

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 1st, 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

Table of Contents

Letter of Transmittal	5
Community Profile	10
Village Wide Schedules	11
Village Organizational Chart.....	12
Summary of Personnel by Department	13
Summary of Personnel by Expense	14
Summary of All Funds	15
General Fund.....	16
Fund Summary	17
Summary of Changes in Fund Balance	18
Revenues	19
Expenditures	26
Summary of Expenses by Department.....	27
Summary of Expenses by Type	28
Unfunded Budget Requests (Wish List Items)	29
Administration/Finance Department.....	30
Planning/Zoning Commissions	33
Community Development Department	35
Fire & Police Commission.....	39
Dispatching.....	41
Police Department	43
Emergency Management.....	46
Fire Department.....	48
Public Works Department.....	54
Infrastructure Improvements	57
Utilities Fund	59
Fund Summary	60
Revenues	62
Expenditures	64
Motor Fuel Tax Fund	68
Fund Summary	70
Revenues	71
Expenditures	72
Emergency 911 Fund	74
Fund Summary	75
Revenues	77
Expenditures	78

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

Hotel/Motel Tax Fund	80
Fund Summary	81
Revenues	85
Expenditures	86
Debt Service Fund	88
Fund Summary	89
Expenditures	91
Capital Projects Fund	92
Fund Summary	93
Revenues	95
Expenditures	96

DRAFT



Village of Westchester

10300 ROOSEVELT ROAD, WESTCHESTER, IL 60154

(708)345-0020 FAX (708)345-2873

WWW.WESTCHESTER-IL.ORG

Village President
SAM D. PULIA

Village Clerk
CATHY BOOTH

Trustees
PAUL GATTUSO
WALTER J. NOVAK
FRANK PERRY
BRIAN A. SLOAN
NICK STEKER
TOM YURKOVICH

Village Manager
JANET M. MATTHYS

Village Attorney
MICHAEL K. DURKIN

April 12, 2013

The Honorable Sam D. Pulia, Village President
Village Board of Trustees
Citizens of Westchester

On behalf of the Village Management Team, it is my pleasure to present to you the Village of Westchester's Annual Operating Budget for the fiscal year commencing May 1, 2013 and ending April 30, 2014. The FY 2014 Budget was developed by the Village's Management Team consisting of the Village's five department heads, the IT Manager and myself.

The Village's proposed FY 2014 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2013. This budget provides the legal framework for the Village of Westchester to perform its duties and fulfill its financial obligations. This budget provides the spending authorization for seven budgeted funds:

- General Fund
- Special Revenue - Motor Fuel Tax Fund
- Special Revenue - E-911 Fund
- Special Revenue - Hotel/Motel Tax Fund
- Capital Projects - Series 2013 Project Fund
- Debt Service - GO Bonds Series 2013 Bond Fund
- Enterprise - Utility Fund

The budget has been prepared to address the operation, maintenance and capital expenditure needs of the Village of Westchester. As with other municipalities in the Chicago metropolitan area, the Village has been impacted at the local level by regional, state, and national economic conditions. As with the overall economy, Westchester has been impacted by the decline in the housing market, unemployment, credit/loan issues, the position of the stock market, increasing pension costs and the fiscal crisis in the State of Illinois government.

Fortunately, the lack of large commercial or retail establishments in Westchester has resulted in a less dramatic downturn due to the community's reliance on other sources of revenue apart from sales taxes. The overall economic conditions appear to be stabilizing and have caused revenue projections for state and local revenue to be flat as compared to the prior year. The most recent year-over-year sales tax analysis shows a slight increase for the last six months. The state income tax is expected to increase by approximately 10.5% over the prior year.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties has decreased substantially based on the triennial reassessment of property values as of December 31, 2011; the Village's equalized assessed value decreased from \$670,014,859 to \$550,475,869 based on the reassessment. The property tax cap level for the 2012 tax year levy to be collected for the fiscal year beginning May 1, 2013, was 3.0%. Building activity has been in a steady decline since fiscal year 2008.

Personnel and benefit costs are by far the largest cost to the Village, and represent 63% of the total expenditures for the General Fund (only) and 51% for the entire budget. The vast majority of the Village’s personnel are covered under six collective bargaining units. Only 19 of the 100 full-time employees are not members of a collective bargaining agreement. There are no part-time employees included in bargaining units. The collective bargaining units include the following, with the number of personnel in each bargaining unit shown in parentheses. The FY 2014 expenditure does not provide for any adjustments to labor agreements in negotiation.

	<u>Contract Expiration Date</u>
Sergeants (7)	April 30, 2012(negotiations pending)
Police Patrol (21)	April 30, 2014
Paramedics and Firefighters (23)	April 30, 2015
Dispatch/Records (9)	April 30, 2013(negotiations pending)
Clerical (5)	April 30, 2015
Public Works Maintenance (16)	April 30, 2013(negotiations pending)

All full-time personnel working for the Village are offered health insurance, life insurance, and by law are enrolled in a defined benefit pension plan. Civilian employees belong to the Illinois Municipal Retirement Fund, sworn police officers belong to the Westchester Police Pension Fund, and sworn firefighters belong to the Westchester Fire Pension Fund.

Fund Balances

The Village’s budget funds require the use of accumulated reserves (fund balance) to balance their FY 2014 budgets as follows:

General Fund	\$261,165
Special Revenue – Motor Fuel Tax fund	\$118,949
Special Revenue - E-911 Fund	\$189,070
Special Revenue - Hotel/Motel Tax Fund	\$ 1,584

As with the FY 2013 Budget, fund summary sheets have been included that show future year fund balance projections based on economic modeling.

General Fund

Total general fund revenue for the 2013/14 Fiscal Year is budgeted at \$ 13,909,474. This represents an increase of \$609,283 or 4.6% from the 2012/13 Fiscal Year budgeted revenue of \$13,300,191. In the November 6, 2012 primary election, the Village residents passed a referendum authorizing a one percent non-home rule sales tax. These taxes will be assessed beginning January 1, 2013 and are restricted for infrastructure improvements. The FY 2014 Budget also includes estimated revenue from grant funding that has been awarded from federal agencies to acquire a fire apparatus.

Staff has taken the initiative to reduce costs during the current fiscal year through deferral of capital additions, utilization of financing options for necessary capital purchases, reduction in personnel overtime costs and other cost containment measures.

The FY 2014 budget includes street improvement expenditures of approximately \$5,090,000 to reconstruct local streets. The improvements will be funded primarily with the proceeds of the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 to be serviced from non-home rule sales tax distributions. These street improvements are budgeted for:

- Hull Avenue – Cermak Rd. to Kent St.
- Bond Street – Westchester Blvd. to Portsmouth Ave.
- Nelson Square

Wellington Avenue
Lancaster Street – Wolf Road to Wellington Avenue
Fleet Street (South Side)
Preston Street – Kensington to Sunnyside (South Side)
Hull Avenue – Gladstone Street to the Strand
Highridge Avenue – Canterbury Street to Boeger Avenue
Heidorn Avenue – Canterbury Street to Charles Street
Charles Street – Wolf Road to Boeger Avenue
Newcastle Avenue – Roosevelt Road to North End
The Strand
Portsmouth Avenue – Drury Lane to Dickens Street
Suffolk Avenue – Roosevelt Road to Gladstone Street
Downing Avenue – Cermak Road to Windsor Street
Buckingham Avenue – Cermak Road to Windsor Street

Additional streets may be added depending upon project costs. The entire roadway will be removed and replaced with asphalt binder and surface. The projects will include repair or replacement of defective drainage structures and storm sewers, replacement of deteriorated sections of sewer lines, complete replacement of curb and gutters, replacement of any asphalt driveway aprons with concrete and depressed curbs. Parkway restoration will consist of topsoil and sod.

The public works budget also includes increase expenditures anticipated for tree removal and replacement as the Village tackles the destruction of ash trees by the Emerald Ash Borer.

Special Revenue - Motor Fuel Tax Fund

In May 2010, the Village issued \$3,500,000 Taxable General Obligation Bonds, Series 2010A to fund street reconstruction and repair. These bond proceeds were used to reconstruct nine local streets in Fiscal 2011 and eight local streets in Fiscal 2012. The Series 2010A Bonds were Build America Bonds and, pursuant to the American Recovery and Reinvestment Act, the Village is eligible to receive a rebate from the U. S. Treasury Department of 35% of the interest paid each year. The Sequester Law enacted by Congress on March 1, 2013, reduced this rebate by 7.6%. The Series 2010A debt service will cost approximately \$300,000 annually for twenty years. The debt service will be made from the Motor Fuel Tax Allotments received from the State of Illinois. 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 in FY 2014.

Special Revenue - Hotel/Motel Tax Fund

The only source of revenue for this fund is the hotel tax imposed on services provided by the Hampton Inn. Initial revenue estimates show a stabilization of hotel tax receipts. Expenses included in this fund promote tourism in the Village and include costs for Village special events.

Special Revenue - 911 Fund

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. 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.

Capital Projects – Series 2013 Project Fund

The Capital Projects Fund was created in Fiscal 2013 to account for the capital expenditures spent from the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 restricted for infrastructure improvement projects within the Village.

In the November 6, 2012 primary election, the Village residents passed a referendum authorizing a one percent non-home rule sales tax. These taxes will be assessed beginning 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 and debt service on the Series 2013 Bonds. Expenditures in this fund are limited to infrastructure improvements. The fund includes a budgeted transfer out to the GO Bonds series 2013 Bond Fund to fund the debt service on the Series 2013 Bonds. Since the first interest payment on the Series 2013 Bonds is not due until June, 2014, there will not be a transfer out necessary in Fiscal 2013-14.

Debt Service – GO Bonds Series 2013 Bond Fund

The Debt Service – GO Bonds Series 2013 Bond Fund was created in Fiscal 2013 to account for the debt service expenditures on the \$5,800,000 Series 2013 General Obligation (Alternate Revenue Source) Bonds issued on March 12, 2013 restricted for infrastructure improvement projects within the Village.

The fund will be financed by a transfer in from the Capital Projects Fund, where proceeds of the Non-Home Rule Sales Tax are recorded. The only expenditure in this fund will be the principal and interest payments on the Series 2013 Bonds. The first payment is not due until Fiscal 2014-15.

Utilities Fund

The Village purchases its water from the Broadview-Westchester Joint Water Agency (BWJWA), who in turn purchases their water from the City of Chicago. As a direct result of Mayor Rahm Emmanuel and the Chicago City Council unanimously passing Mayor Emmanuel's budget, an increase of 25% was added to the cost of Lake Michigan drinking water beginning January 1, 2012. An additional water purchase cost increase of 15% was imposed by the City of Chicago as of January 1, 2013. The cost of the water from the City of Chicago is passed onto the Broadview-Westchester Joint Water Agency (BWJWA). After considerable discussion, the BWJWA agreed it should only pass on the direct cost of the annual water increases to its' participating municipalities. Effective January 1, 2012, the cost of 1,000 gallons increased from \$6.36 per thousand gallons to \$6.86 per thousand gallons of water. Effective January 1, 2013, the cost of 1,000 gallons increased from \$6.86 to \$7.10 to offset the increased water purchase cost.

