

# Village of Westchester



## Annual Operating Budget

For the Fiscal Year Beginning May 1, 2013

**Village of Westchester, Illinois**  
**Budget for the Fiscal Year Beginning May 1<sup>st</sup>, 2013**

**Village Board**

President:	Sam D. Pulia
Trustees:	Paul Gattuso Walter Novak Frank Perry Brian Sloan Nick Steker Thomas Yurkovich
Village Clerk:	Catherine Booth
Village Treasurer:	Barbara Brandt

**Administration**

Village Manager:	Janet Matthys
Police Chief:	April Padalik
Fire Chief:	James Adams
Community Development Director:	Melissa Headley
Public Works Director:	David Stoiser
Finance Director:	Anne Burkholder

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Community Profile**

Located approximately 14 miles west of Chicago in Cook County, the Village of Westchester encompasses a 4.5 square mile area and is home to 16,718 residents based on the 2010 United States Census. The Village was incorporated in 1925 and operates as a non-home rule unit of government. The village is primarily residential and commercial in nature, with housing stock consisting of 7,219 units.

The Village operates under a council-manager form of government as defined by the Illinois Municipal Code. The Village President, Village Clerk, and six trustees are elected at large to serve four year terms, with three trustees elected every second year. The Village Attorney is appointed by the Village President, with the advice and consent of the Village Board. The Village Manager is hired by the Village President and Board of Trustees. All department managers are hired by the Village Manager.

The Village Manager is the chief administrative officer of the Village and is responsible for its day-to-day operations. The Village Manager oversees a full-time staff of five department managers including Finance, Police, Fire, Public Works and Community Development.

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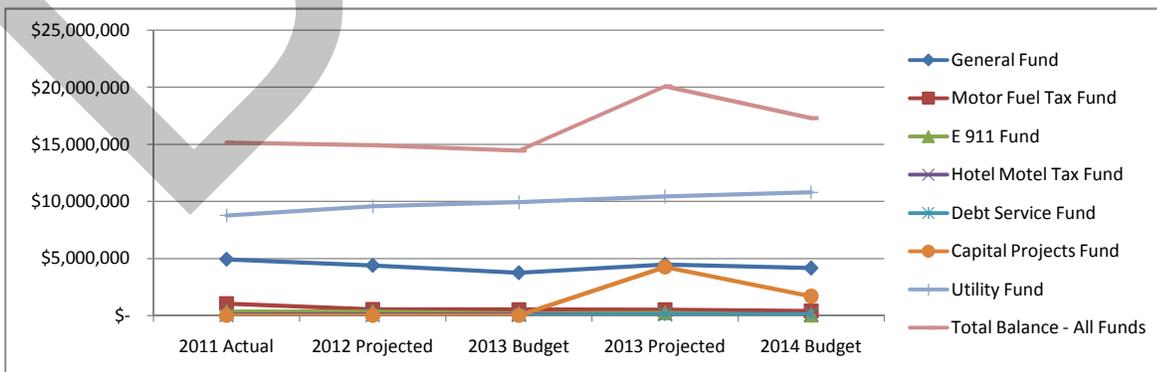
**VILLAGE WIDE SCHEDULES**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
Summary of All Funds

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b>Revenues &amp; Other Financing Sources - All Funds</b>					
General Fund	\$ 13,170,717	\$ 13,202,942	\$ 13,300,191	\$ 14,269,274	\$ 13,909,474
<b>Special Revenue Funds</b>					
Motor Fuel Tax	4,090,554	886,371	464,573	480,448	441,596
E911	277,576	286,788	231,000	282,200	315,500
Hotel Motel Tax	120,183	151,162	167,500	165,764	139,250
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	6,047,609	1,355,000
Utility Fund	5,225,590	5,554,709	6,274,495	6,366,743	6,582,217
<b>Total Revenues - All Funds</b>	<b>\$ 22,884,620</b>	<b>\$ 20,081,972</b>	<b>\$ 20,437,759</b>	<b>\$ 27,612,038</b>	<b>\$ 22,743,037</b>
<b>Expenditures &amp; Other Financing Uses- All Funds</b>					
General Fund	\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,171,314	\$ 14,239,903
<b>Special Revenue Funds</b>					
Motor Fuel Tax	2,939,153	1,388,427	484,638	571,144	560,545
E911	297,243	277,815	393,635	394,780	496,201
Hotel Motel Tax	125,228	146,476	172,900	175,210	126,165
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	1,811,363	3,907,500
Utility Fund	5,592,265	4,580,823	5,630,897	5,217,992	5,907,847
<b>Total Expenditures - All Funds</b>	<b>\$ 23,014,959</b>	<b>\$ 20,274,248</b>	<b>\$ 20,625,098</b>	<b>\$ 22,341,803</b>	<b>\$ 25,238,161</b>
<b>Surplus (Deficit) Summary - All Funds</b>					
General Fund	\$ (890,353)	\$ (677,765)	\$ (642,838)	\$ 97,960	\$ (330,429)
<b>Special Revenue Funds</b>					
Motor Fuel Tax	1,151,401	(502,057)	(20,065)	(90,696)	(118,949)
E911	(19,667)	8,973	(162,635)	(112,580)	(180,701)
Hotel Motel Tax	(5,045)	4,686	(5,400)	(9,446)	13,085
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	4,236,247	(2,552,500)
Utility Fund	(366,675)	973,887	643,599	1,148,751	674,370
<b>Total Surplus/(Deficit) - All Funds</b>	<b>\$ (130,339)</b>	<b>\$ (192,276)</b>	<b>\$ (187,339)</b>	<b>\$ 5,270,236</b>	<b>\$ (2,495,123)</b>
<b>Fund Balance Summary - All Funds</b>					
General Fund	\$ 4,927,609	\$ 4,384,088	\$ 3,741,250	\$ 4,482,048	\$ 4,151,619
<b>Special Revenue Funds</b>					
Motor Fuel Tax	1,046,943	544,886	524,821	510,799	391,850
E911	329,939	338,911	176,276	226,331	45,630
Hotel Motel Tax	90,426	95,112	89,712	85,667	98,752
Debt Service Fund	-	-	-	119,529	119,529
Capital Projects Fund	-	-	-	4,236,247	1,683,747
Utility Fund	8,756,382	9,567,219	9,915,818	10,420,970	10,794,440
<b>Total Fund Balance - All Funds</b>	<b>\$ 15,151,299</b>	<b>\$ 14,930,217</b>	<b>\$ 14,447,878</b>	<b>\$ 20,081,590</b>	<b>\$ 17,285,566</b>

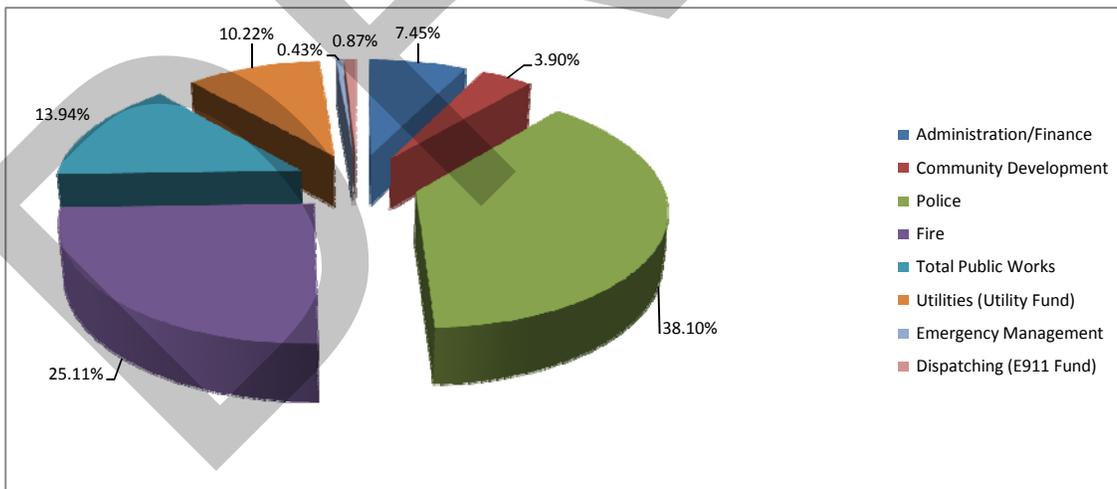
**Summary of Changes in Fund Balance**



Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
Summary of Personnel by Department

Department	2012-13			2013-14		
	Full Time	Part Time	Total	Full Time	Part Time	Total
<b>Administration/Finance</b>						
Administration	1.75	2.00	3.75	1.75	2.00	3.75
Finance	3.85	1.00	4.85	4.85	-	4.85
<b>Total Admin/Finance</b>	<b>5.60</b>	<b>3.00</b>	<b>8.60</b>	<b>6.60</b>	<b>2.00</b>	<b>8.60</b>
<b>Community Development</b>						
Community Development	3.00	1.00	4.00	3.00	1.50	4.50
<b>Police</b>						
Administration	3.00	-	3.00	3.00	-	3.00
Operations	31.00	1.00	32.00	31.00	1.00	32.00
Records	2.00	-	2.00	2.00	-	2.00
Dispatch	7.00	-	7.00	7.00	-	7.00
<b>Total Police</b>	<b>43.00</b>	<b>1.00</b>	<b>44.00</b>	<b>43.00</b>	<b>1.00</b>	<b>44.00</b>
<b>Emergency Management</b>						
Emergency Management	-	-	-	-	0.50	0.50
<b>Fire</b>						
Administration	4.00	1.00	5.00	4.00	1.00	5.00
Operations	24.00	-	24.00	24.00	-	24.00
<b>Total Fire</b>	<b>28.00</b>	<b>1.00</b>	<b>29.00</b>	<b>28.00</b>	<b>1.00</b>	<b>29.00</b>
<b>Public Works</b>						
Administration	1.00	-	1.00	1.50	-	1.50
Operations	9.10	6.50	15.60	8.10	6.50	14.60
<b>Total Public Works</b>	<b>10.10</b>	<b>6.50</b>	<b>16.60</b>	<b>9.60</b>	<b>6.50</b>	<b>16.10</b>
<b>Utilities (Utility Fund)</b>						
Administration	2.90	0.50	3.40	2.90	-	2.90
Operations	9.40	-	9.40	8.90	-	8.90
<b>Total Utilities</b>	<b>12.30</b>	<b>0.50</b>	<b>12.80</b>	<b>11.80</b>	<b>-</b>	<b>11.80</b>
<b>Dispatching (E911 Fund)</b>						
Dispatching (E911 Fund)	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Employees, Village Wide</b>	<b>103.00</b>	<b>14.00</b>	<b>116.00</b>	<b>103.00</b>	<b>13.50</b>	<b>115.00</b>

**Distribution of Personnel by Department**



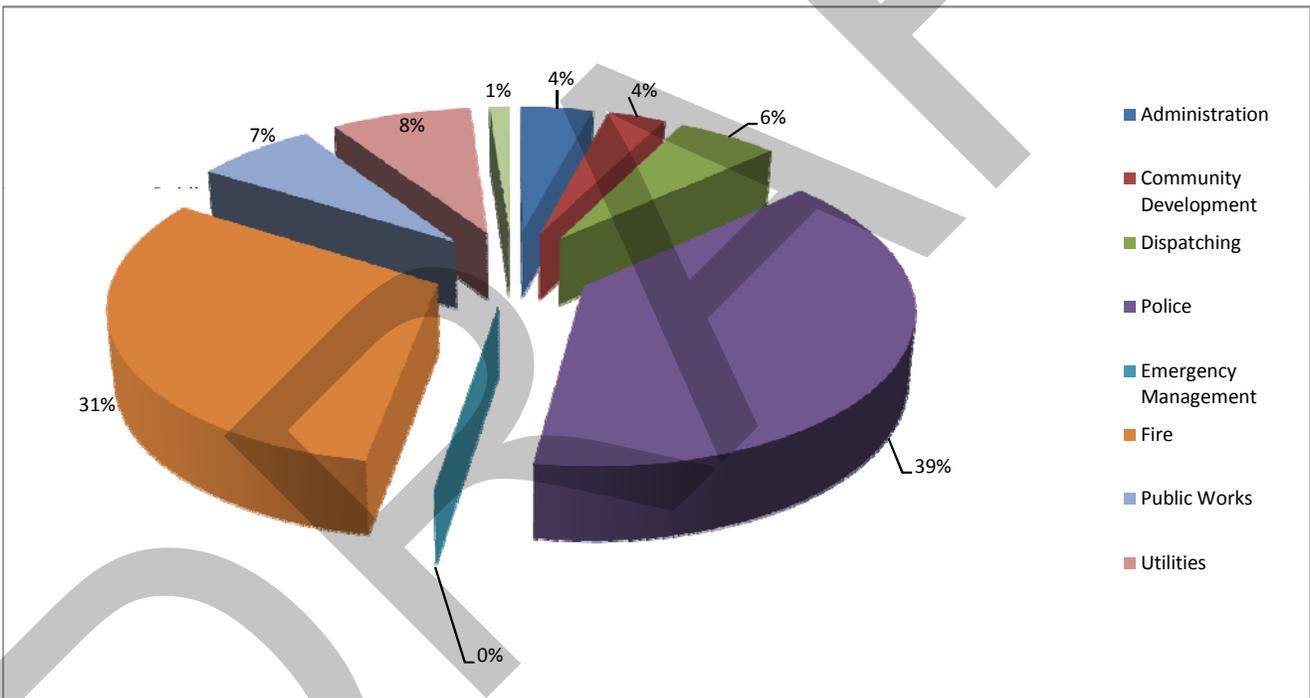
Personnel are funded from General, Utilities, and E911 Funds, with exceptions listed below:

- 1) The Village Manager is funded 75% by the General Fund (Admin/Finance) and 25% in the Utilities Fund
- 3) Public Works Operations Employees are funded 50% by the Utilities Fund and 50% by the General Fund
- 4) The Finance Director is funded 85% by the General Fund (Admin/Finance) and 15% in the Utilities Fund

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Summary of Personnel by Expense

Department	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
11	Administration	475,600	563,464	545,235	497,955	584,960
15	Community Development	371,827	376,908	341,670	305,442	371,794
19	Dispatching	656,979	675,873	662,733	644,294	713,186
20	Police	4,431,150	4,675,983	4,678,386	4,594,350	4,898,592
21	Emergency Management	-	-	-	-	2,584
22	Fire	3,528,413	3,683,942	3,656,672	3,682,879	3,626,448
30	Public Works	781,016	873,978	876,394	823,008	900,204
02-95	Utilities	914,990	800,124	1,116,221	1,026,605	1,066,370
08-95	E 911	127,559	155,396	191,348	214,544	198,717
<b>Total Personnel Expenditures</b>		<b>\$ 11,287,536</b>	<b>\$ 11,805,668</b>	<b>\$ 12,068,659</b>	<b>\$ 11,789,077</b>	<b>\$ 12,362,855</b>

**Distribution of Personnel by Expense**



Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**GENERAL FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
Summary of Changes in Fund Balance

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget	2015 Projection	2016 Projection
<b>Revenues</b>							
Local Taxes	7,502,524	7,936,590	7,760,244	7,877,681	8,275,600	8,512,953	8,745,964
Licenses and Permits	854,152	950,903	902,750	1,050,111	935,500	958,888	982,860
Intergovernmental	2,819,377	2,829,941	3,132,897	2,836,727	3,332,624	2,977,600	3,066,928
Charges for Service	617,272	589,365	581,000	606,000	591,000	605,775	620,919
Fines & Forfeits	701,869	562,604	563,800	444,250	454,500	508,613	521,328
Other Income	675,523	333,539	359,500	354,505	320,250	328,256	336,463
<b>Total General Fund Operating Revenues</b>	<b>\$ 13,170,717</b>	<b>\$ 13,202,942</b>	<b>\$ 13,300,191</b>	<b>\$ 13,169,274</b>	<b>\$ 13,909,474</b>	<b>\$ 13,892,084</b>	<b>\$ 14,274,462</b>
<b>Expenditures</b>							
Administration	1,796,951	1,838,412	1,640,380	1,451,540	1,633,595	1,666,267	1,699,592
Planning & Zoning Commissions	278	610	6,250	2,800	3,300	3,366	3,433
Building	466,857	477,234	427,370	417,199	475,102	484,604	494,296
Fire & Police Commission	26,566	31,835	14,750	15,425	28,500	29,070	29,651
Dispatching	657,470	683,060	662,733	644,294	713,186	731,655	746,288
Police	4,797,231	5,019,594	5,027,389	4,855,412	5,144,921	5,217,320	5,321,666
Emergency Management	358,818	6,428	2,800	800	4,884	4,981	5,081
Fire	4,185,282	3,918,264	4,355,414	3,939,963	4,442,661	4,029,422	4,110,011
Public Works	1,771,618	1,905,270	1,805,942	1,743,882	1,793,753	1,745,528	1,780,438
Infrastructure Improvements	-	-	-	1,100,000	-	-	-
<b>Total General Fund Operating Expenditures</b>	<b>\$ 14,061,070</b>	<b>\$ 13,880,707</b>	<b>\$ 13,943,028</b>	<b>\$ 14,171,314</b>	<b>\$ 14,239,903</b>	<b>\$ 13,912,214</b>	<b>\$ 14,190,458</b>
<b>Less</b>							
Capital & Debt Service Expenditures	\$ 949,909	\$ 503,933	\$ 718,096	\$ 1,319,096	\$ 803,469	\$ 354,538	\$ 361,629
<b>Expenditures Applicable to Fund Balance Policy</b>	<b>\$ 13,111,161</b>	<b>\$ 13,376,774</b>	<b>\$ 13,224,932</b>	<b>\$ 12,852,218</b>	<b>\$ 13,436,434</b>	<b>\$ 13,557,676</b>	<b>\$ 13,828,829</b>
<b>Excess (deficiency) of Operating Revenues over Operating Expenditures</b>	<b>\$ (890,353)</b>	<b>\$ (677,765)</b>	<b>\$ (642,838)</b>	<b>\$ (1,002,040)</b>	<b>\$ (330,429)</b>	<b>\$ (20,130)</b>	<b>\$ 84,004</b>
<b>Other Financing Sources</b>							
Installment Contracts	-	117,530	-	-	-	-	-
Transfer in from Series 2013 Project Fund	-	-	-	1,100,000	-	-	-
Sale of Capital Assets	-	16,714	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 134,244</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of revenues and other financing sources over (under) expenditures</b>	<b>\$ (890,353)</b>	<b>\$ (543,521)</b>	<b>\$ (642,838)</b>	<b>\$ 97,960</b>	<b>\$ (330,429)</b>	<b>\$ (20,130)</b>	<b>\$ 84,004</b>
<b>Beginning Fund Balance</b>	<b>\$ 5,817,962</b>	<b>\$ 4,927,609</b>	<b>\$ 4,384,088</b>	<b>\$ 4,384,088</b>	<b>\$ 4,482,048</b>	<b>\$ 4,151,619</b>	<b>\$ 4,131,490</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 4,927,609</b>	<b>\$ 4,384,088</b>	<b>\$ 3,741,250</b>	<b>\$ 4,482,048</b>	<b>\$ 4,151,619</b>	<b>\$ 4,131,490</b>	<b>\$ 4,215,494</b>
<b>Fund Balance, Assigned for Reserve Policy</b>		<b>\$ 4,013,032</b>	<b>\$ 3,967,480</b>	<b>\$ 3,855,665</b>	<b>\$ 4,030,930</b>	<b>\$ 4,067,303</b>	<b>\$ 4,148,649</b>
<b>Fund Balance, Unassigned</b>		<b>\$ 371,056</b>	<b>\$ (226,230)</b>	<b>\$ 626,382</b>	<b>\$ 120,689</b>	<b>\$ 64,187</b>	<b>\$ 66,845</b>
<b>Assumptions on this schedule:</b>							
<b>2015:</b>				<b>2016:</b>			
3 % Increase on Property Tax revenue				3 % Increase on Property Tax revenue			
3 % increase on state share revenue (sales tax, income tax, local use tax, PPRT)				3 % increase on state share revenue (sales tax, income tax, local use tax, PPRT)			
25% increase in Photo Enforcement Fines				2.5 % Increase on all other revenues			
2.5 % Increase on all other revenues				2% overall increase on expenditures			
Elimination of Grant Revenue (one time award)							
2% overall increase on expenditures, with the following exceptions:							
Reduction of Fire expenditures for grant and other one-time requests							
Reduction of Police expenditures for one-time requests							
Reduction of PW expenditures for one-time requests							
Street Sweeper paid off during FY 2014							

