

APPENDICES

PERSONNEL SUMMARY

BUDGET PROCESS

DOWNERS GROVE AT A GLANCE

PERFORMANCE MEASURES

VEHICLE INVENTORY

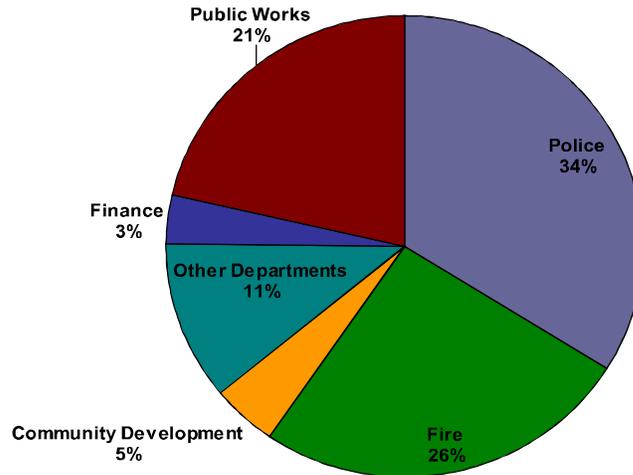
FINANCIAL POLICIES AND PROCEDURES

GLOSSARY

COMMON ACRONYMS

PERSONNEL SUMMARY

2016 Village Staffing by Department



Departmental Staffing Summary - FY2014 to FY2016

Full-Time Equivalent (FTE)

Position Title	2014	2015	2016	Change
Clerk's Office (Clerk)	2.75	2.75	2.00	(0.75)
Manager's Office (VMO)	5.00	6.00	5.00	(1.00)
Legal Department	4.00	4.00	4.00	-
Building Services Division	8.25	8.25	8.25	-
Human Resources Dept	3.00	3.00	3.00	-
Business Technology Dept	8.50	8.50	8.50	-
Finance Dept	12.20	12.00	11.00	(1.00)
Public Works Dept	73.35	69.95	69.10	(0.85)
Community Development Dept	15.50	14.50	15.50	1.00
Police Dept	110.60	110.60	110.23	(0.38)
Fire Dept	83.50	83.50	83.50	-
Communications Dept	6.25	6.25	5.50	(0.75)
Total	332.90	329.30	325.58	(3.73)

PERSONNEL SUMMARY

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

Department	Position Title	2014	2015	2016	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	1.00	0.25
	Total: Clerk's Office	2.75	2.75	2.00	(0.75)
Manager's Office	Village Manager	1.00	1.00	1.00	-
	Deputy Village Manager	1.00	1.00	1.00	-
	Emergency Management Coordinator	1.00	1.00	1.00	-
	Operational Performance Manager	1.00	1.00	1.00	-
	Management Analyst	-	1.00	1.00	-
	Management Fellow	1.00	1.00	-	(1.00)
	Total: Manager's Office	5.00	6.00	5.00	(1.00)
Legal	Village Attorney	1.00	1.00	1.00	-
	Asst Village Attorney	1.00	1.00	1.00	-
	Risk Manager	1.00	1.00	1.00	-
	Legal Secretary	1.00	1.00	1.00	-
	Total: Legal Department	4.00	4.00	4.00	-
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	0.25	-
	Total: Building Services	8.25	8.25	8.25	-
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	-
	Total: Human Resources	3.00	3.00	3.00	-
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	1.00	-
	GIS Specialist	1.50	1.50	1.50	-
	Public Safety Systems Administrator	1.00	1.00	1.00	-
	GPS Technician	0.50	0.50	0.50	-
	GIS Technician	0.50	0.50	0.50	-
	Total: Business Technology	8.50	8.50	8.50	-

PERSONNEL SUMMARY

Department	Position Title	2014	2015	2016	Change
Community Development	Community Development Director	1.00	-	1.00	1.00
	Building Division Manager	1.00	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	-
	Senior Planner			1.00	1.00
	Planner	2.00	2.00	2.00	-
	Inspector	1.50	1.50	1.50	-
	Code Compliance Officer	2.00	2.00	2.00	-
	Administrative Assistant	1.00	1.00	1.00	-
	Administrative Secretary II	2.00	2.00	2.00	-
	Total: Community Development	15.50	14.50	15.50	1.00
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	-
		Total: Communications	6.25	6.25	5.50
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	0.63	(0.38)
	CSO Supervisor	1.00	1.00	1.00	-
	VOC Operator	15.00	15.00	15.00	-
	Case Records Specialist	1.00	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	3.00	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	-	
	Total: Police	110.60	110.60	110.23	(0.38)

PERSONNEL SUMMARY

Department	Position Title	2014	2015	2016	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)	
	Finance Manager	-	1.00	1.00	-	
	Accounting Supervisor	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	1.00	-	
	Water Billing Specialist	1.00	1.00	1.00	-	
	Accounting Specialist I	2.20	2.00	2.00	-	
	Cashier	1.00	1.00	1.00	-	
	Total: Finance		12.20	12.00	11.00	(1.00)
	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		0.50	0.50	0.50	-	
Administrative Secretary II		3.00	3.00	3.00	-	
Fire Lieutenant		12.00	12.00	12.00	-	
Firefighter-Paramedic		51.00	51.00	53.00	2.00	
Firefighter		7.00	7.00	5.00	(2.00)	
Total: Fire			83.50	83.50	83.50	-
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	-	
	Engineer Manager	-	1.00	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 II	-	5.00	5.00	-	
	Staff Engineer I	8.00	2.00	1.00	(1.00)	
	Public Services Coordinator	1.00	1.00	1.00	-	
	Administrative Assistant	1.00	1.00	1.00	-	
	Administrative Secretary II	1.75	1.75	2.00	0.25	
	Data Technician *	-	-	0.50	0.50	
	Bus Operator	3.40	-	-	-	
	PW Intern	0.60	0.60	0.60	-	
	Seasonal - Engineering	1.00	1.00	1.00	-	
Seasonal - Field	2.50	2.50	2.50	-		

* Temporary position for MTU project

PERSONNEL SUMMARY

Department	Position Title	2014	2015	2016	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	-
	Fleet Maintenance Technician	5.00	5.00	5.00	-
	Maintenance Worker I	18.00	18.00	18.00	-
	Shop Assistant	0.60	0.60	-	(0.60)
	Water Production Specialist	1.00	1.00	1.00	-
	Materials Coordinator	1.00	1.00	1.00	-
	Public Works Technician - AMR	1.00	1.00	1.00	-
	Public Service Specialist	2.50	2.50	2.50	-
	Total: Public Works	73.35	69.95	69.10	(0.85)
	Total Village Staffing	332.90	329.30	325.58	(3.73)

PERSONNEL SUMMARY

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

Fund	Position	2014	2015	2016
Capital	GIS Specialist	0.25	0.25	0.25
Projects	Administrative Assistant	0.50	0.50	0.50
Fund (220)	PW Technician-Engineering	1.00	1.00	1.00
	Staff Engineer II	1.00	1.00	1.00
	Subtotal	2.75	2.75	2.75
Stormwater	GPS Technician	0.50	-	-
Fund (443)	Maint. Wkr. I	4.00	4.00	4.00
	Maint. Wkr. II	2.00	2.00	2.00
	GIS Technician	0.50	0.50	0.50
	Stormwater Administrator	1.00	1.00	1.00
	Staff Engineer I		1.00	1.00
	Staff Engineer II	3.00	2.00	2.00
	Subtotal	11.00	10.50	10.50
Parking	CSO I	1.00	1.00	1.00
Fund (471)	CSO II	1.50	1.50	1.50
	Subtotal	2.50	2.50	2.50
Water	Water Billing Specialist	1.00	1.00	1.00
Fund (481)	Admin Secretary II	0.75	0.75	0.75
	Finance Manager		0.25	0.25
	Accounting Supervisor	0.25	-	-
	Data Technician			0.50
	GIS Specialist	0.25	0.25	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	0.50
	PW Tech - Water, AMR	1.00	1.00	1.00
	Staff Engineer II	0.50	0.50	0.50
	Water Supply Spec	1.00	1.00	1.00
	Subtotal	14.25	14.25	14.75
Fleet	Fleet Services Manager	0.70	1.00	1.00
Maintenance	Fleet Maintenance Technician	4.80	5.00	5.00
Fund (531)	Admin Secretary II	0.25	0.25	0.25
	Shop Assistant	0.60	0.60	-
	Subtotal	6.35	6.85	6.25
Risk Mgmt				
Fund (562)	Risk Manager	1.00	1.00	1.00
	Subtotal	1.00	1.00	1.00
Health Ins.				
Fund (563)	Benefits Coordinator	1.00	1.00	1.00
	Subtotal	1.00	1.00	1.00
	Total	38.85	38.85	38.75

