

APPENDICES

PERSONNEL SUMMARY

BUDGET PROCESS

DOWNERS GROVE AT A GLANCE

PERFORMANCE MEASURES

FINANCIAL POLICIES AND PROCEDURES

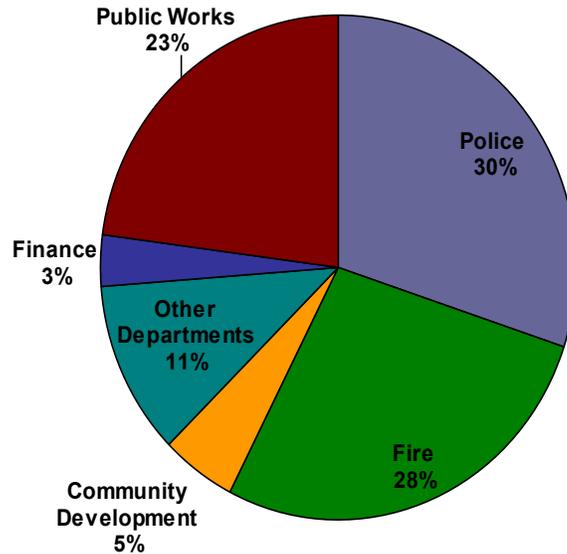
VEHICLE INVENTORY

GLOSSARY

COMMON ACRONYMS

PERSONNEL SUMMARY

2019 Village Staffing by Department



Departmental Staffing Summary - FY2017 to FY2019

Full-Time Equivalent (FTE)

Position Title	2017	2018	2019	Change
Clerk's Office (Clerk)	2.00	2.00	1.75	(0.25)
Manager's Office (VMO)	4.50	4.50	6.00	1.50
Legal Department	4.00	4.00	4.00	-
Building Services Division	8.25	7.25	7.25	-
Human Resources Dept	3.00	3.00	3.00	-
Information Technology Dept	8.75	8.75	8.00	(0.75)
Finance Dept	10.50	11.00	10.00	(1.00)
Public Works Dept	68.25	68.25	69.75	1.50
Community Development Dept	17.00	16.50	15.50	(1.00)
Police Dept	94.23	94.23	91.60	(2.63)
Fire Dept	83.50	83.50	83.50	-
Communications Dept	5.50	4.50	4.00	(0.50)
Total	309.48	307.48	304.35	(3.13)

PERSONNEL SUMMARY

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

Department	Position Title	2017	2018	2019	Change
Clerk's Office	Village Clerk	1.00	1.00	1.00	-
	Document Management Tech	1.00	1.00	0.75	(0.25)
	Total: Clerk's Office	2.00	2.00	1.75	(0.25)
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	-
	Assistant to the Village Manager	-	-	1.00	1.00
	Management Analyst	1.00	1.00	1.00	-
	Management Fellow	0.50	0.50	-	(0.50)
	Administrative Secretary I	-	-	1.00	1.00
	Total: Manager's Office	4.50	4.50	6.00	1.50
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	3.00	3.00	-
	Seasonal - Maintenance	0.25	0.25	0.25	-
Total: Building Services	8.25	7.25	7.25	-	
Human Resources	Human Resources Director	1.00	1.00	1.00	-
	Assistant Human Resources Director	-	1.00	1.00	-
	Benefits Coordinator	1.00	-	-	-
	Administrative Secretary I	1.00	1.00	1.00	-
Total: Human Resources	3.00	3.00	3.00	-	
Information Technology	Information Technology Director	1.00	1.00	1.00	-
	Asst. Information Technology Dir.	1.00	1.00	1.00	-
	Systems Administrator	1.00	1.00	1.00	-
	Public Safety Systems Administrator II	1.00	1.00	1.00	-
	Internet Operations Administrator	1.00	1.00	1.00	-
	Systems Technician	1.00	1.00	-	(1.00)
	GIS Specialist	1.50	1.50	1.50	-
	GIS Technician	1.00	1.00	1.00	-
	IT Intern	-	-	0.25	0.25
	GIS Intern	0.25	0.25	0.25	-
Total: Information Technology	8.75	8.75	8.00	(0.75)	

PERSONNEL SUMMARY

Department	Position Title	2017	2018	2019	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	-	
	Project Manager	3.00	3.00	2.00	(1.00)	
	Staff Engineer - Development	2.00	2.00	2.00	-	
	Senior Planner	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	-	
	Administrative Secretary I	0.50	-	-	-	
	Total: Community Development		17.00	16.50	15.50	(1.00)
Communications	Communications Director	1.00	1.00	1.00	-	
	Production Supervisor	1.00	1.00	2.00	1.00	
	Public Relations Specialist	1.00	1.00	1.00	-	
	Communications Specialist	1.50	0.50	-	(0.50)	
	Content Producer	1.00	1.00	-	(1.00)	
	Production Assistant	-	-	-	-	
	Total: Communications		5.50	4.50	4.00	(0.50)
	Police	Police Chief	1.00	1.00	1.00	-
		Deputy Police Chief - Support Services	1.00	1.00	1.00	-
		Deputy Police Chief - Operations	1.00	1.00	1.00	-
Police Lieutenant		4.00	4.00	3.00	(1.00)	
Police Sergeant		11.00	11.00	10.00	(1.00)	
Records Manager		1.00	1.00	-	(1.00)	
Public Info & Education Supervisor		1.00	1.00	-	(1.00)	
Support Services Manager		-	-	1.00	1.00	
Training Coordinator		-	-	1.00	1.00	
VOC Manager		1.00	1.00	-	(1.00)	
Records Supervisor		1.00	1.00	1.00	-	
Admin Spec/Purchasing Supervisor		1.00	1.00	1.00	-	
Management Analyst-Records		-	-	1.00	1.00	
Public Education Specialist		-	-	1.00	1.00	
Crime Prevention Specialist		0.63	0.63	-	(0.63)	
CSO Supervisor		1.00	1.00	1.00	-	
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	55.00	(1.00)	
Total: Police			94.23	94.23	91.60	(2.63)

PERSONNEL SUMMARY

Department	Position Title	2017	2018	2019	Change
Finance	Finance Director	1.00	1.00	1.00	-
	Assistant Finance Director	1.00	1.00	1.00	-
	Finance Manager	1.00	1.00	1.00	-
	Grants Coordinator	1.00	1.00	1.00	-
	Purchasing Assistant	1.00	1.00	-	(1.00)
	Staff Accountant	1.00	1.00	1.00	-
	Payroll Specialist	1.00	1.00	1.00	-
	Water Billing Specialist	1.00	1.00	1.00	-
	Accounting Specialist I	1.50	2.00	2.00	-
	Cashier	1.00	1.00	1.00	-
	Total: Finance		10.50	11.00	10.00
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	54.00	54.00	56.00	2.00
	Firefighter	4.00	4.00	2.00	(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	1.00	-
	Stormwater Administrator	1.25	1.25	1.25	-
	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	-
	Water Supervisor	-	-	1.00	1.00
	Staff Engineer II	5.00	5.00	5.00	-
	Staff Engineer I	1.00	1.00	1.00	-
	Public Services Coordinator	1.00	1.00	1.00	-
	Administrative Assistant	1.00	1.00	1.00	-
	Management Fellow	0.50	0.50	-	(0.50)
	Customer Service Specialist	-	-	1.00	1.00
	Administrative Secretary II	2.00	2.00	2.00	-
	Seasonal - Engineering	1.00	1.00	1.00	-
Seasonal - Field	2.00	2.00	2.00	-	

PERSONNEL SUMMARY

Department	Position Title	2017	2018	2019	Change
Public Works, continued	Public Works Technician	4.00	4.00	4.00	-
	Maintenance Worker II	9.00	9.00	8.00	(1.00)
	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	19.00	1.00
	Water Production Specialist	1.00	1.00	1.00	-
	Materials Coordinator	1.00	1.00	1.00	-
	Public Works Technician - AMR	1.00	1.00	1.00	-
	Public Service Specialist	2.50	2.50	2.50	-
	Total: Public Works	68.25	68.25	69.75	1.50
	Total Village Staffing	309.48	307.48	304.35	(3.13)

PERSONNEL SUMMARY

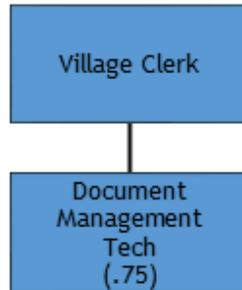
Staffing Plan: Full-Time Equivalent (FTE) Positions (Other than General Fund)

Fund	Position	2017	2018	2019
Capital	GIS Specialist	0.25	0.25	0.25
Projects	Administrative Assistant	0.50	0.50	0.50
Fund (220)	Engineering Manager	0.25	0.25	0.25
	PW Technician-Engineering	1.00	1.00	1.00
	Staff Engineer II	1.50	1.50	1.50
	Subtotal	3.50	3.50	3.50
Stormwater	Maint. Wkr. I	4.00	4.00	4.00
Fund (443)	Maint. Wkr. II	2.00	2.00	2.00
	PW Technician	-	1.00	1.00
	GIS Technician	0.50	0.50	0.50
	Engineering Manager	0.50	0.50	0.50
	Stormwater Administrator	1.25	1.25	1.25
	Staff Engineer II	2.00	2.00	2.00
	Subtotal	10.25	11.25	11.25
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	0.25
	GIS Technician	0.50	0.50	0.50
	GIS Specialist	0.25	0.25	0.25
	Customer Service Specialist	-	-	1.00
	PW Technician	-	1.00	1.00
	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
	Water Supervisor	-	-	1.00
	PW Seasonal - Field	0.50	0.50	0.50
	PW Tech - Water, AMR	1.00	1.00	1.00
	Engineering Manager	0.25	0.25	0.25
	Staff Engineer II	1.00	1.00	1.00
	Water Supply Spec	1.00	1.00	1.00
	Subtotal	15.50	16.50	18.50
Fleet	Fleet Services Manager	1.00	1.00	1.00
Maintenance	Fleet Maintenance Technician	5.00	5.00	5.00
Fund (531)	Admin Secretary II	0.25	0.25	0.25
	Subtotal	6.25	6.25	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	-	-
	Asst. Human Resources Director	-	1.00	1.00
	Subtotal	1.00	1.00	1.00
	Total	40.00	42.00	44.00