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund Summary

	2011	2012	2013	2013	Variance, Budget to	2014	Variance, 2014 Budget vs 2013	
	Actual	Actual	Budget	Projected	Projected	Budget	Budget	Variance %
<b>Revenues</b>								
Local Taxes	7,502,524	7,936,590	7,760,244	7,877,681	117,437	8,275,600	515,356	6.64%
Licenses and Permits	854,152	950,903	902,750	1,050,111	147,361	935,500	32,750	3.63%
Intergovernmental	2,819,377	2,829,941	3,132,897	2,836,727	(296,170)	3,332,624	199,727	6.38%
Charges for Service	617,272	589,365	581,000	606,000	25,000	591,000	10,000	1.72%
Fines & Forfeits	701,869	562,604	563,800	444,250	(119,550)	454,500	(109,300)	-19.39%
Other Income	675,523	333,539	359,500	354,505	(4,995)	320,250	(39,250)	-10.92%
<b>Total General Fund Revenues</b>	<b>\$ 13,170,717</b>	<b>\$ 13,202,942</b>	<b>\$ 13,300,191</b>	<b>\$ 13,169,274</b>	<b>\$ (130,917)</b>	<b>\$ 13,909,474</b>	<b>\$ 609,283</b>	<b>4.58%</b>
<b>Expenditures</b>								
Administration	1,796,951	1,838,412	1,640,380	1,451,540	(188,841)	1,633,595	(6,785)	-0.41%
Planning & Zoning Commissions	278	610	6,250	2,800	(3,450)	3,300	(2,950)	-47.20%
Community Development	466,857	477,234	427,370	417,199	(10,171)	475,102	47,732	11.17%
Fire & Police Commission	26,566	31,835	14,750	15,425	675	28,500	13,750	93.22%
Dispatching	657,470	683,060	662,733	644,294	(18,439)	713,186	50,453	7.61%
Police	4,797,231	5,019,594	5,027,389	4,855,412	(171,977)	5,144,921	117,532	2.34%
Emergency Management	358,818	6,428	2,800	800	(2,000)	4,884	2,084	74.41%
Fire	4,185,282	3,918,264	4,355,414	3,939,963	(415,451)	4,442,661	87,248	2.00%
Public Works	1,771,618	1,905,270	1,805,942	1,743,882	(62,060)	1,793,753	(12,189)	-0.67%
Infrastructure Improvements	-	-	-	1,100,000	1,100,000	-	-	0.00%
<b>Total General Fund Expenditures</b>	<b>\$ 14,061,070</b>	<b>\$ 13,880,707</b>	<b>\$ 13,943,028</b>	<b>\$ 14,171,314</b>	<b>\$ 228,285</b>	<b>\$ 14,239,903</b>	<b>\$ 296,874</b>	<b>2.13%</b>
Excess (deficiency) of Revenues over Expenditures	\$ (890,353)	\$ (677,765)	\$ (642,838)	\$ (1,002,040)	\$ (359,202)	\$ (330,429)		
Other Financing Sources	\$ -	\$ 134,244	\$ -	\$ 1,100,000	\$ 1,100,000	\$ -		
Excess of revenues and other financing sources over (under) expenditures	\$ (890,353)	\$ (543,521)	\$ (642,838)	\$ 97,960	\$ 740,798	\$ (330,429)		
Beginning Fund Balance	\$ 5,817,962	\$ 4,927,609	\$ 4,384,088	\$ 4,384,088		\$ 4,482,048		
Projected Ending Fund Balance	\$ 4,927,609	\$ 4,384,088	\$ 3,741,250	\$ 4,482,048		\$ 4,151,619		
Fund Balance, Assigned for Reserve Policy				\$ 3,855,665		\$ 4,030,930		
Unassigned Fund Balance				\$ 626,382		\$ 120,689		

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund Wish List Items

Department	Category	Item	Cost
Police	Capital Outlay	Motor Vehicles - Squad Expense	6,606
	Debt Service (Principal)	1 Ford Utility Police Interceptors	7,732
	Debt Service (Interest)	1 Ford Utility Police Interceptors	660
		Department Total	14,998
Fire	Contractual Services	Training & Conferences (ad'l requests)	13,356
	Commodities	Sno-Pro 3000 Snow Plow for Utility Truck	6,175
	Commodities	ZOLL E-Series ACLS Defibrillator	24,684
	Commodities	Community Room Chairs	3,750
	Capital Outlay	Station 1 Flooring	25,374
	Capital Outlay	Station 2 Flooring	16,755
		Department Total	90,094
Total Impact of Wish List Items on General Fund			<u>\$ 105,092</u>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The General Fund is the Village's primary operating fund. It accounts for the financial resources and uses traditionally associated with general government, except those required to be accounted for in a separate fund.

### Revenues

The General Fund derives revenues from a variety of sources. General Fund revenues are separated into the following categories: Local Taxes, Licenses & Permits, Intergovernmental, Fines & Forfeitures, and other revenues. Total general fund revenue for the 2013/14 Fiscal Year is budgeted to be \$ 13,909,474. This represents an increase of \$609,283 or 4.58% from the 2012/13 Fiscal Year budgeted revenue of \$13,300,191 Further information on General Fund revenues is as follows:

### Local Taxes

Local Taxes are taxes levied and imposed by the Village of Westchester.

Property Taxes – Property Taxes are levied by the Village of Westchester. They are based on the assessed value of real property located within the Village. Property values are assessed by Cook County. Taxes are also collected by Cook County and the Village's portion is remitted back to the Village. The property tax levy remains the greatest source of revenue to the Village's General Fund. The Property Tax Limitation Law limits the dollar amount levied from one tax year to another to the lower of 5% or the CPI. The property tax levy is separated into three portions: General Purpose, Fire Pension, and Police Pension. The Police and Fire Pension amounts are paid directly to the pension funds, limiting the funds available for the General Purpose portion of the levy. This year's property tax levy included general purpose revenue of \$4,640,700. The Police and Fire Pension Funds combine to levy \$1,501,800.

Utility Taxes – The Village collects three types of utility taxes. There is a 6% tax on telephone gross receipts, a 5% equivalent electric tax based on consumption, and a 5% gross receipts natural gas tax. The Village is forecasting a nominal change in electric taxes and a reduction of natural gas taxes. Since Electric and Natural Gas taxes are based on consumption, they fluctuate with weather, usage, and the price of natural gas. The 6% telecommunications tax is based on the amount of telecommunication services our residents purchase. Telecommunication taxes this year have come in right along the budgeted amount. There was a spike in the amount during the June 2012 disbursement; however that additional revenue was recognized during the 2012 FY and will be reversed during the 2013 audit process. The Village is projecting flat revenues for 2013/14.

Places For Eating Tax – The 1% Places for Eating Tax became effective October 1, 2006. For the coming fiscal year, the budget has increased slightly to \$195,000 due to the addition of the two new Dunkin' Donuts locations. This tax is regarded as a good barometer of the local economy.

Foreign Fire Insurance - These funds are received from insurance companies based outside of the State of Illinois that insure businesses within the Village. They are taxed at a rate of 2% and these funds pass directly through the General Fund and are paid out to the Foreign Fire Insurance Board. The expense offsetting this revenue stream is seen in the Fire Department portion of this budget.

Amusement Tax – The Village collects 3% on all amusement sales. The primary source of revenues in this line is a golf course located in town.

Video Rental Tax – The Village collects 8% on all video rentals.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

Cable TV Tax – The Village assesses a 5% tax on cable TV subscriptions. The revenue has increased in recent years both due to an increase in cable rates and the integration of AT&T cable services in the Village.

### **Licenses and Permits**

Building Permits – The Village saw a spike in building permit fees during 2012/13 with final projections exceeding \$400,000, which is an increase of approximately \$100,000 from the initial budgeted amount. This is due to a one-time permit from the Westbrook Corporate Center. The increased collections during this year should not be used to project revenues during 2013/14; therefore budget numbers for next year will remain flat.

Compliance Permits – The Village collects revenue for inspections performed during the building and remodeling process. Village Building Inspectors verify that work done in the Village complies with federal, state, and local building safety codes. Compliance permit revenue is coming in over budget. This is a result of increased compliance with inspection guidelines. The Village will budget for revenues next year to be comparable to those actually received during the current year.

Health & Elevator Inspection Fees – The Village pays for health inspections required at local businesses and passes the direct cost onto the applicable business. The elevator inspection fee was updated during the 2011/12 Fiscal Year to include an administrative fee. Current rates for these inspections are \$80 for a Health Inspection and \$60 for an Elevator Inspection.

Planning & Zoning Fees – These fees are nominal and are charged only when the Planning and Zoning Commission is required to meet and assess a recommendation to the Village Board.

Business Licenses – This revenue stream includes licenses for tobacco sales, signs, solicitors, and general business. The decrease in this revenue stream during the 2011/12 Fiscal Year was a result of the elimination of the real estate license fee. Revenues for the 2013/14 Fiscal Year are projected to increase slightly, based on the 2012/13 actual collections.

Contractor Licenses – The Village requires contractors wishing to receive a building permit within the Village to be licensed. The licensing process involves providing proof of insurance and bonding. These revenues are expected to remain constant.

Liquor License – Fees for the license required to sell liquor within the Village. This line has decreased slightly as the previous year's balance included some adjustments. The budget for 2013/14 is based on liquor licenses currently held within the Village

Vehicle Licenses – The Village issues a license to all vehicles registered within the Village. Licenses are available for purchase during March and April and must be displayed by May 1<sup>st</sup>. Stickers purchased on or after May 1<sup>st</sup> are subject to a late fee equal to the cost of the sticker. The late fees are recognized in the revenue line "Late Fee – Vehicle Stickers"

### **Intergovernmental**

The Village of Westchester's intergovernmental revenue streams are comprised of the municipal share of taxes levied by the State of Illinois and State and Federal grants or reimbursement programs. Further detail on intergovernmental revenue is as follows.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

Personal Property Replacement Tax – Replacement taxes are revenues collected by the State of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The Village has chosen to share this revenue with the Westchester Public Library and the Westchester Fire and Police Pension Funds. The Illinois Municipal League estimates Personal Property Replacement Tax receipts remaining flat over 2013/14. The apparent decrease in the PPRT line results in a change in the display of the payments to the Pension Funds and to the Library. These amounts were previously recognized as expenditures and are currently recognized as reductions in revenue.

State Income Tax – Income tax is paid by residents to the state at a rate of 5% of the Federal Adjusted Gross Income. The state then remits a portion of this back to municipalities on a per capita basis. The Illinois Municipal League is projecting a 6% increase in Income Tax receipts for the 2013/14 Fiscal Year to \$95.40 per capita. This would give the Village of Westchester projected income tax revenues of \$1,594,897. In the interest of budgeting conservatively, the Village is projecting revenues of \$93.00 per capita; which still represents an increase over current year collections. Total budgeted revenues will be just over \$1.55M.

State Sales Tax – Sales Tax is paid by retailers to the State. The State then distributes the Municipal portion back to the Village. Distributions are based on actual sales from retailers within the Village. The past three years of actual data show sales tax collections of \$903,996, \$976,165, and \$980,109; which demonstrates a steady increase of sales tax revenues following the recent economic recession. The 2012/13 actual projection is slightly below target at \$965,000. Based on this information, sales tax revenues for 2013/14 will not only include an increase to accommodate the sales tax revenue to be generated by the two new Dunkin Donuts locations within the Village. A separate expenditure line will be created in the Administration/Finance Department to track the payments made back to the beneficiaries of the Economic Incentive Agreements entered into in conjunction with these Dunkin Donuts locations.

Local Use Tax - Local Use Tax is levied by the State of Illinois for the privilege of using, while in Illinois, any item of tangible personal property that is purchased anywhere at retail. The tax is imposed on the user of the item; however in most cases the tax is paid by the retailer when filing their state tax return. The Local Use Tax rate is 6.25% on general merchandise (including automobiles and other items that must be registered). The rate is 1% on qualifying food, drug, or medical appliances. Twenty percent of the general merchandise collections and one hundred percent of the food, drug, or medical appliance collections are remitted to municipal governments on a per capita basis. The Illinois Municipal League projects that for the 2013/14 Fiscal Year, the Local Use Tax per capita rate will be \$16.20. This rate multiplied by the Village's population of 16,718 would net the Village \$270,831.60 in Local Use Tax revenue. Conservatively, the Village will budget \$262,000 in Local Use Tax revenue.

Grants – The Fire Department is the recipient of a grant for \$441,750; which represents 95% of the purchase of a fire rescue vehicle. The offsetting expense is identified in the fire department portion of this budget.

State Police Reimbursements – The Illinois State Police offer funds to supply additional patrol coverage. The revenue received in this line should be directly offset by a corresponding expense in the police department budget.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Charges for Service**

Rent – The Village receives rental revenue from the Post Office, as the Village owns the building used by the Post Office. The Village also receives rental revenue from cell phone providers for instances where cell phone towers are placed on Village property. Rental revenue is based on contract, and there is a decrease projected based on ongoing negotiations with the Post Office.

Ambulance Fees – These fees are assessed when the Westchester Fire Department responds to an emergency call. The fees are billed and collected by a third party.

Newspaper Ads – These fees are charged to various businesses wishing to advertise in the Westchester Newsletter, a monthly publication produced by the Village and available for free to Village residents. The advertising revenue collected offsets the expense of producing and distributing the newsletter.

**Fines & Forfeits**

Alarm Fines – The Village charges \$28/month for wireless alarm fees (net of \$20/month after charges). During the 2011-12 Fiscal Year, these fees were moved to the General Fund to offset emergency expenses recognized there. One third of this income is used to fund public education and safety programs through the Fire Department.

Police Fines – Fines assessed by the Westchester Police Department in accordance with the Village of Westchester Code of Ordinances. Revenues for 2013/14 are expected to be in line with actual projected collections for 2012/13.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2013/14 are expected to be in line with actual projected collections for 2012/13.

Code Enforcement Fines – Fines assessed by the Village for violations of Village code.

Photo Enforcement – In December 2008, a photo enforcement camera was installed at the intersection of Cermak and Mannheim Roads (southbound on Mannheim). In January 2009, two additional cameras were installed at the intersection of Roosevelt and Mannheim Roads (westbound on Roosevelt and Northbound on Mannheim). The decline of these revenues represents motorists exercising safer driving habits.

Police Towing – On March 24, 2009, the Village Board approved an ordinance in regards to the impoundment of a motor vehicle used in the commission of certain offenses, which called for a civil penalty not to exceed \$500.

**Other Income**

Interest Income – Interest income is derived from cash balances and investments that the Village holds, pursuant to the Village's investment policy. Rates over the previous several years have been historically low. The Village does not project any significant changes in interest income over the next fiscal year.

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Budget for the Fiscal Year Beginning 5/1/2013

Sale of Fixed Assets – Occasionally the Village will find itself in possession of a fixed asset that it no longer has a functional use for. In such an instance, the asset would be sold at auction with the consent of the Village Board.

Reimbursements – Reimbursement revenue is derived from several sources. The largest portion of the Village's reimbursement revenue comes from the employee share of health benefits. Employee contribution to health insurance varies by union contract. Employees contribute 10% of the cost of health insurance. Other types of reimbursements include gas use from the schools and IRMA (Intergovernmental Risk Management Agency) reimbursements.

Rebate – Cook Co Gasoline Taxes – Cook County will provide a rebate to municipalities within the county for gasoline taxes paid on fuel purchased by the Village for municipal use. Revenue is applied for and received once annually.

Sidewalk – The Village partners with interested residents to replace sections of sidewalk that are in need of repair. Residents interested in participating in this program contact the Public Works department, and, if approved, the cost of sidewalk replacement is split 50/50 between residents and the Village. This revenue line is to track the residents' portion of the sidewalk replacement.

Tree Program – The Village partners with interested residents to replace parkway trees. Residents can choose from five varieties of trees to replace their dying or damaged parkway trees. The cost of the replacement trees is split 50/50 between residents and the Village. The Village is anticipating an increase in this program for the 2013/14 Fiscal Year in response to the Emerald Ash Borer increasing the amount of trees that will need to be removed throughout the Village.

Taxicab Program – In an effort to assist seniors in Westchester get around town, the Village offers seniors in the community cab vouchers valued at \$20 of cab service for a purchase cost of \$10. Cab services used on these coupons are only valid within the Village of Westchester.

Misc. Other Income – Occasionally the Village will receive revenue that is nonmaterial in nature and is not expected to be recurring. In such instances, the Village will recognize this revenue under Miscellaneous other Income.

Detail of General Fund Revenues appears on the following page.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-00-4102-000	Property Taxes	4,288,612	3,921,057	4,163,468	4,163,468	4,640,700
01-00-4102-050	Prior Year Property Taxes	(101,605)	35,807	(95,000)	(28,830)	(50,000)
01-00-4102-100	Property Taxes - Fire Pension	539,447	779,472	707,301	707,301	581,500
01-00-4102-200	Property Taxes - Police Pension	594,658	975,008	857,475	857,475	920,300
01-00-4202-000	Utility Tax - Electric	602,388	565,011	570,000	580,503	580,000
01-00-4205-000	Utility Tax - Natural Gas	294,450	242,196	250,000	243,361	245,000
01-00-4206-000	Places Fee for Eating Tax	180,099	177,494	175,000	188,507	195,000
01-00-4207-000	Telecommunication Taxes	769,337	892,456	795,000	795,583	795,000
01-00-4210-000	Foreign Fire Insurance	14,448	15,231	14,500	18,100	18,100
01-00-4212-000	Amusement Tax	-	6,296	7,500	14,618	15,000
01-00-4216-000	Video Rental Tax	37,232	34,587	35,000	35,000	35,000
01-00-4217-000	Cable TV	283,457	291,975	280,000	302,595	300,000
	<b>Total Local Taxes</b>	<b>\$ 7,502,524</b>	<b>\$ 7,936,590</b>	<b>\$ 7,760,244</b>	<b>\$ 7,877,681</b>	<b>\$ 8,275,600</b>
01-00-4503-000	Building Permits	264,139	311,526	300,000	417,611	300,000
01-00-4503-200	Compliance Permits	41,832	65,655	55,000	90,000	90,000
01-00-4503-600	Health & Elevator Inspection Fees	13,575	15,240	12,500	15,000	15,000
01-00-4802-000	Planning & Zoning Fees		375	250	500	500
01-00-4507-000	Business Licenses	25,317	19,045	20,000	25,000	25,000
01-00-4511-000	Contractor Licenses	75,325	80,900	80,000	80,000	80,000
01-00-4527-000	Liquor Licenses	56,909	71,267	65,000	46,000	50,000
01-00-4515-000	Vehicle Licenses	340,830	363,567	355,000	355,000	355,000
01-00-4515-900	Late Fee - Vehicle License	36,225	23,329	15,000	21,000	20,000
	<b>Total License &amp; Permits</b>	<b>\$ 854,152</b>	<b>\$ 950,903</b>	<b>\$ 902,750</b>	<b>\$ 1,050,111</b>	<b>\$ 935,500</b>
01-00-4402-000	Personal Property Replacement Tax	96,299	98,356	80,000	65,744	65,100
01-00-4403-000	State Income Tax	1,311,711	1,318,224	1,340,748	1,542,952	1,554,774
01-00-4405-000	State Sales Tax	976,165	980,109	994,500	960,031	985,000
01-00-4406-000	Local Use Tax	241,170	245,501	264,144	253,000	262,000
01-00-4410-000	Grants	163,612	143,665	429,505	-	441,750
01-00-5122-600	State Police Reimbursements	30,419	44,086	24,000	15,000	24,000
	<b>Total Intergovernmental</b>	<b>\$ 2,819,377</b>	<b>\$ 2,829,941</b>	<b>\$ 3,132,897</b>	<b>\$ 2,836,727</b>	<b>\$ 3,332,624</b>
01-00-4806-000	Rent	173,032	175,974	176,000	176,000	161,000
01-00-4810-000	Ambulance Fees	406,012	377,675	375,000	400,000	400,000
01-00-4815-000	Newspaper Ads	34,570	32,681	30,000	30,000	30,000
01-00-5152-000	Police Protection	3,658	3,035	-	-	-
	<b>Total Charges for Service</b>	<b>\$ 617,272</b>	<b>\$ 589,365</b>	<b>\$ 581,000</b>	<b>\$ 606,000</b>	<b>\$ 591,000</b>
01-00-4701-000	Alarm Fines	-	28,715	37,000	35,750	36,000
01-00-4702-000	Police Fines	104,341	139,579	150,000	90,000	90,000
01-00-4702-100	Circuit Court Fines	118,915	86,126	90,000	60,000	60,000
01-00-4703-000	Code Enforcement Fines	2,800	700	1,800	3,500	3,500
01-00-4704-000	Photo Enforcement	339,314	185,984	165,000	190,000	190,000
01-00-4705-000	Police Towing	136,500	121,500	120,000	65,000	75,000
	<b>Total Fines &amp; Forfeits</b>	<b>\$ 701,869</b>	<b>\$ 562,604</b>	<b>\$ 563,800</b>	<b>\$ 444,250</b>	<b>\$ 454,500</b>
01-00-5102-000	Interest Income	35,379	10,648	10,000	7,500	7,500
01-00-5108-000	Sale of Fixed Assets	22,695		20,000	5,760	5,000
01-00-5122-000	Reimbursement	150,149	116,065	120,000	75,000	78,750
01-00-5122-200	Reimbursement - IRMA	42,631	10,643	5,500	30,000	10,000

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-00-5122-250	Reimbursement - Employee CoPay	-	123,521	158,000	150,000	143,000
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	10,360		5,000	4,936	5,000
01-00-5140-000	Sidewalk	6,563	21,002	20,000	15,534	20,000
01-00-5142-000	Tree Program	1,950	4,500	5,000	5,275	25,000
01-00-5188-000	Taxicab Program	1,170	790	1,000	500	1,000
01-00-5189-000	Misc. Other Income	15,561	46,370	15,000	60,000	25,000
	Total Other Income	\$ 675,523	\$ 333,539	\$ 359,500	\$ 354,505	\$ 320,250
Total General Fund Revenues		<u>\$ 13,170,717</u>	<u>\$ 13,202,942</u>	<u>\$ 13,300,191</u>	<u>\$ 13,169,274</u>	<u>\$ 13,909,474</u>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**General Fund Expenditures**

The General Fund is organized by department. The following departments exist in the General Fund:

- Administration
- Planning and Zoning Commission
- Community Development
- Dispatching
- Police
- Emergency Management
- Fire
- Public Works
- Infrastructure Improvements

Several fund-wide expenditure summaries appear on the following pages. Also included in this section is a “wish list” for requested items in the general fund requested by departments to assist in Village operations that have not been funded at this time. Staff will evaluate these requests during the coming fiscal year, and if prudent, they will be re-submitted for consideration in the 2014-15 FY budget. Following that is detail for each of the departments in the General Fund.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Administration/Finance Department**

The Administration/Finance Department includes the Legislative, Village Manager and Finance divisions of the Village. The Village Manager is appointed by the Mayor with the consent of the Village Board. Village staff report to the Village Manager. It is the role of the Village Manager to direct staff in the daily administration of village services. Other areas of Administration include: Human Resources, Village Clerk, Public Relations, Adjudication, Legal Services and Community Events. The Finance area oversees accounts payable, accounts receivable, revenue collection, payroll, budget performance, preparing the Village's annual tax levy, and maintaining the Village's debt schedules.

