

Western Springs, Illinois

Operating Budget Fiscal Year 2019

Corporate Plan 2018-2020



VILLAGE *of* WESTERN SPRINGS



740 HILLGROVE AVENUE | WESTERN SPRINGS, IL 60558-1478 | www.wsprings.com

PRESIDENT

Alice Gallagher

Village President and Board of Trustees
Western Springs, Illinois

TRUSTEES

Sheila Hansen

Edward Tymick

Berry Allen

Heidi Rudolph

William Siffermann

James Tyrrell

RE: FY 2019 Budget Transmittal

Dear President Gallagher and Board of Trustees:

On behalf of the Village staff, I am pleased to submit for your consideration the draft Annual Budget for the Fiscal Year 2019 beginning January 1, and ending December 31. The total expenditures for all funds are \$31,151,180. The preparation of this budget has been aligned with the available resources and is consistent with the Village Board's directives. The proposed budget is balanced and was accomplished through a rigorous review of expenditures. This document provides a plan for high quality, cost effective services.

CLERK

Bridget Fitzgerald

Budget Process

The Village of Western Springs operates on a calendar year budget. Preparation of the budget is guided by the goals and objectives developed by the Village Board and most recently the Strategic Goals that were the result of a multifaceted planning process.

MANAGER

Ingrid Velkme

DIRECTORS

Tracy Alden

Grace Turi

Pat Schramm

Martin Scott

Matthew Supert

Patrick Kenny

Brian Budds

Ellen Baer

The budget process begins in August for Village staff. Budget forms, guidelines and meeting schedules are reviewed with the Directors. Departments submit their requests in September/October to the Village Manager for review. Once approved the Directors take their budgets to their respective Committees where they are discussed in greater detail. The proposed budget document is submitted to the Village Board at the first meeting in December at which time a Public Hearing is held. The proposed adoption date is December 17, 2018.

Once the budget is adopted, it can be amended by the Village Board. Such amendments are required if any fund exceeds its original budget or if additional interfund transfers are required. This is typically done prior to the end of the Fiscal Year. Budgets are monitored throughout the year with monthly reports on actual expenditures. Departments are expected to stay within their total budget.

Budget Summary

In the General Fund we continue to maintain costs with reasonable operating increases. The General Fund is the primary fund that is used to account for the Village's operations. Revenue is generated through property taxes, sales taxes, intergovernmental and utility taxes. Property taxes are budgeted at \$4,954,746 which is a 4.05% percent increase over FY 2018 and represents the single largest source of revenue to the General Fund. The reliance on property taxes is a result of the residential nature of the community and its limited commercial property tax base. As a non-home rule community we are legally restricted to generate additional revenues to support our services. Sales tax revenue is projected to increase by 9.38% but this is dependent on the economy. The generated sales tax is mostly due to the taxable sales from our large retail grocer, Mariano's. The numerous restaurants and small businesses have significantly added value to the sales tax base and should not be diminished in their importance.

Licenses and building permit revenues exceeded FY 2018 expectations. Again, the increase in the number of building permits is a function of the economy and is a nod to the desirability of this community. Village demographics are changing and we are seeing a number of families moving to the area from the city due, in large part, to our excellent schools and other amenities that Western Springs provides. Intergovernmental revenues, such as the income tax, are dependent on our local legislators and is a tax that needs to be monitored throughout the year as the State works through its budgetary issues.

We are pleased to report a healthy fund balance and the Village has met its reserve requirement. In 2018, the Village will transfer \$400,000 to the Special Purpose Fund which is designated for projects that require local shares of grants or extraordinary expenditures.

The reader will note that the budget has a dedicated program for Tollway expenditures. The Village has begun to monitor the time and resources that have been spent on the I-294 Tollway expansion project which is set to begin in the fall of 2019. The Village has incurred costs due to professional service fees and staff time spent. These expenses will continue into future years until project completion.

A key component to providing services to the community is personnel. Personnel costs represent the largest operational expenditures which include salaries and wages, health insurance premiums, payroll taxes, pension contributions and professional development. The budget includes a 2.5% increase to wages based on satisfactory performance evaluations. The health insurance costs increased by 3% which is well below the national average. Of the three collective bargaining units, contracts have been settled with the Police Officers and Sergeants and we continue to negotiate with the Public Works employees. Forty Two percent (42%) of the Village's full-time labor force is represented by a collective bargaining unit.

Succession planning has been identified by the Village Board as a priority. A key factor in an organization achieving its goals is to have capable staff readily available to execute strategic initiatives. In preparation for future changes, existing staff need to be developed now. A succession plan creates consistency within the organization and greatly impacts its success. In keeping with our desire to maintain consistent service to our residents, this

budget includes the addition of an Athletics Coordinator position to manage the athletics function for the Village. The Department of Community Development seeks to add a part-time Planning Assistant to provide professional planning support with a variety of other key core functions in the Department. Overall, the Full Time Equivalency (FTE) of permanent, benefit eligible employees is 70.2.

Police Pension Fund

It should be noted that the General Fund includes the property tax levy for the annual required contribution to the Police Pension Fund. The Village has been working diligently to be responsible in funding the Police Pension fund and we are committed to funding the actuarial recommendation. Our goal is to be fully funded by 2033 which is well before the State's required date of 2040. The total contribution for FY 2019 is \$1,328,529.00 which is 11.22% of the General Fund expenditures and represents 19% of the total property tax levy.

Motor Fuel Tax Fund

The Motor Fuel Tax (MFT) Fund accounts for the State shared MFT revenues. This revenue is apportioned according to population from the State of Illinois. The Village has built up the reserves in this fund and will be utilizing \$620,000 to grind and resurface seven streets in FY 2019.

Capital Improvement Fund

The Capital Improvement Fund is used to account for financial resources dedicated to the acquisition or construction of major capital facilities and equipment. The proposed budget includes an itemized list of the proposed projects for FY 2019. It should be noted that the Village is required to replace all Self-Contained Breathing Apparatus (SCBA) by January 1, 2021 for Fire personnel. The Village will be spreading the costs over two fiscal years and we are also seeking to secure grant funding for this unfunded mandate. If we are unsuccessful, the Village will have to provide \$250,000 in funding over the course of two years.

Water and Sewer Fund

The Village is embarking on a number of significant water and sewer projects, some with the assistance from the IEPA. This includes the drilling of the new Well #5, Garden Market Standpipe repainting, Clausen Avenue reconstruction, Central Avenue/Sewer Separation, Ridgewood Oaks Detention Basin, the replacement of the Low Pressure Reverse Osmosis and Amiad membranes and the two high service water pumps. All told the projects envisioned for FY 2019 require a water/sewer rate increase from \$12.00 per thousand gallons to \$14.00 dollars per thousand gallons. In addition, the capital maintenance fee, which will provide additional capital funding, was increased from \$5.00 to \$7.50 per billing cycle. These projects are necessary and will secure high quality water and sewer infrastructure for years to come. We would like to thank the Western Springs Park Board and School District 101 for their cooperation in providing the temporary easements for Well #5.

Burlington Northern Santa Fe Fund

The long awaited rehabilitation of the East Train Platform was completed in the fall of 2018. Upon the arrival of spring, the Village will be able to enjoy the landscaping and the enhanced streetscape in this area. The Village will be installing additional bike racks and electric car charging stations in the downtown area. The Finance Department will be offering a parking meter app that will allow commuters to pay for their daily parking more conveniently.

Conclusion

This budget summary is just a snapshot of the information that is contained in the proposed budget. This proposed budget not only sustains the Village's current level of services but also provides a number of infrastructure enhancements. The Village staff aggressively seeks funding alternatives and is always searching for ways to provide excellent services with fiscal prudence in mind. I would like to thank all staff, especially Grace Turi, Director of Finance, for their input and assistance in creating this document. We very much appreciate the many hours of planning and cooperative hands that work together to produce the budget. Once the budget is approved, the process begins anew for the coming year.

I would especially like to thank the Village Board for your leadership and guidance in preparing this budget. Difficult decisions are made each year but they are critical to the future of our Village. We are grateful for your leadership, cooperation and commitment to excellence.

Sincerely,

Ingrid S. Velkme
Village Manager

Village of Western Springs
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Village of Western Springs
LIST OF VILLAGE OFFICIALS
FY 2019

ELECTED OFFICIALS

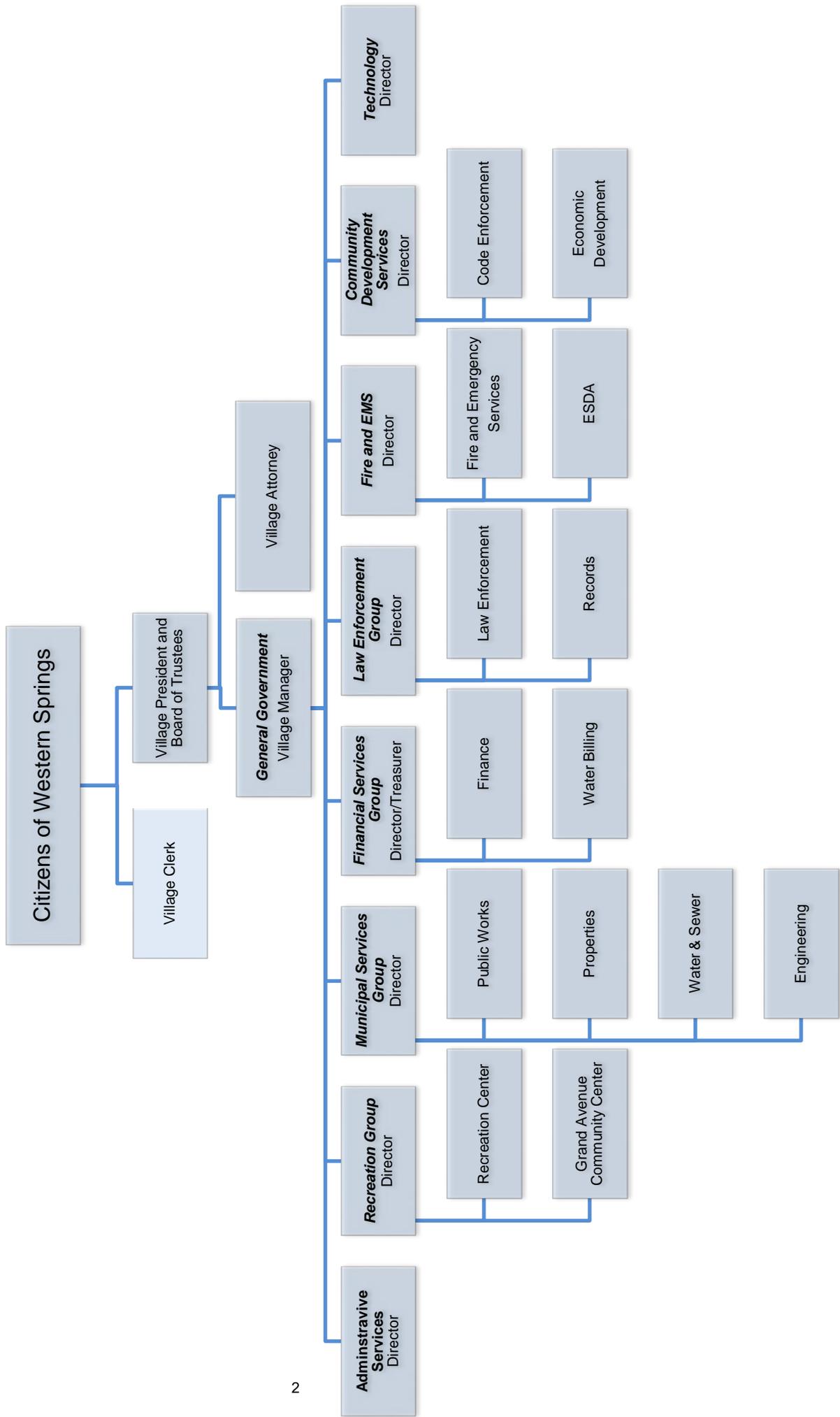
Village President	Alice Gallagher
Village Trustee	Berry Allen
Village Trustee	Sheila Hansen
Village Trustee	Heidi Rudolph
Village Trustee	William Siffermann
Village Trustee	Edward Tymick
Village Trustee	James Tyrrell
Village Clerk	Bridget Fitzgerald

APPOINTED OFFICIALS

Village Manager	Ingrid Velkme
Village Attorney	Klein, Thorpe and Jenkins, Ltd.
Director of Fire & Emergency Services/Deputy Manager	Patrick Kenny
Director of Administrative Services	Ellen Baer
Director of Finance/Treasurer	Grace Turi
Director of Law Enforcement Services	Brian Budds
Director of Community Development	Martin Scott
Director of Municipal Services	Matthew Supert
Director of Recreation	W. Tracy Alden, III
Director of Technology	Pat Schramm
Deputy Clerk	Elaine Haeske

Village of Western Springs

ORGANIZATION CHART



Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
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100--GENERAL FUND

Revenue					
Property Taxes	\$4,497,640	\$4,761,854	\$4,602,121	\$4,954,746	4.05%
General Sales & Use Taxes	1,337,154	1,315,000	1,386,500	1,438,325	9.38%
Income Taxes	1,222,376	1,192,762	1,270,500	1,261,500	5.76%
Utility Taxes	878,849	920,000	950,000	940,000	2.17%
Licenses & Permits	1,438,509	1,397,025	1,495,750	1,432,025	2.51%
Intergovernmental	291,338	293,736	300,736	306,200	4.24%
Charges for Services	841,544	785,160	790,559	785,160	0.00%
Fines	318,652	305,000	397,578	350,000	14.75%
Interest Income	34,750	30,850	78,303	84,450	173.74%
Rentals	259,271	266,508	266,508	266,508	0.00%
Capital Grants	15,259	-	-	-	N/A
Miscellaneous Revenue	126,988	25,028	40,698	26,850	7.28%

Total General Fund Revenues	\$11,262,330	\$11,292,923	\$11,579,253	\$11,845,764	4.90%
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Expenditures

1101100 Board of Trustees	\$116,103	\$133,376	\$128,518	\$133,676	0.22%
1201100 Administration	1,135,334	820,355	784,893	906,431	10.49%
Transfer to Special Purpose Reserve Fund	-	400,000	400,000	-	N/A
1202100 Legal	244,033	233,000	233,000	203,000	-12.88%
1203100 Management Services	467,886	437,779	436,399	489,676	11.85%
1204100 Communications	106,418	141,690	131,773	147,346	3.99%
Subtotal - General Government	2,069,774	2,166,200	2,114,584	1,880,129	-13.21%
2101100 Finance	447,402	487,105	467,325	531,703	9.16%
Subtotal - Financial Administration	447,402	487,105	467,325	531,703	9.16%
3101100 Administration	1,558,259	1,811,352	1,802,602	1,961,894	8.31%
3102100 Patrol Services	1,608,583	1,674,585	1,657,126	1,578,729	-5.72%
3103100 Criminal Investigations	320,136	400,384	409,611	426,425	6.50%
3104100 Crime Prevention/Youth	121,810	132,684	121,010	196,348	47.98%
3105100 Communication/Info Mgmt	476,758	410,000	400,000	414,000	0.98%
3106100 Parking Enf/Ord Control	161,199	167,176	170,817	174,237	4.22%
Subtotal - Law Enforcement Services	4,246,745	4,596,181	4,561,166	4,751,633	3.38%
4101100 Administration	152,597	161,219	152,311	169,890	5.38%
4102100 R-O-W Maintenance	859,990	897,291	867,480	894,118	-0.35%
4103100 Vehicle/Equip Maintenance	285,644	291,751	304,981	300,057	2.85%
4104100 Municipal Properties	168,903	223,920	217,019	251,632	12.38%
4105100 Forestry	503,353	507,437	499,633	492,771	-2.89%
4107100 Tollway	-	50,000	40,000	50,000	0.00%
Subtotal - Municipal Services	1,970,487	2,131,618	2,081,424	2,158,468	1.26%

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
5101100 Fire Administration	583,271	593,703	594,996	719,138	21.13%
5102100 Fire Suppression	280,107	327,027	256,524	323,025	-1.22%
5103100 Emergency Medical Services	627,195	656,607	656,162	615,316	-6.29%
5104100 Training & Public Education	91,244	95,830	95,830	129,330	34.96%
5105100 Fire Prevention	59,758	64,199	63,858	6,200	-90.34%
5106100 ESDA	1,438	5,260	5,261	5,011	-4.73%
Subtotal - Fire & Emergency Services	1,643,013	1,742,626	1,672,631	1,798,020	3.18%
5201100 Community Development	654,736	651,881	647,833	711,834	9.20%
Subtotal - Community Development	654,736	651,881	647,833	711,834	9.20%
Total General Fund Expenditures	\$11,032,157	\$11,775,611	\$11,544,963	\$11,831,787	0.48%
Excess of Revenue(deficiency) over expenditures	230,173	(482,688)	34,290	13,977	
Fund Balance @ 12/31/2017		3,925,089	3,925,089		
Projected Fund Balance @ 12/31/2018		3,442,401	3,959,379	3,959,379	
Projected Fund Balance @ 12/31/2019				\$3,973,356	
210--RECREATION FUND					
Revenue					
Property Taxes	359,145	348,756	358,820	378,689	8.58%
Charges for Services	1,145,838	1,256,450	1,206,208	1,202,500	-4.29%
Interest Income	5,657	3,200	9,300	6,900	115.63%
Donations	1,081	-	-	-	N/A
Convenience Fee	7,714	8,000	8,000	8,000	0.00%
Rentals	225,154	202,700	220,112	209,300	3.26%
Total Recreation Fund Revenues	\$1,744,589	\$1,819,106	\$1,802,440	\$1,805,389	-0.75%
Expenditures					
6601210 Administration	393,703	403,812	402,789	518,704	28.45%
Transfer to Debt Service Fund	62,300	62,388	62,388	60,258	N/A
6602210 Recreation Services	739,353	805,325	744,193	796,823	-1.06%
6603210 Building Services	393,702	391,377	413,864	222,844	-43.06%
6605210 Grand Avenue	190,576	212,406	199,240	260,733	22.75%
Total Recreation Fund Expenditures	\$1,779,635	\$1,875,308	\$1,822,474	\$1,859,362	-0.85%
Excess of Revenue(deficiency) over expenditures	(35,046)	(56,202)	(20,034)	(53,973)	
Fund Balance @ 12/31/2017		503,058	503,058		
Projected Fund Balance @ 12/31/2018		446,856	483,024	483,024	
Projected Fund Balance @ 12/31/2019				\$429,051	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
310--CAPITAL IMPROVEMENT FUND					
Revenue					
Property Taxes	210,826	207,700	216,700	220,245	6.04%
Interest Income	5,928	5,500	13,424	10,500	90.91%
Grants	12,897	-	-	121,500	
Sale of Village Property / Fixed Assets	156,669	15,000	150,541	15,000	0.00%
Insurance Reimbursement	21,025	-	-	-	N/A
Transfer From Special Purpose Reserve Fund	-	-	-	135,000	
Proceeds of Long Term Debt	-	500,000	500,000	-	N/A
Total Capital Improvement Fund Revenues	\$407,345	\$728,200	\$880,665	\$502,245	-31.03%
Expenditure					
1101310 Board Of Trustees	1,198	13,000	21,664	-	N/A
1201310 Administration	35,861	57,000	50,736	9,000	-84.21%
1203310 Management Services	63,887	75,000	75,000	75,000	0.00%
2101310 Finance Administration	2,429	3,000	3,000	3,000	0.00%
3101310 Police Administration	52,837	54,500	54,500	41,500	-23.85%
3102310 Patrol Services	129,415	120,500	120,500	46,241	-61.63%
3103310 Criminal Investigations	3,571	3,000	3,000	1,000	-66.67%
4101310 Municipal Services	6,608	39,138	31,567	54,138	38.33%
4103310 Vehicle/Equip Maintenance	38,610	247,500	220,000	-	-100.00%
4104310 Municipal Properties	63,950	250,500	190,000	249,680	-0.33%
4105310 Forestry	2,668	3,500	3,500	3,500	0.00%
5101310 Fire Administration	-	-	-	-	N/A
5102310 Fire Suppression	567,531	59,462	87,315	206,053	246.53%
5103310 Emergency Medical Services	54,059	269,000	268,743	12,000	-95.54%
5201310 Code Enforcement	-	-	-	-	N/A
Total Capital Improvement Fund Expenditures	\$1,022,625	\$1,195,100	\$1,129,525	\$701,112	-41.33%
Excess of Revenue(deficiency) over expenditures	(615,280)	(466,900)	(248,860)	(198,867)	
Fund Balance @ 12/31/2017		1,032,608	1,032,608		
Projected Fund Balance @ 12/31/2018		565,708	783,748	783,748	
Projected Fund Balance @ 12/31/2019				\$584,881	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
320--PUBLIC BENEFIT FUND					
Revenue					
Interest Income	3,816	15,000	11,264	9,500	-36.67%
Total Public Benefit Fund Revenues	\$3,816	\$15,000	\$11,264	\$9,500	-36.67%
Expenditure					
2401320 Public Benefit	-	-	-	-	N/A
Total Public Benefit Fund Expenditures	-	-	-	-	N/A
Excess of Revenue(deficiency) over expenditures	3,816	15,000	11,264	9,500	
Fund Balance @ 12/31/2017		99,090	99,090		
Projected Fund Balance @ 12/31/2018		114,090	110,354	110,354	
Projected Fund Balance @ 12/31/2019				\$119,854	
360--CBD PARKING					
Revenue					
Permits	17,050	18,000	18,000	18,000	
Interest	-	-	300	750	0.00%
Total CBD Parking Fund Revenues	\$17,050	\$18,000	\$18,300	\$18,750	N/A
Expenditure					
4501360 Public Parking	90	10,000	3,855	25,500	N/A
Total CBD Parking Fund Expenditures	\$90	\$10,000	\$3,855	\$25,500	N/A
Excess of Revenue(deficiency) over expenditures	16,960	8,000	14,445	(6,750)	
Fund Balance @ 12/31/2017		75,327	75,327		
Projected Fund Balance @ 12/31/2018		83,327	89,772	89,772	
Projected Fund Balance @ 12/31/2019				\$83,022	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
370-- MOTOR FUEL TAX					
Revenue					
MFT Distribution	330,948	334,107	334,107	334,107	0.00%
Interest Income	5,625	10,000	18,742	11,000	10.00%
Total MFT Fund Revenues	\$336,573	\$344,107	\$352,849	\$345,107	0.29%
Expenditures					
4102370 R-O-W Maintenance	89,551	125,000	131,540	745,000	496.00%
Total MFT Fund Expenditures	\$89,551	\$125,000	\$131,540	\$745,000	496.00%
Excess of Revenue(deficiency) over expenditures	247,023	219,107	221,309	(399,893)	
Fund Balance @ 12/31/2017		1,918,346	1,918,346		
Projected Fund Balance @ 12/31/2018		2,137,453	2,139,655	2,139,655	
Projected Fund Balance @ 12/31/2019				\$1,739,762	
375--ROADWAY CONSTRUCTION FUND					
Revenue					
General Property Tax	4,254	4,281	4,309	5,456	27.45%
Interest Income	20,266	22,000	53,870	58,000	163.64%
Reimbursement	-	-	88,040	-	
Proceeds of Long Term Debt	4,588,864	-	-	3,500,000	0.00%
Total Roadway Construction Fund Revenues	\$4,613,384	\$26,281	\$146,219	\$3,563,456	N/A
Expenditures					
4102375 Roadway Construction	1,271,392	1,617,346	1,619,848	2,159,905	33.55%
Total Roadway Construction Fund Expenditures	\$1,271,392	\$1,617,346	\$1,619,848	\$2,159,905	N/A
Excess of Revenue(deficiency) over expenditures	3,341,992	(1,591,065)	(1,473,629)	1,403,551	
Fund Balance @ 12/31/2017		4,666,041	4,666,041		
Projected Fund Balance @ 12/31/2018		3,074,976	3,192,412	3,192,412	
Projected Fund Balance @ 12/31/2019				\$4,595,963	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
380--ROW/GRANT FUND					
Transfer from Special Purpose Reserve Fund	-	80,000	-	130,000	
Grants	21,965	64,180	42,215	64,180	N/A
Total ROW/GRANT Fund Revenues	\$21,965	\$144,180	\$42,215	\$194,180	N/A
Expenditures					
4102380 ROW/GRANT	30,189	65,800	41,798	50,683	N/A
Total ROW/GRANT Fund Expenditures	\$30,189	\$65,800	\$41,798	\$50,683	N/A
Excess of Revenue(deficiency) over expenditures	(8,224)	78,380	417	143,497	
Fund Balance @ 12/31/2017		4,615	4,615		
Projected Fund Balance @ 12/31/2018		82,995	5,032	5,032	
Projected Fund Balance @ 12/31/2019				\$148,529	
390--TAX INCREMENT FINANCING DISTRICT					
Revenue					
Property Taxes	1,876	10,000	\$59,000	\$60,000	N/A
Interest	-	-	\$504	\$2,400	
Total TIF District Fund Revenues	\$1,876	\$10,000	\$59,504	\$62,400	N/A
Expenditures					
5201390 Community Development	4,648	-	3,500	-	N/A
Total TIF District Fund Expenditures	\$ 4,648	\$ -	\$3,500	\$ -	N/A
Excess of Revenue(deficiency) over expenditures	(2,772)	10,000	56,004	62,400	
Fund Balance @ 12/31/2017		(40,205)	(40,205)		
Projected Fund Balance @ 12/31/2018		(30,205)	15,799	15,799	
Projected Fund Balance @ 12/31/2019				\$78,199	
410--DEBT SERVICE FUND					
Revenue					
Property Taxes	852,851	1,258,120	1,247,220	1,250,217	-0.63%
Interest Income	2,455	2,600	12,780	14,100	442.31%
Transfer From General Fund	427,628	347,303	347,303	346,143	-0.33%
Transfer from Recreation Fund	62,388	61,323	61,323	60,258	-1.74%
Transfer From Capital Improvement Fund	41,962	98,440	98,440	97,667	-0.79%
Total Debt Service Fund Revenues	\$1,387,284	\$1,767,786	\$1,767,066	\$1,768,385	0.03%

