

# 2026

## Municipal Budget Community Investment Program



850 Curtiss Street  
Downers Grove, IL 60515  
[downers.us](http://downers.us)





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# **INTRODUCTION**

## **BUDGET MESSAGE 2025-2027 LONG RANGE PLAN**



# Village Manager's Budget Message



## ***Introduction***

The Municipal Budget is the Village's annual implementation plan of its mission and strategic goals. The purpose of the budget is to align everyday operations and Village resources with community priorities outlined in planning documents such as the Long Range Plan and the Guiding DG Plans. The Proposed FY26 Budget is consistent with the Village's strategic goals, specifically the goal to be a *Steward of Financial, Environmental and Neighborhood Sustainability*.

The proposed budget will be reviewed and discussed over multiple meetings in an open, transparent and participative process. The budget review process provides ample opportunity for dialogue among community members, the Village Council, and staff in a series of public meetings.

### ***Budget Review and Approval Schedule***

<b>Budget Discussion &amp; Public Hearing / Motion to Estimate Levy</b>	<b>Tuesday, November 4</b>
<b>Budget Discussion at Coffee with the Council (Civic Center)</b>	<b>Saturday, November 8</b>
<b>Budget Discussion / Motion to Estimate Levy</b>	<b>Tuesday, November 11</b>
<b>Budget Discussion / Tax Levy &amp; Public Hearing</b>	<b>Tuesday, November 18</b>
<b>Adopt Budget &amp; Tax Levy / Budget Implementation Items</b>	<b>Tuesday, December 2</b>
<b>Budget Implementation Items</b>	<b>Tuesday, December 9</b>

### ***Village Budget Reflects Planning Documents and Reports***

The Village's annual budget is the implementation document for plans and studies that have already been discussed or approved, including:

- 2025-2027 Long Range Plan
- 2025 Comprehensive Plan Update
- 2025 Active Transportation Plan
- 2025 Environmental Sustainability Plan
- 2025 Streetscapes Plan
- 2024 Water Rate Study
- 2024 Lead Service Line Replacement Plan
- 2023 Stormwater Plan



## ***FY26 Budget Overview***

***Sustainable General Fund:*** The General Fund is budgeted to be sustainable with revenues of \$66.8 million and expenses of \$66.5 million. The fund balance is budgeted to be maintained at \$25.8 million, approximately 39% of annual expenses, an amount consistent with S&P's guidelines to maintain the Village's AAA bond rating. Just over \$472,000 of the fund balance is assigned to be used for future public safety pension contributions. The budgeted unassigned fund balance is \$25.3 million.

***Increase in Home Rule Sales Tax and Hotel Tax Rates:*** The FY26 Proposed Budget includes additional revenue from the increase in the Home Rule Sales Tax and Hotel Tax rates recommended in the Long Range Plan and recently approved by the Village Council. The increase in the HRST from 1.0% to 1.5% is budgeted to generate an additional \$4.4 million. \$3.3 million is in the Capital Fund and will be used to fund capital projects, especially projects recommended in the Guiding DG Plans. The remaining \$1.1 million, along with the additional \$200,000 from the increase in the Hotel Tax rate from 4.5% to 5.5% is in the General Fund and will be used to pay for operating expenses.

***Total Property Tax Levy Increase of 2.5%:*** The FY26 property tax levy of \$17.9 million is about \$441,000 more than the FY25 levy, a 2.5% increase. The increase is driven entirely by the levy for required contributions for public safety pensions (\$941,155 increase) and is offset by a \$500,000 decrease in the levy for operations, made possible by the increase in the Home Rule Sales Tax and Hotel Tax revenues described above. The amount the owner of a typical residential property pays to the Village in property taxes will be approximately \$808, about \$20 more than this year.

***Required Contribution to Public Safety Pensions Increase of \$941,155:*** The FY26 Proposed Budget continues to provide funding for the required contributions to the Public Safety Pension Funds. The FY26 required contributions to the pension funds will increase by \$941,155 compared to the FY25 contribution (a 12.1% increase for the Fire Pension and 6.0% for Police Pension).

***Two Additional Full-Time Equivalent Positions:*** The FY26 Proposed Budget reflects two additional full-time equivalent (FTE) staffing positions to support the Long Range Plan Strategic Goals. The first position in the Communications Department will assist with the priority action item *Enhance Boards and Commissions Engagement*, social media posts including Instagram and public information initiatives including micromobility device regulations, changes to the solid waste collection operations and the social services referral program. Further, the proposed budget includes two part-time Community Service



Officers. They will perform traditional CSO duties such as accident reporting, responding to non-emergency calls, parking enforcement, special events and traffic control. With these additions, the Village's total proposed staff for FY26 is 313.50 FTE.

***\$1 Million for Village Facilities Maintenance:*** The Major Buildings Fund includes \$1 million for maintaining Village-owned facilities, including the Civic Center, the four fire stations, Public Works, the vehicle fleet garage, and two train stations. The Village is currently preparing an analysis of these major buildings' current conditions and preparing a multi-year maintenance plan.

***\$14.5 Million for Implementation of Guiding DG Plans and Priority Action Items:*** The proposed budget supports the implementation of the Guiding DG Plans as well as the completion of the Priority Action Items identified in the Long Range Plan. Over \$14 million is included in the budget across multiple funds to further Guiding DG recommendations and Priority Actions.

***\$36.2 Million Investment in Infrastructure:*** The Proposed FY26 Budget allows for continued substantial improvements in the Village's infrastructure systems. The investment includes \$8.8 million in water, \$8.8 million in streets, \$6.3 million in sidewalks, \$5.4 million in stormwater, \$2.8 million in traffic systems, \$1.7 million for improvements and upgrades to the Fuel System at Public Works, \$1.0 million in Village facilities maintenance, and \$0.8 million in parking. The improvements are designed to reduce the total life cycle costs of owning and operating the infrastructure systems.

***Implementation of the 2024 Water Rate Study and Capital Plan, Including a \$13 Million Bond Issuance:*** The Water Fund budget reflects the recommendations of the 2024 Water Rate Study and Capital Plan. A total of \$8.8 million is budgeted for capital projects in FY26. Water rates will increase by 9% effective in July 2026, increasing the annual bill for a typical residential customer by about \$60. The Village will issue bonds for \$13 million to pay for water system capital improvements over the next three years. Major projects include the rehabilitation of the Summit Street water storage tank and the rehabilitation of a backup well.

***\$5.2 Million for Ogden Avenue TIF District Redevelopment Projects:*** The Proposed FY26 Budget reflects the recommendations in the Ogden TIF District close-out plan. The original expiration date of the District was December 31, 2024. The TIF was recently extended by up to 12 years to allow the Village to spend down the ending fund balance of about \$7 million over the next few years and distribute tax increment received in 2026 and beyond to the other taxing bodies. \$5.2 million is budgeted for reimbursement payments. Reimbursement payments include Perillo Rolls-Royce for

\$2.5 million, \$1.2 million for the redevelopment of 1250 Ogden Avenue, and \$1.5 million for an additional redevelopment project currently in the planning stages.

***\$1.9 Million in Distributions to Taxing Bodies from the Ogden TIF District:*** The Ogden TIF close-out plan also calls for revenue from property tax increment received after the original expiration date of the district to be distributed to the taxing bodies. The FY26 Proposed Budget includes \$1.9 million to be distributed to the taxing bodies. The Village will receive about \$190,000 from the distribution of tax increment (shown in the General Fund).

***Over \$1.2 Million of Funding for Economic Development Corporation and Downtown Management Corporation:*** The proposed budget includes \$714,064 in funding for the Downers Grove Economic Development Corporation and \$510,000 in funding for the Downtown Management Corporation. These amounts are consistent with the budgets that were prepared by the organizations. Both of these partner organizations will be requesting funding from the Village to support their operations.



### ***Closing Out the FY25 General Fund Budget***

The Proposed FY26 Budget is affected by the performance and management of the FY25 Budget. FY25 General Fund revenues are estimated to be slightly under the budgeted amount. However, FY25 General Fund expenses are estimated to be about \$1.5 million lower than budget primarily due to lower personnel costs, professional services, and contractual services.

This strong budget performance, \$1.0 million better than budgeted, allows the Village to provide additional funding of \$1.35 million transfer to the Health Fund to increase funding for expected higher claims. One million dollars is an unplanned (unbudgeted) transfer and \$350,000 that was originally budgeted to be transferred to the Risk Fund will instead be transferred into the Health Fund.

The transfer to the Health Fund is an expense in the General Fund. The table below shows the estimated FY25 revenue and expenses, including the additional transfer to the Health Fund.

	Revenue	Expenses	Ending Fund Balance	Balance % of Expenses
<b>FY25 Bud</b>	\$64.86	\$64.52	\$25.52	39.6%
<b>FY25 Est</b>	\$64.36	\$63.97	\$25.57	40.0%

## **General Fund**

The General Fund is the main operating fund of the Village and includes funding for the majority of Village services. The General Fund is budgeted to be sustainable with revenues of \$66.75 million and expenses of \$66.50 million. The ending fund balance is budgeted to be \$25.80 million, approximately 39.0% of annual expenses, an amount consistent with S&P's guidelines to maintain the Village's AAA bond rating.

**Table 1: General Fund Revenues & Expenses, FY23 to FY26 (in millions)**

Fiscal Year	Revenues	Expenses	Difference	Fund Balance	Fund Balance % of Expenses
FY26 Proposed Budget	\$66.75	\$66.50	\$0.25	\$25.82	38.8%
FY25 Estimate	\$64.36	\$63.97	\$0.39	\$25.57	40.0%
FY24 Actual	\$62.97	\$62.87	\$0.10	\$25.17	40.0%
FY23 Actual	\$63.91	\$62.27	\$1.64	\$25.08	40.3%

### **Revenues**

Total General Fund revenue is budgeted to be \$66.75 million, approximately \$2.4 million more than the FY25 estimated revenue (3.7% increase). The General Fund derives its revenue from several sources, with the top four sources being property tax, sales tax, state-shared revenues including income tax and ambulance fees. Table 2 provides an overview of the top ten revenue sources in the General Fund. Table 3 summarizes the notable budgeted changes in key revenues.



**Table 2: Top Ten General Fund Revenues**

Rank	Source	FY26 Budget	FY25 Estimate	FY24 Actual	FY23 Actual
1	Sales Tax	\$15,900,000	\$15,900,000	\$14,391,376	\$14,723,798
2	Property Taxes - Pensions	\$11,440,995	\$10,499,840	\$9,881,143	\$9,463,031
3	State Income Tax	\$9,300,000	\$9,000,000	\$8,532,965	\$8,025,420
4	Property Taxes - Operations	\$5,522,145	\$6,022,145	\$6,036,521	\$6,440,119
5	Ambulance Fees	\$3,300,000	\$3,300,000	\$3,261,817	\$3,700,106
6	Food and Beverage Tax	\$3,800,000	\$3,700,000	\$3,674,820	\$3,698,298
7	Utility Taxes	\$3,350,000	\$3,300,000	\$3,324,581	\$3,427,467
8	Home Rule Sales Tax	\$3,700,000	\$2,600,000	\$2,326,211	\$2,369,902
9	State Shared Local Use Tax	\$500,000	\$500,000	\$1,781,036	\$1,955,866
10	Building Related Permits	\$1,500,000	\$1,600,000	\$1,344,416	\$1,200,150
	<b>Sub-total</b>	<b>\$58,313,140</b>	<b>\$56,421,985</b>	<b>\$54,554,886</b>	<b>\$55,004,158</b>
	All Other Total	\$8,440,700	\$7,936,300	\$8,418,024	\$8,905,236
	<b>Total General Fund Revenues</b>	<b>\$66,753,840</b>	<b>\$64,358,285</b>	<b>\$62,972,910</b>	<b>\$63,909,394</b>

**Table 3: Key Drivers of General Fund Revenue Change, FY25 to FY26**

General Fund Revenue Source	Difference from FY25 Estimate	Notes
Home Rule Sales Tax	\$1,100,000	The taxable sales are budgeted to remain flat. The increase in the HRST rate is expected to increase revenue by \$1.1 million.
Property Tax (Pensions)	\$941,155	Pays for a portion of the increase in the required contribution to public safety pension funds
Property Tax (Operations)	(\$500,000)	The property tax levy for operations is \$500,000 less than FY25. The reduction is made possible by the increase in the Home Rule Sales Tax and Hotel Tax revenues.
Income Tax	\$300,000	Reflects projections prepared by the Illinois Municipal League
Hotel Tax	\$200,000	While hotel tax revenue continues to improve, the budgeted increase is due to the increase in the Hotel Tax rate.
Food & Beverage Tax	\$100,000	Food & Beverage tax has been increasing modestly throughout FY25. This trend is expected to continue through FY26.

## Expenses

Total General Fund expenses are budgeted to be \$66.50 million. This is an increase of just over \$2.5 million compared to the FY25 estimate of expenses (3.96% increase).

General Fund expenses fall into two major categories - Personnel and Non-Personnel. Personnel expenses account for about 74% of total expenses. FY26 Personnel expenses are budgeted to increase by \$2.46 million (5.3%). This is driven primarily by typical increases in salary and benefit expenses, including health insurance costs, and an increase in public safety pension expenses. Non-Personnel expenses are budgeted to be approximately \$17.41 million, an increase of about \$68,000 (0.4%) compared to FY25 estimated expenses. Table 4 summarizes these expenses.

**Table 4: General Fund Expenses by Category FY25 vs. FY26**

Category	FY26 Budget	FY25 Estimate	Change	% Change
Personnel	\$49,090,289	\$46,626,042	\$2,464,247	5.29%
Non-Personnel	\$17,409,069	\$17,341,006	\$68,063	0.39%
Total	<b>\$66,499,358</b>	<b>\$63,967,048</b>	<b>\$2,532,310</b>	<b>3.96%</b>

## Fund Balance Maintained at the Recommended Level

The General Fund balance is budgeted to be at the recommended level. This balance is consistent with S&P Global Ratings guidelines to maintain the Village's [AAA bond rating](#). As shown in Table 1, the fund balance is budgeted to be \$25.82 million, which is about 39% of the budgeted expenses. This balance is also compliant with the Village's [cash balance policy](#).

## ***Property Tax Levy***

The total municipal budget relies on several sources of revenues, but the property tax levy is one of the most significant sources of funding. Property taxes account for approximately 25% of the General Fund budget. The Village's property tax consists of five components that support specific services and obligations of the Village. The two most significant components of the levy are the levy for operations and the levy for pension obligations.

The FY26 property tax levy of \$17.9 million is a 2.5% increase over the FY25 levy. The Corporate Levy will decrease by \$500,000 (16.2% reduction). This reduction is made possible by the increase in the Home Rule Sales Tax and Hotel Tax revenue increases. However, the levy for the required contributions to the public safety pension funds will increase by \$941,155 (9.0% increase). The amount the owner of a typical residential property pays to the Village in property taxes will be approximately \$808, about \$20 more than this year.

***Table 5: Village Property Tax Revenue FY26 vs. FY25***

<b>Tax Levy Component</b>	<b>FY26 Proposed</b>	<b>FY25</b>	<b>Change</b>	<b>Percent Change</b>
Corporate Levy*	\$2,586,645	\$3,086,645	(\$500,000)	(16.2%)
Fire Protection*	\$2,935,500	\$2,935,500	—	—
Fire Pension	\$5,690,158	\$5,076,208	\$613,950	12.1%
Police Pension	\$5,750,837	\$5,423,632	\$327,205	6.0%
Capital	\$971,524	\$971,524	—	—
<b>Total</b>	<b>\$17,934,664</b>	<b>\$17,493,509</b>	<b>\$441,155</b>	<b>2.5%</b>

\*NOTE: The Corporate Levy and Fire Protection Levy together are referred to as the Levy for Operations.

### **Levy for Operations**

The property tax levy for operations, which consists of the Corporate Levy and Fire Protection Levy, will decrease by \$500,000 compared to the FY25 levy. This reduction is made possible by the increase in the Home Rule Sales Tax and Hotel Tax revenue.



## **Levy for Public Safety Pensions**

In FY26, the levy for public safety pensions will be \$11,440,995, an increase of \$941,155 over the FY25 pension levy. The Police Fund contribution is \$5,750,837 and the Fire Fund contribution is \$5,690,158, for a total of \$11,440,995. The Village will use the property tax levy to make the required contributions to the public safety pension funds.

### **FAQ on Public Safety Pensions**

#### **What Does "Public Safety Pension" Mean?**

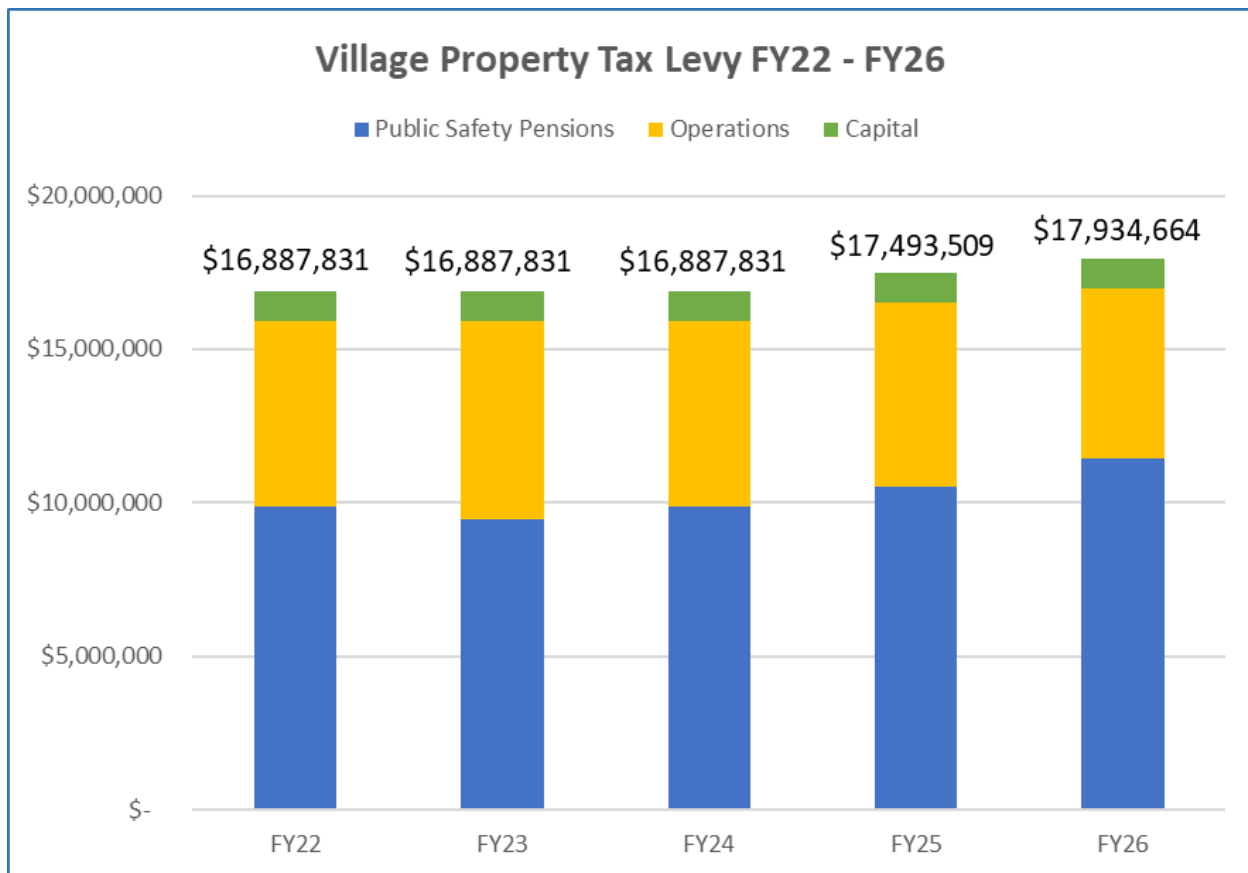
Police officers and firefighters are eligible for pension benefits upon retirement if they meet certain eligibility criteria which are set by State of Illinois law. Each municipality that employs police officers and firefighters must maintain a fund to pay the pensions. The pension funds are invested using parameters established by the State of Illinois to increase the value of the fund over time. The level of pension benefits is determined by State law.

#### **Who Pays for Public Safety Pensions?**

Both the employer and the employee are responsible for funding the public safety (police and fire) pension funds. Police officers contribute 9.91% and firefighters contribute 9.455% of their salary toward their pensions. This percentage is governed by State statute. The Village makes an annual contribution to each pension fund. The amount is based on an actuarial calculation that is determined by figuring the potential cost of the system based on statistical analysis which considers investment returns, employee contributions, and pension benefit payout costs.

#### **Does the Village Fund the Pensions at the Required Amount?**

Yes, each year the Village makes the required annual contribution to both the Police and Fire Pension Funds.



### Equalized Assessed Valuation

Based on recent increases and conversations with the Downers Grove Township Assessor, staff expect that the total Equalized Assessed Valuation (EAV) of all taxable property in the Village will increase by 6%. The Village's tax rate is projected to decline because the EAV expected percentage increase is greater than the percentage increase in the levy. The EAV increase is an estimation and could change once the assessment is finalized.

**Table 6: Levy, EAV, and Rate, 2022 to 2026**

Year	Levy (millions)	EAV (billions)	Tax Rate
2026	\$17.93	3.55 (est)	.5119 (est)
2025	\$17.49	3.35	.5293
2024	\$16.89	3.10	.5517
2023	\$16.89	2.96	.5716
2022	\$16.89	2.90	.5837

### **Village Tax Levy on a Typical Residential Property**

In 2025, a typical residential property with a market value of \$446,967 (taxable value of \$148,989) paid \$789 to the Village. The taxable value of the same property is expected to increase by 6% in 2026. With the 2.5% increase in the Village property tax levy, a typical residential property is expected to pay \$808, which is an increase of approximately \$20.

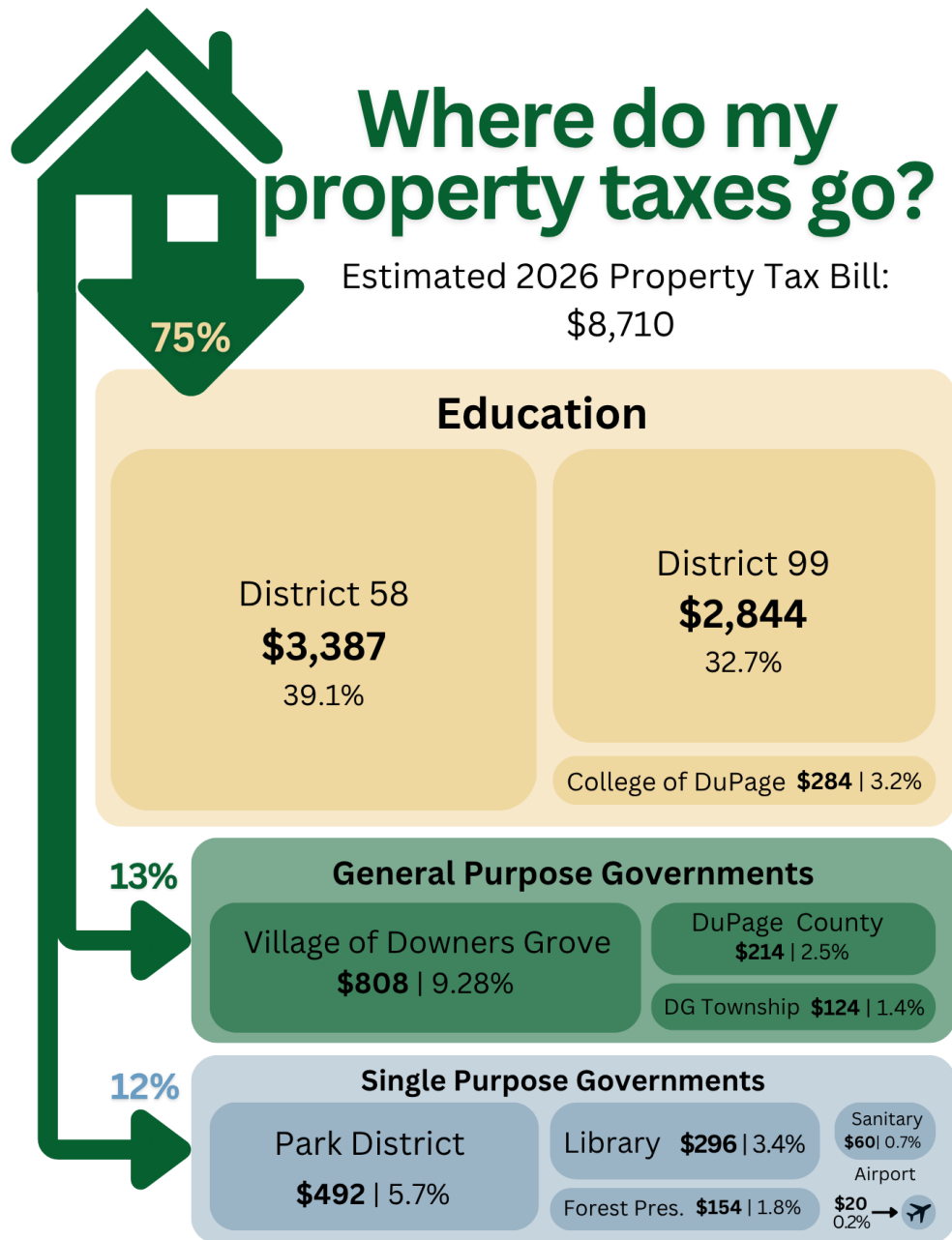
***Table 7: Impact of Property Tax Levy on a Typical Residential Property***

	FY26	FY25	Difference
Equalized Assessed Value	\$157,928	\$148,989	\$8,939
Village Tax Rate	.5119	.5293	(.0174)
<b>Village Tax Amount</b>	<b>\$808.48</b>	<b>\$788.60</b>	<b>\$19.88</b>

The Village portion of the property tax bill is about 9% of the total tax bill. Below is a breakdown of the percentage of distribution to local government entities from a typical tax bill. The information, as well as the property tax history of each parcel, is available on the DuPage County [website](#).



**Property Tax Levy on a Typical Residential Property, by Taxing Body**



Property tax bill and amounts estimated using prior year rates. Actual amounts are still to be determined through each entity's budget process.

## **Staffing**

The FY26 Proposed Budget reflects two additional full-time equivalent (FTE) staffing positions to support the Long Range Plan Strategic Goals. The first position in the Communications Department will assist with the priority action item *Enhance Boards and Commissions Engagement*, social media posts including Instagram and public information initiatives including micromobility device regulations, changes to the solid waste collection operations and the social services referral program. Further, the proposed budget includes two part-time Community Service Officers. They will perform traditional CSO duties such as accident reporting, responding to non-emergency calls, parking enforcement, special events and traffic control. With these additions, the Village's total proposed staff for FY26 is 313.50 FTE.

**Table 8: Staffing Increases, FY22 - 26**

<b>Year</b>	<b>Additional FTE Positions</b>
FY22	+1.0
FY23	+2.0
FY24	+6.75
FY25	+2.0
FY26 Proposed	+2.0
<b>Total</b>	<b>+13.75</b>

## ***Implementation of Guiding DG Plans and Priority Action Items***

The proposed budget supports the implementation of the [Guiding DG Plans](#) as well as the completion of the Priority Action Items identified in the Long Range Plan. Over \$14 million is included in the budget for multiple projects as noted below:

***Table 9: Funding for Guiding DG Implementation and Priority Action Items***

<b>Action Item</b>	<b>Plan / PAI</b>	<b>Funding Amount</b>	<b>Fund</b>
Downtown Flexible Amenity Areas	Streetscape Plan, PAI	\$1,800,000	Capital
Linda Kunze Plaza	Streetscape Plan, PAI	\$4,475,000	Capital
39th St Share Use Path	Active Transportation Plan	\$1,300,000	Capital
31st St Bike Path	Active Transportation Plan	\$87,500	Capital
Ash Tree Removal and Replacement	Sustainability Plan	\$50,000	Capital
Enhanced Parkway Tree Planting	Sustainability Plan	\$360,000	Capital
LED Streetlight Replacement	Sustainability Plan	\$250,000	Capital
Develop a Public Art Program	Comprehensive Plan, PAI	\$200,000	Capital
Lead Service Line Replacement Plan	PAI	\$500,000	Water
Facilities Condition Assessment	Sustainability Plan, PAI	\$75,000	Maj. Buildings
Fairview Focus Area and Connection Area TIF	Comprehensive Plan, PAI	\$30,000	Fairview TIF
Close the Ogden TIF	PAI	\$5,200,000	Ogden TIF
Enhanced Parkway Tree Inventory	Sustainability Plan	\$125,000	General
Street Intersection Improvements	Active Transportation Plan	Included in Roadway Maintenance - no line item	Capital
Complete an Attainable Housing Study	Comprehensive Plan, PAI	Will be completed within the budget - no line item	General
Update the Zoning Ordinance	Comprehensive Plan, PAI	Will be completed within the budget - no line item	General
Amend the Sign Ordinance to Allow Digital Signs	PAI	Will be completed within the GF budget - no line item	General
Consider a Private Tree Ordinance	Comprehensive Plan, PAI	Will be completed within the GF budget - no line item	General
Enhance Boards and Commissions Engagement	PAI	Will be completed within the GF budget - no line item	General
All Other Priority Action Items	PAI	Will be completed within budget	General

## ***Ogden Avenue Tax Increment Financing District***

The Proposed FY26 Budget reflects the recommendations in the Ogden TIF District close-out plan. The original expiration date of the District was December 31, 2024. In late 2023, the TIF was extended by up to 12 years to allow the Village to spend down the ending fund balance of approximately \$7 million over the next few years and distribute tax increment received in 2025 and beyond to the other taxing bodies. \$5.2 million is budgeted for reimbursements payments for Perillo Rolls-Royce (\$2.5 million), 1250 Ogden (\$1.2 million), and a redevelopment project currently in the planning stages (\$1.5 million).

### **Recent Ogden Avenue Redevelopment Projects Supported by the TIF District**

- 2025 - Agreement with 1250 Ogden LLC to construct a multi-tenant building with two restaurants at 1250 Ogden to reimburse the Developer up to \$1.2 million.
- 2024 - Agreement with Downers Grove Equity LLC to construct a new Andy's Frozen Custard at the northeast corner of Ogden and Washington to reimburse the Developer up to \$1.2 million.
- 2024 - Agreement with Gold Coast Exotic Imports to remodel and expand the existing 16,000 square foot building, construct a new 13,600 square foot two-story service center, and develop the 4241 Florence Avenue property into a vehicle inventory parking lot to reimburse the Developer up to \$2.5 million.
- 2020 - Agreement with 1111 Ogden, LLC to construct a 9,000 square foot multi-tenant retail building at 1111 Ogden Avenue to reimburse the Developer in an amount not to exceed \$850,000.

The Ogden TIF close-out plan also calls for revenue from property tax increments received after the original expiration date of the district to be distributed to the taxing bodies. The FY26 Proposed Budget includes \$1.9 million to be distributed to the taxing bodies.

## ***Water Fund***

The Village completed a Water Rate Study in 2024 to project revenue needs for the Water Fund based on a ten-year CIP that included:

- Backup Well Rehabilitation/Reconstruction (3x)
- Lead Service Line Replacement beginning in 2027
- Water storage tank rehabilitation (4x)
- Replacement of 1% of watermain annually
- Village-wide replacement of water meters

The Water Rate Study recommended rate increases of 9% in 2025 and 2026 and 6% in 2027 and a debt schedule that includes \$13.7 million bond issuance in 2025 and \$22.9 million in 2028.

In 2025, the Village unexpectedly received a \$5.3 million low-interest loan from the IEPA to fund the replacement of one backup well and a portion of watermain replacement. Based on this, the bond issuance planned for 2025 was rescheduled to 2026.

Due to inflation, costs for water system infrastructure projects are significantly higher than anticipated in the rate study. To address this, the multi-year capital projects plan was adjusted and the consultant that completed the rate study considered the updated plan and confirmed that the planned rate increases are sufficient to support the projects and debt service on the bond issuance.

A total of \$8.8 million is budgeted for capital projects. Water rates will increase by 9% effective in July 2026, increasing the annual bill for a typical residential customer by about \$60. The proposed budget includes a bond issuance in the amount of \$13.0 million to pay for water system capital improvements over the next three years. The bond issuance recommended for 2028 will increase to \$27.3 million and occur in 2029.



## ***Investment in Infrastructure***

The Village's strategic goal to provide *Top Quality Infrastructure* requires a commitment to ongoing investment in maintaining, replacing, or building new infrastructure. Since 2010, the Village has created and followed plans for sustainable funding for infrastructure. As a result, the Village has made major investments in streets, the stormwater system, water systems, and sidewalks.

The FY26 Budget includes \$36.2 million for continued investment in the Village's water, streets, stormwater, sidewalk and other infrastructure. This is a significant increase in infrastructure investment compared to previous years. The increase is due primarily to the efforts to construct the infrastructure projects recommended in the Guiding DG Plans.

The Village maintains several major infrastructure systems: streets, sidewalks, stormwater and water. In addition, the Village manages public facilities, traffic, the parking deck, and parking lots. The Village has both long and short-term spending plans for each of its major systems. Short-term spending plans are in the annual Community Investment Plan.

**\$8.8 Million for Streets** - The FY26 Budget includes \$8.8 million for street maintenance projects, including resurfacing, crack-filling and patching as well as streetscapes projects in the downtown. The Active Transportation Plan recommendations for improvements to street intersections throughout the Village such as bump-outs, sliver medians and pedestrian crosswalk striping will be made in conjunction with street maintenance activities. The Downtown Flexible Amenity Areas is included in this category. Street maintenance projects are funded by the Motor Fuel Tax, Home Rule Sales Tax, Property Tax and Telecommunications Tax.

**\$8.8 Million for Water** - The FY26 Budget includes \$8.8 million for water infrastructure projects. This figure includes \$500,000 for the replacement of lead service lines. Pursuant to the water rate study completed in 2024 and verified in 2025, water rates will be increased by 9%. For a typical residential customer, the bi-monthly water bill will increase by about \$10 from \$112 to \$122. The Village will be issuing bonds for \$13.0 million to help with capital projects to be completed in 2026 through 2028. Key projects for FY26 include the rehabilitation of the Summit Street water tank, a backup well rehabilitation, and watermain replacements.

**\$6.3 Million for Sidewalks** - The FY26 Budget includes \$6.3 million for sidewalk infrastructure projects. This consists of \$500,000 for sidewalk maintenance and repair and \$310,000 for crosswalk and accessibility improvements. The reconstruction of Linda Kunze Plaza at the Main Street train station is included in this category.

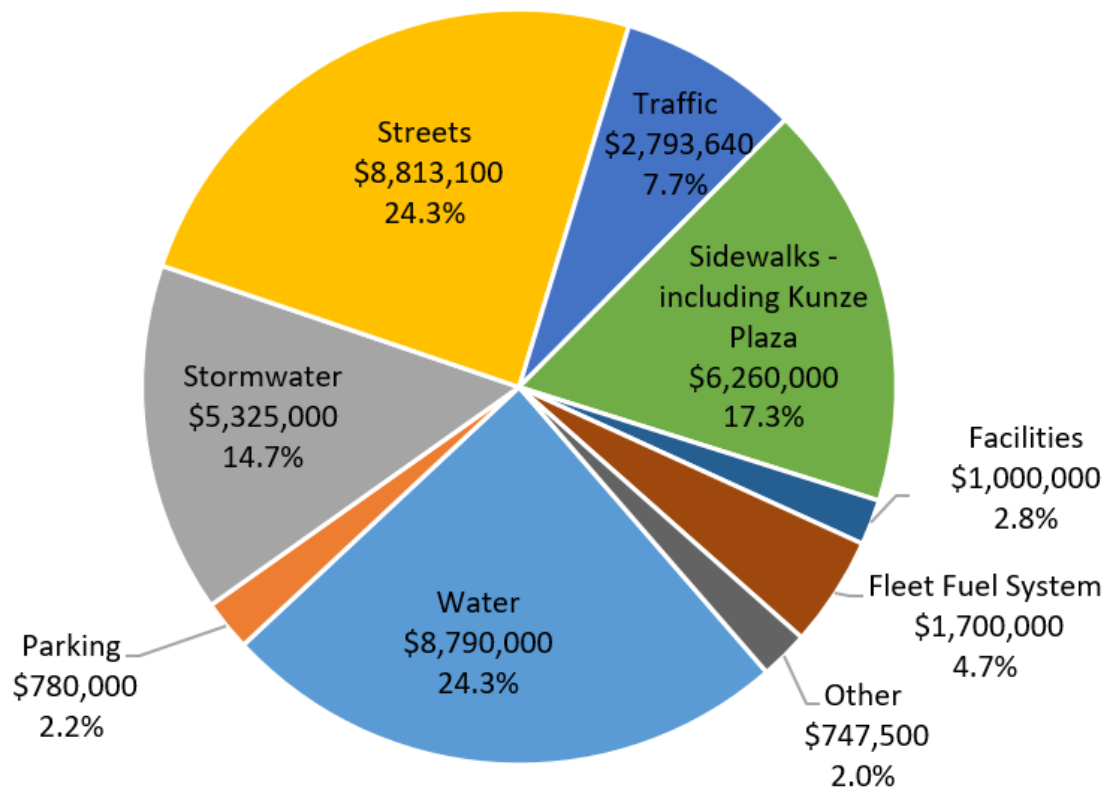
**\$5.4 Million for Stormwater** - The FY26 Budget includes \$5.4 million of investment in the stormwater management system. Revenues for stormwater expenses are provided by stormwater utility fees. The fees are budgeted to increase by 8.7% in FY26 (\$20.46 per ERU up from \$18.82 per ERU) pursuant to the 2023 Stormwater Plan. Key projects for FY26 include continued work on the lining of the 11' diameter pipe, which runs through the downtown, Prentiss Creek stream corridor improvements, and replacement of storm sewers.

**\$2.8 Million for Traffic** - The FY26 Budget includes \$2.8 million for traffic management and safety improvements. This includes \$2.0 million for continued pedestrian safety improvements (intersection improvements at Main Street and Oxford Avenue), \$475,000 for traffic signal modernization, and \$200,000 for neighborhood traffic management efforts.

**\$1.7 Million for Fleet Fuel System Replacement** - The FY26 Budget includes \$1.7 million of investment in the Capital Fund to upgrade and improve the Fuel System at Public Works. The Fuel System stores and dispenses fuel to all Village vehicles and is used to sell fuel to other organizations.

**\$1 Million For Village Facilities Maintenance** - The Major Buildings Fund includes \$1 million for maintaining Village-owned facilities including the Civic Center, four fire stations, Public Works and the Fleet Garage. The Village is currently preparing an analysis of these major buildings' current conditions and preparing a multi-year maintenance plan.

**FY2026 CAPITAL BUDGET BY MAJOR PROGRAM TYPE:**  
**\$36.21 MILLION**



## ***Potential Impacts to the Budget***

The FY26 Budget was prepared with great care and attention to detail and reflects staff's best assessment of revenues and expenses in each fund. However, there are several factors that could affect the budget, both positively and negatively, over the course of the year.

Most of the Village's revenue sources have the potential to be impacted by general economic conditions at the local, state, national, and international levels. The State of Illinois controls many of the Village's revenue sources, and Illinois continues to take actions to solve the state's ongoing financial challenges. Staff will continually monitor the general economic conditions locally and abroad, and staff will be prepared to implement any strategies needed to address any impacts to Village revenues.

If revenues perform better than the budgeted amounts, especially in the General Fund, the unanticipated funds could be transferred into other funds such as the Debt Service Fund, Health Fund, Risk Fund, and Major Buildings Fund to address trends and issues identified in the Long Range Plan.

Most of the Village's expenses are steady and predictable. However, expenses may increase if the Village has to provide additional services in response to unexpected emergencies. Further, general economic conditions may affect Village expenses. Staff is monitoring economic conditions with a focus on inflationary pressures, global supply chain issues, and international events.

Throughout 2026, staff will provide reports to the Village Council and community on the Village's budget performance and propose any modifications to the budget, if necessary.

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# 2025-2027 Long Range Plan

## Introduction and Overview

The Long Range Plan identifies and addresses issues affecting the long-term future of the Village. The Plan establishes the Village's goals and priority actions that guide annual budgets, daily operations, and delivery of services. The long range planning process is one of many strong management practices that led S&P to grant the Village its highest bond rating of AAA. The Long Range Plan consists of:

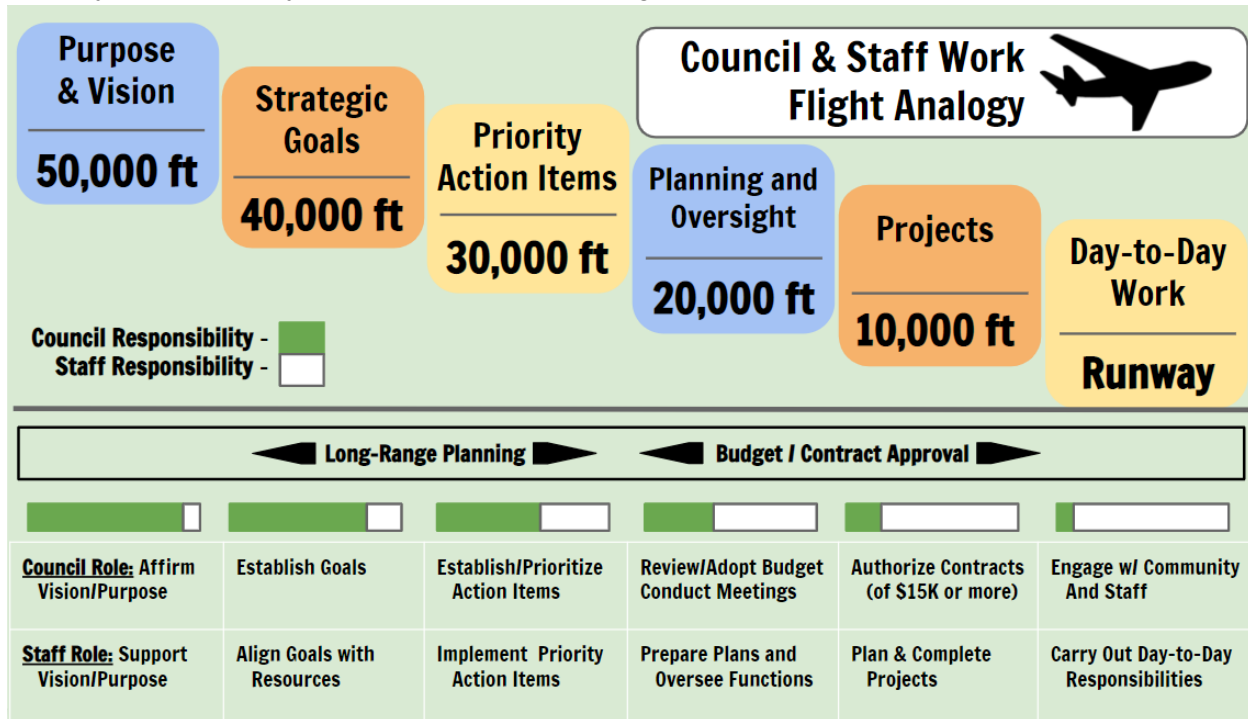
- Strategic Goals for 2025 to 2027 and beyond
- Key trends and issues affecting the Village's long-term future
- Strategies and solutions to address key trends and issues
- Priority Action Items to be completed by April 2027

To prepare the Long Range Plan, the Village Council met multiple times in a workshop format from June through October. The meetings provided an opportunity for dialogue and collaboration among the Village Council, community members, and staff.

Date	Topics
June 10	<ul style="list-style-type: none"><li>• <b>Introduction and Overview</b></li><li>• <b>Strategic Goals</b></li><li>• <b>Summary of Key Recommendations</b></li><li>• <b>Key Trends &amp; Issues</b></li></ul>
June 17	<ul style="list-style-type: none"><li>• <b>Key Trends &amp; Issues</b></li></ul>
July 1	<ul style="list-style-type: none"><li>• <b>Key Trends &amp; Issues</b></li></ul>
August 5	<ul style="list-style-type: none"><li>• <b>Key Trends and Issues</b></li></ul>
September 2	<ul style="list-style-type: none"><li>• <b>Priority Action Items</b></li></ul>
September 16	<ul style="list-style-type: none"><li>• <b>Priority Action Items</b></li></ul>
October 14	<ul style="list-style-type: none"><li>• <b>Review and Accept the 2025-2027 Long Range Plan</b></li></ul>

## Flight Analogy

The graphic below compares the roles of the Village Council and staff with an airline flight. The Long- Range Planning process takes place at the 30,000--40,000 foot level. The Council and community also have opportunities for input at the lower levels throughout the rest of the year, such as during regular Council Meetings, as part of the budget process, and in communicating formally and informally with members of the Village Council and staff.



## Strategic Goals

The Village Council developed the following strategic goals:

- Steward of Financial, Environmental, and Neighborhood Sustainability
- Exceptional Municipal Services
- Top Quality Infrastructure
- Strong, Diverse Local Economy
- A Safe and Welcoming Community
- A Beautiful Community
- Continual Innovation

### ***Achievements and Results***

In the past several years, the Village has completed many key accomplishments and achieved significant measurable results to further the Strategic Goals. Prior year [Annual Reports](#) summarize these accomplishments and results.

### ***Vision, Goals, and Objectives***

The Strategic Goals are supported by and applied in conjunction with the Village's Vision, Goals, and Objectives. The [Comprehensive Plan](#) articulates the vision for the desired characteristics of the Village for the next 20 years. The plan is the basis for the Goals and Objectives that will lead the Village through the implementation of the LRP. The Village's LRP Goals encapsulate the goals stated through the Village's recently completed Guiding DG initiatives, including the Comprehensive Plan, the Environmental Sustainability Plan, the Active Transportation Plan, and the Streetscapes Plan.

### **Steward of Financial, Environmental, and Neighborhood Sustainability**

The Village should act as a steward of public resources to achieve financial, environmental, and neighborhood sustainability. Financial sustainability can be achieved by aligning expenses with revenues on a long-term basis. The Village should control increases in expenses and implement revenue sources that withstand short-term uncertainty and provide long-term stability.

Neighborhood sustainability refers to the Village's role in crafting and applying policies and codes that help maintain or achieve the desired character of existing neighborhoods.

Environmental sustainability refers to the Village's goal to become a model sustainable suburban community. The Village will accomplish this through a collective effort with other governmental partners and the community to find innovative ways to reduce its impact on the environment and promote equitable benefits through effective communication and collaboration, thoughtful planning and investment, and shared values for the natural world. It is the Village's responsibility to engage in a continuous and conscious effort to deliver services strategically and conduct strategic policymaking to preserve resources and enhance the environment for future generations.

### **Exceptional Municipal Services**

The services provided by the Village to residents, businesses, visitors, and all other stakeholders should be of the highest quality and exceed expectations. Village services should be delivered at a value to the community and should reflect the needs and desires of the community as a whole. This is achieved through maximizing the value of public dollars by partnering with overlapping and adjacent government entities. The value of the Village's services should be regularly communicated to the public. The Village should be transparent and accessible, and residents should be engaged and able to interact with their local government. The Village achieves this by producing timely communications in multiple media formats, publishing financial information in a way that is clear and understandable, and seeking and implementing new ways to gather input from residents and other stakeholders.

### **Top Quality Infrastructure**

The Village owns and operates several infrastructure systems including streets, sidewalks, bike lanes, bike paths, pedestrian infrastructure, a stormwater management system, and a water supply and distribution system. The Village will partner with other governmental entities to work towards a seamless and efficient transportation system that offers good connectivity, improves safety and mobility for all modes of transportation, and enhances the character of the community. The Village has identified specific performance and maintenance measures for each infrastructure system. The Village should continue to invest in critical infrastructure systems so that they meet or exceed performance and maintenance standards and continue to ensure a resilient, sustainable, and high-quality of life for the whole community.

### **Strong, Diverse Local Economy**

The Village should continue to strengthen and diversify the local economy by working with the Downers Grove Economic Development Corporation (DGEDC) and implementing the recommendations of the Comprehensive Plan. The DGEDC, a private not-for-profit agency, is committed to strengthening and diversifying the local economy by retaining existing businesses and attracting new businesses. They strive to strengthen the commercial and industrial property tax base and the sales tax base, increase hotel tax revenue and grow local employment.

The Comprehensive Plan, adopted in 2011 and updated in 2017 and 2025, serves as a tool for improving the community in many areas, including economic development. The Village continues to work with the DGEDC to implement the recommendations of their Strategic Plan.

### **A Safe and Welcoming Community**

The Village should strive to provide and maintain a safe and welcoming community where people feel a sense of belonging. Safety should be a priority when providing services and constructing infrastructure. The services and infrastructure systems provided by the Village should work together to further this goal. All community members should be safe while participating in daily activities such as spending time in their house and neighborhood, driving a vehicle, riding a bike, and going for a walk. The Village should encourage and facilitate high-quality housing and neighborhoods for a diversity of residents to expand the reputation of Downers Grove as an attractive place to live. The Village should enjoy a low crime rate along with a low occurrence of fires and injuries. Buildings, both private and public, should be constructed in a manner that provides a safe environment for all occupants. All stakeholders, longtime residents, newcomers, and visitors should feel a sense of belonging in the community.

### **A Beautiful Community**

The Village should strive to enhance the appearance of the community. The built environment should be visually pleasing, of an enduring design, and instill a sense of pride among residents, visitors, and stakeholders. Public spaces should be inviting and engaging while providing a comfortable and welcoming place for people. Any project or improvement constructed or installed by the Village, large or small, should consist of a high-quality design aesthetic.

**Continual Innovation**

Innovation refers to the discovery, development, and implementation of leading ideas and practices. Continual innovation leads to increased value of each dollar of investment in Village operations. It is achieved by emphasizing a leadership philosophy that is issue-focused and builds on the skills and talents of all employees within the organization. Village staff carefully considers the benefits of innovative practices to ensure success and value to the organization.



# Summary of Long Range Plan Key Recommendations

The Long Range Plan includes two interrelated key recommendations designed to address multiple trends and issues, including:

- A. General Fund Sustainability
- B. Capital Fund Sustainability
- C. Funding for Guiding DG Recommended Capital Projects
- D. Implementation of the Fairview Focus Area Plan
- E. Funding for Village Facility Maintenance

## **Recommendation 1: Increase Home Rule Sales Tax by 0.50% from 1.0% to 1.50%**

- HRST revenues are directed 25% to the General Fund and 75% to the Capital Fund
- Results in total Sales Tax Rate for Purchases in VoDG of 8.50%
  - Competitive Overall Rate - Six DuPage municipalities have a 1.5% HRST rate or higher
  - Rate was previously 8.25% (.25% DuPage Water Commission sales tax was eliminated in 2016)
- \$4.4M/year projected revenue increase
  - \$1.1 M/yr General Fund Revenue Increase
  - \$3.3 M/yr Capital Fund Revenue Increase
- Use the revenue increase for:
  - General Fund operating expenses (\$600,000/year)
  - Required contributions for Public Safety Pensions (\$500,000/year)
  - Guiding DG projects and other capital projects (\$2.6 M/year)
  - Facilities maintenance projects (\$700,000/year)
  - The allocation of the enhanced revenue is for planning purposes. The actual amounts will be determined annually as part of the budgeting process
- Consider additional revenue enhancements

## **Recommendation 2: Create a TIF District for the Fairview Focus and Connection Areas**

- Create the District in conjunction with the start of the first redevelopment project - maximize increment revenue.
- Maximize Revenue from Development Projects - The primary objective of the TIF is to generate revenue for the public (streetscape) improvements.
- Preliminary increment revenue projections show \$65,000 in 2027 and \$1 M in 2050

## **Results**

- General Fund Sustainability - \$1.1 M/year for operating expenses and public safety pension contributions
- Capital Fund Sustainability & Funding for Guiding DG Recommended Capital Projects - \$2.6 M /year for these uses
- Funding for Implementation of the Fairview Focus Area Plan
- Funding for Village Facility Maintenance - \$700,000/year for maintenance projects

## General Fund Sustainability

<p style="text-align: center;"><b>Trends &amp; Issues</b></p>	<p><b>In 2025:</b></p> <ul style="list-style-type: none"> <li>Revenues are projected to be at \$63 million, and expenses are projected to be \$63 million or less.</li> </ul> <p><b>In 2026 and 2027:</b></p> <ul style="list-style-type: none"> <li>Projecting revenue in the current economic environment is challenging due to a high degree of uncertainty. Staff is conservatively projecting revenue to remain flat.</li> <li>Expenses are projected to increase at an annual rate of about 4%</li> </ul> <p>If these projections hold true, adjustments to expenses or revenues or both will be required in 2026 and/or 2027 to maintain a balanced budget and sustainable General Fund</p> <p>Required contributions to the public safety pension funds are projected to increase from \$10.7 million to approximately \$20.4 million by 2040.</p>
<p style="text-align: center;"><b>Background &amp; Key Facts</b></p>	<ul style="list-style-type: none"> <li>About 50% of revenue comes from sources affected by economic conditions</li> <li>In February 2025, the Village adopted a local 1% sales tax on grocery items to avoid a \$1.3 million decline in annual sales tax revenue.</li> </ul> <p><b>From 2020 to 2024:</b></p> <ul style="list-style-type: none"> <li>Revenues exceeded expenses, allowing money to be transferred from the General Fund to other funds to address other financial and strategic needs, including the Civic Center Project (\$9.4M) Equipment Replacement Fund (\$4.0M), Risk Fund (\$3.9M), Capital &amp; Facility Maintenance Expenses (\$3.9M) &amp; Health Fund Expenses (\$2.5M)</li> <li>Revenue increased from \$50.9 to \$63.0 million (24%)</li> <li>Expenses, prior to the transfers noted above, increased from \$47.7 to \$58.5 million (23%), driven primarily by personnel expenses, public safety pension contributions, and inflation</li> </ul> <p><b>In 2024:</b></p> <ul style="list-style-type: none"> <li>Revenue exceeded expenses (REV=\$63.0M, EXP=\$62.9)</li> <li>Revenue declined by 1.5% compared to FY23, driven by declines in Sales Tax, Home Rule Sales Tax, and Ambulance Fees</li> <li>\$4.4M was transferred to the Capital, Major Buildings, and Health Funds</li> </ul>
<p style="text-align: center;"><b>Strategies &amp; Solutions</b></p>	<ul style="list-style-type: none"> <li>Continue to monitor economic conditions and revenue &amp; expense performance</li> <li>Enhance revenue by up to \$1.3M in FY26 <ul style="list-style-type: none"> <li>Increase the Home Rule Sales Tax rate from 1.0% to 1.5%, effective 1/1/26</li> <li>Consider increasing the Hotel Tax rate from 4.5% to 5.5%</li> </ul> </li> <li>Consider further revenue enhancements for FY27 <ul style="list-style-type: none"> <li>Consider increasing the Electricity Tax or Natural Gas Tax</li> </ul> </li> </ul>

- Consider increasing the Food & Beverage Tax rate from 1.5% to 1.75%
- If revenue falls short of expenses, consider the following short-term actions:
  - Increase Village administered revenues (Hotel, Electricity, Natural Gas and Food & Beverage taxes) mid-year
  - Reduce expenses by filling essential vacancies only, making essential purchases only and reducing travel and training expenses.
  - Use up to \$500,000 of fund balance
- If revenue exceeds expenses, funds could be transferred to the Capital Fund and used to construct capital projects, including Guiding DG projects
- Make the required contributions to the Public Safety Pension funds using a combination of property tax levy and other revenue sources, including the pension stabilization assignment
  - Determine the mix of property tax levy, general revenues and assignment annually as part of the budgeting process
  - \$500,000 of general revenues targeted for the FY26 contribution
  - Continue to use this practice each year through 2040
- Consider additional revenue enhancements during the LRP update meetings in summer 2026 for FY27

*Table 1 - General Fund Revenues, 2020 to 2025*

Revenue Source	2020	2021	2022	2023	2024	2025 Est	2026-2027 Outlook
<b>Retail Related Sales Tax</b>	14.9	17.8	18.4	19.1	18.5	18.5	Flat
<b>Property Tax (OPS)</b>	6.0	6.0	6.0	6.4*	6.0	6.0	Discretion of Village Council
<b>Income Tax</b>	5.3	6.5	8.2	8.0	8.5	8.5	Flat
<b>Utility Taxes</b>	3.9	3.6	3.6	3.4	3.3	3.3	Gas & Electric Flat; Telecom Declining
<b>Building Permits</b>	1.2	1.1	1.9	1.2	1.3	1.5	Cyclical
<b>Food &amp; Beverage</b>	1.6	3.0	3.6	3.7	3.7	3.7	Flat
<b>Ambulance Fees</b>	1.5	3.7	3.8	3.7	3.3	3.3	Flat
<b>Cellular Equip Rental</b>	1.2	1.2	1.0	1.0	0.9	0.9	Flat
<b>Hotel Tax</b>	0.4	0.6	0.8	0.8	0.9	0.9	Flat
<b>Interest</b>	0.3	0.3	0.6	0.9	0.9	0.8	Decline expected due to lower interest rates & cash balances

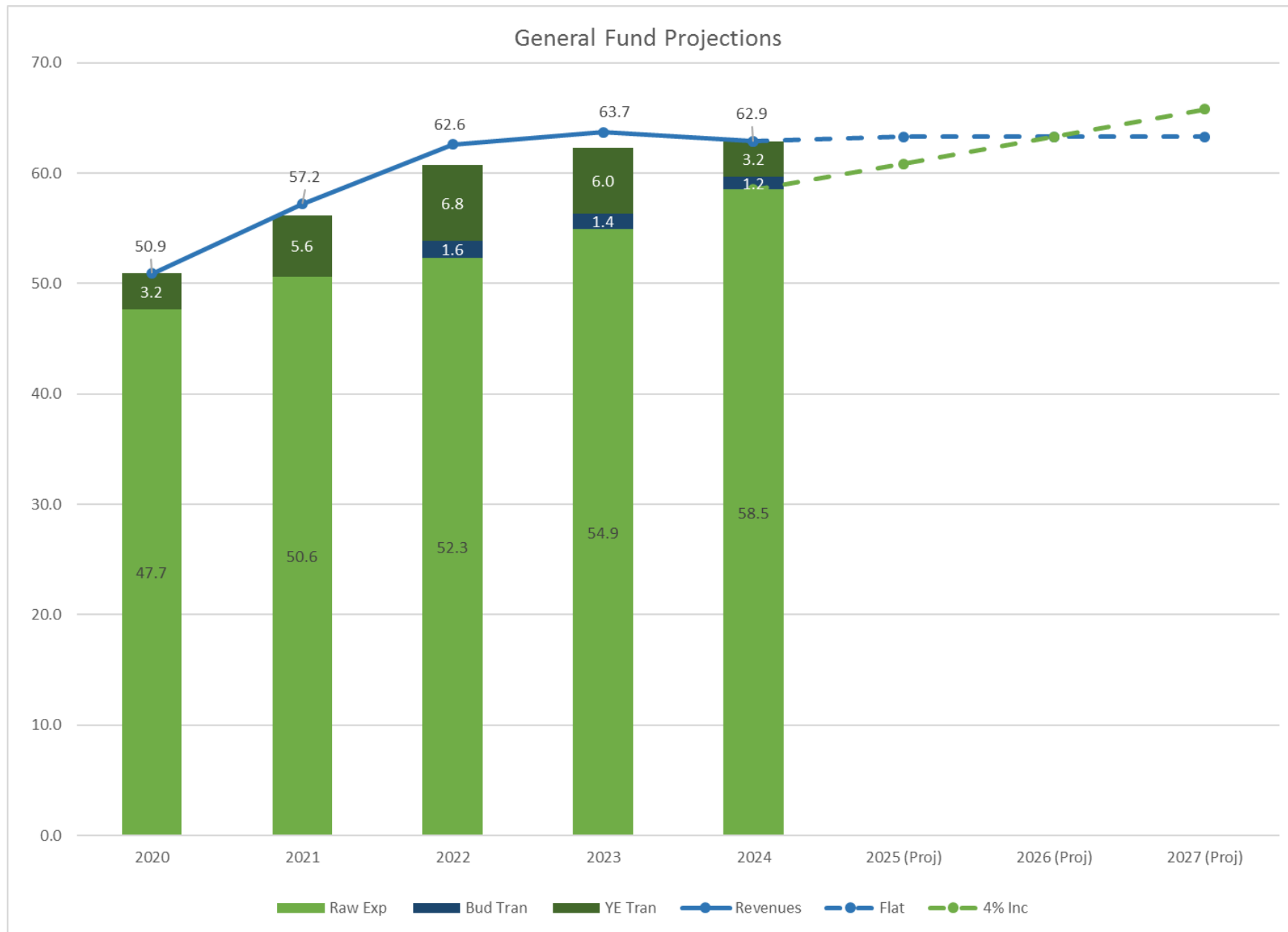
\*NOTE: The increase in Property Tax (OPS) from 2022 to 2023 was due to the Council's direction to implement a flat levy approach to smooth the impact of expected increases in the FY24 pension levy.

**Ambulance Revenue**

In 2024, ambulance revenue dropped 12% (\$440,000) from 2023 and fell short of the FY24 budget amount by nearly \$1 million. This is the first significant decrease since 2021, which is when the Village began participation in the Ground Emergency Medical Transport (GEMT) program. This Federal program provides supplemental funding to Illinois fire agencies that perform medical transports for Medicaid patients. This decrease in ambulance fee revenue is due primarily to a reduction in GEMT revenue driven by lower enrollment in Medicaid (fewer ambulance transports subject to the GEMT funding). Staff estimates the ambulance revenue will remain at this level for the next few years.

**Sales Tax and Local Use Tax Revenue**

Due to a recent change in state law regarding the collection of sales tax and local use tax, the Village projects that, beginning in 2025, sales tax and home rule sales tax revenue will increase and local use tax will decrease, based on the same retail sales activity. Because the new law will not result in a dollar-for-dollar shift, the net impact of the change is expected to result in a slight increase in the revenue generated by retail activity taking place in the Village. The projected impact is reflected in Table 1.



*Table 2: Municipal Home/Non-Home Rule Sales Tax Rate Comparison*

<b>Municipality</b>	<b>Sales Tax Rate</b>
Addison Bartlett	1.75%
Bolingbrook Elmhurst Roselle West Chicago	1.50%
Glen Ellyn Glendale Heights Warrenville Woodridge	1.25%
Bensenville* Carol Stream Darien Downers Grove Hinsdale* Lombard*^ Oak Brook Terrace Westmont* Wheaton Willowbrook Wood Dale* Villa Park*	1.00%
Naperville Winfield*	0.75%
Bloomingtondale Itasca* Oak Brook*	0.50%
Clarendon Hills* Lisle*	--

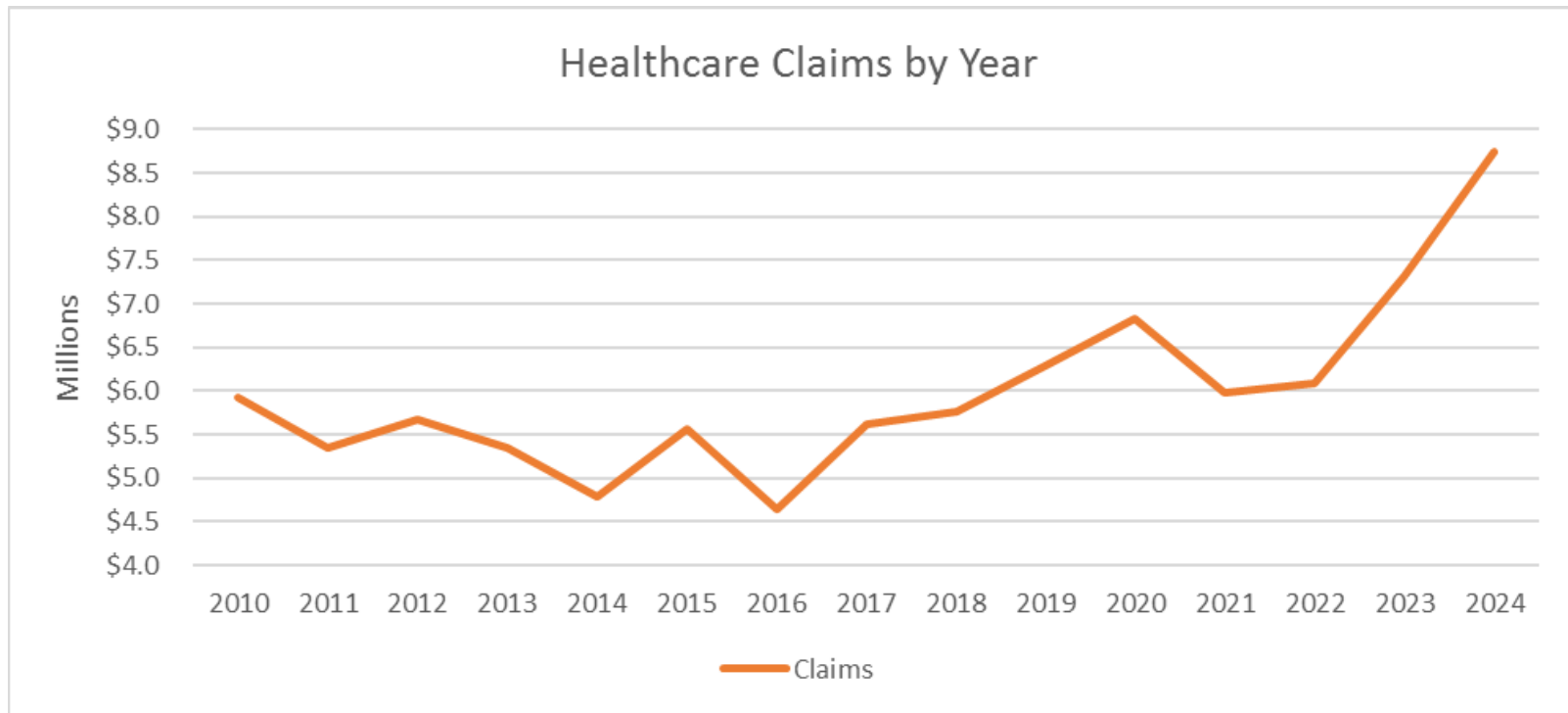
*\*Non-home rule communities are capped at 1.00% for their sales tax rate*

*^Some communities may have additional sales taxes for special business districts*



## Health Fund Sustainability

<b>Trends &amp; Issues</b>	<ul style="list-style-type: none"> <li>• Industry-wide health care costs are increasing due to inflation, health system consolidation, and utilization of high-cost pharmaceuticals.</li> <li>• In 2024, the total medical claims paid by the Village were the highest amount in the last 15 years, increasing by approximately 47.6% since 2010.</li> <li>• Medical Claimants between \$10,000 and \$75,000 increased 2024 expenses by \$1 million.</li> </ul>
<b>Background &amp; Key Facts</b>	<ul style="list-style-type: none"> <li>• In 2023 and 2024, the General Fund transferred a total of \$2.5M into the Health Fund in anticipation of higher claims</li> <li>• The 2024 ending cash balance in the Health Fund was \$3.7M</li> <li>• The Health Fund accounts for financial activity related to the Village's self-insured medical, dental, vision, and life insurance plans.</li> <li>• Claims and program administration are managed through a combination of internal staff and contractual support.</li> <li>• Health insurance costs represent a significant personnel expense which, if not effectively managed, will continue to grow at the industry trend of 8% per year.</li> <li>• The Village continues to initiate and maintain an interdepartmental and inter-agency focus on improving employee well-being to drive down costs related to health insurance expenses.</li> </ul>
<b>Strategies &amp; Solutions</b>	<ul style="list-style-type: none"> <li>• Partner with the Village's health insurance consultants and vendors to monitor and comply with changing healthcare industry trends.</li> <li>• Control costs by continuing to educate employees on healthcare consumerism and utilization, such as advocating for early cancer screenings and pharmaceutical alternatives for expensive and specialty drugs.</li> <li>• Consider incorporating plan design changes and technological advancements to assist with decreasing health plan costs.</li> <li>• Strategically draw down fund balance as necessary to fund the increase in claims.</li> </ul>



## Property Tax Levy & Public Safety Pensions

<b>Trends &amp; Issues</b>	<ul style="list-style-type: none"> <li>• The Village's required contributions to the public safety pension funds have increased from \$6.53 million in 2018 to \$10.65 million in 2025, an increase of \$4.12 million (63%).</li> <li>• The required contributions are projected to increase from \$10.7 million in 2025 to \$20.4 million in 2040.</li> <li>• In 2026, the required public safety pension contribution is projected to increase by \$791,155, an 8.9% increase for the Fire Pension and a 6.0% increase for the Police Pension. These increases were driven by an update of actuarial assumptions used to calculate the required contributions.</li> </ul>
<b>Background &amp; Key Facts</b>	<ul style="list-style-type: none"> <li>• The Village makes the required contribution to the public safety pension funds each year.</li> <li>• There are two public safety pension funds: the Firefighters Pension Fund and the Police Officers Pension Fund.</li> <li>• In 2023, the Village smoothed the total property levy by levying more than the required public safety pension contribution (which unexpectedly decreased in 2023) and using it for 2024 and future pension contributions.</li> <li>• In 2023, the Village created a Public Safety Pension Assignment within the General Fund to account for the smoothed contributions approach.</li> <li>• As expected, the required public safety pension contributions increased in 2024 and 2025. Therefore, the Public Safety Pension Assignment was used to make the required contributions to the public safety pension funds: \$192,760 in 2024 and \$150,000 in 2025.</li> <li>• The Assignment currently has a balance of \$622,346. At the end of FY25, the balance is planned to be \$472,346.</li> <li>• Use of the funds in the assignment both smooths the annual impact on property taxpayers and lessens the amount paid.</li> </ul>
<b>Strategies &amp; Solutions</b>	<ul style="list-style-type: none"> <li>• Continue to make the required contributions to the Public Safety Pension Funds</li> <li>• Make the required contributions to the Public Safety Pension funds using a combination of property tax levy and other revenue sources, including the pension stabilization assignment               <ul style="list-style-type: none"> <li>○ Determine the mix of property tax levy, general revenues and assignment annually as part of the budgeting process</li> <li>○ \$500,000 of general revenues targeted for the FY26 contribution</li> <li>○ Continue to use this practice each year through 2040</li> </ul> </li> </ul>

## **FAQ on Public Safety Pensions**

### **What Does "Public Safety Pension" Mean?**

Police officers and firefighters are eligible for pension benefits upon retirement if they meet certain eligibility criteria which are set by State of Illinois law. Each municipality that employs police officers and firefighters must maintain a fund to pay the pensions. The pension funds are invested using parameters established by the State of Illinois to increase the value of the fund over time. The level of pension benefits is determined by State law.

