

Village of Westchester



Annual Operating Budget Fiscal Year 2018

(May 1, 2017 to April 30, 2018)

VILLAGE OFFICIALS



Sam D. Pulia
Village President



Sherby Miller
Village Clerk



Angelo Calcagno
Village Trustee



Carl Celestino
Village Trustee



Frank Perry
Village Trustee



Celestine Reda
Village Trustee



Nick Steker
Village Trustee



Tom Yurkovich
Village Trustee



Janet Matthys
Village Manager



Village of Westchester, Illinois Annual Operating Budget Fiscal Year 2018

Village Administration

Village Manager

Janet M. Matthys

Police Chief

Steven Stelter

Fire Chief

James Adams

Community Dev. Director

Melissa Headley

Public Works Director

Robert Lewis

Finance Director

Chris Webber

IT / Communications
Manager

Greg Hribal

**Village of Westchester • 10300 Roosevelt Rd
Westchester, IL 60154 • www.westchester-il.org**

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017

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Village of Westchester

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SAM D. PULIA

Village Clerk
SHERBY J. MILLER

Trustees
ANGELO A. CALCAGNO
CARL C. CELESTINO
FRANK PERRY
CELESTINE REDA
NICK STEKER
TOM YURKOVICH

Village Manager
JANET M. MATTHYS

Village Attorney
MICHAEL K. DURKIN

April 21, 2017

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

On behalf of the Village staff, it is my pleasure to present to you the Village of Westchester's Annual Operating Budget for the fiscal year commencing May 1, 2017 and ending April 30, 2018. The FY 2018 Budget was developed by the Village's Management Team consisting of the Village Manager, Police Chief, Fire Chief, Community Development Director, Public Works Director, Information Technology Manager and myself.

The Village's proposed FY 2018 Budget establishes the Village's fiscal policy for programs and services provided to its residents for the fiscal year beginning May 1, 2017. 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 the following funds:

- General Fund
- Utilities Fund (Enterprise Fund)
- Motor Fuel Tax Fund (Special Revenue Fund)
- E-911 Fund (Special Revenue Fund)
- Hotel/Motel Tax Fund (Special Revenue Fund)
- Debt Service Fund
- Capital Projects 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 credit/loan issues, the increasing pension costs and the fiscal crisis in the State of Illinois government.

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 (EAV) decreased from \$670,014,859 to \$550,475,869 based on the reassessment. As of 2015, the Village of Westchester's EAV was 435,054,105 which is a 3% decrease from the prior fiscal year. The property tax cap level for the 2015 tax year levy to be collected for the fiscal year beginning May 1, 2017, was 0.7%. The EAV is affected by new construction and the Village has seen a steady decline in construction activity since 2008. Additionally, there has been talk in Governor Rauner's Turnaround Agenda to freeze property taxes for a period of time – 2 years, 10 years and permanent have been mentioned. Any type of freeze would be a significant blow to local Governments, especially a Village like Westchester that is a non-home rule taxing body. The property tax freeze would not allow the Village to cover the inflationary increases in expenses that occur annually. What people need to understand is, a property tax freeze only freezes the Tax Levy, it does not freeze a resident's tax bill which could actually increase if EAV improves. I encourage residents to research the topic to better understand the ramifications of a freeze may have on services the Village can provide.

Personnel and benefit costs are by far the largest cost to the Village, and represent approximately 74% of the total expenditures for the General Fund (only) and 51% for the entire budget. The vast majority of the Village's personnel are covered under six collective bargaining units. Only 14 of the 94 full-time employees at April 30, 2017 are not members of a collective bargaining agreement. Additionally, part-time employees are not 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 2018 expenditure provides for estimated salary adjustments to labor agreements in negotiation.

Contract Expiration Date

Sergeants (7)	April 30, 2015 (negotiations pending)
Police Patrol (20)	April 30, 2018
Paramedics and Firefighters (23)	April 30, 2018
Police Records/ CSO Officers (3)	April 30, 2018
Clerical (5)	April 30, 2018
Public Works Maintenance (18)	April 30, 2019

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.

Budget Formulation

The Village's Annual Budget is developed by Village staff using revenue assumptions to determine the appropriate Village spending level.

The Village's major revenue sources are property tax, sales tax, utility taxes and the state income tax (a revenue source shared by the State of Illinois on a per capita basis). Since the recession that began affecting local governments in 2008, many of the Village of Westchester's revenue sources have decreased or remained nearly flat. The main revenue source of the Village, property taxes, has seen a steady decrease as the EAV continues to decline. As revenue assumptions are formulated, the Department Directors meet with the Finance Director to formulate the proposed budget presented to the Board of Trustees.

Fund Balances

The Village's budgeted funds require the use of accumulated reserves (fund balance) to balance their FY 2018 budgets however 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. Currently, the Village is not in compliance with the 30% General Fund Balance Policy. However, the Board and staff are working together to bring reserves back to the 30% level with the 2018 Budget projecting Fund Balance to be 28%.

The FY 2018 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 projected General Fund revenues for the 2017/2018 Fiscal Year is budgeted at \$ 15,225,632. This represents a decrease of \$107,581 or 0.70% from the 2016/2017 Fiscal Year budgeted revenue of \$15,333,213. A steady decline in revenues over the past many fiscal years is concerning to the Village. State revenue sources and property tax revenues have seen a decrease over the past many fiscal years. While the Village increases the property tax levy on an annually basis, that increase is being more than offset by the decline in EAV. For 2018,

the Village has budgeted \$6,144,720 as compared to the projected revenues in Fiscal Year 2017 of \$6,277,241, a 2.1% decrease.

Utility taxes, State Income Taxes and State Sales Tax make up 29% of the 2018 Fiscal Year Budget. Those revenue sources are projected to produce \$4,420,000 of revenue in 2018; as compared to \$4,526,916 in the 2017 Budget, a decrease of 2.4%.

Total projected General Fund expenditures for the 2017/2018 Fiscal Year is budgeted at \$15,130,882, a decrease of \$372,000 or 2.4% from the prior year budget. The decrease in the budgeted expenditures is due to staff allocating costs to other funds in an attempt to bring Fund Balance reserves back near the 30% level.

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. Actual Local Motor Fuel Tax MFY 16 receipts were \$25.63 per capita and were 6.7% greater than MFY 15 receipts of \$24.03. The Illinois Municipal League (IML) helps local municipalities determine budget levels based on financial forecast. For FY 2017 the IML originally forecasted \$25.90 per capita therefore the Village used that amount. However, MFT Allotments are anticipated to come in slightly under that at \$25.60 per capita. The IML is predicting that the local share of Motor Fuel Tax revenue will see a per capita rate of \$25.75 in FY 2018 which is being used for budgeting purposes.

Special Revenue - Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund is a restricted fund established to promote the Village through tourism. The revenue sources for the fund are from the 5% Hotel/Motel Tax imposed on the Hampton Inn, the Newspaper Ad revenue (offset by the newspaper expenses which promotes the Village) and from donations to sponsor Village-wide events. Expenses included in this fund promote tourism in the Village and include costs for Village special events and personnel expenses related to employees that work on the Special Events. The Village has budgeted for the purchase of a 2-Way electronic sign near Fire Station #1 to help promote Village events.

Special Revenue – E-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 2018 Budget only shows 2 months of activity as the State has changed how E-911 funds are distributed.

Capital Projects 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. The Village was initially approved for a Bond Issuance of \$8,800,000 however elected to only issue \$5,800,000. In April 2015 the Village went back and met with Moody's Investor Services and received the Aa2 rating for the issuance of the remaining \$2,200,000 the Bonds went on the Market in May of 2015.

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 2017 are expected to be in line with the Illinois Department of Revenue projection of 700,000. Proceeds from this revenue stream are restricted for infrastructure improvements and debt service on the Series 2013/15 Bonds. The fund budget includes an annual transfer out to the GO Bonds series 2013/15 Bond Fund to fund the debt service requirement on the Series 2013/15 Bonds.

The FY 2018 budget includes street improvement expenditures of approximately \$940,000 to reconstruct local streets. The improvements will be funded primarily with the remaining funds from the \$2,200,000 Series 2015 General Obligation (Alternate Revenue Source) Bonds issued on May 2015 to be serviced from non-home rule sales tax distributions. 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.

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 Village had an additional bond issue in May 2015 of the GO Bond Series 2015 of \$2,200,000. This was part of the initial approval of \$8,800,000 bond issuance.

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 2013/15 Bonds. Annual debt service expenditures approximate \$409,620 to \$562,550 through December 2034.

Utilities Fund

In FY 2016 the Village Board completed a water and sewer rate study. This study considered both operational and capital cost for the fund. In January of 2016 the Village moved from quarterly billing to monthly billing and eliminated the 9,000 minimum usage water billing. The Village now charges for water based on actual usage, in addition the Village has added a \$4.00 infrastructure charge for water service and a \$4.00 infrastructure charge for sewer usage. The Village purchases its water from the Broadview-Westchester Joint Water Agency (BWJWA), who in turn purchases their water from the City of Chicago.

The current contract with the Village waste hauler, Waste Management, expires on June 30, 2017. The budget assumes a flat cost for the 2018 Budget, however through negotiations that would become an extension or the process of an RFP, the Village anticipates this cost to decrease significantly for the 2018 Budget year. A budget amendment would be necessary once the contract is known.

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.

The 2018 Budget includes a \$3,900,000 expense related to the Sunnyside Sewer Project. The project will be paid for through a loan from the IEPA. Annual Debt Service payments would begin after the project is complete in 2019.

SUMMARY

The FY 2017/18 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 principle 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,

A handwritten signature in black ink, appearing to read "C. Webber", written in a cursive style.

Chris Webber
Finance Director

Village of Westchester
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.

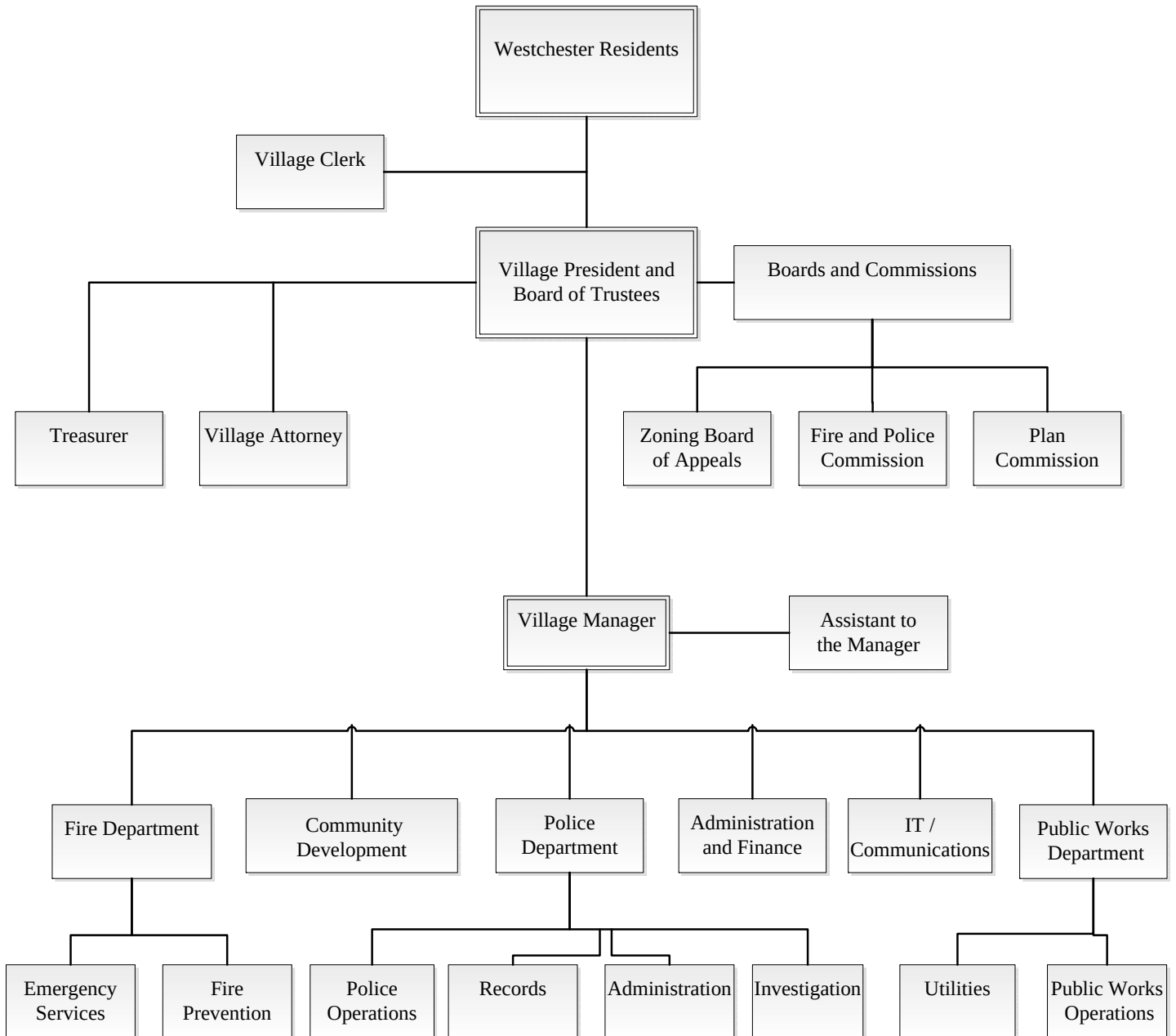
The Village Manager is the chief administrative officer of the Village and is responsible for its day-to-day operations. The Village Manager oversees a full-time staff of five department managers including Finance, Police, Fire, Public Works and Building.