The FY 2013 budgeted expenditures included approximately \$1.2 million for installation of a resin liner in certain segments of the sanitary sewer in Basin 384 north of Canterbury Street. The FY 2014 budgeted expenditures include approximately \$1.1 million for installation of a resin liner in certain segments of the sanitary sewer in Basin 384 south of Canterbury Street and in the Highridge/Heidorn area.

On January 24, 2012, the Board approved a contract extension for refuse services with Waste Management until 2017. The contract extension provides for an increase in rates of 5% in the contract year ended June 30, 2013, 2.5% in 2014, 3.0% in 2015, 3.5% in 2016 and 4% in 2017.

In May 2010, The Village issued \$1,610,000 Taxable General Obligation Bonds, Series 2010B to fund infrastructure improvements to the Village's water and sanitary sewer system, specifically the repainting of the interior of the Village's water tower and water main replacements of Fleet and Preston Streets. The debt service on the Series 2010B Bonds will be made from utility revenue. The Series 2010B Bonds were Build America Bonds and, pursuant to the American Recovery and Reinvestment Act, the Village is eligible to receive a rebate from the U. S. Treasury Department of 35% of the interest paid each year. The Sequester Law enacted by Congress on March 1, 2013, reduced this rebate by 7.6%. The annual debt service on the Series 2010B bonds is approximately \$190,000 through FY 2021.

On September 30, 2011, the Village was awarded a wastewater treatment works loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program. The FY 2013 budget included a rate increase of \$0.17 to pay for the 20-year \$1.387 million IEPA loan to finance sewer improvements in the Highridge area of town which includes point repairs to the existing sanitary sewers where necessary, installation of a resin liner in the main sewer lines, and rehabilitating manholes. The project is expected to be completed in May 2013. Debt service on the loan will be determined upon completion of the project.

SUMMARY

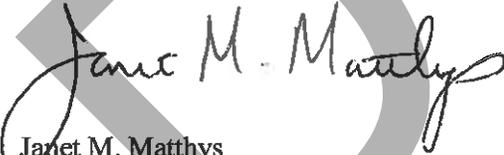
The FY 2014 Budget provides funds necessary to finance the continuation of excellent service provided by Village departments to the community, as well as fund several major capital improvements.

While the principal causes of financial challenges faced by local governments over the last several years have come from the revenue side of the budget, expenditure containment and control need to be continually addressed to ensure that we continue to operate within our means. Staff will continue to work to hold down and reduce operating costs where possible.

Cooperation with groups such as the Metropolitan Mayors Caucus, Illinois Municipal League and the West Central Municipal Conference continues to be critical in maintaining a municipal view in Springfield and Washington D.C. on unfunded mandates issues, i.e. homeland security which was previously provided by the federal government, protection of municipal revenues and the future role of local governments in providing services and programs that have traditionally been provided by the federal/state government.

The budget document represents a significant effort on the part of the entire senior staff of the Village of Westchester. We would like to commend senior staff on their diligence and efforts in developing this document. My special thanks are extended to Anne Burkholder, Finance Director, who was instrumental in creating a professional and comprehensive budget document.

Respectfully submitted,



Janet M. Matthys
Village Manager

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.

DRAFT

VILLAGE WIDE SCHEDULES

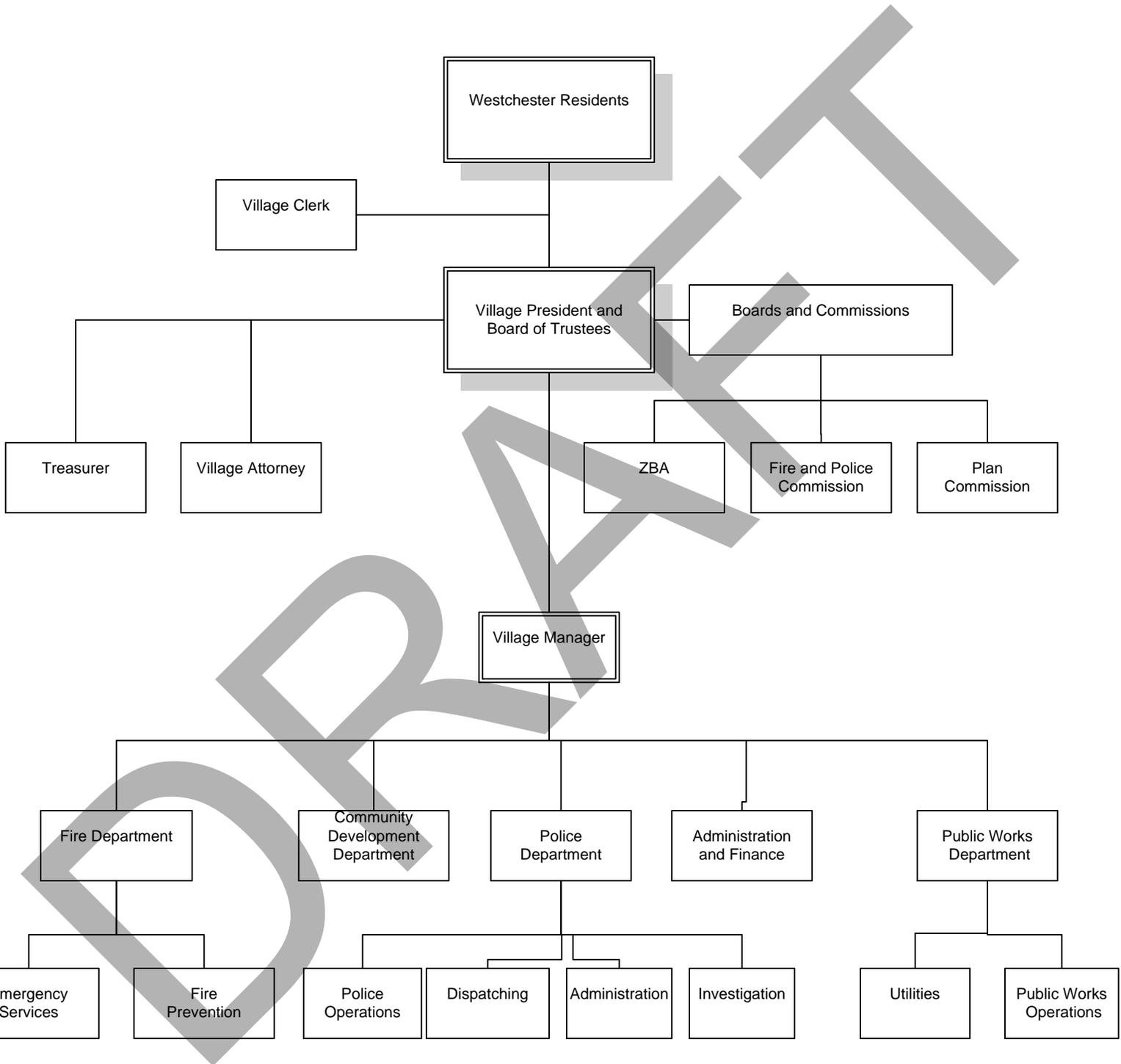
DRAFT



Village of Westchester

10300 ROOSEVELT ROAD, WESTCHESTER, IL 60154

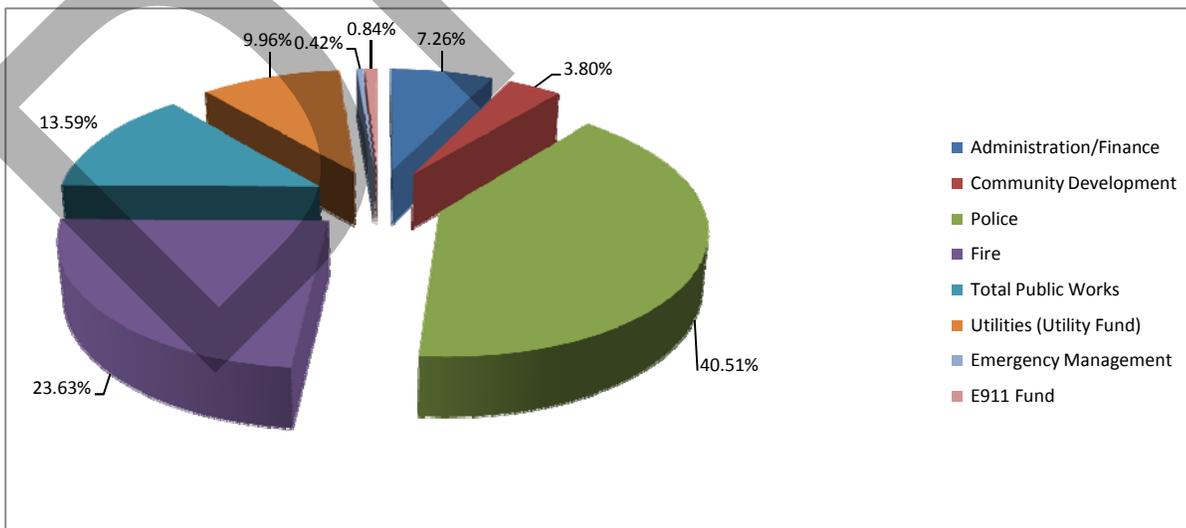
(708)345-0020 FAX (708)345-2873



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

Department	Full Time	2012-13 Part Time	Total	Full Time	2013-14 Part Time	Total
Administration/Finance						
Administration	1.75	2.00	3.75	1.75	2.00	3.75
Finance	4.85	1.00	5.85	4.85	-	4.85
Total Admin/Finance	6.60	3.00	9.60	6.60	2.00	8.60
Community Development	3.00	1.00	4.00	3.00	1.50	4.50
Police						
Administration	3.00	-	3.00	3.00	-	3.00
Operations	31.00	1.00	32.00	30.00	1.00	31.00
Records	2.00	-	2.00	2.00	-	2.00
Dispatch	7.00	-	7.00	10.00	2.00	12.00
Total Police	43.00	1.00	44.00	45.00	3.00	48.00
Emergency Management	-	-	-	-	0.50	0.50
Fire						
Administration	4.00	1.00	5.00	4.00	1.00	5.00
Operations	24.00	-	24.00	23.00	-	23.00
Total Fire	28.00	1.00	29.00	27.00	1.00	28.00
Public Works						
Administration	1.00	-	1.00	1.50	-	1.50
Operations	9.10	6.50	15.60	8.10	6.50	14.60
Total Public Works	10.10	6.50	16.60	9.60	6.50	16.10
Utilities (Utility Fund)						
Administration	2.90	0.50	3.40	2.90	-	2.90
Operations	9.40	-	9.40	8.90	-	8.90
Total Utilities	12.30	0.50	12.80	11.80	-	11.80
E911 Fund	1.00	1.00	1.00	1.00	-	1.00
Total Employees, Village Wide	104.00	14.00	117.00	104.00	14.50	118.00

