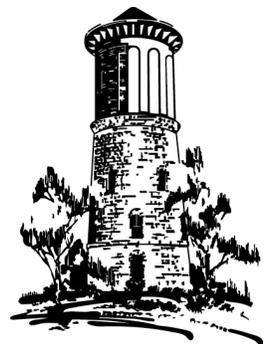


Western Springs, Illinois

Operating Budget
Fiscal Year 2012

Corporate Plan
2012-2014





Village of Western Springs
Fiscal Year 2012

Village Manager's Budget Message

December 14, 2011

Honorable President William T. Rodeghier and Members of the Village Board:

We are pleased to present to you the 2012 fiscal year annual budget and program of services. As in previous years, this document represents the work of many individuals, both elected and appointed. It continues the Village's commitment to prudent fiscal management and effective service delivery. While it is a constrained budget, it nevertheless continues the Village's sustained commitment to the highest level of property service, public safety, and community recreation that has characterized this organization over the years.

The recommended budget for 2012 is the product of our planning in recent years, including past accomplishments, current and ongoing works, and future priorities. The total budget of \$28,322,366 has been carefully prepared to maintain past service levels for our residents and businesses. Indeed beyond that, it also includes some strategic efforts to actually enhance those service levels, making Western Springs an even more unique community in which to grow up, raise your family, enjoy your middle years and beyond, or to operate a business.

As discussed in previous messages, this budget is set against several years of national economic malaise, unprecedented in generations. While the Great Recession officially ended several quarters ago, the reordering of public and private financial affairs, of which it was the culmination, continues, and will continue for some time. I wrote in the 2010 budget message that "the rosy and optimistic economic world of the spring and summer of 2007 was not likely to ever return."

To review again the world of 2007, teardowns were at all-time highs. The future of Timber Trails looked to be bright and steady through the remainder of the decade. General Fund growth going into FY 2008 was anticipated to be 6%+. Indeed, the General Fund was anticipated to steadily increase to approaching \$11 million by 2012. Then, in the autumn of 2007, the housing market in Western Springs began to slow down significantly, anticipating by more than a year, the recession that was to follow.

The conscious decisions that followed to rightsize the General Fund have been successful. The alternative of taking temporary measures or seriously depleting reserves in hopes of a return to the 2007 world would have left the Village in a more compromised fiscal position today.

The rightsizing impacted both the number of personnel and the overall financial growth of this organization. In terms of personnel, the organization is approximately 8% smaller than it was at the beginning of the recession. Personnel reductions and other controls have succeeded in keeping General Fund expenditures under \$9 million and not marching towards \$11 million by now, as predicted in 2005. See the chart below.

Village of Western Springs General Fund History							
	2006	2007	2008	2009	2010	Projected 2011	2012
Revenue	\$7,883,521	\$8,513,384	\$8,412,657	\$8,577,660	\$8,689,413	\$8,963,740	\$9,149,092
inc/dec %		8%	-1%	2%	1%	3%	2%
Expenditure	\$8,013,318	\$8,470,677	\$8,746,667	\$8,635,803	\$8,564,298	\$8,787,350	\$8,935,047
inc/dec %		6%	3%	-1%	-1%	3%	2%
Net Change on Fund Balance	(\$129,797)	\$42,707	(\$334,011)	(\$58,143)	\$125,115	\$176,390	\$214,045

Yet, as stated earlier, the reordering of the economy goes on and we must continue to be vigilant to guard against any future sea change that could adversely affect our operations going forward.

One of the challenges of this annual memorandum is to turn congeries of numbers into words, and to do so succinctly, in the hopes that it will capture the attention, not only of elected officials, but of those interested in local affairs, as well. I have used various strategies over the years. This year I am returning to a format I used in the early years of the last decade and presenting the “The Manager’s Top Ten List for Understanding the FY 2012 Budget.”

The Manager's Top Ten List for Understanding the FY 2012 Budget

- 1. The Budget is Balanced.** As indicated in the chart below, the 2012 Budget is balanced overall and within the major operating funds as well. (The Water Fund should be viewed over the two year period of 2011 and 2012 because the water rate increase implemented in the autumn of 2011 was intended to cover part of the water plant reconstruction currently on-going and extending into 2012.)

Three Year Actual/Budget Revenue Expenditure Comparisons By Fund						
Fund	Actual FY 2010		Projected FY 2011		Proposed FY 2012	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
General Fund	\$8,689,413	\$8,564,298	\$9,122,162	\$8,827,347	\$9,149,092	\$8,980,047
Burlington Northern Commuter Parking	\$234,843	\$383,893	\$175,023	\$182,318	\$478,370	\$477,857
CBD Parking	\$9,801	\$3,294	\$16,500	\$1,700	\$16,500	\$1,700
Water/Sewer	\$2,880,627	\$2,817,630	\$3,820,860	\$3,127,982	\$11,466,667	\$11,558,363
Recreation	\$1,437,697	\$1,209,243	\$1,533,789	\$1,525,468	\$1,587,337	\$1,578,339
Debt Service	\$1,263,713	\$1,199,061	\$1,186,052	\$1,138,859	\$1,207,230	\$1,285,839
MFT/Infrastructure	\$720,077	\$580,833	\$691,620	\$993,610	\$658,059	\$777,990
Capital Improvement	\$1,170,854	\$1,653,623	\$1,117,798	\$2,471,781	\$239,200	\$539,033
Roadway Construction	\$56,357	\$1,547,049	\$12,445	\$580,000	\$3,268,548	\$1,714,909
ROW/Grant	\$194,135	\$194,135	\$0	\$61,440	\$0	\$0
E-911	\$138,361	\$123,257	\$138,125	\$150,378	\$138,030	\$183,056
Public Benefit	\$53,909	\$0	\$7,210	\$0	\$6,510	\$0
Police and Fire Pensions	\$1,843,327	\$1,050,352	\$1,183,737	\$1,069,828	\$1,564,148	\$1,132,233
Special Purpose Reserve	\$10,536	\$0	\$46,993	\$25,000	\$46,993	\$93,000
Total	\$18,703,649	\$19,326,669	\$19,052,314	\$20,155,712	\$29,826,684	\$28,322,366

Please note that the large overall increase from 2011 to 2012 is due almost entirely to the capital projects programmed for the upcoming year. Two projects in particular are driving the capital program: the water plant and the north Woodland Avenue roadway and water main reconstruction.

- 2. Modest Growth in Property Tax Levy.** It is anticipated that the Village will remain responsible for approximately 11% of each property owners' annual property tax bill. The Village will collect approximately 4.3% more in property taxes than in 2011. Of this amount, 1.5% is due to inflation in operating expenses; 1.0% to new growth (teardowns, new homes and additions,

etc.) and 1.8% to the principle and interest on the roadway bonds approved by the voters in 2008. The total property tax levy for the Village included in the budget is \$5,362,239 versus \$5,140,849 in FY 2011 or an increase of \$221,390. Assuming 4,800 property tax parcels this represents an average increase of \$46.12, although in reality the actual amount could vary somewhat (either more or less) depending on the assessment and equalization process.

- 3. No New Fees or User Charges.** There are no new fees or user charges included in the FY 2012 budget.

It is recommended that the water rate be reviewed by staff in the late summer or early autumn of 2012 as the water plant project nears completion. It should also be noted that in addition to the water plant expenditures, which are largely being funded by a low cost loan from the Illinois Environmental Protection Agency's (IEPA) low interest revolving loan program, there is a second significant water/sewer fund expenditure included in the budget for the Woodland Avenue water main in the amount of \$465,000.

- 4. Other Revenues Slowly Recovering.** Other revenues supporting governmental operations have been budgeted on a conservative basis. These revenues, such as the local portion of the state income, photo finishing tax revenues, and Motor Fuel Tax Funds, have been budgeted in accordance with projections provided by the Illinois Municipal League, which has historically taken a conservative approach. While these and other revenues such as local sales tax collections have not returned to their all-time highs, they have recovered somewhat.

It should be noted that in November the State Legislature "temporarily" redirected a portion of the Personal Property Replacement Tax, which the Village had previously received, to fund the 44 Regional Superintendents of Schools' positions throughout the state. This has resulted in a loss of \$48,000 in revenue.

The State of Illinois also continues to lag in its payment of income taxes due the Village under the revenue sharing agreement approved at the time of the adoption of the state income tax in the early 1970's. While there is no direct budgetary impact, as long as the Village auditors continue to recognize these obligations in the appropriate fiscal year, there is a strain that these late payments place on the Village's cash flow. This situation makes the maintenance of adequate cash reserves in the General Fund even more important.

- 5. Reserves Nearing Targeted Amount Once Again.** The Village financial policy targets a cash reserve of 30% of General Fund expenditures. At no point during this multi-year period of fiscal distress did the Village plan or budget to utilize cash reserves to support operations. This is unlike some of our sister communities where decisions were consciously made to deplete, if not to totally expend, cash reserves.