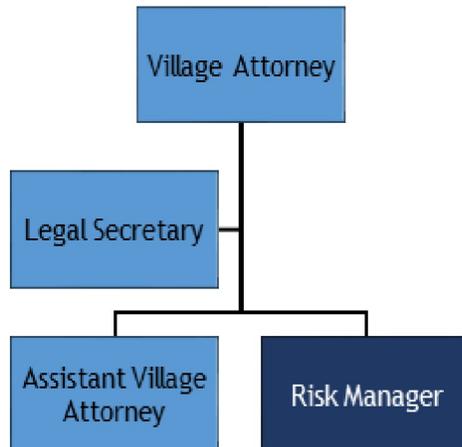
PERSONNEL SUMMARY

Department Organization Charts

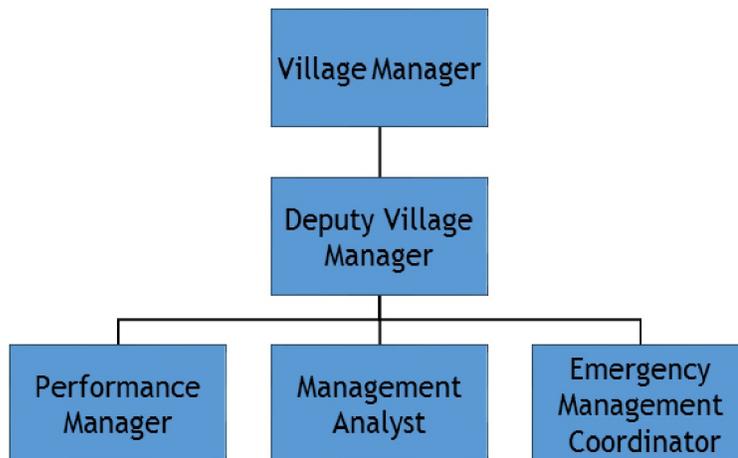
Village Clerk's Office



Legal Department

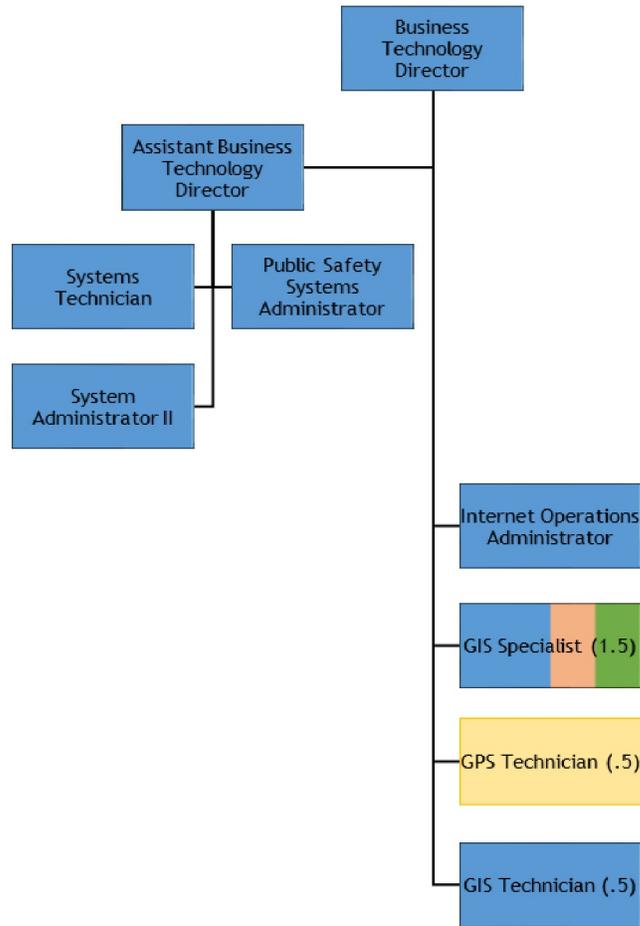


Village Manager's Office

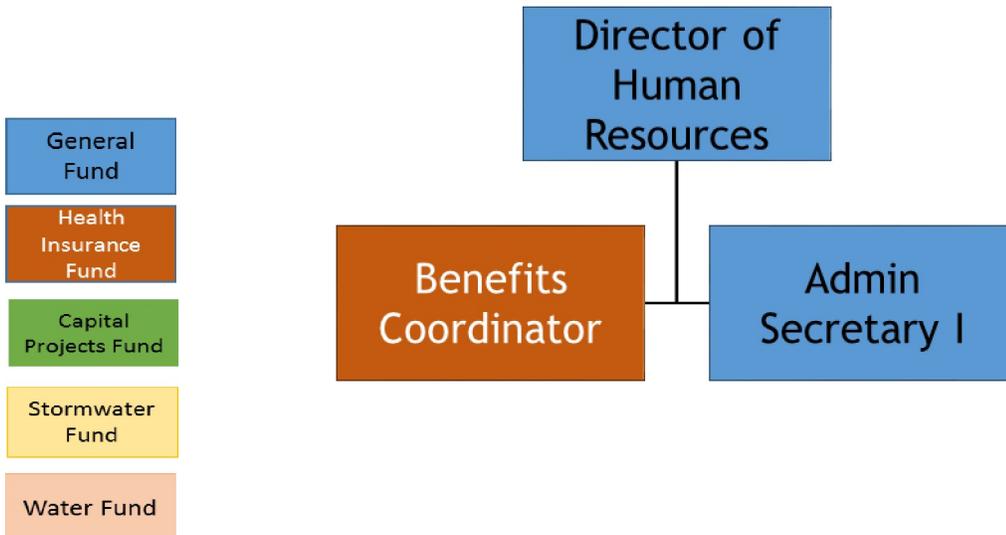


PERSONNEL SUMMARY

Business Technology

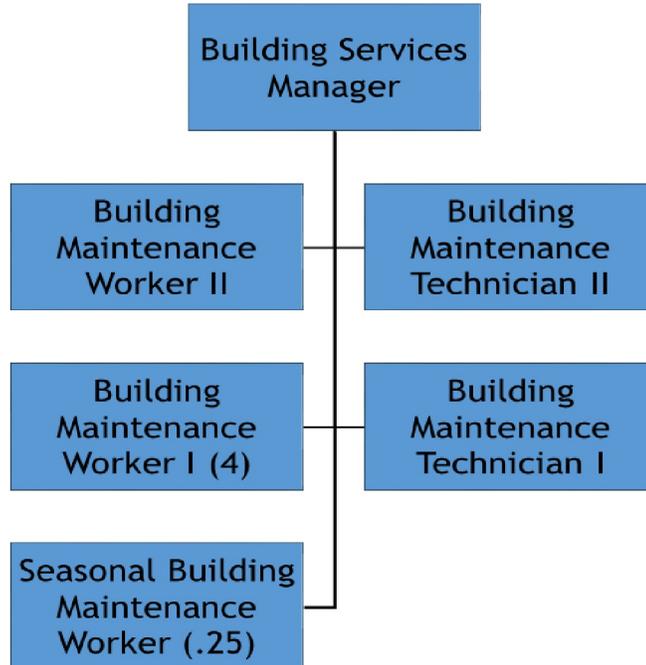


Human Resources

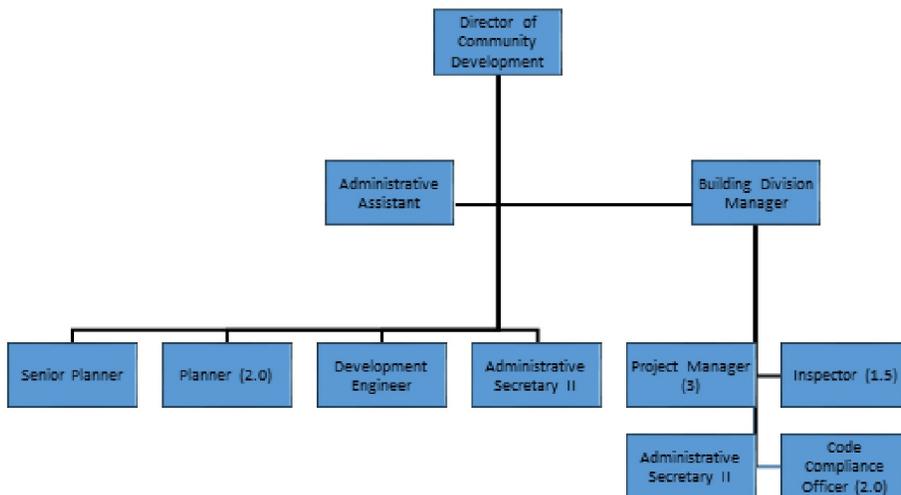


PERSONNEL SUMMARY

Building Services



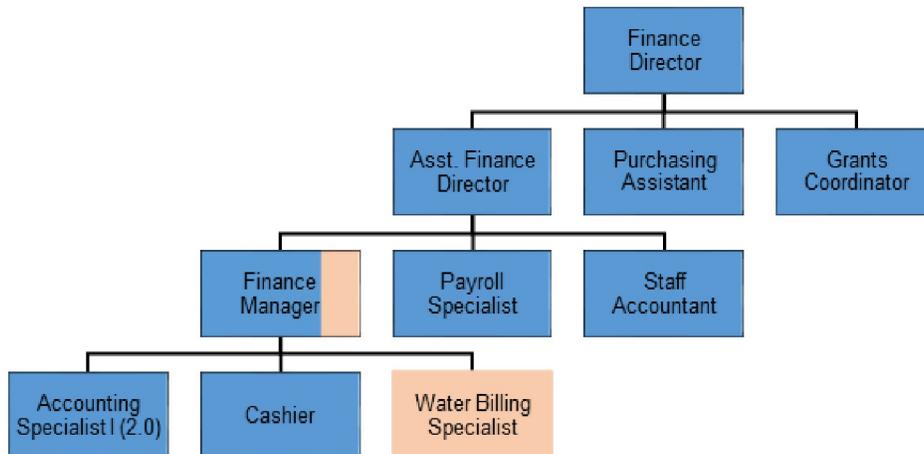
Community Development Department



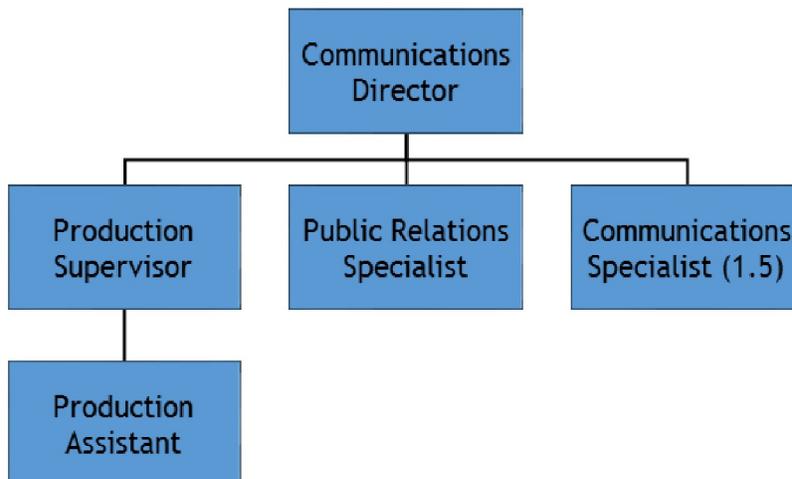
General Fund

PERSONNEL SUMMARY

Finance Department

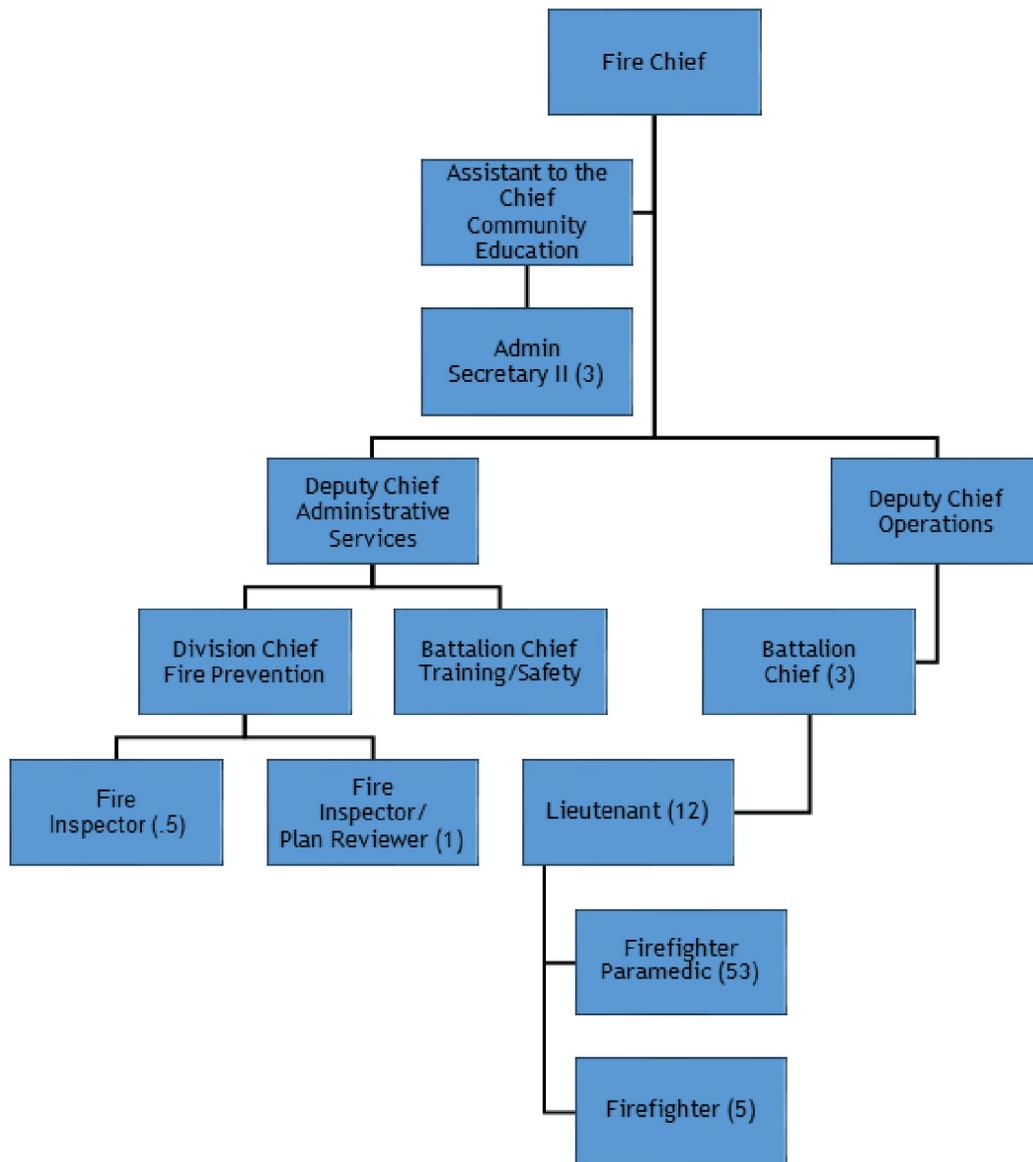


Communications Department



PERSONNEL SUMMARY

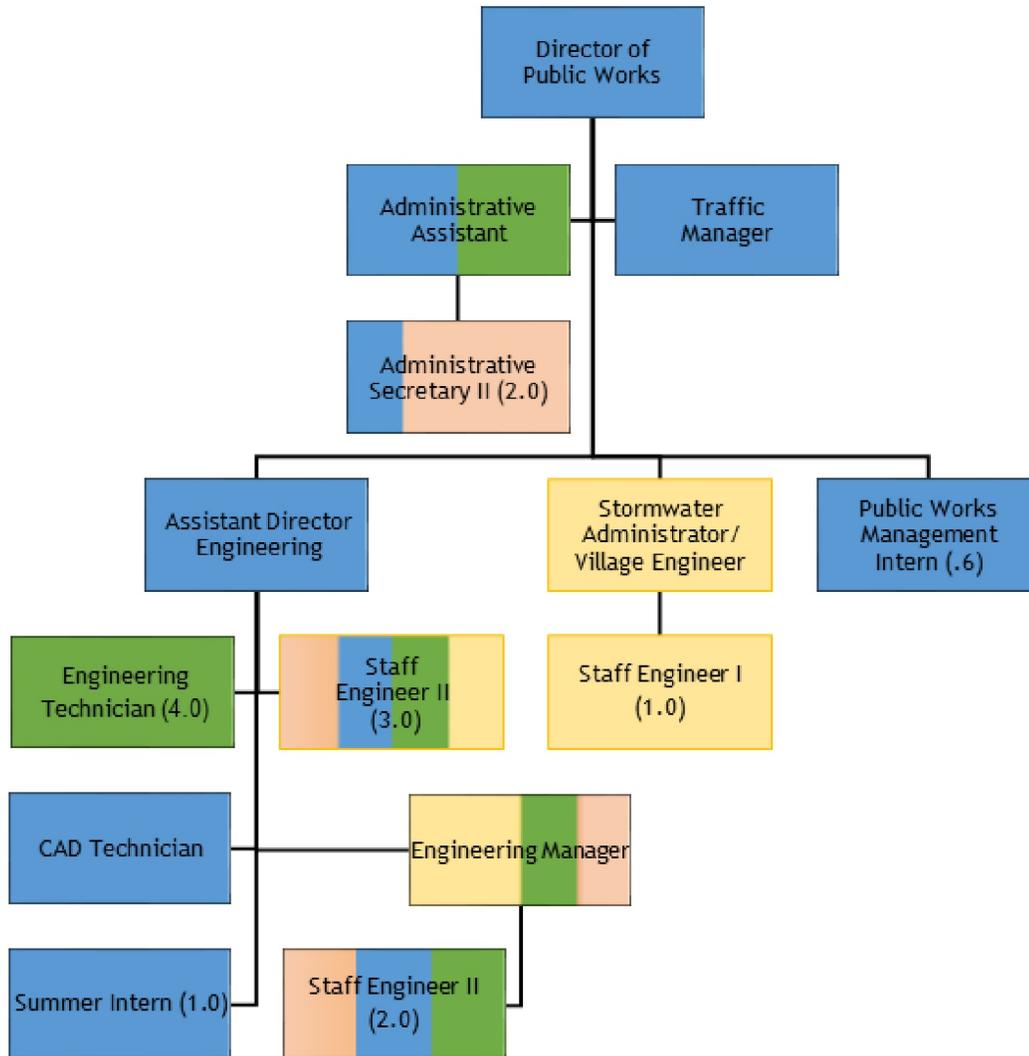
Fire Department



General Fund

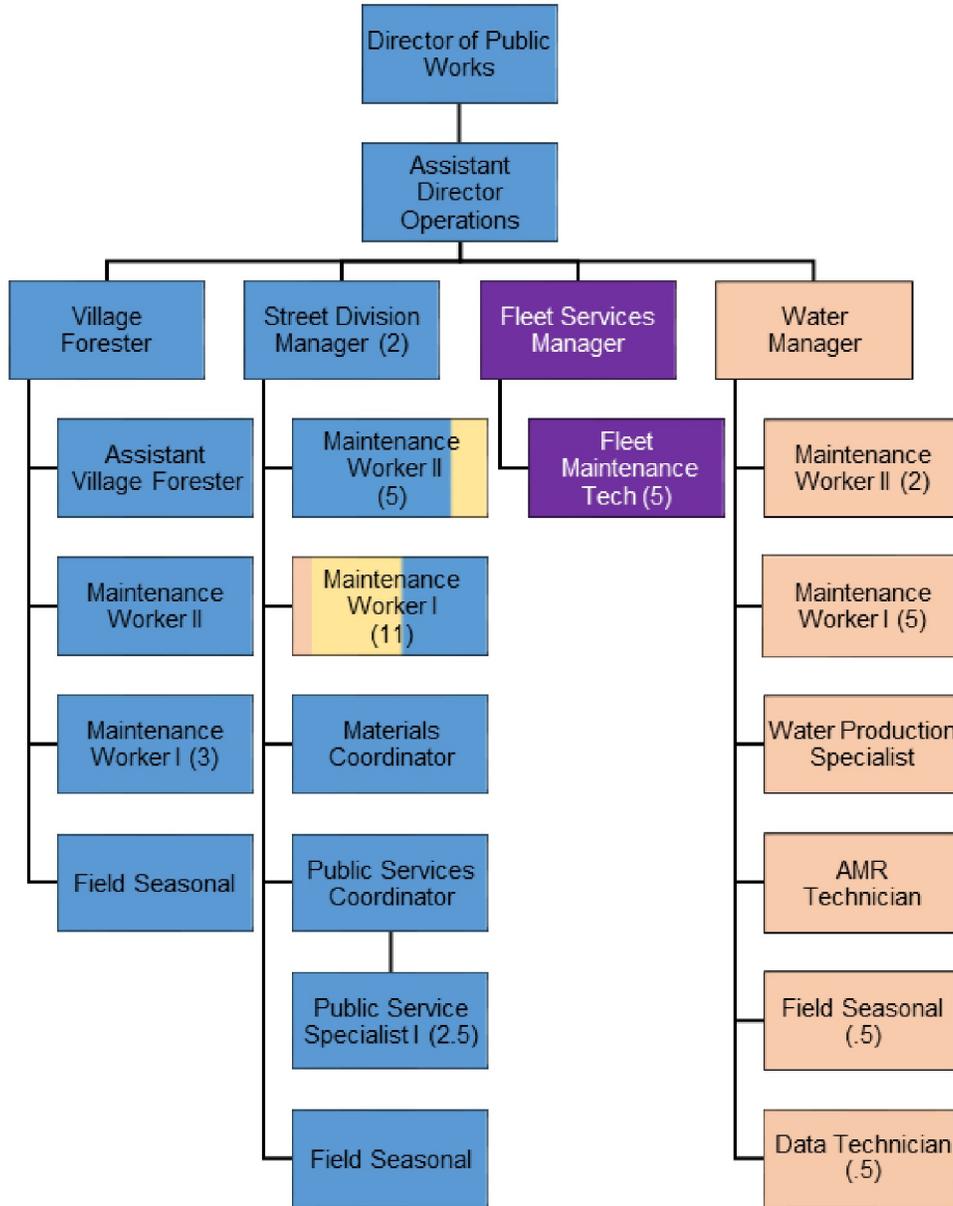
PERSONNEL SUMMARY

Public Works: Engineering/Transportation



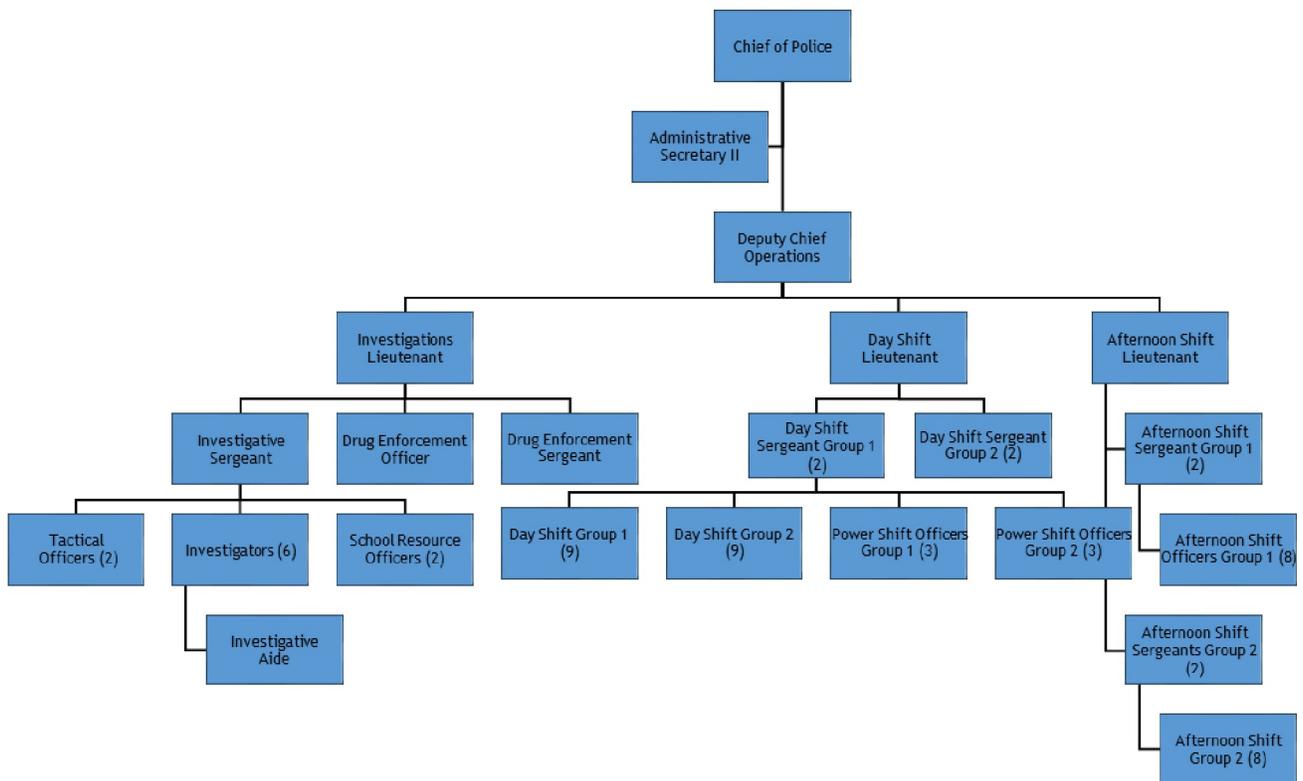
PERSONNEL SUMMARY

Public Works: Operations



PERSONNEL SUMMARY

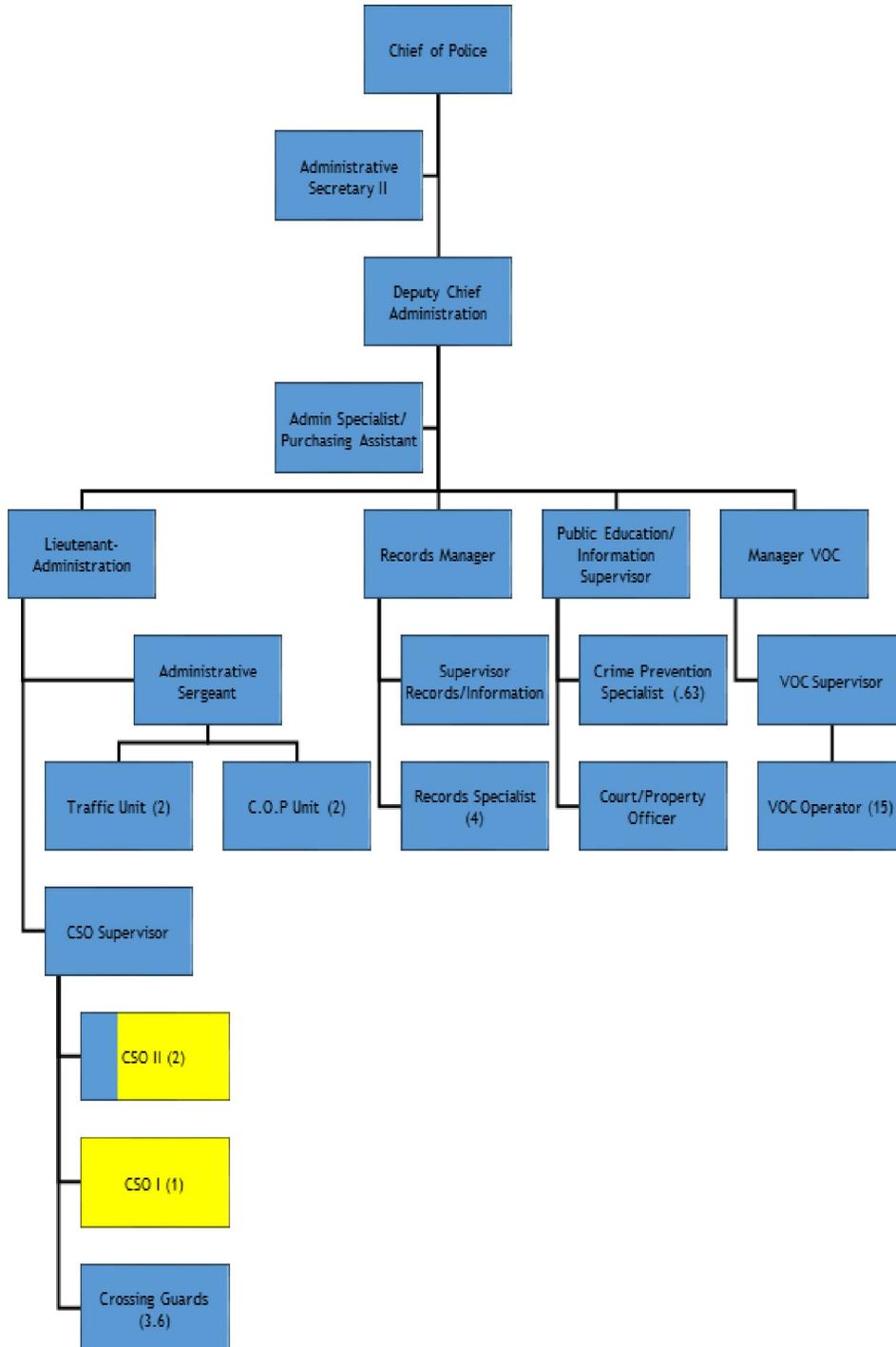
Police Department: Operations



General Fund

PERSONNEL SUMMARY

Police Department: Administration



General Fund

Parking Fund

PERSONNEL SUMMARY

Village of Downers Grove Classification & Compensation Plan

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
3	Hourly: 15.173	18.207	20.862		Annual: 31,559	37,871	43,393	
	Cable Production Assistant			N	Public Works Intern			N