Village of Westchester

Organizational Chart

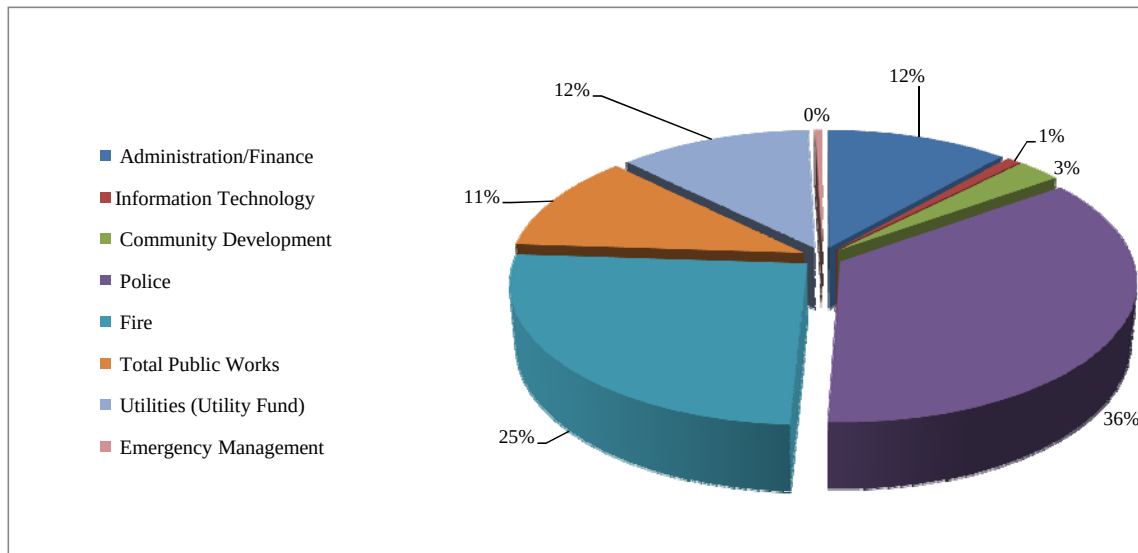
10300 Roosevelt Road, Westchester, IL 60154



Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Summary of Personnel by Department

Department	Full Time	2016-17 Part Time	Total	Full Time	2017-18 Part Time	Total
Administration/Finance						
Administration	1.75	5.50	7.25	1.75	6.00	7.75
Finance	5.08	-	5.08	4.75	-	4.75
Total Admin/Finance	6.83	5.50	12.33	6.50	6.00	12.50
Information Technology	-	-	-	1.00	-	1.00
Community Development	2.00	1.00	3.00	2.00	1.00	3.00
Police						
Administration	3.33	-	3.33	3.00	-	3.00
Officers	30.00	0.50	30.50	30.00	0.50	30.50
Records	2.00	3.00	5.00	2.00	3.00	5.00
Total Police	35.33	3.50	38.83	35.00	3.50	38.50
Emergency Management	-	0.50	0.50	-	0.50	0.50
Fire						
Administration	4.33	0.50	4.83	4.00	0.50	4.50
Operations	23.00	-	23.00	23.00	-	23.00
Total Fire	27.33	0.50	27.83	27.00	0.50	27.50
Public Works						
Administration	1.50	-	1.50	1.50	-	1.50
Operations	8.75	2.00	10.75	8.75	2.00	10.75
Total Public Works	10.25	2.00	12.25	10.25	2.00	12.25
Utilities (Utility Fund)						
Administration	1.50	-	1.50	1.50	0.50	2.00
Operations	11.25	-	11.25	11.25	-	11.25
Total Utilities	12.75	-	12.75	12.75	0.50	13.25
E911 Fund	-	-	-	-	-	-
Total Employees, Village Wide	94.50	13.00	107.50	94.50	14.00	108.50

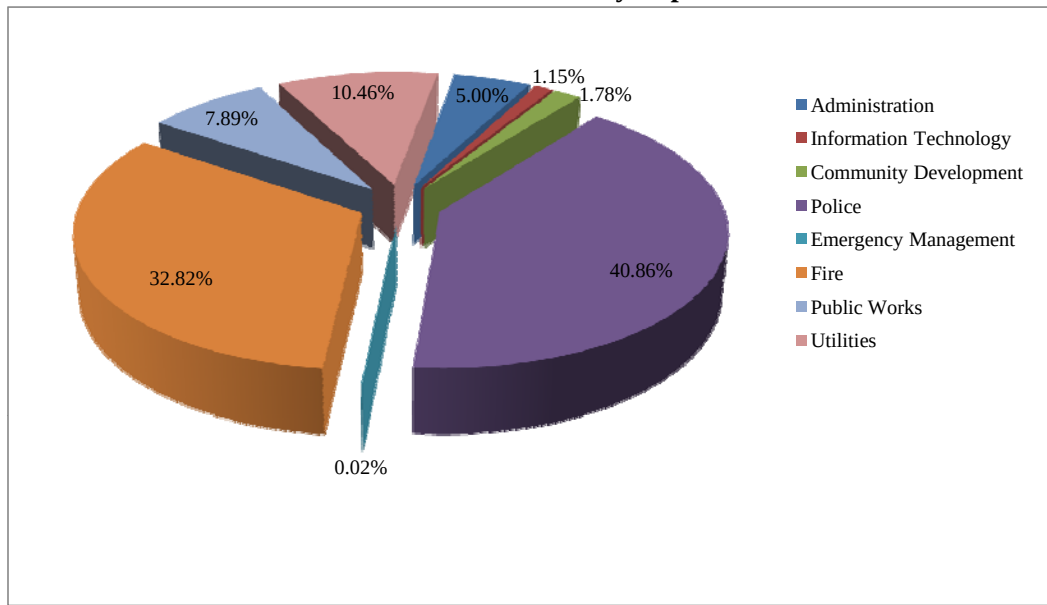
Distribution of Personnel by Department



Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Summary of Personnel by Expense

Department	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
11	Administration	616,744	621,287	589,705	547,666	624,835
13	Information Technology	-	-	-	-	144,105
15	Community Development	325,229	207,667	221,228	216,585	222,925
20	Police	4,836,460	5,055,285	5,138,589	5,170,178	5,103,000
21	Emergency Management	2,699	2,909	2,614	2,584	2,585
22	Fire	3,871,011	4,351,086	4,195,345	4,129,922	4,099,215
30	Public Works	987,439	979,639	995,876	960,321	985,825
02-95	Utilities	1,190,038	1,220,319	1,228,657	1,189,593	1,306,875
Total Personnel Expenditures		\$ 11,829,621	\$ 12,438,191	\$ 12,372,014	\$ 12,216,849	\$ 12,489,365

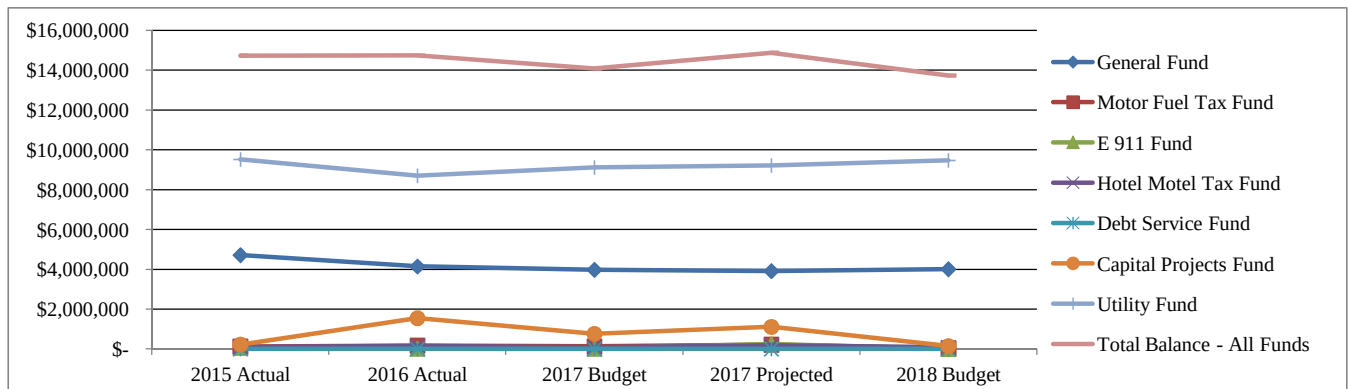
Distribution of Personnel by Expense



Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Summary of All Funds

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues & Other Financing Sources - All Funds					
General Fund	\$ 15,097,771	\$ 16,024,280	\$ 15,333,213	\$ 14,808,349	\$ 15,225,632
Special Revenue Funds					
Motor Fuel Tax	606,841	477,281	499,347	471,267	477,000
E911	301,680	268,940	285,500	-	50,000
Hotel Motel Tax	133,488	138,134	182,500	173,464	173,500
Debt Service Fund	307,635	444,832	562,550	563,725	561,037
Capital Projects Fund	701,965	704,480	700,000	701,200	700,500
Utility Fund	6,076,549	6,561,386	7,156,995	6,847,700	6,916,200
Total Revenues - All Funds	\$ 23,225,928	\$ 24,619,332	\$ 24,720,105	\$ 23,565,705	\$ 24,103,869
Expenditures & Other Financing Uses- All Funds					
General Fund	\$ 15,688,188	\$ 16,590,279	\$ 15,502,609	\$ 15,041,769	\$ 15,130,882
Special Revenue Funds					
Motor Fuel Tax	555,707	431,513	534,847	421,648	669,323
E911	351,455	308,541	288,887	78,103	42,446
Hotel Motel Tax	126,473	81,745	245,652	163,218	273,395
Debt Service Fund	307,620	444,832	562,550	563,725	561,037
Capital Projects Fund	2,537,951	1,152,371	925,000	577,126	1,224,000
Utility Fund	6,729,733	7,221,031	6,685,750	6,253,373	6,584,825
Total Expenditures - All Funds	\$ 26,297,127	\$ 26,230,311	\$ 24,745,295	\$ 23,098,963	\$ 24,485,908
Surplus (Deficit) Summary - All Funds					
General Fund	\$ (590,417)	\$ (565,999)	\$ (169,396)	\$ (233,420)	\$ 94,750
Special Revenue Funds					
Motor Fuel Tax	51,134	45,768	(35,500)	49,619	(192,323)
E911	(49,775)	(39,601)	(3,387)	(78,103)	7,554
Hotel Motel Tax	7,015	56,389	(63,152)	10,246	(99,895)
Debt Service Fund	15	(0)	-	-	-
Capital Projects Fund	1,835,987	447,891	225,000	(124,074)	(523,500)
Utility Fund	(653,184)	(659,646)	471,245	594,327	331,375
Total Surplus/(Deficit) - All Funds	\$ 600,774	\$ (715,197)	\$ 424,810	\$ 218,594	\$ (382,039)
Fund Balance Summary - All Funds					
General Fund	\$ 4,712,933	\$ 4,146,935	\$ 3,977,539	\$ 3,913,515	\$ 4,008,265
Special Revenue Funds					
Motor Fuel Tax	123,729	169,497	133,997	219,116	26,793
E911	58,865	19,263	15,876	241,660	-
Hotel Motel Tax	100,015	156,404	93,252	178,829	78,934
Debt Service Fund	89	89	89	89	89
Capital Projects Fund	222,330	1,549,147	761,122	1,109,496	144,959
Utility Fund	9,517,859	8,702,940	9,112,828	9,215,395	9,477,303
Total Fund Balance - All Funds	\$ 14,735,820	\$ 14,744,275	\$ 14,094,703	\$ 14,878,100	\$ 13,736,343

Summary of Changes in Fund Balance



Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2017

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 2017-18 Fiscal Year is budgeted to be \$ 15,225,632. This represents a decrease of \$107,581 or 0.7% from the 2016-17 Fiscal Year budgeted revenue of \$15,333,213. 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 (0.7% for the 2016 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 \$4,307,720, which represents a 4.05% decrease over last year's general purpose levy. The Police and Fire Pension Funds combine to levy \$1,837,000, which represents a 7.73% decrease over the prior year's levy. Combined, this year's total tax levy of \$6,144,720 is 5.18% less than last year's tax levy of \$6,480,588.

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 increases in both electric taxes and natural gas taxes as revenues have been trending upward for many months. 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. Telecommunications tax saw a significant decrease in Fiscal Year 2017 as many people use landlines less and less to communicate.

Places For Eating Tax – The 1% Places for Eating Tax became effective October 1, 2006. For the coming fiscal year, we are budgeting \$255,000, which is a flat from last year's budget and in line with projections. This tax is regarded as a good barometer of the local economy.

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

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

Gaming Tax – The Village currently issues five establishments licenses to operate video gaming terminals. This revenue source was budgeted for \$85,000 in Fiscal Year 2017, however is projected to annually produce \$125,000 in revenue going forward.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2017

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 conservatively to \$605,000 for the coming fiscal year in part due to the Highlands clubhouse being built. 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 \$95. 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 2017-2018 Fiscal Year are projected to increase by 33% from the prior year, based on the 2016-17 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”.

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 2017-18 increased based on the projected numbers for 2016-17.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2017

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. This revenue source underperformed significantly in Fiscal Year 2017. The revenue was approximately \$240,000 under budget or 13.20%. Please note this source is a per capita revenue source and affects all local municipalities negatively. The Illinois Municipal League (IML) has been in contact with the State, but to date the only explanation provided has been that the State changed their formula. The IML is projecting a higher per capita rate than the Village feels comfortable budgeting for in 2018.

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. This revenue source outperformed the 2017 budgeted amount by \$30,000 or 8%. The IML is projecting this revenue source to continue to increase in 2018; therefore the Village has budgeted an increase of \$18,000 from the 2017 actuals.

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.

Fines & Forfeits

Alarm Fines – Eliminated in the 2018 budget as the Village changed an ordinance which required the use of a single provider, which is then where the revenue came from.

Police Fines – Fines assessed by the Westchester Police Department in accordance with the Village of Westchester Municipal Code. Revenues for 2016-17 are expected to outperform the budgeted revenues by \$40,000. The 2018 Budget has been increased to \$300,000 as this account is where the Local Debt Recovery funds are recorded.

Circuit Court Fines – Fines collected by the Circuit Court of Cook County and remitted to the Village. Collections for 2017-18 are expected to be in line with actual projected collections for 2016-17.

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). This revenue source accounts for approximately \$390,000 - \$400,000 in revenues.

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.

Village of Westchester
General Fund
Budget for the Fiscal Year Beginning 5/1/2017

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

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.

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.

General Fund Expenditures

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

- Administration
- Information Technology (New Department in the 2018 Budget)
- Planning and Zoning Commission
- Building
- Board of Fire and Police Commissioners
- 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 2018 Beginning 5/1/2017
General Fund Summary

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	Variance, Budget to Projected	2018 Budget	Variance, 2018 Budget vs. 2017 Budget	Variance %
Revenues								
Local Taxes	\$ 8,247,298	\$ 8,398,610	\$ 8,723,588	\$ 8,490,291	\$ (233,297)	\$ 8,397,720	\$ (325,868)	-3.74%
Licenses and Permits	1,230,213	1,340,950	1,272,394	1,210,931	(61,463)	1,359,200	86,806	6.82%
Intergovernmental	3,380,768	3,623,999	3,518,672	3,353,096	(165,576)	3,695,450	176,778	5.02%
Charges for Service	728,748	819,259	707,262	702,070	(5,192)	730,762	23,500	3.32%
Fines & Forfeits	540,725	688,578	768,000	796,520	28,520	763,500	(4,500)	-0.59%
Other Income	970,018	1,152,885	343,297	255,441	(87,856)	279,000	(64,297)	-18.73%
Total General Fund Revenues	\$ 15,097,771	\$ 16,024,281	\$ 15,333,213	\$ 14,808,349	(524,864)	\$ 15,225,632	\$ (107,581)	-0.70%
Expenditures								
Administration	1,682,665	1,981,059	1,714,665	1,751,694	(37,029)	1,722,957	\$ 8,292	0.48%
Planning & Zoning Commissions	2,125	3,016	2,600	1,440	1,160	2,050	(550)	-21.15%
Information Technology	-	-	-	-	-	310,393	310,393	100.00%
Community Development	531,234	492,778	638,913	574,360	64,553	598,680	(40,233)	-6.30%
Fire & Police Commission	22,546	16,444	27,215	18,614	8,601	27,974	759	2.79%
Police	5,387,495	5,524,701	5,612,226	5,574,507	37,719	5,507,372	(104,854)	-1.87%
Emergency Management	3,986	4,109	5,239	3,059	2,180	3,685	(1,554)	-29.66%
Fire	4,398,989	4,863,255	4,729,137	4,639,747	89,390	4,635,964	(93,173)	-1.97%
Public Works	3,659,150	3,704,917	2,772,614	2,478,349	294,265	2,321,807	(450,807)	-16.26%
Infrastructure Improvements	-	-	-	-	-	-	-	0.00%
Total General Fund Expenditures	\$ 15,688,188	\$ 16,590,279	\$ 15,502,609	\$ 15,041,769	460,840	\$ 15,130,882	\$ (371,727)	-2.40%
Excess (deficiency) of Revenues over Expenditures	\$ (590,417)	\$ (565,998)	\$ (169,396)	\$ (233,420)	\$ (64,024)	\$ 94,750		
Other Financing Sources	\$ 94,707	\$ -	\$ -	\$ -	\$ -	\$ -		
Excess of revenues and other financing sources over (under) expenditures	\$ (495,710)	\$ (565,998)	\$ (169,396)	\$ (233,420)	\$ (64,024)	\$ 94,750		
Beginning Fund Balance	\$ 5,208,643	\$ 4,712,933	\$ 4,146,935	\$ 4,146,935		\$ 3,913,515		
Projected Ending Fund Balance	\$ 4,712,933	\$ 4,146,935	\$ 3,977,539	\$ 3,913,515		\$ 4,008,265		
Fund Balance, Assigned for Reserve Policy				\$ 4,281,417		\$ 4,271,782		
Expenditures for Calculation of Fund Balance Reserve				\$ 14,271,389		\$ 14,239,274		
Unassigned Fund Balance				\$ (367,902)		\$ (263,517)		