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
Expenditure					
2301410 General Obligation Debt	1,351,884	1,637,665	1,700,940	1,702,189	3.94%
Total Debt Service Fund Expenditures	\$1,351,884	\$1,637,665	\$1,700,940	\$1,702,189	3.94%
Excess of Revenue(deficiency) over expenditures		130,121	66,126	66,196	
Fund Balance @ 12/31/2017		211,377	211,377		
Projected Fund Balance @ 12/31/2018		341,498	277,503	277,503	
Projected Fund Balance @ 12/31/2019				\$343,699	
510/515-- WATER/SEWER FUND					
Revenue					
Property Taxes	102,808	110,429	110,631	95,543	-13.48%
Charges/User Fees	4,033,064	3,894,750	3,901,750	4,497,500	15.48%
Interest Income	10,980	5,010	29,110	10,015	99.90%
Promissory Note	-	500,000	500,000	-	N/A
IEPA Loan Proceeds	-	-	-	4,466,792	N/A
Sale of Fixed Assets	3,665	-	-	-	N/A
Insurance Reimbursement	27,433	-	18,589	-	N/A
Rose/Garden Reimbursement	-	150,000	-	-	0.000%
Miscellaneous	-	-	-	10,000	N/A
Ridgewood Oaks Reimbursement	-	-	-	-	N/A
Transfer From Special Purpose Reserve Fund	655,000	-	-	350,000	N/A
Total Water/Sewer Revenues	\$4,832,950	\$4,660,189	\$4,560,080	\$9,429,850	102.35%
Expenditures					
2501510 Water Bond & Interest	700,934	737,605	738,855	732,204	-0.73%
4301510 Water Administration	279,131	354,735	354,735	349,260	-1.54%
4302510 Water Production	1,390,911	1,319,359	1,307,285	1,653,650	25.34%
4303510 Water Distribution	443,776	913,236	913,236	4,882,453	434.63%
4304510 Water Meter Reading	104,255	130,198	130,198	131,039	0.65%
2502515 Sewer Bond & Interest	55,643	55,643	84,269	87,081	56.50%
4401515 Sewer Administration	38,721	204,504	184,715	179,010	-12.47%
4402515 Sewer Maintenance	790,411	1,028,162	640,193	1,446,115	40.65%
Total Water/Sewer Expenditures	\$3,803,782	\$4,743,442	\$4,353,486	\$9,460,812	99.45%
Excess of Revenue(deficiency) over expenditures	\$1,029,168	(\$83,253)	\$206,595	(\$30,962)	
Cash @ 12/31/2017			\$511,951		
Projected Cash @ 12/31/2018			\$718,546	\$718,546	
Projected Cash @ 12/31/2019				\$687,584	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
590--BURLINGTON NORTHERN FUND					
Revenue					
Property Taxes	4,953	5,991	6,001	4,790	-20.05%
Intergovernmental Revenue	492,326	-	-	-	N/A
Charges for Services	183,784	190,000	178,000	178,000	-6.32%
Interest	244	-	2,000	1,500	
Transfer from Special Purpose Reserve Fund	621,396	400,000	197,761	267,000	-33.25%
Total Burlington Northern Fund Revenues	\$1,302,703	\$595,991	\$383,762	\$451,290	-24.28%
Expenditures					
4201590 Accounting / Collections	26,997	27,560	27,421	27,987	1.55%
4202590 B/N Municipal Services	1,015,920	1,293,805	440,836	422,136	-67.37%
Total Burlington Northern Fund Expenditures	\$1,042,917	\$1,321,365	\$468,257	\$450,123	-65.93%
Excess of Revenue(deficiency) over expenditures	\$259,786	(\$725,374)	(\$84,495)	\$1,167	
Cash @ 12/31/2017			\$97,290		
Projected Cash @ 12/31/2018			\$12,795	\$12,795	
Projected Cash @ 12/31/2019				\$13,962	
640--SPECIAL PURPOSE RESERVE FUND					
Revenue					
Interest Income	15,431	17,300	20,000	20,000	N/A
Transfer from General Fund	-	400,000	400,000	-	N/A
Total Special Purpose Reserve Fund Revenues	\$15,431	\$417,300	\$420,000	\$20,000	N/A
Expenditures					
Administration	7,392	-	98	-	N/A
Transfers to Capital Improvement Fund	-	-	-	135,000	
Transfer to ROW Fund	-	80,000	-	80,000	N/A
Transfer to E-911	189,611	-	-	-	
Transfer to Water/Sewer Fund	655,000	-	-	350,000	N/A
Transfer to Burlington Northern Fund	621,396	400,000	197,761	267,000	N/A
Total Special Purpose Reserve Fund Expenditures	\$1,473,399	\$480,000	\$197,859	\$832,000	N/A
Excess of Revenue(deficiency) over expenditures	(1,457,968)	(62,700)	222,141	(812,000)	
Fund Balance @ 12/31/2017		1,984,914	1,984,914		
Projected Fund Balance @ 12/31/2018		1,922,214	2,207,055	2,207,055	
Projected Fund Balance @ 12/31/2019				\$1,395,055	

Village of Western Springs
BUDGET RECAPITULATION
FY 2019

	ACTUAL FY 2017	AMENDED BUDGET FY 2018 a	ESTIMATED ACTUAL FY 2018 CASH BASIS	PROPOSED BUDGET FY 2019 b	PERCENT CHANGE a to b
660--POLICE PENSION FUND					
Revenue					
Village Contributions - Property Tax	1,021,474	1,179,304	1,189,600	1,330,029	12.78%
State Replacement Tax	10,269	12,000	12,000	12,000	0.00%
Interest Income	2,107,427	1,227,100	79,819	1,033,100	-50.98%
Employee Contributions	240,997	175,000	175,000	175,000	0.00%
Total Police Pension Fund Revenues	\$3,380,167	\$2,593,404	\$1,456,419	\$2,550,129	-1.67%
Expenditures					
Police Pension Beneficiary Benefits	1,540,167	1,615,039	1,615,039	1,660,894	2.84%
Total Police Pension Fund Expenditures	\$1,540,167	\$1,615,039	\$1,615,039	\$1,660,894	2.84%
Excess of Revenue(deficiency) over expenditures	1,840,000	978,365	(158,620)	889,235	
Net Assets @12/31/2017		15,610,255	15,610,255		
Projected Net Assets @ 12/31/2018		16,588,620	15,451,635	15,451,635	
Projected Net Assets @ 12/31/2019				\$16,340,870	
670--FIRE PENSION FUND					
Revenue					
Village Contributions - Property Tax	12,355	10,000	10,061	10,000	0.00%
Interest Income	2,730	2,004	2,032	2,010	0.30%
Total Fire Pension Revenues	\$15,085	\$12,004	\$12,093	\$12,010	0.05%
Expenditures					
Fire Pension Beneficiary Benefits	21,205	21,813	21,863	21,813	0.00%
Total Fire Pension Expenditures	\$21,205	\$21,813	\$21,863	\$21,813	0.00%
Excess of Revenue(deficiency) over expenditures		(9,809)	(9,770)	(9,803)	
Net Assets @12/31/2017		272,819	272,819		
Projected Net Assets @ 12/31/2018		263,010	263,049	263,049	
Projected Net Assets @ 12/31/2019				\$253,246	



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Village of Western Springs
FUND BALANCES - SOURCES/USES
FY 2019

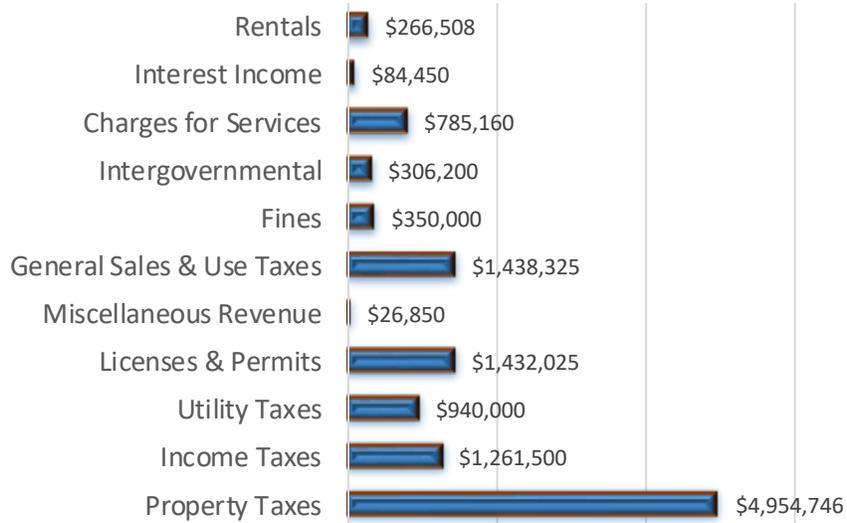
OPERATING FUND	REVENUE	EXPENDITURES	ADDITION TO/ (REDUCTION) FROM SURPLUS
General Fund	\$11,845,764	(\$11,831,787)	\$13,977
Recreation Fund	1,805,389	(1,859,362)	(\$53,973)
Debt Service Fund	1,768,385	(1,702,189)	\$66,196
Special Purpose Reserve Fund	20,000	(832,000)	(\$812,000)
Subtotal	<u>15,439,538</u>	<u>(\$16,225,338)</u>	<u>(785,800)</u>
CAPITAL FUNDS			
Motor Fuel Tax	345,107	(745,000)	(\$399,893)
Tax Increment Financing	62,400	0	\$62,400
Roadway Construction Fund	3,563,456	(2,159,905)	\$1,403,551
Capital Improvement Fund	502,245	(701,112)	(\$198,867)
Water and Sewerage	9,429,850	(9,460,812)	(\$30,962)
Public Benefit Fund	9,500	0	\$9,500
Burlington Northern Commuter Parking	451,290	(450,123)	\$1,167
ROW/Grant Fund	194,180	(50,683)	\$143,497
CBD Parking Fund	<u>18,750</u>	<u>(25,500)</u>	<u>(\$6,750)</u>
Subtotal	<u>14,576,778</u>	<u>(13,593,135)</u>	<u>983,643</u>
PENSION FUNDS			
Police Pension	2,550,129	(1,660,894)	\$889,235
Fire Pension	<u>12,010</u>	<u>(21,813)</u>	<u>(\$9,803)</u>
Subtotal	<u>2,562,139</u>	<u>(1,682,707)</u>	<u>879,432</u>
TOTAL	\$32,578,455	(\$31,501,180)	\$1,077,275

Village of Western Springs

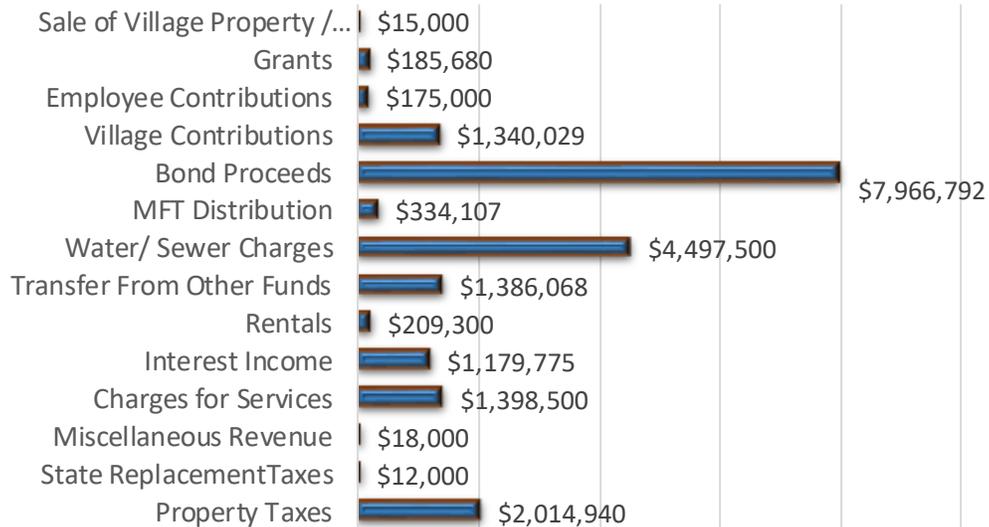
REVENUE ALLOCATION

FY 2019

General Fund Revenue



All Other Funds



Village of Western Springs
2018 PROPERTY TAX LEVY SUMMARY
FY 2019 BUDGET

TAXING AUTHORITY	TOTAL LEVY
VILLAGE OF WESTERN SPRINGS	
Corporate	\$1,431,753
Refuse Disposal	143,346
Street & Bridge	313,571
Fire Protection	342,665
Police Protection	344,350
Civil Defense	3,273
Auditing	32,372
Liability Insurance	14,763
Street Lighting	134,894
Crossing Guards	31,433
Ambulance Service	476,385
Forestry	142,751
Subtotal Corporate Fund Levy	3,411,556
Capital Improvement	218,545
Police Pension	1,328,529
Fire Pension	10,300
Debt Service	1,250,217
IMRF	352,182
Recreation	216,424
Recreation for Handicapped - SEASPAR	119,035
Subtotal Other Property Tax Supported Funds	3,495,232
TOTAL VILLAGE PROPERTY TAX LEVY	\$6,906,788
THOMAS FORD MEMORIAL LIBRARY TAX	
Library Operation	1,202,768
Library Building & Sites	163,232
IMRF	62,000
Debt Service	268,147
THOMAS FORD MEMORIAL LIBRARY LEVY	\$1,696,147
COMBINED VILLAGE AND LIBRARY LEVY	\$8,602,935

Village of Western Springs

PROPERTY TAX RATES

FY 2019

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

	2015 LEVY - ACTUAL		2016 LEVY - ACTUAL	
Equalized Assessed Valuation (EAV)		\$585,304,846		\$619,757,713
Percent Change in EAV		-1.65%		5.89%
Village Tax Receipts per \$1 M in EAV		\$10,145		\$9,778
Percent Change in Tax Receipts		6.298%		-3.620%
Village of Western Springs	Tax Rate	Gross Taxes	Tax Rate	Gross Taxes
Corporate Levy	0.1853	\$1,084,859	0.1861	\$1,153,673
Garbage	0.0238	\$139,171	0.0225	\$139,171
IMRF/ FICA	0.0714	\$417,687	0.0573	\$355,305
Street & Bridges	0.0520	\$304,438	0.0491	\$304,438
Public Benefit	0.0000	\$0	0.0000	\$0
Fire Protection	0.0571	\$334,320	0.0537	\$332,684
Police Protection	0.0498	\$291,274	0.0539	\$334,320
Civil Defense	0.0005	\$3,178	0.0005	\$3,178
Auditing	0.0045	\$26,327	0.0042	\$26,327
Liability Insurance	0.0374	\$218,871	0.0351	\$217,800
Street Lighting	0.0224	\$130,965	0.0211	\$130,965
Crossing Guards	0.0052	\$30,517	0.0049	\$30,517
Ambulance	0.0790	\$462,510	0.0746	\$462,510
Forestry	0.0237	\$138,593	0.0224	\$138,593
Subtotal	0.6121	\$3,582,710	0.5856	\$3,629,481
Debt Service	0.1464	\$856,640	0.1385	\$858,633
Subtotal	0.1464	\$856,640	0.1385	\$858,633
Police Pension	0.1550	\$906,961	0.1659	\$1,027,880
Fire Pension	0.0017	\$10,050	0.0016	\$10,000
Subtotal	0.1567	\$917,011	0.1675	\$1,037,880
Recreation	0.0361	\$211,153	0.0339	\$210,120
Handicapped Fund	0.0197	\$115,588	0.0180	\$111,523
Subtotal	0.0558	\$326,741	0.0519	\$321,643
Capital Improvement	0.0364	\$213,223	0.0342	\$212,180
Subtotal	0.0364	\$213,223	0.0342	\$212,180
Total Village Tax Rate	1.0074	\$5,896,325	0.9778	\$6,059,817
Thomas Ford Library				
Library Operations	0.1845	\$1,079,679	0.1812	\$1,123,196
Liability Insurance	0.0021	\$12,500	0.0020	\$12,200
Library Building and Sites	0.0196	\$114,719	0.0190	\$117,753
IMRF	0.0120	\$70,236	0.0109	\$67,553
Total Thomas Ford Library	0.2182	\$1,277,134	0.2131	\$1,320,702
Total Village and Library Tax Rate	1.2256	\$7,173,459	1.1909	\$7,380,519

Village of Western Springs

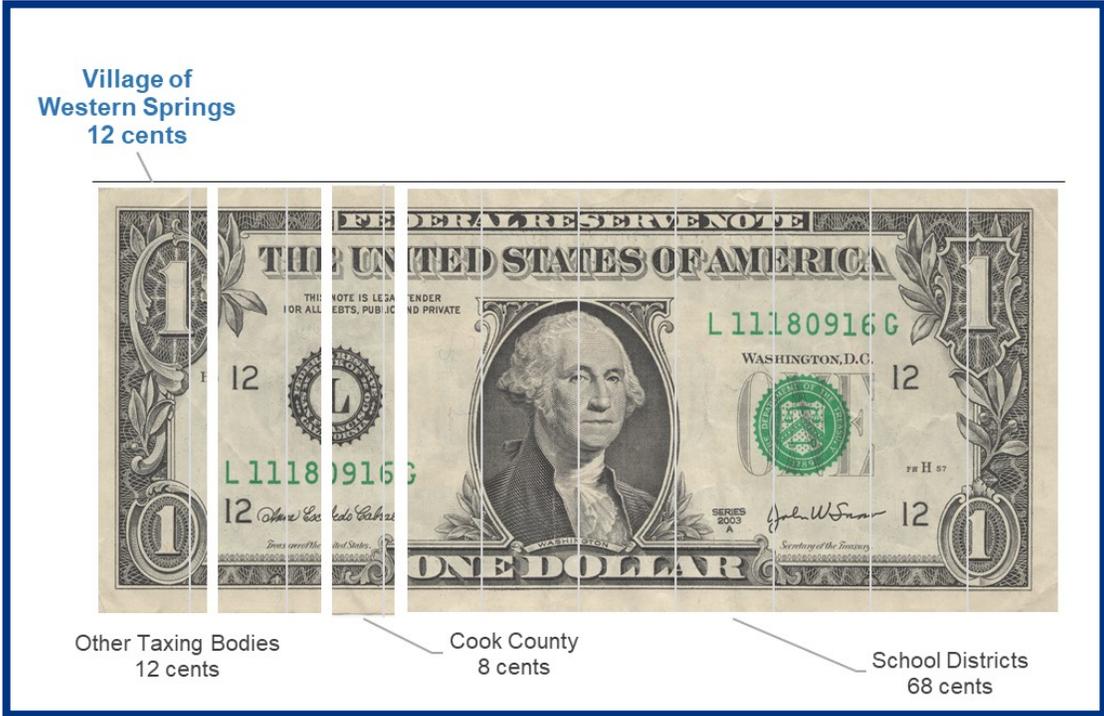
PROPERTY TAX RATES

FY 2019

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

	2017 LEVY - ACTUAL		2018 LEVY - ESTIMATED	
Equalized Assessed Valuation (EAV)		\$769,964,494		\$746,865,559
Percent Change in EAV		24.24%		-3.00%
Village Tax Receipts per \$1 M in EAV		\$8,622		\$9,248
Percentage Change in Tax Receipts		-11.820%		7.257%
Village of Western Springs	Tax Rate	Gross Taxes	Tax Rate	Gross Taxes
Corporate Levy	0.1642	\$1,264,358	0.1917	\$1,431,753
Garbage	0.0186	\$143,346	0.0192	\$143,346
IMRF	0.0508	\$391,248	0.0472	\$352,182
Street & Bridges	0.0407	\$313,571	0.0420	\$313,571
Public Benefit	0.0000	\$0	0.0000	\$0
Fire Protection	0.0445	\$342,665	0.0459	\$342,665
Police Protection	0.0447	\$344,350	0.0461	\$344,350
Civil Defense	0.0004	\$3,273	0.0004	\$3,273
Auditing	0.0035	\$27,117	0.0043	\$32,372
Liability Insurance	0.0019	\$14,763	0.0020	\$14,763
Street Lighting	0.0175	\$134,894	0.0181	\$134,894
Crossing Guards	0.0041	\$31,433	0.0042	\$31,433
Ambulance	0.0619	\$476,385	0.0638	\$476,385
Forestry	0.0185	\$142,751	0.0191	\$142,751
Subtotal	0.4713	\$3,630,154	0.5039	\$3,763,738
Debt Service	0.1614	\$1,243,119	0.1674	\$1,250,217
Subtotal	0.1614	\$1,243,119	0.1674	\$1,250,217
Police Pension	0.1576	\$1,213,138	0.1779	\$1,328,529
Fire Pension	0.0013	\$10,300	0.0014	\$10,300
Subtotal	0.1589	\$1,223,438	0.1793	\$1,338,829
Recreation	0.0281	\$216,424	0.0290	\$216,424
Handicapped Fund	0.0141	\$108,948	0.0159	\$119,035
Subtotal	0.0422	\$325,372	0.0449	\$335,459
Capital Improvement	0.0284	\$218,545	0.0293	\$218,545
Subtotal	0.0284	\$218,545	0.0293	\$218,545
Total Village Tax Rate	0.8622	\$6,640,628	0.9248	\$6,906,788
Thomas Ford Library				
Library Operations	0.1878	\$1,163,757	0.1596	\$1,191,868
Liability Insurance	0.0020	\$12,200	0.0015	\$10,900
Library Building and Sites	0.0204	\$126,316	0.0219	\$163,232
IMRF	0.0118	\$73,130	0.0083	\$62,000
Debt Service			0.0359	\$268,147
Total Thomas Ford Library	0.2219	\$1,375,403	0.2271	\$1,696,147
Total Village and Library Tax Rate	1.0841	\$8,016,031	1.1519	\$8,602,935

Village of Western Springs
PROPERTY TAX ALLOCATION CHART (2016 tax rates)
FY 2019



Village of Western Springs

DESCRIPTION OF MAJOR REVENUE SOURCES

FY 2019

REAL ESTATE PROPERTY TAXES

Property taxes are one of the largest single sources of revenue the Village receives. The proposed 2018 levy in the amount of \$6,906,788 is recorded in the General Fund, Capital Improvement Fund, Debt Service Fund, Water/Sewer Fund and Recreation Fund on a modified accrual basis and in the Police and Fire Pension Funds on a full accrual basis. The Village is a non-home rule community and, as such, is governed by state imposed property tax caps. The cap for the 2018 levy was a 2.1% increase plus any capture from new growth. Property taxes are levied by the Village but extended and collected by Cook County. Taxes are collected in two installments: March 1 and September 1.

It should be noted that while the Thomas Ford Memorial Library is governed by a separate elected Board of Trustees, the Village is required to levy taxes for the Library. Accordingly, the Library's budget is included in the Village's budget as a separate component. The revenue narrative contained in this section excludes any reference to the Library's activity.

SALES TAX

Sales tax is also a major source of revenue for the General Fund. Sales tax represents 1% of retail sales in the Village and is collected by the State of Illinois and remitted to the Village. Current sales tax has been consistent with prior years.

STATE SHARED TAXES

These taxes include State Income Tax, Personal Property Replacement Tax, and Motor Fuel Tax. These taxes are distributed to the State to municipalities on a per capita basis. It is projected that the FY 2019 income tax distribution may be significantly less than the 2018 distribution.

Motor Fuel Tax is a distribution of the State Motor Fuel Tax for the construction, maintenance, and extension of municipal streets. The revenue allotted to the Village is not the Village's revenue but rather a revenue

used by the Village as an agent of the state. The Village must comply with state standards and rules in spending these funds.

UTILITY TAXES

The Village imposes a 5% utility tax on businesses who distribute, supply, furnish, or sell natural gas for use or consumption within the corporate limits of the Village; and distribute, supply, furnish, or sell electricity for use or consumption within the corporate limits of the Village. A portion of the utility tax collected is recorded in the Motor Fuel Tax Fund to support the infrastructure program.

LICENSES, PERMITS, AND FEES

This category includes Vehicle Licenses, Business Licenses, and Building Permits. The Vehicle License fee is \$50 per passenger vehicle registered in the Village. The fee is slightly higher for recreational and truck vehicles. Business Licenses are renewed annually and are generally a constant number.

INTEREST INCOME

Interest is earnings generated from investments held by the Village in accordance with the Village's investment policy. During fiscal year ending December 31, 2018, the Village primarily invested in certificates of deposit and the Illinois Metropolitan Investment Pool. Monies needed for operations were held in the Illinois Funds.

WATER AND SEWER CHARGES

The Village supplies water to approximately 97% of the Village residents. Water sales have been declining, except during extremely warm weather, which causes consumption to increase. As of January 1, 2019, the water and sewer rate is \$14 per 1,000 gallons and the capital reserve fee has been increased to \$7.50 per billing cycle. Reserve policies require that the rate is evaluated each year to determine its adequacy.

Village of Western Springs
DESCRIPTION OF MAJOR REVENUE SOURCES
FY 2019

RECREATION PROGRAM FEES

The Village provides a recreation program for the residents which is comprehensive and full service. Fees are charged for each program offered and recorded in its respective line item. Annually fees for some programs such as Lacrosse, tennis, and travel basketball are adjusted. A credit card convenience fee was implemented in October 2016. The Recreation Department, in its attempt to meet the needs of the residents, is always amending the list of available programs.

LONG-TERM FINANCING

The Village utilizes long-term financing to fund infrastructure and to purchase rolling stock.