	Planning Intern			N				
4	Hourly: 17.027	20.432	23.412		Annual: 35,415	42,499	48,696	
	Administrative Secretary I			N	CSO I			N
5	Hourly: 18.880	22.656	25.960		Annual: 39,270	47,124	53,997	
	Accounting Specialist			N	Publications Technician I			N
	Cashier			N	Document Management Tech			N
	Communications Specialist			N	Records Specialist			N
6	Hourly: 20.734	24.881	28.509		Annual: 43,127	51,752	59,300	
	Administrative Secretary II			N	Investigative Aide			N
	CSO II			N	Payroll Specialist			N
	Data Technician			N	Water Billing Specialist			N
	Deputy Village Clerk			N				
7	Hourly: 22.587	27.104	31.057		Annual: 46,980	56,376	64,598	
	Administrative Assistant			N	Municipal Media Assistant			N
	Court/Property Control Officer			N	Case Records Specialist			N
	Legal Secretary			N	Management Fellow			N
8	Hourly: 24.442	29.330	33.607		Annual: 50,839	61,006	69,903	
	Administrative Specialist			N	Production Supervisor			N
	Crime Prevention Specialist			N	Publications Technician II			N
	GIS Technician			N	Staff Accountant			N
9	Hourly: 26.294	31.553	36.155		Annual: 54,692	65,631	75,202	
	Biweekly: 2,103.554	2,524.265	2,892.387					
	Code Compliance Officer			N	Management Analyst			E
	CSO Supervisor			N	Public Relations Specialist			E
	Fire Inspector			N				
10	Hourly: 28.149	33.778	38.704		Annual: 58,549	70,259	80,505	
	Biweekly: 2,251.880	2,702.256	3,096.335					
	Accounting Supervisor			E	Purchasing Agent			E