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Summary of Changes in Fund Balance

	2015 Audit Actual	2016 Audit Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Local Taxes	8,247,298	8,398,610	8,723,588	8,490,291	8,397,720
Licenses and Permits	1,230,213	1,340,950	1,272,394	1,210,931	1,359,200
Intergovernmental	3,380,768	3,623,999	3,518,672	3,353,096	3,695,450
Charges for Service	728,748	819,259	707,262	702,070	730,762
Fines & Forfeits	540,725	688,578	768,000	796,520	763,500
Other Income	970,018	1,152,885	343,297	255,441	279,000
Total General Fund Operating Revenues	\$ 15,097,771	\$ 16,024,281	\$ 15,333,213	\$ 14,808,349	\$ 15,225,632
Expenditures					
Administration	1,682,665	1,981,059	1,714,665	1,751,694	1,722,957
Information Technology	-	-	-	-	310,393
Planning & Zoning Commissions	2,125	3,016	2,600	1,440	2,050
Building	531,234	492,778	638,913	574,360	598,680
Fire & Police Commission	22,546	16,444	27,215	18,614	27,974
Police	5,387,495	5,524,701	5,612,226	5,574,507	5,507,372
Emergency Management	3,986	4,109	5,239	3,059	3,685
Fire	4,398,989	4,863,255	4,729,137	4,639,747	4,635,964
Public Works	3,659,149	2,207,259	2,772,614	2,478,349	2,321,807
Infrastructure Improvements	-	1,497,658	-	-	-
Total General Fund Operating Expenditures	\$ 15,688,188	\$ 16,590,279	\$ 15,502,609	\$ 15,041,769	\$ 15,130,882
Less					
Capital & Debt Service Expenditures	\$ 815,367	\$ 1,934,803	\$ 997,751	\$ 770,381	\$ 891,608
Expenditures Applicable to Fund Balance Policy	\$ 14,872,820	\$ 14,655,476	\$ 14,504,858	\$ 14,271,389	\$ 14,239,274
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ (590,417)	\$ (565,998)	\$ (169,396)	\$ (233,420)	\$ 94,750
Other Financing Sources					
Installment Contracts	94,707	-	-	-	-
Total Other Financing Sources	\$ 94,707	\$ -	\$ -	\$ -	\$ -
Excess of revenues and other financing sources over (under) expenditures	\$ (495,710)	\$ (565,998)	\$ (169,396)	\$ (233,420)	\$ 94,750
Beginning Fund Balance	\$ 5,208,643	\$ 4,712,933	\$ 4,146,935	\$ 4,146,935	\$ 3,913,515
Projected Ending Fund Balance	\$ 4,712,933	\$ 4,146,935	\$ 3,977,539	\$ 3,913,515	\$ 4,008,265
Fund Balance, Assigned for Reserve Policy		\$ 4,396,643	\$ 4,351,457	\$ 4,281,417	\$ 4,271,782
Fund Balance, Unassigned		\$ (249,708)	\$ (373,918)	\$ (367,902)	\$ (263,517)

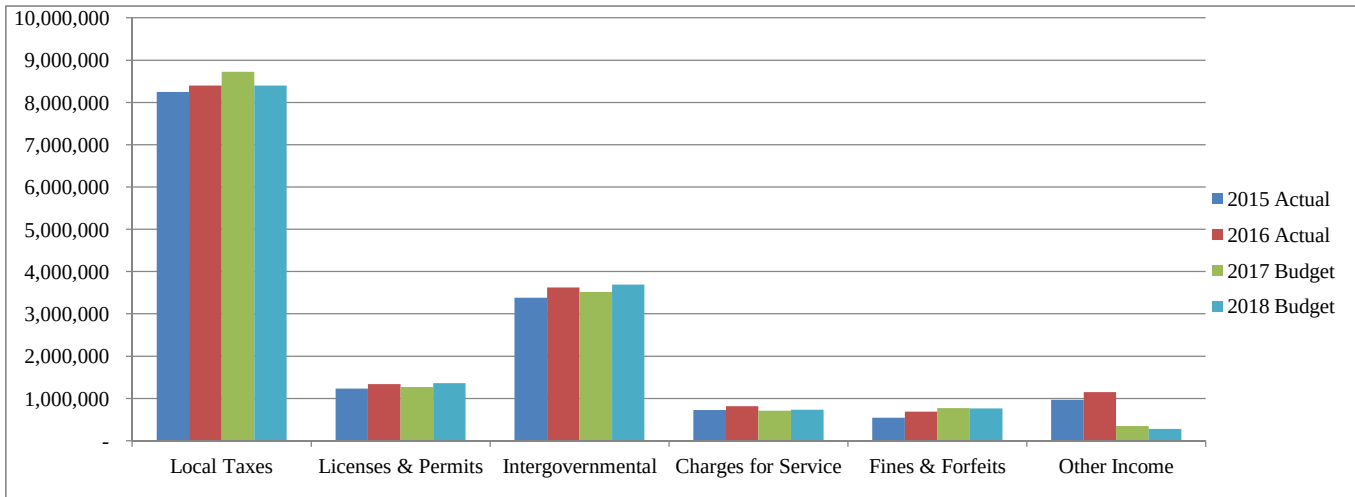
Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected Actual	2018 Budget
01-00-4102-000	Property Taxes	4,471,570	4,139,597	4,484,588	4,350,000	4,292,720
01-00-4102-050	Prior Year Property Taxes	34,998	-	5,000	15,141	15,000
01-00-4102-100	Property Taxes - Fire Pension	623,158	1,023,945	916,000	883,600	858,000
01-00-4102-200	Property Taxes - Police Pension	907,893	985,602	1,075,000	1,005,000	979,000
01-00-4202-000	Utility Tax - Electric	529,549	514,716	520,000	557,500	540,000
01-00-4205-000	Utility Tax - Natural Gas	296,329	199,113	225,000	230,000	250,000
01-00-4206-000	Places for Eating Tax	219,711	254,221	255,000	262,500	255,000
01-00-4207-000	Telecommunication Taxes	753,774	725,182	725,000	663,000	685,000
01-00-4210-000	Foreign Fire Insurance	23,201	20,131	21,000	20,000	20,000
01-00-4212-000	Amusement Tax	7,236	8,874	12,000	11,000	10,000
01-00-4203-000	Gaming Tax	25,446	96,476	85,000	125,300	125,000
01-00-4216-000	Video Rental Tax	27,365	23,849	25,000	22,250	23,000
01-00-4217-000	Cable TV	327,069	406,903	375,000	345,000	345,000
	Total Local Taxes	8,247,298	8,398,609	8,723,588	8,490,291	8,397,720
01-00-4503-000	Building Permits	582,579	532,628	575,000	515,000	605,000
01-00-4503-200	Compliance Permits	79,748	184,007	100,000	70,000	130,000
01-00-4503-600	Health & Elevator Inspection Fees	19,603	21,048	21,160	19,000	21,000
01-00-4802-000	Planning & Zoning Fees	125	250	500	2,700	1,000
01-00-4507-000	Business Licenses	22,076	36,298	32,076	41,876	42,000
01-00-4509-000	Gaming Licenses	375	725	575	575	700
01-00-4511-000	Contractor Licenses	102,010	98,425	95,000	97,500	100,000
01-00-4527-000	Liquor Licenses	53,967	61,941	60,916	71,305	68,000
01-00-4531-000	Tobacco Licenses	450	500	500	600	500
01-00-4515-000	Vehicle Licenses	364,065	405,128	381,346	381,000	381,000
01-00-4515-900	Late Fee - Vehicle License	5,217	-	5,321	11,375	10,000
	Total Licenses & Permits	\$ 1,230,213	\$ 1,340,950	\$ 1,272,394	\$ 1,210,931	\$ 1,359,200
01-00-4402-000	Personal Property Replacement Tax	92,736	93,939	85,000	95,000	94,500
01-00-4403-000	State Income Tax	1,637,271	1,781,679	1,814,323	1,580,000	1,675,000
01-00-4405-000	State Sales Tax	1,063,589	1,269,607	1,242,593	1,260,000	1,270,000
01-00-4406-000	Local Use Tax	344,813	387,916	375,161	407,500	423,000
01-00-4410-000	Grants	231,284	90,860	1,595	10,596	232,950
01-00-5122-600	State Police Reimbursements	11,076	-	-	-	-
	Total Intergovernmental	\$ 3,380,768	\$ 3,623,999	\$ 3,518,672	\$ 3,353,096	\$ 3,695,450
01-00-4806-000	Rent	194,608	171,057	188,000	165,900	191,500
01-00-4810-000	Ambulance Fees	475,742	566,233	500,000	525,000	520,000
01-00-4815-000	Newspaper Ads	39,136	50,206	-	-	-
01-00-4816-000	Advertising Shelter	19,262	31,763	19,262	11,170	19,262
	Total Charges for Service	\$ 728,748	\$ 819,259	\$ 707,262	\$ 702,070	\$ 730,762
01-00-4701-000	Alarm Fines	22,464	33,363	30,000	13,770	-
01-00-4702-000	Police Fines	60,718	236,078	275,000	315,000	300,000
01-00-4702-100	Circuit Court Fines	41,082	32,255	25,000	37,000	35,000
01-00-4703-000	Code Enforcement Fines	2,400	2,300	3,000	4,250	3,500
01-00-4704-000	Photo Enforcement	363,061	357,072	400,000	390,000	390,000
01-00-4705-000	Police Towing	51,000	27,510	35,000	36,500	35,000
	Total Fines & Forfeits	\$ 540,725	\$ 688,578	\$ 768,000	\$ 796,520	\$ 763,500
01-00-5102-000	Interest Income	8,326	8,300	4,500	5,500	5,000
01-00-5108-000	Sale of Fixed Assets	9,000	8,990	9,000	7,000	8,500
01-00-5122-000	Reimbursement	610,113	911,105	80,000	45,000	60,000
01-00-5122-100	Reimbursement - Police OT	10,262	688	-	2,300	2,000
01-00-5122-200	Reimbursement - IRMA	108,265	24,870	60,000	17,500	20,000
01-00-5122-250	Reimbursement - Employee CoPay	136,175	138,020	137,658	128,000	132,000
01-00-5140-000	Sidewalk	-	21,329	14,000	12,621	14,000

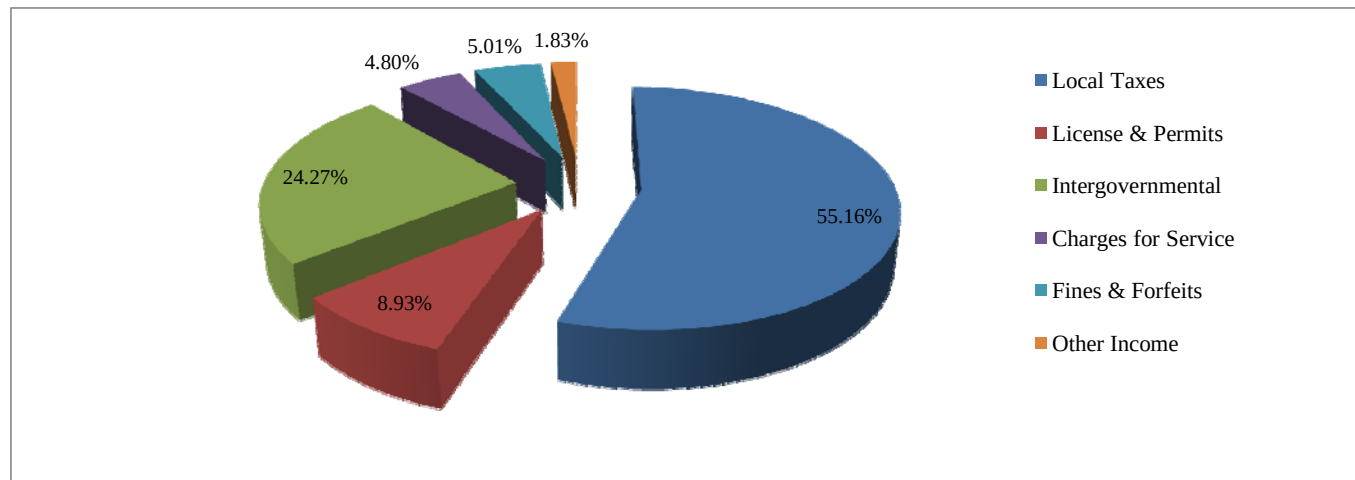
Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Revenues

Account	Name	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2017 Projected Actual	2018 Budget
01-00-5142-000	Tree Program	1,700	1,671		2,000	2,500	2,500
01-00-5188-000	Taxicab Program	300	400		300	20	-
01-00-5189-000	Misc. Other Income	85,876	37,513		35,839	35,000	35,000
	Total Other Income	\$ 970,018	\$ 1,152,885	\$ 343,297	\$ 255,441	\$ 279,000	
Total General Fund Revenues		\$ 15,097,771	\$ 16,024,280	\$ 15,333,213	\$ 14,808,349	\$ 15,225,632	