Notable changes in this year's Administration and Finance budget include several personnel changes, including a request to change the receptionist position from part time to full time.

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund - Administration

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-11-6103-000	Wages - Full Time	252,923	304,521	265,733	258,031	321,668
01-11-6103-100	Wages - Part Time	73,828	67,048	48,440	41,143	28,765
01-11-6103-200	Wages - Elected	19,200	19,200	19,200	19,200	19,200
01-11-6104-000	Wages - Overtime	590	3,490	1,950	3,000	3,000
01-11-6108-000	Wages - Sick Pay	1,664	2,058	2,998	2,411	2,500
01-11-6122-000	Unemployment Compensation	1,812	11,685	45,916	17,000	15,000
01-11-6124-000	Social Security	21,421	23,701	19,719	20,075	23,258
01-11-6126-000	Medicare Expense	5,022	5,578	4,612	4,695	5,439
01-11-6128-000	IMRF-Village Expense	29,528	37,130	32,373	32,400	43,055
01-11-6150-000	Employee Insurance	69,612	89,054	104,295	100,000	123,074
	<b>Total Personnel</b>	<b>\$ 475,600</b>	<b>\$ 563,464</b>	<b>\$ 545,235</b>	<b>497,955</b>	<b>584,960</b>
01-11-6203-000	Contract/Legal Notices	3,520	1,736	6,000	1,500	6,000
01-11-6205-000	Printing	11,595	4,933	6,000	5,000	6,000
01-11-6207-000	Postage	9,029	7,965	8,000	9,000	9,000
01-11-6209-000	Village Publications	38,545	39,147	40,000	40,000	40,000
01-11-6211-000	Conference/Training	7,417	18,774	19,920	10,000	24,720
01-11-6213-000	Dues & Subscriptions	17,958	29,230	18,945	18,945	21,245
01-11-6215-000	Insurance & Bonding	565,823	453,156	450,000	410,000	415,000
01-11-6217-000	Banking Service Fees	5,051	11,560	12,000	12,000	10,000
01-11-6219-000	Telephone & Communication	19,858	36,126	25,520	25,000	25,888
01-11-6225-000	Maint. Services-Equipment	14,013	10,104	30,820	10,000	30,820
01-11-6237-000	Equipment Rental	2,796	2,796	2,800	2,800	2,800
01-11-6241-000	Expense Allowance-Elected Off.	2,519	626	-	-	-
01-11-6244-000	Cab Coupon Program	2,736	1,242	2,000	-	1,000
01-11-6246-000	Reimburse-Travel Expense	99	7,429	8,000	2,500	-
01-11-6265-000	Prof. Services-Audit	-	32,434	-	-	-
01-11-6265-030	Prof. Services-Other	37,758	32,053	28,850	35,000	33,850
01-11-xxxx	Economic Incentive Agreements	-	-	-	-	20,000
01-11-6289-000	Other Contractual Expenses	34,752	57,880	27,000	27,000	27,780
01-11-6289-100	Other Contractual Exp - Committees	-	-	1,000	-	-
01-11-6303-000	Attorney Legal Retainer	7,800	4,800	7,200	35,400	35,400
01-11-6327-000	Legal Services	251,177	215,774	220,000	164,600	170,000
	<b>Total Contractual Services</b>	<b>\$ 1,037,771</b>	<b>\$ 967,763</b>	<b>\$ 914,055</b>	<b>\$ 808,745</b>	<b>\$ 879,503</b>
01-11-6403-000	Office Supplies	11,980	17,887	15,000	10,000	10,000
01-11-6407-000	Gas & Oil	2,846	1,268	-	-	-
01-11-6407-500	Gas/Fuel Other Entities	73,925	100,931	100,000	75,000	75,000
01-11-6419-000	Materials & Supplies-Offices	705	7,493	9,000	5,000	5,000
01-11-6489-000	Misc. Materials & Supplies	-	265	-	-	-
01-11-6489-100	Materials & Supplies - Committies	-	-	2,000	2,000	2,000
	<b>Total Commodities</b>	<b>\$ 90,241</b>	<b>\$ 127,843</b>	<b>\$ 126,000</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>
01-11-6515-000	Operating Equipment	-	2,636	4,000	1,750	-
	<b>Total Capital Outlay</b>	<b>\$ 13,731</b>	<b>\$ 2,636</b>	<b>\$ 4,000</b>	<b>\$ 1,750</b>	<b>\$ -</b>
01-11-6609-000	Installment Debt-Principal	165,000	165,000	45,000	45,000	73,000
01-11-6610-000	Installment Debt-Interest	14,607	11,705	6,090	6,090	4,133
	<b>Total Debt Service</b>	<b>\$ 179,607</b>	<b>\$ 176,705</b>	<b>\$ 51,090</b>	<b>\$ 51,090</b>	<b>\$ 77,133</b>
	<b>Total Administration Expenses</b>	<b>\$ 1,796,951</b>	<b>\$ 1,838,412</b>	<b>\$ 1,640,380</b>	<b>\$ 1,451,540</b>	<b>\$ 1,633,595</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Administration  
 Detail for Selected Accounts

Account	Description	Amount
01-11-6203-000	Ads/Contracts/Legal Notice	
	Treasurer's Report	1,300
	Hearings	2,700
	Prevailing Wage	500
	Community Guide	1,500
	<b>Total</b>	<b>6,000</b>
01-11-6205-000	Printing	
	Vehicle Decals	4,000
	Handicap Tags	300
	Business Cards	300
	Envelopes	400
	Other Forms	500
	Municipal Code	500
	<b>Total</b>	<b>6,000</b>
01-11-6211-000	Conference/Training	
	IGFOA State - 2	1,300
	Edu Reimbursement	2,000
	ILCMA - 1	750
	Local Seminars	2,000
	IML Annual Conference	2,000
	WCMC Legislative Breakfast - 4	240
	WCMC Annual Dinner	700
	WCMC Legislative Conference - 5	3,000
	LOCIS Training	150
	IGFOA Quarterly Meetings	280
	WCMC Nat'l Legislative Trip - 2	2,000
	NLC - 4	
	Registration	1,500
	Travel	5,800
	GFOA - 2	
	Registration	1,000
	Travel	2,000
	<b>Total</b>	<b>24,720</b>
01-11-6213-000	Dues & Subscriptions	
	WCMC	10,300
	NCC of Mayors	1,200
	National League of Cities - 4	3,000
	IML	2,000
	Proviso Municipal League	425
	IL CPA Society	300
	ICMA	825
	IGFOA - 2	350
	GFOA - 2	340
	Metro Mayors Caucus	590
	ILCMA	1,815
	Notary Public	100
	<b>Total</b>	<b>21,245</b>

Account	Description	Amount
01-11-6219-000	Telephone & Communication	
	Internet - Comcast	19,043
	Cell phones	5,160
	Landlines/Globalcom	1,685
	<b>Total</b>	<b>25,888</b>
01-11-6225-000	Maint Services - Equipment	
	LOCIS - annual maintenance	7,100
	Copier - maint agreement	1,500
	Computer Network Service - AIS	8,000
	HVAC & Plumbing	4,000
	Vehicle Sticker Software	6,500
	Telephone system maint	3,720
	<b>Total</b>	<b>30,820</b>
01-11-6265-030	Professional Services	
	Actuary	3,000
	TIF Advisory Services	5,000
	Codification	3,000
	External HR Fees	3,400
	External Audit Fees	17,000
	OPEB	2,000
	CAFR Certification	450
	<b>Total</b>	<b>33,850</b>
01-11-6289-000	Other Contractual Expenses	
	Paying Agent Fee	1,500
	FSA Administration	780
	Drug screening	500
	Document Storage Fee	2,400
	Document Shred Fee	1,680
	Payroll Fees	10,000
	Vehicle Sticker Billing Service	6,700
	Vehicle Sticker Online Payment	900
	Liquor License Fingerprints	1,750
	Other Misc Services	1,570
	<b>Total</b>	<b>27,780</b>
01-11-6609-000	Installment Debt - Principal	
	Land Purchase	45,000
	General Ledger Software	28,000
	<b>Total</b>	<b>73,000</b>
01-11-6610-000	Installment Debt - Interest	
	Land Purchase	4,133
	<b>Total</b>	<b>4,133</b>

**Plan Commission/Zoning Board of Appeals**

The Plan Commission makes recommendations on:

- Changes to the Village's Comprehensive Plan
- Special uses
- Text amendments to the Village's Zoning Ordinance

The Zoning Board of Appeals makes recommendations on:

- Variations to the Zoning Ordinance
- Appeals of decisions by the Director of Community Development

Both commissions are only recommending bodies. The Village Board has the right to accept, reject or modify the recommendation of these commissions.

The Plan Commission will be completely revising the Village's current Zoning Ordinance in the 2013/14 fiscal year. No significant changes are projected for the 2013/14 fiscal year. The Plan Commission makes recommendations on or changes to the Village's comprehensive plan and zoning code. The Zoning Commission makes recommendations on variations to the zoning code. Decisions by either commission must be approved or denied by the Village Board.

No significant changes are projected for the 2013/14 fiscal year.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Planning Commission & Zoning Board of Appeals

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-14-6203-000	Contract/Legal Notices	200	610	1,000	1,000	1,000
01-14-6211-000	Conference/Training	-	-	250	800	800
01-14-6289-000	Other Contractual Expenses	-	-	5,000	1,000	1,500
	Total Contractual Services	\$ 200	\$ 610	\$ 6,250	\$ 2,800	\$ 3,300
Total Planning/Zoning Commissions Expenses		<u>\$ 278</u>	<u>\$ 610</u>	<u>\$ 6,250</u>	<u>\$ 2,800</u>	<u>\$ 3,300</u>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Community Development Department**

The Community Development Department is responsible for economic development, building permitting, and planning & zoning. There are many tasks that Community Development is responsible for within these disciplines. The Department's mission is to encourage a healthy, safe and prosperous community through programs and activities that benefit the residential and business sectors.

**ECONOMIC DEVELOPMENT**

- Business Recruitment
- Assists potential businesses with site selection
- Business Retention
- Marketing the Village
- Information Dispersion
- Communication with Business Sector
- Staff Liaison to the Economic Development Commission
- Represent the Village at various regional events
- Implementing Village policies related to economic development
- Various Studies

**BUILDING PERMITTING**

- Building Plan Review & Processing
- Issue Permits for various types of building activities, including, but not limited to, demo, reconstruction, rehab, and residential accessory structures like pools, patios, driveways.
- Review Plans for mechanical, electrical, plumbing, structural, energy conservation code
- Perform inspections of mechanical, electrical, plumbing, structural and health and sanitation inspections
- Processing Permit (Collecting Bond, Insurance, and Licenses, coordinating approvals.)
- Coordinate reviews with other department
- Building Code update
- Code interpretation
- Information Dispersion (handouts, flowcharts)

**PLANNING AND ZONING**

- Process rezonings, variations, special uses, subdivisions, planned unit developments
- Review New Development
- Guide Applicants through the Entitlement Process
- Long Range & Short Range Planning (i.e. Comprehensive Plan update and sub-area plans)
- Coordinate with other departments
- Coordinate with other agencies (IDOT, IEPA, Cook County)
- Information Dispersion
- Zoning Code Administration
- Staff liaison to the Plan Commission and the Zoning Board of Appeals
- Provides demographic information

The total budget for the Community Development Department is expected to increase. There are minor increases to conferences & training, dues & subscriptions, maint. services – equipment, but the bulk of

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

the increase is due to an increase in other contractual expenses. Below you will find a brief explanation for the increase in the budget for next fiscal year.

1. **Other Contractual Expenses:** This line item needed to be increased to cover plumbing inspections. Prior to May 2012, plumbing inspections were performed by in-house staff. Due to changes in personnel, plumbing inspections are now being performed by an outside vendor.
2. **Professional Services:** Currently, the Village has adopted the 2000 International Building Code. Staff is proposing a review and update to our building code for the next fiscal year.
3. **Conferences & Training:** Department staff requires ongoing training to stay current on trends and techniques in the construction industry and best practices in planning and economic development. In order to increase the level of professionalism in the Department, training is required for all members of staff.
4. **Maint. Services – Equipment:** This line item will increase to allow for subscriptions to SurveyMonkey, Constant Contact, Retail Lease Trac or Plain Vanilla Shell, and an additional user account on the building permit software.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Community Development

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-15-6103-000	Wages - Full Time	247,350	263,005	210,471	180,000	215,751
01-15-6103-100	Wages - Part Time	11,940	1,047	38,000	38,000	46,940
01-15-6104-000	Wages - Overtime	405	823	2,000	500	500
01-15-6108-000	Wages - Sick Pay	2,300	2,481	1,925	1,500	1,975
01-15-6124-000	Social Security	15,899	16,464	15,649	13,640	16,440
01-15-6126-000	Medicare Expense	3,718	3,850	3,660	3,190	3,845
01-15-6128-000	IMRF-Village Expense	25,941	30,451	25,612	25,612	34,404
01-15-6150-000	Employee Insurance	64,274	58,787	44,354	43,000	51,939
	<b>Total Personnel</b>	<b>\$ 371,827</b>	<b>\$ 376,908</b>	<b>\$ 341,670</b>	<b>\$ 305,442</b>	<b>\$ 371,794</b>
01-15-6205-000	Printing	1,238	922	1,000	864	1,000
01-15-6207-000	Postage	1,653	-	500	500	500
01-15-6211-000	Conference/Training	345	1,085	1,500	3,540	4,300
01-15-6213-000	Dues & Subscriptions	267	260	1,000	1,062	1,595
01-15-6219-000	Telephone & Communication	3,765	4,131	4,200	4,951	2,078
01-15-6225-000	Maint. Services-Equipment	7,788	9,377	10,000	10,000	11,085
01-15-6227-000	Maint. Services-Vehicles	-	-	1,000	2,000	2,000
01-15-6265-030	Prof. Services-Other	38,730	48,768	20,000	20,000	23,000
01-15-6280-000	Elevator Inspection	-	2,580	-	-	-
01-15-6289-000	Other Contractual Expenses	8,093	25,427	21,500	49,090	50,000
	<b>Total Contractual Services</b>	<b>\$ 87,501</b>	<b>\$ 92,549</b>	<b>\$ 60,700</b>	<b>\$ 92,007</b>	<b>\$ 95,558</b>
01-15-6403-000	Office Supplies	1,884	3,976	3,250	2,000	2,000
01-15-6406-000	Clothing Supplies	465	-	250	250	250
01-15-6407-000	Gas & Oil	2,808	2,241	4,000	2,000	2,000
01-15-6423-000	Materials & Supplies-Vehicles	393	840	500	1,000	1,000
01-15-6425-000	Materials & Supplies-Other Equip	-	720	5,000	2,500	2,500
	<b>Total Commodities</b>	<b>\$ 5,549</b>	<b>\$ 7,777</b>	<b>\$ 13,000</b>	<b>\$ 7,750</b>	<b>\$ 7,750</b>
01-15-6509-000	Computer Hardware	230	-	-	-	-
01-15-6521-000	Motor Vehicles	1,750	-	-	-	-
01-15-6524-000	Buildings/Equipment	-	-	12,000	12,000	-
	<b>Total Capital Outlay</b>	<b>\$ 1,980</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ -</b>
	<b>Total Community Development Expenses</b>	<b>\$ 466,857</b>	<b>\$ 477,234</b>	<b>\$ 427,370</b>	<b>\$ 417,199</b>	<b>\$ 475,102</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Community Development  
 Detail for Selected Accounts

Account	Description	Amount
01-15-6211-000	Conferences/Training	
	Bldg Plans Examiner (B3) Cert AS	475
	Chamber Events	300
	Legal/Mgmt Module (01) Cert AS	550
	Tech Module (02) Cert AS	575
	ED Credit Analysis (MH)	630
	Real Estate Development (MH)	530
	Cust Service Training (3 Emp)	1,000
	Res Bldg Inspector (B1) Cert MH	240
	<b>Total</b>	<b>4,300</b>
01-15-6213-000	Dues & Subscriptions	
	American Planning Assn	520
	Intl ED Council	345
	IL Development Council	250
	Suburban Bldg Officials Conf	75
	Intl Council of Shopping Centers	100
	Intl Code Council	125
	Crains	60
	Business Ledger	45
	Wall Street Journal	75
	<b>Total</b>	<b>1,595</b>

Account	Description	Amount
01-15-6225-000	Maint. Services - Equipment	
	Copier	2,800
	SM (Cust Svc & Bus Retn Survey)	210
	Retail Lease Trac	750
	Constant contact	125
	Building Software (CitizenServe)	7,200
	<b>Total</b>	<b>11,085</b>
01-15-6265-030	Professional Services	
	Building Code Update	3,000
	Planning/Consulting as needed	10,000
	Engineering (billed to applicants)	10,000
	<b>Total</b>	<b>23,000</b>
01-15-6289-000	Other Contractual Expenses	
	Records Disposal	500
	Plumbing Inspections	25,000
	Health Inspections	10,000
	Maintaining Private Properties	14,500
	<b>Total</b>	<b>50,000</b>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Fire & Police Commission**

The Fire and Police Commission provides for hiring and promotions to sworn personnel in the Fire and Police departments. Additional duties include hearing disciplinary and termination cases regarding sworn personnel. Eligibility lists for police officers and firefighters are good for two years, while promotional testing for fire lieutenants and captains, as well as police sergeants and lieutenants are good for three years.

During the 2012/13 Fiscal Year, the Fire and Police Commission welcomed two new members and has benefited from an increased collaboration between the Commission and Staff.

The budget for the Fire and Police Commission represents an increase in professional services to accommodate for testing and hiring procedures.