Village of Western Springs

BUDGET REVENUES FY 2019

ACCOUNT TITLE	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
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100--GENERAL FUND

Property Taxes	4,497,641	4,761,854	4,602,121	4,954,746
General Sales & Use Taxes	1,337,154	1,315,000	1,399,619	1,438,325
Income Taxes	1,222,376	1,192,762	1,274,065	1,261,500
Utility Taxes	878,850	920,000	964,506	940,000
Total Tax Revenue	7,936,021	8,189,616	8,240,310	8,594,571
Licenses	837,030	822,025	839,750	834,025
Permits	732,449	715,000	784,515	715,000
Total Licenses & Permits	1,569,479	1,537,025	1,624,265	1,549,025
Intergovernmental Revenues	302,745	303,736	310,736	312,000
General Government Services	42,512	45,400	45,500	49,600
Law Enforcement Services	108,644	99,260	98,458	99,260
Fire and EMS Services	245,386	210,000	187,605	210,000
Inspectional Services	148,740	130,000	160,000	153,000
Public Works Services	153,926	150,500	283,030	150,500
Total Charges for Services	699,208	635,160	774,593	662,360
Grants	15,259	-	-	-
Fines	318,653	305,000	397,578	350,000
Interest Income	34,751	30,850	78,303	84,450
Rentals	259,271	266,508	266,508	266,508
Miscellaneous Revenues	126,984	25,028	40,188	26,850
Sale of Real Property	-	-	-	-
Transfer from Special Purpose Reserve Fund	-	-	-	-
General Fund	11,262,371	11,292,923	11,732,482	11,845,764

210--RECREATION FUND

Property Taxes	359,145	348,756	358,820	378,689
Charges for Services	1,145,838	1,256,450	1,201,708	1,202,500
Interest Income	6,088	3,200	9,300	6,900
Donations/Convenience Fees	8,364	8,000	5,897	8,000
Rentals	225,154	202,700	220,112	209,300
Recreation Fund	\$1,744,588	\$1,819,106	\$1,795,837	\$1,805,389

Village of Western Springs

BUDGET REVENUES FY 2019

ACCOUNT TITLE	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
310--CAPITAL IMPROVEMENT FUND				
Property Taxes	210,826	207,700	216,700	220,245
Intergovernmental Revenues	12,897	-	-	121,500
Interest Income	5,928	5,500	14,623	10,500
Proceeds from Sale of General Fixed Assets	156,669	15,000	150,541	15,000
Insurance Reimbursement	21,025	-	-	-
Proceeds from Long Term Debt	-	500,000	500,000	-
Transfer From Special Purpose Reserve Fund	-	-	-	135,000
Capital Improvement Fund	\$407,345	\$728,200	\$881,864	\$502,245
320--PUBLIC BENEFIT FUND				
Interest Income	3,816	7,800	13,765	9,500
Public Benefit Fund	\$3,816	\$7,800	\$13,765	\$9,500
360--CDB PARKING FUND				
Permits	17,050	18,000	18,000	18,000
Interest income	0	0	390	750
CDB Parking Fund	\$17,050	\$18,000	\$18,390	\$18,750
370--MOTOR FUEL TAX FUND				
MFT Distributions	330,948	334,107	334,107	334,107
Interest Income	4,787	5,700	5,624	11,000
Motor Fuel Tax Fund	\$335,735	\$339,807	\$339,731	\$345,107
375--ROADWAY CONSTRUCTION FUND				
Property Taxes	4,254	4,281	4,309	5,456
Interest Income	27,282	22,000	53,870	58,000
Reimbursement	0	0	88,040	0
Proceeds from Long Term Debt	4,588,864	0	0	3,500,000
Roadway Construction Fund	\$4,620,400	\$26,281	\$146,219	\$3,563,456

Village of Western Springs

BUDGET REVENUES FY 2019

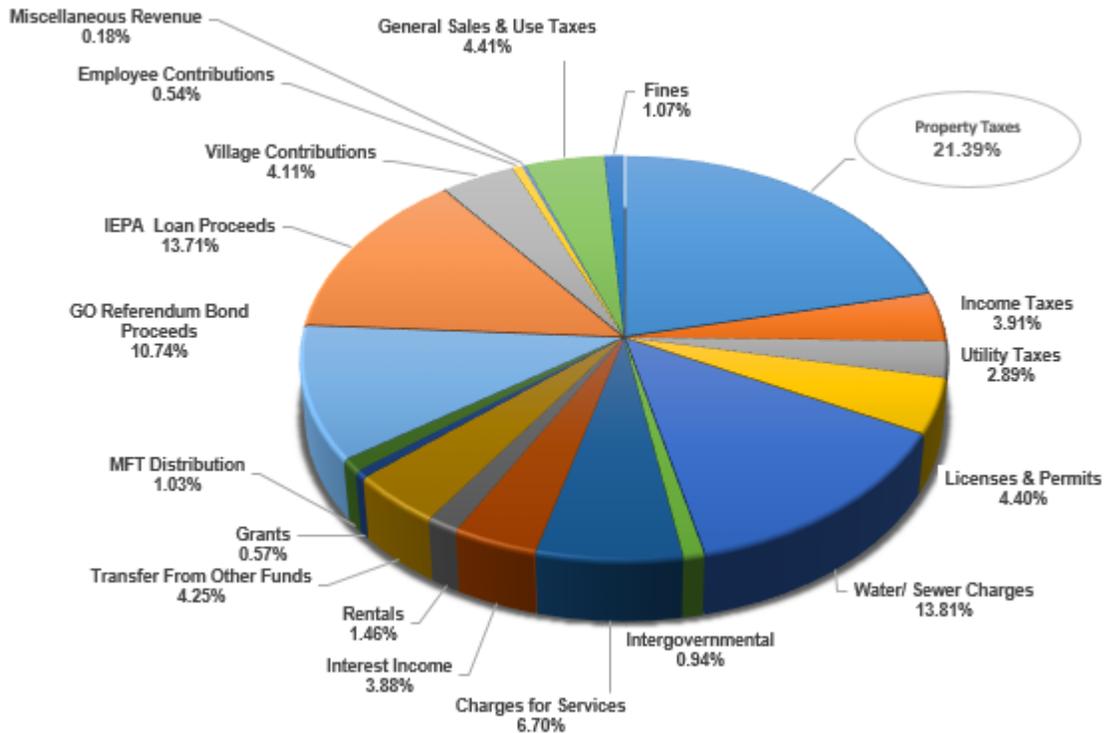
ACCOUNT TITLE	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
380--ROW/GRANT FUND				
Grants	21,965	64,180	42,215	64,180
Transfer From Special Purpose Reserve Fund	0	80,000	0	130,000
ROW/GRANT Fund	\$21,965	\$144,180	\$42,215	\$194,180
390--TAX INCREMENT FINANCING FUND				
Property Taxes	1,876	10,000	59,000	60,000
Interest Income	0	0	504	2,400
TAX INCREMENT FINANCING	\$1,876	\$10,000	\$59,504	\$62,400
410--DEBT SERVICE FUND				
Property Taxes	852,852	1,258,120	1,247,220	1,250,217
Interest Income	2,455	2,600	12,780	14,100
Interfund Transfers	531,890	449,813	449,813	504,067
Debt Service Fund	\$1,387,197	\$1,710,533	\$1,709,813	\$1,768,384
510/515--WATER/SEWER FUND				
Property Taxes	102,808	110,429	110,631	95,543
Charges for Services	4,033,064	3,894,750	3,901,750	4,497,500
Interest Income	8,327	5,000	29,408	10,000
Miscellaneous Revenues	33,652	150,015	20,704	10,015
IEPA Loan - Water Plant	0	0	0	4,466,792
Promisoory Note/Long Term Debt	0	500,000	500,000	0
Transfer From Special Purpose Reserve Fund	655,000	0	0	350,000
Water/Sewer Operating Fund	\$4,832,851	\$4,660,194	\$4,562,493	\$9,429,850
590--BURLINGTON NORTHERN FUND				
Property Taxes	4,953	5,991	6,001	4,790
Intergovernmental Revenues	492,326	0	0	0
Charges for Services	183,784	190,000	178,000	178,000
Interest Income	244	0	2,280	1,500
Transfer From Special Purpose Reserve Fund	621,396	400,000	197,761	267,000
Burlington Northern Fund	\$1,302,703	\$595,991	\$384,042	\$451,290

Village of Western Springs

BUDGET REVENUES FY 2019

ACCOUNT TITLE	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
640--SPECIAL PURPOSE RESERVE FUND				
Interest Income	15,431	17,300	21,843	20,000
Sale of Village Property	0	0	0	0
Interfund Transfers	0	0	400,000	0
Special Purpose Reserve Fund	\$15,431	\$17,300	\$421,843	\$20,000
660--POLICE PENSION TRUST FUND				
Village Contributions - Property Tax	1,021,474	1,179,304	1,194,587	1,330,029
State Replacement Taxes	10,269	12,000	12,000	12,000
Interest Income	2,107,427	1,227,100	(61,730)	1,033,100
Employee Contributions	240,997	175,000	188,992	175,000
Police Pension Trust Fund	\$3,380,167	\$2,593,404	\$1,333,849	\$2,550,129
670--FIRE PENSION TRUST FUND				
Village Contributions - Property Tax	12,355	10,000	10,061	
Interest Income	2,606	2,004	2,032	2,010
Fire Pension Trust Fund	\$14,961	\$12,004	\$12,093	\$2,010
Total Revenue	\$29,348,458	\$23,975,723	\$23,454,140	\$32,568,454

Village of Western Springs SOURCES OF REVENUE—ALL FUNDS FY 2019



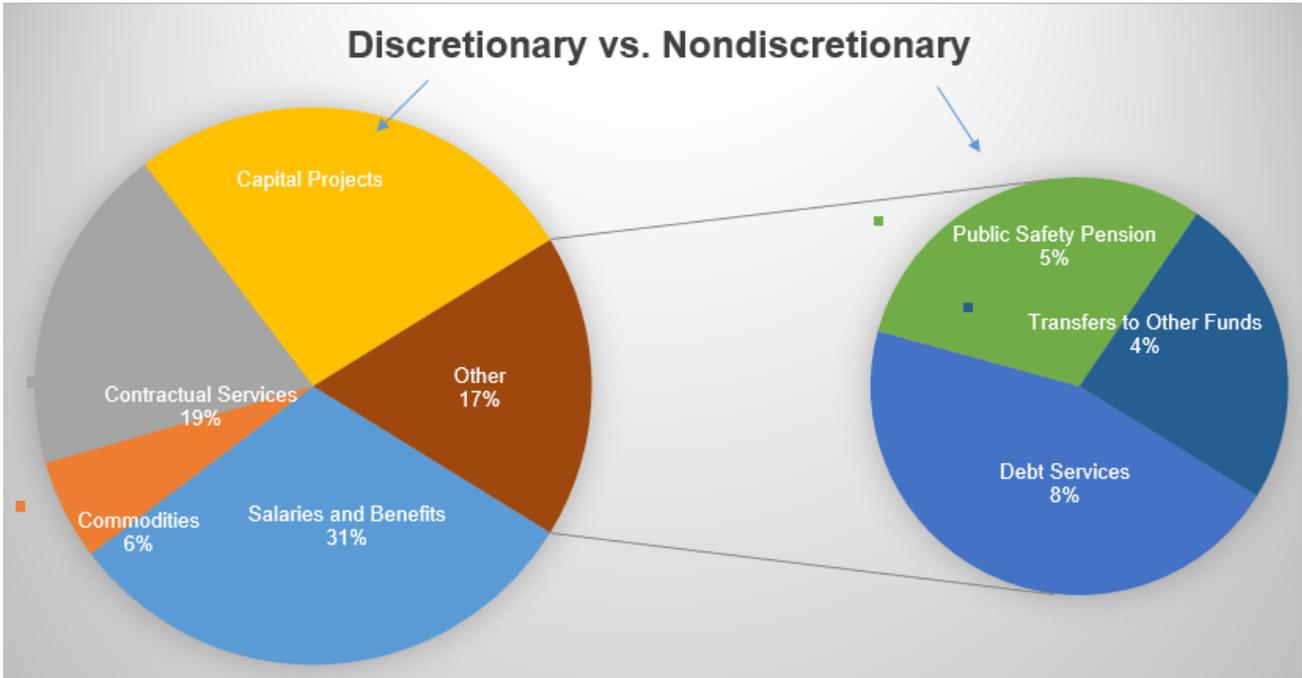
Sources	Proposed FY 2019 Revenue
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Property Taxes	\$6,969,686
Income Taxes	\$1,273,500
Utility Taxes	\$940,000
Licenses & Permits	\$1,432,025
Water/ Sewer Charges	\$4,497,500
Intergovernmental	\$306,200
Charges for Services	\$2,183,660
Interest Income	\$1,264,225
Rentals	\$475,808
Transfer From Other Funds	\$1,386,068
Grants	\$185,680
MFT Distribution	\$334,107
GO Referendum Bond Proceeds	\$3,500,000
IEPA Loan Proceeds	\$4,466,792
Village Contributions	\$1,340,029
Employee Contributions	\$175,000
Miscellaneous Revenue	\$59,850
General Sales & Use Taxes	\$1,438,325
Fines	\$350,000
	\$32,578,455

Village of Western Springs

EXPENDITURES BY CATEGORIES

FY 2019



Discretionary	
Salaries and Benefits	9,736,493
Commodities	1,841,145
Contractual Services	6,020,848
Capital Projects	8,356,421

Nondiscretionary	
Debt Services	2,521,474
Public Safety Pension	1,678,507
Transfers to Other Funds	1,346,292

Village of Western Springs

DESCRIPTION OF MAJOR EXPENDITURES

FY 2019

SALARIES AND WAGES

The personnel costs of the Village and Library employees. This category includes full time, part time (regular), part time (other), overtime, and court time, holiday pay, and premium pay. Administrative employees are on a 37.5-hour work week, public works and public safety staff are on a 40-hour workweek and fire and paramedic staff are on a 52-hour work week. The FY 2019 budget contains a mid-year increase (up to 2.5%) for administrative and public works employees. Increases for employees covered by collective bargaining agreements are dictated by their contracts. Salaries and wages represent 31% of the total FY 2019 budget (including capital and debt service).

OTHER PERSONNEL BENEFITS

Employee benefits for all eligible staff include the Village's contribution to the following: Illinois Municipal Retirement Fund (IMRF), police and fire pensions, health and life insurance programs and Social Security and Medicare. The Village's IMRF contribution is 10.67% of salaries of the eligible employees. The FY 2019 renewed health insurance plan cost is 3% higher than the FY 2018 plan.

CONTRACTUAL SERVICES

It is Village policy that all contractual service line items be maintained at the same level as FY 2018 unless the department head demonstrated cause for an increase. A list of the significant contractual line items follows:

- OTHER PROFESSIONAL AND TECHNICAL SERVICES - Charges related to outside professional services such as consultants, accountants, programmers, and plan review and inspectional services contractors.
- TRAINING AND CONFERENCES – Charges related to approved training and conferences for staff. Department heads may attend conferences and training related to their field to advance their knowledge and skills. Line staff is also encouraged to attend classes that will enhance performance.

- IRMA ANNUAL CONTRIBUTION - Annual contribution to the Intergovernmental Risk Management Agency. The Village is a member of an intergovernmental insurance risk pool which provides general, auto, public officials liability insurance, worker compensation, and first party property coverage. The annual contribution is calculated using the Village's revenue base, which is a measurement of exposure.
- PARAMEDIC SERVICES - The annual fee to the contractual provider of the Village's firefighter/paramedic program.
- SOFTWARE SERVICES - Support related to the current programs and systems in operation.
- GENERAL ENGINEERING - Expenditures related to engineering costs for projects related to general right of way infrastructure issues and other miscellaneous right of way matters. This line item is also used to charge the attendance of Village Engineer at Board meetings.
- SIDEWALK REPLACEMENT - A "share cost program" that replaces existing defective sidewalk. The shared cost varies depending on participation.
- DISPOSAL SERVICES - The cost related to the disposal of leaves and street sweeping debris as well as the recycling blue bag program.
- TREE REPLACEMENT - A "share the cost program" which replaces parkway trees that are diseased and/or damaged.
- DESIGN ENGINEERING - Designing costs of the Village's regular infrastructure programs.
- INSPECTION ENGINEERING - Inspection of right of way projects in progress.

Village of Western Springs

DESCRIPTION OF MAJOR EXPENDITURES

FY 2019

- **PROJECT ENGINEERING TEA-LU**
Engineering specific to the Village high priority-funding project received through the *Transportation Equity Act of Legacy Users* passed by Congress in 2005.

MICROPAVING/CRACK FILLING

A maintenance/prevention program which repairs bituminous streets beginning to show early surface deterioration.

SEWER SYSTEM

Costs associated with the maintenance, repair and improvement of the sewer lines used for the collection and disposition of domestic waste and storm water.

TRANSFER TO OTHER FUNDS

Transfers made as a contribution or reimbursement for expenditures incurred by other funds. Contained In the FY 2019 Operating Budget are the following operating transfers: a transfer from the Capital Improvement Fund to the Debt Service Fund to reimburse the Debt Service Fund for the principal and interest of a promissory note not covered by the tax levy; a transfer from the Special Purpose Fund to the Burlington Northern Fund to reduce the fund's deficit and fund the rehabilitation of the East Platforms; a transfer from the Recreation Fund to the Debt Services Fund to cover the principal and interest of a promissory note not covered by the tax levy and a transfer from the General Fund to cover the annual debt services of Series 2015A.

BUILDING IMPROVEMENTS

Improvements related to Village structures including the Village Hall, Public Works, Recreation Centers and the Water Plant.

LUST

Leaking Underground Storage Tanks. Costs associated with the repair, maintenance or removal of underground fuel storage tanks.

MACHINERY & EQUIPMENT

Large equipment and rolling stock used to service the various functions of the Village.

OFFICE FURNITURE AND EQUIPMENT

Items related to the administrative services provided by the Village. This line item includes the purchase of personal computers, furniture and miscellaneous equipment.

VEHICLES

Automobile vehicles used by staff. This line item includes the annual replacement of three marked squad cars, fire and inspectional service vehicles and administrative staff cars.

LAND IMPROVEMENTS

Site improvements on Village property. The FY 2019 budget includes the final improvements to the east platforms of the train station.

MWRDGC USER CHARGE

Payment to the Metropolitan Water Reclamation District of Greater Chicago for the volume of discharged water into the sewer system.

COMMODITIES

Goods and products needed to support the services provided by the Village. As with the contractual line items, all commodities line item are to be maintained at the same level as the previous years unless the department head can demonstrate a need for an increase.

- **SUPPLIES** — Products (office, data processing and copier) needed to support the administrative offices .
- **SOFTWARE** — The purchase of software programs and systems.

Village of Western Springs

DESCRIPTION OF MAJOR EXPENDITURES

FY 2019

- POSTAGE — The annual cost of mailing and using the U.S. Postal system and other courier services.

CAPITAL

Capital expenditure line items appear in several funds; the Capital Improvement Fund, the Water and Sewer Funds, the Burlington Northern Fund, Motor Fuel Tax Fund and the Roadway Construction Fund. Capital items include the purchase of vehicles, trucks, fire truck, computer hardware and software and the 2018 Roadway Improvement Project. The funding sources for capital expenditures are varied but limited. The FY 2019 funding sources include bond proceeds, grants from governmental agencies, utility taxes, the MFT allocation from the Illinois Department of Transportation, and water/sewer charges.

WATER SYSTEM

Costs associated with the repair, replacement and improvements to the production and distribution of water. Specifically, the 2019 budget contains redevelopment of the Ridgewood basin, the creation of Well #5, and the painting of the interior and exterior of the standpipe and elevated tank.



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Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

CORPORATE FINANCIAL POLICIES

The Village of Western Springs Corporate Financial Policies, presented within, set forth basic tenets for the overall fiscal management of the Village. Operating independently of changing circumstances and conditions, these policies provide a framework to assist the decision-making process of the Village Board and Village Management. These policies provide guidelines for evaluating both current activities and proposals for future guidance.

A majority of the policies herein represent long-standing principles, traditions, and practices which have guided the Village in the past and have maintained its financial stability. The Corporate Financial Policies are consolidated into one section for ease of review.

Most importantly, these Corporate Financial Policies provide the framework within which a multi-year planning and budgeting process operates. The Village of Western Springs Corporate Plan 2019-2021 is a multi-year document which will be adjusted each year, and from which the current year data will form the basis for the annual operating budget. The Corporate Plan enables the Village to plan, prioritize, and provide the resources necessary to accomplish Village goals and objectives.

CORPORATE BUDGET POLICIES

1. The Corporate Plan will be prepared by the Village Manager and submitted to the Village Board for review and modification during the fourth quarter of the Village's fiscal year.
2. The Corporate Plan will serve as a basis for the annual tax levy ordinance, and constitute the basis for the preparation of the annual operating budget each year, all of which shall be adopted in December.

OPERATING BUDGET POLICIES

1. The Village will maintain its present service level for all priority and essential services. New services may be added sparingly dependent upon Board policy decisions and available revenue sources.
2. The Village will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
3. The Village will continue to emphasize the necessity to control costs and minimize growth in employment.
4. The Combined Water and Sewer, Recreation, and Burlington Northern (Commuter Parking) Funds are totally self-supporting special revenue or enterprise funds.
5. The Village will compensate its employees competitively based on an ongoing analysis of the municipal market place, and award salary and wages based on performance.
6. The Village will pay for all current operating expenditures with current operating revenues and will avoid procedures that balance current budgets at the expense of meeting future year expenses, such as postponing expenditures or accruing future year revenue.
7. Accumulated reserves may be used for capital expenditures.
8. The budget will provide for adequate maintenance of capital, plant, and equipment and for their orderly replacement.
9. The budget will provide for adequate

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

funding of all retirement systems.

REVENUE POLICIES

1. The Village will maintain a diversified and stable revenue system to minimize the effect of short-term fluctuations in any one revenue source.
2. The Village will identify and endeavor to obtain additional revenue sources as a way of ensuring a balanced budget.
3. The Village will follow an aggressive policy of collecting revenues.
4. The Village will establish user charges and fees at a level related to the full cost (operating, direct, indirect, and capital) of providing the service.
5. The Village will review fees/charges annually, and will design and modify revenue systems to include provisions that will be adjusted at a rate that keeps pace with the cost of providing the service.
6. The Village will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees, and charges.
7. The Village will set fees and user charges for each enterprise and special revenue fund such as water, sewer, recreation, or parking at a level that fully supports the total direct cost of the activity.
8. Revenue projections for FY 2019 include a 4% real estate property tax increase. Property tax projections for years 2 and 3 also assume a 2.5% increase in property taxes to capture new growth.

INVESTMENT POLICY SCOPE

This policy applies to the investment of operating funds. Investments of the Police and Firefighters' pension funds are covered by separate policies.

1. **Pooling of Funds.** Except for cash in certain restricted and special funds, the Village of Western Springs will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
2. **General Objectives.** The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:
 - a) **Safety.** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - i. **Credit Risk.** The Village of Western Springs will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the safest type of securities.
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Village of Western Springs will do business.
 - Diversifying the investment portfolio so that potential losses

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

on individual securities will be minimized.

ii. **Interest Rate Risk.** The Village of Western Springs will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates by:

- Structuring the investment portfolio so the securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

b) **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). A portion of the portfolio also may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

c) **Yield.** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the

investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

d) Securities shall not be sold prior to maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

3. Standards of Care

a) **Prudence.** The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

b) **Ethics and Conflicts of Interest.**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village of Western Springs.

c) **Delegation of Authority.** Authority to manage the investment program is granted to the Treasurer/Director of Finance and derived from the following:

The Western Springs Municipal Code of 1997, as amended. Title 1: Administration; Chapter 8B: Village Treasurer and Chapter 9C: Financial Services Group. Responsibility for the operation of the investment program is hereby delegated to the Treasurer/Director of Finance, who shall act in accordance with established written procedures and internal controls for the

operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral or depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

4. Safekeeping and Custody

a) **Authorized Financial Dealers and Institutions.** A list will be maintained of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of state registration
- Completed broker/dealer question-

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

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- Certification of having read and understood and agreeing to comply with the Village of Western Springs' investment policy

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Treasurer/Director of Finance. From time to time, the Treasurer/Director of Finance may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the Village Manager entity on a consistent basis and should be consistent with state or local law. These types of investment purchases will be approved by the Finance Committee in advance.

- b) **Internal Controls.** The Treasurer/Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village of Western Springs are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Treasurer/Director of Finance shall establish a process for an annual independent review by an

external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

- c) **Delivery vs. Payment.** All trades where applicable will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

5. Suitable and Authorized Investments

- a) **Investment Types.** Consistent with the Illinois Compiled Statutes 30-ILCS 235/2, the following investments will be permitted by this policy:

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value and are guaranteed by the full faith credit of the United States of America as to principal and interest.

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

- Interest bearing savings accounts, interest-bearing certificates of deposit, or interest-bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the Banking Insurance Fund (BIF).
 - Short-term discount obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if (a) such obligations are rated at the time of purchase with the highest classification established by at least two (2) standard rating service and which mature not later than 180 days from the date of purchase, (b) no more than 25% of any fund is invested in such obligations at any time, and (c) such purchases do not exceed 10% of the corporation's outstanding obligations.
 - Illinois Public Treasurer's Investment Pool (Illinois Funds).
 - Local government investment pools either state-administered or administered through joint powers statutes and other intergovernmental agreement legislation (i.e., Illinois Metropolitan Investment Fund (IMET)).
 - Investment in derivatives of the above instruments shall not be permitted.
- b) **Collateralization.** It is the policy of the Village to require that funds on deposit in excess of Banking Insurance Fund and Savings Association Insurance Fund limits be secured by some form of collateral. The Village will accept any of the following assets

as collateral:

- U.S. Government Securities
- Obligations of Federal Agencies
- Village of Western Springs Municipal Bonds
- Federal Home Loans Banks-Letter of Credit

The fair market value of collateral provided will be not less than 110% of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required. Pledged collateral will be held by the Village or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it must be held by a third party or by an escrow agent of the pledging institution. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the Village, however they will allow for an exchange of collateral of like value.

- c) **Repurchase Agreements.** The Village may not purchase financial contracts, futures contracts, leveraged investments, lending securities, or reverse repurchase agreements. Repurchase agreements will only be purchased if specific securities are under the control of the Village.

6. Investment Parameters

- a) **Diversification.** The investments shall be diversified by:

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

- Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
- Limiting investment in securities that have higher credit risks;
- Investing in securities with varying maturities; and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (i.e., Illinois Funds) and money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

- b) **Maximum Maturities.** To the extent possible, the Village of Western Springs shall attempt to match its investments with anticipated cash flow requirements. Maturities of investments of the various funds of the Village shall be determined to enable the Village to have available sufficient cash for all operating purposes. Investments may be purchased with maturities to match current expenditures, future projects, and liability requirements. The Village of Western Springs shall adopt weighted average maturity limitations (which often range from 90 days to 3 years), consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding 5 years if the maturity of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities shall be disclosed in writing to the Finance

Committee and Village Manager.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as Illinois Funds, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

7. Reporting

- a) **Methods.** The Treasurer/Director of Finance shall prepare an investment report monthly including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the Village of Western Springs to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Village Board. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity.
- Average weighted yield to maturity of portfolio on investments as compared to applicable benchmarks.
- Listing of investment by maturity date.

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

- Percentage of the total portfolio represented by each type of investment.

b) **Performance Standards.** The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates.

c) **Marking to Market.** The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed. In defining market value, considerations should be given to the Governmental Accounting Standards Board (GASB) Statement 31 pronouncement.

8. Policy Considerations

a) **Exemption.** Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

b) **Amendments.** This policy shall be reviewed on an annual basis. Any changes must be recommended by the Treasurer/Director of Finance and approved by the Finance Committee and the Board of Trustees.

DEBT POLICY

1. The Village will confine long-term borrowing to fund capital improvements or

projects that cannot be financed from current revenues.

2. When the Village finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

3. The Village will keep the average maturity of voter approved or alternate revenue source general obligation bonds below 20 years.

4. The Village will keep the average maturity for limited tax bonds and other short-term debt below 20 years.

5. Total debt service for general obligation debt may not exceed 8.625% of total assessed valuation of taxable property.

6. When possible, the Village will use special assessment, revenue, alternate revenue source, or other self-supporting bonds instead of general obligation bonds.

7. The Village will not use long-term debt for current operations.

8. The Village will maintain good communications with bond rating agencies about its financial condition. The Village will follow a policy of full disclosure on every financial report and bond prospectus.

9. Cash reserves and short-term debt will be used for capital equipment acquisition and replacement.

10. The current Moody's rating is Aa2.

RESERVE POLICIES

1. General Fund Reserve Policy

Purpose: The reserve is intended to insulate and protect current service levels

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

from unexpected and unanticipated expenditure requirements. These funds may be used at the Village's discretion to address temporary cash flow shortages, emergencies, unanticipated economic downturns, and one-time opportunities. This reserve is not intended to be used when normal expenditure growth exceeds normal revenue growth.

- a) The unappropriated fund balance in the General Fund shall be set at four months (30%) of the current fiscal year operating expenditures (not including transfers to support capital projects).
- b) The annual budget will include a contribution to (or drawdown from) the Special Purpose Reserve Fund to assure compliance with this policy. The levels of other required restrictions, commitments and assignments will fluctuate depending on activity.
- c) This policy may be amended from time to time according to the wishes of the Village of Western Springs Board of Trustees.
- d) Unassigned fund balance in the General Fund in excess of the reserve commitment shall be transferred to the Special Purpose Reserve Fund
- e) The Village will spend the most restricted dollars before less restricted in the following order:
 - Nonspendable (if funds become spendable)
 - Restricted
 - Committed
 - Assigned
 - Unassigned
- f) The Director of Finance will determine

if a portion of the fund balance should be assigned.