Comparison of General Fund Revenues by Year



Composition of General Fund Revenue by Type



Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Summary of Expenses by Type

Department	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
11	Administration	616,744	621,287	589,705	547,666	624,835
13	Information Technology	-	-	-	-	144,105
15	Community Development	325,229	207,667	221,228	216,585	222,925
20	Police	4,836,460	5,055,285	5,138,589	5,170,178	5,103,000
21	Emergency Management	2,699	2,909	2,614	2,584	2,585
22	Fire	3,871,011	4,351,086	4,195,345	4,129,922	4,099,215
30	Public Works	987,439	979,639	995,876	960,321	985,825
	Total Personnel	\$ 10,639,583	\$ 11,217,872	\$ 11,143,357	\$ 11,027,256	\$ 11,182,490
11	Administration	860,545	1,202,473	1,032,598	1,113,155	1,002,680
13	Information Technology	-	-	-	-	73,950
14	Planning/Zoning Commissions	2,125	3,016	2,600	1,440	2,050
15	Community Development	186,489	281,634	410,985	354,575	372,205
18	Fire & Police Commission	21,872	16,444	26,965	18,614	27,724
20	Police	272,371	277,441	275,576	263,369	263,715
21	Emergency Management	-	1,044	800	-	500
22	Fire	303,860	294,446	308,593	294,600	297,915
30	Public Works	1,017,432	819,828	704,075	664,122	609,450
	Total Contractual Services	\$ 2,664,693	\$ 2,896,326	\$ 2,762,192	\$ 2,709,875	\$ 2,650,189
11	Administration	122,435	73,646	77,000	50,500	56,000
13	Information Technology	-	-	-	-	11,375
15	Community Development	3,139	3,477	6,700	3,200	3,550
18	Fire & Police Commission	674	-	250	-	250
20	Police	116,499	93,626	130,235	86,550	91,135
21	Emergency Management	1,287	155	1,825	475	600
22	Fire	111,427	86,038	84,900	71,799	79,685
30	Public Works	256,954	255,674	298,400	309,500	164,000
	Total Commodities	\$ 612,414	\$ 512,617	\$ 599,310	\$ 522,024	\$ 406,595
11	Administration	20,413	73,290	5,000	30,000	29,078
13	Information Technology	-	-	-	-	80,963
15	Community Development	16,377	-	-	-	-
20	Police	144,235	64,192	26,213	16,458	20,500
22	Fire	20,952	39,945	48,560	51,687	61,900
30	Public Works	1,206,654	1,543,013	645,000	424,645	385,000
35	Infrastructure Improvements	-	-	-	-	-
	Total Capital Outlay	\$ 1,408,631	\$ 1,720,440	\$ 724,773	\$ 522,790	\$ 577,441
11	Administration	62,528	10,364	10,363	10,373	10,364
20	Police	17,932	34,158	41,612	37,952	29,022
22	Fire	91,738	91,738	91,739	91,739	97,249
30	Public Works	190,670	106,763	129,263	119,761	177,532
	Total Debt Service	\$ 362,868	\$ 243,023	\$ 272,977	\$ 259,825	\$ 314,167
Total General Fund Expenditures		\$ 15,688,188	\$ 16,590,279	\$ 15,502,609	\$ 15,041,769	\$ 15,130,882

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Summary of Expenses by Department

Department	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
11	Administration	1,682,665	1,981,059	1,714,666	1,751,694	1,722,957
13	Information Technology	-	-	-	-	310,393
14	Commissions	2,125	3,016	2,600	1,440	2,050
	Total General Government	\$ 1,684,789	\$ 1,984,075	\$ 1,717,266	\$ 1,753,134	\$ 2,035,400
15	Community Development	531,234	492,778	638,913	574,360	598,680
	Total Community Development	\$ 531,234	\$ 492,778	\$ 638,913	\$ 574,360	\$ 598,680
18	Fire & Police Commission	22,546	16,444	27,215	18,614	27,974
20	Police	5,387,495	5,524,702	5,612,226	5,574,507	5,507,372
21	Emergency Management	3,986	4,109	5,239	3,059	3,685
22	Fire	4,398,989	4,863,256	4,729,137	4,639,747	4,635,964
	Total Public Safety	\$ 9,813,016	\$ 10,408,511	\$ 10,373,817	\$ 10,235,927	\$ 10,174,995
30	Public Works	3,659,150	3,704,915	2,772,613	2,478,349	2,321,807
35	Infrastructure Improvements	-	-	-	-	-
	Total Public Works	\$ 3,659,150	\$ 3,704,915	\$ 2,772,613	\$ 2,478,349	\$ 2,321,807
Total General Fund Expenditures		<u>\$ 15,688,188</u>	<u>\$ 16,590,279</u>	<u>\$ 15,502,609</u>	<u>\$ 15,041,769</u>	<u>\$ 15,130,882</u>

Village of Westchester
General Fund – Administration/Finance Department
Budget for the Fiscal Year Beginning 5/1/2017

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 Village President 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

A summary of Administration Department expenses are below:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ 621,287	\$ 589,705	\$ 547,666	\$ 624,835	\$ 35,130	6.0%
Contractual Services	1,202,473	1,032,598	1,113,155	1,002,680	(29,918)	-2.9%
Commodities	73,646	77,000	50,500	56,000	(21,000)	-27.3%
Debt Service	10,364	10,363	10,373	10,364	1	0.0%
Total Operating Expenses	1,907,769	1,709,666	1,721,694	1,693,879	(15,787)	-0.9%
Capital Outlay	73,290	5,000	30,000	29,078	24,078	481.6%
Total Expenses	<u>\$ 1,981,059</u>	<u>\$ 1,714,666</u>	<u>\$ 1,751,694</u>	<u>\$1,722,957</u>	<u>\$ 8,291</u>	0.5%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Administration

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-11-6103-000	Wages - Full Time	344,277	360,577	316,903	315,000	316,925
01-11-6103-100	Wages - Part Time	22,707	23,388	26,448	26,600	65,000
01-11-6103-200	Wages - Elected	19,200	19,300	19,200	19,200	42,200
01-11-6104-000	Wages - Overtime	9,850	6,287	5,000	9,550	6,500
01-11-6108-000	Wages - Sick Pay	2,718	2,338	2,500	8,195	2,500
01-11-6122-000	Unemployment Compensation	-	7,242	19,800	4,121	15,000
01-11-6124-000	Social Security	23,901	24,583	22,943	22,200	26,730
01-11-6126-000	Medicare Expense	5,645	5,802	5,366	4,800	6,230
01-11-6128-000	IMRF-Village Expense	45,995	45,782	48,108	38,500	41,000
01-11-6150-000	Employee Insurance	142,451	125,988	123,437	99,500	102,750
	Total Personnel	\$ 616,744	\$ 621,287	\$ 589,705	\$ 547,666	\$ 624,835
01-11-6203-000	Contract/Legal Notices	5,264	3,310	5,300	3,500	3,500
01-11-6205-000	Printing	4,551	4,891	4,950	4,500	4,500
01-11-6207-000	Postage	11,885	7,775	2,500	3,500	5,000
01-11-6209-000	Village Publications	39,561	41,046	30,000	-	-
01-11-6211-000	Conference/Training	17,572	20,287	19,291	15,000	19,230
01-11-6213-000	Dues & Subscriptions	18,035	21,299	19,540	24,025	20,920
01-11-6215-000	Insurance & Bonding	383,739	381,556	395,000	378,000	375,000
01-11-6217-000	Banking Service Fees	15,364	20,853	15,000	24,000	20,000
01-11-6219-000	Telephone & Communication	29,251	25,575	25,998	26,000	7,000
01-11-6223-000	Maint. Services-Building & Off.	1,713	-	5,000	210	250
01-11-6225-000	Maint. Services-Equipment	31,006	31,535	46,097	24,000	-
01-11-6237-000	Equipment Rental	2,270	6,480	6,504	5,720	5,000
01-11-6250-100	Economic Incentive-PP	12,378	19,996	13,500	15,000	15,000
01-11-6250-105	Economic Incentive-MFD	7,264	11,514	8,000	10,000	10,000
01-11-6250-106	Economic Incentive-Mariano's	-	213,960	130,000	214,000	214,000
01-11-6265-030	Prof. Services-Other	40,583	35,979	41,588	44,000	28,950
01-11-6289-000	Other Contractual Expenses	33,180	72,947	28,930	29,500	38,930
01-11-6303-000	Attorney Legal Retainer	35,400	35,400	35,400	37,200	35,400
01-11-6327-000	Legal Services	171,528	248,070	200,000	255,000	200,000
	Total Contractual Services	\$ 860,545	\$ 1,202,473	\$ 1,032,598	\$ 1,113,155	\$ 1,002,680
01-11-6403-000	Office Supplies	12,987	11,235	12,500	10,000	10,000
01-11-6407-500	Gas/Fuel Other Entities	71,665	53,539	60,000	37,500	42,500
01-11-6419-000	Materials & Supplies-Offices	2,817	1,155	3,500	2,800	3,000
01-11-6489-000	Misc. Materials & Supplies	34,967	7,716	1,000	200	500
	Total Commodities	\$ 122,435	\$ 73,646	\$ 77,000	\$ 50,500	\$ 56,000
01-11-6611-000	Bad Debt Expense	9,033	73,290	-	30,000	29,078
01-11-6511-000	Computer Software	-	-	2,500	-	-
01-11-6525-000	Building/Equipment	11,380	-	2,500	-	-
	Total Capital Outlay	\$ 20,413	\$ 73,290	\$ 5,000	\$ 30,000	\$ 29,078
01-11-6609-000	Installment Debt-Principal	59,437	9,660	9,889	9,899	10,124
01-11-6610-000	Installment Debt-Interest	3,091	703	474	474	240
	Total Debt Service	\$ 62,528	\$ 10,364	\$ 10,363	\$ 10,373	\$ 10,364
Total Administration Expenses		\$ 1,682,665	\$ 1,981,059	\$ 1,714,666	\$ 1,751,694	\$ 1,722,957

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Administration
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-11-6203-000	Ads/Contracts/Legal Notice			01-11-6219-000	Telephone & Communication		
	Legal Ads	3,500	2,300		Internet - Comcast	17,825	-
	Treasurer's Report	1,600	1,000		Cell phones	5,741	4,000
	Prevailing Wage	200	200		Landlines/Globalcom	2,432	3,000
	Total	5,300	3,500		Total	25,998	7,000
01-11-6205-000	Printing			01-11-6223-000	Maint Services - Building/Office		
	Vehicle Decals	3,750	3,750		HVAC & Plumbing	5,000	250
	Business Cards	300	300		Total	5,000	250
	Envelopes	500	500				
	Other Forms	400	200	01-11-6225-000	Maint Services - Equipment		
	Total	4,950	4,750		Civic Systems - annual maintenance	12,600	-
01-11-6211-000	Conference/Training				Civics Plus - annual maintenance	8,299	-
	IGFOA State - 2	1,500	1,500		Vehicle Sticker Software	6,500	-
	Local Seminars	2,000	2,000		Copier - maint agreement	6,978	-
	IML Annual Conference	2,000	2,000		Computer Network Service - AIS	8,000	-
	WCMC Legislative Breakfast - 4	240	240		Telephone system maint	3,720	-
	WCMC Annual Dinner	1,000	1,000		Total	46,097	-
	WCMC Legislative Conference - 5	2,500	2,500	01-11-6265-030	Professional Services		
	IGFOA Quarterly Meetings	280	280		Government Consulting (\$625/mo)	7,500	-
	Chamber Christmas Event	499	500		Actuary	-	-
	Chamber Monthly Meetings	204	200		TIF Advisory Services	-	-
	Chamber Celebrate Westchester	1,040	1,000		Consulting Services	2,500	2,500
	Proviso Municipal League	350	350		Codification	8,200	-
	WCMC Summer Conference	250	250		External HR Fees	3,400	3,400
	NLC - 3				External Audit Fees	17,538	20,600
	Registration	1,635	1,635		Actuary (OPEB)	2,000	2,000
	Travel	4,368	4,350		CAFR Certification	450	450
	GFOA - 2				Total	41,588	28,950
	Registration(2)	425	425				
	Travel	1,000	1,000	01-11-6289-000	Other Contractual Expenses		
	Total	19,291	19,230		Paying Agent Fee	1,500	1,500
01-11-6213-000	Dues & Subscriptions				FSA Administration	840	840
	WCMC	11,575	12,320		Document Storage Fee	2,400	2,400
	NCC of Mayors	1,500	1,235		Document Shred Fee	1,680	1,680
	International League of Cities	-	750		Payroll Fees	10,865	10,865
	IML	1,500	1,500		Vehicle Sticker Billing Service	7,350	7,718
	Proviso Municipal League	425	425		Vehicle Sticker Online Payment	945	992
	IL CPA Society	350	350		Liquor License Fingerprints	1,750	1,750
	ICMA	825	825		Post Office Lease Expense	-	10,000
	IGFOA - 2	350	500		Other Misc Services	1,600	1,600
	GFOA - 2	340	340		Total	28,930	39,345
	Metro Mayors Caucus	759	759	01-11-6609-000	Installment Debt - Principal		
	ILCMA	1,815	1,815		General Ledger Software (50/50 with Utility Fund)	9,889	10,124
	Notary Public	101	101		Total	9,889	10,124
	Total	19,540	20,920	01-11-6610-000	Installment Debt - Interest		
					General Ledger Software (50/50 with Utility Fund)	474	240
					Total	474	240

Village of Westchester
General Fund – Information Technology Department
Budget for the Fiscal Year Beginning May 1, 2017

Information Technology

This is a new Department for the Fiscal Year Ended April 30, 2018 Budget year. Expenses related to Information Technology will be consolidated into this Department to allow for better tracking of budgetary needs the Village faces.

The Goal of this Department is to coordinate and maintain the Village's technology resources, including hardware, software, the Village website and any other projects related to technology throughout the Village.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ -	\$ -	\$ -	\$ 144,105	\$ 144,105	100.0%
Contractual Services	-	-	-	73,950	73,950	100.0%
Commodities	-	-	-	11,375	11,375	100.0%
Debt Service	-	-	-	-	-	100.0%
Total Operating Expenses	-	-	-	229,430	229,430	100.0%
Capital Outlay	-	-	-	80,963	80,963	100.0%
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,393</u>	<u>\$ 310,393</u>	100.0%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Information Technology

Account	Name	2015 Actual	2016 Actual	2017 Budget	2018 Budget
01-13-6103-000	Wages - Full Time	-	-	-	100,500
01-13-6108-000	Wages - Sick Pay	-	-	-	1,500
01-13-6124-000	Social Security	-	-	-	6,325
01-13-6126-000	Medicare Expense	-	-	-	1,500
01-13-6128-000	IMRF-Village Expense	-	-	-	11,280
01-13-6150-000	Employee Insurance	-	-	-	23,000
	Total Personnel	-	-	-	144,105
01-13-6213-000	Dues & Subscriptions	-	-	-	1,150
01-13-6219-000	Telephone & Communications	-	-	-	14,200
01-13-6225-000	Maint. Services - Equipment	-	-	-	53,150
01-13-6265-030	Professional Services	-	-	-	5,450
	Total Contractual Services	-	-	-	73,950
01-13-6403-000	Office Supplies	-	-	-	500
01-13-6421-000	Material & Supplies - Equipment	-	-	-	10,875
	Total Commodities	-	-	-	11,375
01-13-6509-000	Computer Hardware	-	-	-	17,700
01-13-6511-000	Computer Software	-	-	-	49,263
01-13-6525-000	Building/Equipment	-	-	-	14,000
	Total Capital Outlay	-	-	-	80,963
Total Information Technology Expenses		-	-	-	310,393

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Information Technology
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-13-6213-000	Dues & Subscriptions			01-13-6265-030	Professional Services		
	Beast (Evidence Support)	-	1,150		Codification	-	5,450
	Total	-	1,150		Total	-	5,450
01-13-6219-000	Telephone & Communications			01-13-6421-000	Materials & Supplies - Equipment		
	Cloud Based Email/Archiving	-	12,000		Port Network Switches (24)	-	400
	Backup Internet	-	1,200		Cisco Replacement Upgraded Firewall	-	950
	Internet - Comcast	-	1,000		5 Port Gigabit Network Switches	-	250
	Total	-	14,200		Network Cabling 1000 ft	-	275
01-13-6225-000	Maint Services - Equipment				Miscellaneous Server Equipment	-	3,000
	Civic Systems - annual maintenance	-	12,600		Telephone Recording Solution	-	6,000
	Civics Plus - annual maintenance	-	4,500		Total	-	10,875
	CitizenServe - Building Software	-	12,600	01-13-6509-000	Computer Hardware		
	Vehicle Sticker Software	-	6,400		Desktop Computers (9 computers)	-	7,100
	Copier - maint agreement (Finance)	-	6,500		Monitors (5 @ \$120)	-	600
	Konica-Minolta Copier (Fire)	-	1,500		Laptop Upgrades	-	-
	Konica-Minolta Copier (Building)	-	500		Security Cameras - Monitor Replacements (3)	-	1,000
	Konica-Minolta Copier (Police)	-	1,500		Network Hardware	-	1,000
	Migrate Firehouse	-	2,000		Server for Databases	-	8,000
	Migrate Beast	-	1,500		Total	-	17,700
	Computer Network Service - AIS	-	2,000	01-13-6511-000	Computer Software		
	Telephone system maint	-	2,500		New Server Software	-	1,500
	Total	-	54,100		Patrol In-Vehicle Video	-	47,763
					Total	-	49,263
				01-13-6525-000	Building/Equipment		
					Security Cameras - Police Department/Village Hall	-	14,000
					Total	-	14,000

Village of Westchester
General Fund – Plan Commission/Zoning Board of Appeals
Budget for the Fiscal Year Beginning 5/1/2017

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.

