

Village of Westchester



Annual Operating Budget Fiscal Year 2015

(May 1, 2014 to April 30, 2015)

VILLAGE OFFICIALS



Sam D. Pulia
Village President



Sherby Miller
Village Clerk



Frank Perry
Village Trustee



Thomas Yurkovich
Village Trustee



Angelo Calcagno
Village Trustee



Celestine Reda
Village Trustee



Janet Matthys
Village Manager



Paul Gattuso
Village Trustee



Nick Steker
Village Trustee

Village of Westchester, Illinois Annual Operating Budget Fiscal Year 2015

Administration

Village Manager

Police Chief

Fire Chief

Community Dev Director

Public Works Director

Finance Director

IT / Communication

Manager

Janet Matthys

John M. Carpino

James Adams

Melissa Headley

Open

Maureen Potempa

Greg Hribal

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Westchester, IL 60154 • www.westchester-il.org

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

Table of Contents

Letter of Transmittal	1
Community Profile	7
Village Wide Schedules	
Village Organizational Chart	8
Summary of Personnel by Department	9
Summary of Personnel by Expense	10
Summary of All Funds	11
General Fund	
Fund Summary	12
Summary of Changes in Fund Balance	13
Revenues	19
Expenditures	21
Summary of Expenses by Type	22
Summary of Expenses by Department	23
Administration/Finance Department	25
Planning/Zoning Commissions	28
Building Department	31
Fire & Police Commission	34
Dispatching	37
Police Department	39
Emergency Management	42
Fire Department	47
Public Works Department	51
Infrastructure Improvements	54
Utilities Fund	
Summary of Changes in Fund Balance	56
Revenues	58
Expenditures	60
Motor Fuel Tax Fund	
Fund Summary	64
Revenues	65
Expenditures	66
Emergency 911 Fund	
Fund Summary	69
Revenues	70
Expenditures	71

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

Hotel/Motel Tax Fund	
Fund Summary.....	74
Revenues	75
Expenditures.....	76
Debt Service Tax Fund	
Fund Summary.....	79
Revenues	80
Expenditures.....	81
Capital Projects Fund	
Fund Summary.....	81
Revenues	82
Expenditures.....	83



Village of Westchester

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Village President
SAM D. PULIA

Village Clerk
SHERBY J. MILLER

Trustees
ANGELO A. CALCAGNO
PAUL GATTUSO
FRANK PERRY
CELESTINE REDA
NICK STEKER
TOM YURKOVICH

Village Manager
JANET M. MATTHYS

Village Attorney
MICHAEL K. DURKIN

April 10, 2014

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, 2014 and ending April 30, 2015. The FY 2015 Budget was developed by the Village's Management Team consisting of the Village Manager, Police Chief, Fire Chief, Community Development Director, Public Works Supervisor, IT Manager and myself.

The Village's proposed FY 2015 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2014. 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, capital expenditure and debt service 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 an increase of 3.5% over Fiscal 2013. The state income tax is expected to remain flat in Fiscal 2015 as compared to Fiscal 2014 revenues.

The Village property tax base is founded primarily in its residential housing stock. The assessed value of Westchester properties decreased substantially in 2011 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 EAV further decreased from \$550,475,869 to \$499,925,456 at December 31, 2012. The property tax cap level for the 2013 tax year levy to be collected for the fiscal year beginning May 1, 2014, was 1.7%. 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 65% of the total expenditures for the General Fund (only) and 38% for the entire budget. The vast majority of the Village's personnel are covered under six collective bargaining units. Only 16 of the 91 full-time employees at April 30, 2014 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 2015 expenditure provides for estimated salary 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
Police Records/ CSO Officers (3)	April 30, 2015
Clerical (4)	April 30, 2015
Public Works Maintenance (17)	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 budgeted funds require the use of accumulated reserves (fund balance) to balance their FY 2015 budgets as follows:

General Fund	\$ 827,334
Special Revenue - E-911 Fund	\$ 55,533
Special Revenue - Hotel/Motel Tax Fund	\$ 19,720
Capital Projects Fund	\$2,124,620

The Village has a Fund Balance Reserve Policy that requires the General Fund to retain a fund balance equal to 30% of the current average operating expenditures of the General Fund and requires the Utility Fund to retain a fund balance equal to 15% of the current average operating expenses of the Utility Fund. The Village is projected to comply with this Fund Balance Policy as of April 30, 2015.

As with the FY 2014 Budget, fund summary sheets have been presented in this budget document that show future year fund balance projections based on economic modeling.

General Fund

Total general fund revenue for the 2014/15 Fiscal Year is budgeted at \$ 16,924,820. This represents an increase of \$3,015,346 or 21.68% from the 2013/14 Fiscal Year budgeted revenue of \$13,909,474. The FY 2015 Budget increase is primarily due to funding in the amount of \$2,121,000 for project costs of the Mayfair Reservoir Expansion Project through an intergovernmental agreement with the Metropolitan Water Reclamation District. The Village intends to perform the design, construction, and perpetual maintenance of the existing Mayfair Reservoir for additional storage and construct a supplemental storm sewer for additional flooding relief.

Construction was started on a Mariano's grocery store in March 2014. The store is scheduled to open for business in October 2014. The Village anticipates an increase in its sales tax revenue approximating \$300,000 due to the increase in the projected sales of the Mariano's store over the previous business at that location.

Follett Corporation relocated its national headquarters to Westchester in March 2014. Follett is bringing a workforce of approximately 650 people to the Village on a daily basis. We anticipate an additional increase in sales tax, places for eating tax and other local revenues based on this increase in the daily population.

In August 2013, the Village renegotiated the terms of its lease with the United States Postal Service for rental of the US Post Office in Westchester. The renegotiated lease amount resulted in a 9.8% increase in rental income. The Village engaged a new photo enforcement company effective December 2013. We anticipate an increase in enforcement fines of approximately \$150,000 based on the enhanced technology of the replacement cameras.

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 Village continues to face the economic challenges of increased pension and health insurance costs. The General Fund budget reflects an increase in the Police and Fire pension contributions aggregating \$200,000. The Fiscal 2015 budget reflects an estimated 10% increase in the premiums of health insurance benefits.

The Village outsourced its E-911 dispatch function effective October 31, 2013. The Fiscal 2015 budget includes an allocation of the contractual cost to the Village's E-911 service provider. The outsourcing resulting in the elimination of seven full-time positions funded by General Fund revenues.

The Fiscal 2015 Public Works Department budget includes the purchase of a new Vector Truck in the amount of \$324,250. The purchase cost will be shared equally with the Utilities Fund.

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. Municipalities receive a little less than 25% of the 19-cent per gallon Illinois Motor Fuel Tax. The Illinois Municipal League is predicting that the local share of Motor Fuel Tax revenue will decrease by 1.5% to a per capita rate of \$24.30 in FY 2015.

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 of Westchester. 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 maintaining emergency communications. 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. The Village outsourced its E-911 dispatch function effective October 31, 2013. The Fiscal 2015 budget includes an allocation of the contractual cost to the Village's E-911 service provider.

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 were assessed beginning January 1, 2013. Non-home rule sales taxes received in fiscal 2014 are expected to be in line with the Illinois Department of Revenue projection of 630,000. Proceeds from this revenue stream are restricted for infrastructure improvements and debt service on the Series 2013 Bonds. The fund budget includes an annual transfer out to the GO Bonds series 2013 Bond Fund to fund the debt service requirement on the Series 2013 Bonds.

The FY 2015 budget includes street improvement expenditures of approximately \$3,205,000 to reconstruct local streets. The improvements will be funded primarily with the remaining 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:

- Downing Avenue (from Cermak to Windsor)
- Buckingham Avenue (from Cermak to Windsor)
- Essex Avenue (from Sunnyside to Hawthorne)
- Hawthorne Avenue (from Windsor to Cul-de-sac)
- Wakefield Street (from Wolf to Boeger)
- Portsmouth Avenue (from Drury to Dickens)
- Suffolk Avenue (from Roosevelt to Gladstone)
- Norfolk Avenue (from Drury to Dickens)
- Portsmouth Avenue (from Canterbury to Kent)
- Oxford Street (from Mannheim to Sunnyside)
- Oxford Street (Sunnyside to Mayfair)

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.

In addition to the street projects listed above, the Village of Westchester has received funding through the North Central Council of Mayors in the amount of \$648,000 for a Local Agency Functional Overlay (LAFO) for Enterprise Drive/Constitution Drive from Wolf Road to Cermak Road. This program provides funding of 80% of the project cost through federal participation passed through the Illinois Department of Transportation and requires a 20% local match for construction and construction engineering costs. This project is expected to be completed in November 2014.

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. Annual debt service expenditures approximate \$307,620 to \$410,120 through December 2032.

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. Effective January 1, 2014, the cost of 1,000 gallons increased from \$7.10 to \$7.75 to offset the increased water purchase cost.

The Fiscal 2015 budget includes the purchase of a new Vector Truck in the amount of \$324,250. The purchase cost will be shared equally with the General Fund.

On December 2, 2013, the Village was awarded a water pollution control program loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program for the Sunnyside Sanitary Sewer Replacement Project. This project generally consists of work required to replace and reroute an approximate 1-mile long existing sanitary interceptor sewer located north and south of 31st Street on Sunnyside Avenue along Salt Creek on the southeast side of the Village. The project cost is estimated at \$2,450,000. The project is expected to be completed in September 2014. Debt service on the loan will be determined upon completion of the project.

On November 5, 2013, the Village was awarded a public water supply loan obtained through the Illinois Environmental Protection Agency (IEPA) low interest loan program to finance work required to prepare and paint the exterior of the existing potable water storage tank located approximately 1,250 feet south of the intersection of Cermak Road and Enterprise Drive. The project cost is estimated at \$845,000. Construction is expected to commence in March 2015. Debt service on the loan will be determined upon completion of the project.

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.

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 IEPA financed \$852,111, payable over 20 years, 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 was completed in May 2013. Annual debt service on the loan is approximately \$49,400 through 2032.

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.

SUMMARY

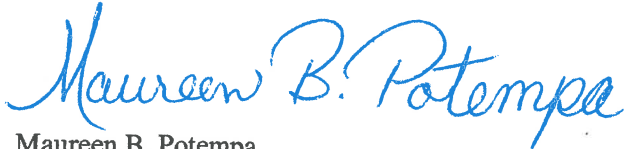
The FY 2015 Budget provides funds necessary to finance the continuation of excellent service provided by Village departments to the community, as well as fund several major capital improvements.

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 a professional and comprehensive budget document.

Respectfully submitted,



Maureen B. Potempa
Finance Director

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 Building.

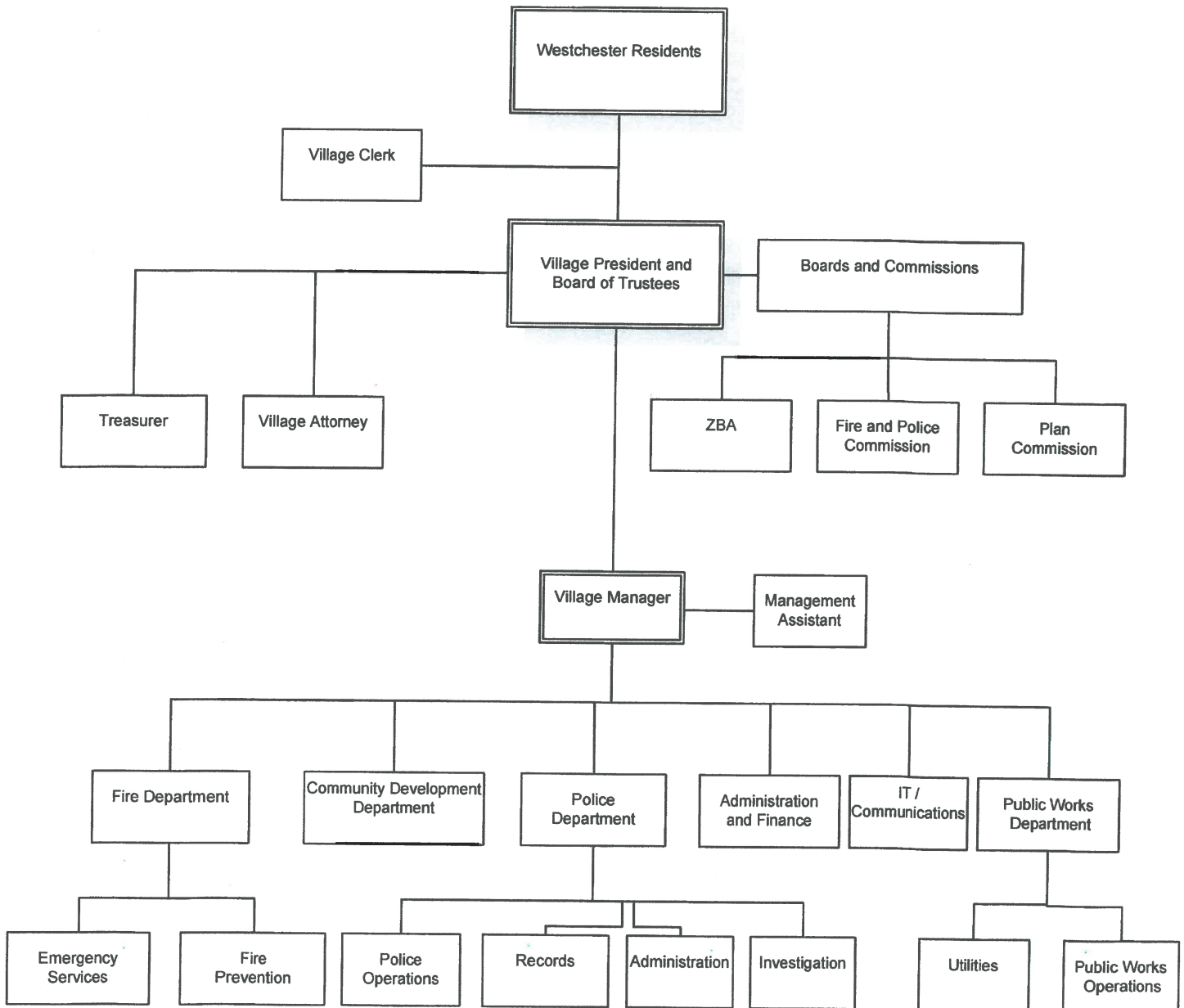
VILLAGE WIDE SCHEDULES



Village of Westchester

Organizational Chart

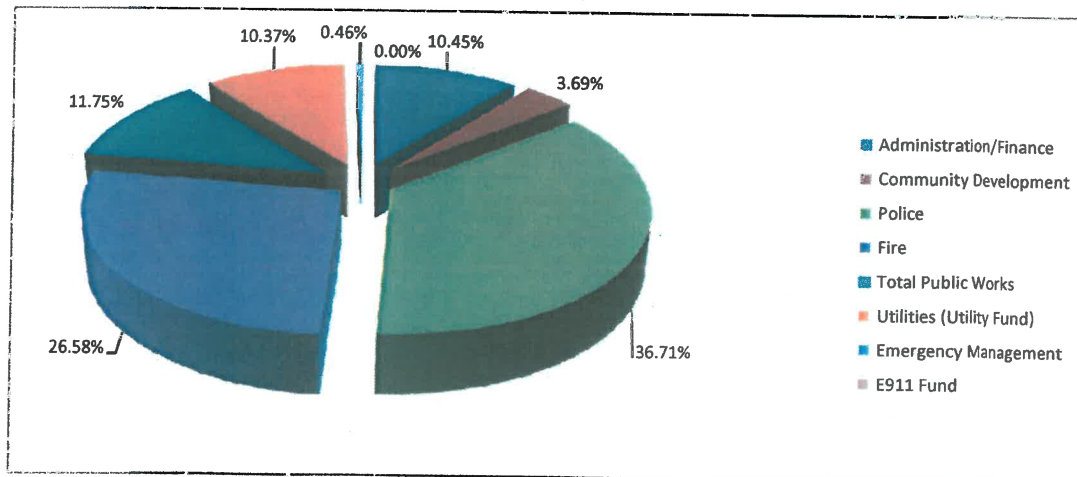
10300 Roosevelt Road, Westchester, IL 60154



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Summary of Personnel by Department (Full-Time Equivalents)

Department	2013-14			2014-15		
	Full Time	Part Time	Total	Full Time	Part Time	Total
Administration/Finance						
Administration	1.75	2.00	3.75	1.75	5.50	7.25
Finance	4.85	-	4.85	4.08	-	4.08
Total Admin/Finance	6.60	2.00	8.60	5.83	5.50	11.33
Community Development	3.00	1.50	4.50	3.00	1.00	4.00
Police						
Administration	3.00	-	3.00	3.33	-	3.33
Operations	30.00	1.00	31.00	31.00	0.50	31.50
Records	2.00	-	2.00	2.00	3.00	5.00
Dispatch	3.50	-	3.50	-	-	-
Total Police	38.50	1.00	39.50	36.33	3.50	39.83
Emergency Management	-	0.50	0.50	-	0.50	0.50
Fire						
Administration	4.00	1.00	5.00	4.33	0.50	4.83
Operations	23.00	-	23.00	24.00	-	24.00
Total Fire	27.00	1.00	28.00	28.33	0.50	28.83
Public Works						
Administration	1.50	-	1.50	1.00	-	1.00
Operations	8.10	6.50	14.60	9.25	2.50	11.75
Total Public Works	9.60	6.50	16.10	10.25	2.50	12.75
Utilities (Utility Fund)						
Administration	2.90	-	2.90	1.50	-	1.50
Operations	8.90	-	8.90	9.75	-	9.75
Total Utilities	11.80	-	11.80	11.25	-	11.25
E911 Fund	1.00	-	1.00	-	-	-
Total Employees, Village Wide	97.50	12.50	109.50	95.00	13.50	108.50