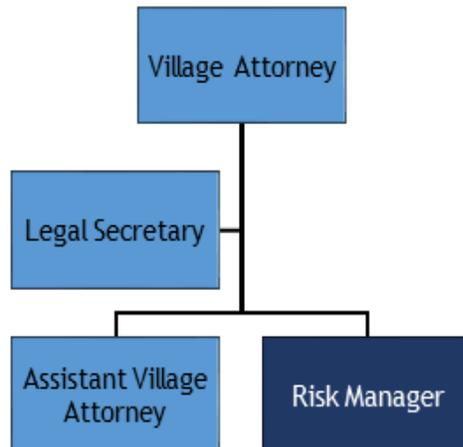
PERSONNEL SUMMARY

Department Organization Charts

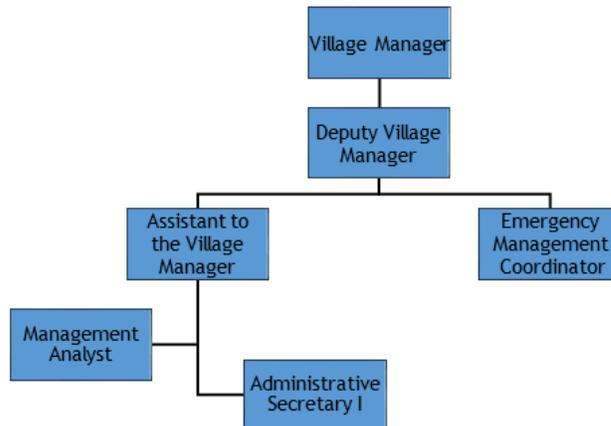
Village Clerk's Office



Legal Department

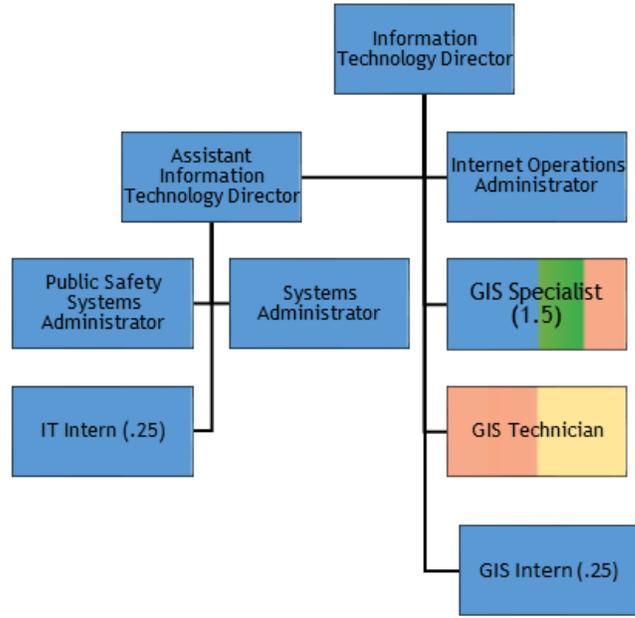


Village Manager's Office

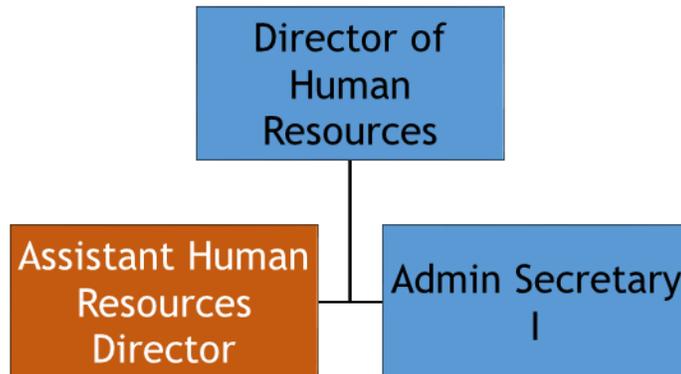


PERSONNEL SUMMARY

Information Technology

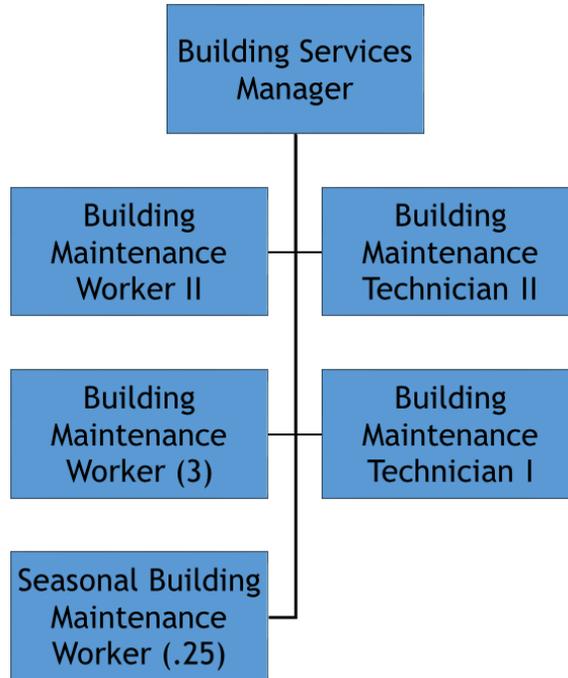


Human Resources

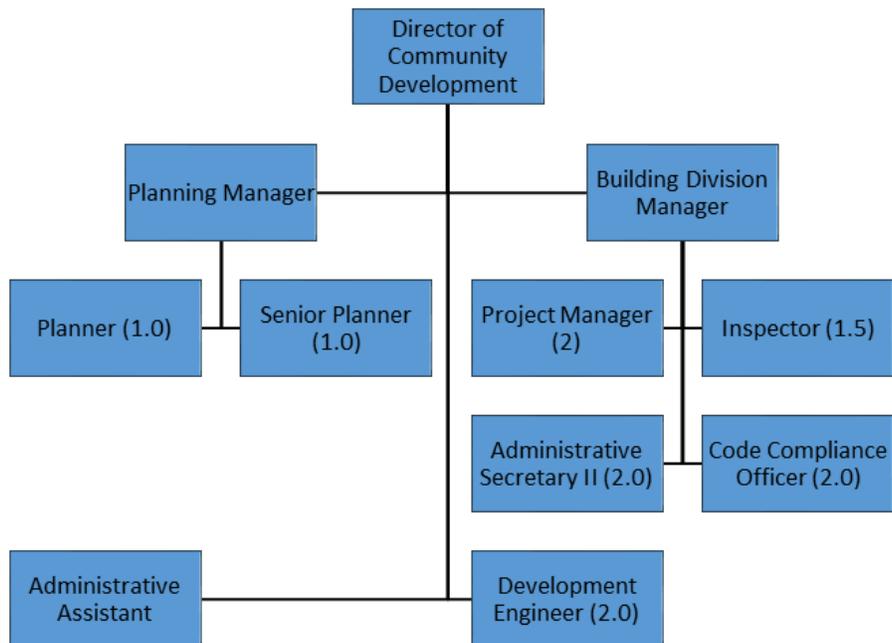


PERSONNEL SUMMARY

Building Services



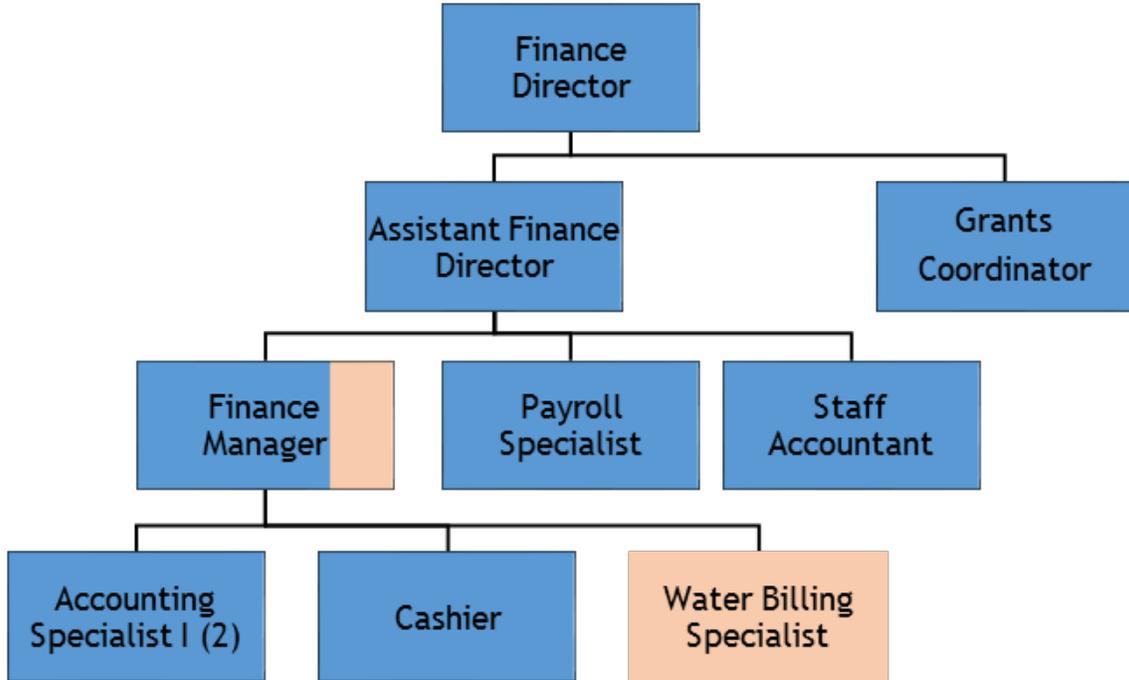
Community Development Department



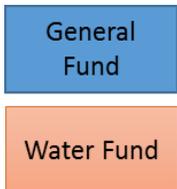
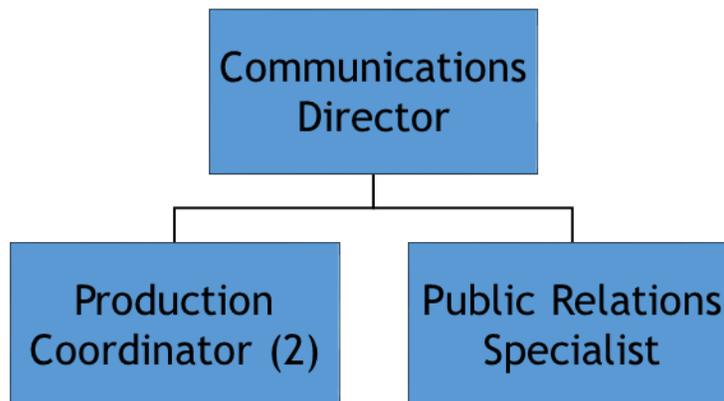
General Fund