### **Who Pays for Public Safety Pensions?**

Both the employer and the employee are responsible for funding the public safety (police and fire) pension funds. Police officers contribute 9.91% and firefighters contribute 9.455% of their salary toward their pensions. This percentage is governed by State statute. The Village makes an annual contribution to each pension fund. The amount is based on an actuarial calculation that is determined by figuring the potential cost of the system based on statistical analysis which considers investment returns, employee contributions, and pension benefit payout costs

### **Does the Village Fund the Pensions at the Required Amount?**

Yes, each year the Village makes the required annual contribution to both the Police and Fire Pension Funds.

## **Public Safety Pension Stabilization Assignment**

In 2023, the Village assigned funds specifically for future pension contributions. This pension stabilization assignment is part of the General Fund fund balance. In 2024 and 2025, the Village used the stabilization assignment to lessen the total levy and to smooth the impact of annual increases. The stabilization assignment maintains a balance of \$472,346 for use in 2026 and future years.

The Village took advantage of two favorable conditions in 2023 and 2024 - an unanticipated decrease in the 2023 required pension contribution and exceptional revenue performance in both years - to assign over \$815,000 in the General Fund to be used to lessen future property tax levies and to smooth the anticipated increases.

### Plan for the Use of the Assignment

The Village may continue using the stabilization assignment to smooth the impact on the property tax levy for public safety pensions and lessen the amount of the total property tax levy in future years. From 2025 through 2029, the required pension contributions should be made using a combination of a portion of the stabilization assignment balance and the property tax levy for public safety pensions. The balance in the assignment of \$472,346 should be used over the next five years as shown in the plan above. The plan is intended to result in the lessening of the total property tax levy in each of the years 2026 through 2029 and smoothed annual increases in the total tax levy of about 4.2%. It should be noted that, as part of the smoothing efforts, the increase in the total tax levy will be greater than the increase in the required contribution in 2025, 2027, 2028, and 2029. The opposite will hold true in 2026.

*Table 3 - 5-Year Plan for the Use of the Public Safety Pension Stabilization Assignment*

Year	Required Contrib	Pension Levy	Other Components of the Levy <sup>^</sup>	Total Property Tax Levy	Use of the Assign (Update)	% Incr (Update)
2023	\$9.48 m	\$9.48 m	\$7.4 m	\$16.89 m		
2024	\$10.09 m	\$9.89 m	\$7.0 m	\$16.89 m		
2025	\$10.65 m	\$10.50 m	\$7.0 m	\$17.50 m	\$150,000	3.59%
2026	\$11.44 m	\$11.24 m	\$7.0 m	\$18.23 m	\$201,000	4.23%
2027	\$12.16 m*	\$12.01 m	\$7.0 m	\$19.00 m	\$153,000	4.23%
2028	\$12.91 m*	\$12.81 m	\$7.0 m	\$19.81 m	\$95,000	4.23%
2029	\$13.67 m*	\$13.65 m	\$7.0 m	\$20.64 m	\$23,346	4.20%

**\*NOTE:** These annual contributions are shown in the projection model. Actual annual contributions will vary from these figures.

**^ NOTE:** This plan assumes that there will be no other changes to the other levy components. These components of the levy may be changed as part of annual budget preparations.

#### **Results of the Public Safety Pension Stabilization Assignment**

Based on the above multi-year plan, the use of the assignment will result in:

- 2 years with unchanged (“flat”) total levies (2023 and 2024)
- 5 years of smoothed total levies (2025-2029)
- 6 years in which the total levy is lessened by the contributions for the assignment (2024-2029)

During the 2024 LRP process, a five-year plan for drawing down the Public Safety Pension Assignment (PSPA) was presented. The plan was based on a set of assumptions with the goal of minimizing and smoothing annual increases to the Village’s total property tax levy. These assumptions included:

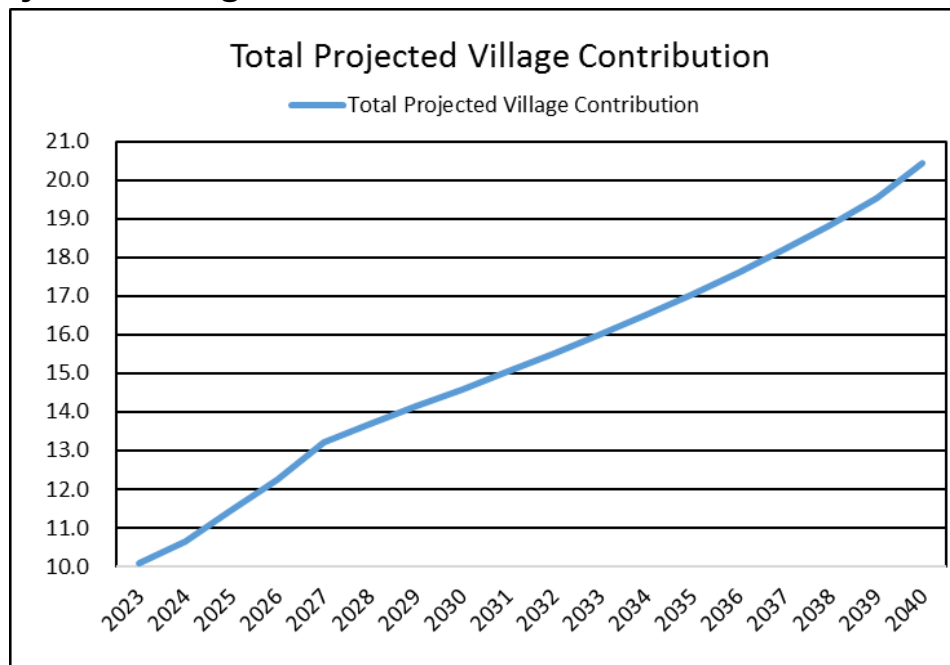
- Projections for annual required contributions based on actuarial assumptions
- Corporate and capital property tax levies remaining flat over a five-year period
- No additional transfers to the PSPA

As part of the management of the Village’s public safety pension funds, every 3-5 years, the Village’s actuary reviews the actuarial assumptions used to determine annual required contributions. In 2025, based on the review and implementation of these updates, the required contribution for FY26 will increase by \$279,995 (2.5% increase) more than originally expected. If the Village were to maintain the previous five-year plan, it would result in a 5.09% increase to the total property tax levy.

The PSPA is flexible, and the Village is able to modify the use of the assignment based on changing circumstances. Due to the change in actuarial assumptions and increase in the FY26 required contribution, the five-year plan for PSPA was reevaluated to determine if modifications would be necessary to meet the objectives of smoothing increases to the Village's total property tax levy. Since the changes to the actuarial assumptions are associated with longer-term trends and not because of a single year change, the projected required contributions were increased by 2.5% in future years.

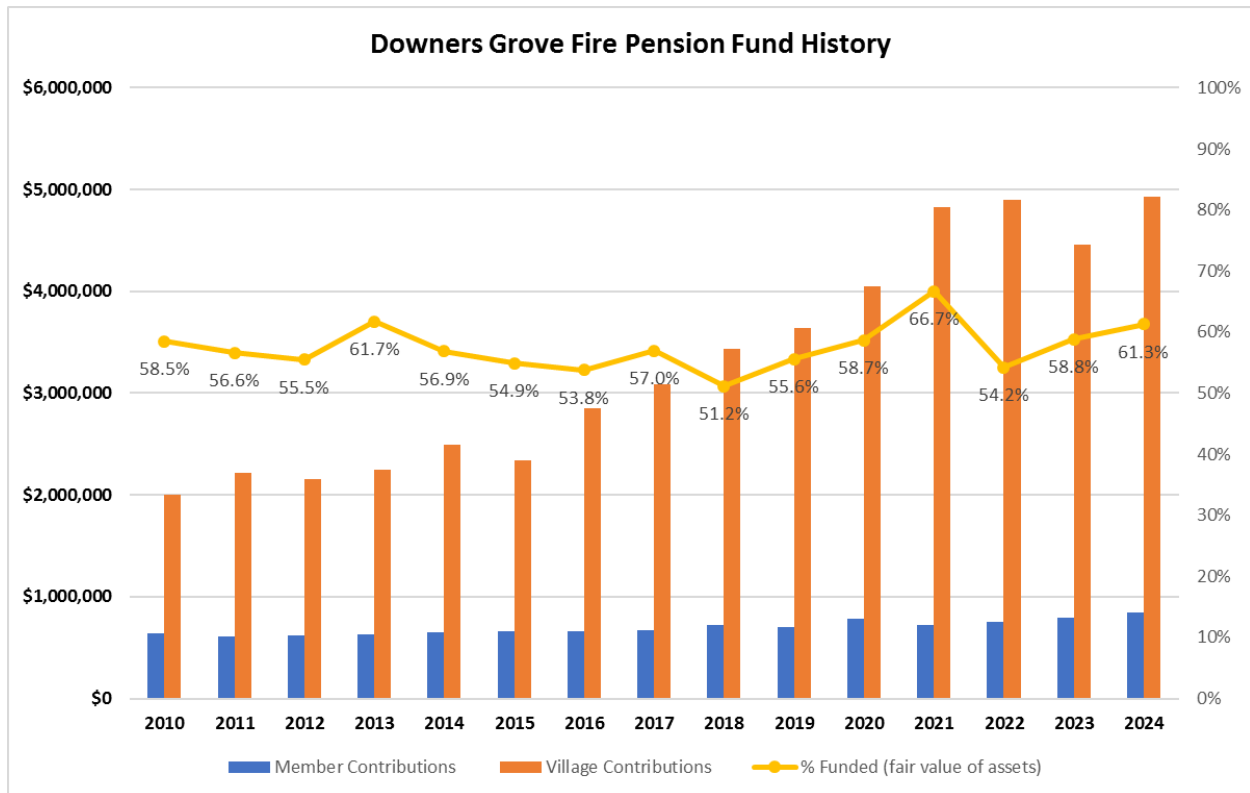
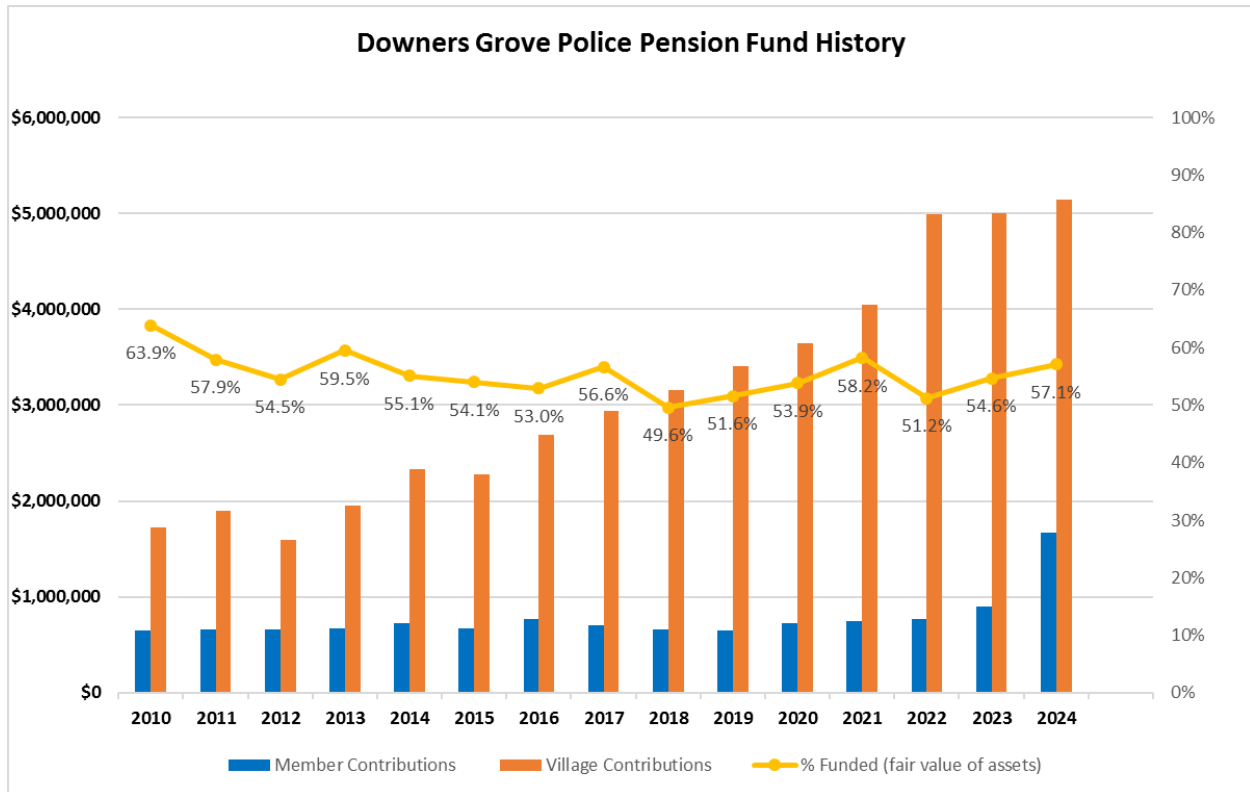
To meet the original objectives of the five-year plan, modification to the anticipated use of PSPA is recommended. A new five-year plan would result in a higher use of PSPA in FY26 and FY27, less use of PSPA in FY28 and FY29, and annual increases to the total levy between 4.20% and 4.23%.

## Total Projected Village Contribution



The chart above shows the projected annual required contributions to the public safety pension funds from 2023 through 2040. This projection was initially prepared by an actuary, but the contributions have been updated based on updated actuarial assumptions. Required contributions are projected to increase from \$10.7 million in 2025 to just over \$20 million in 2040. The actual annual required contributions are calculated each year and will vary from the projections in the chart. However, the projections serve as an effective guide and planning tool.

## Pension Fund History



## Projected Funding of Pensions

Both the police and the fire pension funds are on track to be fully funded by 2040.

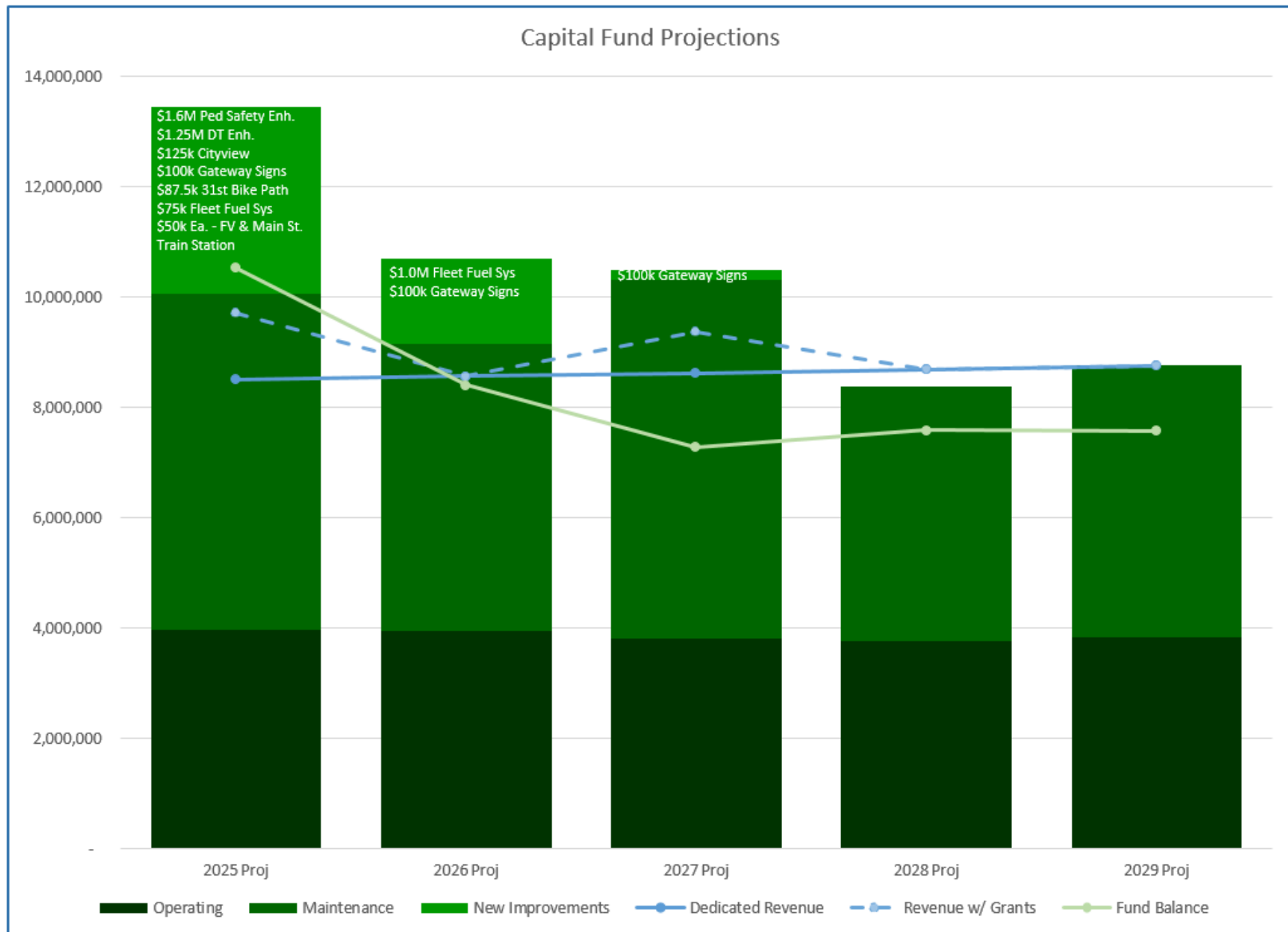


It should be noted that for every dollar shortfall of the assumed investment return, the recommended pension contributions would increase by approximately 1.7 cents on the dollar. This is because the recommended pension contribution is calculated by smoothing the asset value over 5 years and targets 100% funding over the next 16 years.



## Capital Fund Sustainability

<p style="text-align: center;"><b>Trends &amp; Issues</b></p>	<ul style="list-style-type: none"> <li>• Annual revenues of approximately \$8.5 million are projected to be sufficient to fund operating and maintenance expenses through 2029</li> <li>• Projected revenues are not sufficient to fund the construction of “new” infrastructure projects (projects that result in an expansion of infrastructure systems) beyond 2027.</li> <li>• In 2023 and 2024, revenues exceeded expenses in the General Fund, which allowed it to transfer \$4.2M to the Capital Fund to pay for accelerated maintenance and additional new projects beyond the planned maintenance of the existing infrastructure systems</li> <li>• Transfers from the General Fund will not likely be available in 2025 and beyond</li> <li>• On April 8, 2025, the Village Council approved three Guiding DG plans that include many recommended capital improvement projects</li> </ul>
<p style="text-align: center;"><b>Background &amp; Key Facts</b></p>	<ul style="list-style-type: none"> <li>• The Capital Fund accounts for major infrastructure work, including but not limited to roads, sidewalks, traffic signals, and crosswalks.</li> <li>• Revenue sources for the Capital Fund are Home Rule Sales Tax, Property Tax, and Telecom Tax</li> <li>• Major 2025 projects include pedestrian safety enhancements and downtown business district enhancements</li> <li>• Costs for maintenance, operations, and new infrastructure projects continue to increase</li> </ul>
<p style="text-align: center;"><b>Strategies &amp; Solutions</b></p>	<ul style="list-style-type: none"> <li>• Continue to maintain infrastructure systems at the recommended standards</li> <li>• Use a portion of the existing fund balance to fund planned new infrastructure projects through 2027 (Budgeted 2025 ending fund balance is \$10.5M).</li> <li>• Maintain a fund balance sufficient to make annual debt service payments of \$2.7M.</li> <li>• Continue to seek grant funding for all types of projects</li> <li>• Enhance revenue by up to \$3.3M in FY26 (home rule sales tax)</li> <li>• Use the enhanced revenue for the construction of Guiding DG capital projects, “new” capital projects and/or facilities maintenance <ul style="list-style-type: none"> <li>○ Determine the amount to be spent in each of the three categories as part of the annual budgeting process</li> <li>○ Targeted amounts for FY26 are as follows: <ul style="list-style-type: none"> <li>■ \$2.6M for Guiding DG and “new” capital projects</li> <li>■ \$700,000 for facilities maintenance</li> </ul> </li> </ul> </li> </ul>



## Water Fund Sustainability

<p style="text-align: center;"><b>Trends &amp; Issues</b></p>	<ul style="list-style-type: none"> <li>• The Village completed a Water Rate Study in 2024 to project revenue needs for the Water Fund based on a ten-year CIP that included: <ul style="list-style-type: none"> <li>◦ Backup Well Rehabilitation/Reconstruction (3x)</li> <li>◦ Lead Service Line Replacement beginning in 2027</li> <li>◦ Water storage tank rehabilitation (3x)</li> <li>◦ Replacement of 1% of watermain annually</li> </ul> </li> <li>• The Water Rate Study recommended: <ul style="list-style-type: none"> <li>◦ Water rate increases of 9% in 2025-2026 and 6% in 2027</li> <li>◦ A debt schedule that includes \$13.7 million bond issuance in 2025 and \$22.9 million in 2028</li> </ul> </li> <li>• In August 2024, the Village unexpectedly received a \$4.0 million low-interest loan from the IEPA to fund the replacement of one backup well and a portion of watermain replacement in 2025 <ul style="list-style-type: none"> <li>◦ Bids for IEPA-funded projects came in \$1.1 million higher than the award, primarily driven by the wellhouse reconstruction and well rehabilitation</li> <li>◦ The Village requested additional IEPA funding for the cost increases and was awarded an additional \$1.3M loan (Total IEPA loan will be \$5.3M, which includes contingency)</li> </ul> </li> <li>• Watermain replacement bids are coming in 20% higher than historical averages</li> <li>• Cost increases in 2025 are anticipated to persist due to increasing material and labor costs, impacting the recommendations of the 2024 Water Rate Study</li> </ul>
<p style="text-align: center;"><b>Background</b></p>	<ul style="list-style-type: none"> <li>• The Village is a member of the DuPage Water Commission (DWC), which purchases and distributes treated water from the City of Chicago. <ul style="list-style-type: none"> <li>◦ Three groundwater wells used prior to joining DWC have been maintained as an emergency backup and are in need of rehabilitation or replacement</li> </ul> </li> <li>• The Village has completed a Lead Service Line Inventory and Replacement Plan in compliance with both the State of Illinois and U.S. Environmental Protection Agency (USEPA) requirements <ul style="list-style-type: none"> <li>◦ Preliminary cost estimates from the LSLR Plan were used in the 2024 Water Rate Study</li> <li>◦ Full implementation of Lead Service Line Replacements (LSLR) is anticipated to begin in 2027</li> </ul> </li> </ul>
<p style="text-align: center;"><b>Strategies &amp; Solutions</b></p>	<ul style="list-style-type: none"> <li>• Implement the 9% increase in water rates in 2025</li> <li>• Execute the IEPA loan agreement for \$5.3 million</li> <li>• In the second half of 2025, verify that the debt issuance recommended in the 2024 Water Rate Study is sufficient for anticipated cost increases in CIP and supported with the rate increase recommendations</li> <li>• In 2027, conduct an updated Water Rate Study based on the finalized LSLR Plan</li> <li>• Continue to pursue state and federal grants and loans for water projects</li> </ul>

## Facilities Maintenance Plan

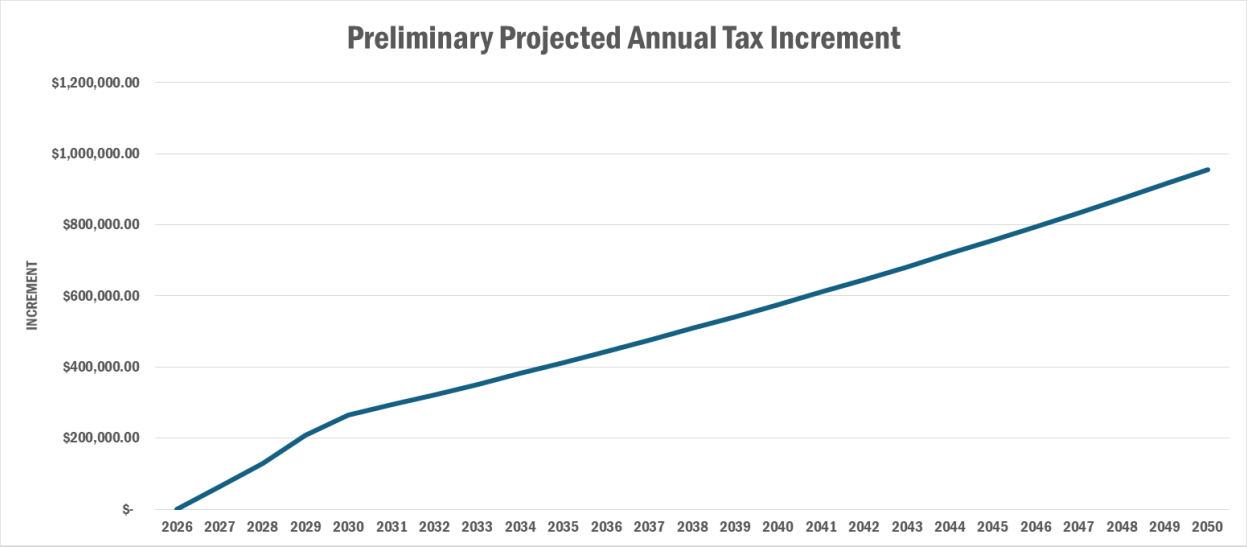
<p style="text-align: center;"><b>Trends &amp; Issues</b></p>	<ul style="list-style-type: none"> <li>• The Village is responsible for the maintenance and operation of seven major facilities (Civic Center, fleet garage, public works building, and four fire stations) as well as two train stations (Main Street and Fairview). It is estimated that the replacement value of these facilities is in excess of \$100 million.</li> <li>• The Village strives to maintain facilities: <ul style="list-style-type: none"> <li>◦ In an effective and financially sustainable manner;</li> <li>◦ In a manner that provides a safe, professional, and comfortable working environment and reduces the lifetime cost of ownership;</li> <li>◦ To a pre-determined high level of service and quality that employees and the public feel comfortable in and take pride in; and</li> <li>◦ In a manner that reflects and achieves the Village's environmental sustainability goals and objectives.</li> </ul> </li> <li>• The FY25 Major Buildings Fund budgeted ending fund balance of \$1.4 million will be available to support facility maintenance requirements in the next one to two years.</li> <li>• There is currently no annual funding source in place to support the long-term maintenance of Village-owned facilities.</li> </ul>
<p style="text-align: center;"><b>Background &amp; Key Facts</b></p>	<ul style="list-style-type: none"> <li>• Construction of the 80,000 square foot Civic Center was substantially completed in 2024.</li> <li>• The remaining major buildings that support Village operations were constructed between 1971 and 2008.</li> <li>• The Main Street Train Station was constructed in 1911, and the Fairview Avenue Train Station was constructed in 1916. Both buildings have been designated as historic landmarks.</li> <li>• On April 8, 2025, the Village Council approved the Environmental Sustainability Plan, which includes goals, objectives and actions that will improve the sustainable operation of Village-owned facilities.</li> <li>• The Village is in the process of preparing a facility condition assessment and maintenance plan that will determine funding requirements and priorities necessary for effective operating and capital maintenance of Village facilities, including the implementation of the Environmental Sustainability Plan.</li> </ul>
<p style="text-align: center;"><b>Strategies &amp; Solutions</b></p>	<ul style="list-style-type: none"> <li>• Complete the Facility Condition Assessment and Maintenance Plan in a manner that incorporates relevant goals, objectives, and actions from the Environmental Sustainability Plan.</li> <li>• Use the existing balance in the Major Buildings Fund Balance to fund projects required in the short term.</li> <li>• Pursue grant and rebate opportunities available to support environmentally sustainable improvements to Village facilities.</li> <li>• Transfer up to \$700,000 from the Capital Fund in FY26 to be used for facilities maintenance.</li> </ul>

## Guiding DG Plan Implementation

<b>Trends &amp; Issues</b>	<ul style="list-style-type: none"> <li>• The <a href="#">Comprehensive Plan</a>, <a href="#">Active Transportation Plan</a>, <a href="#">Environmental Sustainability Plan</a>, and <a href="#">Streetscapes Plan</a> provide the Vision, Goals, and Objectives to direct Village policy and action items over the next 20 years.</li> <li>• Many of the recommendations in the Guiding DG plans are capital improvement projects. Preliminary cost estimates indicate that the costs of all recommended projects could be measured in tens of millions of dollars.</li> <li>• While a small portion of the recommended capital improvement projects will be included in maintenance activities using existing revenue sources, the existing revenues are not sufficient to pay for most of the recommended projects.</li> </ul>
<b>Background &amp; Key Facts</b>	<ul style="list-style-type: none"> <li>• The Active Transportation Plan recommends over 400 capital project elements.</li> <li>• The Streetscapes Plan recommends a total of 66 capital project elements.</li> <li>• The Environmental Sustainability Plan includes 26 objectives that would be supported through a range of ongoing capital projects. The two-year action plan includes a facilities assessment that will provide recommendations for retrofits and emission reduction projects</li> </ul>
<b>Strategies &amp; Solutions</b>	<ul style="list-style-type: none"> <li>• Use the implementation sections of the Guiding DG plans to direct the construction of recommended projects</li> <li>• Include smaller, low-cost recommended capital projects in ongoing maintenance activities funded with existing revenues. Examples include constructing street bump-outs and medians with street resurfacing activities.</li> <li>• Identify and construct some improvements as stand alone projects</li> <li>• Identify and construct some improvements opportunistically in conjunction with other planned work, and as grant funding becomes available</li> <li>• Use available funds in the Capital Fund to pay for capital improvements located outside of the Fairview Focus Area on a cash-funded basis</li> <li>• Construct recommended capital improvement projects located within the Fairview Focus Area as part of the Fairview Focus Area Strategy</li> </ul>

## Fairview Focus Area Implementation

<b>Trends &amp; Issues</b>	<ul style="list-style-type: none"> <li>• The Village is taking steps to enhance the Fairview Focus Area, following recommendations outlined in the 2017 Comprehensive Plan.</li> <li>• In 2025, the Fairview Focus Area was rezoned, creating three new zoning districts</li> <li>• The Guiding DG Streetscapes and ATP recommend several capital projects for the Fairview Focus Area and connection to the downtown area. Based on preliminary cost estimates, construction costs could exceed \$10 million.</li> <li>• The Village currently lacks a dedicated revenue source to fund the streetscape improvements in the Fairview Focus Area.</li> <li>• The Village has not yet started the remaining actions in the implementation plan including: <ul style="list-style-type: none"> <li>○ Establish policies that dedicate funds to pay for public improvements.</li> <li>○ Facilitate the redevelopment of privately owned properties.</li> <li>○ Redevelop parking lots owned by the Village.</li> <li>○ Work with the Downers Grove Economic Development Corporation (EDC) to attract new business and retain existing occupants.</li> </ul> </li> </ul>
<b>Background &amp; Key Facts</b>	<ul style="list-style-type: none"> <li>• In the 2017 Comprehensive Plan, the area surrounding the Fairview Train Station was identified as a focus area for redevelopment and revitalization</li> <li>• The Village developed a Fairview Focus Area Action Plan to move forward the recommendations of the 2017 Comprehensive Plan</li> <li>• The Action Plan will likely take multiple years to implement, similar to the downtown revitalization efforts</li> </ul>
<b>Strategies &amp; Solutions</b>	<ul style="list-style-type: none"> <li>• Beginning in 2025, simultaneously undertake all outstanding actions in the Fairview Focus Area Action Plan</li> <li>• In 2026, create a Tax Increment Financing District <ul style="list-style-type: none"> <li>○ The District should include the Fairview Focus and Connection Areas</li> <li>○ The District should be created quickly to capture tax increment from development projects that are planned to begin construction in 2025</li> </ul> </li> <li>• Maximize revenue from redevelopment projects and minimize TIF funds invested into redevelopment projects</li> <li>• Use the TIF increment to complete a portion of the recommended streetscape and ATP improvements on a pay-as-you-go basis</li> <li>• In the first few years of the District, when increment revenue is low, use funds from the Capital Fund to make TIF-eligible improvements. In the later years of the District, consider using the TIF Fund to reimburse the Capital Fund for these TIF eligible expenses</li> <li>• Beginning in 2026, work with Metra to facilitate the redevelopment of the Fairview Station parking lot with a development scope determined by the Village Council</li> </ul>



## Priority Action Items

A key component of the Long Range Plan are the Priority Action Items. These items reflect Council priorities and serve as the Village's work plan from September 2025 through May 2027. The work plan should consist of action items that can be completed by May 2027.

### Criteria for Priority Action Items

Priority Action Items reflect Council priorities for new policies or revisions to existing programs and policies. The criteria for a Council Priority Action Item include:

- **Support of Strategic Plan Goals and Key Issues** - the action should achieve a measurable result that supports one or more of the Strategic Plan Goals and/or Key Issues addressed during Long-Range Planning.
- **Village Council Policy Direction Required** - the action requires the Village Council to provide policy level direction to be completed.
- **Six Months or More to Complete** - the action requires significant staff and/or Village Council time; six months or more from the time staff begins work on the action to the time the action is completed.
- **Multi-Departmental Effort** - the action requires effort from more than one Village department.

Priority Action Items are established by the Village Council prior to the preparation of the annual municipal budget. This schedule allows the budget to include the resources required to complete the Action Items. As an example, the 2023-25 Priority Action Items included the preparation of an updated Comprehensive Plan, Environmental Sustainability Plan, Active Transportation Plan and Streetscapes Plan. The FY24 and FY25 budgets included approximately \$900,000 to pay for consultants for these projects. Further, the FY24 budget included the then new staff position Environmental Sustainability Manager.

In 2023-25, the Village undertook and completed an unprecedented amount of Priority Action Items in terms of overall workload. However, three Priority Action Items included in the work plan were not started.

For the 2025-27 Priority Action Items, the list of projects will likely result in a workload that is less than that in the 2023-25 work plan while continuing to undertake an aggressive schedule. Once work commences, staff plans on presenting monthly status reports to the Village Council. This will allow the Council to make any desired adjustments to the work plan on a regular basis. Further, the Priority Action Items will be reviewed and discussed more formally as part of the 2025-27 Long Range Plan Update that will take place in summer 2026.



**Table 4**  
**2025-27 Priority Action Items**

Action Item	Notes/Status	Duration	Effort	Depts.
<p><b>Update the Zoning Ordinance</b>  This project consists of amending the Zoning Ordinance and potentially the Zoning Map to implement the recommendations of the 2025 Comprehensive Plan, including:</p> <p>Consider allowing ADUs in single-family detached districts as context-sensitive infill.</p> <p>Consider diversifying housing options by incrementally introducing duplexes, small-scale multi-family to existing single family districts.</p> <p>Consider offering density bonuses for attainable-housing projects.</p> <p>Consider offering grants or density bonuses that encourage restoration and adaptive reuse of heritage structures.</p> <p>Update ordinances to encourage a mix of retail, service, office, and multi-family uses in neighborhood commercial areas.</p> <p>Ensure shops, restaurants, entertainment, and high-density housing are allowed in mixed-use projects.</p> <p>Ensure Zoning Ordinance prioritizes mixed-use development in Downtown, Fairview, 75th Street, Belmont Train Station, West Ogden Avenue and, where appropriate, the Esplanade and the Butterfield Road Corridor</p> <p>Consider amending the outdoor-lighting code to a dark-sky outdoor lighting code.</p> <p>Consider updating ordinance to encourage the use of bird-friendly glass in multi-family buildings</p> <p>Examine sustainability infrastructure requirements (e.g. EV charging, native plantings)</p> <p>Re-examine shared parking agreement regulations.</p> <p>Examine parking requirements to encourage outlot redevelopment and green space</p> <p>Evaluate Village policies to potential updates that would promote biodiversity on private property (ESP)</p> <p>Evaluate Village policies and permitting to promote renewable energy development (ESP)</p>	<p>Allows multiple Comp Plan recommendations to be considered in one project.</p> <p>Allows multiple ESP recommendations to be considered</p> <p>Undertaking the Zoning Ord. update is an efficient means of furthering the Comp Plan recommendations</p>	12+ Mos	High	CD, LEG, VMO

<b>Update the Subdivision Code</b> This project consists of amending the Subdivision Code to implement the recommendations of the 2025 Comprehensive Plan.	Should be completed once the Zoning Ordinance is updated	3 Mos	Med	CD, PW, VMO, LEG
<b>Develop a Public Art Program</b> This project consists of creating a public art program to address program management and governance, funding, project selection, community engagement, and program evaluation.	Spaces for art in the downtown will be constructed in 2026	6 Mos	High	CD, LEG, PW, VMO
<b>Conduct an Attainable Housing Study</b> This project consists of analyzing the Downers Grove housing market to better understand housing costs, cost burden and housing availability.	The Comprehensive Plan and Existing Conditions Memo contain significant information and analysis as well as recommendations that would be the basis for this study.  The Metropolitan Mayors Caucus could be engaged to complete this study as part of their <a href="#">Homes for a Changing Region program</a>	6 Mos	Med	CD, VMO, LEG
<b>Consider a Private Tree Protection Ordinance</b> This project consists of adopting an Ordinance with regulations intended to reduce or minimize the number of privately owned trees removed in conjunction with construction and development activities. The regulations would focus on creating awareness of the existing privately owned trees that may be affected by the proposed construction and development activities. The Ordinance may be similar to the voluntary historic preservation ordinance. The Ordinance may require a mandatory submittal and review process while implementation of the regulations may not be mandatory.		12-15 Mos	High	CD, PW, VMO, LEG
<b>Establish Micromobility Device Regulations</b> This project consists of developing rules and regulations for the operation of bikes, e-bikes, e-scooters and other mobility devices.	In Progress	6 Mos	High	PD, LEG, VMO, PW, CD
<b>Create a TIF District for the Fairview Focus Area and Connection Area</b> This project consists of creating a Tax Increment Financing District which would generate revenue to be	In Progress  A consultant has	9 to 12 Mos	High	CD, PW, LEG, VMO, FIN

used to make public improvements and facilitate redevelopment projects.	completed some of the analysis required to create the District, under contract with the DGEDC			
<b>Facilitate the Redevelopment of Parking Lot I</b> This project consists of redeveloping the Village-owned parking lot that serves the Fairview Train Station with a residential or mixed use development as directed by the Council. Some commuter parking would be required to be provided, as approved by Metra.	Metra will have to participate in this project	12-15 Mos	Med	CD, LEG, VMO, FIN
<b>Design and Construct the 5 Flexible Amenity Areas</b> This project consists of designing and constructing five flexible amenity areas as recommended in the Streetscapes Plan and directed by the Village Council.	In Progress  Construction is planned for Spring 2026	6 to 12 Mos	Low	PW, CD, LEG, VMO
<b>Design and Construct the Kunze Plaza Improvements</b> This project consists of the design and construction of the Linda Kunze Plaza in the Downtown as identified in the Guiding DG Streetscapes Plan.	In Progress  A consultant is preparing the plans	Design in 2025  Construct in one season	Low	PW, CD, LEG, VMO
<b>Design and Construct the Northside Main Street Train Station Plaza</b> This project consists of the design and construction of the plaza on the north side of the Main Street train station in the Downtown as identified in the Guiding DG Streetscapes Plan.	In Progress  A consultant is preparing the plans	Design in 2025  Construct in one season	Low	PW, CD, LEG, VMO
<b>Facilities Condition Assessment (Phases 1 &amp; 2)</b> This project consists of the preparation of a comprehensive facility condition assessment and maintenance plan (FCA). The FCA will determine funding requirements and priorities necessary for effective operating and capital maintenance of Village facilities, including the implementation of the related Environmental Sustainability Plan actions.	In Progress  A consultant is preparing the assessment	6-12 Mos	Med	VMO, PW, FIN
<b>Solid Waste Contract</b> This project consists of selecting a vendor to provide solid waste collection and disposal services including refuse, recycling and yard waste for single family houses and qualify single family attached houses.	In Progress  Contract Expires in 3/31/26	12 Mos	High	VMO, LEG, FIN
<b>Lead Service Line Replacement Plan</b> The Lead Service Replacement and Notification Act, effective January 1, 2022, requires the Village to:	In Progress  Required	4 Years	Med	PW, VMO, FIN, COM

<ul style="list-style-type: none"> <li>Develop and maintain a complete inventory of lead service lines by April 2024</li> <li>Implement a plan to replace all lead service lines from 2027 to 2044</li> <li>Use good faith efforts to contract with vendors owned by minority persons, women and persons with a disability to complete lead service line replacements</li> </ul>				
<b>Close the Ogden TIF District</b> This project consists of investing the remaining funds in the Ogden TIF District (approximately \$2 million) in redevelopment projects that generate sales tax and food & beverage tax revenue and then retiring the District.	In Progress	12 to 24 Mos	Low	VMO, CD, LEG, FIN
<b>Amend the Sign Ordinance to Allow Digital Signs for Selected Areas or Uses</b> This project would consist of amending portions of the sign ordinance to allow for digital signs in selected areas or for selected land uses.	To be Completed as Part of the Zoning Ordinance Update	12 Mos	High	CD, LEG, VMO
<b>Enhance the Engagement of Boards and Commissions</b> This project consists of increasing the use of Boards and Commissions, strengthening the relationship between the VC and B&C's, formalizing B&C participation in the Long Range Plan, referring additional items to B&C's, and expanding recruitment efforts. Additional objectives may be identified if this project is undertaken.		9 to 12 Mos	High	All Departments
<b>Implement the Comprehensive Plan Focus Area Recommendations for 75th Street and Lemont Road</b> This project consists of facilitating the redevelopment of the shopping center located at the northwest corner of 75th Street and Lemont Road according to the recommendations in the Focus Area Plan in the Comprehensive Plan.		12+ Mos	High	CD, LEG, VMO
<b>Other Required Large Projects</b>				
<b>Negotiate Fire Department CBA</b>	Required	6-12 Mos	Med	LEG, VMO, FIN
<b>Negotiate Police Patrol CBA</b>	Required	6-12 Mos	Med	LEG, VMO, FIN

### Priority Action Items Target Schedule

	2025	2026				2027	
	Q4	Q1	Q2	Q3	Q4	Q1	Q2
<b>Solid Waste Contract</b>							
<b>Facilities Conditions Assessment</b>							
<b>Micromobility Device Regs</b>							
<b>Lead Service Line Replacement Plan</b>							
<b>Design &amp; Construct</b>							
Flexible Amenity Areas							
Linda Kunze Plaza							
North Train Station Plaza							
<b>Update Zoning Ordinance</b>							
<b>Amend Sign Ord (Digital Only)</b>							
<b>Update Subdivision Code</b>							
<b>Public Art Program</b>							
<b>Private Tree Regulations</b>							
<b>Fairview &amp; Connection TIF District</b>							

	2025	2026				2027	
	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Redevelop Parking Lot I							
Enhance Engagement of B/C's							
Implement 75th Street Focus Area Plan							
Close Ogden TIF							
Attainable Housing Study							

# **BUDGET OVERVIEW**

VILLAGE ORGANIZATIONAL CHART  
GFOA BUDGET AWARD  
BUDGET PROCESS  
FINANCIAL POLICIES AND PROCEDURES  
REVENUE ASSUMPTIONS  
PROPERTY TAXES  
MAJOR REVENUE TRENDS  
REVENUE BY SOURCE  
DEPARTMENT-FUND RELATIONSHIP  
SOURCES AND USES BY FUND  
CONSOLIDATED BUDGET SUMMARY  
ALL FUNDS SUMMARY

# VILLAGE ORGANIZATIONAL CHART

## Citizens of Downers Grove



Mayor  
Bob Barnett



Leslie  
Sadowski-Fugitt



Chris Gilmartin



Martin Tully



Michael  
Davenport



Tammy Sarver



Rob Roe

### Mayor & Commissioners

#### Board & Commissions

- Board of Fire & Police Commissioners
- Building Board of Appeals
- Community Events Commission
- Environmental Concerns Commission
- Fire Pension Board
- Foreign Fire Insurance Tax Board
- Historic Preservation & Design Review Board
- Human Service Commission
- Library Board of Trustees
- Liquor Commission
- Planning & Zoning Commission
- Police Pension Board
- Stormwater & Flood Plain Oversight Committee
- Technology Commission
- Transportation & Parking Commission

**Village Attorney**  
*Enza Petrarca*

**Village Manager**  
*David Fieldman*

**Village Clerk**  
*Rosa Berardi*

**Village Manager's Office**  
*Deputy Village Mgr  
Michael Baker*

**Human Resources**  
*Lauren Linares*

**Information Technology**  
*Bill Herman*

**Finance**  
*Robin Lahey*

**Public Works**  
*David Moody*

**Community Development**  
*Stan Popovich*

**Police**  
*Mike Devries*

**Fire**  
*Scott Spinazola*

**Communications**  
*Douglas Kozlowski*

**Engineering**  
*Scott Vasko*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Village of Downers Grove  
Illinois**

For the Fiscal Year Beginning

**January 01, 2025**

*Christopher P. Morill*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Village of Downers Grove, Illinois for its Annual Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# BUDGET PROCESS

Staff starts preparing for the Long Range Plan in January. Staff presents materials to the Council in the summer in a series of public meetings during which Council develops updates to the Long Range Plan. The Long Range Plan guides staff in the preparation of the annual budget.

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. Capital planning is done in August and September when the summer construction season is ending. 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 to allow questions and feedback from residents pertaining to the budget, including a Saturday Coffee with the Council budget workshop. Copies of the proposed budget are made available for the public 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 December.

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.

**The FY2026 proposed budget was adopted as presented. No changes were made.**

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Staff starts LRP Process												
1st Quarter Budget Review												
LRP Meetings Council and Community												
Mid-Year Financial Review												
Revenue Projections, Departmental Expenditure												
Targets Established, Discussion of Goals												
Finance Review of Departmental Budgets Requests												
Departmental Budget Meetings												
CIP discussion												
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												



# FINANCIAL POLICIES AND PROCEDURES

Financial policies guide staff during the preparation of the annual budget. Significant effort has been made during the budget process to ensure that the organization's guiding financial principle was met: to achieve structural balance between revenues and expenditures/expenses to ensure that desired service levels are provided on a sustained basis. The accounting policies of the Village of Downers Grove conform to Generally Accepted Accounting Principles as applicable to municipalities. The following is a summary of significant financial policies and practices.

## **AUDITING AND FINANCIAL REPORTING POLICIES**

The Village will produce annual financial reports in accordance with Generally Accepted Accounting 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 Annual Comprehensive 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 FUNDS, which include the General Fund, Special Revenue Funds, Capital Funds and Debt Service Funds. These funds track specific types of activities like general operations, dedicated revenues or debt repayment.**

**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.

### **Special Revenue Funds:**

**Ogden Avenue TIF** — A 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 fund created to account for economic development incentives in the form of tax rebates.

**Washington & Curtiss TIF** — A fund created to account for all the financial activity related to the Washington & Curtiss TIF district. This TIF provides a mechanism for the collection of property tax revenue related to the construction of a multi-family residential development on the Civic Center property.

**Meadowbrook Shopping Center TIF** — A Fund created to account for all the financial activity related to the Meadowbrook Shopping Center redevelopment. This TIF was approved in 2025. No revenues or expenditures are budgeted for FY2026. Fund activity is anticipated in FY 2027 and beyond

**Fairview TIF Fund** — A fund created to account for all the financial activity related to the Fairview TIF district. This TIF is anticipated to be approved in 2026. Budgeted expenditures in this fund in FY2026 are for consulting fees for the creation of the TIF.

# FINANCIAL POLICIES AND PROCEDURES

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 fund created to account for the funds provided by the Illinois Municipal League for Foreign Fire Insurance.

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

## **Capital Projects Funds:**

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.

Major Buildings Fund — A fund created to track future building construction for Police, Fire, and Village Hall facilities and project-oriented maintenance activities related to the Village's facilities.

## **Debt Service Funds:**

Capital Debt Service Fund — A fund which accounts for the accumulation of resources for, and the payment of, principal and interest on long-term debt for capital improvements.



**The 2026 Budget was prepared in compliance with all financial policies.**

# FINANCIAL POLICIES AND PROCEDURES

## **The Village has the following PROPRIETY FUNDS:**

**These funds are 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. There are two different types of proprietary funds: Enterprise Funds and Internal Service Funds.**

### **Enterprise Funds:**

**Stormwater 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.

### **Internal Service Funds:**

**Equipment Replacement Fund** — An internal service fund which derives revenue from charges to Village departments, and resources are used for the purchase of vehicles, fire, and computer equipment according to the Village's Five-Year Plan.

**Fleet Service Fund** — An internal service fund which provides maintenance and purchasing support to all Village departmental fleet equipment. This internal service fund pays for its expenses through the collection of maintenance fees from user departments.

**Health Insurance Fund** — An internal service fund which accounts for the Village's self-insured medical, dental and vision insurance fund. Claims administration is accomplished by a combination of the internal staff and contractual support. The Village also provides coverage for the Library, Park District, EDC and Village retirees, with these participants paying 100% of their premium costs.

**Risk Management Fund** — An internal service fund used to administer the Village's workers compensation program and Village liability insurance program, handle all Village liability claims, coordinate safety training programs, and handle the legal issues of the OMNIBUS testing for all commercial drivers (CDL).

## **The Village has the following TRUST & AGENCY FUNDS:**

**These funds are 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.**

**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.

**OPEB Trust Fund** — A trust fund for prefunding the Village's obligations for post-employment benefits for Health Insurance.

# FINANCIAL POLICIES AND PROCEDURES



**The Village has the following COMPONENT UNIT FUNDS:**

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.

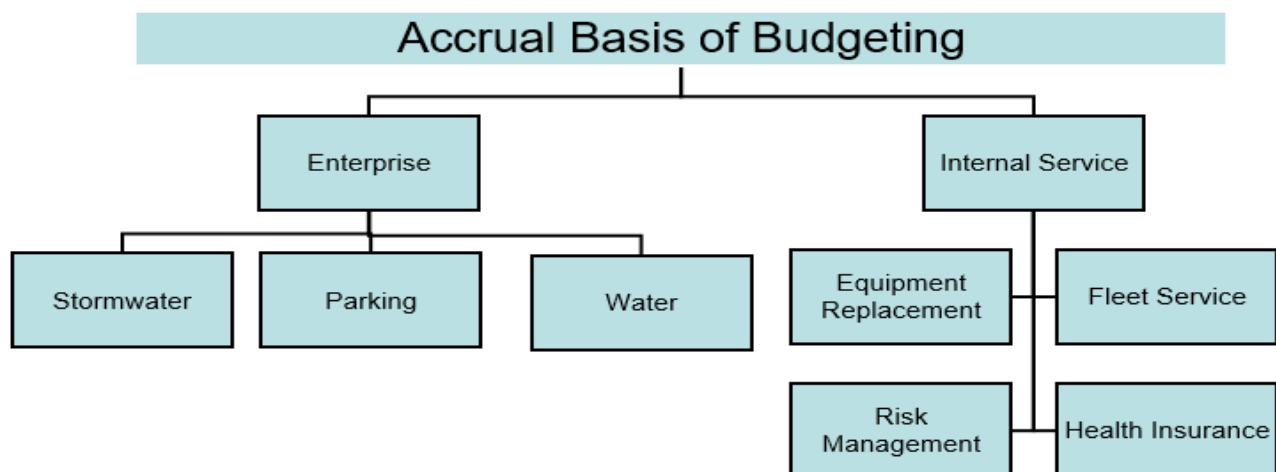
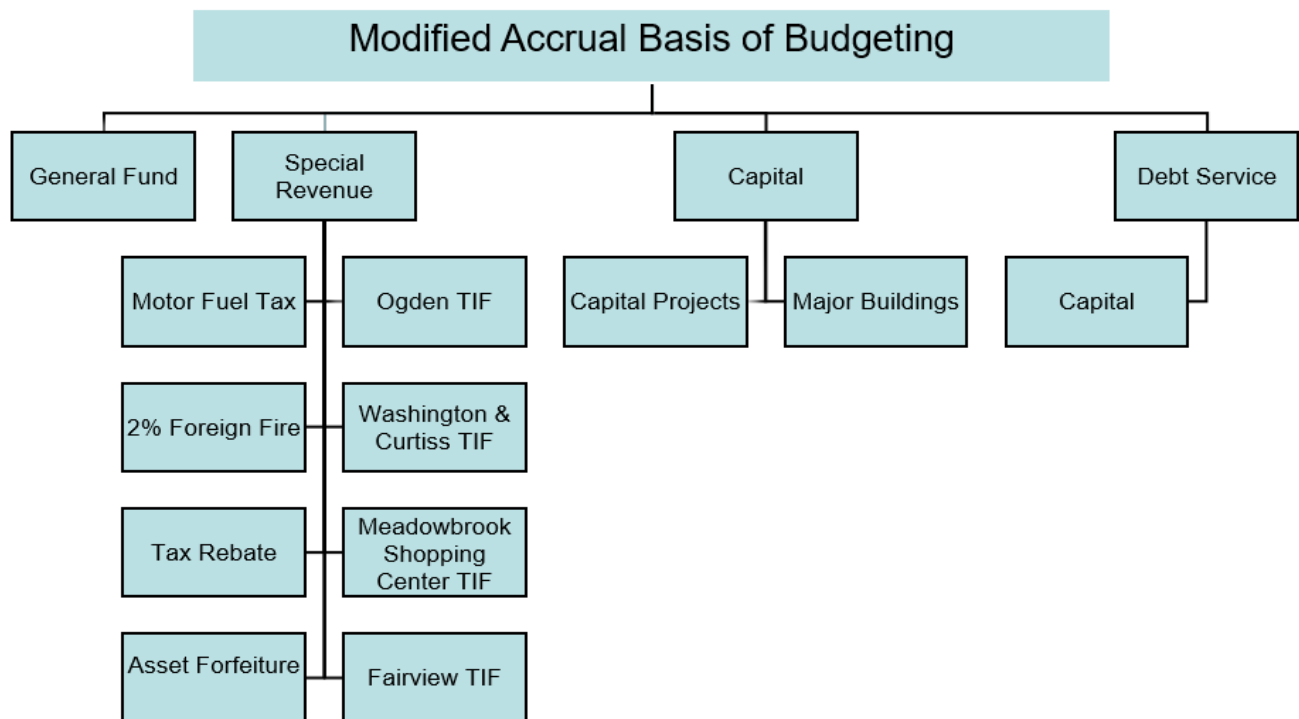
Downers Grove Public Library Fund

Downers Grove Public Library Capital Replacement Fund

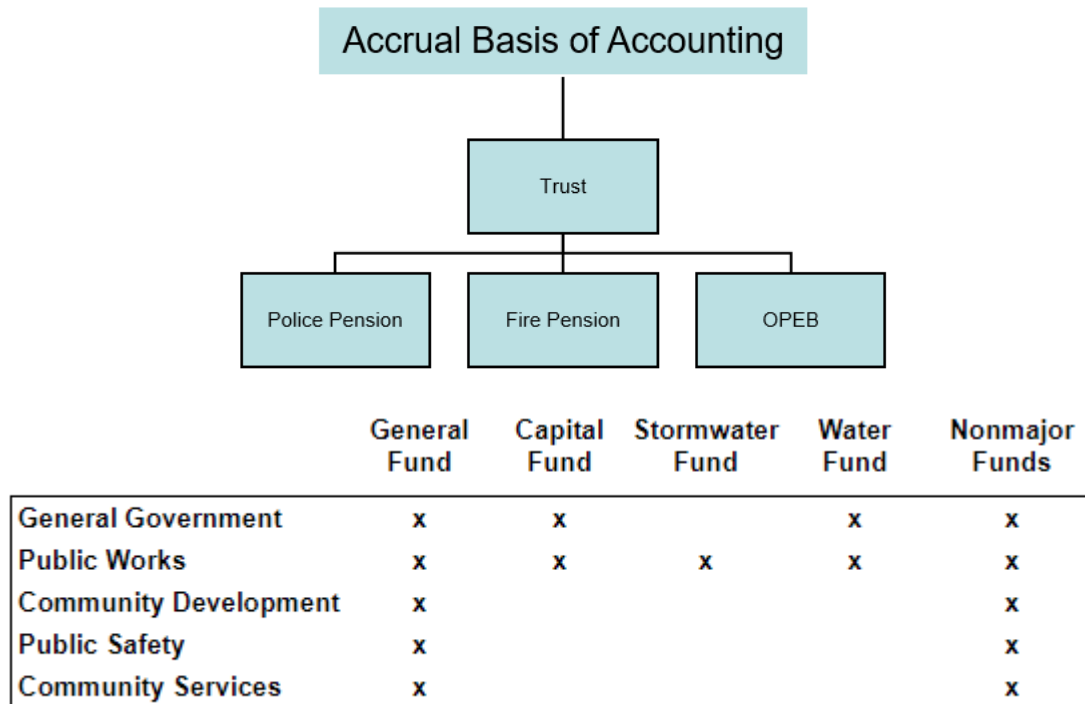
# FINANCIAL POLICIES AND PROCEDURES

## 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.



# FINANCIAL POLICIES AND PROCEDURES



## **LONG RANGE PLAN**

This years' 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 pages 23-56 in this document 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](#). 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 \$100,000 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.

In 2024 the Village updated the Water Rate Study and was also notified by the IEPA that the Village will receive a \$4.0M loan, per the 5 year plan that was submitted for FY 2024-2028. Because of this low interest funding, additional debt will not be needed until 2026, which follows the recommendations of the updated Water Rate Study.

From 2021-2024, Stormwater projects were completed with debt issuances. Beginning in 2025, Stormwater projects are being funded with the revenues from the Stormwater Fund.

# FINANCIAL POLICIES AND PROCEDURES

Fund	Infrastructure or Facility	Current Revenue Source
102 - Motor Fuel Tax	Streets - Roadway Maintenance	Motor Fuel Tax
110 - Ogden TIF 112 - Washington & Curtiss TIF 115 - Fairview TIF	Redevelopment Agreements	TIF Increment
220 - Capital	Streets Bikeways Facilities Maintenance Debt Service - Fire Station #2 Debt Service - Road Reconstruction Sidewalks Traffic Projects Streetlights	Home Rule Sales Tax Property Tax Telecom Tax
443 - Stormwater	Stormwater and Draining Debt Service - Stormwater	Stormwater Fees
471 - Parking	Parking Projects	Parking Fees
481 - Water	Watermains and Water System Sidewalks	Water Fees
* 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. The Village has created the following TIF districts:

- 1997 — Central Business District (expired)
- 2001 — Along the Ogden Avenue Corridor (original expiration 2024 but being extended)
- 2023 — Washington & Curtiss for the Civic Center Project
- 2025 — Meadowbrook Shopping Center

In 2026, the Village will be creating another TIF for a designated area on Fairview.

## **INVESTMENT POLICIES**

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

All participants in the Village's investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of public trust.

The Village's policy authorizes investments in a restricted selection of the State authorized investments. The financial institutions with whom the Village does business are all selected through a qualified process. The policy identifies parameters for diversification as it relates to types of investments, number of institutions invested in and length of maturity for investment. Village funds on deposit in excess of FDIC limits must be secured by collateral. All security transactions entered into by the Village are conducted on a delivery 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

# FINANCIAL POLICIES AND PROCEDURES

## 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 2024 calendar year was \$3,348,017,009. 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 \$288,766,467. As of December 31, 2024, the Village had 84,146,000 in outstanding debt and a debt to EAV ratio of 2.51%.



# FINANCIAL POLICIES AND PROCEDURES



The Village's bond rating was reaffirmed AAA by Standard & Poor's with the 2022 bond offering. 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 2021 of 42% of operating expenditures
- Very strong liquidity, the village had about \$77 million in total cash and investments available for liquidity purposes.
- Strong institutional framework score

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 118.

The Village's policies for the issuance of debt are:

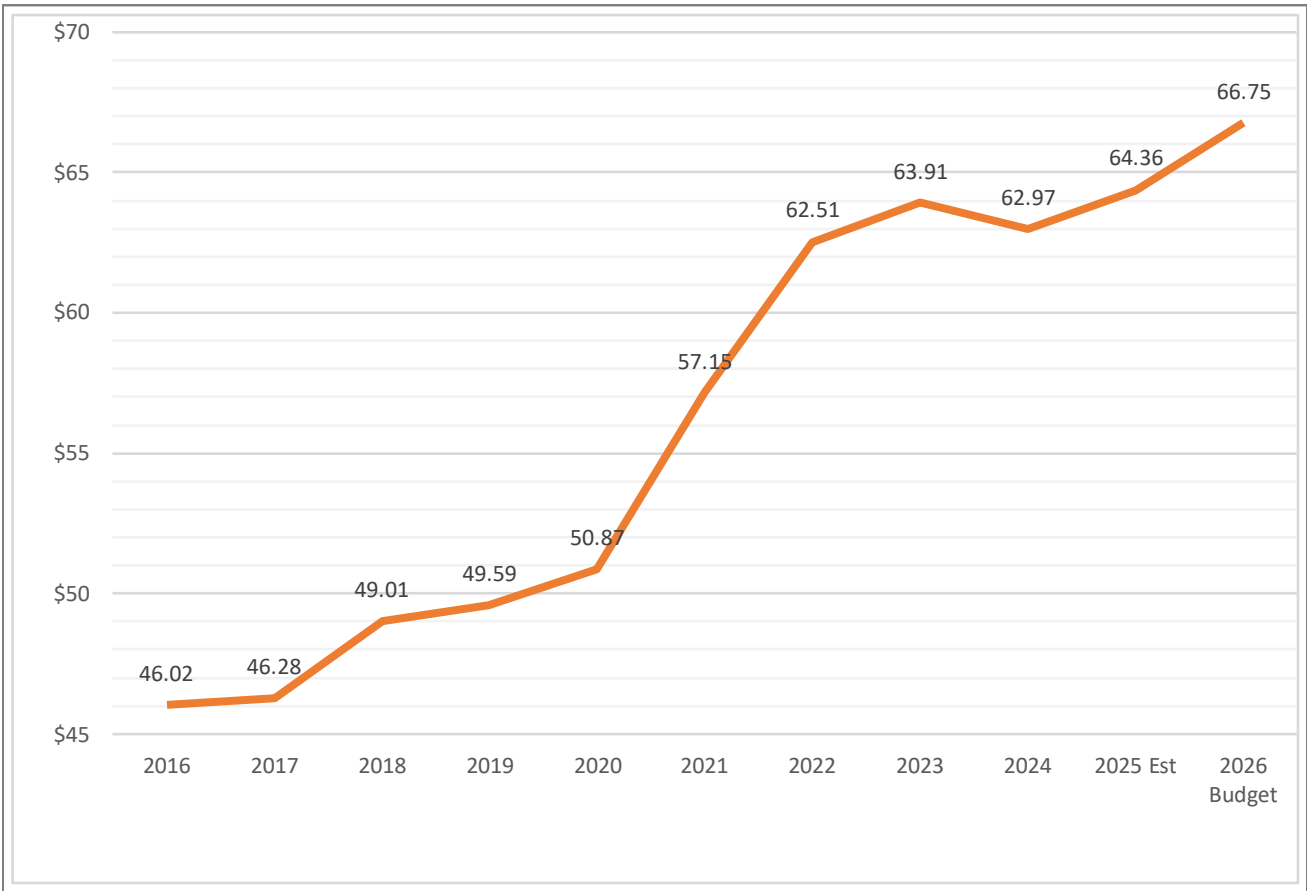
- (1) To attempt to keep a level of debt service which falls at or below what is considered a "moderate" debt level by the bond rating institute. Maintaining lower or moderate debt levels provides for greater flexibility in issuing additional bonds should the need arise.
- (2) The duration of a debt 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.

# REVENUE ASSUMPTIONS

In developing the revenue estimates for the Village, each department provides data that is then reviewed by the finance department and manager’s office. Historical trends over many years are used with the current economic climate to generate conservative realistic amounts. No set percentages are used to forecast the out years for each line item; an analysis is completed for each revenue with known facts and reasonable expectations. This process includes ongoing scrutiny of the Village’s current financial position; changes and modifications in assumptions; and variations in the economic climate affecting the community.

## Total General Fund Revenues

This chart presents a history of all General Fund Revenues in the Village of Downers Grove. It shows the estimated collection for FY25 and budgeted collection for FY26. The Village implemented a 1.0% Food and Beverage Tax in 2018 to compensate for flat and declining Sales Taxes and Income Taxes. That tax was increased to 1.5% effective March 1, 2021. Effective in 2026, the Village approved an increase in Home Rule Sales Tax from 1% to 1.5% and an increase in the Hotel Tax from 4.5% to 5.5%. This increase in revenue, approximately \$1.1 million in the General Fund, will be used to offset increases in the levy due to public safety pensions and also to pay for operating expenses





# REVENUE ASSUMPTIONS

## Enterprise Fund Revenues

The Village's three enterprise funds — Stormwater Fund, Water Fund and Parking Fund—derive their revenue directly from the users of the services provided through stormwater fees, water fees, and parking fees.

**Stormwater Fund** – Since 2016 based on feedback received in an advisory referendum, it was decided to bill stormwater fees through the bi-monthly Utility bill. Since then, the plan has been followed with fee increases of 8.7% per year, excluding 2021, due to the COVID-19 Financial Response plan.

**Water Fund** – In FY2024 the Village completed a Water Rate Study to project revenue needs for the Water Fund based on a ten-year CIP that included backup Well Rehabilitation/Reconstruction, Lead Service Line Replacement, Water Storage Tank rehabilitation and the annual replacement of 1% of watermain. The Water Rate Study recommended water rate increases of 9% in 2025 and 2026 and a 6% increase in 2027. It also recommended debt issuances of \$13.7 million in 2025 and \$22.9 million in 2028.