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Fire & Police Commission

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-18-6203-000	Contract/Legal Notices	-	-	300	750	750
01-18-6211-000	Conference/Training	(491)	1,168	3,300	-	3,500
01-18-6213-000	Dues & Subscriptions	375	375	400	375	500
01-18-6265-020	Prof. Services-Legal	-	6,043	4,000	1,000	1,500
01-18-6265-030	Prof. Services-Other	25,052	24,249	6,000	13,000	21,750
	Total Contractual Services	\$ 25,680	\$ 31,835	\$ 14,000	\$ 15,125	\$ 28,000
01-18-6403-000	Office Supplies	886	-	750	300	500
	Total Commodities	\$ 886	\$ -	\$ 750	\$ 300	\$ 500
Total Fire & Police Commission Expenses		<u>\$ 26,566</u>	<u>\$ 31,835</u>	<u>\$ 14,750</u>	<u>\$ 15,425</u>	<u>\$ 28,500</u>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Dispatching**

The 911 Dispatch Cost Center is supervised by the Police Department and consists of dispatchers receiving emergency calls, and sending aid to the community. This cost center consists entirely of salaries and benefits, with the maintenance and operations of the Communications Center budgeted in the E911 Fund.

This year's budget presentation includes an option to outsource the dispatching function to an already established agency. Preliminary estimates indicate that the Village could expect nominal savings in the first year of the program and approximately \$450,000 in subsequent years. The reasons for a reduced savings in the first year include a \$100,000 one-time first year fee for new members in the agency, the length of time a transition would take, as well as the potential for unemployment costs to existing employees.

A summary detailing cost reduction information for this possibility is included with the 2013-14 budget request.

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Village of Westchester  
 Summary of Projected Savings  
 Outsourced Dispatch  
 FY 2014-2015

	In House Dispatch	2013-14 FY Outsourced Dispatch	Potential Savings	In House Dispatch	2014-15 FY Outsourced Dispatch	Potential Savings
<b>General Fund - Dept 19</b>						
Personnel	713,186	397,934	315,253	731,655	39,000	692,655
Contractual Services	-	338,675	(338,675)	-	491,699	(491,699)
<b>Total Dispatch Expenses, General Fund</b>	<b>\$ 713,186</b>	<b>\$ 736,608</b>	<b>\$ (23,422)</b>	<b>\$ 731,655</b>	<b>\$ 530,699</b>	<b>\$ 200,956</b>
<b>E911 Fund</b>						
Personnel	198,717	174,555	24,162	202,691	157,646	45,045
Contractual Services	123,939	37,234	86,705	126,378	37,979	88,399
Commodities	500	500	-	500	500	-
Capital Outlay	173,045	88,200	84,845	78,045	20,200	57,845
<b>Total E911 Fund Expenditures</b>	<b>\$ 496,201</b>	<b>\$ 300,489</b>	<b>\$ 195,712</b>	<b>\$ 407,614</b>	<b>\$ 216,325</b>	<b>\$ 191,289</b>
<b>Total, Village Wide</b>			<b>\$ 172,290</b>			<b>\$ 392,245</b>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund - Dispatching

Account	Name	2011	2012	2013	2013	2014	2015	2014	2015
		Actual	Actual	Budget	Projected	Budget	Budget	Budget	Budget
01-19-6103-000	Wages - Full Time	417,539	426,242	441,626	441,626	454,875	463,972	227,437	-
01-19-6103-100	Wages - Part Time	-	5,910	-	-	-	-	-	-
01-19-6104-000	Wages - Overtime	2,219	23,980	-	-	-	-	-	-
01-19-6108-000	Wages - Sick Pay	708	-	4,400	500	1,500	1,500	750	-
01-19-6110-000	Wages - Holiday Pay	15,328	13,753	14,500	14,359	20,994	21,414	10,497	-
01-19-6122-000	Unemployment Compensation	-	-	-	-	-	-	39,000	39,000
01-19-6124-000	Social Security	32,236	30,027	28,553	28,553	28,202	28,766	14,798	-
01-19-6126-000	Medicare Expense	7,539	7,022	6,678	6,678	6,596	6,728	3,461	-
01-19-6128-000	IMRF-Village Expense	53,971	54,102	51,579	51,579	59,862	61,059	31,411	-
01-19-6150-000	Employee Insurance	127,443	114,836	115,398	101,000	141,158	148,216	70,579	-
	Total Personnel	\$ 656,982	\$ 675,873	\$ 662,733	\$ 644,294	\$ 713,186	\$ 731,655	\$ 397,934	\$ 39,000 *
01-19-6219-000	Telephone & Communication	488	456	-	-	-	-	-	-
01-19-6265-030	Prof. Services-Other	-	6,731	-	-	-	-	338,675	491,699
	Total Contractual Services	\$ 488	\$ 7,187	\$ -	\$ -	\$ -	\$ -	\$ 338,675	\$ 491,699 *
	Total Dispatching Expenses	\$ 657,470	\$ 683,060	\$ 662,733	\$ 644,294	\$ 713,186	\$ 731,655	\$ 736,608	\$ 530,699

Note: Includes \$100,000 one time fee for buy-in  
Includes one year of potential unemployment expenditures

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Police Department**

The Mission of the Westchester Police Department is to work with all citizens to preserve life, maintain human rights, protect property, and promote individual responsibility and community commitment. Our department's goal is to assist citizens in preventing crime. Our department's focus is to serve the community at large, improve community awareness, and to continue citizen education by offering tips how not to be a victim of a crime.

The department is budgeted with three divisions: operations, dispatch, and emergency management. The Operations Division consists of items related to providing services to the community which includes: Patrol Division, Investigations, Code Enforcement, and Administration. The Dispatch Division consists of the salaries of the dispatchers (a separate 911 Fund provides for all other emergency communication expenditures). Emergency management consists of planning and preparation to address major emergencies within the Village, i.e. flooding, tornados.

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund - Police

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-20-6103-000	Wages - Full Time	2,642,632	2,567,515	2,625,377	2,651,903	2,829,184
01-20-6103-100	Wages - Part Time	42,859	34,203	15,300	15,300	15,759
01-20-6104-000	Wages - Overtime	251,016	165,493	175,000	160,000	165,000
01-20-6104-450	Overtime - Grant Reimbursed	17,423	3,743	24,000	15,000	24,000
01-20-6018-000	Wages - Sick Pay	13,551	12,603	18,000	8,606	18,000
01-20-6110-000	Wages - Holiday Pay	117,491	114,094	97,218	97,218	111,354
01-20-6118-000	Uniform Allowance	26,648	28,377	30,000	28,000	30,950
01-20-6124-000	Social Security	14,549	10,529	13,534	13,534	13,828
01-20-6126-000	Medicare Expense	34,311	34,885	36,216	36,216	38,671
01-20-6128-000	IMRF-Village Expense	16,579	15,711	24,278	24,278	27,277
01-20-6132-000	Police Pension	611,260	984,563	857,475	857,475	920,300
01-20-6150-000	Employee Insurance	642,831	704,267	761,989	686,821	704,269
	<b>Total Personnel</b>	<b>\$ 4,431,150</b>	<b>\$ 4,675,983</b>	<b>\$ 4,678,386</b>	<b>\$ 4,594,350</b>	<b>\$ 4,898,592</b>
01-20-6203-000	Contract/Legal Notices	152	-	-	-	-
01-20-6205-000	Printing	1,252	1,361	3,403	3,403	2,560
01-20-6207-000	Postage	2,122	200	500	500	500
01-20-6211-000	Conference/Training	9,404	7,178	13,000	9,700	13,375
01-20-6213-000	Dues & Subscriptions	8,199	12,065	16,845	16,845	18,235
01-20-6219-000	Telephone & Communication	25,774	21,640	4,000	4,000	3,611
01-20-6223-000	Maint. Services-Building & Off.	2,523	2,071	2,000	2,000	2,000
01-20-6225-000	Maint. Services-Equipment	7,209	10,036	7,000	6,000	6,000
01-20-6227-000	Maint. Services-Vehicles	29,681	20,854	18,000	25,000	19,000
01-20-6247-000	Witness/Investigations	145	100	300	300	300
01-20-6265-030	Prof. Services-Other	4,769	8,195	2,500	2,500	3,000
01-20-6265-040	Prof. Services-Animal Control	1,140	1,158	1,500	1,500	2,000
01-20-6289-000	Other Contractual Expenses	6,175	6,738	6,000	6,000	6,000
	<b>Total Contractual Services</b>	<b>\$ 101,353</b>	<b>\$ 91,597</b>	<b>\$ 75,048</b>	<b>\$ 77,748</b>	<b>\$ 76,581</b>
01-20-6403-000	Office Supplies	2,220	4,658	3,000	3,000	3,000
01-20-6407-000	Gas & Oil	96,902	77,092	110,000	64,500	75,000
01-20-6421-000	Materials & Supplies-Equipment	30,087	15,225	26,174	26,174	20,750
01-20-6423-000	Materials & Supplies-Vehicles	34,070	28,077	35,000	35,000	35,000
01-20-6449-000	Community Relations	-	1,631	2,500	2,500	2,500
	<b>Total Commodities</b>	<b>\$ 164,446</b>	<b>\$ 126,683</b>	<b>\$ 176,674</b>	<b>\$ 131,174</b>	<b>\$ 136,250</b>
01-20-6513-000	Office Equipment	640	7,880	-	-	-
01-20-6515-000	Operating Equipment	162	-	-	-	18,500
01-20-6521-000	Motor Vehicles	49,033	87,286	72,069	25,598	6,606
	<b>Total Capital Outlay</b>	<b>\$ 78,763</b>	<b>\$ 95,166</b>	<b>\$ 72,069</b>	<b>\$ 25,598</b>	<b>\$ 25,106</b>
01-20-6609-000	Installment Debt-Principal	21,059	29,301	24,513	25,663	7,732
01-20-6610-000	Installment Debt-Interest	461	864	699	879	660
	<b>Total Debt Service</b>	<b>\$ 21,520</b>	<b>\$ 30,165</b>	<b>\$ 25,212</b>	<b>\$ 26,542</b>	<b>\$ 8,392</b>
<b>Total Police Expenses</b>		<b>\$ 4,797,231</b>	<b>\$ 5,019,594</b>	<b>\$ 5,027,389</b>	<b>\$ 4,855,412</b>	<b>\$ 5,144,921</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Police Department  
 Detail for Selected Accounts

Account	Description	Amount	Account	Description	Amount
01-20-6205-000	Printing		01-20-6225-000	Maint. Services - Equip	
	Parking Citations	500		Copiers	1,250
	Compliance Citations	300		Camera	1,500
	Warning Tickets	200		Radar Units	1,750
	Racial Profiling Stickers	210		Other Maintenance Services	1,500
	Department Envelopes	300		<u>Total</u>	<u>6,000</u>
	Case files	500			
	Administrative Tow Forms	300	01-20-6265-030	Prof Services - Other	
	<u>OT Slips</u>	<u>250</u>		Body Removal	1,750
	<u>Total</u>	<u>2,560</u>		Tow Service	500
				Flu/Hepatitis Shots	750
01-20-6211-000	Police Conference/Training			<u>Total</u>	<u>3,000</u>
	NEMERT/Staff & Command (2)	8,000	01-20-6289-000	Other Contractual Services	
	ILACP	300		School Crossing Guards	6,000
	ILEAS Conference	200		<u>Total</u>	<u>6,000</u>
	ITOA Conference (NIPAS Ofc)	800	01-20-6421-000	Materials & Supplies	
	Nat'l Crime Prevention Conf	325		Ammunition	7,500
	SLEA Mgmt Development (2)	3,750		Targets	250
	<u>Total</u>	<u>13,375</u>		Rifle Upgrades (stocks/lights)	2,300
				Rifle Magazines	450
01-20-6213-000	Dues & Subscriptions			Air Soft Supplies	750
	Beast (Evidence Support)	1,050		Evidence Supplies	800
	Critical Reach	135		NIPAS Vest	3,100
	IACP	200		Prisoner Supplies	1,600
	ILACP	200		Computerized Door Locks (4)	4,000
	ILEAS	50		<u>Total</u>	<u>20,750</u>
	LEADS Online	2,000	01-20-6515-000	Operating Equipment	
	LESO	400		License Plate Reading Camera	18,500
	LEXIPOL	2,850		<u>Total</u>	<u>18,500</u>
	Nat'l Bunco Investigators	60	01-20-6609-000	Installment Debt - Principal	
	NEMERT	3,900		1 Ford Utility Police Interceptor	7,732
	NIPAS	4,505		<u>Total</u>	<u>7,732</u>
	IL Truck Ofc Assn	100	01-20-6610-000	Installment Debt - Interest	
	TLO Investigation Tool	1,320		1 Ford Utility Police Interceptor	660
	WESTAFF	1,250		<u>Total</u>	<u>660</u>
	WSCOPA	125			
	West Sub. Detective Assn	75			
	West Sub. Juvenile Ofc Assn	15			
	<u>Total</u>	<u>18,235</u>			

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Emergency Management**

The Emergency Management division of the Village operates to ensure adequate response to a variety of emergency events that may occur in the Village.

The Emergency Management Agency is made up of volunteers and collaborates with the Police Department. A change in this year's budget includes the addition of a small stipend for the Emergency Management Agency Coordinator, who currently serves as a volunteer.

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Emergency Management

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-21-6103-100	EMA Part Time	-	-	-	-	2,400
01-21-6124-000	Social Security	-	-	-	-	149
01-21-6126-000	Medicare Expense	-	-	-	-	35
	<b>Total Personnel</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,584</b>
01-21-6211-000	Conference/Training	-	315	300	150	300
01-21-6227-000	Maint. Services-Vehicles	1,094	1,373	1,000	500	500
01-21-6289-000	Other Contractual Expenses	1,200	1,314	-	-	-
01-21-6289-900	Disaster Assist Expenses	355,221	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$ 357,515</b>	<b>\$ 3,002</b>	<b>\$ 1,300</b>	<b>\$ 650</b>	<b>\$ 800</b>
01-21-6407-000	Gas & Oil	474	1,283	500	50	500
01-21-6423-000	Materials & Supplies-Vehicles	741	929	500	50	500
01-21-6425-000	Materials & Supplies-Other Equip	88	1,214	500	50	500
	<b>Total Commodities</b>	<b>\$ 1,303</b>	<b>\$ 3,426</b>	<b>\$ 1,500</b>	<b>\$ 150</b>	<b>\$ 1,500</b>
<b>Total Emergency Management</b>		<b>\$ 358,818</b>	<b>\$ 6,428</b>	<b>\$ 2,800</b>	<b>\$ 800</b>	<b>\$ 4,884</b>

Village of Westchester  
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**Fire Department**

**Westchester Fire Department Mission Statement**

The Mission of the Westchester Fire Department is to adequately provide for the protection of lives and property for the community. The Fire Department will respond to and assist the community when incidents including fire, medical, specialized rescue, hazardous materials, natural and man made disasters, and all other matters generally accepted as the responsibility of the Fire Department occur.

**Westchester Fire Department**

The Village of Westchester Fire Department serves 16,718 residents in a community over 4.4 square miles. Westchester consists of 7,123 housing units, with 35% of our population consisting of children under 14 and adults over 65 years old. As you are aware, Westchester is home to its own grade school district, Divine Infant School, Divine Providence School, St. Joseph High School, two community centers, and numerous churches. Westchester is positioned in the main transportation corridor into Chicago. The Village is also home to Westbrook Corporate Center that increases our daily population to over 30,000 people. Although we are mainly residential, we are home to many small businesses and light manufacturing facilities.

The Westchester Fire Department is a Class 3 ISO rated fire department. We provide fire suppression, ALS Emergency Medical Services, fire prevention, public education, fire investigation, hazardous materials mitigation, and various levels of technical rescue services. Westchester provides one of three technical rescue units in the region and supplies equipment and manpower to the State of Illinois Terrorism Task Force Technical Rescue Response Team as well as the regional and statewide Hazardous Materials Response Team.

The Westchester Fire Department is a career 28 member fire department. We utilize the traditional 3 platoon system. Operations occur from two fire stations, staffed 24 hours a day, 7 days a week, 365 days a year. Our current fleet of apparatus consists of (2) Engines (2008, 2009), (1) Quint ladder truck (1999), (2) ALS ambulances (2005, 2007), Technical Rescue Trailer (1996) pulled by (1) F350 pickup truck (1997), (2) automobiles (2001, 2009), and the popular Fire Safety House (1994). All except one ambulance and one engine are staffed and in full service. In addition to our first due response, we are also auto-aid companies to the communities of Hillside, Bellwood, Broadview, and Oak Brook, increasing our initial primary response area to over 20 square miles and a total residential population of over 64,300 people.

**2012 Fire Department Update**

The Village, as a whole, has been working diligently on updating policies and procedures that were either non-existent or needed to be reviewed and updated to help reduce various safety risks for its employees and their residents. The fire department, along with reviewing the current risk management models, has also begun the daunting task of reviewing, updating, and creating our Standard Operating Procedures (SOPs) and Standard Operating Guidelines (SOGs). The process is being done as to look at if

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the fire department is using the best practices available for our members' safety. Along with the safety aspect, the end goal is to have an easily accessible and user friendly set of SOPs and SOGs for all members to use for their benefit.

I have been working with my maintenance officer to get our preventive maintenance back on track after a few years of being deficient in this area. I have also reviewed vendors in regards to vehicle maintenance and vendors which supply parts for our vehicles to make sure that the village is receiving the best service for the best value. My building maintenance officer and I, walked through the fire stations which now are close to 60 years old to evaluate them and start planning for future repairs and upgrades that may be necessary. We were pleasantly surprised that only a few minor repairs are needed at this point.

In September, after the collective bargaining agreement was final, we started the 7G Fire Inspector Program that dedicates a fire inspector on a weekday basis to conducting fire prevention business only. This has proven highly successful already. In just the few months that the program has been running, not only have the inspection numbers quadrupled, the rate of compliance by our businesses has greatly improved. Some of the major reasons for the success of the program are that along with the inspectors exclusively concentrating on fire prevention duties, the follow-up inspections conducted with the same inspectors has created consistency in the process. I highly recommend that this program continue to be supported by the village.

We currently have our newest probationary firefighter candidate finishing up in the NIPSTA fire academy in Glenview, Illinois. My training officers and I have also reviewed our processes, records, and training materials. We are in the process of updating our current training methods and record keeping. We have also evaluated our current training materials, of which the vast majority is 20 years old or more. The two year training plan that was presented was an aggressive plan that was started. We have sent some of our firefighters to some of the required training but due to personnel issues, we were unable to carry out the full plan. I am looking for support to continue on this plan for the next two years, again re-evaluating it going into next budget year. I was able to send some firefighters to training with WMD Homeland security grant funds that incurred no cost to the village. I will continue to seek these opportunities along with bringing as much training as possible to the Westchester Fire Department in order to minimize our training budget spending.

Our EMS revenues were up almost \$62,000 due to our user fees that we charge for any individuals being transported to the hospital by a Westchester ambulance. Along with PBS (billing company) reducing its collection fees, my EMS division and I have been working with PBS to streamline our billing procedures and bill our users more efficiently, resulting in higher collection rates. The EMS division has also placed our Truck 315 into an ALS response capacity. This has increased the level of service that we are able to provide throughout the town. Along with the ambulance providing Advance Life Support service, now the vehicles (non-transport vehicles) running out of BOTH fire stations are able to provide our residents this level of support while awaiting arrival of the ambulance. We have evaluated the reserve ambulance's equipment, and are planning on fully stocking it up in case of any emergency breakdown of

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the frontline ambulance or if a call-back is authorized, the reserve ambulance will be able to transport in case the front-line ambulance is on another call.