PERSONNEL SUMMARY

Finance Department

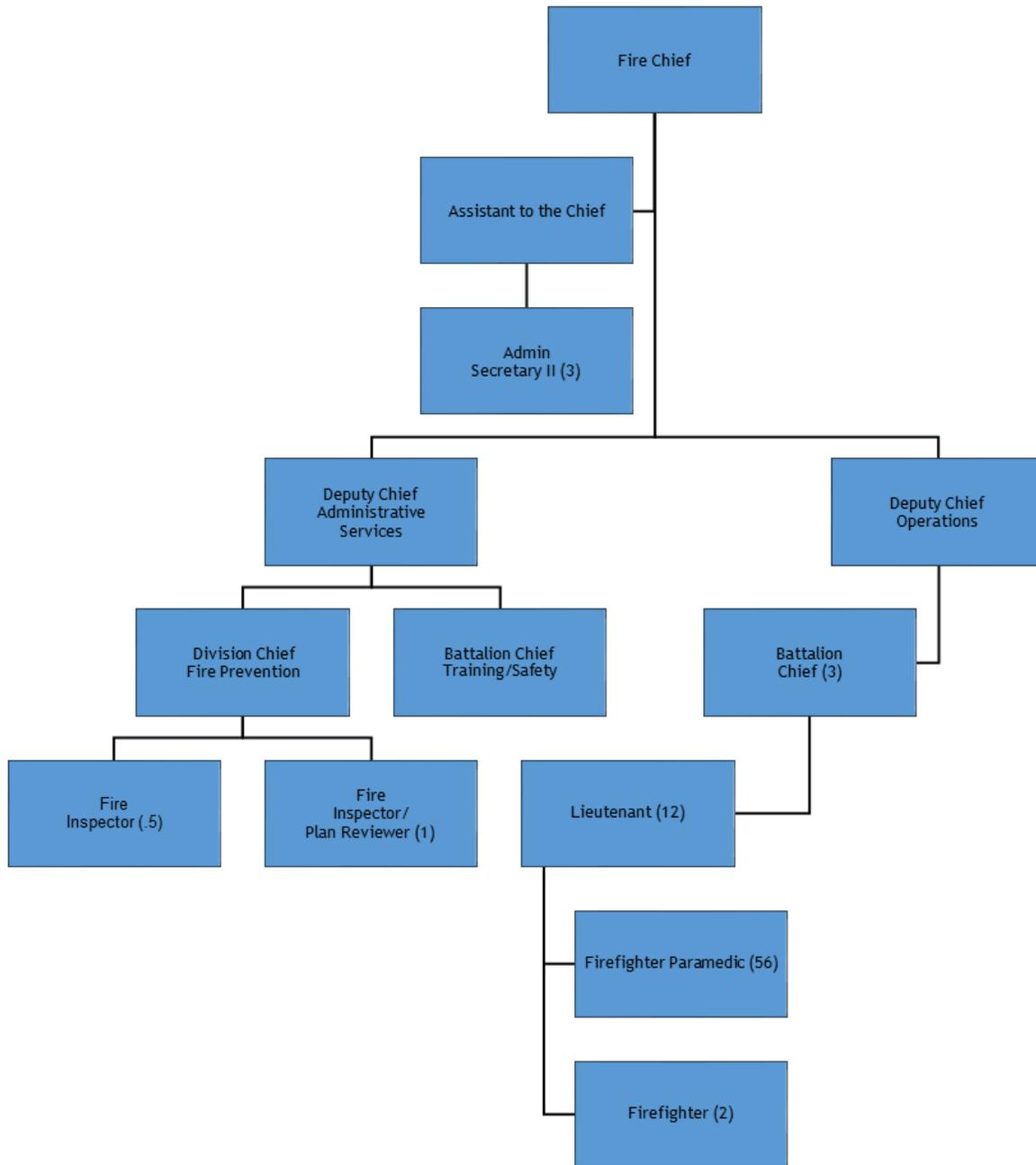


Communications Department



PERSONNEL SUMMARY

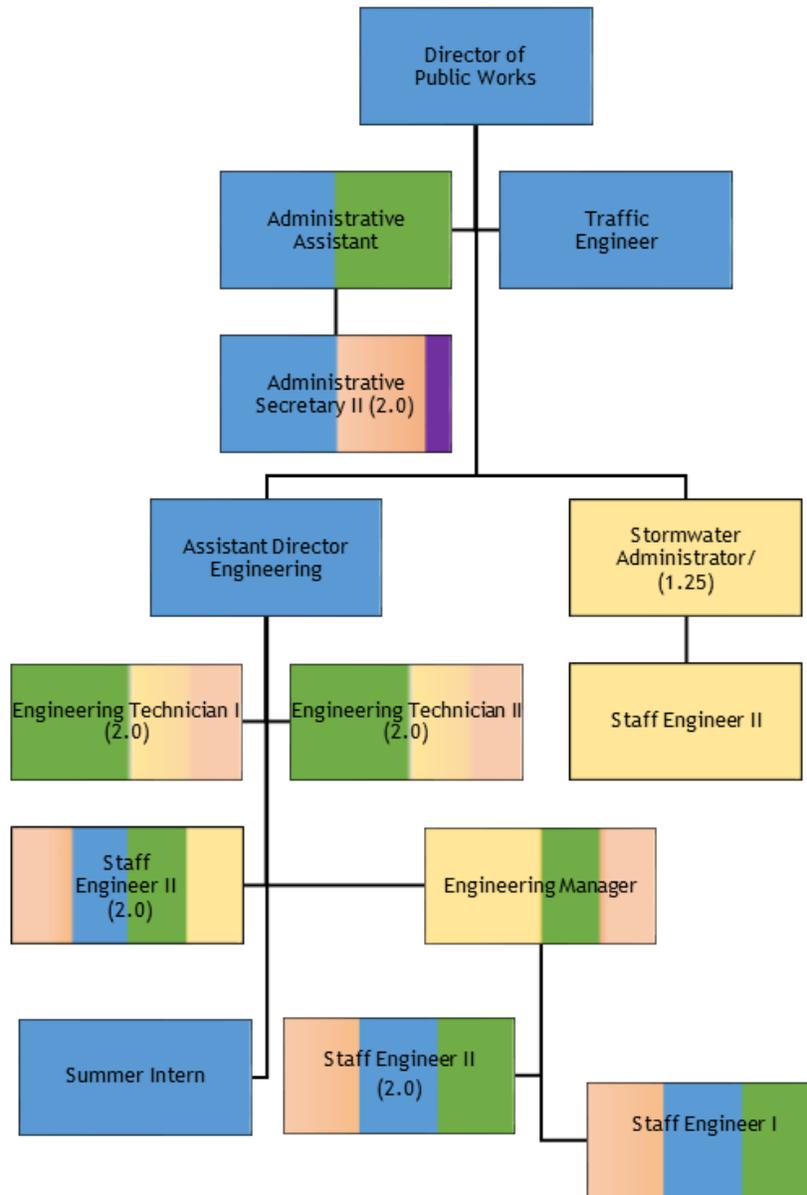
Fire Department



General Fund

PERSONNEL SUMMARY

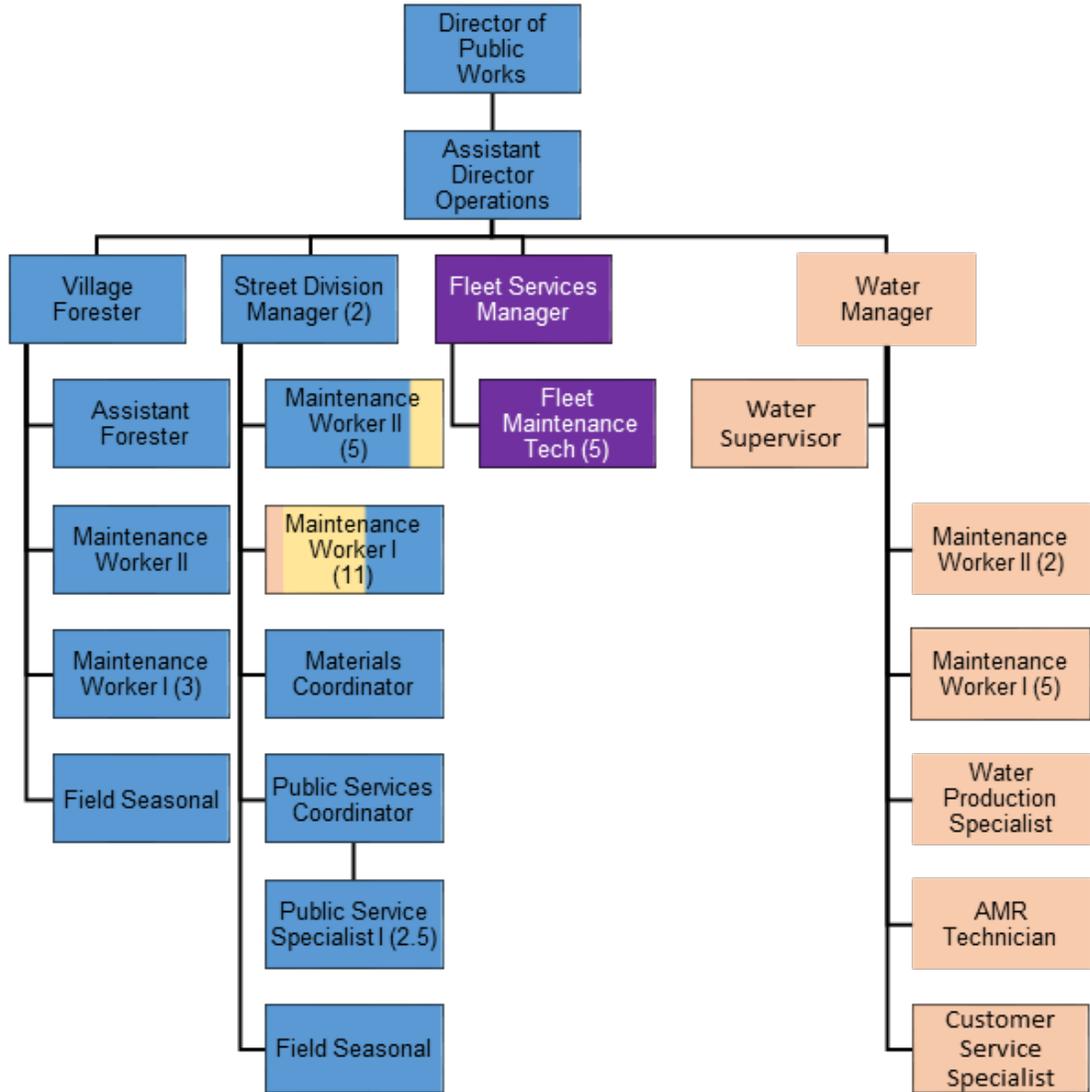
Public Works: Engineering/Transportation



- General Fund
- Fleet Services Fund
- Capital Projects Fund
- Stormwater Fund
- Water Fund