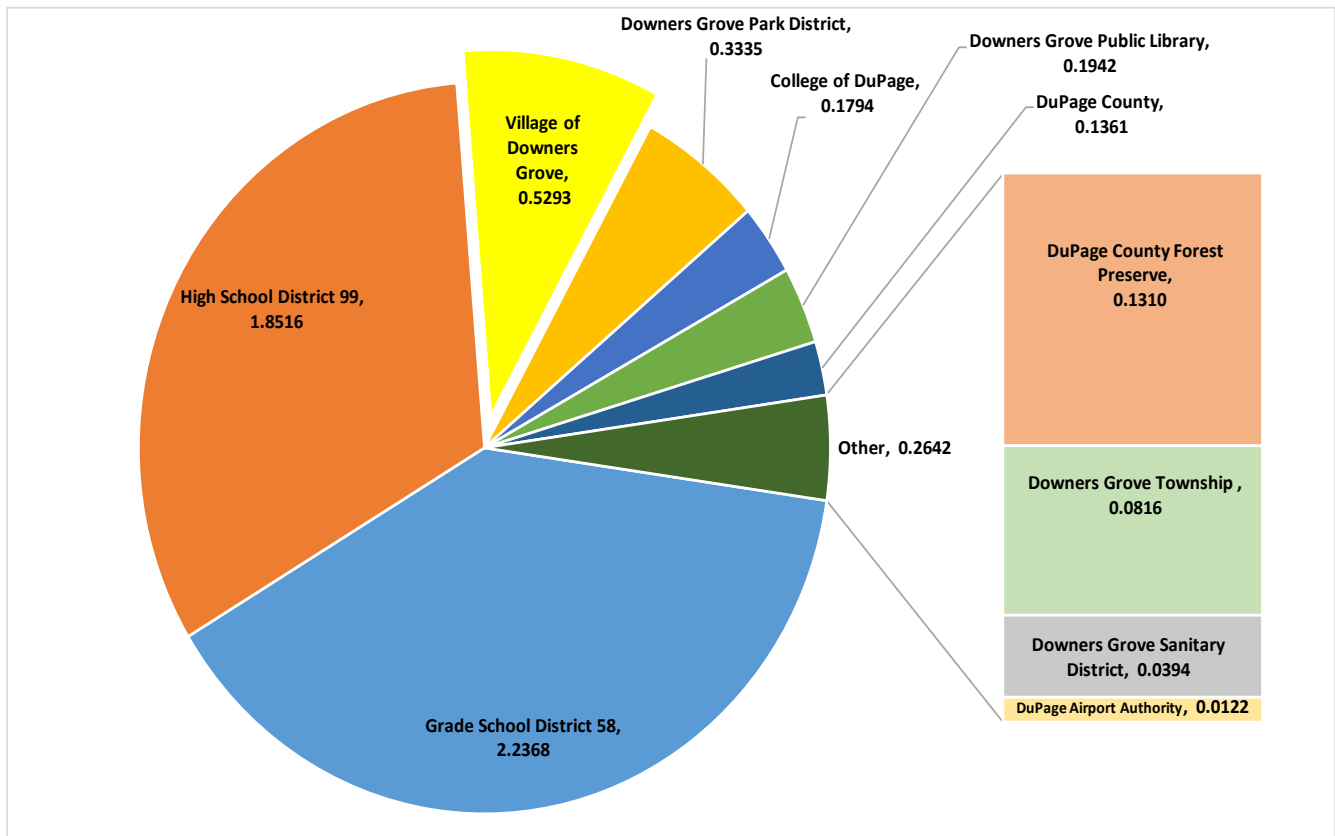
In FY2025, the Village unexpectedly received a \$5.3 million low-interest loan from the IEPA to fund the replacement of one backup well and a portion of watermain replacement in 2025. Because of this, the bond issuance planned for 2025 was rescheduled to 2026.

**Parking Fund** - Revenues in the Parking Fund continue to increase as Metra ridership in 2026 is at about 70% of the pre-pandemic ridership levels. The Village also increased commuter parking rates in 2024, which had not been done since 2016.



# PROPERTY TAXES

## Downers Grove Property Tax Rates 2024



## Distribution of 2024 Tax Levy

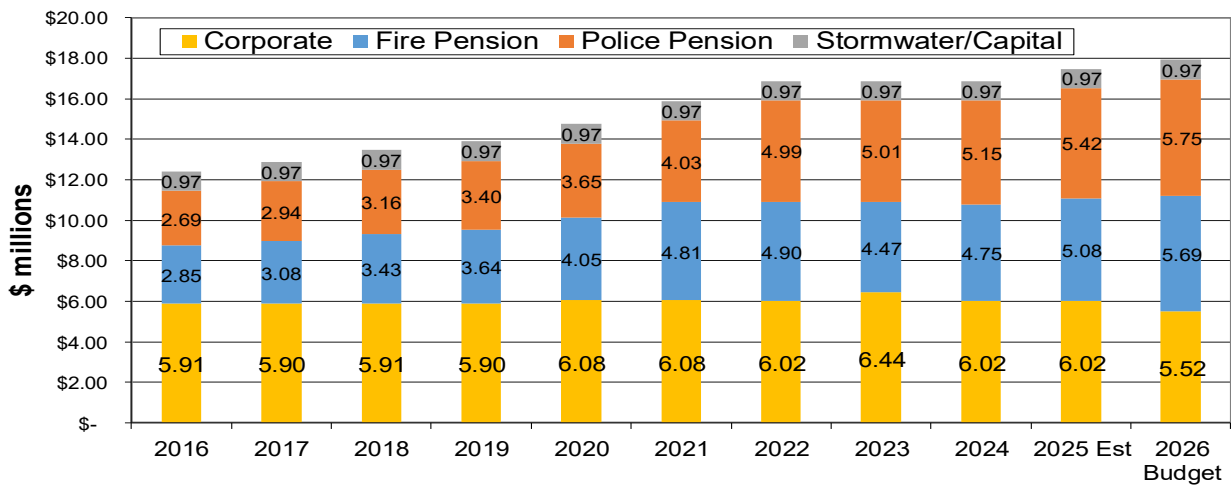
Taxing Unit	2024 Tax Rate*	% of Tax Bill
Grade School District 58	2.2368	39.07%
High School District 99	1.8516	32.34%
<b>Village of Downers Grove</b>	<b>0.5293</b>	9.25%
Downers Grove Park District	0.3335	5.83%
College of DuPage	0.1794	3.13%
Downers Grove Public Library	0.1942	3.39%
DuPage County	0.1361	2.38%
DuPage County Forest Preserve	0.1310	2.29%
Downers Grove Township	0.0816	1.43%
Downers Grove Sanitary District	0.0394	0.69%
DuPage Airport Authority	0.0122	0.21%
<b>Total</b>	<b>5.7251</b>	

\* Levied in 2025

# MAJOR REVENUE TRENDS

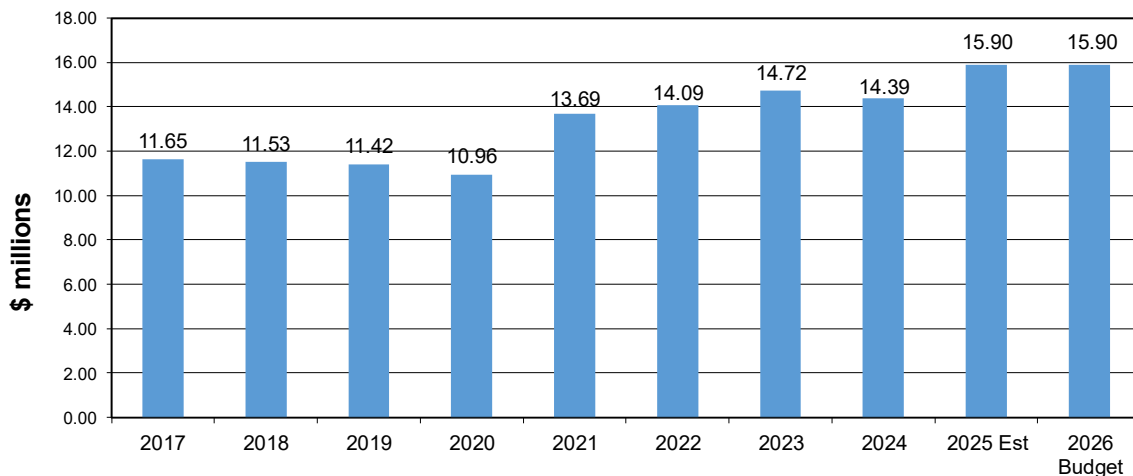
## Property Tax Levy History

The Village's property tax rate has been historically one of the lowest rates for DuPage County municipalities. Since 2009, the Village has abated all of its debt service, as revenues from other sources have been used to pay debt service obligations. In 2023, the Village created a Public Safety Pension Assignment within the General Fund to help smooth levy increases due to public safety pension required contributions. In 2026, the Village increased the Home Rule Sales Tax from 1.0% to 1.5% and also increased the Hotel Tax from 4.5% to 5.5%. A portion of this new revenue will be used for General Fund operating expenses to help reduce the annual impact of levy increases on property taxpayers. The 2026 tax levy is 2.5% higher than the 2025 levy due to a reduction in the operating portion of the levy and an increase in public safety pension contributions.



## Sales Tax Revenue History

The Village relies on sales taxes to provide quality services to the residents of the Village of Downers Grove. Sales taxes are paid by both Village residents and non-residents. As shown below, after a decline in 2020 due to the pandemic, sales taxes have continued to increase almost every year since 2021. This is primarily due to a change in Illinois state law in 2023 that allowed for sales taxes for on-line purchases and also a new Illinois state law enacted in 2025 that shifted the collection methodology of sales tax, home rule tax and local use tax.

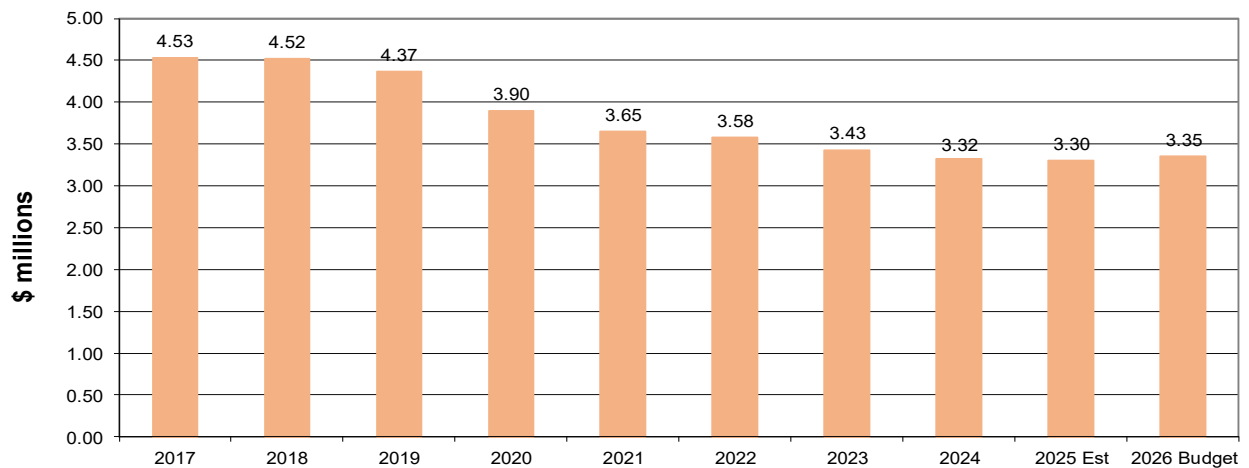




# MAJOR REVENUE TRENDS

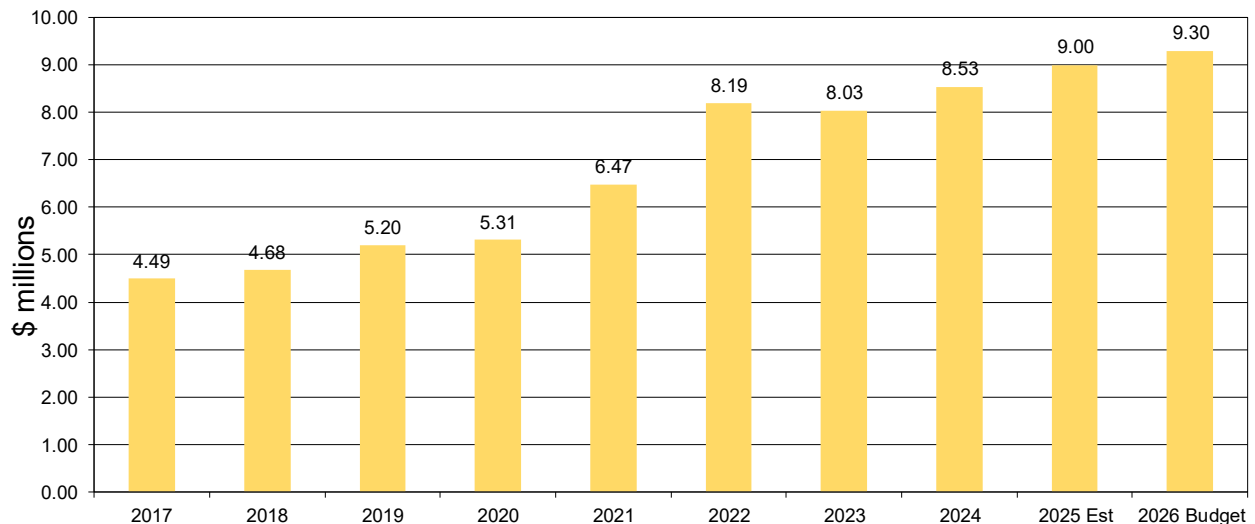
## Utility Tax History

Utility Taxes include Natural Gas Use Tax, Electricity Tax and Telecommunications Tax. Electricity and Natural Gas taxes vary relative to the weather. The Telecommunications Tax has been declining due to a number of factors which include the elimination of land lines, businesses moving to Voice over Internet Protocol (VoIP), bundling of telecom services resulting in lower rates and call centers leaving the Village.



## State Income Tax History

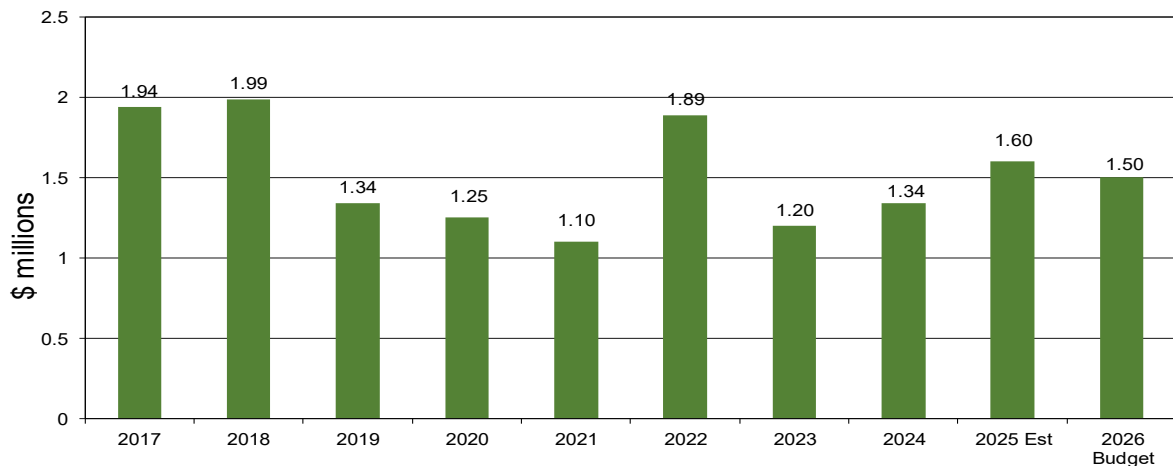
The Village of Downers Grove receives a percentage of the income tax received by the state based on the Village's population. Income taxes are impacted by the economic climate and any changes in state funding formula. Up until 2011, 10% of total income tax collections were dedicated to distribution to municipalities. Since 2011, the distributions from the State of Illinois to municipalities have trended downward to help balance the state budget. Local government distributions in 2026 will be unchanged from 2025; 6.47% of individual income tax collections and 6.85% of corporate income tax collections.



# MAJOR REVENUE TRENDS

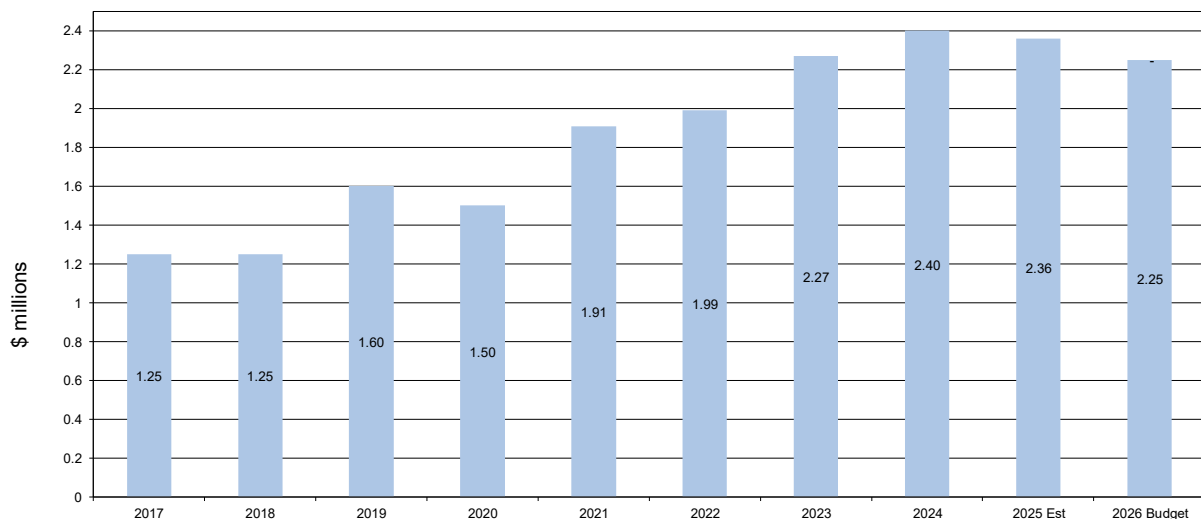
## Building Related Permits

Revenues from building related permits relies heavily on construction & development in the Village. There were large commercial developments in 2017, 2018 and 2022. Other permit activity has remained relatively flat.



## Motor Fuel Tax (MFT)

The Village of Downers Grove receives a percentage of the motor fuel tax received by the state based on the Village's population. These funds are used for roadway maintenance. In 2019 the state increased MFT by 19 cents per gallon on gasoline. Between 2020 and 2022 the Village received \$3.2 million from the state in *Re-build Illinois* funds which were used primarily on Roadway Maintenance projects. From 2023 - 2025, the Village received approximately \$430,000 from the High Growth Cities program. The 2026 revenue does not contain funds from the High Growth Cities program, as there is no guarantee those revenues will be received.



# MAJOR REVENUE TRENDS

## TIF Revenue

Tax Increment Financing is an economic development tool the Village uses for various locations within the Village. There are currently 3 TIF Funds included in the 2026 Budget:

**Ogden Avenue Tax Increment :** The Ogden TIF was created in 2001. The value of the properties located within the district increased from \$29.3 million (2000 EAV) to \$56.6 million (2024 EAV). The Ogden TIF ended in 2024 with final tax dollars received in 2025, however, in 2023 it was extended up to 12 years to allow the fund balance that existed at the time of original expiration to be invested in redevelopment projects. The surplus of all increment generated during the extension period will be distributed to the taxing bodies. Final TIF increment is budgeted to be spent by 2027.

**Washington and Curtiss Tax Increment :** The financing plan for the new Civic Center Project included the sale of approximately 1.3 acres of the existing Civic Center property to be used for the construction of multi-family residential development. Property taxes from the new development will be collected and used to support the Civic Center Project. The establishment of the Washington and Curtiss TIF with boundaries that encompass the Civic Center property provides the mechanism for the collection of this property tax revenue. In 2022 the Washington and Curtiss TIF was created. It is anticipated that TIF revenue will start being received in 2027.

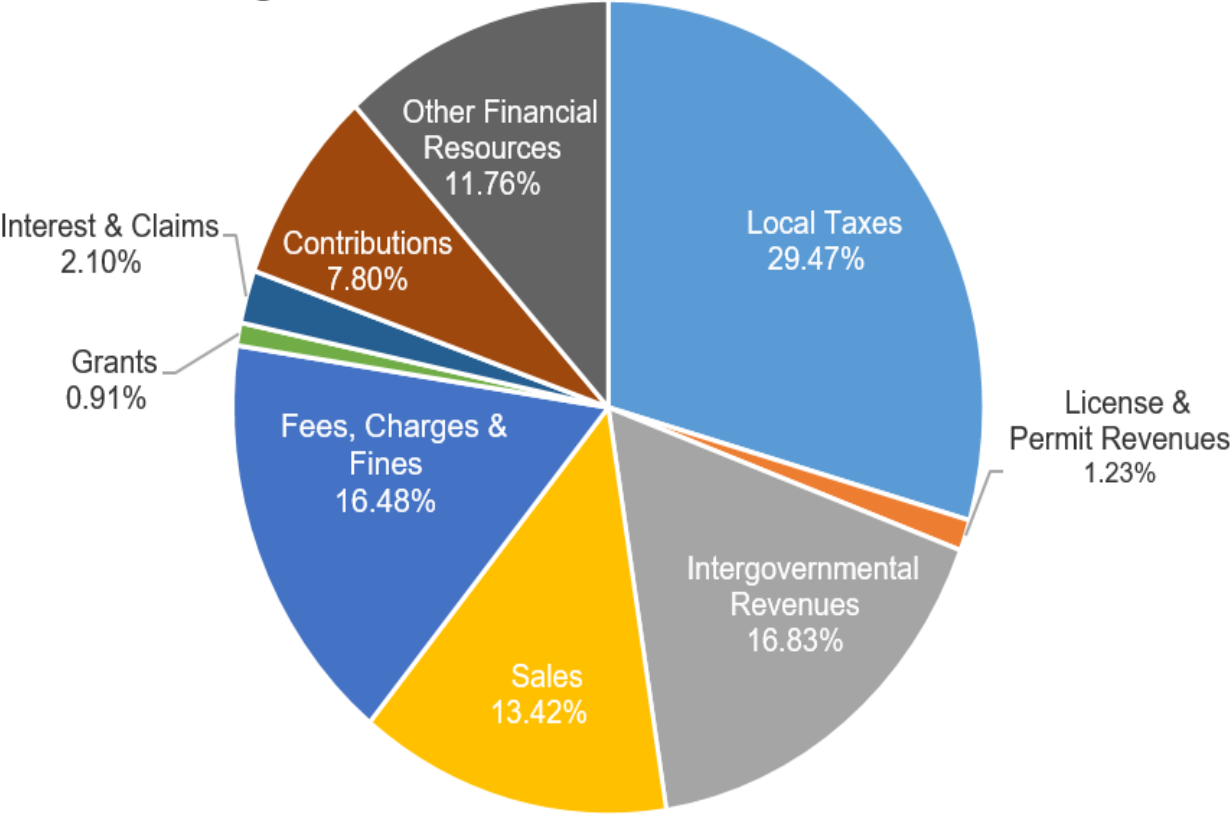
**Fairview Tax Increment:** In 2026 a Fairview TIF is expected to be created to enhance the Fairview Focus Area and connection to the Downers Grove downtown area per the 2025 Guiding DG Streetscapes and Active Transportation Plans. It is anticipated that TIF revenue will start being received in 2027.

NOTE: The Meadowbrook Shopping Center TIF was created and adopted in FY2025, however, no revenues or expenditures are budgeted for FY2026. Fund activity is anticipated in FY2027 and beyond.

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# REVENUE BY SOURCE

Revenues by Source - All Funds  
2026 Budget



# REVENUE BY SOURCE

Top Ten Revenues			
	Revenue Source	% of Total Revenue	% of General Fund Revenue
1	CURRENT PROPERTY TAXES	15.33%	25.41%
2	SALE OF WATER	9.67%	N/A
3	SALES TAX	9.54%	23.82%
4	HOME RULE SALES TAX	8.35%	5.54%
5	BOND/DEBT PROCEEDS	7.34%	N/A
6	STATE INCOME TAX	5.25%	13.93%
7	STORMWATER UTILITY FEE	4.44%	N/A
8	INVESTMENT INCOME	4.13%	1.20%
9	FOOD AND BEVERAGE TAX	2.14%	5.69%
10	AMBULANCE BILING	1.87%	4.94%
TOTAL		68.06%	80.53%



# DEPARTMENT/FUND RELATIONSHIP

The table below lists the funds and the Village departments used within each fund.

## Percent of Expenditures Associated with Funds

DEPARTMENT	MAJOR FUNDS						NON MAJOR FUNDS		
	General Fund	Capital Fund	Major Buildings Fund	Water Fund	Stormwater Fund	Parking Fund	MFT Fund	Ogden TIF Fund	Washington & Curtiss TIF Fund
Village Clerk	100%								
Village Manager's Office	100%								
Legal	86%								
Building Services	45%	1%	51%			2%			
Human Resources	3%								
Information Technology	73%								
Finance	8%	10%		9%	6%				0%
Public Works	20%	7%		53%	7%	2%	0%		
Community Development	34%							66%	
Police	95%					1%			
Fire	89%								
Taxi Fare/Social Services	100%								
Communications	100%								
Emergency Management	64%								
Library									

All funds shown above, except the Washington & Curtiss TIF and the Fairview TIF are audited and included in our 2024 Annual Comprehensive Financial Report.

# DEPARTMENT/FUND RELATIONSHIP

The table below lists the funds and the Village departments used within each fund.

## Percent of Expenditures Associated with Funds

NON MAJOR FUNDS							INTERNAL SERVICE FUNDS				COMPONENT UNIT		DEPARTMENT
Foreign Fund	Sales Tax Rebate Fund	Asset Forfeiture Fund	Fairview TIF	Debt Service Fund	Police Pension Fund	Fire Pension Fund	Equipment Replacement Fund	Fleet Fund	Risk Management Fund	Health Insurance Fund	Library Fund	Library Capital Fund	
													Village Clerk
													Village Manager's Office
									14%				Legal
													Building Services
									20%	77%			Human Resources
							27%						Information Technology
	3%				12%	26%	26%						Finance
							4%	8%					Public Works
			0%										Community Development
		2%					2%						Police
1%							10%						Fire
													Taxi Fare/Social Services
													Communications
							36%						Emergency Management
											93%	7%	Library

All funds shown above, except the Washington & Curtiss TIF and the Fairview TIF are audited and included in our 2024 Annual Comprehensive Financial Report.



# SOURCES AND USES BY FUND

The chart below shows the FY26 budgeted revenues and expenses by category and fund.

Sources By Fund, FY2026 Adopted Budget				
Fund #	Fund Description	41	42	43
		41-Local Taxes	42-Licenses & Permits	43-Intergov'tal Revenues
100	General Fund	30,268,140	2,177,000	26,445,000
102	Motor Fuel Tax	-	-	2,250,000
109	Foreign Fire Insurance	200,000	-	-
110	Ogden TIF	1,800,000	-	-
111	Tax Rebate	-	-	1,000,000
112	Washington and Curtiss TIF	-	-	-
114	Asset Forfeiture	-	-	-
116	Fairview TIF	-	-	-
220	Capital Projects	12,316,524	-	-
223	Major Buildings	-	-	-
339	Capital Debt	200,000	-	-
443	Stormwater Utility	-	-	-
471	Parking	-	-	46,875
481	Water	-	5,000	-
630	Equipment Replacement	-	-	-
631	Fleet Services	-	-	78,000
662	Risk Management	-	-	-
663	Health Insurance	-	-	2,470,906
661	Police Pension	-	-	-
662	Fire Pension	-	-	-
663	OPEB Trust	-	-	-
806	Library	7,439,771	-	59,364
821	Library Capital Replacement	-	-	-
	<b>TOTAL</b>	<b>62,224,436</b>	<b>2,186,000</b>	<b>29,831,239</b>

Uses by Fund, FY2026 Adopted Budget				
Fund #	Fund Description	61	62	63
		61-Personnel	62-Supplies	63-Professional & Tech Services
100	General Fund	49,090,269	1,478,720	4,643,227
102	Motor Fuel Tax	-	-	-
109	Foreign Fire Insurance	-	52,000	55,350
110	Ogden TIF	-	-	1,560
111	Tax Rebate	-	-	-
112	Washington and Curtiss TIF	-	-	-
114	Asset Forfeiture	-	-	25,000
116	Fairview TIF	-	-	30,000
220	Capital Projects	753,065	50,000	282,700
223	Major Buildings	-	-	125,000
339	Capital Debt	-	-	-
443	Stormwater Utility	1,780,386	125,070	148,340
471	Parking	227,974	10,525	118,600
481	Water	2,192,216	10,782,071	2,272,558
630	Equipment Replacement	-	-	-
631	Fleet Services	878,742	1,058,720	144,265
662	Risk Management	130,358	10,200	102,750
663	Health Insurance	58,390	1,000	606,055
661	Police Pension	-	100	170,767
662	Fire Pension	-	-	224,426
663	OPEB Trust	-	-	-
806	Library	5,075,921	154,867	328,410
821	Library Capital Replacement	-	-	-
	<b>TOTAL</b>	<b>60,190,341</b>	<b>15,725,273</b>	<b>9,278,998</b>

# SOURCES AND USES BY FUND

45	46	47	48	49		
45-Fees & Charges	46-Grants	47-Interest & Claims	48-Misc. & Contributions	49-Other Fin. Resources	TOTAL	Fund #
6,773,700	100,000	800,000	-	190,000	68,763,840	100
-	-	150,000	-	-	2,400,000	102
-	-	-	-	-	200,000	109
-	-	100,000	-	-	1,000,000	110
-	-	-	-	-	1,000,000	111
-	-	-	-	-	-	112
-	-	-	-	-	-	114
-	-	-	-	-	-	116
8,640	1,430,548	200,000	20,000	-	13,976,712	220
-	-	75,000	-	700,000	776,000	223
-	-	30,000	-	2,709,125	2,939,126	339
7,940,250	-	100,000	75,000	-	8,116,250	443
147,000	-	50,000	-	-	1,310,876	471
306,250	-	100,000	-	13,010,000	33,682,289	481
2,608,066	-	80,000	-	20,000	2,708,066	630
2,236,638	-	90,000	-	-	2,404,638	631
2,080,600	-	150,000	-	-	2,230,600	602
7,067,949	-	100,000	-	-	9,028,866	603
-	-	600,000	6,845,837	2,000,000	9,446,837	661
-	-	1,000,000	6,555,158	1,500,000	9,066,168	662
-	-	60,000	300,000	100,000	460,000	663
43,300	74,617	18,600	25,000	-	7,596,162	806
-	-	24,236	-	615,000	639,236	821
29,212,393	1,606,166	3,727,836	13,820,996	20,844,126	177,229,633	

60	67	68	69		
60-Claims, Grants, & Debt	67-Controlled Assets	68-Capital Assets	69-Other Financial Uses	TOTAL	Fund #
7,688,113	313,077	5,000	298,700	68,499,368	100
-	2,900,000	-	-	2,900,000	102
-	27,000	155,850	-	300,000	109
7,100,000	-	-	-	7,101,600	110
1,000,000	-	-	-	1,000,000	111
-	-	-	-	-	112
-	90,000	300,000	-	416,000	114
-	-	-	-	30,000	116
85,670	11,463,640	5,337,500	3,110,425	21,689,000	220
-	300,000	700,000	-	1,186,000	223
3,808,960	-	-	-	3,808,960	339
1,938,967	406,500	5,160,000	-	10,718,907	443
30,789	961,824	100,000	-	1,044,202	471
2,598,955	241,600	7,450,000	-	20,492,940	481
-	1,072,200	4,183,290	-	6,266,490	630
295,073	43,850	-	116,826	2,980,716	631
1,525,000	-	-	-	3,168,308	602
8,964,622	-	-	380,403	11,644,686	603
8,000,000	-	-	-	8,170,867	661
7,810,000	-	-	-	8,034,426	662
-	-	-	-	-	663
6,000	59,200	998,714	615,000	7,690,493	806
-	-	605,634	-	606,634	821
60,842,139	17,878,891	24,999,038	4,621,364	191,132,476	

# SOURCES AND USES BY FUND

## Revenue Sources by Fund, FY2026 Adopted Budget

Fund #	Fund Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Adopted Budget
100	General Fund	62,972,911	64,863,985	64,358,285	66,753,840
102	Motor Fuel Tax	2,574,679	2,125,000	2,511,876	2,400,000
109	Foreign Fire Insurance	189,907	150,000	206,000	200,000
110	Ogden TIF	1,678,636	1,590,000	1,640,000	1,900,000
111	Tax Rebate	994,307	1,000,000	1,000,000	1,000,000
112	Washington and Curtiss TIF	-	13,000	-	-
114	Asset Forfeiture	852,696	-	260,000	-
115	Fairview TIF	-	-	-	-
220	Capital Projects	11,106,550	9,040,712	9,350,164	13,975,712
223	Major Buildings	2,661,447	835,000	1,310,000	775,000
339	Debt Service	2,837,683	4,587,518	4,569,518	2,939,125
443	Stormwater Utility	7,216,664	7,521,527	7,558,225	8,115,250
471	Parking	1,294,443	1,177,875	1,287,875	1,310,875
481	Water	17,829,129	22,926,627	24,327,983	33,582,289
530	Equipment Replacement	2,668,209	2,831,722	2,682,818	2,708,066
531	Fleet Services	2,521,155	2,542,212	2,300,833	2,404,638
562	Risk Management	2,218,634	2,470,000	2,150,659	2,230,600
563	Health Insurance	9,513,133	9,375,413	10,308,254	9,638,855
651	Police Pension	13,489,399	8,518,632	11,752,364	9,445,837
652	Fire Pension	13,755,493	8,476,208	10,965,465	9,055,158
653	OPEB Trust	553,852	460,000	460,000	460,000
805	Library	6,474,268	6,735,289	6,698,783	7,695,152
821	Library Capital Replacement	268,774	279,110	266,238	639,236
	<b>Total</b>	<b>163,671,968</b>	<b>157,519,830</b>	<b>165,965,340</b>	<b>177,229,633</b>

## Uses by Fund, FY2026 Adopted Budget

Fund #	Fund Description	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimate	FY 2026 Adopted Budget
100	General Fund	62,874,400	64,517,586	63,967,048	66,499,358
102	Motor Fuel Tax	2,083,770	2,250,000	2,250,000	2,900,000
109	Foreign Fire Insurance	172,627	300,000	170,300	300,000
110	Ogden TIF	285,857	3,785,918	1,285,918	7,101,560
111	Tax Rebate	994,307	1,000,000	1,000,000	1,000,000
112	Washington and Curtiss TIF	-	13,000	-	-
114	Asset Forfeiture	2,381,933	608,000	571,917	415,000
115	Fairview TIF	-	-	-	30,000
220	Capital Projects	9,591,880	13,348,486	9,800,492	21,586,000
223	Major Buildings	15,829,715	2,055,169	2,575,200	1,185,000
339	Debt Service	3,434,683	3,552,518	3,552,518	3,808,950
443	Stormwater Utility	4,729,370	11,387,539	8,084,874	10,718,907
471	Parking	691,195	1,761,087	1,347,395	1,644,202
481	Water	16,866,048	22,480,824	21,708,810	26,492,940
530	Equipment Replacement	1,700,609	5,526,962	4,724,613	5,255,490
531	Fleet Services	1,932,508	2,719,496	2,295,568	2,980,716
562	Risk Management	1,864,221	3,613,853	2,390,761	3,168,308
563	Health Insurance	10,180,728	10,080,591	11,088,319	11,544,585
651	Police Pension	7,175,584	8,124,395	7,294,920	8,170,857
652	Fire Pension	7,061,710	7,993,289	7,163,640	8,034,426
653	OPEB Trust	-	-	-	-
805	Library	6,729,580	7,154,590	6,844,349	7,690,493
821	Library Capital Replacement	60,590	83,470	66,204	605,684
	<b>Total</b>	<b>156,641,316</b>	<b>172,356,772</b>	<b>158,182,848</b>	<b>191,132,476</b>

# CONSOLIDATED BUDGET SUMMARY

	General Fund	Enterprise Fund	Internal Service Fund	Special Revenue Fund	Capital Fund	Debt Service Fund	Trust Fund	Library Fund	Grand Total
Beginning Fund Balances	25,565,665	16,326,464	15,831,365	11,272,058	13,858,949	4,040,294	170,438,616	1,621,893	258,955,305
<b>Revenues</b>									
Local Taxes	30,268,140	-	-	2,000,000	12,316,524	200,000	-	7,439,771	52,224,435
Licenses & Permits	2,177,000	8,000	-	-	-	-	-	-	2,185,000
Intergovt. Revenue	26,445,000	46,875	-	3,250,000	-	-	-	89,364	29,831,239
Sales Revenue	-	21,225,039	2,548,906	-	-	-	-	4,500	23,778,445
Fees & Charges	6,773,700	8,393,500	13,993,253	-	8,640	-	-	43,300	29,212,393
Grants	100,000	-	-	-	1,430,548	-	-	74,617	1,605,165
Interest & Claims	800,000	250,000	420,000	250,000	275,000	30,000	1,660,000	42,836	3,727,836
Misc. & Contributions	-	75,000	-	-	20,000	-	13,700,995	25,000	13,820,995
<b>TOTAL REVENUES</b>	<b>66,563,840</b>	<b>29,998,414</b>	<b>16,962,159</b>	<b>5,500,000</b>	<b>14,050,712</b>	<b>230,000</b>	<b>15,360,995</b>	<b>7,719,388</b>	<b>156,385,508</b>
Other Financing Sources	190,000	13,010,000	20,000	-	700,000	2,709,125	3,600,000	615,000	20,844,125
<b>TOTAL AVAILABLE RESOURCES</b>	<b>66,753,840</b>	<b>43,008,414</b>	<b>16,982,159</b>	<b>5,500,000</b>	<b>14,750,712</b>	<b>2,939,125</b>	<b>18,960,995</b>	<b>8,334,388</b>	<b>177,229,633</b>
<b>Expenditures</b>									-
Personnel Expenses	49,090,289	4,200,576	1,067,490	-	753,065	-	-	5,078,921	60,190,341
Supplies	1,478,720	10,917,666	1,069,920	52,000	50,000	-	100	154,867	13,723,273
Professional & Tech Services	4,643,227	2,539,498	853,070	111,910	407,700	-	395,183	328,410	9,278,998
Other Contractual Services	2,982,232	2,309,674	3,387,355	9,800	563,000	-	-	449,381	9,701,442
Claims, Grants, & Debt	7,688,113	4,568,711	10,774,695	8,100,000	85,670	3,808,950	15,810,000	6,000	50,842,139
Controlled Assets	313,077	1,609,924	1,116,050	3,017,000	11,763,640	-	-	59,200	17,878,891
Capital Assets	5,000	12,710,000	4,183,290	455,850	6,037,500	-	-	1,604,398	24,996,038
<b>TOTAL EXPENDITURES</b>	<b>66,200,658</b>	<b>38,856,049</b>	<b>22,451,870</b>	<b>11,746,560</b>	<b>19,660,575</b>	<b>3,808,950</b>	<b>16,205,283</b>	<b>7,681,177</b>	<b>186,611,122</b>
Other Financing Uses	298,700	-	497,229	-	3,110,425	-	-	615,000	4,521,354
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>66,499,358</b>	<b>38,856,049</b>	<b>22,949,099</b>	<b>11,746,560</b>	<b>22,771,000</b>	<b>3,808,950</b>	<b>16,205,283</b>	<b>8,296,177</b>	<b>191,132,476</b>
<b>Ending Fund Balances</b>	<b>25,820,147</b>	<b>20,478,829</b>	<b>9,864,425</b>	<b>5,025,498</b>	<b>5,838,661</b>	<b>3,170,469</b>	<b>173,194,328</b>	<b>1,660,104</b>	<b>245,052,461</b>

# ALL FUNDS SUMMARY

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
<b><u>Revenue</u></b>				
Local Taxes	43,549,784	43,963,322	45,573,322	52,224,435
License & Permit Revenues	1,975,696	2,076,000	2,242,000	2,185,000
Intergovernmental Revenues	29,149,598	29,407,634	29,605,704	29,831,239
Sales	20,797,597	21,981,632	22,011,370	23,778,445
Fees, Charges & Fines	28,076,083	29,469,322	28,908,061	29,212,393
Grants	341,160	1,381,852	540,342	1,605,165
Interest & Claims	6,254,668	3,793,600	4,074,728	3,727,836
Contributions	13,037,428	13,014,840	12,737,829	13,820,995
Other Financial Resources	20,489,954	12,431,628	20,271,984	20,844,125
<b>TOTAL REVENUES</b>	<b>163,671,968</b>	<b>157,519,830</b>	<b>165,965,340</b>	<b>177,229,633</b>
<b><u>Expenses</u></b>				
Personnel	53,834,248	57,197,768	56,460,615	60,190,341
Supplies	12,508,436	13,397,541	13,427,733	13,723,273
Professional Services	6,311,936	8,293,719	8,032,934	9,278,998
Other Contractual Services	6,471,233	9,118,524	7,086,986	9,701,442
Claims, Grants, & Debt	36,958,116	45,613,652	42,350,810	50,842,139
Controlled Assets	9,123,023	13,330,742	8,392,832	17,878,891
Capital Assets	22,556,694	20,571,557	17,560,669	24,996,038
Other Financial Uses	8,877,629	4,833,270	4,870,270	4,521,354
<b>TOTAL EXPENDITURES</b>	<b>156,641,316</b>	<b>172,356,772</b>	<b>158,182,848</b>	<b>191,132,476</b>
<b>CHANGE IN FUND BALANCE</b>	<b>7,030,653</b>	<b>(14,836,942)</b>	<b>7,782,492</b>	<b>(13,902,843)</b>

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# FUND STRUCTURE

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## **General Fund**

- The main operating fund of the Village

## **Special Revenue Funds**

- Funds used to account for the proceeds of specific revenue that are legally restricted for expenditures for specific uses
  - ◆ Washington and Curtiss TIF
  - ◆ Motor Fuel Tax
  - ◆ Foreign Fire Insurance
  - ◆ Fairview TIF
  - ◆ Ogden Ave TIF
  - ◆ Asset Forfeiture
  - ◆ Tax Rebate

## **Debt Service Funds**

- Funds established to account for the accumulation of funds and payment of principal and interest on long-term debt

### **GO BONDS**

- ◆ Series 2014 A & B
- ◆ Series 2016
- ◆ Series 2020 A & B
- ◆ Series 2015 A & B
- ◆ Series 2016
- ◆ Series 2022 A & B

### **IEPA BONDS**

- ◆ Series 2016
- ◆ Series 2018
- ◆ Series 2017
- ◆ Series 2019

## **Capital Project Funds**

- Funds used to account for the acquisition or addition of fixed assets with an estimated useful life of greater than one year
  - ◆ Capital Projects
  - ◆ Major Buildings

## **Enterprise Funds**

- Funds used to account for operations that are financed and operated in a manner similar to private business enterprises
  - ◆ Water
  - ◆ Parking
  - ◆ Stormwater

## **Internal Service Funds**

- Funds used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis
  - ◆ Equipment Replacement
  - ◆ Health Insurance
  - ◆ Fleet Services
  - ◆ Risk Management

## **Custodial Funds**

- A fund used to account for assets held by the Village in a trustee capacity
  - ◆ Police Pension
  - ◆ Firefighters Pension
  - ◆ OPEB Trust

## **Component Unit**

- Legally separate organization for which the elected officials of the primary government are financially accountable
  - ◆ Library
  - ◆ Library Capital Replacement

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# GENERAL FUND

**Fund Type: Governmental**  
**Fund Number: 100**

*The principal operating fund of the Village, accounting for most of the services provided by the Village*

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**Description** - The General Fund is the main operating fund for the Village, accounting for most Village services including Police, Fire, Public Works, Community Development, and other administrative and community service departments. The fund is also the repository for most general tax revenues including Property, Sales, Utility, Village distribution of the State Income Tax, as well as some other fees and charges.

**Recent History and Trends** - The 2026 Budget is prepared pursuant to the Long-Range Plan. The development of the Long-Range Plan took place during multiple public meetings during the summer of 2025. The Village Council, staff and the public participated in these meetings.

Total revenues and expenses are projected to be sustainable in FY25 and FY26.

Long-Range Plan Solutions and Strategies:

- Continue to monitor economic conditions and revenue & expense performance.
- Enhance revenue by up to \$1.3M in FY26 by increasing the Home Rule Sales Tax rate from 1.0% to 1.5% and increasing the Hotel Tax from 4.5% to 5.5%, both effective January 1, 2026.
- Consider further revenue enhancements in FY27.
- Maintain reserve balances at the recommended level.
- Make the required contributions to the Public Safety Pension funds using a combination of property tax levy, pension stabilization assignment and other non-property tax revenue.

## **FY26 Budget Considerations -**

- The General Fund is budgeted to be sustainable with revenues of \$66.8 million and expenses of \$66.5 million. The ending fund balance is budgeted to increase by just over \$250,000 to \$25.8 million, approximately 39% of annual expenses, an amount consistent with S&P's guidelines to maintain the Village's AAA bond rating.
- The Budget includes two increases in revenue, effective January 1, 2026, as directed by the Village Council in Long Range Planning:
  - Home Rule Sales tax increases 0.5%, from 1.0% to 1.5%, This results in an increase of \$1.1 million additional revenue in the General Fund.
  - Hotel Tax increases 1%, from 4.5% to 5.5%. This results in an additional \$200,000 of revenue in the General Fund.
- The property tax levy in the proposed FY26 budget to fund Village operations decreased \$500,000 or 8.3% due to the increase in Home Rule Sales tax and Hotel Tax noted above.
- The Budget includes a \$941,000 increase in funding for the police and fire safety pensions which is funded entirely by the public safety portion of the levy.
- The proposed budget includes \$714,064 in funding for the Downers Grove Economic Development Corporation and \$510,000 in funding for Downtown Management Corporation. These amounts are consistent with the budgets that were prepared by the organizations. Both of these partner organizations will be requesting funding from the Village to support their operations
- The budget includes funding in the General Fund for the following additional position:
  - 1 FTE - Communication Specialist
  - 1 FTE - Community Service Officers (2 part-time)

The Village's total staffing is 313.5 FTE.

# GENERAL FUND

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	25,075,917	25,174,429	25,174,429	25,565,665	25,820,147	25,828,450
3	<u>Revenue</u>						
4	Local Taxes	27,349,672	27,701,985	28,234,985	30,268,140	31,167,145	32,012,145
5	License & Permit Revenues	1,970,253	2,072,000	2,232,000	2,177,000	2,377,000	2,477,000
6	Intergovernmental Revenues	25,600,045	26,215,000	26,090,000	26,445,000	27,122,000	27,985,770
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	6,433,382	7,975,000	6,801,300	6,773,700	7,343,700	7,548,700
9	Grants	243,268	100,000	200,000	100,000	200,000	200,000
10	Interest & Claims	940,881	800,000	800,000	800,000	825,000	850,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	435,410	-	-	190,000	200,000	-
13	Total Revenue	62,972,911	64,863,985	64,358,285	66,753,840	69,234,845	71,073,615
14	<u>Expenses</u>						
15	Personnel	44,406,856	46,398,337	46,626,042	49,090,289	51,118,833	52,508,869
16	Supplies	804,554	1,418,483	1,379,405	1,478,720	1,503,063	1,513,469
17	Professional Services	3,519,394	4,636,827	4,343,016	4,643,227	4,958,572	4,701,508
18	Other Contractual Services	2,179,851	3,097,810	2,789,655	2,982,232	2,977,469	3,025,683
19	Claims, Grants, & Debt	7,273,451	7,405,850	7,665,380	7,688,113	8,167,895	8,705,183
20	Controlled Assets	310,854	307,078	259,850	313,077	197,010	279,038
21	Capital Assets	4,440	4,500	5,000	5,000	5,000	5,000
22	Other Financial Uses	4,375,000	1,248,700	898,700	298,700	298,700	298,700
23	Total Expenses	62,874,400	64,517,586	63,967,048	66,499,358	69,226,542	71,037,450
25	Net Change	98,512	346,399	391,237	254,482	8,303	36,165
26	Ending Fund Balance	25,174,429	25,520,828	25,565,665	25,820,147	25,828,450	25,864,615

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) includes Property Taxes, Home Rule Sales Tax and Food & Beverage Tax.
- Intergovernmental Revenues (row 6) includes Sales Tax and Income Tax.
- Fees, Charges & Fines (row 8) include ambulance billing.
- Other Financial Resources (row 12) in 2024 includes mark to market adjustments on investments. In 2026 & 2027 this includes the Village portion of the Ogden TIF distribution.
- Personnel (row 15) accounts for 74% of General Fund expenses. In 2025 this amount includes a \$1.4M transfer to the Health Fund to increase funding for expected higher claims.
- Beginning in 2025, supplies (row 16) includes the purchase of salt (\$300,000) which was previously paid out of the MFT Fund with Rebuild Illinois money.
- Professional Services (row 17) includes costs related to Du-Comm, Crossing Guard services, body worn cameras, the automated license plate reader camera system and credit card fees. In 2024 expenses are lower due to reprogrammable expenses which were paid out of the Asset Forfeiture Fund (\$620,000). In 2026, \$225,000 is budgeted for consulting fees related to the completion of Priority Action Items identified in the Long-Range Plan.
- Contractual Services (row 18) includes costs for network & data center maintenance (\$500,000), annual software maintenance (\$410,000), street sweeping, tree maintenance including planting, removal and pruning (\$408,000); pest eradication, debris hauling, utility costs, traffic signal maintenance and snow removal (\$173,000).
- Claims, Grants & Debt (row 19) reflects costs for equipment, fleet maintenance and risk.
- Other Financial Uses (row 22) in 2024 is a transfer to the Capital Fund (\$2.4M), a transfer to the Major Buildings Fund (\$1.0M) to increase funding for the sustainability of all Village buildings, and a transfer of \$975,000 to the Major Buildings Fund for expenses reprogrammed to the Asset Forfeiture Fund. In 2025 the transfer includes a transfer of \$500,000 to the Major Buildings Fund to provide sufficient funding for Village facilities and \$350,000 to the Equipment Replacement Fund to cover increases in the cost of purchasing vehicles. The additional \$350,000 in the budgeted amount was transferred to the Health Fund (shown in the Personnel line item) to help pay for anticipated higher claims. In years 2026 - 2028 these represent transfers to the Debt Service fund for the lease payments and expired IGA agreement from School District 58.
- Net Change (row 25) reflects the amount required in the General Fund to maintain the required fund balance percentage.
- Ending Fund Balance (row 26) in 2026 includes \$472,346 assigned for the Public Safety Pension Stabilization.

See the following pages for additional information on revenues.

The individual department schedules in the Department Summary section provide additional information.

# GENERAL FUND REVENUE SOURCES

The table below shows the top sources of revenue for the General Fund. In FY26, these sources account for about 88% of all revenue budgeted in the General Fund.

RANK	SOURCE	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Estimate	FY 2026 Adopted
1	Sales Tax	\$ 14,723,798	\$ 14,391,376	\$ 14,500,000	\$ 15,900,000	\$ 15,900,000
2	Property Taxes - Pensions	\$ 9,463,031	\$ 9,881,143	\$ 10,499,840	\$ 10,499,840	\$ 11,440,995
3	State Income Tax	\$ 8,025,420	\$ 8,532,965	\$ 8,750,000	\$ 9,000,000	\$ 9,300,000
4	Property Taxes - Operations	\$ 6,440,119	\$ 6,036,521	\$ 6,022,145	\$ 6,022,145	\$ 5,522,145
5	Ambulance Fees	\$ 3,700,106	\$ 3,261,817	\$ 4,450,000	\$ 3,300,000	\$ 3,300,000
6	Food & Beverage Tax	\$ 3,698,298	\$ 3,674,820	\$ 3,600,000	\$ 3,700,000	\$ 3,800,000
7	Utility Taxes	\$ 3,427,467	\$ 3,324,581	\$ 3,350,000	\$ 3,300,000	\$ 3,350,000
8	Home Rule Sales Tax	\$ 2,369,902	\$ 2,326,211	\$ 2,255,000	\$ 2,600,000	\$ 3,700,000
9	State Shared Local Use Tax	\$ 1,955,866	\$ 1,781,036	\$ 1,950,000	\$ 500,000	\$ 500,000
10	Building Related Permits	\$ 1,200,150	\$ 1,344,416	\$ 1,505,100	\$ 1,600,000	\$ 1,500,000
<b>SUB-TOTAL</b>		<b>\$ 55,004,157</b>	<b>\$ 54,554,886</b>	<b>\$ 56,882,085</b>	<b>\$ 56,421,985</b>	<b>\$ 58,313,140</b>
<b>ALL OTHER TOTAL</b>		<b>\$ 8,905,236</b>	<b>\$ 8,418,024</b>	<b>\$ 7,981,900</b>	<b>\$ 7,936,300</b>	<b>\$ 8,440,700</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 63,909,393</b>	<b>\$ 62,972,910</b>	<b>\$ 64,863,985</b>	<b>\$ 64,358,285</b>	<b>\$ 66,753,840</b>

**Sales Tax** - Imposed on a seller's receipts for the sale of tangible personal property for use or consumption. Sales tax on general merchandise is 8.50%, broken down as follows:

State of Illinois	5.00%
Village of Downers Grove	1.00%
DuPage County	0.25%
Regional Trans. Authority	0.75%
Downers Grove Home Rule*	1.50%
Total Current Tax Rate	8.50%

\* Downers Grove Home Rule Sales Tax Distribution = 0.75% to Capital Projects, and 0.25% to the General Fund

Qualifying food, drugs and medical appliance sales tax is 1.75%. The Village receives 1% of this amount. These revenues are typically earmarked for the funding of the day-to-day operations of the Village. Although consumer spending has leveled off, Sales Tax in 2026 is budgeted higher than 2025 due to a change in the allocation methodology between sales tax, home rule tax and local use tax from the state which was effective January 1, 2025.

In 2025, the Village raised the Home Rules Sales Tax .5% to 1.5% effective January 1, 2026.

**Property Tax** - Taxes that an owner of real estate or other property pays on the value of their own property. The local townships (Downers Grove, Lisle, York and Milton) perform an appraisal of the monetary value of the property, and a tax is assessed in proportion to that value. The Village's property tax revenue is divided into the following categories: general property taxes (operations) and police and fire pensions for a total of \$16,522,000 in 2025. The budget for FY2026 is \$16,963,000 which is \$441k higher than 2025 due to the increase in the public safety pensions.

**State Income Tax** - Taxes imposed on the privilege of earning or receiving income as a resident of the state of Illinois. Local government entities receive a portion of the net collections of all income tax received. The amount that each municipality receives is based on its population in proportion to the population of the entire state of Illinois. Since 2022 the Village has seen a significant increase in income taxes received from the State due to a variety of changes in state regulations and distributions. In 2025, the Village of Downers Grove will receive approximately \$9.0 million in revenue from state income taxes. In 2026 the Village forecasts this revenue to increase to \$9.3 million.

**Utility Tax** - Utility taxes include the Natural Gas Use Tax, the Electricity Tax and the Telecommunications Tax. The Natural Gas Use Tax is a fee charged to residents and businesses for the purchase of natural gas. The Electricity Tax is paid by incorporated residents for the use of electricity on their properties. The Telecommunications Tax is imposed on gross charges for all intrastate and interstate messages. This tax includes charges for land line phones, cellular phones and internet. It is anticipated the Village will receive approximately \$3.3 million in utility taxes in FY25 and \$3.4 million in 2026.

**Food & Beverage Tax** - The 1% tax was implemented in 2018 and was increased to 1.5% in 2021. This tax applies to the purchase price of prepared foods and non-alcoholic and alcoholic beverages for immediate consumption, as well as packaged alcohol sales. It is anticipated the Village will receive approximately \$3.7 million in food & beverage taxes in FY25 and \$3.8 million in FY26.

## GENERAL FUND REVENUE SUMMARY

Description	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Estimate	FY 2026 Adopted
Property Taxes	6,440,119	6,036,521	6,022,145	6,022,145	5,522,145
Property Taxes - Police & Fire Pension	9,463,031	9,881,143	10,499,840	10,499,840	11,440,995
Property Taxes - Downtown SSA	399,966	415,992	425,000	425,000	510,000
Property Taxes - Fairview Fire SSA	117,116	111,050	125,000	113,000	120,000
Property Taxes - Twp Road & Bridge	555,516	600,346	600,000	600,000	650,000
Home Rule Sales Tax	2,369,902	2,326,211	2,255,000	2,600,000	3,700,000
Hotel Use Tax	848,448	898,774	750,000	900,000	1,100,000
Municipal Gas Use Tax	437,671	401,029	450,000	400,000	450,000
Electricity Tax	1,612,215	1,606,183	1,700,000	1,600,000	1,700,000
Telecommunications Tax	1,377,581	1,317,369	1,200,000	1,300,000	1,200,000
Food and Beverage Tax	3,698,298	3,674,820	3,600,000	3,700,000	3,800,000
Other Local Taxes	79,440	80,234	75,000	75,000	75,000
<b>Subtotal Local Taxes</b>	<b>27,399,303</b>	<b>27,349,672</b>	<b>27,701,985</b>	<b>28,234,985</b>	<b>30,268,140</b>
Building Related Permits	1,200,150	1,344,416	1,505,100	1,600,000	1,500,000
Alcohol Beverage License	356,139	400,469	410,000	410,000	415,000
Professional & Occupational Licenses	12,429	13,039	12,000	6,600	12,000
Other Licenses and Permits	96,630	212,330	144,900	215,400	250,000
<b>Subtotal Licenses &amp; Permits</b>	<b>1,665,348</b>	<b>1,970,254</b>	<b>2,072,000</b>	<b>2,232,000</b>	<b>2,177,000</b>
Sales Tax <sup>(1)</sup>	14,723,798	14,391,376	14,500,000	15,900,000	15,900,000
State Income Tax	8,025,420	8,532,965	8,750,000	9,000,000	9,300,000
Personal Property Replacement Tax	1,314,116	774,102	900,000	575,000	625,000
State Shared Local Use Tax	1,955,866	1,781,036	1,950,000	500,000	500,000
Other State Shared Revenues	107,002	120,566	115,000	115,000	120,000
<b>Subtotal Intergovernmental Revenues</b>	<b>26,126,202</b>	<b>25,600,045</b>	<b>26,215,000</b>	<b>26,090,000</b>	<b>26,445,000</b>
<b>All Sales Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ambulance Fees - Residents	2,713,697	2,353,068	3,300,000	2,400,000	2,400,000
Ambulance Fees - Non-Residents	986,409	908,749	1,150,000	900,000	900,000
Plan Review & Inspection Fees	197,401	185,140	300,000	300,000	325,000
Administrative Fees	123,090	121,510	125,000	125,000	125,000
Fines	181,701	209,186	275,000	275,000	275,000
Cable Franchise Fees	807,725	720,821	801,300	801,300	800,000
Cellular Equipment Rental Fees	1,157,650	915,608	1,023,700	1,000,000	948,700
Other Fees, Charges & Fines	986,097	1,019,303	1,000,000	1,000,000	1,000,000
<b>Subtotal Fees, Charges &amp; Fines</b>	<b>7,153,770</b>	<b>6,433,385</b>	<b>7,975,000</b>	<b>6,801,300</b>	<b>6,773,700</b>
<b>All Grants</b>	<b>177,064</b>	<b>243,268</b>	<b>100,000</b>	<b>200,000</b>	<b>100,000</b>
<b>All Interest and Claims</b>	<b>936,221</b>	<b>940,876</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b>All Donations and Contributions</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financial Resources</b>	<b>451,335</b>	<b>435,410</b>	<b>-</b>	<b>-</b>	<b>190,000</b>
<b>Total General Fund Revenues</b>	<b>63,909,393</b>	<b>62,972,910</b>	<b>64,863,985</b>	<b>64,358,285</b>	<b>66,753,840</b>

# MOTOR FUEL TAX FUND

**Fund Type: Special Revenue Fund**  
**Fund Number: 102**

*Accounts for all financial activity  
related to the Motor Fuel Tax (MFT)  
received from the state*

**Description** - The Motor Fuel Tax (MFT) Fund is a state-required funding mechanism for the receipt and use of state revenues for roadway maintenance and construction purposes. MFT revenues are distributed by the State of Illinois from state-wide taxes on gas and diesel fuel. These revenues are distributed to municipalities based on the ratio of the municipality's population to the population of the state.

Revenue projections are based on information provided by the Illinois Municipal League. Expense projections are based on planned roadway maintenance activities that meet the requirements of Motor Fuel Tax receipts as defined by state statutes.

**Recent History and Trends** - In 2019 the state passed legislation to increase the state's MFT by 19 cents per gallon on gasoline. The Village received \$3.2 million between 2020 and 2022 in Rebuild Illinois funds and \$430 thousand between 2023 and 2025 from the High Growth Cities program.

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	2,830,132	3,321,041	3,321,041	3,582,917	3,082,917	2,532,917
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	2,397,969	2,000,000	2,361,876	2,250,000	2,300,000	2,350,000
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	176,710	125,000	150,000	150,000	150,000	150,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	2,574,679	2,125,000	2,511,876	2,400,000	2,450,000	2,500,000
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	233,770	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	1,850,000	2,250,000	2,250,000	2,900,000	3,000,000	3,000,000
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	2,083,770	2,250,000	2,250,000	2,900,000	3,000,000	3,000,000
24	Net Change	490,909	(125,000)	261,876	(500,000)	(550,000)	(500,000)
25	Ending Fund Balance	3,321,041	3,196,041	3,582,917	3,082,917	2,532,917	2,032,917

## Noteworthy Changes from 2025 and Other Explanations

- Intergovernmental Revenues (row 6) are MFT receipts from the state and the High Growth Cities funding.
- Supplies (line 16) is for salt in FY2024. Starting in FY2025 this was paid out of the General Fund.
- Controlled Assets (row 20) are expenditures on Roadway Maintenance.



# MOTOR FUEL TAX FUND



		FY 2026
Project Description		Adopted
<b>FUND 102 - Motor Fuel Tax Fund</b>		
<b>ST-004</b>	Roadway Maintenance Program	2,900,000
<b>TOTAL</b>		<b>2,900,000</b>

# FOREIGN FIRE INSURANCE FUND

**Fund Type: Special Revenue Fund**

**Fund Number: 109**

*Accounts for all financial activity  
related to funds provided by the state  
of Illinois for Foreign Fire Insurance*

**Description** - This fund was created to account for the funds provided by the State of Illinois 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. Pursuant to state law, the Foreign Fire Insurance Fund receives its monies from a state tax imposed on fire insurance policies written by insurance companies located outside of the state of Illinois. These funds are intended to provide for the needs of the department as the department see fit to compensate for what is not provided for by the municipality. The Village Council is required to adopt this budget and appropriate these funds. Additionally, these expenditures must be audited as part of the Municipal Audit.

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	358,422	375,701	375,701	411,401	311,401	357,251
3	<u>Revenue</u>						
4	Local Taxes	184,179	150,000	200,000	200,000	200,000	200,000
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	5,727	-	6,000	-	-	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	189,907	150,000	206,000	200,000	200,000	200,000
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	16,618	52,250	17,000	52,000	52,000	52,000
17	Professional Services	27,014	42,350	106,500	55,350	55,350	55,350
18	Other Contractual Services	7,573	9,800	11,800	9,800	9,800	9,800
19	Claims, Grants, & Debt	-	28,000	-	-	-	-
20	Controlled Assets	11,423	-	35,000	27,000	27,000	27,000
21	Capital Assets	110,000	169,600	-	155,850	10,000	10,000
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	172,627	300,000	170,300	300,000	154,150	154,150
24	Net Change	17,279	(150,000)	35,700	(100,000)	45,850	45,850
25	Ending Fund Balance	375,701	225,701	411,401	311,401	357,251	403,101

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) reflects funds received from the state.
- Supplies (row 16) reflects expenditures for supplies for all four fire stations.
- Professional Services (row 17) primarily includes education costs and wellness expenses. In 2025 it also includes cancer screenings for firefighters.
- Controlled Assets (row 20) is for fire department equipment which includes training aids, gear washers, and physical fitness equipment.
- Capital Assets (row 21) in 2024 is for a an addition to the training tower at Fire Station #1. The kitchen remodel at Fire Station #3, is budgeted in 2026.



# Foreign Fire Insurance Fund





# OGDEN AVENUE TIF FUND

**Fund Type: Special Revenue Fund**  
**Fund Number: 110**

*Accounts for all financial activity  
related to the Ogden TIF*

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**Description** - The Ogden Avenue TIF Fund exists to account for all financial activity related to the Ogden Avenue Tax Increment Financing District, which is defined by a designated boundary along Ogden Avenue from Stonewall Avenue on the west to Cumnor Avenue on the East. TIF revenues are provided through the collection of property taxes, or TIF increment, created from the increasing value of property within the district. The revenues are used to facilitate redevelopment along the corridor in accordance with applicable Illinois TIF statutes. The TIF was created in 2001 and ends in 2024 with final tax dollars received in 2025.

**Recent History and Trends** - The value of all of the properties located within the district has increased from \$29.3 million (2000 EAV) to \$56.6 million (2024 EAV).

The following redevelopment agreements have been completed in the Ogden TIF district:

- In 2017, the Village entered into an agreement with Vequity Downers Ogden GP to develop the corner of Main Street and Ogden Avenue with three retail /commercial buildings. Under this agreement the Village reimbursed the Developer \$850,000.
- In 2019, the Village entered into an agreement with the Downers Grove Township to reimburse them \$275,000 for costs to redevelop the vacant property at the northeast corner of Saratoga Avenue and Sherman Street, immediately west of the building at 4340 Prince Street with a 6,000 square foot building housing a food pantry and other Township functions.
- In 2020, the Village entered into an agreement with the Developer 1111 Ogden, LLC to construct a 9,000 square foot multi-tenant retail building at 1111 Ogden Avenue to reimburse the Developer in an amount not to exceed \$850,000. This project was completed in 2022.
- In 2024, the Village entered into 2 redevelopment agreements:
  - Gold Coast Exotic Imports to remodel and expand the existing 16,000 square foot building, construct a new 13,600 square foot two-story service center and develop the 4241 Florence Avenue property into a vehicle inventory parking lot to reimburse the Developer up to \$2.5M
  - Downers Grove Equity LLC to construct a new Andy's Frozen Custard at the northeast corner of Ogden and Washington to reimburse the Developer up to \$1.2M.
- In 2025, the Village entered into an agreement with 1250 Ogden LLC to construct a multi-tenant building with two restaurants at 1250 Ogden to reimburse the Developer up to \$1.2M.

**FY26 Budget Considerations** - The Proposed FY26 Budget reflects the recommendations in the Ogden TIF District close-out plan. The original expiration date of the District was December 31, 2024. In late 2023, the TIF was extended by up to 12 years to allow the Village to spend down the ending fund balance of about \$7 million over the next few years and distribute tax increment received in 2025 and beyond to the other taxing bodies. \$5.2 million is budgeted for reimbursements payments for Perillo Rolls-Royce (\$2.5 million), 1250 Ogden (\$1.2 million) and a redevelopment project currently in the planning stages (\$1.2 million).

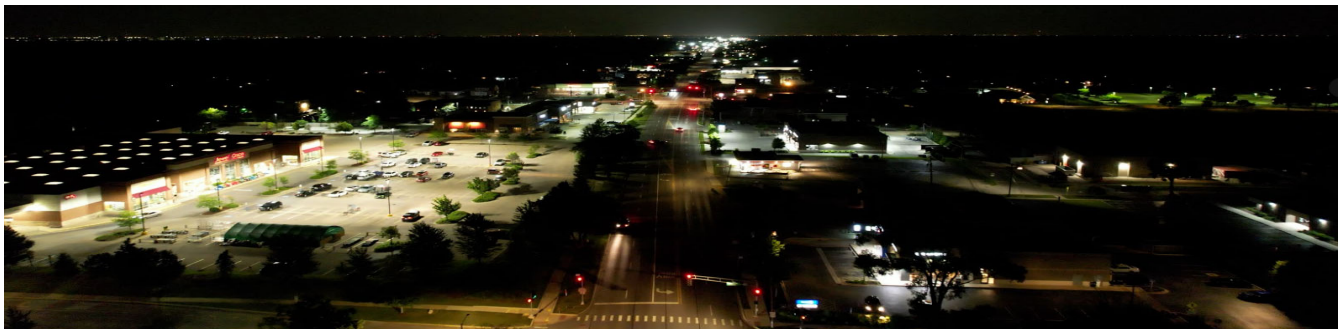
The Ogden TIF close-out plan also calls for revenue from property tax increments received after the original expiration date of the district to be distributed to the taxing bodies. The FY26 Proposed Budget includes \$1.9 million to be distributed to the taxing bodies.

