tech Message Board	TBD		
224	2006 PSC Message Board	TBD		
227	2004 Solar Tech arrowboard	TBD		
228	2005 Solar Tech Message Board	TBD		
230	2006 PSC Message Board	TBD		
231	2004 Freight. M2 5 ton dump	\$113,000.00	16	2020

# VEHICLE INVENTORY

## 481.391

	100	2006 Chevy Express Cargo Van	\$35,000.00	9	2015
<b>Water Admin.</b>	105	2001 Honda Civic sedan CNG	\$25,000.00	16	2017
	180	2007 Chevy Silverado	\$25,000.00	10	2017

## 481.392

<b>Water pumping &amp; treatment</b>	101	2006 Chevy Express Cargo Van	\$35,000.00	9	2015
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## 481.393

<b>Water trans/dist</b>	24	2009 Felling Trailer	\$18,500.00	20	2029
	26	2008 John Deere 410J Backhoe	\$71,000.00	13	2021
	210	2006 Ford F450 Service Body	\$70,000.00	13	2019
	238	2009 Freightliner MT-55	\$170,000.00	16	2025
	257	2013 Ford F-550	\$110,000.00	13	2026

## 611

<b>Police Admin</b>	815	2007 Chevy Impala	\$27,000.00	7	2014
	138	2007 Chevy Impala	\$25,000.00	8	2015
	864	2012 Ford Fusion Hybrid	\$30,000.00	10	2022

## 624

<b>Police Traffic/ Enforcement</b>	808	2013 Chevy Tahoe	\$35,000.00	5	2018
	814	2007 Crown Vic. Sedan	\$35,000.00	8	2015
	825	2007 Crown Vic. Sedan	\$35,000.00	8	2015
	828	2007 Crown Vic. Sedan	\$35,000.00	8	2015
	830	2010 Crown Vic. Sedan	\$35,000.00	4	2014
	831	2010 Crown Vic. Sedan	\$35,000.00	4	2014
	832	2013 Chevy Tahoe	\$35,000.00	4	2017
	834	2010 Crown Vic. Sedan	\$35,000.00	5	2015
	836	2011 Crown Vic. Sedan	\$35,000.00	5	2016
	837	2011 Crown Vic. Sedan	\$35,000.00	5	2016
	838	2013 Chevy Tahoe	\$35,000.00	5	2018
	842	2010 Crown Vic. Sedan	\$35,000.00	5	2015
	843	2010 Crown Vic. Sedan	\$45,000.00	4	2014
	844	2010 Crown Vic. Sedan	\$45,000.00	4	2014
	846	2010 Crown Vic. Sedan	\$35,000.00	5	2015
	847	2007 Chevy Tahoe			
	848	2011 Chevy Tahoe 4x4	\$40,000.00	5	2016
	854	2008 Chevy Impala	\$35,000.00	6	2014
	870	2008 Dodge Caravan	\$23,000.00	7	2015
	876	2013 Chevy Tahoe	\$35,000.00	5	2018
	877	2013 Chevy Tahoe	\$35,000.00	5	2018
	878	2013 Chevy Tahoe	\$35,000.00	5	2018
	879	2012 Chevy Tahoe	\$30,000.00	5	2017
	880	2012 Chevy Tahoe	\$30,000.00	5	2017
	881	2012 Chevy Tahoe	\$30,000.00	5	2017
	882	2012 Chevy Tahoe 4X4	\$35,000.00	5	2017
	883	2012 Chevy Tahoe 4X4	\$35,000.00	5	2017

# VEHICLE INVENTORY

## 625

### Police Investigations

821	2007 Chevy Impala	\$30,000.00	8	2015
822	2008 Chevy Impala	\$30,000.00	7	2015
865	2012 Ford Fusion Hybrid	\$30,000.00	10	2022
866	2012 Ford Fusion Hybrid	\$30,000.00	10	2022
867	2012 Ford Fusion Hybrid	\$30,000.00	10	2022
884	2013 Ford Fusion	\$30,000.00	8	2021
885	2013 Ford Fusion	\$30,000.00	8	2021
894	2004 Ford F150 pickup	Seized		
895	2009 Nissan Rogue	Seized		
896	2008 Cadillac Escalade	Seized		
899	1999 Jeep	Seized		

## 628

### Police Emergency

898	2002 Ford F350 SWAT	No Replacement		
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## 633

### Police Comm.

868	2001 Chev. G2500 van	\$50,000.00	13	2014
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## 471.665

### Parking Enforcement

883	2012 Chevy Tahoe 4x4	\$35,000.00	5	2017
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## 711

### Management

### Fire

921	2003 Chev. Tahoe SUV	No Replacement		
924	2005 Ford Explorer	No Replacement		
929	2006 Chevy Impala sedan	\$50,000.00	9	2015
943	2011 Chevy Tahoe	\$50,000.00	9	2020
946	2013 Chevy Tahoe	\$35,000.00	8	2021