In Western Springs; however, there were three of the six fiscal years involved when General Fund operations ran slight deficits, that were unplanned, in effect utilizing reserves, if not “to keep the doors open”—things were never quite that dire—then at least to keep the checks flowing and to meet our ongoing financial obligations. Cumulatively, this resulted in cash positions that were in the 25% range at times. With the apparent General Fund surplus in 2011 and the budgeted one in 2012, reserves should be fully funded at the 30% level by December 31, 2012. From my perspective, the Village’s utilization of its reserves over this time period is exactly the kind of situation for which they were intended.

6. Personnel Expenditures. As with nearly every other governmental agency, not-for-profit organization, or private sector service provider, personnel expenditures constitute the most significant class of operating expenditures. Historically, the Village has tightly controlled such expenditures, even prior to the recent economic downturn. The budget includes a 2% wage increase in 2012. Despite that, as indicated below, full-time salaries are actually down from 2011. Overall, total personnel costs across all funds are up slightly (1.89%) in 2012. This is due primarily to the Village’s portion of the Illinois Municipal Retirement Fund returning to its historic levels. In 2010, funding levels were reduced state-wide to assist local governments through the recession.

Comparison of Projected FY 2011 to Proposed FY 2012				
	Projected FY 2011	Proposed FY 2012	\$ Change	% inc/dec
Full Time	\$4,072,859	\$3,996,070	(\$76,789.00)	-1.89%
Part Time (Regular and other)	\$970,234	\$1,020,626	\$50,392.00	5.19%
Overtime (all categories)	\$421,123	\$447,575	\$26,452.00	6.28%
Separation Benefits	\$43,678	\$63,000	\$19,322.00	44.24%
Total Wages and Salaries	\$5,507,894	\$5,527,271	\$19,377.00	0.35%
IMRF and FICA	\$583,096	\$664,298	\$81,202.00	13.93%
Police and Fire Pension	\$661,462	\$686,813	\$25,351.00	3.83%
Health, Dental and Life Insurance	\$660,948	\$674,866	\$13,918.35	2.11%
Total Personnel Costs	\$7,413,400	\$7,553,248	\$139,848.35	1.89%

For the first time in 4 years there are no personnel reductions in the approved staffing plan. The staffing plan remains the same as in 2011 with the exception of the additional paid-on-call firefighters.

7. FY 2012 Major Operational Undertakings. The 2012 budget and work plan includes a number of non-routine operational objectives including the following:

- a. The training of a new class of paid-on-call firefighter recruits is in its nascent stages. Currently, 18 potential recruits have been identified and are being screened. Training will begin in mid-January and continue through the summer;
- b. A reorganization of the officer corps in the Department of Law Enforcement Services is being planned;
- c. The Department of Municipal Services and the Village Engineer's office will continue with the planning and design of the second underpass of the railroad right-of-way and the commuter platform replacement between Lawn and Wolf;
- d. The Department of Municipal Services, in conjunction with Urban Forest Management, is developing a plan for addressing the Emerald Ash Borer issue, in order to mitigate losses of healthy trees and extend their lives over an extended period.
- e. Also, in Law Enforcement, preparations will begin for the CALEA re-accreditation in 2013;
- f. Labor contract negotiations will be initiated (and hopefully completed) with MAP unit 456 (sergeants) and MAP unit 360 (patrol officers).
- g. A comprehensive review of the Village's personnel policies will be undertaken and required revisions recommended to the Village Board for adoption;
- h. Staff will continue to partner with the Village's Quasquicentennial Committee in bringing to realization the legacy gift to the Village that focuses on enhancements to the Tower Green;
- i. The Director of Community Development will begin discussions at the Village Board level about the implementation of the Downtown Plan;
- j. In conjunction with the Plan Commission, staff will begin the rezoning process of Village owned properties to the new municipal zoning classification;
- k. Senior Staff will continue in leadership roles on a host of intergovernmental agencies and groups including the West Suburban Chiefs of Police, the West Cook Transportation Committee, the Cook-DuPage Transportation Corridor

Committee, and the Intergovernmental Risk Management Agency, among others.

8. Ambitious Capital Program. Despite the troubled economic times, one could reasonably argue that the capital program for FY 2012 is the most ambitious ever undertaken by the Village. The only project in memory that rivals the water plant reconstruction for cost and impact are the series of connections to the Tunnel and Reservoir Plan (Deep Tunnel) undertaken over several years in the late 1980's and early 1990's.

- a. **Water Plant.** Certainly, the \$8+ million water plant reconstruction is the single most expensive project ever undertaken by the Village. This project replaces the cold water lime softening system utilized in Western Springs since the 1920's with a reverse osmosis treatment and softening plant that will produce pure water. It is the most advanced technology currently available for water production and will serve the Village for many decades to come. It may also present some unique opportunities. See Section 9.
- b. **North Woodland Avenue Reconstruction Project.** The north Woodland Avenue roadway and water main reconstruction project is also very significant at an estimated cost of \$1.6 million. The project will eliminate the most substandard street remaining in the Village, as well as, remove the longest remaining section of 4 inch water main left over from the construction of the original Western Springs water system more than a century ago. Various sections of combined sewer will also be repaired as required.
- c. **Other Capital.** The 2012 budget also contains a variety of miscellaneous proposed capital purchases in the Capital Improvement Fund at a total estimated cost of \$539,033. These are included in 36 line items spread through the departments funded by general operating revenues. The most significant of these are the replacement of a dump truck, the replacement of two SUV's, the replacement of two police squad cars and equipment, the purchase of \$60,000 in IT equipment, \$60,000 for downtown improvements, including the Village's portion of the Village Tower legacy gift, and \$30,000 for personal protective equipment for the new class of paid-on-call firefighters. Also included is \$20,000 to begin the replacement of the Village Tower windows over the next four years. A detailed list was provided with the draft budget.

Elsewhere in the budget there is additional capital for "narrow-banding" police and fire radios in the E-911 Fund in the amount of \$50,000. This expenditure is required because of the federal government's sale of radio frequencies to the

private sector to meet the ever increasing demand for radio based telecommunications. The sale, in effect, has “narrowed” the bands available to local government and requires that all of our radios be modified. Also included in the E-911 Fund is \$25,000 to continue the joint studies with LaGrange and LaGrange Park regarding possible consolidation of public safety dispatch functions.

The Recreation Fund also includes \$195,000 for capital expenditures at the Recreation Center and the Grand Avenue Community Center (GGAC). The most significant proposed expenditures include \$50,000 to finish the window replacement at GGAC and \$30,000 for the replacement of the playground surface at the Recreation Center. Included in this amount is also \$50,000 as a contingency for capital items and capital equipment for operating two of the Village’s largest and most utilized facilities, the latter of which is the Village’s oldest operating facility. GGAC was constructed in 1885, the year before the Village itself was organized.

9. Unique Strategic Opportunities on the Horizon. There are a couple of opportunities implicit in this document that may not be readily apparent. As “food for thought,” especially for Village Board members and Senior Staff, I would like to point to four potential opportunities. While the budgetary impact of these items is not always readily apparent, they are nonetheless potentially significant in terms of the Village Manager and Senior Staff’s time and effort. All of these have the potential to be major topics of consideration at the Board level in 2012 and beyond.

- a. It is becoming clearer that the LLC’s established by PNC Bank to control the ownership and development of the Timber Trails property are currently very motivated to sell the property. It is likely that any new owner or owners may desire to change the land plan that the Board, staff, Plan Commission, and others toiled over for many months in 2004 and 2005. Any such proposals could not only present opportunities looking to the future, but could also consume much time and effort in 2012.
- b. The collaborative efforts between Western Springs, LaGrange, and LaGrange Park in the public safety arena are starting to make progress. My sense is that the staff members involved are becoming, not only more comfortable with moving forward on a variety of fronts, but have developed a level of enthusiasm for doing so. All three Village Presidents have also been very supportive. An “indirect assist” is also being provided by Hinsdale and Clarendon Hills who are conducting a parallel process. It appears that they may be taking on some of the

potentially complicated legal issues that might arise from any attempts at public safety collaboration that extend beyond the formation of a dispatch center.

- c. As the Board is aware, there has been a study group formed to analyze the recreational and cultural facilities that are shared by the Village's Recreation Department and the Theatre of Western Springs. They appear to be on the verge of some long-term recommendations that could eventually have budgetary impacts for both organizations.
- d. While the expense associated with the reconstruction of the water plant is the single most glaring item in this year's budget, what might not be so apparent is the potential that a major reverse osmosis water facility in the Western suburbs, with surplus capacity 10 months of the year, might have. The economics of potable water in suburban Chicagoland is a very current topic with nearly every other community.

10. What is Not in the Budget/Future Financial Challenges. Thanks to the IEPA and the voters of Western Springs, the more expensive side of the capital program (roadways and the water plant) is currently well-funded. Similarly, the "rightsizing" has brought operating expenditures into line with reduced revenues. So, in terms of the operating budget and the major capital infrastructure budget, the Village is in a pretty solid financial condition, especially given all that has occurred in the last four years.