As you are already aware, we were awarded a FEMA AFG grant for a Heavy Rescue Squad in the amount of \$465,000.00 during the first week of January, 2013. The financial responsibility for the Village of this vehicle is only 5%, which is \$23,500.00. A committee was formed to explore three preferred manufacturers. After visiting all three facilities, evaluating their manufacturing processes, looking at their apparatus and the options available, talking with their representatives and engineers, and putting out a formal request for proposal (RFP), the committee along with all of my Lieutenants and Captains decided to award the contract to Fire Service, Inc. to build an E-One Heavy Duty Rescue Squad. We are very excited about this unique vehicle and its capabilities. Acquiring this squad will not only increase the level of rescue services that we provide, but it will help to reduce the wear and tear of Truck 315 which is currently 14 years old (average life-span of this type of vehicle is typically around 20 years). I hope to extend the life of the truck by as much as 5 years as a result of using the squad.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund - Fire

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-22-6103-000	Wages - Full Time	2,196,970	2,065,079	2,039,109	2,124,803	2,179,858
01-22-6103-100	Wages - Part Time	6,400	14,109	13,111	6,000	12,480
01-22-6103-200	Wages - 7G	-	-	30,000	10,000	30,000
01-22-6104-000	Wages - Overtime	60,493	83,400	60,000	110,000	90,000
01-22-6108-000	Wages - Sick Pay	5,782	4,917	9,700	7,139	10,000
01-22-6110-000	Wages - Holiday Pay	91,402	82,109	80,545	76,857	83,809
01-22-6118-000	Uniform Allowance	19,427	18,457	21,000	23,020	21,000
01-22-6124-000	Social Security	1,684	875	813	282	774
01-22-6126-000	Medicare Expense	24,842	26,475	26,951	26,951	27,627
01-22-6128-000	IMRF-Village Expense	1,110	1,119	1,568	526	1,642
01-22-6132-000	Fire Pension	548,046	784,477	707,301	707,301	581,500
01-22-6150-000	Employee Insurance	572,256	602,925	666,573	590,000	587,759
	<b>Total Personnel</b>	<b>\$ 3,528,413</b>	<b>\$ 3,683,942</b>	<b>\$ 3,656,672</b>	<b>\$ 3,682,879</b>	<b>\$ 3,626,448</b>
01-22-6205-000	Printing	158	159	1,000	1,100	1,100
01-22-6207-000	Postage	413	342	400	500	500
01-22-6211-000	Conference/Training	7,618	2,919	32,000	13,300	24,920
01-22-6212-000	Foreign Firefighter Insurance	14,448	11,894	14,500	18,100	18,100
01-22-6213-000	Dues & Subscriptions	11,170	11,173	11,533	11,533	12,410
01-22-6219-000	Telephone & Communication	9,937	19,273	8,966	4,500	4,260
01-22-6223-000	Maint. Services-Building & Off.	6,791	8,755	6,500	5,000	10,900
01-22-6225-000	Maint. Services-Equipment	7,043	9,388	10,940	10,000	11,245
01-22-6227-000	Maint. Services-Vehicles	22,126	28,761	35,000	41,000	42,000
01-22-6245-000	Fire Department Edu Fund	2,682	11,000	14,000	6,000	10,000
01-22-6265-030	Prof. Services-Other	650	6,816	1,000	-	1,000
01-22-6289-000	Other Contractual Expenses	2,387	3,120	9,440	8,400	10,090
	<b>Total Contractual Services</b>	<b>\$ 85,422</b>	<b>\$ 113,598</b>	<b>\$ 145,279</b>	<b>\$ 119,433</b>	<b>\$ 146,525</b>
01-22-6403-000	Office Supplies	2,751	2,947	2,200	3,200	3,300
01-22-6405-000	Cleaning Supplies	4,022	3,901	4,500	4,500	4,500
01-22-6407-000	Gas & Oil	21,379	13,995	27,500	21,750	23,500
01-22-6411-000	Public Education Materials	1,664	12,199	12,000	6,000	12,000
01-22-6419-000	Materials & Supplies-Offices	66	199	3,996	4,100	-
01-22-6421-000	Materials & Supplies-Equipment	4,954	1,977	7,340	25,000	40,540
01-22-6423-000	Materials & Supplies-Vehicles	5,221	6,717	7,000	3,500	7,000
01-22-6424-000	Materials & Supplies-Medical	6,471	5,512	7,000	7,000	23,368
01-22-6425-000	Materials & Supplies-Other Equip	2,103	5,135	7,500	6,000	7,500
	<b>Total Commodities</b>	<b>\$ 49,008</b>	<b>\$ 52,581</b>	<b>\$ 79,036</b>	<b>\$ 81,050</b>	<b>\$ 121,708</b>
01-22-6509-000	Computer Hardware	957	-	8,750	4,800	4,597
01-22-6515-000	Operating Equipment	20,070	-	-	-	-
01-22-6516-000	Personal Protective Equipment	7,509	3,034	8,000	8,000	9,797
01-22-6521-000	Motor Vehicles	385,000	-	-	-	-
01-22-6524-000	Buildings & Equipment	-	-	14,477	-	-
01-22-6525-000	Grant Expenditures	75,869	2,035	400,000	-	465,000
	<b>Total Capital Outlay</b>	<b>\$ 489,406</b>	<b>\$ 5,069</b>	<b>\$ 431,227</b>	<b>\$ 12,800</b>	<b>\$ 479,394</b>
01-22-6609-000	Installment Debt-Principal	30,912	50,656	30,000	30,000	53,687
01-22-6610-000	Installment Debt-Interest	2,120	12,419	13,200	13,800	14,900
	<b>Total Debt Service</b>	<b>\$ 33,032</b>	<b>\$ 63,075</b>	<b>\$ 43,200</b>	<b>\$ 43,800</b>	<b>\$ 68,587</b>
<b>Total Fire Expenses</b>		<b>\$ 4,185,282</b>	<b>\$ 3,918,264</b>	<b>\$ 4,355,414</b>	<b>\$ 3,939,963</b>	<b>\$ 4,442,661</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2012  
 General Fund - Fire Department  
 Detail for Selected Accounts

Account	Description	Amount	Account	Description	Amount
01-22-6118-000	Uniform Allowance		01-22-6225-000	Maint. Services-Equipment	
	24 Personnel (union)	17,400		Konica Minolta Copier (est)	1,000
	4 Personnel (Command Staff)	3,600		Air Tank tests	1,600
	<u>Total</u>	<u>21,000</u>		SCBA Preventative Maint	1,620
01-22-6211-000	Conference/Training			Hurst Tool Preventative Maint	1,700
	Essentials of FF 33 DVD Set	6,555		Quad Meter Calibration	375
	1 FF - Advanced Firefighter	495		AED Batteries (3)	675
	6 FF's - Confined Space Rescue	2,580		Rebuild Truck 315 fog nozzle (est)	500
	4 FF's - Trench Rescue	1,680		Ext refills - used on calls (6)	600
	4 FF's - Rope Operations	1,700		Ambulance Stretcher - Maint	1,000
	1 New FF - Firefighter Academy	3,995		2 Cardiac Monitors/3 AED - Maint	750
	1 Lt - Tactics & Strategies II	400		Ground Ladder Testing	425
	5 Personnel - Vehicle Machinery	2,250		Other Repairs (as needed)	1,000
	1 - IL Fire Chief's Conf	700		<u>Total</u>	<u>11,245</u>
	3 - Fire Dept Instructor's Conf	1,500	01-22-6227-000	Maint. Services - Vehicles	
	1 - IFCA/ISFSI Annual Symposium	350		Amb 300 - Preventative A Maint	250
	3 - IFSI Fire College	1,500		Amb 300 - Preventative B Maint	150
	IFCA Fire Rescue Conf	865		Amb 300 - Oil Changes	600
	1 - MABAS Conference	350		Amb 300 - Rear end & Tras Svc	180
	<u>Total</u>	<u>24,920</u>		Amb 300 - HVAC Filter Svc	1,500
01-22-6213-000	Dues & Subscriptions			Amb 301 - Preventative A Maint	500
	NORCOMM MABAS XX (Dispatch)	3,375		Amb 301 - Preventative B Maint	280
	MABAS Division XX (Membership)	6,000		Amb 301 - Oil Changes	600
	Int'l Assn of Fire Chiefs	225		Amb 301 - Rear end & Tras Svc	350
	Fire Investigators Strike Force	150		Amb 301 - HVAC Filter Svc	1,500
	International Code Council	150		Eng 312 - A Service/Pump Test	1,150
	Illinois Fire Inspector Assn	190		Eng 312 - B Service	700
	Illinois Professions FF Assn	60		Eng 312 - Diesel Generator	250
	Metropolitan Fire Chief's Assn	50		Eng 312 - Transmission Svc	250
	NFPA Fire Codes Sub Svc	1,165		Eng 312 - Rear End Svc	200
	Illinois Fire Chief's Assn	450		Eng 313 - A Service/Pump Test	1,150
	National Fire Protection Assn	330		Eng 313 - B Service	700
	Fire Chief Magazine - Annual	70		Eng 313 - Hydraulic Generator	300
	Fire House Magazine - Annual	45		Eng 313 - Transmission Svc	250
	3 - IL Society of Fire Svc Instructor	150		Eng 313 - Rear End Svc	200
	<u>Total</u>	<u>12,410</u>		Trk 315 - A Service/Pump Test	1,275
01-22-6219-000	Telephone & Communications			Trk 315 - B Service	800
	Comcast - Station 2 Internet	649		Trk 315 - Diesel Generator Svc	300
	Globalcom	3,611		Trk 315 - Ladder Svc/Test	145
	Call One	7,920		Trk 315 - Change Hyd Fuel/Filter	900
	<u>Total</u>	<u>12,180</u>		Other Misc Repairs	27,520
01-22-6223-000	Maint. Services - Bldg/Ofc			<u>Total</u>	<u>42,000</u>
	HVAC Preventative Maint	1,750	01-22-6245-000	Fire Dept Education Fund	
	Repair Station 2 Garage Door	1,500		Undergraduate - 5 Personnel	10,000
	Tuckpoint repairs - Station 1	5,000		<u>Total</u>	<u>10,000</u>
	Rebuild Station 2 Patio	1,500	01-22-6289-000	Other Contractual Expenses	
	Various Misc Station Repairs	1,150		ACS Firehouse Software - FH lic	5,290
	<u>Total</u>	<u>10,900</u>		ZOLL ePcR License	1,200
				Add'l ZOLL ePcR Lic - station 2	3,000
				Zoll ePCR - ad'l annual fee	600
				<u>Total</u>	<u>10,090</u>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2012  
 General Fund - Fire Department  
 Detail for Selected Accounts

Account	Description	Amount
01-22-6411-000	Public Education Materials	
	2 - Fire Inspector School	2,000
	2 - Fire Investigator School	1,800
	3 - Child Safety Seat Cert	1,200
	File for Life program	1,500
	Public Education Materials	1,500
	Fire Prevention Open House	1,500
	Other edu opportunities/seminars	2,500
	<b>Total</b>	<b>12,000</b>

01-22-6421-000	Materials & Supplies - Equipment	
	Hoses, assorted	5,320
	Equipment needs	1,000
	6 water rescue sets	1,230
	2 cold water immersion suits	796
	Various tools	1,914
	k-12 FD Rescue saw	1,450
	Rescue chainsaw	1,475
	Highway Vehicle Stabilization Kit	5,425
	Air Hammer Rescue Kit	1,475
	Positive Pressure Fan	1,505
	Tool mounting brackets	700
	Thermal Imaging camera	8,250
	Stored Energy Foam System	10,000
	<b>Total</b>	<b>40,540</b>

01-22-6424-000	Materials & Supplies - Medical	
	Oxygen service/refills	650
	AED Batteries - 3	675
	Medical gloves (est)	2,000
	Special Event Supplies	500
	Pelican 1550 Drug case	270
	Blood Pressure cuffs	125
	Stethoscope	60
	Pulse Oximeter w/ case	635
	Accucheck Glucometer	188
	Laryngoscope blade set	398
	splints	290
	Oxygen bag	150
	Stryker POWER PRO Cot	8,442
	Stryker Power Trak stair chair	3,000
	EZ IO Intra-osseous set	1,935
	AEDs (3)	4,050
	<b>Total</b>	<b>23,368</b>

01-22-6425-000	Materials & Supplies - Other	
	8' x 10' shed	500
	Other Supplies (as needed)	7,000
	<b>Total</b>	<b>7,500</b>

01-22-6509-000	Computer Hardware	
	Brother Printer/Scanner	677
	Dell Desktop Computers - 3	3,420
	Misc Computer needs	500
	<b>Total</b>	<b>4,597</b>

Account	Description	Amount
01-22-6516-000	Personal Protective Equip	
	Turnout Equip - 3	5,000
	American Classic Helmet	1,900
	Firefighting gloves	750
	Safety Glasses	1,120
	Chief Turnout coat	1,027
	<b>Total</b>	<b>9,797</b>

01-22-6525-000	Grant Expenditures	
	Total Cost of Vehicle	465,000
	<b>Total</b>	<b>465,000</b>

01-22-6609-000	Installment Debt-Principal	
	Existing Lease:	
	Fire Engine	35,000
	New Request:	
	Ambulance Purchase	18,687
	<b>Total</b>	<b>53,687</b>

01-22-6610-000	Installment Debt-Interest	
	Existing Lease:	
	Fire Engine	11,900
	New Request:	
	Ambulance Purchase	3,000
	<b>Total</b>	<b>14,900</b>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Public Works**

The Public Works Department provides essential services which enhance the lives of residents, businesses, and the community in general. Maintenance of public rights of way which promote public safety are the primary function of the department which include pavement patching, resurfacing, crack filling, pavement striping, snow and ice removal, tree trimming, removal of dead or diseased/dying parkway trees, maintenance and replacement of traffic signs, brush collection, street sweeping, maintenance of public buildings and property, fleet maintenance, storm sewer cleaning and repairs, leaf collection, street light repair, curb and gutter replacement, sidewalk replacement, catch basin cleaning, and storm water management.

The Department also works closely with community groups and other Village departments to provide assistance as needed.

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
General Fund - Public Works

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-30-6103-000	Wages - Full Time	471,734	512,085	524,371	515,000	557,309
01-30-6103-100	Wages - Part Time	23,486	26,756	35,240	24,147	31,147
01-30-6104-000	Wages - Overtime	50,045	38,801	50,000	30,000	30,000
01-30-6108-000	Wages - Sick Pay	1,062	1,486	1,600	1,333	2,000
01-30-6124-000	Social Security	31,254	38,297	37,895	35,370	36,484
01-30-6126-000	Medicare Expense	7,309	8,956	8,863	8,272	8,533
01-30-6128-000	IMRF-Village Expense	53,668	62,775	68,886	68,886	73,342
01-30-6150-000	Employee Insurance	137,960	184,821	149,539	140,000	161,390
	Total Personnel	\$ 781,016	\$ 873,978	\$ 876,394	\$ 823,008	\$ 900,204
01-30-6203-000	Contract/Legal Notices	-	1,303	1,000	1,000	1,200
01-30-6207-000	Postage	421	188	-	-	-
01-30-6211-000	Conference/Training	43	833	2,500	1,500	2,500
01-30-6213-000	Dues & Subscriptions	50	160	750	500	750
01-30-6219-000	Telephone & Communication	3,589	4,907	4,250	5,000	3,741
01-30-6223-000	Maint. Services-Building & Off.	36,801	5,192	6,000	12,000	10,000
01-30-6225-000	Maint. Services-Equipment	19,465	8,377	25,000	38,000	45,000
01-30-6227-000	Maint. Services-Vehicles	11,356	21,258	10,000	18,000	18,000
01-30-6228-000	Maint. Services-Street Lights	-	62,332	50,000	55,000	55,000
01-30-6228-100	Maint. Services-Traffic Lights	-	13,800	16,000	15,000	16,000
01-30-6231-100	Tree Replacement Program	6,221	12,465	50,000	50,000	50,000
01-30-6231-200	Tree Removal Contract	43,808	44,098	95,000	95,000	20,000
01-30-6231-300	Tree Trimming Contract	63,240	72,510	67,500	67,500	45,000
01-30-6231-400	Emergency Tree & Storm Care	74,347	129,053	75,000	50,000	50,000
01-30-6233-000	Disposal Charges	27,877	37,992	35,000	60,000	55,000
01-30-6235-000	Concrete Services	6,028	-	15,000	-	-
01-30-6235-200	Sidewalk Replacement Program	28,836	5,117	40,000	40,608	40,000
01-30-6237-000	Equipment Rental	5,500	15,789	25,000	18,000	5,000
01-30-6251-000	Electricity	70,130	70,182	65,000	65,000	65,000
01-30-6265-030	Prof. Services-Other	7,257	10,490	15,000	5,000	5,000
01-30-6289-000	Other Contractual Expenses	561	58,679	27,500	24,500	25,000
01-30-6289-200	Contractual Services - Mowing	-	-	32,500	37,500	35,000
	Total Contractual Services	\$ 487,326	\$ 574,724	\$ 658,000	\$ 659,108	\$ 547,191
01-30-6403-000	Office Supplies	1,521	2,072	2,250	1,250	1,500
01-30-6405-000	Cleaning Supplies	8,437	99	-	-	-
01-30-6407-000	Gas & Oil	35,609	18,989	55,000	50,000	55,000
01-30-6421-000	Materials & Supplies-Equipment	33,595	38,548	35,000	30,000	35,000
01-30-6423-000	Materials & Supplies-Vehicles	23,429	29,457	30,000	25,000	30,000
01-30-6425-000	Materials & Supplies-Other	59,105	116,116	70,000	110,000	80,000
01-30-6429-000	Materials & Supplies-Streets	59,084	120,170	-	-	-
	Total Commodities	\$ 371,406	\$ 325,451	\$ 192,250	\$ 216,250	\$ 201,500
01-30-6515-000	Operating Equipment	-	4,363	25,000	4,000	20,000
01-30-6525-000	Building/Equipment	3,389	61,957	-	-	30,000
01-30-6527-000	Street & Traffic Signs	10,422	18,206	18,000	15,000	18,000
	Total Capital Outlay	\$ 51,507	\$ 84,526	\$ 43,000	\$ 19,000	\$ 68,000
01-30-6609-000	Installment Lease-Principal	75,119	43,360	27,086	25,190	69,778
01-30-6610-000	Installment Lease-Interest	5,245	3,231	9,212	1,326	7,079
	Total Debt Service	\$ 80,364	\$ 46,591	\$ 36,298	\$ 26,516	\$ 76,858
	Total Public Works Expenses	<u>\$ 1,771,618</u>	<u>\$ 1,905,270</u>	<u>\$ 1,805,942</u>	<u>\$ 1,743,882</u>	<u>\$ 1,793,753</u>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Public Works Department  
 Detail for Selected Accounts

Account	Description	Amount
01-30-6211-000	Conference/Training	
	Continuing Edu - Arborists	1,000
	ICMA Conference	1,500
	<b>Total</b>	<b>2,500</b>
01-30-6219-000	Telephone	
	Comcast	102
	Globalcom	843
	Verizon	2,796
<b>Total</b>		<b>3,741</b>
01-30-6231-100	Tree Replacement Program	
	50/50 Replacement	10,000
	Ash Borer Replacement	40,000
	<b>Total</b>	<b>50,000</b>
01-30-6265-030	Professional Services	
	Wildlife Control	2,500
	Drug Testing	2,500
	<b>Total</b>	<b>5,000</b>
01-30-6425-000	Materials & Supplies - Other	
	Cleaning Supplies	500
	Clothing Supplies	1,500
	Barricades	10,000
	Garage Supplies	55,000
	Other bldg/minor equip	13,000
	<b>Total</b>	<b>80,000</b>

Account	Description	Amount
01-30-6515-000	Operating Equipment	
	Salt Spreader	17,000
	Other (tools)	3,000
	<b>Total</b>	<b>20,000</b>
01-30-6525-000	Building/Equipment	
	Fire Alarm System - VH	30,000
	<b>Total</b>	<b>30,000</b>
01-30-6609-000	Installment Lease - Principal	
	Existing Installment Contracts:	
	Excavator (split w/ utility)	3,385
	High Ranger	23,390
	Paver Box (split w/ utility)	2,558
	Sweeper	26,010
	New Requests:	
	5 yd Dump Truck (split w/ utility)	5,011
	Pick Up Truck (split w/ utility)	5,661
	Chipper	3,765
	<b>Total</b>	<b>69,778</b>
01-30-6610-000	Installment Lease - Interest	
	Existing Installment Contracts:	
	Excavator (split w/ utility)	403
	High Ranger	2,540
	Paver Box (split w/ utility)	304
	Sweeper	1,090
	New Requests:	
	Dump Truck (split w/ utility)	1,688
	Pick Up Truck (split w/ utility)	483
	Chipper	572
	<b>Total</b>	<b>7,079</b>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Infrastructure Improvements**

Infrastructure Improvements was a newly created department during the 2012-13 FY Budget. This department was used to separately track the expenses for the Fall 2012 Street Improvement Project within the Village. The aggregate cost of these improvements was subsequently reimbursed by the 2013 Alternate Revenue Bonds issued in early 2013 supported by the 1% Non Home Rule Sales Tax.

Future expenses for street improvements supported by the 2013 Bond Issuance will be tracked in the newly created Capital Projects Fund.