	Inspector			N	Records Supervisor			E
	Fire Inspector/Plan Reviewer			N	Staff Engineer I			E
	GPS Technician			N	Systems Technician			N
	Grants Coordinator			E	VOC Supervisor			N
	Plumbing Inspector			N				
11	Biweekly: 2,400.133	2,880.159	3,300.182		Annual: 62,403	74,884	85,805	
	Benefits Coordinator			E	PSRT Coordinator			E
	Planner			E				
12	Biweekly: 2,548.458	3,058.150	3,504.130		Annual: 66,260	79,512	91,107	
	GIS Specialist			E	Public Safety System Administrator			E
	Project Manager			E	Systems Administrator I			E
13	Biweekly: 2,696.711	3,236.053	3,707.977		Annual: 70,114	84,137	96,407	
	Internet Operations Administrator			E	Systems Administrator II			E
	Public Education/Information Supervisor			E	Village Forester			E
	Senior Planner			E	VOC Manager			E
	Staff Engineer II			E	Water Manager			E
	Street Division Manager			E				
14	Biweekly: 2,844.963	3,413.955	3,911.823		Annual: 73,969	88,763	101,707	
	Finance Manager			E	Records Manager			E
	Building Services Manager			E	Risk Manager			E
	Fleet Services Manager			E	Performance Manager			E
	Assistant to the Fire Chief			E				
15	Hourly: 37.416	44.899	51.447		Annual: 77,826	93,391	107,010	
	Biweekly: 2,993.289	3,591.947	4,115.773					
	Assistant Business Technology Director			E	Engineer Manager			E
	Building Division Manager			E	Staff Attorney			E
	Emergency Management Coordinator			E	Stormwater Administrator			E
	Planning Manager			E	Traffic Engineer Manager			E