The biggest financial challenge currently facing the Village is funding the smaller capital items out of the Capital Improvements Fund (CIF). The CIF funds smaller capital projects related to buildings, vehicles, and equipment. The fund only generates approximately \$200,000 in revenue from property taxes and has been augmented in recent years by proceeds from a non-referendum bond issue passed in the early years of the Lynch Board. That bond issue; however, topped out the Village's ability to utilize that very specific kind of funding mechanism until 2017. The funds remaining from the bond issue in addition to the property taxes allow funding the CIF at about the \$500,000 level annually. Clearly, this is inadequate. Projects and purchases are being deferred year after year. This year, I was forced to defer the replacement of the street sweeper requested by the Director of Municipal Services despite the demonstrated need to do so. To cite another example, there has been a growing problem with the adequacy and condition of the electrical service at the Village Hall/Firehouse complex. The electrical system was not designed for the kind of demands placed on it today, and what was designed and still operating, is nearly 50 years old. Failures are increasingly common and often compromise service delivery. However, the replacement of the entire electrical system is very costly and really ought to be done in conjunction with whatever other building improvements are necessary.

These are only examples. Long term, there are a host of items of this nature. Consequently, in order to begin to address these issues, I am going to ask the Senior Staff, in conjunction with the Village Board committees, to develop a program for capital improvements focused on buildings, vehicles, and equipment needs through the end of the decade. Once the program is assembled and prioritized, we can begin to address possible funding mechanisms.

Given current demands on individuals likely to be integral to this process, I am not suggesting that we start work on this until the beginning of the third quarter (i.e. June 2012) and finish it by September 1, 2012 so that any immediate budgetary implications for 2013 can be included in the preparation of the FY 2013 plan. President Rodeghier and I will discuss the details of this process in the next few weeks.

Conclusion. I would like to thank all of those involved in the budget process including the President and Board of Trustees, and Senior Staff. Most especially, I would like to express my appreciation to the Director of Finance, Grace Turi and accountant, Cindy Boenzi, as well as, to Director of Administrative Services, Ingrid Velkme and Peggy Schuenke, the Communications Coordinator. Ingrid prepared the administrative budget, and Grace did the bulk of the work in conducting the process and assembling budget itself. Their work allowed me to focus on other issues throughout the autumn and to limit my involvement primarily to major operating and capital decisions and to this message. I would like to also thank Elaine Haeske for assistance in formatting the message and Peggy Schuenke for formatting the budget in various media.

Now the real work of implementing the FY 2012 budget and work plan begins in the operating departments.

Best wishes for a Happy Holiday Season,

Patrick Higgins
Village Manager

Village of Western Springs

BUDGET RECAPITULATION

FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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100—GENERAL FUND

Revenue

Property Taxes	\$3,750,424	\$3,712,009	\$3,918,632	4.49%
General Sales & Use Taxes	\$987,423	\$956,500	\$945,000	-4.30%
Income Taxes	\$997,975	\$1,012,301	\$999,000	0.10%
Utility Taxes	\$840,000	\$840,000	\$840,000	0.00%
Licenses & Permits	\$853,900	\$882,485	\$873,450	2.29%
Intergovernmental	\$306,400	\$303,780	\$313,780	2.41%
Grants	\$0	\$19,674	\$0	N/A
Charges for Services	\$396,350	\$469,986	\$567,600	43.21%
Fines	\$250,000	\$264,500	\$260,500	4.20%
Interest Income	\$24,900	\$18,185	\$5,925	-76.20%
Rentals	\$281,841	\$281,841	\$294,205	4.39%
Transfer From E-911 Fund	\$50,000	\$50,000	\$50,000	0.00%
Transfer From Special Purpose Reserve Fund	\$25,000	\$25,000	\$63,000	152.00%
Miscellaneous Revenue	\$18,900	\$123,994	\$18,000	-4.76%

Total General Fund Revenue	\$8,783,113	\$8,960,255	\$9,149,092	4.17%
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Expenditures

1101100 Board of Trustees	\$135,839	\$125,474	\$117,515	-13.49%
1201100 Administration	\$897,087	\$879,550	\$917,278	2.25%
1202100 Legal	\$247,400	\$174,938	\$249,000	0.65%
1203100 Management Services	\$359,518	\$348,382	\$349,611	-2.76%
1204100 Communications	\$122,359	\$124,266	\$133,118	8.79%
Subtotal - General Government	<u>\$1,762,203</u>	<u>\$1,652,610</u>	<u>\$1,766,522</u>	0.25%
2101100 Finance	\$385,073	\$378,196	\$396,958	3.09%
Subtotal - Financial Administration	<u>\$385,073</u>	<u>\$378,196</u>	<u>\$396,958</u>	3.09%
3101100 Administration	\$1,295,391	\$1,274,997	\$1,169,584	-9.71%
3102100 Patrol Services	\$1,297,811	\$1,415,744	\$1,233,925	-4.92%
3103100 Criminal Investigations	\$317,491	\$222,469	\$446,618	40.67%
3104100 Crime Prevention/Youth	\$172,877	\$179,958	\$180,340	4.32%
3105100 Communication/Info Mgmt	\$301,690	\$307,421	\$304,088	0.79%
3106100 Parking Enf/Ord Control	\$79,454	\$76,824	\$80,828	1.73%
Subtotal - Law Enforcement Services	<u>\$3,464,714</u>	<u>\$3,477,413</u>	<u>\$3,415,383</u>	-1.42%
4101100 Administration	\$152,528	\$115,610	\$119,590	-21.59%
4102100 R-O-W Maintenance	\$457,684	\$434,062	\$456,299	-0.30%
4103100 Vehicle/Equip Maintenance	\$368,809	\$347,490	\$345,799	-6.24%
4104100 Properties	\$176,047	\$176,198	\$183,861	4.44%
4105100 Forestry	\$341,514	\$334,402	\$400,420	17.25%
Subtotal - Municipal Services	<u>\$1,496,581</u>	<u>\$1,407,762</u>	<u>\$1,505,969</u>	0.63%

Village of Western Springs

BUDGET RECAPITULATION

FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE <small>Budget to Budget</small>
5101100 Administration	\$337,532	\$329,860	\$343,965	1.91%
5102100 Fire Suppression	\$243,272	\$248,140	\$252,181	3.66%
5103100 Emergency Medical Services	\$629,761	\$634,761	\$649,492	3.13%
5104100 Training & Public Education	\$123,595	\$133,346	\$196,505	58.99%
5105100 Fire Prevention	\$84,572	\$71,516	\$78,589	-7.07%
5106100 ESDA	\$10,981	\$7,075	\$7,075	-35.57%
Subtotal - Fire & Emergency Services	<u>\$1,429,712</u>	<u>\$1,424,698</u>	<u>\$1,527,807</u>	6.86%
5201100 Community Development	\$375,083	\$372,659	\$367,408	-2.05%
Subtotal - Community Development	<u>\$375,083</u>	<u>\$372,659</u>	<u>\$367,408</u>	-2.05%
Total General Fund Expenditures	<u>\$8,913,367</u>	<u>\$8,713,338</u>	<u>\$8,980,047</u>	0.75%
Excess of Revenue (deficiency) over expenditures	(\$130,254)	\$246,917	\$169,045	
Fund Balance @ 12/31/2010	<u>\$2,398,205</u>	<u>\$2,398,205</u>		
Projected Fund Balance @ 12/31/2011	<u>\$2,267,951</u>	<u>\$2,645,122</u>	<u>\$2,645,122</u>	
Projected Fund Balance @ 12/31/2012			<u>\$2,814,167</u>	
210—RECREATION FUND				
Revenue				
Property Taxes	\$379,400	\$381,444	\$369,337	-2.65%
Charges for Services	\$924,300	\$956,433	\$1,017,300	10.06%
Interest Income	\$700	\$250	\$700	0.00%
Donations	\$1,000	\$100	\$1,000	0.00%
Rentals	\$200,900	\$197,606	\$199,000	-0.95%
Total Recreation Fund Revenue	<u>\$1,506,300</u>	<u>\$1,535,833</u>	<u>\$1,587,337</u>	5.38%
Expenditures				
6601210 Administration	\$343,694	\$330,167	\$339,032	-1.36%
Transfer to Special Purpose Reserve Fund	\$46,393	\$46,393	\$46,393	0.00%
6602210 Recreation Services	\$636,073	\$661,604	\$688,202	8.20%
6603210 Building Services	\$200,320	\$181,137	\$229,873	14.75%
6605210 Grand Avenue Community Center	\$261,988	\$259,313	\$274,839	4.91%
Total Recreation Fund Expenditures	<u>\$1,488,468</u>	<u>\$1,478,614</u>	<u>\$1,578,339</u>	6.04%
Excess of Revenue (deficiency) over expenditures	\$17,832	\$57,219	\$8,998	
Fund Balance @ 12/31/2010	<u>\$237,527</u>	<u>\$237,527</u>		
Projected Fund Balance @ 12/31/2011	<u>\$255,359</u>	<u>\$294,746</u>	<u>\$294,746</u>	
Projected Fund Balance @ 12/31/2012			<u>\$303,744</u>	