A summary of Plan Commission/Zoning Board of Appeals expenses are below:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual Services	3,016	2,600	1,440	2,050	(550)	-21.2%
Commodities	-	-	-	-	-	
Debt Service	-	-	-	-	-	
Total Operating Expenses	3,016	2,600	1,440	2,050	(550)	-21.2%
Capital Outlay	-	-	-	-	-	
Total Expenses	<u>\$ 3,016</u>	<u>\$ 2,600</u>	<u>\$ 1,440</u>	<u>\$ 2,050</u>	<u>\$ (550)</u>	-21.2%

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Planning Commission & Zoning Board of Appeals

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-14-6203-000	Contract/Legal Notices	2,125	3,014	2,200	1,400	2,000
01-14-6211-000	Conference/Training	-	-	-	-	-
01-14-6289-000	Other Contractual Expenses	-	2	400	40	50
	Total Contractual Services	\$ 2,125	\$ 3,016	\$ 2,600	\$ 1,440	\$ 2,050
Total Planning/Zoning Commissions Expenses		\$ 2,125	\$ 3,016	\$ 2,600	\$ 1,440	\$ 2,050

Village of Westchester
General Fund – Community Development Department
Budget for the Fiscal Year Beginning 5/1/2017

Community Development Department

The Community Development Department is responsible for economic development, building permitting, code enforcement, 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
- Business Retention
- Marketing the Village
- 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

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

PLANNING AND ZONING

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	207,667	221,228	216,585	222,925	1,697	0.8%
Contractual Services	281,634	410,985	354,475	372,205	(38,780)	-9.4%
Commodities	3,477	6,700	3,200	3,550	(3,150)	-47.0%
Debt Service	-	-	-	-	-	N/A
Total Operating Expenses	492,778	638,913	574,260	598,680	(40,233)	
Capital Outlay	-	-	-	-	-	N/A
Total Expenses	492,778	638,913	574,260	598,680	(40,233)	-6.3%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Community Development

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-15-6103-000	Wages - Full Time	209,045	149,230	140,815	139,750	144,000
01-15-6103-100	Wages - Part Time	6,052	-	17,400	15,585	16,200
01-15-6104-000	Wages - Overtime	201	-	500	-	250
01-15-6108-000	Wages - Sick Pay	1,055	-	1,200	-	1,000
01-15-6124-000	Social Security	13,140	8,605	9,840	9,700	9,900
01-15-6126-000	Medicare Expense	3,073	2,013	2,301	2,275	2,325
01-15-6128-000	IMRF-Village Expense	28,972	17,942	20,315	17,975	17,000
01-15-6150-000	Employee Insurance	63,691	29,878	28,857	31,300	32,250
	Total Personnel	\$ 325,229	\$ 207,667	\$ 221,228	\$ 216,585	\$ 222,925
01-15-6205-000	Printing	353	1,144	1,400	750	1,000
01-15-6207-000	Postage	639	6,366	7,000	5,000	6,000
01-15-6211-000	Conference/Training	4,129	4,221	5,630	3,690	5,730
01-15-6213-000	Dues & Subscriptions	844	765	1,065	1,475	1,475
01-15-6219-000	Telephone & Communications	2,938	1,998	3,400	1,850	1,900
01-15-6235-000	Façade Grant Program	15,000	6,250	-	-	-
01-15-6225-000	Maint. Services-Equipment	10,124	11,445	12,990	12,990	-
01-15-6227-000	Maint. Services-Vehicles	-	-	400	-	-
01-15-6265-020	Prof. Services-Legal	4,359	-	-	-	-
01-15-6265-030	Prof. Services-Other	74,556	132,904	315,100	253,720	278,600
01-15-6265-040	Prof. Services-Code Enforce	-	41,254	60,000	75,000	75,000
01-15-6280-000	Elevator Inspection	(180)	-	-	-	-
01-15-6289-000	Other Contractual Expenses	73,727	75,285	4,000	100	2,500
	Total Contractual Services	\$ 186,489	\$ 281,634	\$ 410,985	\$ 354,575	\$ 372,205
01-15-6403-000	Office Supplies	1,032	1,655	2,600	2,100	2,000
01-15-6407-000	Gas & Oil	1,794	948	1,300	100	300
01-15-6423-000	Materials & Supplies-Vehicles	138	-	800	500	500
01-15-6425-000	Materials & Supplies-Other	174	874	2,000	500	750
	Total Commodities	\$ 3,139	\$ 3,477	\$ 6,700	\$ 3,200	\$ 3,550
01-15-6524-000	Buildings/Equipment	16,377	-	-	-	-
	Total Capital Outlay	\$ 16,377	\$ -	\$ -	\$ -	\$ -
Total Community Development Expenses		\$ 531,234	\$ 492,778	\$ 638,913	\$ 574,360	\$ 598,680

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Community Development
 Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-15-6211-000	Conferences/Training			01-15-6225-000	Maint. Services - Equipment		
	APA Chicago Metro	90	90		Copier	540	-
	ICSC events	400	500		Building Software (CitizenServe)	12,450	-
	Chamber of Commerce events	240	240		Total	12,990	-
	Legal/Mgmt Module (01) Cert MH	1,600	1,600				
	ICC Webinars MH	250	250	01-15-6265-030	Professional Services - Other		
	ICC Webinars VS	200	200		Plan Review/Inspection (B&F)	210,000	175,000
	SBOC Spring Instut. MH	300	300		Engineering / Inspection (CBEL)	20,000	15,000
	SBOC Spring Instut. VS	150	150		Plumbing Inspections	72,000	50,000
	National Planning Conference	2,200	2,200		Elevator Inspections	3,500	4,000
	IACE Quarterly Trainings	200	200		Health Inspections	9,600	9,600
	Total	5,630	5,730		Total	315,100	253,600
01-15-6213-000	Dues & Subscriptions			01-15-6289-000	Other Contractual Expenses		
	American Planning Assn	565	575		Maintaining Private Properties	4,000	2,500
	CMAAP	200	600		Total	4,000	2,500
	Suburban Bldg Officials Conf	75	75				
	Sidwell Maps	100	100				
	Intl Council of Shopping Centers	100	100				
	IACE	25	25				
	Total	1,065	1,475				

Village of Westchester
General Fund – Fire & Police Commission
Budget for the Fiscal Year Beginning 5/1/2017

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 2018 budget for the Fire and Police Commission represents a nominal increase in professional services to accommodate for testing and hiring procedures. The budgeted exams for 2018 are for Police Sergeants and entry-level Patrol Officers.

A summary of Fire & Police Commission expenses are below:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractual Services	16,444	26,965	18,614	27,724	759	2.8%
Commodities	-	250	-	250	-	
Debt Service	-	-	-	-	-	
Total Operating Expenses	16,444	27,215	18,614	27,974	759	2.8%
Capital Outlay	-	-	-	-	-	
Total Expenses	<u>\$ 16,444</u>	<u>\$ 27,215</u>	<u>\$ 18,614</u>	<u>\$ 27,974</u>	<u>\$ 759</u>	2.8%

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Fire & Police Commission

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-18-6203-000	Contract/Legal Notices	298	957	750	235	750
01-18-6207-000	Postage	216	221	-	21	100
01-18-6211-000	Conference/Training	1,250	375	2,500	-	2,000
01-18-6213-000	Dues & Subscriptions	375	-	375	375	375
01-18-6265-020	Prof. Services-Legal	10,625	12,467	9,000	5,778	10,000
01-18-6265-030	Prof. Services-Other	9,108	2,424	14,340	12,205	14,499
Total Contractual Services		\$ 21,872	\$ 16,444	\$ 26,965	\$ 18,614	\$ 27,724
01-18-6403-000	Office Supplies	674	-	250	-	250
Total Commodities		\$ 674	\$ -	\$ 250	\$ -	\$ 250
Total Fire & Police Commission Expenses		\$ 22,546	\$ 16,444	\$ 27,215	\$ 18,614	\$ 27,974

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Fire & Police Commission
 Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget
01-18-6265-030	Prof. Services-Other		
	I/O Solutions Lieutenants Exam	11,200	-
	Lieutenants Exam IL Fire Chiefs Assoc	1,200	-
	Lieutenants Exam - Health Screen	1,940	-
	Sergeant Exam	-	6,250
	I/O Solutions Police Exam (150) \$28	-	4,200
	Police Exam Scoring (150) \$25	-	3,750
	Advertisement	-	299
	Total	14,340	14,499

Village of Westchester
General Fund – Police Department
Budget for the Fiscal Year Beginning 5/1/2017

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 on 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.

A summary of Police Department expenses is below:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ 5,055,285	\$ 5,138,589	\$ 5,162,228	\$ 5,103,000	\$ (35,589)	-0.7%
Contractual Services	277,441	275,576	262,763	263,715	(11,861)	-4.3%
Commodities	93,626	130,235	83,500	91,135	(39,100)	-30.0%
Debt Service	34,158	41,612	37,952	29,022	(12,590)	-30.3%
Total Operating Expenses	5,460,509	5,586,012	5,546,443	5,486,872	(99,140)	-1.8%
Capital Outlay	64,192	26,214	16,458	20,500	(5,714)	-21.8%
Total Expenses	<u>\$ 5,524,701</u>	<u>\$ 5,612,226</u>	<u>\$ 5,562,901</u>	<u>\$ 5,507,372</u>	<u>\$ (104,854)</u>	-1.9%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Police

Account	Name	2015	Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-20-6103-000	Wages - Full Time	2,734,401		2,895,307	2,943,000	2,963,000	2,950,000
01-20-6103-100	Wages - Part Time	76,830		75,378	39,982	51,250	50,000
01-20-6104-000	Wages - Overtime	169,806		139,782	145,000	157,000	147,500
01-20-6104-450	Overtime - Grant Reimbursed	-		15	-	-	-
01-20-6108-000	Wages - Sick Pay	9,517		12,818	10,500	8,843	10,000
01-20-6110-000	Wages - Holiday Pay	107,243		111,646	118,501	117,624	110,000
01-20-6115-000	Early Retirement Incentive	-		-	-	20,000	-
01-20-6118-000	Uniform Allowance	27,609		29,146	30,000	27,198	27,000
01-20-6122-000	Unemployment Compensation	10,914		-	-	-	-
01-20-6124-000	Social Security	29,805		29,107	26,356	29,650	30,000
01-20-6126-000	Medicare Expense	41,231		44,413	44,324	46,200	44,500
01-20-6128-000	IMRF-Village Expense	64,032		58,855	58,088	41,500	45,000
01-20-6129-000	NWTD-Village Expense	-		3,279	-	5,913	-
01-20-6132-000	Police Pension	907,900		985,602	1,075,000	1,005,000	979,000
01-20-6150-000	Employee Insurance	657,171		669,938	647,838	697,000	710,000
Total Personnel		\$ 4,836,460		\$ 5,055,285	\$ 5,138,589	\$ 5,170,178	\$ 5,103,000
01-20-6205-000	Printing	2,745		3,660	2,800	2,800	2,800
01-20-6207-000	Postage	348		1,316	2,800	1,400	1,300
01-20-6211-000	Conference/Training	6,865		13,974	11,015	11,000	10,895
01-20-6213-000	Dues & Subscriptions	14,451		10,484	7,668	7,584	7,010
01-20-6219-000	Telephone & Communication	22,004		25,934	21,900	32,250	30,000
01-20-6223-000	Maint. Services-Building & Off.	4,990		1,789	3,500	2,000	2,500
01-20-6225-000	Maint. Services-Equipment	3,752		4,598	6,200	4,522	4,760
01-20-6227-000	Maint. Services-Vehicles	24,738		14,629	23,000	11,000	12,500
01-20-6265-030	Prof. Services-Other	18,888		20,582	17,380	12,000	10,000
01-20-6265-040	Prof. Services-Animal Control	464		150	1,000	500	500
01-20-6289-000	Other Contractual Expenses	173,126		180,325	178,313	178,313	181,450
Total Contractual Services		\$ 272,371		\$ 277,441	\$ 275,576	\$ 263,369	\$ 263,715
01-20-6403-000	Office Supplies	4,275		3,055	3,600	3,600	3,600
01-20-6407-000	Gas & Oil	78,367		65,263	90,000	49,000	55,000
01-20-6419-000	Materials & Supplies-Offices	64		-	-	-	-
01-20-6421-000	Materials & Supplies-Equipment	13,629		4,755	11,835	10,200	11,835
01-20-6423-000	Materials & Supplies-Vehicles	16,868		17,716	22,600	23,000	20,000
01-20-6425-000	Materials & Supplies-Other	457		147	200	250	200
01-20-6449-000	Community Relations	2,838		2,691	2,000	500	500
Total Commodities		\$ 116,499		\$ 93,626	\$ 130,235	\$ 86,550	\$ 91,135
01-20-6509-000	Computer Hardware	9,479		68	13,600	7,958	-
01-20-6513-000	Office Equipment	980		300	2,500	1,500	1,500
01-20-6515-000	Operating Equipment	11,962		27,090	10,114	7,000	9,000
01-20-6521-000	Motor Vehicles	121,814		36,734	-	-	-
01-20-6525-000	Buildings/Equipment	-		-	-	-	10,000
Total Capital Outlay		\$ 144,235		\$ 64,192	\$ 26,214	\$ 16,458	\$ 20,500
01-20-6609-000	Installment Debt-Principal	16,974		32,904	40,141	36,348	27,183
01-20-6610-000	Installment Debt-Interest	958		1,254	1,471	1,604	1,839
Total Debt Service		\$ 17,932		\$ 34,158	\$ 41,612	\$ 37,952	\$ 29,022
Total Police Expenses		\$ 5,387,495		\$ 5,524,701	\$ 5,612,226	\$ 5,574,507	\$ 5,507,372