- g) During periods of economic uncertainties, stagnation, or in order to address other extraordinary circumstances, the Village Board, at its discretion, may use the General Fund reserve, potentially reducing the reserve below 30% to maintain consistent service levels.
- h) A plan of action to restore the General Fund reserve will commence the fiscal year following its use. The subsequent budget years shall include provisions for restoration of the reserve until such time that the 30% funding level is attained. Provisions for restoration of the reserve should be consistent with maintaining acceptable service levels.
- i) Due to the limited composition of the Village's revenue base, the Village has relied on property taxes to maintain consistent service levels. Historically, the budget guidelines utilized a 2.5% annual property tax increase (when legally permissible) as a benchmark when determining the initial assessment for the annual levy.

2. **Water and Sewer Cash Reserve Policy**

Purpose: The reserve is intended to insulate and protect current service levels from unexpected and unanticipated expenditure requirements. These funds may be used at the Village's discretion to address temporary cash flow shortages and emergencies. This cash reserve is not intended to subsidize the water and sewer system operations.

- a) Available cash reserves should equal the sum of the following:
 - Annual debt service payment

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

- 10% of annual operating expenditures
- 12.5% of annual operating expenditures for contingency purposes.

The last audited statements will be utilized in the calculation to determine available cash.

- b) The water and sewer service charge shall be reviewed annually to determine if the rate is adequate to cover operating expenses, debt service payments, and the accumulation of funds to fund future capital projects.

3. Capital Improvement Fund Reserve Policy

Purpose: The reserve is intended to serve as a method of accumulating monies to fund capital purchases and projects. These funds are not intended to support current service levels. The Village, at its discretion, may use the reserve for emergencies and unanticipated events.

- a) The fund balance monies shall be generated and accumulated so that current annual capital requirements are funded.
- b) Long-term (years 2 through 5) fund balance projections shall utilize all available funding mechanisms to support the total estimated costs of projects included in the Village's five-year capital projects plan.
- c) The plan shall cover the acquisition of the following assets:
- Public safety equipment

- Computer hardware and software
- Administrative vehicles
- Building improvements – Village Hall and Fire Station(s)

- d) The Capital Improvement Fund is partially funded by property tax levy which is legally capped at 5 cents per \$100 of valuation. The tax levy generates approximately 10% of the required funding; therefore, the fund must be supplemented by interest income, sale of real property, grants, and transfers from the General Fund.
- e) The funding mechanism for any capital purchase/project shall rely on (1) cash on hand, (2) interfund transfer, (3) interfund loan, (4) debt, (5) grants.
- f) The three-year capital plan shall be reviewed and revised annually during the budget process.

4. Recreation Fund Reserve Policy

Purpose: The reserve is intended to insulate and protect the Recreation Department's current service levels from unexpected and unanticipated expenditure requirements and/or revenue reductions.

- a) The undesignated fund balance shall be set at 20% of the current fiscal year operating expenditures.
- b) Fund balance may be accumulated and designated to reduce any outstanding debt.
- c) Fund balance shall also be designated and function as a funding source for any capital needs related to the

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

Recreation Center and the Grand Avenue Community Center.

- d) All unused appropriations lapse at the fiscal year end and are rolled into unreserved fund balance and must be reappropriated (if necessary) at the beginning of the next fiscal year.

5. Motor Fuel Tax Fund Reserve Policy

Purpose: The reserve is intended to serve as a method of accumulating monies to fund MFT projects. All reserves accumulated shall be designated for MFT projects. These funds are not intended to support current service levels (current operations). The Village, at its discretion, may use the reserve for emergencies and unanticipated events.

- a) The fund balance monies shall be generated and accumulated so that the current and capital requirements are funded.
- b) The long-term (years 2 through 5) fund balance projections shall utilize all available funding mechanisms to support the capital costs included in the Village's five-year capital projects plan.
- c) The Motor Fuel Tax Fund is funded by the State's per capita distribution, grants, and interest income.
- d) The Village's twenty-year infrastructure plan shall be reviewed and revised annually during the budget process.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

- 1. The Village will cause an independent audit to be performed annually in accordance with state law.

- 2. The Village will produce annual financial reports in accordance with generally accepted accounting practices (GAAP), as outlined by Governmental Auditing, Accounting and Financial Reporting (GAAFR).
- 3. The Village will provide monthly financial and annual financial reports by major funds.

CAPITAL BUDGET POLICIES

- 1. The Village will develop a three-year plan for capital improvements as part of the Corporate Plan. The Capital Improvement Plan will be updated annually and capital improvements will be made in accordance with the Plan.
- 2. The Village will maintain its physical assets at a level adequate to protect the Village's capital investment, and to minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of capital plant and equipment from current revenues where possible.
- 3. The Village will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population or changes in economic base will be calculated and included in capital budget projections.
- 4. The Village will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- 5. The Village will use intergovernmental assistance to finance capital improvements that are consistent with the Capital Improvement Plan and Village priorities.

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

and whose operating and maintenance costs have been included in operating budget forecasts.

RECREATION FUND

1. **Fund Description.** The Recreation Fund is a self-supporting fund of the Village. Recreation Department activities are financed through a separate tax levy, contractor rentals, donations and grants, and program fees.
2. **Major Services.** The basic function of the Recreation Fund is the provision of recreational, cultural, child day care, and preschool services to the residents of the Village. These services are provided from the Recreation Center, the Grand Avenue Community Center, and numerous parks. The parks are owned and operated by the Western Springs Park District, an independent local government under Illinois law.
3. **Funding Sources.** Revenue from a separate recreation tax levy, customer charges, and rental fees from contractors constitute the three major funding sources for the recreation operating fund. In addition, a separate special recreation tax levy funds a membership in SEASPAR (Southeast Association for Special Parks and Recreation).
4. **Recreation Fund Policies**
 - a) The goal is to increase the fund balance which will allow for the coverage of unforeseen emergencies or capital improvements.
 - b) Debt and fund balance shall be used only for the replacement of capital items, and not for operating expenditures.
 - c) All base program fees shall be established at a rate equal to program

costs, less building, grounds, and administrative overhead. This amount shall be added to or subtracted from any profit or subsidies approved on an annual basis.

- d) Real estate property tax levied for recreational activities shall be used to fund Recreation Department administrative costs. Such administrative costs are defined to include those general continuing costs of running the Recreation Department, apart from the specific costs incurred for any specific program.
 - e) All funds generated by the Recreation Fund shall be used solely for the operation and maintenance of the Recreation Department and the Debt Service for the Recreation Center.
 - f) All programs (department, contractual, special, etc.) shall be reviewed and evaluated on a timely basis.
5. **Fund Assumptions**
- a) Normally, only Recreation Fund tax revenues, contractor rents, and program fees are utilized for the operation and maintenance of the Recreation Department.
 - b) Projections for the periods of FY 2020 and FY 2021 include adjustments for economics, i.e., 2.5% increases in the cost of personnel services.
 - c) The Village will continue to receive special education/recreation services from SEASPAR.
 - d) Grand Avenue Community Center will be maintained and operated in the same manner as in past years. Significant capital improvements have been made to the facility to improve its utility.

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

- e) All future capital improvements to the Grand Avenue Community Center will be funded by the Recreation Fund.

COMBINED WATERWORKS AND SEWERAGE FUND

- 1. **Fund Description.** The Combined Waterworks and Sewerage Fund is a self-supporting enterprise or proprietary operation of the Village government. It consists of the combined operational and capital departments of water pumpage, treatment, and distribution and sanitary and storm sewer collection. The services provided by the fund also consist of the capitalization and the bond retirement of the Village's water and sewer system.

The Village's sewer systems discharge to interceptors owned and operated by the Metropolitan Water Reclamation District of Greater Chicago (MWRD).

- 2. **Major Services.** The water utility provides high-quality drinking water to 4500 Village residences and businesses. An estimated 200 residences are presently not served by the Village's water system. They receive drinking water from the LaGrange Highlands Sanitary District. The basic function of the sewer utility is to provide for the collection and transport of waste water and storm water. The service is provided only to residents, and is performed pursuant to an ongoing program of sanitary and storm sewer system maintenance designed to address the ongoing infrastructure needs of the system. The sewer utility serves all residences and businesses in the Village with the exception of some located to the west of Wolf Road, south of 55th Street and the Timber Trails subdivision. They receive sanitary and storm sewer collection service from the LaGrange Highlands Sanitary District.

- 3. **Major Funding Sources.** Revenue from water sales and sewer collection constitutes the major revenue source for the Combined Waterworks and Sewerage Fund. Proceeds from general obligation bonds (alternate revenue source), revenue bonds, and Illinois Environmental Protection Agency loans have been periodically utilized for major additions and capital improvements to the water system.

4. Combined Waterworks and Sewerage Fund Policies

- a) Operating Fund Standards
 - i. Long-term debt will only be used for capital expansion and improvement of the physical plant and appurtenances thereto, not for current operational expenses.
 - ii. Any capital project financed through the issuance of bonds shall be financed for a period not to exceed the expected life of the project.
- b) Reserve, Surplus, and Depreciation Standards
 - i. The Village Policy Reserve is set over and above the other reserves pursuant to the direction of the Finance Committee as approved by the Village President and Board of Trustees.
 - ii. Net income generated for general obligation bond (alternate revenue source) debt retirement will be at a level of 1.25 times the average annual debt retirement.
 - iii. Net income generated from the annual bond debt coverage requirement should only be utilized

Village of Western Springs

CORPORATE FINANCIAL POLICIES

FY 2019

for:

- Capital expenditures;
- Restoration of contingency reserves;
- Other purposes deemed appropriate by the corporate authorities and Village management other than current annual revenue bond debt coverage.

iv. Fixed assets will be financed from funds provided by one or more of the following:

- Current operating revenues
- Excess yearly revenues over yearly expenditures limited by the reserve requirements detailed in the Corporate Plan
- Issuance of revenue, general obligation bonds (alternate revenue source) bonds, installment agreements, or Illinois Environmental Protection Agency loans.

v. The cost of service studies will be performed and reviewed each fiscal year. Recommendations for rate increases will be made when required.

WATER AND SEWER RATE POLICY

The policy is designed to determine the adequacy of the water and sewer rates, and to ensure that the rate covers operating expenses, debt service payments, and the accumulation of monies to fund future capital projects. The frequency of billing will be evaluated to determine the sufficiency of cash flow.

1. The water and sewer rate will be reviewed annually by the Finance Committee prior to the budget process. Any changes or recommendations will be incorporated

during the budget process.

2. The water and sewer rate shall contain the following components:

- An amount to cover annual operations and maintenance expenditures
- 10% of annual depreciation expense as a capital replacement factor
- An inflationary factor to cover annual cost increases

3. Water and sewer bills are issued on a bi-monthly basis.

4. Fund Assumptions

- a) Projections for FY 2020 and FY 2021 include adjustments for economics, i.e., 2.5% increase in the cost of personnel services.
- b) The Village Board approved the use of IEPA low interest rate loans to fund the rehabilitation of the water plant project.

BURLINGTON NORTHERN FUND

1. **Description.** The Burlington Northern Fund is an enterprise fund of the Village.

2. **Major Service.** The basic function of the Burlington Northern Fund is to provide for the operation, maintenance, and capitalization of the Burlington Northern commuter facility, including the commuter station, platforms, commuter parking areas, and associated landscaping along the railroad right-of-way which bisects the Village. The commuter facility serves the rail commuting needs of Village residents and commuters from several surrounding villages. The facilities are located on leased railroad right-of-way with the Village owning the actual improvements.

3. **Major Revenue Sources.** Revenue from commuter parking lot meters and parking permits constitutes the major funding

Village of Western Springs
CORPORATE FINANCIAL POLICIES
FY 2019

source for the Burlington Northern operating fund. Grants from the West Suburban Mass Transit District, METRA, and IDOT are utilized to provide for improvements and additions to capital equipment and plant.

4. Burlington Northern Fund Policies

- a) The fund shall be a self-supporting fund utilizing only revenues from the operation of the commuter parking facility plus intergovernmental grants for capital improvements.
- b) The fund shall maintain a 10% contingency reserve adequate to provide for unanticipated non-recurring expenses.

5. Fund Assumptions

- a) Revenues from the commuter parking facility will be adequate to fund the operation and maintenance of the system through 2020.
- b) Projections for 2020 and 2021 include adjustments for economic conditions, i.e., 2.5% increase in the cost of personnel services.

6. Future Capital Projects. The Village will complete the train station project with the reconstruction of quadrants III and IV platforms.



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General Government-Governance & Administration

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of the Governance programmatic area is to provide and foster a public forum for considering and determining Village policy and administering that policy through the Village Manager's office. It includes the key officers of the Village including the Village President, Board of Trustees, the Village Clerk, the Village Manager, and the Village Attorney.

In addition to the policy component, this area also functions to represent the Village in the larger organizational environment including interfaces with other levels of government, the court system and various other inter-governmental agencies. This area has a strong focus on human resources and risk management under the Administrative Services department function and oversight of the Village technology under the IT department.

Budget Overview

Major functions included in this program are the legislative function as conducted by the President and Board of Trustees, the record keeping function conducted by the Village Clerk's office, the major functions of the Village Manager's office including general administration, human resource management, risk management and loss control, solid waste management, information technology, and communication. It also funds the legal functions conducted by the Village including the Village Attorney's office, the prosecutorial function, and labor representation.

Key Accomplishments 2018

- Successfully negotiated labor agreements with collective bargaining units representing police officers and police sergeants.
- Transitioned to new occupational health provider for pre-employment physicals, random drug testing for CDL operators, workers compensation and other needs.
- Issued to village residents and analyzed data from a survey regarding solid waste collection in preparation for the expiration of the current agreement.
- Provided policy, wellness and risk management training to employees throughout the year.
- Enhanced communications to the community through the Village website and social media.

Key Initiatives 2019

- Update Village job descriptions in Recreation Department to meet appropriate requirements.
- Transition paper processes to the HR function in the enterprise system.
- Issue an RFP for Solid Waste Collection Services and successfully negotiate a new agreement for services.
- Successfully negotiate labor agreements with the collective bargaining unit representing Public Works Maintenance I and II positions and the unit representing Telecommunicators at Lyons Township Area Communication Center (LTACC).
- Continue to address succession planning initiatives including recruitment and assist the development of the employee individual training plans.



General Government-Governance & Administration EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$830,824	\$713,444	\$749,894	\$718,578	\$736,026	-\$13,868	-1.85%
Contractual Expenditures	1,175,796	931,006	931,006	910,706	1,060,803	129,797	13.94%
Commodities Expenditures	85,249	90,300	90,300	88,300	88,300	(2,000)	-2.21%
Total Operating Budget	\$2,091,869	\$1,734,750	\$1,771,200	\$1,717,584	\$1,885,129	\$113,929	6.43%
Transfer to Other Funds	-	-	400,000	400,000	-	(400,000)	N/A
Capital Expenditures	78,852	140,000	140,000	144,400	79,000	(61,000)	-43.57%
Total Budget	\$2,170,721	\$1,874,750	\$2,311,200	\$2,261,984	\$1,964,129	(\$347,071)	-15.02%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$2,171,200	\$1,885,129	(13.8%)
Capital Improvement Fund	140,000	75,000	43.57%
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Outside Grants			
TOTAL	\$2,311,200	\$1,964,129	(15.02%)

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019**

CHANGES FOR OPERATION	AMOUNT
1. Decrease for Benefits and Compensation Adjustments	(\$13,868)
2. Increase in IRMA Contribution and Self Insurance	134,713
3. Increase in Audit	2,399
4. Decrease in Village Store	(2,000)
5. Decrease in Wellness Program	(5,000)
6. Increase in Software Support	31,685
7. Decrease in Physical Exams	(10,000)
8. Decrease in Legal Fees	(30,000)
9. Increase in Memberships	2,500
10. Increase in Mapping Services	19,500
12. Decrease in Expense Reimbursement	(2,000)
13. Decrease in Training/Conferences	(12,000)
14. Decrease in Other Professional/Technical Services	(2,000)
TOTAL OPERATING CHANGES	\$113,929
15. Decrease Transfers to Other Funds	(400,000)
TOTAL TRANSFER TO OTHER FUNDS	(\$400,000)
CAPITAL IMPROVEMENT PROJECTS	
15. Adjustment to Eliminate FY 2018 Capital	(140,000)
16. Computer Replacement Program	75,000
17. Office Furniture and Equipment	4,000
TOTAL CAPITAL PROJECTS CHANGES	(\$61,000)
TOTAL CHANGES	(\$347,071)

General Government-Governance & Administration

THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$830,824	\$718,578	\$736,026	\$736,026	\$753,931
Contractual Expenditures	1,175,796	910,706	1,060,803	1,111,757	1,156,757
Commodities Expenditures	85,249	88,300	88,300	88,300	88,300
Total Operating Budget	\$2,091,869	\$1,717,584	\$1,885,129	\$1,936,083	\$1,998,988
Transfer to Other Funds	-	400,000	-	-	-
Capital Expenditures	78,852	144,400	79,000	79,000	79,000
Total Budget	\$2,170,721	\$2,261,984	\$1,964,129	\$2,015,083	\$2,077,988

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	\$1,885,129	\$1,936,083	\$1,998,988
General Fund Reserve			
Capital Improvement Fund	79,000	79,000	79,000
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
E-911 Fund			
Outside Grants			
TOTAL	\$1,964,129	\$2,015,083	\$2,077,988

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- To develop a downtown plan to facilitate the redevelopment and expansion of the commercial/retail composition of the downtown area

Support Services-Finance

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of this area is to maintain an accurate and timely accounting system and to safeguard the assets of the Village. It includes providing financial services to other departments and outside agencies.

Budget Overview

The major functions included in this program are as follows: the maintenance of accounting records in accordance to Generally Accepted Accounting Principals (GAAP) for Governmental Accounting and Financial Reporting purposes, the management of the Village's assets, and the preparation of all required reports such as the annual operating budget, the CAFR, the State Treasurer's report, etc. This program also functions as the Village's collector for all billing processes such as utility billing and commuter parking. The Finance Department also provides accounting and reporting services to the Thomas Ford Memorial Library and the Western Springs Park District.

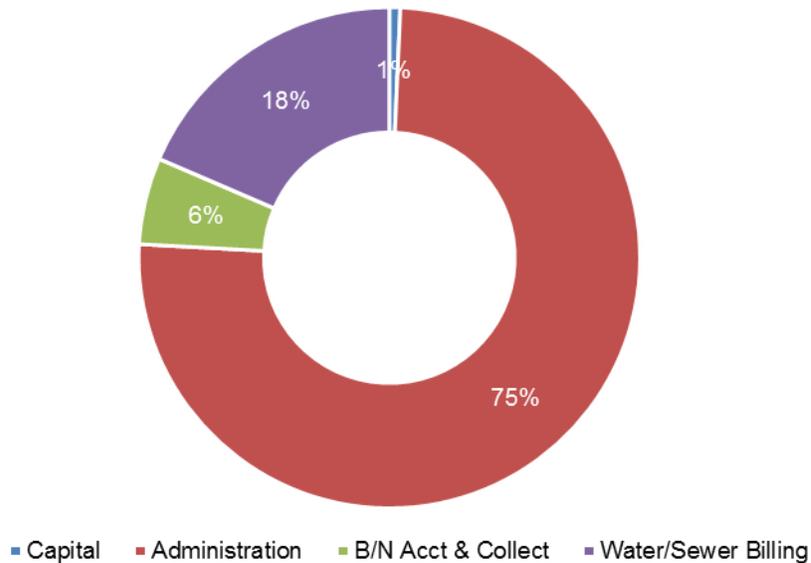
Key Accomplishments 2018

- Evaluated MUNIS functionality.

Key Initiatives 2019

- Update Corporate Plan Financial Policies
- Integrate Village and Recreation software.
- Update payroll processes and functionality.
- Implement online water payments.

Program Allocation

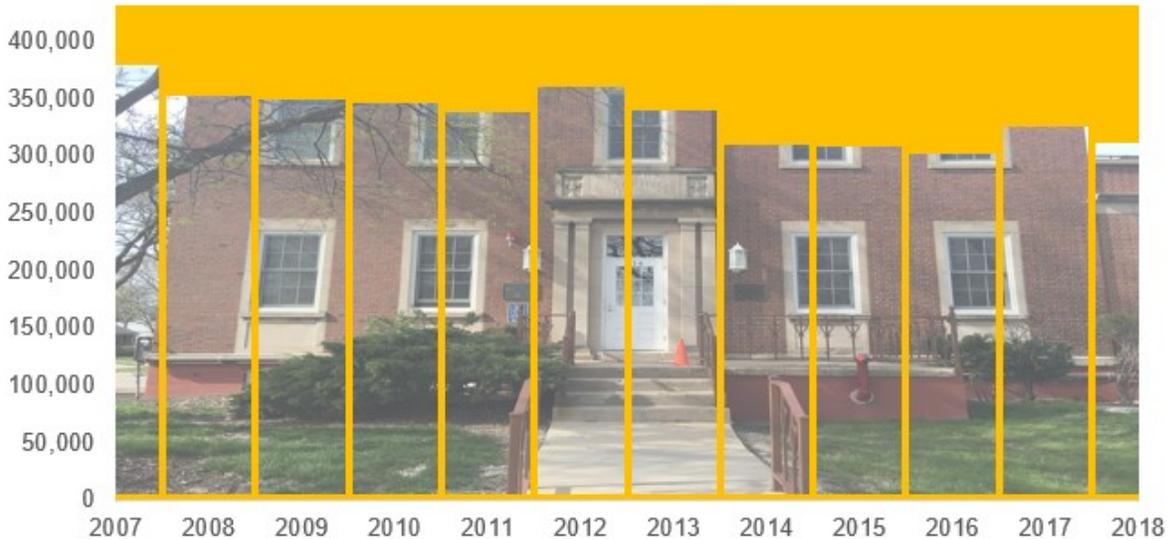


Support Services-Finance

EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$372,257	\$443,667	\$443,667	\$388,051	\$490,179	\$46,512	10.48%
Contractual Expenditures	130,838	105,050	105,050	139,600	103,900	(1,150)	-1.09%
Commodities Expenditures	41,865	46,650	46,650	46,650	46,650	-	0.00%
Total Operating Budget	\$544,960	\$595,367	\$595,367	\$574,301	\$640,729	\$45,362	7.62%
Transfer to Other Funds	-	-	-	-	-	-	N/A
Capital Expenditures	36,122	53,000	53,000	52,300	53,000	-	0.00%
Total Budget	\$581,082	\$648,367	\$648,367	\$626,601	\$693,729	\$45,362	7.00%

Water Consumption



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$487,105	\$531,703	9.16%
General Fund Reserve			
Capital Improvement Fund	3,000	3,000	
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund	130,198	131,039	.64%
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Burlington Northern Fund	28,064	27,987	(.27%)
Outside Grants			
TOTAL	\$648,367	\$693,729	7%

ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET

CHANGES FOR OPERATION	Amount
1. Increase for Benefits and Compensation Adjustments	\$46,512
2. Decrease in Training/Conferences	(1,500)
3. Increase in Expense Reimbursement	350
TOTAL OPERATING CHANGES	\$45,362
CAPITAL IMPROVEMENT PROJECTS	
4. Adjustment to Eliminate FY 2018 Capital	(\$53,000)
5. Water Meters-Residential	50,000
6. Miscellaneous Equipment	3,000
TOTAL CAPITAL PROJECTS CHANGES	\$0
TOTAL CHANGES	\$45,362

Support Services-Finance

THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$372,257	\$388,051	\$490,179	\$504,050	\$518,356
Contractual Expenditures	130,838	139,600	103,900	103,900	103,900
Commodities Expenditures	41,865	46,650	46,650	46,650	46,650
Total Operating Budget	\$544,960	\$574,301	\$640,729	\$654,600	\$668,906
Transfer to Other Funds	-	-	-	-	-
Capital Expenditures	36,122	52,300	53,000	53,000	53,000
Total Budget	\$581,082	\$626,601	\$693,729	\$707,600	\$721,906

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	531,703	543,415	555,498
Capital Improvement Fund	3,000	3,000	3,000
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund	131,039	132,747	134,504
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Burlington Northern Fund	27,987	28,438	28,904
Outside Grants			
TOTAL	\$693,729	\$707,600	\$721,906

MULTIYEAR AND OUT-YEAR KEY INITIATIVES:

- Complete cross training for all staff
- Research new revenue sources
- Expand financial software capabilities
- Prepare long term financial plan

Support Services-Debt Service Fund

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of this fund is to accumulate revenue and appropriate expenditures for the retirement of the Village's long term debt.

Budget Overview

Debt Obligations are separated into four types: general obligation bonds, installment contracts, revenue bonds and promissory notes. General obligations bonds refer to debt obligations that are backed by the full faith and credit of the Village. Non-home rule communities may only issue non-referendum general obligation debt in amounts that will maintain the annual debt service levy at an amount equal or less than the 1994 annual levy amount, while maintaining outstanding debt at a level equal or less than one-half of one percent of the current equalized assessed valuation. The current outstanding bonds include two general obligation alternate revenue bonds, two general obligation limited tax corporate purpose bonds, two promissory notes and three general obligation referendum bonds.

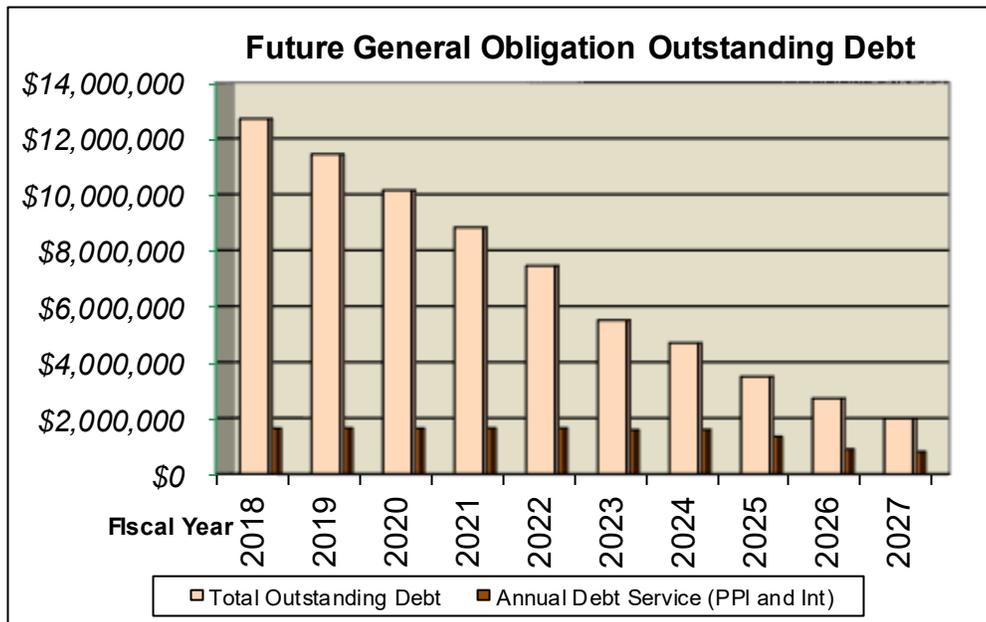
The Village issued Promissory Note, Series 2018, in the amount of \$1 million. The issue was used to purchase rolling stock. The repayment of the note has been allocated between the Capital Improvement and Water and Sewer Funds.

Key Initiative 2019

- To ensure repayment of all outstanding obligations.