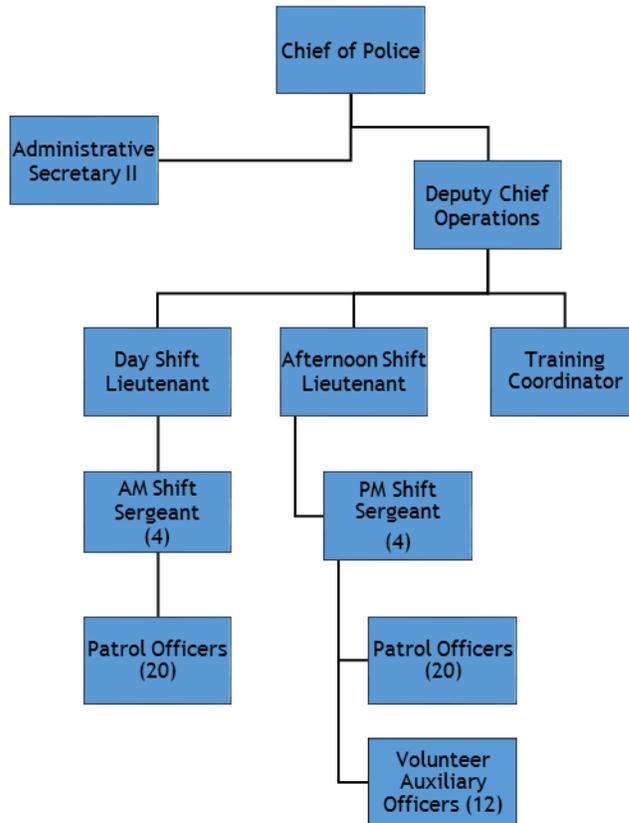
PERSONNEL SUMMARY

Public Works: Operations



PERSONNEL SUMMARY

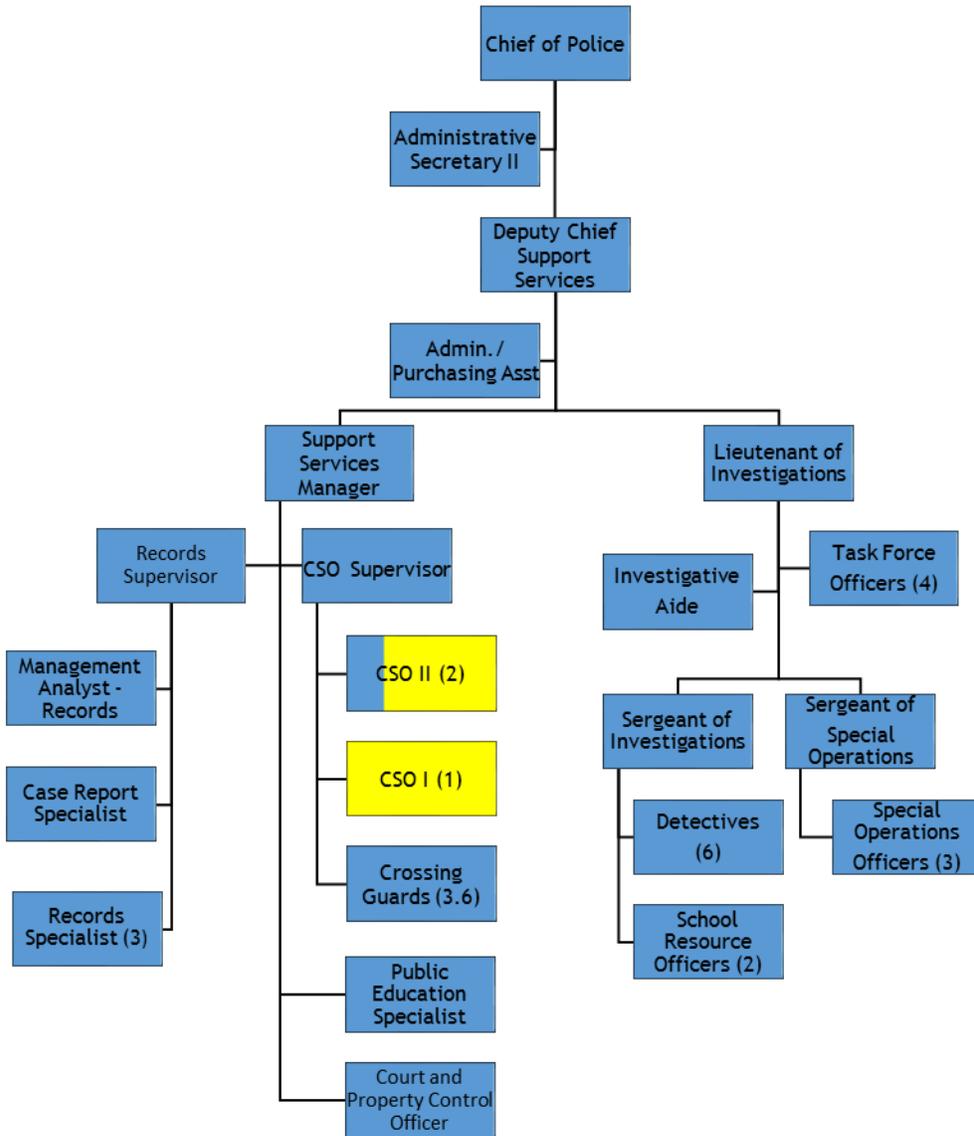
Police Department: Operations



General Fund

PERSONNEL SUMMARY

600-Level Programs - Police Department Support Services



General Fund

Parking Fund

PERSONNEL SUMMARY

Village of Downers Grove Compensation Plan

Effective as of the start of the first full pay period in May 2019

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
3	Hourly: 16.259 OPEN	19.511	22.357	N	Annual: 33,820	40,584	46,502	
4	Hourly: 18.246 Administrative Secretary I	21.896	25.089	N	Annual: 37,953 CSO I	45,543	52,185	N
5	Hourly: 20.233 Accounting Specialist Cashier Communications Specialist	24.279	27.820	N N N	Annual: 42,084 Document Management Tech Records Specialist	50,500	57,865	N N
6	Hourly: 22.220 Administrative Secretary II CSO II Data Technician Deputy Village Clerk	26.663	30.552	N N N N	Annual: 46,217 Investigative Aide Payroll Specialist Utility Billing Specialist	55,460	63,548	N N N
7	Hourly: 24.205 Administrative Assistant Court/Property Control Officer Legal Secretary	29.046	33.281	N N N	Annual: 50,346 Case Records Specialist Management Fellow	60,415	69,225	N N
8	Hourly: 26.193 Administrative Specialist GIS Technician Production Coordinator	31.431	36.015	N N N	Annual: 54,481 Management Analyst Staff Accountant	65,377	74,911	N N
9	Hourly: 28.178 Biweekly: 2,254.248 Assistant to the Village Manager Code Compliance Officer CSO Supervisor	33.814 2,705.097	38.745 3,099.590	E N N	Annual: 58,610 Fire Inspector Public Education Specialist Public Relations Specialist	70,333	80,589	N E E
10	Hourly: 30.165 Biweekly: 2,413.199 Building Inspector Fire Inspector/Plan Reviewer Grants Coordinator Plumbing Inspector	36.198 2,895.839	41.477 3,318.149	N N E N	Annual: 62,743 Records Supervisor Staff Engineer I Systems Technician Training Coordinator	75,292	86,272	E E N E
11	Biweekly: 2,572.072 Planner Water Supervisor	3,086.486	3,536.599	E E	Annual: 66,874 Public Services Coordinator	80,249	91,952	E
12	Biweekly: 2,731.024 GIS Specialist	3,277.228	3,755.157	E	Annual: 71,007 Project Manager	85,208	97,634	E
13	Biweekly: 2,889.896 Development Engineer Internet Operations Administrator Public Safety Systems Administrator Senior Planner Staff Engineer II	3,467.876	3,973.608	E E E E E	Annual: 75,137 Street Manager Support Services Manager Systems Administrator Village Forester Water Manager	90,165	103,314	E E E E E
14	Biweekly: 3,048.769 Assistant Human Resources Director Assistant to the Fire Chief Building Services Manager Finance Manager	3,658.522	4,192.057	E E E E	Annual: 79,268 Fleet Services Manager Records Manager Risk Manager	95,122	108,993	E E E
15	Hourly: 40.097 Biweekly: 3,207.721 Assistant Information Technology Director Building Division Manager Emergency Management Coordinator Planning Manager	48.116 3,849.265	55.133 4,410.616	E E E E	Annual: 83,401 Engineer Manager Staff Attorney Stormwater Administrator Traffic Engineer	100,081	114,676	E E E E

PERSONNEL SUMMARY

Grade	Minimum	Control	Maximum	FLSA	Minimum	Control	Maximum	FLSA
16	Biweekly: 3,366.593	4,039.912	4,629.065		Annual: 87,531	105,038	120,356	
	Assistant Finance Director			E	Division Chief - Fire Prevention			E
	Budget Officer			E				
17	Biweekly: 3,525.545	4,230.654	4,847.625		Annual: 91,664	109,997	126,038	
	Assistant Village Attorney			E	Communications Director			E
	Battalion Chief			E	Village Clerk			E
18	Biweekly: 3,684.418	4,421.301	5,066.074		Annual: 95,795	114,954	131,718	
	Police Lieutenant			E				
19	Biweekly: 3,843.370	4,612.044	5,284.634		Annual: 99,928	119,913	137,400	
	Assistant Public Works Director			E	Deputy Police Chief			E
	Deputy Fire Chief			E				
20	Biweekly: 4,002.242	4,802.690	5,503.083		Annual: 104,058	124,870	143,080	
	Human Resources Director			E	Information Technology Director			E
21	Biweekly: 4,161.195	4,993.434	5,721.643		Annual: 108,191	129,829	148,763	
	OPEN							
22	Biweekly: 4,320.066	5,184.080	5,940.091		Annual: 112,322	134,786	154,442	
	Community Development Director			E	Police Chief			E
	Finance Director			E	Public Works Director			E
	Fire Chief			E				
23	Biweekly: 4,479.018	5,374.821	6,158.650		Annual: 116,454	139,745	160,125	
	Deputy Village Manager			E				

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 \$8.25/hour to a maximum of \$18.00/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).

PERSONNEL SUMMARY

Contractual Wages for Police Officers (contract expires April 30, 2021)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2018	67,520	71,367	75,905	80,522	85,259	90,169	95,273	101,160
Effective May 1, 2019	69,208	73,151	77,802	82,535	87,390	92,424	97,655	103,689
Effective May 1, 2020	70,419	74,431	79,164	83,980	88,920	94,041	99,364	105,504

Contractual Wages for Police Sergeants (contract expires April 30, 2022)				
Step:	Starting	1	2	
Effective May 1, 2019	113,025	114,802	116,577	
Effective May 1, 2020	116,133	117,959	119,783	
Effective May 1, 2021	118,166	120,023	121,879	

Contractual Wages for Fire Department Union Personnel (contract expires April 30, 2020)								
Step:	Starting	1	2	3	4	5	6	
Effective May 1, 2017								
Firefighter	65,608	70,832	76,055	81,277	86,500	91,628		
Firefighter-Paramedic	69,546	73,528	77,738	82,188	86,893	91,868		97,128
Fire Lieutenant	102,625	105,374	109,037					
Effective May 1, 2018								
Firefighter	67,248	72,603	77,956	83,309	88,663	93,919		
Firefighter-Paramedic	71,285	75,366	79,681	84,242	89,065	94,164		99,556
Fire Lieutenant	105,190	108,009	111,763					
Effective May 1, 2019								
Firefighter	68,425	73,873	79,320	84,767	90,214	95,563		
Firefighter-Paramedic	72,532	76,685	81,075	85,717	90,624	95,812		101,298
Fire Lieutenant	107,031	109,899	113,719					