PERSONNEL SUMMARY

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
16	Biweekly: 3,141.541	3,769.849	4,319.619	E	Annual: 81,680	98,016	112,310	E
	Assistant Finance Director			E	Division Chief - Fire Prevention			E
	Budget Officer			E				
17	Biweekly: 3,289.868	3,947.841	4,523.568	E	Annual: 85,537	102,644	117,613	E
	Assistant Village Attorney			E	Police Lieutenant			E
	Battalion Chief			E	Village Clerk			E
	Communications Director			E				
19	Biweekly: 3,586.446	4,303.735	4,931.363	E	Annual: 93,248	111,897	128,215	E
	Assistant Public Works Director			E	Deputy Police Chief			E
	Deputy Fire Chief			E				
20	Biweekly: 3,734.698	4,481.637	5,135.209	E	Annual: 97,102	116,523	133,515	E
	Human Resources Director			E	Business Technology Director			E
22	Biweekly: 4,031.276	4,837.531	5,543.004	E	Annual: 104,813	125,776	144,118	E
	Community Development Director			E	Police Chief			E
	Finance Director			E	Public Works Director			E
	Fire Chief			E				
23	Biweekly: 4,179.602	5,015.522	5,746.952	E	Annual: 108,670	130,404	149,421	E
	Deputy Village Manager			E	Village Attorney			E
Contractual Wages for Police Officers (contract expired April 30, 2015)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2014	61,322	64,815	68,936	73,130	77,432	81,892	86,527	91,874
Contractual Wages for Police Sergeants (contract expires April 30, 2016)								
Step:	Starting	1	2					
Effective May 1, 2015	101,929	103,531	105,132					
Contractual Wages for Fire Department Union Personnel (contract expires April 30, 2017)								
Step:	Starting	1	2	3	4	5	6	
Effective May 1, 2015								
Firefighter	63,220	68,253	73,286	78,319	83,351	88,293		
Firefighter-Paramedic	67,015	72,347	77,682	83,018	88,353	93,592		
Fire Lieutenant	98,889	101,538	105,068					
Effective May 1, 2016								
Firefighter	63,852	68,936	74,019	79,102	84,185	89,176		
Firefighter-Paramedic	67,685	73,071	78,459	83,849	89,237	94,528		
Fire Lieutenant	99,878	102,554	106,119					
For Firefighter-Paramedics hired after May 1, 2011:								
Effective May 1, 2015		67,015	70,851	74,908	79,196	83,730	88,524	93,592
Effective May 1, 2016		67,685	71,560	75,657	79,988	84,567	89,409	94,528
Contractual Wages for Communication Operators Union Personnel (contract expires April 30, 2016)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2015	44,511	45,847	47,222	48,875	51,318	54,397	58,205	62,861

PERSONNEL SUMMARY

Contractual Wages for Public Works Union Personnel (contract expires April 30, 2018)

Step:		1	2	3	4	5	6	7
Effective May 1, 2015	Group 1	32,593	34,921	37,249	39,577	41,905	44,233	46,561
	Group 2	39,580	42,407	45,234	48,061	50,888	53,715	56,543
	Group 3	43,082	46,159	49,236	52,314	55,391	58,468	61,546
	Group 4	46,591	49,919	53,247	56,575	59,903	63,230	66,558
	Group 5	50,106	53,685	57,264	60,843	64,422	68,001	71,580
	Group 6	53,609	57,438	61,267	65,096	68,926	72,755	76,584
	Group 7	56,925	60,991	65,057	69,123	73,189	77,255	81,321
Effective May 1, 2016	Group 1	33,244	35,619	37,994	40,368	42,743	45,118	47,492
	Group 2	40,371	43,255	46,139	49,022	51,906	54,790	57,673
	Group 3	43,944	47,082	50,221	53,360	56,499	59,638	62,777
	Group 4	47,523	50,917	54,312	57,706	61,101	64,495	67,890
	Group 5	51,108	54,758	58,409	62,060	65,710	69,361	73,011
	Group 6	54,681	58,587	62,492	66,398	70,304	74,210	78,116
	Group 7	58,063	62,211	66,358	70,506	74,653	78,800	82,948
Effective May 1, 2017	Group 1	33,577	35,975	38,374	40,772	43,170	45,569	47,967
	Group 2	40,775	43,688	46,600	49,513	52,425	55,338	58,250
	Group 3	44,383	47,553	50,723	53,894	57,064	60,234	63,404
	Group 4	47,998	51,426	54,855	58,283	61,712	65,140	68,568
	Group 5	51,619	55,306	58,993	62,680	66,367	70,054	73,741
	Group 6	55,228	59,173	63,117	67,062	71,007	74,952	78,897
	Group 7	58,644	62,833	67,022	71,211	75,400	79,588	83,777
Public Works Union Positions								
Group 1:	Building Maintenance Worker I			Group 6:	Materials Coordinator			
Group 2:	Building Maintenance Worker II				Public Works Specialist			
Group 3:	Maintenance Worker I				Public Works Technician - Water AMR			
	Building Maintenance Technician I			Group 7:	Assistant Village Forester			
Group 4:	Public Services Specialist				Public Works Technician			
Group 5:	Maintenance Worker II							
	Fleet Maintenance Worker Technician							
	Building Maintenance Technician II							
	CAD Technician							
	Water Production Specialist							

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 to 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 2016 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	2014 Taxable Assessed Value	% of Total Taxable Assessed Value
Hamilton Partners	33,038,897	1.62
BRE COH IL LLC	17,943,050	0.88
PTA - K 225	13,235,060	0.65
Bristol Club LP	12,847,810	0.63
PBH Prentiss Creek LLC	11,440,220	0.56
James Campbell Co LLC	10,463,730	0.51
MJH Downers Grove LLC	9,849,750	0.48
Highland Owner LLC	9,715,650	0.47
Grove Residential LLC	9,553,310	0.47
Highland Owner LLC	9,471,940	0.46

Source: Office of the DuPage County Clerk

Unemployment Rates

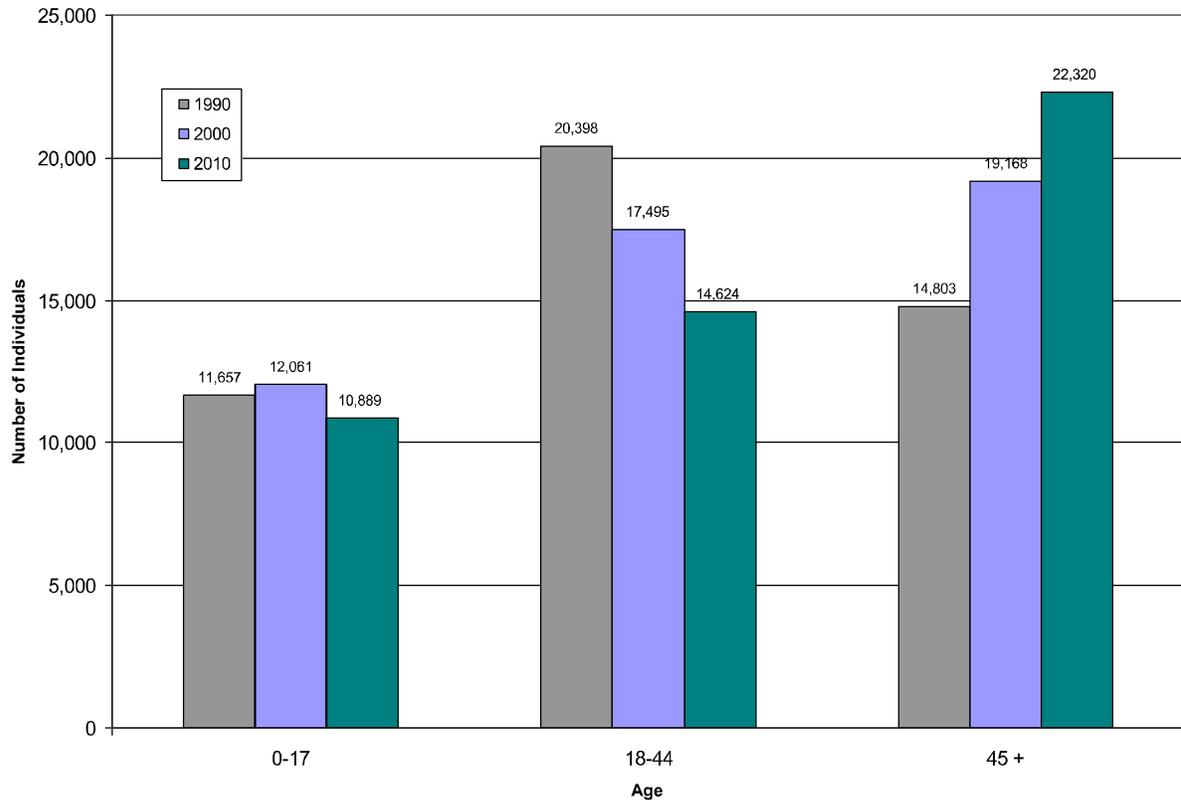
Year	Village of Downers Grove	DuPage County	State of Illinois
2001	3.40%	4.40%	6.20%
2002	4.70%	5.50%	6.60%
2003	4.30%	5.50%	6.50%
2004	5.20%	5.00%	6.10%
2005	4.80%	4.70%	5.30%
2006	4.10%	3.40%	4.50%
2007	4.90%	3.80%	5.50%
2008	7.10%	5.00%	7.60%
2009	7.70%	8.40%	11.10%
2010	6.40%	8.90%	9.20%
2011	6.40%	8.80%	8.90%
2012	6.50%	8.90%	8.60%
2013	6.30%	8.30%	8.70%
2014	3.70%	4.40%	6.20%
2015 (1)	4.20%	4.50%	5.40%