## 722

### Fire

### Suppression

900	1946 Chev.	No Replacement		
902	1991 Ford F350 utility	No Replacement		
907	1995 Pierce Saber engine	Spare		
908	1995 Pierce Saber engine	Spare		
920	2002 Pierce Rescue Squad	\$480,000.00	17	2019
925	2005 Pierce Enforcer engine	\$550,000.00	10	2015
932	2007 Pierce Impel Pumper	\$425,000.00	13	2020
933	2008 Chevy Suburban	\$40,000.00	7	2015
936	2008 Ford F350	\$41,000.00	16	2024
944	2011 Smeal Ladder Truck	\$804,990.00	10	2021
947	2013 Piece Saber	\$525,000.00	13	2026
948	Row Boat	No Replacement		

## 732

### Fire Training

903	1991 Ideal trailer	No Replacement		
922	2003 Cargomate trailer	No Replacement		
928	2006 Ford Expedition	\$50,000.00	8	2014

# VEHICLE INVENTORY

741

**Fire  
Prevention**

926	2005 Ford Taurus sedan	No Replacement		
927	2005 Ford Taurus sedan	No Replacement		
937	2008 Chevy Impala	\$35,000.00	8	2016
942	2009 Honda Civic CNG	\$25,000.00	14	2023

742

**Hazmat Cost Center**

935	2000 Peterbuilt	\$32,000.00	20	2020
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743

**Public Education**

912	1998 Scotts trailer	\$35,000.00	19	2017
931	2006 Dodge Caravan	\$25,000.00	10	2016

751

**Fire EMS**

915	2000 Freightliner ambulance	Spare		
917	2000 Freightliner ambulance	Spare		
934	2007 Polaris XL	No Replacement		
938	2010 International ambulance	\$225,000.00	6	2016
939	2010 International ambulance	\$225,000.00	7	2017
945	2013 Freightliner Ambulance	\$225,000.00	6	2020

841

**Cable TV**

620	1998 Ford E250 van	\$35,000.00	19	2017
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112.346

**Transportation**

Pace to replace

006	2008 Ford Champion	PACE		
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441

**Community  
Development**

107	2009 Honda Civic CNG	\$25,000.00	15	2024
108	2009 Honda Civic CNG	\$25,000.00	15	2024
109	2009 Honda Civic CNG	\$25,000.00	15	2024
110	2009 Honda Civic CNG	\$25,000.00	15	2024
111	2009 Honda Civic CNG	\$25,000.00	15	2024

531.361

**Fleet Maintenance**

30	1998 Cat GP25 forklift	\$20,000.00	16	2014
102	2007 Honda Civic NGV	Pool Car		
192	2005 Chevy Suburban	\$30,000.00	11	2016
240	2007 Chevy C4500	\$81,000.00	13	2020
650	1998 Ford Ranger pickup	Pool Car		
659	2007 Ford Explorer	\$26,000.00	10	2017
823	2007 Ford Crown Vic	Pool Car		

**Total**

180

# FINANCIAL POLICIES AND PROCEDURES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2014 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.

**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.

# FINANCIAL POLICIES AND PROCEDURES

**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 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

# FINANCIAL POLICIES AND PROCEDURES

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.