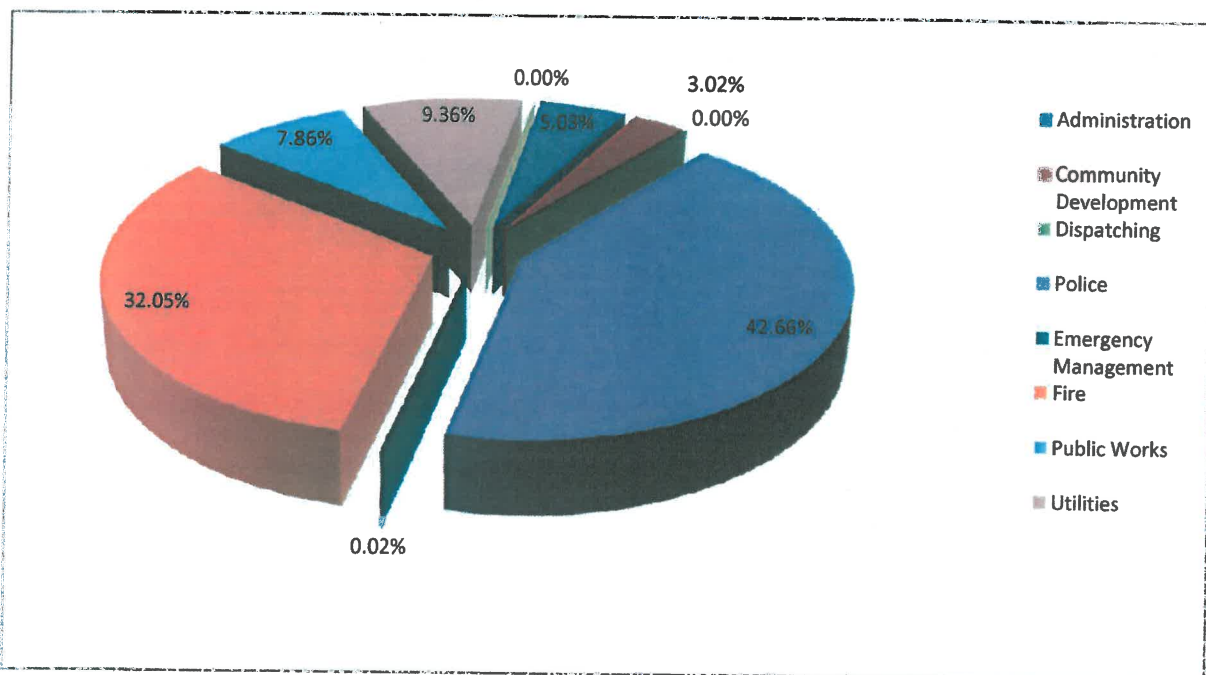
Distribution of Personnel by Department



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Summary of Personnel by Expense

Department	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
11	Administration	563,464	485,699	483,329	522,774	614,696
15	Community Development	376,908	306,915	366,939	339,480	369,233
19	Dispatching	675,872	613,348	438,642	662,733	-
20	Police	4,675,983	4,471,647	4,756,653	4,748,760	5,214,563
21	Emergency Management	-	-	2,584	2,584	2,584
22	Fire	3,683,942	3,645,669	3,532,790	3,656,672	3,917,737
30	Public Works	873,978	862,831	900,680	896,241	960,426
02-95	Utilities	800,124	1,039,499	1,055,712	1,077,116	1,143,733
08-95	E 911	155,396	252,366	132,249	175,680	-
Total Personnel Expenditures		\$ 11,805,667	\$ 11,677,974	\$ 11,669,578	\$ 12,082,040	\$ 12,222,972

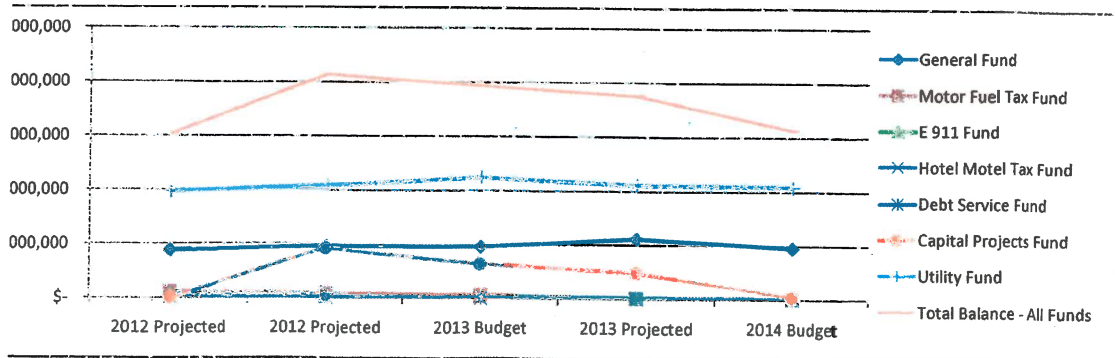
Distribution of Personnel by Expense



Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Summary of All Funds

	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Other Financing Sources - All Funds					
al Fund	\$ 13,202,942	\$ 13,471,686	\$ 13,909,474	\$ 14,804,777	\$ 16,924,820
l Revenue Funds					
or Fuel Tax	886,371	474,469	441,596	-	-
1	286,788	292,014	315,500	282,200	280,500
el Motel Tax	151,162	155,388	142,250	125,123	130,100
ervice Fund	-	-	-	-	-
l Projects Fund	-	169,309	1,355,000	714,620	1,373,000
Fund	5,554,709	6,174,376	6,582,218	-	-
Revenue - All Funds	\$ 20,081,972	\$ 20,737,242	\$ 22,746,038	\$ 15,926,720	\$ 18,708,420
Uses & Other Financing Uses- All Funds					
al Fund	\$ 13,880,709	\$ 14,335,869	\$ 13,955,948	\$ 14,073,070	\$ 17,738,638
l Revenue Funds					
or Fuel Tax	1,388,427	634,068	560,545	839,351	525,285
1	277,815	411,294	392,021	377,039	336,033
el Motel Tax	146,476	172,394	141,834	103,561	149,820
ervice Fund	-	-	-	-	-
l Projects Fund	-	188,324	3,907,500	2,947,500	3,205,000
Fund	4,580,823	5,583,262	7,188,197	6,491,225	10,167,066
Expenditures - All Funds	\$ 20,274,249	\$ 21,325,213	\$ 26,146,045	\$ 24,831,745	\$ 32,121,842
Surplus/(Deficit) Summary - All Funds					
al Fund	\$ (677,766)	\$ (864,183)	\$ (46,474)	\$ 731,707	\$ (813,818)
l Revenue Funds					
or Fuel Tax	(502,056)	(159,599)	(118,949)	(839,351)	(525,285)
1	8,973	(119,280)	(76,521)	(94,839)	(55,533)
el Motel Tax	4,686	(17,006)	416	21,562	(19,720)
ervice Fund	-	-	-	-	-
l Projects Fund	-	(19,015)	-	-	-
Fund	973,887	591,113	(605,979)	(6,491,225)	(10,167,066)
Surplus/(Deficit) - All Funds	\$ (192,277)	\$ (587,970)	\$ (847,507)	\$ (6,672,145)	\$ (11,581,422)
Balance Summary - All Funds					
al Fund	\$ 4,384,087	\$ 4,825,992	\$ 4,779,518	\$ 5,557,700	\$ 4,743,881
l Revenue Funds					
or Fuel Tax	544,887	385,288	266,339	79,622	83,872
1	338,912	219,632	143,111	124,794	69,261
el Motel Tax	95,112	78,106	78,522	99,668	79,948
ervice Fund	-	119,529	-	-	-
l Projects Fund	-	4,622,359	3,183,896	2,389,479	264,859
Fund	9,800,844	10,368,977	11,194,550	10,513,784	10,373,546
Fund Balance - All Funds	\$ 15,163,841	\$ 20,619,882	\$ 19,645,936	\$ 18,765,046	\$ 15,615,367

Summary of Changes in Fund Balance



GENERAL FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund Summary

	2012					Variance, Budget to		Variance, 2015 Budget vs 2014	
	Actual	2013	Actual	2014	Budget	2014 Projected	Projected	2015	Budget
								Budget	Variance %
Revenue									
Local Taxes	\$ 7,936,590	\$ 7,870,358	\$ 8,275,600	\$ 8,374,474	\$ 98,874	\$ 8,478,000	202,400	2.45%	
Licenses and Permits	950,903	1,129,173	935,500	1,364,145	428,645	1,174,000	238,500	25.49%	
Intergovernmental	2,829,941	2,887,104	3,332,624	3,133,787	(198,837)	5,584,640	2,252,016	67.57%	
Charges for Service	589,365	599,662	591,000	721,752	130,752	755,500	164,500	27.83%	
Fines & Forfeits	562,604	444,882	454,500	390,582	(63,918)	647,000	192,500	42.35%	
Other Income	333,539	540,507	320,250	820,036	499,786	285,680	(34,570)	-10.79%	
Total General Fund Revenue	\$ 13,202,942	\$ 13,471,686	\$ 13,909,474	\$ 14,804,777	895,303	\$ 16,924,820	\$ 3,015,346	21.68%	
Expenditures									
Administration	1,838,414	1,462,555	1,529,465	1,671,296	(141,831)	1,708,630	179,165	11.71%	
Planning & Zoning Commissions	610	1,900	3,300	2,200	1,100	2,500	(800)	-24.24%	
Community Development	477,234	388,532	466,947	530,642	(63,695)	570,354	103,407	22.15%	
Fire & Police Commission	31,835	15,446	21,250	17,041	4,209	38,850	17,600	82.82%	
Dispatching	683,059	613,348	762,317	662,733	99,584	-	(762,317)	-100.00%	
Police	5,019,594	4,761,689	4,990,484	5,020,132	(29,648)	5,701,437	710,953	14.25%	
Emergency Management	6,428	71,643	4,884	5,766	(882)	5,634	750	15.36%	
Fire	3,918,264	3,919,974	4,376,188	4,413,974	(37,786)	4,512,440	136,252	3.11%	
Public Works	1,905,270	1,917,270	1,801,113	1,749,286	51,827	5,198,793	3,397,680	188.64%	
Infrastructure Improvements	-	1,183,512	-	-	-	-	-	0.00%	
Total General Fund Expenditures	\$ 13,880,709	\$ 14,335,869	\$ 13,955,948	\$ 14,073,070	(117,122)	\$ 17,738,638	\$ 3,782,690	27.10%	
Excess (Deficiency) of Revenue over Expenditures	\$ (677,766)	\$ (864,183)	\$ (46,474)	\$ 731,707	\$ 778,181	\$ (813,818)			
Other Financing Sources	\$ 134,244	\$ 1,306,088	\$ -	\$ -	\$ -	\$ -			
Excess of revenue and other financing sources over (under) expenditures	\$ (543,522)	\$ 441,905	\$ (46,474)	\$ 731,707	\$ 778,181	\$ (813,818)			
Beginning Fund Balance	\$ 4,927,609	\$ 4,384,087	\$ 4,825,992	\$ 4,825,992		\$ 5,557,700			
Projected Ending Fund Balance	\$ 4,384,087	\$ 4,825,992	\$ 4,779,518	\$ 5,557,700		\$ 4,743,881			
Fund Balance, Assigned for Reserve Policy				\$ 4,002,263		\$ 4,195,365			
Expenditures for Calculation of Fund Balance Reserve				\$ 13,340,875		\$ 13,984,549			
Unassigned Fund Balance				\$ 1,555,437		\$ 548,517			

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund
Summary of Changes in Fund Balance

	2012 Audit Actual	2013 Audit Actual	2014 Budget	2014 Projected	2015 Budget
Revenue					
Local Taxes	\$ 7,936,590	\$ 7,870,358	\$ 8,275,600	\$ 8,374,474	\$ 8,478,000
Licenses and Permits	950,903	1,129,173	935,500	1,364,145	1,174,000
Intergovernmental	2,829,941	2,887,104	3,332,624	3,133,787	5,584,640
Charges for Service	589,365	599,662	591,000	721,752	755,500
Fines & Forfeits	562,604	444,882	454,500	390,582	647,000
Other Income	333,539	540,507	320,250	820,036	285,680
Total General Fund Operating Revenue	\$ 13,202,942	\$ 13,471,686	\$ 13,909,474	\$ 14,804,777	\$ 16,924,820
Expenditures					
Administration	1,838,414	1,462,555	1,529,465	1,671,296	1,708,630
Planning & Zoning Commissions	610	1,900	3,300	2,200	2,500
Building	477,234	388,532	466,947	530,642	570,354
Fire & Police Commission	31,835	15,446	21,250	17,041	38,850
Dispatching	683,059	613,348	762,317	662,733	-
Police	5,019,594	4,761,689	4,990,484	5,020,132	5,701,437
Emergency Management	6,428	71,643	4,884	5,766	5,634
Fire	3,918,264	3,919,974	4,376,188	4,413,974	4,512,440
Public Works	1,905,270	1,917,270	1,801,113	1,749,286	5,198,793
Infrastructure Improvements	-	1,183,512	-	-	-
Total General Fund Operating Expenditures	\$ 13,880,707	\$ 14,335,869	\$ 13,955,948	\$ 14,073,070	\$ 17,738,638
Less					
Capital & Debt Service Expenditures	\$ 503,933	\$ 1,591,070	\$ 789,906	\$ 732,195	\$ 3,754,089
Expenditures Applicable to Fund Balance Policy	\$ 13,376,772	\$ 12,744,799	\$ 13,166,042	\$ 13,340,875	\$ 13,984,549
Excess (deficiency) of Operating Revenue over Operating Expenditures	\$ (677,763)	\$ (864,183)	\$ (46,474)	\$ 731,707	\$ (813,818)
Other Financing Sources					
Installment Contracts	117,530	122,576	-	-	-
Transfer in from Series 2013 Project Fund	-	1,183,512	-	-	-
Sale of Capital Assets	16,714	-	-	-	-
Total Other Financing Sources	\$ 134,244	\$ 1,306,088	\$ -	\$ -	\$ -
Excess of revenue and other financing sources over (under) expenditures	\$ (543,521)	\$ 441,905	\$ (46,474)	\$ 731,707	\$ (813,818)
Beginning Fund Balance	\$ 4,927,609	\$ 4,384,087	\$ 4,825,992	\$ 4,825,992	\$ 5,557,700
Projected Ending Fund Balance	\$ 4,384,087	\$ 4,825,992	\$ 4,779,518	\$ 5,557,700	\$ 4,743,881
Fund Balance, Assigned for Reserve Policy		\$ 3,823,440	\$ 3,949,813	\$ 4,002,263	\$ 4,195,365
Fund Balance, Unassigned		\$ 1,002,553	\$ 829,706	\$ 1,555,437	\$ 548,517

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

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 2014-15 Fiscal Year is budgeted to be \$ 16,924,820. This represents an increase of \$3,015,346 or 21.68% from the 2013-14 Fiscal Year budgeted revenue of \$13,909,474. 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 (1.7% for the 2013 tax levy). 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 \$4,691,300, which represents a 2% increase over last year's general purpose levy. The Police and Fire Pension Funds combine to levy \$1,562,700, which represents a 4% increase over the prior year's levy. Combined, this year's total tax levy of \$6,254,000 is 2.6% greater than last year's tax levy of \$6,092,500.

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 over budget, therefore projected income for 2014-15 is increased to \$825,000, which is an increase of 4% over last year's budget of \$795,000.

Places For Eating Tax – The 1% Places for Eating Tax became effective October 1, 2006. For the coming fiscal year, we are budgeting \$200,000, which is a increase from last year's budget. 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.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

Amusement Tax – The Village collects 3% on all amusement sales. The primary source of revenues derived for this budgeted item comes from the golf course in town.

Gaming Tax – The Village currently issued two establishments licenses to operate video gaming terminals.

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

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 amount of fees generated from building activities is expected to increase to \$500,000 for the coming fiscal year in part to new businesses coming to Westchester. Historically, building permit revenue has fluctuated from year to year.

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 signs, solicitors, and general business. Revenues for the 2014-15 Fiscal Year are projected to increase slightly, based on the 2013-14 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.

Tobacco License – This revenue stream is for the licenses required for tobacco sales.

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".

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

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.

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 budget figure for 2014-15 remains relatively flat when compared to 2013-14.

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 Village is projecting revenues will be just over \$1.6M.

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 2014-15 Fiscal Year, the Local Use Tax per capita rate will be \$17.80. This rate multiplied by the Village's population of 16,718 would net the Village \$297,500.00 in Local Use Tax revenue.

Grants – There are several grants that have been applied for that the Village is budgeting to receive. The Village is anticipating \$209,890 towards the purchase of generators and an upgrade to the Village Hall Fire Alarm System. The offsetting expense is identified in the Public Works portion of this budget. The Village is also anticipating funding from the Metropolitan Water Reclamation District with revenues totaling \$2,121,000 toward the Mayfair Reservoir Expansion Project. The expense portion of this project is identified in the Public Works 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.

Charges for Service

Rent – The Village receives rental revenue from the US Postal Service, as the Village owns the building used by the Post Office. The Village also receives rental revenue from cell phone providers for cell phone towers placed on Village property. Rental revenue is based on contract, and there are only nominal increases projected.

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.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

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). 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 Municipal Code. Revenues for 2014-15 are expected to be in line with actual projected collections for 2013-14.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2014-15 are expected to be in line with actual projected collections for 2013-14.

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

Photo Enforcement – In December 2013, the Village contracted with Safe Speed photo enforcement to replace the cameras at the intersections of Cermak and Mannheim Roads (southbound on Mannheim) and also at the intersection of Roosevelt and Mannheim Roads (westbound on Roosevelt and Northbound on Mannheim). The revenue is expected to increase from 2013-14 due mostly in part that there will be fully functional cameras for the entire fiscal year. In the prior year revenue was decreased due to the lapse in service.

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.

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. Non-represented employees contribute 10%

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

of the cost of health insurance. Other types of reimbursements include gas use from the schools and Park District.

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.

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.

Miscellaneous 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.