Village of Western Springs
BUDGET RECAPITULATION
FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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310—CAPITAL IMPROVEMENT FUND

Revenue

Property Taxes	\$195,155	\$198,175	\$207,000	6.07%
Intergovernmental Revenue	\$1,370,000	\$1,257,547	\$0	-100.00%
Interest Income	\$21,375	\$20,062	\$7,200	-66.32%
Proceeds from Sale of Assets	\$15,000	\$105,461	\$15,000	0.00%
Miscellaneous Revenue	\$10,000	\$0	\$10,000	0.00%

Total Capital Improvement Fund Revenue	\$1,611,530	\$1,581,245	\$239,200	-85.157%
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Expenditure

1201310 Administration	\$1,000	\$1,000	\$1,000	0.00%
Transfer to Debt Service Fund	\$63,894	\$63,894	\$63,773	-0.19%
1203310 Management Services	\$75,000	\$75,000	\$60,000	-20.00%
2101310 Finance Administration	\$3,000	\$1,000	\$3,000	0.00%
3101310 Police Administration	\$26,800	\$26,800	\$24,500	-8.58%
3102310 Patrol Services	\$88,000	\$88,000	\$103,500	17.61%
3103310 Criminal Investigations	\$1,000	\$1,000	\$0	-100.00%
4101310 Municipal Services	\$7,500	\$7,500	\$0	-100.00%
4103310 Vehicle/Equipment	\$52,305	\$52,305	\$56,760	8.52%
4104310 Municipal Properties	\$2,067,782	\$1,681,022	\$142,000	-93.13%
4105310 Forestry	\$2,500	\$3,350	\$3,000	20.00%
5101310 Fire Administration	\$31,500	\$31,500	\$31,500	0.00%
5102310 Fire Suppression	\$50,000	\$50,000	\$45,000	-10.00%
5103310 Emergency Medical Services	\$1,500	\$1,500	\$5,000	233.33%
5201310 Community Development	\$0	\$1,884	\$0	N/A

Total Capital Improvement Fund Expenditures	\$2,471,781	\$2,085,755	\$539,033	-78.193%
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Excess of Revenue (deficiency) over expenditures	(\$860,251)	(\$504,510)	(\$299,833)	
Fund Balance @ 12/31/2010	\$2,374,432	\$2,374,432		
Projected Fund Balance @ 12/31/2011	\$1,514,181	\$1,869,922	\$1,869,922	

Projected Fund Balance @ 12/31/2012			\$1,570,089	
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Village of Western Springs
BUDGET RECAPITULATION
FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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320—PUBLIC BENEFIT FUND

Revenue

Property Taxes	\$1,000	\$1,000	\$1,000	0.00%
Interest Income	\$6,210	\$13,000	\$5,510	-11.27%

Total Public Benefit Fund Revenue	\$7,210	\$14,000	\$6,510	-9.709%
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Expenditure

2401320 Public Benefit	\$0	\$0	\$0	N/A
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Total Public Benefit Fund Expenditures	\$0	\$0	\$0	N/A
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Excess of Revenue (deficiency) over expenditures	\$7,210	\$14,000	\$6,510	
Fund Balance @ 12/31/2010	\$58,523	\$58,523		
Projected Fund Balance @ 12/31/2011	\$65,733	\$72,523	\$72,523	
Projected Fund Balance @ 12/31/2012			\$79,033	

360—CBD PARKING FUND

Revenue

Permits	\$0	\$16,601	\$16,500	N/A
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Total CBD Parking Fund Revenue	\$0	\$16,601	\$16,500	N/A
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Expenditure

4501360 Public Parking	\$1,700	\$1,624	\$1,700	0.00%
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Total CBD Fund Expenditures	\$1,700	\$1,624	\$1,700	0.00%
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Excess of Revenue (deficiency) over expenditures	(\$1,700)	\$14,977	\$14,800	
Fund Balance @ 12/31/2010	(\$29,839)	(\$29,839)		
Projected Fund Balance @ 12/31/2011	(\$31,539)	(\$14,862)	(\$14,862)	
Projected Fund Balance @ 12/31/2012			(\$62)	

Village of Western Springs
BUDGET RECAPITULATION
FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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370—MOTOR FUEL TAX FUND

Revenue

Utility Taxes	\$360,300	\$360,300	\$360,300	0.00%
MFT Distribution	\$319,820	\$369,500	\$296,709	-7.23%
Interest income	\$11,500	\$8,000	\$1,050	-90.87%
Grants	\$0	\$0	\$0	N/A

Total MFT Fund Revenue	\$691,620	\$737,800	\$658,059	-4.85%
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Expenditures

4102370 R-O-W Maintenance	\$564,500	\$195,851	\$408,160	-27.70%
Transfer to Debt Service Fund	\$369,110	\$369,110	\$369,830	0.20%

Total MFT Fund Expenditures	\$933,610	\$564,961	\$777,990	-16.67%
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Excess of Revenue (deficiency) over expenditures	(\$241,990)	\$172,839	(\$119,931)	
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Fund Balance @ 12/31/2010	\$868,150	\$868,150		
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Projected Fund Balance @ 12/31/2011	\$626,160	\$1,040,989	\$1,040,989	
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Projected Fund Balance @ 12/31/2012			\$921,058	
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375—ROADWAY CONSTRUCTION FUND

Revenue

General Property Tax	\$7,395	\$7,565	\$3,498	-52.70%
Interest Income	\$5,050	\$5,050	\$15,050	198.02%
Bond Proceeds	\$0	\$0	\$3,250,000	N/A
Miscellaneous	\$0	\$0	\$0	N/A

Total Roadway Construction Fund Revenue	\$12,445	\$12,615	\$3,268,548	N/A
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Expenditures

4102375 Roadway Construction	\$580,000	\$484,335	\$1,714,909	195.67%
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Total Roadway Construction Fund Expenditures	\$580,000	\$484,335	\$1,714,909	N/A
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Excess of Revenue (deficiency) over expenditures	(\$567,555)	(\$471,720)	\$1,553,639	
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Fund Balance @ 12/31/2010	\$532,829	\$532,829		
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Projected Fund Balance @ 12/31/2011	(\$34,726)	\$61,109	\$61,109	
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Projected Fund Balance @ 12/31/2012			\$1,614,748	
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Village of Western Springs
BUDGET RECAPITULATION
FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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380—ROW/GRANT FUND

Grants	\$0	\$0	\$0	N/A
Transfer from Special Purpose Reserve Fund	\$0	\$0	\$0	N/A

Total ROW/GRANT Fund Revenue	\$0	\$0	\$0	N/A
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Expenditures

4102280 ROW/GRANT	\$61,660	\$80,952	\$0	N/A
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Total ROW/GRANT Fund Expenditures	\$61,660	\$80,952	\$0	N/A
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Excess of Revenue (deficiency) over expenditures	(\$61,660)	(\$80,952)	\$0	
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Fund Balance @ 12/31/2010	\$0	\$0		
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Projected Fund Balance @ 12/31/2011	(\$61,660)	(\$80,952)	(\$80,952)	
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Projected Fund Balance @ 12/31/2012			(\$80,952)	
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410—DEBT SERVICE FUND

Revenue

Property Taxes	\$752,998	\$752,998	\$773,510	2.72%
Interest Income	\$50	\$138	\$117	134.00%
Transfer From Motor Fuel Tax Fund	\$369,110	\$369,110	\$369,830	0.20%
Transfer From Capital Improvement Fund	\$63,894	\$63,894	\$63,773	-0.19%

Total Debt Service Fund Revenue	\$1,186,052	\$1,186,140	\$1,207,230	1.79%
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Expenditures

2301410 General Obligation Debt	\$1,138,859	\$1,138,859	\$1,285,839	12.91%
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Total Debt Service Fund Expenditures	\$1,138,859	\$1,138,859	\$1,285,839	12.91%
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Excess of Revenue (deficiency) over expenditures	\$47,193	\$47,281	(\$78,609)	
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Fund Balance @ 12/31/2010	\$130,429	\$130,429		
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Projected Fund Balance @ 12/31/2011	\$177,622	\$177,710	\$177,710	
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Projected Fund Balance @ 12/31/2012			\$99,101	
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Village of Western Springs

BUDGET RECAPITULATION

FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE <small>Budget to Budget</small>
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510/515—WATER/SEWER FUND

Revenue

Property Taxes	\$157,177	\$157,177	\$100,417	-36.11%
Charges/User Fees	\$2,924,500	\$2,924,500	\$3,013,250	3.03%
Interest Income	\$2,500	\$2,500	\$1,000	-60.00%
Miscellaneous Revenue	\$0	\$22,673	\$0	N/A
IEPA Loan—Water Plant	\$8,000,000	\$581,345	\$8,352,000	4.40%

Total Water/Sewer Fund Revenue	\$11,084,177	\$3,688,195	\$11,466,667	3.451%
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Expenditures