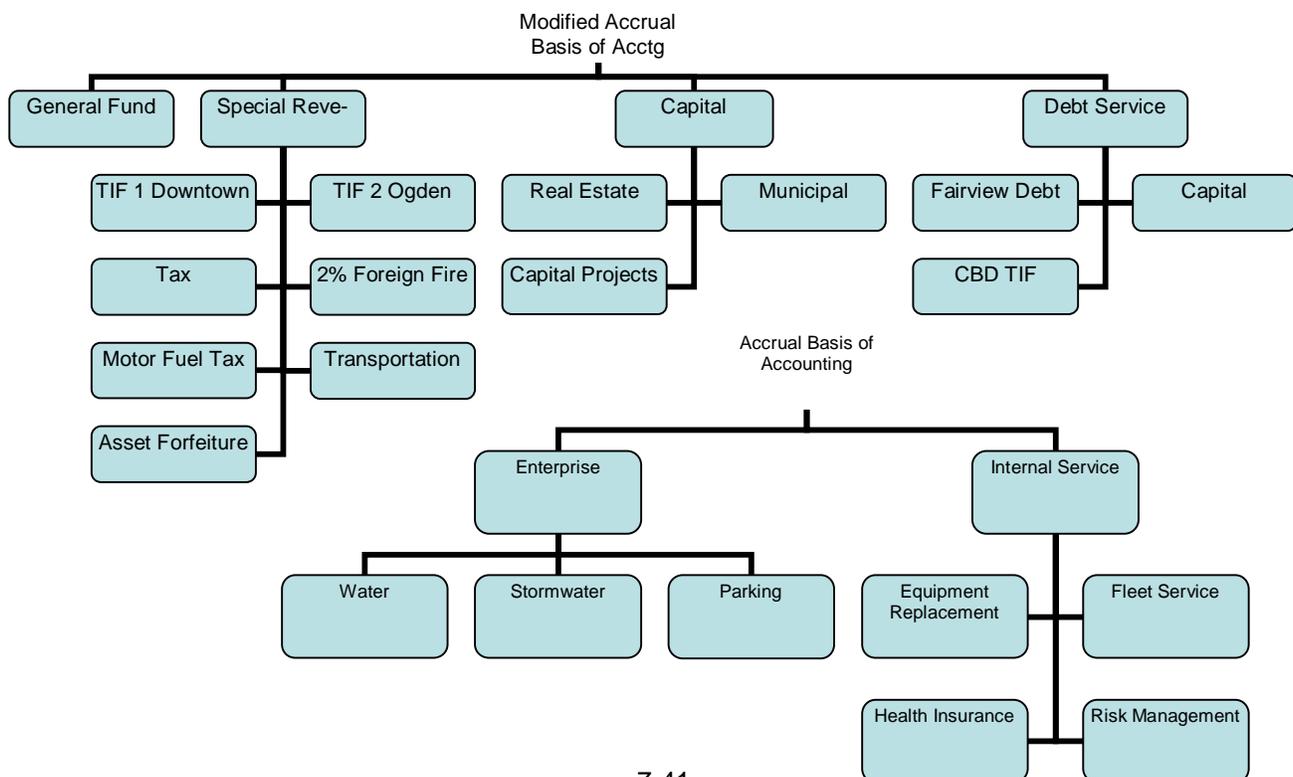
Fire Pension Fund—A trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer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

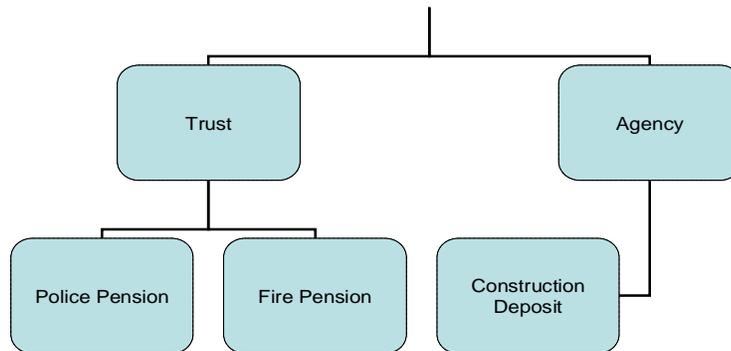
## BASIS OF ACCOUNTING

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 basis. For the purpose of interim reporting and budgetary control on a monthly and quarterly basis, the Village generally reports on a cash basis, consistent with its budgetary 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 PLAN

This year's Long Range Planning process obtained effective policy direction from the Village Council by combining key elements of the Long Range Financial Plan and the Strategic Plan to create an outcome-driven plan that also addresses financial issues and concerns. The Long Range Plan (LRP) has the following elements:

- Financially focused and outcome driven
- Identifies trends and issues affecting Downers Grove
- Determines Overall Priorities
- Identifies potential strategies and solutions
- Updated with each Village Council (2 years)
- Guides budget preparation and daily actions
- Includes action items

Refer to Tab 2 in this document and visit [www.downers.us](http://www.downers.us) for more information on the Village's (LRP).

## 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.

# FINANCIAL POLICIES AND PROCEDURES

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

## GENERAL FUND - CASH BALANCE/RESERVE POLICIES

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

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

## REVENUE POLICIES

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

## CAPITAL ASSETS

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

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

Description	Years
Infrastructure	20-50
Buildings	50-65
Improvements other than buildings	50-65
Capital Equipment	5-15
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 continued drawdown of fund balance from the 2012 debt issuance in these two funds is planned for 2014. In addition, continued drawdown of fund balance in the Stormwater Fund from the proceeds of the 2008 bond issuance is planned in 2014. 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 2012 calendar year was \$2,141,812,696. 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 \$184,731,345. As of December 31, 2012, the Village had \$89,685,000 in outstanding debt. As of December 31, 2012, the Village had a debt to EAV ratio of 4.16%.

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 was upgraded from AA+ to AAA by Standard & Poor's with the 2013 TIF bond re-funding. 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.

**Government Finance Officers Association (GFOA):** Organization that promotes the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

**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.

# GLOSSARY

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

**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.

# GLOSSARY

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

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

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

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

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

**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.

# GLOSSARY

**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.

**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  
**MMSG** 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