# OGDEN AVENUE TIF FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	4,719,422	6,112,201	6,112,201	6,466,283	1,264,723	0
3	<u>Revenue</u>						
4	Local Taxes	1,433,356	1,490,000	1,490,000	1,800,000	2,000,000	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	234,903	100,000	150,000	100,000	50,000	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	10,378	-	-	-	-	-
13	Total Revenue	1,678,636	1,590,000	1,640,000	1,900,000	2,050,000	-
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	1,449	1,505	1,505	1,560	1,615	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	3,700,000	1,200,000	7,100,000	3,313,108	-
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	200,000	-	-	-	-	-
22	Other Financial Uses	84,408	84,413	84,413	-	-	-
23	Total Expenses	285,857	3,785,918	1,285,918	7,101,560	3,314,723	-
24	Net Change	1,392,779	(2,195,918)	354,082	(5,201,560)	(1,264,723)	-
25	Ending Fund Balance	6,112,201	3,916,283	6,466,283	1,264,723	0	0

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) reflects TIF increment.
- Professional Services (row 17) includes audit fees.
- Claims, Grants, & Debt (row 19) includes economic development incentives for current and future redevelopment agreements and the amount of TIF increment distributed to the various taxing bodies.
- Capital Assets in FY2024 (row 21) reflects costs for Pedestrian Safety Enhancements in the TIF district.
- Other Financial Uses (row 22) is primarily for economic development costs related to the Ogden TIF. Beginning in FY2026, these costs have been stopped since the final TIF increment is budgeted to be spent by 2027.



# TAX REBATE FUND

Fund Type: Special Revenue Fund  
Fund Number: 111

*Accounts for all financial activity  
related to the Village's tax rebate  
agreements*

**Description** - As part of the Village's economic development efforts, the Village has entered into tax rebate agreements with local businesses. These agreements assist in the attraction and retention of retail businesses. Each of the agreements includes performance standards that must be met prior to the payment of any tax rebate.

**Recent History and Trends** - Current Tax Rebate Agreements include: Castle: Mazda, Hyundai, Volkswagen and Genesis, Packey Webb Ford and Steinhafels.

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	-	-	-	-	-	-
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	994,307	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	-	-	-	-	-	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	994,307	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	994,307	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	994,307	1,000,000	1,000,000	1,000,000	1,100,000	1,200,000
24	Net Change	-	-	-	-	-	-
25	Ending Fund Balance	-	-	-	-	-	-

## Noteworthy Changes from 2025 and Other Explanations

- Intergovernmental Revenues (row 6) reflects a transfer from the General Fund and Capital fund for taxes to be rebated.
- Claims, Grants, & Debt (row 19) reflects payments to businesses receiving rebates.

# WASHINGTON & CURTISS TIF FUND

Fund Type: Special Revenue Fund  
Fund Number: 112

*Accounts for all financial activity  
related to the Washington and  
Curtiss TIF*

**Description** – The financing plan for the new Civic Center Project includes the sale of approximately 1.3 acres of the existing Civic Center property to be used for the construction of multi-family residential development. Property taxes from the new development will be collected and used to support the Civic Center Project. The establishment of the Washington and Curtiss TIF with boundaries that encompass the Civic Center property provides the mechanism for the collection of this property tax revenue.

**Recent History and Trends** – The Washington and Curtiss TIF was created in 2022. It is anticipated that TIF revenue will start being received in 2027.

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	-	-	-	-	-	-
3	<u>Revenue</u>						
4	Local Taxes	-	13,000	-	-	13,000	13,000
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	-	-	-	-	-	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	-	13,000	-	-	13,000	13,000
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	13,000	-	-	13,000	13,000
23	Total Expenses	-	13,000	-	-	13,000	13,000
24	Net Change	-	-	-	-	-	-
25	Ending Fund Balance	-	-	-	-	-	-

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) reflects TIF increment.
- Other Financial Uses (row 22) reflects a transfer to the Debt Service Fund for the Civic Center debt payment.

# ASSET FORFEITURE FUND

**Fund Type: Special Revenue Fund**  
**Fund Number: 114**

*Accounts for all financial activity  
related to asset seizures from criminal  
activity*

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**Description** - This fund was established in 2012 to account for the revenues and expenditures of proceeds from asset seizures. It is the result of the equitable sharing agreement the police department has with the Department of Justice. These funds are generated through joint investigations with the federal government that result in the seizure of currency or property utilized in criminal enterprises. Money seized under this agreement can only be used for law enforcement purposes and cannot be utilized to replace or supplant budgeted items. Also in this fund are proceeds from state asset seizures, Department of Treasury Homeland Security investigations, DUI circuit court fees and money laundering asset seizures.

**Recent History and Trends** - From 2018 through 2023, revenue received in this fund was dedicated for the police department related construction costs of the new Civic Center facility, which is the home of the new Village Hall, Police Department and the administrative offices of Downers Grove Grade School District 58.

In 2024 as spending began for this project, the Village needed to comply with all federal asset forfeiture agency guidelines, which as of 2024, did not include construction costs. Therefore, to apply Asset Forfeiture funds to the construction of the new Civic Center, agency guidelines allowed for the re-programming of budgeted expenses in the General Fund Police Department to be paid for using Asset Forfeiture money. This allowed the Village to re-program \$975,000 of General Fund expenses to be used toward the construction costs of the new Civic Center.

Beginning in 2025 money received in this fund was once again only used for specific law enforcement purposes as directed by the Department of Treasury Homeland Security guidelines.



# ASSET FORFEITURE FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	2,652,611	1,123,374	1,123,374	811,457	396,457	396,457
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	754,262	-	210,000	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	98,434	-	50,000	-	-	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	852,696	-	260,000	-	-	-
14	<u>Expenses</u>						
15	Personnel	287,521	-	-	-	-	-
16	Supplies	48,829	-	139	-	-	-
17	Professional Services	691,570	-	9,830	25,000	-	-
18	Other Contractual Services	48,891	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	681,168	180,000	77,660	90,000	-	-
21	Capital Assets	625,954	428,000	484,288	300,000	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	2,381,933	608,000	571,917	415,000	-	-
24	Net Change	(1,529,237)	(608,000)	(311,917)	(415,000)	-	-
25	Ending Fund Balance	1,123,374	515,374	811,457	396,457	396,457	396,457

## Noteworthy Changes from 2025 and Other Explanations

- Fees, Charges & Fines (row 8) reflects the cash received from asset seizures.
- In FY2024, rows 15—21 contain re-programmable expenses allowed per the Federal Asset Forfeiture agency guidelines.
- Row 17, Professional Services for 2026 includes travel expenses related to ongoing investigations & cases.
- Controlled Assets in 2025 (row 20) is for the purchase of an Electric Vehicle for investigations (\$54k), breaching door (\$12k), and evidence locker (\$9k)
- Capital Assets (row 21) in 2025 is for the upfront Axon costs of a new records management system for the Police Department (\$428k). In 2026, \$300k is budgeted for a surveillance vehicle

# FAIRVIEW TIF FUND

Fund Type: Special Revenue Fund  
Fund Number: 115

*Accounts for all financial activity  
related to the Fairview TIF*

**Description** - The Fairview TIF Fund exists to account for all financial activity related to the Fairview Tax Increment Financing District, which is defined by a designated boundary generally bounded by Washington Street to the west, the Village boundary to the east, Austin Street and Sheldon Avenue to the north and 2nd Avenue to the south. Adjacent rights of way are also included. TIF revenues are provided through the collection of property taxes, or TIF increment, created from the increasing value of property within the district. The revenues are used to facilitate redevelopment along the corridor in accordance with applicable Illinois TIF statutes.

**Recent History and Trends** - This TIF will be created in 2026.

**FY26 Budget Considerations** - The Proposed FY26 Budget includes anticipated expenditures for consulting fees for the creation of the TIF.

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	-	-	-	-	(30,000)	(30,000)
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	-	-	-	-	-	-
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	-	-	-	-	-	-
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	30,000	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	-	-	-	30,000	-	-
24	Net Change	-	-	-	(30,000)	-	-
25	Ending Fund Balance	-	-	-	(30,000)	(30,000)	(30,000)

## Noteworthy Changes from 2025 and Other Explanations

- Professional Services (row 17) reflects consulting fees for the creation of the TIF district.

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# CAPITAL PROJECTS FUND

**Fund Type: Capital Fund**  
**Fund Number: 220**

*Accounts for financial activity for general construction and capital improvement activity of several capital related programs*

**Description** - The Capital Fund accounts for general construction and capital improvement activity of several capital-related programs including roadway maintenance, sidewalks, bikeways, traffic signals, and other projects. A separate Community Investment Program (CIP) document within this budget document provides detailed information regarding all capital projects proposed over the next five years. (See Section 6)

Primary revenue sources in this fund are Home Rule Sales Tax, Property Tax and Telecom Tax. The Village also aggressively pursues grant opportunities whenever they are available.

**Recent History and Trends** - On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law by the President. The Village of Downers Grove received approximately \$4.9 million in ARPA funds provided in two equal installments in 2021 and 2022 that were able to be used for expenses incurred between March 2021 and December 31, 2024. The Village spent all ARPA funds in 2023 on street maintenance activities.

In 2025 the Village adopted the *Guiding DG* initiative which is a combined planning effort that includes the Comprehensive Plan, the Active Transportation Plan, the Environmental Sustainability Plan and the Downtown and Fairview Focus Area Streetscape Plan. The *Guiding DG* Plans serve as a roadmap for the Village to direct future growth and development, mobility, sustainability, and streetscapes over the next 20 years. Many of the recommendations in the Guiding DG plans are capital improvement projects. To provide funding for these projects, the Village raised the Home Rule Sales Tax rate from 1.0% to 1.5% effective January 1, 2026, per the Long Range Plan. This rate change increases revenues in the Capital Fund by approximately \$3.3M.

**FY26 Budget Considerations** - The Village continues to invest in infrastructure improvements using dedicated funding sources. The improvements are designed to reduce the total life cycle cost of owning and operating the infrastructure systems. The budget for 2026 includes \$17.4 million in projects in the Capital Fund dedicated to sidewalks, streets and traffic improvements. Approximately \$6.8 million of this amount relates to new improvements from Guiding DG recommendations.



# CAPITAL PROJECTS FUND

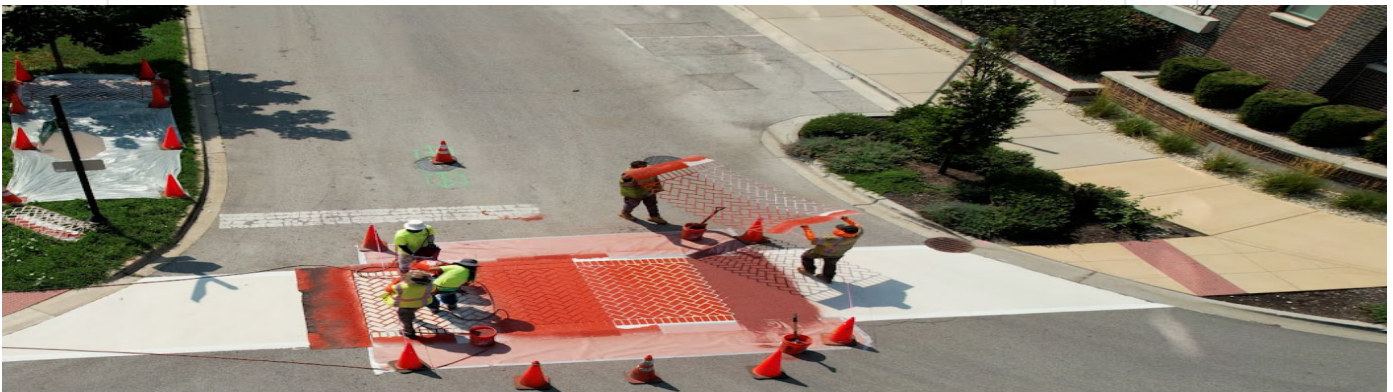
		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	10,278,031	11,792,701	11,792,701	11,342,373	3,732,085	490,171
3	<u>Revenue</u>						
4	Local Taxes	8,213,630	7,981,524	9,021,524	12,316,524	12,316,524	12,316,524
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	3,990	8,640	8,640	8,640	8,640	8,640
9	Grants	-	905,548	-	1,430,548	2,284,853	4,435,650
10	Interest & Claims	376,188	125,000	300,000	200,000	200,000	200,000
11	Contributions	25,688	20,000	20,000	20,000	20,000	20,000
12	Other Financial Resources	2,487,055	-	-	-	-	-
13	Total Revenue	11,106,550	9,040,712	9,350,164	13,975,712	14,830,017	16,980,814
14	<u>Expenses</u>						
15	Personnel	538,200	433,221	606,132	753,065	783,137	815,063
16	Supplies	34,649	50,000	50,000	50,000	60,000	60,000
17	Professional Services	47,215	267,580	416,465	282,700	632,700	507,700
18	Other Contractual Services	178,659	278,000	93,000	503,000	503,000	503,000
19	Claims, Grants, & Debt	82,488	97,727	97,727	85,670	89,589	93,829
20	Controlled Assets	4,182,405	6,878,640	3,570,360	11,463,640	8,627,706	3,615,000
21	Capital Assets	1,918,581	2,597,500	1,820,990	5,337,500	4,270,000	8,935,650
22	Other Financial Uses	2,609,683	2,745,818	3,145,818	3,110,425	3,105,799	3,102,678
23	Total Expenses	9,591,880	13,348,486	9,800,492	21,586,000	18,071,931	17,632,920
24	Net Change	1,514,670	(4,307,774)	(450,328)	(7,610,288)	(3,241,914)	(652,106)
25	Ending Fund Balance	11,792,701	7,484,927	11,342,373	3,732,085	490,171	(161,935)

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) includes Home Rule Sales Tax, Property Tax and Telecom tax.
- Fees, Charges & Fines (row 8) reflects lease payments from the Main Street Train Station.
- Grants (row 9) in 2024 through 2026 represents Pedestrian Safety Enhancement grants and in 2026 also a grant for the Kunze plaza at Main Street Station.
- Contributions (row 11) is Developer Contributions for sidewalks.
- In 2024, Other Financial Resources (row 12) is a transfer from the General Fund to increase funding for capital projects in the Downtown area.
- Personnel (row 15) represents 5.5 employees; .25 GIS Specialist, .5 Administrative Assistant, 1 PW Technician-Engineering, 2 Staff Engineer II, .3 Management Analyst and 1.5 PW Seasonal Employees.
- Professional Services (row 17) in 2026 includes \$400k for bike path improvements, per the Active Transportation Plan and \$190k for a neighborhood traffic management study.
- Other Contractual Services (row 18) is higher in 2026 due to additional tree planting (\$360k) per the Environmental Sustainability Plan.
- Rows 20 and 21 are primarily for CIP projects. In 2025 estimated spending is lower than budgeted primarily due to 2 projects that were moved and re-budgeted in 2026; Downtown Enhancements (\$1.5M), for the Flexible Amenity Spaces and the Pedestrian Safety Enhancements at Main & Oxford (\$1.5M) due to delays from IDOT. In 2026, spending is increased for Guiding DG initiatives which include the Kunze Plaza at the Main Street Train Station (\$5.0M), 39th St reconstruction (\$2.4M) and ATP improvements (\$2.0). It also includes maintenance projects like sidewalk replacement/rehabilitation, roadway maintenance and several projects identified for the Downtown area.
- Other Financial Uses (row 22) represents transfers to the Debt Service Fund for various debt payments.

# CAPITAL PROJECTS FUND

		Guiding DG			FY 2026
	Project Description	ATP	SS	ESP	Adopted
FUND 220 - Capital Projects Fund					
BW-005	31st Street Bike Path				87,500
FL-002	Fleet Fuel System Replacement				1,700,000
FO-001	Emerald Ash Borer (EAB) Eradication				50,000
FO-002	Additional Tree Plantings			X	360,000
S-006	Replacement/Rehabilitation Sidewalk Program				500,000
S-007	DBD Crosswalk & Accessibility Upgrades				310,000
S-008	Right of Way Accessibility Improvements		X		450,000
S-013	Linda Kunze Plaza / Main Street Train Station		X		5,000,000
SL-003	Streetlight Replacement Program			X	250,000
ST-004	Roadway Maintenance Program	X			1,040,000
ST-005	Roadway Maintenance Program - Brick Street Maintenance				300,000
ST-006	Roadway Maintenance Program - Alley Maintenance				100,000
ST-026	Public Art	X		X	200,000
ST-045	IDOT Bridge Compliance Improvements				5,000
ST-060	Village Gateway Signs				100,000
ST-067	DBD Enhancements		X		1,800,000
ST-068	39th Reconstruction & Shared use path (5b)	X			2,368,100
TR-023	Pavement Striping Maintenance				150,000
TR-024	Neighborhood Traffic Management				200,000
TR-030	Traffic Signal Modernization, Annual Element				475,000
TR-033	Pedestrian Safety Enhancements				1,968,640
	SUB TOTAL				17,414,240
	Grants Approved				
S-013	Linda Kunze Plaza / Main Street Train Station		X		(525,000)
TR-033	Pedestrian Safety Enhancements				(905,548)
	TOTAL				15,983,692





# CAPITAL PROJECTS FUND





# MAJOR BUILDINGS FUND

**Fund Type: Capital Fund**  
**Fund Number: 223**

*Accounts for all financial activity  
related to municipal building projects*

**Description** – The Major Buildings Fund accounts for all the budgeted maintenance projects and activities related to the Village's facilities, which have an estimated asset value in excess of \$100 million. These facilities include:

- Civic Center
- Fire Stations (4)
- Train Stations ( Main Street and Fairview Stations)
- Public Works Facility
- Fleet Garage

Effective facilities maintenance planning will ensure that all facilities are:

- Maintained in a long-term, sustainable manner that provides a safe, professional, comfortable environment for working and delivering services, and reduces the lifetime cost of ownership.
- Maintained to a pre-determined high level of service and quality.
- Maintained in a manner that reflects and achieves the Village's environmental sustainability goals and objectives, as reflected in the Environmental Sustainability Plan currently in preparation.

**Recent History and Trends** - In FY2025, the Village completed phase I of a facility condition assessment of the seven major buildings that support Village operations. The assessment concluded that all of the buildings are in a maintainable condition and identified recommended maintenance activities and improvements over a 30-year period of time.

**FY26 Budget Considerations** - The 0.50% increase in the Home Rule Sales Tax, which becomes effective on January 1, 2026, provides \$700,000 in dedicated annual revenue to support facility improvements. The budgeted expenses in FY2026 will rely on the information in the facility condition assessment to determine the most effective manner in which to allocate available resources. Phase II of the facility condition assessment will be completed in FY2026. The work to be completed in phase II will determine facility improvements that advance the Environmental Sustainability Plan recommendations. It will also complete facility condition assessments for the Metra train station facilities that the Village is responsible for maintaining.



		<b>FY 2026</b>
	<b>Project Description</b>	<b>Adopted</b>
<b>FUND 223 - Major Buildings Fund</b>		
<b>SW-105</b>	Fleet Pipe Replacement / Realignment	75,000
	Facilities Maintenance	925,000
	<b>TOTAL</b>	<b>1,000,000</b>

# MAJOR BUILDINGS FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	16,950,044	3,781,776	3,781,776	2,516,576	2,106,576	692,576
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	285,000	285,000	-	-	-
10	Interest & Claims	686,447	50,000	125,000	75,000	75,000	75,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	1,975,000	500,000	900,000	700,000	700,000	700,000
13	Total Revenue	2,661,447	835,000	1,310,000	775,000	775,000	775,000
14	<u>Expenses</u>						
15	Personnel	-	170,169	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	70,634	100,000	90,200	125,000	50,000	50,000
18	Other Contractual Services	55,290	-	60,000	60,000	60,000	60,000
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	1,195,991	1,000,000	25,000	300,000	300,000	300,000
21	Capital Assets	14,507,801	785,000	2,400,000	700,000	1,779,000	700,000
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	15,829,715	2,055,169	2,575,200	1,185,000	2,189,000	1,110,000
24	Net Change	(13,168,268)	(1,220,169)	(1,265,200)	(410,000)	(1,414,000)	(335,000)
25	Ending Fund Balance	3,781,776	2,561,607	2,516,576	2,106,576	692,576	357,576

## Noteworthy Changes from 2025 and Other Explanations

- Other Financial Resources (row 12) in 2024, reflects a transfer from the General Fund for \$1.0M to provide sufficient funding for all the Village's facilities and \$975,000 of re-programmable expenses that were paid from the Asset Forfeiture Fund. In 2025 this is a \$500,000 transfer from the General Fund to provide additional funding for the Village's facilities and a \$400,000 transfer from the Capital Fund for projects now being completed in this fund. Beginning in FY26, \$700,000 will be transferred each year from the General Fund from the additional funding received from the .50% increase in Home Rule sales tax which was effective January 1, 2026.
- Professional Services (row 17) in 2025 includes consulting fees for the facility assessment (\$75,000). In 2026 it includes design fees (\$75,000) for the Fleet Pipe replacement budgeted in 2027.
- Other Contractual Services (row 18) in for the cost of utilities in the various facilities.
- Controlled Assets (row 20) and Capital Assets (row 21) in 2024 and 2025 reflect expenditures for the Civic Center Project. Beginning in 2026, this includes various expenditures on Village facilities and the projects required per the facility condition assessment. In 2027, \$1.1M is for the Fleet Pipe replacement project.



# DEBT SERVICE FUND CAPITAL

**Fund Type: Debt Service Fund**  
**Fund Number 339**

*To account for the financial activity of  
Capital Debt Service*

**Description** - The Capital Debt Service Fund is used to account for the principal and interest payments associated with all of the Village's outstanding debt related to Fire Station 2, roadway improvements and the new Civic Center project.

**Recent History and Trends** - In FY13, the Village was upgraded to a AAA bond rating with a stable outlook.

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	3,620,295	3,023,294	3,023,294	4,040,294	3,170,469	2,176,019
3	<u>Revenue</u>						
4	Local Taxes	194,092	200,000	200,000	200,000	200,000	200,000
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	33,908	20,000	30,000	30,000	30,000	30,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	2,609,683	4,367,518	4,339,518	2,709,125	2,717,499	2,714,378
13	<b>Total Revenue</b>	<b>2,837,683</b>	<b>4,587,518</b>	<b>4,569,518</b>	<b>2,939,125</b>	<b>2,947,499</b>	<b>2,944,378</b>
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	3,434,683	3,552,518	3,552,518	3,808,950	3,941,949	3,780,578
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	<b>Total Expenses</b>	<b>3,434,683</b>	<b>3,552,518</b>	<b>3,552,518</b>	<b>3,808,950</b>	<b>3,941,949</b>	<b>3,780,578</b>
24	Net Change	(597,001)	1,035,000	1,017,000	(869,825)	(994,450)	(836,200)
25	<b>Ending Fund Balance</b>	<b>3,023,294</b>	<b>4,058,294</b>	<b>4,040,294</b>	<b>3,170,469</b>	<b>2,176,019</b>	<b>1,339,819</b>

## Noteworthy Changes from 2025 and Other Explanations

- Local Taxes (row 4) reflects gasoline tax. This is a funding source for ongoing debt service payments for the Civic Center.
- Other Financial Resources (row 12) primarily reflects transfers from the Capital Fund for debt service payments. In 2025 this amount includes the sale of the land for Lot 2 (\$1.55 million).
- Claims, Grants, & Debt (row 19) reflects the debt payments.
- This fund now has an ending fund balance due to the transfers from the General Fund, the gasoline tax revenue and the proceeds of the land. This balance will be used toward future debt payments for the Civic Center, as needed, to avoid an increase in the property tax levy.

# DEBT SERVICE SUMMARY

**All Village of Downers Grove debt is rated AAA by Standard & Poor's.**

	Series 2014A	Series 2014B	Series 2015A	Series 2015B	Series 2016	Series 2017	Series 2018	Series 2019
Type	G.O.	G.O.	G.O.	G.O.	IEPA LOAN	IEPA LOAN	IEPA LOAN	IEPA LOAN
Auth. Issue	6,725,000	2,935,000	5,000,000	4,535,000	1,257,357	1,609,341	3,439,718	4,327,738
Outstanding Principal	1,890,000	2,045,000	2,825,000	4,270,000	735,260	1,047,039	2,408,980	3,175,789
Purpose	Refund Portion Series '07 Bonds	Refund Portion Series '08A Bonds	Water Improvements	Refund Portion Series '08A Bonds	Water Improvements	Water Improvements	Water Improvements	Water Improvements
Funding Source	Capital Proj. Fund Revenues	Stormwater Utility Revenues	Water Fund Revenues	Stormwater Utility Revenues	Water Fund Revenues	Water Fund Revenues	Water Fund Revenues	Water Fund Revenues
Remaining Debt Service Payments (Principal & Interest):								
FY 2026	662,375	687,850	337,725	173,825	77,410	96,478	208,124	266,744
FY 2027	662,988	687,837	335,300	173,075	77,409	96,476	208,124	266,744
FY 2028	661,375	680,638	337,000	172,263	77,409	96,476	208,124	266,744
FY 2029	-	102,000	332,813	755,975	77,410	96,476	208,124	266,744
FY 2030	-	-	333,362	871,825	77,408	96,478	208,124	266,744
FY 2031	-	-	333,563	874,700	77,409	96,477	208,124	266,744
FY 2032	-	-	333,412	876,525	77,410	96,476	208,124	266,745
FY 2033	-	-	332,913	872,387	77,409	96,476	208,123	266,744
FY 2034	-	-	332,062	366,300	77,410	96,476	208,123	266,745
FY 2035	-	-	335,775	-	77,409	96,477	208,123	266,744
FY 2036-2039	-	-	-	-	38,705	192,954	624,372	933,605
Totals	1,986,738	2,158,325	3,343,925	5,136,875	812,798	1,157,720	2,705,609	3,601,047

	Series 2016	Series 2019	Series 2020A	Series 2020B	Series 2022A	Series 2022B	Total
Type	G.O.	G.O.	G.O.	G.O.	G.O.	G.O.	
Auth. Issue	7,585,000	7,000,000	5,985,000	15,785,000	34,390,000	5,315,000	
Outstanding Principal	4,445,000	5,520,000	4,205,000	12,925,000	34,125,000	5,255,000	84,872,068
Purpose	Refund Portion Series '08A Bonds	Stormwater Improvements	Refund Portion Series '12 Bonds	Refund Portion Series '12 Bonds	New Facilities Project	Stormwater Improvements	
Funding Source	Stormwater Utility Revenues	Stormwater Utility Revenues	Water Fund Revenues	Capital Proj. Fund Revenues	Capital Proj. Fund Revenues	Stormwater Utility Revenues	
Remaining Debt Service Payments (Principal & Interest):							
FY 2026	177,800	480,800	646,913	1,173,050	1,973,525	255,950	7,218,569
FY 2027	177,800	481,050	647,176	1,167,811	2,111,150	259,325	7,352,265
FY 2028	177,800	481,000	646,593	1,166,303	1,952,900	267,325	7,191,950
FY 2029	177,800	485,575	640,340	1,173,591	2,673,775	255,325	7,245,948
FY 2030	177,800	484,775	643,443	1,164,836	2,678,900	243,825	7,247,520
FY 2031	177,800	483,675	645,633	1,164,817	2,431,900	242,575	7,003,417
FY 2032	177,800	482,275	641,998	1,168,442	2,432,775	241,325	7,003,307
FY 2033	177,800	485,500	-	1,145,802	2,440,400	240,075	6,343,629
FY 2034	667,800	483,350	-	1,137,134	2,444,650	258,325	6,338,375
FY 2035	4,268,300	2,412,050	-	1,137,585	2,450,275	226,825	11,479,563
FY 2036-2040	-	-	-	3,404,056	12,317,775	3,114,575	20,626,042
FY 2041-2045	-	-	-	-	12,433,900	2,918,300	15,352,200
FY 2046-2047	-	-	-	-	5,014,800	-	5,014,800
Totals	6,358,500	6,760,050	4,512,096	15,003,427	53,356,725	8,523,750	115,417,585

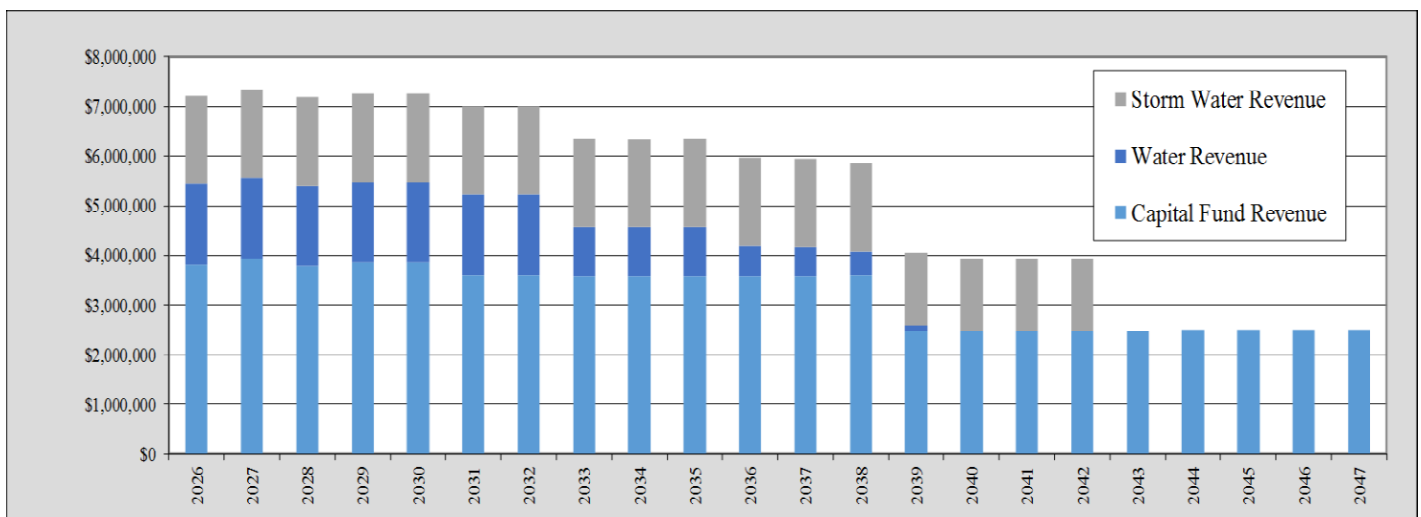


# DEBT SERVICE PAYMENTS

Debt service payments are summarized below by Governmental and Business-type Activities

	Governmental Activities			Business-type Activities		
	Principal	Interest		Principal	Interest	Total
2026	\$ 1,970,000	\$ 1,838,950		\$ 2,339,384	\$ 1,070,235	\$ 7,218,569
2027	\$ 2,165,000	\$ 1,776,949		\$ 2,398,701	\$ 1,011,615	\$ 7,352,265
2028	\$ 2,070,000	\$ 1,710,578		\$ 2,463,187	\$ 948,185	\$ 7,191,950
2029	\$ 2,210,000	\$ 1,637,366		\$ 2,517,843	\$ 880,739	\$ 7,245,948
2030	\$ 2,290,000	\$ 1,553,736		\$ 2,592,673	\$ 811,111	\$ 7,247,520
2031	\$ 2,125,000	\$ 1,471,717		\$ 2,667,680	\$ 739,020	\$ 7,003,417
2032	\$ 2,210,000	\$ 1,391,217		\$ 2,737,867	\$ 664,223	\$ 7,003,307
2033	\$ 2,280,000	\$ 1,306,202		\$ 2,163,235	\$ 594,192	\$ 6,343,629
2034	\$ 2,365,000	\$ 1,216,784		\$ 2,228,792	\$ 527,799	\$ 6,338,375
2035	\$ 2,465,000	\$ 1,122,860		\$ 2,304,538	\$ 456,915	\$ 6,349,313
2036	\$ 2,565,000	\$ 1,023,400		\$ 1,996,774	\$ 388,726	\$ 5,973,900
2037	\$ 2,675,000	\$ 918,282		\$ 2,023,121	\$ 325,250	\$ 5,941,653
2038	\$ 2,780,000	\$ 816,749		\$ 1,991,117	\$ 260,351	\$ 5,848,217
2039	\$ 1,735,000	\$ 734,300		\$ 1,387,156	\$ 201,891	\$ 4,058,347
2040	\$ 1,820,000	\$ 654,100		\$ 1,315,000	\$ 145,075	\$ 3,934,175
2041	\$ 1,905,000	\$ 570,500		\$ 1,375,000	\$ 84,700	\$ 3,935,200
2042	\$ 1,990,000	\$ 492,600		\$ 1,430,000	\$ 28,600	\$ 3,941,200
2043	\$ 2,075,000	\$ 411,300		\$ -	\$ -	\$ 2,486,300
2044	\$ 2,165,000	\$ 326,500		\$ -	\$ -	\$ 2,491,500
2045	\$ 2,260,000	\$ 238,000		\$ -	\$ -	\$ 2,498,000
2046	\$ 2,360,000	\$ 145,600		\$ -	\$ -	\$ 2,505,600
2047	\$ 2,460,000	\$ 49,200		\$ -	\$ -	\$ 2,509,200
	\$ 48,940,000	\$ 21,406,890		\$ 35,932,068	\$ 9,138,627	\$ 116,417,585

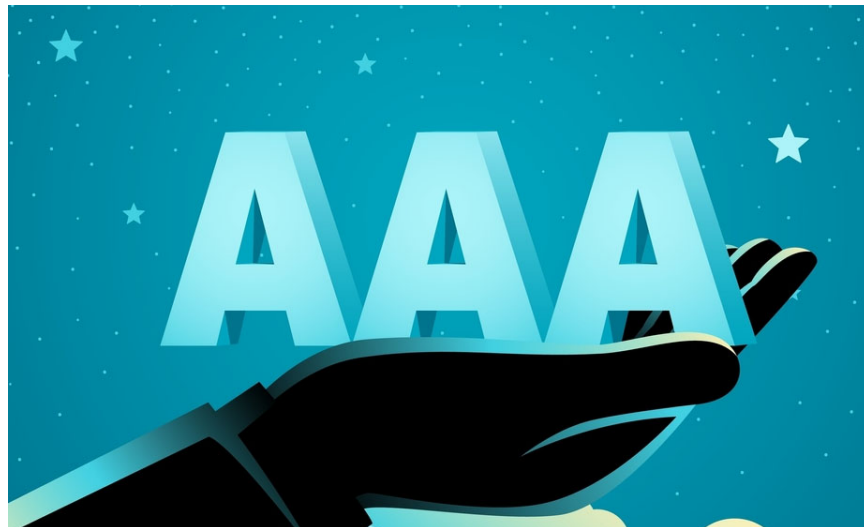
Debt Service Future Payments By Source



# DEBT SERVICE PAYMENTS

Future debt service payments are summarized below by Fund

	Governmental Activities			Business-type Activities					
	Capital Fund			Stormwater Fund			Water Fund		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	1,970,000	1,838,950	3,808,950	1,005,000	771,225	1,776,225	1,334,384	299,010	1,633,394
2027	2,165,000	1,776,949	3,941,949	1,040,000	739,087	1,779,087	1,358,701	272,528	1,631,229
2028	2,070,000	1,710,578	3,780,578	1,075,000	704,026	1,779,026	1,388,187	244,159	1,632,346
2029	2,210,000	1,637,366	3,847,366	1,110,000	666,675	1,776,675	1,407,843	214,064	1,621,907
2030	2,290,000	1,553,736	3,843,736	1,150,000	628,225	1,778,225	1,442,673	182,886	1,625,559
2031	2,125,000	1,471,717	3,596,717	1,190,000	588,750	1,778,750	1,477,680	150,270	1,627,950
2032	2,210,000	1,391,217	3,601,217	1,230,000	547,925	1,777,925	1,507,867	116,298	1,624,165
2033	2,280,000	1,306,202	3,586,202	1,270,000	505,762	1,775,762	893,235	88,430	981,665
2034	2,365,000	1,216,784	3,581,784	1,315,000	460,775	1,775,775	913,792	67,024	980,816
2035	2,465,000	1,122,860	3,587,860	1,365,000	411,925	1,776,925	939,538	44,990	984,528
2036	2,565,000	1,023,400	3,588,400	1,415,000	360,450	1,775,450	581,774	28,276	610,050
2037	2,675,000	918,282	3,593,282	1,470,000	307,025	1,777,025	553,121	18,225	571,346
2038	2,780,000	816,749	3,596,749	1,525,000	251,600	1,776,600	466,117	8,751	474,868
2039	1,735,000	734,300	2,469,300	1,255,000	200,675	1,455,675	132,156	1,216	133,372
2040	1,820,000	654,100	2,474,100	1,315,000	145,075	1,460,075	-	-	-
2041	1,905,000	570,500	2,475,500	1,375,000	84,700	1,459,700	-	-	-
2042	1,990,000	492,600	2,482,600	1,430,000	28,800	1,458,800	-	-	-
2043	2,075,000	411,300	2,486,300	-	-	-	-	-	-
2044	2,165,000	326,500	2,491,500	-	-	-	-	-	-
2045	2,260,000	238,000	2,498,000	-	-	-	-	-	-
2046	2,360,000	145,600	2,505,600	-	-	-	-	-	-
2047	2,460,000	49,200	2,509,200	-	-	-	-	-	-
	<b>48,940,000</b>	<b>21,406,890</b>	<b>70,346,890</b>	<b>21,635,000</b>	<b>7,402,600</b>	<b>28,937,600</b>	<b>14,397,068</b>	<b>1,736,127</b>	<b>16,133,195</b>



# STORMWATER FUND

**Fund Type: Enterprise Fund**  
**Fund Number: 443**

*To account for revenues and expenses associated with operating the Village's stormwater system*

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**Description** - The Stormwater Fund accounts for all stormwater related revenues and expenses including the maintenance of stormwater infrastructure and personnel expenses. Since 2013 the Stormwater Fund has been supported nearly exclusively through fees with revenues generated through utility bills. These revenues are used for capital improvements as well as the maintenance and operating costs of the stormwater infrastructure system which consists of approximately:

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

**Recent History and Trends** - The Stormwater Fund was created in 2008 as a capital fund to address stormwater infrastructure needs. Since 2013 the fund has been supported nearly exclusively by fees with revenue generated from utility bills. In 2015, the Village established a recommended level of service - to create and maintain a stormwater management system that will safely convey and store runoff from 95% of rainfall events experienced in any given year.

Pursuant to the plan established in the 2016 Stormwater Utility Report, the Village has been increasing the Stormwater utility fee by 8.7% to provide sufficient revenue to meet the recommended level of service by 2029.

In 2022 the Village issues \$5.5 million of bonds to finance the capital projects in this fund. This bond issuance was combined with the bond issuance for facilities to reduce issuance costs.

In 2025 the Village Council approved a \$9.0 million project for lining of the 11' diameter pipe that starts near the fleet building and ends near Carpenter Street. This project will cost approximately \$3.0 million per year from 2025 - 2027.

Since this Fund's inception in 2008, the Village has invested over \$59 million to construct 97 stormwater infrastructure projects.

**FY26 Budget Considerations** - This budget includes revenue and expenses for capital projects and operations and maintenance. Capital projects include streambank stabilization, storm sewer expansion and replacement, major refurbishment or repairs to existing assets, and debt service payments. Operations and maintenance includes in-house operations (such as engineering and customer service) street sweeping, ditch maintenance, stream cleaning and maintenance, storm sewer inspection and cleaning and detention basin cleaning and vegetation management.

**Capital Projects** - The proposed stormwater capital projects plan includes the construction of 7 projects in three years (2026 through 2028) at an estimated cost of \$12 million. In addition to these projects, annually recurring programs such as the drainage cost-share program, green streets/ sustainable stormwater program, downtown water quality improvements, minor stream corridor maintenance and storm sewer replacement will account for an additional approximately \$1 million per year.

See the Community Investment Plan in Section 6 for more details.

# STORMWATER FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Cash Balance	9,114,147	7,671,591	7,671,591	7,144,942	4,541,285	2,162,772
3	Revenue						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	6,715,996	7,329,840	7,302,500	7,940,250	8,632,250	9,386,250
9	Grants	19,275	16,687	(19,275)	-	-	-
10	Interest & Claims	382,543	100,000	200,000	100,000	100,000	100,000
11	Contributions	98,850	75,000	75,000	75,000	75,000	75,000
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	7,216,664	7,521,527	7,558,225	8,115,250	8,807,250	9,561,250
14	Expenses						
15	Personnel	1,472,508	1,664,973	1,700,783	1,780,386	1,850,418	1,924,490
16	Supplies	112,162	109,800	108,265	125,070	125,195	125,325
17	Professional Services	100,920	595,945	385,040	148,340	173,725	174,115
18	Other Contractual Services	601,694	933,550	930,550	1,159,644	1,203,496	1,244,291
19	Claims, Grants, & Debt	1,335,552	2,429,271	1,776,425	1,938,967	2,497,429	2,560,018
20	Controlled Assets	295,737	494,000	454,000	406,500	1,475,500	396,500
21	Capital Assets	810,796	5,160,000	2,729,811	5,160,000	3,860,000	3,445,000
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	4,729,370	11,387,539	8,084,874	10,718,907	11,185,763	9,869,739
24	Net Change		(3,866,012)	(526,649)	(2,603,657)	(2,378,513)	(308,489)
25	Ending Cash Balance	7,671,591	3,805,579	7,144,942	4,541,285	2,162,772	1,854,283

## Noteworthy Changes from 2025 and Other Explanations

- Fees, Charges & Fines (row 8) are stormwater fees of \$7.9 million in 2025.
- Contributions (row 11) are Developer Contributions for Site Run-off.
- Personnel (row 15) represents 15.3 employees in this fund – .50 Assistant Director of Engineering, 4 Maintenance Worker I, 2 Maintenance Worker II, .50 Engineering Manager, 1.0 PW Manager, 2 PW Technician, 1.0 Stormwater Administrator, 3 Staff Engineer I, .50 Staff Engineer II, .50 GIS Technician and .3 Management Analyst.
- Supplies (row 16) includes costs of drainage inlets, drainage structures, backfill material, pipes, restoration material.
- Professional Services (row 17) is primarily for engineering services.
- Other Contractual Services (row 18) includes roadway ditch cleaning, street sweeping, catch basin restoration and hauling.
- Claims, Grants & Debt (row 19) includes \$1.8 million for stormwater debt plus transfers for fleet maintenance and equipment.
- Controlled Assets (row 20) and Capital Assets (row 21) are primarily for capital projects in the Community Investment Plan.

# STORMWATER FUND

		FY 2026
	Project Description	Adopted
<b>FUND 443 - Stormwater Fund</b>		
<b>SW-051</b>	Neighborhood Drainage Improvements Cost-Share Program	90,000
<b>SW-069</b>	Green Streets/Sustainable Storm Water Program	60,000
<b>SW-070</b>	Storm Sewer Replacement & Maintenance Annual Element	750,000
<b>SW-073</b>	Downtown Water Quality Improvements	50,000
<b>SW-090</b>	St. Joseph Creek - Downtown Pipe Improvements	3,000,000
<b>SW-091</b>	Prentiss Creek Stream Corridor Improvements	1,300,000
<b>SW-092</b>	Streambank Improvements, St Joseph Creek, Main Branch	75,000
<b>TOTAL</b>		<b>5,325,000</b>





# STORMWATER FUND



# PARKING FUND

**Fund Type: Enterprise Fund**  
**Fund Number: 471**

*To account for revenues and expenses associated with maintaining the parking deck and all on/off-street parking facilities*

**Description** - The Parking Fund accounts for all parking-related revenues and expenses including parking enforcement, utilities for the parking deck, maintenance costs and infrastructure.

As an Enterprise Fund, the Parking Fund is supported through fees for parking and parking tickets. The Main Street, Belmont and Fairview train stations provide Metra rail service from Aurora to Chicago. Parking is available at all three stations through a combination of permits and daily parking.

**Recent History and Trends** - The following actions have been taken to maintain and enhance the Village's parking system:

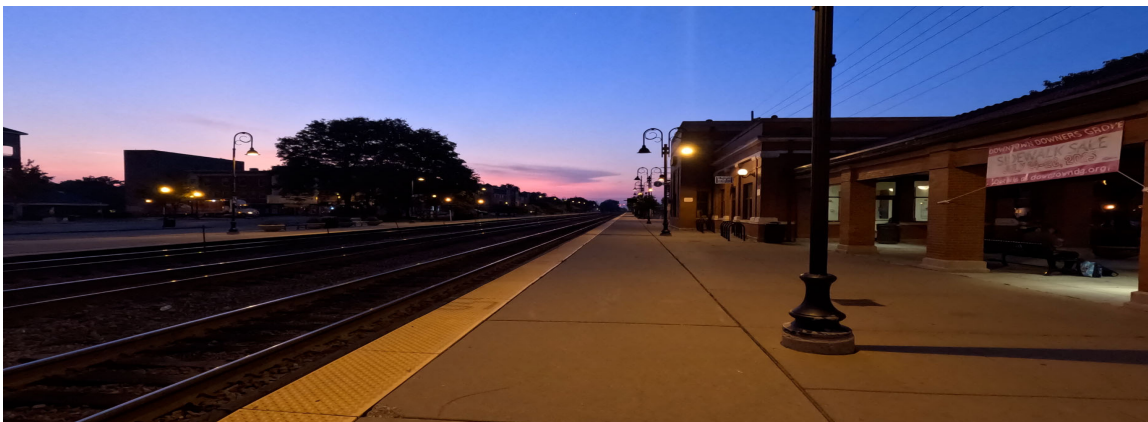
- In 2015, the Village prepared a parking deck maintenance plan, to provide detailed recommendations for work to be performed to maintain the Village parking deck, which was constructed in 2004. Maintenance activities as recommended by the plan have been completed since 2016.
- In 2019, the Village initiated a parking study to review the operations of the parking system, particularly in light of recent redevelopment and changing retail patterns within the Downtown.
- The pandemic in 2020 caused a significant decrease in commuter parking usage as remote work surged and commuting into the city dwindled. This led to decreased Parking Fund revenues from daily parking fees and commuter parking permits.
- In 2025 current Metra ridership has recovered 65% of its weekday ridership levels since the pandemic, causing this fund to start seeing an increase in revenues. The Village also increased commuter parking rates in 2024, which has not been done since 2016.

## **FY26 Budget Considerations –**

The following strategies and solutions continue to be implemented:

- Perform scheduled maintenance of the parking deck, pursuant to the maintenance plan. In 2026 this includes various deck maintenance and pay station improvements.
- Monitor parking system demand and usage

	<b>Project Description</b>	<b>FY 2026 Adopted</b>
<b>FUND 471 - Parking Fund</b>		
<b>P-010</b>	Parking Lot Improvements, Annual Element	260,000
<b>P-013</b>	Parking Deck Maintenance	420,000
<b>P-021</b>	Parking Pay Station Improvements	100,000
	<b>TOTAL</b>	<b>780,000</b>





# PARKING FUND

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Cash Balance	1,379,282	2,050,451	2,050,451	1,990,931	1,657,604	1,657,186
3	Revenue						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	46,875	46,875	46,875	46,875	46,875	46,875
7	Sales	1,053,006	953,000	1,045,000	1,067,000	1,077,000	1,087,000
8	Fees, Charges & Fines	128,587	133,000	146,000	147,000	157,000	167,000
9	Grants	-	-	-	-	-	-
10	Interest & Claims	65,974	45,000	50,000	50,000	50,000	50,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	1,294,443	1,177,875	1,287,875	1,310,875	1,330,875	1,350,875
14	Expenses						
15	Personnel	192,246	222,290	211,431	227,974	237,510	247,614
16	Supplies	8,349	10,513	9,650	10,525	10,525	10,525
17	Professional Services	54,724	145,440	88,400	118,600	103,600	103,600
18	Other Contractual Services	165,481	145,590	144,090	194,490	151,360	146,360
19	Claims, Grants, & Debt	40,944	37,930	37,930	30,789	32,474	34,324
20	Controlled Assets	98,730	1,199,324	855,894	961,824	795,824	720,824
21	Capital Assets	130,721	-	-	100,000	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	691,195	1,761,087	1,347,395	1,644,202	1,331,293	1,263,247
24	Net Change		(583,212)	(59,520)	(333,327)	(418)	87,628
25	Ending Cash Balance	2,050,451	1,467,240	1,990,931	1,657,604	1,657,186	1,744,814

## Noteworthy Changes from 2025 and Other Explanations

- Sales (row 7) reflects parking fees.
- Fees, Charges & Fines (row 8) reflects revenues from parking fines.
- Personnel (row 15) represents 2.4 employees in this fund, 1 CSO I, and 1.4 CSO II.
- Professional Services (row 17) primarily includes charges for phone lines and credit card processing fees.
- Other Contractual Services (row 18) includes utilities in the Parking Deck, plus maintenance services (security cameras, pay stations, parking fare terminals, deck).
- Claims, Grants, & Debt (row 19) includes transfers for fleet, equipment, and risk.
- Controlled Assets (row 20) is for capital projects in the CIP (\$780,000) and other required maintenance at the train stations.

# WATER FUND

*A fund to account for all revenues and expenses associated with delivering water to customers*

**Fund Type: Enterprise**  
**Fund Number: 481**

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**Description** - The Water Fund accounts for all water-related revenues and expenses including the purchase of water, maintenance of water distribution infrastructure and personnel expenses. As an Enterprise Fund, the Water Fund is supported solely through fees for water sales and services. Revenues are generated through bi-monthly utility bills. The Village purchases water from the DuPage Water Commission (DWC), an independent unit of government responsible for providing Lake Michigan water to municipalities and other customers in DuPage County. The Village, along with 23 other municipalities, entered into a wholesale water purchase agreement with the Water Commission in 1986. This contract was extended in 2023 for a period no more than 20 years.

**Recent History and Trends** - The Village completed a Water Rate Study in 2024 to project revenue needs for the Water Fund based on a ten-year CIP that included:

- Backup Well Rehabilitation/Reconstruction (3x)
- Lead Service Line Replacement beginning in 2027
- Water storage tank rehabilitation (3x)
- Replacement of 1% of watermain annually

The Water Rate Study recommended:

Water rate increases of 9% in 2025 & 2026 and a 6% increase in 2027

A debt schedule that includes \$13.7 million bond issuance in 2025 and \$22.9 million in 2028

In 2025, the Village unexpectedly received a \$5.3 million low-interest loan from the IEPA to fund the replacement of one backup well and a portion of watermain replacement in 2025. Based on this, the bond issuance planned for 2025 was rescheduled to 2026.

Due to inflation, costs for water system infrastructure projects are significantly higher than anticipated in the rate study. To address this, the multi-year capital projects plan was adjusted and the consultant that completed the rate study considered the updated plan and confirmed that the planned rate increases are sufficient to support the projects and debt service on the bond issuance.

**FY26 Budget Considerations** - The FY2026 budget includes:

- \$8.8 million for capital projects
- A water rate increase of 9%
- A bond issuance in the amount of \$13.01 million to pay for water system capital improvements over the next three years.

The bond issuance recommended for 2028 will increase to \$27.1 million and occur in 2029.

# Water Fund

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Cash Balance	4,439,393	4,571,418	4,571,418	7,190,591	14,279,940	11,765,205
3	Revenue						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	5,443	4,000	10,000	8,000	8,000	8,000
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	17,390,480	18,549,627	18,556,627	20,158,039	21,588,936	22,708,010
8	Fees, Charges & Fines	234,653	273,000	373,000	306,250	314,748	323,500
9	Grants	-	-	-	-	-	-
10	Interest & Claims	198,553	100,000	100,000	100,000	100,000	100,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	4,000,000	5,288,356	13,010,000	-	-
13	Total Revenue	17,829,129	22,926,627	24,327,983	33,582,289	22,011,684	23,139,510
14	Expenses						
15	Personnel	1,748,487	2,243,575	1,895,991	2,192,216	2,278,847	2,371,289
16	Supplies	10,351,268	10,525,181	10,668,916	10,782,071	11,213,495	11,556,742
17	Professional Services	469,816	1,094,051	1,223,785	2,272,558	998,332	1,003,446
18	Other Contractual Services	651,264	886,512	881,512	955,540	954,391	966,641
19	Claims, Grants, & Debt	595,449	1,964,905	1,888,578	2,598,955	3,244,754	3,266,549
20	Controlled Assets	238,033	316,600	187,028	241,600	241,600	241,600
21	Capital Assets	1,737,426	5,450,000	4,963,000	7,450,000	5,595,000	5,740,000
22	Other Financial Uses	1,074,305	-	-	-	-	-
23	Total Expenses	16,866,048	22,480,824	21,708,810	26,492,940	24,526,419	25,146,267
24	Net Change		445,803	2,619,173	7,089,349	(2,514,735)	(2,006,757)
25	Ending Cash Balance	4,571,418	5,017,221	7,190,591	14,279,940	11,765,205	9,758,448

## Noteworthy Changes from 2024 and Other Explanations

- Sales (row 7) is from the sale of water. The budget includes a rate increase of 9.0% effective 7/1/2026 as recommended in the 2024 Water Rate Study.
- Fees Charges & fines (row 8) is from commercial water permit activity.
- Other Financial Resources (row 12) reflects proceeds from the IEPA loan in 2025 and the GO Bond issue proposed in 2026, per the 2024 Water Rate Study.
- Personnel (row 15) represents 18.08 employees in this fund 1 Utility Billing Specialist, .50 Admin Secretary II, .25 Finance Manager, .25 GIS Coordinator, 5 Maintenance Worker I, 2 Maintenance Worker II, 1 Manager, 1 Water Supervisor, 1 PW Technician, 2 Staff Engineers, 1 Water Supply Specialist, .1 Water Technician, 50 GIS Technician, .3 Management Analyst .50 Assistant Director of PW and .75 FTE Seasonal employees.
- Supplies (row 16) is the purchase of water from the DuPage Water Commission.
- Professional Services (row 17) includes water tower inspections, backflow/cross connections control, water samples and leak detection.
- Other Contractual Services (row 18) includes large meter testing, water valve assessment, hydrant inspection and painting, and street/parkway restoration.
- Claims, Grant, & Debt (row 19) reflects debt payments, plus transfers for costs for fleet maintenance, equipment, and risk.
- Controlled Assets (row 20) and Capital Assets (row 21) are primarily for capital projects in the CIP.
- Other Financial Uses (row 22) is for Administrative Transfers. These have been eliminated beginning in 2025.

# Water Fund

			FY 2026
	Project Description		Adopted
<b>FUND 481 Water Fund</b>			
<b>WA-028</b>	Watermain Replacement, Annual Element		4,200,000
<b>WA-041</b>	Lead Service Line Replacement		500,000
<b>WP-010</b>	Water Facility Maintenance, Annual Element		125,000
<b>WP-011</b>	Existing Well Rehab		2,500,000
<b>WP-019</b>	Water Storage Tank Rehabilitation & Maintenance		1,375,000
<b>WP-023</b>	Water Meter Replacement - Village Wide		90,000
	<b>TOTAL</b>		<b>8,790,000</b>





# Water Fund





# EQUIPMENT REPLACEMENT

**Fund Type: Internal Service Fund**  
**Fund Number: 530**

*Provides a systematic method of replacing equipment and leveling the costs of replacing such equipment*

**Description** - This fund provides a dedicated funding source for equipment that is replaced on a routine basis. It allows for items to be replaced when warranted versus when funds are available. Village departments “pre-fund” for equipment purchases by making payments to this fund for equipment that they use. This fund is used to purchase vehicles, computer equipment and fire equipment. Each year, the schedule of equipment to be replaced is assessed to determine if an item should be replaced or deferred to a future year.

**Recent History and Trends** - The Village continually identifies strategies and operating efficiencies to maximize the impact of equipment replacement by replacing equipment at the optimum point in its lifecycle. This is to avoid unplanned down time of equipment that is being repaired and prevent maintenance costs from increasing due to labor and replacement parts.

**FY26 Budget Considerations** – Vehicles and equipment budgeted to be purchased in FY 2026 total \$5,205,490, which includes:

Fire Department: a new fire engine (\$1.1M) , ambulance (\$533,000) and SCBA equipment (\$500,000)

Police Department: vehicle purchases (\$405,000)

Public Works: 2 snowplows (\$500,000), 2 super duty pick up trucks (\$350,000) and a semi-trailer truck (\$200,000)

The Village currently owns 5 Compressed Natural Gas (CNG) vehicles however, the 2026 budget includes funding to replace these vehicles as the Village plans to decommission its CNG station in FY2026. The CNG station was constructed in 2001, and is nearing the end of its useful life. The cost to maintain the station is no longer justified by the few CNG vehicles that are in the Village Fleet, as the Village has moved away from CNG vehicles to other lower emission alternative fuel vehicles that better align with Village operational needs. The Village currently owns 4 electric vehicles and moving forward the Village will be purchasing additional Electric vehicles (EV) and Plug-in Hybrid vehicles (PHEV).

The Village also owns 32 hybrid vehicles, with 4 of them being plug-in hybrids. These types of vehicles have a longer useful life than vehicles that run on conventional fuels alone, since they run cleaner and more efficiently. This also results in savings on maintenance. The Village uses B20 Biodiesel, another alternative fuel, in all of its diesel vehicles.



# EQUIPMENT REPLACEMENT FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Cash Balance	6,965,889	6,291,405	6,291,405	4,249,610	1,702,186	1,176,338
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	2,326,728	2,381,722	2,082,818	2,608,066	3,286,776	3,779,793
9	Grants	-	-	-	-	-	-
10	Interest & Claims	313,481	80,000	200,000	80,000	55,000	55,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	28,000	370,000	400,000	20,000	20,000	20,000
13	Total Revenue	2,668,209	2,831,722	2,682,818	2,708,066	3,361,776	3,854,793
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	100,814	602,050	576,050	1,072,200	359,300	504,750
21	Capital Assets	1,599,795	4,924,912	4,148,563	4,183,290	3,528,324	3,624,695
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	1,700,609	5,526,962	4,724,613	5,255,490	3,887,624	4,129,445
24	Net Change		(2,695,240)	(2,041,795)	(2,547,424)	(525,848)	(274,652)
25	Ending Cash Balance	6,291,405	3,596,165	4,249,610	1,702,186	1,176,338	901,686

FY2024 represents the audited year end numbers determined on an accrual basis and consistent with the 2024 Annual Comprehensive Financial Report. Figures in every other fiscal year are presented on a cash basis.

## Noteworthy Changes from 2025 and Other Explanations

- Fees, Charges & Fines (row 8) reflects charges to Village departments for their costs of equipment.
- Other Financial Resources (row 12) in 2025 includes a budgeted \$350,000 transfer from the General Fund to cover increasing costs of vehicle purchases. It also includes \$50k for funds received on the sale of fixed assets.
- Controlled Assets (row 20) and Capital Assets (row 21) reflects vehicle & equipment purchases. In 2025, this amount includes \$2.0M for the purchase of various vehicles and equipment for Public Works and the Police Department. It also includes the ladder truck (\$1.6M) for the Fire Department that was received in the Spring of 2025 and \$680k for new computers and phone system in Village Hall. In 2026, this includes \$3.4M for vehicles & equipment, \$800,000 for computer equipment that includes server equipment (\$659,000) and new computers in Public Works (\$162,000) and \$500,00 for new SCBA equipment for the Fire Department.



# FLEET SERVICES FUND

**Fund Type:** Internal Service Fund  
**Fund Number:** 531

*Accounts for the costs of maintaining and operating the Village's fleet*

**Description** - The Village has a fleet of 181 vehicles and equipment that provide services throughout the Village. From fire and police responsibilities to watermain repairs, services cannot be provided without a well-maintained and efficient fleet. To ensure this occurs, Public Works operates a Fleet Division for vehicle and equipment maintenance and repair. To increase efficiency and promote cost savings, the Village outsources its fleet parts management and inventory program to the NAPA vendor-managed inventory program.

The Public Works facility has a fueling station with pumps for bio-diesel, unleaded gas, and Compressed Natural Gas (CNG). The Village plans to decommission its CNG station in FY2026 as it was constructed in 2001 and is nearing the end of its useful life. The cost to maintain the station is no longer justified by the few CNG vehicles that are in the Village Fleet, as the Village has moved away from CNG vehicles to other lower emission alternative fuel vehicles that better align with Village operational needs. Moving forward the Village will be purchasing additional Electric vehicles (EV) and Plug-in Hybrid vehicles (PHEV).

The primary revenue to this fund is from charges to Village departments for maintenance performed on their vehicles and equipment. The revenue budget is based on anticipated service requirements based on historical analysis.

**Recent History and Trends** - Various ideas and strategies are continually identified and analyzed to promote and increase operating efficiencies in this Fund.

**FY26 Budget Considerations** - The FY2026 budget includes funding to upgrade the Fleet vehicle maintenance software (\$45,000). The upgraded software will provide staff with better vehicle maintenance tracking, improved vehicle replacement analytics and more in-depth data for environmental sustainability planning for the future.



# FLEET SERVICES FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Cash Balance	1,926,327	2,556,989	2,556,989	2,562,254	1,986,176	1,727,926
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	75,978	68,000	74,500	78,000	78,000	78,000
8	Fees, Charges & Fines	2,355,360	2,414,212	2,136,333	2,236,638	2,561,238	2,638,075
9	Grants	-	-	-	-	-	-
10	Interest & Claims	89,817	60,000	90,000	90,000	90,000	90,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	<b>Total Revenue</b>	<b>2,521,155</b>	<b>2,542,212</b>	<b>2,300,833</b>	<b>2,404,638</b>	<b>2,729,238</b>	<b>2,806,075</b>
14	<u>Expenses</u>						
15	Personnel	504,075	887,473	595,625	878,742	897,836	919,690
16	Supplies	756,886	1,059,520	1,052,000	1,058,720	1,050,720	1,050,720
17	Professional Services	124,047	101,730	96,610	144,265	129,265	129,265
18	Other Contractual Services	330,284	443,240	323,800	443,240	443,240	443,240
19	Claims, Grants, & Debt	45,749	67,657	67,657	295,073	306,751	319,206
20	Controlled Assets	39,112	43,050	43,050	43,850	42,850	42,850
21	Capital Assets	15,524	-	-	-	-	-
22	Other Financial Uses	116,832	116,826	116,826	116,826	116,826	116,826
23	<b>Total Expenses</b>	<b>1,932,508</b>	<b>2,719,496</b>	<b>2,295,568</b>	<b>2,980,716</b>	<b>2,987,488</b>	<b>3,021,797</b>
24	Net Change		(177,284)	5,265	(576,078)	(258,250)	(215,722)
25	<b>Ending Cash Balance</b>	<b>2,556,989</b>	<b>2,379,705</b>	<b>2,562,254</b>	<b>1,986,176</b>	<b>1,727,926</b>	<b>1,512,204</b>

## Noteworthy Changes from 2025 and Other Explanations

- Sales (row 7) reflects monies received from other government agencies for the joint purchasing of fuel.
- Fees, Charges & Fines (row 8) reflects charges to Village departments for their costs of vehicle maintenance
- Personnel Costs (row 15) represent 7.5 employees in this fund: 1 Fleet Manager, 1 Lead Maintenance Technician, 4 Fleet Maintenance Technicians, 1 Shop Assistant/Porter and 0.5 Administrative Assistant II.
- Supplies (row 16) includes the cost of fuel.
- Professional Services (row 17) includes a management fee for the vendor managed inventory contract.
- Other Contractual Services (row 18) includes costs for outside labor for vehicle repair and operational costs for the vendor managed inventory contract.
- Claims, Grants, & Debt (row 19) includes workers compensation costs.
- Controlled Assets (row 20) includes costs for maintenance of the fuel island.

# RISK MANAGEMENT FUND

**Fund Type: Internal Service Fund**  
**Fund Number: 562**

*Accounts for all financial activity related to the Village's Risk Management program*

**Description**– The Risk Management Fund accounts for financial activity related to the Village's workers' compensation and liability insurance program, management of all Village liability claims, and employee safety training programs.

The Village is self-insured for health insurance and risk. This means that it pays for claims (healthcare costs, workers compensation claims and other liabilities) on a cash basis, rather than by paying premiums to an insurance company. The Village sets aside money each year to pay for claims.

**Recent History and Trends**– The Village has taken steps to enhance employee safety and training while simultaneously reducing the cost of claims. These actions include:

- The creation of a risk-reduction program as a strategy for reducing personnel expenses
- Reduced claims frequency which led to a reduction in the annual service fee from claims processor
- Conducted a loss-control audit of Village departments
- Created an employee safety plan & program
- Implemented a variety of training programs
- Developed Village-wide risk management plan
- Established the Internal Risk Management Strategy team
- Established an On-Base Risk Management Filing Database
- Drafted Public Works Safety Manual

**FY26 Budget Considerations** – To develop and implement enterprise risk management strategies to enhance our existing risk and safety programs which will reduce the cost of risks by continuing the following:



# RISK MANAGEMENT FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Cash Balance	6,925,152	6,333,170	6,333,170	6,093,068	5,155,360	4,150,471
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	1,961,016	2,020,000	1,952,659	2,080,600	2,143,081	2,207,441
9	Grants	-	-	-	-	-	-
10	Interest & Claims	257,618	100,000	198,000	150,000	150,000	150,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	350,000	-	-	-	-
13	Total Revenue	2,218,634	2,470,000	2,150,659	2,230,600	2,293,081	2,357,441
14	<u>Expenses</u>						
15	Personnel	6,621	125,903	65,661	130,358	134,920	139,683
16	Supplies	6,212	10,200	5,100	10,200	10,200	10,200
17	Professional Services	58,704	102,750	50,000	102,750	102,850	102,950
18	Other Contractual Services	1,114,088	1,600,000	1,270,000	1,400,000	1,500,000	1,530,000
19	Claims, Grants, & Debt	678,597	1,775,000	1,000,000	1,525,000	1,550,000	1,600,000
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	Total Expenses	1,864,221	3,613,853	2,390,761	3,168,308	3,297,970	3,382,833
24	Net Change		(1,143,853)	(240,102)	(937,708)	(1,004,889)	(1,025,392)
25	Ending Cash Balance	6,333,170	5,189,317	6,093,068	5,155,360	4,150,471	3,125,079

## Noteworthy Changes from 2024 and Other Explanations

- Fees, Charges and Fines (row 8) reflects charges to Village departments which can fluctuate due to workers compensation claims. In 2023 \$1.5 million was transferred from the General Fund in anticipation of higher claims in upcoming years.
- The budgeted amount in Other Financial Resources (row 12) in 2025 is a transfer from the General Fund. However, this transfer was made to the Health Fund to help fund anticipated higher medical claims.
- Personnel (row 15) includes funding for a Risk Manager in the 2026 Budget. This position has been vacant in prior years.
- Professional Services (row 17) includes fees for the risk broker, third party claims administrator, and costs for appraisals and assessments.
- In FY2026, other contractual services (row 18) includes premiums for insurance coverage (\$1.3 million), DriveCam monitoring fee (\$70,000) and funds to be used by the Executive Safety Team for safety (\$30,000).
- Claims, Grants & Debt (row 19) fluctuate based on accident history since the Village is self-insured.



# HEALTH INSURANCE FUND

**Fund Type: Internal Service Fund**  
**Fund Number: 563**

*Accounts for all financial activity related to the Village-administered health plan for employees and participating partner agencies*

**Description** - The Health Insurance Fund accounts for financial activity related to the Village's self-insured medical, dental, vision and life insurance plans. Claims and program administration is managed through a combination of internal staff and contractual support. The Village provides coverage for the following entities in addition to eligible Village employees and retirees:

- Downers Grove Public Library
- Downers Grove Park District
- Economic Development Corporation

**Recent History & Trends** - Industry-wide health care costs are increasing due to inflation, health system consolidation, and utilization of high cost pharmaceuticals. Health insurance costs represent a significant personnel expense which, if not effectively managed, will continue to grow at the industry trend of 8.5% per year.

In 2023, the General Fund transferred \$1.5 million into the Health Fund in anticipation of higher claims.

In 2024, the total medical claims paid by the Village were the highest amount in the last 15 years, increasing by approximately 48% since 2010. Medical claimants between \$10,000 and \$75,000 increased 2024 expenses by \$1 million. The General Fund transferred \$1.0 million into the Health Fund because of these higher claims.