(1) as of September 2015

Source: United State Department of Labor Bureau of Labor Statistics

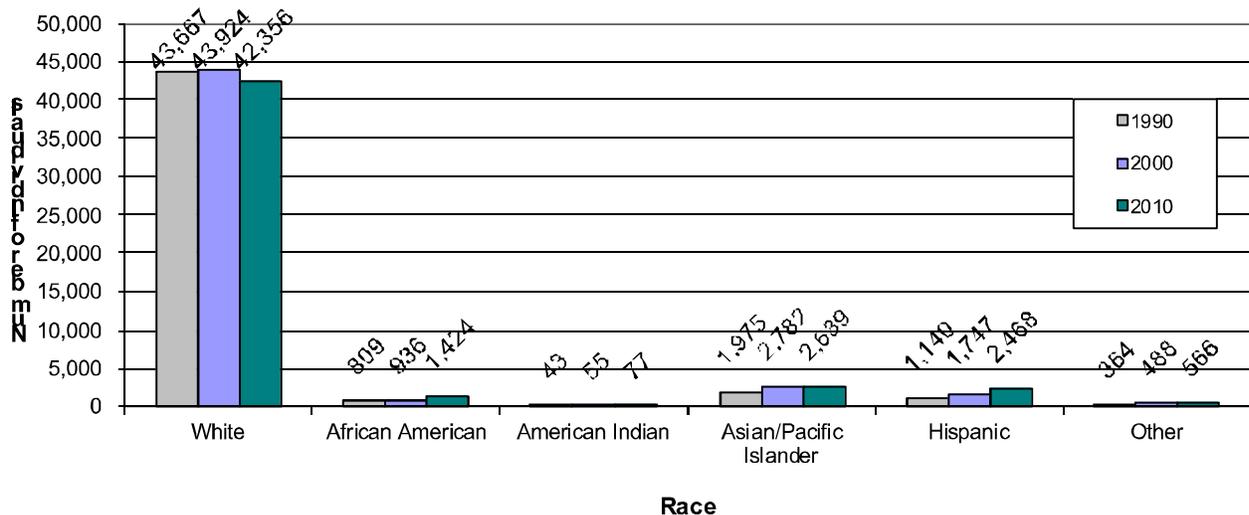
DOWNERS GROVE AT A GLANCE

AGE DISTRIBUTION



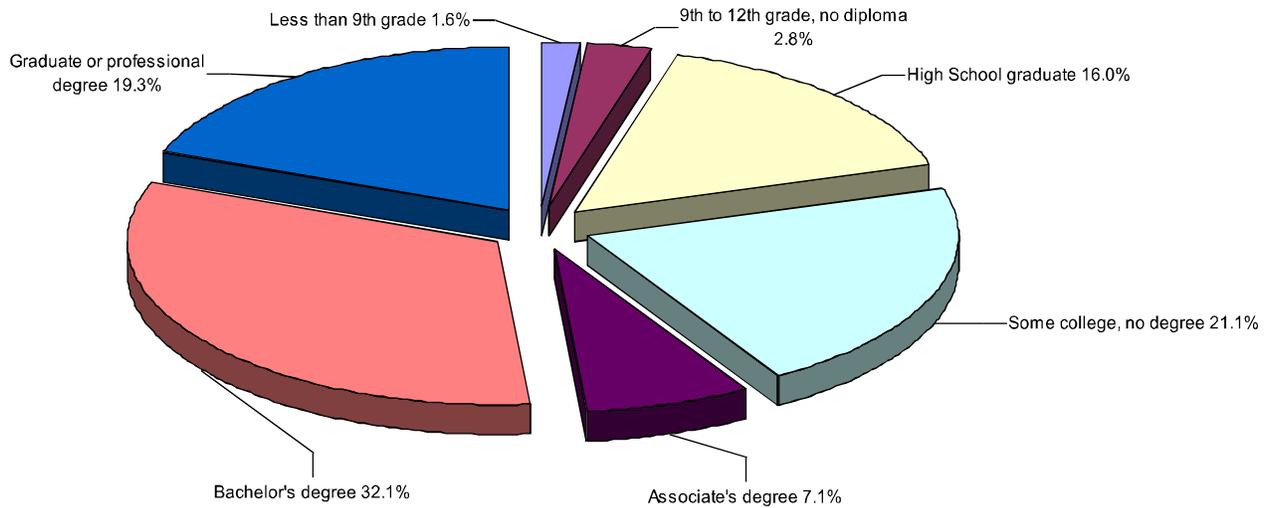
The Age Distribution graph compares the change in population for three age categories from 1990 to 2010. The number of children has remained relatively steady, however the age group 45+ has increased 51% since 1990, demonstrating a shift toward an older population in Downers Grove.

POPULATION DIVERSITY

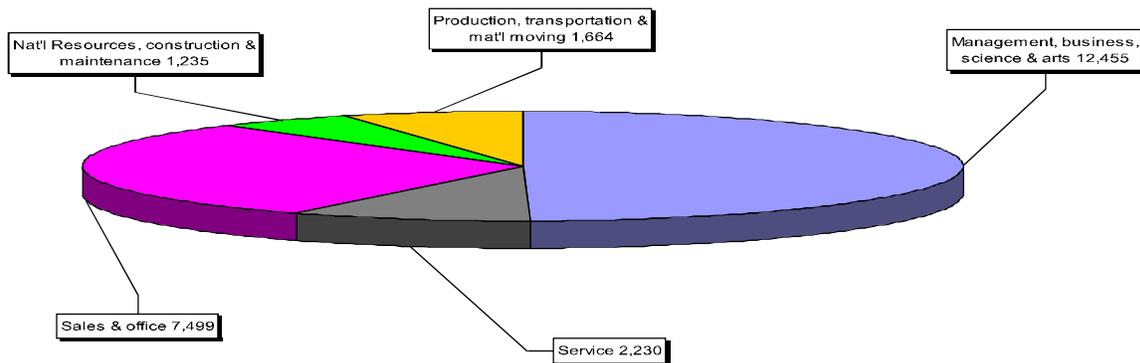


The Population Diversity graph compares the population by race from 1990 to 2010. The graph shows that White (Caucasian) makes up almost 90% of the total population. The next largest group is the Asian/Pacific Islander with almost 6% of the total.

DOWNERS GROVE AT A GLANCE



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.



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 \$84,269. 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 48,867; 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	\$84,269
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: 5,183

Website: www.dg58.org

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

Enrollment: 5,055

Average ACT Composite score: 23

Website: www.csd99.org

Library

30,000 resident cardholders Circulation 950,034

Number of visitors 495,841 Collection 290,122

Website: www.downersgrovelibrary.org

Utilities

Electricity: ComEd www.exeloncorp.com

Natural Gas: Nicor www.nicor.com

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

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

Stormwater: Village of Downers Grove www.downers.us

Refuse/Recycling: Republic Services www.republicservices.com

Cable: Comcast www.comcast.com

Sanitary Sewers: Downers Grove Sanitary District www.dgsd.org

Parks and Recreation

Downers Grove Park District

49 parks, 600 acres

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

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

Website: www.dgparks.org

Transportation

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

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

Parking Deck: A 787-space parking deck located at 945 Curtiss offers parking for shoppers and commuters in the heart of downtown, easing on-street parking congestion.

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

Bus Service: PACE Suburban Bus Service www.pacebus.com and the Grove Commuter Shuttle 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: 5

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
- 11 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

Community Events

February: Ice Sculpture Festival

Summer : Summer Nights Classic Car Show (Fridays)

June: Grove Fest

July: July 4 Parade and Fireworks

September: Fine Arts Festival and Oktoberfest

November: Gingerbread Festival and Tree Lighting

Awards and Recognition

- Standard and Poors AAA rating reaffirmed
- GFOA Certificate of Achievement for Excellence in Financial Reporting
- GFOA Distinguished Budget Award
- Clean Cities Coalition Top 2 Greenest Fleets in North America
- Police Department received CALEA Accreditation with Excellence
- Fire Department ISO rating from Class 2 to Class 1
- Division Chief DeAnda received "Fire Marshal" designation through the Center for Public Safety Excellence
- Chief Jackson appointed to the Metropolitan Fire Chiefs Association Executive Board
- Battalion Chief Daly received "Chief Fire" Officer designation through the Center for Public Safety Excellence
- #2 place nationally in The Top Ten Cities for Kids by Livability.com
- Movoto Real Estate Top Ten Most Exciting Cities in Illinois
- Forbes Magazine Top 10 Friendliest Community in the United States

DOWNERS GROVE AT A GLANCE

Downers Grove EAV Breakdown by Type of Property		
	2014 EAV	% of Total
Residential	\$ 1,553,364,667	76%
Commercial	430,761,743	21%
Industrial	61,395,006	3%
Total	\$ 2,045,521,416	100.00%

Source: DuPage County Clerk

Village of Downers Grove Taxable Sales by Category (\$000s)			
Taxpayer	2012	2013	2014
General Merchandise	\$ 46,460	\$ 44,477	\$ 44,570
Food	116,207	122,457	134,094
Drinking and Eating Places	128,369	132,809	137,168
Apparel	24,759	24,595	29,118
Furniture and HH and Radio	123,362	118,549	102,900
Lumber, building Hardware	51,282	60,109	56,928
Automobile and Filling Stations	287,058	314,197	328,130
Drugs and Miscellaneous Retail	242,003	252,471	269,609
Agriculture and all others	124,306	130,917	128,014
Manufacturers	13,029	11,706	10,474
Total	\$ 1,156,835	\$ 1,212,287	\$ 1,241,005

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
DeVry Inc.	Higher education	850
Acxiom/May & Speh Inc.	Data processing and preparation services	700
First Health Corporation/Coventry	Health care services	600
State Farm	Insurance	600
Ambitech Engineering Corp.	Engineering	500
FTD Inc.	Direct flower and gift marketing	500

Source: Downers Grove Economic Development Corporation

PERFORMANCE MEASURES

	FY12	FY13	FY14	Projected FY15	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Clerk's Office									
FOIA Requests	877	617	665	606		X			
Total Licenses Processed	1,194	1,027	1,218	1,223		X			
Community Development					Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Average time in days to process first-review permit (goal is 10 days)	7.81	7.73	8.00	7.61					
Permit Applications Received	2,037	2,321	2,491	2,350		X	X	X	
Permits Issued	1,853	2,097	2,154	2,080		X	X	X	
Inspections Conducted	3,550	3,668	4,317	4,500		X	X	X	
Code Enforcement Site Visits	2,969	2,400	2,079	8,800		X	X	X	
Stop Work Notices Issued	13	3	42	40		X	X	X	
ZBA Case Applications	8	6	27	12		X	X	X	X
Plan Commission Case Applications	45	46	43	48		X	X	X	X
Historic Preservation Building Applications	0	0	0	1		X	X	X	
Communications					Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Live Meetings Taped	47	47	60	60		X			
Studio and Remote Tapings	50	55	58	59		X			
Completed Program Hours	92	100	104	112		X			
On Air Programming Hours	672	2,912	3,102	3,358		X			
YouTube Postings		59	64	72		x			
YouTube Views		4,453	6,647	9,800		x			
Public Service Announcement	345	423	273	233		X			
Ad Placement	48	52	52	52		X			
Print Publications	459	372	442	505		X			
Nextdoor Members			3,860	6,500		X			
Facebook Page Likes			601	2,625		X			
Twitter Followers			746	3,800		X			

PERFORMANCE MEASURES

	FY12	FY13	FY14	Projected FY15	Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Manager's Office									
Meetings of Council	35	35	37	36	X	X	X	X	X
Human Resources									
Positions Filled	23	20	38	32		X			
Turnover Rate	6.7%	6.40%	11.45%	11.38%		X			
Business Technology									
Visits to Village Website	233,189	182,485	198,973	177,745		X			
Visits to DGTV Page	1,711	958	841	858		X			
Visits to Fire Public Education Page	2,994	2,391	1,834	1,425		X			
Visits to Tourism Website	35,393	31,047	27,163	20,805		X			
Visits to Parcel Navigator	3,386	2,624	2,841	310		X			
GPS Operations # of Structures Collected	4,480	-	583	1,091		X			X

PERFORMANCE MEASURES

Finance	FY12	FY 2013	FY14	Projected FY15	Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Taxi Coupons Purchased	113,358	91,816	91,000	80,000	X	X			
Purchase Orders Processed	338	255	340	350	X	X			
Customers - Utility Billing (Stormwater Utility effective 1/1/13)	16,328	17,775	17,754	17,739	X	X		X	
Utility Customers - Billed via Email	410	464	560	632	X	X			
% of Employees on Direct Deposit for Payroll	100%	100%	100%	100%	X	X			
Consecutive Years the Department has received the GFOA Distinguished Budget Award	3	4	5	6	X	X			X
Consecutive Years the Department has received the GFOA Certificate of Achievement for Excellence in Financial Reporting	22	23	24	25	X	X			
Monthly Closeouts within 5 Working Days	100%	100%	100%	100%	X	X			
Taxi Coupons Redeemed	105,300	88,730	83,000	75,000	X	X			
Quarterly Statements Prepared by the Third Week After Quarter End	100.00%	100.00%	100.00%	100.00%	X	X			
General Fund - Actual Revenues as a % of the Budget	104.8%	104.5%	100.5%	100.10%	X	X			
Actual Expenditures as a % of Budget	99.9%	101.7%	100.5%	98.64%					