Support Services-Debt Service Fund EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Principal Payments	\$1,056,000	\$1,056,000	\$1,206,000	\$1,206,000	\$1,311,000	\$105,000	8.71%
Interest and Paying Agent Fees	295,884	294,635	488,917	487,292	391,189	(97,728)	-19.99%
Commodities Expenditures	-	-	-	-	-	-	N/A
Total Operating Budget	\$1,351,884	\$1,350,635	\$1,694,917	\$1,693,292	\$1,702,189	\$7,272	0.43%
Transfer to Other Funds	-	-	-	-	-	-	N/A
Total Budget	\$1,351,884	\$1,350,635	\$1,694,917	\$1,693,292	\$1,702,189	\$7,272	0.43%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
General Fund Reserve			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Debt Service Fund/Property Tax	\$1,187,852	\$1,198,122	1%
Recreation Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Transfer from Other Funds	507,065	504,067	(.59%)
Burlington Northern Fund			
TOTAL	\$1,694,917	\$1,702,189	.43%

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION	AMOUNT
1. Increase in G.O. Bonds, Series 2017, Principal	75,000
2. Decrease in G. O. Bonds, Series 2017, Interest	(74,329)
3. Decrease in Promissory Note Series 2016, Fire Truck, Interest	(774)
4. Increase in G.O. Bonds Series 2009, Principal	5,000
5. Decrease in G.O. Bonds Series 2009, Interest	(6,013)
6. Increase in G.O. Bonds Series 2012. Principal	10,000
7. Decrease in G.O. Bonds Series 2012, Interest	(5,288)
8. Increase in Promissory Note Series 2018	4,548
9. Decrease in Promissory Note Series 2012, Interest	(2,100)
10. Increase in Limited Tax Corporate Refunded Bonds Series 2015B, Principal	10,000
11. Decrease in Limited Tax Corporate Refunded Bonds Series 2015B, Interest	(7,612)
12. Increase in G.O. Alternate Revenue Bonds, Series 2015A, Principal	5,000
13. Decrease in G.O. alternate Revenue Bonds Series 2015A, Interest	(6,160)
TOTAL OPERATING CHANGES	\$7,272

CAPITAL IMPROVEMENT PROJECTS

Not applicable

TRANSFERS TO OTHER FUNDS

Not applicable

TOTAL CHANGES **\$7,272**

Support Services-Debt Service Fund

THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Principal Payments	\$1,056,000	\$1,206,000	\$1,311,000	\$1,341,000	\$1,381,000
Interest and Paying Agent Fees	295,884	487,292	391,189	354,584	316,611
Commodities Expenditures	-	-	-	-	-
Total Operating Budget	\$1,351,884	\$1,693,292	\$1,702,189	\$1,695,584	\$1,697,611
Transfer to Other Funds	-	-	-	-	-
Total Budget	\$1,351,884	\$1,693,292	\$1,702,189	\$1,695,584	\$1,697,611

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Debt Service Fund/Property Tax	1,198,122	1,190,068	1,196,797
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Transfers from Other Funds	504,067	505,506	500,814
Burlington Northern Fund			
TOTAL	\$1,702,189	\$1,695,584	\$1,697,611

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Maintain fund balance at a level adequate to ensure annual debt service payments

Law Enforcement Services

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

It is the mission of the Western Springs Police Department to maintain a high standard of integrity, professionalism, and effective law enforcement services in partnership with the community. We believe that our services preserve and foster the high quality of life in our community. We demonstrate our commitment to excellence through continuous education, training, proactive law enforcement initiatives, and enhanced response methods to ensure a safe environment.

Budget Overview

Administration provides the supplies and resources necessary for the operation of the Department. This includes uniforms, training and educational expenses, accreditation expenses, and departmental supplies. Personnel budgeted in administration include the director/chief of law enforcement services, deputy director (deputy chief), administrative services coordinator, part-time accreditation manager, and school crossing guards.

Patrol Services is the largest component of the Department which provides the appropriate staffing for patrol activities, special events, response to all calls for service, traffic enforcement activities, and enforcement of Village ordinance and criminal laws. Three patrol sergeants and 11 patrol officers are budgeted in this program.

The Criminal Investigations Program provides the necessary resources to investigate and follow-up on all crimes reported to the Department. This program also provides resources which allow detectives to conduct follow up criminal investigations which may involve multiple jurisdictions. The program consists of one detective sergeant and two detectives.

The Crime Prevention/Youth Program is staff by two police officers. This program provides the services for one full-time school resource officer at Lyons Township High School - South Campus and the second officer is a crime prevention officer. Other activities in this program include the Auxiliary Police Unit and volunteer Police Explorers.

The Parking Enforcement/Ordinance Control Program entails parking enforcement and other

Village ordinance enforcement activities and records maintenance for the Department. There is one community service officer/supervisor assigned to this program and one full-time and one part-time records specialists in this program.

Key Accomplishments 2018

- Established a new two-year entry level police officer eligibility list.
- Successfully trained three new police officers who are qualified for solo patrol duties.
- Implemented a new department scheduling and accountability software.
- Implemented a new property and evidence tracking program.
- Continued to expand our police social media programs including launching a new Twitter page.
- Created a new police department armory room.
- Implemented new online service for overnight parking requests.
- Successfully completed annual CALEA compliance review.
- Created a new Municipal Code governing illegal electronic smoking devices.
- Installed a new informational kiosk in police department lobby for public use.

Law Enforcement Services

PROGRAM/DEPARTMENT BUDGET SUMMARY

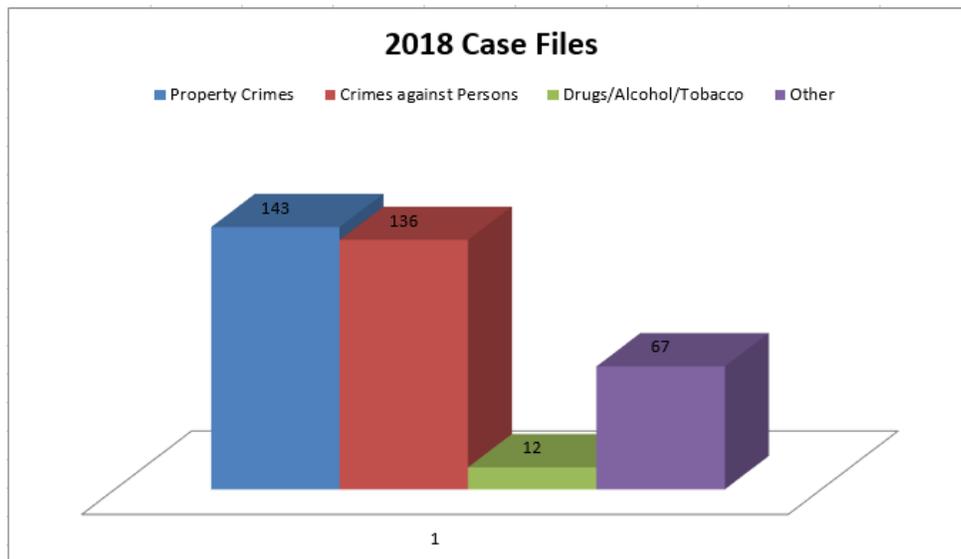
FY 2019

Key Initiatives 2019

- Continue to incorporate the law enforcement strategies and philosophies included in the report by The President's Task Force on 21st Century Policing into the culture of the department. This will include mandated training set forth by the Illinois Law Enforcement Training & Standards Board.
- Implement a new citizen online reporting system for selected incidents.
- Implement a new online service for residents requesting vacation house watches.
- Implement our new crime prevention officer specialty assignment.
- Purchase a new unmarked patrol vehicle with accumulated court fines related to past department DUI convictions.
- Improve our existing records division room.
- Rotate and train a replacement officers for our NIPAS Emergency Services Team.
- Continue our replacement program for squad car laptops/tablets.

Law Enforcement Services EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$3,681,283	\$3,955,631	\$3,980,631	\$3,973,580	\$4,138,383	\$157,752	3.96%
Contractual Expenditures	341,051	213,500	213,500	198,500	212,000	(1,500)	-0.70%
Commodities Expenditures	374,741	402,050	402,050	384,050	401,250	(800)	-0.20%
Total Operating Budget	\$4,397,075	\$4,571,181	\$4,596,181	\$4,556,130	\$4,751,633	\$155,452	3.38%
Transfer to Other Funds	-	-	-	-	-	-	N/A
Capital Expenditures	205,438	178,000	178,000	178,000	88,741	(89,259)	-50.15%
Total Budget	\$4,602,513	\$4,749,181	\$4,774,181	\$4,734,130	\$4,840,374	\$66,193	1.39%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$4,496,181	\$4,751,633	3.38%
Capital Improvement Fund	178,000	88,741	(50%)
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Outside Grants			
TOTAL	\$4,774,181	\$4,840,374	1.39%

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION	AMOUNT
1. Increase for Benefits and Compensation Adjustment	\$7,027
2. Increase in Police Pension Funding	150,725
3. Decrease in Tuition Reimbursement	(2,500)
4. Increase in Equipment Maintenance Agreement	4,000
5. Decrease in Recruitment/Testing Process	(3,000)
6. Decrease in Commodities	(800)
TOTAL OPERATING CHANGES	\$155,452
CAPITAL IMPROVEMENT PROJECTS	
7. Adjustment to eliminate FY 2018 Capital	(\$178,000)
8. Less Lethal Weapons	5,000
9. Patrol Vehicle	34,741
10. Equipment-NIPAS	20,000
11. Radar Replacement	1,500
12. In-car Laptop Replacements	10,000
13. In-car Video Recorders and Cameras	5,500
14. Laptop	1,000
15. Firearm Replacement	5,000
16. Respirator Replacement Program	3,000
17. Furniture Replacement	3,000
TOTAL CAPITAL PROJECTS CHANGES	(\$89,259)
TOTAL CHANGES	\$66,193

Law Enforcement Services THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$3,681,283	\$3,973,580	\$4,138,383	\$4,476,898	\$4,787,959
Contractual Expenditures	341,051	198,500	212,000	233,500	243,500
Commodities Expenditures	374,741	384,050	401,250	412,050	409,750
Total Operating Budget	\$4,397,075	\$4,556,130	\$4,751,633	\$5,122,448	\$5,441,209
Transfer to Other Funds	-	-	-	-	-
Capital Expenditures	205,438	178,000	88,741	150,000	110,000
Total Budget	\$4,602,513	\$4,734,130	\$4,840,374	\$5,272,448	\$5,551,209

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	\$4,751,633	\$5,122,448	\$5,441,209
Capital Improvement Fund	88,741	150,000	110,000
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Outside Grants			
TOTAL	\$4,840,374	\$5,272,448	\$5,551,209

Multi-Year and Out-Year Key Initiatives

- 2019-2022—Continue to develop strategic plan for implementation of immediate, mid-range, and long term opportunities for sharing of selected police and crime prevention services with the Villages of LaGrange and LaGrange Park.
- 2019-2022—Continue to replace in-car squad computers, in-car squad cameras, radars, and printers in accordance with the replacement schedule.
- 2019-2022—Purchase at least one replacement squad per year in order to update our existing fleet.

Fire Services

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

Neighbors protecting neighbors through the delivery of emergency and non-emergency services.

Budget Overview

The department's administration develops and implements programs, which aid in the efficient and cost-effective delivery of fire, emergency medical and inspectional services. Fire suppression provides for effective response, extinguishment and investigation of fire incidents and the reduction of fire loss and fire related injury. The emergency medical services program provides a system of trained first responders, with proficient advanced life support response and transport personnel. The training program educates departmental personnel in the fields of fire suppression and emergency medical services to state certified levels. The fire prevention program promotes a fire-safe environment in the community through inspectional services and public education programs. The emergency management program plans and provides for the coordinated orderly community response to both natural and manmade disasters or emergencies as well as mitigate the effects of those disasters/emergencies.

Key Accomplishments 2018

- Specifications for the replacement ambulance were developed and the vehicle was purchased and put into service in June, 2018.
- Promotional testing for the rank of Lieutenant was conducted and a list established.
- Succession planning recommendations were provided after an interviewing process. Position offers were made to fill the positions of Deputy Chief and Fire Marshal effective January 1, 2019, and Day Position April 1, 2019.
- NIMS training for personnel and elected officials on a multi-town basis aimed at response to disasters was conducted.
- The Fire Department Standards Operating Procedures and Policy Review was completed with an implementation date of the first quarter of 2019.

- Conducted recruitment for new Paid-on-Call (POC) members for the 2019 Fire Academy with position offers made to 18 POC candidates.
- Advanced Paramedic Training and Certification in Pediatric Advanced Life Support (PALS) as mandated by the Loyola Emergency Medical System was conducted for all applicable personnel.
- IDO evaluation of the department completed with an improvement from Class 3 to Class2—only 4% of fire departments are rated Class 2 or better.

Key Initiatives 2019

- Conduct a Fire Academy for 13 new Paid-on-Call Firefighters from Western Springs that was determined to be the number one strategic planning goal for the department.
- Conduct promotional testing for the rank of Captain to meet one of the succession planning goals.
- Implement succession plan/shadowing for the three positions of Captain, Lieutenant, and Day Position.
- Implement Mobile CAD in Duty Officer and update all onboard computers.
- In conjunction with our other neighboring villages conduct tabletop disaster exercises with our partners at AMITA Health with an emphasis on active shooter responses.
- Conduct Personnel Evaluations of all Paid-on-Call members of the department.
- Transfer Training and Station Activity records from Firehouse over the Aegis Fire Records.
- Prepare specifications for the replacement engine for proposed purchase in 2020.
- Celebrate 125th Year Anniversary.

Fire Services EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$969,279	\$1,028,922	\$1,028,922	\$958,927	\$1,042,254	\$13,332	1.30%
Contractual Expenditures	634,144	666,804	666,804	666,804	698,466	31,662	4.75%
Commodities Expenditures	39,590	46,900	46,900	46,900	57,300	10,400	22.17%
Total Operating Budget	\$1,643,013	\$1,742,626	\$1,742,626	\$1,672,631	\$1,798,020	\$55,394	3.18%
Transfer to Other Funds	41,962	41,962	41,962	69,815	72,053	30,091	N/A
Capital Expenditures	579,628	286,500	286,500	286,243	146,000	(140,500)	-49.04%
Total Budget	\$2,264,603	\$2,071,088	\$2,071,088	\$2,028,689	\$2,016,073	(\$55,015)	-2.66%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$1,742,626	\$1,798,020	3.18%
Capital Improvement Fund	328,462	218,053	(33.61%)
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
E-911 Fund			
TOTAL	\$2,071,088	\$2,016,073	(2.66%)

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION AMOUNT

1. Increase for Benefits and Compensation Adjustment	\$13,332
2. Increase in Paramedic Services Contract	13,962
3. Increase in Professional Services	10,000
4. Increase in Training/Conferences	4,500
5. Increase in Commodities	1,500
6. Increase in Books/Subscriptions/Publications/Training Material	4,400
7. Increase in Tools/Non Capital Equipment	4,500
8. Increase in Memberships	1,000
9. Increase in Contractual Expenditures	200
10. Increase in Telemetry Equipment	2,000

TOTAL OPERATING CHANGES **\$55,394**

11. Increase Transfer to Other Funds	30,091
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TOTAL TRANSFER **\$30,091**

CAPITAL IMPROVEMENT PROJECTS

12. Adjustment to Eliminate FY 2018 Capital	(\$286,500)
13. Fire Academy Equipment	7,500
14. Hose Replacement	5,000
15. SCBA Replacements	121,500
16. On Board Computer	12,000

TOTAL CAPITAL PROJECTS CHANGES **(\$140,500)**

TOTAL CHANGES **(\$55,015)**

Fire Services THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$969,279	\$958,927	\$1,042,254	\$1,067,605	\$1,071,367
Contractual Expenditures	634,144	666,804	698,466	680,770	695,085
Commodities Expenditures	39,590	46,900	57,300	46,900	51,600
Total Operating Budget	\$1,643,013	\$1,672,631	\$1,798,020	\$1,795,275	\$1,818,052
Transfer to Other Funds	41,962	69,815	72,053	70,541	69,031
Capital Expenditures	579,628	286,243	146,000	233,500	118,900
Total Budget	\$2,264,603	\$2,028,689	\$2,016,073	\$2,099,316	\$2,005,983

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	\$1,798,020	\$1,795,275	\$1,818,052
Capital Improvement Fund	218,053	304,041	187,931
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
E-911 Fund			
Outside Grants			
TOTAL	\$2,016,073	\$2,099,316	\$2,005,983

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Continue to preserve the Paid On-Call (POC) status of the Department through aggressive recruitment, training, and retention of our members.
- Exploring funding/grant funding options to replace our Self Contained Breathing Apparatus.
- Evaluate Mobile Integrated Healthcare options.
- Examine opportunities to consolidate emergency services with area fire agencies that share operational needs similar to that of our Public Safety Agency.
- Continue to seek funding from Federal, State and local grants to fund designated projects.

Community Development

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The mission of the Department of Community Development is to protect the health, safety and welfare of the citizens of the Village by assuring that all buildings, structures, and related equipment are constructed, installed and maintained in compliance with the standards contained with the Village of Western Springs Building Code. Additionally, the Department provides guidance to residents, contractors, and developers throughout the zoning application and planning process, as well as providing assistance to the Village Board, Planning and Zoning Committee, General Government Committee, Plan Commission, Liquor Commission, Economic Development Commission, TIF Joint Review Board, and Board of Zoning Appeals in the performance of their duties. In regards to economic development efforts, staff members work to retain existing businesses while recruiting new businesses to the downtown and serving as liaison to the Western Springs Business Association.

Budget Overview

To provide for the health, safety and welfare of Village residents through the enforcement of building, zoning, and health codes and related ordinances, and serving as a liaison to the business community.

Key Accomplishments 2018

- Approval of ordinance amendments related to the Foxford Station mixed use project.
- Commencement on construction of Foxford Station.
- Conditional use approvals: LaGrange Area Department of Special Education (LADSE) and Dunkin Donuts drive-through.
- Temporary use permits for Old Town Red Hots, Salty Fig, and BB's Baby Donuts. Renewal of the French Market agreement.
- Processed commercial build-out permits for projects including My Yoga, Body in Balance, Small Cakes, Spring Orthodontics, Girgis Auto Storage project, Springdale Eye Care, Clarity Physical Therapy, Dekalash, Thomas Ford Library, and more.
- Issued permits for 26 new single homes, 28 single family additions, three townhome buildings, four home demolitions, and 10 commercial build out/remodeling projects.
- Performed 3,075 inspections of new construction, additions, and remodeling for residential, health, and commercial buildings (including 2,808 by our building inspectors).
- Reviewed plans for new construction, additions, and remodeling and registered all contractors working within the Village.
- Conducted orientation sessions for new Plan Commission, Board of Zoning Appeals, and Liquor Commission members.
- Investigated all construction site violations including: 28 property maintenance inspections, nine property violation tickets, four court citations, three zoning violations, 38 civil and miscellaneous actions, and 12 construction site warnings.
- Conducted bi-annual, and intermittent health inspections of approximately 28 food/other establishments, monthly inspections at the French Market, and at special events.
- Processed three special event liquor license requests, two owner/manager background requests in conjunction with the Police Department, and issued two new licenses.
- Completed updates to content with the "Community Development" webpage for easier customer access.
- Prepared modifications to various sections of the Development Control Ordinance relating to stormwater control.
- Prepared modifications to various sections of the Liquor Control Ordinance relating to signage, amusement devices, and other topics.

Community Development

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

Key Initiatives 2019

- Revisit the downtown redevelopment plan and comprehensive plan.
- Study, evaluate, and report provide recommendations for better utilization of the Tower Green.
- Develop a subarea plan for the 55th and Wolf and Ogden and Gilbert gateways.*
- Explore affordable housing options.*
- Provide a report outlining the implementation framework for completing downtown streetscape improvements.*
- Creation of an economic development marketing plan.
- Implement e-review for architectural plans.
- Issuance of final certificates of occupancies for Foxford Station.
- Conduct a training session(s) with the Plan Commission.
- Update to all economic development content with the “Community Development” and “Business” webpages.

*Goals defined by the Village Board during the 2018 Strategic Planning sessions.

Community Development EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$392,132	\$388,531	\$388,531	\$394,483	\$433,484	\$44,953	11.57%
Contractual Expenditures	258,698	259,600	259,600	249,600	274,600	15,000	5.78%
Commodities Expenditures	3,906	3,750	3,750	3,750	3,750	-	0.00%
Total Operating Budget	\$654,736	\$651,881	\$651,881	\$647,833	\$711,834	\$59,953	9.20%
Transfer to Other Funds	-	-	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	-	-	0.00%
Total Budget	\$654,736	\$651,881	\$651,881	\$647,833	\$711,834	\$59,953	9.20%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$651,881	\$711,834	9.2%
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
TIF District			
Water/Sewer Fund			
Public Benefit Fund			
E-911 Fund			
TOTAL	\$651,881	\$711,834	9.2%

ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET

CHANGES FOR OPERATION	AMOUNT
1. Increase for Benefits and Compensation Adjustments	\$44,953
2. Increase in Professional Services	15,000
TOTAL OPERATING CHANGES	\$59,953
CAPITAL IMPROVEMENT PROJECTS	
3. Adjustment to Eliminate FY 2018 Capital	\$0
TOTAL CHANGES	\$59,953

Community Development THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$392,132	\$394,483	\$433,484	\$445,996	\$458,911
Contractual Expenditures	258,698	249,600	274,600	294,600	294,600
Commodities Expenditures	3,906	3,750	3,750	3,750	3,750
Total Operating Budget	\$654,736	\$647,833	\$711,834	\$744,346	\$757,261
Transfer to Other Funds	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Budget	\$654,736	\$647,833	\$711,834	\$744,346	\$757,261

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	\$711,834	\$724,346	\$737,261
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
T,I.F. Fund		\$20,000	\$20,000
Outside Grants			
TOTAL	\$711,834	\$744,346	\$757,261

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Creation/implementation of a Business Retention and Recruitment Plan
- Creation/implementation of an Economic Development Marketing Plan.

Municipal Services-Public Works

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of this programmatic area is to provide for the planning of activities and management of resources of the Public Works department in order to meet the goals and objectives of the department. It is the goal of the Public Works Department to repair and maintain the Village's streets, sidewalks, and vehicles in a good state of repair and in a functional and safe operating condition; to maintain municipal facilities in a manner which protects the integrity of the structures, promotes effective employee performance and presents an attractive appearance; and to preserve, maintain, and expand to full capacity a healthy and varied population of public trees to enhance the aesthetic and environmental characteristics of the Village and to promote public safety.

Budget Overview

In addition to the administrative function, this budget includes the street, forestry, motor pool, and properties divisions of Public Works as well as the infrastructure capital improvement component. It provides for virtually all above ground work performed within the Village right-of-way including: the removal of snow, leaves and other debris; installation and maintenance of traffic signs and signals; maintenance of street lights; maintenance of sidewalks; the trimming, removal, and planting of parkway trees; maintenance of all Village vehicles; gasoline and other fluids; and the maintenance/rehabilitation of roadways.

Key Accomplishments 2018

- Continued emerald ash borer treatment and evaluation program.
- Updated Americans with Disabilities Act (ADA) Transition Plan.
- Continued security camera upgrades with IT Department.
- Held stakeholder kickoff meeting with FHWA for Wolf Road Bike Path safety improvements.
- Conducted street reconstruction for Harvey Avenue (39th to 41st) and Howard Avenue (47th to 48th).
- Concrete rehabilitation of Fair Elms Avenue (53rd to 55th cul-de-sac).

- Began digital forestry inventory of tree planting and removals with GIS.
- Updated parcel and address point database for Village GIS.

Key Initiatives 2019

- Conduct street reconstruction program for Lawn Avenue (Burlington to Elm Street)
- Conduct street reconstruction program for Johnson Avenue (Burlington to 47th Street)
- Replace/Renovate historic tower front door.
- Update/Replace pedestrian lighting on Tower Green.
- Begin Phase II design engineering for Central Avenue FAU reconstruction.

Municipal Services-Public Works EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$726,099	\$800,396	\$800,396	\$783,885	\$818,863	\$18,467	2.31%
Contractual Expenditures	911,773	1,079,065	1,133,065	1,063,480	1,469,650	336,585	29.71%
Commodities Expenditures	208,538	281,000	281,000	265,124	284,900	3,900	1.39%
Total Operating Budget	\$1,846,410	\$2,160,461	\$2,214,461	\$2,112,489	\$2,573,413	\$358,952	16.21%
Transfer to Other Funds	427,628	347,303	347,303	375,929	377,781	30,478	8.78%
Capital Expenditures	1,199,419	1,901,000	1,901,000	1,808,441	2,495,680	594,680	31.28%
Total Budget	\$3,473,457	\$4,408,764	\$4,462,764	\$4,296,859	\$5,446,874	\$984,110	22.05%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund	\$2,131,618	\$2,158,468	1.26%
Capital Improvement Fund	560,376	307,318	(45.16%)
MFT/Infrastructure Fund	125,000	745,000	620%
Commuter Fund			
Recreation Fund			
Public Benefit			
Water/Sewer Fund			
Roadway Construction	1,617,346	2,159,905	33.55%
CBD Parking Lot	10,000	25,500	155%
ROW Grant Fund	65,800	50,683	(23.06%)
Outside Grants/Donations			
TOTAL	\$4,462,764	\$5,446,874	22.05%

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION

1. Increase for Benefit and Compensation Adjustments	\$18,467
2. Increase in General Architectural	54,000
3. Increase in Inspectional Engineering	182,718
4. Decrease in General Engineering	(5,000)
5. Increase in Design Engineering	153,335
6. Decrease in Interior Maintenance	(17,200)
7. Increase in Testing Services	20,000
8. Decrease in Tree Trimming/Removal/Replacement	(15,000)
9. Decrease in Other Professional Services	(7,500)
10. Increase in Electricity	5,000
11. Increase in Gasoline	5,000
12. Decrease in Professional Services	(1,000)
13. Increase in Commodities	3,900
14. Decrease in Project Engineering	(45,800)
15. Increase in Landscaping/Lawn Maintenance	10,782
16. Decrease in Contractual Services	(2,750)
TOTAL OPERATING CHANGES	\$358,952

17. Increase Transfer to Other Funds	30,478
TOTAL TRANSFER TO OTHER FUNDS	\$30,478

CAPITAL IMPROVEMENT PROJECTS

18. Adjustment to Eliminate FY 2018 Capital	(\$1,901,000)
19. Fuel Storage Tanks—Petroved Upgrade	11,680
20. FY 2019 Roadway Projects	1,600,000
21. Historic Water Tower	90,000
22. Village Hall Building Improvements	54,500
23. MFT	620,000
24. Machinery and Equipment	78,000
25. Office Furniture	22,500
26. Fencing (Village Hall and Public Works)	15,500
27. Forestry Equipment	3,500
TOTAL CAPITAL PROJECTS CHANGES	\$594,680

TOTAL CHANGES	\$984,110
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Municipal Services-Public Works THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$726,099	\$783,885	\$818,863	\$838,838	\$859,438
Contractual Expenditures	911,773	1,063,480	1,469,650	1,338,330	1,242,890
Commodities Expenditures	208,538	265,124	284,900	285,400	285,370
Total Operating Budget	\$1,846,410	\$2,112,489	\$2,573,413	\$2,462,568	\$2,387,698
Transfer to Other Funds	427,628	375,929	377,781	375,773	373,656
Capital Expenditures	1,199,419	1,808,441	2,495,680	3,604,394	2,066,000
Total Budget	\$3,473,457	\$4,296,859	\$5,446,874	\$6,442,735	\$4,827,354

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund	\$2,158,468	\$2,176,826	\$2,194,201
Capital Improvement Fund	307,318	297,500	435,538
MFT/Infrastructure Fund	745,000	609,300	464,000
Commuter Fund			
Recreation Fund			
Public Benefit			
Water/Sewer Fund			
Roadway Construction	2,159,905	2,904,454	1,708,114
CBD Parking	25,500	25,500	25,500
ROW/Grant	50,683	429,154	0
Outside Grants/Donations			
TOTAL	\$5,446,874	\$6,442,736	\$4,827,354

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Implement roadway referendum improvements
- Begin implementation of recommendations from the downtown streetscape plan
- Continued capital improvements to historic water tower

Municipal Services-Water and Sewer

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of this programmatic area is to manage the resources of the Water and Sewer Systems to meet the goals and objectives of all the programs in the Department on a financially self-supporting basis; to produce a sufficient quantity of potable water to meet all Village consumption demands; to provide for the continuous supply of potable water in a quantity and at a pressure sufficient to meet both consumer demand and fire flow needs; and to provide and adequately maintain sewerage systems for the collection and disposition of domestic wastes and storm water in order to promote public health and convenience and to minimize the frequency and severity of flooding and pollution.