2501510 Bond & Interest	\$490,305	\$490,305	\$472,635	-3.60%
4301510 Administration	\$346,905	\$300,885	\$295,185	-14.91%
4302510 Water Production	\$1,045,686	\$1,058,474	\$871,026	-16.70%
4303510 Water Distribution	\$392,205	\$319,448	\$779,078	98.64%
4304510 Water Meter Reading	\$94,771	\$94,674	\$97,082	2.44%
4306510 Water Plant R/O	\$8,031,000	\$235,100	\$8,352,000	4.00%
2502515 Sewer Bond & Interest	\$55,643	\$55,643	\$55,643	0.00%
4401515 Administration	\$263,494	\$222,167	\$217,511	-17.45%
4402515 Sewer Maintenance	\$396,033	\$350,718	\$418,203	5.60%

Total Water/Sewer Fund Expenditures	\$11,116,042	\$3,127,414	\$11,558,363	3.979%
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Excess of Revenue (deficiency) over expenditures	(\$31,865)	\$560,781	(\$91,696)	
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590—BURLINGTON NORTHERN FUND

Revenue

Property Taxes	\$8,023	\$8,023	\$5,370	-33.07%
Intergovernmental Revenue	\$300,000	\$0	\$276,000	-8.00%
Charges for Services	\$164,000	\$164,000	\$164,000	0.00%
Interest Income	\$0	\$0	\$0	N/A
Rental	\$3,000	\$3,000	\$3,000	0.00%
Transfer from Special Purpose Reserve Fund	\$0	\$0	\$30,000	N/A

Total Burlington Northern Fund Revenue	\$475,023	\$175,023	\$478,370	0.70%
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Expenditures

4201590 Accounting/Collections	\$18,115	\$17,972	\$18,550	2.40%
4202590 B/N Municipal Services	\$470,203	\$145,822	\$459,307	-2.32%

Total Burlington Northern Fund Expenditures	\$488,318	\$163,794	\$477,857	-2.14%
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Excess of Revenue (deficiency) over expenditures	(\$13,295)	\$11,230	\$513	
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Village of Western Springs
BUDGET RECAPITULATION
FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE Budget to Budget
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595—E-911 FUND

Revenue

Utility Taxes	\$138,000	\$138,000	\$138,000	0.00%
Interest Income	\$125	\$30	\$30	-76.00%

Total E 911 Fund Revenue	\$138,125	\$138,030	\$138,030	-0.07%
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Expenditures

3111595 E-911 Operation	\$150,378	\$152,753	\$183,056	21.73%
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Total E 911 Fund Expenditures	\$150,378	\$152,753	\$183,056	21.73%
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Excess of Revenue (deficiency) over expenditures	(\$12,253)	(\$14,723)	(\$45,026)	
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640—SPECIAL PURPOSE RESERVE FUND

Revenue

Interest Income	\$600	\$600	\$600	N/A
Transfer from Recreation Fund	\$46,393	\$46,393	\$46,393	0.00%

Total Special Purpose Reserve Fund Revenue	\$46,993	\$46,993	\$46,993	N/A
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Expenditures

Transfer To General Fund	\$25,000	\$25,000	\$63,000	152.00%
Transfer to Capital Improvement Fund	\$0	\$0	\$0	N/A
Transfer to ROW/Grant Fund	\$0	\$0	\$0	N/A
Transfer to MFT Fund	\$0	\$0	\$0	N/A
Transfer to Burlington Northern Fund	\$0	\$0	\$30,000	N/A

Total Special Purpose Reserve Fund Expenditures	\$25,000	\$25,000	\$93,000	N/A
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Excess of Revenue (deficiency) over expenditures	\$21,993	\$21,993	(\$46,007)	
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Fund Balance @ 12/31/2010	\$861,012	\$861,012		
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Projected Fund Balance @ 12/31/2011	\$883,005	\$883,005	\$883,005	
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Projected Fund Balance @ 12/31/2012			\$836,998	
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Village of Western Springs

BUDGET RECAPITULATION

FY 2012

	FY 2011 AMENDED BUDGET	FY 2011 ESTIMATED ACTUAL	APPROVED FY 2012 BUDGET	PERCENT CHANGE <small>Budget to Budget</small>
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660—POLICE PENSION FUND

Revenue

Village Contributions—Property Tax	\$659,962	\$659,962	\$682,313	3.39%
State Replacement Tax	\$12,000	\$12,000	\$12,000	0.00%
Interest Income	\$691,510	\$369,886	\$691,510	0.00%
Employee Contributions	\$165,000	\$165,000	\$170,000	3.39%

Total Police Pension Fund Revenue	\$1,528,472	\$1,206,848	\$1,555,823	1.79%
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Expenditures

Police Pension Benefits	\$1,069,828	\$1,039,828	\$1,096,599	2.50%
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Total Police Pension Fund Expenditures	\$1,069,828	\$1,039,828	\$1,096,599	2.50%
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Excess of Revenue (deficiency) over expenditures	\$458,644	\$167,020	\$459,224	
Fund Balance @ 12/31/2010	\$11,112,182	\$11,112,182		
Projected Fund Balance @ 12/31/2011	\$11,570,826	\$11,279,202	\$11,279,202	
Projected Fund Balance @ 12/31/2012			\$11,738,426	

670—FIRE PENSION FUND

Revenue

Village Contributions—Property Tax	\$3,025	\$3,025	\$6,025	99.17%
Interest Income	\$3,300	\$3,300	\$2,300	-30.30%

Total Fire Pension Fund Revenue	\$6,325	\$6,325	\$8,325	31.62%
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Expenditures

Fire Pension Benefits	\$35,636	\$35,636	\$35,634	-0.01%
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Total Fire Pension Fund Expenditures	\$35,636	\$35,636	\$35,634	-0.01%
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Excess of Revenue (deficiency) over expenditures	(\$29,311)	(\$29,311)	(\$27,309)	
Fund Balance @ 12/31/2010	\$367,295	\$367,295		
Projected Fund Balance @ 12/31/2011	\$337,984	\$337,984	\$337,984	
Projected Fund Balance @ 12/31/2012			\$310,675	

Village of Western Springs
FUND BALANCES - SOURCES/USES
FY 2012

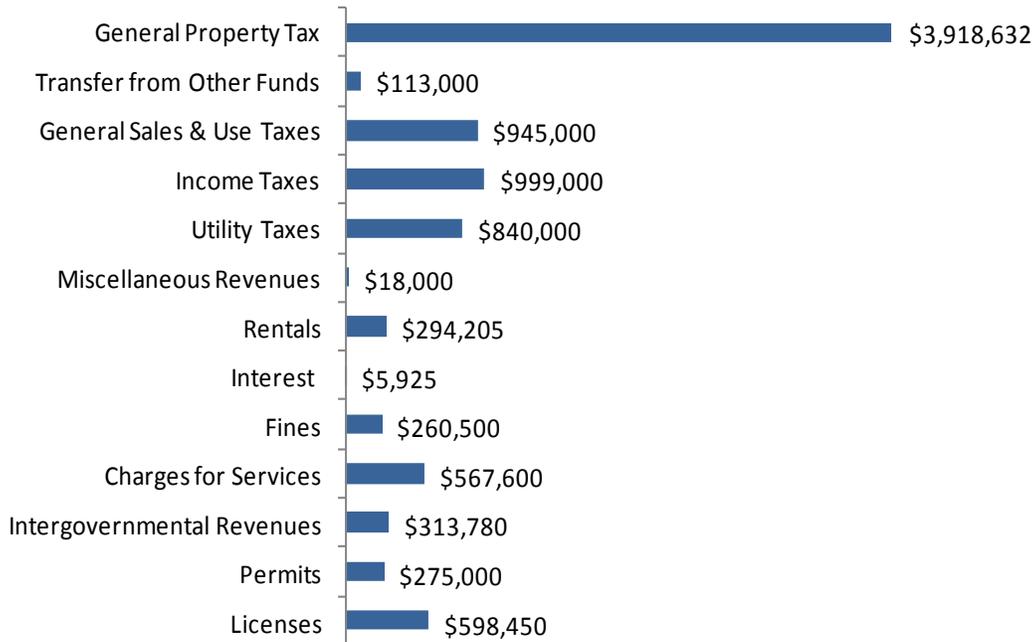
OPERATING FUNDS	Revenue	Expenditures	Impact on the Budget Surplus
General	\$9,149,092	(\$8,980,047)	\$169,045
Recreation	1,587,337	(1,578,339)	8,998
Debt Service	1,207,230	(1,285,839)	(78,609)
Special Purpose	46,993	(93,000)	(46,007)
Emergency 911	138,030	(183,056)	(45,026)
Subtotal	12,128,682	(12,120,281)	8,401
CAPITAL FUNDS			
Motor Fuel Tax	658,059	(777,990)	(119,931)
Roadway Construction	3,268,548	(1,714,909)	1,553,639
Capital Improvement	239,200	(539,033)	(299,833)
Water and Sewerage	11,466,667	(11,558,363)	(91,696)
Public Benefit	6,510	0	6,510
Burlington Northern Commuter Parking	478,370	(477,857)	513
ROW/Grants	-	0	0
CBD Parking	16,500	(1,700)	14,800
Subtotal	16,133,854	(15,069,852)	1,064,002
PENSION FUNDS			
Police Pension	1,555,823	(1,096,599)	459,224
Fire Pension	8,325	(35,634)	(27,309)
Subtotal	1,564,148	(1,132,233)	431,915
Total	\$29,826,684	(\$28,322,366)	\$1,504,318