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 General Fund - Infrastructure Improvements

Account	Name	2011 Actual	2012 Projected	2013 Budget	2013 Projected	2014 Budget
01-35-6530-000	Road Improvements	-	-	-	1,100,000	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -
Total Infrastructure Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,100,000</u>	<u>\$ -</u>

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**UTILITIES FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The Utilities Fund is operated as an enterprise fund, and therefore seeks to utilize business-type operations to provide water, sanitary sewer, and refuse services to the Village. The Utilities Fund includes water distribution, sewer transmission, and refuse collection.

Westchester receives its water from the Broadview Westchester Water Agency, which contracts with the City of Chicago to purchase a Lake Michigan Water Allocation. Village wastewater is processed through the Metropolitan Water Reclamation District. Refuse collection in the Village is on a contract with Waste Management.

The Village currently has 6,872 residential utilities accounts, 240 commercial accounts, and 11 industrial accounts. Utility customers are billed quarterly for water, sewer, and refuse service.

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Utilities Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b>Revenues</b>					
Charges for Service	5,163,993	5,524,473	6,230,500	6,315,093	6,560,271
Other Income	61,597	30,236	43,995	51,650	21,946
<b>Total Utilities Fund Revenues</b>	<b>\$ 5,225,590</b>	<b>\$ 5,554,709</b>	<b>\$ 6,274,495</b>	<b>\$ 6,366,743</b>	<b>\$ 6,582,217</b>
<b>Expenditures</b>					
Personnel Services	914,990	800,124	1,116,221	1,026,605	1,066,370
Contractual Services	2,488,724	2,087,181	2,388,539	2,117,500	2,383,751
Commodities	1,741,003	1,615,872	2,024,000	1,987,250	2,261,500
Capital Outlay	398,385	26,911	44,500	29,000	140,000
Debt Service	49,163	50,735	57,637	57,637	56,226
<b>Total Utilities Fund Expenditures</b>	<b>\$ 5,592,265</b>	<b>\$ 4,580,823</b>	<b>\$ 5,630,897</b>	<b>\$ 5,217,992</b>	<b>\$ 5,907,847</b>
<b>Revenues Less Expenses</b>	<b>\$ (366,675)</b>	<b>\$ 973,887</b>	<b>\$ 643,599</b>	<b>\$ 1,148,751</b>	<b>\$ 674,370</b>
<b>Amortization &amp; Depreciation</b>	<b>\$ 263,425</b>	<b>\$ 285,463</b>	<b>\$ 295,000</b>	<b>\$ 295,000</b>	<b>\$ 300,900</b>
<b>Beginning Net Assets (restated)</b>	<b>\$ 9,386,482</b>	<b>\$ 8,878,796</b>	<b>\$ 9,567,219</b>	<b>\$ 9,567,219</b>	<b>\$ 10,420,970</b>
<b>Projected Ending Net Assets</b>	<b>\$ 8,756,382</b>	<b>\$ 9,567,219</b>	<b>\$ 9,915,818</b>	<b>\$ 10,420,970</b>	<b>\$ 10,794,440</b>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Revenues**

The primary sources of revenue in the Utilities Fund are user fees.

**Charges for Service**

Refuse Collection – The Village collects revenue to pay for refuse collection in the Village. An increase of 2.5% is budgeted to accommodate the increased cost of the contract with Waste Management.

Water Sales – A nominal increase is budgeted on water rates to offset the increase passed on to the Village from the Broadview Westchester Water Agency.

Meter Sales – Commercial customers in the Village purchase their own water meters. Revenue from these sales occurs only during new construction or renovations/repairs on existing property.

Sewer Fees – A nominal increase is budgeted on sewer rates to offset capital sewer needs.

Penalties – A penalty of 10% is imposed on past due balances.

**Other Income**

Interest income – No significant increases are expected on interest income Village-Wide as rates of return on Village investments.

Reimbursement – The utilities fund receives reimbursement for the leaf bag program and from the employee share of health insurance costs deducted during the payroll process.

Detail of Utilities Fund Revenues appears on the following page.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Utilities Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
02-00-4812-000	Refuse Collection	1,743,569	1,815,896	1,850,000	1,873,272	1,920,104
02-00-4814-000	Water Sales	2,866,614	3,105,280	3,748,500	3,748,571	3,954,668
02-00-4818-000	Meter Sales	18,680	504	12,000	250	500
02-00-4828-000	Sewer Fees	461,379	517,078	530,000	608,000	600,000
02-00-4850-000	Penalties	73,752	85,714	90,000	85,000	85,000
	<b>Total Charges for Service</b>	<b>\$ 5,163,993</b>	<b>\$ 5,524,473</b>	<b>\$ 6,230,500</b>	<b>\$ 6,315,093</b>	<b>\$ 6,560,271</b>
02-00-5102-000	Interest Income	15,873	2,554	2,000	750	1,000
02-00-5122-000	Reimbursement	20,843	9,744	2,302	2,500	2,500
02-00-5122-250	Reimbursement - Emp Health	7,012	-	2,302	900	3,200
02-00-5189-000	Misc. Other Income	17,870	17,939	37,392	47,500	15,246
	<b>Total Other Income</b>	<b>\$ 61,597</b>	<b>\$ 30,236</b>	<b>\$ 43,995</b>	<b>\$ 51,650</b>	<b>\$ 21,946</b>
<b>Total Utilities Fund Revenues</b>		<b><u>\$ 5,225,590</u></b>	<b><u>\$ 5,554,709</u></b>	<b><u>\$ 6,274,495</u></b>	<b><u>\$ 6,366,743</u></b>	<b><u>\$ 6,582,217</u></b>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

**Utilities Fund Expenditures**

The largest portion of expenditures in the Utilities Department is contractual services. These are comprised of fees paid to Waste Management for refuse collection. The other primary expenditure in the Utilities Fund is paid to the Broadview Westchester Water Agency for water purchased. Only nominal increases are applied to these expenses for the 2012/13 fiscal year to accommodate increases charged to the Village.

The personnel services portion of the Utilities Department budget represents costs established through collective bargaining agreements.

Detail of Utilities Fund Expenditures appears on the following page.

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
Utilities Fund Expenditures

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
02-95-6103-000	Wages - Full Time	546,866	522,780	712,949	671,780	684,815
02-95-6103-100	Wages - Part Time	35,616	6,019	5,000	306	-
02-95-6104-000	Wages - Overtime	58,288	34,894	50,000	40,700	35,000
02-95-6108-000	Wages - Sick Pay	1,864	1,041	3,500	2,117	3,500
02-95-6122-000	Unemployment Compensation	-	4,268	5,000	-	5,000
02-95-6124-000	Social Security	37,614	37,135	47,830	44,324	42,459
02-95-6126-000	Medicare Expense	8,797	8,691	11,186	10,366	9,930
02-95-6128-000	IMRF-Village Expense	62,358	64,444	91,859	85,000	90,122
02-95-6150-000	Employee Insurance	163,589	120,852	188,897	172,012	195,545
	<b>Total Personnel</b>	<b>\$ 914,990</b>	<b>\$ 800,124</b>	<b>\$ 1,116,221</b>	<b>\$ 1,026,605</b>	<b>\$ 1,066,370</b>
02-95-6203-000	Contract/Legal Notices	2,174	1,188	2,500	1,000	2,500
02-95-6205-000	Printing	537	-	1,000	500	1,000
02-95-6207-000	Postage	12,579	14,036	15,000	10,000	12,000
02-95-6211-000	Conference/Training	1,352	4,293	2,500	1,000	1,850
02-95-6213-000	Dues & Subscriptions	589	729	2,000	500	-
02-95-6215-000	Insurance & Bonding	70,787	69,351	50,000	50,000	100,000
02-95-6217-000	Banking Service Fees	5,727	10,924	2,000	7,000	7,500
02-95-6219-000	Telephone & Communication	5,222	1,737	5,139	6,000	12,401
02-95-6223-000	Maint. Services-Building & Off.	2,038	2,180	2,500	2,000	20,000
02-95-6225-000	Maint. Services-Equipment	9,801	612	25,000	27,000	10,000
02-95-6227-000	Maint. Services-Vehicles	40,766	20,865	7,000	7,000	-
02-95-6229-100	Maint. Services-Sewer	9,355	380	90,000	-	90,000
02-95-6233-000	Disposal Charges	30,650	18,311	35,000	7,500	20,000
02-95-6237-000	Equipment Rental	1,500	1,725	3,500	1,500	3,500
02-95-6245-000	Refuse Collection	1,723,425	1,811,270	1,882,400	1,900,000	1,947,500
02-95-6249-000	Mayfair Pumping Station	2,016	3,470	6,000	6,000	6,000
02-95-6250-000	Crestwood Pumping Station	-	-	25,000	-	-
02-95-6251-000	Electricity	61,474	34,727	40,000	31,500	35,000
02-95-6255-000	Maint. Service-Water Mains	25,586	10,309	20,000	2,500	15,000
02-95-6265-000	Prof. Services	33,271	20,850	22,000	17,000	22,000
02-95-6265-020	Prof. Services-Legal	4,444	17,366	-	-	-
02-95-6265-100	Prof. Services-Engineering	100,149	27,266	120,000	24,500	35,000
02-95-6289-000	Other Contractual Expenses	239,209	15,553	30,000	15,000	30,000
02-95-6327-000	Other Legal Services	6,150	41	-	-	12,500
	<b>Total Contractual Services</b>	<b>\$ 2,488,724</b>	<b>\$ 2,087,181</b>	<b>\$ 2,388,539</b>	<b>\$ 2,117,500</b>	<b>\$ 2,383,751</b>
02-95-6403-000	Office Supplies	976	1,773	1,000	750	1,000
02-95-6407-000	Gas & Oil	22,664	15,598	30,000	17,000	25,000
02-95-6421-000	Materials & Supplies-Equipment	9,906	2,063	10,000	7,000	10,000
02-95-6423-000	Materials & Supplies-Vehicles	8,020	4,714	8,000	5,500	8,000
02-95-6424-000	Materials & Supplies-Meters	-	-	5,000	1,500	2,500
02-95-6425-000	Materials & Supplies-Other Equip	29,434	31,509	45,000	45,000	45,000
02-95-6426-000	Materials & Supplies-Water Main	28,513	34,700	40,000	35,000	40,000
02-95-6435-000	Materials & Supplies-Sewer	17,985	23,842	20,000	18,000	20,000
02-95-6438-000	Materials & Supplies-Crestwood	14,980	19,348	15,000	7,500	10,000
02-95-6455-000	Water Cost	1,603,085	1,482,325	1,850,000	1,850,000	2,100,000
	<b>Total Commodities</b>	<b>\$ 1,741,003</b>	<b>\$ 1,615,872</b>	<b>\$ 2,024,000</b>	<b>\$ 1,987,250</b>	<b>\$ 2,261,500</b>
02-95-6515-000	Operating Equipment		27,628	18,500	15,000	18,500
02-95-6515-100	Capital Equipment - Crestwood					90,000

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Utilities Fund Expenditures

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
02-95-6521-000	Motor Vehicles		-	6,000	1,000	6,000
02-95-6533-000	Meters	363,180	(992)	-	5,000	5,000
02-95-6535-000	Fire Hydrants	4,450	89	20,000	7,500	20,000
02-95-6538-000	Reservoir Maintenance	15,137	-	-	500	500
02-95-6540-000	Infrastructure Improvement	12,640	186	1,430,000	800,000	1,080,000
	Capitalized Assets	-	-	(1,430,000)	(800,000)	(1,080,000)
	<b>Total Capital Outlay</b>	<b>\$ 398,385</b>	<b>\$ 26,911</b>	<b>\$ 44,500</b>	<b>\$ 29,000</b>	<b>\$ 140,000</b>
02-95-6603-100	Bond Payment - Principal	-	-	150,000	150,000	155,000
02-95-6605-100	Bond Payment - Interest	47,553	50,604	49,693	49,693	47,143
02-95-6609-000	Installment Lease-Principal	-	-	18,471	18,471	72,738
02-95-6610-000	Installment Lease-Interest	1,610	131	7,944	7,944	9,083
	Reduction of Installment Debt	-	-	(168,471)	(168,471)	(227,738)
	<b>Total Debt Service</b>	<b>\$ 49,163</b>	<b>\$ 50,735</b>	<b>\$ 57,637</b>	<b>\$ 57,637</b>	<b>\$ 56,226</b>
<b>Total Utilities Fund Expenditures</b>		<b><u>\$ 5,592,265</u></b>	<b><u>\$ 4,580,823</u></b>	<b><u>\$ 5,630,897</u></b>	<b><u>\$ 5,217,992</u></b>	<b><u>\$ 5,907,847</u></b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Utilities Fund  
 Detail for Selected Accounts

Account	Description	Amount
02-95-6203-000	Contract/Legal Notices	
	Sunnyside	1,000
	Derby Lane	1,000
	Other Misc	500
	<b>Total</b>	<b>2,500</b>
02-95-6211-000	Conferences/Training	
	Continuing Ed - plumbers	250
	Continuing Ed - Class C	250
	IGFOA (AB, JM) 25%	350
	GFOA (AB, JM) 25%	1,000
	<b>Total</b>	<b>1,850</b>
02-95-6219-000	Telephone & Communications	
	Globalcom	1,685
	Comcast	600
	Call One	6,600
	Verizon	3,516
	<b>Total</b>	<b>12,401</b>
02-95-6229-000	Maintenance Services - Sewer	
	Sewer Televising - 10% Annually	90,000
	<b>Total</b>	<b>90,000</b>
02-95-6249-000	Mayfair Pumping Station	
	Pump Repair	3,000
	Mowing	3,000
	<b>Total</b>	<b>6,000</b>
02-95-6255-000	Maint Services - Water Mains	
	Repairs	15,000
	<b>Total</b>	<b>15,000</b>
02-95-6265-000	Professional Services	
	Audit (46%)	15,000
	JULIE locate	2,500
	Other Prof Services	4,500
	<b>Total</b>	<b>22,000</b>
02-95-6289-000	Other Contractual Expenses	
	Leak Detection	10,000
	LOCIS Annual Maint	7,500
	Utility Billing	10,000
	Other Misc	2,500
	<b>Total</b>	<b>30,000</b>
02-95-6425-000	Materials & Supplies - Other	
	Cleaning & Clothing Supplies	7,000
	First Aid	2,400
	Leaf Bags	5,000
	C6 Stone	10,600
	Cold Patch	5,000
	Curb Stops	7,500
	Tread Seals	5,000
	Misc plumbing supplies	2,500
	<b>Total</b>	<b>45,000</b>

Account	Description	Amount
02-95-6515-000	Operating Equipment	
	Concrete Saw	16,000
	Other Misc	2,500
	<b>Total</b>	<b>18,500</b>
02-95-6515-100	Capital Equipment - Crestwood	
	Capital Repairs/Upgrades	40,000
	Variable Frequency Driver	50,000
	<b>Total</b>	<b>90,000</b>
02-95-6521-000	Motor Vehicles	
	Used Pick Up - Utilities Dept	6,000
	<b>Total</b>	<b>6,000</b>
02-95-6540-000	Infrastructure Improvement	
	Sewer Basin - 384 S Canterbury	770,000
	Highridge, Heidorn	310,000
	<b>Total</b>	<b>1,080,000</b>
02-95-6609-000	Installment Lease - Principal	
	Existing Installment Contracts:	
	Excavator (split w/ Gen Fund)	3,385
	Paver Box (split w/ Gen Fund)	2,558
	Pay loader	17,230
	New Requests:	
	GL Software (split w/ Gen Fund)	28,000
	End Loader	10,893
	Dump Truck (split w/ Gen Fund)	5,011
	Pick Up Truck (split w/ Gen Fund)	5,661
	<b>Total</b>	<b>72,738</b>
02-95-6610-000	Installment Lease - Interest	
	Existing Installment Contracts:	
	Excavator (split w/ Gen Fund)	403
	Paver Box (split w/ Gen Fund)	304
	Pay loader	2,536
	New Requests:	
	End Loader	3,669
	Dump Truck (split w/ Gen Fund)	1,688
	Pick Up Truck (split w/ Gen Fund)	483
	<b>Total</b>	<b>9,083</b>

**MOTOR FUEL TAX FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The Motor Fuel Tax Fund is used to account for the receipt of the State's MFT allotment to the Village. The State allocates MFT funds on a per capita basis. The State of Illinois places restrictions on the use of these funds, as such the Motor Fuel Tax operates as a Special Revenue Fund.

**Revenues**

The primary source of revenue in the Motor Fuel Tax Fund is the MFT allotment from the State of Illinois.

**Intergovernmental**

Allotment Income – The distribution of MFT revenue is based on population. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by 2.5% to a per capita rate of \$23.50. This projection includes several unknown factors, the largest of which being the potential increase in the cost of gasoline.

**Other Income**

Interest Income – The Village anticipates spending cash on hand to finish some road projects and therefore depleting some fund reserves from previous years; therefore interest earnings in for the 2013/14 Fiscal Year are expected to be minimal.

Misc Other Income – This amount is derived from the credit the Village receives from the Build America Bonds in conjunction with the 2010A Bond Issuance.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Motor Fuel Tax Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b>Revenues</b>					
Intergovernmental	498,678	486,204	408,000	480,448	390,000
Other Income	63,445	400,167	56,573	56,608	51,596
Other Financing Sources	<u>3,528,431</u>	-	-	-	-
<b>Total MFT Fund Revenues</b>	<b>\$ 4,090,554</b>	<b>\$ 886,371</b>	<b>\$ 464,573</b>	<b>\$ 537,056</b>	<b>\$ 441,596</b>
<b>Expenditures</b>					
Contractual Services	373,080	83,491	-	28,099	65,000
Commodities	-	114,265	188,000	155,410	196,000
Capital Outlay	2,371,695	917,824	-	90,997	-
Debt Service	<u>194,377</u>	<u>272,848</u>	<u>296,638</u>	<u>296,638</u>	<u>299,545</u>
<b>Total MFT Fund Expenditures</b>	<b>\$ 2,939,152</b>	<b>\$ 1,388,427</b>	<b>\$ 484,638</b>	<b>\$ 571,144</b>	<b>\$ 560,545</b>
<b>Revenues Less Expenses</b>	<b><u>\$ 1,151,401</u></b>	<b><u>\$ (502,057)</u></b>	<b><u>\$ (20,065)</u></b>	<b><u>\$ (34,088)</u></b>	<b><u>\$ (118,949)</u></b>
<b>Beginning Fund Balance</b>	<b>\$ (104,458)</b>	<b>\$ 1,046,943</b>	<b>\$ 544,886</b>	<b>\$ 544,886</b>	<b>\$ 510,799</b>
<b>Projected Ending Fund Balance</b>	<b><u>\$ 1,046,943</u></b>	<b><u>\$ 544,886</u></b>	<b><u>\$ 524,821</u></b>	<b><u>\$ 510,799</u></b>	<b><u>\$ 391,850</u></b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Motor Fuel Tax Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
03-00-4410-000	Grants	73,061	78,047	-	73,061	-
03-00-4417-000	Allotment Income	425,617	408,157	408,000	407,387	390,000
	Total Intergovernmental	\$ 498,678	\$ 486,204	\$ 408,000	\$ 480,448	\$ 390,000
03-00-5102-000	Interest Income	6,500	1,065	-	-	-
03-00-5122-500	Reimbursement - Engineering	27,813	342,105	-	35	-
03-00-5189-000	Misc. Other Income	29,132	56,997	56,573	56,573	51,596
	Total Other Income	\$ 63,445	\$ 400,167	\$ 56,573	\$ 56,608	\$ 51,596
03-00-5180-100	Bond Proceeds	3,500,000	-	-	-	-
03-00-5181-000	Bond Premium	28,431	-	-	-	-
	Total Other Financing Sources	\$ 3,528,431	\$ -	\$ -	\$ -	\$ -
Total Motor Fuel Tax Fund Revenues		<u>\$ 4,090,554</u>	<u>\$ 886,371</u>	<u>\$ 464,573</u>	<u>\$ 537,056</u>	<u>\$ 441,596</u>

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Motor Fuel Tax Fund Expenditures

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
03-95-6235-200	Concrete/Sidewalk Replacement	-	74,860	-	-	-
03-95-6265-100	Prof. Services-Engineering	373,080	8,631	-	-	-
03-95-6282-100	Phase II-Gardner Road	-	-	-	27,099	-
03-95-6289-000	Other Contractual Expenses	-	-	-	1,000	65,000
	Total Contractual Services	\$ 373,080	\$ 83,491	\$ -	\$ 28,099	\$ 65,000
03-95-6435-000	Materials & Supplies-Street Salt	-	114,265	78,000	62,400	66,000
03-95-6489-000	Misc. Materials & Supplies	-	-	110,000	93,010	130,000
	Total Commodities	\$ -	\$ 114,265	\$ 188,000	\$ 155,410	\$ 196,000
03-95-6281-000	Local Street Improvements	2,340,792	917,824	-	90,997	-
03-95-6282-000	Phase II - Gardner Rd	30,903	-	-	-	-
	Total Capital Outlay	\$ 2,371,695	\$ 917,824	\$ -	\$ 90,997	\$ -
03-95-6603-100	Bond Payment - Principal	111,144	110,000	135,000	135,000	140,000
03-95-6605-100	Bond Payment - Interest	83,233	162,848	161,638	161,638	159,545
	Total Debt Service	\$ 194,377	\$ 272,848	\$ 296,638	\$ 296,638	\$ 299,545
Total Motor Fuel Tax Fund Expenditures		<u>\$ 2,939,152</u>	<u>\$ 1,388,427</u>	<u>\$ 484,638</u>	<u>\$ 571,144</u>	<u>\$ 560,545</u>

Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
Motor Fuel Tax Fund  
Detail for Selected Accounts

<u>Account</u>	<u>Description</u>	<u>Amount</u>
03-95-6289-000	Other Contractual Expenses	
	Road striping	15,000
	Emerald Ash Borer Removal	30,000
	Grinder rental	20,000
	<u>Total</u>	<u>65,000</u>
03-95-6489-000	Materials & Supplies - Other	
	Crack Filling	20,000
	Asphalt	110,000
	<u>Total</u>	<u>130,000</u>

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**EMERGENCY 911 FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The Emergency 911 Fund operates as a Special Revenue Fund. Special Revenue Funds are used when a dedicated revenue source has legal restrictions placed upon its use. In this case, Emergency 911 Taxes (both locally imposed and the local share of State taxes) are recorded in this fund for the purpose of operating and maintaining a dispatch center for emergency communication. Emergency 911 expenditures are recorded both in this fund and in the General Fund.