**FY 2026 Budget Considerations** - The Village partnered with their health insurance consultants and vendors to ensure that the discounts received through the contracts are cost-effective for both the Village and its employees. Other strategies employed include:

- Control costs by continuing to educate employees on healthcare consumerism and utilization.
- Consider incorporating plan design changes and technological advancements



Health Plan Increase Over the Past 10 Years  
Price Waterhouse Coopers Medical Trend Survey — 112.63%  
Village of Downers Grove — **73.45%**

# HEALTH INSURANCE FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Cash Balance	4,266,004	3,706,498	3,706,498	2,926,433	1,020,703	(58,026)
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	2,273,252	2,406,505	2,330,743	2,470,906	2,704,201	2,960,656
8	Fees, Charges & Fines	7,101,936	6,893,908	7,852,511	7,067,949	7,696,203	8,392,951
9	Grants	-	-	-	-	-	-
10	Interest & Claims	137,945	75,000	125,000	100,000	100,000	100,000
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	9,513,133	9,375,413	10,308,254	9,638,855	10,500,404	11,453,607
14	<u>Expenses</u>						
15	Personnel	13,929	73,075	33,816	58,390	60,142	61,947
16	Supplies	454	1,050	1,000	1,000	1,000	1,000
17	Professional Services	489,712	540,437	602,351	606,055	621,699	637,812
18	Other Contractual Services	775,364	1,310,532	153,152	1,544,115	1,549,115	1,557,531
19	Claims, Grants, & Debt	8,520,869	7,775,094	9,917,597	8,954,622	8,966,774	8,979,314
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	380,400	380,403	380,403	380,403	380,403	380,403
23	Total Expenses	10,180,728	10,080,591	11,088,319	11,544,585	11,579,133	11,618,007
24	Net Change		(705,178)	(780,065)	(1,905,730)	(1,078,729)	(164,400)
25	Ending Cash Balance	3,706,498	3,001,320	2,926,433	1,020,703	(58,026)	(222,426)

## Noteworthy Changes from 2025 and Other Explanations

- Sales (row 7) reflects employee portion of premium plus payments from the Library, Park District, and EDC.
- Fees, Charges & Fines (row 8) reflects employer (the Village of Downers Grove) contribution for employee health premiums. This also includes General Fund transfers into this fund; in 2024, \$1.0M and in 2025, \$1.35M.
- Personnel (row 15): This fund includes .5 of the Assistant Director in the Human Resources Department.
- Professional Services (row 17) primarily includes costs for the plan administration, the health insurance consultant, Employee Assistance Program (EAP), and the wellness initiative.
- Other Contractual Services (row 18) is for premiums for stop-loss coverage, Life, LTD and AD&D and Vision.
- Claims, Grants, & Debt (row 19) reflects claims paid by the Village's self-insured plan through the Blue Cross Blue Shield network and for dental claims through Delta Dental.
- Other Financial Uses (line 22) include Administrative Transfers and contributions to the OPEB Trust for \$300,000.



# POLICE PENSION FUND

**Fund Type: Custodial Fund**

**Fund Number: 651**

*A designated trust fund for the safe-keeping and operations of the local Police Pension system*

**Description-** Sworn police officers participate in the Police Pension Plan. The plan provides retirement benefits as well as death and disability benefits. It is a single-employer defined benefit plan whose benefits and employee and employer contribution levels are mandated by the State of Illinois.

As of the 2024 audit, the Police Pension Plan has \$77.7 million in net assets and was 57.1% funded. Pensions are funded by employees contributions of 9.91% of pay, earnings on fund investments, and the Village contribution based upon actuarial tax levy estimates from an independent actuary through a property tax levy. The Village contributes 100% of the required contribution each year.

The Village is unable to adjust the benefit levels of this plan, as levels are mandated by the state.

The fund is administered by a separate Police Pension Board, composed of two active officers, one retired officer, two appointees of the Mayor, and the Treasurer of the Village is an ex-officio member.

## **Recent History and Trends -**

- In December 2019, Governor Pritzker signed a bill to consolidate the assets of the state's public safety pension funds into two consolidated investment funds, one for police officers, Illinois Police Officer's Pension Investment Fund (IPOPIF), and one for firefighters, Illinois Firefighter's Pension Investment Fund (IFPIF), with the goal of improving investment returns, and eliminating unnecessary and redundant administrative costs. The transfer of assets for the Police Pension fund into these new funds took place on September 1, 2022.
- The Village is committed to making the required contributions to the public safety pension funds as determined by actuarial reports. Traditionally, the Village levied an amount for public safety pensions equal to the required contribution. In 2023 the Village assigned funds specifically for future pension contributions and created a Public Safety Pension Stabilization Assignment.
- In 2024, the Village used the stabilization assignment (\$192,760) to maintain a total flat levy.
- In 2025, the Village used the stabilization assignment (\$150,000) to reduce the impact of public safety pension increases in the levy.

**FY 2026 Budget Considerations -** The entire required pension contribution for FY2026 is funded with the public safety portion of the levy. The stabilization assignment was not used in the 2026 Budget therefore it maintains a balance of \$472,346 for use in 2027 and future years.



# POLICE PENSION FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	71,424,739	77,738,554	77,738,554	82,195,998	83,470,978	84,895,888
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	4,804	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	512,824	1,000,000	500,000	600,000	600,000	600,000
11	Contributions	6,810,261	6,518,632	6,252,364	6,845,837	7,202,850	7,586,686
12	Other Financial Resources	6,161,509	1,000,000	5,000,000	2,000,000	2,300,000	2,500,000
13	<b>Total Revenue</b>	<b>13,489,399</b>	<b>8,518,632</b>	<b>11,752,364</b>	<b>9,445,837</b>	<b>10,102,850</b>	<b>10,686,686</b>
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	100	100	100	100	100
17	Professional Services	108,101	149,295	124,519	170,757	177,840	185,006
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	7,067,483	7,975,000	7,170,301	8,000,000	8,500,000	9,000,000
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	<b>Total Expenses</b>	<b>7,175,584</b>	<b>8,124,395</b>	<b>7,294,920</b>	<b>8,170,857</b>	<b>8,677,940</b>	<b>9,185,106</b>
24	Net Change	6,313,815	394,237	4,457,444	1,274,980	1,424,910	1,501,580
25	<b>Ending Fund Balance</b>	<b>77,738,554</b>	<b>78,132,791</b>	<b>82,195,998</b>	<b>83,470,978</b>	<b>84,895,888</b>	<b>86,397,468</b>

## Noteworthy Changes from 2025 and Other Explanations

- Interest & Claims (row 10) reflects earnings of the pension fund.
- Contributions (row 11) reflects contributions of employees and the Village. In 2026, those amounts are \$1.1 million and \$5.8 million respectively.
- Other Financial Resources (row 12) reflects investment performance on plan assets.
- Professional Services (row 17) is for the fund's actuary, attorney, accountants, and IPOPIF investment fees for plan assets.
- Claims Grants & Debt (row 19) reflects pension payments to retirees.

# FIRE PENSION FUND

**Fund Type: Custodial Fund**  
**Fund Number: 652**

*A designated trust fund for the safe-keeping and operations of the local Fire Pension system*

**Description-** Sworn fire personnel participate in the Fire Pension Plan. The plan provides retirement benefits as well as death and disability benefits. It is a single-employer defined benefit plan whose benefits and employee and employer contribution levels are mandated by the State of Illinois.

As of the 2024 audit, the Fire Pension Plan has \$81.4 million in assets and was 61.3% funded. Pensions are funded by employee contributions of 9.46% of pay, earnings on fund investments, and the Village contribution based upon actuarial tax levy estimates from an independent actuary through a property tax levy. The Village contributes 100% of the required contribution each year.

The fund is administered by a separate Fire Pension Board, composed of two active members, one retired member, two appointees of the Mayor, and the Treasurer of the Village is an ex-officio member.

## **Recent History and Trends -**

- In December 2019, Governor Pritzker signed a bill to consolidate the assets of the state's public safety pension funds into two consolidated investment funds, one for police officers, Illinois Police Officer's Pension Investment Fund (IPOPIF), and one for firefighters, Illinois Firefighter's Pension Investment Fund (IFPIF), with the goal of improving investment returns, and eliminating unnecessary and redundant administrative costs. The transfer of assets for the Fire Pension fund into these new funds took place on January 2, 2022.
- The Village is committed to making the required contributions to the public safety pension funds as determined by actuarial reports. Traditionally, the Village levied an amount for public safety pensions equal to the required contribution. In 2023 the Village assigned funds specifically for future pension contributions and created a Public Safety Pension Stabilization Assignment.
- In 2024, the Village used the stabilization assignment (\$192,760) to maintain a total flat levy.
- In 2025, the Village used the stabilization assignment (\$150,000) to reduce the impact of public safety pension increases in the levy.

**FY 2026 Budget Considerations -** The entire required pension contribution for FY2026 is funded with the public safety portion of the levy. The stabilization assignment was not used in the 2026 Budget therefore it maintains a balance of \$472,346 for use in 2027 and future years.



# FIRE PENSION FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	74,674,578	81,368,361	81,368,361	85,170,186	86,190,918	87,222,883
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	469	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	1,576,865	900,000	900,000	1,000,000	1,000,000	1,000,000
11	Contributions	5,779,910	6,076,208	6,065,465	6,555,158	6,875,950	7,217,679
12	Other Financial Resources	6,398,249	1,500,000	4,000,000	1,500,000	1,600,000	1,800,000
13	<b>Total Revenue</b>	<b>13,755,493</b>	<b>8,476,208</b>	<b>10,965,465</b>	<b>9,055,158</b>	<b>9,475,950</b>	<b>10,017,679</b>
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	186,687	193,289	194,790	224,426	223,985	226,430
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	6,875,023	7,800,000	6,968,850	7,810,000	8,220,000	8,550,000
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	<b>Total Expenses</b>	<b>7,061,710</b>	<b>7,993,289</b>	<b>7,163,640</b>	<b>8,034,426</b>	<b>8,443,985</b>	<b>8,776,430</b>
24	Net Change	6,693,783	482,919	3,801,825	1,020,732	1,031,965	1,241,249
25	<b>Ending Fund Balance</b>	<b>81,368,361</b>	<b>81,851,280</b>	<b>85,170,186</b>	<b>86,190,918</b>	<b>87,222,883</b>	<b>88,464,132</b>

## Noteworthy Changes from 2025 and Other Explanations

- Interest & Claims (row 10) reflects earnings of the pension fund.
- Contributions (row 11) reflects contributions of employees and the Village. In 2026, those amounts are \$865,000 and \$5.7 million respectively.
- Other Financial Resources (row 12) reflects investment performance on plan assets.
- Professional Services (row 17) is for the fund's actuary, attorney, accountants, and IFPIF investment fees for plan assets.
- Claims Grants & Debt (row 19) represents pension payments to retirees.

# OPEB TRUST FUND

**Fund Type: Custodial Fund**

**Fund Number: 653**

*A designated trust fund for the safe-keeping and administration of OPEB assets*

**Description** – An OPEB (Other Post Employment Benefits) Trust was set up in 2019. The purpose of the trust is to prefund the Village's obligations for postemployment benefits for health insurance. The benefits of a trust fund are:

- Prefunding should reduce the long term costs of the benefits by harnessing investment returns to help pay for benefits
- Trust funds are viewed favorably by ratings agencies

**Recent History** – The Village's OPEB liability was discussed during long range planning in 2017 and was a Priority Action Item for 2018, with \$300,000 earmarked in the 2018 budget for this purpose. An OPEB Internal Service Fund was created in 2018 and the Trust was created in 2019. This fund will be used to cover the costs of providing required health benefits to retirees including the accrued unfunded liability. The \$300,000 contribution is coming from the Health Fund.

The plan to address the OPEB unfunded liability consists of three key components:

- **Benefits Design** - The Village should design and maintain a retiree health benefit program which reduces the Village's cost of providing the benefits.
- **Funding** - The Village should provide annual funding to reduce the unfunded liability over time.
- **Asset Management** - The Village should invest the money in the OPEB fund to maximize the long term return on these assets, reducing the Village's annual contributions.





# OPEB TRUST FUND

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	2,058,580	2,612,432	2,612,432	3,072,432	3,532,432	3,992,432
3	<b>Revenue</b>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	106,183	60,000	60,000	60,000	60,000	60,000
11	Contributions	300,000	300,000	300,000	300,000	300,000	300,000
12	Other Financial Resources	147,670	100,000	100,000	100,000	100,000	100,000
13	<b>Total Revenue</b>	<b>553,852</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>
14	<b>Expenses</b>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	-	-	-	-	-	-
22	Other Financial Uses	-	-	-	-	-	-
23	<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
24	Net Change	553,852	460,000	460,000	<b>460,000</b>	460,000	460,000
25	<b>Ending Fund Balance</b>	<b>2,612,432</b>	<b>3,072,432</b>	<b>3,072,432</b>	<b>3,532,432</b>	<b>3,992,432</b>	<b>4,452,432</b>

## Noteworthy Changes from 2025 and Other Explanations

- Contributions (row 11) comes from the Health Fund.
- Other Financial Resources (row 12) reflects investment performance on plan assets.



# LIBRARY

**Fund Type: Component Unit**  
**Fund Number 805**

*To account for the financial activity of  
the Downers Grove Public Library*

**Description:** This fund accounts for all of the revenue and expenditures related to the operation of the Downers Grove Public Library. The fund is approved by the Board of Library Trustees and incorporated into the overall Village budget. The Village Council has the statutory authority to appoint and remove members of the Board of Library Trustees. The Village Council has no statutory authority to direct the use of the resources of this fund. Public libraries in Illinois are primarily funded by property taxes, with a statewide average of more than 91% of total revenues derived from property taxes.

## **Recent History and Trends:**

- In 2023, the library completed a strategic planning process that included more than 2,000 survey responses, 140 focus group participants, and a strategic planning retreat with 26 participants from the Board of Library Trustees and library staff, Village leadership, and community members. A High-Level Strategic Plan was approved in August 2023, with Strategic Work Plans approved annually during the budget process. Goals of the Strategic Work Plans realized to date include: partnering with the Downers Grove Community School District 58 to allow parents to register their students for a library card as part of the school registration process, translating Summer Reading Club information into six languages, offering more information literacy programs, updating the Tween and Teen areas, and conducting a building study focused on Teen Central, creating a makerspace, adding a private space for nursing mothers or sensory needs, and upgrading building accessibility from the Forest Avenue parking lot.
- As part of the budget planning process, the Capital Needs Assessment Report Update 2025-2035 was presented to the Board of Library Trustees in July, outlining the capital projects that are necessary to keep the library building functional and structurally sound for the long-term and identifying more than \$6.7 million in capital projects over the next 10 years. The original Capital Needs Assessment 2017-2027 projects were funded through the establishment of the Library Capital Replacement Fund. Library fund balance was used for these transfers, but this fund balance strategy was not a sustainable solution for funding the library's capital needs indefinitely. From 2017-2025, the library's average tax levy increase was 2.50%, less than the CPI average of 2.90% for the same period.
- The library's 2025 property tax rate is 11.81% below is 2017 rate. A 15.75% one-time tax levy increase, followed by annual increases of 3% or the Consumer Price Index (CPI) whichever is greater, will fully fund the 2025-2035 capital needs for the current library building.
- Downers Grove Public Library continues to be one of the busiest and highest-rated public libraries in the Chicago area. In 2024, our award-winning library boasted more than one million checkouts, 436,000 visits, 77,000 reference questions answered, and 73,000 program attendees. In 2025, Teen Librarian Jade Parks received the Illinois Library Association's Young Adult Librarian of the Year award and Library Director Julie Milavec received Illinois Library Association's Librarian of the Year award.

**Long Range Plans** - An annual Strategic Work Plan, based on the High-Level Strategic Plan adopted in 2023, guides the programs and services of the library. The Capital Needs Assessment Report Update 2025-2035 guides its capital projects. All of these documents are available at [dglibrary.org/transparency](https://dglibrary.org/transparency).



# LIBRARY

1		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
2	Beginning Fund Balance	1,081,242	825,930	825,930	680,363	685,022	743,546
3	<u>Revenue</u>						
4	Local Taxes	6,174,855	6,426,813	6,426,813	7,439,771	7,662,964	7,892,853
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	110,403	145,759	106,953	89,364	92,045	94,806
7	Sales	4,881	4,500	4,500	4,500	4,635	4,775
8	Fees, Charges & Fines	54,899	40,000	42,300	43,300	42,539	43,816
9	Grants	78,617	74,617	74,617	74,617	74,617	74,617
10	Interest & Claims	27,894	18,600	18,600	18,600	19,158	19,733
11	Contributions	22,720	25,000	25,000	25,000	25,250	25,513
12	Other Financial Resources	-	-	-	-	-	-
13	Total Revenue	6,474,268	6,735,289	6,698,783	7,695,152	7,921,208	8,156,113
14	<u>Expenses</u>						
15	Personnel	4,663,805	4,978,752	4,725,134	5,078,921	5,231,285	5,389,226
16	Supplies	134,687	160,444	136,157	154,867	160,297	165,220
17	Professional Services	361,950	322,520	299,923	328,410	337,900	349,325
18	Other Contractual Services	364,794	413,489	429,426	449,381	405,699	443,007
19	Claims, Grants, & Debt	13,521	6,700	7,847	6,000	6,075	6,252
20	Controlled Assets	118,758	60,000	58,940	59,200	60,976	62,805
21	Capital Assets	835,066	968,575	942,812	998,714	1,027,003	1,055,864
22	Other Financial Uses	237,000	244,110	244,110	615,000	633,450	652,450
23	Total Expenses	6,729,580	7,154,590	6,844,349	7,690,493	7,862,684	8,124,149
24	Net Change	(255,312)	(419,301)	(145,566)	4,659	58,524	31,964
25	Ending Fund Balance	825,930	406,629	680,363	685,022	743,546	775,510

## Noteworthy Changes from 2025 and Other Explanations

- Other Financial Uses (row 22) represents the annual transfer from the Library Fund to Library Capital Replacement Fund (LCRF). In support of future capital needs identified in the Capital Needs Assessment Report Update 2025-2035, this transfer increased to \$615,000 in 2026.

# LIBRARY CAPITAL REPLACEMENT FUND

**Fund Type: Component Unit**  
**Fund Number 821**

*To provide for the financial needs of  
the Library's Capital Projects*

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**Description -** This fund is established under 75 ILCS 5/5-8 for the purpose of setting apart and providing monies for a library's capital needs or emergency expenditures. It is funded primarily by transfers from the Library Fund. The Library Fund is approved by the Board of Library Trustees and incorporated into the overall Village Budget. The Village Council has no statutory authority to direct the use of the resources of this fund.

## **Recent History and Trends-**

- The Board of Library Trustees has a precedent of long-range planning for capital needs without incurring debt, as demonstrated by the capital needs projects completed from 2018 to present. The Capital Needs Assessment 2017-2027 identified and prioritized the library's capital and replacement needs for 10 years, identifying more than \$4 million in projects. The Library Capital Replacement Fund was started with a transfer of \$1.4 million from the Library Fund in 2017. To date, more than \$3.4 million in projects have been completed. Significant cost savings on projects through 2025 allowed the library to address critical items not included in the original assessment, including electrical panel replacements, elevator modernization, and renovations of staff workrooms.
- The library is on track to complete the original assessment projects, plus the additional projects, by 2027, for a total of \$4.5 million in completed projects while maintaining an average property tax levy increase below CPI.
- To support the building planning study undertaken as a part of the 2024-2025 Strategic Work Plans, the Capital Needs Assessment Report Update 2025-2035 was presented to the Board of Library Trustees in July 2025, outlining the capital projects necessary to keep the library building functional and structurally sound for the long-term. It identified more than \$6.7 million in capital projects over the next 10 years, including the projects not yet completed from the 2017-2027 report. Annual transfers to the LCRF have been increased to fund these projects, using a "pay as you go" model.

**Long Range Plans-** The Capital Needs Assessment Report Update 2025-2025 acts as the spending plan for this Fund. It provides a framework by which the Board of Library Trustees sets aside funds to reinvest in its facility to meet its long-term capital needs. All of these documents are available at [dglibrary.org/transparency](https://dglibrary.org/transparency).

# LIBRARY CAPITAL REPLACEMENT FUND

		FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projection	FY2028 Projection
1							
2	Beginning Fund Balance	533,312	741,496	741,496	941,529	975,081	1,500,840
3	<u>Revenue</u>						
4	Local Taxes	-	-	-	-	-	-
5	License & Permit Revenues	-	-	-	-	-	-
6	Intergovernmental Revenues	-	-	-	-	-	-
7	Sales	-	-	-	-	-	-
8	Fees, Charges & Fines	-	-	-	-	-	-
9	Grants	-	-	-	-	-	-
10	Interest & Claims	31,774	35,000	22,128	24,236	39,656	45,473
11	Contributions	-	-	-	-	-	-
12	Other Financial Resources	237,000	244,110	244,110	615,000	633,450	652,454
13	<b>Total Revenue</b>	<b>268,774</b>	<b>279,110</b>	<b>266,238</b>	<b>639,236</b>	<b>673,106</b>	<b>697,927</b>
14	<u>Expenses</u>						
15	Personnel	-	-	-	-	-	-
16	Supplies	-	-	-	-	-	-
17	Professional Services	-	-	-	-	-	-
18	Other Contractual Services	-	-	-	-	-	-
19	Claims, Grants, & Debt	-	-	-	-	-	-
20	Controlled Assets	-	-	-	-	-	-
21	Capital Assets	60,590	83,470	66,204	605,684	147,347	482,320
22	Other Financial Uses	-	-	-	-	-	-
23	<b>Total Expenses</b>	<b>60,590</b>	<b>83,470</b>	<b>66,204</b>	<b>605,684</b>	<b>147,347</b>	<b>482,320</b>
24	Net Change	208,184	195,640	200,034	33,552	525,759	215,607
25	<b>Ending Fund Balance</b>	<b>741,496</b>	<b>937,136</b>	<b>941,529</b>	<b>975,081</b>	<b>1,500,840</b>	<b>1,716,447</b>

## Noteworthy Changes from 2025 and Other Explanations

- Other Financial Resources (row 12) includes the transfer from the Library Fund.

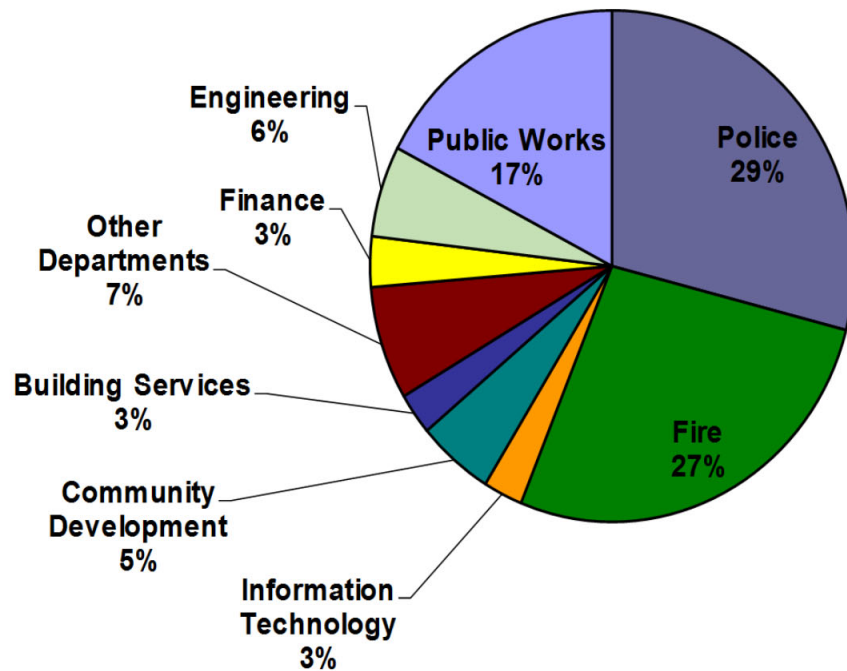


# **PERSONNEL OVERVIEW**

PERSONNEL SUMMARY  
STAFFING PLAN  
COMPENSATION PLAN

# Personnel Summary

**2026 Village Staffing by Department**



## Departmental Staffing Summary - FY2024 to FY2026

### Full-Time Equivalent (FTE)

Position Title	2024	2025	2026	Change
Village Clerk's Office	3.00	3.00	3.00	-
Village Manager's Office	8.00	8.00	7.50	(0.50)
Legal	4.00	4.00	4.00	-
Building Services	7.25	8.25	8.25	-
Human Resources	3.00	3.00	3.00	-
Information Technology	8.25	8.25	8.25	-
Finance	10.00	10.00	10.00	-
Engineering	-	18.08	18.08	-
Public Works	71.50	54.42	54.42	-
Community Development	15.50	15.50	16.00	0.50
Police Department	90.00	90.00	91.00	1.00
Fire Department	85.00	85.00	85.00	-
Communications	4.00	4.00	5.00	1.00
<b>Total</b>	<b>309.50</b>	<b>311.50</b>	<b>313.50</b>	<b>2.00</b>



# Staffing Plan

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

Department	Position Title	2024	2025	2026	Change
<b>Clerk's Office</b>	Village Clerk	1.00	1.00	1.00	-
	Deputy Village Clerk	1.00	2.00	2.00	-
	Clerk	1.00	-	-	-
	<b>Total: Clerk's Office</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b>Manager's Office</b>	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	-
	Environmental Sustainability Coordinator	1.00	1.00	1.00	-
	Management Analyst	2.00	1.00	-	(1.00)
	Assistant to the Village Manager	-	1.00	1.00	-
	Social Worker	1.00	1.00	1.00	-
	Administrative Assistant I	-	-	0.50	0.50
	Business Systems Administrator	1.00	1.00	1.00	-
	<b>Total: Manager's Office</b>	<b>8.00</b>	<b>8.00</b>	<b>7.50</b>	<b>(0.50)</b>
			-		
<b>Legal</b>	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	-	-	-
	Administrative Assistant III	-	1.00	1.00	-
	<b>Total: Legal Department</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	-
<b>Building Services</b>			-		
	Building Services Manager	1.00	-	1.00	1.00
	Facilities Superintendant	-	1.00	-	(1.00)
	Building Maintenance Technician II	2.00	2.00	1.00	(1.00)
	Building Maintenance Technician I	-	1.00	2.00	1.00
	Building Maintenance Worker II	1.00	1.00	1.00	-
	Building Maintenance Worker I	3.00	3.00	3.00	-
	Seasonal - Maintenance	0.25	0.25	0.25	-
	<b>Total: Building Services</b>	<b>7.25</b>	<b>8.25</b>	<b>8.25</b>	-
<b>Human Resources</b>					
	Human Resources Director	1.00	1.00	1.00	-
	Assistant Human Resources Director	1.00	1.00	1.00	-
	HR Specialist	1.00	1.00	1.00	-
	<b>Total: Human Resources</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	-
<b>Information Technology</b>					
	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	-
	IT Innovation Manager	1.00	1.00	1.00	-
	GIS Coordinator	1.00	1.00	1.00	-
	GIS Technician	2.00	2.00	2.00	-
	Systems Technician	-	-	1.00	1.00
	IT Intern	0.25	0.25	0.25	-
	<b>Total: Information Technology</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>	-

# Staffing Plan

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

Department	Position Title	2024	2025	2026	Change
<b>Finance</b>	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	-
	Accounting Supervisor	-	1.00	1.00	-
	Accountant	1.00	-	-	-
	Payroll Coordinator	1.00	1.00	1.00	-
	Utility Billing Specialist	1.00	1.00	1.00	-
	Accounting Specialist I	2.00	2.00	2.00	-
	Cashier	1.00	1.00	1.00	-
	<b>Total: Finance</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>
<b>Engineering</b>	Director of Engineering		1.00	1.00	-
	Transportation Manager		1.00	1.00	-
	Engineering Manager		1.00	1.00	-
	Stormwater Administrator		0.50	0.50	-
	Staff Engineer II		3.00	4.00	1.00
	Staff Engineer I		3.00	2.00	(1.00)
	Administrative Assistant II		1.00	1.00	-
	Administrative Assistant III		0.25	0.25	-
	Seasonal - Engineering		1.00	1.00	-
	Public Works Technician I	-	2.00	2.00	-
	Public Works Technician II		4.00	4.00	-
	Management Analyst		0.33	0.33	-
	<b>Total: Engineering</b>	<b>-</b>	<b>18.08</b>	<b>18.08</b>	<b>-</b>
<b>Public Works</b>	Public Works Director	1.00	1.00	1.00	-
	Director of Engineering	1.00	-	-	-
	Assistant Public Works Director	2.00	2.00	2.00	-
	Streets Superintendent	1.00	1.00	1.00	-
	Transportation Manager	1.00	-	-	-
	Engineering Manager	2.00	-	-	-
	Stormwater Administrator	1.00	-	-	-
	Fleet Services Manager	1.00	1.00	1.00	-
	Village Forester	1.00	1.00	1.00	-
	Street Manager	1.00	1.00	1.00	-
	Water Manager	1.00	1.00	1.00	-
	Water Supervisor	1.00	1.00	1.00	-
	Staff Engineer II	3.00	-	-	-
	Staff Engineer I	2.00	-	-	-
	Pavement Supervisor	1.00	1.00	1.00	-
	Administrative Assistant	1.00	-	-	-
	Administrative Secretary II	2.00	-	-	-
	Administrative Assistant II	-	1.00	1.00	-
	Office Coordinator	-	0.50	0.50	-
	Seasonal - Engineering	1.00	0.25	0.25	-
	Seasonal - Field	2.00	2.50	2.50	-
	Public Works Technician I	4.00	-	-	-
	Maintenance Worker II	8.00	8.00	8.00	-
	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	-
	Fleet Shop Assistant / Porter	-	1.00	1.00	-
	Public Works Technician II	1.00	-	-	-
	Maintenance Worker I	19.00	18.00	18.00	-
	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	-
	Management Analyst	1.00	0.67	0.67	-
	<b>Total: Public Works</b>	<b>71.50</b>	<b>54.42</b>	<b>54.42</b>	<b>-</b>

# Staffing Plan

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

Department	Position Title	2024	2025	2026	Change
<b>Community Development</b>	Community Development Director	1.00	1.00	1.00	-
	Building Division Manager	1.00	1.00	1.00	-
	Planning Manager	1.00	1.00	1.00	-
	Senior Project Manager	1.00	1.00	1.00	-
	Project Manager	1.00	1.00	1.00	-
	Development Engineer	2.00	2.00	2.00	-
	Senior Planner	1.00	1.00	1.00	-
	Planner	1.00	1.00	1.00	-
	Inspector	1.50	1.50	1.50	-
	Code Compliance Officer	2.00	2.00	2.00	-
	Administrative Assistant III	1.00	1.00	1.00	-
	Administrative Secretary II	2.00	-	-	-
	Administrative Assistant II	-	2.00	2.00	-
	Engineering Intern	-	-	0.25	0.25
	Planning Intern	-	-	0.25	0.25
	<b>Total: Community Development</b>	<b>15.50</b>	<b>15.50</b>	<b>16.00</b>	<b>0.50</b>
<b>Police</b>	Police Chief	1.00	1.00	1.00	-
	Deputy Police Chief - Operations	1.00	1.00	1.00	-
	Deputy Police Chief - Support Services	1.00	1.00	1.00	-
	Deputy Police Chief - Special Services	1.00	1.00	-	(1.00)
	Police Lieutenant	3.00	3.00	4.00	1.00
	Police Sergeant	10.00	10.00	10.00	-
	Support Services Manager	1.00	1.00	1.00	-
	Police Services Technician	1.00	1.00	1.00	-
	Training Coordinator	1.00	1.00	1.00	-
	Records Supervisor	1.00	1.00	1.00	-
	Admin Spec/Purchasing Supervisor	1.00	-	-	-
	Administrative Assistant III	-	1.00	1.00	-
	Management Analyst-Records	1.00	1.00	1.00	-
	Public Education Specialist	1.00	1.00	1.00	-
	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	-	-	-
	Administrative Assistant II	-	1.00	1.00	-
	Community Service Officer II	2.00	2.00	2.00	-
	Investigative Aide	1.00	1.00	1.00	-
	Records Specialist	3.00	3.00	3.00	-
	Community Service Officer I	1.00	1.00	2.00	1.00
	Police Officer	55.00	55.00	55.00	-
	<b>Total: Police</b>	<b>90.00</b>	<b>90.00</b>	<b>91.00</b>	<b>1.00</b>

# Staffing Plan

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

<b>Fire</b>	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	-
	Deputy Fire Chief - Support Services	1.00	1.00	1.00	-
	Battalion Chief	3.00	3.00	3.00	-
	Battalion Chief-Training	1.00	1.00	1.00	-
	Division Chief-Fire Prevention	1.00	1.00	1.00	-
	Public Education Specialist	1.00	1.00	1.00	-
	Fire Inspector/Plan Reviewer	1.00	1.00	1.00	-
	Fire Inspector	1.00	1.00	1.00	-
	Administrative Secretary II	3.00	-	-	-
	Administrative Assistant II	-	3.00	3.00	-
	Fire Lieutenant	12.00	12.00	12.00	-
	Firefighter-Paramedic	58.00	58.00	58.00	-
	<b>Total: Fire</b>	<b>85.00</b>	<b>85.00</b>	<b>85.00</b>	<b>-</b>
<b>Communications</b>	Communications Director	1.00	1.00	1.00	-
	Media Production Supervisor	1.00	1.00	1.00	-
	Production Coordinator	1.00	1.00	1.00	-
	Communication Specialist	-	-	1.00	1.00
	Media Public Relations Specialist	1.00	1.00	1.00	-
	<b>Total: Communications</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>
	<b>Total Village Staffing</b>	<b>309.50</b>	<b>311.50</b>	<b>313.50</b>	<b>2.00</b>

# Staffing Plan

## Staffing Plan: Full-Time Equivalent (FTE) Positions - Non General Fund

Fund	Position	2024	2025	2026
<b>Capital Projects Fund</b>	GIS Specialist	0.25	0.25	0.25
	Office Coordinator	0.50	0.50	0.50
	Engineering Manager	-	0.50	0.50
	PW Technician - Engineering	1.00	1.00	1.00
	PW Seasonal - Engineering	1.50	1.50	1.50
	PW Technician II	1.00	1.00	1.00
	Staff Engineer II	2.00	2.00	2.00
	PW Management Analyst	0.33	0.33	0.33
	<b>Subtotal</b>	<b>6.58</b>	<b>7.08</b>	<b>7.08</b>
<b>Major Buildings Fund</b>	Facilities Superintendant	-	1.00	-
	<b>Subtotal</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Stormwater Fund</b>	Maintenance Worker I	5.00	5.00	5.00
	Maintenance Worker II	2.00	2.00	2.00
	PW Technician	0.50	0.50	0.50
	GIS Technician	0.50	0.50	0.50
	Engineering Manager	-	0.50	0.50
	Stormwater Administrator	1.00	1.00	1.00
	Street Division Manager	1.00	1.00	1.00
	Staff Engineer I	1.00	1.00	1.00
	Staff Engineer II	0.50	0.50	0.50
	PW Technician II	1.00	1.00	1.00
	PW Management Analyst	0.33	0.33	0.33
	<b>Subtotal</b>	<b>12.83</b>	<b>13.33</b>	<b>13.33</b>
<b>Parking Fund</b>	CSO I	1.00	1.00	1.00
	CSO II	1.40	1.40	1.40
	<b>Subtotal</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>
<b>Water Fund</b>	Utility Billing Specialist	1.00	1.00	1.00
	Admin Assistant II	0.50	0.50	0.50
	Finance Manager	0.25	0.25	0.25
	GIS Technician	0.50	0.50	0.50
	GIS Coordinator	0.25	0.25	0.25
	PW Technician	1.50	1.50	1.50
	Maintenance Worker I	6.00	6.00	6.00
	Maintenance Worker II	2.00	2.00	2.00
	Manager, PW Water Supply	1.00	1.00	1.00
	Water Supervisor	1.00	1.00	1.00
	PW Seasonal	1.00	1.00	1.00
	PW Tech - Water, AMR	1.00	1.00	1.00
	Staff Engineer I	1.00	1.00	1.00
	Staff Engineer II	1.00	1.00	1.00
	Water Production Specialist	1.00	1.00	1.00
	PW Management Analyst	0.33	0.33	0.33
	<b>Subtotal</b>	<b>19.33</b>	<b>19.33</b>	<b>19.33</b>
<b>Fleet Services Fund</b>	Fleet Services Manager	1.00	1.00	1.00
	Fleet Maintenance Technician	5.00	4.00	4.00
	Fleet Shop Assistant / Porter	-	1.00	1.00
	Admin Assistant II	0.50	0.50	0.50
	<b>Subtotal</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Risk Management Fund</b>	Risk Manager	1.00	1.00	1.00
	<b>Subtotal</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Health Insurance Fund</b>	Asst. Human Resources Director	-	0.50	0.50
	HR Generalist	0.50	-	-
	<b>Subtotal</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
	<b>Total</b>	<b>49.14</b>	<b>51.14</b>	<b>50.14</b>

# Compensation Plan

## 2025 Village of Downers Grove Classification & Compensation Plan

Salary ranges effective May 11, 2025

Grade	Min	Ctrl	Max	FLSA	Min	Ctrl	Max	FLSA
3 Hourly: OPEN	19,179	23,014	26,371		Annual:	39,892	47,870	54,851
4 Hourly: Administrative Assistant I	21,522	25,827	29,593	N	Annual: CSO I	44,766	53,720	61,553
5 Hourly: Accounting Specialist Cashier	23,865	28,637	32,814	N N	Annual: Document Management Tech Records Specialist	49,640	59,567	68,254 N N
6 Hourly: Administrative Assistant II CSO II Data Technician Deputy Village Clerk	26,209	31,450	36,037	N N N N	Annual: Human Resources Specialist Investigative Aide Utility Billing Specialist	54,514	65,417	74,956 N N N
7 Hourly: Administrative Assistant III Case Report Specialist Court/Property Control Officer	28,550	34,261	39,257	N N N	Annual: Office Coordinator Management Fellow	59,385	71,261	81,654 N N
8 Hourly: Accountant Administrative Specialist GIS Technician Management Analyst Payroll Coordinator	30,895	37,074	42,480	N N N E N	Annual: Police Services Technician Production Coordinator Records Management Analyst Human Resources Generalist	64,262	77,114	88,359 N N N N
9 Hourly: Biweekly: Assistant to the Village Manager Code Compliance Officer CSO Supervisor	33,237 2658.96	39,885 3190.75	45,700 3656.07	E N N	Annual: Fire Inspector Public Education Specialist Public Relations Specialist	69,133	82,959	95,058 N N E
10 Hourly: Biweekly: Building Inspector Fire Inspector/Plan Reviewer Grants Coordinator Plumbing Inspector Public Education Specialist/PIO	35,580 2846.45	42,696 3415.74	48,924 3913.87	N N E E E	Annual: Social Worker Staff Engineer I Systems Technician Training Coordinator	74,007	88,810	101,760 E E E N
11 Biweekly: Planner Pavement Supervisor	3,033.84	3,640.61	4,171.54	E E	Annual: Water Supervisor Accounting Supervisor	78,880	94,656	108,460 E E
12 Biweekly: GIS Specialist Records Supervisor	3,221.33	3,865.60	4,429.33	E E	Annual: Project Manager	83,754	100,506	115,162 E
13 Biweekly: Development Engineer Environmental Sustainability Coordinator GIS Coordinator IT Innovation Manager Senior Planner Senior Project Manager	3,408.73	4,090.48	4,687.00	E E E E E E	Annual: Staff Engineer II Street Manager Support Services Manager Systems Administrator Village Forester Water Manager	88,628	106,352	121,862 E E E E E E
14 Biweekly: Assistant Human Resources Director Building Services Manager Finance Manager	3,596.12	4,315.35	4,944.67	E E E	Annual: Fleet Services Manager Risk Manager Records Manager	93,500	112,199	128,561 E E E
15 Biweekly: Assistant Information Technology Director Building Division Manager Emergency Management Coordinator Planning Manager	3,783.61	4,540.34	5,202.47	E E E E	Annual: Engineering Manager Staff Attorney Stormwater Administrator Transportation Manager	98,374	118,049	135,264 E E E E
16 Biweekly: Assistant Finance Director Division Chief - Fire Prevention	3,971.01	4,765.21	5,460.14	E E	Annual: Street Superintendent	103,246	123,896	141,963 E



# Compensation Plan

Grade		Min	Ctrl	Max	FLSA		Min	Ctrl	Max	FLSA
17	Biweekly: Assistant Village Attorney	4,158.50	4,990.20	5,717.94	E	Annual:	108,121	129,745	148,666	
18	Biweekly: Police Lieutenant	4,345.89	5,215.07	5,975.60	E	Annual: Village Clerk	112,993	135,592	155,366	E
19	Biweekly: Assistant Public Works Director	4,533.38	5,440.06	6,233.40	E	Annual:	117,868	141,442	162,068	
20	Biweekly: Deputy Fire Chief	4,720.78	5,664.93	6,491.07	E	Annual: Deputy Police Chief	122,740	147,289	168,768	E
21	Biweekly: OPEN	4,908.27	5,889.92	6,748.87		Annual:	127,616	153,138	175,470	
22	Biweekly: Communications Director Community Development Director Engineering Director Finance Director	5,095.66	6,114.80	7,006.54	E E E E	Annual: Human Resources Director Information Technology Director Public Works Director	132,488	158,984	182,170	E E E
23	Biweekly: Fire Chief	5,283.15	6,339.78	7,264.33	E	Annual: Police Chief	137,362	164,835	188,872	E
24	Biweekly: Deputy Village Manager	5,470.70	6,564.84	7,522.22	E	Annual:	142,239	170,686	195,577	

# Compensation Plan

Contractual Wages for Police Officers (contract expires April 30, 2027)								
Step:	Starting	1	2	3	4	5	6	7
Effective May 1, 2024	78,867	83,360	88,661	94,054	99,587	105,323	111,284	118,161
Effective May 1, 2025	81,825	86,486	91,986	97,581	103,322	109,273	115,457	122,592
Effective May 1, 2026	84,893	89,729	95,435	101,240	107,197	113,371	119,787	127,189

Contractual Wages for Police Sergeants (contract expires April 30, 2028)			
Step:	Starting	1	2
Effective May 1, 2025	139,136	141,323	143,508
Effective May 1, 2026	144,354	146,622	148,890
Effective May 1, 2027	149,045	151,388	153,729

Contractual Wages for Fire Department Union Personnel (contract expires April 30, 2026)							
Step:	Starting	1	2	3	4	5	6
Effective May 1, 2023							
Firefighter	74,960	80,929	86,896	92,864	98,831	104,691	
Firefighter-Parar	79,460	84,009	88,819	93,905	99,279	104,963	110,973
Fire Lieutenant	117,254	120,396	124,581				
Effective May 1, 2024							
Firefighter	77,209	83,356	89,503	96,650	101,796	107,831	
Firefighter-Parar	81,844	86,529	91,484	96,722	102,258	108,112	114,302
Fire Lieutenant	120,771	124,007	128,318				
Effective May 1, 2025							
Firefighter	79,525	85,857	92,188	98,519	104,850	111,066	
Firefighter-Parar	84,299	89,125	94,228	99,624	105,326	111,355	117,731
Fire Lieutenant	124,395	127,728	132,168				

# Compensation Plan

Contractual Wages for Public Works Union Personnel (contract expires April 30, 2028)							
Step:	Starting	1	2	3	4	5	6
Effective May 1, 2024							
Group 1	40,006	42,863	45,722	48,579	51,436	54,294	57,152
Group 2	48,583	52,053	55,523	58,994	62,463	65,934	69,404
Group 3	52,881	56,658	60,436	64,213	67,990	71,768	75,545
Group 4	57,189	61,273	65,358	69,443	73,528	77,613	81,698
Group 5	61,503	65,896	70,289	74,681	79,075	83,468	87,861
Group 6	65,803	70,503	75,202	79,903	84,603	89,304	94,004
Group 7	69,873	74,865	79,855	84,846	89,838	94,828	99,819
Effective May 1, 2025							
Group 1	41,306	44,257	47,208	50,158	53,108	56,059	59,009
Group 2	50,162	53,745	57,327	60,911	64,493	68,076	71,660
Group 3	54,600	58,499	62,400	66,300	70,200	74,100	78,000
Group 4	59,048	63,264	67,482	71,700	75,918	80,135	84,353
Group 5	63,502	68,038	72,573	77,109	81,645	86,180	90,717
Group 6	67,942	72,795	77,646	82,500	87,353	92,209	97,059
Group 7	72,144	77,298	82,451	87,604	92,758	97,910	103,063
Effective May 1, 2026							
Group 1	42,648	45,695	48,742	51,788	54,834	57,880	60,927
Group 2	51,792	55,492	59,190	62,891	66,589	70,289	73,989
Group 3	56,374	60,401	64,428	68,455	72,481	76,509	80,535
Group 4	60,967	65,321	69,675	74,030	78,385	82,739	87,094
Group 5	65,565	70,249	74,932	79,615	84,298	88,981	93,665
Group 6	70,150	75,160	80,170	85,181	90,192	95,203	100,213
Group 7	74,488	79,810	85,130	90,451	95,772	101,092	106,412
Effective May 1, 2027							
Group 1	43,928	47,066	50,205	53,341	56,479	59,617	62,755
Group 2	53,346	57,156	60,966	64,778	68,587	72,398	76,208
Group 3	58,066	62,213	66,361	70,509	74,656	78,804	82,951
Group 4	62,796	67,280	71,766	76,251	80,737	85,222	89,707
Group 5	67,532	72,357	77,180	82,003	86,827	91,651	96,475
Group 6	72,254	77,415	82,575	87,737	92,897	98,059	103,220
Group 7	76,723	82,204	87,684	93,164	98,646	104,124	109,605
Public Works Union Positions							
Group 1	Building Maintenance Worker I			Group 6	Materials Coordinator		
Group 2	Building Maintenance Worker II				Public Works Specialist		
Group 3	Maintenance Worker I				Public Works Technician - Water AMR		
	Building Maintenance Technician I				Public Works Technician II		
	Public Works Technician I			Group 7	Assistant Village Forester		
Group 4	Public Services Specialist						
Group 5	Maintenance Worker II						
	Fleet Maintenance Technician						
	Building Maintenance Technician II						
	Water Production Specialist						

Part-time Wages: The Village of Downers Grove may establish certain part-time positions, such as seasonal hires, with hourly rates of pay ranging from a minimum of \$15.00/hour to a maximum of \$20.00/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).

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# **GENERAL FUND DEPARTMENTS**

**BUILDING SERVICES  
COMMUNICATIONS  
COMMUNITY DEVELOPMENT  
ENGINEERING  
FINANCE  
FIRE  
HUMAN RESOURCES  
INFORMATION TECHNOLOGY  
LEGAL  
OTHER GENERAL FUND EXPENSES  
POLICE  
PUBLIC WORKS  
VILLAGE CLERK'S OFFICE  
VILLAGE MANAGER'S OFFICE**

<b>Performance Measure Legend</b>	
<b>Strategic Goal</b>	<b>Key</b>
Steward of Financial and Environmental Sustainability	1
Exceptional Municipal Services	2
Top Quality Infrastructure	3
Strong, Diverse, Local Economy	4
A Safe & Welcoming Community	5
A Beautiful Community	6
Continual Innovation	7

The legend above lists the Strategic Goals for the Village of Downers Grove. This chart should be referenced when reading the departmental performance measures found on pages 163-208. Detailed descriptions of each strategic goal can be found on pages 29-32.



# BUILDING SERVICES

Alex Sandberg, Building Services Manager

## Department Overview

### Description of Responsibilities and Services

Building Services is responsible for building maintenance and remodeling for all Village facilities, including the Civic Center, Public Works Facilities, fire stations, parking deck, train stations, well houses and towers, and rental properties.

Many of the renovation projects are completed by in-house building maintenance staff, reducing the cost of these projects and allowing flexibility in scheduling and prioritization. The in-house custodial staff provides cleaning services and several added benefits, including room preparations and cleaning after meetings, as well as snow and ice removal.

### Budget Year Highlights and Objectives

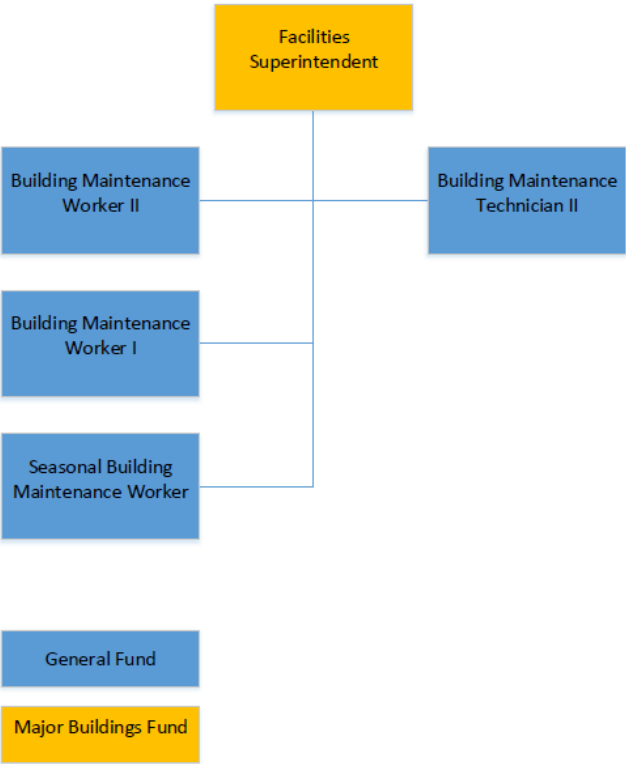
#### 2025 Highlights

- Coordinated remaining punch list items for the Civic Center Building
- Maintained all Village buildings

#### 2026 Objectives

- Develop Building Maintenance and Sustainability Plan for all facilities
- Maintain all Village buildings

### Organization Chart



# BUILDING SERVICES

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	641,955	662,199	813,247	777,706	832,199	871,223
Supplies	57,154	80,000	81,500	87,000	87,000	87,000
Professional Services	2,911	8,000	8,000	6,000	6,000	6,000
Other Services	78,734	111,000	112,000	112,000	117,000	122,000
Claims, Grants, & Debt	60,204	64,326	64,326	63,602	66,724	70,241
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>840,959</b>	<b>925,625</b>	<b>1,079,073</b>	<b>1,046,207</b>	<b>1,108,923</b>	<b>1,166,464</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Other Services includes train station cleaning, HVAC services, overhead garage door repairs and utilities.
- Claims, Grants & Debt reflects transfers for internal service funds.

## Staffing Plan

Position Title	2024	2025	2026	Change
Building Services Manager	1.00	-	1.00	1.00
Facilities Superintendant	-	1.00	-	(1.00)
Building Maintenance Technician II	2.00	2.00	1.00	(1.00)
Building Maintenance Technician I	-	1.00	2.00	1.00
Building Maintenance Worker II	1.00	1.00	1.00	-
Building Maintenance Worker I	3.00	3.00	3.00	-
Seasonal - Maintenance	0.25	0.25	0.25	-
<b>Total: Building Services</b>	<b>7.25</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>

### PERFORMANCE MEASURES

Building Services	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Municipal & Public Buildings Maintained	11	11	11	11	2
*See Page 162 for Strategic Goal Legend					

# COMMUNICATIONS

**Douglas Kozlowski, Communications Director**

## Department Overview

### **Description of Responsibilities and Services**

The Communications Department is responsible for providing communication with residents, businesses and stakeholders through a variety of Village owned communication outlets and other media. The Communications Department responds to daily news media inquiries and proactively develops and disseminates information regarding Village issues, services, events and programs.

The Communications Department is responsible for the Village website content, Facebook, Twitter and Nextdoor Social Media accounts, weekly E-Newsletter, inside DG quarterly magazine, all Village print materials, DGTv programming, Council meeting broadcasts, Annual Village Report and the administration of the Community Wide Notification System.

## **Budget Year Highlights and Objectives**

### 2025 Highlights

Raised community awareness of several Top Priority Action Items and Village activities using short form video, social media / website postings, and print. These include:

- Civic Center Dedication Highlights
- Civic Center Celebration Promo
- Blackburn Civil Rights Plaza Preview
- Guiding DG Pop Up Promotions
- Fire Department Learn Not To Burn Curriculum
- Engine Ride to School 2025
- Civic Center Green Roof Data Collection w/ Argonne Labs
- Environmental Sustainability Story
- Natural Areas Revitalization
- The Call for Ornaments
- Curtiss/Glenview Stormwater Project
- Tree Lighting Ceremony

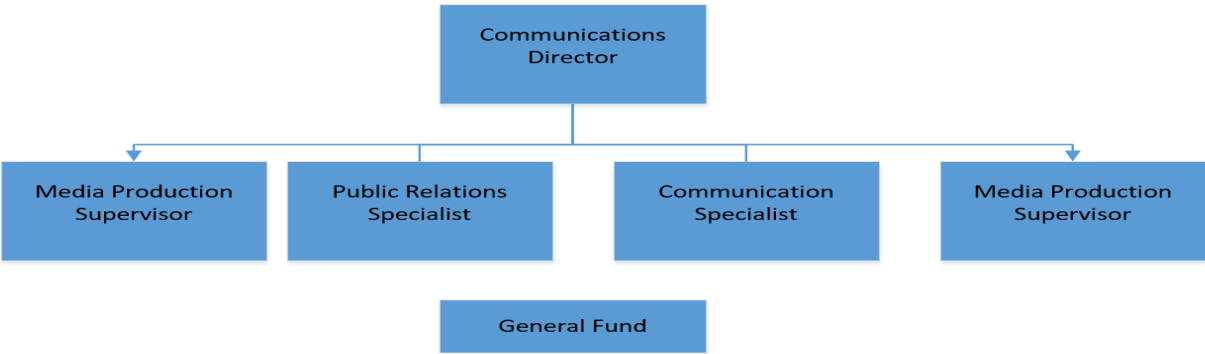
### 2026 Objectives

- Support Personnel Recruitment Efforts
- Launch Village Instagram Account
- Explore AI Solutions for E-news dissemination
- Complete A/V Production Room

Click below to view, follow



## Organization Chart



# COMMUNICATIONS

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	563,269	557,928	571,255	689,976	689,709	711,558
Supplies	3,907	8,100	6,500	8,100	8,100	8,100
Professional Services	36,383	67,803	66,803	69,863	64,863	64,863
Other Services	31,644	30,202	29,132	28,360	28,360	28,360
Claims, Grants, & Debt	24,636	25,875	25,875	25,739	27,061	28,504
Controlled Assets	-	20,000	20,000	20,000	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>659,840</b>	<b>709,908</b>	<b>719,565</b>	<b>842,038</b>	<b>818,093</b>	<b>841,385</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Personnel in 2026 includes funding for 1 additional FTE - Communication Specialist.
- Professional Services include costs for the community wide notification system, printing services and postage.
- Other Services contains costs for the Village wide magazine “inside DG”, the Constant Contact E-News Letter and camera maintenance.
- Controlled Assets in 2025 is for a Playback System for the new Civic Center Facility. Funding is included in 2026 to purchase additional equipment still needed.

### Staffing Plan

Position Title	2024	2025	2026	Change
Communications Director	1.00	1.00	1.00	-
Media Production Supervisor	1.00	1.00	1.00	-
Production Coordinator - Video	1.00	1.00	1.00	-
Communication Specialist	-	-	1.00	1.00
Media Public Relations Specialist	1.00	1.00	1.00	-
<b>Total: Communications</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>

PERFORMANCE MEASURES					
Communications	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Live Meetings Taped	52	41	42	52	2
Studio and Remote Tapings	1	2	1	2	2
Live Meeting Hours	55	65	98	107	2
On Air Programming Hours	2,193	2,190	1,255	N/A	2
YouTube Uploads	87	65	61	98	2
YouTube Views	34,622	41,000	31,300	25,578	2
Public Service Announcement	37	22	21	N/A	2
Print Publications	137	58	N/A	36	2
Nextdoor Members	21,962	23,420	25,435	26,843	2
Facebook Page Followers	11,000	12,000	13,000	15,000	2
X Followers	6,977	6,994	6,994	6,969	2
*See Page 162 for Strategic Goal Legend					

# COMMUNITY DEVELOPMENT

**Stan Popovich, Community Development Director**

## **Department Overview**

### **Description of Responsibilities and Services**

The Community Development Department is comprised of the Building Division and the Planning Division. The Planning Division is responsible for providing land use assistance and guidance to Downers Grove businesses, developers and residents. The Division acts as liaison to the Plan Commission, Zoning Board of Appeals and Architectural Design Review Board by providing information, planning expertise and recommendations regarding issues of land development. The Planning Division is charged with implementing the Village's Comprehensive Plan through the administration and enforcement of the Village's Zoning, Subdivision and Historic Preservation Ordinances. The Division strives to ensure that development within the Village is efficient, aesthetic and in conformance with sound planning practices.

The Building Division is responsible for coordinating most building plan review and development-related inspection services among several Departments. Services include code enforcement; plan review; and electrical, mechanical, plumbing and building inspections. The Division conducts inspections of existing buildings and infrastructure to ensure the safety of building inhabitants and those dependent upon the infrastructure. The Division works closely with anyone who builds a new structure or structurally modifies an existing one. The Department also contracts for elevator inspections and assistance with storm water/wetland reviews. Two code enforcement officers in the Department work closely with both Divisions on matters of securing compliance with zoning, building, property maintenance and other codes.

## **Budget Year Highlights and Objectives**

### **2025 Highlights**

- Completed all Guiding DG Plans: Comprehensive Plan, Active Transportation Plan, Environmental Sustainability Plan and Streetscapes Plan
- Updated Zoning Map, Zoning Ordinance and Design Guidelines for the Fairview Focus Area
- Completed work on TIF creation, entitlements, and release of initial permits for the redevelopment of the Meadowbrook Shopping Center
- Permitted the redevelopment of Civic Center Lot 2
- Processed over 2,100 building permits and zoning entitlement applications
- Averaged 8 days on first permit reviews
- Continued effective enforcement of zoning, building and property related codes
- Facilitated entitlement cases for Talon Preserve, Esplanade, 3900 Finley Road, 1250 Ogden, 826 Warren Avenue, 844 Warren Avenue and 2300 Warrenville Road
- Continued digitization of old permit files

### **2026 Objectives**

- Complete high-priority action items associated with adopted Guiding DG Plans
- Continue Fairview Focus Area Plan Implementation
- Continue effective enforcement of zoning, building and property related codes
- Continue effective processing of building permits and zoning entitlement applications
- Complete digitization of old permit files

# COMMUNITY DEVELOPMENT

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	2,043,876	2,061,819	2,209,829	<b>2,108,490</b>	2,189,597	2,276,307
Supplies	9,340	12,700	6,350	<b>9,200</b>	10,200	11,250
Professional Services	796,308	593,775	538,100	<b>265,050</b>	503,050	255,350
Other Services	217,859	197,126	195,000	<b>275,000</b>	290,000	302,000
Claims, Grants, & Debt	247,005	297,474	252,474	<b>298,315</b>	304,737	311,872
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>3,314,388</b>	<b>3,162,894</b>	<b>3,201,753</b>	<b>2,956,055</b>	<b>3,297,584</b>	<b>3,156,779</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Professional Services include costs for outside services for plan review of contracts and building inspections (\$220,000) and costs to complete the scanning project (\$15,000).
- Other Services includes the CityView annual SaaS and maintenance fees for the Community Development ERP software system (\$192,000) and the licensing module (\$83,000).
- Claims, Grants, & Debt includes funding for Recoverable Engineering Fees. This amount is offset in revenues.

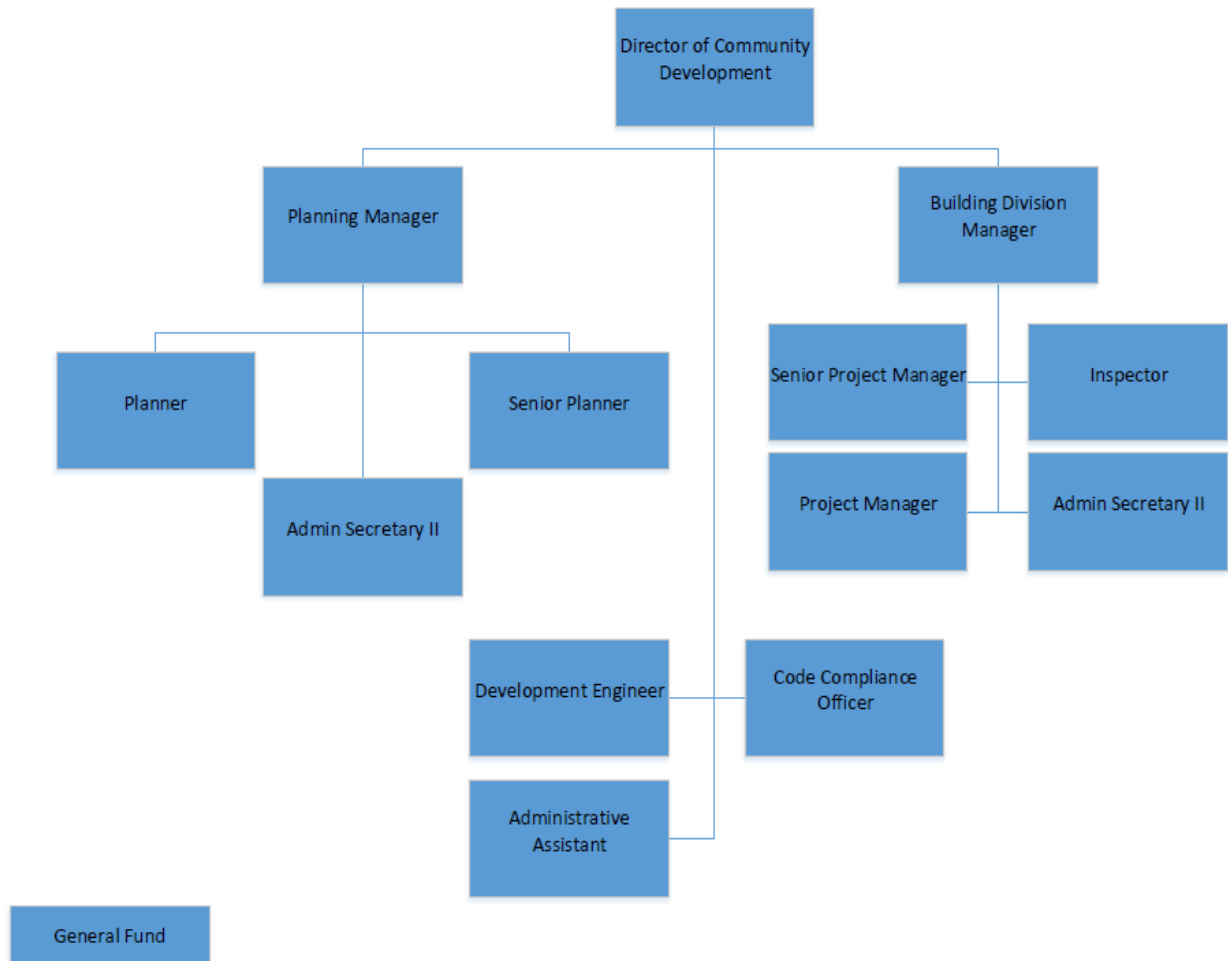
## Staffing Plan

Position Title	2024	2025	2026	Change
Community Development Director	1.00	1.00	<b>1.00</b>	-
Building Division Manager	1.00	1.00	<b>1.00</b>	-
Planning Manager	1.00	1.00	<b>1.00</b>	-
Senior Project Manager	1.00	1.00	<b>1.00</b>	-
Project Manager	1.00	1.00	<b>1.00</b>	-
Development Engineer	2.00	2.00	<b>2.00</b>	-
Senior Planner	1.00	1.00	<b>1.00</b>	-
Planner	1.00	1.00	<b>1.00</b>	-
Inspector	1.50	1.50	<b>1.50</b>	-
Code Compliance Officer	2.00	2.00	<b>2.00</b>	-
Administrative Assistant III	1.00	1.00	<b>1.00</b>	-
Administrative Secretary II	2.00	-	-	-
Administrative Assistant II	-	2.00	<b>2.00</b>	-
Planning Intern	-	-	<b>0.25</b>	0.25
Engineering Intern	-	-	<b>0.25</b>	0.25
<b>Total: Community Development</b>	<b>15.50</b>	<b>15.50</b>	<b>16.00</b>	<b>0.50</b>



# COMMUNITY DEVELOPMENT

## Community Development



# COMMUNITY DEVELOPMENT

PERFORMANCE MEASURES					
Community Development	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Average time in days to process first-review permit (goal is 10 days)	7.40	8.29	8.09	8.00	2, 3, 4, 7
Permit Applications Received	2,278	2,342	2,279	2,200	2, 3, 4
Permits Issued	2,118	1,929	1,965	1,950	2, 3, 4
Inspections Conducted	4,361	5,951	7,225	6,500	2, 3, 4
Code Enforcement Site Visits	2,490	3,502	2,570	2,600	2, 3, 4
ZBA Case Applications	3	1	1	37	2, 3, 4, 7
Plan Commission Case Applications	36	31	43		2, 3, 4, 7
Historic Preservation Applications	2	0	2	1	2, 3, 4, 6, 7
*See Page 162 for Strategic Goal Legend					



# GUIDING DG

## PLANNING THE FUTURE OF DOWNERS GROVE

# ENGINEERING

## Scott Vasko, Director of Engineering

### Department Overview

#### Description of Responsibilities and Services

Due to the complexity and variety of all the services offered by Public Works, in 2025 the Engineering staff and related tasks were separated out of Public Works and created into their own department. This was done to create efficiencies in the various engineering projects and to spread the responsibilities and management of the engineering operations.

The Engineering Department provides capital improvement projects within the public right-of-way to serve the residents, businesses, and visitors to Downers Grove. This includes replacement and improvement of existing storm sewer and water main, maintenance to roads, sidewalks, and parking lots, traffic signal modernization improvement and more.

These capital improvement projects require engineering skills from conception to implementation, sometimes spanning multiple years. The Engineering Department has several licensed professional engineers on staff and the team is able to execute all aspects of these projects, including project design and construction inspection services.

#### Budget Year Highlights and Objectives

##### 2025 Highlights

- Completed \$3.0 million in stormwater and drainage improvements.
- Completed \$4.5 million in water system improvements.
- Completed \$5.2 million in street maintenance improvements.
- Completed \$1.2 million in sidewalk improvements.
- Continue implementation of pedestrian safety enhancements.
- Completing the Village ATP plan.
- Continue environmental efforts including enhancing natural areas, installing bioswales, rain barrel sales and native plant sale.
- Continue crosswalk replacements in the Downtown area.
- Implement recommended improvements from Neighborhood Traffic Study #9, including any updated signage, intersection control or traffic calming items.
- Perform Neighborhood Traffic Study #11.
- Design & installation of 2 new Village gateway signs

##### 2026 Objectives

- Complete \$5.3 million in stormwater and drainage improvements.
- Complete \$4.3 million in water system improvements
- Complete \$6.9 million in street maintenance improvements
- Complete \$1.2 million in sidewalk improvements
- Install 2 new Village gateway signs
- Continue the conversion of Village street lights to LED dark sky compliant fixtures
- Perform Neighborhood Traffic Study #12.