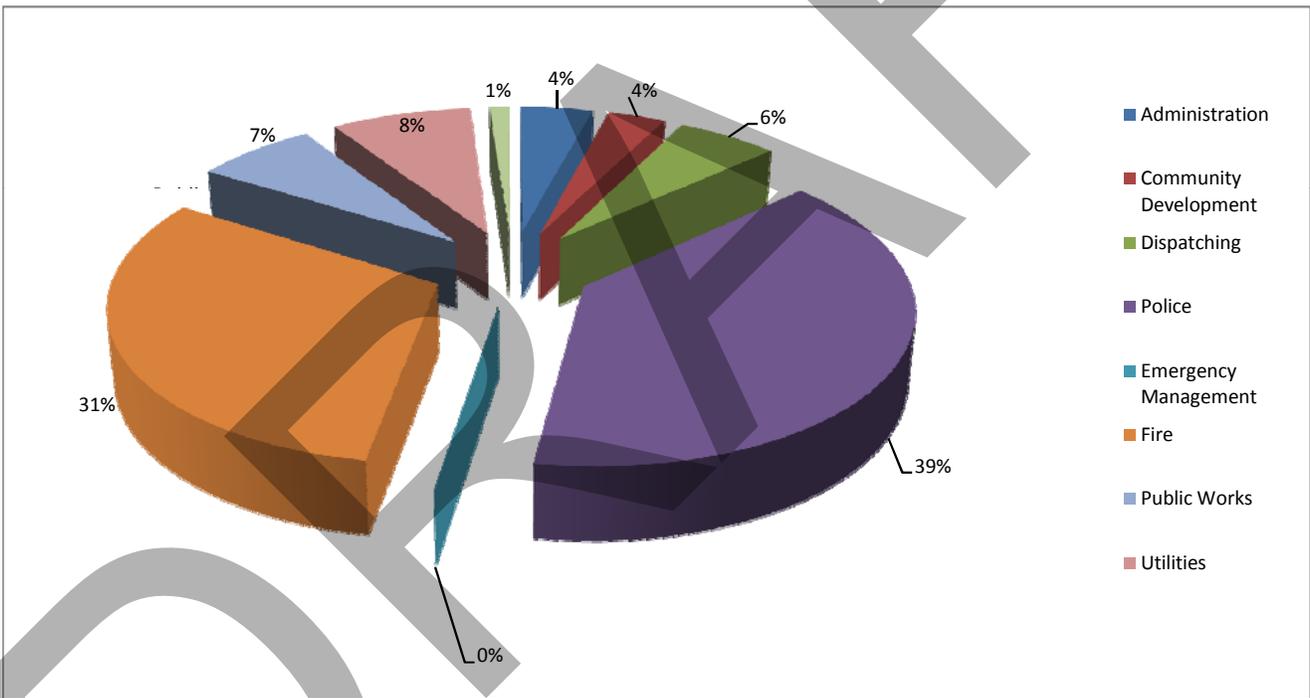
Distribution of Personnel by Department



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	489,418	483,328
15	Community Development	371,827	376,908	341,670	305,442	366,939
19	Dispatching	656,979	675,873	662,733	644,294	975,011
20	Police	4,431,150	4,675,983	4,678,386	4,594,350	4,756,652
21	Emergency Management	-	-	-	-	2,584
22	Fire	3,528,413	3,683,942	3,656,672	3,682,879	3,532,791
30	Public Works	781,016	873,978	876,394	823,008	900,679
02-95	Utilities	914,990	800,124	1,116,221	1,026,605	1,055,712
08-95	E 911	127,559	155,396	191,348	214,544	175,086
Total Personnel Expenditures		\$ 11,287,536	\$ 11,805,668	\$ 12,068,659	\$ 11,780,540	\$ 12,248,782

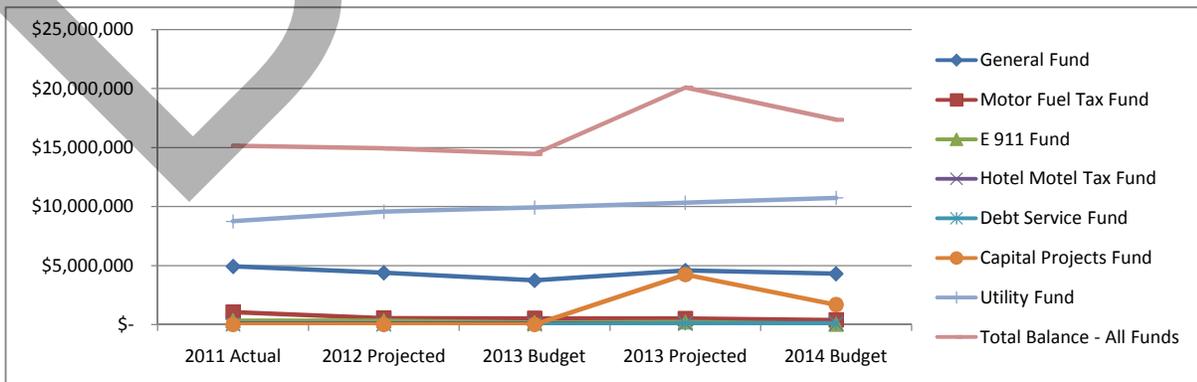
Distribution of Personnel by Expense



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
Revenues & Other Financing Sources - All Funds					
General Fund	\$ 13,170,717	\$ 13,202,942	\$ 13,300,191	\$ 14,269,274	\$ 13,909,474
Special Revenue Funds					
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	142,250
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
Total Revenues - All Funds	\$ 22,884,620	\$ 20,081,972	\$ 20,437,759	\$ 27,612,038	\$ 22,746,037
Expenditures & Other Financing Uses- All Funds					
General Fund	\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,083,904	\$ 14,170,639
Special Revenue Funds					
Motor Fuel Tax	2,939,153	1,388,427	484,638	571,144	560,545
E911	297,243	277,815	393,635	394,780	504,570
Hotel Motel Tax	125,228	146,476	172,900	175,210	143,834
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	1,811,363	3,907,500
Utility Fund	5,592,265	4,580,823	5,630,897	5,311,492	5,874,645
Total Expenditures - All Funds	\$ 23,014,959	\$ 20,274,248	\$ 20,625,098	\$ 22,347,893	\$ 25,161,733
Surplus (Deficit) Summary - All Funds					
General Fund	\$ (890,353)	\$ (677,765)	\$ (642,838)	\$ 185,370	\$ (261,165)
Special Revenue Funds					
Motor Fuel Tax	1,151,401	(502,057)	(20,065)	(90,696)	(118,949)
E911	(19,667)	8,973	(162,635)	(112,580)	(189,070)
Hotel Motel Tax	(5,045)	4,686	(5,400)	(9,446)	(1,584)
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	-	-	-	4,236,247	(2,552,500)
Utility Fund	(366,675)	973,887	643,599	1,055,251	707,572
Total Surplus/(Deficit) - All Funds	\$ (130,339)	\$ (192,276)	\$ (187,339)	\$ 5,264,146	\$ (2,415,696)
Fund Balance Summary - All Funds					
General Fund	\$ 4,927,609	\$ 4,384,088	\$ 3,741,250	\$ 4,569,458	\$ 4,308,293
Special Revenue Funds					
Motor Fuel Tax	1,046,943	544,886	524,821	510,799	391,850
E911	329,939	338,911	176,276	226,331	37,261
Hotel Motel Tax	90,426	95,112	89,712	85,667	84,083
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	10,327,470	10,734,142
Total Fund Balance - All Funds	\$ 15,151,299	\$ 14,930,217	\$ 14,447,878	\$ 20,075,500	\$ 17,358,904

Summary of Changes in Fund Balance



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

GENERAL FUND

DRAFT

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 %
Revenues								
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%
Total General Fund Revenues	\$ 13,170,717	\$ 13,202,942	\$ 13,300,191	\$ 13,169,274	(130,917)	\$ 13,909,474	\$ 609,283	4.58%
Expenditures								
Administration	1,796,951	1,838,412	1,640,380	1,415,570	224,811	1,531,464	(108,917)	-6.64%
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	415,759	11,611	466,947	39,577	9.26%
Fire & Police Commission	26,566	31,835	14,750	15,425	(675)	21,250	6,500	44.07%
Dispatching	657,470	683,060	662,733	644,294	18,439	975,011	312,278	47.12%
Police	4,797,231	5,019,594	5,027,389	4,855,412	171,977	4,990,483	(36,906)	-0.73%
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	4,376,188	20,775	0.48%
Public Works	1,771,618	1,905,270	1,805,942	1,693,882	112,060	1,801,112	(4,830)	-0.27%
Infrastructure Improvements	-	-	-	1,100,000	(1,100,000)	-	-	0.00%
Total General Fund Expenditures	\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,083,904	(140,875)	\$ 14,170,639	\$ 227,611	1.63%
Excess (deficiency) of Revenues over Expenditures	\$ (890,353)	\$ (677,765)	\$ (642,838)	\$ (914,630)	\$ (271,792)	\$ (261,165)		
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)	\$ 185,370	\$ 828,208	\$ (261,165)		
Beginning Fund Balance	\$ 5,817,962	\$ 4,927,609	\$ 4,384,088	\$ 4,384,088		\$ 4,569,458		
Projected Ending Fund Balance	\$ 4,927,609	\$ 4,384,088	\$ 3,741,250	\$ 4,569,458		\$ 4,308,293		
Fund Balance, Assigned for Reserve Policy				\$ 3,829,442		\$ 4,014,220		
Unassigned Fund Balance				\$ 740,015		\$ 294,073		

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
Revenues							
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
Total General Fund Operating Revenues	\$ 13,170,717	\$ 13,202,942	\$ 13,300,191	\$ 13,169,274	\$ 13,909,474	\$ 13,892,084	\$ 14,274,462
Expenditures							
Administration	1,796,951	1,838,412	1,640,380	1,415,570	1,531,464	1,562,093	1,593,335
Planning & Zoning Commissions	278	610	6,250	2,800	3,300	3,366	3,433
Building	466,857	477,234	427,370	415,759	466,947	476,286	485,812
Fire & Police Commission	26,566	31,835	14,750	15,425	21,250	21,675	22,109
Dispatching	657,470	683,060	662,733	644,294	975,011	994,511	1,014,401
Police	4,797,231	5,019,594	5,027,389	4,855,412	4,990,483	4,985,187	5,084,891
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	4,376,188	3,920,118	3,998,521
Public Works	1,771,618	1,905,270	1,805,942	1,693,882	1,801,112	1,743,034	1,777,895
Infrastructure Improvements	-	-	-	1,100,000	-	-	-
Total General Fund Operating Expenditures	\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,083,904	\$ 14,170,639	\$ 13,711,252	\$ 13,985,477
Less							
Capital & Debt Service Expenditures	\$ 949,909	\$ 503,933	\$ 718,096	\$ 1,319,096	\$ 789,905	\$ 340,703	\$ 347,517
Expenditures Applicable to Fund Balance Policy	\$ 13,111,161	\$ 13,376,774	\$ 13,224,932	\$ 12,764,808	\$ 13,380,734	\$ 13,370,549	\$ 13,637,960
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ (890,353)	\$ (677,765)	\$ (642,838)	\$ (914,630)	\$ (261,165)	\$ 180,832	\$ 288,985
Other Financing Sources							
Installment Contracts	-	117,530	-	-	-	-	-
Transfer in from Series 2013 Project Fund	-	-	-	1,100,000	-	-	-
Sale of Capital Assets	-	16,714	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ 134,244	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -
Other Financing Uses							
Bond Issuance Costs	-	-	-	-	-	-	-
Infrastructure Improvements	-	-	-	-	-	-	-
Total Other Financing Uses	\$ -						
Excess of revenues and other financing sources over (under) expenditures	\$ (890,353)	\$ (543,521)	\$ (642,838)	\$ 185,370	\$ (261,165)	\$ 180,832	\$ 288,985
Beginning Fund Balance	\$ 5,817,962	\$ 4,927,609	\$ 4,384,088	\$ 4,384,088	\$ 4,569,458	\$ 4,308,293	\$ 4,489,125
Projected Ending Fund Balance	\$ 4,927,609	\$ 4,384,088	\$ 3,741,250	\$ 4,569,458	\$ 4,308,293	\$ 4,489,125	\$ 4,778,111
Fund Balance, Assigned for Reserve Policy		\$ 4,013,032	\$ 3,967,480	\$ 3,829,442	\$ 4,014,220	\$ 4,011,165	\$ 4,091,388
Fund Balance, Unassigned		\$ 371,056	\$ (226,230)	\$ 740,015	\$ 294,073	\$ 477,961	\$ 686,723

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 1st. Stickers purchased on or after May 1st 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.