Budget Overview

This budget provides for the Water and Sewer divisions of the Public Works Department. These divisions perform the essential function of pumping, treating and ensuring the safe distribution of approximately 400 million gallons of potable water annually. This budget also provides for the replacement and maintenance of fire hydrants and water system valves as well as the upkeep of the Water Plant, Wells, and associated equipment, and the materials, laboratory and testing required ensuring the safety and quality of the water supply.

The Sewer Division is responsible for the maintenance of over 40 miles of storm, sanitary, and combined sewers as well as their associated laterals and basins. This work includes periodic cleaning and televising of sewers as well as the replacement and upgrade of deficient structures.

Key Accomplishments 2018

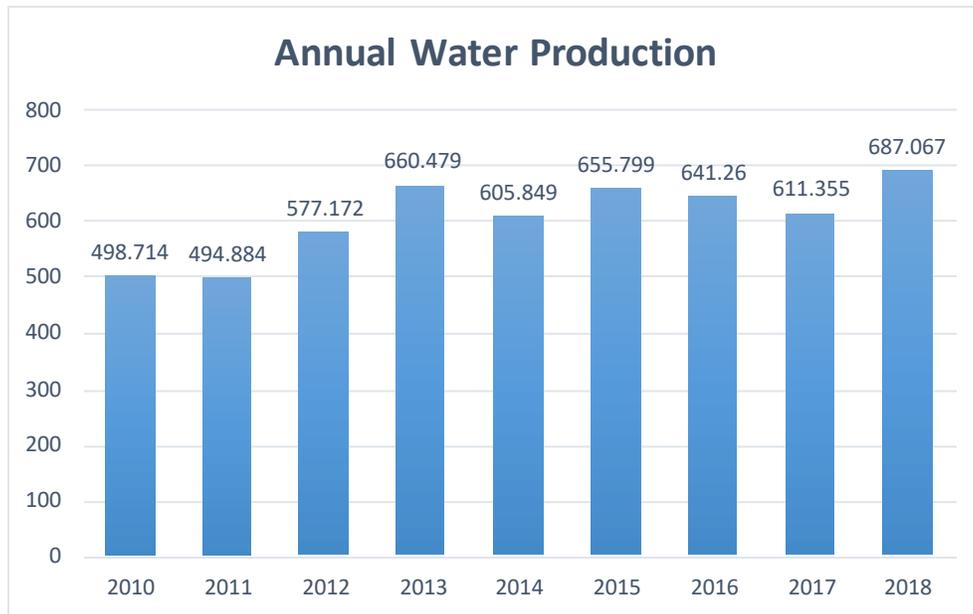
- Completed restoration of reservoir roof, access hatch and ladder.
- Completed inspection of reservoir and clear well.
- Completed IEPA loan application for tank painting and other capital projects.
- Investigated feasibility of well #1 temporary treatment solution.
- Installed 290 feet of relief sewer on Harvey Avenue.

Key Initiatives 2019

- Repair water plant front porch and access hatch.
- Implement improvements to Ridgewood Oaks detention basin.
- Transfer and abandon rear yard water services between Garden and Rose Avenue.
- Secure IEPA loan funding and project timelines from IEPA.
- Complete Capacity, Management, Operations and Maintenance (CMOM) plan for National Pollutant Discharge Elimination System (NPDES) permit requirements.
- Install new high service pump (1 of 3) at water treatment plant.
- Begin membrane filtration replacement process (1 of 4) at water treatment plant.
- Continue MWRD 5-year sewer inspection program.
- Conduct smoke testing and disconnect illegal connections to separated sanitary sewer system.
- Investigate possible grant funding for storm sewer separation for Old Town South.
- Review and redesign water main atlas.
- Review and redesign sewer atlas.

Municipal Services-Water and Sewer EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$1,199,021	\$1,203,167	\$1,203,167	\$1,138,920	\$1,215,826	\$12,659	1.05%
Contractual Expenditures	801,688	901,483	971,683	945,627	1,346,312	374,629	38.55%
Commodities Expenditures	515,741	595,850	595,850	499,850	763,850	168,000	28.20%
Total Operating Budget	\$2,516,450	\$2,700,500	\$2,770,700	\$2,584,397	\$3,325,988	\$555,288	20.04%
Debt Service	756,826	764,622	764,622	823,124	819,285	54,663	7.15%
Capital Expenditures	349,906	1,327,575	1,327,575	936,652	5,184,500	3,856,925	290.52%
Total Budget	\$3,623,182	\$4,792,697	\$4,862,897	\$4,344,173	\$9,329,773	\$4,466,876	91.86%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Water/Sewer Fund	\$4,892,697	\$8,979,773	91.86%
Special Purpose Reserve Fund		\$350,000	
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Outside Grants			
TOTAL	\$4,892,697	\$9,329,773	91.86%

ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET

CHANGES FOR OPERATION

1. Increase for Benefit and Compensation Adjustments	\$12,659
2. Decrease in General Engineering	(42,800)
3. Increase in Design Engineering	109,092
4. Increase in Inspection Engineering	234,038
5. Increase in Membrane Cartridges	150,000
6. Increase in Engineering Studies	15,000
7. Increase in Village Attorney	15,000
8. Increase in Contractual Services	1,800
9. Increase in Mapping Services	17,500
10. Increase in Water/Sewer Parts	10,000
11. Increase in Well Repair Material	7,000
12. Increase in Utilities	25,000
13. Increase in Laboratory Services	1,000
TOTAL OPERATING CHANGES	\$555,288

14. Increase in Debt Service Payments	54,663
TOTAL DEBT SERVICE CHANGES	\$54,663

CAPITAL EXPENSE CHANGES

15. Adjustment to Eliminate FY 2018 Capital	(1,327,575)
16. Well #5	2,641,500
17. Standpipe Painting	995,000
18. Sewer System—Roadway Program	125,000
19. Clausen Avenue	441,000
20. Ridgewood Oaks Detention Basin	370,000
21. Repairs	80,000
22. Central Avenue Sewer	350,000
23. Water Plant Building Improvements	177,500
24. Equipment	4,500
TOTAL CAPITAL CHANGES	\$3,856,925

TOTAL CHANGES	\$4,466,876
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Municipal Services-Water and Sewer THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$1,199,021	\$1,138,920	\$1,215,826	\$1,324,718	\$1,354,482
Contractual Expenditures	801,688	945,627	1,346,312	924,330	938,819
Commodities Expenditures	515,741	499,850	763,850	621,850	783,850
Total Operating Budget	\$2,516,450	\$2,584,397	\$3,325,988	\$2,870,898	\$3,077,151
Debt Service	756,826	823,124	819,285	949,158	762,230
Capital Expenditures	349,906	936,652	5,184,500	2,326,200	643,500
Total Budget	\$3,623,182	\$4,344,173	\$9,329,773	\$6,146,256	\$4,482,881

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund	\$8,979,773	\$6,146,256	\$4,482,881
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Special Purpose Reserve Fund	350,000	0	0
TOTAL	\$9,329,773	\$6,146,256	\$4,482,881

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Complete water tower painting projects
- Begin replacement of 4" water main in conjunction with road improvement program
- Continued monitoring for unaccounted water usage
- Implement water main and sewer lining program
- Continued MWRD 5-Year inspection program

Municipal Services–Commuter Facilities

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of this programmatic area is to maintain the railroad commuter station, parking facilities, and related properties in a safe, functional and aesthetically pleasing condition.

Budget Overview

The Burlington Northern Santa Fe Railroad owns a 100 foot right of way containing the railroad tracks. The Village owns and is responsible for all above ground improvements except the tracks and crossings. Most of this budget is devoted to the maintenance of the commuter station, platforms and landscaping.

Key Accomplishments 2018

- Initiated construction of East Train platforms.
- Completed Phase I; Asphalt resurfacing of commuter parking on Burlington Avenue (Grand to Central) and redevelopment of pedestrian corner at Burlington Avenue and Grand Avenue.

Key Initiatives 2019

- Complete East Train platform reconstruction.
- Rehabilitate landscape planters on West platforms on Hillgrove Avenue.
- Begin Phase II; Improvements to commuter and bicycle improvements at corner of Burlington and Grand Avenue.
- Evaluate High Priority Project III; Remaining TEA-LU funding for additional commuter or pedestrian improvements.



Municipal Services–Commuter Facilities EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$50,045	\$47,845	\$47,845	\$52,209	\$50,736	\$2,891	6.04%
Contractual Expenditures	278,276	102,146	102,146	103,846	196,900	94,754	92.76%
Commodities Expenditures	5,457	9,000	9,000	8,671	9,000	-	0.00%
Total Operating Budget	\$333,778	\$158,991	\$158,991	\$164,726	\$256,636	\$97,645	61.42%
Transfer to Other Funds	-	-	-	-	-	-	N/A
Capital Expenditures		239,378	239,378	243,746	165,500	(73,878)	-30.86%
Total Budget	\$333,778	\$398,369	\$398,369	\$408,472	\$422,136	\$23,767	5.97%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund	\$158,991	\$256,636	61.42%
Recreation Fund			
Special Purpose Reserve Fund	239,378	165,500	(30.86%)
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
E-911 Fund			
Outside Grants			
TOTAL	\$398,369	\$422,136	5.97%

ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET

CHANGES FOR OPERATION

1. Increase in Benefit and Compensation Adjustment	\$2,891
2. Increase in General Engineering	77,704
3. Increase in Landscaping/Lawn Maintenance	12,050
4. Increase in Equipment Maintenance Agreements	5,000
TOTAL OPERATING CHANGES	\$97,645

CAPITAL IMPROVEMENT PROJECTS

5. Adjustment to Eliminate FY 2018 Capital	(239,378)
6. Miscellaneous Equipment	2,000
7. East Platforms	150,000
8. Train Station Repairs	13,500
TOTAL CAPITAL PROJECT CHANGES	(\$73,878)

TOTAL CHANGES	\$23,767
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Municipal Services–Commuter Facilities

THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$50,045	\$52,209	\$50,736	\$49,515	\$51,277
Contractual Expenditures	278,276	103,846	196,900	63,650	63,650
Commodities Expenditures	5,457	8,671	9,000	9,000	9,000
Total Operating Budget	\$333,778	\$164,726	\$256,636	\$122,165	\$123,927
Transfer to Other Funds	-	-	-	-	-
Capital Expenditures	-	243,746	165,500	67,000	67,000
Total Budget	\$333,778	\$408,472	\$422,136	\$189,165	\$190,927

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund	\$256,636	\$122,165	\$123,927
Recreation Fund			
Special Purpose Reserve Fund	\$165,500	\$67,000	\$67,000
Water/Sewer Fund			
Public Benefit Fund			
E-911 Fund			
Outside Grants			
TOTAL	\$422,136	\$189,165	\$190,927

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Complete Quadrants three and four of pedestrian platform reconstruction project.
- Assess design and feasibility of west underpass construction.
- Assess repaving parking facilities along Burlington Avenue, west of Grand Avenue.
- Conduct maintenance on limestone areas at train station due to corrosion.
- Evaluate bicycle storage and parking requirements.
- Continue investigation of bike path extension near Ogden Avenue and Wolf Road north to connect to Salt Creek Trail.
- Review impacts and improvements from Downtown Plan recommendations.

Recreation Program

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

To provide the residents of Western Springs and surrounding communities with healthy, creative and learning experiences whereby people can meet, share and unite in a community of common interests and ideas; and to provide aesthetically pleasing, safe and properly maintained facilities for programs and activities.

Budget Overview

The focus of the department is the delivery of programs and services through our employees and independent contractors. 81% of budgeted revenue comes from non-tax dollars generated by contractor agreements, program fees, and various charges.

Key Accomplishments 2018

- 2018 had 33,445 enrollments and 773,161 program service hours.
- Traveling youth basketball and related clinics are the single biggest program grossing over \$150,000 in 2018. The new Christopher Spartz Basketball management and training has been well received; and is paying skill and development dividends for the players, parents, and coaches alike.
- Tennis is second highest grossing program in 2018. They again offered a qualifying tournament for USTA competition with an award purse of \$9,000.
- Lacrosse is the third largest program and is rebounding from a couple of years of poor management.
- Safety Village continues to be a popular program for 3-5 year olds. Cooperation with the Police and Fire Departments is essential and much appreciated by the Recreation Department staff, volunteers and participants. Also, two "Safety Days" have proven popular for the second year of offering and additional use of the facility.
- The Recreation Center and Grand Avenue Center had roof projects completed during 2018 to keep them in the best condition as which improved environmental conditions.

Key Initiatives 2019

- The Director of Recreation is retiring after 33 years. A detailed transition plan has been developed and is expected to help make the transition smoother.
- A new Athletic Coordinator position is being added to oversee all the sports and fitness related programs and events.
- Over \$100,000 will be invested in both centers for various projects to keep the facilities in proper order and well maintained.



Recreation Program EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$645,191	\$690,845	\$690,845	\$672,262	\$810,742	\$119,897	17.36%
Contractual Expenditures	632,017	690,907	690,907	659,349	688,217	(2,690)	-0.39%
Commodities Expenditures	189,220	175,045	175,045	167,645	185,145	10,100	5.77%
Total Operating Budget	\$1,466,428	\$1,556,797	\$1,556,797	\$1,499,256	\$1,684,104	\$127,307	8.18%
Transfer to Other Funds	62,300	62,300	62,300	61,323	60,258	(2,042)	-3.28%
Capital Expenditures	250,907	260,000	370,000	345,500	115,000	(255,000)	-68.92%
Total Budget	\$1,779,635	\$1,879,097	\$1,989,097	\$1,906,079	\$1,859,362	(\$129,735)	-6.52%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund	\$1,989,097	\$1,859,362	(6.52%)
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Outside Grants			
TOTAL	\$1,989,097	\$1,859,362	(6.52%)

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION

1. Increase for Benefit and Compensation Adjustments	\$119,897
2. Decrease in Equipment Maintenance Agreement	(1,000)
3. Increase in Building, Summer, and Youth Supplies	6,000
4. Increase in Contractual Expenditures	2,050
5. Decrease in Senior Taxi Program	(2,000)
6. Increase in SEASPAR	13,260
7. Decrease in Health/Fitness Workshop	(4,000)
8. Increase in Tower Trot	4,000
9. Decrease in Sports R Us	(3,000)
10. Increase in Credit Card Fees	1,000
11. Decrease in Utilities	(4,000)
12. Decrease in General Architecture	(5,000)
13. Increase in Commodities	100
TOTAL OPERATING CHANGES	127,307

14. Decrease in Transfer to Other Funds	(2,042)
TOTAL TRANSFER TO OTHER FUNDS	(\$2,042)

CAPITAL IMPROVEMENT PROJECTS

15. Adjustment to Eliminate FY 2018 Capital	(\$370,000)
16. Grand Avenue Community Center Building Improvements	60,000
17. Recreation Center Building Improvements	55,000
TOTAL CAPITAL PROJECTS CHANGES	(\$255,000)

TOTAL CHANGES	(\$129,735)
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Recreation Program THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$645,191	\$672,262	\$810,742	\$816,220	\$832,134
Contractual Expenditures	632,017	659,349	688,217	685,717	685,717
Commodities Expenditures	189,220	167,645	185,145	185,145	185,145
Total Operating Budget	\$1,466,428	\$1,499,256	\$1,684,104	\$1,687,082	\$1,702,996
Transfer to Other Funds	62,300	61,323	60,258	59,203	58,129
Capital Expenditures	250,907	345,500	115,000	185,000	205,000
Total Budget	\$1,779,635	\$1,906,079	\$1,859,362	\$1,931,285	\$1,966,125

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund	\$1,859,362	\$1,931,285	\$1,966,125
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Outside Grants			
TOTAL	\$1,859,362	\$1,931,285	\$1,966,125

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Grand Avenue Community Center improvements over the next three years include general maintenance and repairs, providing a generator for self-sufficient operation and architectural improvement to gym wing hallway windows and doors.
- Recreation Center improvements over the next three years include general maintenance and repairs, a generator for self-sufficient operation and a butterfly garden area.

Police and Fire Pension Funds

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The purpose of these funds is to accumulate, manage and administrate the funds related to the Police and Fire Pension Funds.

Budget Overview

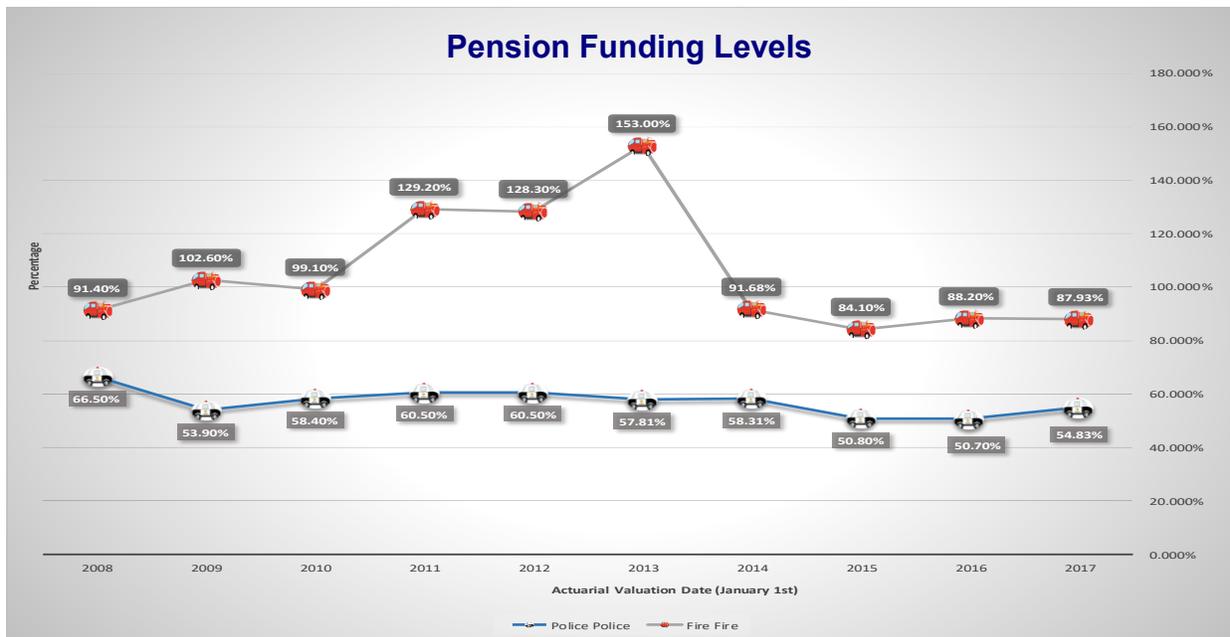
The Police and Fire Pensions are single-employer defined benefit pension plans. The benefits, benefit levels, employee contributions and employer contributions are governed by the Illinois Compiled Statutes and can only be amended by Illinois General Assembly.

The Police Pension members are police sworn personnel. Employees are required to contribute 9.91% of their base salary to the Pension. The Village annually levies a property tax to fund the employer's contribution. Effective January 1, 2011, the State mandates the fund must be 90% of the total actuarial liabilities of the pension fund by the end of the FY 2040, but the Village is utilizing a more prudent funding policy by targeting 100% by 2033. There are currently 21 vested employees and 25 beneficiaries.

There are no employees covered by the Fire Pension Plan. The Village is required to fund for the beneficiaries as actuarially determined by an enrolled actuary. There is one widow beneficiary in the fund.

Police and Fire Pension EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Beneficiary Benefits	\$1,494,101	\$1,534,437	\$1,534,437	\$1,534,437	\$1,576,092	\$41,655	2.71%
Contractual Expenditures	67,272	102,415	102,415	102,415	102,415	-	0.00%
Commodities Expenditures	-	-	-	-	-	-	N/A
Total Operating Budget	\$1,561,373	\$1,636,852	\$1,636,852	\$1,636,852	\$1,678,507	\$41,655	2.54%
Transfer to Other Funds	-	-	-	-	4,200	4,200	N/A
Capital Expenditures	-	-	-	-	-	-	N/A
Total Budget	\$1,561,373	\$1,636,852	\$1,636,852	\$1,636,852	\$1,682,707	\$45,855	2.80%



RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds	\$1,636,852	\$1,682,707	2.80%
E-911 Fund			
Outside Grants			
TOTAL	\$1,636,852	\$1,682,707	2.80%

ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET

CHANGES FOR OPERATION	AMOUNT
1. Increase in Beneficiary Benefits	\$41,655
TOTAL OPERATING CHANGES	\$41,655
 CAPITAL IMPROVEMENT PROJECTS	
Not applicable	
TOTAL CHANGES	\$41,655

Police and Fire Pensions

THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Beneficiary Benefits	\$1,494,101	\$1,534,437	\$1,576,092	\$1,620,374	\$1,665,986
Contractual Expenditures	67,272	102,415	102,415	102,415	102,415
Commodities Expenditures	-	-	-	-	-
Total Operating Budget	\$1,561,373	\$1,636,852	\$1,678,507	\$1,722,789	\$1,768,401
Transfer to Other Funds			4,200	4,200	4,200
Capital Expenditures	-	-	-	-	-
Total Budget	\$1,561,373	\$1,636,852	\$1,682,707	\$1,726,989	\$1,772,601

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds	\$1,682,707	\$1,726,989	\$1,772,601
Outside Grants			
TOTAL	\$1,682,707	\$1,726,989	\$1,772,601

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Monitor investment performance against selected benchmarks.

Special Purpose Reserve Fund
PROGRAM/DEPARTMENT BUDGET SUMMARY
FY 2019

MISSION STATEMENT

The purpose of these funds is to account for funds which represent excess reserves funds from the General Fund. The proceeds are to be used for future capital projects.

Budget Overview

The Special Purpose Reserve Fund has accumulated excess reserves from the General Fund. The Reserves Fund policy requires that the General Fund maintain a reserve of 30% of the current year expenditures. Any excess may be transferred to the Special Purpose Reserve Fund.

EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Contractual Expenditures	-	-	-	\$7,392	-	-	N/A
Total Operating Budget	\$0	\$0	\$0	\$7,392	\$0	\$0	N/A
Capital Expenditures	-	-	-	-	-	-	N/A
Transfer to Other Funds	511,640	1,255,000	1,255,000	945,000	480,000	(775,000)	-61.75%
Total Budget	\$511,640	\$1,255,000	\$1,255,000	\$952,392	\$480,000	(\$775,000)	-61.75%

THREE YEAR CORPORATE RATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Contractual Expenditures	-	7,392	-	-	-
Total Operating Budget	\$0	\$7,392	\$0	\$0	\$0
Capital Expenditures	-	-	-	-	-
Transfer to Other Funds	511,640	945,000	480,000	150,000	150,000
Total Budget	\$511,640	\$952,392	\$480,000	\$150,000	\$150,000



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CAPITAL IMPROVEMENT FUND
FY 2019 BUDGET

ADMINISTRATION

1101310	60035	Office Furniture and Equipment		
1201310	50199	Professional /Technincal Services ROW SALES	5,000	5,000
1201310	60035	Office Furniture and Equipment Administration Offices	4,000	4,000 *
1203310	60035	Office Furniture and Equipment Village IT Requirements	75,000 *	75,000
2101310	60035	Office Furniture and Equipment Miscellaneous	3,000	3,000 *
ADMINISTRATION TOTAL			87,000	

LAW ENFORCEMENT SERVICES

3101310	60035	Office Furniture and Equipment		
		In-Car Video Camera	5,500 *	
		Less Lethal Weapons	5,000 *	
		NIPAS Equipment	20,000 *	
		Firearm Replacement	5,000 *	
		Respirator Replacement Program	3,000 *	
		Processing Room Furniture	3,000 *	
				41,500
3102310	60020	Machinery and Equipment		
		In-Car Laptop Replacement	10,000 *	
		Radar Replacement-car unit	1,500 *	
				11,500

CAPITAL IMPROVEMENT FUND
FY 2019 BUDGET

3102310	60030	Vehicles	
		1 Sedan Squad Car	34,741 *
			34,741

3103310	60020	Machinery and Equipment	
		Surface Laptop Detective Unit	1,000 *
			1,000

LES TOTAL	88,741
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88,741

MUNICIPAL SERVICES

4101310	60035	Office Furniture and Equipment	
		Admin Furn and Reconfiguration	22,500 *

4101310	90011	Transfer to Debt Service	
		Series 2018 Promissory Note	31,638 *
			31,638 *

4103310	60030	Vehicles	
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4104310	60015	Building Improvements	
		Flooring	23,000 *
		Miscellaneous Painting/Repairs	15,000
		Tuck Point - Hose Tower	10,000 *
		Man Doors	6,500 *
		Historical Tower	90,000 *
			144,500

4104310	60017	Fuel Storage	
		Petroved Upgrade	11,680 *
			11,680

4104310	60020	Machinery and Equipment	
		Generator and Bolier connection	58,000 *
		Maintenance /Repairs HVAC , Boilers	20,000 *
			78,000

4104310	60035	Office Furniture and Equipment	
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CAPITAL IMPROVEMENT FUND
FY 2019 BUDGET

4104310	62010	Land Improvements		
		Circular Fence	13,000	*
		Public Works Fence Repair	2,500	*
				15,500

4105310	60020	Machinery and Equipment		
		Forestry Equipment	3,500	
				3,500

MUNICIPAL SERVICES TOTAL 284,818

FIRE AND EMERGENCY MEDICAL SERVICES

5102310	60020	Machinery and Equipment		
		SCBA Replacement	121,500	*
		Hose	5,000	*
		Fire Academy Equipment	7,500	*
				134,000

5102310	90011	Transfer to Debt Service		
		Fire Truck Promissory Note	40,415	*
		Ambulance	31,638	*
				72,053

5103310	60020	Machinery and Equipment		
		On Board Computers	12,000	*
				12,000

5103310	60030	Vehicles		
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Fire and EMS Total 218,053

678,612

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Finance/Administration & **Project Type:** Office Equipment
Public Works Office Remodel

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$22,500

Account: 4101310 60035

Funds: Capital Improvement - 310

Project Summary:

New office furniture and equipment for administration and finance offices.