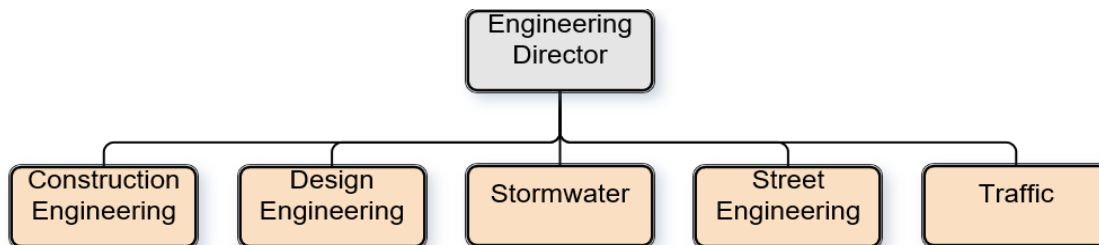
# ENGINEERING

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	-	817,292	574,523	715,439	752,630	786,462
Supplies	-	28,650	24,650	29,160	29,150	29,750
Professional Services	-	23,705	22,420	24,225	24,775	24,575
Other Services	-	106,980	106,980	106,980	107,980	107,980
Claims, Grants, & Debt	-	6,020	6,020	38,668	44,468	51,139
Controlled Assets	-	4,000	4,000	4,000	4,000	4,000
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	-	<b>986,647</b>	<b>738,593</b>	<b>918,462</b>	<b>963,003</b>	<b>1,003,906</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

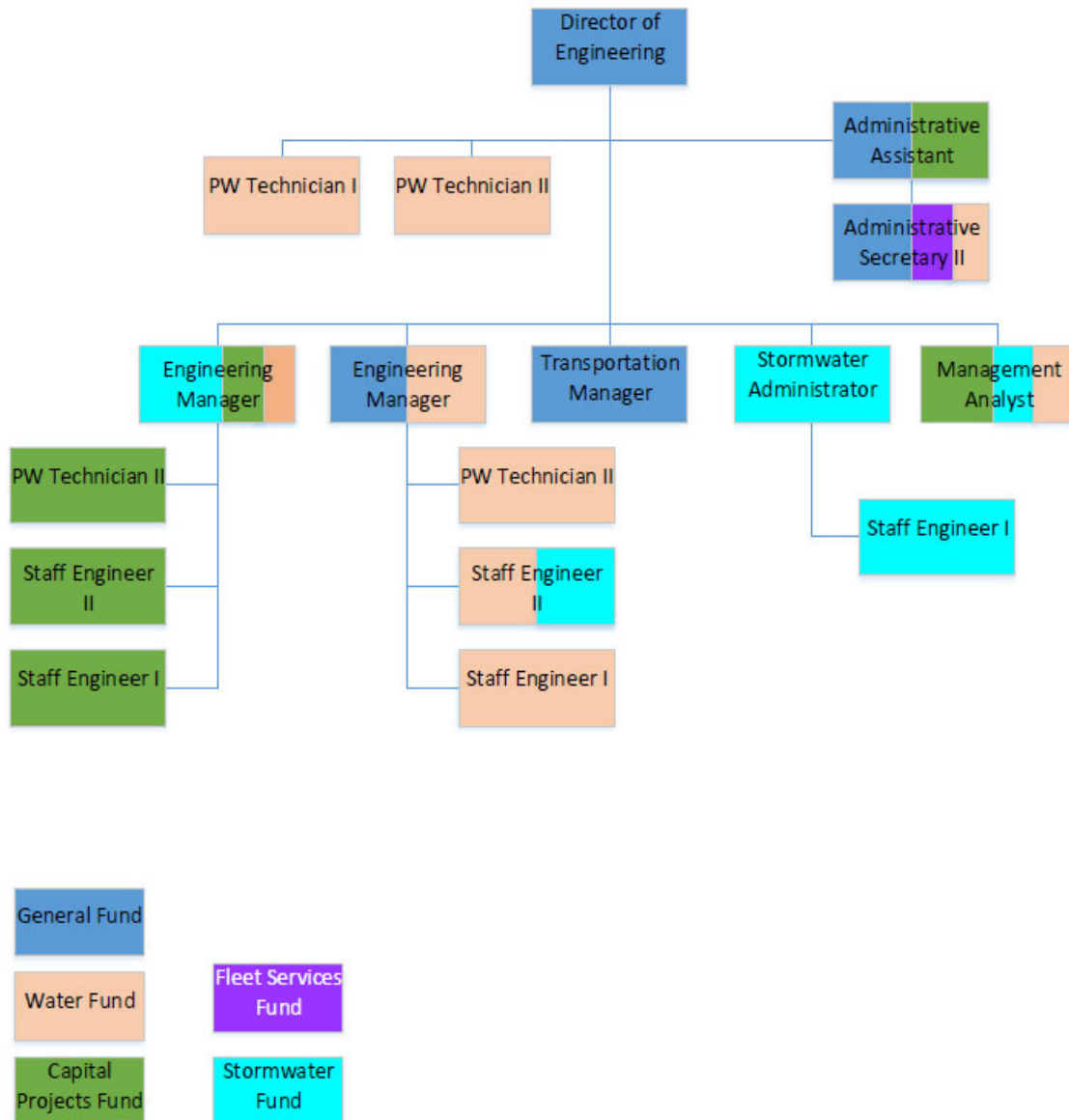
- Financial information for 2024 is shown combined with Public Works on page 5-39. Beginning in 2025, the Engineering Department is shown independently from Public Works.
- Personnel represents 15 FTEs that were previously in the Public Works Department.
- Supplies includes expenditures for marking paint, maintenance supplies, safety equipment, tools and uniforms.
- Professional Services includes the costs for professional training, dues & memberships, telephone and the annual fee for the Utilisphere ticket management system.
- Other Services includes the contracts for various traffic signal maintenance.



PERFORMANCE MEASURES					
Engineering	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Stormwater & Drainage Improvements	N/A	N/A	\$5.7 MIL	\$3.1 MIL	2, 3
Water System Improvements	N/A	N/A	\$1.5 MIL	\$4.5 MIL	2, 3
Street Maintenance Improvements	N/A	N/A	\$6.0 MIL	\$5.3 MIL	2, 3
Sidewalk Improvements	N/A	N/A	\$1.9 MIL	\$1.3 MIL	2, 3, 5
*See Page 162 for Strategic Goal Legend					

# ENGINEERING

## Engineering



# ENGINEERING

## PROGRAM INFORMATION

The Department of Engineering's General Fund annual operating budget is divided into seven different cost centers, referred to as program budgets. The programs are as follows:

- **Engineering Administration:** Provides leadership and management for the Engineering Department
- **Construction Engineering:** Professional engineering support for all Village operations and for CIP projects
- **Design Engineering:** Design for capital projects and technical support for the Transportation Divisions
- **Engineering Training:** All expenses related to training for engineering employees
- **Supplies and Inventory:** Purchase and maintenance of all tools and small equipment
- **Street Construction:** Maintenance of Village pavement surfaces, including asphalt, concrete and bricks
- **Traffic:** Responsible for the oversight and coordination of vehicular and pedestrian movements within the Village

## Staffing Plan

Position Title	2024	2025	2026	Change
Director of Engineering	-	1.00	1.00	-
Transportation Manager	-	1.00	1.00	-
Engineering Manager	-	1.00	2.00	1.00
Stormwater Administrator	-	0.50	0.50	-
Staff Engineer II	-	3.00	2.00	(1.00)
Staff Engineer I	-	3.00	3.00	-
Administrative Assistant II	-	1.00	1.00	-
Administrative Assistant III	-	0.25	0.25	-
Seasonal - Engineering	-	1.00	1.00	-
Public Works Technician I	-	2.00	2.00	-
Public Works Technician II	-	4.00	4.00	-
Management Analyst	-	0.33	0.33	-
<b>Total: Engineering</b>	-	18.08	18.08	-

All staffing shown above was previously in the Public Works Department.

# FINANCE

## Robin Lahey, Finance Director

### Department Overview

#### **Description of Responsibilities and Services**

The Finance Department is responsible for collaborating with other departments to ensure the budgetary integrity of the Village, coordinate use of the Village-wide enterprise resource planning system, prepare financial statements, coordinate year-end financial audits, and assist with grant administration for the Village. The Finance Department also provides services concerning investment and treasury, accounts payable, accounts receivable, utility billing, cash receipts, collections, pensions, payroll, and procurement services.

### **Budget Year Highlights and Objectives**

#### 2025 Highlights

- Received the Distinguished Budget Award for the 2025 Municipal Budget and the Certificate of Achievement for Excellence in Financial Reporting for the 2024 Annual Comprehensive Financial Report (ACFR) awarded by the GFOA.
- Received a Management Letter from the auditors with no comments from the 2024 audit.
- Participated in Long Range Planning sessions.

#### 2026 Objectives

- Participate in Long Range Planning
- Pursue awards from the GFOA for excellence in financial reporting and budgeting
- Aggressively pursue grant opportunities





# FINANCE

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	906,924	975,882	1,043,671	1,038,542	1,064,813	1,113,058
Supplies	3,869	4,500	3,450	5,000	5,150	5,300
Professional Services	237,614	279,585	294,983	317,006	329,090	339,135
Other Services	102,978	135,000	99,687	135,000	135,000	135,000
Claims, Grants, & Debt	27,984	33,048	333,028	29,574	31,061	32,683
Controlled Assets	-	1,000	1,000	1,000	1,000	1,000
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	48,700	48,700	298,700	298,700	298,700
<b>Total Expenses</b>	<b>1,279,369</b>	<b>1,477,715</b>	<b>1,824,519</b>	<b>1,824,821</b>	<b>1,864,814</b>	<b>1,924,876</b>

### NOTEWORTHY CHANGES FROM 2024 AND OTHER EXPLANATIONS

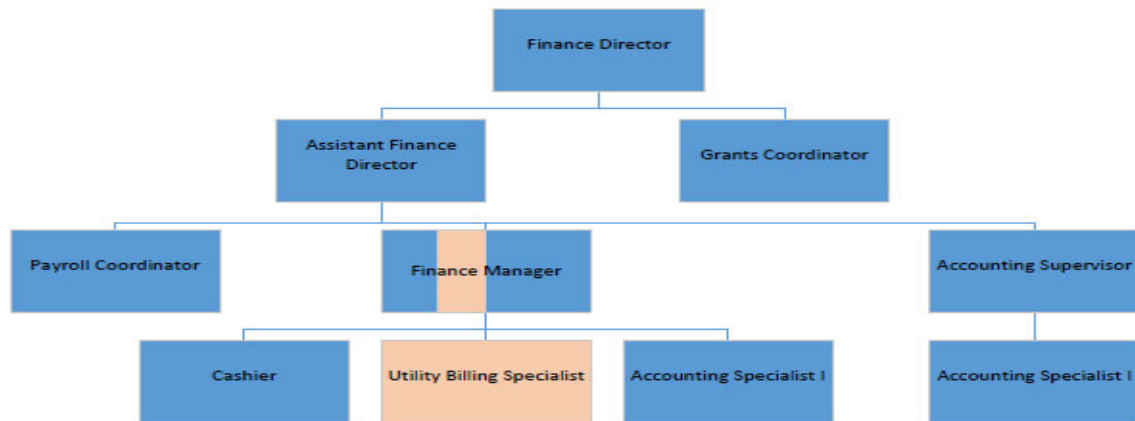
- Professional Services contain costs for the annual financial audit (\$83,000), credit card processing fees for Open Edge and Invoice Cloud (\$132,000), safekeeping fees and banking fees. In 2025 credit card fees are budgeted to increase as on-line payments continue to grow with permitting and utility billing payments.
- Other Services are annual SaaS fees for the Village's financial ERP software system.
- In 2025 Other Financial Uses represents transfers to the Debt Service Fund for lease payments received from School District #58. In years 2026 and 2027 this transfer also includes \$250,000 to the Debt Service Fund for the expired Intergovernmental Agreement with School District #58. These funds will be used for future debt service payments for the Civic Center.

## Staffing Plan

Position Title	2024	2025	2026	Change
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	-
Accounting Supervisor	-	1.00	1.00	-
Accountant	1.00	-	-	-
Payroll Coordinator	1.00	1.00	1.00	-
Utility Billing Specialist	1.00	1.00	1.00	-
Accounting Specialist I	2.00	2.00	2.00	-
Cashier	1.00	1.00	1.00	-
<b>Total: Finance</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>

# FINANCE

## Finance



General Fund

Water Fund

# FINANCE

PERFORMANCE MEASURES					
Finance	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Taxi Coupons Purchased	3,346	6,028	6,744	8,650	1, 2
Taxi Coupons Redeemed	6,516	5,379	6,098	7,155	1, 2
Purchase Orders Processed	420	425	439	450	1, 2
Number of Utility Billing Customers	17,434	17,400	17,437	17,327	1, 2, 3
Number of Utility Billing Customers - Billed via Email	1,529	1,900	N/A	2,483	1, 2, 7
% of Employees on Direct Deposit for Payroll	100%	100%	100%	100%	1, 2
Consecutive Years Receiving GFOA Distinguished Budget Award	13	14	15	16	1, 2, 7
Consecutive Years Receiving GFOA Certificate of Achievement for Excellence in Financial Reporting	32	33	34	35	1, 2, 7
Monthly Closeouts within 5 Working Days	100%	100%	100%	100%	1, 2
Quarterly Statements Prepared by the Third Week After Quarter End	100.00%	100.00%	100.00%	100.00%	1, 2
General Fund - Actual Revenues as a % of the Budget	114.94%	105.73%	100.53%	99.22%	1, 2
Actual Expenditures as a % of Budget	100.00%	100.00%	100.85%	99.15%	1, 2
*See Page 162 for Strategic Goal Legend					



# FIRE

**Scott Spinazola, Fire Chief**

## **Department Overview**

### **Description of Responsibilities and Services**

The Fire Department provides 24-hour Fire Suppression; Rescue, and Emergency Medical Services; and overall Village Emergency Management Coordination to the community. The Fire Department also provides specialized services such as hazardous materials response which also includes domestic terrorism response capabilities. Specialized rescue capabilities such as high-angle rescue, trench rescue, structural collapse, and confined space rescue services are also provided by the Fire Department.

The Fire Department provides Fire Prevention, Fire Inspection and Fire/Arson Investigation services to the community. The Fire Prevention Bureau performs regular inspections of commercial and institutional occupancies as well as the common areas of multi-family occupancies. The Fire Prevention Bureau works with the Community Development Department to complete fire plan reviews, occupancy approvals, fire pump and sprinkler system testing.

The Fire Department Public Education Division delivers award-winning and nationally recognized fire and life safety education to pre-school, grade school, and high school students. The Public Education Division also delivers Fire and Life Safety Education programs to businesses, civic groups and senior citizens. The Public Education Division also performs educational facility and high rise evacuation drills. Many of Downers Grove's programs have received national awards or recognition and are often copied by Fire Departments across the country.

## **Budget Year Highlights and Objectives**

### **2025 Highlights**

- Acquire new portable radio equipment through ETSB
- Acquire a pediatric patient simulator
- Replace four cardiac monitor/defibrillators
- Replace air monitoring equipment
- Conduct a Fire Lieutenant eligibility exam
- Take delivery of new Tower Ladder
- Established a new firefighter/paramedic eligibility list

### **2026 Objectives**

- Acquire an all terrain vehicle for special event use
- Take delivery of a new fire engine
- Take delivery of a new ambulance
- Build out emergency medical training simulation lab
- Design and purchase of a new rescue pumper apparatus

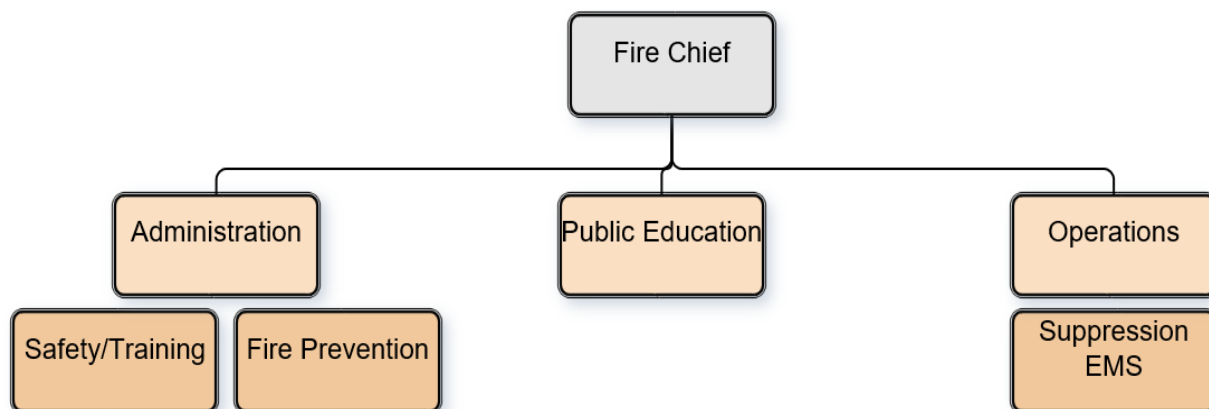
# FIRE

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	17,517,677	17,334,006	17,528,804	<b>18,665,643</b>	19,493,515	19,933,465
Supplies	220,036	304,031	268,482	<b>288,958</b>	300,517	311,048
Professional Services	793,185	903,597	883,435	<b>933,729</b>	971,079	1,005,066
Other Services	131,034	170,870	145,400	<b>200,376</b>	208,391	215,685
Claims, Grants, & Debt	2,248,044	1,975,321	1,981,871	<b>2,206,855</b>	2,384,321	2,583,047
Controlled Assets	191,200	110,545	76,500	<b>82,640</b>	85,946	88,954
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>21,101,176</b>	<b>20,798,370</b>	<b>20,884,492</b>	<b>22,378,202</b>	<b>23,443,768</b>	<b>24,137,266</b>

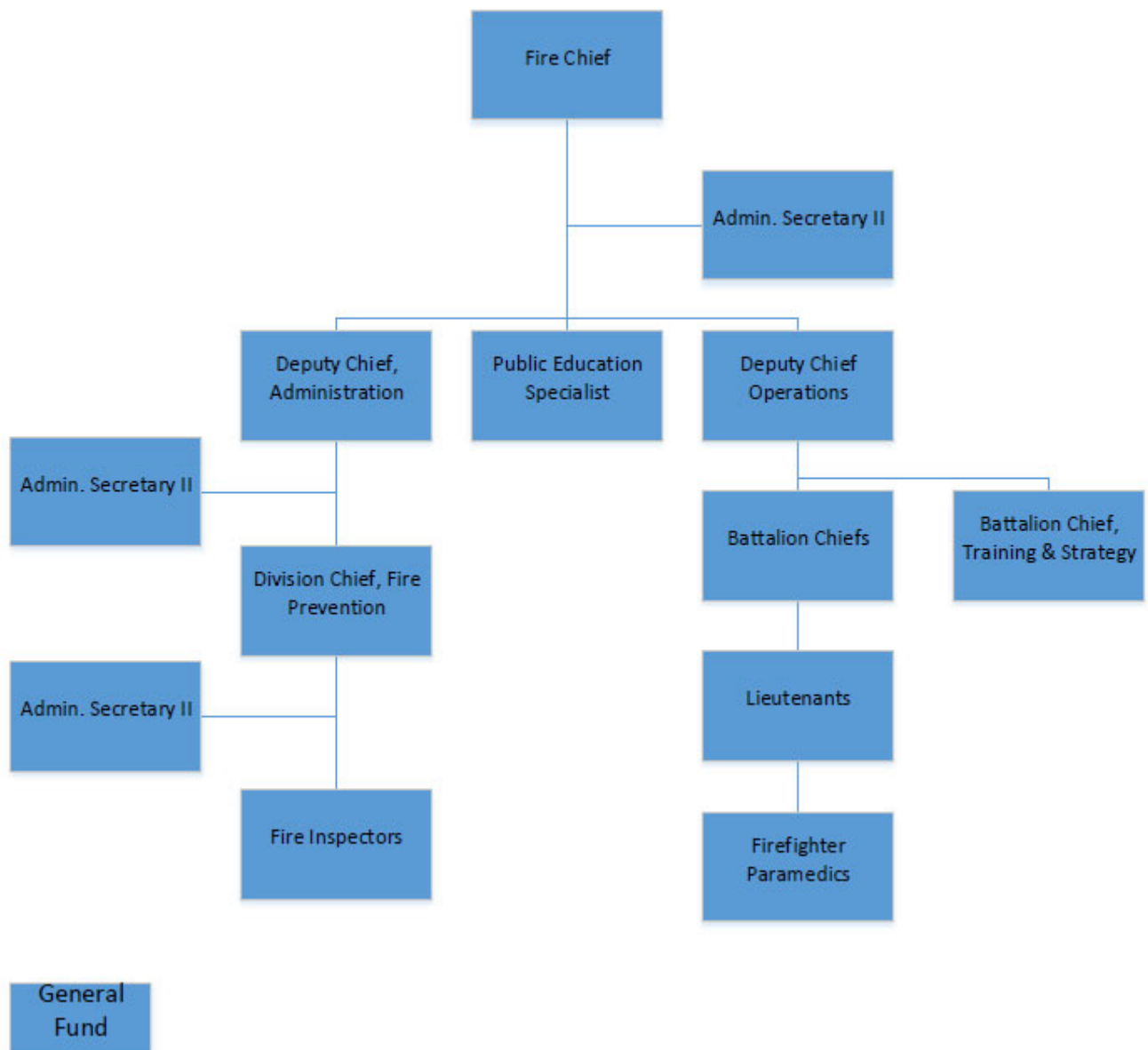
### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Personnel includes the pension contribution which increased by \$464,000 in 2026.
- Supplies includes uniforms, tools and equipment such as AEDs, cardiac monitors and Glidescopes.
- Professional Services includes payments to Du-Comm for dispatch services (\$385,000). In addition, this line item includes costs for the alarm boards, fees for ambulance billing, training and phone costs.
- Other Services includes costs for scheduling software, ground ladder/tower testing and thermal imaging cameras.
- Claims, Grants, & Debt is for transfers to the internal service funds.
- Controlled Assets includes purchases of dive, TRT and hazmat equipment.



# FIRE

## Fire Department



## PROGRAM INFORMATION

The Fire Department annual operating budget is divided into seven different cost centers, referred to as program budgets. The programs are as follows:

- **Fire Services Management:** Responsible for coordination and management of the Fire Department Fire Suppression operations. Provides all personnel and support costs necessary to maintain the Village's emergency response and fire suppression operations.
- **Facilities Maintenance:** Resources to maintain the operational integrity of Fire Department facilities in addition to presenting an appearance appropriate to Downers Grove community standards.
- **Fire Training:** The Fire Training program provides support to the Department's training system. The Training Officer's salary and benefits are a part of the program, but most of this program provides for quality education and hands-on practical experience to line personnel.
- **Fire Prevention:** Ensures that all buildings in the Village are safe for their occupants, visitors and owners. The Fire Prevention Bureau achieves this through reviewing and monitoring building engineering components and fire and life safety codes in both existing buildings and in new construction; and participating in educational activities and enforcing building.
- **Special Operations:** Response to specialized incidents such as high-angle rescue, trench collapse rescue, confined space, structural collapse rescue, hazardous materials, environmental issues, and domestic terrorism response.
- **Fire Education:** Addresses fire safety and injury prevention concerns for all ages and demographic areas of the Village. The programs provide timely and necessary information for young children through high school students, businesses, senior citizens, civic organizations, schools, religious groups, and parent groups in an effort to prevent fires, injuries and unsafe behaviors before they occur.
- **Emergency Medical Services:** Supports all non-personnel aspects of the Department's Emergency Medical Services (EMS) program, including all equipment required for EMS and associated services. The program provides for the purchase of the necessary Basic Life Support (BLS) and Advanced Life Support (ALS) supplies and equipment used on the Department's engines and ambulances.



# FIRE

## Staffing Plan

Position Title	2024	2025	2026	Change
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	-
Deputy Fire Chief - Support Services	1.00	1.00	1.00	-
Battalion Chief	3.00	3.00	3.00	-
Battalion Chief-Training	1.00	1.00	1.00	-
Division Chief-Fire Prevention	1.00	1.00	1.00	-
Public Education Specialist	1.00	1.00	1.00	-
Fire Inspector/Plan Reviewer	1.00	1.00	1.00	-
Fire Inspector	1.00	1.00	1.00	-
Administrative Assistant II	3.00	-	-	-
Administrative Assistant II	-	3.00	3.00	-
Fire Lieutenant	12.00	12.00	12.00	-
Firefighter-Paramedic	58.00	58.00	58.00	-
<b>Total: Fire</b>	<b>85.00</b>	<b>85.00</b>	<b>85.00</b>	<b>-</b>



PERFORMANCE MEASURES					
Fire	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Fires					
Structure	18	18	12	11	2
Vehicle	5	15	17	9	2
Other	60	17	55	59	2
Civilian Fire Deaths	1	1	1	0	2
EMS Calls	4,800	4,772	5,309	5,000	2
Number of Existing Building Fire Inspections	2,033	2,439	3,719	4,007	2
Number of New Construction Plan Reviews and Inspections	672	790	838	770	2
Fire Alarm System Trouble Follow-Ups	280	295	456	326	2
Complaint Investigations	142	133	210	157	2
Fire Protection System Inspection Reviews	2,647	2,648	2,884	3,009	2
Total Public Education Contacts	121,342	130,906	154,205	154,646	2
Pre and post test scores from third grade LNTB program	20%	20%	20%	20%	2
Total Score Knowledge Improvement					
*See Page 162 for Strategic Goal Legend					

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# HUMAN RESOURCES

Lauren Linares, Human Resources Director

## Department Overview

### Description of Responsibilities and Services

The Human Resources Department is responsible for providing human resource services to all employees in order to improve and increase the quality of work-life, productivity, work satisfaction, and development, with a constant vigilance for change. The department focuses on nine special functions:

- Compensation & Benefits
- Employee Assistance
- Human Resource Information Systems
- Human Resource Planning
- Organizational Development
- Organizational Job Design
- Selection and Staffing
- Training & Development
- Union-Labor Relations

## Budget Year Highlights and Objectives

### 2025 Highlights

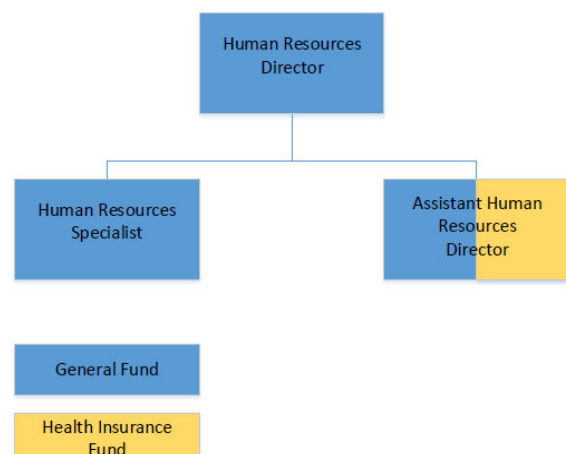
- Led 100+ interview sessions to meet staffing demands of filling over 35 vacancies Village wide. Prioritized attracting top talent by building a positive candidate experience and emphasizing the key components of the Village's culture during the interview process. Fully managed the new hire onboarding and benefit election process electronically, allowing for onboarding acceleration.
- Partnered with the health insurance broker to implement a medical plan redesign. Educated employees on the advantages of the new plan. Implemented ERP changes for a seamless transition for frontend and backend users.
- Coordinated the successful retirement transition of over a dozen employees.

### 2026 Objectives

- Focus on succession planning to ensure continuity for key roles..
- Continue to maintain record destruction standards moving forward by issuing annual applications and to encourage electronic records versus paper usage.
- Continue to strategize with our health insurance broker to maintain healthcare costs.
- Create new eligibility lists for Police Officers and Firefighter/Paramedics, once exhausted.



## Organization Chart



# HUMAN RESOURCES

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	262,624	327,251	338,596	332,872	341,622	354,815
Supplies	1,672	2,000	1,000	2,000	2,100	2,200
Professional Services	63,248	100,000	78,150	115,500	120,455	125,725
Other Services	223	300	-	300	300	300
Claims, Grants, & Debt	19,664	22,880	20,880	36,878	38,464	40,103
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>347,431</b>	<b>452,431</b>	<b>438,626</b>	<b>487,550</b>	<b>502,941</b>	<b>523,143</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Professional Services includes tuition reimbursement for Village employees, training, and recruiting costs.
- Claims, Grants, & Debt includes costs for unemployment compensation, which vary from year to year.

## Staffing Plan

Position Title	2024	2025	2026	Change
Human Resources Director	1.00	1.00	1.00	-
Assistant Human Resources Director	1.00	1.00	1.00	-
HR Specialist	1.00	1.00	1.00	-
<b>Total: Human Resources</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

PERFORMANCE MEASURES					
Human Resources	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Positions Filled	40	40	48	47	2
Turnover Rate	8.50%	12.30%	12.30%	12.40%	2
*See Page 162 for Strategic Goal Legend					

# INFORMATION TECHNOLOGY

## Bill Herman, Information Technology Director

### Department Overview

#### Description of Responsibilities and Services

The Information Technology Department's primary responsibility is overseeing, maintaining, and supporting all computerized systems used by the Village. Other responsibilities include development and maintenance of the Village internet and intranet sites, Geographic Information Systems (GIS) and document management systems. This is all in support of the Strategic Plan Goal of providing *Exceptional Municipal Services*.

Additionally, the Information Technology Department also plays a role in support of the Strategic Plan Goal of *Continual Innovation* by continuously evaluating and introducing new information technologies to help improve Village services and work processes.

### Budget Year Highlights and Objectives

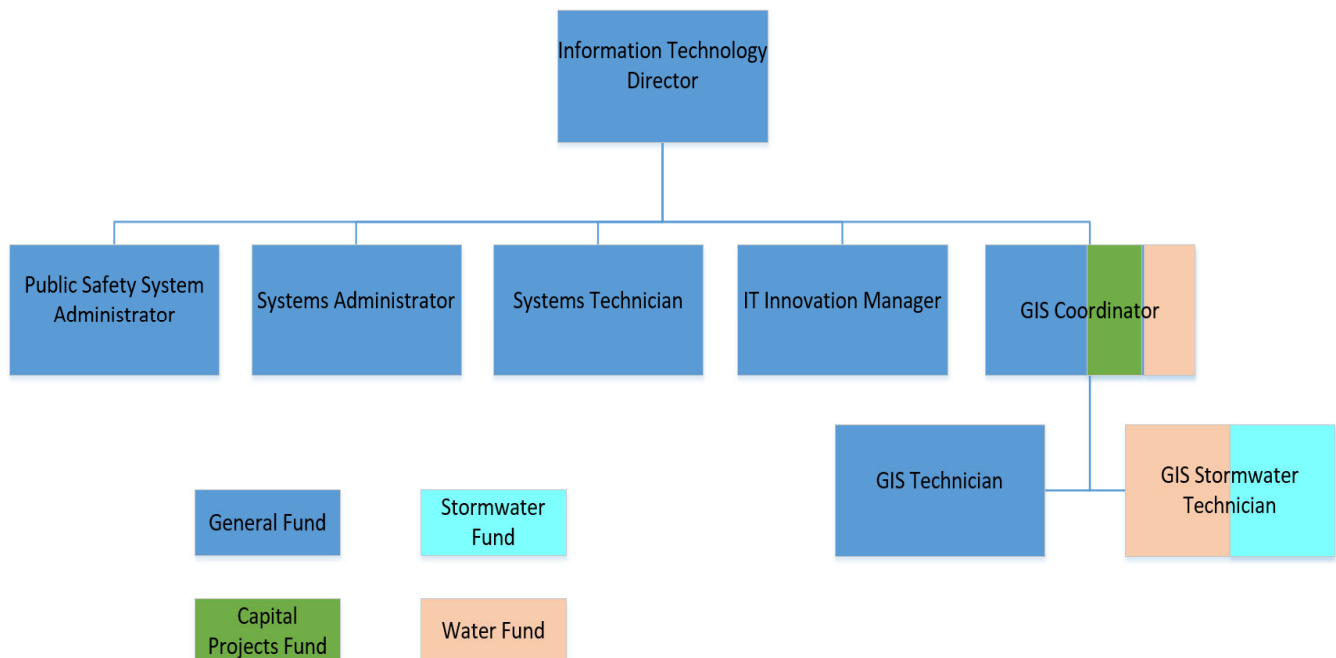
#### 2025 Highlights

- Upgraded Village phone system.
- Replaced all Civic Center computers.
- Migrated Fire Investigations data storage to Village document management system.

#### 2026 Objectives

- Replace wireless infrastructure for Fire and Public Works to integrate with the current Civic Center wireless system.
- Implement changes required for web ADA mandate.
- Replace Public Works computers
- Reevaluate whether to renew or replace current cybersecurity software.

### Organization Chart



# INFORMATION TECHNOLOGY

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	926,642	972,171	907,430	937,300	974,446	1,014,472
Supplies	27,166	20,200	30,250	30,250	31,750	33,275
Professional Services	107,723	133,450	129,350	173,750	176,850	182,200
Other Services	335,413	712,500	500,000	500,000	525,000	552,000
Claims, Grants, & Debt	187,368	411,046	411,046	573,553	657,112	753,130
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,684,311</b>	<b>2,249,367</b>	<b>1,978,076</b>	<b>2,214,853</b>	<b>2,365,158</b>	<b>2,535,077</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Professional Services includes costs for data lines and phones. Beginning in 2025, this amount is higher due to the Civic Center.
- Other Services includes hardware and software maintenance. In 2025 \$375,000 is budgeted for maintenance agreements for the network and data center for the Civic Center.
- Claims, Grants, & Debt includes transfers to the Equipment Replacement Fund for computer equipment and software.

## Staffing Plan

Position Title	2024	2025	2026	Change
Information Technology Director	1.00	1.00	1.00	-
Assistant 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	-
IT Innovation Manager	1.00	1.00	1.00	-
GIS Coordinator	1.00	1.00	1.00	-
GIS Technician	2.00	2.00	2.00	-
Systems Technician	-	-	1.00	1.00
IT Intern	0.25	0.25	0.25	-
<b>Total: Information Technology</b>	<b>8.25</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>

### PERFORMANCE MEASURES

Information Technology	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Visits to Village Website	208,703	307,839	686,465	682,938	2
Visits to Parcel Navigator	24,419	23,085	23,500	20,200	2
GPS Operations # of Structures Collected	2,935	2,450	1,805	2,283	2, 7

\*See Page 162 for Strategic Goal Legend

# LEGAL

## Enza Petrarca, Village Attorney

### Department Overview

#### **Description of Responsibilities and Services**

The Legal Department supports the Strategic Plan Goal of being an *Exceptional Municipal Organization* by providing in-house legal services to the Village as a municipal corporation as well as advising and representing officers and employees in their official capacity. Legal services include acting as general legal counsel to Village Council, staff and the various boards and commissions.

The Department drafts ordinances, resolutions and motions for Council action, reviews legal documents involving the Village and provides legal advice to public officials and employees. The Legal Department handles labor related negotiations, agreements for use of public property, development agreements, contracts, and all personnel issues. In addition, the Legal Department is responsible for litigation involving the Village. This involves either direct representation by Department attorneys, or by outside counsel selected and monitored by the Village Attorney. The Legal Department strives to provide exceptional municipal services.

The Alcohol Awareness Program and the Risk Management Program are administered under the Legal Department.

### **Budget Year Highlights and Objectives**

#### 2025 Highlights

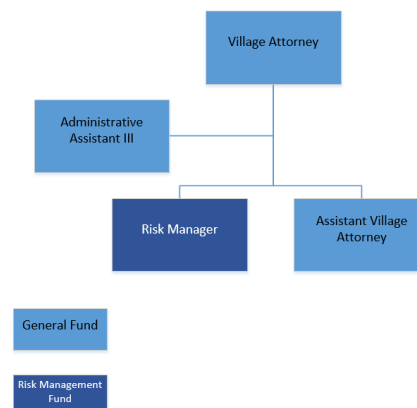
- Village Facilities Sustainability Plan
- Police Sergeants Labor Agreement Negotiations
- Police Patrol Labor Agreement Negotiations
- Review, revise and update codes, ordinances and policies
- Defend and monitor litigation involving the Village
- Meadowbrook TIF & Redevelopment Project
- Implementation of Liquor licensing module in CityView

#### 2026 Objectives

- Fire Department Labor Agreement Negotiations
- Fairview Avenue TIF District & Redevelopment Project
- Continue to review, revise and update codes, ordinance and policies
- Defend and monitor litigation involving the Village



### Organization Chart





# LEGAL

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	480,858	486,776	566,989	520,897	541,712	563,701
Supplies	6,843	8,700	8,700	8,700	8,950	9,200
Professional Services	71,531	347,150	167,150	249,150	249,925	161,700
Other Services	236	350	350	350	350	350
Claims, Grants, & Debt	9,408	11,071	11,071	10,184	10,790	11,458
Controlled Assets	-	-	-	-	-	-
Capital Assets	4,440	4,500	5,000	5,000	5,000	5,000
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>573,316</b>	<b>858,547</b>	<b>759,260</b>	<b>794,281</b>	<b>816,727</b>	<b>751,409</b>

### NOTEWORTHY CHANGES FROM 2024 AND OTHER EXPLANATIONS

- Professional Services is primarily for outside counsel, which fluctuates from year to year. In 2026 it also includes \$100,000 for outside counsel for various Priority Action Items identified in the Long-Range plan, that were not completed in 2025.
- Capital Assets is for the annual license fee for the Municipal Code software.

## Staffing Plan

Position Title	2024	2025	2026	Change
Village Attorney	1.00	1.00	1.00	-
Assistant Village Attorney	1.00	1.00	1.00	-
Risk Manager	1.00	1.00	1.00	-
Legal Secretary	1.00	-	-	-
Administrative Assistant III	-	1.00	1.00	-
<b>Total: Legal Department</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

PERFORMANCE MEASURES					
Legal/Risk	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Liquor License Applications Received	10	11	18	23	2, 4
DUI Cases (local prosecutions only)	50	65	65	60	2
Workers Compensation Claims Filed	10	18	19	20	2, 3, 7
General/Auto Liability Claims Filed	5	0	2	3	2, 3, 7
*See Page 162 for Strategic Goal Legend					

# OTHER GENERAL FUND EXPENSES

These pages identify General Fund programs and expenses that are not appropriately classified with any of the department based operational expenses that appear on other pages in this section. Explanation on this page allows departmental expenses to be more accurately stated while also identifying the impact of these unique Village expenses:

**243 - Central Services** - Provides funding management and procurement for centralized office supplies and services such as telephone contracts and maintenance, postal machines and services, fax machines, office coffee services and other mutually shared expenses that support interoffice functions.

**421 - Economic Development** - Includes \$714,064 to support the not-for-profit Economic Development Corporation.

**495 - Downtown Management** - Includes \$510,000 paid directly to the Downtown Management Corporation.

**496 - Intergovernmental Support** - Includes expenses to be paid to District 58. The intergovernmental agreement relating to this expense expired in 2025.

**821 - Social Services** - Includes expenses for support of the Meals on Wheels program.

**823 - Alcohol & Tobacco** - Includes expenses for the support of the Village's alcohol and tobacco awareness and enforcement programs, which is administered by Legal and Police Department personnel.

**833 - Transportation Assistance** - Provides funding for the taxi-coupon subsidy program,. These expenses provide 50% subsidies for eligible seniors in Downers Grove to use local taxi services.

**863 - Emergency Management** - Includes operational expenses related to Emergency Management such as siren repair.

**864 - Community Events** - The Village sponsors many events and also assists other organizations in planning events.

# OTHER GENERAL FUND EXPENSES

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
20.243 - Central Services	29,789	31,500	30,722	44,500	45,500	45,750
40.421 - Economic Development	510,592	540,587	540,587	714,064	714,064	714,064
20.495 - Downtown Management	416,005	425,000	425,000	510,000	510,000	510,000
20.496 - Intergovernmental Support	280,302	285,000	285,000	-	-	-
20.821 - Social Services	35,520	35,950	35,852	36,350	36,350	36,350
13.823 - Alcohol & Tobacco	30,039	30,393	29,494	31,316	32,331	33,389
81.833 - Transportation Assistance	6,838	15,000	13,000	14,650	14,650	14,650
86.863 - Emergency Management	11,564	23,700	23,700	23,700	24,800	24,800
86.864 - Community Events	126,310	114,800	114,805	119,000	120,000	121,000
20.998 - Transfers	4,375,000	1,200,000	850,000	-	-	-
<b>Total Expenses</b>	<b>5,821,958</b>	<b>2,701,930</b>	<b>2,348,160</b>	<b>1,493,580</b>	<b>1,497,695</b>	<b>1,500,003</b>

## NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Community Events includes overtime and costs for festivals and events.
- The transfers line reflects the following:

In 2024 - \$2.4 million to the Capital Fund for additional projects in the Downtown area, \$1.0 million to the Major Buildings Fund to increase funding for Village facilities maintenance and \$975,000 to the Major Buildings Fund for reprogrammable expenses paid out of the Asset Forfeiture Fund.

In 2025 - \$500,000 to the Major Buildings Fund to increase funding for Village facilities and \$350,000 to the Equipment Replacement Fund to cover increased costs of vehicles and equipment.

# POLICE

## Michael DeVries, Police Chief

### Department Overview

#### **Description of Responsibilities and Services**

The Police Department is responsible for maintaining civil order and public safety, enforcing laws, and investigating crime. The Police Department provides numerous services for the entire village, broken down into various divisions or units that allow effective service delivery depending on the specific needs of all community members.

The Police Department's largest unit is its Patrol Unit. Patrol is responsible for promoting public compliance with ordinances, enforcing criminal and traffic laws, responding to calls for service, and handling any in-progress issues. Patrol works hand in hand with the Investigation Unit, Student Resource Officers, who are assigned to the high schools, and the Community Response Team. These are plainclothed officers assigned to investigate crimes, conduct interviews, and partner with the community to solve problems together.

The Records Unit is responsible for efficiently processing all police reports, handling citizen requests for information, including police-related FOIA requests, and preparing statistics and crime reports needed by both state and federal agencies. Training for both civilian personnel and sworn officers is extremely important to the Downers Grove Police Department. The Training Unit is responsible for the training of recruit police officers along with scheduling all in-service and state-maintained training for all employees of the department. Some trainings include Evidence Technician, Active Threat Rescue Task Force, Force Science, Accident Reconstruction, Crisis Intervention, and First Aid.

The Downers Grove Police Department participates in MERIT, (Metropolitan Emergency Response and Investigation Team). This multijurisdictional county-wide team responds to emergency high-risk calls throughout DuPage County through services such as SWAT, Investigation, Evidence, Drone, and Bike teams. Downers Grove Officers assigned to these teams fulfill their full-time duties with the police department and are on call 24 hours a day to assist when needed.

### **Budget Year Highlights and Objectives**

#### 2025 Highlights

- Acquired & implemented a new police records management system.
- Upgraded body-worn cameras & Taser less-lethal devices for sworn officers.
- Implemented a PD Bike Unit and acquired 4 e-bikes.
- Completed the PD's third and fourth year web based accreditation assessments through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Acquired 4 additional license plate reader (LPR) cameras.

#### 2026 Objectives

- Continue to expand the existing license plate reader (LPR) and camera network.
- Re-accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
- Acquire a new investigative surveillance vehicle.
- Replace DUI enforcement breathalyzer testing equipment.
- Upgrade ballistic vests for sworn officers.

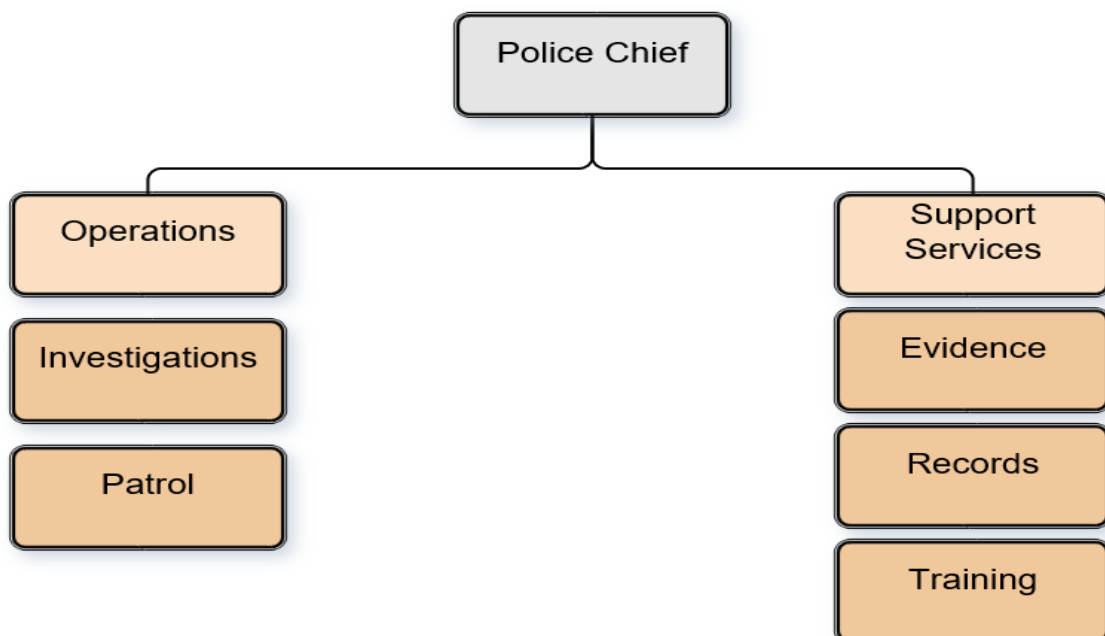
# POLICE

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	16,479,800	17,444,141	17,537,881	18,369,429	19,099,886	19,700,460
Supplies	169,294	211,473	223,271	249,018	258,218	254,018
Professional Services	1,235,348	1,955,048	1,958,909	2,148,415	2,164,746	2,190,204
Other Services	123,312	213,287	207,361	230,552	123,748	125,868
Claims, Grants, & Debt	1,595,124	1,375,445	1,375,445	1,511,137	1,605,946	1,711,019
Controlled Assets	110,267	91,693	91,050	99,093	67,700	152,700
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>19,713,146</b>	<b>21,291,086</b>	<b>21,393,917</b>	<b>22,607,644</b>	<b>23,320,243</b>	<b>24,134,268</b>

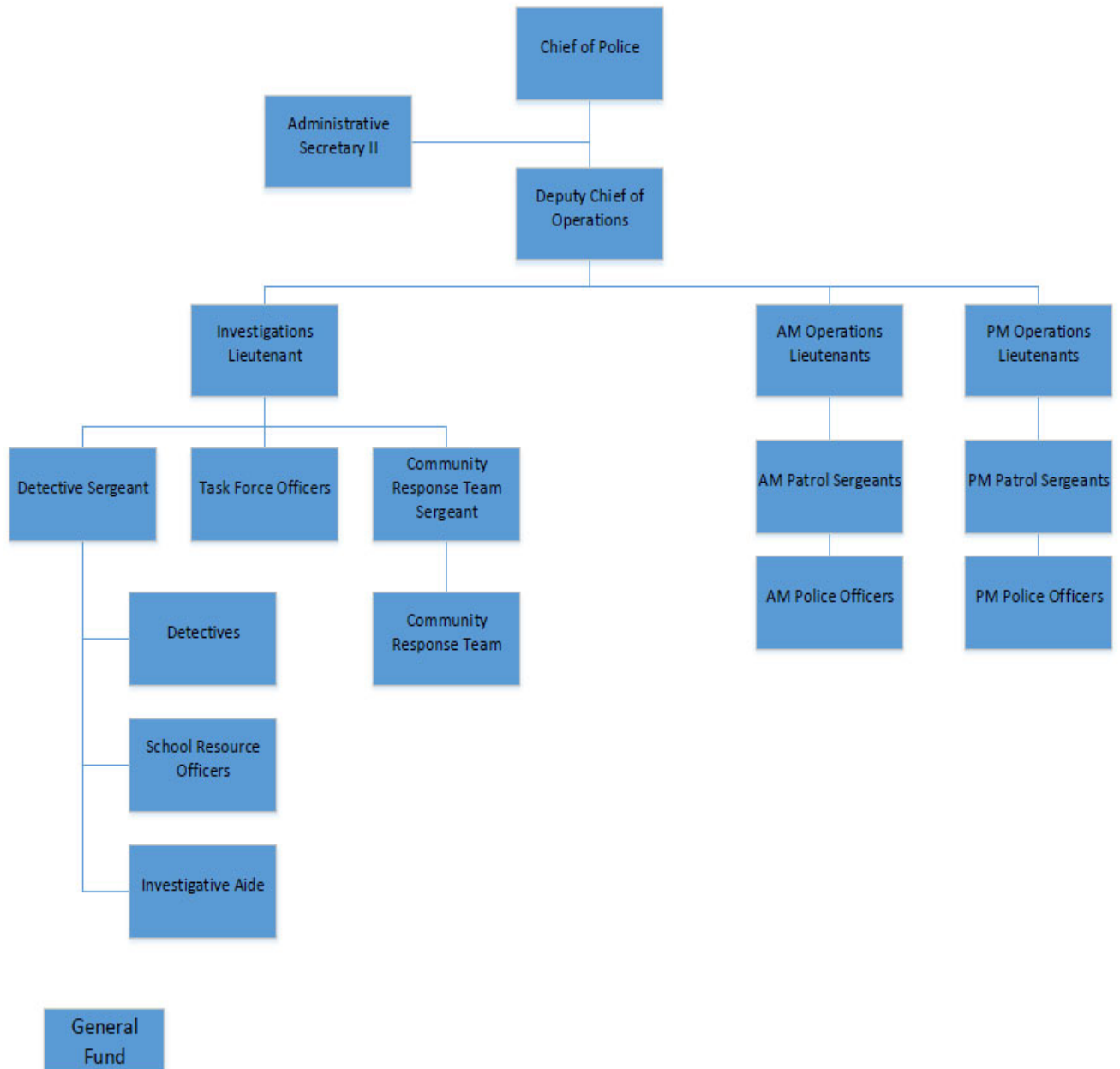
### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- In 2026 personnel includes pension costs which increased by \$327,000 in 2026. In 2024 these costs are lower because \$250,000 of overtime expenses were reprogrammed to the Asset Forfeiture Fund.
- Supplies includes uniforms, bullet proof vests, ammunition and range supplies.
- Professional Services includes payments to Du-Comm for Dispatch services (\$1,065,000), Andy Frain Crossing guards (\$258,000) and Axon for body worn camera software maintenance (\$414,000). It also includes training, phone costs, promotional testing and CAD use charges. Costs in 2024 in this line item are lower due to expenses reprogrammed to the Asset Forfeiture Fund (\$639,000).
- Other Services includes maintenance on various department equipment such as dispatch system, alarm boards, breathalyzers, cameras, fingerprint system, radar units and subscriptions to law enforcement/crime databases.
- Claims, Grants, & Debt fluctuate from year to year due to police department workers compensation costs.
- Controlled assets include \$28,000 for the Motorola ETSB contract.



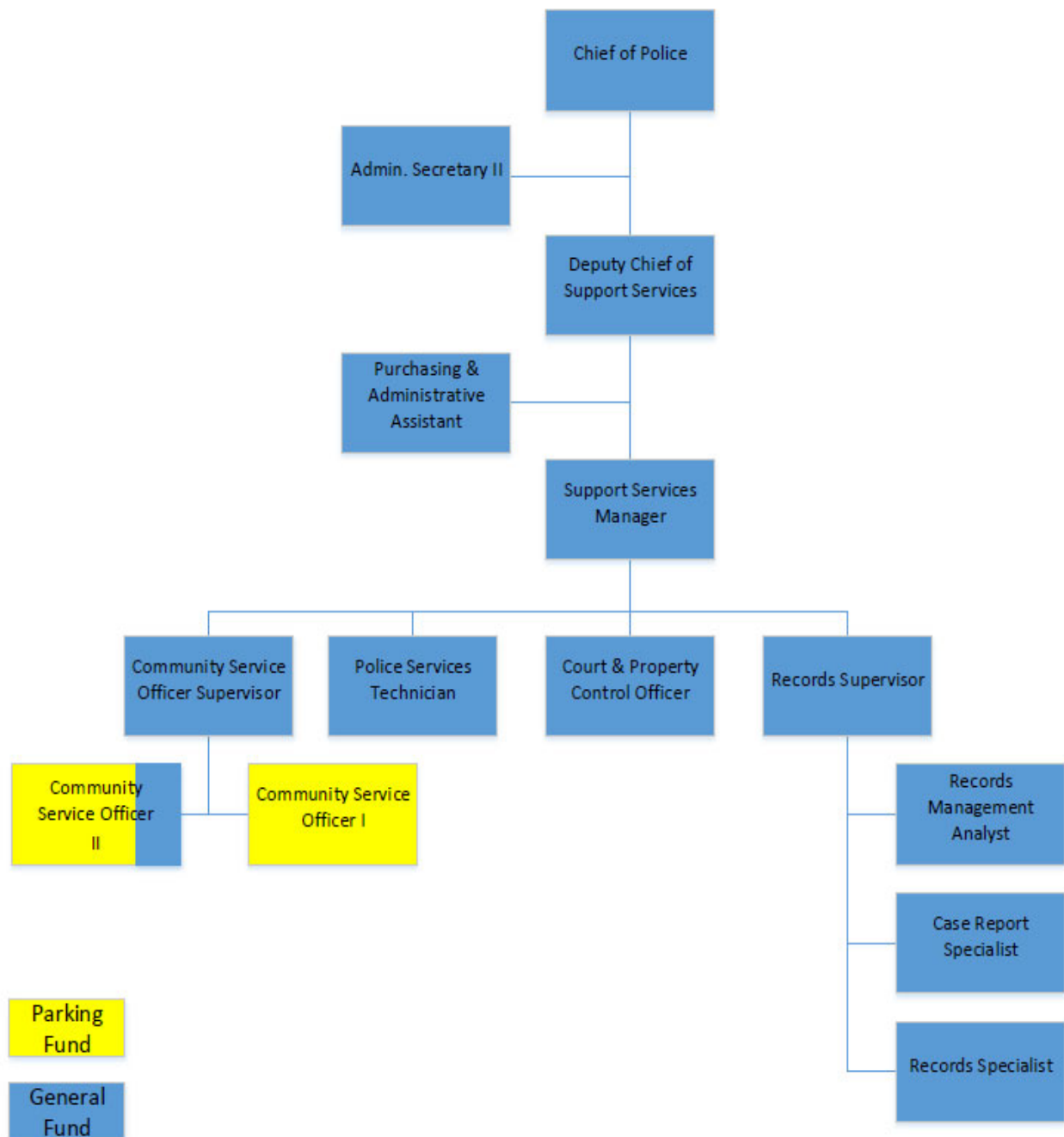
# POLICE

## Police Department: Operations



# POLICE

## Police Department: Support Services





# POLICE

## PROGRAM INFORMATION

The police department is broken down into seven divisions that allow for effective service delivery to the community. These divisions include:

- **Police Services Management** - responsible for departmental oversight and maintaining CALEA accreditation (nationally accepted policy and procedures)
- **Patrol/Parking Enforcement** - responsible for promoting and enforcing public compliance with ordinances, criminal laws, traffic laws, and parking related issues and enforcement.
- **Investigations/Community Response Team (CRT)** - plainclothes officers that are assigned to investigate crimes reported to the police department and partner with citizens to solve community problems together. Responsibilities include domestic violence prevention and addressing issues that affect the quality of life for residents.
- **Metropolitan Emergency Response and Investigation Team (MERIT)** - made up of (3) Officers that are assigned to the countywide MERIT SWAT team. The Officers assigned to this unit fulfill their full-time duties with the police department and are on-call 24 hours a day to respond to emergency, high-risk calls throughout DuPage County. We also participate in MERIT Major Crimes and MERIT Major Crash Unit (MCU).
- **Training** - responsible for the training of recruit police officers and scheduling in service training for all employees of the department.
- **Community Support/Property Control** - responsible for crime prevention and safety education programs with a special emphasis on children's programs. Property Control is responsible for the security and storage of all evidence obtained from crime scenes. In addition, Property Control is responsible for the return and disposal of all property found that may not be criminal in nature.
- **Police Records** - responsible for efficiently processing all police reports generated, handling citizen requests for information, maintaining CAD computer systems and databases, FOIA requests, and preparing statistics and crime reports needed by State and Federal agencies.

PERFORMANCE MEASURES					
Police	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Calls for Service	23,833	22,495	24,288	24,205	2, 5
Accidents	1,050	1,261	1,270	1,287	2
Vacation House Checks	1,020	1,163	705	557	2, 5
Premise Checks	10,269	16,408	27,262	27,972	2, 5
Traffic Citations	1,329	2,175	2,097	1,993	2
Traffic Warning Citations	2,777	4,816	6,911	6,428	2
Child Safety Seat Checks	48	87	92	68	2
Overnight Parking Citations	768	986	1,056	675	2
FOIA Requests	691	614	844	1,188	2
Participants in Public Education Program	2,801	7,661	6,828	8,134	2
*See Page 162 for Strategic Goal Legend					

# POLICE

## Staffing Plan

Position Title	2024	2025	2026	Change
Police Chief	1.00	1.00	1.00	-
Deputy Police Chief - Operations	1.00	1.00	1.00	-
Deputy Police Chief - Support Services	1.00	1.00	1.00	-
Deputy Police Chief - Special Services	1.00	1.00	-	(1.00)
Police Lieutenant	3.00	3.00	4.00	1.00
Police Sergeant	10.00	10.00	10.00	-
Support Services Manager	1.00	1.00	1.00	-
Police Services Technician	1.00	1.00	1.00	-
Training Coordinator	1.00	1.00	1.00	-
Records Supervisor	1.00	1.00	1.00	-
Admin Spec/Purchasing Supervisor	1.00	-	-	-
Administrative Assistant III	-	1.00	1.00	-
Management Analyst-Records	1.00	1.00	1.00	-
Public Education Specialist	1.00	1.00	1.00	-
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	-	-	-
Administrative Assistant II	-	1.00	1.00	-
Community Service Officer II	2.00	2.00	2.00	-
Investigative Aide	1.00	1.00	1.00	-
Records Specialist	3.00	3.00	3.00	-
Community Service Officer I	1.00	1.00	2.00	1.00
Police Officer	55.00	55.00	55.00	-
<b>Total: Police</b>	<b>90.00</b>	<b>90.00</b>	<b>91.00</b>	<b>1.00</b>



# PUBLIC WORKS

David Moody, Public Works Director

## Department Overview

### **Description of Responsibilities and Services**

Due to the complexity and variety of all the services offered by Public Works, in 2025 the Engineering staff and related tasks were separated out of Public Works and created into their own department. This was done to create efficiencies and to spread the responsibilities and management of the public works operations.

Public Works provides core services that are fundamental to the daily lives of Downers Grove residents and businesses, such as maintenance and management of the water system, traffic signals and signage, streetlights, roads, parking facilities, stormwater and drainage system, trees in the parkways, and the Downtown area.

- 233 miles of water main
- 184 vehicles & other Fleet equipment
- 167 miles of streets
- 2,800 fire hydrants
- 1,518 streetlights
- 22,790 parkway trees
- 130 miles of storm sewer

Additionally, Public Works is responsible for the management and maintenance of the Village's fleet and fuel supply, as well as for administration of the Village's stormwater ordinance, and permitting and inspections of work in the public rights of way.

The Public Works Department is responsible for:  
Public Works is budgeted in the following funds: General, Capital, Stormwater, Parking, Water and Fleet.

## **Budget Year Highlights and Objectives**

### 2025 Highlights

- Planted approximately 600 new and replacement parkway trees
- Designated as Tree City USA for the 41st year, with 20 growth awards
- Public Works continues to replace turf grass areas in the downtown with new landscaping beds that include Illinois native plants
- Continued work on the lead water service line inventory and replacement plan that are required under the Lead Service Replacement and Notification Act
- Began rehabilitation work on the 71<sup>st</sup> street emergency back-up well
- Continued development of the Public Works safety training calendar and conducted safety training for personnel

### 2026 Objectives

- Complete rehabilitation of the 71<sup>st</sup> Street emergency back-up well
- Replace the Village's fuel island
- Rehabilitate the Summit Street water tower
- Continue planting more parkway trees, with a goal of planting approximately 800 trees in FY2026.

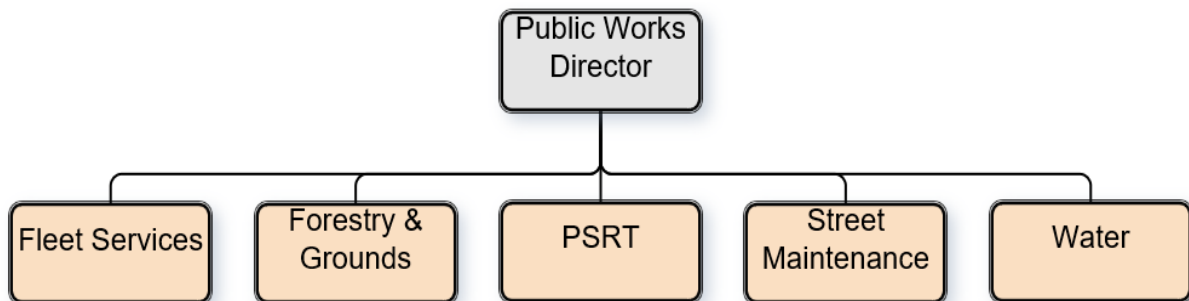
# PUBLIC WORKS

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	3,042,036	3,152,526	2,822,585	<b>3,190,468</b>	3,328,901	3,302,965
Supplies	280,966	706,880	691,830	<b>717,694</b>	719,869	720,159
Professional Services	65,937	76,715	60,714	<b>192,490</b>	195,790	192,690
Other Services	1,113,162	1,354,445	1,332,595	<b>1,330,164</b>	1,378,190	1,372,990
Claims, Grants, & Debt	1,491,432	1,766,901	1,766,901	<b>1,590,592</b>	1,691,093	1,802,526
Controlled Assets	9,387	79,840	67,300	<b>106,344</b>	38,364	32,384
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>6,002,919</b>	<b>7,137,307</b>	<b>6,741,925</b>	<b>7,127,642</b>	<b>7,362,207</b>	<b>7,423,714</b>

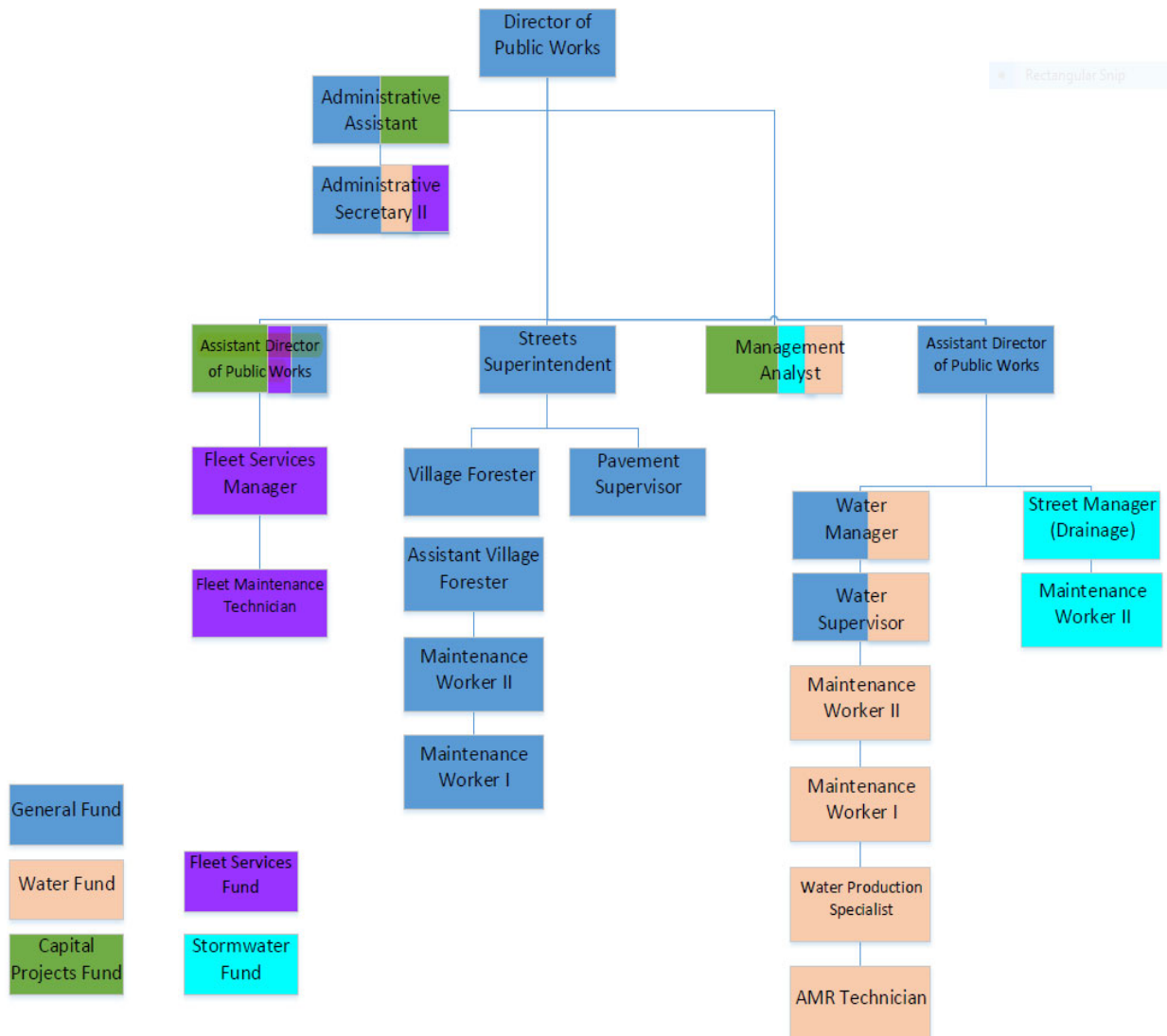
### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Financial information in 2024 shown above contains Engineering expenditures. Beginning in 2025 these expenditures are separated from Public Works and shown in the Engineering Department on page **5-11**.
- Supplies includes expenditures for salt and de-icers (usage varies with the winter weather), plants and materials for landscaping, maintenance supplies, electrical supplies, tools and uniforms. In 2024, salt (\$300,000) was purchased out of the Motor Fuel Tax Fund.
- Professional Services includes the costs for professional training, dues & memberships, telephone and Lu-city annual maintenance.
- Other Services includes Utilities and Contracted services such as tree pruning, removal and planting; downtown snow removal, and street sweeping and debris hauling.
- Controlled Assets in 2026 include the purchase of equipment required for street & sidewalk maintenance such as utility locators and sidewalk planers.
- Claims, Grants, & Debt can vary year to year due to changes in workers compensation costs for the Public Works department.



# PUBLIC WORKS

## Public Works



# PUBLIC WORKS

## Staffing Plan

Position Title	2024	2025	2026	Change
Public Works Director	1.00	1.00	1.00	-
Director of Engineering	1.00	-		-
Assistant Public Works Director	2.00	2.00	2.00	-
Streets Superintendent	1.00	1.00	1.00	-
Transportation Manager	1.00	-		-
Engineering Manager	2.00	-		-
Stormwater Administrator	1.00	-		-
Fleet Services Manager	1.00	1.00	1.00	-
Village Forester	1.00	1.00	1.00	-
Street Manager	1.00	1.00	1.00	-
Water Manager	1.00	1.00	1.00	-
Water Supervisor	1.00	1.00	1.00	-
Staff Engineer II	3.00	-		-
Staff Engineer I	2.00	-		-
Pavement Supervisor	1.00	1.00	1.00	-
Administrative Assistant	1.00	-		-
Administrative Assistant II	2.00	-	-	-
Administrative Assistant II	-	1.00	1.00	-
Administrative Assistant III	-	0.75	0.75	-
Seasonal - Engineering	1.00	-		-
Seasonal - Field	2.00	2.50	2.50	-
Public Works Technician I	4.00	-	-	-
Maintenance Worker II	8.00	7.00	7.00	-
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	-
Fleet Shop Assistant / Porter	-	1.00	1.00	-
Public Works Technician II	1.00	-	-	-
Maintenance Worker I	19.00	19.00	19.00	-
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	-
Management Analyst	1.00	0.67	0.67	-
<b>Total: Public Works</b>	<b>71.50</b>	<b>54.42</b>	<b>54.42</b>	<b>-</b>

Engineering staff shown above were removed from Public Works and added in the Engineering Department.



# PUBLIC WORKS

## PROGRAM INFORMATION

The Department of Public Works' General Fund annual operating budget is divided into eight different cost centers, referred to as program budgets. The program are as follows:

- **Public Works Administration:** Provides leadership and management for the Public Works Department
- **Public Works Training:** All expenses related to training for Public Works employees
- **Supplies and Inventory:** Purchase and maintenance of all tools and small equipment
- **Public Service Response Team:** Response to community-related public service needs, such as animal control services and street light maintenance
- **Forestry and Grounds:** Professional management and maintenance of 23,000 parkway trees and municipal landscaping located on the public right-of-way
- **Street Construction:** Street sweeping and maintenance of Village pavement surfaces, including asphalt, concrete and bricks
- **Traffic:** Responsible for the oversight and coordination of vehicular and pedestrian movements within the Village
- **Snow and Ice Removal:** Funding for equipment, supplies and overtime for snow removal and ice control





# PUBLIC WORKS

PERFORMANCE MEASURES					
Public Works	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Catch Basins Cleaned	1270	1728	1706	1082	2, 3, 6
Flooding Calls	44	38	28	23	2, 3, 6
Feet of Storm Sewers					
Cleaned	131,105	125,248	131,545	92,200	2, 3
Televised	131,105	125,248	131,545	92,200	2, 3
Roadside Ditches Under Construction (feet)	7,000	7,385	9,030	7,000	2, 3
Drainage Structures					
Repaired	152	132	89	126	2, 3
Installed	49	36	31	31	2, 3
JULIE Locate Requests	11,273	12,044	10,540	12,231	2, 3
Salt Used (tons)	4250	3,046	3,650	4,037	2, 3
Asphalt Paving (tons)	320	401	380	382	2, 3
Concrete Repairs (yards)	85	92	90	95	2, 3
Snow Removal Call Outs	23	20	21	22	2, 3
Snow Plowing (Events When Service Level Met/Total Events)	23 of 23	20 of 20	21 of 21	22 of 22	2
Parkway Trees					
Planted	397	411	381	621	2, 3, 6
Pruned	3,492	4,803	3,564	2,526	2, 3, 6
Removed	378	371	296	398	2, 3
Mosquito Abatement Tablets	5,320	5,320	5,720	5,720	2, 3
Special Events Assistance (hours)	507	581	572	599	2, 3
Calls to Public Service Response Team	2,245	2,342	2,079	2,594	2, 3
Domestic Animals Handled	145	171	137	111	2
Wildlife Inquiries Handled	545	456	395	248	2
Traffic Signs Fabricated and Installed	349	586	542	281	2, 3, 4, 7
Traffic Posts Installed	130	213	186	66	2, 3, 4, 7
Water Service Calls	1,590	1,544	1,439	1,277	2
Water Main Breaks	80	70	67	80	3
Total Water Pumpage (gallons)	1,663,188,000	1,596,514,000	1,626,670,000	1,591,500,000	1
*See Page 162 for Strategic Goal Legend					

# VILLAGE CLERK'S OFFICE

Rosa Berardi, Village Clerk

## Department Overview

### **Description of Responsibilities and Services**

The Village Clerk's Office is responsible for maintaining the official records of the Village and all Village Council legislative actions. Responsibilities are to establish and maintain the Village's records management system including ordinances, resolution and plats; publish proceeding of Council meetings; keep an index of all Council proceedings; notice all Village meetings; issue Village licenses and administer the provisions of the Freedom of Information Act to respond to all requests for public information.