Village of Westchester
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.

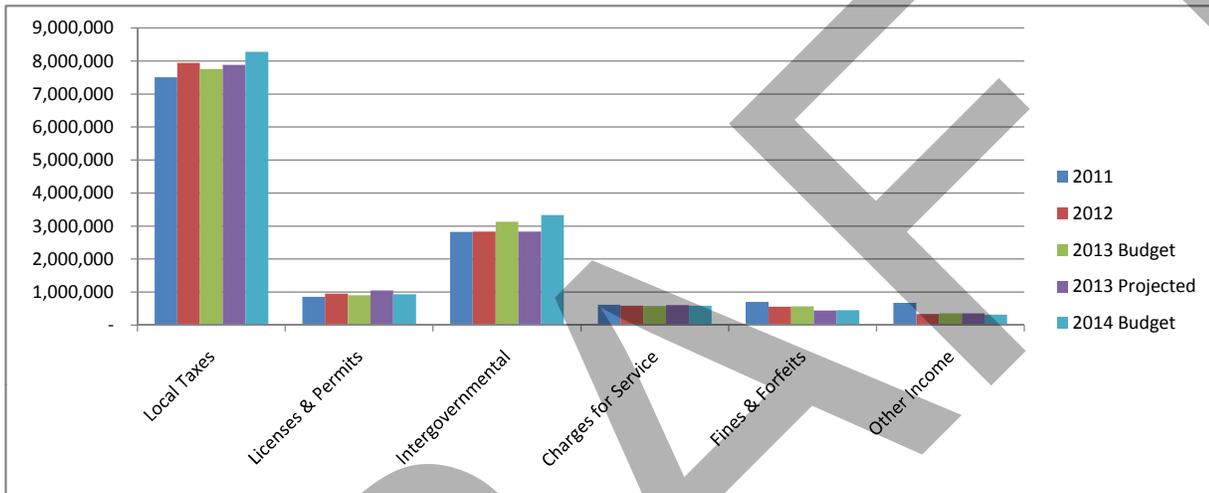
Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2013
General Fund Revenues

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 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
	Total Local Taxes	\$ 7,502,524	\$ 7,936,590	\$ 7,760,244	\$ 7,877,681	\$ 8,275,600
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
	Total Licenses & Permits	\$ 854,152	\$ 950,903	\$ 902,750	\$ 1,050,111	\$ 935,500
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
	Total Intergovernmental	\$ 2,819,377	\$ 2,829,941	\$ 3,132,897	\$ 2,836,727	\$ 3,332,624
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	-	-	-
	Total Charges for Service	\$ 617,272	\$ 589,365	\$ 581,000	\$ 606,000	\$ 591,000
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
	Total Fines & Forfeits	\$ 701,869	\$ 562,604	\$ 563,800	\$ 444,250	\$ 454,500
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
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

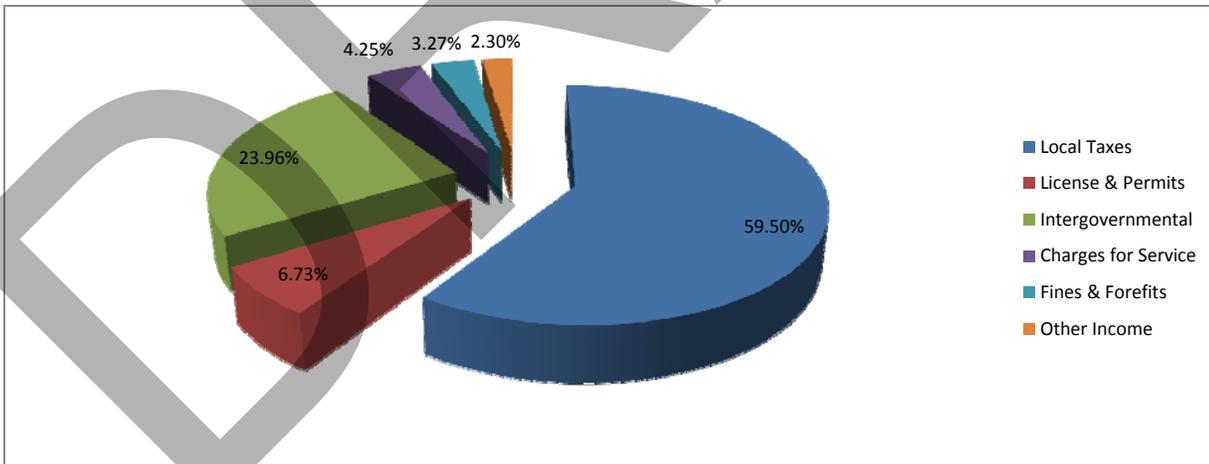
Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2013
 General Fund Revenues

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-00-5188-000	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		\$ 13,170,717	\$ 13,202,942	\$ 13,300,191	\$ 13,169,274	\$ 13,909,474

Comparison of General Fund Revenues by Year



Composition of General Fund Revenue by Type



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 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
 General Fund - Summary of Expenses by Department

Department	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
11	Administration	1,796,951	1,838,412	1,640,380	1,415,570	1,531,464
14	Commissions	278	610	6,250	2,800	3,300
Total General Government		\$ 1,797,228	\$ 1,839,022	\$ 1,646,630	\$ 1,418,370	\$ 1,534,764
15	Community Development	466,857	477,234	427,370	415,759	466,947
Total Community Development		\$ 466,857	\$ 477,234	\$ 427,370	\$ 415,759	\$ 466,947
18	Fire & Police Commission	26,566	31,835	14,750	15,425	21,250
19	Dispatching	657,470	683,060	662,733	644,294	975,011
20	Police	4,797,231	5,019,594	5,027,389	4,855,412	4,990,483
21	Emergency Management	358,818	6,428	2,800	800	4,884
22	Fire	4,185,282	3,918,264	4,355,414	3,939,963	4,376,188
Total Public Safety		\$ 10,025,367	\$ 9,659,181	\$ 10,063,086	\$ 9,455,893	\$ 10,367,816
30	Public Works	1,771,618	1,905,270	1,805,942	1,693,882	1,801,112
35	Infrastructure Improvements	-	-	-	1,100,000	-
Total Public Works		\$ 1,771,618	\$ 1,905,270	\$ 1,805,942	\$ 2,793,882	\$ 1,801,112
Total General Fund Expenditures		\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,083,904	\$ 14,170,639

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

Department	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
11	Administration	475,600	563,464	545,235	489,418	483,328
15	Community Development	371,827	376,908	341,670	305,442	366,939
18	Fire & Police Commission	-	-	-	-	-
19	Dispatching	656,979	675,873	662,733	644,294	975,011
20	Police	4,431,150	4,675,983	4,678,386	4,594,350	4,756,652
21	Emergency Management	-	-	-	-	2,584
22	Fire	3,528,413	3,683,942	3,656,672	3,682,879	3,532,791
30	Public Works	781,016	873,978	876,394	823,008	900,679
Total Personnel		\$ 10,244,986	\$ 10,850,148	\$ 10,761,090	\$ 10,539,391	\$ 11,017,984
11	Administration	1,037,771	967,763	914,055	781,312	879,003
14	Planning/Zoning Commissions	200	610	6,250	2,800	3,300
15	Community Development	87,501	92,549	60,700	90,567	92,258
18	Fire & Police Commission	25,680	31,835	14,000	15,125	20,750
19	Dispatching	491	7,187	-	-	-
20	Police	101,353	91,597	75,048	77,748	79,081
21	Emergency Management	357,515	3,002	1,300	650	800
22	Fire	85,422	113,598	145,279	119,433	149,025
30	Public Works	487,326	574,724	658,000	649,108	562,191
Total Contractual Services		\$ 2,183,257	\$ 1,882,865	\$ 1,874,632	\$ 1,736,743	\$ 1,786,408
11	Administration	90,241	127,843	126,000	92,000	92,000
14	Planning/Zoning Commissions	78	-	-	-	-
15	Community Development	5,549	7,777	13,000	7,750	7,750
18	Fire & Police Commission	886	-	750	300	500
20	Police	164,446	126,683	176,674	131,174	136,250
21	Emergency Management	1,303	3,426	1,500	150	1,500
22	Fire	49,008	52,581	79,036	81,050	146,392
30	Public Works	371,406	325,451	192,250	176,250	191,950
Total Commodities		\$ 682,917	\$ 643,761	\$ 589,210	\$ 488,674	\$ 576,342
11	Administration	13,731	2,636	4,000	1,750	-
15	Community Development	1,980	-	12,000	12,000	-
20	Police	78,763	95,166	72,069	25,598	18,500
22	Fire	489,406	5,069	431,227	12,800	479,394
30	Public Works	51,507	84,526	43,000	19,000	68,000
35	Infrastructure Improvements	-	-	-	1,100,000	-
Total Capital Outlay		\$ 635,387	\$ 187,397	\$ 562,296	\$ 1,171,148	\$ 565,894
11	Administration	179,607	176,705	51,090	51,090	77,133
20	Police	21,520	30,165	25,212	26,542	-
22	Fire	33,032	63,075	43,200	43,800	68,587
30	Public Works	80,364	46,591	36,298	26,516	78,292
Total Debt Service		\$ 314,522	\$ 316,536	\$ 155,800	\$ 147,948	\$ 224,011
Total General Fund Expenditures		\$ 14,061,070	\$ 13,880,707	\$ 13,943,028	\$ 14,083,904	\$ 14,170,639

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

Department	Category	Item	Cost
Admin/Finance	Personnel	Filling of vacant PT Clerk, transition to FT	58,945
		Department Total	58,945
Police	Personnel	Filling of 2 Patrol Vacancies	134,828
	Capital Outlay	Motor Vehicles - Squad Expense	13,212
	Debt Service (Principal)	2 Ford Utility Police Interceptors	15,464
	Debt Service (Interest)	2 Ford Utility Police Interceptors	1,320
		Department Total	164,824
Fire	Personnel	Filling of 1 Firefighter Vacancy	75,939
	Contractual Services	Training & Conferences (ad'l requests)	13,356
	Commodities	Sno-Pro 3000 Snow Plow for Utility Truck	6,175
	Commodities	Community Room Chairs	3,750
	Capital Outlay	Station 1 Flooring	25,374
	Capital Outlay	Station 2 Flooring	16,755
		Department Total	141,349
Public Works	Debt Service (Principal)	Chipper - Financed	12,938
	Debt Service (Interest)	Chipper - Financed	1,104
		Department Total	14,042
Total Impact of Wish List Items on General Fund			<u>\$ 379,160</u>

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
- Community Events

The Finance area oversees:

- Accounts Payable – timely payment of approved invoices for Village goods and services in compliance with the Village’s purchasing policy
- Accounts Receivable – collection of fees as assessed by Village ordinance
- Cash management – reconciliation of the Village’s cash accounts and secure investment of the Village’s idle funds
- Work with the Village’s external auditors to perform the Village’s annual audit and prepare the Comprehensive Annual Financial Report (CAFR)
- Payroll – processed biweekly for 115 Village employees represented by six bargaining agreements
- Budget Performance – monitor actual revenues and expenses in comparison to budgeted figures and recommend appropriate budget amendments
- Annual issuance of business licenses and vehicle licenses
- Tax Levy Preparation
- Maintaining the Village’s debt schedules

Notable changes in this year’s Administration and Finance budget include the purchase of an updated general ledger software program.