Contractual Wages for Public Works Union Personnel (contract expires April 30, 2021)								
Step:		1	2	3	4	5	6	7
Effective May 1, 2018	Group 1	34,500	36,964	39,429	41,893	44,357	46,822	49,286
	Group 2	41,896	44,889	47,882	50,875	53,867	56,860	59,852
	Group 3	45,604	48,861	52,118	55,376	58,633	61,890	65,148
	Group 4	49,318	52,840	56,364	59,886	63,409	66,931	70,454
	Group 5	53,039	56,827	60,615	64,404	68,192	71,980	75,769
	Group 6	56,747	60,800	64,853	68,906	72,960	77,013	81,067
	Group 7	60,257	64,561	68,865	73,169	77,474	81,777	86,081
Effective May 1, 2019	Group 1	35,363	37,888	40,415	42,941	45,466	47,993	50,518
	Group 2	42,944	46,012	49,079	52,146	55,213	58,281	61,348
	Group 3	46,744	50,082	53,421	56,760	60,099	63,438	66,776
	Group 4	50,551	54,161	57,773	61,383	64,994	68,605	72,215
	Group 5	54,364	58,248	62,131	66,014	69,897	73,780	77,663
	Group 6	58,165	62,320	66,474	70,629	74,784	78,939	83,093
	Group 7	61,763	66,175	70,587	74,999	79,410	83,821	88,233
Effective May 1, 2020	Group 1	35,982	38,551	41,122	43,692	46,262	48,833	51,402
	Group 2	43,695	46,817	49,937	53,059	56,180	59,301	62,422
	Group 3	47,562	50,959	54,356	57,754	61,151	64,548	67,945
	Group 4	51,436	55,109	58,784	62,457	66,132	69,805	73,479
	Group 5	55,316	59,267	63,218	67,169	71,120	75,071	79,022
	Group 6	59,183	63,411	67,637	71,865	76,092	80,320	84,547
	Group 7	62,844	67,333	71,822	76,311	80,800	85,288	89,777

Public Works Union Positions

- Group 1:** Building Maintenance Worker I
- Group 2:** Building Maintenance Worker II
- Group 3:** Maintenance Worker I
Building Maintenance Technician I
Public Works Technician I
- Group 4:** Public Services Specialist
- Group 5:** Maintenance Worker II
Fleet Maintenance Technician
Building Maintenance Technician II
Water Production Specialist
- Group 6:** Materials Coordinator
Public Works Specialist
Public Works Technician - Water AMR
Public Works Technician II
- Group 7:** Assistant Village Forester

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 Coffee with the Council budget workshop. 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 2019 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								
Council Budget Workshops								
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	2017 Taxable Assessed Value	% of Total Taxable Assessed Value
Esplanade I SPE LLC	23,151,200	0.95
BRE COH IL LLC	20,526,030	0.84
PTA - K 225	19,738,610	0.81
Hamilton Partners	17,573,972	0.72
Grove Residential LLC	14,458,870	0.59
Bristol Club LP	14,154,720	0.58
James Campbell Co LLC	12,974,210	0.53
PBH Prentiss Creek LLC	12,711,340	0.52
Highland Owner LLC	12,533,870	0.51
LSREF4 Turtle LLC	11,192,290	0.46

Source: Office of the DuPage County Clerk

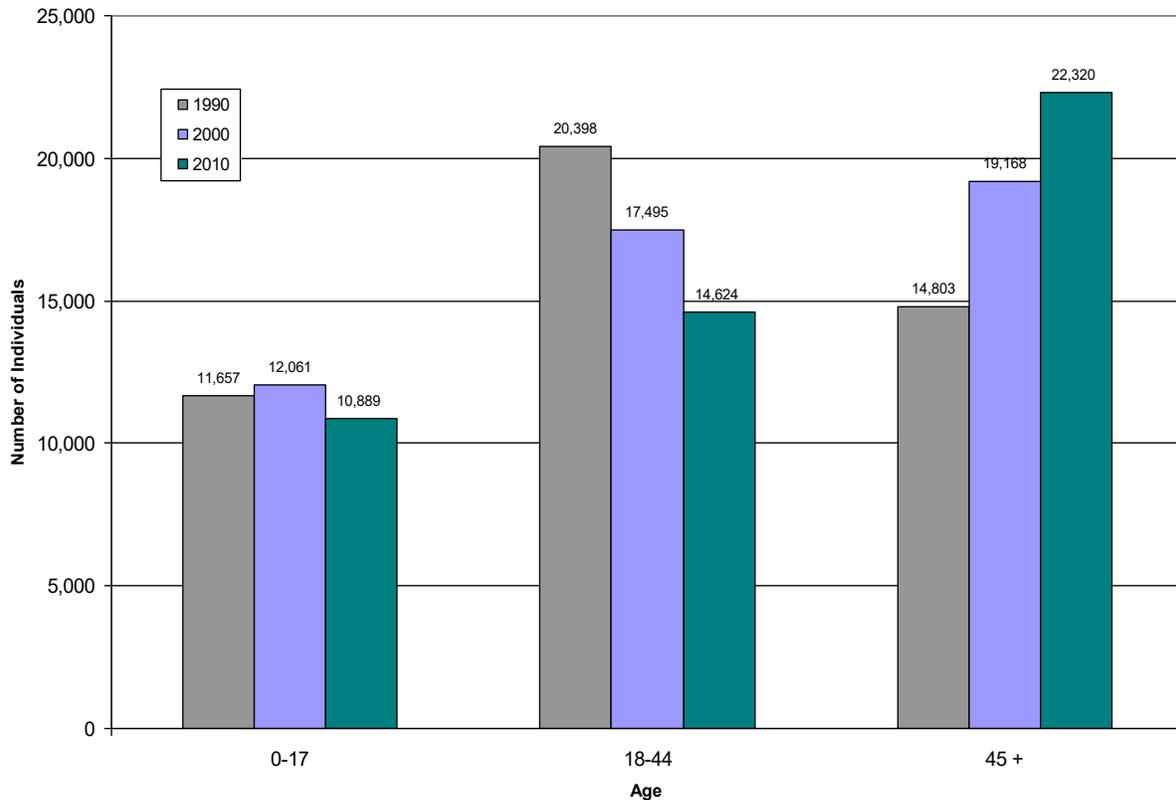
Unemployment Rates

Year	Village of Downers Grove	DuPage County	State of Illinois
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	4.00%	4.40%	6.10%
2016	4.10%	4.50%	5.50%
2017	3.60%	3.90%	4.80%
2018 (1)	2.40%	2.60%	4.30%

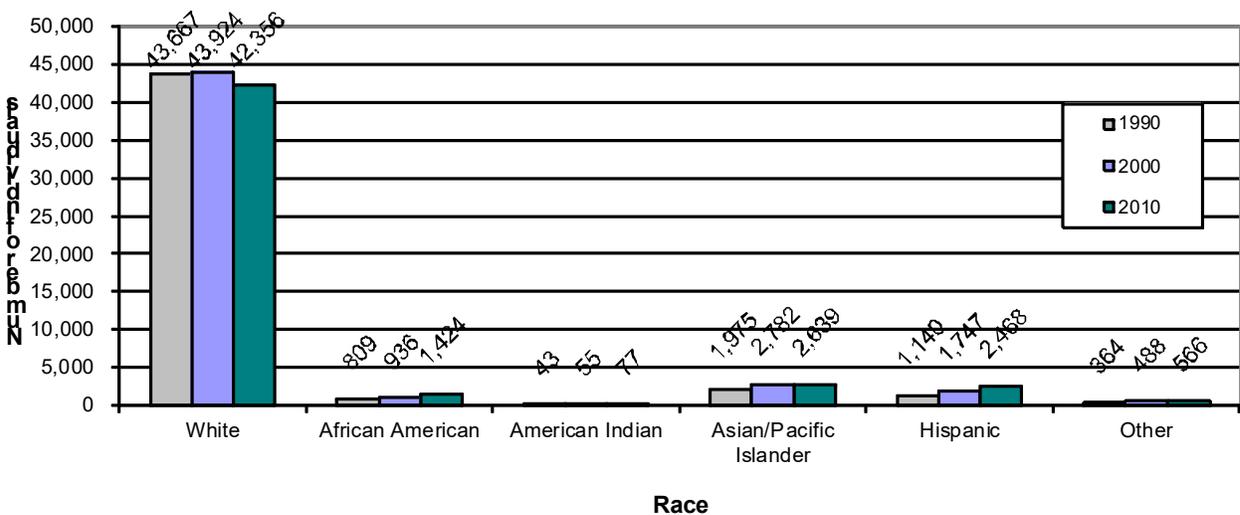
(1) as of May 2018

Source: United State Department of Labor Bureau of Labor Statistics

DOWNERS GROVE AT A GLANCE

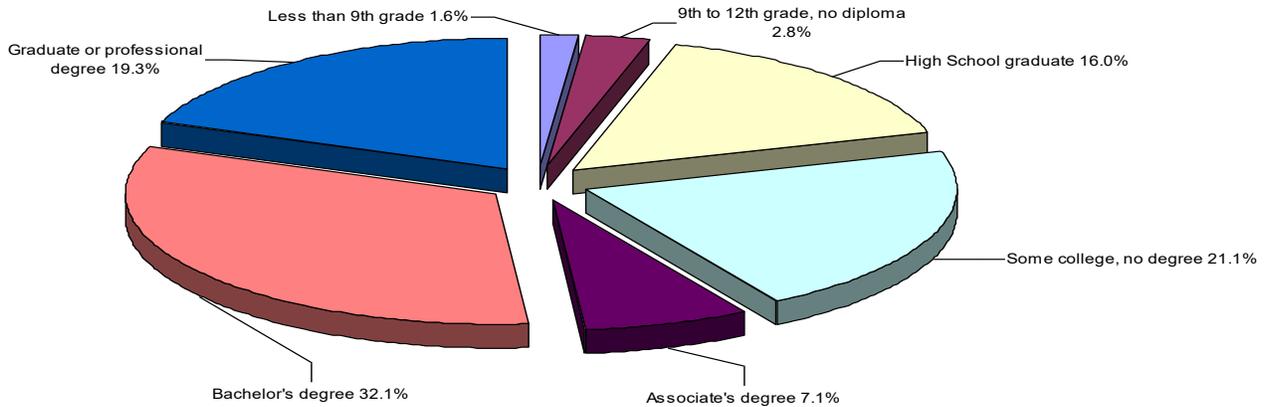


The Age Distribution graph compares the change in population for three age categories from 1990 to 2010. The number of children has remained relatively steady, however the age group 45+ has increased 51% since 1990, demonstrating a shift toward an older population in Downers Grove.

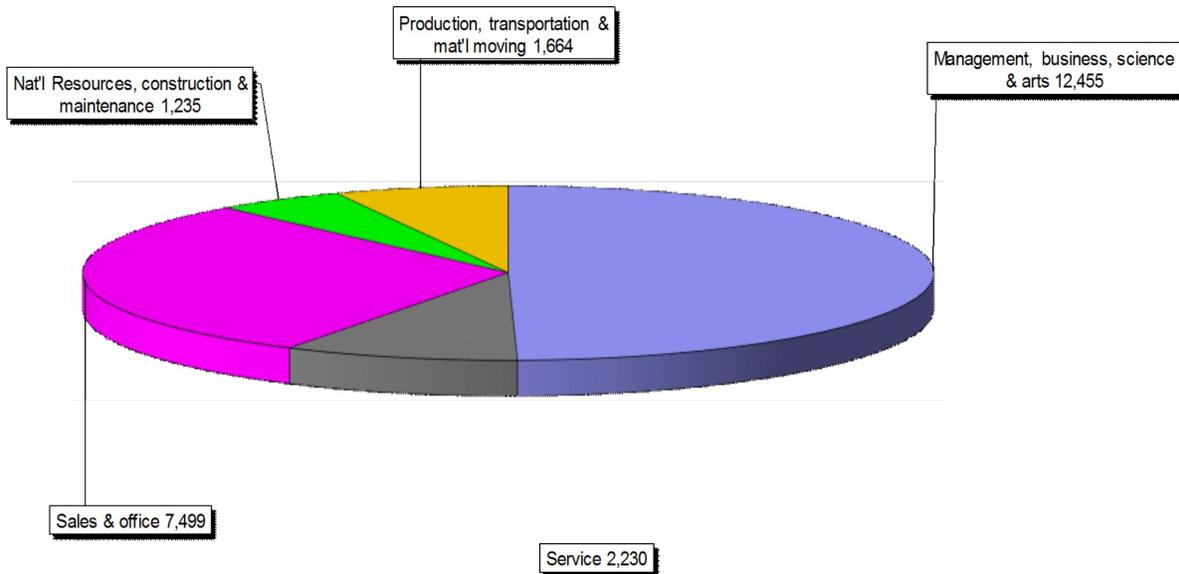


The Population Diversity graph compares the population by race from 1990 to 2010. The graph shows that White (Caucasian) makes up almost 90% of the total population. The next largest group is the Asian/Pacific Islander with almost 6% of the total.