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Police Department
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-20-6205-000	Printing			01-20-6265-030	Prof Services - Other		
	Parking Citations	650	650		Government Consulting (\$625 mo)	7,500	-
	Compliance Citations	400	400		Towing Services	500	500
	Warning Tickets	200	200		Body Removal (6 x \$300)	1,800	1,800
	Department Envelopes	400	400		Administrative Consulting Specialist (Todd Kupsak)	7,000	7,000
	Case files	600	600		Hepatitis Shots	250	250
	Administrative Tow Forms	300	300		Pro-Shred	80	200
	OT Slips	250	250		Tobacco Grant Fees	250	250
	Total	2,800	2,800		Total	17,380	10,000
01-20-6211-000	Police Conference / Training			01-20-6289-000	Other Contractual Services		
	IACP (Int'l Chief Conference)	2,400	2,400		Norcomm (1/3 allocation)	170,891	175,000
	ILEAS Conf	200	535		Midwest Orthopedic at Rush	62	-
	Natl Crime Prevention Conf	500	500		AIS - All Information Services	910	-
	Training Conf -Specialized Training	2,400	2,400		School Crossing Guards	6,450	6,450
	NEMERT \$90 x 31	4,400	2,945		Total	178,313	181,450
	School Resource Officer Certification Conf	1,115	1,115	01-20-6421-000	Materials & Supplies - Equipment		
	Miscellaneous Training	-	1,000		Battery Back-Ups	1,000	1,000
	Total	11,015	10,895		Comm Direct - Monitor Replacements (4)	800	800
01-20-6213-000	Dues & Subscriptions				Misc. Portable Radio Equipment	750	750
	Beast (Evidence Support)	1,103	-		PD Portable Radio Batteries	960	960
	Critical Reach (Feb)	287	287		Ammunition	5,000	5,000
	IACP	150	150		Targets	250	250
	ILACP	220	425		Emergency Flares	210	210
	ILEAS	120	120		Emergency Gloves	265	265
	LEADS Online	1,988	1,988		Evidence Supplies	800	800
	LESO	400	400		Prisoner Supplies	1,600	1,600
	School Resource Officer Membership	40	40		Breathalyzer Operator tubes	200	200
	TLO Investigation Tool (\$110 Monthly)	1,320	1,320		Total	11,835	11,835
	WESTAFF	1,250	1,250	01-20-6509-000	Computer Hardware		
	WSCOPA	85	85		Additional CIS License	-	-
	West Sub. Detective Assn	75	75		Workstation Replacement	700	-
	West Sub. Juvenile Ofc Assn	30	30		Laptop Upgrades	5,400	-
	Mini-Bullet LEADS Cell Phone App	480	-		Computer Replacements (2 Computers)	7,500	-
	Language Line	120	120		Total	13,600	-
	ILL. SRO & Crime Prevention	-	120	01-20-6515-000	Operating Equipment		
	E-Line Up	-	600		Taser Replacements	6,500	9,000
	Total	7,668	7,010		Department Body Armor (5 @ 638.00 per) - Grant	1,914	-
01-20-6225-000	Maint. Services - Equip				Station Camera Recorder	1,700	-
	Porter Lee Corp. BEAST Equip.	130	130		Total	10,114	9,000
	Share Corp. (Disinfectant)	300	300	01-20-6609-000	Debt Service - Principle		
	Fox Valley Fire Extinguisher	350	350		3 Police Interceptors (New 2018)	-	5,893
	Konica Minolta	1,440	-		1 Police Interceptor	6,655	4,326
	Maintenance Contracts	1,400	1,400		Copy Machine (PNC 2012)	1,650	841
	Radar Certification	500	500		3 Police Vehicles (2015)	31,836	16,123
	Rifle Repairs	500	500		Total	40,141	27,183
	Intoximeter Service	480	480	01-20-6610-000	Debt Service - Interest		
	Emergency Equip Repairs	1,100	1,100		3 Police Interceptors (New 2018)	-	1,193
	Total	6,200	4,760		1 Police Interceptor	799	532
					Copy Machine (PNC 2012)	55	11
					3 Police Vehicles (2015)	617	103
					Total	1,471	1,839

Village of Westchester
General Fund – Emergency Management Agency
Budget for the Fiscal Year Beginning 5/1/2017

Emergency Management Agency

The Emergency Management Agency 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.

A summary of Emergency Management Agency expenses is below:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ 2,909	\$ 2,614	\$ 2,584	\$ 2,585	\$ (29)	-1.1%
Contractual Services	1,044	800	-	500	(300)	-37.5%
Commodities	155	1,825	475	600	(1,225)	-67.1%
Debt Service	-	-	-	-	-	
Total Operating Expenses	4,109	5,239	3,059	3,685	(1,554)	-29.7%
Capital Outlay	-	-	-	-	-	
Total Expenses	<u>\$ 4,109</u>	<u>\$ 5,239</u>	<u>\$ 3,059</u>	<u>\$ 3,685</u>	<u>\$ (1,554)</u>	-29.7%

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Emergency Management

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-21-6103-100	EMA Part Time	2,496	2,671	2,400	2,400	2,400
01-21-6124-000	Social Security	155	166	149	149	150
01-21-6126-000	Medicare Expense	36	39	35	35	35
01-21-6128-000	IMRF	12	34	30	-	-
	Total Personnel	\$ 2,699	\$ 2,909	\$ 2,614	\$ 2,584	\$ 2,585
01-21-6211-000	Conference/Training	-	-	300	-	-
01-21-6227-000	Maint. Services-Vehicles	-	1,044	500	-	500
01-21-6289-000	Other Contractual Expenses	-	-	-	-	-
01-21-6289-900	Disaster Expenses	-	-	-	-	-
	Total Contractual Services	\$ -	\$ 1,044	\$ 800	\$ -	\$ 500
01-21-6407-000	Gas & Oil	273	81	300	75	100
01-21-6423-000	Materials & Supplies-Vehicles	1,014	74	1,000	400	500
01-21-6425-000	Materials & Supplies-Other Equip	-	-	525	-	-
	Total Commodities	\$ 1,287	\$ 155	\$ 1,825	\$ 475	\$ 600
Total Emergency Management		\$ 3,986	\$ 4,109	\$ 5,239	\$ 3,059	\$ 3,685

Village of Westchester
General Fund – Fire Department
Budget for the Fiscal Year Beginning May 1, 2017

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.

Below is a summary of Fire Department expenses:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ 4,351,086	\$ 4,195,345	\$ 4,129,922	\$ 4,099,215	(96,130)	-2.3%
Contractual Services	294,446	308,593	294,600	297,915	(10,678)	-3.5%
Commodities	86,038	84,900	71,799	79,685	(5,215)	-6.1%
Debt Service	91,738	91,739	91,739	97,249	5,510	6.0%
Total Operating Expenses	4,823,309	4,680,577	4,588,060	4,574,064	(106,513)	-2.3%
Capital Outlay	39,945	48,560	51,687	61,900	13,340	27.5%
Total Expenses	<u>\$ 4,863,255</u>	<u>\$ 4,729,137</u>	<u>\$ 4,639,747</u>	<u>\$ 4,635,964</u>	<u>\$ (93,173)</u>	-2.0%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Fire

Account	Name	2015	Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-22-6103-000	Wages - Full Time	2,319,905		2,306,472	2,318,094	2,276,500	2,315,000
01-22-6103-100	Wages - Part Time	14,149		15,483	19,500	17,800	18,500
01-22-6103-200	Wages - 7G	21,330		24,060	23,000	15,300	23,000
01-22-6104-000	Wages - Overtime	105,353		143,136	130,000	210,000	140,000
01-22-6108-000	Wages - Sick Pay	6,319		7,338	7,500	6,603	7,000
01-22-6110-000	Wages - Holiday Pay	81,420		84,530	83,782	77,311	81,100
01-22-6115-000	Wages - Early Retirement Incentive	-		-	16,000	12,000	-
01-22-6118-000	Uniform Allowance	21,272		21,272	21,000	21,433	21,500
01-22-6124-000	Social Security	2,735		2,713	3,225	2,700	2,500
01-22-6126-000	Medicare Expense	31,640		32,109	32,178	35,150	32,000
01-22-6128-000	IMRF-Village Expense	5,980		5,648	6,678	4,525	3,500
01-22-6132-000	Fire Pension	623,165		1,023,945	916,000	883,600	881,115
01-22-6150-000	Employee Insurance	637,743		684,381	618,388	567,000	574,000
	Total Personnel	\$ 3,871,011		\$ 4,351,086	\$ 4,195,345	\$ 4,129,922	\$ 4,099,215
01-22-6205-000	Printing		597	312	500	1,050	600
01-22-6207-000	Postage		272	1,830	1,600	1,350	1,250
01-22-6211-000	Conference/Training		8,142	9,424	15,000	18,500	15,220
01-22-6213-000	Dues & Subscriptions		8,520	9,719	15,905	13,000	19,445
01-22-6219-000	Telephone & Communication		5,348	5,132	12,092	6,000	6,120
01-22-6223-000	Maint. Services-Building & Off.		9,394	11,687	4,900	6,500	5,500
01-22-6225-000	Maint. Services-Equipment		12,441	9,680	12,140	12,000	10,790
01-22-6227-000	Maint. Services-Vehicles		54,280	39,591	42,575	50,500	47,000
01-22-6245-000	Fire Department Edu Fund		4,000	6,000	12,000	3,700	6,000
01-22-6265-030	Prof. Services-Other		6,875	6,250	14,500	7,000	2,000
01-22-6289-000	Other Contractual Expenses		193,991	194,821	177,381	175,000	183,990
	Total Contractual Services	\$	303,860	\$ 294,446	\$ 308,593	\$ 294,600	\$ 297,915
01-22-6403-000	Office Supplies		4,493	4,463	3,300	4,749	4,500
01-22-6405-000	Cleaning Supplies		4,787	4,494	4,500	4,750	4,500
01-22-6407-000	Gas & Oil		27,525	22,113	25,000	15,000	20,000
01-22-6411-000	Public Education Materials		10,362	5,310	6,850	7,000	6,850
01-22-6421-000	Materials & Supplies-Equipment		30,266	29,935	15,880	14,000	17,000
01-22-6423-000	Materials & Supplies-Vehicles		14,540	3,571	9,890	7,500	7,000
01-22-6424-000	Materials & Supplies-Medical		15,019	7,223	14,480	14,000	14,835
01-22-6425-000	Materials & Supplies-Other Equip		4,436	8,929	5,000	4,800	5,000
	Total Commodities	\$	111,427	\$ 86,038	\$ 84,900	\$ 71,799	\$ 79,685
01-22-6509-000	Computer Hardware		2,714	2,886	3,300	3,000	-
01-22-6516-000	Personal Protective Equipment		9,817	8,896	12,480	12,000	18,700
01-22-6521-000	Motor Vehicles		-	-	-	-	-
01-22-6525-000	Building / Equipment		8,421	28,163	32,780	36,687	43,200
	Total Capital Outlay	\$	20,952	\$ 39,945	\$ 48,560	\$ 51,687	\$ 61,900
01-22-6609-000	Installment Debt-Principal		81,634	82,504	84,562	83,585	91,253
01-22-6610-000	Installment Debt-Interest		10,104	9,235	7,177	8,154	5,996
	Total Debt Service	\$	91,738	\$ 91,738	\$ 91,739	\$ 91,739	\$ 97,249
Total Fire Expenses		\$	4,398,989	\$ 4,863,255	\$ 4,729,137	\$ 4,639,747	\$ 4,635,964

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-22-6118-000	Uniform Allowance			01-22-6265-030	Professional Services - Other		
	24 Personnel (union)	17,400	17,700		Mask for Testing	-	2,000
	4 Personnel (Command Staff)	3,600	3,800		Administrative Consulting Specialist	7,000	-
	Total	21,000	21,500		Gov. Consulting Services	7,500	-
					Total	14,500	2,000
01-22-6211-000	Conference/Training			01-22-6289-000	Other Contractual Expenses		
	1 FF - Hazmat Tech A	1,700	900		Norcomm (1/3 allocation)	170,891	175,000
	1 FF - Confined Space Technician	775	825		ZOLL ePcR License	1,200	1,200
	2 FF's - Rope Operations (7)	1,550	1,600		Annual Physicals	-	2,500
	2 FF's - Advanced FF	1,100	1,070		ACS Firehouse Software - Annual lic	5,290	5,290
	3 FF's - Water Rescue Operations	2,125	1,050		Total	177,381	183,990
	1 LT. - FO i/Company Officer	2,250	-				
	3 FF - Hands On Company Officer	-	2,925	01-22-6411-000	Public Education Materials		
	3 FF - Vehicle Machinery (14)	1,600	2,700		2 - Fire Inspector I School	700	700
	1 - IL Fire Chief's Conf	600	600		2 - Public Fire & Life Safety Ed. School	700	700
	2 - Fire Dept Instructor's Conf	1,200	1,200		1 - Fire Investigator School (3 mods)	1,200	1,200
	1 - IFCA/ISFSI Annual Symposium	350	350		Pub. Ed. Materials - Fire Prev. Week	1,000	750
	1 - MABAS Conference	350	400		Public Education Materials	1,000	750
	1 - Int'l Assn Fire Chief's Conf	1,400	1,600		Fire Prevention Open House	1,000	1,000
	Total	15,000	15,220		CPR Admin fee - Edward Hospital	250	250
01-22-6213-000	Dues & Subscriptions				Joint Purchase CO/Fire Detectors w/2%	-	500
	MABAS Division XX (Membership)	6,000	6,000		Other edu opportunities/seminars	1,000	1,000
	Lexipol Fire Policies	6,950	7,600		Total	6,850	6,850
	Target Solutions - Training	-	2,890	01-22-6421-000	Materials & Supplies - Equip		
	Int'l Assn of Fire Chiefs	210	210		Hoses, assorted	3,000	4,000
	3 - Fire Investigators Strike Force	75	75		Nozzles/Appliances	1,690	7,330
	International Code Council	135	135		Convert apparatus from 5" to 4"	3,140	-
	Illinois Fire Inspector Assn	190	190		Equipment needs	2,000	-
	Illinois Professions FF Assn	70	70		Various Tools	700	-
	Metropolitan Fire Chief's Assn	40	40		2 - HXG2D Natural Gas Detector	400	400
	NFPA Fire Codes Sub Svc	1,305	1,305		Replace old rope rescue equip	1,750	3,070
	Illinois Fire Chief's Assn	450	450		2 - Boch Hammer Drills (replace broke)	1,200	1,200
	National Fire Protection Assn - 2	330	330		3 - 28v Milwaukee Tool System	2,000	1,000
	3 - IL Society of Fire Svc Instructor	150	150		Total	15,880	17,000
	Total	15,905	19,445				
01-22-6219-000	Telephone & Communications			01-22-6423-000	Materials & Supplies - Vehicles		
	Verizon - ETSB	6,500	-		Equipment as needed for maint.	6,500	7,000
	Comcast	972	1,080		T25 - headset replacement	1,130	-
	Call One - phone lines	720	960		E25 - headset replacement	1,130	-
	First Communications LLC	3,900	4,080		E26 - headset replacement	1,130	-
	Total	12,092	6,120		Total	9,890	7,000
01-22-6223-000	Maint. Services - Bldg/Ofc			01-22-6424-000	Materials & Supplies - Medical		
	HVAC Preventative Maint/service	800	900		Oxygen service/refills	750	800
	Gen. Maint/Repairs Garage Doors	1,000	1,000		Medical gloves (est)	3,000	3,500
	Sta.# 26 - Snow Blower	1,000	1,000		Glucose Test Strips	1,300	1,500
	Landscape - Sta. 25 & 26	600	600		Cot Batteries	1,080	610
	Various Misc Station Repairs	1,500	2,000		Stryker Cot (1/3 funding)	5,350	2,000
	Total	4,900	5,500		2 - Tactical Trauma Kits	-	425
01-22-6225-000	Maint. Services-Equipment				Operational/misc.	3,000	6,000
	Konica Minolta Copier (est)	1,350	-		Total	14,480	14,835
	Bi-annual/qtrly SCBA air tests	1,600	1,600	01-22-6425-000	Materials & Supplies - Other		
	SCBA flow test/prev maint	2,390	2,390		Other Supplies (as needed)	5,000	5,000
	Hurst Tool Preventative Maint	1,600	1,600		Total	5,000	5,000
	Ext refills - used on calls (6)	600	600	01-22-6509-000	Computer Hardware		
	3 Cardiac Monitors/3 AED - Maint	750	750		Misc. Computer needs	3,300	-
	Ground Ladder Testing	1,375	1,375		Total	3,300	-
	Amb. Stretcher - annual maint.	1,100	1,100	01-22-6516-000	Personal Protective Equip		
	Meters - calibration	375	375		8 - Tactical Ballistic Armor Package	-	1,200
	Other Repairs (as needed)	1,000	1,000		8 - Tactical Helmets	-	1,600
	Total	12,140	10,790		27 - Extrication Gloves	-	1,620
01-22-6227-000	Maint. Services - Vehicles						