Reconfiguration of Public Works office space. Move Superintendent's office to existing shared forestry office. Move forestry, MJIII and other workstations to existing Superintendent's office to allow for multiple work areas for Public Works personnel.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Existing desks, cabinets, chairs and other office furniture and equipment

Expected useful life: 7-10 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Debt Service

Project Type: Promissory Note – Series 2018

Department: Municipal Services

Coordinator: Director of Finance

Cost: \$31,638

Account: 4101310 90011

Funds: Capital Improvement - 310

Project Summary:

To transfer funds to support the debt service payment of the Promissory Note, Series 2018.

The following improvements are recommended for Fiscal Year 2019:

Not applicable

Replacement of: Not applicable

Expected useful life: Not applicable

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Flooring/Carpet

Project Type: Building Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$23,000

Account: 4104310 60015

Funds: Capital Improvement - 310

Project Summary:

Municipal Services Carpet: \$15,000

Community Development Carpet: \$8,000

Administration Carpet: \$12,000

Replacement of various carpet and floor repair within Village Hall and Community Development.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Carpet replacement

Expected useful life: 10-15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Miscellaneous Painting	Project Type: Building Maintenance
Department: Municipal Services	Coordinator: Building Services Coordinator
Cost: \$5,000	Account: 4104310 60015
	Funds: Capital Improvement - 310

Project Summary:
Miscellaneous painting allowance for touch up work at Village facilities.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: Painting maintenance

Expected useful life: 5-7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Village Hall Miscellaneous **Project Type:** Building Maintenance
Department: Municipal Services **Coordinator:** Building Services Coordinator
Cost: \$10,000 **Account:** 4104310 60015
Funds: Capital Improvement - 310

Project Summary:
Miscellaneous maintenance allowance for Village Hall

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: Miscellaneous maintenance

Expected useful life: 5-7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Hose Tower Tuckpointing	Project Type: Building Maintenance
Department: Municipal Services	Coordinator: Building Services Coordinator
Cost: \$10,000	Account: 4104310 60015
	Funds: Capital Improvement - 310

Project Summary:

Inspection, repair, and tuck-pointing of the interior of the hose tower and fire station #1. Includes painting of interior.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Tuck-pointing maintenance

Expected useful life: 15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Man Doors

Project Type: Building Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$6,500

Account: 4104310 60015

Funds: Capital Improvement - 310

Project Summary:

Rolling replacement cost of approximately two exterior man doors at various Village facilities. Includes exterior jam and metal door.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Man door replacement

Expected useful life: 10-12 years

Capital Improvement Fund

Project Name: Historic Tower Capital

Project Type: Building Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$90,000

Account: 4104310 60015

Funds: Capital Improvement - 310

Project Summary:

Painting Soffits \$65,000

Replace rotting wood and complete any additional repair work to the soffits at the historic tower as needed.

Roof Inspection \$5,000

Conduct a comprehensive roof inspection of the historic tower and develop roof maintenance schedule.

Historic Tower Front Door \$25,000**

Replace existing front door at historic tower. Existing door is deteriorating and suffering from wood rot and is in poor condition.

** Approximately \$25,000 from donations made during the quasiquicentennial will be applied to the above project.

The following improvements are recommended for Fiscal Year 2019:

Paint Soffits-\$65,000; Roof Inspection-\$5,000

Historic Tower Front Door -\$25,000

Replacement of: Front Door.

Expected useful life: 10-15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Petrovend Upgrade

Project Type: Equipment Upgrade

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$11,680

Account: 4104310 60017

Funds: Capital Improvement - 310

Project Summary:

The Village's current fuel recording and monitoring equipment (Petrovend) is more than 10 years old and operates on Windows XP. The current software cannot be run on the current version of Windows and Windows XP is no longer supported by Microsoft. Current computer at the public works garage had a power supply failure this past summer and is operating in a "jerry rig" configuration. Fueling cannot occur if system is not operational.

Proposed to upgrade to a server based version of Petrovend software hosted on SQL, install new fuel interface terminal, furnish new controller to communicate with terminal and server.

Plan to incorporate annual maintenance moving forward.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Current fuel recording and monitoring equipment

Expected useful life: 10 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Village Hall Generator	Project Type: Equipment Upgrade
Department: Municipal Services	Coordinator: Director of Municipal Services
Cost: \$50,000	Account: 4104310 60020
	Funds: Capital Improvement - 310

Project Summary:

Current Village Hall generator is original to the building and approximately 50 years old. Generator does not operate efficiently and has numerous maintenance issues. Proposal to cut out existing generator located in Village Hall basement and replace with new natural gas generator.

Generator is critical to Village Hall and EOC operations during emergency events.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: current generator

Expected useful life: 30 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Boilers/Pumps Electrical	Project Type: Equipment Upgrade
Department: Municipal Services	Coordinator: Building Services Coordinator
Cost: \$8,000	Account: 4104310 60020
	Funds: Capital Improvement - 310

Project Summary:

The current boiler that heats Village Hall is not connected to the emergency backup generator. In the event of an emergency or no power situation in the winter, Village Hall would not be heated.

Cost would be to bring the boilers and pumps onto the emergency circuits for the generator.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Generator upgrade

Expected useful life: 20 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Miscellaneous

Project Type: Equipment Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$20,000

Account: 4104310 60020

Funds: Capital Improvement - 310

Project Summary:

Miscellaneous costs for maintenance and repair throughout the year for machinery and equipment and Village facilities. Includes parts, equipment and labor for repairs to HVAC, boilers and all other machinery around Village facilities.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Miscellaneous maintenance and repair

Expected useful life: N/A

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Village Hall: Entrance	Project Type: Maintenance
Department: Municipal Services	Coordinator: Building Services Coordinator
Cost: \$13,000	Account: 4104310 62010
	Funds: Capital Improvement - 310

Project Summary:

Replacement of decorative fence around Village Hall entrance “circle”. Existing fence has been repaired on several occasions and bottom of fence is currently rotting in several locations.

Cost may require some concrete panel replacement.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: existing decorative fence

Expected useful life: 15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Public Works Fence	Project Type: Repair
Department: Municipal Services	Coordinator: Building Services Coordinator
Cost: \$2,500	Account: 4104310 62010
	Funds: Capital Improvement - 310

Project Summary:
Repair and maintenance of deteriorating fence along the north side of public works and the Recreation Center.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: fence repair

Expected useful life: 10-15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Forestry

Project Type: Equipment

Department: Municipal Services

Coordinator: Forester

Cost: \$3,500

Account: 4105310 60020

Funds: Capital Improvement - 310

Project Summary:

Forestry equipment.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Administration Office
Remodel

Project Type: Office Equipment

Department: Administration

Coordinator: Director of Finance

Cost: \$4,000

Account: 1201310 60035

Funds: Capital Improvement - 310

Project Summary:

New office furniture and equipment for administration.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Existing desks, cabinets, chairs and other office furniture and equipment

Expected useful life: 7-10 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Computer Replacement

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$30,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

To replace approximately 25 computers/laptops. The replacement policy is to replace approximately one-third of the computers per year. This keeps the parts under warranty and ensures that they can meet the requirements of current software systems.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the long range information systems plan.

Replacement of: Current computers

Expected useful life: 3-4 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Hyper-V Servers

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$10,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

To replace two of the three servers in the Village’s Hyper-V cluster. Most of the Village servers are virtual and reside in a redundant cluster of three servers. There is a fourth server for disaster recovery located at the south fire station. Replacement policy is to replace two at a time to keep them up to date. The latest generation of processors allows better security and availability features. These two servers are also going to be out of warranty and are considered “end-of-life” by the manufacturer.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the long range information systems Plan.

Replacement of: Current servers

Expected useful life: 4-5 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Mobile Device Replacement

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$7,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

To replace various mobile devices used by the Village, such as I-pads and Surface Pros. These are used for various functions, including the Village Board.

The following improvements are recommended for Fiscal Year 2019:

There are three Trustees whose term ends next year. Even if they are elected to another term, their I-Pad will be four years old. I-Pads start to lose battery by then and may not accept new software updates.

Replacement of: Current Mobile Devices

Expected useful life: 4 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Printer Replacement

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$8,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

To replace the plotter used by the Village. This was scheduled for this year, but higher priority projects did not allow the time. Other printers were replaced instead.

The following improvements are recommended for Fiscal Year 2019:

The plotter has been end-of -life for a few years now. It is having intermittent network issues. We have been using it more as part of the Village initiative to reduce paper as it is the only piece of equipment that can scan large format files.

Replacement of: HP DesignJet Plotter

Expected useful life: 7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Squad Camera Server

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$15,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

To replace the Mobile-Vision camera server. This server stores all video footage from the squad car cameras. Dashboard and back seat cameras are now used in the squad cars. This requires a lot more storage space. It is anticipated that the use body cameras will be required before this server is due for replacement again. It has to be purchased through the software vendor who provides the camera systems.

The following improvements are recommended for Fiscal Year 2019:

This anticipates the requirement of body cameras, but the server is seven years old and is due regardless.

Replacement of: Current servers

Expected useful life: 5-7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Network Switch Replacement

Project Type: Capital Project

Department: Administration

Coordinator: Director of
Information Technology

Cost: \$5,000

Account: 1203310 60035

Funds: Capital Improvement - 310

Project Summary:

The Village has network switches throughout our buildings. Some are old or do not support required features (such as Power over Ethernet). Others do not have the number of ports required due to more devices connecting to the network. We try to replace a few of these each year to keep us up to date and avoid a major capital expense later.

The following improvements are recommended for Fiscal Year 2019:

More of the Village cameras are connecting to the network each year. The three newest HVAC systems are also connected now. The desk phones are starting to go that direction as well.

Replacement of: Network Switch

Expected useful life: 7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Equipment Maintenance

Project Type: Capital Project

Department: Finance

Coordinator: Director of Finance

Cost: \$3,000

Account: 2101310 60035

Funds: Capital Improvement - 310

Project Summary:

To maintain equipment within the department.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the long range information systems plan.

Replacement of: Current equipment

Expected useful life: 3-4 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Self-Contained Breathing Apparatus Replacement	Project Type: Replacement
Department: Fire & EMS	Coordinator: Director of Fire & EMS
Cost: \$121,500	Account: 5102310-60020
	Funds: Capital Improvement - 310

Project Summary:

Federal mandate requires replacement of all Self-Contained Breathing Apparatus (SCBA) by January 1, 2021. This assumes spreading the cost over 2 fiscal years. A grant, the fourth attempt, will be submitted before the end of October 2018, for this expenditure but if not procured in 2019, this purchase must be initiated.

The following improvements are recommended for Fiscal Year 2019:

Improve the safety of the Self-Contained Breathing Apparatus worn by all personnel.

This request aligns with the Strategic Plan.

Replacement of: Current Self-Contained Breathing Apparatus

Expected useful life: 20 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Hose

Project Type: Replacement-Upgrade

Department: Fire & EMS

Coordinator: Fire & Emergency Medical Services

Cost: \$5,000

Account: 5102310-60020

Funds: Capital Improvement - 310

Project Summary:

Replace out dated stock of hose and add new attack lines

The following improvements are recommended for Fiscal Year 2019:

Meet current National Fire Protection Association and industry standards.

This request aligns with the Strategic Plan.

Replacement of: Hose

Expected useful life: 10 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Fire Academy Equipment	Project Type: Training
Department: Fire & EMS	Coordinator: Division Chief
Cost: \$7,500	Account: 5102310-60020
	Funds: Capital Improvement - 310

Project Summary:
Purchase equipment specific to the Fire Academy training.

The following improvements are recommended for Fiscal Year 2019:
Equipment to enhance the training provided and meet state standards.

This request aligns with the Strategic Plan.

Replacement of: N/A

Expected useful life: N/A

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Debt Service

Project Type: Promissory Note – Series 2018

Department: Fire & EMS

Coordinator: Director of Finance

Cost: \$31,638

Account: 5102310 90011

Funds: Capital Improvement - 310

Project Summary:

To transfer funds to support the debt service payment of the Promissory Note, Series 2018.

The following improvements are recommended for Fiscal Year 2019:

Not applicable

Replacement of: Not applicable

Expected useful life: Not applicable

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Debt Service

Project Type: Fire Truck Loan

Department: Fire & EMS

Coordinator: Director of Finance

Cost: \$40,415

Account: 5102310 90011

Funds: Capital Improvement - 310

Project Summary:

To transfer funds to support the debt service payment of the Fire Truck Loan, Series 2016.

The following improvements are recommended for Fiscal Year 2019:

Not applicable

Replacement of: Not applicable

Expected useful life: Not applicable

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: On-Board Computers

Project Type: Replacement

Department: Fire & EMS

Coordinator: Director of Fire & EMS

Cost: \$12,000

Account: 5103100-60020

Funds: Capital Improvement - 310

Project Summary:

Replace the current on board computers due to age and technology.

The following improvements are recommended for Fiscal Year 2019:

Align with new Computer Aided Dispatch (CAD) system to provide expedient data access.

This request aligns with the Strategic Plan.

Replacement of: 5 Computers

Expected useful life: 5 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Squad In-Car
Camera Replacement

Project Type: Traffic Safety Equipment

Department: Law Enforcement Services

Coordinator: Director of Law
Enforcement Services

Cost: \$5,500

Account: 3101310 - 60035

Funds: Capital Improvement - 310

Project Summary:

Requesting one replacement camera and associated hardware as part of our routine replacement program.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: existing camera

Expected useful life: Approximately 2-4 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Taser Replacement Program	Project Type: Less Lethal Weapons
Department: Law Enforcement Services	Coordinator: Deputy Director
Cost: \$5,000	Account: 3101310 60035
	Funds: Capital Improvement - 310

Project Summary:
Tasers and equipment

The following improvements are recommended for Fiscal Year 2019:
Every year officers are retrained on Tasers as a result cartridges get used. The money replaces older Taser X 26 models, resupplies cartridges and batteries.

This request aligns with the Strategic Plan.

Replacement of: X26 models with X26 P

Expected useful life: 3 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Northern Illinois Police Alarm System/Emergency Services Team **Project Type:** Outfitting Replacement Officer

Department: Law Enforcement Services **Coordinator:** Director of Law Enforcement Services

Cost: \$20,000

Account: 3101310 - 60035

Funds: Capital Improvement - 310

Project Summary:

Rotation of current Emergency Services Team officer and replacing with a new officer will require custom equipment, etc.

The following improvements are recommended for Fiscal Year 2019:

Recommend funding for this project which has already been deferred from previous years.

This request aligns with the Strategic Plan.

Replacement of: DNA

Expected useful life: DNA

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Firearms Replacement Program	Project Type: Safety Equipment
Department: Law Enforcement Services	Coordinator: Director of Law Enforcement Services
Cost: \$5,000	Account: 3101310 - 60035
	Funds: Capital Improvement - 310

Project Summary:

Firearms instructors have recommended a transition to 9mm Glock semi-automatic firearms for all sworn staff during 2019. These will replace current firearms stock which are approximately 15 years old. A credit will be given for the existing stock reducing our overall purchase costs.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: current firearms

Expected useful life: Approximately 10-15 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Respirator Replacement Program	Project Type: Safety Equipment
Department: Law Enforcement Services	Coordinator: Director of Law Enforcement Services
Cost: \$3,000	Account: 3101310 - 60035
	Funds: Capital Improvement - 310

Project Summary:
Requesting funding for routine officer respirator replacement program.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: outdated respirators

Expected useful life: Approximately 5 - 7 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: New Processing
Room Desk

Project Type: Facility Maintenance
and Improvement

Department: Law Enforcement Services

Coordinator: Director of
Law Enforcement Services

Cost: \$3,000

Account: 3101310 - 60035

Funds: Capital Improvement - 310

Project Summary:

In need of new desk and work station in the Arrestee Processing Room.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: existing work station

Expected useful life: Approximately 5 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Mobile Computer Replacement Program

Project Type: Laptop Computers/Tablets for Squads

Department: Law Enforcement Services

Coordinator: Deputy Director

Cost: \$10,000

Account: 3102310 – 60020

Funds: Capital Improvement - 310

Project Summary:

The funds will be utilized to purchase newer Mobile Data Terminals for Police Vehicles. Currently the department is utilizing Panasonic Tough book computers for the police vehicles. Exploring the possibility of beginning the replacement with newer and better technology utilizing tablets.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Older Panasonic Tough Book computers and hardware

Expected useful life: 2-3 years

Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Radar Replacement Program	Project Type: Traffic Safety Equipment
Department: Law Enforcement Services	Coordinator: Director of Law Enforcement Services
Cost: \$1,500	Account: 3101310 - 60020
	Funds: Capital Improvement - 310

Project Summary:
Requesting funding for routine squad car radar unit replacement program.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: existing radar unit

Expected useful life: Approximately 5 years

Capital Improvement Vehicles

FISCAL YEAR 2019

New Vehicle

Proposed: 2019 Ford Taurus Interceptor

Project Type: Marked Patrol Fleet

Department: Law Enforcement Services

Coordinator: Deputy Director

Cost: \$24,741(vehicle); \$10,000(outfit)

Account: 3102310 60030

Funds: Capital Improvement - 310

Current Vehicle Summary:

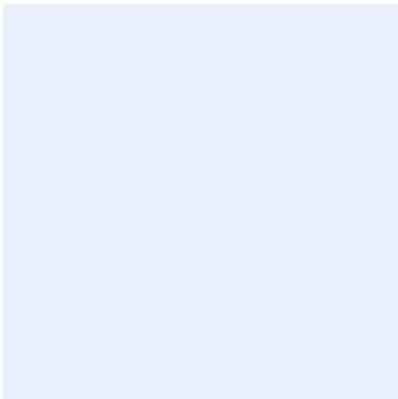
Current vehicle to be replaced is a 2015 Ford Taurus Interceptor

Total Miles:	75,000	

This request aligns with the Strategic Plan.

Replacement of: 2015 Ford Taurus Interceptor 1FAHP2MK6FG148990

Expected useful life: 4 years



Capital Improvement Fund

FISCAL YEAR 2019

Project Name: New Laptop for Investigations Unit	Project Type: Task Force Equipment
Department: Law Enforcement Services	Coordinator: Director of Law Enforcement Services
Cost: \$1,000	Account: 3101310 - 60020
	Funds: Capital Improvement - 310

Project Summary:
Requesting funding for purchase of laptop computer for our detectives when attending task force callouts.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: DNA

Expected useful life: Approximately 2-4 years

Recreation Fund
FY 2019 BUDGET

Recreation Center

6601210	90410	Transfer to Debt Service		
		Debt Service for Promissory Note		
		Series 2012	60,258	
				60,258

6603210	62015	Building and Building Improvements		
		Center Wall Replacement	12,000	
		Recreation Office Expansion	20,000	
		Painting	8,000	
		Gym Floor Cleaning Machine	7,500	
		Dance Floor Resurfacing	5,000	
		Sound Intercom System	7,500	
				60,000

Grand Avenue Community Center

6605210	62015	Building and Building Improvements		
		Room Modification	10,000	
		Room Modifications- SEASPAR	15,000	
		Bell Tower, Tile Floors and Soffits	10,000	
		Floor Cleaning Machine	7,500	
		Sound Intercom System	7,500	
		Tuck Pointing	5,000	
				55,000

Total				175,258
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Capital Improvement Fund

FISCAL YEAR 2019

Project Name: Debt Service

Project Type: Recreation Note

Department: Recreation

Coordinator: Director of Finance

Cost: \$60,258

Account: 6601210 90410

Funds: Recreation - 210

Project Summary:

To transfer funds to support the debt service payment of the Promissory Note, Series 2012.

The following improvements are recommended for Fiscal Year 2019:

Not applicable

Replacement of: Not applicable

Expected useful life: Not applicable

Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center – 1

Project Type: Recreation Center Wall Replacement

Department: Recreation

Coordinator: Director of Recreation

Cost: \$12,000

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

3rd of 3 curtain walls between classrooms to be rebuilt in the Kensington School of Western Springs (day care) wing. Bowed walls were a result of settling. The ground has been monitored for years with no additional movement or settling. The first two walls were rebuilt in 2016 and 2017 respectively.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center - 2

Project Type: Recreation Office Expansion

Department: Recreation

Coordinator: Director of Recreation

Cost: \$20,000

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

Cost to construct new offices in the Recreation Department Office area by utilizing under used locker room space in adjoining bathrooms.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center – 3

Project Type: Building
Improvements/Painting

Department: Recreation

Coordinator: Director of Recreation

Cost: \$8,000

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

Funds to spruce up the 22 year old exterior of the Recreation Center.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center - 4

Project Type: Gym Floor Cleaning Machine

Department: Recreation

Coordinator: Director of Recreation

Cost: \$7,500

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

To purchase new floor cleaning machine for gym and hallways. The purchase is a battery operated, 32” wide scrubber, walk-behind model.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center – 5

Project Type: Dance Floor Resurfacing

Department: Recreation

Coordinator: Director of Recreation

Cost: \$5,000

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

Resurfacing of the original dance floor in the Rec Center. Cost to be shared 50/50 with Jo's Footwork Studio. Net cost to Recreation Fund will be \$2,500.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Rec Center

FISCAL YEAR 2019

Project Name: Recreation Center - 6

Project Type: Sound Intercom System

Department: Recreation

Coordinator: Director of Recreation

Cost: \$7,500

Account: 6603210 60015

Funds: Recreation - 210

Project Summary:

Related to Grand Avenue item of same name. Recreation Center's portion for a comprehensive communication system between both the Recreation Center, Grand Avenue Center, all classrooms/offices and Village Hall/Police/Fire for emergency notification as well as other needs.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:

Capital Improvement – Recreation – Grand Ave. Center

FISCAL YEAR 2019

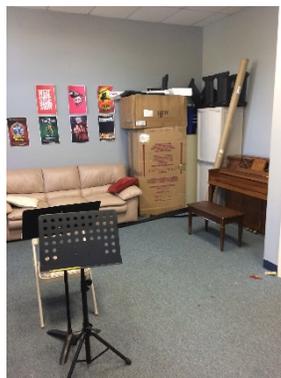
Project Name: Grand Avenue Center - 2 **Project Type:** Room Modifications
Department: Recreation **Coordinator:** Director of Recreation
Cost: \$10,000 **Account:** 6605210 60015
Funds: Recreation - 210

Project Summary:
Modifications to space due to projected vacancy at Grand Avenue Community Center.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: Building Modifications

Expected useful life: 3-5 years



Capital Improvement – Recreation – Grand Ave Center

FISCAL YEAR 2019

Project Name: Grand Ave Center – 3

Project Type: Room Modifications – SEASPAR

Department: Recreation

Coordinator: Director of Recreation

Cost: \$15,000

Account: 6605210 60015

Funds: Recreation - 210

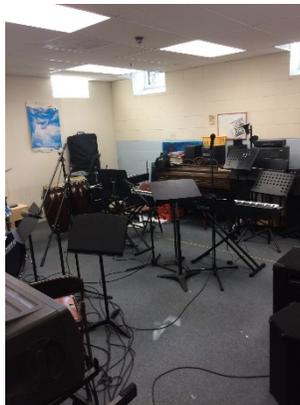
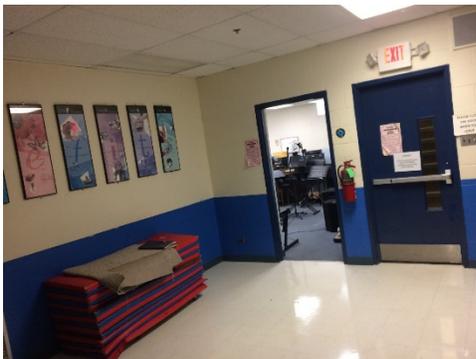
Project Summary:

Improvement to basement/lower level space for SEASPAR Sensory Room. Since SEASPAR will cover most of the improvement cost there is a corresponding revenue line item for reimbursement.

The following improvements are recommended for Fiscal Year 2019:

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Grand Ave. Center

FISCAL YEAR 2019

Project Name: Grand Avenue Center - 4 **Project Type:** Bell Tower, Tile Floors and Soffits

Department: Recreation

Coordinator: Director of Recreation

Cost: \$10,000

Account: 6605210 60015

Funds: Recreation - 210

Project Summary:

Bell Tower/Widows Watch, Tile Entrance and Soffit areas need repairs and painting. Cost is to cover carpentry, water proofing, painting, tile installation, etc.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:



Capital Improvement – Recreation – Grand Ave. Center

FISCAL YEAR 2019

Project Name: Grand Avenue Center - 5 **Project Type:** Floor Cleaning Machine

Department: Recreation

Coordinator: Director of Recreation

Cost: \$7,500

Account: 6605210 60015

Funds: Recreation - 210

Project Summary:

Funds to purchase a new floor cleaning machine for hallways & gym. The current machine is the original machine from the Recreation Center which is over 22 years old.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Old floor cleaning machine which is over 22 years old

Expected useful life: 10-15 years



Capital Improvement – Recreation – Grand Ave. Center

FISCAL YEAR 2019

Project Name: Grand Avenue Center – 6 **Project Type:** Sound Intercom System

Department: Recreation

Coordinator: Director of Recreation

Cost: \$7,500

Account: 6605210 60015

Funds: Recreation - 210

Project Summary:

Funds to allow a comprehensive communication system between both the Recreation Center, Grand Ave Center, all classrooms/offices and Village Hall/Police/Fire for emergency notifications as well as other needs.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of:

Expected useful life:

Motor Fuel Tax Fund
FY 2019 BUDGET

Roadway

4102370

60011

Current Year

Various Streets

Grind and Resurfacing

620,000 *

620,000

Total

620,000

Capital Improvement Motor Fuel Tax Fund

FISCAL YEAR 2019

Project Name: Motor Fuel Tax Current	Project Type: Road – Asphalt Resurfacing
Department: Municipal Services	Coordinator: Municipal Services Coordinator
Cost: \$620,000	Account: 4102370 60011
	Funds: Motor Fuel Tax - 370

Project Summary:

Proposed asphalt grind and resurfacing of the following streets as evaluated from the 2018 MPCCI Report.