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	273,289
01-11-6103-100	Wages - Part Time	73,828	67,048	48,440	41,143	28,160
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	8,463	-
01-11-6124-000	Social Security	21,421	23,701	19,719	20,075	20,221
01-11-6126-000	Medicare Expense	5,022	5,578	4,612	4,695	4,729
01-11-6128-000	IMRF-Village Expense	29,528	37,130	32,373	32,400	36,689
01-11-6150-000	Employee Insurance	69,612	89,054	104,295	100,000	95,541
	Total Personnel	\$ 475,600	\$ 563,464	\$ 545,235	489,418	483,328
01-11-6203-000	Contract/Legal Notices	3,520	1,736	6,000	1,500	3,000
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	14,393	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	371,674	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	16,500	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	36,350
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
	Total Contractual Services	\$ 1,037,771	\$ 967,763	\$ 914,055	\$ 781,312	\$ 879,003
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 - Committees	-	-	2,000	2,000	2,000
	Total Commodities	\$ 90,241	\$ 127,843	\$ 126,000	\$ 92,000	\$ 92,000
01-11-6515-000	Operating Equipment	-	2,636	4,000	1,750	-
	Total Capital Outlay	\$ 13,731	\$ 2,636	\$ 4,000	\$ 1,750	\$ -
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
	Total Debt Service	\$ 179,607	\$ 176,705	\$ 51,090	\$ 51,090	\$ 77,133
	Total Administration Expenses	\$ 1,796,951	\$ 1,838,412	\$ 1,640,380	\$ 1,415,570	\$ 1,531,464

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
	Prevailing Wage	500
	Community Guide	1,200
	Total	3,000
01-11-6205-000	Printing	
	Vehicle Decals	4,000
	Handicap Tags	300
	Business Cards	300
	Envelopes	400
	Other Forms	500
	Municipal Code	500
	Total	6,000
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
	Total	24,720
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
	Total	21,245

Account	Description	Amount
01-11-6219-000	Telephone & Communication	
	Internet - Comcast	19,043
	Cell phones	5,160
	Landlines/Globalcom	1,685
	Total	25,888
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
	Total	30,820
01-11-6265-030	Professional Services	
	Actuary	3,000
	TIF Advisory Services	5,000
	Consulting Services	2,500
	Codification	3,000
	External HR Fees	3,400
	External Audit Fees	17,000
	OPEB	2,000
	CAFR Certification	450
	Total	36,350
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
	Total	27,780
01-11-6609-000	Installment Debt - Principal	
	Land Purchase	45,000
	General Ledger Software	28,000
	Total	73,000
01-11-6610-000	Installment Debt - Interest	
	Land Purchase	4,133
	Total	4,133

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

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
01-14-6403-000	Office Supplies	78	-	-	-	-
	Total Commodities	\$ 78	\$ -	\$ -	\$ -	\$ -
Total Planning/Zoning Commissions Expenses		<u>\$ 278</u>	<u>\$ 610</u>	<u>\$ 6,250</u>	<u>\$ 2,800</u>	<u>\$ 3,300</u>

DRAFT

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.

DRAFT

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	210,891
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	16,139
01-15-6126-000	Medicare Expense	3,718	3,850	3,660	3,190	3,774
01-15-6128-000	IMRF-Village Expense	25,941	30,451	25,612	25,612	33,764
01-15-6150-000	Employee Insurance	64,274	58,787	44,354	43,000	52,956
	Total Personnel	\$ 371,827	\$ 376,908	\$ 341,670	\$ 305,442	\$ 366,939
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	2,100	4,000
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	20,000
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
	Total Contractual Services	\$ 87,501	\$ 92,549	\$ 60,700	\$ 90,567	\$ 92,258
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
	Total Commodities	\$ 5,549	\$ 7,777	\$ 13,000	\$ 7,750	\$ 7,750
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	-
	Total Capital Outlay	\$ 1,980	\$ -	\$ 12,000	\$ 12,000	\$ -
	Total Community Development Expenses	\$ 466,857	\$ 477,234	\$ 427,370	\$ 415,759	\$ 466,947

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
	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
	Total	4,000
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
	Crain's	60
	Business Ledger	45
	Wall Street Journal	75
	Total	1,595

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
	Total	11,085
01-15-6265-030	Professional Services	
	Planning/Consulting as needed	10,000
	Engineering (billed to applicants)	10,000
	Total	20,000
01-15-6289-000	Other Contractual Expenses	
	Records Disposal	500
	Plumbing Inspections	25,000
	Health Inspections	10,000
	Maintaining Private Properties	14,500
	Total	50,000

DRAFT

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.

DRAFT

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	1,000
01-18-6265-030	Prof. Services-Other	25,052	24,249	6,000	13,000	15,000
	Total Contractual Services	\$ 25,680	\$ 31,835	\$ 14,000	\$ 15,125	\$ 20,750
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>\$ 21,250</u>

DRAFT

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 budget includes increased personnel costs to accommodate 24-hour Emergency Medical Dispatching in order to maintain compliance with state guidelines. This would require the hiring of 3 additional full time employees and two additional part time employees.

DRAFT

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

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
01-19-6103-000	Wages - Full Time	417,539	426,242	441,626	441,626	605,251
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
01-19-6110-000	Wages - Holiday Pay	15,328	13,753	14,500	14,359	24,301
01-19-6124-000	Social Security	32,236	30,027	28,553	28,553	37,769
01-19-6126-000	Medicare Expense	7,539	7,022	6,678	6,678	8,833
01-19-6128-000	IMRF-Village Expense	53,971	54,102	51,579	51,579	80,167
01-19-6150-000	Employee Insurance	127,443	114,836	115,398	101,000	217,190
	Total Personnel	\$ 656,982	\$ 675,873	\$ 662,733	\$ 644,294	\$ 975,011
01-19-6219-000	Telephone & Communication	488	456	-	-	-
01-19-6265-030	Prof. Services-Other	-	6,731	-	-	-
	Total Contractual Services	\$ 488	\$ 7,187	\$ -	\$ -	\$ -
Total Dispatching Expenses		\$ 657,470	\$ 683,060	\$ 662,733	\$ 644,294	\$ 975,011

DRAFT

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.

DRAFT

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	2,694,058
01-20-6103-100	Wages - Part Time	42,859	34,203	15,300	15,300	15,300
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	105,643
01-20-6115-000	Early Retirement Incentive	-	-	-	-	20,000
01-20-6118-000	Uniform Allowance	26,648	28,377	30,000	28,000	28,875
01-20-6124-000	Social Security	14,549	10,529	13,534	13,534	13,611
01-20-6126-000	Medicare Expense	34,311	34,885	36,216	36,216	36,671
01-20-6128-000	IMRF-Village Expense	16,579	15,711	24,278	24,278	26,876
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	688,319
	Total Personnel	\$ 4,431,150	\$ 4,675,983	\$ 4,678,386	\$ 4,594,350	\$ 4,756,652
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	5,500
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
	Total Contractual Services	\$ 101,353	\$ 91,597	\$ 75,048	\$ 77,748	\$ 79,081
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
	Total Commodities	\$ 164,446	\$ 126,683	\$ 176,674	\$ 131,174	\$ 136,250
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	-
	Total Capital Outlay	\$ 78,763	\$ 95,166	\$ 72,069	\$ 25,598	\$ 18,500
01-20-6609-000	Installment Debt-Principal	21,059	29,301	24,513	25,663	-
01-20-6610-000	Installment Debt-Interest	461	864	699	879	-
	Total Debt Service	\$ 21,520	\$ 30,165	\$ 25,212	\$ 26,542	\$ -
Total Police Expenses		\$ 4,797,231	\$ 5,019,594	\$ 5,027,389	\$ 4,855,412	\$ 4,990,483

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

Account	Description	Amount
01-20-6205-000	Printing	
	Parking Citations	500
	Compliance Citations	300
	Warning Tickets	200
	Racial Profiling Stickers	210
	Department Envelopes	300
	Case files	500
	Administrative Tow Forms	300
	OT Slips	250
	<u>Total</u>	<u>2,560</u>
01-20-6211-000	Police Conference/Training	
	NEMERT/Staff & Command (2)	8,000
	ILACP	300
	ILEAS Conference	200
	ITOA Conference (NIPAS Ofc)	800
	Nat'l Crime Prevention Conf	325
	SLEA Mgmt Development (2)	3,750
	<u>Total</u>	<u>13,375</u>
01-20-6213-000	Dues & Subscriptions	
	Beast (Evidence Support)	1,050
	Critical Reach	135
	IACP	200
	ILACP	200
	ILEAS	50
	LEADS Online	2,000
	LESO	400
	LEXIPOL	2,850
	Nat'l Bunco Investigators	60
	NEMERT	3,900
	NIPAS	4,505
	IL Truck Ofc Assn	100
	TLO Investigation Tool	1,320
	WESTAFF	1,250
	WSCOPA	125
	West Sub. Detective Assn	75
	West Sub. Juvenile Ofc Assn	15
	<u>Total</u>	<u>18,235</u>

Account	Description	Amount
01-20-6225-000	Maint. Services - Equip	
	Copiers	1,250
	Camera	1,500
	Truck Scales	1,500
	Radar Units	1,750
	<u>Total</u>	<u>6,000</u>
01-20-6265-030	Prof Services - Other	
	Pension Advising	2,500
	Body Removal	1,750
	Tow Service	500
	Flu/Hepatitis Shots	750
	<u>Total</u>	<u>5,500</u>
01-20-6289-000	Other Contractual Services	
	School Crossing Guards	6,000
	<u>Total</u>	<u>6,000</u>
01-20-6421-000	Materials & Supplies	
	Ammunition	7,500
	Targets	250
	Rifle Upgrades (stocks/lights)	2,300
	Rifle Magazines	450
	Air Soft Supplies	750
	Evidence Supplies	800
	NIPAS Vest	3,100
	Prisoner Supplies	1,600
	Computerized Door Locks (4)	4,000
	<u>Total</u>	<u>20,750</u>
01-20-6515-000	Operating Equipment	
	License Plate Reading Camera	18,500
	<u>Total</u>	<u>18,500</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.