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Fire Department
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
	Amb 25 - Preventative A Maint	400	400		27 - Nomex Protective Hoods	-	1,080
	Amb 25 - Preventative B Maint	250	300		27 - FF Gloves	-	1,620
	Amb 25 - Oil Changes	900	900		4 FF - Turnout equip. (3 new FFs)	8,000	8,000
	Amb 25 - HVAC Filter Svc	1,250	1,300		4 - Firefighter boots	1,200	1,200
	Amb 25 - Rear end/Trans. Service	350	400		3 - Cairns FF Helmets (3 new FFs)	630	630
	Amb 26 - Preventative A Maint	400	400		3 - gloves, hoods, misc. (3 new FFs)	900	-
	Amb 26 - Preventative B Maint	250	300		Turnout equipment repairs/needs	1,750	1,750
	Amb 26 - Oil Changes	900	900		Total	12,480	18,700
	Amb 26 - HVAC Filter Svc	1,250	1,300				
	Amb 26 - Rear end/Trans. Service	350	350	01-22-6525-000	Buildings & Equipment		
	Eng 25 - A Service/Pump Test	1,600	1,600		Station #25 - Hose/Gear Dryer	-	7,500
	Eng 25 - B Service	750	800		Station #25 - Female Shower/Bathroom	-	6,000
	Eng 25 - Generator service	325	325		Station #25 - 3 Apparatus Bay Doors	-	15,450
	Eng 25 - Transmission service	275	275		Station #26 - 2 Apparatus Bay Doors	-	10,620
	Eng 25 - Rear end service	225	225		Both Stations - Work Benches	-	1,130
	Eng 26 - A Service/Pump Test	1,600	1,600		Sta# 25 - repair shower (leaks)	3,500	-
	Eng 26 - B Service	750	800		Sta# 25 - install stair treads/risers	2,280	-
	Eng 26 - Generator service	325	325		Sta# 25 - Office flooring	750	-
	Eng 26 - Transmission Service	275	275		Sta# 25 - Rear Door Awning	1,500	-
	Eng 26 - Rear end service	225	225		Sta# 25 - Painting	750	-
	Rescue 25 - A Service	1,200	1,200		Sta# 26 - Backup generator w/ install	10,000	-
	Trk 25 - A Service/Pump Test	1,600	1,600		Sta# 26 - Garage Heater w/ parts	2,000	-
	Trk 25 - B Service	800	800		Sta# 26 - Driveway concrete repairs	5,000	-
	Trk 25 - Generator service	325	325		Sta# 26 - Patio makeover	1,500	2,500
	Trk 25 - Change Hyd Fuel/Filter	1,000	1,000		Rehab Fire Safety Trailer (estimate)	5,500	-
	Other Misc Repairs	25,000	29,075		Total	32,780	43,200
	Total	42,575	47,000				
01-22-6245-000	Fire Dept Education Fund			01-22-6009-000	Debt Service - Principle		
	Undergraduate	8,000	6,000		2 Command Vehicles (New 2018)	-	4,583
	Graduate - 1 Person	4,000	-		Pumper (refi)	45,478	46,645
	Total	12,000	6,000		Ambulance	39,083	40,025
					Total	84,561	91,253
				01-22-6010-000	Debt Service - Interest		
					2 Command Vehicles (New 2018)	-	928
					Pumper (refi)	4,532	3,365
					Ambulance (new)	2,645	1,703
					Total	7,177	5,996

Village of Westchester
General Fund – Public Works Department
Budget for the Fiscal Year Beginning 5/1/2017

Public Works Department

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. Below is a summary of the Public Works Department:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
Personnel	\$ 979,639	\$ 995,876	\$ 962,821	\$ 985,825	\$ (10,051)	-1.0%
Contractual Services	819,828	704,075	667,622	609,450	(94,625)	-13.4%
Commodities	255,674	298,400	298,500	164,000	(134,400)	-45.0%
Debt Service	<u>106,763</u>	<u>129,263</u>	<u>119,761</u>	<u>177,532</u>	<u>48,269</u>	37.3%
Total Operating Exp	2,161,904	2,127,614	2,048,704	1,936,807	(190,807)	-9.0%
Capital Outlay	<u>1,543,011</u>	<u>645,000</u>	<u>424,632</u>	<u>385,000</u>	<u>(260,000)</u>	-40.3%
Total Expenses	<u>\$ 3,704,915</u>	<u>\$ 2,772,614</u>	<u>\$ 2,473,336</u>	<u>\$ 2,321,807</u>	<u>\$ (450,807)</u>	-16.3%

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Public Works

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-30-6103-000	Wages - Full Time	596,345	590,653	605,233	588,000	615,000
01-30-6103-100	Wages - Part Time	26,553	25,385	18,240	15,525	15,000
01-30-6104-000	Wages - Overtime	61,845	42,087	55,000	53,000	55,000
01-30-6105-000	Vehicle Use	-	607	-	550	500
01-30-6108-000	Wages - Sick Pay	1,968	966	2,000	1,021	1,500
01-30-6118-000	Uniform Allowance	1,553	1,599	1,674	1,325	1,325
01-30-6124-000	Social Security	42,919	41,129	42,293	40,400	40,000
01-30-6126-000	Medicare Expense	10,038	9,619	9,891	9,500	10,000
01-30-6128-000	IMRF-Village Expense	88,764	80,908	84,177	77,500	67,500
01-30-6150-000	Employee Insurance	157,455	186,686	177,368	173,500	180,000
Total Personnel		\$ 987,439	\$ 979,639	\$ 995,876	\$ 960,321	\$ 985,825
01-30-6207-000	Postage	4	413	300	200	250
01-30-6211-000	Conference/Training	3,827	5,568	6,025	4,000	6,000
01-30-6213-000	Dues & Subscriptions	798	3,274	750	750	1,200
01-30-6219-000	Telephone & Communication	3,648	5,021	3,000	5,000	5,000
01-30-6223-000	Maint. Services-Building & Off.	14,038	9,483	26,000	32,500	25,000
01-30-6225-000	Maint. Services-Equipment	18,161	31,818	20,000	17,500	10,000
01-30-6227-000	Maint. Services-Vehicles	61,554	22,325	30,000	10,000	20,000
01-30-6228-000	Maint. Services-Street Lights	19,930	96,727	36,000	43,000	36,000
01-30-6228-100	Maint. Services-Traffic Lights	17,208	16,562	18,000	30,000	25,000
01-30-6231-100	Tree Replacement Program	18,816	24,423	25,000	25,000	25,000
01-30-6231-200	Tree Removal Contract	75,565	86,125	40,000	18,000	25,000
01-30-6231-300	Tree Trimming Contract	45,000	-	67,500	86,480	80,000
01-30-6231-400	Emergency Tree & Storm Care	14,105	13,310	20,000	3,500	15,000
01-30-6233-000	Disposal Charges	42,625	69,554	60,000	35,000	50,000
01-30-6235-000	Concrete Services	14,888	0	5,000	-	-
01-30-6235-200	Sidewalk Replacement Program	1,014	84,579	50,000	43,227	50,000
01-30-6237-000	Equipment Rental	18,245	18,444	30,000	15,250	10,000
01-30-6251-000	Electricity	67,735	67,652	55,000	59,500	60,000
01-30-6265-030	Prof. Services-Other	26,392	12,212	10,000	12,000	12,500
01-30-6265-100	Prof. Services-Engineering	498,969	206,132	140,500	175,000	102,500
01-30-6289-000	Other Contractual Expenses	5,890	3,788	16,000	5,000	6,000
01-30-6289-200	Contractual Services - Mowing	49,020	42,420	45,000	43,215	45,000
Total Contractual Services		\$ 1,017,432	\$ 819,828	\$ 704,075	\$ 664,122	\$ 609,450
01-30-6403-000	Office Supplies	3,583	1,890	1,500	1,000	1,500
01-30-6407-000	Gas & Oil	53,827	31,261	40,000	37,500	35,000
01-30-6421-000	Materials & Supplies-Equipment	31,658	25,726	25,000	35,000	27,500
01-30-6423-000	Materials & Supplies-Vehicles	28,604	25,050	30,000	23,000	25,000
01-30-6425-000	Materials & Supplies-Other	115,285	91,843	66,900	80,000	75,000
01-30-6429-000	Materials & Supplies-Streets	23,997	79,905	135,000	133,000	-
Total Commodities		\$ 256,954	\$ 255,674	\$ 298,400	\$ 309,500	\$ 164,000
01-30-6515-000	Operating Equipment	171,611	387	-	13	-
01-30-6521-000	Motor Vehicles	-	-	-	-	-
01-30-6524-000	Grant Expenditures	16,500	-	-	-	150,000
01-30-6525-000	Building/Equipment	72,906	26,091	510,000	200,000	25,000

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 General Fund - Public Works

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
01-30-6540-000	Infrastructure	925,260	1,497,658	75,000	170,632	150,000
01-30-6527-000	Street & Traffic Signs	20,377	18,874	60,000	54,000	60,000
	Total Capital Outlay	\$ 1,206,654	\$ 1,543,011	\$ 645,000	\$ 424,645	\$ 385,000
01-30-6609-000	Installment Lease-Principal	179,631	99,430	120,751	112,750	163,711
01-30-6610-000	Installment Lease-Interest	11,039	7,333	8,512	7,011	13,821
	Total Debt Service	\$ 190,670	\$ 106,763	\$ 129,263	\$ 119,761	\$ 177,532
Total Public Works Expenses		<u>\$ 3,659,149</u>	<u>\$ 3,704,915</u>	<u>\$ 2,772,614</u>	<u>\$ 2,478,349</u>	<u>\$ 2,321,807</u>

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Public Works Department
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
01-30-6211-000	Conference/Training			01-30-6265-100	Prof Services - Engineering		
	NIPSTDA Training (17x225)	4,175	4,150		Balmoral Avenue Phase I engineering	75,000	55,000
	Continuing Edu - Arborists	350	350		Mayfair Electrical Upgrades	5,000	12,000
	APWA Conference (Split w/ Utility Fund)	1,500	1,500		FD Sta 1 & 2 Fire Alarm & Sprinklers	10,500	10,500
	Total	6,025	6,000		Miscellaneous Services	-	10,000
01-30-6223-000	Maintenance Service Bldg/Office				Municipal drive	5,000	-
	Plumbing Code Correction PD	3,000	-		PO Roof Testing & Inspection	45,000	-
	New HVAC 6 Bldg Maint/43 Units	12,000	12,000		NPDES - MS4 Inspections	-	12,000
	Roof Repairs	3,000	1,000		MWRD Icap Report	-	3,000
	Plumbing Repairs	1,000	1,000		Total	140,500	102,500
	HVAC Repairs	3,500	5,000	01-30-6289-000	Other Contractual		
	Schneider/Andover HVAC Controls	-	2,500		Triple Basin Cleaning (PW & FD #1)	-	5,000
	Fire Extinguisher Renewals	500	500		SWAP Program	1,000	1,000
	Miscellaneous Building Repairs	3,000	3,000		Grinding removal	15,000	-
	Total	26,000	25,000		Total	16,000	6,000
01-30-6225-000	Maintenance - Equipment			01-30-6425-000	Materials & Supplies-Other		
	Easement Machine Repairs	1,500	750		Cleaning Supplies	500	500
	Loader (50%)	1,500	750		Clothing Supplies	1,000	1,000
	Kabota (50%)	1,500	750		Garage Supplies	45,000	42,500
	Backhoe (50%)	1,500	750		LED Light Bulbs	1,500	1,500
	Bobcat (50%)	700	500		Other Bldg/minor Equipment	12,000	12,000
	Vactor	1,000	500		Street Light Poles	5,400	6,000
	Pumps (3)	500	500		Maintenance Parts	1,500	1,500
	Generators (3 @ 50%)	500	500		Total	66,900	65,000
	Civic Systems - Annual Maintenance	6,300	-	01-30-6429-000	Materials & Supplies-Streets		
	Emergency Generator Maintenance	-	3,000		Asphalt (Moved to MFT Fund)	135,000	-
	Misc. (Chipper/Crackfill/Saws/Mower)	5,000	2,000		Total	135,000	-
	Total	20,000	10,000	01-30-6525-000	Building/Equipment		
01-30-6227-000	Maint. Services-Vehicles				Post Office Roof	300,000	-
	Welding	1,500	1,000		Mayfair Electrical Upgrades	100,000	25,000
	Body Work	2,750	1,000		FD Station 1 & 2 Fire Alarm & Sprinklers	85,000	-
	Glass Repairs	1,250	1,000		HVAC System	25,000	-
	Towing	1,450	1,000		Total	510,000	25,000
	Tires (patch/balance/change)	2,250	2,000	01-30-6609-000	Installment Lease - Principal		
	Safety Lanes	2,800	3,000		Building Improvements - New 2018	-	10,541
	Suspension System	2,500	1,500		Chipper (Split w/Utility Fund) - New 2018	-	2,750
	Radiator Repairs	2,500	1,000		Dump Truck/Salt Spreader (Split w/Utility Fund) - New 2018	-	5,565
	Transmission Repairs	3,500	2,000		Ford F450 & Mayfair Pump Equip	-	27,832
	Electric System Repairs	2,000	1,500		Tandem Dump w/ Plow & Crackfill Machine	11,000	32,509
	Hydraulic System Repairs	-	2,000		Excavator (Split w/ Utility Fund)	7,327	3,737
	Miscellaneous	7,500	3,000		Paver Box (Split w/ Utility Fund)	5,537	2,824
	Total	30,000	20,000		High Ranger (5 years)	25,155	12,808
01-30-6228-000	Maintenance Service - Street Lights				Ford F350 Pick-Up Truck	2,960	3,027
	Service Contract	36,000	36,000		End Loader (Split w/ Utility Fund)	10,825	11,062
	Total	36,000	36,000		Dump Truck	10,223	10,454
01-30-6228-100	Maintenance Service - Traffic Lights				LED Lighting	39,723	40,602
	IDOT Maintenance Contract	18,000	23,000		Total	112,750	163,711
	Repair Costs	-	2,000	01-30-6610-000	Installment Lease - Interest		
	Total	18,000	25,000		Building Improvements - New 2018	-	2,135
01-30-6231-100	Tree Replacement				Chipper (Split w/Utility Fund) - New 2018	-	557
	50/50 Replacement	5,000	5,000		Dump Truck/Salt Spreader (Split w/Utility Fund) - New 2018	-	1,127
	Ash Borer Replacement	20,000	20,000		Ford F450 & Mayfair Pump Equip	-	3,370
	Total	25,000	25,000		Tandem Dump w/ Plow & Crackfill Machine	2,000	3,995
01-30-6231-200	Tree Removal Contract				Excavator (Split w/ Utility Fund)	246	50
	Ash Tree Removal	40,000	5,000		Paver Box (Split w/ Utility Fund)	186	38
	Large Tree & Stump Grinding	-	20,000		High Ranger (5 years)	774	156
	Total	40,000	25,000		Ford F350 Pick-Up Truck	152	85
01-30-6237-000	Equipment Rental				End Loader (Split w/ Utility Fund)	664	428
	Roller Rental - Street Projects	10,000	-		Dump Truck	526	296
	Grinder Rental - Street Projects	20,000	-		LED Lighting	2,463	1,584
	Maint. & Traffic Sign Rental	-	10,000		Total	7,011	13,821
	Total	30,000	10,000				
01-30-6265-030	Professional Services - Other						
	Fuel Tank Inspections (SFM)	4,500	3,500				
	Fueling System Repair	-	3,500				
	Pest Control	2,500	3,000				
	Drug Testing	2,500	2,000				
	SMG Fire Alarm Security	500	500				
	Total	10,000	12,500				

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2017

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, 238 commercial accounts, 28 Institutional, 11 industrial, and 8 Governmental accounts. Utility customers are billed monthly for water, sewer, and refuse service.