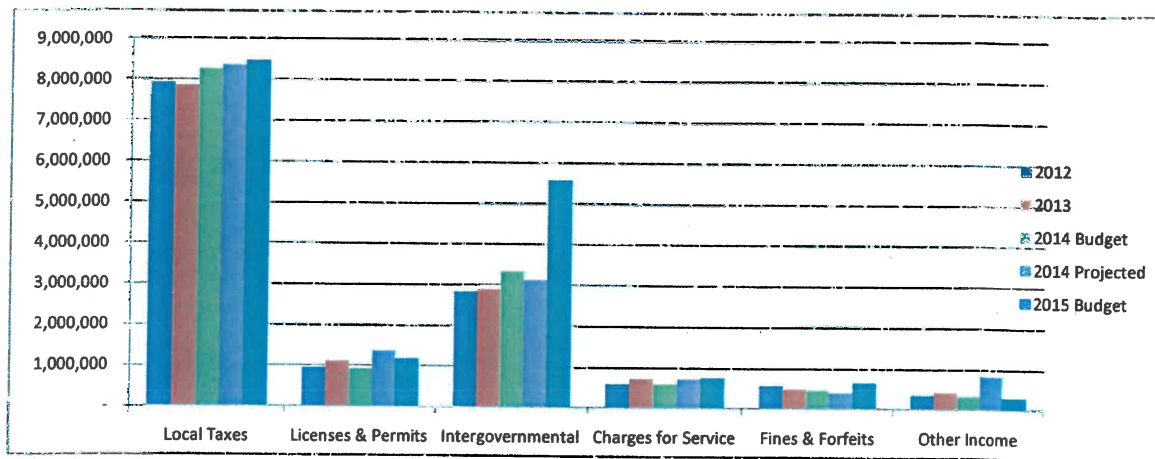
Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Revenue

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-00-4102-000	Property Taxes	\$ 3,921,057	\$ 4,303,920	\$ 4,640,700	\$ 4,640,700	\$ 4,696,300
01-00-4102-050	Prior Year Property Taxes	35,807	(20,436)	(50,000)	-	(5,000)
01-00-4102-100	Property Taxes - Fire Pension	779,472	640,418	581,500	581,500	625,000
01-00-4102-200	Property Taxes - Police Pension	975,008	779,047	920,300	920,300	937,700
01-00-4202-000	Utility Tax - Electric	565,011	566,546	580,000	566,310	566,000
01-00-4205-000	Utility Tax - Natural Gas	242,196	251,123	245,000	245,000	245,000
01-00-4206-000	Places for Eating Tax	177,494	188,328	195,000	208,263	200,000
01-00-4207-000	Telecommunication Taxes	892,456	791,670	795,000	827,500	825,000
01-00-4210-000	Foreign Fire Insurance	15,231	18,102	18,100	-	17,000
01-00-4212-000	Amusement Tax	6,296	9,731	15,000	11,986	10,000
01-00-4215-000	Gaming Tax	-	-	-	500	6,000
01-00-4216-000	Video Rental Tax	34,587	34,722	35,000	28,483	30,000
01-00-4217-000	Cable TV	291,975	307,187	300,000	343,932	325,000
	Total Local Taxes	\$ 7,936,590	\$ 7,870,358	\$ 8,275,600	8,374,474	8,478,000
01-00-4503-000	Building Permits	311,526	457,374	300,000	680,492	500,000
01-00-4503-200	Compliance Permits	65,655	95,049	90,000	85,431	85,000
01-00-4503-600	Health & Elevator Inspection Fees	15,240	18,675	15,000	26,610	27,500
01-00-4802-000	Planning & Zoning Fees	375	375	500	188	500
01-00-4507-000	Business Licenses	19,045	25,607	25,000	41,000	35,000
01-00-4511-000	Contractor Licenses	80,900	90,700	80,000	102,375	95,000
01-00-4527-000	Liquor Licenses	71,267	43,508	50,000	52,000	50,000
01-00-4531-000	Tobacco Licenses	-	-	-	1,050	1,000
01-00-4515-000	Vehicle Licenses	363,567	358,877	355,000	355,000	360,000
01-00-4515-900	Late Fee - Vehicle License	23,329	20,968	20,000	20,000	20,000
	Total Licenses & Permits	\$ 950,903	\$ 1,111,133	\$ 935,500	1,364,145	1,174,000
01-00-4402-000	Personal Property Replacement Tax	98,356	83,079	65,100	66,239	66,250
01-00-4403-000	State Income Tax	1,318,224	1,551,311	1,554,774	1,669,608	1,635,000
01-00-4405-000	State Sales Tax	980,109	954,270	985,000	979,804	1,235,000
01-00-4406-000	Local Use Tax	245,501	268,229	262,000	267,641	297,500
01-00-4410-000	Grants	143,665	23,583	441,750	124,292	2,330,890
01-00-5122-600	State Police Reimbursements	44,086	3,867	24,000	17,469	20,000
	Total Intergovernmental	\$ 2,829,941	\$ 2,884,338	\$ 3,332,624	3,133,787	\$ 5,584,640
01-00-4806-000	Rent	175,974	179,063	161,000	190,000	196,500
01-00-4810-000	Ambulance Fees	380,710	495,475	400,000	517,020	525,000
01-00-4815-000	Newspaper Ads	32,681	39,329	30,000	32,703	34,000
	Total Charges for Service	\$ 589,365	\$ 713,866	\$ 591,000	721,752	\$ 755,500
01-00-4701-000	Alarm Fines	28,715	37,090	36,000	28,500	28,500
01-00-4702-000	Police Fines	139,579	96,339	90,000	90,000	110,000
01-00-4702-100	Circuit Court Fines	86,126	63,218	60,000	57,287	60,000
01-00-4703-000	Code Enforcement Fines	700	2,700	3,500	2,925	3,500
01-00-4704-000	Photo Enforcement	185,984	209,105	190,000	147,040	350,000
01-00-4705-000	Police Towing	121,500	73,520	75,000	70,500	95,000
	Total Fines & Forfeits	\$ 562,604	\$ 481,972	\$ 454,500	390,582	\$ 647,000
01-00-5102-000	Interest Income	10,648	7,090	7,500	4,757	4,100
01-00-5107-000	State Grant	-	2,765	-	1,430	-
01-00-5108-000	Sale of Fixed Assets	-	5,760	5,000	-	-
01-00-5122-000	Reimbursement	116,065	83,803	78,750	98,920	80,000
01-00-5122-200	Reimbursement - IRMA	10,643	44,767	10,000	46,505	-
01-00-5122-250	Reimbursement - Employee CoPay	123,521	154,698	143,000	126,671	141,680
01-00-5125-000	Rebate - Cook Co Gasoline Taxes	-	4,936	5,000	4,442	4,500
01-00-5140-000	Sidewalk	21,002	15,534	20,000	14,144	20,000

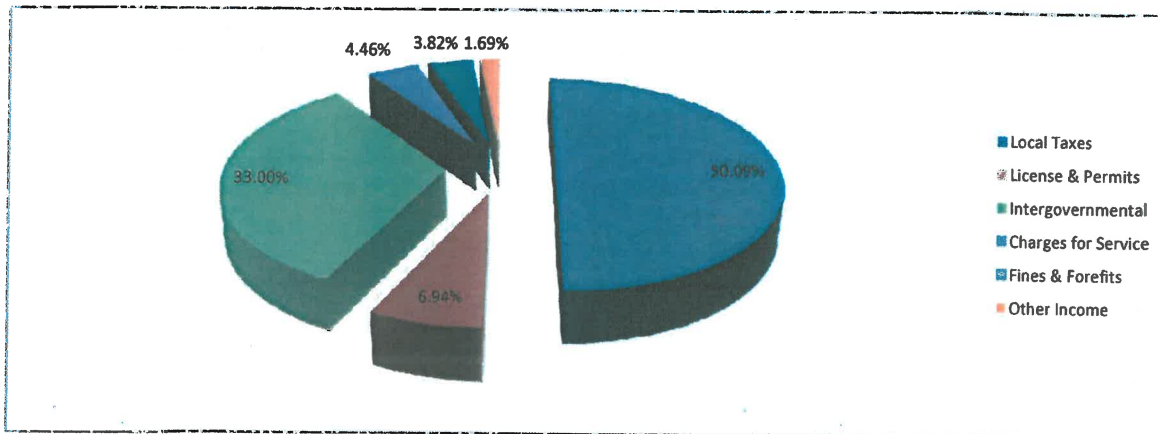
Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Revenue

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-00-5142-000	Tree Program	4,500	5,275	25,000	2,750	5,000
01-00-5188-000	Taxicab Program	790	430	1,000	495	400
01-00-5189-000	Misc. Other Income	46,370	84,959	25,000	37,792	30,000
Total Other Income		\$ 333,539	\$ 410,018	\$ 320,250	820,036	\$ 285,680
Total General Fund Revenue		\$ 13,202,942	\$ 13,471,686	\$ 13,909,474	\$ 14,804,777	\$ 16,924,820

Comparison of General Fund revenue by Year



Composition of General Fund Revenue by Type



Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

General Fund Expenditures

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

- Administration
- Planning and Zoning Commission
- Building
- Board of Fire and Police Commissioners
- Dispatching
- Police
- Emergency Management
- Fire
- Public Works

Several fund-wide expenditure summaries appear on the following pages. Following that is detail for each of the departments in the General Fund.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Summary of Expenses by Type

Department	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
11	Administration	563,464	485,699	483,329	522,774	614,696
15	Community Development	376,908	306,915	366,939	339,480	369,233
18	Fire & Police Commission	-	-	-	-	-
19	Dispatching	675,872	613,348	438,642	662,733	-
20	Police	4,675,983	4,471,647	4,756,653	4,748,760	5,214,563
21	Emergency Management	-	-	2,584	2,584	2,584
22	Fire	3,683,942	3,645,669	3,532,790	3,656,672	3,917,737
30	Public Works	873,978	862,831	900,680	896,241	960,426
Total Personnel		\$ 10,850,147	\$ 10,386,109	\$ 10,481,617	\$ 10,829,245	\$ 11,079,239
11	Administration	967,763	806,896	879,003	963,320	906,323
14	Planning/Zoning Commissions	610	1,802	3,300	2,200	2,500
15	Community Development	92,549	64,805	92,258	183,412	174,121
18	Fire & Police Commission	31,835	15,206	20,750	16,791	38,600
19	Dispatching	7,187	-	323,675	-	-
20	Police	91,597	97,569	79,081	88,073	281,271
21	Emergency Management	3,002	71,284	800	2,057	1,050
22	Fire	113,598	144,903	149,025	137,280	331,455
30	Public Works	574,724	651,355	562,191	555,788	1,012,600
Total Contractual Services		\$ 1,882,865	\$ 1,853,821	\$ 2,110,083	\$ 1,948,922	\$ 2,747,920
11	Administration	127,843	94,590	90,000	92,033	100,000
14	Planning/Zoning Commissions	-	98	-	-	-
15	Community Development	7,777	5,314	7,750	7,750	9,000
18	Fire & Police Commission	-	240	500	250	250
20	Police	126,683	140,441	136,250	159,956	142,750
21	Emergency Management	3,426	359	1,500	1,125	2,000
22	Fire	52,581	75,938	146,392	145,595	115,290
30	Public Works	325,451	187,890	191,950	156,000	253,750
Total Commodities		\$ 643,761	\$ 504,869	\$ 574,342	\$ 562,709	\$ 623,040
11	Administration	2,636	24,290	-	-	26,000
15	Community Development	-	11,499	-	-	18,000
20	Police	95,166	26,394	18,500	21,727	27,060
22	Fire	5,069	9,664	479,394	431,227	55,580
30	Public Works	84,526	168,482	68,000	68,000	2,781,765
35	Infrastructure Improvements	-	1,183,512	-	-	-
Total Capital Outlay		\$ 187,397	\$ 1,423,840	\$ 565,894	\$ 520,954	\$ 2,908,405
11	Administration	176,705	51,080	77,133	93,168	61,612
20	Police	30,165	25,638	-	1,615	35,793
22	Fire	63,075	43,800	68,587	43,200	92,378
30	Public Works	46,591	46,712	78,292	73,258	190,252
Total Debt Service		\$ 316,536	\$ 167,230	\$ 224,012	\$ 211,241	\$ 380,034
Total General Fund Expenditures		<u>\$ 13,880,707</u>	<u>\$ 14,335,869</u>	<u>\$ 13,955,948</u>	<u>\$ 14,073,070</u>	<u>\$ 17,738,638</u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Summary of Expenses by Department

Department	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
11	Administration	1,838,412	1,462,555	1,529,465	1,671,296	1,708,630
14	Commissions	610	1,900	3,300	2,200	2,500
	Total General Government	\$ 1,839,022	\$ 1,464,456	\$ 1,532,765	\$ 1,673,496	\$ 1,711,130
15	Community Development	477,234	388,532	466,947	530,642	570,354
	Total Community Development	\$ 477,234	\$ 388,532	\$ 466,947	\$ 530,642	\$ 570,354
18	Fire & Police Commission	31,835	15,446	21,250	17,041	38,850
19	Dispatching	683,059	613,348	762,317	662,733	-
20	Police	5,019,594	4,761,689	4,990,484	5,020,132	5,701,437
21	Emergency Management	6,428	71,643	4,884	5,766	5,634
22	Fire	3,918,264	3,919,974	4,376,188	4,413,974	4,512,440
	Total Public Safety	\$ 9,659,180	\$ 9,382,100	\$ 10,155,123	\$ 10,119,646	\$ 10,258,361
30	Public Works	1,905,270	1,917,270	1,801,113	1,749,286	5,198,793
35	Infrastructure Improvements	-	1,183,512	-	-	-
	Total Public Works	\$ 1,905,270	\$ 3,100,782	\$ 1,801,113	\$ 1,749,286	\$ 5,198,793
Total General Fund Expenditures		<u>\$ 13,880,707</u>	<u>\$ 14,335,869</u>	<u>\$ 13,955,948</u>	<u>\$ 14,073,070</u>	<u>\$ 17,738,638</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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
- Accounts Receivable
- Revenue collection
- Payroll
- Budget performance
- Preparing the Village's annual tax levy
- Maintaining the Village's debt schedules

Notable changes in this year's Administration and Finance budget include a request to change the Front Office Clerk from part time to full time.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Expenditures by Line Item
General Fund - Administration Department

Account	Name	2012		2013		2014		2014	
								Projected	2015 Budget
01-11-6103-000	Wages - Full Time	\$	304,521	\$	258,647	\$	273,289	\$	296,388
01-11-6103-100	Wages - Part Time		67,048		40,986		28,160		33,729
01-11-6103-200	Wages - Elected		19,200		19,200		19,200		19,200
01-11-6104-000	Wages - Overtime		3,490		4,544		3,000		3,000
01-11-6108-000	Wages - Sick Pay		2,058		2,411		2,500		3,169
01-11-6122-000	Unemployment Compensation		11,685		8,510		-		-
01-11-6124-000	Social Security		23,701		19,685		20,221		22,032
01-11-6126-000	Medicare Expense		5,578		4,604		4,729		5,153
01-11-6128-000	IMRF-Village Expense		37,130		32,436		36,689		43,445
01-11-6150-000	Employee Insurance		89,054		94,676		95,541		96,658
	Total Personnel	\$	563,464	\$	485,699	\$	483,329	\$	522,774
									\$ 614,696
01-11-6203-000	Contract/Legal Notices		1,736		3,592		3,000		1,947
01-11-6205-000	Printing		4,933		5,196		6,000		5,800
01-11-6207-000	Postage		7,965		11,899		9,000		8,428
01-11-6209-000	Village Publications		39,147		37,758		40,000		36,334
01-11-6211-000	Conference/Training		18,774		15,142		24,720		9,883
01-11-6213-000	Dues & Subscriptions		29,230		16,342		21,245		19,911
01-11-6215-000	Insurance & Bonding		453,156		382,923		415,000		401,085
01-11-6217-000	Banking Service Fees		11,560		14,381		10,000		15,027
01-11-6219-000	Telephone & Communication		36,126		29,685		25,888		24,897
01-11-6223-000	Maint. Services-Building & Off.		-		225		-		1,367
01-11-6225-000	Maint. Services-Equipment		10,104		21,341		30,820		15,000
01-11-6237-000	Equipment Rental		2,796		2,838		2,800		2,796
01-11-6241-000	Expense Allowance-Elected Off.		626		-		-		-
01-11-6244-000	Cab Coupon Program		1,242		-		1,000		-
01-11-6246-000	Reimburse-Travel Expense		7,429		1,825		-		-
01-11-6250-100	Economic Incentive-PP		-		1,651		-		3,413
01-11-6250-105	Economic Incentive-MFD		-		1,977		-		3,337
01-11-6265-000	Prof. Services-Audit		32,434		2,255		-		-
01-11-6265-030	Prof. Services-Other		32,053		31,367		36,350		42,198
01-11-6265-060	Prof. Services-Health Inspection		-		4,079		-		-
01-11-6270-000	Economic Incentive Agreements		-		-		20,000		-
01-11-6289-000	Other Contractual Expenses		57,880		17,923		27,780		27,889
01-11-6303-000	Attorney Legal Retainer		4,800		11,900		35,400		33,844
01-11-6327-000	Legal Services		215,774		192,330		170,000		141,981
	Total Contractual Services	\$	967,763	\$	806,629	\$	879,003		963,320
									\$ 906,323
01-11-6403-000	Office Supplies		17,887		8,110		10,000		7,217
01-11-6407-000	Gas & Oil		1,268		-		-		-
01-11-6407-500	Gas/Fuel Other Entities		100,931		82,102		75,000		83,325
01-11-6419-000	Materials & Supplies-Offices		7,493		4,153		5,000		1,492
01-11-6489-000	Misc. Materials & Supplies		265		225		-		-
	Total Commodities	\$	127,843	\$	94,590	\$	90,000		92,033
									\$ 100,000
01-11-6611-000	Bad Debt Expense		-		21,680		-		-
01-11-6511-000	Computer Software		-		-		-		-
01-11-6515-000	Operating Equipment		2,636		2,610		-		-
01-11-6525-000	Building/Equipment		-		-		-		-
	Total Capital Outlay	\$	2,636	\$	24,290	\$	-	\$	-
									\$ 26,000
01-11-6609-000	Installment Debt-Principal		165,000		45,000		73,000		73,000
01-11-6610-000	Installment Debt-Interest		11,705		6,080		4,133		4,133
	Total Debt Service	\$	176,705	\$	51,080	\$	77,133		93,168
									\$ 61,612
Total Administration Expenditures		\$	1,838,412	\$	1,462,288	\$	1,529,465	\$	1,671,296
									\$ 1,708,630