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 \$83,513. 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 Village is a premier location for business, a home to many corporate and regional headquarters. Advocate Good Samaritan Hospital, the only Level One trauma center in DuPage County, is also located in Downers Grove. 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 76 percent residential, 21 percent commercial, and 3 percent industrial. The ten leading commercial property tax payers are from a diverse economic base and account for approximately 6.9 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	43.1
Household Median Income	\$85,171

HOUSING

Total Housing Units	19,766
Median Home Value	\$331,600

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: 5,059

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: 4,956

Average SAT score (ELA): 541.0

Average SAT score (Math): 560.8

Website: www.csd99.org

Utilities

Electricity: ComEd www.comed.com

Natural Gas: Nicor www.nicor.com

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

Comcast www.xfinity.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.xfinity.com

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

Transportation-continued

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: The Pace Commuter Shuttle operates Monday through Friday, providing service to the Main Street Train and Belmont Stations during the morning and evening rush hours. www.pacebus.com

Library

29,107 resident cardholders

Circulation 1,185,410

Number of visitors 526,648

Physical Collection 242,481

Total Collection 284,066

Website: www.downersgrovelibrary.org

Parks and Recreation

Downers Grove Park District is the third largest Park District in DuPage County with 49 park sites or facilities with over 600 acres of land.

Notable facilities include the approximately 90-acre Downers Grove Golf course, the first 18-hole golf course in the United States. Lincoln Community Center, Downers Grove's oldest standing school building, was remodeled and now contains facilities for leisure programs and activities for all ages. 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 135 acres of natural area. After a visit to the Center, explore the beauty of Lyman Woods, home to an oak forest, savanna, frogs, deer, insects, and other natural wonders. Belmont Prairie, a 10-acre site, was the first dedicated Illinois Nature Preserve in DuPage County. The District also operates a Historical Museum Campus with a collection of more than 15,000 artifacts. McCollum Park Miniature Golf & Concessions has recreational equipment, 18-hole miniature golf course, horse-shoes and general recreation. The district also provides tennis and pickleball courts, baseball fields, picnic areas, skating areas, fishing ponds, a pavilion and walking/jogging trails.

Website: www.dgparks.org

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: 8

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

- GFOA Certificate of Achievement for Excellence in Financial Reporting
- GFOA Distinguished Budget Award
- Gold Standard Accreditation with Excellence through the Commission on Accreditation for Law Enforcement Agencies (CALEA) for the Police Department. The Department also received the Meritorious Award for achieving 15 or more consecutive years of accreditation; a new milestone for the Village.
- ISO Class 1 Public Protection Classification for the Fire Department
- American Heart Association Gold Status for the Fire Department for collaboration with local hospitals in the treatment of cardiac emergencies and strokes
- Clean Cities Coalition 14th Greenest Fleet in North America
- Tree City USA by the National Arbor Foundation
- Public Works Director Nan Newlon named a 2018 Top Ten Public Work Leader by the American Public Works Association (APWA)
- Village Manager Dave Fieldman received Governmental Leader of the Year from the DuPage Mayors and Managers Conference
- Downers Grove ranked #46 on the 2018 Top 100 Best Places to Live published by Livability.com

DOWNERS GROVE AT A GLANCE

Downers Grove EAV Breakdown by Type of Property		
	2017 EAV	% of Total
Residential	\$1,873,549,481	77%
Commercial	496,966,573	20%
Industrial	69,662,582	3%
Total	\$2,440,178,636	100%

Source: DuPage County Clerk

Village of Downers Grove Taxable Sales by Category (\$000s)			
Taxpayer	2015	2016	2017
General Merchandise	\$44,612	\$45,285	\$44,724
Food	143,285	125,871	113,296
Drinking and Eating Places	143,236	150,194	153,040
Apparel	29,393	34,732	33,817
Furniture and HH and Radio	129,848	142,386	140,262
Lumber, building Hardware	60,716	62,990	69,184
Automobile and Filling Stations	326,191	299,589	295,252
Drugs and Miscellaneous Retail	256,501	268,686	254,442
Agriculture and all others	147,793	99,656	136,626
Manufacturers	10,725	15,084	13,138
Total	\$1,292,300	\$1,244,473	\$1,253,780

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	2,500
GCA Services Group Inc.	School maintenance	1,500
University Subscription Services	Periodicals publishing	1,050
Midwestern University	Higher education	1,000
State Farm	Insurance	1,000
Acxiom/May & Speh Inc.	Data processing and preparation services	800
First Health Corporation/Coventry	Health care services	800
Adtalem Global Education	Higher education	700
Ambitech Engineering Corp.	Engineering	700
Invesco Capital Management	Financial Planner	600

Source: Downers Grove Economic Development Corporation

PERFORMANCE MEASURES

Clerk's Office	FY15	FY16	FY17	Projected FY18	Strategic Goals				
					Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
FOIA Requests	624	590	527	508		X			
Total Licenses Processed	1,153	1,158	69	67		X			
Community Development	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Average time in days to process first-review permit (goal is 10 days)	7.81	6.87	6.93	7.3		X	X	X	X
Permit Applications Received	2,301	2,449	2,424	2,400		X	X	X	
Permits Issued	2,056	2,199	2,205	2,200		X	X	X	
Inspections Conducted	4,452	4,272	5,227	5,200		X	X	X	
Code Enforcement Site Visits	8,726	5,394	5,360	5,300		X	X	X	
ZBA Case Applications	12	9	4	8		X	X	X	X
Plan Commission Case Applications	48	64	40	40		X	X	X	X
Historic Preservation Building Applications	1	10	11	8		X	X	X	
Communications	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Live Meetings Taped	58	51	48	47		X			
Studio and Remote Tapings	59	25	38	14		X			
Live Meeting Hours	112	95	73	87		X			
On Air Programming Hours	3,300	1,972	2,011	2,262		X			
YouTube Postings	72	115	102	67		X			
YouTube Views	9,800	17,297	25,192	25,192		X			
Public Service Announcement	233	121	169	169		X			
Ad Placement	52	52	52	0		X			
Print Publications	505	472	90	35		X			
Nextdoor Members	6,500	9,224	12,145	13,856		X			
Facebook Page Likes	2,625	3,672	4,645	5,403		X			
Twitter Followers	3,800	4,389	4,942	5,218		X			

PERFORMANCE MEASURES

YouTube Views	9,800	17,297	25,192	25,192	X	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure
Public Service Announcement	233	121	169	169	X			
Ad Placement	52	52	52	0	X			
Print Publications	505	472	90	35	X			
Nextdoor Members	6,500	9,224	12,145	13,856	X			
Facebook Page Likes	2,625	3,672	4,645	5,403	X			
Twitter Followers	3,800	4,389	4,942	5,218	X			
Manager's Office	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure
Meetings of Council	36	35	35	31	X	X	X	X
Human Resources	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure
Positions Filled	29	27	25	21		X		
Turnover Rate	8.92%	8.50%	8.10%	7.50%		X		
Information Technology	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure

PERFORMANCE MEASURES

Legal/Risk	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Liquor License Applications Received	30	35	25	25		X	X		
DUI Cases	72	120	90	80		X			
Workers Compensation Claims Filed	21	22	25	24		X			X
General/Auto Liability Claims Filed	11	5	16	7		X			X
Public Works	FY15	FY16	FY17	Projected FY18	Steward of Financial and Environmental Sustainability	Exceptional Municipal Services	Strong, Diverse Local Economy	Top Quality Infrastructure	Continual Innovation
Catch Basins Cleaned	140	195	186	223		X		X	
Flooding Calls	61	58	78	75		X		X	
Feet of Storm Sewers Cleaned	18,000	18,374	19,250	24,100		X		X	
Televised	18,000	17,832	16,425	24,100		X		X	
Roadside Ditches Under Construction (feet)	8,500	7,000	8770	7,000		X		X	
Drainage Structures Repaired	56	46	86	78		X		X	
Installed	20	32	28	36		X		X	
JULIE Locate Requests	10,914	12,827	11,954	11,767		X		X	
Salt Used (tons)	4,512	3,760	1533	4360		X		X	
Asphalt Paving (tons)	584	450	226	290		X		X	
Concrete Repairs (yards)	70	130	74	50		X		X	
Snow Removal Call Outs	21	16	9	27		X		X	
Parkway Trees Planted	643	653	647	539		X		X	
Pruned	5,115	4,452	4,626	4,263		X		X	
Removed	746	721	601	667		X		X	
Mosquito Abatement Tablets	4,620	4,400	4,180	3,740		X		X	
Special Events Assistance (hours)	700	688	743	873		X	X	X	
Calls to Public Service Response Team	2,737	2,843	2,677	3,147		X		X	
Domestic Animals Handled	217	205	193	276		X		X	
Wildlife Inquiries Handled	482	587	509	663		X		X	
Traffic Signs Fabricated and Installed	1,097	1,990	869	786		X	X	X	X
Traffic Posts Installed	298	380	294	198		X	X	X	X
Water Service Calls	1,975	1,960	1,920	2,057		X			
Water Main Breaks	60	65	55	86				X	
Total Water Pumpage (gallons)	1,763,485,000	1,706,965,000	1,796,705,000	1,839,791,000	X				
Snow Plowing (Events When Service Level Met/Total Events)	21 of 22	16 of 16	9 of 9	20 of 20		X			

FINANCIAL POLICIES AND PROCEDURES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the FY2019 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.

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.

FINANCIAL POLICIES AND PROCEDURES

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.

OPEB Fund—An Internal Service Fund set up to accept OPEB contributions until the OPEB Trust is created.

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 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.