**Revenues**

**Local Taxes**

Landline 911 Tax - The Village imposes a \$1.50 per line tax on landlines. A small decrease in this revenue stream is noticed as consumers choose to eliminate their landline service in favor of wireless phones.

**Intergovernmental**

Wireless 911 Tax – A 911 cellular phone tax is collected by the State with a portion of it (currently around \$0.48/phone) remitted back to the Village.

**Charges for Service**

911 Alarm Fees – The Village charges \$28/month for wireless alarm fees (net of \$20/month after charges). During the 2011/12 Fiscal Year, these fees were moved to the General Fund.

**Other Income**

Interest Income – Interest in the E911 Fund is expected to be nominal as the Fund does not maintain a large cash balance.

**Expenditures**

The expenditures in this fund relate to the communication infrastructure within the Village. The breakdown of these expenditures has the potential to change drastically if the Village chooses to outsource 911 dispatching.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 E911 Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b>Revenues</b>					
Local Taxes	146,654	140,006	140,000	145,000	145,000
Intergovernmental	94,047	123,248	90,000	135,000	168,200
Other Income	5,314	14,353	1,000	2,200	2,300
<b>Total E911 Fund Revenues</b>	<b>\$ 277,576</b>	<b>\$ 286,788</b>	<b>\$ 231,000</b>	<b>\$ 282,200</b>	<b>\$ 315,500</b>
<b>Expenditures</b>					
Personnel Services	127,559	155,396	191,348	214,544	198,717
Contractual Services	84,918	101,115	108,087	107,786	123,939
Commodities	822	11,737	500	250	500
Capital Outlay	83,944	9,567	93,700	72,200	173,045
<b>Total E911 Fund Expenditures</b>	<b>\$ 297,243</b>	<b>\$ 277,815</b>	<b>\$ 393,635</b>	<b>\$ 394,780</b>	<b>\$ 496,201</b>
<b>Revenues Less Expenses</b>	<b>\$ (19,667)</b>	<b>\$ 8,973</b>	<b>\$ (162,635)</b>	<b>\$ (112,580)</b>	<b>\$ (180,701)</b>
<b>Beginning Fund Balance</b>	<b>\$ 349,606</b>	<b>\$ 329,939</b>	<b>\$ 338,911</b>	<b>\$ 338,911</b>	<b>\$ 226,331</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 329,939</b>	<b>\$ 338,911</b>	<b>\$ 176,276</b>	<b>\$ 226,331</b>	<b>\$ 45,630</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 E911 Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
08-00-4207-000	Landline 911 Tax	146,654	140,006	140,000	145,000	145,000
	Total Local Taxes	\$ 146,654	\$ 140,006	\$ 140,000	\$ 145,000	\$ 145,000
08-00-4410-000	Grant Revenue	-	-	-	-	53,200
08-00-5105-200	Wireless 911 Tax	94,047	123,248	90,000	135,000	115,000
	Total Intergovernmental	\$ 94,047	\$ 123,248	\$ 90,000	\$ 135,000	\$ 168,200
08-00-4517-000	911 Alarm Fees	31,560	9,180	-	-	-
	Total Charges for Service	\$ 31,560	\$ 9,180	\$ -	\$ -	\$ -
08-00-5102-000	Interest Income	164	2,615	1,000	500	500
08-00-5122-250	Reimbursement - Employee CoPay	-	1,738	-	1,700	1,800
08-00-5189-000	Misc. Other Income	5,000	10,000	-	-	-
	Total Other Income	\$ 5,314	\$ 14,353	\$ 1,000	\$ 2,200	\$ 2,300
Total E911 Fund Revenues		<u>\$ 277,576</u>	<u>\$ 286,788</u>	<u>\$ 231,000</u>	<u>\$ 282,200</u>	<u>\$ 315,500</u>

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013  
E911 Fund Expenditures

Account	Name	2011	2012	2013	2013	2013	In - House	In - House	Outsourced	Outsourced
		Actual	Actual	Budget	Projected	Budget	2014	2015	2014	2015
							Budget	Budget	Budget	Budget
08-95-6103-000	Wages - Full Time	85,720	82,399	87,500	87,500	90,125	91,928	90,125	91,928	91,928
08-95-6103-100	Wages - Part Time	-	-	15,000	10,000	15,450	15,759	15,450	15,759	15,759
08-95-6104-000	Wages - Overtime	35,955	31,160	36,000	60,000	40,000	40,800	20,000	20,000	20,000
08-95-6108-000	Wages - Sick Pay	923	-	1,000	1,010	1,040	1,061	1,040	1,061	1,061
08-95-6124-000	Social Security	1,702	5,039	8,649	9,828	9,090	9,272	7,850	8,007	8,007
08-95-6126-000	Medicare Expense	261	1,178	2,023	2,441	2,111	2,153	1,821	1,857	1,857
08-95-6128-000	IMRF-Village Expense	2,999	9,387	14,890	17,266	17,124	17,467	14,492	14,782	14,782
08-95-6150-000	Employee Insurance	-	26,233	26,287	26,500	23,777	24,252	23,777	24,252	24,252
	Total Personnel	\$ 127,559	\$ 155,396	\$ 191,348	\$ 214,544	\$ 198,717	\$ 202,691	\$ 174,555	\$ 157,646	\$ 157,646
08-95-6211-000	Conference/Training	774	389	2,000	1,000	2,000	2,000	2,000	2,040	2,040
08-95-6219-000	Telephone & Communication	46,170	30,868	70,287	72,000	75,934	77,453	31,134	31,757	31,757
08-95-6223-000	Maint. Services-Building & Off.	2,935	-	1,000	-	-	-	-	-	-
08-95-6225-000	Maint. Services-Equipment	35,039	55,005	34,800	31,269	46,005	46,925	4,100	4,182	4,182
08-95-6289-000	Other Contractual Expenses	-	14,853	-	3,517	-	-	-	-	-
	Total Contractual Services	\$ 84,918	\$ 101,115	\$ 108,087	\$ 107,786	\$ 123,939	\$ 126,378	\$ 37,234	\$ 37,979	\$ 37,979
08-95-6403-000	Office Supplies	-	81	500	250	500	500	500	500	500
08-95-6421-000	Materials & Supplies-Equipment	822	11,656	-	-	-	-	-	-	-
	Total Commodities	\$ 822	\$ 11,737	\$ 500	\$ 250	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
08-95-6509-000	Computer Hardware	512	-	10,000	3,200	14,500	2,500	14,500	2,500	2,500
08-95-6511-000	Computer Software	2,150	-	8,500	4,000	7,700	7,700	2,700	2,700	2,700
08-95-6515-000	Operating Equipment	81,282	9,567	52,510	65,000	150,845	67,845	71,000	15,000	15,000
08-95-6525-000	Building/Equipment	-	-	22,690	-	-	-	-	-	-
	Total Capital Outlay	\$ 83,944	\$ 9,567	\$ 93,700	\$ 72,200	\$ 173,045	\$ 78,045	\$ 88,200	\$ 20,200	\$ 20,200
	Total E911 Fund Expenditures	\$ 297,243	\$ 251,628	\$ 393,635	\$ 394,780	\$ 496,201	\$ 407,614	\$ 300,489	\$ 216,325	\$ 216,325

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2012  
 Emergency 911 Fund  
 Detail for Selected Accounts

Account	Description	Amount	Account	Description	Amount
08-95-6219-000	Telephone & Communication		08-95-6515-000	Operating Equipment	
	911 Lines (AT&T)	24,607		PD Radio Batteries	500
	Call One	19,800		Fire Radios (offset by Grant Rev)	56,000
	iWins	10,307		CCTV Cameras	10,000
	Verizon	15,036		ZETRON	37,000
	Globalcom	1,584		Large Battery Backups	4,500
	Cook County WWAN	2,500		9-1-1 Equip Financed	42,845
	Phone lines - PD/Broadview	2,100		<b>Total</b>	<b>150,845</b>
	<b>Total</b>	<b>75,934</b>			
08-95-6225-000	Maint. Services-Equipment				
	AT&T 911 Maint	13,625			
	Xclutel (Telephone Maint)	3,780			
	Capers CAD Maint	12,000			
	ChiComm Console Maint	2,300			
	ChiComm Network Maint	2,200			
	Recording Equipment Maint	2,100			
	Server Upgrade (service)	10,000			
	<b>Total</b>	<b>46,005</b>			
08-95-6509-000	Computer Hardware				
	911 Computer Upgrades	2,500			
	Server Upgrade	12,000			
	<b>Total</b>	<b>14,500</b>			
08-95-6511-000	Computer Software				
	Virus Protection	1,200			
	Email Archiving	1,500			
	Capers ad-on	5,000			
	<b>Total</b>	<b>7,700</b>			

**HOTEL/MOTEL TAX FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The Hotel/Motel Fund operates as a Special Revenue Fund. Special Revenue Funds are used when a dedicated revenue source has legal restrictions upon its use. In this case, the Hotel/Motel tax is restricted for the use of tourism related expenditures within the Village. Previously, these tourism expenses largely related to the Westchester Fun Fest expenses. This year brings about a change for tourism and community events within the Village. The property that the Westchester Fun Fest was held on has been sold and the Fun Fest has been discontinued. This presents an exciting opportunity to host a variety of smaller events throughout the year designed to foster community spirit and cultivate a welcoming, entertaining, and inviting environment for residents and visitors of Westchester. These events are being planned and executed by the Special Events Committee.

**Revenues**

**Intergovernmental**

Hotel/Motel Tax – Hotel/Motel Tax is collected at a rate of 5% and is received quarterly from vendors in the Village. Hotel/Motel Tax revenues are expected to remain flat.

**Other Income**

Interest Income – Interest is expected to be nominal due to both the relatively low cash balance kept in the fund as well as low interest rates in the market.

Reimbursement – The bulk of reimbursement was previously received for the purchase cost of amusement wrist bands at the Westchester Fun Fest. This revenue stream will no longer be viable; however the corresponding expense will also not be necessary.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Hotel/Motel Tax Fund Summary

	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
<b>Revenues</b>					
Local Taxes	119,904	143,876	135,000	132,989	135,000
Other Income	279	7,286	32,500	32,775	4,250
<b>Total Hotel/Motel Fund Revenues</b>	<b>\$ 120,183</b>	<b>\$ 151,162</b>	<b>\$ 167,500</b>	<b>\$ 165,764</b>	<b>\$ 139,250</b>
<b>Expenditures</b>					
Personnel Services	24,913	22,262	30,000	35,210	8,915
Contractual Services	100,314	124,214	142,900	140,000	69,800
Commodities	-	-	-	-	47,450
<b>Total Hotel/Motel Fund Expenditures</b>	<b>\$ 125,228</b>	<b>\$ 146,476</b>	<b>\$ 172,900</b>	<b>\$ 175,210</b>	<b>\$ 126,165</b>
<b>Revenues Less Expenses</b>	<b>\$ (5,045)</b>	<b>\$ 4,686</b>	<b>\$ (5,400)</b>	<b>\$ (9,446)</b>	<b>\$ 13,085</b>
<b>Beginning Fund Balance</b>	<b>\$ 95,471</b>	<b>\$ 90,426</b>	<b>\$ 95,112</b>	<b>\$ 95,112</b>	<b>\$ 85,667</b>
<b>Projected Ending Fund Balance</b>	<b>\$ 90,426</b>	<b>\$ 95,112</b>	<b>\$ 89,712</b>	<b>\$ 85,667</b>	<b>\$ 98,752</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Hotel/Motel Tax Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
10-00-4608-000	Hotel/Motel Tax	119,904	143,876	135,000	132,989	135,000
	Total Local Taxes	\$ 119,904	\$ 143,876	\$ 135,000	\$ 132,989	\$ 135,000
10-00-5122-000	Reimbursement - Wrist Band Sales	250	6,000	32,500	25,775	-
10-00-5122-100	Donations - Special Events	-	1,286	-	7,000	4,250
	Total Other Income	\$ 279	\$ 7,286	\$ 32,500	\$ 32,775	\$ 4,250
Total Hotel/Motel Tax Fund Revenues		<u>\$ 120,183</u>	<u>\$ 151,162</u>	<u>\$ 167,500</u>	<u>\$ 165,764</u>	<u>\$ 139,250</u>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Hotel/Motel Tax Fund Expenditures

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
10-95-6104-400	Overtime	24,913	22,262	30,000	35,210	8,915
	Total Personnel	\$ 24,913	\$ 22,262	\$ 30,000	\$ 35,210	\$ 8,915
10-95-6239-000	Contractual Services - Special Events	100,114	124,214	142,900	140,000	64,800
10-95-6251-000	Electricity	-	-	-	-	5,000
	Total Contractual Services	\$ 100,314	\$ 124,214	\$ 142,900	\$ 140,000	\$ 69,800
10-95-6245-000	Materials & Supplies - Special Events	-	-	-	-	47,450
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ 47,450
Total Hotel/Motel Tax Fund Expenditures		<u>\$ 125,228</u>	<u>\$ 146,476</u>	<u>\$ 172,900</u>	<u>\$ 175,210</u>	<u>\$ 126,165</u>

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Village of Westchester  
 Summary of Expenditures  
 Hotel/Motel Tax Fund

<u>Tourism Expense</u>	<u>Personnel</u>	<u>Contractual</u>	<u>Commodities</u>	<u>Total</u>	<u>Projected Donations</u>	<u>Net Cost</u>
Special Events						
Senior Breakfast		900	100	1,000		1,000
Spring Cleaning Day	324	-	250	574		574
Cinco de Mayo	1,295	7,000	1,000	9,295		9,295
Family Fun Nights (2)	647	7,600	1,000	9,247		9,247
Music in the Park	1,295	3,000	750	5,045		5,045
4th of July Parade	1,618	4,500	2,500	8,618	(1,500)	7,118
Fireworks	-	20,000	-	20,000		20,000
31st/Wolf Concerts (5)	-	10,000	-	10,000		10,000
National Night Out	-	1,000	750	1,750	(250)	1,500
Patriot Day (9/11 Memorial)	-	-	150	150		150
Back to School Night	-	1,300	200	1,500		1,500
BBQ Block Party	1,295					
Oktober Fest	1,295	7,000	1,000	9,295		9,295
Veteran's Day	432	-	500	932		932
Tree Lighting	216	-	2,500	2,716		2,716
Other Special Events	500	2,500	1,500	4,500		4,500
						-
One Time Expenditures:						-
Fencing			750	750		750
Stage Purchase			5,000	5,000		5,000
Projection Screen			500	500		500
						-
Westchester Memorial Fountain			15,000	15,000	(2,500)	12,500
						-
Decorations/Banners/Flags			14,000	14,000		14,000
						-
Publicity/Advertising						
Total	\$ 8,915	\$ 64,800	\$ 47,450	\$ 119,870	\$ (4,250)	\$ 115,620

**DEBT SERVICE FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

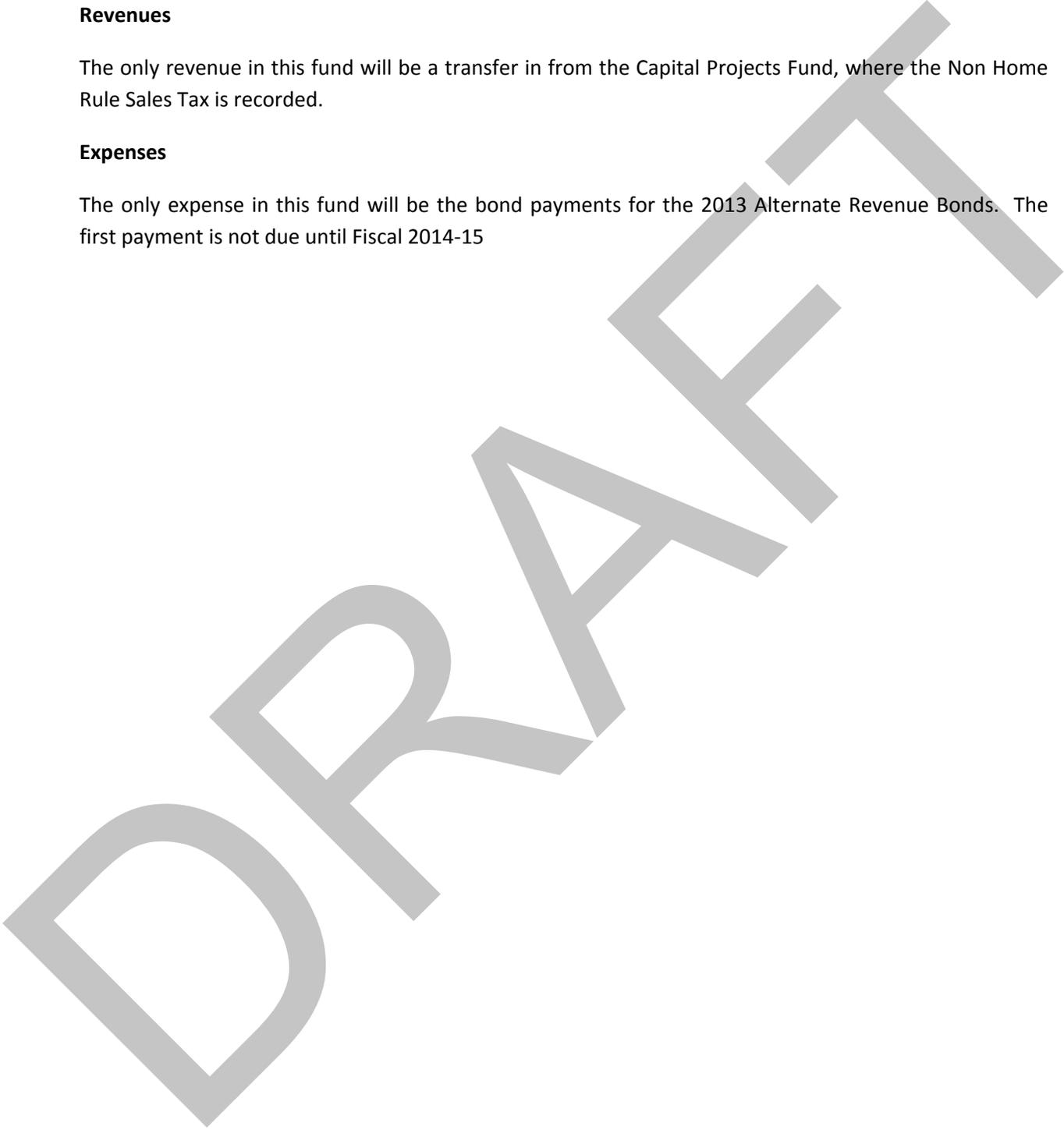
The Debt Service fund was created by ordinance in conjunction with the 2013 Bond Issue. It's use is to separately track the bond payments.