DRAFT

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
	Total Personnel	\$ -	\$ -	\$ -	\$ -	\$ 2,584
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	-	-	-	-
	Total Contractual Services	\$ 357,515	\$ 3,002	\$ 1,300	\$ 650	\$ 800
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
	Total Commodities	\$ 1,303	\$ 3,426	\$ 1,500	\$ 150	\$ 1,500
Total Emergency Management		\$ 358,818	\$ 6,428	\$ 2,800	\$ 800	\$ 4,884

DRAFT

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

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

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

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

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

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.

DRAFT

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	2,112,625
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	81,572
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	26,707
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	564,490
	Total Personnel	\$ 3,528,413	\$ 3,683,942	\$ 3,656,672	\$ 3,682,879	\$ 3,532,791
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	-	3,500
01-22-6289-000	Other Contractual Expenses	2,387	3,120	9,440	8,400	10,090
	Total Contractual Services	\$ 85,422	\$ 113,598	\$ 145,279	\$ 119,433	\$ 149,025
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	65,224
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
	Total Commodities	\$ 49,008	\$ 52,581	\$ 79,036	\$ 81,050	\$ 146,392
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
	Total Capital Outlay	\$ 489,406	\$ 5,069	\$ 431,227	\$ 12,800	\$ 479,394
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
	Total Debt Service	\$ 33,032	\$ 63,075	\$ 43,200	\$ 43,800	\$ 68,587
Total Fire Expenses		\$ 4,185,282	\$ 3,918,264	\$ 4,355,414	\$ 3,939,963	\$ 4,376,188

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		<u>Other Repairs (as needed)</u>	<u>1,000</u>
	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
	<u>1 - MABAS Conference</u>	<u>350</u>		Amb 300 - Rear end & Trans 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 & Trans 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
	<u>3 - IL Society of Fire Svc Instructor</u>	<u>150</u>		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
	<u>Call One</u>	<u>7,920</u>		Trk 315 - Change Hyd Fuel/Filter	900
	<u>Total</u>	<u>12,180</u>		<u>Other Misc Repairs</u>	<u>27,520</u>
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
	Tuck-point 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	
	<u>Various Misc Station Repairs</u>	<u>1,150</u>		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
				<u>Zoll ePCR - ad'l annual fee</u>	<u>600</u>
				<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
	Total	12,000
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
	ZOLL E-Series ACLS Defibrillator	24,684
	Thermal Imaging camera	8,250
	Stored Energy Foam System	10,000
	Total	65,224
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
	Total	23,368
01-22-6425-000	Materials & Supplies - Other	
	8' x 10' shed	500
	Other Supplies (as needed)	7,000
	Total	7,500
01-22-6509-000	Computer Hardware	
	Brother Printer/Scanner	677
	Dell Desktop Computers - 3	3,420
	Misc Computer needs	500
	Total	4,597

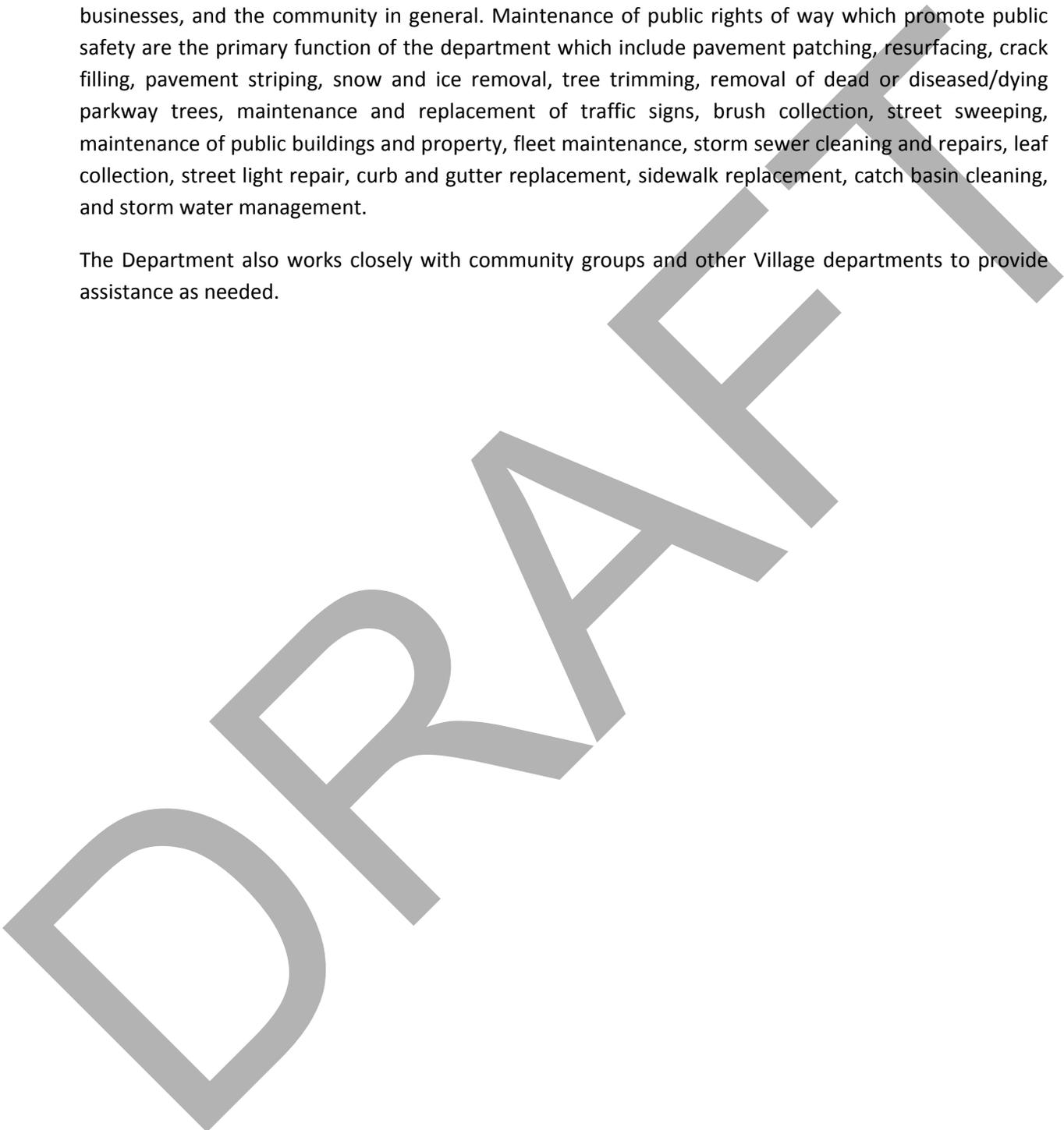
Account	Description	Amount
01-22-6516-000	Personal Protective Equip	
	Turnout Equip - 3	5,000
	American Classic Helmet	1,900
	Firefighting gloves	750
	Safety Glasses	1,120
	Chief Turnout coat	1,027
	Total	9,797
01-22-6525-000	Grant Expenditures	
	Total Cost of Vehicle	465,000
	Total	465,000
01-22-6609-000	Installment Debt-Principal	
	Existing Lease:	
	Fire Engine	35,000
	New Request:	
	Ambulance Purchase	18,687
	Total	53,687
01-22-6610-000	Installment Debt-Interest	
	Existing Lease:	
	Fire Engine	11,900
	New Request:	
	Ambulance Purchase	3,000
	Total	14,900

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.



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

Account	Name	2011	2012	2013	2013	2014
		Actual	Actual	Budget	Projected	Budget
01-30-6103-000	Wages - Full Time	471,734	512,085	524,371	515,000	550,233
01-30-6103-100	Wages - Part Time	23,486	26,756	35,240	24,147	30,240
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
01-30-6115-000	Early Retirement Incentive	-	-	-	-	10,000
01-30-6124-000	Social Security	31,254	38,297	37,895	35,370	35,989
01-30-6126-000	Medicare Expense	7,309	8,956	8,863	8,272	8,417
01-30-6128-000	IMRF-Village Expense	53,668	62,775	68,886	68,886	72,411
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	\$ 900,679
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	80,000
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	40,000
01-30-6233-000	Disposal Charges	27,877	37,992	35,000	35,000	35,000
01-30-6235-000	Concrete Services	6,028	-	15,000	15,000	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	\$ 649,108	\$ 562,191
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	70,000	70,450
01-30-6429-000	Materials & Supplies-Streets	59,084	120,170	-	-	-
	Total Commodities	\$ 371,406	\$ 325,451	\$ 192,250	\$ 176,250	\$ 191,950
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	71,828
01-30-6610-000	Installment Lease-Interest	5,245	3,231	9,212	1,326	6,464
	Total Debt Service	\$ 80,364	\$ 46,591	\$ 36,298	\$ 26,516	\$ 78,292
	Total Public Works Expenses	<u>\$ 1,771,618</u>	<u>\$ 1,905,270</u>	<u>\$ 1,805,942</u>	<u>\$ 1,693,882</u>	<u>\$ 1,801,112</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	
	Tuition Reimbursement	2,000
	Continuing Edu - Arborists	1,000
	ICMA Conference	1,500
	Total	4,500
01-30-6219-000	Telephone	
	Comcast	102
	Globalcom	843
	Verizon	2,796
	Total	3,741
01-30-6231-100	Tree Replacement Program	
	50/50 Replacement	10,000
	Ash Borer Replacement	70,000
	Total	80,000
01-30-6265-030	Professional Services	
	Wildlife Control	2,500
	Drug Testing	2,500
	Total	5,000
01-30-6425-000	Materials & Supplies - Other	
	Cleaning Supplies	3,000
	Uniform Rental	5,500
	Barricades	10,000
	Ice Melt	2,400
	Topsoil	4,500
	Electric Supplies	300
	Gravel (for non-water projects)	10,000
	Storm Sewer	1,000
	Grass Seed	1,500
	Welding supplies	750
	Construction supplies	4,000
	Paint (curbs)	1,000
	Crack filling material	3,500
	Safety Equipment	500
	Rain Barrels (reimbursable)	1,500
	Building Maint Supplies	1,000
	Other Supplies, as needed	20,000
	Total	70,450

Account	Description	Amount
01-30-6515-000	Operating Equipment	
	Salt Spreader	17,000
	Other (tools)	3,000
	Total	20,000
01-30-6525-000	Building/Equipment	
	Fire Alarm System - VH	30,000
	Total	30,000
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)	10,826
	Pick Up Truck (split w/ utility)	5,661
	Total	71,828
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)	1,644
	Pick Up Truck (split w/ utility)	483
	Total	6,464

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.

DRAFT

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>

DRAFT

UTILITIES FUND

DRAFT

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 approximately 7,000 residential utilities accounts, 250 commercial accounts, and 11 industrial accounts. Residential utility customers are billed quarterly for water, sewer, and refuse service, whereas commercial accounts are billed each month.