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Administration Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
01-11-6203-000	Ads/Contracts/Legal Notice			01-11-6225-000	Maint Services - Equipment		
	Treasurer's Report	\$ 1,300	\$ 1,300		HVAC & Plumbing	\$ -	\$ 4,000
	Prevailing Wage	500	500		Total	-	4,000
	Community Guide	1,200	1,200				
	Total	3,000	3,000	01-11-6225-000	Maint Services - Equipment		
01-11-6205-000	Printing				LOCIS - annual maintenance	7,100	-
	Vehicle Decals	4,000	4,000		Civic Systems - annual maintenance	-	6,300
	Handicap Tags	300	-		Civics Plus - annual maintenance	-	7,383
	Business Cards	300	300		Copier - maint agreement	1,500	7,300
	Envelopes	400	500		Computer Network Service - AIS	8,000	8,000
	Other Forms	500	500		HVAC & Plumbing	4,000	-
	Municipal Code	500	700		Vehicle Sticker Software	6,500	-
	Total	6,000	6,000		Telephone system maint	3,720	3,720
					Total	30,820	32,703
01-11-6211-000	Conference/Training			01-11-6265-030	Professional Services		
	IGFOA State - 2	1,300	1,300		Government Consulting (\$625/mo)	7,500	7,500
	Edu Reimbursement	2,000	2,000		Actuary	3,000	3,000
	ILCMA - 1	750	750		Vehicle Sticker Software	-	6,500
	Local Seminars	2,000	2,000		TIF Advisory Services	5,000	5,000
	IML Annual Conference	2,000	2,000		Consulting Services	2,500	2,500
	WCMC Legislative Breakfast - 4	240	240		Codification	3,000	3,000
	WCMC Annual Dinner	700	700		External HR Fees	3,400	3,400
	WCMC Legislative Conference - 5	3,000	3,000		External Audit Fees	17,000	17,538
	LOCIS Training	150	150		OPEB	2,000	2,000
	IGFOA Quarterly Meetings	280	280		CAFR Certification	450	450
	WCMC Nat'l Legislative Trip - 2	2,000	2,000		Total	43,850	50,888
	NLC - 4						
	Registration	1,500	1,500	01-11-6289-000	Other Contractual Expenses		
	Travel	5,800	5,800		Paying Agent Fee	1,500	1,500
	GFOA - 2				FSA Administration	780	840
	Registration	1,000	1,000		Drug screening	500	500
	Travel	2,000	2,000		Document Storage Fee	2,400	2,400
	Total	24,720	24,720		Document Shred Fee	1,680	1,680
01-11-6213-000	Dues & Subscriptions				Payroll Fees	10,000	10,000
	WCMC	10,300	11,575		Vehicle Sticker Billing Service	6,700	6,700
	NCC of Mayors	1,200	1,230		Vehicle Sticker Online Payment	900	900
	National League of Cities - 4	3,000	3,000		Liquor License Fingerprints	1,750	1,750
	IML	2,000	2,000		Other Misc Services	1,570	1,570
	Proviso Municipal League	425	425		Total	27,780	27,840
	IL CPA Society	300	300	01-11-6511-000	Computer Software		
	ICMA	825	825		Civic Plus Mobile Software	6,000	6,000
	IGFOA - 2	350	350		Total	6,000	6,000
	GFOA - 2	340	340				
	Metro Mayors Caucus	590	590	01-11-6609-000	Installment Debt - Principal		
	ILCMA	1,815	1,815		Land Purchase	45,000	50,000
	Notary Public	100	100		General Ledger Software (50/50 with Utility Fund)	-	9,437
	Total	21,245	22,550		Total	45,000	59,437
01-11-6219-000	Telephone & Communication			01-11-6610-000	Installment Debt - Interest		
	Internet - Comcast	19,043	19,332		Land Purchase	4,133	2,175
	Cell phones	5,160	5,160		General Ledger Software (50/50 with Utility Fund)	-	927
	Landlines/Globalcom	1,685	1,980		Total	4,133	2,175
	Total	25,888	26,472				

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 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 2014-15 fiscal year.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Expenditures by Line Item
 General Fund - Planning Commission & Zoning Board of Appeals

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-14-6203-000	Contract/Legal Notices	\$ 610	\$ 1,002	\$ 1,000	\$ 1,000	\$ 1,000
01-14-6211-000	Conference/Training	-	800	800	-	-
01-14-6289-000	Other Contractual Expenses	-	-	1,500	1,200	1,500
	Total Contractual Services	\$ 610	\$ 1,802	\$ 3,300	\$ 2,200	\$ 2,500
01-14-6403-000	Office Supplies	-	98	-	-	-
	Total Commodities	\$ -	\$ 98	\$ -	\$ -	\$ -
Total Planning/Zoning Commissions Expenditures		\$ 610	\$ 1,900	\$ 3,300	\$ 2,200	\$ 2,500

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 rezoning, 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 5/1/2014

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 an increase in fees for health inspections
2. **Professional Services:** Currently, the Village has adopted the 2000 International Building Code. In response to the update there will be an increase in inspections and reviews.
3. **Conferences & Training:** Department staff requires ongoing training to stay current on trends and techniques in the construction industry and best practices in planning and economic development. In order to increase the level of professionalism in the Department, training is required for all members of staff.
4. **Maint. Services – Equipment:** This line item will increase to allow for subscriptions to SurveyMonkey, Constant Contact, Retail Lease Trac or Plain Vanilla Shell, and an additional user account on the building permit software.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Expenditures by Line Item
 General Fund - Community Development Department

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-15-6103-000	Wages - Full Time	\$ 263,005	\$ 181,475	\$ 210,891	\$ 223,565	\$ 206,264
01-15-6103-100	Wages - Part Time	1,047	36,060	46,940	4,991	55,930
01-15-6104-000	Wages - Overtime	823	45	500	-	500
01-15-6108-000	Wages - Sick Pay	2,481	1,495	1,975	2,000	2,000
01-15-6124-000	Social Security	16,464	13,511	16,139	14,189	13,475
01-15-6126-000	Medicare Expense	3,850	3,160	3,774	3,318	3,151
01-15-6128-000	IMRF-Village Expense	30,451	27,593	33,764	30,896	28,602
01-15-6150-000	Employee Insurance	58,787	43,577	52,956	60,522	59,311
	Total Personnel	\$ 376,908	\$ 306,915	\$ 366,939	\$ 339,480	\$ 369,233
01-15-6205-000	Printing	922	859	1,000	850	1,200
01-15-6207-000	Postage	-	68	500	500	500
01-15-6211-000	Conference/Training	1,085	844	4,000	2,100	6,646
01-15-6213-000	Dues & Subscriptions	260	619	1,595	1,062	1,415
01-15-6219-000	Telephone & Communication	4,131	4,562	2,078	2,900	3,000
01-15-6225-000	Maint. Services-Equipment	9,377	8,112	11,085	11,000	12,060
01-15-6227-000	Maint. Services-Vehicles	-	795	2,000	-	800
01-15-6235-000	Facade Grant Program	-	-	-	-	45,000
01-15-6265-020	Prof. Services-Legal	-	3,831	-	-	-
01-15-6265-030	Prof. Services-Other	48,768	1,677	20,000	75,000	28,000
01-15-6280-000	Elevator Inspection	2,580	-	-	-	-
01-15-6289-000	Other Contractual Expenses	25,427	43,438	50,000	90,000	75,500
	Total Contractual Services	\$ 92,549	\$ 64,805	\$ 92,258	\$ 183,412	\$ 174,121
01-15-6403-000	Office Supplies	3,976	2,061	2,000	2,000	2,600
01-15-6406-000	Clothing Supplies	-	56	250	250	250
01-15-6407-000	Gas & Oil	2,241	2,146	2,000	2,000	2,650
01-15-6423-000	Materials & Supplies-Vehicles	840	590	1,000	1,000	1,000
01-15-6425-000	Materials & Supplies-Other Equip	720	461	2,500	2,500	2,500
	Total Commodities	\$ 7,777	\$ 5,314	\$ 7,750	\$ 7,750	\$ 9,000
01-15-6524-000	Buildings/Equipment	-	11,499	-	-	18,000
	Total Capital Outlay	\$ -	\$ 11,499	\$ -	\$ -	\$ 18,000
Total Community Development Expenditures		\$ 477,234	\$ 388,532	\$ 466,947	\$ 530,642	\$ 570,354

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Community Development Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
01-15-6211-000	Conferences/Training			01-15-6225-000	Maint. Services - Equipment		
	ICSC events	\$ -	\$ 300		Copier	\$ 2,800	\$ 300
	Chamber of Commerce events	-	240		SM (Cust Svc & Bus Retention Survey)	210	210
	Legal/Mgmt Module (01) Cert AS	-	1,600		Retail Lease Trac	750	750
	Legal/Mgmt Module (01) Cert MH	-	1,600		Constant contact	125	-
	Tech Module (02) Cert AS	-	1,723		Building Software (Citizen Serve)	7,200	10,800
	Certification Classes (Tony)	1,600	-		Total	11,085	12,060
	Certification Classes (Melissa)	240	-				
	Economic Development Cert (Melissa)	1,160	-	01-15-6265-030	Professional Services - Other		
	Customer Service Training	1,000	-		Planning/Consulting as needed	10,000	-
	Tech Module (02) Cert MH	-	1,723		Plan Review/Inspection (B&F)	-	50,000
	Total	4,000	6,646		less Developer Pass-Through Plan Review	-	(40,000)
					Code Update - B&F	-	3,000
01-15-6213-000	Dues & Subscriptions				Engineering (billed to applicants)	10,000	15,000
	American Planning Assn	520	520		Total	20,000	28,000
	Intl ED Council	345	345				
	IL Development Council	250	250	01-15-6289-000	Other Contractual Expenses		
	Suburban Bldg Officials Conf	75	75		Records Disposal	500	500
	Intl Council of Shopping Centers	100	100		Plumbing Inspections	25,000	70,000
	Intl Code Council	125	125		less Developer Pass-Through Plan Review	-	(21,000)
	Crain's	60	-		Elevator Inspections	-	3,000
	Business Ledger	45	-		Health Inspections	10,000	18,000
	Wall Street Journal	75	-		Maintaining Private Properties	14,500	5,000
	Total	1,595	1,415		Total	50,000	75,500
				01-15-6524-000	Buildings/Equipment		
					Fleet vehicle	-	18,000
					Computer (Tower & Monitor)	-	1,000
					Total	-	1,000

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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.

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

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Expenditures by Line Item
 General Fund - Board of Fire & Police Commissioners

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-18-6203-000	Contract/Legal Notices	\$ -	\$ 544	\$ 750	\$ 416	\$ 750
01-18-6211-000	Conference/Training	1,168	-	3,500	-	1,000
01-18-6213-000	Dues & Subscriptions	375	375	500	375	600
01-18-6265-020	Prof. Services-Legal	6,043	-	1,000	11,000	10,000
01-18-6265-030	Prof. Services-Other	24,249	14,287	15,000	5,000	26,250
Total Contractual Services		<u>\$ 31,835</u>	<u>\$ 15,206</u>	<u>\$ 20,750</u>	<u>\$16,791</u>	<u>\$ 38,600</u>
01-18-6403-000	Office Supplies	-	240	500	250	250
Total Commodities		<u>\$ -</u>	<u>\$ 240</u>	<u>\$ 500</u>	<u>\$250</u>	<u>\$ 250</u>
Total Fire & Police Commission Expenditures		<u><u>\$ 31,835</u></u>	<u><u>\$ 15,446</u></u>	<u><u>\$ 21,250</u></u>	<u><u>\$17,041</u></u>	<u><u>\$ 38,850</u></u>

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Board of Fire & Police Commissioners
 Detail for Selected Accounts

Account	Description	2015 Proposed Budget
01-18-6265-030	Prof. Services-Other	
	I/O Solutions Lieutenants Exam (20) \$660	\$ 13,200
	Lieutenants Exam Admin Fee (20) \$75	1,500
	Lieutenants Exam Proctor	500
	Lieutenants Exam Application Fee	550
	Lieutenants Exam Travel expense	300
	I/O Solutions Police Exam (150) \$25	3,750
	Police Exam Scoring (150) \$18	2,700
	Police Exam Proctor and Admin fee (150) \$25	3,750
	Total	\$ 26,250

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

Dispatching

This budget reflects the transition to outsourcing of dispatch services to NORCOMM. Beginning in Fiscal 2014-15 Dispatch will no longer require a budget. The expense of NORCOMM is reflected equally in the Fire and Police Department Budgets.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Expenditures by Line Item
General Fund - Dispatching Department

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-19-6103-000	Wages - Full Time	\$ 426,242	\$ 424,859	\$ 220,813	\$ 441,626	\$ -
01-19-6103-100	Wages - Part Time	5,910	-	20,688	-	-
01-19-6104-000	Wages - Overtime	23,980	1,717	-	-	-
01-19-6108-000	Wages - Sick Pay	-	488	1,500	-	-
01-19-6110-000	Wages - Holiday Pay	13,753	14,359	10,191	-	-
01-19-6110-100	Transition Incentive Pay	-	-	28,000	-	-
01-19-6122-000	Unemployment Compensation	-	-	36,673	-	-
01-19-6124-000	Social Security	30,027	22,066	16,128	19,715	-
01-19-6126-000	Medicare Expense	7,022	5,160	3,472	4,611	-
01-19-6128-000	IMRF-Village Expense	54,102	43,622	30,598	43,847	-
01-19-6150-000	Employee Insurance	114,836	101,078	70,579	68,450	-
	Total Personnel	<u>\$ 675,872</u>	<u>\$ 613,348</u>	<u>\$ 438,642</u>	<u>\$ 662,733</u>	<u>\$ -</u>
01-19-6265-030	Prof. Services-Other	7,187	-	323,675	-	-
	Total Professional Services	<u>7,187</u>	<u>-</u>	<u>\$ 323,675</u>	<u>-</u>	<u>-</u>
Total Dispatching Expenditures		<u><u>\$ 683,059</u></u>	<u><u>\$ 613,348</u></u>	<u><u>\$ 762,317</u></u>	<u><u>\$ 662,733</u></u>	<u><u>\$ -</u></u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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, records, and emergency management. The Operations Division consists of items related to providing services to the community. The Records Division consists of the salaries of the record clerks that maintain all of the official police documents. Emergency management consists of planning and preparation to address major emergencies within the Village, i.e. flooding, tornados.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Expenditures by Line Item
General Fund - Police Department

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-20-6103-000	Wages - Full Time	\$ 2,567,515	\$ 2,688,253	\$ 2,694,058	\$ 2,692,842	\$ 2,834,166
01-20-6103-100	Wages - Part Time	34,203	15,197	15,300	16,047	76,559
01-20-6104-000	Wages - Overtime	165,493	151,793	165,000	173,684	165,000
01-20-6104-450	Overtime - Grant Reimbursed	3,743	1,519	24,000	-	31,994
01-20-6108-000	Wages - Sick Pay	12,603	9,203	18,000	10,500	10,500
01-20-6110-000	Wages - Holiday Pay	114,094	104,168	105,643	105,643	109,671
01-20-6115-000	Early Retirement Incentive	-	-	20,000	20,000	-
01-20-6118-000	Uniform Allowance	28,377	30,358	28,875	28,875	28,875
01-20-6122-000	Unemployment Compensation	-	-	-	-	32,214
01-20-6124-000	Social Security	10,529	13,669	13,611	17,961	16,357
01-20-6126-000	Medicare Expense	34,885	36,957	36,671	40,157	43,603
01-20-6128-000	IMRF-Village Expense	15,711	25,388	26,876	34,432	57,007
01-20-6132-000	Police Pension	984,563	779,047	920,300	920,300	1,037,700
01-20-6150-000	Employee Insurance	704,267	616,095	688,319	688,319	770,917
	Total Personnel	\$ 4,675,983	\$ 4,471,647	\$ 4,756,653	\$ 4,748,760	\$ 5,214,563
01-20-6205-000	Printing	1,361	3,058	2,560	2,450	2,560
01-20-6207-000	Postage	200	103	500	1,724	1,750
01-20-6211-000	Conference/Training	7,178	12,582	13,375	12,582	12,850
01-20-6213-000	Dues & Subscriptions	12,065	20,212	18,235	17,807	19,180
01-20-6219-000	Telephone & Communication	21,640	11,968	3,611	3,611	3,611
01-20-6223-000	Maint. Services-Building & Off.	2,071	762	2,000	2,000	2,120
01-20-6225-000	Maint. Services-Equipment	10,036	5,191	6,000	5,796	6,000
01-20-6227-000	Maint. Services-Vehicles	20,854	31,896	19,000	24,554	31,450
01-20-6247-000	Witness/Investigations	100	30	300	300	300
01-20-6249-000	Community Relations	-	135	-	-	-
01-20-6265-020	Prof. Services-Legal	-	160	-	-	-
01-20-6265-030	Prof. Services-Other	8,195	2,675	5,500	9,184	17,450
01-20-6265-040	Prof. Services-Animal Control	1,158	1,840	2,000	1,357	1,500
01-20-6289-000	Other Contractual Expenses	6,738	6,957	6,000	6,708	182,500
	Total Contractual Services	\$ 91,597	\$ 97,569	\$ 79,081	\$ 88,073	\$ 281,271
01-20-6403-000	Office Supplies	4,658	3,024	3,000	4,329	3,600
01-20-6407-000	Gas & Oil	77,092	74,944	75,000	97,591	90,000
01-20-6419-000	Materials & Supplies-Offices	-	73	-	19	-
01-20-6421-000	Materials & Supplies-Equipment	15,225	25,167	20,750	20,750	14,650
01-20-6423-000	Materials & Supplies-Vehicles	28,077	33,609	35,000	34,767	32,000
01-20-6425-000	Materials & Supplies-Other Equip	-	1,452	-	-	-
01-20-6449-000	Community Relations	1,631	2,173	2,500	2,500	2,500
	Total Commodities	\$ 126,683	\$ 140,441	\$ 136,250	\$ 159,956	\$ 142,750
01-20-6509-000	Computer Hardware	-	-	-	-	9,600
01-20-6513-000	Office Equipment	7,880	796	-	1,150	1,000
01-20-6515-000	Operating Equipment	-	-	18,500	20,577	16,460
01-20-6521-000	Motor Vehicles	87,286	25,598	-	-	-
	Total Capital Outlay	\$ 95,166	\$ 26,394	\$ 18,500	\$ 21,727	\$ 27,060
01-20-6609-000	Installment Debt-Principal	29,301	24,857	-	1,524	33,257
01-20-6610-000	Installment Debt-Interest	864	781	-	91	2,536
	Total Debt Service	\$ 30,165	\$ 25,638	\$ -	\$ 1,615	\$ 35,793
Total Police Expenditures		\$ 5,019,594	\$ 4,761,689	\$ 4,990,484	\$ 5,020,132	\$ 5,701,437