**Revenues**

The only revenue in this fund will be a transfer in from the Capital Projects Fund, where the Non Home Rule Sales Tax is recorded.

**Expenses**

The only expense in this fund will be the bond payments for the 2013 Alternate Revenue Bonds. The first payment is not due until Fiscal 2014-15



Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Debt Service Fund Summary

	2013 Budget	2013 Projected	2014 Budget	2015 Budget
Revenues				
None				
Expenditures				
Debt Service	-	-	-	307,620
Total Debt Service Fund Operating Expenditures	\$ -	\$ -	\$ -	\$ 307,620
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ -	\$ -	\$ -	\$ (307,620)
Other Financing Sources				
Bond Proceeds	-	119,529		
Transfer in from Capital Projects Fund	-	-	-	188,092
Total Other Financing Sources	\$ -	\$ 119,529	\$ -	\$ 188,092
Beginning Fund Balance	\$ -	\$ -	\$ 119,529	\$ 119,529
Projected Ending Fund Balance	\$ -	\$ 119,529	\$ 119,529	\$ -
Fund Balance, Restricted for Debt Service	\$ -	\$ 119,529	\$ 119,529	
Fund Balance, Unassigned	\$ -	\$ -	\$ -	

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Debt Service Fund Expenditures

Account	Name	2013 Budget	2013 Projected	2014 Budget	2015 Budget
30-00-6609-000	Bond Payment -Principal	-	-	-	150,000
30-00-6610-000	Bond Payment -Interest	-	-	-	157,620
	Total Debt Service	\$ -	\$ -	\$ -	\$ 307,620
Total Debt Service Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 307,620</u>

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**CAPITAL PROJECTS FUND**

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Village of Westchester  
Budget for the Fiscal Year Beginning 5/1/2013

The Capital Projects Fund was created at the end of FY 2013 to account for the Capital Expenditures spent out of the 2013 Alternate Revenue Bonds designated for street improvement projects within the Village.

**Revenue**

Non Home Rule Sales Tax – On November 6, 2012, Westchester voters approved a 1% Non-Home Rule Sales Tax. This tax took effect on January 1, 2013. According to the Illinois Department of Revenue, the Village can expect annual revenue of \$630,000. Proceeds from this revenue stream must be used for infrastructure improvements.

**Expenses**

Expenses in this fund are limited to infrastructure improvements. The Public Works Director, under the advice of the Village Board, has created a street improvement program that will down spend the bulk of the bond proceeds.

The other item that will appear in this fund in the future is a transfer out to the debt service fund to make the bond payments for the 2013 Series Alternate Revenue Bonds. Since the first interest payment is not until June, 2014, there will not be a transfer out recorded in Fiscal 2013-14.

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Capital Projects Fund Summary

	2013 Budget	2013 Projected	2014 Budget	2015 Budget
<b>Revenues</b>				
Local Taxes	-	210,000	630,000	630,000
Intergovernmental	-	-	725,000	-
<b>Total Capital Projects Fund Revenues</b>	<b>\$ -</b>	<b>\$ 210,000</b>	<b>\$ 1,355,000</b>	<b>\$ 630,000</b>
<b>Expenditures</b>				
Contractual Services	-	57,500	97,500	-
Capital Outlay	-	500,000	3,810,000	1,615,000
Debt Service	-	153,863	-	-
<b>Total General Fund Expenditures</b>	<b>\$ -</b>	<b>\$ 711,363</b>	<b>\$ 3,907,500</b>	<b>\$ 1,615,000</b>
<b>Excess (deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ (501,363)</b>	<b>\$ (2,552,500)</b>	<b>\$ (985,000)</b>
<b>Other Financing Sources</b>				
Bond Premium	-	157,138	-	-
Bond Proceeds	-	5,680,472	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 5,837,609</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>				
Transfer to General Fund	-	1,100,000	-	-
Transfer to Debt Service Fund	-	-	-	188,092
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ -</b>	<b>\$ 188,092</b>
<b>Excess of revenues and other financing sources over (under) expenditures</b>	<b>\$ -</b>	<b>\$ 4,236,247</b>	<b>\$ (2,552,500)</b>	<b>\$ (1,173,092)</b>
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,236,247</b>	<b>\$ 1,683,747</b>
<b>Projected Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 4,236,247</b>	<b>\$ 1,683,747</b>	<b>\$ 510,655</b>
<b>Fund Balance, Restricted for Infrastructure</b>	<b>\$ -</b>	<b>\$ 4,236,247</b>	<b>\$ 1,683,747</b>	<b>\$ 510,655</b>
<b>Unassigned Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Capital Projects Fund Revenues

Account	Name	2013 Budget	2013 Projected	2014 Budget	2015 Budget
40-00-4208-000	Non Home Rule Sales Tax	-	210,000	630,000	630,000
	Total Local Taxes	\$ -	\$ 210,000	\$ 630,000	\$ 630,000
40-00-4410-000	Grant Revenue (Enterprise Dr)	-	-	725,000	-
	Total Intergovernmental	\$ -	\$ -	\$ 725,000	\$ -
Total Capital Projects Fund Revenues		<u>\$ -</u>	<u>\$ 210,000</u>	<u>\$ 1,355,000</u>	<u>\$ 630,000</u>

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Capital Projects Fund Expenditures

Account	Name	2013 Budget	2013 Projected	2014 Budget	2015 Budget
40-00-6265-100	Engineering	-	57,500	97,500	-
	Total Contractual Services	\$ -	\$ 57,500	\$ 97,500	\$ -
40-00-6530-000	Road Improvements	-	500,000	3,810,000	1,615,000
	Total Capital Outlay	\$ -	500,000	3,810,000	1,615,000
40-00-6620-000	Bond Issuance Costs	-	153,863	-	-
	Total Debt Service	\$ -	\$ 153,863	\$ -	\$ -
Total Infrastructure Expenses		<u>\$ -</u>	<u>\$ 711,363</u>	<u>\$ 3,907,500</u>	<u>\$ 1,615,000</u>

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Village of Westchester  
 Budget for the Fiscal Year Beginning 5/1/2013  
 Summary of Capital Projects Fund Expenditures

Project	Fiscal 2013	Fiscal 2014	Fiscal 2015	Total Project Costs
March 2013 CBBEL Bid - Construction	200,000	555,000		755,000
March 2013 CBBEL Bid - Engineering	57,500	57,500		115,000
March 2013 In House Bid - Construction	300,000	700,000		1,000,000
July 2013 Bid - Construction		1,230,000		1,230,000
Enterprise Drive Engineering		40,000		40,000
Enterprise Drive Construction (Grant Reimbursed)		950,000		950,000
March 2014 In House Bid - Construction		375,000	1,125,000	1,500,000
March 2014 CBBEL Bid - Construction			490,000	490,000
<b>Total Costs by Fiscal Year</b>	<b>557,500</b>	<b>3,907,500</b>	<b>1,615,000</b>	<b>6,080,000</b>

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**APPENDIX**

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Village of Westchester  
Revenue Forecasting  
01-00-4202-000  
Utility Tax - Electric

Month Recorded	2010-11	2011-12	2012-13	2012-13	2012-13	2013-14
	Actual	Actual	Budget	Budget	Projected	Budget
May	38,578	37,247	36,423	36,972	36,972	36,940
June	33,287	38,126	31,428	35,454	35,454	35,424
July	48,605	48,121	45,890	50,446	50,446	50,402
August	72,261	62,680	68,225	74,192	74,192	74,128
September	82,629		78,014	66,400	66,400	66,342
October	52,453	108,610	49,523	54,514	54,514	54,466
November	39,668	54,280	37,452	36,004	36,004	35,973
December	37,686	36,663	35,582	33,022	33,022	32,993
January	49,402	45,964	46,643	48,375	48,375	48,333
February	54,835	51,924	51,772	48,375	48,375	48,333
March	49,517	42,291	46,751	48,375	48,375	48,333
April	44,799	39,381	42,297	48,375	48,375	48,333
Audit Adjustments	(1,330)	(275)	-	-	-	-
Annual Total	602,388	565,011	570,000	580,503	580,503	580,000
Annual Budget	545,000	565,000		570,000		
Over/(Under) Budget	57,388	11		10,503		
% Over/(Under) Budget	10.53%	0.00%		1.84%		

Village of Westchester  
 Revenue Forecasting  
 01-00-4205-000  
 Utility Tax - Nicor

Month Recorded	2010-11	2011-12	2012-13	2012-13	2012-13	2013-14
	Actual	Actual	Budget	Budget	Projected	Budget
May	16,426	31,900	13,947	16,342	16,342	16,452
June	11,411	20,978	9,688	11,937	11,937	12,017
July	10,417	13,159	8,844	8,550	8,550	8,607
August	9,697	10,226	8,233	8,268	8,268	8,324
September	9,556	9,346	8,114	8,229	8,229	8,284
October	11,650	9,883	9,891	8,430	8,430	8,487
November	18,774	12,783	15,940	11,285	11,285	11,361
December	34,736	20,605	29,493	19,967	19,967	20,101
January	47,601	30,841	40,415	39,221	39,221	39,485
February	49,239	37,719	41,806	43,479	43,479	43,772
March	43,043	35,848	36,545	39,446	39,446	39,711
April	31,900	24,517	27,084	28,208	28,208	28,398
Audit Adjustments	-	(15,608)	-	-	-	-
Annual Total	294,450	242,196	250,000	243,361	243,361	245,000
Annual Budget	300,000	313,000		250,000	250,000	
Over/(Under) Budget	(5,550)	(70,804)		(6,639)	(6,639)	
% Over/(Under) Budget	-1.85%	-22.62%			-2.66%	

Village of Westchester  
 Revenue Forecasting  
 01-00-4206-000  
 Places for Eating Tax

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Budget
Annual Total	180,099	177,494	175,000	188,507	195,000
Annual Budget	175,000	184,500		175,000	
Over/(Under) Budget	5,099	(7,006)		13,507	
% Over/(Under) Budget	2.91%	-3.80%		7.72%	

Note: 2013-14 Budget includes the addition of 2 new PFE Vendors (two Dunkin' Donuts locations)

Village of Westchester  
 Revenue Forecasting  
 01-00-4207-000  
 Telecommunications Tax

Month Recorded	2010-11	2011-12	2012-13	2012-13	2012-13	2013-14
	Actual	Actual	Budget	Budget	Projected	Budget
May	64,924	63,375	66,013	66,013	63,183	66,250
June	72,976	64,331	74,200	74,200	154,673	66,250
July	66,186	77,184	67,295	67,295	63,112	66,250
August	67,794	67,059	68,930	68,930	61,712	66,250
September	67,362	65,117	68,492	68,492	67,254	66,250
October	66,963	66,991	68,086	68,086	64,516	66,250
November	50,744	68,868	51,595	51,595	68,374	66,250
December	66,924	64,653	68,045	68,045	66,772	66,250
January	64,859	66,528	65,947	65,947	68,773	66,250
February	63,633	67,304	64,700	64,700	68,773	66,250
March	52,085	58,374	52,958	52,958	68,773	66,250
April	77,442	67,543	78,740	78,740	68,773	66,250
Audit Adjustments	(12,555)	95,128	-	-	(89,106)	-
Annual Total	769,337	892,456	795,000	795,000	795,583	795,000
Annual Budget	800,000	762,000			795,000	
Over/(Under) Budget	(30,663)	130,456			582	
% Over/(Under) Budget	-3.83%	17.12%			0.07%	

Village of Westchester  
 Revenue Forecasting  
 01-00-4217-000  
 Cable TV Fees

Liability Period	Payment		Amt	
	Comcast	AT&T	Comcast	AT&T
Q1, 2011		24,877		24,877
Q2, 2011		24,218	47,756	71,973
Q3, 2011		26,908	46,738	73,646
Q4, 2011		26,428	45,246	71,673
Q1, 2012			47,333	47,333
Q2, 2012				2,473
Audit Adjustments				<u>2,473</u>
Annual Total				291,975
Annual Budget				265,000
Over/(Under) Budget				26,975
% Over/(Under) Budget				10.18%
Q1, 2012		26,541		26,541
Q2, 2012		27,165	49,008	76,173
Q3, 2012		26,633	48,730	75,363
Q4, 2012		26,780	48,869	75,649
Q1, 2013			48,869	48,869
Audit Adjustments				
Annual Total				302,595
Annual Budget				280,000
Over/(Under) Budget				22,595
% Over/(Under) Budget				8.07%

Village of Westchester  
 Revenue Forecasting  
 01-00-4503-000  
 Building Permits

Month Recorded	2011-12		2012-13 Projected	% of Total	2013-14	
	Actual	% of total			Budget	Budget
May	43,217	13.87%	30,973	11.57%	38,170	
June	12,135	3.90%	25,233	9.43%	19,987	
July	44,346	14.24%	37,094	13.86%	42,144	
August	41,740	13.40%	30,561	11.42%	37,228	
September	24,628	7.91%	25,629	9.58%	26,224	
October	17,716	5.69%	17,265	6.45%	18,208	
November	23,199	7.45%	14,096	5.27%	19,071	
December	15,260	4.90%	178,380	10.61% *	23,255	
January	14,244	4.57%	16,380	6.12%	16,040	
February	45,381	14.57%	14,000	5.23%	29,698	
March	15,067	4.84%	14,000	5.23%	15,102	
April	14,592	4.68%	14,000	5.23%	14,873	
Audit Adjustments						
Annual Total	311,525		417,611		300,000	
Annual Budget	240,000		300,000		300,000	
Over/(Under) Budget	71,525		117,611			
% Over/(Under) Budget	29.80%		39.20%			

\* Includes a one time permit of approximately \$150,000. Therefore, this permit is not included in the percentage for forecasting purposes.

Village of Westchester  
Revenue Forecasting  
01-00-4402-000  
Personal Property Replacement Tax

Month Recorded	2010-11	2011-12	2012-13	2012-13	2013-14
	Actual	Actual	Budget	Projected	Budget
May	14,724	14,861	12,087	14,544	14,401
July	12,931	13,788	11,214	18,795	18,611
August	1,698	3,451	2,807	2,271	2,249
October	24,912	23,026	18,729	14,303	14,163
December	20,095	3,326	2,706	5,472	5,419
January	10,298	14,175	11,529	14,535	14,393
March	5,697	3,962	3,223	4,000	3,961
April	20,668	21,768	17,705	20,000	19,804
Audit Adjustments	(14,724)	-	-	-	-
Annual Total	96,299	98,356	80,000	93,920	93,000
Less Amts to F&P Pensions				(28,176)	(27,900)
Annual Budget	83,660	67,500		65,744	65,100
Over/(Under) Budget	12,639	30,856		80,000	65,100
% Over/(Under) Budget	15.11%	45.71%		(14,256)	-17.82%
Change over previous year		2.14%			-4.51%

Village of Westchester  
Revenue Forecasting  
01-00-4403-000  
State Income Tax

Month Recorded	2010-11		2011-12		2012-13		2012-13		2013-14	
	Actual	# pmts	Actual	# pmts	Budget	# pmts	Projected	# pmts	Budget	# pmts
May	124,211	1	-	-	111,729	2	260,801	2	129,565	2
June	131,643	1	142,772	1	111,729	1	93,178	1	129,565	1
July	81,456	1	193,712	2	111,729	1	144,676	1	129,565	1
August	293,346	2	156,515	1	111,729	1	210,066	1	129,565	1
September	88,656	1	99,796	1	111,729	1	110,443	1	129,565	1
October	124,597	1	-	-	111,729	1	141,825	1	129,565	1
November	81,686	1	129,281	1	111,729	1	88,997	1	129,565	1
December	83,772	1	-	-	111,729	1	88,277	1	129,565	1
January	121,753	1	256,084	3	111,729	1	134,357	1	129,565	1
February	91,630	1	-	-	111,729	1	158,603	1	129,565	1
March	101,337	1	135,973	1	111,729	1	111,729	1	129,565	1
April	115,532	1	207,733	2	111,729	1	111,729	1	129,565	1
Audit Adjustments	(127,905)	(1)	(3,641)	-	-	(1)	(111,729)	(1)	129,565	(1)
Annual Total	1,311,711	12	1,318,224	12	1,340,748	12	1,542,952	12	1,554,774	12
Annual Budget	1,293,600		1,228,000				1,340,748		1,594,897	
Over/(Under) Budget	18,111		90,224				202,204			
% Over/(Under) Budget	1.40%		7.35%				15.08%			
Change over previous year			0.50%				17.05%		0.77%	
Population	16,824		16,824		16,718		16,718		16,718	
Budget per Capita	\$ 76.89		\$ 72.99		\$ 80.20		\$ 80.20		\$ 95.40	
Actual per Capita	\$ 77.97		\$ 78.35		\$ 92.29		\$ 92.29		\$ 93.00	
IML Estimate per Capita			\$ 80.20		\$ 80.20		\$ 80.20		\$ 95.40	

Village of Westchester  
 Revenue Forecasting  
 01-00-4405-000  
 State Sales Tax  
 01-00-4208-000  
 Non Home Rule Sales Tax

Sales Month	Month Recorded	2010-11 Actual		2011-12 Actual		2012-13 Budget		2012-13 Projected		2013-14 Budget	
		State Sales	NHR Sales	State Sales	NHR Sales	State Sales	NHR Sales	State Sales	NHR Sales	State Sales	NHR Sales
February	May	74,349	-	72,432	-	82,875	-	72,230	-	82,083	52,500
March	June	78,978	-	86,164	-	82,875	-	80,672	-	82,083	52,500
April	July	75,757	-	96,433	-	82,875	-	75,513	-	82,083	52,500
May	August	80,552	-	79,245	-	82,875	-	81,313	-	82,083	52,500
June	September	89,280	-	79,500	-	82,875	-	75,972	-	82,083	52,500
July	October	79,463	-	79,744	-	82,875	-	82,604	-	82,083	52,500
August	November	81,847	-	81,187	-	82,875	-	81,344	-	82,083	52,500
September	December	77,458	-	75,700	-	82,875	-	80,817	-	82,083	52,500
October	January	79,754	-	77,135	-	82,875	-	78,480	-	82,083	52,500
November	February	91,308	-	75,188	-	82,875	-	80,142	-	82,083	52,500
December	March	86,098	-	98,512	-	82,875	-	92,305	-	82,083	52,500
January	April	72,715	-	84,564	-	82,875	-	78,639	52,500	82,083	52,500
Audit Adjustments		8,606	-	(5,694)	-	-	157,500	-	-	82,083	52,500
Annual Total		976,165	-	980,109	-	994,500	-	960,031	210,000	985,000	630,000
Annual Budget		900,000	-	989,000	-	994,500	-	994,500	-	985,000	630,000
Over/(Under) Budget		76,165	-	(8,891)	-	(34,469)	210,000	(34,469)	210,000		
% Over/(Under) Budget		8.46%	-	-0.90%	-	-3.47%		-3.47%			
Change over previous year				0.40%		-2.05%		-2.05%		2.60%	200.00%

Village of Westchester  
Revenue Forecasting  
01-00-4406-000  
Local Use Tax

Month Recorded	2010-11		2011-12		2012-13		2012-13		2013-14	
	Actual		Actual	Budget	Budget	Projected	Budget		Budget	
May	11,150		19,619	22,012		17,597		21,833		
June	22,251		21,582	22,012		21,755		21,833		
July	16,934		20,163	22,012		20,064		21,833		
August	16,052		19,645	22,012		20,979		21,833		
September	20,710		21,706	22,012		23,456		21,833		
October	17,216		17,373	22,012		19,384		21,833		
November	16,682		20,691	22,012		21,642		21,833		
December	19,382		15,693	22,012		22,173		21,833		
January	24,384		19,734	22,012		21,549		21,833		
February	18,955		19,870	22,012		22,700		21,833		
March	29,840		30,367	22,012		21,130		21,833		
April	18,250		19,405	22,012		21,130		21,833		
Audit Adjustments	59,701		(348)			-				
Annual Total	291,504		245,501	264,144		253,559		262,000		
Annual Budget	184,800		232,000			264,144		262,000		
Over/(Under) Budget	106,704		13,501			(10,585)				
% Over/(Under) Budget	57.74%		5.82%			-4.01%				
Change over previous year			-15.78%			3.28%				3.33%
Population	16,824		16,824	16,718		16,718		16,718		
Budget per Capita	\$ 10.98		\$ 13.79			\$ 15.80		\$ 15.67		
Actual per Capita	\$ 17.33		\$ 14.59			\$ 15.17		\$ 15.67		
IML Estimate per Capita			\$ 15.50			\$ 16.20				