DRAFT

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
Revenues					
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
Total Utilities Fund Revenues	\$ 5,225,590	\$ 5,554,709	\$ 6,274,495	\$ 6,366,743	\$ 6,582,217
Expenditures					
Personnel Services	914,990	800,124	1,116,221	1,026,605	1,055,712
Contractual Services	2,488,724	2,087,181	2,388,539	2,185,000	2,383,251
Commodities	1,741,003	1,615,872	2,024,000	2,013,250	2,261,500
Capital Outlay	398,385	26,911	44,500	29,000	118,000
Debt Service	49,163	50,735	57,637	57,637	56,182
Total Utilities Fund Expenditures	\$ 5,592,265	\$ 4,580,823	\$ 5,630,897	\$ 5,311,492	\$ 5,874,645
Revenues Less Expenses	\$ (366,675)	\$ 973,887	\$ 643,599	\$ 1,055,251	\$ 707,572
Amortization & Depreciation	\$ 263,425	\$ 285,463	\$ 295,000	\$ 295,000	\$ 300,900
Beginning Net Assets (restated)	\$ 9,386,482	\$ 8,878,796	\$ 9,567,219	\$ 9,567,219	\$ 10,327,470
Projected Ending Net Assets	\$ 8,756,382	\$ 9,567,219	\$ 9,915,818	\$ 10,327,470	\$ 10,734,142

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
	Total Charges for Service	\$ 5,163,993	\$ 5,524,473	\$ 6,230,500	\$ 6,315,093	\$ 6,560,271
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
	Total Other Income	\$ 61,597	\$ 30,236	\$ 43,995	\$ 51,650	\$ 21,946
Total Utilities Fund Revenues		<u>\$ 5,225,590</u>	<u>\$ 5,554,709</u>	<u>\$ 6,274,495</u>	<u>\$ 6,366,743</u>	<u>\$ 6,582,217</u>

DRAFT

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 2013/14 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.

DRAFT

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	671,854
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
02-95-6115-000	Early Retirement Incentive	-	-	-	-	10,000
02-95-6122-000	Unemployment Compensation	-	4,268	5,000	-	-
02-95-6124-000	Social Security	37,614	37,135	47,830	44,324	41,655
02-95-6126-000	Medicare Expense	8,797	8,691	11,186	10,366	9,742
02-95-6128-000	IMRF-Village Expense	62,358	64,444	91,859	85,000	88,416
02-95-6150-000	Employee Insurance	163,589	120,852	188,897	172,012	195,545
	Total Personnel	\$ 914,990	\$ 800,124	\$ 1,116,221	\$ 1,026,605	\$ 1,055,712
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	90,000	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	2,000
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	35,000	35,000
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	24,500
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
	Total Contractual Services	\$ 2,488,724	\$ 2,087,181	\$ 2,388,539	\$ 2,185,000	\$ 2,383,251
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	61,000	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
	Total Commodities	\$ 1,741,003	\$ 1,615,872	\$ 2,024,000	\$ 2,013,250	\$ 2,261,500
02-95-6515-000	Operating Equipment		27,628	18,500	15,000	2,500

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
02-95-6515-100	Capital Equipment - Crestwood					90,000
02-95-6521-000	Motor Vehicles		-	6,000	1,000	-
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)
	Total Capital Outlay	\$ 398,385	\$ 26,911	\$ 44,500	\$ 29,000	\$ 118,000
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	78,552
02-95-6610-000	Installment Lease-Interest	1,610	131	7,944	7,944	9,039
	Reduction of Installment Debt	-	-	(168,471)	(168,471)	(233,552)
	Total Debt Service	\$ 49,163	\$ 50,735	\$ 57,637	\$ 57,637	\$ 56,182
Total Utilities Fund Expenditures		<u>\$ 5,592,265</u>	<u>\$ 4,580,823</u>	<u>\$ 5,630,897</u>	<u>\$ 5,311,492</u>	<u>\$ 5,874,645</u>

DRAFT

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
	Total	2,500
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
	Total	1,850
02-95-6219-000	Telephone & Communications	
	Globalcom	1,685
	Comcast	600
	Call One	6,600
	Verizon	3,516
	Total	12,401
02-95-6229-000	Maintenance Services - Sewer	
	Sewer Televising - 10% Annually	90,000
	Total	90,000
02-95-6249-000	Mayfair Pumping Station	
	Pump Repair	3,000
	Mowing	3,000
	Total	6,000
02-95-6255-000	Maint Services - Water Mains	
	Repairs	15,000
	Total	15,000
02-95-6265-000	Professional Services	
	Audit (46%)	15,000
	JULIE locate	2,500
	Other Prof Services	4,500
	Total	22,000
02-95-6289-000	Other Contractual Expenses	
	Leak Detection	10,000
	LOCIS Annual Maint	7,500
	Utility Billing	10,000
	Other Misc	2,500
	Total	30,000
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
	Total	45,000

Account	Description	Amount
02-95-6515-100	Capital Equipment - Crestwood	
	Capital Repairs/Upgrades	40,000
	Variable Frequency Driver	50,000
	Total	90,000
02-95-6540-000	Infrastructure Improvement	
	Sewer Basin - 384 S Canterbury	770,000
	Highridge, Heidorn	310,000
	Total	1,080,000
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)	10,826
	Pick Up Truck (split w/ Gen Fund)	5,661
	Total	78,552
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)	1,644
	Pick Up Truck (split w/ Gen Fund)	483
	Total	9,039

MOTOR FUEL TAX FUND

DRAFT

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
Revenues					
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>	-	-	-	-
Total MFT Fund Revenues	\$ 4,090,554	\$ 886,371	\$ 464,573	\$ 537,056	\$ 441,596
Expenditures					
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>
Total MFT Fund Expenditures	\$ 2,939,152	\$ 1,388,427	\$ 484,638	\$ 571,144	\$ 560,545
Revenues Less Expenses	<u>\$ 1,151,401</u>	<u>\$ (502,057)</u>	<u>\$ (20,065)</u>	<u>\$ (34,088)</u>	<u>\$ (118,949)</u>
Beginning Fund Balance	\$ (104,458)	\$ 1,046,943	\$ 544,886	\$ 544,886	\$ 510,799
Projected Ending Fund Balance	<u>\$ 1,046,943</u>	<u>\$ 544,886</u>	<u>\$ 524,821</u>	<u>\$ 510,799</u>	<u>\$ 391,850</u>

DRAFT

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>

DRAFT

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>

DRAFT

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
	Grinder rental	20,000
	<u>Total</u>	<u>35,000</u>
03-95-6489-000	Materials & Supplies - Other	
	Crack Filling	20,000
	Asphalt	110,000
	<u>Total</u>	<u>130,000</u>

DRAFT

EMERGENCY 911 FUND

DRAFT

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
Revenues					
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
Total E911 Fund Revenues	\$ 277,576	\$ 286,788	\$ 231,000	\$ 282,200	\$ 315,500
Expenditures					
Personnel Services	127,559	155,396	191,348	214,544	175,086
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	205,045
Total E911 Fund Expenditures	\$ 297,243	\$ 277,815	\$ 393,635	\$ 394,780	\$ 504,570
Revenues Less Expenses	\$ (19,667)	\$ 8,973	\$ (162,635)	\$ (112,580)	\$ (189,070)
Beginning Fund Balance	\$ 349,606	\$ 329,939	\$ 338,911	\$ 338,911	\$ 226,331
Projected Ending Fund Balance	\$ 329,939	\$ 338,911	\$ 176,276	\$ 226,331	\$ 37,261