The Clerk's Office serves a record management function for the Council and provides information to the public. Through administration of the Open Meetings Act and Freedom of Information Act, the Clerk's Office helps attain a more transparent Village government. The Clerk's office also provides general administrative support to the Village Council, such as training and professional memberships.

### **Budget Year Highlights and Objectives**

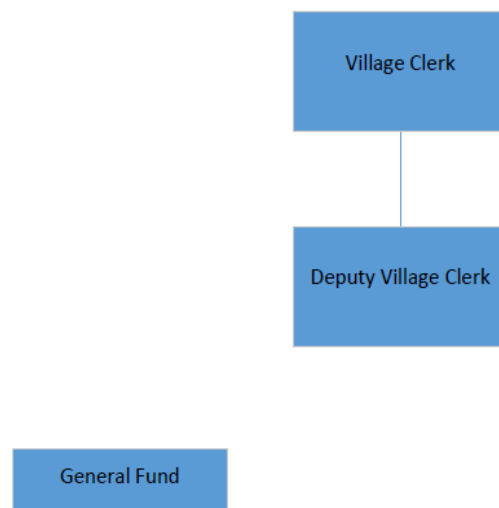
#### 2025 Highlights

- Records Management –1.) Oversaw the archiving of all official Village records, with ongoing efforts to digitize both historical documents and current records maintained by the Clerk's Office. Utilized staff members on light-duty work assignments to support digitization initiatives. 2.) Continued to manage the retention and disposal of records in accordance with the guidelines established by the Illinois Local Records Commission.
- Continued efforts to retain and dispose of records as laid out by the Illinois Local Records Commission.
- Processed and recorded Plats and other Village documents with the DuPage County Recorder, Clerk and Revenue Departments
- Processed and issued all licenses pertaining to taxicabs, tree removal, going-out-of-business, art-of-divination, scavengers. Processed ID badges for door-to-door solicitation and maintained solicitation log with PD.
- Collaborated with staff to prepare, process, and publicly post Village Council meeting agendas and materials, as well as those of Village Boards and Commissions, in accordance with the requirements of the Open Meetings Act.
- Completed post-meeting responsibilities following Village Council meetings, including the preparation of official meeting minutes; secured required signatures and certificates of insurance for approved contracts; and distributed fully executed contracts and agreements to appropriate internal departments and external parties.
- Maintained Council Policies.
- Complied with all legal hearing notices and filing requirements.

#### 2026 Objectives

- Continue to work toward the Village's strategic goals of Exceptional Municipal Services and becoming a Steward of Financial & Environmental Sustainability through continued electronic records management and maintenance and evaluating opportunities for the efficient use of resources.

### **Organization Chart**



# VILLAGE CLERK'S OFFICE

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	326,878	377,314	445,600	416,969	433,776	452,287
Supplies	4,404	3,800	3,800	3,800	2,050	2,100
Professional Services	71,013	96,350	87,350	92,800	94,600	96,400
Other Services	213	600	600	600	600	600
Claims, Grants, & Debt	6,672	8,091	8,091	7,169	7,564	7,998
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>409,180</b>	<b>486,155</b>	<b>545,441</b>	<b>521,338</b>	<b>538,590</b>	<b>559,385</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Professional Services includes costs for dues for DuPage Mayors & Managers, National Civic League, National League of Cities and Illinois Municipal League. It also includes costs for seminars and conferences, transcription of Council meetings and printing services for legal notices and recording fees.
- Claims, Grants & Debt includes Workers Compensation costs.

## Staffing Plan

Position Title	2024	2025	2026	Change
Village Clerk	1.00	1.00	1.00	-
Deputy Village Clerk	1.00	2.00	2.00	-
Clerk	1.00	-	-	-
<b>Total: Clerk's Office</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

PERFORMANCE MEASURES					
Clerk's Office	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
FOIA Requests	550	571	665	780	2
Total Licenses Processed	77	75	186	206	2
*See Page 162 for Strategic Goal Legend					

# VILLAGE MANAGER'S OFFICE

**David Fieldman, Village Manager**

## Department Overview

### **Description of Responsibilities and Services**

The Village Manager's Office is responsible for directing the operations of all Village Departments to meet the vision, strategies and policies of the Village Council, including oversight of the completion of annual Priority Action Items. The Village Manager, with the assistance of department staff, follows the direction of the seven-member Village Council, which sets policy that guides operations.

In addition, the Village Manager's Office staff oversees or participates in special projects and conducts research and analysis regarding issues affecting the Village.

The Village Manager's Office is the primary liaison to other governmental and quasi-governmental agencies, including the Park District, School Districts, Economic Development Corporation, and Chamber of Commerce.

## **Budget Year Highlights and Objectives**

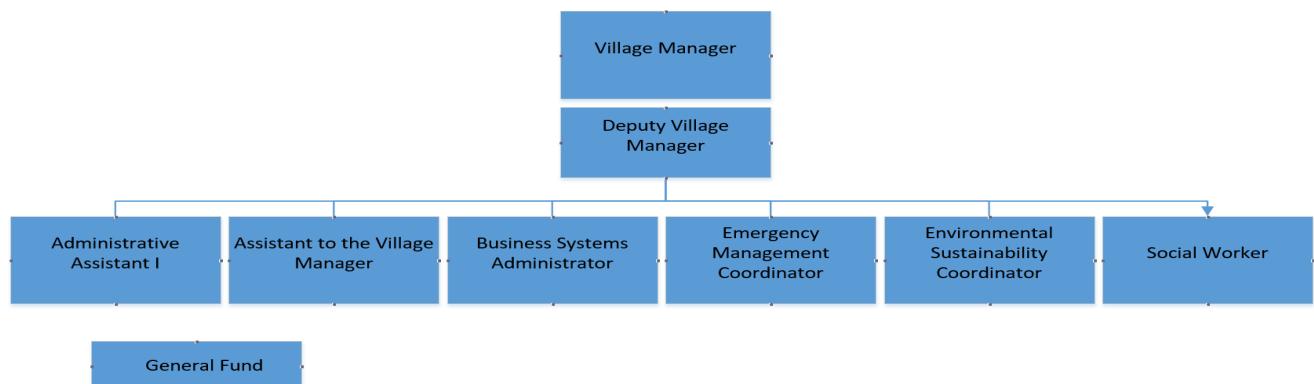
### 2025 Highlights

- Coordinated closeout of Civic Center Project
- Facilitated beginning of Lot 2 Redevelopment construction
- Initiated Facilities Condition Assessment
- Adopted Guiding DG Plans
- Adopted Micromobility regulations
- Successfully conducted Full Scale Exercise
- Executed new Solid Waste Contract
- Executed Meadowbrook Redevelopment Agreement
- Transitioned Business Licensing to CityView
- Launched Village sustainability team to coordinate implementation of ESP

### 2026 Objectives

- Implement Fairview TIF District
- Implement recommendations from Facilities Condition Assessment
- Implement new Solid Waste Contract and Program
- Support implementation of Guiding DG initiatives
- Initiate 2025-2027 Long Range Plan
- Complete EV Readiness Program through Metropolitan Mayors Caucus
- Promote A Greener Way Pledge and A Greener Way Guide
- Continue Meadowbrook Redevelopment Project

## **Organization Chart**



# VILLAGE MANAGER'S OFFICE

## General Fund Budget Summary

	FY2024 Actual	FY2025 Budget	FY2025 Estimate	2026 Adopted	FY2027 Projected	FY2028 Projected
Personnel	1,184,990	1,227,052	1,264,546	1,235,063	1,282,556	1,332,627
Supplies	2,803	1,000	1,000	1,500	1,500	1,500
Professional Services	8,502	12,700	9,250	12,750	12,750	12,750
Other Services	505	600	500	500	500	500
Claims, Grants, & Debt	29,604	38,352	38,352	36,883	39,490	42,399
Controlled Assets	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-
Other Financial Uses	-	-	-	-	-	-
<b>Total Expenses</b>	<b>1,226,405</b>	<b>1,279,704</b>	<b>1,313,648</b>	<b>1,286,686</b>	<b>1,336,796</b>	<b>1,389,776</b>

### NOTEWORTHY CHANGES FROM 2025 AND OTHER EXPLANATIONS

- Claims, Grants & Debt includes Workers Compensation costs.

## Staffing Plan

Position Title	2024	2025	2026	Change
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	-
Environmental Sustainability Coordinator	1.00	1.00	1.00	-
Management Analyst	2.00	1.00	-	(1.00)
Social Worker	1.00	1.00	1.00	-
Administrative Assistant I	-	-	0.50	0.50
Business Systems Administrator	1.00	1.00	1.00	-
<b>Total: Manager's Office</b>	<b>8.00</b>	<b>8.00</b>	<b>7.50</b>	<b>(0.50)</b>

PERFORMANCE MEASURES					
Village Manager's Office	FY22	FY23	FY24	FY25 Projected	Strategic Goals*
Meetings of Council	33	29	33	33	1, 2, 3, 4, 7

\*See Page 162 for Strategic Goal Legend

# **COMMUNITY INVESTMENT PROGRAM**

OVERVIEW

2026 CIP BY MAJOR PROGRAM

GUIDING DG SUMMARY

DESCRIPTION OF PROGRAMS

FUNDING SOURCE SUMMARY

2026 CIP BY PROGRAM

MULTI YEAR CIP BY PROGRAM & FUND

INDIVIDUAL CAPITAL PROJECT SHEETS

VEHICLE & ACCESSORY INVENTORY

## OVERVIEW

The Village is responsible for the construction and maintenance of important infrastructure such as: roads, watermains and stormwater facilities; as well as the maintenance of Village buildings, machinery and equipment. The programs to construct and maintain these types of assets are known as capital programs. This document is the Village's plan for capital improvements for the five-year period between 2026 and 2030. The CIP includes a summary of all major capital improvements planned over the next five years, including a specific description and cost summary of each project and a summary of the funding sources for each of the projects.



The first year of the Community Investment Program will serve as the Capital Budget for 2026. The remaining four years are for planning purposes and will be reviewed and adjusted in scope and priority to meet the community's needs. Development and approval of the Annual Budget assures adequate review of capital needs and proper investment to the Village's infrastructure. The long-range view serves to eliminate surprises and helps provide time for proper planning to stabilize funding of necessary capital projects.

The CIP identifies projects for the next five years and beyond that total \$263.6 million. Projects in 2026 amount to \$36,209,240. (These amounts reflect total expenditures before any grant funding received).

Projects included in the CIP meet the following criteria:

- The project has a minimum value of \$25,000
- The project has useful life of longer than two years.
- The project results in a fixed asset.
- If the project is an engineering study, it leads to a capital program.

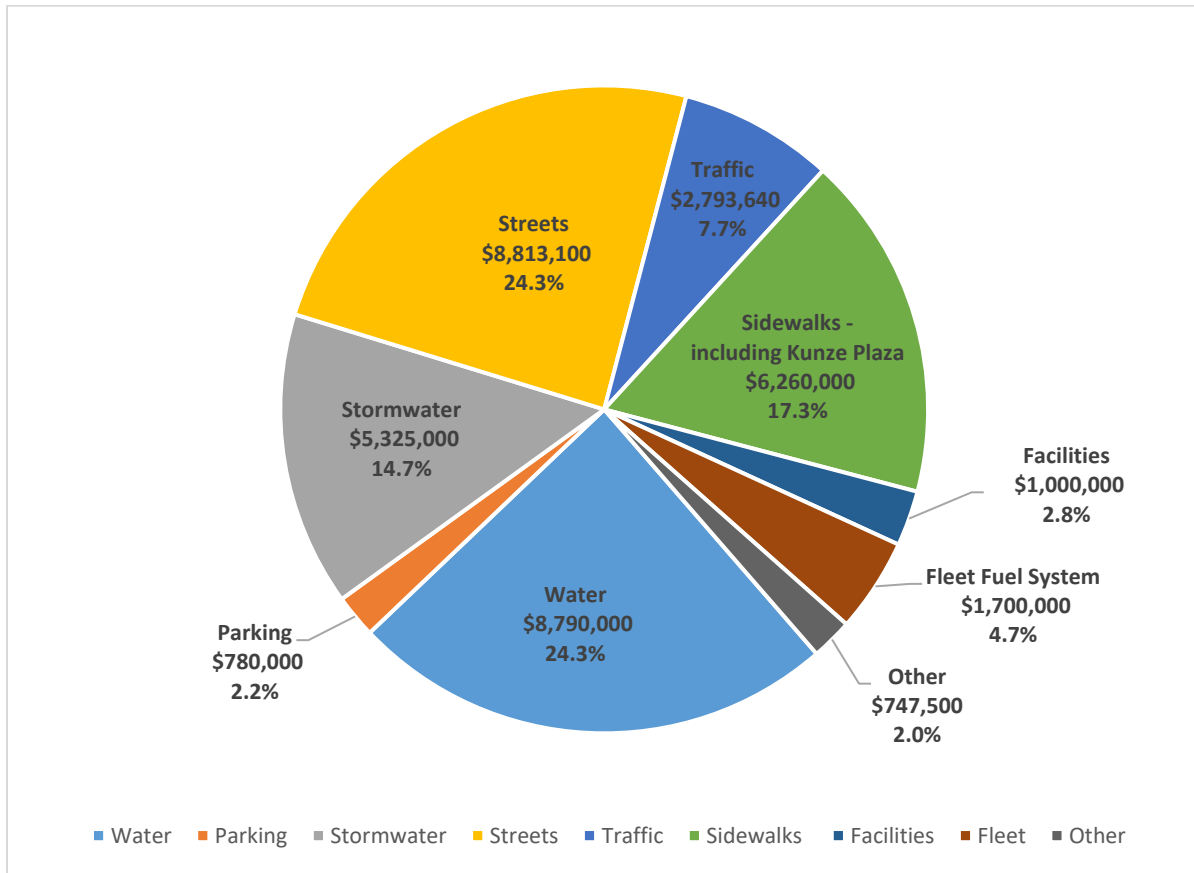
Capital projects include costs in six main categories which include:

- Professional Services
- Land Acquisition
- Infrastructure Improvements
- Building Improvements
- Machinery and Equipment
- Other/Miscellaneous



## FY2026 CAPITAL BUDGET BY MAJOR PROGRAM TYPE

### \$36.21 MILLION



The FY26 Capital Budget is categorized by program and fund. Capital projects in the Capital Fund and Major Buildings Fund are broken down by programs. Capital Projects for the Enterprise Funds (Stormwater, Water, and Parking) are contained in Program 394. The chart above shows the percentage investment in each category for FY26.



## Guiding DG Summary

In 2025, the Village completed an 18 month planning process that culminated in the adoption of four plans that included:

- Updated Comprehensive Plan
- Active Transportation Plan
- Downtown and Fairview Area Streetscape Improvement Plan
- Environmental Sustainability Plan

Across these four plans were several dozen recommendations, many of which were for new major capital projects that aim to transform public space, improve connectivity and safety for pedestrians and bicyclists, and seeks ways to limit environmental impacts of Village operations and infrastructure. Individual project pages identify how each project aligns with the Village's Strategic Goals and Guiding DG recommendations. There are some notable projects in the FY2025 Community Investment Program that were recommendations of Guiding DG plans. These include:

- **Downtown Business District (DBD) Enhancements & Linda Kunze Plaza:** Guiding DG Streetscapes provided a set of recommendations for enhancing public spaces in the downtown area through the creation of flexible amenity areas and redesigned plaza at the downtown train station. These areas will provide permanent outdoor dining areas, public art, seating, and more.
- **Bike Facilities & Pedestrian Safety Enhancements:** Guiding DG Mobility identified dozens of roadways throughout the Village where bike facilities will be installed and intersections where pedestrian safety enhancements are recommended. Recommended improvements are included in multiple projects in 2026.
- **Streetlight Replacement:** The Village began replacing old high-pressure sodium lights with modern high efficiency LED fixtures that are also Dark Sky certified. This is a multi-year program with 2026 being the third of five years.
- **Additional Tree Planting:** In an effort to meet the Guiding DG Sustainability and Comprehensive Plan goals of enhancing and preserving the community's urban forest, the Village will begin planting more trees annually.

## **DESCRIPTION OF PROGRAMS**

### **Program 142 – Major Buildings**

This program provides for the improvement of the Village's larger buildings such as the Civic Center, Public Works Facility and Fire Stations. Large component replacements (over \$25,000) and repairs are also included in this program.

### **Program 335 – Forestry**

This program involves the removal and replacement of ash trees infested with EAB, and the preventative treatment of healthy ash trees.

### **Program 341 – Sidewalks**

This program serves to fund the annual removal and replacement of existing sidewalk and rehabilitation of sidewalk tripping hazards as well as sidewalk which has cracked into more than three pieces or is otherwise beyond its useful life. The Village maintains over 5 million square feet (SF) of sidewalk which has a life expectancy of 50 to 100 years. This program also funds any new sidewalk segments, accessibility improvements, and crosswalk maintenance. Some funds for this program are placed into the Capital Projects Fund by developers and builders who pay a fee in lieu of installing required sidewalk.

### **Program 342 – Streets**

Much of funding for this program comes from the Motor Fuel Tax Fund. The primary project in this fund is the Annual Roadway Maintenance Program, which encompasses resurfacing, crack sealing and preventative (slurry) seal of existing pavement. This program also includes an average of one or two complete reconstruction projects and resurfacing.

### **Program 344 – Traffic**

Traffic continues to be one of the concerns foremost in the community's mind. Improvements, which reduce congestion and improve safety, are contained within this program. The most common type of project is a traffic signal replacement, which, owing to modern technology, generally fulfills these goals.

### **Program 345 – Bikeways**

Implementation of the Village's Bikeway Plan is the focus of this program.

### **Program 361 – Fleet Services**

This program contains expenditures for Fleet Management Software.

### **Program 394 – Capital Projects-Enterprise Funds**

This program contains all capital projects in the Village's Enterprise Funds-Stormwater, Water and Parking.

## **FUNDING SOURCE SUMMARY**

Listed below is a summary of the funding sources available for the projects included in the Community Investment Program.

### **Fund 102 – Motor Fuel Tax Fund**

Income to this fund comes from the Village's share of the excise tax on motor fuel. In addition, the Village received \$430,000 between 2023 and 2025 from the state's High Growth Cities program.

### **Fund 110 – Ogden Avenue Tax Increment Financing (TIF) Fund**

The Ogden Avenue TIF District Fund was established to provide a means to revitalize the properties on Ogden Avenue within the district boundaries. Tax assessments were frozen with the expectation that investment in the area would spur redevelopment thereby raising property values. The difference between the increased assessment and that figure when frozen is called the increment.

### **Fund 220 – Capital Projects Fund**

This fund derives its revenue from multiple sources including the home rule sales tax, property tax, telecommunications tax, and developer contributions for sidewalks.

### **Fund 223 – Major Buildings Fund**

Primary funding for this fund comes from transfers from the General Fund.

### **Fund 443 – Stormwater Fund**

This fund has been established to track expenditures associated with the maintenance and expansion of the stormwater collection, storage and conveyance system. Revenues come from a stormwater fee, billed to all property owners in Downers Grove on the total amount (in square footage) of impervious area on each parcel.

### **Fund 471 – Parking Fund**

Daily and Monthly parking fees are the main sources of income for this fund for maintenance and improvement of the parking lots.

### **Fund 481 – Water Fund**

Revenues in this fund come from the sale of water, and a fixed fee, which is based on the size of the meter. In addition to paying for water from the DuPage Water Commission, revenues are used to maintain the water infrastructure.

### **Grants/Other Sources**

The Village is constantly reviewing all available grant monies. Generally a formal application, review, and award process is followed with each grantor following their (frequently legislatively-mandated) evaluation and ranking process. The DuPage Mayor's and Manager's Conference is one such grantor. They distribute the regional share of Federal Highway Trust Funds. Other agencies include FEMA and the Environmental Protection Agency

## FY2026 Community Investment Program – Project List sorted by Program

PROGRAM 142 - MAJOR BUILDINGS		
SW-105	Fleet Pipe Replacement / Realignment	\$75,000
	Facility Maintenance and Upgrades	\$925,000
Sub Total:		<b>\$1,000,000</b>
PROGRAM 335 - FORESTRY		
FO-001	Emerald Ash Borer (EAB) Eradication	\$50,000
FO-002	Additional Tree Planting	\$360,000
Sub Total:		<b>\$410,000</b>
PROGRAM 341 - SIDEWALKS		
S-006	Replacement/Rehabilitation Sidewalk Program	\$500,000
S-007	DBD Crosswalk & Accessibility Upgrades	\$310,000
S-008	Right of Way Accessibility Improvements	\$450,000
S-013	Linda Kunze Plaza / Main Street Train Station	\$5,000,000
Sub Total:		<b>\$6,260,000</b>
<b>Grants Approved</b>		
	Linda Kunze Plaza / Main Street Train Station	\$525,000
Sub Total less Grants:		<b>\$5,735,000</b>
PROGRAM 342 - STREETS		
ST-004	Roadway Maintenance Program	\$3,940,000
ST-005	Roadway Maintenance Program - Brick Street Maintenance	\$300,000
ST-006	Roadway Maintenance Program - Alley Maintenance	\$100,000
ST-026	Public Art	\$200,000
ST-045	IDOT Bridge Compliance Improvements	\$5,000
ST-060	Village Gateway Signs	\$100,000
ST-067	DBD Enhancements	\$1,800,000
ST-068	39th Reconstruction & Shared-Use Path	\$2,368,100
Sub Total less Grants:		<b>\$8,813,100</b>

<b>PROGRAM 344 - TRAFFIC</b>		
TR-023	Pavement Striping Maintenance	\$150,000
TR-024	Neighborhood Traffic Management	\$200,000
TR-030	Traffic Signal Modernization, Annual Element	\$475,000
TR-033	Pedestrian Safety Enhancements	\$1,968,640
		<b>Sub Total: \$2,793,640</b>
<b>Grants Approved</b>		
	Pedestrian Safety Enhancements	\$905,548
		<b>Sub Total less Grants: \$1,888,092</b>

<b>PROGRAM 345 - BIKEWAYS</b>		
BW-005	31st Street Bike Path	\$87,500
		<b>Sub Total: \$87,500</b>

<b>PROGRAM 361 - FLEET</b>		
FL-002	Fleet Fuel System Replacement	\$1,700,000
		<b>Sub Total: \$1,700,000</b>

<b>PROGRAM 394 - CAPITAL PROJECTS - ENTERPRISE FUNDS</b>		
P-010	Parking Lot Improvements, Annual Element	\$260,000
P-013	Parking Deck Maintenance	\$420,000
P-021	Parking Pay Station Improvements	\$100,000
SL-003	Streetlight Replacement Program	\$250,000
SW-051	Neighborhood Drainage Improvements Cost-Share Program	\$90,000
SW-069	Green Streets/Sustainable Storm Water Program	\$60,000
SW-070	Storm Sewer Replacement & Maintenance Annual Element	\$750,000
SW-073	Downtown Water Quality Improvements	\$50,000
SW-090	St. Joseph Creek - Downtown Pipe Improvements	\$3,000,000
SW-091	Prentiss Creek Stream Corridor Improvements	\$1,300,000
SW-092	Streambank Improvements, St Joseph Creek, Main Branch	\$75,000
WA-028	Watermain Replacement, Annual Element	\$4,200,000
WA-041	Lead Service Line Replacement	\$500,000
WP-010	Water Facility Maintenance, Annual Element	\$125,000
WP-011	Existing Well Rehab	\$2,500,000
WP-019	Water Storage Tank Rehabilitation & Maintenance	\$1,375,000
WP-023	Water Meter Replacement - Village Wide	\$90,000
		<b>Sub Total: \$15,145,000</b>
		<b>Grand Gross Total (All Projects) \$36,209,240</b>
		Grants Approved (\$1,430,548)
		<b>Grand Net Total (All Projects) \$34,778,692</b>

## Multiyear Community Investment Program – Project List sorted by Program

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
<b>PROGRAM 142 - MAJOR BUILDINGS</b>						
SW-105	Fleet Pipe Replacement / Realignment	\$75,000	--	--	--	--
TBD	Facility Maintenance and Upgrades	\$925,000	\$700,000	\$700,000	\$700,000	\$700,000
<b>Sub Total:</b>		<b>\$1,000,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>	<b>\$700,000</b>
<b>PROGRAM 335 - FORESTRY</b>						
FO-001	Emerald Ash Borer (EAB) Eradication	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
FO-002	Additional Tree Planting	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
<b>Sub Total</b>		<b>\$410,000</b>	<b>\$410,000</b>	<b>\$410,000</b>	<b>\$410,000</b>	<b>\$410,000</b>
<b>PROGRAM 341 - SIDEWALKS</b>						
S-006	Replacement/Rehabilitation Sidewalk Program	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
S-007	DBD Crosswalk & Accessibility Upgrades	\$310,000	\$110,000	\$170,000	\$310,000	\$110,000
S-008	Right of Way Accessibility Improvements	\$450,000	\$450,000	\$500,000	\$500,000	\$500,000
S-009	Replacement/Rehabilitation Block Retaining Walls	--	\$200,000	--	\$250,000	--
S-010	Fairmount, 59th to 75th - ATP Improvements	--	\$50,000	--	\$591,700	--
S-010	Rogers Street Connection & Fairview - ATP Improvements	--	--	\$200,000	\$300,000	\$5,715,000
S-010	Pershing & Concord - ATP Improvements	--	\$1,920,000	--	--	--
S-013	Linda Kunze Plaza / Main Street Train Station	\$5,000,000	\$3,500,000	--	--	--
<b>Sub Totals</b>		<b>\$6,260,000</b>	<b>\$6,730,000</b>	<b>\$1,370,000</b>	<b>\$2,451,700</b>	<b>\$6,825,000</b>
<b>Grants Anticipated or Approved</b>						
	Linda Kunze Plaza / Main Street Train Station	(\$525,000)	--	--	--	--
	Fairmount, 59th to 75th - ATP Improvements (SS4A Grant)	--	--	--	(\$473,360)	--
	Rogers Street Connection & Fairview	--	--	(\$50,000)	--	--
	Pershing & Concord - ATP Improvements	--	(\$1,536,000)	--	--	--



PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
Sub Totals less Grants		\$5,735,000	\$5,194,000	\$1,320,000	\$1,978,340	\$6,825,000

PROGRAM 342 - STREETS						
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ST-004	Roadway Maintenance Program	\$3,940,000	\$4,050,000	\$4,100,000	\$4,200,000	\$4,300,000
ST-005	Roadway Maintenance Program - Brick Street Maintenance	\$300,000	\$325,000	\$350,000	\$350,000	\$380,000
ST-006	Roadway Maintenance Program - Alley Maintenance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
ST-026	Public Art	\$200,000	--	--	--	--
ST-045	IDOT Bridge Compliance Improvements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
ST-058	Roadway Reconstruction Program	--	\$1,015,000	\$615,000	\$765,000	\$900,000
ST-060	Village Gateway Signs	\$100,000	\$100,000	--	--	--
ST-062	Fairview Business District -Street and Lighting Improvements	--	\$300,000	\$3,000,000	\$3,000,000	
ST-064	Roadway Resurfacing (LAFO) Prairie Avenue; Main St to Fairview Av	--	\$634,104	--	--	--
ST-065	Roadway Resurfacing (LAFO) Cumnor Road; 39th St to Maple Av	--	\$863,602	--	--	--
ST-067	DBD Enhancements	\$1,800,000	\$600,000	\$600,000	\$600,000	\$600,000
ST-068	39th Reconstruction & Shared-Use Path	\$2,368,100	--	--	--	--
Sub Totals		\$8,813,100	\$7,992,706	\$8,770,000	\$9,020,000	\$6,285,000

**Grants Anticipated or Approved**

Roadway Resurfacing (LAFO) Prairie Avenue; Main St to Fairview Av	--	(\$317,052)	--	--	--
Roadway Resurfacing (LAFO) Cumnor Road; 39th St to Maple Av	--	(\$431,801)	--	--	--
Sub Totals less Grants	\$8,813,100	\$7,243,853	\$8,770,000	\$9,020,000	\$6,285,000

PROGRAM 344 - TRAFFIC						
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TR-023	Pavement Striping Maintenance	\$150,000	\$225,000	\$225,000	\$150,000	\$225,000
TR-024	Neighborhood Traffic Management	\$200,000	\$225,000	\$250,000	\$250,000	\$250,000
TR-030	Traffic Signal Modernization, Annual Element	\$475,000	\$100,000	\$100,000	\$100,000	\$100,000

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
TR-033	Pedestrian Safety Enhancements	\$1,968,640	--	--	--	--
	<b>Sub Totals</b>	<b>\$2,793,640</b>	<b>\$550,000</b>	<b>\$575,000</b>	<b>\$500,000</b>	<b>\$575,000</b>
	<b>Grants Anticipated or Approved</b>					
	Pedestrian Safety Enhancements	(\$905,548)				
	<b>Sub Totals less Grants</b>	<b>\$1,888,092</b>	<b>\$550,000</b>	<b>\$575,000</b>	<b>\$500,000</b>	<b>\$575,000</b>

**PROGRAM 345 - ACTIVE TRANSPORTATION**

BW-005	31st Street Bike Path	\$87,500	--	--	--	--
	<b>Sub Totals</b>	<b>\$87,500</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

**PROGRAM 361 - FLEET**

FL-002	Fleet Fuel System Replacement	\$1,700,000	--	--	--	--
	<b>Sub Totals</b>	<b>\$1,700,000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

**PROGRAM 394 - CAPTIAL PROJECTS - ENTERPRISE FUNDS**

P-010	Parking Lot Improvements, Annual Element	\$260,000	\$250,000	\$250,000	\$100,000	\$100,000
P-013	Parking Deck Maintenance	\$420,000	\$250,000	\$325,000	\$325,000	\$325,000
P-021	Parking Pay Station Improvements	\$100,000	--	--	--	--
SL-003	Streetlight Replacement Program	\$250,000	\$250,000	\$250,000	--	--
SW-051	Neighborhood Drainage Improvements Cost-Share Program	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
SW-069	Green Streets/Sustainable Storm Water Program	\$60,000	\$60,000	\$60,000	\$70,000	\$70,000
SW-070	Storm Sewer Replacement & Maintenance Annual Element	\$750,000	\$750,000	\$800,000	\$800,000	\$800,000
SW-073	Downtown Water Quality Improvements	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000
SW-090	St. Joseph Creek - Downtown Pipe Improvements	\$3,000,000	\$3,000,000	\$3,000,000	--	--
SW-091	Prentiss Creek Stream Corridor Improvements	\$1,300,000	\$25,000	\$25,000	\$25,000	\$25,000
SW-092	Streambank Improvements, St Joseph Creek, Main Branch	\$75,000	\$80,000	\$80,000	\$80,000	\$80,000
SW-103	Stormwater Capital Improvements - St. Joseph Creek, Hill St to 55th St	--	--	--	\$100,000	\$1,000,000
SW-104	Fairview - Hummer Park Culvert Replacement	--	--	\$1,975,000	\$25,000	\$25,000

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
SW-105	Fleet Pipe Replacement / Realignment	--	\$1,079,000	--	--	--
SW-107	Webster / Blanchard Drainage Improvements	--	--	\$200,000	--	--
SW-108	Hitchcock Drainage Improvements	--	--	--	\$350,000	--
SW-111	Bolson and Oxnard Drainage Improvements	--	--	--	\$275,000	--
SW-116	Chicago to Austin - Linden to Douglas - Drainage Improvements	--	--	--	\$400,000	--
SW-117	Prairie to Grant - Douglas to Fairview - Drainage Improvements	--	--	\$350,000	\$700,000	\$350,000
SW-118	Streambank Stabilization - St Joseph Creek - Curtiss to I-355	--	--	--	--	\$125,000
WA-028	Watermain Replacement, Annual Element	\$4,200,000	\$1,500,000	\$4,200,000	\$1,400,000	\$4,200,000
WA-041	Lead Service Line Replacement	\$500,000	\$500,000	\$1,650,000	\$1,700,000	\$1,750,000
WP-010	Water Facility Maintenance, Annual Element	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
WP-011	Existing Well Rehab	\$2,500,000	--	--	\$3,225,000	\$3,225,000
WP-019	Water Storage Tank Rehabilitation & Maintenance	\$1,375,000	\$2,700,000	\$100,000	\$2,800,000	\$1,775,000
WP-023	Water Meter Replacement	\$90,000	--	--	\$2,000,000	\$2,000,000
<b>Sub Totals</b>		<b>\$15,145,000</b>	<b>\$10,709,000</b>	<b>\$13,530,000</b>	<b>\$14,665,000</b>	<b>\$16,140,000</b>
<b>Grand Gross Total (All Projects)</b>		<b>\$36,209,240</b>	<b>\$27,091,706</b>	<b>\$25,355,000</b>	<b>\$27,746,700</b>	<b>\$30,935,000</b>
Grants Anticipated or Approved		(\$1,430,548)	(\$2,284,853)	(\$50,000)	(\$473,360)	
<b>Grand Net Total (All Projects)</b>		<b>\$34,778,692</b>	<b>\$24,806,853</b>	<b>\$25,305,000</b>	<b>\$27,273,340</b>	<b>\$30,935,000</b>

## Multiyear Community Investment Program – Project List sorted by Fund

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
<b>FUND 102 - MOTOR FUEL TAX FUND</b>						
ST-004	Roadway Maintenance Program	\$2,900,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
	<b>Sub Totals</b>	<b>\$2,900,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>FUND 220 - CAPITAL PROJECTS FUND</b>						
BW-005	31st Street Bike Path	\$87,500	--	--	--	--
FL-002	Fleet Fuel System Replacement	\$1,700,000	--	--	--	--
FO-002	Additional Tree Plantings	\$360,000	\$360,000	\$360,000	\$360,000	\$360,000
FO-001	Emerald Ash Borer (EAB) Eradication	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
S-006	Replacement/Rehabilitation Sidewalk Program	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
S-007	DBD Crosswalk & Accessibility Upgrades	\$310,000	\$110,000	\$170,000	\$310,000	\$110,000
S-008	Right of Way Accessibility Improvements	\$450,000	\$450,000	\$500,000	\$500,000	\$500,000
S-009	Replacement/Rehabilitation Block Retaining Walls	--	\$200,000	--	\$250,000	--
S-010	Fairmount, 59th to 75th - ATP Improvements	--	\$50,000	--	\$591,700	--
S-010	Rogers Street Connection & Fairview - ATP Improvements	--	--	\$200,000	\$300,000	\$5,715,000
S-010	Pershing & Concord - ATP Improvements	--	\$1,920,000	--	--	--
S-013	Linda Kunze Plaza / Main Street Train Station	\$5,000,000	\$3,500,000	--	--	--
SL-003	Streetlight Replacement Program	\$250,000	\$250,000	\$250,000	--	--
ST-004	Roadway Maintenance Program	\$1,040,000	\$1,750,000	\$1,900,000	\$2,200,000	\$2,250,000
ST-005	Roadway Maintenance Program - Brick Street Maintenance	\$300,000	\$325,000	\$350,000	\$350,000	\$380,000
ST-006	Roadway Maintenance Program - Alley Maintenance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
ST-026	Public Art	\$200,000	--	--	--	--
ST-045	IDOT Bridge Compliance Improvements	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
ST-058	Roadway Reconstruction Program	--	\$1,015,000	\$615,000	\$765,000	\$900,000

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
ST-060	Village Gateway Signs	\$100,000	\$100,000	--	--	--
ST-062	Fairview Business District -Street and Lighting Improvements	--	\$300,000	\$3,000,000	\$3,000,000	--
ST-064	Roadway Resurfacing (LAFO) Prairie Avenue; Main St to Fairview Av	--	\$634,104	--	--	--
ST-065	Roadway Resurfacing (LAFO) Cumnor Road; 39th St to Maple Av	--	\$863,602	--	--	--
ST-067	DBD Enhancements	\$1,800,000	\$600,000	\$600,000	\$600,000	\$600,000
ST-068	39th Reconstruction & Shared Use Path	\$2,368,100	--	--	--	--
TR-023	Pavement Striping Maintenance	\$150,000	\$225,000	\$225,000	\$150,000	\$225,000
TR-024	Neighborhood Traffic Management	\$200,000	\$225,000	\$250,000	\$250,000	\$250,000
TR-030	Traffic Signal Modernization, Annual Element	\$475,000	\$100,000	\$100,000	\$100,000	\$100,000
TR-033	Pedestrian Safety Enhancements	\$1,968,640	--	--	--	--
<b>Sub Totals</b>		<b>\$17,414,240</b>	<b>\$13,632,706</b>	<b>\$9,175,000</b>	<b>\$10,381,700</b>	<b>\$12,045,000</b>
<b>Grants Anticipated or Approved</b>						
	Fairmount, 59th to 75th - ATP Improvements	--	--	--	(\$473,360)	--
	Rogers Street Connection & Fairview - ATP Improvement	--	--	(\$50,000)	--	--
	Pershing & Concord - ATP Improvement	--	(\$1,536,000)	--	--	--
	Linda Kunze Plaza / Main Street Train Station	(\$525,000)	--	--	--	--
	Pedestrian Safety Enhancements	(\$905,548)	--	--	--	--
	Roadway Resurfacing (LAFO) Prairie Avenue; Main St to Fairview Av	--	(\$317,052)	--	--	--
	Roadway Resurfacing (LAFO) Cumnor Road; 39th St to Maple Av	--	(\$431,801)	--	--	--
<b>Sub Totals less Grants</b>		<b>\$15,983,692</b>	<b>\$11,347,853</b>	<b>\$9,125,000</b>	<b>\$9,908,340</b>	<b>\$12,045,000</b>
<b>FUND 223 - MAJOR BUILDINGS FUND</b>						
SW-105	Fleet Pipe Replacement / Realignment	\$75,000	\$1,079,000	--	--	--
TBD	Facility Maintenance and Upgrades	\$925,000	\$700,000	\$700,000	\$700,000	\$700,000

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
Sub Totals		\$1,000,000	\$1,779,000	\$700,000	\$700,000	\$700,000
FUND 443 - STORMWATER FUND						
SW-051	Neighborhood Drainage Improvements Cost-Share Program	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
SW-069	Green Streets/Sustainable Storm Water Program	\$60,000	\$60,000	\$60,000	\$70,000	\$70,000
SW-070	Storm Sewer Replacement & Maintenance Annual Element	\$750,000	\$750,000	\$800,000	\$800,000	\$800,000
SW-073	Downtown Water Quality Improvements	\$50,000	\$50,000	\$50,000	\$75,000	\$75,000
SW-090	St. Joseph Creek - Downtown Pipe Improvements	\$3,000,000	\$3,000,000	\$3,000,000	--	--
SW-091	Prentiss Creek Stream Corridor Improvements	\$1,300,000	\$25,000	\$25,000	\$25,000	\$25,000
SW-092	Streambank Improvements, St Joseph Creek, Main Branch	\$75,000	\$80,000	\$80,000	\$80,000	\$80,000
SW-103	Stormwater Capital Improvements - St. Joseph Creek, Hill St to 55th St	--	--	--	\$100,000	\$1,000,000
SW-104	Fairview - Hummer Park Culvert Replacement	--	--	\$1,975,000	\$25,000	\$25,000
SW-107	Webster / Blanchard Drainage Improvments	--	--	\$200,000	--	--
SW-108	Hitchcock Drainage Improvments	--	--	--	\$350,000	--
SW-111	Bolson and Oxnard Drainage Improvments	--	--	--	\$275,000	--
SW-116	Chicago to Austin - Linden to Douglas - Drainage Improvments	--	--	--	\$400,000	--
SW-117	Prairie to Grant - Douglas to Fairview - Drainage Improvments	--	--	\$350,000	\$700,000	\$350,000
SW-118	Streambank Stabilization - St Joseph Creek - Curtiss to I-355	--	--	--	--	\$125,000
Sub Totals		\$5,325,000	\$4,055,000	\$6,630,000	\$2,990,000	\$2,640,000
FUND 471 - PARKING FUND						
P-010	Parking Lot Improvements, Annual Element	\$260,000	\$250,000	\$250,000	\$100,000	\$100,000
P-013	Parking Deck Maintenance	\$420,000	\$250,000	\$325,000	\$325,000	\$325,000
P-021	Parking Pay Station Improvements	\$100,000	--	--	--	--

PROJECT DESCRIPTION		FY2026	FY2027	FY2028	FY2029	FY2030
Sub Totals		\$780,000	\$500,000	\$575,000	\$425,000	\$425,000
FUND 481 - WATER FUND						
WA-028	Watermain Replacement, Annual Element	\$4,200,000	\$1,500,000	\$4,200,000	\$1,400,000	\$4,200,000
WA-041	Lead Service Line Replacement	\$500,000	\$500,000	\$1,650,000	\$1,700,000	\$1,750,000
WP-010	Water Facility Maintenance, Annual Element	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
WP-011	Existing Well Rehab	\$2,500,000	--	--	\$3,225,000	\$3,225,000
WP-019	Water Storage Tank Rehabilitation & Maintenance	\$1,375,000	\$2,700,000	\$100,000	\$2,800,000	\$1,775,000
WP-023	Water Meter Replacement	\$90,000	--	--	\$2,000,000	\$2,000,000
Sub Totals		\$8,790,000	\$4,825,000	\$6,075,000	\$11,250,000	\$13,075,000
Grand Gross Total (All Projects)		\$36,209,240	\$27,791,706	\$26,155,000	\$28,746,700	\$31,885,000
Grants Anticipated or Approved		(\$1,430,548)	(\$2,284,853)	(\$50,000)	(\$473,360)	\$0
Grand Net Total (All Projects)		\$34,778,692	\$25,506,853	\$26,105,000	\$28,273,340	\$31,885,000



# Community Investment Program

## 31st Street Bike Path

BW-005 | Capital Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

This project includes the installation of a multi-use path on 31st Street from Highland Avenue to Meyers Road to be completed by DuPage County.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; A Safe and Welcoming Community; and Continual Innovation. The 31st St. bike path was identified as a recommended bike facility in the ATP. The project will improve mobility and connectivity for riders.

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$87,500
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$87,500</b>

#### FUNDING SOURCES:

Capital Fund:	\$87,500
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$87,500</b>

## Community Investment Program

### Fleet Fuel System Replacement

FL-002 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

The project involves upgrades and improvements to the Fuel System at Public Works. The Fuel System stores and dispenses fuel to all Village vehicles, and is used to sell fuel to other organizations.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; and Top Quality Infrastructure. The fuel island will be designed and constructed in a way that would allow for future use of advanced biofuels such as B100 or R100, allowing the Village to meet its goals of reducing vehicle related emissions in the heavy-duty segment of the fleet.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$50,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$1,650,000
<b>TOTAL:</b>	<b>\$1,700,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$1,700,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$1,700,000</b>

# Community Investment Program

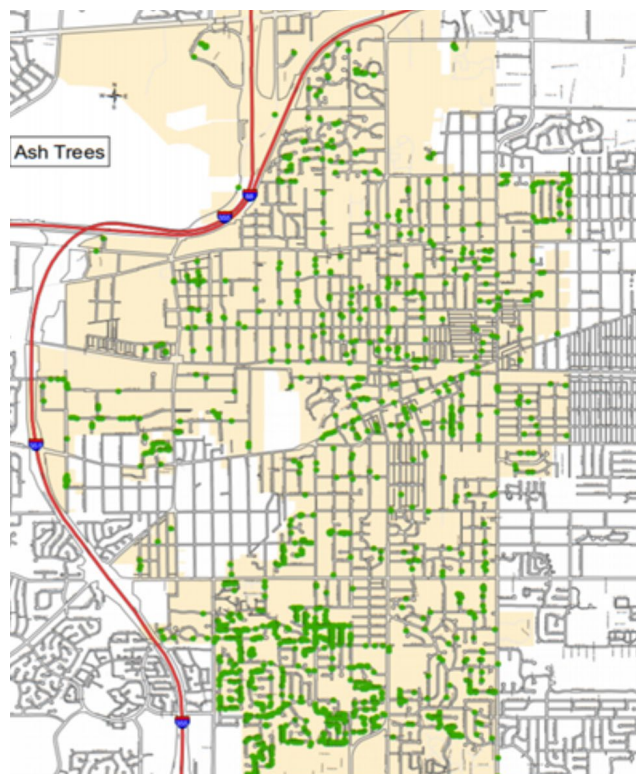
## Emerald Ash Borer (EAB) Eradication

FO-001 | Capital Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

This project involves the removal and replacement of ash trees infested with EAB, and the preventative treatment of healthy ash trees. As of August 2024 there were 1,339 parkway ash trees representing 5.9% of the tree inventory. Based on the current level of decline, it is anticipated that approximately 135 ash trees will need to be removed annually over the next 10 years.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; and A Beautiful Community. EAB has impacted hundreds of trees throughout the community. Removing damaged trees will promote a healthier urban forest and allow more biodiversity, supporting the goals of the ESP.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$50,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$50,000</b>

#### FUNDING SOURCES:

Capital Fund:	\$50,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$50,000</b>

Village of Downers Grove  
**Community Investment Program**

## Additional Tree Plantings

FO-002 | Capital Improvements

**PROJECT TYPE:** New

**PROJECT DESCRIPTION:**

The project includes additional tree plantings to enhance the Village's traditional tree planting program to help diversify and improve the Village's tree canopy.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; and A Beautiful Community. Additional tree planting will support the ESP goals related to maintaining a resilient urban forest with enhanced biodiversity.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:  
 Land Acquisition:  
 Infrastructure: \$360,000  
 Building:  
 Machinery/Equipment:  
 Other:  
**TOTAL: \$360,000**

#### FUNDING SOURCES:

Capital Fund: \$360,000  
 Stormwater Fund:  
 Water Fund:  
 General Fund:  
 External Grants:  
 Motor Fuel Tax:  
 Parking:  
**TOTAL: \$360,000**



## Community Investment Program

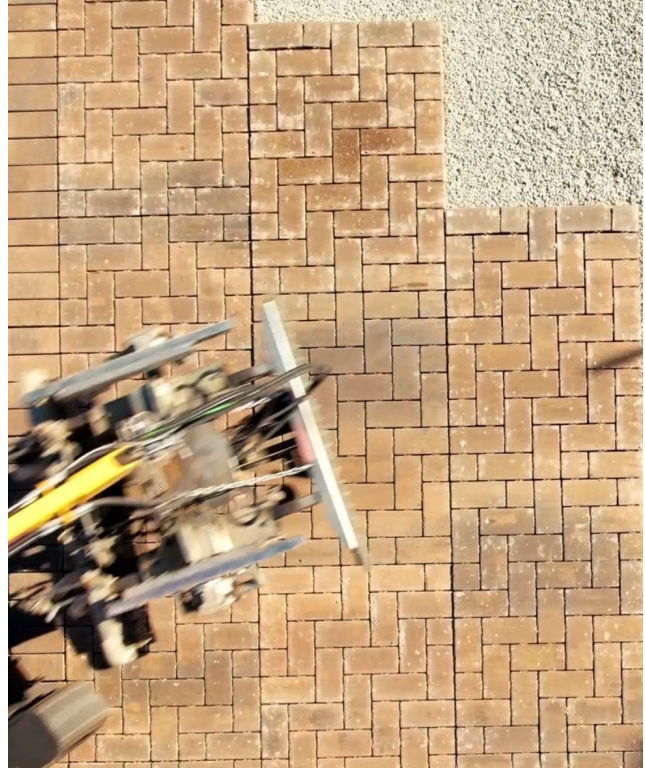
### Parking Lot Improvements, Annual Element

P-010 | Parking Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

The amount shown establishes an annualized maintenance cost for such services as: crack sealing, striping, resurfacing, etc.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure.

**Comprehensive Plan**

**Active Transportation Plan**

**Streetscape Plan**

**Environmental Sustainability Plan**

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:

Land Acquisition:

Infrastructure:

Building:

Machinery/Equipment:

Other: \$260,000

**TOTAL: \$260,000**

##### FUNDING SOURCES:

Capital Fund:

Stormwater Fund:

Water Fund:

General Fund:

External Grants:

Motor Fuel Tax:

Parking: \$260,000

**TOTAL: \$260,000**

Village of Downers Grove  
**Community Investment Program**

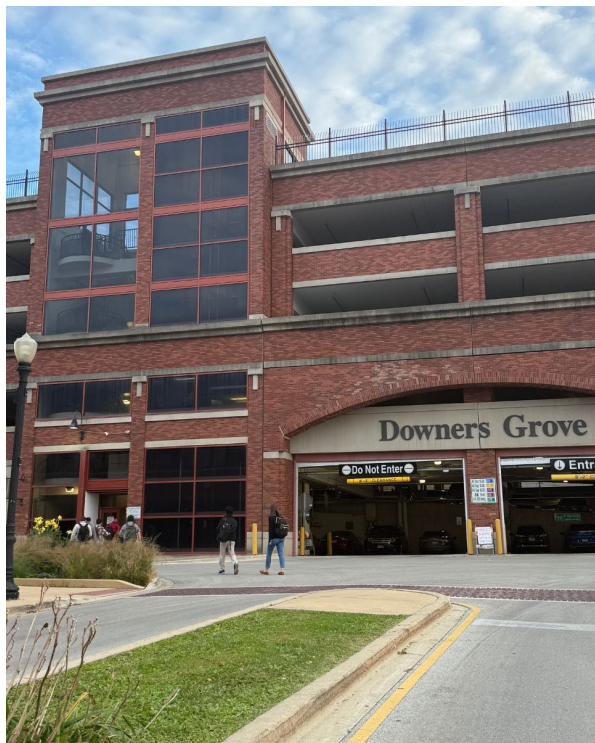
## Parking Deck Maintenance

P-013 | Parking Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

In 2004 the Village constructed the parking deck in the Downtown Business District. To provide a functional facility and extend the service life of the deck the proper preventative and proactive maintenance repairs are being applied to minimize more costly future repairs. FY 2025-2029 includes proactive improvements to extend the longevity of the deck.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability, and Top Quality Infrastructure. Regular maintenance of facilities and infrastructure extend the longevity of capital assets. The parking deck is also an important facility as it promotes the use of public transportation and reduces vehicle miles traveled by Downers Grove residents.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$40,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$380,000
<b>TOTAL:</b>	<b>\$420,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	\$420,000
<b>TOTAL:</b>	<b>\$420,000</b>

Village of Downers Grove  
**Community Investment Program**

## Parking Pay Station Improvements

P-021 | Parking Improvements

**PROJECT TYPE:** Replacement

### PROJECT DESCRIPTION:

The Village of Downers Grove currently owns eleven (11) pay stations for daily commuter parking in the parking deck and at the Village's three Metra stations. The pay stations are at the end of their useful life, and need to be upgraded or replaced.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability, and Exceptional Municipal Services. Providing easy to find and pay for public parking contributes to a welcoming downtown and supports the goals of the Comprehensive Plan.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$100,000
<b>TOTAL:</b>	<b>\$100,000</b>

### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	\$100,000
<b>TOTAL:</b>	<b>\$100,000</b>



## Community Investment Program

### Replacement/Rehabilitation Sidewalk Program

S-006 | Capital Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

This project provides for the replacement or rehabilitation of sidewalk discontinuities as well as sidewalk which has cracked into more than three pieces or is otherwise beyond its useful life. The Village maintains over 5 million square feet (SF) of sidewalk which has a life expectancy of 50 to 100 years.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; and Top Quality Infrastructure. Maintaining and enhancing connectivity and walkability throughout the community supports the goals of the ATP, as well as promoting alternative transportation that reduces vehicle miles traveled and travel-related emissions (ESP).

	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:  
 Land Acquisition:  
 Infrastructure: \$500,000  
 Building:  
 Machinery/Equipment:  
 Other:  
**TOTAL: \$500,000**

##### FUNDING SOURCES:

Capital Fund: \$500,000  
 Stormwater Fund:  
 Water Fund:  
 General Fund:  
 External Grants:  
 Motor Fuel Tax:  
 Parking:  
**TOTAL: \$500,000**

# Community Investment Program

## DBD Crosswalk & Accessibility Upgrades

S-007 | Capital Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

This project includes the repair and ongoing maintenance of the crosswalks and sidewalk ramps, tactile warnings, and curbs within the Downtown Business District.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; and Top Quality Infrastructure. Maintaining and enhancing connectivity and walkability throughout the community supports the goals of the ATP, Streetscape Plan, as well as promoting alternative transportation that reduces vehicle miles traveled and travel-related emissions (ESP).

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
X	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$310,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$310,000</b>

#### FUNDING SOURCES:

Capital Fund:	\$310,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$310,000</b>

## Community Investment Program

### Right of Way Accessibility Improvements

S-008 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

This project includes improvements to public rights of way to modernize pedestrian access routes and bring them into compliance with new regulations. The requirements of the Americans with Disabilities Act were updated in 2012, and the "Public Rights Of Way Accessibility Guidelines" (PROWAG) were filed as a final rule in the federal register in late 2023. As locations that are in need of upgrades are identified throughout the Village, they will be added to this annual program.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and Exceptional Municipal Services. ADA improvements promote the ATP goals of improving pedestrian infrastructure and equitable access to alternative transportation routes.

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$450,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$450,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$450,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$450,000</b>



## Community Investment Program

### Linda Kunze Plaza / Main Street Train Station

S-013 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

This project will include maintenance and upgrades to the Linda Kunze Plaza at the Main Street Train Station. Improvements will be planned and designed in 2024 and 2025, and construction is planned for 2026.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of A Beautiful Community; Top Quality Infrastructure; and A Safe and Welcoming Community. Improvements to public spaces at the Main Street Train Station are a top priority identified in the Guiding DG Streetscapes plan. These improvements will enhance an important gateway to the community and gathering space.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
X	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$25,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$4,975,000
<b>TOTAL:</b>	<b>\$5,000,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$4,475,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	\$525,000
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$5,000,000</b>

## Community Investment Program

### Streetlight Replacement Program

SL-003 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

This project provides for the replacement of the Village's streetlight systems throughout town.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; A Safe and Welcoming Community, and Top Quality Infrastructure. Replacement of Village-owned streetlights was identified in the ESP two-year action plan. Upgrading fixtures to LED will reduce the amount of electricity used and will also be Dark Sky friendly.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$250,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$250,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$250,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$250,000</b>

## Community Investment Program

### Roadway Maintenance Program

ST-004 | Capital Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

Capital and Motor Fuel Tax funds are used for ongoing annual maintenance of the Village's 167 miles of streets. Projects are designed to utilize various processes such as crack seals, pavement seals and resurfacing with new asphalt.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; and Top Quality Infrastructure. Maintaining existing roadways limits the amount of materials and resources that are needed for reconstruction, supporting the ESP.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$40,000
Land Acquisition:	
Infrastructure:	\$3,900,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$3,940,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$1,040,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	\$2,900,000
Parking:	
<b>TOTAL:</b>	<b>\$3,940,000</b>



## Community Investment Program

### Roadway Maintenance Program - Brick Street Maintenance

ST-005 | Capital Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

The Village has several brick streets in town, both permeable and historic brick, which currently receive minimal maintenance. These streets need to be regularly maintained for pavement condition and rideability. The scope of annual maintenance exceeds the resources that in-house Village maintenance crews can provide.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; A Beautiful Community; and Top Quality Infrastructure. Maintaining existing roadways limits the amount of materials and resources that are needed for reconstruction, per the ESP. Maintaining these brick streets also preserves an important neighborhood characteristic, identified as a goal in the Comprehensive Plan.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$300,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$300,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$300,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$300,000</b>



## Community Investment Program

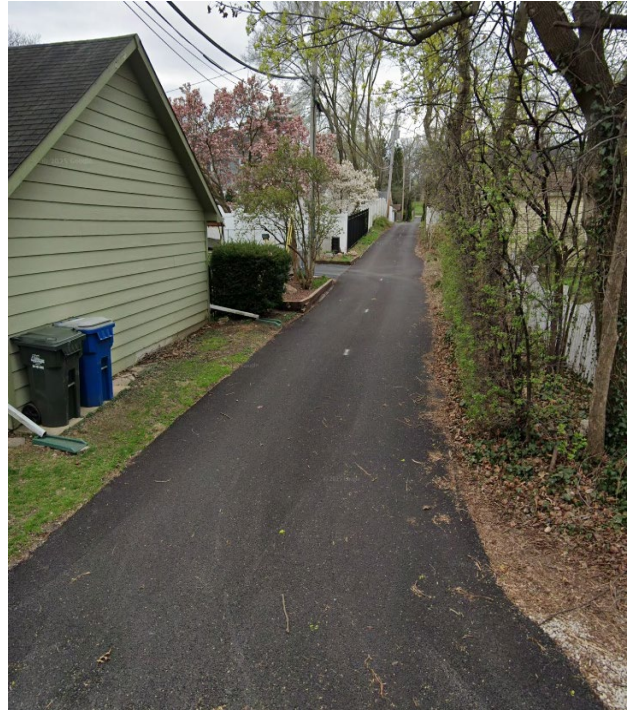
### Roadway Maintenance Program - Alley Maintenance

ST-006 | Capital Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

The Village has several alleys in town, which currently receive minimal maintenance. These alleys need to be regularly maintained for pavement condition and rideability. The scope of annual maintenance exceeds the resources that in-house Village maintenance crews can provide.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; and Top Quality Infrastructure. Maintaining existing alleys limits the amount of materials and resources that are needed for reconstruction, supporting the ESP.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:  
Land Acquisition:  
Infrastructure: \$100,000  
Building:  
Machinery/Equipment:  
Other:  
**TOTAL: \$100,000**

##### FUNDING SOURCES:

Capital Fund: \$100,000  
Stormwater Fund:  
Water Fund:  
General Fund:  
External Grants:  
Motor Fuel Tax:  
Parking:  
**TOTAL: \$100,000**

# Community Investment Program

## Public Art Program

ST-026 | Capital Improvements

**PROJECT TYPE:** New

**PROJECT DESCRIPTION:**

The five flexible amenity areas that are being installed in the Downtown Business District include space for public art installations.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of A Beautiful Community and A Safe and Welcoming Community Guiding DG Streetscape and the Comprehensive Plan both called for the installation of public art in the downtown area. This new public art program will include the first installations in five flexible amenity areas.

X	Comprehensive Plan
	Active Transportation Plan
X	Streetscape Plan
	Environmental Sustainability Plan

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$200,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$200,000</b>

#### FUNDING SOURCES:

Capital Fund:	\$200,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$200,000</b>

## Community Investment Program

### IDOT Bridge Compliance Improvements

ST-045 | Capital Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

The Village owns and maintains five box-culvert structures that are classified by the Illinois Department of Transportation as bridges. As such, they require biennial inspections. This project would include performing the recommended upgrades, as required.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure; Steward of Financial, Environmental, and Neighborhood Sustainability; and A Safe and Welcoming Community. Minor repairs contribute to the longevity of infrastructure and reduce the amount of resources needed in the future. Maintaining these culverts is also important to the longevity of roadways and sidewalks, as well as adequate stormwater management.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$5,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$5,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$5,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$5,000</b>



## Community Investment Program

### Village Gateway Signs

ST-060 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

This project involves the replacement and installation of Village owned gateway signs throughout the Village



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of A Safe and Welcoming Community and A Beautiful Community. Gateway signage is identified as an important tool in the Comprehensive Plan's Village-Wide Design toolkit.

X

**Comprehensive Plan**

**Active Transportation Plan**

**Streetscape Plan**

**Environmental Sustainability Plan**

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:

Land Acquisition:

Infrastructure: \$100,000

Building:

Machinery/Equipment:

Other:

**TOTAL: \$100,000**

##### FUNDING SOURCES:

Capital Fund: \$100,000

Stormwater Fund:

Water Fund:

General Fund:

External Grants:

Motor Fuel Tax:

Parking:

**TOTAL: \$100,000**

# Community Investment Program

## Downtown Business District (DBD) Enhancements

ST-067 | Capital Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

The project consists of enhancements to the downtown business district from the streetscape plans. There will be five flexible amenity areas constructed in 2026.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of A Beautiful Community; Steward of Financial, Environmental, and Neighborhood Sustainability; and A Safe and Welcoming Community. Several flexible amenity areas were identified in the Streetscape Plan. These new enhanced public spaces will provide additional gathering spaces, aesthetic enhancements to the street, and include additional planting areas for trees and native plants.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
X	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$1,800,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$1,800,000</b>

### FUNDING SOURCES:

Capital Fund:	\$1,800,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$1,800,000</b>

## Community Investment Program

### 39th Reconstruction & Shared-Use Path

ST-068 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

The project consists of the reconstruction of 39th Street from Highland to Fairview. The project will also include the installation of a bike facility route that is at this time undetermined per the ATP plan.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure; A Safe and Welcoming Community; and Continual Innovation. Reconstruction of the roadway will allow for the redesign of the right-of-way to include a shared use path for improved pedestrian and bicyclist connectivity. This project is identified in the ATP and supports goals of the Comprehensive Plan and ESP.