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Police Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget
01-20-6205-000	Printing		
	Parking Citations	\$ 500	\$ 500
	Compliance Citations	300	300
	Warning Tickets	200	200
	Racial Profiling Stickers	210	110
	Department Envelopes	300	400
	Case files	500	500
	Administrative Tow Forms	300	300
	OT Slips	250	250
	Total	2,560	2,560
01-20-6211-000	Police Conference / Training		
	SLEA MLDP Program x 3 @ \$2,000	3,750	6,000
	IACP (Int'l Chief Conference)	300	750
	ILEAS Conf	200	200
	ITOA Conf	800	400
	Nat'l Crime Prevention Conf	325	500
	Training Conf -Specialized Training	8,000	2,000
	NIPSTA 10 members x \$300 (driving)	-	3,000
	Total	13,375	12,850
01-20-6213-000	Dues & Subscriptions		
	Beast (Evidence Support)	1,050	1,050
	Critical Reach (Feb)	135	395
	IACP	200	200
	ILACP	200	210
	ILEAS	50	120
	LEADS Online	2,000	2,000
	LESO	400	400
	LEXIPOL (Feb)	2,850	2,850
	Nat'l Bunco Investigators (March)	60	60
	NEMERT \$90 x 44	3,900	3,960
	NIPAS	4,505	4,505
	IL Truck Ofc Assn	100	100
	TLO Investigation Tool (\$110 Monthly)	1,320	1,320
	WESTAFF	1,250	1,250
	WSCOPA	125	150
	West Sub. Detective Assn	75	75
	West Sub. Juvenile Ofc Assn	15	30
	Mini-Bullet LEADS Cell Phone App	-	480
	Language Line	-	25
	Total	18,235	19,180
01-20-6225-00	Maint. Services - Equip		
	Erickson Fire Extinguisher	-	300
	Konica Minolta	1,250	1,200
	Camera	1,500	-
	Truck Scales	1,500	-
	Radar Units	1,750	-
	Radar Certification	-	500
	Replacement Radar unit -Squad Car	-	1,500
	Replacement Radar unit -Handheld	-	2,000
	Squad Car Printer	-	500
	Total	6,000	6,000

Account	Description	2014 Final Budget	2015 Proposed Budget
01-20-6265-030	Prof Services - Other		
	Government Consulting (\$625 mo)	\$ 2,500	\$ 7,500
	Towing Services	500	500
	Body Removal (4 x \$300)	1,750	1,200
	Administrative Consulting Specialist	-	8,000
	Hepatitis Shots	750	250
	Total	5,500	17,450
01-20-6289-000	Other Contractual Services		
	Norcomm (1/3 allocation)	-	176,500
	School Crossing Guards	6,000	6,000
	Total	6,000	182,500
01-20-6421-000	Materials & Supplies		
	Ammunition	7,500	7,500
	Targets	250	250
	Rifle Upgrades (stocks/lights)	2,300	2,300
	Rifle Magazines	450	450
	Air Soft Supplies	750	750
	Evidence Supplies	800	800
	NIPAS Vest	3,100	-
	Det/Inv Software	-	1,000
	Prisoner Supplies	1,600	1,600
	Computerized Door Locks (4)	4,000	-
	Total	20,750	14,650
01-20-6515-000	Operating Equipment		
	License Plate Reading Camera	18,500	-
	PD Radio Batteries	-	960
	Battery Back-ups	-	2,750
	In-Vehicle Printer/Scanner	-	6,000
	Misc. Portable Radio Equipment	-	750
	Carpet	-	6,000
	Total	18,500	16,460
01-20-6509-000	Computer Hardware		
	Laptop Computer - Detectives	-	4,500
	Laptop Computer - Patrol 584	-	5,100
	Total	-	9,600
01-20-6609-000	Copy Machine (PNC 2012)		1,565
	3 Police Vehicles (2015)	-	31,692
	Total	-	33,257
01-20-6610-000	Copy Machine (PNC 2012)		70
	3 Police Vehicles (2015)	-	2,466
	Total	-	2,536

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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. This budget includes the addition of a small stipend for the Emergency Management Agency Coordinator, who currently serves as a volunteer.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Expenditures by Line Item
 General Fund - Emergency Management Department

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-21-6103-100	EMA Part Time	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 2,400
01-21-6124-000	Social Security	-	-	149	149	149
01-21-6126-000	Medicare Expense	-	-	35	35	35
	Total Personnel	\$ -	\$ -	\$ 2,584	\$ 2,584	\$ 2,584
01-21-6211-000	Conference/Training	315	148	300	300	300
01-21-6227-000	Maint. Services-Vehicles	1,373	450	500	500	750
01-21-6289-000	Other Contractual Expenses	1,314	16,106	-	-	-
01-21-6289-900	Disaster Assist Expenses	-	54,580	-	1,257	-
	Total Contractual Services	\$ 3,002	\$ 71,284	\$ 800	\$ 2,057	\$ 1,050
01-21-6407-000	Gas & Oil	1,283	-	500	125	500
01-21-6423-000	Materials & Supplies-Vehicles	929	209	500	500	750
01-21-6425-000	Materials & Supplies-Other Equip	1,214	150	500	500	750
	Total Commodities	\$ 3,426	\$ 359	\$ 1,500	\$ 1,125	\$ 2,000
Total Emergency Management Expenditures		\$ 6,428	\$ 71,643	\$ 4,884	\$ 5,766	\$ 5,634

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

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 manmade 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.

2013 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

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

Procedures (SOPs) and Standard Operating Guidelines (SOGs). The process is being done as to look at if 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.

Although the Fire Department has used FIREHOUSE software for its reporting system, we recently upgraded to FIREHOUSE Web allowing access of this reporting software, anywhere there is a secure internet connection. We have also expanded our use of this software to include maintenance records, inventory records, hydrant records, hose records, public education appearances, and training.

After approximately 9 months of planning, gathering data and collaboration between departments, the Village made the final transition and completed the process of outsourcing their dispatch services. On November 1st, we "flipped the switch" and started a new relationship with NORCOMM. They are a 911 dispatch center that provides well-trained emergency dispatchers certified in Emergency Medical Dispatching, providing this service 24-7, 365 days a year. Although, nervous about the transition, after working through the "bumps" in the road, overall, NORCOMM has served the Village well in the first 5 months.

As a result of this transition, the Fire Department had to upgrade its in-house alerting system. After working through the 40 year old piece-meal alerting system that was in place, NORCOMM installed a new alerting system engineered by their technicians as a bridge until the ZETRON system can be put in place. If you recall, last year, prior to outsourcing dispatch, the Fire Department was in the process of finalizing the ZETRON system between the former dispatch center and the fire stations. When outsourcing became a reality, those plans were put on hold in order to transition over to NORCOMM. Now that the transition is complete, we are currently working with NORCOMM and Mercury Systems to get this in place. The ZETRON system allows for NORCOMM to immediately know if there is an issue with the equipment communicating between them and the fire stations. The system that is being used until the ZETRON is in place will then act as a backup if any issue should arise. Both new systems include "ramp up" alerting tones which reduce the stress while receiving an emergency call. In the past, a sudden alert sound would alert firefighters of an incoming call. This is a major safety improvement over the previous systems.

Fire Prevention Bureau

The 7G Fire Inspector program that has been in place has proven to be very successful. Our customer service to the businesses has been consistent. Compliance with violations has gone up due to regular inspections and follow up inspections being completed by the same inspector. This also shows a consistency while completing inspections ensuring safer businesses for owners and their customers. The Village Board also passed a residential sprinkler ordinance, requiring that all newly constructed single and two family housing have an approved NFPA 13R sprinkler system installed. We have also started the process of doing a code update in conjunction with the Building Department. The proposed updates and recommendations should be completed sometime in spring of 2014.

Pre-fire planning for buildings in town will be in full swing this spring as our migration to NORCOMM will allow greater access to this information in our vehicles that can be utilized during emergencies.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

Along with our 7G Inspectors, on-duty fire companies will be going around town to collect this data and photos that will be used for this.

Public Education

The Fire Department has been holding CPR classes at least on a quarterly basis or as needs demand it. This class is offered at no charge to the students. We've attended numerous Career Days at the Westchester Middle and Intermediate Schools and St. Joseph High School. The Fire Department has also gone to the Westchester Primary School to read and interact with the students. They have also met with the various Civic groups throughout Westchester for appearances and any other requests that they may have.

Back in October, we held our annual Open House. We open up the Fire Department and show off our "wares". The highlight of the afternoon is always the Sprinkler room demonstration, where we set 2 rooms on fire and show the differences that a sprinkler system can make in saving someone's house. We also rolled out our grease fire demonstration, showing residents what to do and not to do in the case of a stove/oven fire. We look forward to this October 5, when we will have these demonstrations and much more.

Emergency Medical Services

As approved in last year's budget, the fire department purchased a 12 lead cardiac monitor that is being utilized on Truck 315 for advanced life support medical responses. It also serves as a backup for the 12 lead cardiac monitor that is used on the ambulance whenever that monitor needs to be sent out for service. Also approved in the budget was the purchase of a new ambulance. The ambulance is almost completed. Delivery will be by the end of March. After equipping the ambulance and getting it certified by the state, I'm hoping to have this vehicle in service in April 2014.

EMS User Fees that the Village has collected has gone up for the third year in a row. There are a few reasons for this. First, this will be the third year since the department has instituted the electronic patient care reporting, allowing for more accurate record keeping and faster record retrieval. Last year, we worked with Paramedic Billing Services and Loyola to allow them to access the records server directly which allows for real time billing and better collections from insurance, Medicare, etc. which in turn reduced their commission by 2%. This also allows for a better collection rate.

GRANTS

We awarded two grants during the end of the 2012 Assistance to Firefighter Grant period. We secured a \$465,000 Heavy Rescue Vehicle that is almost in-service. We were also awarded a portable radio grant for approx. \$60,000 which went towards the purchase of (21) APX 6000 Motorola Portable Radios. The total financial responsibility on the Village for BOTH of these grants was less than \$30,000.

Training and Safety

During the summer months, we have sent another Firefighter to the 3 weeklong modules that are held by the state. This gives the Westchester Fire Department 2 Illinois State Certified Fire Investigators. We would like to get a minimum of one more certified this year as well. We have had a few fires over the last year that has been investigated by our own investigators, making it a worthwhile investment.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2014

The department was able to place 4 firefighters on the MABAS Division 20 Technical Rescue Team Training Roster which enabled the Fire Department to train these individuals at virtually no cost to the Village. We also were able to place 2 firefighters on the MABAS Division 20 Hazardous Materials Training Roster as well allowing for this no-cost training as well. After all of these individuals receive all of the State Certifications that are required they will be placed on the Team Deployable Rosters resulting in possibly replacing them with more Westchester firefighters on those training rosters.

Over the last year, we were able to arrange an in-house Rope Ops. Class that certified 14 FFs (\$5,950 savings), Vehicle Machinery Ops. (\$1260 savings) and Confined Space Ops. (\$1720 savings) each class certifying 3 FFs and Hazardous Materials Tech for 1 FF (\$550 savings) through Division 20 TRT Training, and Vehicle Machinery Ops. Certifying 3 more FFs at a reduced rate through the Division 20 Training Academy (\$375 savings). Through these programs I was able save \$9,855 in last year's training budget.

MAINTENANCE

The Fire Department has been working with my maintenance officer to get our preventive maintenance back on track after a few years of being deficient in this area. We 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. The building maintenance officer 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.

Historically, the Fire Department has always been pretty self-sufficient when it comes to the maintenance and general repairs around the fire stations. Other than routine HVAC and overhead door maintenance that is done by a professional, we had the Northwest corner of station# 1 tuck pointed which alleviated a long on-going leak issue that we've had. Although we've never had any major roofing issues, it is probably time to start considering possible re-roofing of both fire stations.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Expenditures by Line Item
General Fund - Fire Department

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-22-6103-000	Wages - Full Time	2,065,079	2,126,630	2,112,625	2,039,109	2,300,609
01-22-6103-100	Wages - Part Time	14,109	5,118	12,480	9,712	15,600
01-22-6103-200	Wages - 7G	-	11,135	30,000	30,000	30,000
01-22-6104-000	Wages - Overtime	83,400	122,269	90,000	209,505	90,000
01-22-6108-000	Wages - Sick Pay	4,917	7,140	10,000	8,521	7,500
01-22-6110-000	Wages - Holiday Pay	82,109	76,028	81,572	81,572	87,336
01-22-6118-000	Uniform Allowance	18,457	23,020	21,000	21,458	21,000
01-22-6124-000	Social Security	875	317	774	813	2,655
01-22-6126-000	Medicare Expense	26,475	27,868	26,707	26,951	30,311
01-22-6128-000	IMRF-Village Expense	1,119	2,295	1,642	1,568	5,766
01-22-6132-000	Fire Pension	784,477	640,418	581,500	581,500	725,000
01-22-6150-000	Employee Insurance	602,925	603,431	564,490	507,426	601,961
	Total Personnel	\$ 3,683,942	\$ 3,645,669	\$ 3,532,790	\$ 3,656,672	\$ 3,917,737
01-22-6205-000	Printing	159	1,104	1,100	500	900
01-22-6207-000	Postage	342	47	500	250	400
01-22-6211-000	Conference/Training	2,919	14,801	24,920	17,000	22,965
01-22-6212-000	Foreign Firefighter Insurance	11,894	19,540	18,100	18,000	16,060
01-22-6213-000	Dues & Subscriptions	11,173	11,092	12,410	9,000	8,870
01-22-6219-000	Telephone & Communication	19,273	11,734	4,260	4,990	5,200
01-22-6223-000	Maint. Services-Building & Off.	8,755	2,948	10,900	7,250	7,900
01-22-6225-000	Maint. Services-Equipment	9,388	9,301	11,245	9,800	11,670
01-22-6227-000	Maint. Services-Vehicles	28,761	49,442	42,000	54,000	42,000
01-22-6245-000	Fire Department Edu Fund	11,000	8,466	10,000	5,000	14,000
01-22-6265-030	Prof. Services-Other	6,816	-	3,500	5,000	5,000
01-22-6289-000	Other Contractual Expenses	3,120	16,429	10,090	6,490	196,490
	Total Contractual Services	\$ 113,598	\$ 144,903	\$ 149,025	\$ 137,280	\$ 331,455
01-22-6403-000	Office Supplies	2,947	3,502	3,300	3,000	3,300
01-22-6405-000	Cleaning Supplies	3,901	4,273	4,500	4,500	4,500
01-22-6407-000	Gas & Oil	13,995	21,777	23,500	26,595	27,000
01-22-6411-000	Public Education Materials	12,199	5,270	12,000	12,000	12,000
01-22-6419-000	Materials & Supplies-Offices	199	3,791	-	-	3,750
01-22-6421-000	Materials & Supplies-Equipment	1,977	23,738	65,224	65,000	26,100
01-22-6423-000	Materials & Supplies-Vehicles	6,717	1,732	7,000	6,000	18,100
01-22-6424-000	Materials & Supplies-Medical	5,512	7,733	23,368	23,300	15,040
01-22-6425-000	Materials & Supplies-Other Equip	5,135	4,121	7,500	5,200	5,500
	Total Commodities	\$ 52,581	\$ 75,938	\$ 146,392	\$ 145,595	\$ 115,290
01-22-6509-000	Computer Hardware	-	3,278	4,597	2,000	2,780
01-22-6516-000	Personal Protective Equipment	3,034	6,386	9,797	9,000	9,500
01-22-6524-000	Building/Equipment	-	-	-	-	43,300
01-22-6525-000	Grant Expenditures	2,035	-	465,000	465,000	-
	Total Capital Outlay	\$ 5,069	\$ 9,664	\$ 479,394	\$ 431,227	\$ 55,580
01-22-6609-000	Installment Debt-Principal	50,656	30,000	53,687	30,000	81,176
01-22-6610-000	Installment Debt-Interest	12,419	13,800	14,900	13,200	11,201
	Total Debt Service	\$ 63,075	\$ 43,800	\$ 68,587	\$ 43,200	\$ 92,378
Total Fire Expenditures		\$ 3,918,264	\$ 3,919,974	\$ 4,376,188	\$ 4,413,974	\$ 4,512,440