PERFORMANCE MEASURES

Police	FY12	FY13	FY14	Projected FY15	Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Calls for Service	19,977	19,576	19,964	19,473		X			
Accidents	1,605	1,680	1,703	1,641		X			
Vacation House Checks	335	251	401	525		X			
Traffic Citations	11,297	10,810	9,406	7,494		X			
Time-On-Service-Demand (Hours)	17,706	17,253	16,361	16,263		X			
Neighborhood Patrol Time (Hours)	12,251	11,166	10,719	10,758		X			
Incoming Calls	172,821	171,793	165,340	161,890		X			
911 Calls	24,608	23,160	22,308	22,793		X			
Non-Emergency Calls	148,214	148,633	143,032	139,097		X			
FOIA Requests	660	537	527	581		X			
Participants in Public Education Program	8,888	7,686	7,577	7,748		X			
Fire	FY12	FY13	FY14	Projected FY15	Financial and Environmental	Municipal Services	Diverse Local	Top Quality Infrastructure	Continual Innovation
Fires						X			
Structure	9	12	18	21		X			
Vehicle	6	8	11	9		X			
Other	59	54	12	31		X			
Civilian Fire Deaths	0	0	0	0		X			
Vehicle Crash Extractions	3	1	1	0		X			
EMS Calls	3,671	3,488	3,561	3,662		X			
Percent of Life-Safety Occupancy Inspections Completed	0.54	100	100	100					
Fire Alarm System Trouble Follow-Ups	113	137	190	174		X			
Miscellaneous Inspections	270	115	1,256	600		X			
Total Public Education Contacts		36,200	48,987	47,439		X			
Pre and post test scores from third grade LNTB program - Total Score	-	20%	20%	20%		X			
Knowledge Improvement									

PERFORMANCE MEASURES

Legal/Risk	FY12	FY13	FY14	Projected FY15	Steward of Financial and Environmental	Exceptional Municipal Services	Strong, Diverse Local	Top Quality Infrastructure	Continual Innovation
Liquor License Applications Received	26	24	29	26		X	X		
DUI Cases	338	232	193	80		X			X
Workers Compensation Claims Filled	38	43	34	17		X			X
General/Auto Liability Claims Filled	19	14	18	10		X			X
Public Works	FY12	FY13	FY14	Projected FY15	Steward of Financial and Environmental	Exceptional Municipal Services	Strong, Diverse Local	Top Quality Infrastructure	Continual Innovation
Catch Basins Cleaned	798	33	120	140		X		X	
Flooding Calls	0	534	85	61		X		X	
Feet of Storm Sewers Cleaned	45,969	4,915	15,500	18,000		X		X	
Televised	37,980	3,770	15,500	18,000		X		X	
Roadside Ditches Under Construction (feet)	21,750	6,759	7,000	8,500		X		X	
Drainage Structures Repaired	27	21	15	56		X		X	
Installed	26	32	18	20		X		X	
JULIE Locate Requests	8,856	9,796	9,900	10,800		X		X	
Salt Used (tons)	1,922	3,861	2,328	4,512		X		X	
Asphalt Paving (yards)	87	372	755	584		X		X	
Concrete Repairs (yards)	45	39	28	70		X		X	
Snow Removal Call Outs	15	35	31	21		X		X	
Parkway Trees Planted	209	465	498	643		X		X	
Pruned	4,620	4,795	5,064	5,322		X		X	
Removed	395	518	634	725		X		X	
Mosquito Abatement Tablets	3,630	4,180	3,960	4,620		X		X	
Special Events Assistance (hours)	641	843	678	812		X	X	X	
Calls to Public Service Response Team	3,171	2,675	2,994	2,737		X		X	
Domestic Animals Handled	384	242	273	217		X		X	
Wildlife Inquiries Handled	726	544	656	482		X		X	
Traffic Signs Fabricated and Installed	2,066	862	1,539	1,097		X	X	X	X
Traffic Posts Installed	347	278	347	298		X	X	X	X
Water Service Calls	471	592	558	1,932		X			
Water Main Breaks	81	85	88	57				X	
Total Water Pumpage (gallons)	2,044,068,000	1,831,568,000	1,777,848,000	1,761,000,000	X				
Snow Plowing (Events When Service Level Met/Total Events)			33 of 39	21 of 22		X			

VEHICLE INVENTORY

Cost Center	Unit Number	Description	Cost	Life	Replacement Year
142					
Building Admin					
	34	2013 JLG 2630 Scissor Lift	\$18,000		TBD
	116	2013 Ford E-250 CNG	\$35,000.00	12	2025
	134	2014 John Deere Gator 850i	\$18,000	15	2029
	214	2006 Ford F450 Utility	\$47,000.00	13	2019
311					
PW Admin					
	113	2007 Honda Civic NGV	\$25,000.00	11	2018
312					
PW Development Engineering					
	190	2004 Ford F150 pickup CNG	\$25,000.00	14	2018
	191	2005 Ford Taurus sedan	\$14,000.00	11	2017
	649	2004 Ford F150 pickup CNG	\$25,000.00	14	2018
	106	2008 Ford Ranger pickup	\$17,500.00	9	2017
220.342					
Street Construction					
	104	2008 Ford Ranger pickup	\$17,500.00	9	2017
	655	2001 Ford F150 pickup CNG	\$25,000.00	14	2017
313					
PW Engineering					
	199	2001 Ford F150 pickup CNG	\$25,000.00	14	2017
	114	2011 Chevy CNG Cargo Van	\$31,862.50	15	2026
320					
PW Supplies					
	31	2007 Tennant floor scrubber	\$43,000.00	7	2021
	33	2006 Toyota 7FGU30 forklift CNG	\$29,000.00	20	2026
333					
PSRT					
	115	2011 Chevy CNG Cargo Van	\$31,862.50	10	2021
	236	2007 International Aerial	\$135,500.00	12	2019
335					
Forestry					
	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	\$2,500.00	23	2017
	182	2008 Ford Escape Hybrid	\$26,000.00	10	2018
	184	2005 Ford F250 pickup	\$31,000.00	13	2018
	201	2011 Morbark	\$46,166.40	11	2022
	216	2006 Ford F450 Chipper	\$55,000.00	13	2019
	242	2014 Mack GU532 5 ton dump	\$189,000.00	15	2029
	248	2004 Cat 938G loader	\$114,000.00	16	2020
	250	2011 Ford F450 1 ton dump	\$66,618.25	16	2027
	251	2011 Ford F450 1 ton dump	\$64,639.02	16	2027
	256	2013 Ford F-550 CNG Dump	\$100,000.00	16	2029
	283	1997 Finn hydroseeder	\$25,000.00	20	2017
	293	1999 Vermeer chipper	Spare		
	294	2000 Int. 4900 5 ton dump	\$150,000.00	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 Falcon Hotbox Trailer	Spare		
64	2008 Falcon 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	10	2017
150	2004 Towmaster trailer	\$7,000.00	21	2025
152	2007 Diamond Concrete Saw	\$9,000.00	16	2021
161	1998 Jamar saw trailer	Spare		
183	2007 Chevy Silverado	\$25,000.00	9	2017
202	2004 Cat roller	\$37,899.00	13	2017
205	2002 Freightliner 10 ton dump	\$113,000.00	16	2016
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	2012 Freightliner CNG 5 ton dump	\$212,792.00	20	2032
252	2011 Ford F450 1 ton dump	\$65,174.02	13	2027
253	2011 Ford F450 1 ton dump	\$69,639.02	13	2027
297	2000 Ford F350 1 ton dump	\$50,000.00	16	2017
298	2000 Ford F350 1 ton dump	\$50,000.00	16	2017

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	16	2017
200/193	2006 Sterling Tractor/Trailer	\$128,000.00	20	2026
206	2002 Freight. 10 ton dump	\$113,000.00	16	2016
207	2002 Freight. 10 ton dump	\$113,000.00	16	2017
208	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
211	2002 Cat 430 backhoe	\$67,000.00	14	2017
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	2011 Ford F450 1 ton dump	\$69,639.02	13	2024
255	2011 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	2007 Ford Escape Hybrid	\$26,000.00	10	2017
192	2005 Chevy Suburban	\$30,000.00	11	2016
213	2006 Ford F450 dump	\$56,000.00	13	2019
221	Patco Speed trailer			TBD
222	Patco Speed trailer			TBD
223	2005 Solar Tech Message Board			TBD
224	2006 PSC Message Board			TBD
227	2004 arrowboard			TBD
228	2005 Solar Tech Message Board			TBD
230	2006 PSC Message Board			TBD
198	2016 Chevy Cargo Van CNG	\$23,000.00	15	2031
231	2004 Freight. M2 5 ton dump	\$113,000.00	16	2020

VEHICLE INVENTORY

481.391

Water Admin.	100	2006 Chevy Express Cargo Van	\$45,000.00	10	2016
	105	2001 Honda Civic sedan CNG	\$21,000.00	15	2017
	180	2007 Chevy Silverado	\$25,000.00	10	2017

481.392

Water pumping & treatment	101	2006 Chevy Express Cargo Van	\$45,000.00	10	2016
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481.393

Water trans/dist	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	2008 Freightliner MT-55	\$170,000.00	16	2025
	257	2013 Ford F-550 CNG Dump	\$100,000.00	13	2026

611

Police Admin	812	2014 Ford Fusion Hybrid	\$30,000.00	10	2024
	864	2012 Ford Fusion Hybrid	\$30,000.00	10	2022
	847	2007 Chevrolet Tahoe	\$30,000.00		No Replacement
	815	2007 Chevy Impala	\$17,500.00	8	2016