DRAFT

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>

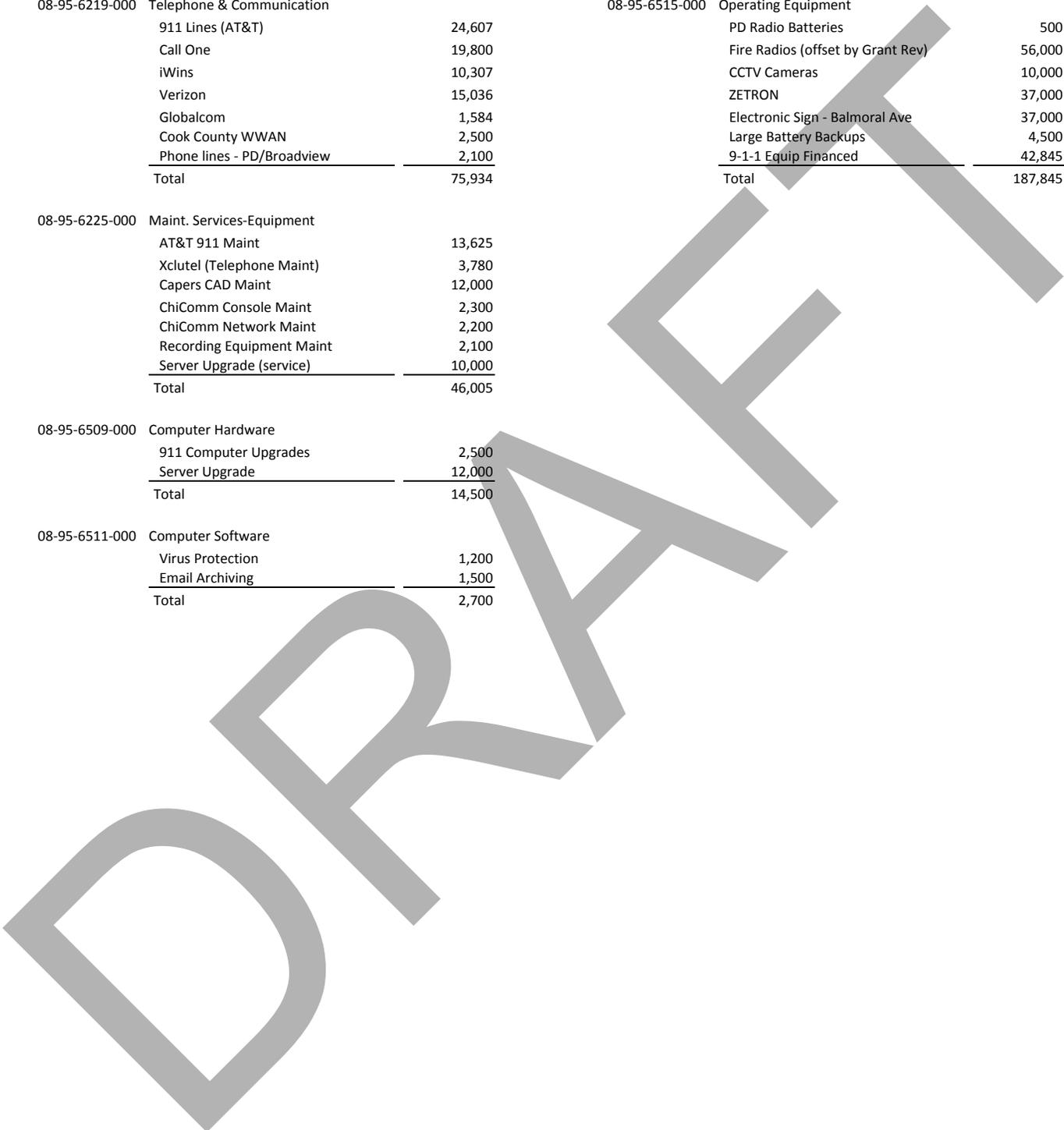
DRAFT

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

Account	Name	2011 Actual	2012 Actual	2013 Budget	2013 Projected	2014 Budget
08-95-6103-000	Wages - Full Time	85,720	82,399	87,500	87,500	87,500
08-95-6103-100	Wages - Part Time	-	-	15,000	10,000	-
08-95-6104-000	Wages - Overtime	35,955	31,160	36,000	60,000	40,000
08-95-6108-000	Wages - Sick Pay	923	-	1,000	1,010	1,040
08-95-6122-000	Unemployment Compensation	-	-	-	-	2,016
08-95-6124-000	Social Security	1,702	5,039	8,649	9,828	7,969
08-95-6126-000	Medicare Expense	261	1,178	2,023	2,441	1,269
08-95-6128-000	IMRF-Village Expense	2,999	9,387	14,890	17,266	11,515
08-95-6150-000	Employee Insurance	-	26,233	26,287	26,500	23,777
	Total Personnel	\$ 127,559	\$ 155,396	\$ 191,348	\$ 214,544	\$ 175,086
08-95-6211-000	Conference/Training	774	389	2,000	1,000	2,000
08-95-6219-000	Telephone & Communication	46,170	30,868	70,287	72,000	75,934
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
08-95-6289-000	Other Contractual Expenses	-	14,853	-	3,517	-
	Total Contractual Services	\$ 84,918	\$ 101,115	\$ 108,087	\$ 107,786	\$ 123,939
08-95-6403-000	Office Supplies	-	81	500	250	500
08-95-6421-000	Materials & Supplies-Equipment	822	11,656	-	-	-
	Total Commodities	\$ 822	\$ 11,737	\$ 500	\$ 250	\$ 500
08-95-6509-000	Computer Hardware	512	-	10,000	3,200	14,500
08-95-6511-000	Computer Software	2,150	-	8,500	4,000	2,700
08-95-6530-000	Infrastructure Improvement	-	-	-	-	-
08-95-6515-000	Operating Equipment	81,282	9,567	52,510	65,000	187,845
08-95-6525-000	Building/Equipment	-	-	22,690	-	-
	Total Capital Outlay	\$ 83,944	\$ 9,567	\$ 93,700	\$ 72,200	\$ 205,045
Total E911 Fund Expenditures		\$ 297,243	\$ 251,628	\$ 393,635	\$ 394,780	\$ 504,570

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		Electronic Sign - Balmoral Ave	37,000
	Cook County WWAN	2,500		Large Battery Backups	4,500
	Phone lines - PD/Broadview	2,100		9-1-1 Equip Financed	42,845
	<u>Total</u>	<u>75,934</u>		<u>Total</u>	<u>187,845</u>
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			
	<u>Total</u>	<u>46,005</u>			
08-95-6509-000	Computer Hardware				
	911 Computer Upgrades	2,500			
	Server Upgrade	12,000			
	<u>Total</u>	<u>14,500</u>			
08-95-6511-000	Computer Software				
	Virus Protection	1,200			
	Email Archiving	1,500			
	<u>Total</u>	<u>2,700</u>			



HOTEL/MOTEL TAX FUND

DRAFT

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.

Expenses

Since Westchester will not be hosting a 2013 Westchester Fest, President Pulia has requested that the Special Events Committee embark on establishing new special event traditions for the community. This will involve planning multiple special events that cater to the variety of interests and tastes within Westchester. Such event planning involves continued collaboration between community organizations.

Below you will find additional information regarding a few of the proposed events for the 2013 season. We are still in the beginning stages of planning for many of these events we hope to bring to the community. This narrative provides a snapshot of the vision that the Special Events committee has developed for the following events.

Cinco De Mayo Celebration

When: Saturday, May 4, 2013 from 3:00 pm – 8:00 pm

Where: North end of Gladstone Park

Description: This event will be enjoyable for the whole family placed the day prior to Cinco de Mayo. This will be a Village celebration themed in honor of the day.

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

Entertainment: The entertainment will be staged under a medium sized tent with a dance floor. Entertainment will include; a DJ, performance by the Ballet de Folklorico, piñata contests for the children, and possibly salsa lessons by a local studio.

Food & Drink: We are hoping to have at least two food vendors sell Cinco de Mayo themed foods. There will also be a small beer tent available in a fenced off area (the beer garden)-police officers will be present to attend the entrances and wristband those entering the area.

Movies in the Park/Family Fun Nights (3)

When: Tuesday, June 4, 2013 & Tuesday, July 2, 2013 & Tuesday August 6, 2013 (in conjunction with NNO)-movies will begin at 8:30 approximately sundown

Where: Park District at Bond & Westchester Blvd.

Description: This event will be enjoyable for the whole family.

Entertainment: The entertainment will include a family appropriate movie displayed on a projector screen. Other entertainment additions include an inflatable bounce house and games for the kids prior to the movie.

Food & Drink: Popcorn, drinks and candy will be available for purchase for a complete movie experience.

July 4th Parade

When: Thursday, July 4, 2013-parade will begin promptly at 9:30 am

Where: The parade begins at the intersection of Mayfair & Dorchester and travels East along Dorchester across Mannheim and continues North, North East on Balmoral turning right on Canterbury, right on Newcastle, and right on Bond concluding at Bond and Westchester Blvd (Westchester Park District).

Description: This event will be enjoyable for the whole family. The parade will include floats, marching bands, community participation and celebration of the holiday for Independence. Immediately following the parade, there will be a picnic in the park sponsored by the Village and Park District

Food & Drink: Picnic in the Park with the annual hotdogs and beverages provided to those in attendance.

BBQ Block Party

When: Saturday, July 27, 2013from Noon-8:00 pm (tentative time, date, & location)

Where: Westchester Park District (Bond & Westchester Blvd.)

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

Description: This will be a country themed event complete with pie baking contests, watermelon eating contest, and a mechanical bull. Bingo may also be a featured event for residents as well as a bean bag tournament.

Food & Drink: The committee will solicit food vendors to sell country themed treats for attendees such as roasted corn and BBQ.

DRAFT

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
Revenues					
Local Taxes	119,904	143,876	135,000	132,989	135,000
Other Income	279	7,286	32,500	32,775	7,250
Total Hotel/Motel Fund Revenues	\$ 120,183	\$ 151,162	\$ 167,500	\$ 165,764	\$ 142,250
Expenditures					
Personnel Services	24,913	22,262	30,000	35,210	15,084
Contractual Services	100,314	124,214	142,900	140,000	80,300
Commodities	-	-	-	-	48,450
Total Hotel/Motel Fund Expenditures	\$ 125,228	\$ 146,476	\$ 172,900	\$ 175,210	\$ 143,834
Revenues Less Expenses	\$ (5,045)	\$ 4,686	\$ (5,400)	\$ (9,446)	\$ (1,584)
Beginning Fund Balance	\$ 95,471	\$ 90,426	\$ 95,112	\$ 95,112	\$ 85,667
Projected Ending Fund Balance	\$ 90,426	\$ 95,112	\$ 89,712	\$ 85,667	\$ 84,083

DRAFT

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	7,250
	Total Other Income	\$ 279	\$ 7,286	\$ 32,500	\$ 32,775	\$ 7,250
Total Hotel/Motel Tax Fund Revenues		<u>\$ 120,183</u>	<u>\$ 151,162</u>	<u>\$ 167,500</u>	<u>\$ 165,764</u>	<u>\$ 142,250</u>

DRAFT

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	15,084
	Total Personnel	\$ 24,913	\$ 22,262	\$ 30,000	\$ 35,210	\$ 15,084
10-95-6239-000	Contractual Services - Special Events	100,114	124,214	142,900	140,000	78,300
10-95-6251-000	Electricity	-	-	-	-	2,000
	Total Contractual Services	\$ 100,314	\$ 124,214	\$ 142,900	\$ 140,000	\$ 80,300
10-95-6245-000	Materials & Supplies - Special Events	-	-	-	-	48,450
	Total Commodities	\$ -	\$ -	\$ -	\$ -	\$ 48,450
Total Hotel/Motel Tax Fund Expenditures		<u>\$ 125,228</u>	<u>\$ 146,476</u>	<u>\$ 172,900</u>	<u>\$ 175,210</u>	<u>\$ 143,834</u>

DRAFT

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	657	-	250	907		907
Cinco de Mayo	2,608	7,000	1,000	10,608		10,608
Let's Move Get out and Play Day	324	500	500	1,324		1,324
Family Fun Nights (2)	229	7,600	1,000	8,829		8,829
Music in the Park	2,608	6,000	750	9,358		9,358
4th of July Parade	1,231	4,500	2,500	8,231	(1,500)	6,731
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	2,389	-	-	2,389		2,389
Oktober Fest	2,608	7,000	1,000	10,608		10,608
Veteran's Day	432	-	500	932		932
Tree Lighting	-	-	2,500	2,500		2,500
Other Special Events	2,000	2,500	1,500	6,000		6,000
One Time Expenditures:						
Fencing			750	750		750
Stage Rental			5,000	5,000		5,000
Projection Screen			500	500		500
Westchester Memorial Fountain	-	7,500	5,500	13,000	(5,500)	7,500
Decorations/Banners/Flags	-	-	14,000	14,000	-	14,000
Publicity/Advertising	-	2,500	-	2,500	-	2,500
EDC Way finding Signs	-	-	10,000	10,000	-	10,000
Total	\$ 15,084	\$ 78,300	\$ 48,450	\$ 141,834	\$ (7,250)	\$ 134,584

DEBT SERVICE FUND

DRAFT

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

DRAFT

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>

DRAFT

CAPITAL PROJECTS FUND

DRAFT

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

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>

DRAFT

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		\$ -	\$ 711,363	\$ 3,907,500	\$ 1,615,000

DRAFT

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
Hull Ave (Cermak to Kent)				
Bond St (Westchester Blvd to Portsmouth Ave)				
March 2013 In House Bid - Construction	300,000	700,000		1,000,000
Nelson Square				
Wellington Ave				
Lancaster St (Wolf to Wellington)				
Fleet St (South Side only)				
Preston St (Kensington to Sunnyside, S. Only)				
Hull Ave (Gladstone to the Strand)				
July 2013 Bid - Construction		1,230,000		1,230,000
Highridge Ave (Canterbury to Boeger)				
Highridge Ave (Canterbury to Charles)				
Charles St (Wolf to Boeger)				
Newcastle (Roosevelt Rd to N End)				
The Strand				
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
Portsmouth (Drury to Dickens)				
Suffolk (Roosevelt to Gladstone)				
Downing (Cermak to Windsor)				
Buckingham (Cermak to Windsor)				
Misc Streets Grind & Overlay				
March 2014 CBBEL Bid - Construction			490,000	490,000
Bristol (Roosevelt to Derby)				
Derby Ln				
	-	-	-	-
Total Costs by Fiscal Year	\$ 557,500	\$ 3,907,500	\$ 1,615,000	\$ 6,080,000