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
01-22-6118-000	Uniform Allowance			01-22-6227-000	Maint. Services - Vehicles		
	24 Personnel (union)	\$ 17,400	\$ 17,400		Amb 300 - Preventative A Maint	\$ 250	\$ 250
	4 Personnel (Command Staff)	3,600	3,600		Amb 300 - Preventative B Maint	150	150
	Total	21,000	21,000		Amb 300 - Oil Changes	600	720
01-22-6211-000	Conference/Training				Amb 300 - Rear end & Tras Svc	180	180
	Essentials of FF 33 DVD Set	6,555	-		Amb 300 - HVAC Filter Svc	1,500	1,250
	2 FF's - Advanced Firefighter	495	850		Amb 301 - Preventative A Maint	500	500
	7 FF's - Confined Space Rescue	2,580	2,325		Amb 301 - Preventative B Maint	280	280
	6 FF's - Trench Rescue	1,680	1,250		Amb 301 - Oil Changes	600	720
	7 FF's - Rope Operations	1,700	-		Amb 301 - Rear end & Tras Svc	350	350
	2 FF's - Fire Service Vehicle Oper	-	-		Amb 301 - HVAC Filter Svc	1,500	1,250
	2 New FF - Firefighter Academy	3,995	7,990		Amb 301 - Restripe reflective mkg	1,150	-
	1 Capt. - Tactics & Strategies II	400	450		Eng 312 - A Service/Pump Test	700	1,200
	14 Personnel - Vehicle Machinery	2,250	2,000		Eng 312 - B Service	250	725
	1 FF - Fire Prevention Ofc I	-	-		Eng 312 - Diesel Generator	250	275
	6 - MABAS XI Ofc Development	-	450		Eng 312 - Transmission Svc	250	275
	1 - IL Fire Chief's Conf	700	700		Eng 312 - Rear End Svc	200	225
	3 - Fire Dept Instructor's Conf	1,500	1,800		Eng 313 - A Service/Pump Test	1,150	1,200
	1 - IFCA/ISFSI Annual Symposium	350	450		Eng 313 - B Service	700	725
	6 - IRMA Leashership Seminar	-	600		Eng 313 - Hydraulic Generator	300	325
	3 - IFSI Fire College	1,500	-		Eng 313 - Transmission Svc	250	275
	1 - MABAS Conference	350	350		Eng 313 - Rear End Svc	200	225
	1 - IFCA Labor/Management Conf	-	1,650		Trk 315 - A Service/Pump Test	1,275	1,350
	1 - Int'l Assn Fire Chief's Conf	865	2,100		Trk 315 - B Service	800	850
	Total	24,920	22,965		Trk 315 - Diesel Generator Svc	300	325
01-22-6213-000	Dues & Subscriptions				Trk 315 - Ladder Svc/Test	145	-
	NORCOMM MABAS XX (Dispatch)	3,375	-		Trk 315 - Change Hyd Fuel/Filter	900	900
	MABAS Division XX (Membership)	6,000	6,000		Other Misc Repairs	27,520	27,475
	Int'l Assn of Fire Chiefs	225	225		Total	42,250	42,000
	2 - Fire Investigators Strike Force	150	150	01-22-6245-000	Fire Dept Education Fund		
	International Code Council	150	150		Undergraduate - 3 Personnel	10,000	6,000
	Illinois Fire Inspector Assn	190	95		Graduate - 2 Person	-	8,000
	Illinois Professions FF Assn	60	60		Total	10,000	14,000
	Metropolitan Fire Chief's Assn	50	50	01-22-6289-000	Other Contractual Expenses		
	NFPA Fire Codes Sub Svc	1,165	1,165		Norcomm (1/3 allocation)	-	176,500
	Illinois Fire Chief's Assn	450	450		Add'l ePcR Lic - station 2	3,000	-
	National Fire Protection Assn - 2	330	330		Zoll ePcR - Ad'l annual fee	600	-
	Fire Chief Magazine - Annual	70	-		ZOLL ePcR License	1,200	1,200
	Fire House Magazine - Annual	45	45		Fitness for Duty Physicals (30 x \$450)	-	13,500
	3 - IL Society of Fire Svc Instructor	150	150		ACS Firehouse Software - Annual lic	5,290	5,290
	Total	12,410	8,870		Total	10,090	196,490
01-22-6219-000	Telephone & Communications			01-22-6424-000	Materials & Supplies - Medical		
	Comcast	649	725		Laryngoscope set	398	400
	Globalcom	3,611	4,475		Pelican Pharmaceutical Cases - 2	270	-
	Call One	7,920	-		Handheld portable pulse oximeter	635	635
	Total	12,180	5,200		Oxygen service/refills	650	750
01-22-6223-000	Maint. Services - Bldg/Ofc				2 - Blood Pressure Cuffs	125	125
	HVAC Preventative Maint	1,750	1,750		3 - Stethoscopes	60	60
	Gen. Maint/Repairs Garage Doors	1,500	1,500		Monitor/AED Batteries - 3	675	750
	Tuckpoint repairs - station 1	5,000	-		Special Event Medical Supplies	500	500
	Sta 1 Repair rear concrete/stairs	-	3,500		Medical gloves (est)	2,000	3,000
	Rebuild Station 2 Patio	1,500	-		4 - Accucheck Glucometer	188	190
	Various Misc Station Repairs	1,150	1,150		Replacement Splints	290	300
	Total	10,900	7,900		Stryker Power-trak stair chair	3,000	3,000
01-22-6411-000	Public Education Materials				EZ-IO Intra-osseous set	1,935	880
	1 - Fire Inspector School	2,000	1,000		Oxygen Bag	150	-
	2 - Fire Investigator School	1,800	1,800		Stryker POWER-PRO Cot	8,442	-
	3 - Child Safety Seat Cert	1,200	1,200		3 ZOL AEDs	4,050	-
					3 EMS Response Bags	-	600
					Hydro-testing oxygen bottles	-	350
					Operational/misc.	-	3,500
					Total	23,368	15,040
				01-22-6425-000	Materials & Supplies - Other		
					8' x 10' shed	500	-
					Other Supplies (as needed)	7,000	5,500
					Total	7,500	5,500

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
	CP/File for Life program	1,500	1,000				
	Public Education Materials	1,500	1,500	01-22-6509-000	Computer Hardware		
	Fire Prevention Open House	1,500	2,000		Brother Printer/Scanner	677	
	3 - IFIA Life Safety Conference	-	1,400		2 - Dell Desktop Computers	3,420	2,280
	Other edu opportunities/seminars	2,500	2,100		Misc. Computer needs	500	500
	Total	12,000	12,000		Total	4,597	2,780
01-22-6419-000	Materials & Supplies - Offices			01-22-6516-000	Personal Protective Equip		
	Training Room Chairs - 50	-	3,750		2 - Turnout Equip	5,000	5,000
	Total	-	3,750		American Classic Helmet	1,900	2,000
01-22-6421-000	Materials & Supplies - Equip				Firefighting Gloves	750	750
	Hoses, assorted	5,320	4,400		Safety Glasses	1,120	
	Equipment needs	1,000	2,500		Chief Turnout Coat	1,027	
	6 water rescue sets	1,230	675		Turnout equipment repairs	-	1,750
	2 cold water immersion suits	796	1,800		Total	9,797	9,500
	Various Tools	1,914	500	01-22-6524-000	Buildings & Equipment		
	k-12 FD Rescue Saw	1,450			Station# 1 - Resinous Flooring	-	26,000
	Rescue chain saw	1,475	-		Station# 1 - 24 Turnout Lockers	-	6,000
	Highway Vehicle Stabilization kit	5,425	-		Station# 1 - 24 Personal Lockers	-	5,600
	Air Hammer Rescue Kit	1,475	-		Station# 2 - Replace Garage Door	-	3,000
	Positive Pressure Fan	1,505	-		Station# 1 - 3 door awnings	-	2,000
	Tool mounting brackets	700	-		Station# 2 Door awning	-	700
	ZOLL E-Series ACLS Defibrillator	24,684	-		Total	-	43,300
	Thermal Imaging Camera	8,250	-	01-22-6525-000	Grant Expenditures		
	Stored Energy Foam System	10,000	-		Total Cost of Vehicle	465,000	-
	MSA Rescue Aire II RIT Pack	-	3,200		Total	465,000	-
	3 - PPV exhaust hoses	-	1,050	01-22-6009-000	Debt Service - Principle		
	SENSIT P400 - 4 gas detector	-	885		Pumper (refi)		43,782
	HXG2D Natural Gas Detector	-	395		Ambulance (new)		37,394
	Replace old rope rescue equip	-	3,145		Total		81,176
	Stokes/SKED basket	-	1,245	01-22-6010-000	Debt Service - Interest		
	3 - Full body harnesses	-	1,350		Pumper (refi)		6,228
	West Honor Guard Case/Flag	-	750		Ambulance (new)		4,973
	Portable Pelican Scene Light	-	825		Total		11,201
	2 - Snap-tite Sigma intake valves	-	1,780				
	Sta 2 air comp. w/ elec. Work	-	1,600				
	Total	65,224	26,100				
01-22-6423-000	Materials & Supplies - Vehicles						
	Equipment as needed for maint.	7,000	6,500				
	10 tires - Truck 315	-	7,250				
	6 tires - Engine 313	-	4,350				
	Total	7,000	18,100				
01-22-6225-000	Maint. Services-Equipment						
	Konica Minolta Copier (est)	1,000	820				
	SCBA Preventative Maint	1,620	-				
	Bi-annual/qtrly SCBA air tests	1,600	1,700				
	SCBA flow test/prev maint	-	2,200				
	Hurst Tool Preventative Maint	1,700	1,850				
	Quad Meter Calibration	375	375				
	AED Batteries (3)	675	-				
	Rebuild Truck 315 fog nozzle (est)	500	-				
	Ext refills - used on calls (6)	600	600				
	Ambulance Stretcher - Maint	1,000	1,000				
	3 Cardiac Monitors/3 AED - Maint	750	750				
	Ground Ladder Testing	425	1,375				
	Other Repairs (as needed)	1,000	1,000				
	Total	11,245	11,670				

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

Public Works

The Public Works Department provides essential services which enhance the lives of residents, businesses, and the community in general. Maintenance of public right of ways 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 5/1/2014
Expenditures by Line Item
General Fund - Public Works Department

								2014	2015
Account	Name	2012	Actual	2013	Actual	2014	Budget	Projected	Budget
01-30-6103-000	Wages - Full Time	\$	512,085	\$	521,209	\$	550,233	\$	530,062
01-30-6103-100	Wages - Part Time		26,756		24,808		30,240		26,010
01-30-6104-000	Wages - Overtime		38,801		48,018		30,000		67,269
01-30-6105-000	Vehicle Use		-		79		-		560
01-30-6108-000	Wages - Sick Pay		1,486		1,333		2,000		1,488
01-30-6115-000	Early Retirement Incentive		-		-		10,000		10,000
01-30-6122-000	Unemployment Compensation		-		-		-		-
01-30-6124-000	Social Security		38,297		37,594		35,989		39,700
01-30-6126-000	Medicare Expense		8,956		8,793		8,417		9,285
01-30-6128-000	IMRF-Village Expense		62,775		69,256		72,411		79,902
01-30-6150-000	Employee Insurance		184,821		151,741		161,390		131,964
	Total Personnel	\$	873,978	\$	862,831	\$	900,680	\$	896,241
01-30-6203-000	Contract/Legal Notices		1,303		959		1,200		2,500
01-30-6207-000	Postage		188		82		-		-
01-30-6211-000	Conference/Training		833		439		2,500		1,774
01-30-6213-000	Dues & Subscriptions		160		211		750		300
01-30-6219-000	Telephone & Communication		4,907		4,784		3,741		2,547
01-30-6223-000	Maint. Services-Building & Off.		5,192		12,639		10,000		8,000
01-30-6225-000	Maint. Services-Equipment		8,377		50,655		45,000		20,000
01-30-6227-000	Maint. Services-Vehicles		21,258		22,422		18,000		29,881
01-30-6228-000	Maint. Services-Street Lights		62,332		59,739		55,000		53,661
01-30-6228-100	Maint. Services-Traffic Lights		13,800		17,566		16,000		13,000
01-30-6231-100	Tree Replacement Program		12,465		32,828		20,000		15,195
01-30-6231-200	Tree Removal Contract		44,098		93,608		80,000		74,137
01-30-6231-300	Tree Trimming Contract		72,510		68,985		45,000		45,000
01-30-6231-400	Emergency Tree & Storm Care		129,053		29,720		40,000		20,000
01-30-6233-000	Disposal Charges		37,992		39,375		35,000		35,000
01-30-6235-000	Concrete Services		-		17,328		15,000		26,310
01-30-6235-200	Sidewalk Replacement Program		5,117		40,608		40,000		35,190
01-30-6237-000	Equipment Rental		15,789		16,740		5,000		15,000
01-30-6251-000	Electricity		70,182		84,553		65,000		86,293
01-30-6265-030	Prof. Services-Other		10,490		3,840		5,000		12,000
01-30-6265-100	Prof. Services-Engineering		-		-		-		-
01-30-6289-000	Other Contractual Expenses		58,679		17,732		25,000		15,000
01-30-6289-200	Contractual Services - Mowing		-		36,540		35,000		45,000
	Total Contractual Services	\$	574,724	\$	651,355	\$	562,191	\$	555,788
01-30-6403-000	Office Supplies		2,072		1,158		1,500		1,000
01-30-6405-000	Cleaning Supplies		99		168		-		-
01-30-6406-000	Clothing Supplies		-		125		-		-
01-30-6407-000	Gas & Oil		18,989		42,067		55,000		50,000
01-30-6421-000	Materials & Supplies-Equipment		38,548		34,021		35,000		20,000
01-30-6423-000	Materials & Supplies-Vehicles		29,457		36,493		30,000		25,000
01-30-6425-000	Materials & Supplies-Other		116,116		73,859		70,450		60,000
01-30-6429-000	Materials & Supplies-Streets		120,170		-		-		-
	Total Commodities	\$	325,451	\$	187,890	\$	191,950	\$	156,000
01-30-6515-000	Operating Equipment		4,363		592		20,000		20,000
01-30-6524-000	Grant Expenses		-		29,233		-		-
01-30-6525-000	Building/Equipment		61,957		122,576		30,000		30,000
01-30-6540-000	Infrastructure		-		-		-		-
01-30-6527-000	Street & Traffic Signs		18,206		16,080		18,000		18,000
	Total Capital Outlay	\$	84,526	\$	168,482	\$	68,000	\$	68,000
01-30-6609-000	Installment Lease-Principal		43,360		43,078		71,828		67,483
01-30-6610-000	Installment Lease-Interest		3,231		3,634		6,464		5,774
	Total Debt Service	\$	46,591	\$	46,712	\$	78,292	\$	73,258
Total Public Works Expenditures		\$	1,905,270	\$	1,917,270	\$	1,801,113	\$	1,749,286

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Public Works Department
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
01-30-6211-000	Conference/Training			01-30-6429-000	Materials & Supplies-Streets		
	Continuing Edu - Arborists	\$ 1,000	\$ 2,500		Asphalt	\$ -	\$ 68,750
	ICMA Conference	1,500	-		Total	-	68,750
	Total	2,500	2,500				
01-30-6225-000	Maintenance - Equipment			01-30-6289-000	Other Contractual		
	End Loader Repair	-	19,000		Grinding removal	-	20,000
	Other	-	21,000		Total	-	20,000
	Total		40,000				
01-30-6231-200	Tree Replacement Program			01-30-6515-000	Operating Equipment		
	50/50 Replacement	10,000	10,000		Copier	-	1,250
	Ash Borer Replacement	40,000	40,000		Vactor Truck (50/50 with Utility Fund)	-	162,125
	Total	50,000	50,000		Total		163,375
01-30-6237-000	Equipment Rental			01-30-6609-000	Installment Lease - Principal		
	Grinder Rental - Street Projects	20,000	20,000		Excavator (Split w/ Utility Fund)	3,385	6,950
	Other Emergency Rental	5,000	12,000		Paver Box (Split w/ Utility Fund)	2,558	5,252
	Total	25,000	32,000		High Ranger (5 years)	23,390	23,964
01-30-6265-030	Professional Services				Ford F350 Pick-Up Truck	5,660	2,831
	Wildlife Control	2,500	2,500		End Loader (Split w/ Utility Fund)	-	10,366
	Drug Testing	2,500	2,500		Dump Truck	10,825	9,777
	Engineering	10,000	10,000		Sweeper	26,010	-
	Total	15,000	15,000		LED Lighting	-	120,461
01-30-6265-100	Prof Services - Engineering				Total	71,828	179,601
	Mayfair expansion Project	-	465,650	01-30-6610-000	Installment Lease - Interest		
	Total		465,650		Excavator (Split w/ Utility Fund)	403	402
01-30-6425-000	Materials & Supplies - Other				Paver Box (Split w/ Utility Fund)	304	304
	Cleaning Supplies	500	500		High Ranger (5 years)	2,540	1,965
	Clothing Supplies	1,000	1,000		Ford F350 Pick-Up Truck	483	282
	Garage Supplies	45,000	45,000		End Loader (Split w/ Utility Fund)	-	1,123
	LED Light Bulbs	15,000	2,500		Dump Truck	1,644	973
	PC Replacements	4,000	-		Sweeper	1,090	-
	Other bldg/minor equip	4,500	12,000		LED Lighting	-	5,602
	Total	70,000	61,000		Total	6,464	10,651

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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.

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 General Fund - Infrastructure Improvements

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
01-35-6530-000	Road Improvements	-	1,183,512	-	-	-
	Total Capital Outlay	\$ -	\$ 1,183,512	\$ -	\$ -	\$ -
Total Infrastructure Expenditures		\$ -	\$ 1,183,512	\$ -	\$ -	\$ -

UTILITIES FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

Utilities Fund

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

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

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Utilities Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenue					
Charges for Service	\$ 5,524,473	\$ 6,113,912	\$ 6,560,272	\$ 5,449,379	\$ 6,360,500
Other Income	30,236	60,464	21,946	36,861	45,700
Total Utilities Fund Revenue	\$ 5,554,709	\$ 6,174,376	\$ 6,582,218	\$ 5,486,240	\$ 6,406,200
Expenses					
Personnel Services	800,124	1,039,499	1,055,712	1,077,116	1,143,733
Contractual Services	2,087,181	2,104,809	2,383,251	2,296,089	2,707,076
Commodities	1,615,872	2,029,217	2,261,500	1,914,268	2,537,500
Capital Outlay	26,911	347,547	1,198,000	963,624	3,263,275
Capitalized Assets	-	-	(1,198,000)	(963,624)	(3,263,275)
Debt Service	50,735	49,468	-	-	-
Total Operating Expenses	4,580,823	5,570,540	5,700,463	5,287,473	6,388,309
Operating Income	973,887	603,836	881,755	198,767	17,891
Nonoperating Income (Loss)					
Investment Income	2,553	1,042	-	-	-
Debt Service - Principal	(150,000)	(155,000)	(233,552)	(186,168)	(357,353)
Reduction in Long-Term Debt	150,000	155,000	233,552	186,168	357,353
Interest Expense	(50,735)	(49,468)	(56,182)	(53,960)	(158,129)
Amortization	(3,657)	-	-	-	-
Total Nonoperating Revenue (Expenses)	(51,839)	(48,426)	(56,182)	(53,960)	(158,129)
Income before Transfers	922,048	555,410	825,573	144,807	(140,238)
Transfers In	-	12,723	-	-	-
Change in Net Assets	922,048	568,133	825,573	144,807	(140,238)
Beginning Net Assets	8,878,796	9,800,844	10,368,977	10,368,977	10,513,784
Projected Ending Net Assets	\$ 9,800,844	\$ 10,368,977	\$ 11,194,550	\$ 10,513,784	\$ 10,373,546

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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.