Village of Western Springs

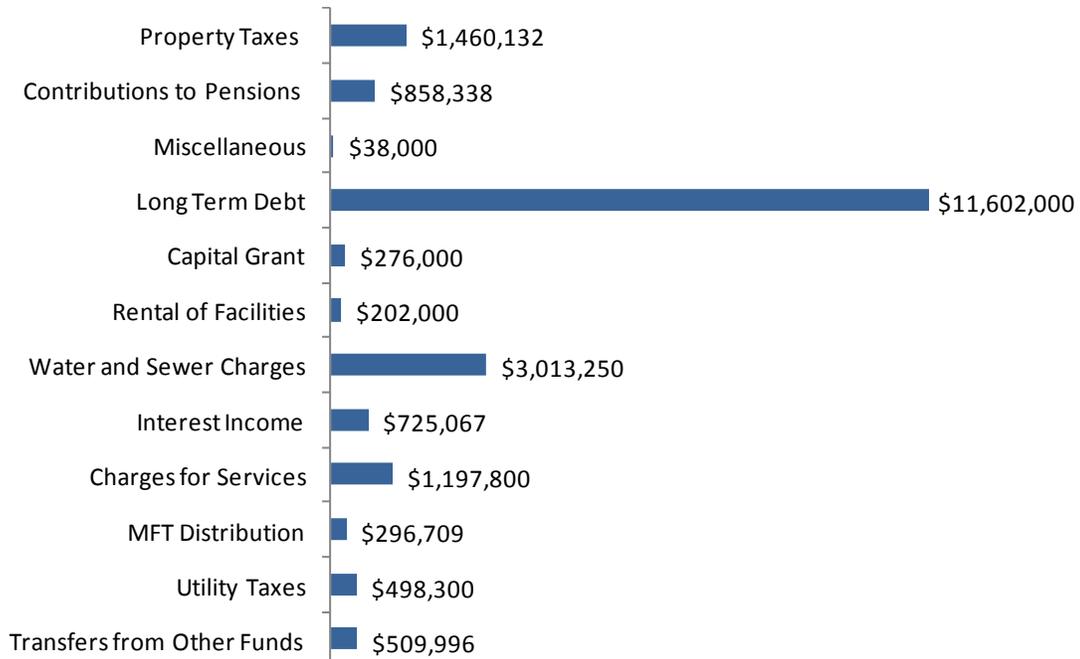
REVENUE ALLOCATION

FY 2012

General Fund Revenue



All Other Funds



Village of Western Springs
2011 PROPERTY TAX LEVY SUMMARY
FY 2012 BUDGET

TAXING AUTHORITY	TOTAL LEVY
Corporate	\$978,509
Refuse Disposal	126,738
Street & Bridge	277,240
Fire Protection	304,452
Police Protection	265,253
Civil Defense	2,894
Auditing	23,975
Liability Insurance	238,735
Street Lighting	119,265
Crossing Guards	27,790
Ambulance Service	421,191
Forestry	126,212
TOTAL CORPORATE FUND LEVY	\$2,912,254
 OTHER PROPERTY TAX SUPPORTED FUNDS	
Capital Improvement	\$200,000
Police Pension	680,813
Fire Pension	6,000
IMRF	386,834
Recreation	204,001
Recreation for Handicapped - SEASPAR	123,102
Debt Service	849,235
 Total Other Property Tax Supported Funds	 \$2,449,985
 TOTAL PROPERTY TAX LEVY	 \$5,362,239
 THOMAS FORD MEMORIAL LIBRARY TAX LEVY	
Library Operation	\$886,180
Liability Insurance/Worker's Compensation	9,400
Library Building & Sites	156,260
IMRF	74,800
 Subtotal	 \$1,126,640
 TOTAL THOMAS FORD MEMORIAL LIBRARY LEVY	 \$1,126,640
 COMBINED VILLAGE AND LIBRARY LEVY	 \$6,488,879

Village of Western Springs

PROPERTY TAX RATES

FY 2012

(Rate is expressed in dollars per \$100 in Equalized Assessed Valuation)

	2008 LEVY ACTUAL		2009 LEVY ACTUAL	
Equalized Assessed Valuation (EAV)		\$732,054,437		\$776,554,231
Percent Change in EAV		17.22%		6.08%
Village Tax Receipts per \$1 M in EAV		\$6,116		\$6,297
Percent Change in Tax Receipts		-8.95%		2.97%
VILLAGE OF WESTERN SPRINGS	Tax Rate	Gross Taxes	Tax Rate	Gross Taxes
Corporate Levy	0.1049	\$768,072	0.1011	\$789,646
Garbage	0.0168	\$123,047	0.0157	\$123,047
IMRF/FICA	0.0832	\$609,171	0.0760	\$594,177
Street & Bridges	0.0368	\$269,165	0.0345	\$269,165
Public Benefit	0.0000	\$0	0.0000	\$0
Fire Protection	0.0404	\$295,583	0.0378	\$295,583
Police Protection	0.0352	\$257,527	0.0330	\$257,527
Civil Defense	0.0004	\$2,810	0.0004	\$2,811
Auditing	0.0032	\$23,277	0.0030	\$23,277
Liability Insurance	0.0191	\$139,790	0.0179	\$139,790
Street Lighting	0.0158	\$115,792	0.0148	\$115,792
Crossing Guards	0.0037	\$26,981	0.0035	\$26,981
Ambulance	0.0559	\$408,922	0.0523	\$408,922
Forestry	0.0167	\$122,536	0.0157	\$122,536
Subtotal	0.4320	\$3,162,673	0.4056	\$3,169,254
Debt Service	0.0375	\$274,418	0.0864	\$675,366
Subtotal	0.0375	\$274,418	0.0864	\$675,366
Police Pension	0.0732	\$535,993	0.0755	\$589,592
Fire Pension	0.0004	\$2,852	0.0000	\$0
Subtotal	0.0736	\$538,845	0.0755	\$589,592
Recreation	0.0257	\$188,002	0.0241	\$188,001
Handicapped Fund	0.0171	\$125,000	0.0141	\$109,796
Subtotal	0.0428	\$313,002	0.0381	\$297,797
Capital Improvement	0.0257	\$188,155	0.0241	\$188,155
Subtotal	0.0257	\$188,155	0.0241	\$188,155
TOTAL VILLAGE TAXES	0.6116	\$4,477,093	0.6297	\$4,920,164
THOMAS FORD LIBRARY				
Library Operations	0.1104	\$808,188	0.1017	\$794,414
Liability Insurance	0.0012	\$8,784	0.0012	\$9,318
Library Building and Sites	0.0168	\$122,985	0.0188	\$146,768
Debt Service	0.0000	\$0	0.0000	\$0
IMRF	0.0127	\$92,970	0.0133	\$104,058
Subtotal	0.1411	\$1,032,927	0.1350	\$1,054,558
TOTAL VILLAGE AND LIBRARY	0.7527	\$5,510,020	0.7647	\$5,974,722

Village of Western Springs

PROPERTY TAX RATES

FY 2012

(Rate is expressed in dollars per \$100 in Equalized Assessed Valuation)