- Dierks Drive – Harvey to Clausen – 15
- Howard Ave – Caroline to 52nd Place – 14
- Johnson Ave – 48th Street to Cul De Sac – 15
- 40th Street - Wolf to Gilbert – 11 to 14
- Maple Ave – Forest to Hampton – 15
- Grand Ave – Maple to Chestnut – 14
- 39th Street – Johnson to Franklin - 16

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Street resurfacing

Expected useful life: 10-15 years

Roadway Construction Fund
 FY 2019 BUDGET

Roadway

4102375	50331	Design Engineering		
		Clausen Avenue from Ogden to 41st St	220,652	*
				220,652
4102375	50332	Inspection Engineering		
		Clausen Avenue from Ogden to 41st St	210,718	
				210,718
4102375	60011	Roadway Construction		
		Clausen Avenue from Ogden to 41st St	1,600,000	
				1,600,000
Total				2,031,370

Capital Improvement Roadway Construction Fund

FISCAL YEAR 2019

Project Name: Roadway Construction **Project Type:** Road – Reconstruction

Department: Municipal Services **Coordinator:** Municipal Services

Cost: \$220,652
\$210,718

Account: 4102375 50331
4102375 50332

Funds: Roadway Construction - 375

Project Summary:

Design and inspection engineering associated with the reconstruction of three blocks of Clausen Avenue from Ogden Avenue to 41st Street. Street will be reconstructed in concrete.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Concrete Reconstruction

Expected useful life: 50+ years

Capital Improvement Roadway Construction Fund

FISCAL YEAR 2019

Project Name: Roadway Construction	Project Type: Road – Reconstruction
Department: Municipal Services	Coordinator: Municipal Services
Cost: \$1,600,000	Account: 4102375 60011
	Funds: Roadway Construction - 375

Project Summary:

Reconstruction of three blocks of Clausen Avenue from Ogden Avenue to 41st Street. Street will be reconstructed in concrete.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Concrete Reconstruction

Expected useful life: 50+ years

Burlington Northern Fund/Commuter Parking
FY 2019 BUDGET

Municipal Services

4202590	62015	Building Improvements	
		Train Station Exterior Painting	5,000 *
		Train Station Finish Floors	8,500
			13,500

4202590	62010	Land Improvements	
			150,000
			150,000

Total	163,500
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Capital Improvement Burlington Northern
Commuter Parking Fund

FISCAL YEAR 2019

Project Name: Train Station –
Exterior Painting

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$5,000

Account: 4202590 62015

Funds: Burlington Northern Santa Fe - 590

Project Summary:

Exterior painting around the train station.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: current exterior paint

Expected useful life: 5 years

Capital Improvement Burlington Northern **Commuter Parking Fund**

FISCAL YEAR 2019

Project Name: Train Station –
Finish Floors

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$8,500

Account: 4202590 62015

Funds: Burlington Northern Santa Fe - 590

Project Summary:

Refinish of train station floors. Completed every three to four years depending upon condition.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: floor refinishing

Expected useful life: 3-4 years

Water and Sewer Funds
FY 2019 BUDGET

Water Production

4302510	62015	Building and Building Improvements		
		Water Plant Front Porch Repairs	35,000	*
		High Service Pumps (2)	120,000	*
		Various Repairs	10,000	*
		Water Plant Tuck Point	10,000	*
				175,000

Water Distribution

4303510	62020	Water System		
		Construction Costs:		
		Well #5 Drilling	1,200,000	
		Well #5 Pumping Equipment	941,000	
		Well #5 Transmission Main	500,500	2,641,500
		Standpipe Painting	995,000	
		Clausen Avenue	441,000	
				4,077,500

4303510	50331	Design Engineering		
		IEPA Loans	152,892	
				152,892

4303510	50332	Inspection Engineering		
		IEPA Loans	236,400	
				236,400

TOTAL COSTS ASSOCIATED WITH IEPA LOANS 4,466,792

5,002,500

Sewer Maintenance / Repairs

4402515	62025	Sewer System		
		Road Program Sewer Repairs	125,000	*
		Miscellaneous Repairs	20,000	*
		Ridgewood Oaks Detention Basin	370,000	
		I/I Repairs	10,000	
		Outfall Repairs	50,000	
		Central Avenue Sewer	350,000	*
				925,000

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Repair Front Porch

Project Type: Facility Maintenance

Department: Municipal Services

Coordinator: Water Plant Superintendent

Cost: \$35,000

Account: 4302510 62015

Funds: Water - 510

Project Summary:

Maintenance hatch located in front on water treatment plant is in disrepair. Concrete slab requires significant repair and replacement of the hatch is necessary to ensure its operation. Access hatch is used to ingress/egress equipment from the water plant basement including piping, high service pumps, etc.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: existing water plant front porch

Expected useful life: 30+ years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Two High Service
Pump 1 & 2

Project Type: Equipment Replacement

Department: Municipal Services

Coordinator: Water Plant Superintendent

Cost: \$120,000

Account: 4302510 62015

Funds: Water - 510

Project Summary:

To stage the replacement of two high service pumps at the water treatment plant. The high service pumps push water from the water treatment plant out to distribution.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: high service pumps

Expected useful life: 20 years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Miscellaneous

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Building Services Coordinator

Cost: \$10,000

Account: 4302510 62015

Funds: Water - 510

Project Summary:

Miscellaneous funds for various small capital improvements that arise for the water treatment plant facility.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: miscellaneous improvements

Expected useful life: 10 years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Water Plant Tuck-pointing **Project Type:** Capital Maintenance
Department: Municipal Services **Coordinator:** Building Services Coordinator
Cost: \$10,000 **Account:** 4302510 62015
Funds: Water - 510

Project Summary:
Tuck-pointing and repair of brick, lintel, capstones, etc. at water treatment plant.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: tuck-pointing improvements

Expected useful life: 10 years

Capital Improvement – All Funds

FISCAL YEAR 2019

Project Name: Illinois Environmental Protection Agency Engineering	Project Type: Capital Maintenance
Department: Municipal Services	Coordinator: Director of Municipal Services
Cost: \$152,892 \$236,400	Account: 4303510 50331 4303510 50332
Funds: Water - 510	

Project Summary:
Design and inspection engineering related to Illinois Environmental Protection Agency Loans L175495, L175496, L175497, and L175567.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: Creation of a new Well.

Expected useful life: 10 years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Well #5 Transmission
Main

Project Type: Capital Improvement

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$500,500

Account: 4303510 62020

Funds: Water - 510

Project Summary:

Illinois Environmental Protection Agency Loan (L175497) project to install a new transmission main for Well #5 to the Village's Water Treatment Plant.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Creation of a new Well.

Expected useful life: 30+ years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Well #5 Pumping
Equipment

Project Type: Capital Improvement

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$941,000

Account: 4303510 62020

Funds: Water - 510

Project Summary:

Illinois Environmental Protection Agency Loan (L175567) project to furnish new pumping equipment for Well #5.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Creation of a new Well.

Expected useful life: 30+ years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Well #5 Drilling

Project Type: Capital Improvement.

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$1,200,000

Account: 4303510 62020

Funds: Water - 510

Project Summary:

IEPA Loan (L175495) project to drill a new Well #5 from the Village's water supply.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Creation of a new Well.

Expected useful life: 30+ years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Standpipe Repainting

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$995,000

Account: 4303510 62020

Funds: Water - 510

Project Summary:

Illinois Environmental Protection Agency Loan (L175496) project to repaint the interior and exterior of the standpipe.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: Creation of a new Well.

Expected useful life: 10 years

Capital Improvement Water Fund

FISCAL YEAR 2019

Project Name: Clausen Avenue
Water Main

Project Type: Capital Improvement

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$441,000

Account: 4303510 62020

Funds: Water - 510

Project Summary:

Construction costs: Illinois Environmental Protection Agency Loan installation of new 8” water main, replacing 4” water main on Clausen Avenue from Ogden Avenue to 41st Street.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: existing water mains

Expected useful life: 50+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: Road Program Sewer Repairs **Project Type:** Capital Maintenance

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$125,000

Account: 4402515 62025

Funds: Sewer - 515

Project Summary:

Sewer repairs associated with the reconstruction of Clausen Avenue from Ogden Avenue to 41st Street. Specific repairs will be determined in 2019 through sewer televising program.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: sewer repairs due to reconstruction project

Expected useful life: 30+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: Miscellaneous Repairs	Project Type: Capital Maintenance
Department: Municipal Services	Coordinator: Director of Municipal Services
Cost: \$20,000	Account: 4402515 62025
	Funds: Sewer - 515

Project Summary:
Miscellaneous repairs to Village sewer system throughout the year.

The following improvements are recommended for Fiscal Year 2019:
This request aligns with the Strategic Plan.

Replacement of: miscellaneous repairs to sewer system

Expected useful life: 30+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: Ridgewood Oaks
Detention Basin

Project Type: Capital Improvement

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$370,000

Account: 4402515 62025

Funds: Sewer - 515

Project Summary:

Reconstruction of Ridgewood Oaks Detention Basin. Cost will be reimbursed through Special Service Area.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: detention basin reconstruction

Expected useful life: 30+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: I/I Repairs

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$10,000

Account: 4402515 62025

Funds: Sewer - 515

Project Summary:

Repairs to Village sewer system discovered through annual sewer televising program.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: sewer repairs

Expected useful life: 30+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: Outfall Repair

Project Type: Capital Maintenance

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$50,000

Account: 4402515 62025

Funds: Sewer - 515

Project Summary:

Repair to damage storm sewer outfalls along Ridgewood Drive. Multi-year maintenance project.

The following improvements are recommended for Fiscal Year 2019:

This request aligns with the Strategic Plan.

Replacement of: damaged storm sewers

Expected useful life: 30+ years

Capital Improvement Sewer Fund

FISCAL YEAR 2019

Project Name: Central Avenue/
Sewer Separation

Project Type: Capital Improvement

Department: Municipal Services

Coordinator: Director of Municipal Services

Cost: \$350,000

Account: 4402515 62025

Funds: Sewer - 515

Project Summary:

The Village received a grant from the Metropolitan Water Reclamation District (MWRD) for \$752,936.86 for sewer separation in Old Town South on Central Avenue. The project would create a new storm sewer outfall south of Spring Rock Park to Central Avenue. The total project cost is approximately \$1,100,000 and the Village's match for the grant is \$350,000.

The Village is currently awaiting Intergovernmental Agreement documents from the MWRD.

The following improvements are recommended for Fiscal Year 2019:

Separation of existing combined sewer system and installation of new separated storm sewer and outfall to Flagg Creek.

Project is part of the Village's Strategic Plan and CSO Long Term Control Plan.

Replacement of: Sewer pipe, manhole structures, catch basins, inlets and other sewer system infrastructure.

Expected useful life: 30+ years

Thomas Ford Memorial Library

BUDGET REVENUES

FY 2019

	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
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920 - LIBRARY OPERATING FUND

General Property Tax	\$1,199,866	\$1,250,083	\$1,230,817	\$1,264,768
State Replacement	7,824	8,000	7,113	8,000
Total Tax Revenue	1,207,690	1,258,083	1,237,930	1,272,768
Operating Grants	-	10,000	27,553	16,218
Total Grants	-	10,000	27,553	16,218
Charges for Services	2,901	3,650	3,301	4,000
Fines	17,725	17,000	14,000	14,214
Interest	1,983	450	8,250	2,150
Donations	106	3,000	4,949	3,000
Miscellaneous Revenues	1,086	1,500	62	1,500
Library Operating Fund	\$1,231,491	\$1,293,683	\$1,296,045	\$1,313,850

925 - LIBRARY SPECIAL REVENUE

Interest	\$1,146	\$300	\$2,653	\$1,000
Library Special Revenue Fund	\$1,146	\$300	\$2,653	\$1,000

930 - LIBRARY BUILDING/EQUIPMENT MAINTENANCE FUND

General Property Tax	\$117,606	\$131,388	\$129,362	\$163,232
Interest	158	50	619	100
Insurance Reimbursement	21,868	-	-	-
Proceed L/T Debt	-	-	-	-
Transfers from Reserve	12,000	-	-	-
Library Bldg/Equip Maint Fund	\$151,632	\$131,438	\$129,981	\$163,332

Thomas Ford Memorial Library

BUDGET REVENUES

FY 2019

	ACTUAL REVENUE FY 2017	AMENDED BUDGET FY 2018	ESTIMATED ACTUAL FY 2018	APPROVED BUDGET FY 2019
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935 - LIBRARY BUILDING IMPROVEMENT FUND

Interest	\$0	\$0	\$9,500	\$30,000
Proceed L/T Debt	-	-	2,041,035	-
Interfund Transfer	-	-	-	50,000

Library Bldg Improvement Fund	\$0	\$0	\$2,050,535	\$80,000
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940 - LIBRARY DEBT SERVICE

General Property Tax	\$0	\$42,440	\$0	\$268,147
Interest	-	-	-	-
Transfers from Other Funds	40,785	42,440	42,440	41,820

Library Debt Service Fund	\$40,785	\$84,880	\$42,440	\$309,967
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950 - LIBRARY TIMBER TRAILS IMPACT FEES

Interest	\$392	\$100	\$1,365	\$500
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Library Timber Trails Impact Fees	\$392	\$100	\$1,365	\$500
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970 - LIBRARY SPECIAL RESERVE

Interest	\$390	\$200	\$1,229	\$500
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Library Special Purpose Fund	\$390	\$200	\$1,229	\$500
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Thomas Ford Memorial Library

PROGRAM/DEPARTMENT BUDGET SUMMARY

FY 2019

MISSION STATEMENT

The Thomas Ford Library enriches people's lives by providing opportunities to access a vast array of ideas and information, and up-to-date technology, with welcoming, state-of-the art service in a comfortable setting for work, study, meetings, events, and community activities.

Budget Overview

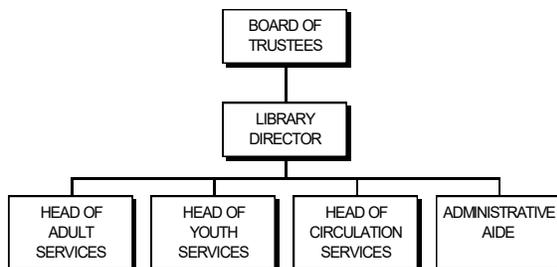
The Library Operating Fund is used to pay the "everyday expenses" of the Library. Revenue sources include property taxes, fees, fines, grants, interest, and gifts. Some of the items paid for from this fund are salaries/benefits, books, CDs, DVDs, insurance, technology, and programming. Other Library funds are Building Maintenance, Capital Reserve, and the Graham Fund (private endowment). The budget for FY15 was balanced. The Library continues to make payments on the ten-year Promissory Note it secured to pay for the new roof and HVAC system that was installed in 2009. The Library Board of Trustees carefully plans and budgets to cover these and all other necessary expenses so that Western Springs patrons continue to receive excellent Library service in a comfortable, safe facility.

Key Accomplishments 2018

- Increased circulation of library materials (7.4%).
- Experienced a 43% increase in checkout of digital materials (EBooks, audiobooks, movies).
- Welcomed 129,734 visitors to the library.
- Offered 613 library programs to 15,771 attendees of all ages.
- Completed a multi-year library space utilization study.

Key Initiatives 2019

- Voter approval of \$2 million library general obligation bonds.
- Implementation of library-wide interior renovation project to be completed in 2019.
- Improvements to the library's technology infrastructure.



Thomas Ford Memorial Library EXPENDITURES

	FY 2017 ACTUAL	FY 2018 APPROVED BUDGET	FY 2018 AMENDED BUDGET	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	DOLLAR CHANGE E-C	PERCENT CHANGE =E/C
Operating Budget							
Salary and Benefits	\$846,896	\$908,860	\$908,860	\$873,483	\$925,600	\$16,740	1.84%
Contractual Expenditures	192,044	197,921	447,921	447,921	406,200	(41,721)	-9.31%
Commodities Expenditures	25,871	26,700	26,700	26,700	25,712	(988)	-3.70%
Total Operating Budget	\$1,064,811	\$1,133,481	\$1,383,481	\$1,348,104	\$1,357,512	(\$25,969)	-1.88%
Transfer to Other Funds	52,785	67,440	67,440	65,750	116,820	49,380	73.22%
Debt Service	40,741	42,440	92,440	83,879	309,967	217,527	0.00%
Contingency	-	35,000	35,000	-	45,000	10,000	0.00%
Materials	197,903	211,500	211,500	211,500	229,750	18,250	0.00%
Capital Expenditures	15,100	3,000	3,000	1,049	1,509,100	1,506,100	50203.33%
Total Budget	\$1,371,340	\$1,492,861	\$1,792,861	\$1,710,282	\$3,568,149	\$1,775,288	99.02%

RESOURCES FOR BUDGET

	FY 2018 AMENDED BUDGET	FY 2019 APPROVED BUDGET	PERCENT CHANGE
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Reserve Fund			
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Library Funds	\$1,792,861	\$3,568,149	99%
TOTAL	\$1,792,861	\$3,568,149	99%

**ANALYSIS OF CHANGE
FROM 2018 AMENDED BUDGET TO 2019 APPROVED BUDGET**

CHANGES FOR OPERATION	AMOUNT
1. Increase for Benefits and Compensation Adjustments	\$16,740
2. Increase in Architecture and Interior Maintenance	13,302
3. Increase in Supplies	312
4. Decrease in Postage	(1,300)
5. Increase in Various Contractual Services	1,400
6. Decrease in Professional Services	(2,000)
7. Decrease in Printing	(2,123)
8. Decrease in Training/Conferences	(700)
9. Decrease in Copy Machine Lease	(2,500)
10. Increase in General Engineering	45,000
11. Decrease in General Architecture	(94,100)
TOTAL OPERATING CHANGES	\$25,969
CAPITAL IMPROVEMENT PROJECTS	
12. Increase in Periodicals, Subscriptions, CD's, etc.	\$18,250
13. Increase in Debt Service	217,527
14. Increase in Transfers to Other Funds	49,380
15. Increase in Contingency	10,000
16. Increase in Building Improvement	1,506,100
TOTAL CAPITAL PROJECTS CHANGES	1,801,257
TOTAL CHANGES	\$1,775,288

Thomas Ford Memorial Library THREE YEAR CORPORATE PLAN SUMMARY

	FY 2017 ACTUAL	FY 2018 ESTIMATED ACTUAL	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
Operating Budget					
Salary and Benefits	\$846,896	\$873,483	\$925,600	\$948,740	\$972,459
Contractual Expenditures	192,044	447,921	406,200	414,324	422,610
Commodities Expenditures	25,871	26,700	25,712	24,300	24,300
Total Operating Budget	\$1,064,811	\$1,348,104	\$1,357,512	\$1,387,364	\$1,419,369
Transfer to Other Funds	52,785	65,750	116,820	41,564	0
Debt Service	40,741	83,879	309,967	41,564	0
Contingency	-	-	45,000	-	-
Materials	197,903	211,500	229,750	200,200	200,200
Capital Expenditures	15,100	1,049	1,509,100	500,000	100,000
Total Budget	\$1,371,340	\$1,710,282	\$3,568,149	\$2,170,692	\$1,719,569

RESOURCES FOR CORPORATE PLAN

	FY 2019 APPROVED BUDGET	FY 2020 PROPOSED BUDGET	FY 2021 PROPOSED BUDGET
General Fund			
Capital Improvement Fund			
MFT/Infrastructure Fund			
Commuter Fund			
Recreation Fund			
Library Fund	\$3,568,149	\$2,124,928	\$1,963,369
Water/Sewer Fund			
Public Benefit Fund			
Pension Funds			
Outside Grants			
TOTAL	\$3,568,149	\$2,124,928	\$1,963,369

MULTIYEAR AND OUT-YEAR KEY INITIATIVES

- Development of a financial plan to increase Library's reserves.
- Investigation of outside funding sources to decrease library's dependency on property taxes.

Village of Western Springs

BUDGET GLOSSARY

FY 2019

ABATEMENT

A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCRUAL BASIS

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION

A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plans.

ALLOWANCE FOR UNCOLLECTIBLE

A contra-asset valuation account used to indicate the portion of a receivable not expected to be collected.

ANNUAL BUDGET

A budget applicable to a single fiscal year.

ANNUAL OPERATING BUDGET

See **OPERATING BUDGET**.

APPROPRIATION

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION

A valuation set upon real estate or property by a government as a basis for levying taxes.

ASSESSMENT

(1) The process of making the official valuation of property for taxation. (2) The valuation placed upon property as a result of this process.

BASIS OF ACCOUNTING

A term used to refer to *when* revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BOND

Most often, a written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Sometimes, however, all or a substantial portion of the interest is included in the face value of the security.

BONDED DEBT

The portion of indebtedness represented by outstanding bonds.

BUDGET DOCUMENT

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

BUDGET MESSAGE

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

BUDGET AMENDMENT

A legal procedure utilized by the Village Manager and the Board of Trustees to revise the adopted budget. This can be done at any time during the fiscal year in accordance with the Village's municipal code.

Village of Western Springs

BUDGET GLOSSARY

FY 2019

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUILDINGS AND BUILDING IMPROVEMENTS

A fixed asset account reflecting the acquisition cost of permanent structures owned or held by a government and the improvements thereon.

CAPITAL EXPENDITURES

Permanent additions to the Village's assets or infrastructure, including the design, construction, or purchase of land, buildings, facilities, or major renovations or equipment costing more than \$25,000 for furniture, equipment and vehicles and \$125,000 for buildings, building improvements and infrastructure, with a life expectancy of one year or greater.

CAPITAL PROJECTS FUND

A fund created to account for financial resources to be used for the acquisition of construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS

A basis of accounting under which transactions are recognized when cash is received or disbursed.

COMMODITIES

Materials and supplies purchased for use in Village operations.

COMPENSATED ABSENCES

Absences, such as vacation, illness, and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation, or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The official annual report of a government. GAAP mandates a complete set of basic financial statements, including accompanying note disclosures, as well as the presentation of certain required supplementary information (RSI). At a minimum, every CAFR comprises three basic sections (in addition to the report cover, title pages, and table of contents):

- The introductory section provides general information on the government's structure and the services it provides.
- The financial section contains the basic financial statements and RSI (including management's discussion and analysis), as well as the independent auditor's report. In addition, the financial section provides information on each individual fund and component unit for which data are not provided separately within the basic financial statements. The financial section also may include supplementary information of interest to financial statement users.
- The statistical section provides a broad range of financial and demographic information useful in assessing a government's economic condition, much of it in the form of ten-year trend data.

CONTRACTUAL SERVICES

Services provided to the Village.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT

(1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION

(1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

Village of Western Springs

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DUE FROM OTHER FUNDS

An asset account used to indicate amounts owed to a particular fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUE TO OTHER FUNDS

A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not interfund loans.

ENCUMBRANCES

Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND

(1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). In this case the governing body intends that cost (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURES

Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements, and shared revenues.

EXPENSES

Outflows or other usage of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services, or carrying out other activities that constitute the entity's ongoing major or central operations.

EQUALIZED ASSESSED VALUATION (EAV)

A method of valuing real estate. The EAV of a

property is used as a base for which to calculate property taxes. In Cook County, where Western Springs is located, the EAV is equal to 33% (on average) of the market value of the property.

FISCAL YEAR

The time period designated by the Village signifying the beginning and ending period of recording financial transactions. The Village of Western Springs has specified January 1 through December 31 as its fiscal year.

FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and charges therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND TYPE

Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GAAP ADJUSTMENT

The reconciling difference on the Fund Summary pages between bottom line financial status change (fund balance) from the budget perspective and the change from an accounting perspective. The reasons for the differences are generally explained in the section of the budget entitled "Basis of Accounting."

GENERAL FUND

The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted

Village of Western Springs

BUDGET GLOSSARY

FY 2019

accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOAL

A broad statement of policy which sets the general direction for the program; also, an expression of the mission of a program. Goals are long term and are monitored over time.

GOVERNMENTAL FUND TYPES

Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregations of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures, and changes in fund balance is the primary governmental fund-type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

GRANT

A contribution by a government or other organization to be used or expended for a specified purpose. The grant may be classified as categorical or block, depending upon the amount of discretion allowed the Village.

ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF)

All civilian employees (other than sworn police officers and firefighters) who work 1,000 or more hours per year are mandated by state law to participate in IMRF, which is a statewide agency

charged with the fiduciary responsibility to provide pension and disability benefits. The employee contributes 4.5% of his or her salary and the Village, as employer, contributes an actuarially determined amount, which will be 10.67% for Fiscal Year 2019.

INCOME

A term used in proprietary fund-type accounting to represent (1) revenue of (2) the excess of revenues over expenses.

INFRASTRUCTURE PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

INTERFUND TRANSFERS

Monies transferred from one fund to another. Interfund transfers are neither expenses nor revenues. There are two types of interfund transfers: operating transfers and residual transfers of equity.

LAND

A fixed asset account reflecting the cost of land owned by a government.

LEVEL OF BUDGETARY CONTROL

One of the three possible levels of budgetary control and authority to which organizations, programs, activities, and functions may be subject. These levels of budgetary control are (a) appropriated budget, (b) legally authorized nonappropriated budget review and approval process, which is outside the appropriated budget process, or (c) nonbudgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized nonappropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LEVY (PROPERTY TAX LEVY)

(1) (Verb) To impose taxes, special assessments, or service charges for the support of government activities. (2) (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Village of Western Springs

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FY 2019

MODIFIED ACCRUAL BASIS

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) 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 liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.

NONEXPENDABLE TRUST FUND

A trust fund, the principal of which may not be expended. Nonexpendable trust funds are accounted for in essentially the same manner as proprietary funds.

OBJECTIVES

Specific statements with qualities which allow them to be turned into results. Objectives are consistent with goals of the program.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS

All interfund transfers except residual equity transfers.

OPERATION

A major budgetary category in which expenditures are grouped. Most operations are Village programs, but some budgetary operations are simply logical groupings of accounts to clearly define a programmatic

ic area or to collect similar, relevant expenditure information.

ORDINANCE

A formal legislative enactment by the Board of Trustees having the full force and effect of law within the Village.

OTHER FINANCING SOURCES

Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES

Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

OVERLAPPING DEBT

Overlapping debt is debt of a government outside of the financial reporting entity that is supported, at least in part, by the financial reporting entity's taxpayers. Except for special assessment debt, the amount of debt of each taxing unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

PENSION CONTRIBUTION

The amount paid into a pension plan by an employer (or employee), pursuant to the terms of the plan, state law, actuarial calculations, or some other basis for determinations.

PERSONAL SERVICES

Salaries for personnel, not involving the furnishing of material or purchase of equipment. Currently the Village does not include non-salary benefits such as social security or health insurance benefits in the definition of personal services.

Village of Western Springs

BUDGET GLOSSARY

FY 2019

PROGRAM

A major organization group with overall management responsibility for specific operations or within a broad functional area.

PROPRIETARY FUND TYPES

Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, when the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

RATINGS

In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REAL ESTATE TAX

Tax which is levied on property according to that property's valuation and tax rate.

REFUNDING BONDS

Bonds issued to retire bonds already outstanding. The refunding bonds may be used to provide the resources for redeeming outstanding bonds, or the refunding bonds may be exchanged with the holders of the outstanding bonds.

RESERVED FUND BALANCE

Those portions of fund balance that are not appropriate for expenditures or that are legally segregated for a specific future use.

RESIDUAL EQUITY TRANSFERS

Nonrecurring or nonroutine transfers of equity between funds (e.g., contribution of enterprise fund or internal service fund capital by the general fund, subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund).

RETAINED EARNINGS

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUES

(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than as revenues. (2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions, and residual equity transfers. Also, operating transfers in are classified separately from revenues.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

TAX LEVY ORDINANCE

An ordinance by means of which taxes are imposed.

TAX RATE

The amount of tax stated in terms of a unit of the tax base (e.g., 25 mills per dollar of assessed valuation of taxable property).

TAXES

Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges (e.g., sewer service charges).

TRUST AND AGENCY FUND

One of the seven fund types in governmental accounting.

TRUST FUNDS

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.