Water Sales – A nominal increase is budgeted on water rates to offset the 4% 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

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 5/1/2014
Utilities Fund Revenue

Account	Name	2012	Actual	2013	Actual	2014	Budget	2014	Projected	2015	Budget
02-00-4812-000	Refuse Collection	\$	1,815,896	\$	1,891,130	\$	1,920,104	\$	1,731,295	\$	1,800,000
02-00-4814-000	Water Sales		3,105,280		3,568,980		3,954,668		3,151,545		3,975,000
02-00-4818-000	Meter Sales		504		870		500		200		500
02-00-4828-000	Sewer Fees		517,078		572,592		600,000		480,602		500,000
02-00-4850-000	Penalties		85,714		80,340		85,000		85,736		85,000
	Total Charges for Service	\$	5,524,473	\$	6,113,912	\$	6,560,272	\$	5,449,379	\$	6,360,500
02-00-5102-000	Interest Income		2,554		1,043		1,000		447		500
02-00-5122-000	Reimbursement		9,744		10,000		2,500		4,120		12,000
02-00-5122-250	Reimbursement - Emp Health		-		1,541		3,200		3,061		3,200
02-00-5189-000	Misc. Other Income		17,939		47,880		15,246		29,234		30,000
	Total Other Income	\$	30,236	\$	60,464	\$	21,946	\$	36,861	\$	45,700
Total Utilities Fund Revenue		\$	5,554,709	\$	6,174,376	\$	6,582,218	\$	5,486,240	\$	6,406,200

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 and to the Broadview Westchester Water Agency to purchase water for the Village. Only nominal increases are applied to these expenses for the 2014-15 fiscal year to accommodate increases charged to the Village.

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

Detail of Utilities Fund Expenditures appears on the following page.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Utilities Fund Expenses

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
02-95-6103-000	Wages - Full Time	522,780	657,896	671,854	663,554	723,696
02-95-6103-100	Wages - Part Time	6,019	306	-	-	-
02-95-6104-000	Wages - Overtime	34,894	60,629	35,000	80,862	40,000
02-95-6105-000	Vehicle Use	-	47	-	560	-
02-95-6108-000	Wages - Sick Pay	1,041	2,117	3,500	2,200	3,500
02-95-6115-000	Early Retirement Incentive	-	-	10,000	10,000	-
02-95-6122-000	Unemployment Compensation	4,268	-	-	-	-
02-95-6124-000	Social Security	37,135	45,114	41,655	46,915	44,196
02-95-6126-000	Medicare Expense	8,691	10,551	9,742	10,972	10,336
02-95-6128-000	IMRF-Village Expense	64,444	86,328	88,416	98,792	93,809
02-95-6150-000	Employee Insurance	120,852	176,512	195,545	163,261	228,196
	Total Personnel	\$ 800,124	\$ 1,039,499	\$ 1,055,712	\$ 1,077,116	\$ 1,143,733
02-95-6203-000	Contract/Legal Notices	1,188	648	2,500	-	500
02-95-6205-000	Printing	-	646	1,000	966	1,000
02-95-6207-000	Postage	14,036	11,891	12,000	13,000	15,000
02-95-6211-000	Conference/Training	4,293	(1,717)	1,850	1,500	1,600
02-95-6213-000	Dues & Subscriptions	729	214	-	60	1,000
02-95-6215-000	Insurance & Bonding	69,351	57,891	100,000	100,000	110,000
02-95-6217-000	Banking Service Fees	10,924	13,188	7,500	10,000	10,000
02-95-6219-000	Telephone & Communication	1,737	3,166	12,401	12,401	12,401
02-95-6223-000	Maint. Services-Building & Off.	2,180	985	2,000	2,250	2,250
02-95-6225-000	Maint. Services-Equipment	612	17,150	10,000	25,000	44,000
02-95-6227-000	Maint. Services-Vehicles	20,865	5,553	-	12,000	12,000
02-95-6229-100	Maint. Services-Sewer	380	420	90,000	7,813	90,000
02-95-6233-000	Disposal Charges	18,311	39,375	35,000	33,000	35,000
02-95-6235-300	Flood Proofing Assistance Program	-	-	-	30,000	45,000
02-95-6237-000	Equipment Rental	1,725	989	3,500	2,500	3,500
02-95-6245-000	Refuse Collection	1,811,270	1,887,954	1,947,500	1,882,400	2,010,000
02-95-6249-000	Mayfair Pumping Station	3,470	-	6,000	10,000	6,000
02-95-6251-000	Electricity	34,727	21,801	35,000	35,000	2,500
02-95-6255-000	Maint. Service-Water Mains	10,309	2,876	15,000	20,000	15,000
02-95-6265-000	Prof. Services	20,850	17,311	24,500	22,000	30,025
02-95-6265-020	Prof. Services-Legal	17,366	475	-	-	22,000
02-95-6265-030	Prof. Services-Other	-	-	-	6,199	-
02-95-6265-100	Prof. Services-Engineering	27,266	2,874	35,000	40,000	219,500
02-95-6289-000	Other Contractual Expenses	15,553	20,954	30,000	30,000	18,800
02-95-6327-000	Other Legal Services	41	165	12,500	-	-
	Total Contractual Services	\$ 2,087,181	\$ 2,104,809	\$ 2,383,251	\$ 2,296,089	\$ 2,707,076
	Less Capitalized Engineering					\$ (194,500)
	Net Contractual Services					\$ 2,512,576
02-95-6403-000	Office Supplies	1,773	256	1,000	500	1,500
02-95-6407-000	Gas & Oil	15,598	20,303	25,000	25,000	25,000
02-95-6421-000	Materials & Supplies-Equipment	2,063	6,294	10,000	3,500	5,000
02-95-6423-000	Materials & Supplies-Vehicles	4,714	5,817	8,000	6,000	6,000
02-95-6424-000	Materials & Supplies-Meters	-	3,274	2,500	2,500	5,000
02-95-6425-000	Materials & Supplies-Other Equip	31,509	43,430	45,000	45,894	45,000

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Utilities Fund Expenses

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
02-95-6426-000	Materials & Supplies-Water Main	34,700	68,407	40,000	40,000	40,000
02-95-6435-000	Materials & Supplies-Sewer	23,842	23,933	20,000	20,000	20,000
02-95-6438-000	Materials & Supplies-Crestwood	19,348	14,568	10,000	15,851	15,000
02-95-6455-000	Water Cost	1,482,325	1,842,933	2,100,000	1,755,023	2,375,000
	Total Commodities	\$ 1,615,872	\$ 2,029,217	\$ 2,261,500	\$ 1,914,268	\$ 2,537,500
02-95-6515-000	Operating Equipment	27,628	9,891	2,500	38,000	163,375
02-95-6515-100	Capital Equipment - Crestwood	-	-	90,000	10,000	60,000
02-95-6533-000	Meters	(992)	8,611	5,000	4,874	5,000
02-95-6535-000	Fire Hydrants	89	9,204	20,000	10,000	20,000
02-95-6538-000	Reservoir Maintenance	-	225	500	750	-
02-95-6540-000	Infrastructure Improvement	186	14,301	1,080,000	900,000	3,014,900
02-95-6575-000	Depreciation Expense	-	305,315	-	-	-
	Total Capital Outlay	\$ 26,911	\$ 347,547	\$ 1,198,000	\$ 963,624	\$ 3,263,275
	Less Capitalized Assets					(3,014,900)
	Net Capital Outlay					248,375
02-95-6603-100	Bond Payment - Principal (2010B)	-	-	155,000	155,000	155,000
02-95-6605-100	Bond Payment - Interest (2010B)	50,604	47,979	47,143	47,143	41,718
02-95-6609-000	Installment Lease-Principal	-	-	78,552	11,806	38,353
02-95-6610-000	Installment Lease-Interest	131	1,489	9,039	1,491	4,011
02-95-6607-000	IEPA Loan - Principal		-	-	19,362	164,000
02-95-6608-000	IEPA Loan - Interest		-	-	5,326	112,400
	Total Debt Service	\$ 50,735	\$ 49,468	\$ 289,734	\$ 240,128	\$ 515,482
02-95-5740-000	Transfer from Capital Projects		12,723	-	-	-
	Total Transfers	\$ -	\$ 12,723	\$ -	\$ -	\$ -
Total Utilities Fund Expenditures		\$ 4,580,823	\$ 5,583,262	\$ 7,188,197	\$ 6,491,225	\$ 10,167,066

Village of Westchester
Budget for the Fiscal Year 2015 Beginning 5/1/2014
Utilities Fund
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
02-95-6203-000	Contract/Legal Notices			02-95-6515-000	Operating Equipment		
	Sunnyside	1,000	-		Copier (50/50 with PW Gen Fund)	-	1,250
	Derby Lane	1,000	-		Vactor Truck (50/50 with PW Gen Fund)	-	162,125
	Other Misc	500	500		Total	-	163,375
	Total	2,500	500				
02-95-6211-000	Conferences/Training			02-95-6515-100	Capital Equipment - Crestwood		
	Continuing Ed - plumbers	250	-		Capital Repairs/Upgrades (Reappropriation		
	Continuing Ed - Class C	250	250		of \$30k FY14 Funds to FY15 for Scada	40,000	60,000
	IGFOA (AB, JM) 25%	350	350		Variable Frequency Driver	50,000	-
	GFOA (AB, JM) 25%	1,000	1,000		Total	90,000	60,000
	Total	1,850	1,600				
02-95-6219-000	Telephone & Communications			02-95-6540-000	Infrastructure Improvement		
	Globalcom	1,685	1,685		Sewer Basin - 384 S Canterbury	770,000	-
	Comcast	600	600		Highridge, Heldorn	310,000	-
	Call One	6,600	6,600		Water Tank Repainting	-	724,900
	Verizon	3,516	3,516		Radio Read Meters	-	-
	Total	12,401	12,401		Sunnyside Sanitary Sewer	-	2,230,000
					Portsmouth Sewer	-	60,000
02-95-6225-000	Maintenance Services - Equipment				Total	1,080,000	3,014,900
	End Loader Repair (Split with Streets)	-	19,000				
	Miscellaneous	10,000	25,000	02-95-6609-000	Installment Lease - Principal		
	Total	10,000	44,000		Existing Installment Contracts:		
02-95-6229-000	Maintenance Services - Sewer				Excavator (split w/ Gen Fund)	3,385	3,384
	Sewer Televising - 10% Annually	90,000	90,000		Paver Box (split w/ Gen Fund)	2,558	2,558
	Total	90,000	90,000		Payloader	17,230	-
02-95-6249-000	Mayfair Pumping Station				End Loader (Split w/ Gen Fund)	10,892	10,366
	Pump Repair	3,000	4,000		Dump Truck (split w/ Gen Fund)	10,826	9,777
	Mowing	3,000	2,000		Pick Up Truck (split w/ Gen Fund)	5,661	2,831
	Total	6,000	6,000		New Requests:		
02-95-6255-000	Maint Services - Water Mains				GL Software (split w/ Gen Fund)	28,000	9,437
	Repairs	15,000	15,000		Total	78,552	38,353
	Total	15,000	15,000				
02-95-6265-000	Professional Services			02-95-6610-000	Installment Lease - Interest		
	Audit (46%)	15,000	15,525		Existing Installment Contracts:		
	JULIE locates	2,500	2,500		Excavator (split w/ Gen Fund)	403	402
	Government consulting	-	7,500		Paver Box (split w/ Gen Fund)	304	304
	Other Prof Services	4,500	4,500		Payloader	2,536	-
	Total	22,000	30,025		End Loader (Split w/ Gen Fund)	3,669	1,123
02-95-6265-100	Professional Services - Engineering				Dump Truck (split w/ Gen Fund)	1,644	973
	Water Tank Repainting	-	45,000		Pick Up Truck (split w/ Gen Fund)	483	282
	Sunnyside Sanitary Sewer	-	145,000		New Requests:		
	Portsmouth Sewer	-	4,500		GL Software (split w/ Gen Fund)	-	927
	Other project engineering	-	25,000		Total	9,039	4,011
	Total	-	219,500				
02-95-6289-000	Other Contractual Expenses			02-95-6607-000	IEPA Loan - Principal		
	Leak Detection - Emergency Call-Out	10,000	10,000		2011 Sanitary Sewer Rehab Project (IEPA)		39,000
	Leak Detection Program	-	10,000		New Requests:		
	LOCIS Annual Maint	7,500	-		Sunnyside Sanitary Sewer (IEPA)	-	92,000
	Civic Systems Annual Maintenance	-	6,300		Water Tower Exterior Painting (IEPA)	-	33,000
	Utility Billing	10,000	10,000		Total	-	164,000
	Other Misc	2,500	2,500				
	Total	30,000	18,800	02-95-6608-000	IEPA Loan - Interest		
02-95-6425-000	Materials & Supplies - Other				2011 Sanitary Sewer Rehab Project (IEPA)		10,400
	Cleaning & Clothing Supplies	7,000	7,000		New Requests:		
	First Aid	2,400	2,400		Sunnyside Sanitary Sewer (IEPA)	-	75,000
	Leaf Bags	5,000	10,000		Water Tower Exterior Painting (IEPA)	-	27,000
	C6 Stone	10,600	10,600		Total	-	112,400
	Cold Patch	5,000	-				
	Curb Stops	7,500	7,500				
	Tread Seals	5,000	5,000				
	Misc plumbing supplies	2,500	2,500				
	Total	45,000	45,000				

MOTOR FUEL TAX FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 1.4% to a per capita rate of \$24.30. 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 5/1/2014
Motor Fuel Tax Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenue					
Intergovernmental	\$ 486,204	\$ 471,160	\$ 390,000	\$ 481,218	\$ 479,315
Other Income	400,167	3,310	51,596	52,467	50,220
Total MFT Fund Revenue	\$ 886,371	\$ 474,469	\$ 441,596	\$ 533,685	\$ 529,535
Expenditures					
Contractual Services	83,491	86,492	65,000	24,827	-
Commodities	114,265	159,942	196,000	514,979	223,750
Capital Outlay	917,824	90,997	-	-	-
Debt Service	272,848	296,638	299,545	299,545	301,535
Total MFT Fund Expenditures	\$ 1,388,427	\$ 634,068	\$ 560,545	\$ 839,351	\$ 525,285
Revenue Less Expenditures	\$ (502,056)	\$ (159,599)	\$ (118,949)	\$ (305,666)	\$ 4,250
Beginning Fund Balance	\$ 1,046,943	\$ 544,887	\$ 385,288	\$ 385,288	\$ 79,622
Projected Ending Fund Balance	\$ 544,887	\$ 385,288	\$ 266,339	\$ 79,622	\$ 83,872

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Motor Fuel Tax Fund Revenue

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
03-00-5106-000	Grants	\$ 78,047	\$ 73,061	\$ -	\$ 73,061	\$ 73,065
03-00-4417-000	Allotment Income	408,157	398,099	390,000	408,157	406,250
	Total Intergovernmental	<u>\$ 486,204</u>	<u>\$ 471,160</u>	<u>\$ 390,000</u>	<u>\$ 481,218</u>	<u>\$ 479,315</u>
03-00-5102-000	Interest Income	1,065	50	-	1,065	-
03-00-5122-500	Reimbursement - Engineering	342,105	-	-	-	-
03-00-5189-000	Misc. Other Income	56,997	3,259	51,596	51,402	50,220
	Total Other Income	<u>\$ 400,167</u>	<u>\$ 3,310</u>	<u>\$ 51,596</u>	<u>\$ 52,467</u>	<u>\$ 50,220</u>
Total Motor Fuel Tax Fund Revenue		<u><u>\$ 886,371</u></u>	<u><u>\$ 474,469</u></u>	<u><u>\$ 441,596</u></u>	<u><u>\$ 533,685</u></u>	<u><u>\$ 529,535</u></u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Motor Fuel Tax Fund Expenditures

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
03-95-6235-200	Concrete/Sidewalk Replacement	\$ 74,860	\$ -	\$ -	\$ -	\$ -
03-95-6265-100	Prof. Services-Engineering	8,631	-	-	-	-
03-95-6282-100	Phase II-Gardner Road	-	85,670	-	-	-
03-95-6289-000	Other Contractual Expenses	-	822	65,000	24,827	-
	Total Contractual Services	\$ 83,491	\$ 86,492	\$ 65,000	\$ 24,827	\$ -
03-95-6435-000	Materials & Supplies-Street Salt	114,265	70,309	66,000	368,746	135,000
03-95-6489-000	Misc. Materials & Supplies	-	89,632	130,000	146,233	88,750
	Total Commodities	\$ 114,265	\$ 159,942	\$ 196,000	\$ 514,979	\$ 223,750
03-95-6281-000	Local Street Improvements	917,824	90,997	-	-	-
	Total Capital Outlay	\$ 917,824	\$ 90,997	\$ -	\$ -	\$ -
03-95-6603-100	Bond Payment - Principal	110,000	135,000	140,000	140,000	145,000
03-95-6605-100	Bond Payment - Interest	162,848	161,638	159,545	159,545	156,535
	Total Debt Service	\$ 272,848	\$ 296,638	\$ 299,545	\$ 299,545	\$ 301,535
Total Motor Fuel Tax Fund Expenditures		\$ 1,388,427	\$ 634,068	\$ 560,545	\$ 839,351	\$ 525,285

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Motor Fuel Tax Fund
 Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget
03-95-6289-000	Other Contractual Expenses		
	Road striping	15,000	-
	Grinder rental	20,000	-
	Total	35,000	-
03-95-6489-000	Materials & Supplies - Other		
	Crack Filling	20,000	20,000
	Asphalt	110,000	68,750
	Total	130,000	88,750