FINANCIAL POLICIES AND PROCEDURES

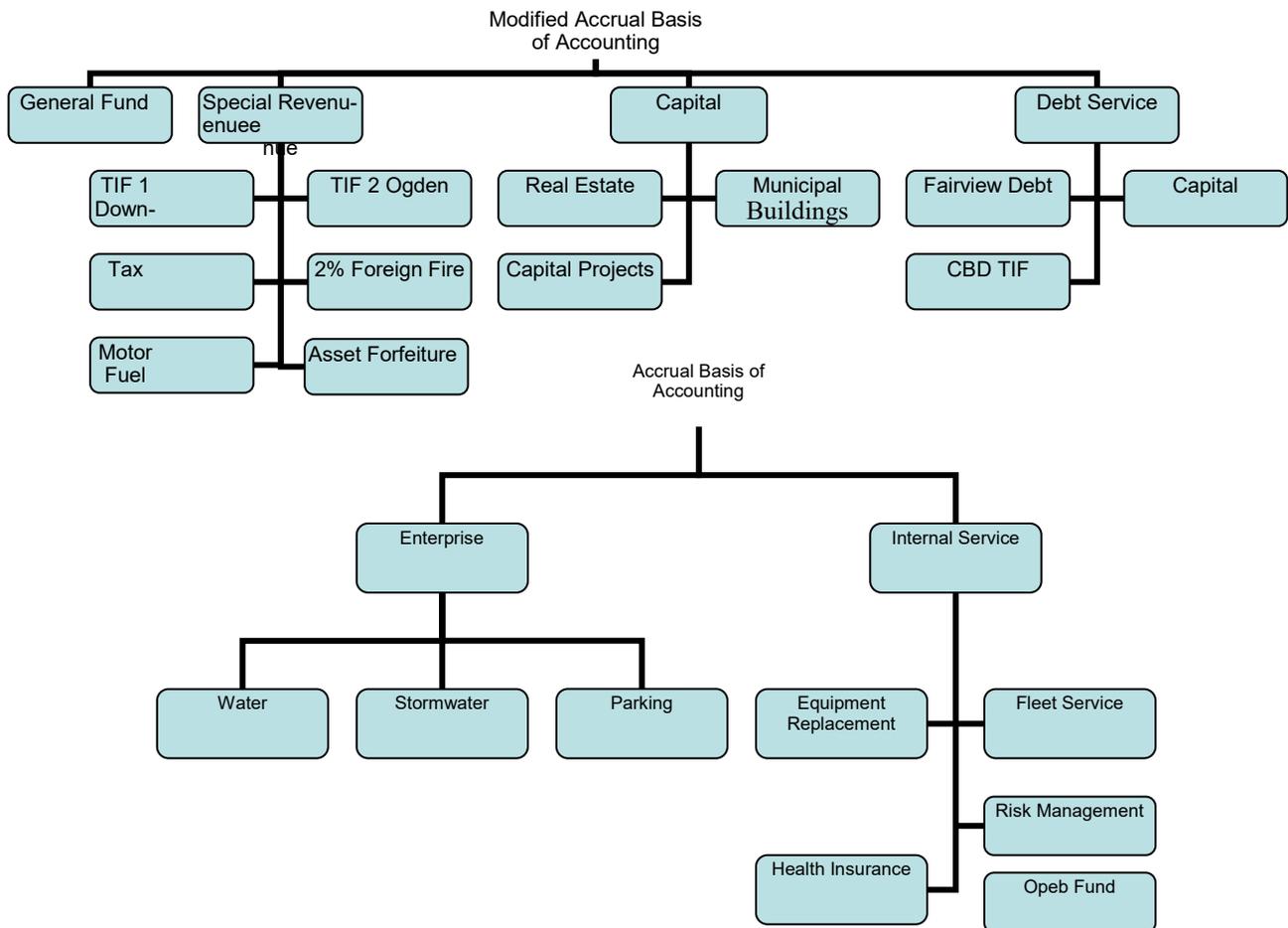
OPEB Trust Fund-A trust fund for prefunding the Village’s obligations for post-employment benefits for Health Insurance

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.

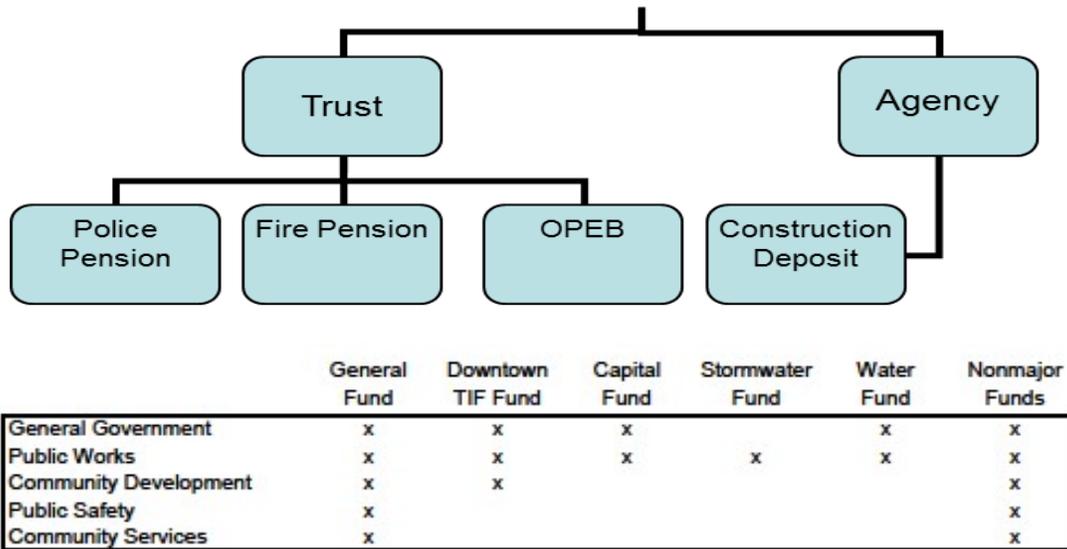
BASIS OF ACCOUNTING

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



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 Village has dedicated sources of revenue to fund capital.

A capital plan for Water was developed using the 2010 Water Rate Study. In 2012 there was a \$10 million debt issuance for water projects. Also per the Plan, \$5 million was issued in 2015 for water projects, and from 2016-2020, the Village will utilize low interest IEPA loans to continue to fund water projects. Storm-water Projects will be completed with a \$7 million debt issuance in 2019. 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	Streets-Roadway Maintenance	Motor Fuel Tax
220 - Capital	Streets	Home Rule Sales Tax
	Bikeways	
	Facilities Maintenance	Property Tax
	Debt Service-Fire Station #2	Telecom Tax
	Debt Service-Road Reconstruction	Local Gasoline Tax
	Sidewalks	
	Traffic Projects	
	Streetlights	
443 - Stormwater	Forestry	
	Financial Software	
443 - Stormwater	Stormwater and Drainage	
	Debt Service-Stormwater	
471 - Parking	Parking Projects	Parking Fees
481 - Water	Watermains and Water System	Water Fees
	Debt Service-Downtown TIF	TIF Increment
107 - Downtown TIF	Parking Deck	Parking Fees
	Downtown Infrastructure	
110 - Ogden TIF	Sidewalks	
	Redevelopment	TIF Increment
	Traffic Projects	

*** 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 2017 calendar year was \$2,440,178,636. 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 \$210,465,407. As of December 31, 2017, the Village had \$71,323,000 in outstanding debt. As of December 31, 2017, the Village had a debt to EAV ratio of 2.92%.

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 2016 bond refunding. The rating agency cited

- Very strong economy, with access to a broad and diverse metropolitan statistical area;
- Very strong management, with "strong" financial policies and practices under our financial management assessment methodology;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2014 at 41% of adjusted operating expenditures;
- Very strong liquidity, with total government available cash at 67.5% of total governmental fund expenditures and 6.7x governmental debt service, as well as access to external liquidity they considered strong.

This high bond rating improves the marketability of future debt issuances and provides lower interest rate costs to the Village. Also, the low overall debt burden allows the Village to issue debt in the future as capital needs arise.

All outstanding debt has a revenue pledged to pay for the debt service as outlined in the figure on page 7-44.

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.

VEHICLE INVENTORY

Cost Center		Description	Cost	Life	Replace
Total					
142					
Building Admin					
	114	2017 Ford F-250	\$29,895.00	15	2037
	134	2014 John Deere Gator	\$19,000.00	15	2029
	214	2006 Ford F450 Utility	\$47,000.00	14	2020
	650	1998 Ford Ranger pickup			NSR
311					
PW Admin					
	102	2007 Honda Civic NGV			NSR
	113	2007 Honda Civic NGV	\$25,000.00	15	2022
312					
PW	106	2008 Ford Ranger pickup	\$17,500.00	13	2021
Development	121	2017 Ford F-150	\$28,105.00	15	2032
Engineering	190	2004 Ford F150 pickup CNG	\$25,000.00	19	2023
	191	2005 Ford Taurus sedan	\$14,000.00	19	2022
	649	2004 Ford F150 pickup CNG	\$25,000.00	19	2023
220.342					
Street	104	2008 Ford Ranger pickup	\$17,500.00	14	2022
Construction	122	2017 Ford F-150	\$28,105.00	15	2032
313					
	115	2011 Chevy CNG Cargo Van	\$31,862.50	15	2026
	120	2017 Ford F-150	\$28,105.00	15	2032
320					
PW Supplies	31	2007 Tennant floor scrubber	\$43,000.00	14	2021
	33	2006 Toyota 7FGU30 forklift CNG	\$29,000.00	20	2026
Cost Center 320 Subtotal					
333					
PSRT	116	2013 Ford E-250 CNG	\$35,000.00	8	2021
	236	2006 International Aerial	\$135,500.00	16	2022
335					
Forestry	29	2008 Mad Vac	\$73,500.00	15	2023
	57	2007 New Holland L185	\$30,000.00	13	2020
	59	2007 Towmaster Trailer	\$7,000.00	21	2028
	182	2008 Ford Escape Hybird	\$26,000.00	13	2021
	184	2018 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
	248	2004 Cat 938G loader	\$114,000.00	16	2020
	250	2011 Ford F450 1 ton dump	\$66,618.25	15	2026
	251	2011 Ford F450 1 ton dump	\$64,639.02	15	2026
	256	2013 Ford F-550 CNG Dump	\$100,000.00	16	2029
	283	1997 Finn hydroseeder	\$25,000.00	25	2023
	292	1998 Int. 4900 Stellar	\$105,000.00		NSR
	293	1999 Vermeer chipper			NSR
	294	2017 Peterbilt 348 5 Ton Dump	\$154,565.00	17	2034