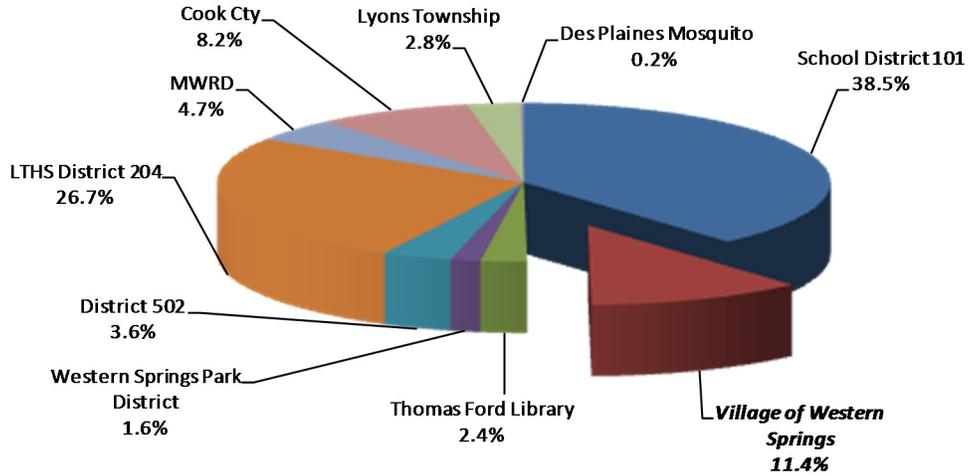
	2010 LEVY ACTUAL		2011 LEVY ESTIMATED	
Equalized Assessed Valuation (EAV)		\$781,304,276		\$804,743,404
Percent Change in EAV		0.61%		3.00%
Village Tax Receipts per \$1 M in EAV		\$6,580		\$6,827
Percentage Change in Tax Receipts		4.485%		3.752%
VILLAGE OF WESTERN SPRINGS				
	Tax Rate	Gross Taxes	Tax Rate	Gross Taxes
Corporate Levy	0.1211	\$945,843	0.1216	\$978,509
Garbage	0.0162	\$126,738	0.0162	\$126,738
IMRF	0.0445	\$347,690	0.0495	\$386,834
Street & Bridges	0.0355	\$277,240	0.0355	\$277,240
Public Benefit	0.0000	\$0	0.0000	\$0
Fire Protection	0.0390	\$304,452	0.0390	\$304,452
Police Protection	0.0340	\$265,253	0.0340	\$265,253
Civil Defense	0.0004	\$2,894	0.0004	\$2,894
Auditing	0.0031	\$23,975	0.0031	\$23,975
Liability Insurance	0.0288	\$224,644	0.0306	\$238,735
Street Lighting	0.0153	\$119,265	0.0153	\$119,265
Crossing Guards	0.0036	\$27,790	0.0036	\$27,790
Ambulance	0.0539	\$421,191	0.0539	\$421,191
Forestry	0.0162	\$126,212	0.0162	\$126,212
Subtotal	0.4113	\$3,213,187	0.4186	\$3,299,088
Debt Service	0.0945	\$737,998	0.1087	\$849,235
Subtotal	0.0945	\$737,998	0.1087	\$849,235
Police Pension	0.0868	\$678,216	0.0871	\$680,813
Fire Pension	0.0004	\$3,090	0.0008	\$6,000
Subtotal	0.0872	\$681,306	0.0879	\$686,813
Recreation	0.0248	\$193,641	0.0261	\$204,001
Handicapped Fund	0.0155	\$120,918	0.0158	\$123,102
Subtotal	0.0403	\$314,559	0.0419	\$327,103
Capital Improvement	0.0248	\$193,800	0.0256	\$200,000
Subtotal	0.0248	\$193,800	0.0256	\$200,000
TOTAL VILLAGE TAXES	0.6580	\$5,140,850	0.6827	\$5,362,239
THOMAS FORD LIBRARY				
Library Operations	0.1112	\$868,468	0.1134	\$886,180
Liability Insurance	0.0014	\$10,815	0.0012	\$9,400
Library Building and Sites	0.0200	\$156,261	0.0200	\$156,260
Debt Service	0.0000	\$0	0.0000	\$0
IMRF	0.0082	\$63,860	0.0096	\$74,800
Subtotal	0.1407	\$1,099,404	0.1442	\$1,126,640
TOTAL VILLAGE AND LIBRARY	0.7987	\$6,240,254	0.8269	\$6,488,879

Village of Western Springs

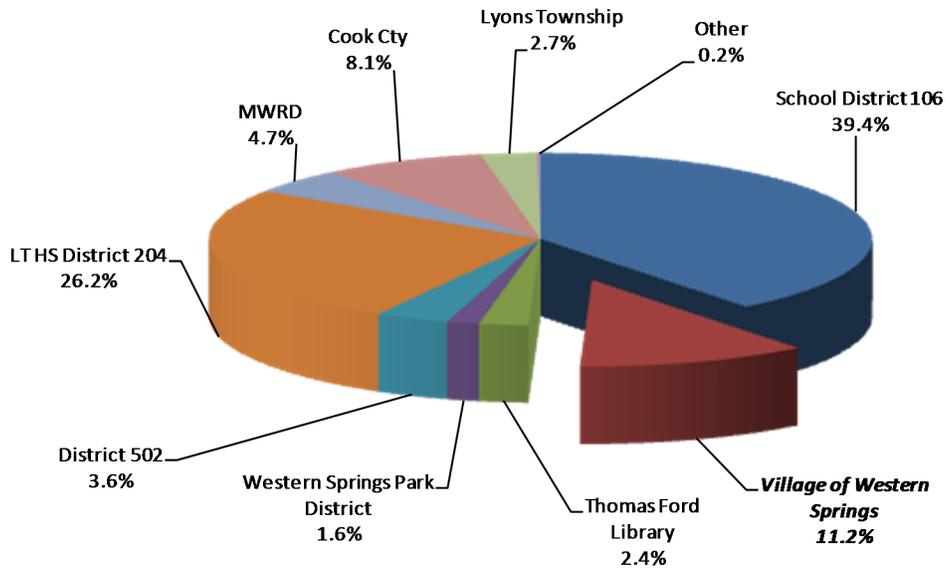
PROPERTY TAX ALLOCATION CHARTS (2010 tax rates)

FY 2012

INCLUDES DISTRICT 101



INCLUDES DISTRICT 106



Village of Western Springs

BUDGET REVENUES

FY 2012

ACCOUNT TITLE	ACTUAL REVENUE FY 2010	AMENDED BUDGET FY 2011	ESTIMATED ACTUAL FY 2011	PROPOSED BUDGET FY 2012
100 - GENERAL FUND				
General Property Tax	\$3,493,730	\$3,750,424	\$3,712,009	\$3,918,632
General Sales & Use Taxes	\$909,078	\$987,423	\$942,883	\$945,000
Income Taxes	\$1,013,884	\$997,975	\$1,013,245	\$999,000
Utility Taxes	\$863,054	\$840,000	\$840,000	\$840,000
Total Tax Revenue	\$6,279,746	\$6,575,822	\$6,508,137	\$6,702,632
Licenses	\$558,163	\$578,900	\$604,446	\$598,450
Permits	\$389,181	\$275,000	\$393,920	\$275,000
Total Licenses & Permits	\$947,344	\$853,900	\$998,366	\$873,450
Intergovernmental Revenues	\$298,011	\$306,400	\$315,465	\$313,780
General Government Services	\$99,879	\$132,500	\$170,360	\$178,100
Law Enforcement Services	\$65,493	\$58,850	\$72,634	\$163,500
Fire and EMS Services	\$147,909	\$150,000	\$167,575	\$155,000
Inspectional Services	\$87,599	\$50,000	\$80,720	\$60,000
Public Works Services	\$11,595	\$5,000	\$44,355	\$11,000
Total Charges for Services	\$412,476	\$396,350	\$535,645	\$567,600
Grants	\$111,555	0	\$19,674	0
Fines	\$268,495	\$250,000	\$277,456	\$260,500
Interest Income	\$27,347	\$24,900	\$16,898	\$5,925
Rentals	\$261,075	\$281,841	\$286,796	\$294,205
Miscellaneous Revenues	\$53,365	\$18,900	\$123,994	\$18,000
Transfer from E-911	\$50,000	\$50,000	\$50,000	\$50,000
Transfer from Special Purpose Reserve Fund	\$25,000	\$25,000	\$25,000	\$63,000
General Fund	\$8,684,413	\$8,733,113	\$9,157,432	\$9,149,092
210 - RECREATION FUND				
General Property Tax	\$356,973	\$379,400	\$381,444	\$369,337
Charges for Services	\$871,955	\$924,300	\$956,433	\$1,017,300
Interest Income	\$354	\$700	\$250	\$700
Miscellaneous	\$5,603	\$0	\$0	\$0
Donations	\$100	\$1,000	\$100	\$1,000
Rentals	\$202,712	\$200,900	\$197,606	\$199,000
Recreation Fund	\$1,437,697	\$1,506,300	\$1,535,833	\$1,587,337

Village of Western Springs

BUDGET REVENUES FY 2012

ACCOUNT TITLE	ACTUAL REVENUE FY 2010	AMENDED BUDGET FY 2011	ESTIMATED ACTUAL FY 2011	PROPOSED BUDGET FY 2012
310 - CAPITAL IMPROVEMENT FUND				
General Property Tax	\$184,221	\$195,155	\$198,175	\$207,000
Intergovernmental Revenues	\$939,053	\$1,370,000	\$1,257,547	\$0
Interest Income	\$30,139	\$21,375	\$20,062	\$7,200
Proceeds from Gen of Gen Fixed Assets	\$6,852	\$15,000	\$105,461	\$15,000
Miscellaneous Revenue	\$10,589	\$10,000	\$0	\$10,000
Capital Improvement Fund	\$1,170,854	\$1,611,530	\$1,581,245	\$239,200
320 - PUBLIC BENEFIT FUND				
General Property Tax	\$45,006	\$1,000	\$1,000	\$1,000
Interest	\$8,903	\$6,210	\$13,000	\$5,510
Public Benefit Fund	\$53,909	\$7,210	\$14,000	\$6,510
360 - CBD PARKING				
Capital Grant	\$0	\$0	\$0	\$0
Permits	\$9,801	\$16,500	\$16,500	\$16,500
CBD Parking	\$9,801	\$16,500	\$16,500	\$16,500
370 - MOTOR FUEL TAX FUND				
Utility Tax Revenue	\$267,387	\$360,300	\$360,300	\$360,300
MFT Distributions	\$371,471	\$319,820	\$369,500	\$296,709
Interest Income	\$14,425	\$11,500	\$8,000	\$1,050
Grants	\$66,794	\$0	\$0	\$0
Motor Fuel Tax Fund	\$720,078	\$691,620	\$737,800	\$658,059
375 - ROADWAY CONSTRUCTION FUND				
General Property Tax	\$6,954	\$7,395	\$7,565	\$3,498
Interest Income	\$49,671	\$5,050	\$5,050	\$15,050
Bond Proceeds	\$0	\$0	\$0	\$3,250,000
Miscellaneous	\$1,485	\$0	\$0	\$0
Roadway Construction Fund	\$58,111	\$12,445	\$12,615	\$3,268,548