624

Police Traffic / Enforcement	800	2013 Chevy Tahoe	\$35,000.00	6	2019
	801	2013 Chevy Tahoe	\$35,000.00	6	2019
	802	2013 Chevy Tahoe	\$35,000.00	6	2019
	803	2013 Chevy Tahoe	\$35,000.00	6	2019
	804	2013 Chevy Tahoe	\$35,000.00	6	2020
	805	2013 Chevy Tahoe	\$35,000.00	6	2020
	806	2013 Chevy Tahoe	\$35,000.00	6	2020
	807	2013 Chevy Tahoe	\$35,000.00	6	2020
	809	2013 Chevy Tahoe	\$35,000.00	6	2020
	810	2013 Chevy Tahoe	\$35,000.00	6	2020
	811	2013 Chevy Tahoe	\$35,000.00	6	2020
	814	2007 Crown Vic. Sedan	\$41,000.00	6	2017
	825	2007 Crown Vic. Sedan	\$30,000.00	6	2017
	826	Club Car Golf cart	Seized		
	827	2015 Bravo ST614SA Trailer	Traffic Challenge Prize		
	828	2007 Crown Vic. Sedan	\$30,000.00	10	2017
	843	2010 Crown Vic. Sedan	\$30,000.00	6	2016
	846	2010 Crown Vic. Sedan	\$30,000.00	6	2016
	848	2011 Chevy Tahoe 4x4	\$40,000.00	5	2016
	870	2008 Dodge Caravan	\$23,000.00	12	2020
	879	2012 Chevy Tahoe	\$30,000.00	6	2018
	881	2012 Chevy Tahoe	\$30,000.00	6	2018
	882	2012 Chevy Tahoe 4X4	\$35,000.00	6	2018
	883	2012 Chevy Tahoe 4X4	\$35,000.00	6	2018
836	2011 Crown Vic. Sedan	\$30,000.00	5	2016	
842	2010 Crown Vic. Sedan	\$30,000.00	5	2016	

VEHICLE INVENTORY

625

Investigations	821	2007 Chevy Impala	\$30,000.00	10	2017
	822	2008 Chevy Impala	\$31,000.00	10	2018
	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 Hybrid	\$30,000.00	10	2023
	885	2013 Ford Fusion Hybrid	\$30,000.00	10	2023
	887	2002 GMC SLT	Seized		
	894	2004 Ford F150 pickup	Seized		
	896	2008 Cadillac Escalade	Seized		

628

Police Emergency	898	2002 Ford F350 SWAT	No Replacement		
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633

Police Comm.	868	2001 Chev. G2500 van	\$25,000.00	20	2021
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471.665

Parking Enforcement	880	2012 Chevy Tahoe	\$30,000.00	5	2017
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711

Fire Management	921	2003 Chev. Tahoe SUV	No Replacement		
	923	2005 Ford Explorer	\$28,000.00	12	2017
	943	2011 Chevy Tahoe	\$35,000.00	8	2020
	946	2013 Chevy Tahoe	\$35,000.00	8	2021
	949	2014 Chevy Tahoe	\$41,000.00	8	2023

722

Fire Suppression	292	1998 Int. 4900 Stellar	\$105,000.00		No Replacement
	900	1946 Chev.	No Replacement		
	902	1991 Ford F350 utility	No Replacement		
	908	1995 Pierce Saber engine	Spare		
	916	2000 Pierce engine	Spare		
	920	2002 Pierce Rescue Squad	\$480,000.00	17	2016
	925	2005 Pierce Enforcer engine	\$555,000.00	13	2016
	932	2007 Pierce Impel Pumper	\$369,000.00	13	2020
	933	2008 Chevy Suburban	\$50,000.00	9	2017
	936	2008 Ford F350	\$41,000.00	16	2024
	944	2011 Smeal Ladder Truck	\$804,990.00	10	2021
	947	2013 Pierce Saber Engine	\$550,000.00	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	\$40,000.00	10	2016

VEHICLE INVENTORY

741					
Fire Prevention	926	2005 Ford Taurus sedan	No Replacement		
	927	2005 Ford Taurus sedan	No Replacement		
	937	2008 Chevy Impala	\$20,000.00	8	2018
	942	2009 Honda Civic CNG	\$20,000.00	11	2020
<hr/>					
742					
Hazmat	935	2000 Peterbuilt	\$32,000.00	20	2020
<hr/>					
743					
Public Education	912	1998 Scotts trailer	\$35,000.00	19	2017
	931	2006 Dodge Caravan	\$23,000.00	10	2018
<hr/>					
751					
Fire EMS	915	2000 Freightliner ambulance	Spare		
	917	2000 Freightliner ambulance	Spare		
	934	2007 Polaris XL	No Replacement		
	938	2010 International ambulance	\$250,000.00	6	2016
	939	2010 International ambulance	\$250,000.00	7	2016
	945	2013 Freightliner Ambulance	\$250,000.00	6	2020
<hr/>					
841					
Cable TV	620	1998 Ford E250 van	\$22,000.00	20	2020
<hr/>					
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
<hr/>					
531.361					
Fleet Maintenance	30	2014 Toyota forklift	\$18,000.00	16	2030
	102	2007 Honda Civic NGV	Pool Car		
	138	2008 Chevrolet Impala	Pool Car		
	240	2007 Chevy C4500	\$81,000.00	13	2020
	659	2007 Ford Explorer	\$26,000.00	10	2018
	650	1998 Ford Ranger pickup	Pool Car		
<hr/>					
Total	181				

FINANCIAL POLICIES AND PROCEDURES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2015 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.

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.

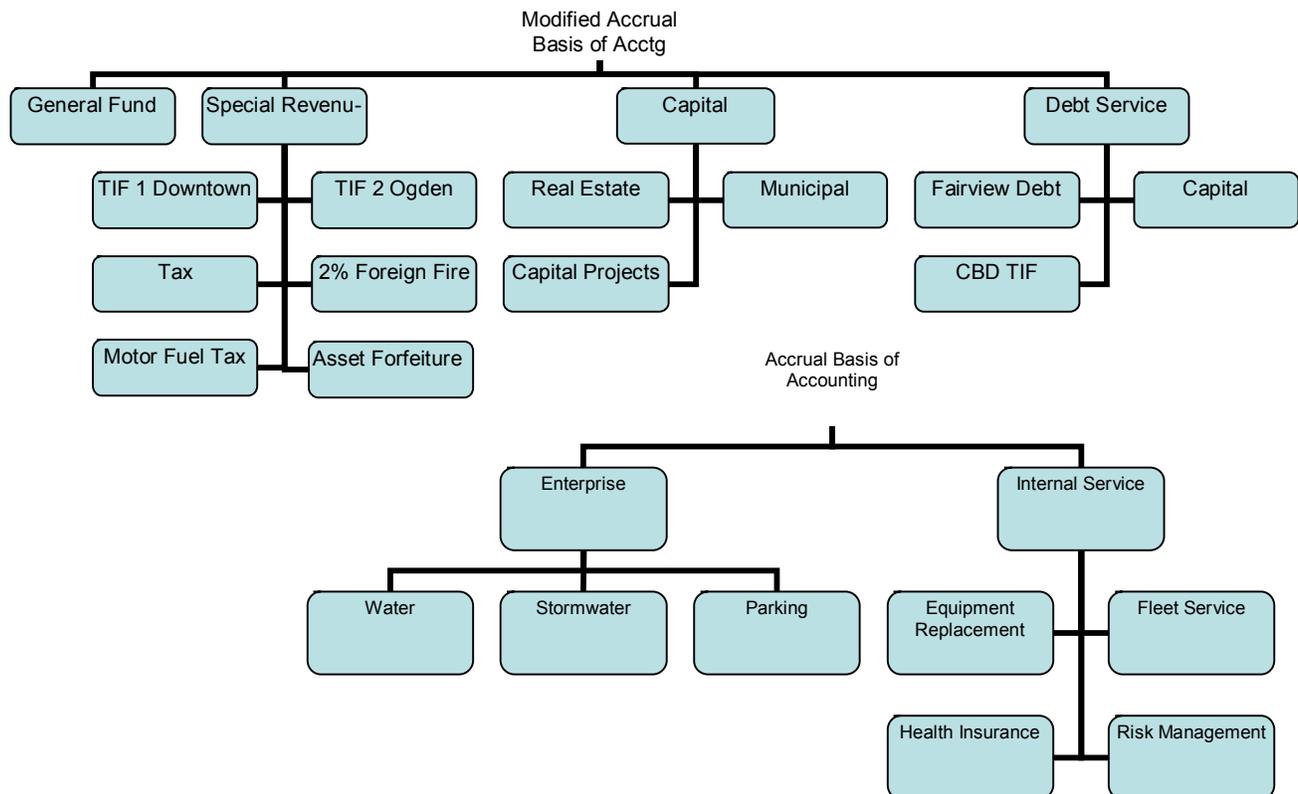
Fire Pension Fund—A trust fund for the safekeeping and operation of the local Fire Pension system. The fund is set by state statute and is administered by a separate Fire Pension Board, comprised of two active officers, one retired officer, two trustees appointed by the Mayor, and the Village Treasurer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

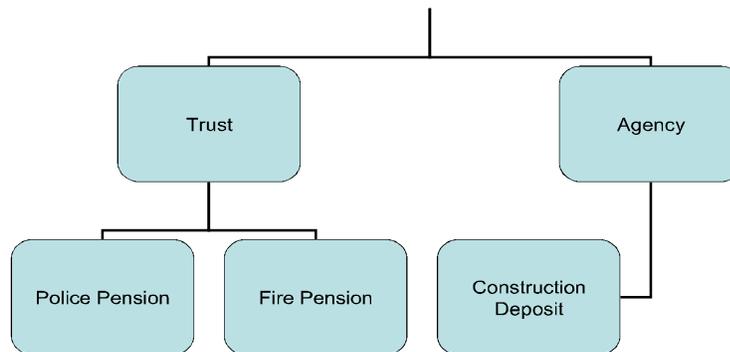
BASIS OF ACCOUNTING

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 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 for road construction is planned for 2015. In addition, continued drawdown of fund balance in the Stormwater Fund is planned in 2015. Water Projects will be completed with a \$10 million debt issuance in 2015. 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 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 Facilities	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 2014 calendar year was 2,045,521,416 . 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 176,426,222 . As of December 31, 2014, the Village had \$79,650,000 in outstanding debt. As of December 31, 2014, the Village had a debt to EAV ratio of 3.89%.

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 reaffirmed AAA by Standard & Poor's with the 2014 bond refunding. 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 4-27.

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.

Amortization: an accounting term that refers to the process of allocating the cost of an intangible asset over a period of time. It also refers to the repayment of loan principal over time.

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

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

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.

GLOSSARY

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

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

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

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

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

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

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

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

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

Equipment Replacement Fund: Is classified as an internal service fund. Revenue is derived from charges to Village departments, and resources are used for the purchase of 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.

GLOSSARY

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

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. The Village uses January 1 to December 31 as its fiscal year.

Fixed Assets: Assets of a long term character which are intended to continue to be held or used, such as land, buildings, and equipment.

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

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

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

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

Fund Balance: The assets of any 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.

Governmental fund: A separate accounting entity with a self-balancing set of accounts used to account for substantially all of the Village's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general capital assets, and the servicing of general long term debt.

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 fund: Major funds are funds whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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 onsite 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.
CAFR Comprehensive Annual Financial Report
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
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
GAAP Generally Accepted Accounting Principles
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
IDPH Illinois Department of Public Health

COMMON ACRONYMS

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