VEHICLE INVENTORY

342					
Pavement					
	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		16	2024
	64	2012 Falcon Hotbox Trailer	\$15,000.00	16	2028
	99	2006 Cat 938G loader	\$125,000.00	16	2022
	144	2017 Ford F-150	\$30,922.00	15	2032
	150	2004 Towmaster trailer	\$7,000.00	21	2025
	152	2007 Diamond Concrete Saw	\$9,000.00	16	2021
	161	1998 Jamar saw trailer	\$15,000.00	21	2024
	183	2017 Ford F-150	\$30,922.00	15	2032
	202	2004 Cat roller	\$37,899.00	18	2022
	205	2016 Peterbilt 10 ton dump	\$205,000.00	16	2032
	215	2017 Ford F450 Utility Body	\$70,972.00	15	2032
	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
	242	2014 Mack GU532	\$187,000.00	16	2030
	252	2011 Ford F450 1 ton dump	\$65,174.02	15	2026
	253	2011 Ford F450 1 ton dump	\$69,639.02	15	2026
	297	2017 Ford F-450 1 ton dump	\$81,661.00	15	2032
	298	2017 Ford F-350 Utility Body	\$60,679.00	17	2034
343					
Drainage					
	98	2007 Volvo L 90F	\$125,000.00	14	2021
	194	2006 Towmaster T70 DTG	\$32,000.00	20	2026
	197	2000 Ford E450 video truck	\$115,000.00	25	2025
	200/193	2006 Sterling Tractor/Trailer	\$128,000.00	20	2026
	206	2016 Peterbilt 10 ton dump	\$205,000.00	16	2032
	207	2016 Peterbilt 10 ton dump	\$205,000.00	16	2032
	208	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
	211	2002 Cat 430 backhoe	\$67,000.00	19	2021
	212	2006 Ford F450 1-ton dump	\$72,000.00	13	2019
	218	2007 Ford F450 1-ton dump	\$72,000.00	12	2019
	233	2004 Freight. M2 10 ton dump	\$113,000.00	16	2020
	234	2007 Freightliner M2 106V	\$115,000.00	14	2021
	235	2007 Freightliner M2 106V	\$115,000.00	14	2021
	237	2007 Sterling Vactor	\$275,000.00	11	2018
	254	2011 Ford F450 1 ton dump	\$69,639.02	14	2025
	255	2011 Ford F450 1 ton dump	\$64,414.02	14	2025
344					
PW Traffic					
	143	2006 Ford E450 Step Van	\$66,000.00	15	2021
	181	2008 Ford Escape Hybird	\$26,000.00	13	2022
	198	2015 Chevrolet G2500 CNG	\$30,000.00	14	2029
	213	2006 Ford F450 dump	\$56,000.00	13	2019
	221	Solartech Speed Trailer			NSR
	222	Patco Speed Trailer			NSR
	223	2005 Solar Tech Message Board			NSR
	224	2006 PSC Message Board			NSR
	227	2004 arrowboard			NSR
	228	2005 Solar Tech Message Board			NSR
	230	2006 PSC Message Board			NSR
	231	2004 Freight. M2 5 ton dump	\$113,000.00	16	2020

VEHICLE INVENTORY

391					
	100	2016 Ford Transit	\$29,113.00	9	2025
Water Admin.	105	2001 Honda Civic sedan CNG	\$21,000.00	20	2021
	180	2017 Ford F-150	\$30,922.00	15	2032
392					
Water pumping & treatment	101	2016 Ford Transit	\$29,367.00	9	2025
393					
Water					
	26	2008 John Deere 410J Backhoe	\$71,000.00	15	2023
	61	Shoring Box trailer (PD seized)			NSR
	210	2006 Ford F450 Service Body	\$70,000.00	14	2019
	238	2008 Freightliner MT-55	\$170,000.00	17	2025
	240	2007 Chevy C4500	\$81,000.00	15	2022
	257	2013 Ford F-550 CNG Dump	\$100,000.00	16	2029
611					
Police Admin	812	2014 Ford Fusion Hybrid	\$17,500.00	10	2024
	815	2016 Ford Fusion Hybrid	\$26,000.00	10	2026
	864	2012 Ford Fusion Hybrid	\$30,000.00	10	2022
	800	2013 Chevy Tahoe		6	2019
	802	2013 Chevy Tahoe		6	2019
624	803	2013 Chevy Tahoe		6	2020
Traffic Enforcement	805	2013 Chevy Tahoe			NSR
	806	2014 Chevy Tahoe		6	2020
	807	2014 Chevy Tahoe		6	2020
	809	2014 Chevy Tahoe		6	2019
	810	2014 Chevy Tahoe		6	2020
	811	2014 Chevy Tahoe		7	2021
	814	2007 Crown Vic. Sedan	\$19,500.00	12	2019
	816	2017 Ford Interceptor Utility	\$43,315.00	6	2023
	817	2017 Ford Interceptor Utility	\$43,315.00	6	2023
	818	2017 Ford Interceptor Utility	\$43,315.00	6	2023
	819	2017 Ford Interceptor Utility	\$43,315.00	6	2023
	820	2017 Ford Interceptor Utility	\$43,315.00	6	2023
	826	Club Car Golf Cart	Seized		NSR
	827	2015 Bravo ST615SA	Free / Won		NSR
	830	2018 Ford Interceptor Utility	\$47,345.74	6	2024
	831	2018 Ford Interceptor Utility	\$47,345.74	6	2024
	832	2018 Ford Interceptor Utility	\$47,345.74	6	2024
	833	2018 Ford Interceptor Utility	\$47,345.74	6	2024
	834	2016 Ford Interceptor Utility	\$38,000.00	6	2022
	836	2011 Crown Vic. Sedan	\$30,000.00	8	2019
	837	2017 Ford Interceptor Utility	\$37,639.00	6	2022
	842	2017 Ford Interceptor Utility	\$37,639.00	5	2021
	843	2017 Ford Interceptor Utility	\$37,639.00	6	2022
	848	2017 Ford Interceptor Utility	\$37,639.00	6	2021

VEHICLE INVENTORY

625					
Investigations	821	2007 Chevy Impala	\$19,000.00	13	2020
	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
	869	2016 Dodge Ram 1500			NSR
	870	2008 Dodge Caravan	\$23,000.00	13	2021
	884	2013 Ford Fusion Hybrid	\$30,000.00	10	2023
	885	2013 Ford Fusion Hybrid	\$30,000.00	10	2023
	895	2013 Dodge Charger	PD Seizure		NSR
	897	2001 Toyota Rav4	PD Seizure	7	
	899	2008 Buick Enclave	PD Seizure		NSR
	Z101	2006 Chevy Express	Old PW Van		NSR
628					
Police Emergency	898	2002 Ford F350 SWAT			NSR
633					
Police Comm.	868	2001 Chev. G2500 van	\$25,000.00	21	2022
471.665					
Parking Enforcement	880	2012 Chevy Tahoe	\$30,000.00	6	6
711					
Management Fire	921	2003 Chev. Tahoe SUV			NSR
	923	2005 Ford Explorer	\$28,000.00		NSR
	943	2011 Chevy Tahoe	\$35,000.00	8	2020
	946	2013 Chevy Tahoe	\$35,000.00	9	2022
	949	2014 Chevrolet Tahoe	\$45,000.00	11	2025
722				Front Line	
Fire Suppression	900	1946 Chev.			NSR
	902	1991 Ford F350 utility			NSR
	907	2017 Ferrara MVP S101	\$695,000.00	10	2027
	908	2018 Ferrara Igniter E103	\$608,000.00	10	2028
	925	2005 Pierce Enforcer engine E104	\$315,000.00		NSR
	932	2007 Pierce Impel Pumper E102	\$369,000.00		NSR
	933	2008 Chevy Suburban	\$40,000.00	11	2019
	936	2008 Ford F350	\$41,000.00	17	2025
	944	2011 Smeal Ladder Truck T102	\$804,990.00	13	2024
	947	2013 Pierce Saber Engine E105	\$550,000.00	10	2023
732					
Fire Training	903	1991 Ideal trailer			
	928	2017 Ford Interceptor Utility	\$37,000.00	8	2025
		Cost Center 732 Subtotal			
741					
Prevention	926	2005 Ford Taurus sedan			
	927	2005 Ford Taurus sedan	\$15,000.00	16	2022
	937	2008 Chevy Impala	\$20,000.00	12	2020
	942	2009 Honda Civic CNG	\$20,000.00	14	2023

VEHICLE INVENTORY

742					
Hazmat	935	2000 Peterbuilt	\$32,000.00	26	2026
743					
Public	912	1998 Scotts trailer	\$35,000.00		
Education	931	2006 Dodge Caravan	\$23,000.00	14	2020
751					
Fire EMS	915	2016 Ford F550 Ambulance	\$256,000.00	6	2023
	917	2016 Ford F550 Ambulance	\$256,000.00	6	2023
	934	2007 Polaris XL			NSR
	938	2010 International ambulance M3	\$220,000.00		NSR
	939	2010 International ambulance M5	\$220,000.00		NSR
	945	2013 Freightliner Ambulance M2	\$220,000.00	6	2019
	948	Rowboat / Shorelander Trailer			NSR
841					
Cable TV	620	1998 Ford E250 van	\$22,000.00	25	2023
441					
Community	107	2009 Honda Civic CNG	\$25,000.00	15	2023
Development	108	2009 Honda Civic CNG	\$25,000.00	15	2023
	109	2009 Honda Civic CNG	\$25,000.00	15	2023
	110	2009 Honda Civic CNG	\$25,000.00	15	2023
	111	2009 Honda Civic CNG	\$25,000.00	15	2023
531.361					
Fleet	1	2017 Ford F-350 Service body	\$63,772.00	15	2032
Maintenance	30	2014 Toyota Forklift	\$18,000.00	16	2030
	192	2005 Chevy Suburban	\$30,000.00	16	2021
	659	2007 Ford Explorer	\$26,000.00	14	2021
Total unit count	178				

GLOSSARY

AAA: The highest possible rating assigned to the bonds of an issuer by credit rating agencies .

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

Amortization: A method that is used to prorate the cost of a specific type of asset to the asset's life.

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.

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

GLOSSARY

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

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

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

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

DU-COMM: Is an intergovernmental 9-1-1 Emergency Dispatch Center that provides public safety communication services to Police, Fire, and EMS agencies. DU-COMM serves over forty-five agencies in DuPage County.

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

Emergency Telephone System Board (ETSB): An emergency telephone system board appointed by the corporate authorities of any county or municipality that provides for the management and operation of a 9-1-1 system.

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

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

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

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

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

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

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

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

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

GLOSSARY

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

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

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

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

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

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

Fund Balance: The assets of 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.

OPEB or Other Post-employment Benefits: Benefits that an employee receives after retirement that does not include pension benefits.

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).

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

ACA Affordable Care Act
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
Du-Comm DuPage Public Safety Communications an intergovernmental agency that provides 911 service to the Village
DUI Driving Under the Influence
DUJIS DuPage Justice Information System for Computer Aided Dispatch and Records Management System
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.
EOC Emergency Operations Center
EPA Environmental Protection Agency
ERP Enterprise Resource Planning
ERU Equivalent Runoff Unit
ETSB Emergency Telephone System Board, a board established to manage and operate a 9-1-1 Emergency System.
FDIC Federal Deposit Insurance Corporation
FIAT Felony Investigations Assistance Team
FMLA Family Medical Leave Act
FOIA Freedom of Information Act
FD Fire Department
FPD Fire Protection District
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

COMMON ACRONYMS

HAZMAT Hazardous Materials
HR Human Resources
HVAC Heating, Ventilation, and Air Conditioning
ICC International Code Council
IDIAI Illinois Division of the International Association for Identification
IDPH Illinois Department of Public Health
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
JCTAW Joint Counter Terrorism Workshop
JULIE Joint Utility Locating Information for Excavators
LAPP Locally Administered Projects Programs
LLC Limited Liability Corporation
LP Limited Partnership
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
NEMRT Northeast **Multi-Regional Training**
NIMS National Incident Management System
NFPA National Fire Protection Association
NPDES National Pollutant Discharge Elimination System
O&M Operations and Maintenance
OPEB Other Post-Employment Benefits
OSFM Office of the State Fire Marshall
PAS Passive Alcohol Testing
PBT Portable Breath Test
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
RMS Records Management System
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

COMMON ACRONYMS

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