EMERGENCY 911 FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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 \$13.50/month for wireless alarm fees. 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 changed drastically due to the Village's outsourcing of 911 dispatching.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
E911 Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenue					
Local Taxes	\$ 140,006	\$ 149,527	\$ 145,000	\$ 145,000	\$ 150,000
Charges for Service	20,918	846	1,800	1,700	-
Intergovernmental	123,249	141,167	168,200	135,000	130,000
Interest Income	2,615	474	500	500	500
Total E911 Fund Revenue	<u>\$ 286,788</u>	<u>\$ 292,014</u>	<u>\$ 315,500</u>	<u>\$ 282,200</u>	<u>\$ 280,500</u>
Expenditures					
Personnel Services	155,396	252,366	132,249	175,680	-
Contractual Services	101,115	90,611	93,572	107,786	274,887
Commodities	11,737	151	500	150	100
Capital Outlay	9,567	68,166	165,700	72,200	18,600
Debt Service	-	-	-	21,223	42,446
Total E911 Fund Expenditures	<u>\$ 277,815</u>	<u>\$ 411,294</u>	<u>\$ 392,021</u>	<u>\$ 377,039</u>	<u>\$ 336,033</u>
Revenue Less Expenditures	\$ 8,973	\$ (119,280)	\$ (76,521)	\$ (94,839)	\$ (55,533)
Beginning Fund Balance	<u>\$ 329,939</u>	<u>\$ 338,912</u>	<u>\$ 219,632</u>	<u>\$ 219,632</u>	<u>\$ 124,794</u>
Projected Ending Fund Balance	<u>\$ 338,912</u>	<u>\$ 219,632</u>	<u>\$ 143,111</u>	<u>\$ 124,794</u>	<u>\$ 69,261</u>

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
E911 Fund Revenue

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
08-00-4207-000	Landline 911 Tax	\$ 140,006	\$ 149,527	\$ 145,000	\$ 145,000	\$ 150,000
	Total Local Taxes	\$ 140,006	\$ 149,527	\$ 145,000	\$ 145,000	\$ 150,000
08-00-4410-000	Grant Revenue	-	-	53,200	-	-
08-00-5105-200	Wireless 911 Tax	123,249	141,167	115,000	135,000	130,000
	Total Intergovernmental	\$ 123,249	\$ 141,167	\$ 168,200	\$ 135,000	\$ 130,000
08-00-4517-000	911 Alarm Fees	9,180	-	-	-	-
08-00-5122-250	Reimbursement - Employee CoPay	1,738	846	1,800	1,700	-
08-00-5189-000	Misc. Other Income	10,000	-	-	-	-
	Total Charges for Service	\$ 20,918	\$ 846	\$ 1,800	\$ 1,700	\$ -
08-00-5102-000	Interest Income	2,615	474	500	500	500
	Total Interest	\$ 2,615	\$ 474	\$ 500	\$ 500	\$ 500
Total E911 Fund Revenue		\$ 286,788	\$ 292,014	\$ 315,500	\$ 282,200	\$ 280,500

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
E911 Fund Expenditures

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
08-95-6103-000	Wages - Full Time	\$ 82,399	\$ 106,238	\$ 87,500	\$ 87,500	\$ -
08-95-6103-100	Wages - Part Time	-	3,555	-	-	-
08-95-6104-000	Wages - Overtime	31,160	63,483	-	38,675	-
08-95-6108-000	Wages - Sick Pay	-	1,010	1,040	1,030	-
08-95-6122-000	Unemployment Compensation	-	-	2,016	-	-
08-95-6124-000	Social Security	5,039	9,794	5,489	7,887	-
08-95-6124-100	Social Security	-	5,359	-	-	-
08-95-6126-000	Medicare Expense	1,178	2,291	1,284	1,959	-
08-95-6126-100	Medicare Expense	-	1,253	-	-	-
08-95-6128-000	IMRF-Village Expense	-	21,057	11,652	12,129	-
08-95-6128-100	IMRF-Village Expense	9,387	11,084	-	-	-
08-95-6150-000	Employee Insurance	26,233	27,243	23,268	26,500	-
	Total Personnel	\$ 155,396	\$ 252,366	\$ 132,249	\$ 175,680	\$ -
08-95-6211-000	Conference/Training	389	516	2,000	1,000	-
08-95-6219-000	Telephone & Communication	30,868	61,016	59,529	72,000	70,287
08-95-6223-000	Maint. Services-Building & Off.	-	-	-	-	-
08-95-6225-000	Maint. Services-Equipment	55,005	20,563	32,043	31,269	28,100
08-95-6289-000	Other Contractual Expenses	14,853	8,517	-	3,517	176,500
	Total Contractual Services	\$ 101,115	\$ 90,611	\$ 93,572	\$ 107,786	\$ 274,887
08-95-6403-000	Office Supplies	81	151	500	150	100
08-95-6421-000	Materials & Supplies-Equipment	11,656	-	-	-	-
	Total Commodities	\$ 11,737	\$ 151	\$ 500	\$ 150	\$ 100
08-95-6509-000	Computer Hardware	-	897	12,000	3,200	9,600
08-95-6511-000	Computer Software	-	4,000	2,700	4,000	1,500
08-95-6530-000	Infrastructure Improvement	-	-	25,000	-	-
08-95-6515-000	Operating Equipment	9,567	63,269	126,000	65,000	7,500
	Total Capital Outlay	\$ 9,567	\$ 68,166	\$ 165,700	\$ 72,200	\$ 18,600
08-95-6609-000	Installment Debt-Principal	-	-	-	18,981	38,604
08-95-6610-000	Installment Debt-Interest	-	-	-	2,242	3,842
	Total Debt Service	\$ -	\$ -	\$ -	\$ 21,223	\$ 42,446
Total E911 Fund Expenditures		\$ 277,815	\$ 411,294	\$ 392,021	\$ 377,039	\$ 336,033

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Emergency 911 Fund
 Detail for Selected Accounts

Account	Description	Amount
08-95-6219-000	Telephone & Communication	
	911 Lines (AT&T)	\$ 35,000
	iWins/CMS	12,000
	Verizon - Police	6,800
	Verizon - Fire	6,000
	Fire Laptops	4,100
	Radio Phone Lines	2,000
	Cook County WWAN	2,387
	Phone lines - PD/Broadview	2,800
	<u>Total</u>	<u>71,087</u>
08-95-6225-000	Maint. Services-Equipment	
	CIS RMS Maintenance	24,000
	ChiComm Network Maint	2,100
	Recording Equipment Maint	2,000
	<u>Total</u>	<u>28,100</u>
08-95-6289-000	Other Contractual Services	
	Norcomm (1/3 allocation)	176,500
	<u>Total</u>	<u>176,500</u>

Account	Description	Amount
08-95-6511-000	Computer Software	
	Virus Protection	\$ 1,500
	<u>Total</u>	<u>1,500</u>
08-95-6515-000	Operating Equipment	
	Phone System Upgrade	7,500
	<u>Total</u>	<u>7,500</u>
08-95-6009-000	Debt Service - Principal	
	CAD System	38,604
	<u>Total</u>	<u>38,604</u>
08-95-6010-000	Debt Service - Interest	
	CAD System	3,842
	<u>Total</u>	<u>3,842</u>

HOTEL / MOTEL TAX FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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. Last year brought about a change for tourism and community events within the Village. We hosted 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. We plan to once again offer the community and visitors with events which cater to a variety of tastes. These events are planned and executed by a team of staff and volunteers.

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.

Event Sponsorship– The bulk of event sponsorship was received for the largest event, the BBQ Block Party. The team plans to offer event sponsorship opportunities in the next season as well. This additional revenue is expected to remain flat.

Expenses

Since Westchester will again be hosting a variety of events, the expenses will be attributed to these. Expenses are broken into Contractual Services, Personnel Costs associated with staffing events, and Commodities. Expenses are projected to be higher than last year, due to more accurate budgetary numbers based on last year's event experience.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Hotel/Motel Tax Fund Summary

	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
Revenue					
Local Taxes	\$ 143,876	\$ 108,924	\$ 135,000	\$ 108,000	\$ 112,000
Other Income	7,286	46,463	7,250	17,123	18,100
Total Hotel/Motel Fund Revenue	\$ 151,162	\$ 155,388	\$ 142,250	\$ 125,123	\$ 130,100
Expenditures					
Personnel Services	22,262	35,210	15,084	13,889	22,720
Contractual Services	124,214	136,801	78,300	71,983	90,300
Commodities	-	383	48,450	17,689	36,800
Total Hotel/Motel Fund Expenditures	\$ 146,476	\$ 172,394	\$ 141,834	\$ 103,561	\$ 149,820
Revenue Less Expenditures	\$ 4,686	\$ (17,006)	\$ 416	\$ 21,562	\$ (19,720)
Beginning Fund Balance	\$ 90,426	\$ 95,112	\$ 78,106	\$ 78,106	\$ 99,668
Projected Ending Fund Balance	\$ 95,112	\$ 78,106	\$ 78,522	\$ 99,668	\$ 79,948

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Hotel/Motel Tax Fund Revenue

Account		Name	2014									
			2012	Actual	2013	Actual	2014	Budget	Projected	2015	Budget	
10-00-4608-000	Hotel/Motel Tax		\$	143,876	\$	108,924	\$	135,000	\$	108,000	\$	112,000
	Total Local Taxes		\$	143,876	\$	108,924	\$	135,000	\$	108,000	\$	112,000
10-00-5122-000	Reimbursement - Wrist Band Sales			6,000		39,397		-		-		-
10-00-5122-100	Donations - Special Events			1,286		7,066		7,250		17,123		18,100
	Total Other Income		\$	7,286	\$	46,463	\$	7,250	\$	17,123	\$	18,100
Total Hotel/Motel Tax Fund Revenue			\$	151,162	\$	155,388	\$	142,250	\$	125,123	\$	130,100

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Hotel/Motel Tax Fund Expenditures

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
10-95-6104-400	Overtime	22,262	35,210	15,084	13,889	22,720
	Total Personnel	<u>\$ 22,262</u>	<u>\$ 35,210</u>	<u>\$ 15,084</u>	<u>\$ 13,889</u>	<u>\$ 22,720</u>
10-95-6239-000	Contractual Services - Special Events	124,214	136,801	78,300	71,983	90,300
10-95-6251-000	Electricity	-	-	2,000	-	-
	Total Contractual Services	<u>\$ 124,214</u>	<u>\$ 136,801</u>	<u>\$ 78,300</u>	<u>\$ 71,983</u>	<u>\$ 90,300</u>
10-95-6245-000	Materials & Supplies - Special Events	-	383	48,450	17,689	36,800
	Total Commodities	<u>\$ -</u>	<u>\$ 383</u>	<u>\$ 48,450</u>	<u>\$ 17,689</u>	<u>\$ 36,800</u>
Total Hotel/Motel Tax Fund Expenditures		<u><u>\$ 146,476</u></u>	<u><u>\$ 172,394</u></u>	<u><u>\$ 141,834</u></u>	<u><u>\$ 103,561</u></u>	<u><u>\$ 149,820</u></u>

Village of Westchester

Budget for the Fiscal Year Beginning 5/1/2014
General Fund - Hotel/Motel Tax Fund
Detail for Selected Accounts

Account	Description	2014 Final Budget	2015 Proposed Budget	Account	Description	2014 Final Budget	2015 Proposed Budget
10-95-6104-400	Personnel			10-95-6425-000	Materials & Supplies - Special Events		
	Spring Cleaning Day	657	967		Senior Breakfast	100	400
	Cinco de Mayo	2,608	2,427		Spring Cleaning Day	250	500
	Let's Move Get out and Play Day	324	480		Cinco de Mayo	1,000	2,800
	Family Fun Nights (2)	229	409		Let's Move Get out and Play Day	500	500
	Music Festival	2,608	3,560		Family Fun Nights (2)	1,000	150
	4th of July Parade	1,231	2,588		Music Festival	750	750
	National Night Out	-	-		4th of July Parade	2,500	600
	BBQ Block Party	2,389	4,538		National Night Out	750	250
	Fall Festival	2,608	3,271		Patriot Day (9/11 Memorial)	150	250
	Patriot Day (9/11 Memorial)	-	423		Back to School Night	200	100
	Veteran's Day	432	1,976		BBQ Block Party	-	1,800
	Other Special Events	2,000	2,081		Fall Festival	1,000	3,000
	Total	15,084	22,720		Veteran's Day	500	-
					Tree Lighting	2,500	3,500
					Other Special Events	1,500	1,500
10-95-6239-000	Contractual Services - Special Events				One Time Expenditures:		
	Senior Breakfast	900	-		Fencing	750	-
	Cinco de Mayo	7,000	5,500		Stage Rental	5,000	-
	Let's Move Get out and Play Day	500	500		Projection Screen	500	-
	Family Fun Nights (3)	7,600	3,100		Miscellaneous (DVDs)	-	-
	Music Festival	6,000	12,000		Miscellaneous (Tents)	-	1,200
	4th of July Parade	4,500	4,000		Westchester Memorial Fountain	5,500	6,500
	Fireworks	20,000	20,000		Decorations/Banners/Flags	14,000	2,000
	31st/Wolf Concerts	10,000	2,000		EDC Wayfinding Signs	10,000	10,000
	National Night Out	1,000	1,100		EDC Historical Makers		1,000
	Back to School Night	1,300	1,100		Total	48,450	36,800
	BBQ Block Party	-	20,000	10-00-5122-100	Donations - Special Events		
	Fall Festival	7,000	8,500		Senior Breakfast	-	-
	Veteran's Day	-	800		Spring Cleaning Day	-	-
	Tree Lighting	-	2,000		Cinco de Mayo	-	-
	Other Special Events	2,500	2,500		Let's Move Get out and Play Day	-	(200)
	Westchester Memorial Fountain	7,500	6,200		Family Fun Nights (2)	-	-
	Publicity/Advertising	2,500	1,000		Music Festival	-	(1,000)
	Total	78,300	90,300		4th of July Parade	(1,500)	(800)
					National Night Out	(250)	-
					Patriot Day (9/11 Memorial)	-	-
					Back to School Night	-	-
					BBQ Block Party	-	(9,000)
					Fall Festival	-	(3,100)
					Veteran's Day	-	-
					Tree Lighting	-	-
					Westchester Memorial Fountain	(5,500)	(4,000)
					Other Special Events	-	-
					EDC Wayfinding Signs	-	-
					Total	(7,250)	(18,100)

DEBT SERVICE FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014

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.

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Debt Service Fund Summary

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

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 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	-	-	119,529	157,620
Total Debt Service		\$ -	\$ -	\$ 119,529	\$ 307,620
Total Debt Service Expenditures		\$ -	\$ -	\$ 119,529	\$ 307,620

CAPITAL PROJECTS FUND

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Capital Projects Fund Summary

	2013	Actual	2014	Budget	2014	Projected	2015	Budget
Revenue								
Intergovernmental	\$	168,946	\$	630,000	\$	634,620	\$	740,000
Interest income		363		-		-		-
Grant (Enterprise Connector)		-		725,000		80,000		648,000
Total Capital Projects Fund Revenue	\$	169,309	\$	1,355,000	\$	714,620	\$	1,388,000
Expenditures								
Contractual Services		24,031		73,864		97,500		305,000
Capital Outlay		11,231		2,719,599		2,850,000		2,900,000
Debt Service		153,063		-		-		-
Total General Fund Expenditures	\$	188,324	\$	2,793,463	\$	2,947,500	\$	3,205,000
Excess (deficiency) of Revenue over Expenditures	\$	(19,015)	\$	(1,438,463)	\$	(2,232,880)	\$	(1,817,000)
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		(1,196,235)		-		-	\$	-
Transfer to Debt Service Fund		-		-		-		(307,620)
Total Other Financing Uses	\$	(1,196,235)	\$	-	\$	-	\$	(307,620)
Excess of revenue and other financing sources over (under) expenditures	\$	4,622,359	\$	(1,438,463)	\$	(2,232,880)	\$	(2,124,620)
Beginning Fund Balance		-		4,622,359		4,622,359		2,389,479
Projected Ending Fund Balance	\$	4,622,359	\$	3,183,896	\$	2,389,479	\$	264,859
Fund Balance, Restricted for Infrastructure	\$	4,622,359	\$	3,183,896	\$	2,389,479	\$	264,859

Village of Westchester
Budget for the Fiscal Year Beginning 5/1/2014
Capital Projects Fund Revenue

Account	Name	2012 Actual	2013 Actual	2014 Budget	2014 Projected	2015 Budget
40-00-4208-000	Non Home Rule Sales Tax	-	168,946	630,000	634,620	725,000
	Total Local Taxes	\$ -	\$ 168,946	\$ 630,000	\$ 634,620	\$ 725,000
40-00-5102-000	Interest	-	363	-	-	-
	Total Interest	\$ -	\$ 363	\$ -	\$ -	\$ -
40-00-4410-000	Grant Revenue (Enterprise Dr)	-	-	725,000	80,000	648,000
	Total Intergovernmental	\$ -	\$ -	\$ 725,000	\$ 80,000	\$ 648,000
Total Capital Projects Fund Revenue		\$ -	\$ 169,309	\$ 1,355,000	\$ 714,620	\$ 1,373,000

Village of Westchester
 Budget for the Fiscal Year Beginning 5/1/2014
 Capital Projects Fund Expenditures

Account	Name	2013 Actual	2014 Budget	2014 Projected	2015 Budget
40-00-6265-100	Engineering	\$ 24,031	\$ 97,500	\$ 97,500	\$ 305,000
	Total Contractual Services	\$ 24,031	\$ 97,500	\$ 97,500	\$ 305,000
40-00-6530-000	Road Improvements	11,231	3,810,000	2,850,000	2,900,000
	Total Capital Outlay	\$ 11,231	\$ 3,810,000	\$ 2,850,000	\$ 2,900,000
40-00-6620-000	Bond Issuance Costs	153,063	-	-	-
	Total Debt Service	\$ 153,063	\$ -	-	-
Total Infrastructure Expenditures		\$ 188,324	\$ 3,907,500	\$ 2,947,500	\$ 3,205,000