Village of Western Springs

BUDGET REVENUES FY 2012

ACCOUNT TITLE	ACTUAL REVENUE FY 2010	AMENDED BUDGET FY 2011	ESTIMATED ACTUAL FY 2011	PROPOSED BUDGET FY 2012
380 - ROW/GRANT FUND				
Grants	\$194,135	\$0	\$0	\$0
ROW/Grant Fund	\$194,135	\$0	\$0	\$0
410 - DEBT SERVICE FUND				
General Property Tax	\$655,338	\$752,998	\$752,998	\$773,510
Interest Income	\$365	\$50	\$138	\$117
Interfund Transfers	\$608,010	\$433,004	\$433,004	\$433,603
Debt Service Fund	\$1,263,713	\$1,186,052	\$1,186,140	\$1,207,230
510/515 - WATER/SEWER FUND				
General Property Tax	\$130,105	\$157,177	\$157,177	\$100,417
Charges for Services	\$2,721,772	\$2,924,500	\$2,924,500	\$3,013,250
Interest Income	\$7,784	\$2,500	\$2,500	\$1,000
Miscellaneous Revenues	\$20,967	\$0	\$22,673	\$0
IEPA Loan	\$0	\$8,000,000	\$581,345	\$8,352,000
Water Operating Fund	\$2,880,628	\$11,084,177	\$3,688,195	\$11,466,667
590 - BURLINGTON NORTHERN FUND				
General Property Tax	\$6,686	\$8,023	\$8,023	\$5,370
Intergovernmental Revenues	\$67,131	\$300,000	\$0	\$276,000
Charges for Services	\$158,026	\$164,000	\$164,000	\$164,000
Interest Income	\$1	\$0	\$0	\$0
Rental	\$3,000	\$3,000	\$3,000	\$3,000
Interfund Transfers	\$0	\$0	\$0	\$0
Burlington Northern Fund	\$234,843	\$475,023	\$175,023	\$448,370
595 - EMERGENCY (E911) TELEPHONE FUND				
Surcharge Utility Tax	\$138,240	\$138,000	\$138,000	\$138,000
Interest Income	\$121	\$125	\$30	\$30
Emergency (E911) Tele Fund	\$138,361	\$138,125	\$138,030	\$138,030

Village of Western Springs

BUDGET REVENUES

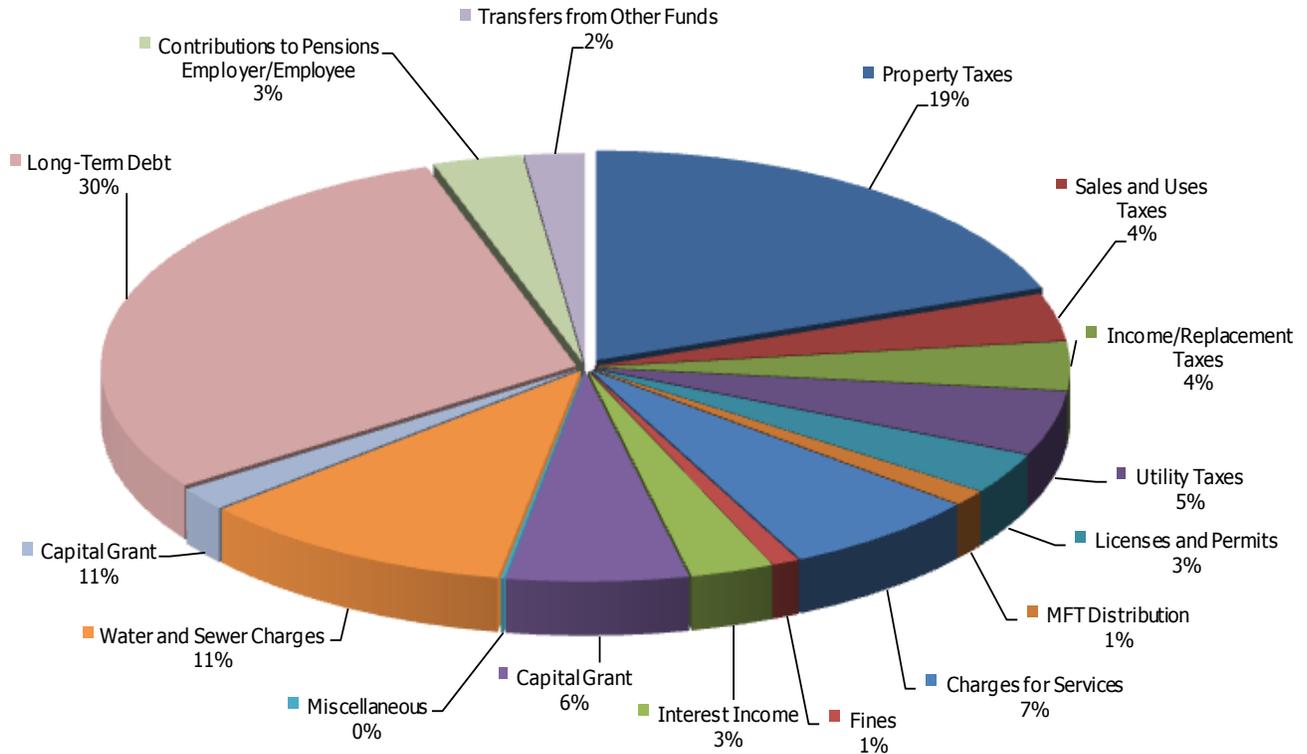
FY 2012

ACCOUNT TITLE	ACTUAL REVENUE FY 2010	AMENDED BUDGET FY 2011	ESTIMATED ACTUAL FY 2011	PROPOSED BUDGET FY 2012
640 - SPECIAL PURPOSE RESERVE FUND				
Interest Income	\$10,536	\$600	\$600	\$600
Interfund Transfers	\$46,393	\$46,393	\$46,393	\$46,393
Special Purpose Fund	\$56,929	\$46,993	\$46,993	\$46,993
660 - POLICE PENSION TRUST FUND				
Village Contributions - Property Tax	\$581,372	\$659,962	\$659,962	\$682,313
State Replacement Taxes	\$10,219	\$12,000	\$12,000	\$12,000
Interest Income	\$1,082,502	\$691,510	\$369,886	\$691,510
Employee Contributions	\$160,691	\$165,000	\$165,000	\$170,000
Police Pension Trust Fund	\$1,834,784	\$1,528,472	\$1,206,848	\$1,555,823
670 - FIRE PENSION TRUST FUND				
Village Contributions - Property Tax	\$1,041	\$3,025	\$3,025	\$6,025
Interest	\$7,502	\$3,300	\$3,300	\$2,300
Fire Pension Trust Fund	\$8,543	\$6,325	\$6,325	\$8,325
Total Revenue	\$18,552,663	\$27,043,885	\$19,502,978	\$29,796,684

Village of Western Springs

SOURCES OF REVENUE—ALL FUNDS

FY 2012



Revenue Sources	Proposed FY 2012 Budget
Property Taxes	\$5,378,764
Sales and Uses Taxes	\$945,000
Income/Replacement Taxes	\$999,000
Utility Taxes	\$1,338,300
Licenses and Permits	\$873,450
MFT Distribution	\$296,709
Charges for Services	\$2,079,180
Fines	\$260,500
Interest Income	\$730,992
Capital Grant	\$276,000
Miscellaneous	\$56,000
Water and Sewer Charges	\$3,013,250
Rental of Facilities	\$496,205
Long-Term Debt	\$11,602,000
Contributions to Pensions - Employer/Employee	\$858,338
Transfers from Other Funds	\$622,996
Total Revenue	\$29,826,684

Village of Western Springs
EXPENDITURES BY FUNCTION — ALL FUNDS
FY 2012

Category	Proposed FY 2012 Expenditures	% of Total Expenditures	% Inc (Dec) Budget to Projected 2011
Salaries and Benefits	\$7,655,548	27%	0.02%
Contractual Services	\$5,655,526	20%	21.40%
Goods and Services	\$888,936	3%	3.93%
Police and Fire Pensions	\$1,132,233	4%	2.42%
Debt Service	\$1,814,117	6%	7.68%
Operations Total	17,146,360	61%	35.45%
Interfund Transfers	\$622,996	2%	12.37%
Operations + Transfers	17,769,356	63%	47.83%
Capital Expenditures	\$10,553,010	37%	-3.76%
Total Expenditures	\$28,322,366	100%	3.08%