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$15,000
Land Acquisition:	
Infrastructure:	\$2,353,100
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$2,368,100</b>

##### FUNDING SOURCES:

Capital Fund:	\$2,368,100
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$2,368,100</b>

Village of Downers Grove  
**Community Investment Program**

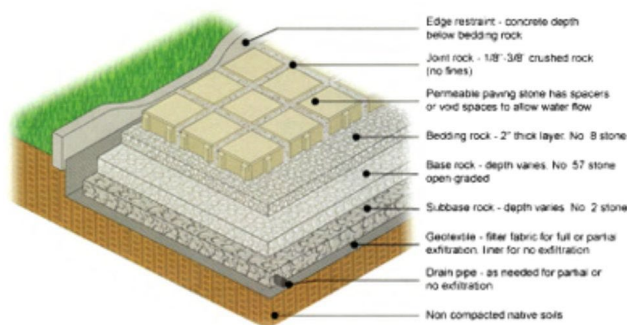
## Neighborhood Drainage Improvements Cost-Share Program

SW-051 | Stormwater Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

This project funds the Village Council Policy entitled "Maintenance of Stormwater Control Structures & Creek Channels" which outlines a public private partnership, or cost-share program, between private property owners and the Village. The policy has been drafted to allow Village staff to take a more proactive approach in addressing neighborhood private-property drainage problems.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. The Village has multiple programs and strategies to partner with residents for stormwater management projects on private property. These strategies promote community resilience and can also support efforts to increase biodiversity on private property.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$90,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$90,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$90,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$90,000</b>



# Community Investment Program

## Green Streets/Sustainable Storm Water Program

SW-069 | Stormwater Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

The Green Streets / Bioswale Program is a public/private partnership developed to convert roadside drainage ditches into beautiful, beneficial landscaped areas. Bioswales are ditches planted with deep-rooted native plants that help absorb, collect, and filter stormwater runoff. In addition to assisting with pollution reduction, the bioswale plants attract wildlife such as birds, butterflies and dragonflies. The Bioswale Program has been very successful - to date 52 bioswales have been installed and over 41 are on the waitlist.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; A Beautiful Community; and Continual Innovation. The Village's bioswale program has proved to be a successful and popular program for installing nature-based stormwater management projects. Bioswales improve biodiversity and the ESP goal of transforming rights-of-way into natural corridors.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$60,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$60,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$60,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$60,000</b>

# Community Investment Program

## Storm Sewer Replacement & Maintenance Annual Element

SW-070 | Stormwater Improvements

### PROJECT TYPE:

Maintenance/Replacement

### PROJECT DESCRIPTION:

This project accounts for future annual replacement of existing storm sewers, which have reached the end of their useful life and maintenance to existing ditches. As individual projects are identified, project sheets are created and the amounts herein are reduced accordingly.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; and A Safe and Welcoming Community. The Village maintains a robust system of stormwater infrastructure to reduce the risk of urban flooding. Regular maintenance of this system promotes the Comprehensive Plan and ESP vision of building community resilience.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$750,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$750,000</b>

### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$750,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$750,000</b>

# Community Investment Program

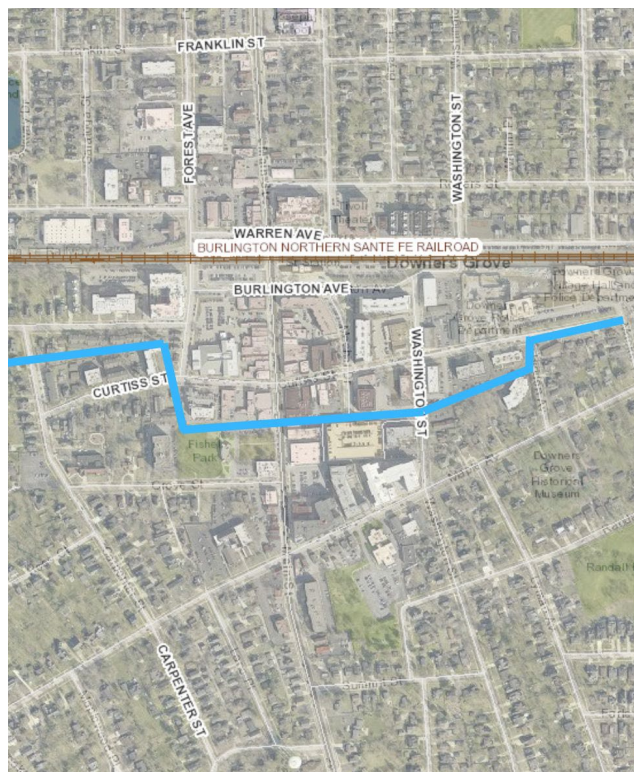
## Downtown Water Quality Improvements

SW-073 | Stormwater Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

The Downtown Business District is nearly all impervious surface and drains directly into St. Joseph's Creek. Currently, pollutants, debris and sediment gets carried directly into the stream system. It is anticipated that this project would involve the construction of structural Best Management Practices (BMP's), such as hydrodynamic separators, to reduce the discharge of pollutants and suspended solids into St. Joseph Creek, and to facilitate sediment removal. These will also help the Village comply with the federally-mandated NPDES requirements for MS4 communities.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; and A Safe and Welcoming Community. One of the goals of the ESP is to improve water quality in our waterways. These improvements will directly support this goal by reducing the amount of sediment and pollutants entering the St. Joseph's Creek watershed.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$50,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$50,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$50,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$50,000</b>



# Community Investment Program

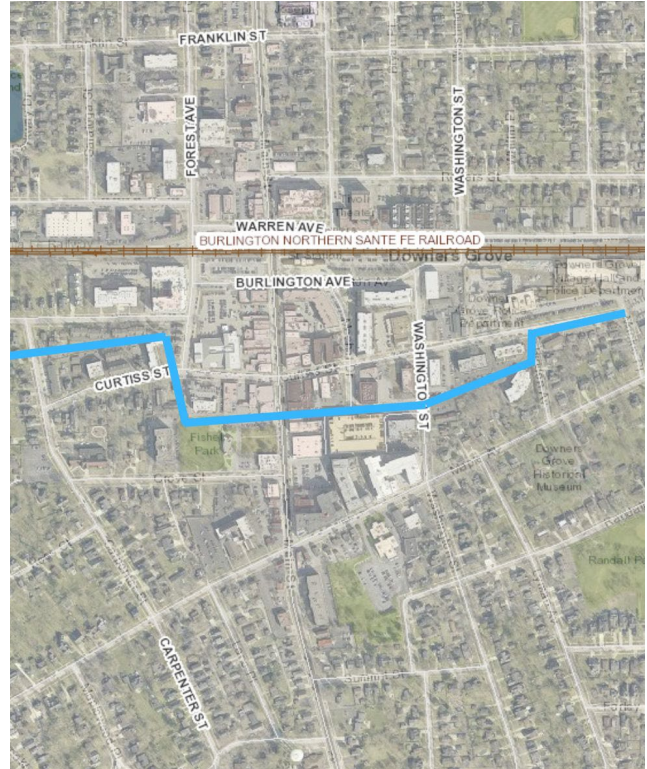
## St. Joseph Creek - Downtown Pipe Improvements

SW-090 | Stormwater Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

St. Joseph Creek - Main Branch runs through an 11' diameter pipe through the downtown area. This pipe is nearly a mile long starting at the east end of the DG Fleet property to a discharge structure on the west side of Carpenter Street just south of Gilbert Avenue. An assessment report on the condition of this pipe was completed in 2017 and identified necessary maintenance/repairs. This pipe is a critical piece of storm water infrastructure. This project will consist of repair/ptaching and lining of the pipe to extend the expected service life.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. Proper maintenance and replacement of stormwater infrastructure supports the Comprehensive Plan and ESP visions of Downers Grove being a resilient community. These repairs will also extend the life of the pipe.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$3,000,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$3,000,000</b>

### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$3,000,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$3,000,000</b>

# Community Investment Program

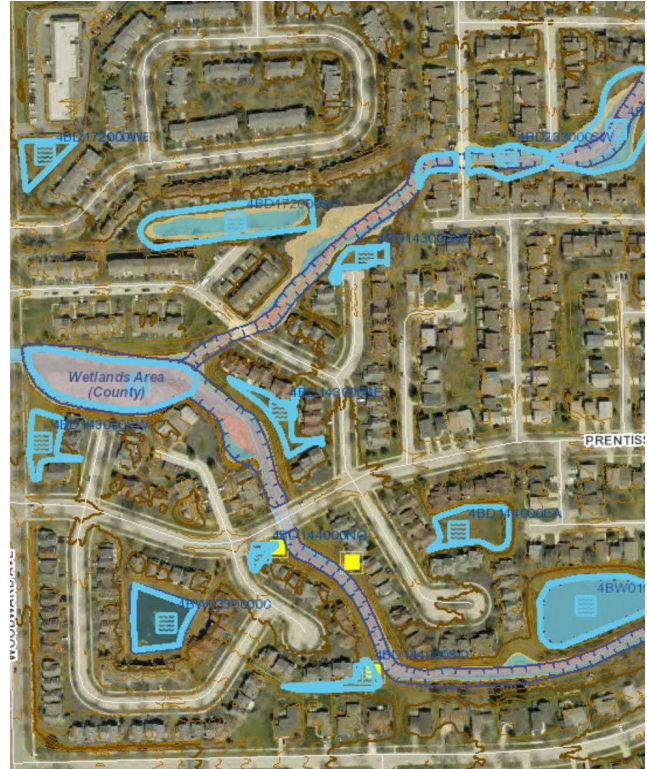
## Prentiss Creek Stream Corridor Improvements

SW-091 | Stormwater Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

This project includes improvements on the Prentiss Creek Stream Corridor from 67th Street to Prentiss Drive.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; and A Safe and Welcoming Community. The Village maintains a robust system of stormwater infrastructure to reduce the risk of urban flooding. Regular maintenance of this system promotes the Comprehensive Plan and ESP vision of building community resilience.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$1,300,000
<b>TOTAL:</b>	<b>\$1,300,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$1,300,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$1,300,000</b>

Village of Downers Grove  
**Community Investment Program**

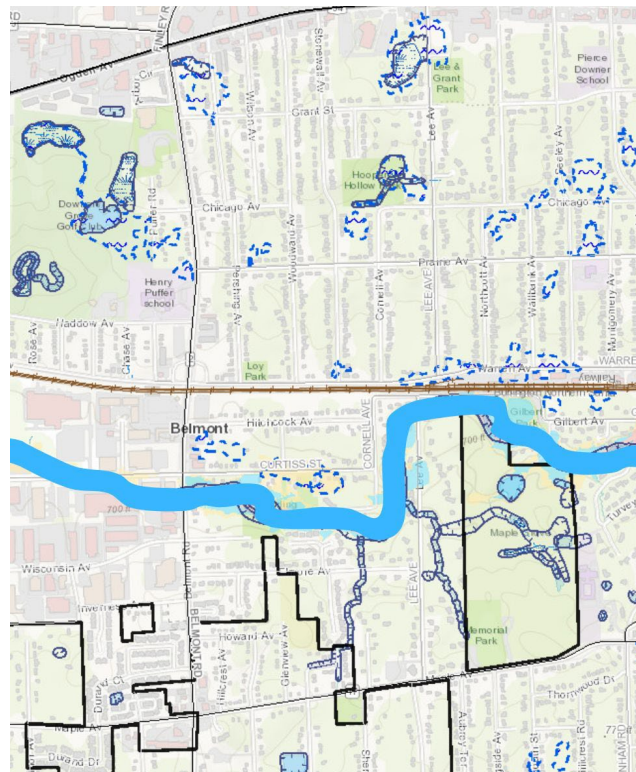
## Streambank Improvements, St Joseph Creek, Main Branch

SW-092 | Stormwater Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

This project provides for the stabilization of the Main Branch of St. Joseph Creek. Preliminary project limits are estimated to begin at Carpenter Street and continue to I-355. (Formerly DR-024)



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; and A Safe and Welcoming Community. Streambank stabilization reduces erosion and sediment entering the St. Joseph's Creek watershed, improving water quality. Improving water quality in our waterways was identified as a goal in the Village's ESP.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$75,000
<b>TOTAL:</b>	<b>\$75,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	\$75,000
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$75,000</b>



# Community Investment Program

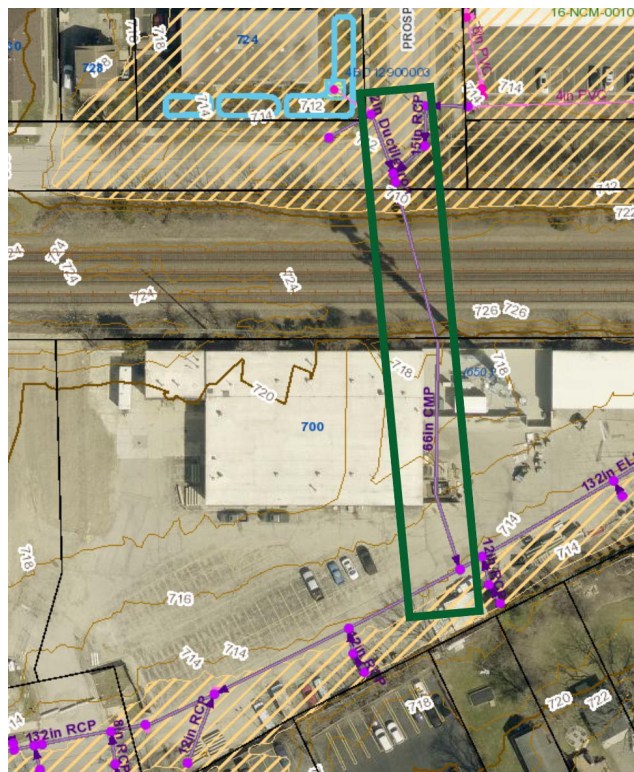
## Fleet Pipe Replacement / Realignment

SW-105 | Major Building Improvements

**PROJECT TYPE:** Replacement

### PROJECT DESCRIPTION:

The storm sewer from Prospect Avenue and Warren Avenue runs under the the railroad tracks and under a corner of the fleet building before connecting to the 11' diameter pipe that carries St Joseph Creek through downtown. The pipe is in questionable condition and needs to be replaced and realigned. Work in 2026 will include design with construction to follow in future years.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. This a critical piece of stormwater infrastructure in the downtown area. Proper maintenance and replacement of stormwater infrastructure supports the Comprehensive Plan and ESP visions of Downers Grove being a resilient community .

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$75,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$75,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$75,000</b>

# Community Investment Program

## Pavement Striping Maintenance

TR-023 | Capital Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

Striping throughout the Village must be maintained. The goal is to replace striping on a 3 to 5 year basis.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. Through regular restriping activities, the Village will pursue adding sharrow routes and bike lanes per the ATP.

	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:  
 Land Acquisition:  
 Infrastructure: \$150,000  
 Building:  
 Machinery/Equipment:  
 Other:  
**TOTAL: \$150,000**

### FUNDING SOURCES:

Capital Fund: \$150,000  
 Stormwater Fund:  
 Water Fund:  
 General Fund:  
 External Grants:  
 Motor Fuel Tax:  
 Parking:  
**TOTAL: \$150,000**

# Community Investment Program

## Neighborhood Traffic Management

TR-024 | Capital Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

The purpose of a Neighborhood Traffic Study is to thoroughly study a neighborhood with the goal of mitigating issues of travel speed, cut-through traffic, pedestrian/traffic conflicts, intersection controls, street network performance, and overall neighborhood safety issues. The outcome of this study will be a set of recommendations that will improve intersection controls for this neighborhood.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Exceptional Municipal Services; A Safe and Welcoming Community, and Top Quality Infrastructure. Evaluating traffic patterns and pedestrian conflicts within neighborhoods supports the overall goals and objectives in the ATP and Comprehensive Plan by identifying strategies to improve safety and mobility.

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$190,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	\$10,000
Other:	
<b>TOTAL:</b>	<b>\$200,000</b>

#### FUNDING SOURCES:

Capital Fund:	\$200,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$200,000</b>



## Community Investment Program

### Traffic Signal Modernization, Annual Element

TR-030 | Capital Improvements

**PROJECT TYPE:** Replacement

**PROJECT DESCRIPTION:**

The Village owns and maintains traffic signals at 18 intersections. This equipment must be regularly maintained and updated to meet current standards and ensure continuity of operations.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. The Comprehensive Plan includes a goal to, "Provide a seamless, efficient transportation system that offers good connectivity, improves safety and mobility for people using all modes..." Intersection safety is also critical to supporting the goals of the AT

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$475,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$475,000</b>

##### FUNDING SOURCES:

Capital Fund:	\$475,000
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$475,000</b>

# Community Investment Program

## Pedestrian Safety Enhancements

TR-033 | Capital Improvements

**PROJECT TYPE:** New

### PROJECT DESCRIPTION:

Pedestrian Safety Enhancements are focused on providing services to better serve pedestrians within the Village. The improvements are located at Main and Oxford. The improvements include realigning the intersection, lane widening, and sidewalk upgrades.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; A Safe and Welcoming Community; and Continual Innovation. Improving pedestrian safety and connectivity support the goals and recommendations of the ATP.

X	<b>Comprehensive Plan</b>
X	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	\$1,968,640
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$1,968,640</b>

### FUNDING SOURCES:

Capital Fund:	\$1,063,092
Stormwater Fund:	
Water Fund:	
General Fund:	
External Grants:	\$905,548
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$1,968,640</b>

# Community Investment Program

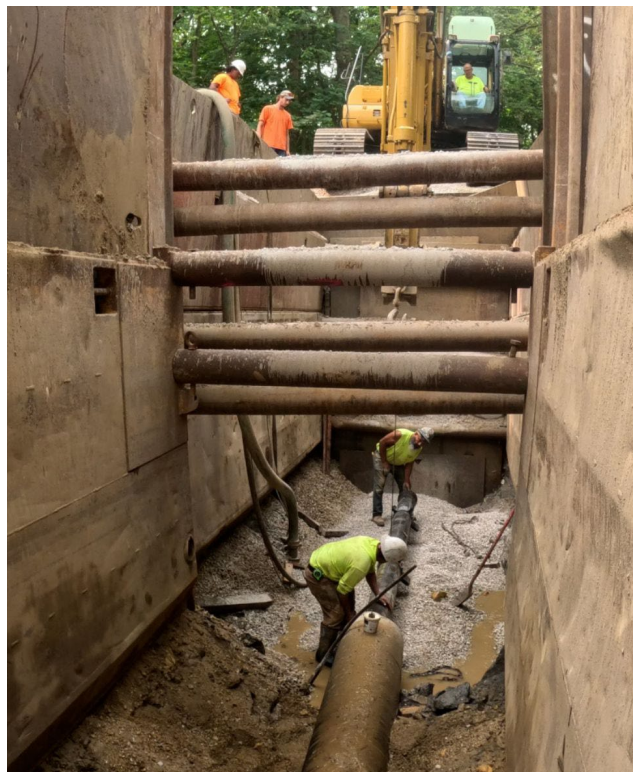
## Watermain Replacement, Annual Element

WA-028 | Water Improvements

**PROJECT TYPE:** Replacement

### PROJECT DESCRIPTION:

This project accounts for annual watermain replacements.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure, Exceptional Municipal Services; and A Safe and Welcoming Community. The Village's drinking water system consists of 233 miles of watermain that delivers drinking water to 50,000 residents. Replacement of watermain is necessary to maintain water quality and prevent system leakages of a valuable natural resources.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$50,000
Land Acquisition:	
Infrastructure:	\$4,150,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$4,200,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$4,200,000
General Fund:	\$4,200,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$4,200,000</b>



Village of Downers Grove  
**Community Investment Program**

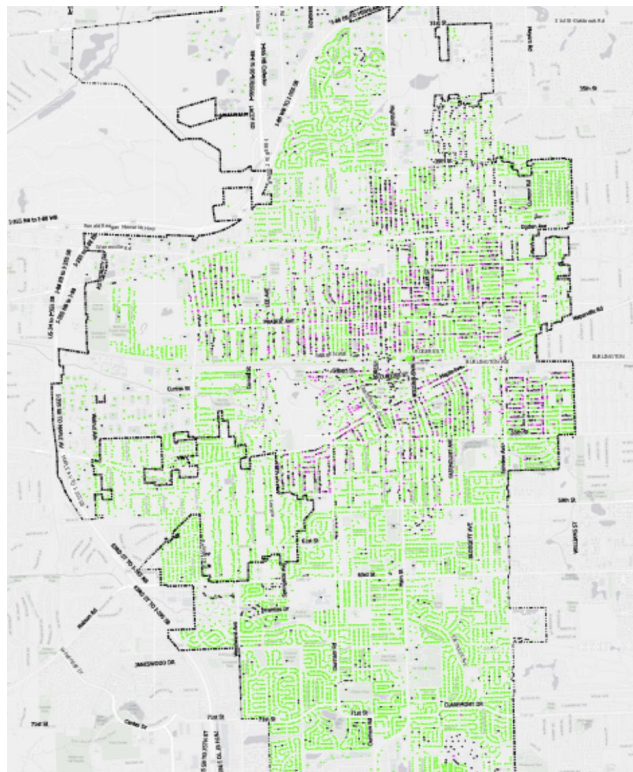
## Lead Service Line Replacement

WA-041 | Water Improvements

**PROJECT TYPE:** Replacement

### PROJECT DESCRIPTION:

The Lead Service Replacement and Notification Act was enacted by the State of Illinois and became effective January 1, 2022. The law requires the Village to develop and maintain an inventory of lead service lines by 2024, and to implement a plan to replace all lead service lines from 2027 to 2044. This project will consist of developing the inventory and implementing the plan.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure, Exceptional Municipal Services; and A Safe and Welcoming Community. Replacing lead service lines is necessary to comply with federal and state legislation, as well as maintaining public health. Efficient implementation of replacements is identified in the Comprehensive Plan.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$500,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$500,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$500,000
General Fund:	\$500,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$500,000</b>

## Community Investment Program

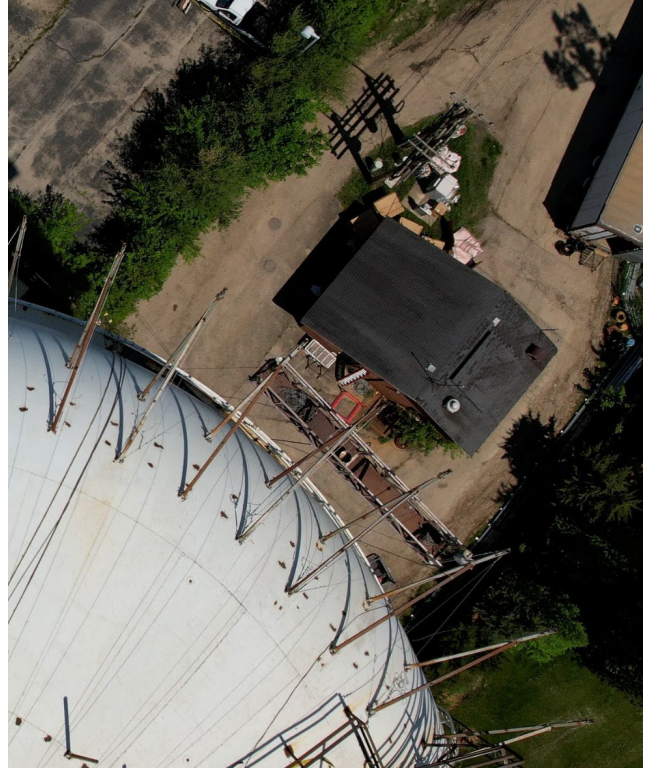
### Water Facility Maintenance, Annual Element

WP-010 | Water Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

This project accounts for future annual maintenance of existing water system facilities, such as driveways and parking lots for water towers, well houses, etc.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Steward of Financial, Environmental, and Neighborhood Sustainability; Top Quality Infrastructure; and A Beautiful Community. Annual maintenance of water system facilities allow for enhancements to be implemented, such as replacing turf grass with native landscaping and planting trees.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$125,000
<b>TOTAL:</b>	<b>\$125,000</b>

##### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$125,000
General Fund:	\$125,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$125,000</b>

# Community Investment Program

## Existing Well Rehab

WP-011 | Water Improvements

**PROJECT TYPE:** Maintenance

### PROJECT DESCRIPTION:

The Village owns three drinking water wells, which have been kept in the event that supplemental or emergency water supply were ever needed. The Illinois EPA requires that we maintain these wells at a certain level, or they must be abandoned and capped. This project includes the replacement of the backwells and well house located on 71 st Street.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. In the event that there were a disruption to the supply of drinking water from Lake Michigan, the Village's backup wells would provide this critical service. Maintaining efficient backup systems ensures no disruptions to services.

X	Comprehensive Plan
	Active Transportation Plan
	Streetscape Plan
	Environmental Sustainability Plan

## FY2026 Financial Summary

### PROJECT COST SUMMARY:

Professional Services:	\$500,000
Land Acquisition:	
Infrastructure:	\$2,000,000
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$2,500,000</b>

### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$2,500,000
General Fund:	\$2,500,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$2,500,000</b>



## Community Investment Program

### Water Storage Tank Rehabilitation & Maintenance

WP-019 | Water Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

This project includes the rehabilitation and maintenance of the Village's elevated water storage tanks. The water system has seven tanks with a storage capacity of eight million gallons. The final schedule and scope of work for each tank is determined by an engineering inspection. The inspection involves a review of the coating system on the tank. The project may include repairs, upgrades, and removal/replacement of the old coating system. The tank rehab project is located near Lane and Summit.



#### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and A Safe and Welcoming Community. Regular maintenance of water storage tanks extends the longevity of infrastructure while ensuring the Village meets water quality requirements and adequate service levels.

X	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

#### FY2026 Financial Summary

##### PROJECT COST SUMMARY:

Professional Services:	\$75,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	\$1,300,000
<b>TOTAL:</b>	<b>\$1,375,000</b>

##### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$1,375,000
General Fund:	\$1,375,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$1,375,000</b>

Village of Downers Grove  
**Community Investment Program**

## Water Meter Replacement

WP-023 | Water Improvements

**PROJECT TYPE:** Maintenance

**PROJECT DESCRIPTION:**

Water meters are nearing the end of their expected life and begin to lose accuracy. In preparation for a Village-wide replacement program, the Village will sample and test water meters throughout the Village. This sampling will provide important information for the future replacement program.



### STRATEGIC GOALS AND GUIDING DG ALIGNMENT:

This project supports the strategic goals of Top Quality Infrastructure and Steward of Financial, Environmental, and Neighborhood Sustainability. Accurate water billing is important for residents to understand their water consumption and supports the ESP goal of conserving water. It also ensures sufficient revenue to maintain the water system.

	<b>Comprehensive Plan</b>
	<b>Active Transportation Plan</b>
	<b>Streetscape Plan</b>
X	<b>Environmental Sustainability Plan</b>

### FY2026 Financial Summary

#### PROJECT COST SUMMARY:

Professional Services:	\$90,000
Land Acquisition:	
Infrastructure:	
Building:	
Machinery/Equipment:	
Other:	
<b>TOTAL:</b>	<b>\$90,000</b>

#### FUNDING SOURCES:

Capital Fund:	
Stormwater Fund:	
Water Fund:	\$90,000
General Fund:	\$90,000
External Grants:	
Motor Fuel Tax:	
Parking:	
<b>TOTAL:</b>	<b>\$90,000</b>

# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
142 Building Admin	114	2017 FORD F250 SUPER DUTY PICKUP	\$ 30,000	2029	12
	134	2014 JOHN DEERE GATOR	\$ 19,000	2028	14
	112	2023 MERCEDES-BENZ CARGO VAN	\$ 58,286	2033	10
220.28.342 Street Construction	130	2023 FORD F-150 XLT SUPERCREW	\$ 61,339	2033	10
	122	2017 FORD F150 PICKUP	\$ 28,105	2028	11
311 PW Admin	185	2023 HYUNDAI TUCSON HYBRID	\$ 35,386	2033	10
28.312 Development Engineering	121	2017 FORD F150 PICKUP	\$ 28,105	2028	11
	125	2022 RAM 1500 QUAD CAB	\$ 39,237	2032	10
	126	2022 RAM 1500 QUAD CAB	\$ 39,237	2032	10
	129	2023 HYUNDAI TUCSON HYBRID SUV AWD	\$ 33,147	2033	10
	186	2023 HYUNDAI TUCSON	\$ 35,900	2033	10
	187	2023 HYUNDAI TUCSON	\$ 35,397	2033	10
28.313 Engineering	115	2024 F-150 Lightning	\$ 55,697	2034	10
	120	2017 FORD F150 PICKUP	\$ 28,105	2027	10
320 Supplies	35	2024 NILFISK ADVANCE FLOOR SCRUBBER - FLEET	\$ 80,334	2034	10
	33	2006 Toyota 7FGU30 forklift CNG	\$ 29,000	2026	20
333 PSRT	116	2021 FORD TRANSIT VAN	\$ 40,479	2031	10
	236	2007 INTERNATIONAL 7400 CARRYALL Bucket Truck	\$ 100,000	2029	22
335 Forestry	24	2022 JOHN DEERE 624 P 4WD WHEEL LOADER	\$ 291,555	2032	10
	29	2008 Mad Vac	\$ 73,500	2026	18
	57	2020 BOBCAT 4740 T4 SKID STEER LOADER	\$ 65,923	2030	10
	182	2021 FORD ESCAPE SE	\$ 31,406	2031	10
	184	2018 Ford F250	\$ 66,800	2028	10
	201	2011 Morbark Chipper	\$ 46,166	NSR	NSR
	216	2019 Ford F450 Super Duty PICKUP	\$ 105,957	2029	10
	283	1997 Finn hydroseeder	\$ 25,000	NSR	NSR
	250	2025 FORD F550 4X4 - WHITE	\$ 152,676	2035	10
	251	2025 FORD F550 4X4 - WHITE	\$ 152,676	2035	10
	256	2014 FORD F550 SUPER DUTY PICKUP CNG 3 Ton	\$ 100,000	2026	12
	291	2023 VEMEER CHIPPER BC1500 130HP	\$ 94,484	2033	10
	292	1999 INTERNATIONAL 4000 SERS TRUCK 5 ton	\$ 220,000	NSR	NSR
	294	2018 PETERBILT CON 348 TRACTR TK 5 ton	\$ 166,565	2028	10



# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
<b>342 Pavement</b>	22	2022 JOHN DEERE 624P 4WD WHEEL LOAD-ER	\$ 262,072	2032	10
	56	2012 John Deere Skid Steer	\$ 48,000	2028	16
	064	2025 FALCON 4-TON ASPHALT HOT BOX	\$ 40,067	2035	10
	065	2025 FALCON 4-TON ASPHALT HOT BOX	\$ 40,067	2035	10
	144	2017 FORD F150 PICKUP	\$ 30,922	2028	11
	48	2025 TILT TRAILERS -FELLING FT-16-IT-I	\$ 17,418	2035	10
	49	2025 TILT TRAILERS -FELLING FT-16-IT-I	\$ 17,418	2035	10
	183	2017 FORD F150 PICKUP	\$ 30,922	2028	11
	203	2023 UTILITY COMPACTOR (roller)	\$ 24,480	2033	10
	205	2017 PETERBILT 348 STAKE/RAK 10 ton snowplow	\$ 189,213	2029	10
	215	2017 FORD F450 SUPER DUTY PICKUP	\$ 71,000	2027	10
	232	2021 Peterbilt Stake/Rak 10 ton plow	\$ 186,954	2031	10
	239	2012 FREIGHTLINER M2112V TRUCK	\$ 212,792	2026	14
	252	2025 FORD F550 4X4 - WHITE	\$ 143,005	2035	10
	253	2025 FORD F550 4X4 - WHITE	\$ 136,211	2035	10
	297	2017 FORD F450 SUPER DUTY PICKUP	\$ 81,661	2027	10
	298T	2015 BRAVO TRAILER	N/A	<b>NSR</b>	<b>NSR</b>
	0	2024 Concrete Saw	\$ 23,602	2034	10
	242	2014 MACK TRACTR TK	\$ 190,000	<b>NSR</b>	<b>NSR</b>
	298	2017 FORD F350 SUPER DUTY PICKUP	\$ 63,772	2027	10
<b>30.344 traffic</b>	223	2005 Solar Tech Arrow Board	\$ 3,000	2027	22
	227	2004 Solar Tech arrowboard	\$ 3,000	2027	23
	228	2005 Solar Tech Arrow Board	\$ 10,000	2027	22
	260	2022 instALERT 24-inch Message Board	\$ 12,744	2032	12
	261	2022 instALERT 24-inch Message Board	\$ 12,744	2032	12
	198	2015 CHEVROLET EXPRESS CNVTR GER CNG VAN	\$ 30,000	2026	11
	213	2019 FORD TRUCK F-450	\$ 90,847	2029	10
	231	2021 Peterbilt 348 Stake/Rak 5 ton plow	\$ 187,092	2031	10
	145	2023 FORD F-450 CHASSIS	\$ 123,083	2033	10
	59	2008 TOWMASTER TRAILER	\$ 8,000	<b>NSR</b>	<b>NSR</b>
	243	2024 KENWORTH - T480 - 5 ton PLOW	\$ 243,307	2034	10

# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
30.343 PW Drainage	21	2023 JOHN DEERE BACKHOE LOADER	\$ 135,799	2032	10
	23	2022 JOHN DEERE 624 P 4WD WHEEL LOADER	\$ 245,005	2032	10
	193T	2006 HILBILT HI DUMP TRAILER	\$ 30,000	2027	20
	197	2000 FORD E450 VAN	\$ 65,535	2028	28
	47	TILT TRAILERS -FELLING FT-16-IT-I	\$ 17,418	2035	10
	200	2006 STERLING LT9500 TRACTR TK	\$ 93,000	2026	20
	206	2017 PETERBILT 348 STAKE/RAK 10 ton plow	\$ 189,213	2029	12
	207	2017 PETERBILT 348 STAKE/RAK 10 ton plow	\$ 189,213	2029	12
	208	2021 Peterbilt Stake/Rak 10 ton plow	\$ 212,975	2031	10
	212	2019 Ford F550 - 1 Ton	\$ 102,054	2029	10
	218	2019 Ford F450	\$ 94,420	2029	10
	233	2021 Peterbilt Stake/Rak 10 ton plow	\$ 200,000	2031	10
	234	2023 PETERBILT MODEL 348 5 ton	\$ 166,852	2032	10
	237	2020 Peterbilt Tractor AquaJet	\$ 400,000	2027	7
	254	2025 FORD F550 4X4 - WHITE	\$ 156,382	2035	10
	255	2025 FORD F550 4X4 - WHITE	\$ 156,382	2035	10
	58	2011 TOWMASTER TRAILER	\$ 8,000	NSR	NSR
481.391 Water Admin	100	2024 FORD TRANSIT EV Cargo Van	\$ 65,716	2034	10
	105	2021 FORD ESCAPE SE	\$ 31,406	2031	10
	180	2017 FORD F150 PICKUP	\$ 30,922	2028	11
481.392 Water Pumping & Treatment					
	101	2025 Ford Lighting	\$ 59,748	2035	10
481.393 Water Transmission	20	2023 JOHN DEERE BACKHOE LOADER	\$ 137,041	2032	10
	210	2020 FORD F-450 CB	\$ 130,038	2030	10
	210T	2020 ALUM-LINE CARGO (TRAILER)	\$ 26,063	2030	10
	238	2009 FREIGHTLINER M LINE WALK-IN V TRUCK	\$ 180,000	2027	18
	240	2025 DODGE RAM 3500	\$ 65,716	2035	10
	241	2013 FREIGHTLINER 114SD TRUCK CNG 5 ton	\$ 218,792	2026	13
	257	2014 FORD F550 SUPER DUTY PICKUP - 3 Ton cng	\$ 100,000	2026	12

# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
411 CD	117	2023 HYUNDAI ELANTRA -HYBRID	\$ 35,886	2033	10
	123	2023 HYUNDAI TUCSON HYBRID SUV	\$ 31,866	2033	10
	124	2023 HYUNDAI TUCSON HYBRID SUV	\$ 31,866	2033	10
	127	2023 HYUNDAI ELANTRA HYBRID	\$ 36,398	2033	10
	128	2023 HYUNDAI ELANTRA HYBRID	\$ 36,398	2033	10
531.361 Fleet Maintenance	001	2017 FORD F350 PICKUP	\$ 63,142	2028	11
	002	2022 FORD EXPLORER UTILITY 4WD (WHITE)	\$ 38,155	2032	10
	003	2023 FORD F150 CREW CAB	\$ 52,622	2033	10
	30	2014 Toyota Forklift Model #8FGU30	\$ 42,322	2028	10
	31	2007 Tennant T20 Floor Scrubber PROPANE	\$ 43,000	NSR	NSR
	869	2016 Dodge Ram	NSR	NSR	NSR
	18 NSR	2007 CHEVROLET SILVERADO PICKUP	N/A	NSR	NSR
611 Support Services	878	2023 DODGE DURANGO (Black)	\$ 57,592	2028	5
	834	2016 FORD CARRYALL UTILITY INTERCEPTOR (Blue)	\$ 43,000	2027	11
	895	2025 TOYOTA RAV4 PRIME SUV - PD	\$ 56,372	2033	8
	872	2023 DODGE DURANGO (Vapor Grey)	\$ 57,592	2028	5
624-Patrol	859	2025 CHEVY BLAZER EV POLICE PACKAGE	\$ 53,842	2033	8
	821	2022 FORD EXPLORER AWD BLACK - PATROL - PATROL LT	\$ 54,859	2031	8
	822	2022 FORD EXPLORER AWD BLACK - PATROL - PATROL SGT1	\$ 54,859	2028	5
	823	2022 FORD EXPLORER AWD BLACK - PATROL - PATROL SGT2	\$ 54,626	2028	5
	824	2022 FORD EXPLORER AWD BLACK - PATROL	\$ 54,626	2028	5
	825	2022 FORD EXPLORER AWD BLACK - PATROL	\$ 54,626	2028	5
	889 - NSR	CLUB CAR GOLF CART	N/A	NSR	NSR
	843	2017 FORD EXPLORER POLICE AWD 4 DOOR	\$ 43,000	2026	9
	848	2024 CHEVROLET SILVERADO PPV	\$ 81,526	2033	8
	849	2024 CHEVROLET SILVERADO PPV	\$ 53,239	2033	8
	850	2021 FORD EXPLORER AWD STERLING GREY	\$ 56,119	2026	5
	851	2022 FORD EXPLORER AWD SILVER GREY	\$ 55,061	2027	5
	852	2021 FORD EXPLORER AWD INTERCEPTOR	\$ 56,119	2026	5
	853	2021 FORD EXPLORER AWD INTERCEPTOR	\$ 56,119	2026	5
	870	2022 DODGE RAM	\$ 42,500	2031	8
	881	2019 FORD FUSION HYBRID 4 DOOR (CSO)	\$ 42,398	2027	8
	882	2019 FORD FUSION HYBRID 4 DOOR (CSO)	\$ 42,398	2027	8
	856	2025 DODGE DURANGO PURSUIT	\$ 45,427	2030	5
	857	2025 DODGE DURANGO PURSUIT (BLACK AND WHITE)	\$ 45,427	2030	5
	858	2025 DODGE DURANGO PURSUIT (GRAY)	\$ 45,427	2030	5
	873	2023 DODGE DURANGO AWD PURSUIT (Black)	\$ 68,257	2028	5
	874	2023 DODGE DURANGO AWD PURSUIT (Black)	\$ 66,956	2028	5
	875	2023 DODGE DURANGO AWD PURSUIT Ghost (Black)	\$ 65,518	2028	5
	876	2023 DODGE DURANGO AWD PURSUIT (Black)	\$ 66,956	2028	5
	877	2023 DODGE DURANGO AWD PURSUIT Ghost (Black)	\$ 67,056	2028	5
	879	2023 DODGE DURANGO AWD PURSUIT (Black) Unmarked	\$ 64,585	2028	5

# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
625 Investigations	815	2016 FORD FUSION HYBRID SEDAN (Blue)	\$ 30,408	2026	10
	854	2021 FORD ESCAPE SE Hybrid	\$ 36,406	2029	8
	855	2021 FORD ESCAPE SE Hybrid	\$ 31,406	2031	10
	862	2022 TOYOTA CAMRY SE HYBRID	\$ 30,399	2030	8
	863	2022 TOYOTA SIENNA HYBRID GREY	\$ 37,838	2030	8
	871	2023 DODGE DURANGO PURSUIT (Triple Nickel)	\$ 58,277	2028	5
	890	2023 HYUNDAI TUCSON HYBRID AWD	\$ 41,323	2031	8
	891	2023 HYUNDAI TUCSON HYBRID BLUE AWD	\$ 39,899	2031	8
	892	2024 TOYOTA RAV4 XLE HYBRID	\$ 44,659	2032	8
	893	2024 TOYOTA TACOMA SR5 4WD	\$ 49,976	2032	8
	894	2025 TOYOTA CAMRY HYBRID	\$ 40,896	2033	8
	896	2025 TOYOTA RAV4 PRIME	\$ 58,159	2033	8
	Z101 - NSR	2006 CHEVROLET EXPRESS G2500 CNVTR GER (White)	N/A	NSR	NSR
633 Crime Prevention	887 - NSR	2015 FORD TRANSIT CONNECT VAN FED SEIZURE	N/A	NSR	NSR
471.665 Parking Enforcement	888	2021 FORD ESCAPE SE HYBRID	\$ 36,406	2029	8
711 Management Fire	910	2020 FORD EXPEDITION WAGON	\$ 55,000	2028	8
	953	2022 FORD EXPEDITION XL 4X4 (RED)	\$ 56,063	2030	8
	955	2023 HYUNDAI TUCSON	\$ 43,941	2031	8
	949	2024 FORD F150 HYBRID	\$ 85,000	2033	8
	928	2024 CHEVY TAHOE-WHITE	\$ 85,000	2033	8
722 Fire Suppression	900 - NSR	1946 CHEVROLET ANTIQUE FIRE TRUCK	\$ 25,000	NSR	NSR
	902 - NSR	1991 FORD F350 CAB CHASS	\$ 70,000	NSR	NSR
	907	2017 FERRARA TRUCK	\$ 656,000	2027	10
	908	2018 FERRAR FIRE IGNITER CHASSIS	\$ 608,000	2028	10
	909	2020 PIERCE IMPEL PUMPER	\$ 594,046	2030	10
	911	2018 FORD EXPEDITION XL WAGON 4 DOOR	\$ 60,000	2029	11
	932 - NSR	2008 PIERCE FIRE APP	\$ 425,000	NSR	NSR
	933	2008 CHEVROLET K15 BLAZER/SUBUR CAR-RYALL	\$ 35,000	2029	21
	936	2008 FORD F350 SUPER DUTY PICKUP	\$ 35,000	2027	19
	947	2014 PIERCE FIRE APP	\$ 550,000	2026	11
	958	2024 E-One Cyclone HP 100' Platform	\$ 1,632,272	2034	10

# VEHICLE AND ACCESSORY INVENTORY

Cost Center	Unit #	Description	Purchased Amount	Replace	Life
732 Fire Training	934 - NSR	2007 POLARIS ALL TERRAIN	\$ 4,000	NSR	NSR
	959	2024 F-150	\$ 69,574	2032	8
	934T - NSR	2008 ALUMA LTD TRAILER	N/A	NSR	NSR
741 Fire Prevention	927	2021 FORD ESCAPE SE	\$ 31,785	2029	8
	943	2017 FORD EXPLORER	\$ 37,000	2027	10
	954	2023 HYUNDAI TUCSON HYBRID	\$ 41,126	2031	8
742 Hazmat	935	2000 PETERBILT CONVENTIONAL 330 TRUCK	\$ 30,000	2028	28
743 Public Education	912 - NSR	1998 SCOTTY TRAILER	\$ 35,000	NSR	NSR
	930	2020 CHRYSLER PACIFICA WAGON	\$ 35,240	2030	10
751 Fire EMS	915	2016 FORD F550 SUPER DUTY AMBULANCE	\$ 225,000	Reserve Medic NSR	NSR
	917	2016 FORD F550 SUPER DUTY AMBULANCE	\$ 225,000	Reserve Medic NSR	NSR
	918	2019 FORD F550 SUPER DUTY AMBULANCE / 2019 HORTON	\$ 300,000	2026	7
	956	Medic 103 - 2023 Ford Horton Ambulance/F550 4x4 Diesel Chassis	\$ 362,780	2030	6
	957	Medic 105- 2023 FORD HORTON AMBULANCE/ F550 4X4 DIESEL CHASSIS	\$ 362,780	2030	6
841 Cable TV	620	1998 FORD S250 VAN	\$ 22,000	2028	30

Total Vehicles and Accessories

179

# **APPENDICES**

**DOWNERS GROVE AT A GLANCE  
GLOSSARY  
COMMON ACRONYMS**



# 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 Native Americans, 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 train 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 interstate highways, the railroad, and proximity to international airports, making 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.



The Farmer's and Merchant's Bank Building (5135 Main St)  
Photo courtesy of the Downers Grove Park District Museum & the Downers Grove Historical Society

# Downers Grove at a Glance



## PROFILE OF THE VILLAGE OF DOWNERS GROVE

The Village of Downers Grove, which has a land area of about 14.75 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 \$115,461. Along with several major arterial highways, three Burlington Northern commuter train stations are located in the Village; these provide commuters about a 30-minute train ride to and from Chicago and easy access to the entire metropolitan area.

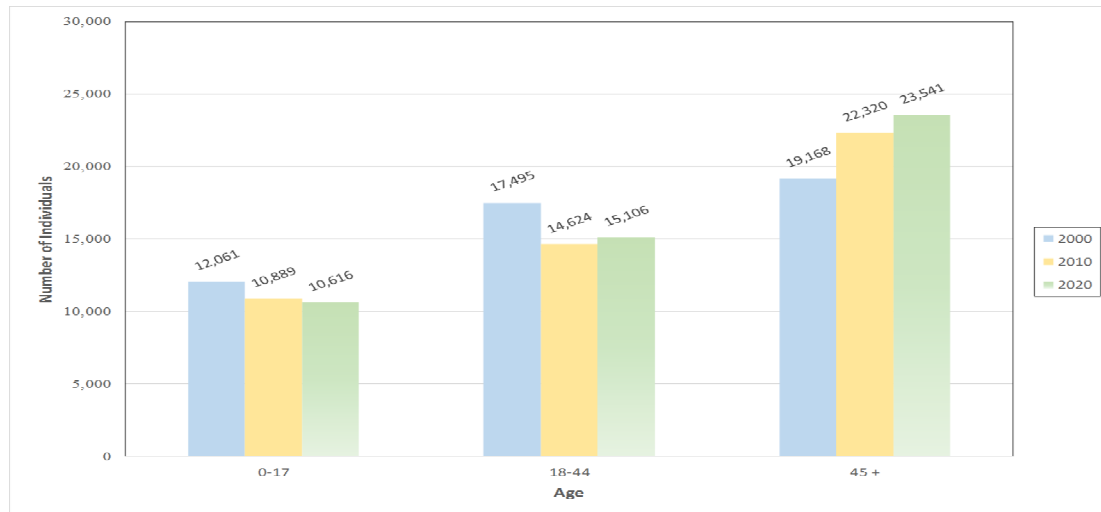
The Village is a premier location for business, a home to many corporate and regional headquarters. Advocate Good Samaritan Hospital, the only Level One trauma center in DuPage County, is located in Downers Grove. The resident population is approximately 50,247; however, the Village's corporate business 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 77 percent residential, 20 percent commercial, and 3 percent industrial. The ten leading commercial property tax payers are from a diverse economic base and account for approximately 5.8 percent of the total tax base.

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

Downers Grove Demographics	
Median Age	42.6
Household Median Income	\$115,461
Total Housing Units	21,388
Median Home Value	\$425,000
Source: US Census Bureau	

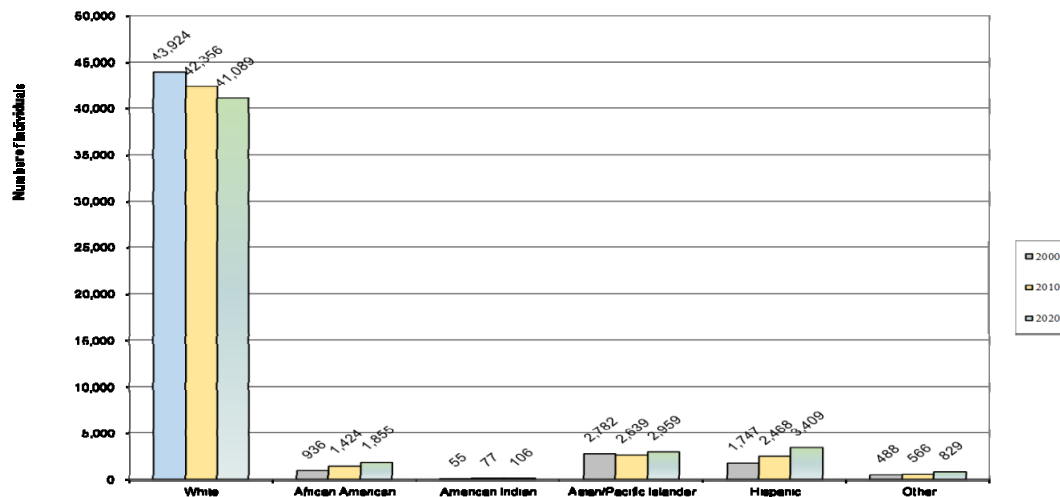
# Downers Grove at a Glance

## Age Distribution



The Age Distribution graph compares the change in population for three age categories from 2000 to 2020. The number of children has remained relatively steady, however the age group 45+ has increased 23% since 2000, demonstrating a shift toward an older population in Downers Grove.

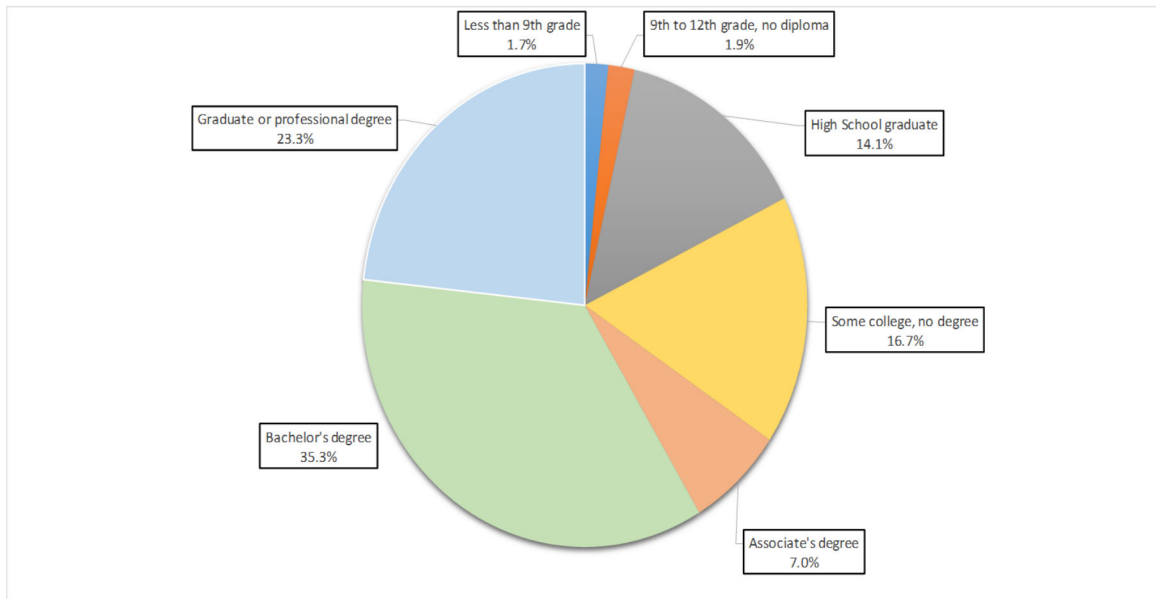
## Demographics



The Demographics graph compares the population by race from 2000 to 2020. The graph shows that White (Caucasian) makes up almost 82% of the total population. The next largest group is the Hispanic with almost 7% of the total.

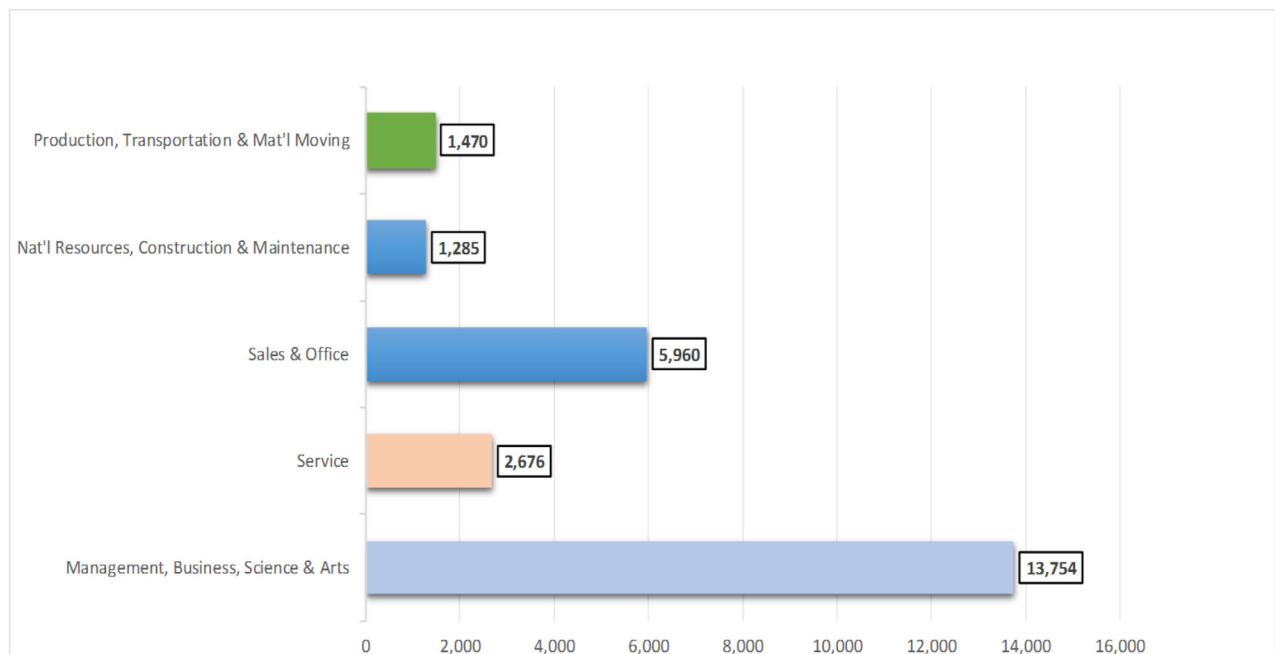
# Downers Grove at a Glance

## Educational Attainment



The Educational Attainment graph shows the education reached by level for the Downers Grove population 25 years old and over for 2020. Over 50% of the population in Downers Grove is considered at the professional level.

## Occupation Allocation



The Occupation Allocation graph shows the various occupations of the Downers Grove civilian employed population over 16 years old in 2020.

# Downers Grove at a Glance

Principal Employers		
Name	Industry	Number of Employees
Duly Health and Care	Hospital and Health Care Services	4,472
Hearthside Food Solutions LLC	Food Manufacturer	3,345
Advocate Good Samaritan Hospital	Hospital and Health Care Services	2,500
Ensono	Information Technology	1,054
Midwestern University	Higher Education	1,000
State Farm	Insurance	1,000
Ambitech Engineering Corp.	Engineering	700
Cooper's Hawk Winery & Restaurants	Restaurant & Winery Chain	700
Havi Global Solutions, LLC	Logistics	690
Coventry Health Care	Health Insurance	500
FTD Inc.	Flower Delivery	500
Sentinel Technologies	Information Technology	500
Arco/Murray National Construction Co.	Construction	457
Advocate Aurora Health	Hospital and Health Care Services	400

Taxable Sales by Category (\$000s)			
Category	2022	2023	2024
General Merchandise	\$ 40,699	\$ 43,791	\$ 44,661
Food	\$ 141,945	\$ 147,502	\$ 160,765
Drinking and Eating Places	\$ 185,517	\$ 189,685	\$ 187,488
Apparel	\$ 28,221	\$ 27,292	\$ 25,899
Furniture and H.H. and Radio	\$ 119,863	\$ 108,156	\$ 97,181
Lumber, Building Hardware	\$ 80,879	\$ 81,996	\$ 79,087
Automobile and Filling Stations	\$ 449,608	\$ 445,281	\$ 384,331
Drugs and Miscellaneous Retail	\$ 340,910	\$ 337,200	\$ 394,826
Agriculture and All Others	\$ 117,658	\$ 152,453	\$ 142,698
Manufacturers	\$ 16,762	\$ 19,604	\$ 21,632

# Downers Grove at a Glance

Principal Property Tax Payers 2024		
Taxpayer	2024 Taxable	% of Total Taxable
Kore 3500 Lacey Owner LLC	\$ 21,135,499	0.63%
LG III Grove Owner LLC	\$ 21,070,000	0.63%
Bridge Development Ptr	\$ 20,630,836	0.62%
PBH Prentiss Creek LLC	\$ 20,218,437	0.60%
Bristol Club LLC	\$ 17,851,748	0.53%
Executive Towers II Realty	\$ 17,771,965	0.53%
Oak Trace	\$ 17,275,050	0.52%
Esplanade I SPE LLC	\$16,673,853	0.50%
Hamilton Partners Inc	\$ 13,187,475	0.39%
USCMF Dash Downers Grove	\$11,691,381	0.35%

Unemployment Rates			
Year	Village of Downers Grove	DuPage County	State of Illinois
2008	7.10%	5.00%	7.60%
2009	7.70%	8.40%	11.11%
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	4.00%	2.80%	4.30%
2019	1.90%	2.80%	3.60%
2020	6.70%	7.90%	8.00%
2021	4.10%	4.50%	6.10%
2022	3.10%	3.50%	4.60%
2023	3.40%	3.60%	4.60%
2024	4.40%	4.50%	5.20%
2025	3.50%	3.50%	4.30%



# Downers Grove at a Glance

Business	
Business Districts	12
Industrial Areas	2
Competitive Initiatives	Yes
Industrial Revenue Bonds	Yes
Tax Increment Financing Districts	2
Special Service Areas	10
Village Facilities	
Civic Center (Village Hall & Police)	1
Fleet Garage	1
Public Works	1
Fire Stations	4
Infrastructure	
Roadways (Miles)	329
Curb & Gutter	60%
Ditches	40%
Sidewalks (Miles)	240
Water System	
Elevated Storage Tanks	7
Rate Control Stations	6
Water Distribution Main (Miles)	230
Fire Hydrants	2,685
Main Line Distribution Valves	2,727
Backup Wells	3
Supervisory Control & Data Acquisition System	
Stormwater	
Drainage Structures	7,000
Stormwater Detention Facilities	315
Stormsewer Pipe	130
Streams (Miles)	11
Roadway Ditches (Miles)	140
Culverts (Feet)	47,000

Economic Development	
EDC (Downers Grove Economic Development Corporation)	Public-private 501c6 partnership supported by the Village and private sector companies
Community Events	
February	Ice Sculpture Festival
Summer	Downtown Downers Grove Market
June	Grove Fest
July	Independence Day Parade Fireworks
September	Fine Arts Festival Oktoberfest
November	Tree Lighting
Awards & 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	
Tree City USA by the National Arbor Foundation	

# Downers Grove at a Glance

Public Schools		
<a href="#">District 58</a>	Serves students in grades K-8 living in Downers Grove and portions of Darien, Oak Brook, Westmont, and Woodridge with 11 elementary schools and 2 middle schools	
Enrollment	4,843	
<a href="#">District 99</a>	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	4,701	
Utilities		
Electricity	<a href="#">ComEd</a>	
Natural Gas	<a href="#">Nicor</a>	
Water	<a href="#">DuPage Water Commission</a>	
Stormwater	<a href="#">Village of Downers Grove</a>	
Refuse/Recycling	<a href="#">Republic Services</a>	
Cable TV	<a href="#">Comcast (Xfinity) AT&amp;T</a>	
Sanitary Sewers	<a href="#">Downers Grove Sanitary District</a>	
Transportation		
Airports	<a href="#">O'Hare International</a> —22 Miles <a href="#">Midway International</a> —18 Miles <a href="#">DuPage Airport</a> —25 Miles	
	Interstates	Illinois Routes
Driving	<ul style="list-style-type: none"><li>• I-88</li><li>• I-355</li><li>• I-294</li><li>• I-55</li><li>• I-290</li></ul>	<ul style="list-style-type: none"><li>• Route 34</li><li>• Route 56</li><li>• Route 53</li><li>• Route 83</li></ul>
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	
Rail	<a href="#">METRA</a> 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.
Bus	<a href="#">PACE</a> offers bus routes connecting Downers Grove with primary locations located in neighboring suburbs.
Library	<a href="#">Downers Grove Public Library</a>
Circulation	Over 1.0 Million Items
Collection	246,850
Parks and Recreation	
<a href="#">Downers Grove Park District</a>	Third largest Park District in DuPage County with 49 park sites or facilities with over 600 acres of land.
Downers Grove Golf Course	Approximately 90-acre Downers Grove Golf course, the first 18-hole golf course in the United States, currently a 9-hole course.
Lincoln Community Center	Downers Grove’s oldest standing school building, recently remodeled and now contains facilities for leisure programs and activities for all ages
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.
Lyman Woods	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
Historical Museum	Museum 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.
Other Facilities	The district also provides tennis and pickleball courts, baseball fields, picnic areas, skating areas, fishing ponds, a pavilion and walking/jogging trails.

# Glossary

<b>AAA</b>	The highest possible rating assigned to the bonds of an issuer by credit rating agencies.
<b>Accrual Basis</b>	The basis of accounting under which revenue is recorded when earned and expenses when the liability is incurred.
<b>Amortization</b>	A method that is used to prorate the cost of a specific type of asset to the asset's life.
<b>Appropriation</b>	An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.
<b>Audit</b>	A formal examination of an organization's accounts or financial situation, by an independent body.
<b>Balanced Budget</b>	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
<b>Bond</b>	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.
<b>Bonded Debt</b>	That portion of indebtedness represented by outstanding bonds.
<b>Budget</b>	A fiscal plan showing estimated expenditures; revenue and service levels for a specific fiscal year.
<b>Budget Calendar</b>	The schedule of key dates or milestones which the Village follows in the preparation, adoption and administration of the budget.
<b>Budget Message</b>	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.
<b>Budgetary Control</b>	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.
<b>Capital Assets</b>	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, \$100,000; Machinery & Equipment, Capital Computerized Equipment, Motorized Vehicles & Intangible Assets, 100,000; Infrastructure, \$100,000.
<b>Capital Projects Budget</b>	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.
<b>Capital Projects Fund</b>	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.
<b>Community Investment Program</b>	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.
<b>Construction Deposit Fund</b>	Tracks the activity of all development and construction bonds held by the Village during construction projects.
<b>Corporate Levy</b>	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.
<b>Corporate Personal Property Replacement Tax</b>	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).
<b>Debt Service</b>	The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.
<b>Debt Service Fund</b>	Accounts for the accumulation of resources for and the payment of, principal and interest on long-term debt.

# Glossary

<b>Depreciation</b>	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.
<b>DU-COMM</b>	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.
<b>Effective Tax Rate</b>	Measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.
<b>Emergency Telephone System Board (ETSB)</b>	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.
<b>Enterprise Fund</b>	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, Stormwater and Parking Funds)
<b>Equalization</b>	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.
<b>Equalization Factor (multiplier)</b>	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.
<b>Equalized Assessed Valuation (EAV)</b>	The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.
<b>Equipment Replacement Fund</b>	Classified as an internal service fund where 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.
<b>Equivalent Runoff</b>	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.
<b>Exemption</b>	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.
<b>Expenditure</b>	This term refers to the cost incurred to acquire goods or receive services regardless of when the expense is actually paid.
<b>Fire Pension Fund</b>	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.
<b>Fiscal Year (FY)</b>	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.
<b>Fixed Assets</b>	Assets of a long term character which are intended to continue to be held or used, such as land, buildings, and equipment.
<b>Fleet Services</b>	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.
<b>Foreign Fire Insurance Fund</b>	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.
<b>Full Time Equivalent</b>	One FTE equals 40 hours in one week time frame and 2080 hours in one year.

# Glossary

<b>Fund</b>	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.
<b>Fund Accounting</b>	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.
<b>Fund Balance</b>	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.
<b>General Fund</b>	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.
<b>General Obligation Bond (GO Bonds)</b>	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.
<b>Government Finance Officers Association (GFOA)</b>	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.
<b>Governmental Fund</b>	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.
<b>Goals</b>	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.
<b>Grant</b>	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.
<b>Gross Revenue</b>	Gross Revenue is money generated by all of a Village's operations, before deductions for expenses.
<b>Health Insurance Fund</b>	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.
<b>Impervious Area</b>	Any surface that does not or cannot absorb water, preventing the infiltration of stormwater into the ground.
<b>Infrastructure</b>	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.
<b>Interest Earnings</b>	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.
<b>Investments</b>	A security or other asset acquired primarily for the purpose of obtaining income or profit.
<b>Levy</b>	The amount of money a taxing body certifies to be raised from the property tax.
<b>Liabilities</b>	Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
<b>Long Term Debt</b>	Debt with a maturity of more than one year from the original date of issuance.
<b>Maintenance</b>	All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

# Glossary

<b>Major Fund</b>	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.
<b>Modified Accrual Basis</b>	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.
<b>Motor Fuel Tax (MTF)</b>	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.
<b>Non-Major Fund</b>	A fund is considered non-major if it is less than 10% of Village assets, liabilities, revenues, and expenses.
<b>Operating Budget</b>	A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).
<b>Operating Expenses</b>	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.
<b>Objectives</b>	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.
<b>OPEB (Other Post Employment Benefits)</b>	Benefits that an employee receives after retirement that does not include pension benefits.
<b>Parking Fund</b>	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.
<b>Police Pension Fund</b>	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.
<b>Program</b>	Are group activities, operations or organizational units directed to attaining specific purposes or objectives.
<b>Property Tax Revenue</b>	Revenue from a tax levied on the equalized assessed value of real property.
<b>Property Valuation</b>	The practice of developing an opinion of the value of real property, usually its market value.
<b>Proprietary Fund</b>	Any fund established to account for operations that are financed and operated in a manner similar to private business enterprises.
<b>Public Hearing</b>	The portions of open meetings held to present evidence and provide information on both sides of an issue.
<b>Prior Year's EAV</b>	Equalized Assessed Valuation for the year prior to the year of the levy.
<b>Reserve</b>	Portion of the fund balance not appropriable for expenditure or legally segregated for a specific or future use.



# Glossary

<b>Revenue</b>	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.
<b>Revenue Bonds</b>	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.
<b>Risk Management Fund</b>	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).
<b>Special Revenue Fund</b>	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.
<b>Special Assessments</b>	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.
<b>Strategic Plan</b>	Long-range planning tool updated annually. It is used for the identifying goals and priorities of the Village Council.
<b>Stormwater Credit</b>	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.
<b>Stormwater Fund</b>	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.
<b>Stormwater Incentive</b>	One-time reduction in the stormwater utility fee, applied to a customer's account balance.
<b>Tax Base</b>	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.
<b>Tax Caps</b>	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.
<b>Tax-Increment Financing (TIF)</b>	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 three TIF areas: The Ogden Avenue District, Washington & Curtiss Avenue and Fairview Avenue (created in 2026).
<b>Tax Rate</b>	The amount of a tax stated in terms of a percentage of the tax base.
<b>Tax Rate Limit</b>	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.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<b>Trust Fund</b>	A fund established to receive money that the local government holds on behalf of individuals or other governments; the government holding the money has little or no discretion over it. Examples include employee pension funds and taxes collected for other governments.
<b>Water Fund</b>	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

<b>ACA</b>	Affordable Care Act
<b>ADA</b>	Americans With Disabilities Act
<b>AD&amp;D</b>	Accidental Death and Dismemberment
<b>AED</b>	Automated External Defibrillators
<b>ALS</b>	Advanced Life Support
<b>AMR</b>	Automated Meter Reading
<b>ARC</b>	Annual Required Contribution
<b>APWA</b>	American Public Works Association
<b>AVL</b>	Automatic Vehicle Locations
<b>BLS</b>	Basic Life Support
<b>BMP</b>	Best Management Practice is a physical device. It is typically designed and constructed to trap or filter pollutants from runoff, or reduce runoff velocities.
<b>BNSFRR</b>	Burlington Northern Santa Fe Railway Company Railroad
<b>CAD</b>	Computer Aided Dispatch, systems used to provide 911 services.
<b>CALEA</b>	Commission on Accreditation for Law Enforcement Agencies
<b>CD</b>	Community Development
<b>CDBG</b>	Community Development Block Grant
<b>CIP</b>	Community Investment Program
<b>CNG</b>	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.
<b>CMAQ</b>	Congestion, Mitigation, and Air Quality
<b>CPR</b>	Cardiopulmonary resuscitation
<b>CRC</b>	Community Response Center
<b>CSO</b>	Community Service Officer
<b>DCU</b>	Data Collection Unit
<b>DGTV</b>	Downers Grove Television
<b>DMB</b>	Downtown Management Board
<b>DMMC</b>	DuPage Mayors and Managers Conference
<b>DOE</b>	Department of Energy
<b>Du-Comm</b>	DuPage Public Safety Communications an intergovernmental agency that provides 911 service to the Village
<b>DUI</b>	Driving Under the Influence
<b>DUJIS</b>	DuPage Justice Information System for Computer Aided Dispatch and Records Management System
<b>DWC</b>	DuPage Water Commission
<b>EAB</b>	Emerald Ash Borer
<b>EAP</b>	Employee Assistance Program
<b>EAV</b>	Equalized Assessed Value
<b>EDC</b>	Economic Development Commission
<b>EEOC</b>	Equal Employment Opportunity Commission
<b>EMS</b>	Emergency Medical Services, provided by Fire Department paramedic and ambulance service.

# Common Acronyms

<b>EOC</b>	Emergency Operations Center
<b>EPA</b>	Environmental Protection Agency
<b>ERP</b>	Enterprise Resource Planning
<b>ERU</b>	Equivalent Runoff Unit
<b>ETSB</b>	Emergency Telephone System Board, a board established to manage and operate a 9-1-1 Emergency System.
<b>FDIC</b>	Federal Deposit Insurance Corporation
<b>FIAT</b>	Felony Investigations Assistance Team
<b>FMLA</b>	Family Medical Leave Act
<b>FOIA</b>	Freedom of Information Act
<b>FD</b>	Fire Department
<b>FPD</b>	Fire Protection District
<b>FTE</b>	Full Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GFOA</b>	Government Finance Officers Association
<b>GIS</b>	Geographic Information System
<b>GO</b>	General Obligation a type of bond backed by the full faith and credit of the government
<b>GPS</b>	Global Positioning System
<b>HAZMAT</b>	Hazardous Materials
<b>HR</b>	Human Resources
<b>HVAC</b>	Heating, Ventilation, and Air Conditioning
<b>ICC</b>	International Code Council
<b>IDIAI</b>	Illinois Division of the International Association for Identification
<b>IDPH</b>	Illinois Department of Public Health
<b>IDOT</b>	Illinois Department of Transportation
<b>IEPA</b>	Illinois Environmental Protection Agency
<b>IGA</b>	Inter-Governmental Agreement
<b>IMRF</b>	Illinois Municipal Retirement Fund, a state mandated retirement program for employees of municipal governments, except for members of a police or fire pension.
<b>IRB</b>	Industrial Revenue Bonds
<b>IS</b>	Information Services
<b>ISO</b>	International Organization for Standardization
<b>IT</b>	Information Technology
<b>ITEP</b>	Illinois Transportation Enhancement Program
<b>JCTAW</b>	Joint Counter Terrorism Workshop
<b>JULIE</b>	Joint Utility Locating Information for Excavators
<b>LAFO</b>	Local Agency Functional Overlay

# Common Acronyms

<b>LAFO</b>	Local Agency Functional Overlay
<b>LAPP</b>	Locally Administered Projects Program
<b>LGDF</b>	Local Government Distributive Fund
<b>LLC</b>	Limited Liability Corporation
<b>LP</b>	Limited Partnership
<b>LED</b>	Light-Emitting Diode
<b>LPDA</b>	Localized Poor Drainage Area
<b>LRFP</b>	Long Range Financial Plan
<b>LTD</b>	Long-Term Disability
<b>MUTCD</b>	Manual on Uniform Traffic Control Devices
<b>MFT</b>	Motor Fuel Tax
<b>MFSG</b>	Municipal & Financial Services Group
<b>MS4</b>	Polluted stormwater runoff is commonly transported through Municipal Separate Storm Sewer Systems (MS4s), from which it is often discharged untreated into local water bodies
<b>MTU</b>	Meter Transmitter Unit
<b>NCC</b>	Network Control Computer
<b>NEMRT</b>	Northeast Multi-Regional Training
<b>NIMS</b>	National Incident Management System
<b>NFPA</b>	National Fire Protection Association
<b>NPDES</b>	National Pollutant Discharge Elimination System
<b>NSR</b>	No Scheduled Replacement
<b>O&amp;M</b>	Operations and Maintenance
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSFM</b>	Office of the State Fire Marshall
<b>PAS</b>	Passive Alcohol Testing
<b>PBT</b>	Portable Breath Test

# Common Acronyms

<b>PEG</b>	Public, Educational and Governmental
<b>PD</b>	Police Department
<b>PROWAG</b>	Public Rights of Way Accessibility Guidelines
<b>PSRT</b>	Public Service Response Team
<b>PVC</b>	Polyvinyl chloride
<b>PW</b>	Public Works
<b>RFID</b>	Radio-Frequency Identification
<b>QR</b>	Quick Response Code
<b>RFP</b>	Request For Proposal
<b>RMS</b>	Records Management System
<b>S&amp;P</b>	Standard and Poor's
<b>SCADA</b>	Supervisory Control and Data Acquisition
<b>SCBA</b>	Self-Contained Breathing Apparatus
<b>SEASPAR</b>	South East Association for Special Parks And Recreation
<b>SF</b>	Square Foot
<b>SRTS</b>	Safe Routes to School Program
<b>SSA</b>	Special Service Area
<b>STP</b>	Surface Transportation Program
<b>SWAT</b>	Special Weapons and Tactics
<b>SWU</b>	Stormwater Utility
<b>TAP</b>	Transportation and Parking Commission
<b>TIF</b>	Tax Increment Financing
<b>VDI</b>	Virtual Desktop Infrastructure
<b>VEBA</b>	Voluntary Employee Benefit Association
<b>VOC</b>	Village Operations Center (Public Safety Dispatch Operations)
<b>WIIP</b>	Watershed Infrastructure Improvement Plan