Below is a summary of the Utilities Fund:

	2016 Actual	2017 Budget	2017 Projected	2018 Budget	Change from Prior Budget	% Change from Prior Budget
REVENUES:						
Charges for Services	\$ 6,514,577	\$ 7,110,195	\$ 6,815,000	\$ 6,883,200	\$ (226,995)	-3.2%
Other Income	46,809	46,800	32,700	33,000	(13,800)	-29.5%
Total Revenues	6,561,386	7,156,995	6,847,700	6,916,200	(240,795)	-3.4%
EXPENSES:						
Personnel Services	1,220,319	1,228,657	1,189,593	1,306,875	78,218	6.4%
Contractual Services	2,458,394	3,067,235	2,702,118	3,184,450	117,215	3.8%
Commodities	2,661,123	2,747,000	2,463,997	2,575,500	(171,500)	-6.2%
Capitalized Engineering Cost	(28,883)	(378,142)	(145,000)	(512,000)	(133,858)	35.4%
Capital Outlay	496,749	2,903,000	97,665	3,625,000	722,000	24.9%
Capitalized Assets	(33,700)	(2,882,000)	(55,000)	(3,595,000)	(713,000)	24.7%
Depreciation	447,029	-	-	-	-	0.0%
Total Operating Expenses	7,221,031	6,685,750	6,253,373	6,584,825	(100,925)	-1.5%
Net Operating Income	(659,645)	471,245	594,327	331,375	(139,870)	
Nonoperating Income/(Exp)						
Investment Income	-	300	1,925	1,500	1,200	400.0%
Debt Service - Principal	383,387	275,269	542,880	557,932	282,663	102.7%
Reduction in L-T Debt	(383,387)	(275,269)	(542,880)	(557,932)	(282,663)	102.7%
Interest Expense	(81,366)	(61,657)	(83,797)	(70,967)	(9,310)	15.1%
Total Nonoperating Income/(Loss)	(81,366)	(61,357)	(81,872)	(69,467)	(8,110)	13.2%
Change in Net Assets	(741,010)	409,888	512,455	261,908	(147,980)	
Beginning Net Assets (Restated)	9,443,950	8,702,940	8,702,940	9,215,395		
Ending Net Assets	<u>\$ 8,702,940</u>	<u>\$ 9,112,828</u>	<u>\$ 9,215,395</u>	<u>\$ 9,477,303</u>		

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2017

Utilities Fund 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 – Water is billed at a rate of \$8.35 per thousand gallons, customers are billed based on actual usage. Additionally there is a \$4.00 monthly infrastructure fee charged to each utility account.

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 – Sewer Fees are based on actual water usage and billed at a rate of \$1.22 per thousand gallons. Additionally there is a \$4.00 monthly infrastructure fee charged to each utility account.

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.

Village of Westchester
Utilities Fund
Budget for the Fiscal Year Beginning 5/1/2017

Utilities Fund Expenses

The largest portion of expenses 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.

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

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Utilities Fund Summary

	2016 Audit Actual	2017 Budget	2017 Projected	2018 Budget
Revenues				
Charges for Service	6,514,577	7,110,195	6,815,000	6,883,200
Other Income	46,809	46,800	32,700	33,000
Total Utilities Fund Revenues	\$ 6,561,386	\$ 7,156,995	\$ 6,847,700	\$ 6,916,200
Expenses				
Personnel Services	1,220,319	1,228,657	1,189,593	1,306,875
Contractual Services	2,458,394	3,067,235	2,702,118	3,184,450
Commodities	2,661,123	2,747,000	2,463,997	2,575,500
Capitalized Engineering Cost	(28,883)	(378,142)	(145,000)	(512,000)
Capital Outlay	496,749	2,903,000	97,665	3,625,000
Capitalized Assets	(33,700)	(2,882,000)	(55,000)	(3,595,000)
Depreciation	447,029	-	-	-
Total Operating Expenses	7,221,031	6,685,750	6,253,373	6,584,825
Operating Income	(659,645)	471,245	594,327	331,375
Nonoperating Income (Loss)				
Investment Income	-	300	1,925	1,500
Debt Service - Principal	383,387	275,269	542,880	557,932
Reduction in Long-Term Debt	(383,387)	(275,269)	(542,880)	(557,932)
Interest Expense	(81,366)	(61,657)	(83,797)	(70,967)
Total Nonoperating Revenues (Expenses)	(81,366)	(61,357)	(81,872)	(69,467)
Income before Transfers	(741,010)	409,888	512,455	261,908
Transfers In/(OUT)	-	-	-	-
Change in Net Assets	(741,010)	409,888	512,455	261,908
Beginning Net Assets (restated)	9,443,950	8,702,940	8,702,940	9,215,395
Projected Ending Net Assets	\$ 8,702,940	\$ 9,112,828	\$ 9,215,395	\$ 9,477,303

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Utilities Fund Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
02-00-4812-000	Refuse Collection	1,985,531	2,070,264	2,163,564	2,218,000	2,200,000
02-00-4814-000	Water Sales	3,460,205	3,647,756	4,165,535	3,320,000	3,400,000
02-00-4816-000	Water Infrastructure Fee	-	85,851	-	343,300	343,200
02-00-4818-000	Meter Sales	3,686	5,966	4,000	4,000	4,000
02-00-4820-000	Water Penalties	63,426	71,514	50,000	58,600	60,000
02-00-4828-000	Sewer Fees	485,037	501,020	678,096	480,000	485,000
02-00-4829-000	Sewer Infrastructure Fee	-	85,543	-	342,000	342,000
02-00-4830-000	Sewer Penalties	8,885	9,718	9,000	8,600	9,000
02-00-4850-000	Penalties	37,234	36,946	40,000	40,500	40,000
Total Charges for Service		\$ 6,044,002	\$ 6,514,577	\$ 7,110,195	\$ 6,815,000	\$ 6,883,200
02-00-5102-000	Interest Income	571	-	300	1,925	1,500
02-00-5122-000	Reimbursement	-	10,000	12,000	-	-
02-00-5122-250	Reimbursement - Emp Health	3,970	4,556	4,500	4,275	4,000
02-00-5189-000	Misc. Other Income	28,006	32,252	30,000	26,500	27,500
Total Other Income		\$ 32,547	\$ 46,809	\$ 46,800	\$ 32,700	\$ 33,000
Total Utilities Fund Revenues		\$ 6,076,549	\$ 6,561,386	\$ 7,156,995	\$ 6,847,700	\$ 6,916,200

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Utilities Fund Expenses

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
02-95-6103-000	Wages - Full Time	738,852	775,079	780,068	762,000	830,000
02-95-6103-100	Wages - Part Time	-	220	-	-	25,000
02-95-6104-000	Wages - Overtime	77,550	65,250	60,000	59,000	60,000
02-95-6105-000	Vehicle Use	-	607	-	513	500
02-95-6108-000	Wages - Sick Pay	2,933	1,770	3,500	1,405	2,000
02-95-6118-000	Uniform Allowance	1,548	1,613	1,613	875	875
02-95-6124-000	Social Security	51,687	51,497	52,301	51,000	55,500
02-95-6126-000	Medicare Expense	12,106	12,055	12,232	12,600	13,000
02-95-6128-000	IMRF-Village Expense	111,352	105,829	103,928	98,600	100,000
02-95-6150-000	Employee Insurance	194,010	206,401	215,015	203,600	220,000
	Total Personnel	\$ 1,190,038	\$ 1,220,319	\$ 1,228,657	\$ 1,189,593	\$ 1,306,875
02-95-6205-000	Printing	137	49	3,000	-	250
02-95-6207-000	Postage	14,741	19,255	15,000	43,346	34,500
02-95-6211-000	Conference/Training	1,421	4,198	5,850	3,500	4,200
02-95-6213-000	Dues & Subscriptions	500	788	1,100	1,000	1,000
02-95-6215-000	Insurance & Bonding	99,425	102,062	110,000	88,629	100,000
02-95-6217-000	Banking Service Fees	15,059	12,125	5,000	14,500	15,000
02-95-6219-000	Telephone & Communication	9,912	8,616	8,101	10,569	9,000
02-95-6223-000	Maint. Services-Building & Off.	33	265	2,250	1,500	1,500
02-95-6225-000	Maint. Services-Equipment	21	7,461	31,300	17,074	15,000
02-95-6227-000	Maint. Services-Vehicles	27,095	2,741	25,000	10,000	10,000
02-95-6229-100	Maint. Services-Sewer	910	3,938	40,000	20,000	40,000
02-95-6233-000	Disposal Charges	43,095	70,494	60,000	40,000	50,000
02-95-6235-300	Flood Proofing Assistance Program	16,500	24,500	30,000	8,500	50,000
02-95-6237-000	Equipment Rental	-	2,655	3,500	1,000	3,000
02-95-6245-000	Refuse Collection	1,997,844	2,059,484	2,163,564	2,135,000	2,150,000
02-95-6246-000	Reimburse-Travel Expense (Mileage)	2	11	-	-	-
02-95-6249-000	Mayfair Pumping Station	2,090	-	11,500	2,500	9,500
02-95-6251-000	Electricity	23,266	28,679	45,000	40,000	40,000
02-95-6255-000	Maint. Service-Water Mains	4,350	1,170	50,000	25,000	25,000
02-95-6265-000	Prof. Services	19,237	37,932	47,500	45,000	50,000
02-95-6265-030	Prof. Services-Other	3,125	6,500	-	-	20,000
02-95-6265-100	Prof. Services-Engineering	108,728	28,883	355,000	145,000	512,000
02-95-6289-000	Other Contractual Expenses	44,685	36,588	54,570	50,000	44,500
	Total Contractual Services	\$ 2,432,177	\$ 2,458,394	\$ 3,067,235	\$ 2,702,118	\$ 3,184,450
02-95-6403-000	Office Supplies	45	104	1,500	1,000	1,500
02-95-6407-000	Gas & Oil	25,656	21,490	25,000	12,000	20,000
02-95-6421-000	Materials & Supplies-Equipment	1,607	3,319	13,000	8,837	12,000
02-95-6423-000	Materials & Supplies-Vehicles	2,536	827	6,000	5,000	5,500
02-95-6424-000	Materials & Supplies-Meters	1,879	966	11,500	1,000	1,000
02-95-6425-000	Materials & Supplies-Other Equip	53,812	39,967	60,000	50,000	50,000
02-95-6426-000	Materials & Supplies-Water Main	63,331	54,047	65,000	45,000	56,500
02-95-6435-000	Materials & Supplies-Sewer	16,094	8,270	25,000	16,060	15,000
02-95-6437-000	Materials & Supplies-Plumbing	-	-	10,000	100	1,000
02-95-6438-000	Materials & Supplies-Crestwood	13,989	6,630	15,000	10,000	13,000
02-95-6455-000	Water Cost	2,266,244	2,525,501	2,515,000	2,315,000	2,400,000
	Total Commodities	\$ 2,445,193	\$ 2,661,123	\$ 2,747,000	\$ 2,463,997	\$ 2,575,500

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Utilities Fund Expenses

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018	Budget
02-95-6515-000	Operating Equipment	-	2,261	-	165	-	-
02-95-6515-100	Capital Equipment - Crestwood	-	27,705	65,000	15,000	50,000	
02-95-6521-000	Motor Vehicles	-	-	-	-	95,000	
02-95-6533-000	Meters	15,005	13,759	6,000	15,000	15,000	
02-95-6535-000	Fire Hydrants	4,113	-	15,000	12,500	15,000	
02-95-6540-000	Infrastructure Improvement	-	5,995	2,817,000	55,000	3,450,000	
02-95-6575-000	Depreciation Expense	375,967	447,029	-	-	-	
	Total Capital Outlay	\$ 395,085	\$ 496,749	\$ 2,903,000	\$ 97,665	\$ 3,625,000	
	Less Capitalized Assets	-	(33,700)	(2,882,000)	(55,000)	(3,595,000)	
	Net Capital Outlay	\$ 395,085	\$ 463,049	\$ 21,000	\$ 42,665	\$ 30,000	
02-95-6603-100	Bond Payment - Principal (2010B)	-	-	165,000	165,000	170,000	
02-95-6605-100	Bond Payment - Interest (2010B)	42,040	39,780	34,980	35,580	29,370	
02-95-6609-000	Installment Lease-Principal	-	-	46,762	314,373	323,455	
02-95-6610-000	Installment Lease-Interest	5,802	22,389	27,389	28,703	23,063	
02-95-6613-000	Paying Agent Fees	600	250	-	-	-	
02-95-6607-000	IEPA Loan - Principal	-	-	63,507	63,507	64,477	
02-95-6608-000	IEPA Loan - Interest	11,629	18,947	19,504	19,514	18,534	
	Total Debt Service	\$ 60,072	\$ 81,366	\$ 357,142	\$ 626,677	\$ 628,899	
Total Utilities Fund Expenses		\$ 6,522,566	\$ 6,884,251	\$ 7,421,034	\$ 7,025,050	\$ 7,725,724	

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Utilities Fund
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
02-95-6211-000	Conferences/Training			02-95-6425-000	Materials & Supplies - Other		
	APWA Conf (Split w/ PW)	1,400	1,400		Cleaning & Clothing Supplies	8,000	8,000
	Certification Class C	800	-		First Aid	3,000	3,000
	Continuing Ed - Class C	800	700		Repair Clamps	7,000	7,000
	NASSCO @ \$750 * 2	1,500	750		C6 Stone	12,000	10,000
	IGFOA (CW, JM) 25%	350	350		Valve Replacement	10,000	5,000
	GFOA (CW, JM) 25%	1,000	1,000		Water Svcs Line Repair	15,000	12,000
	Total	5,850	4,200		Misc plumbing supplies	5,000	5,000
					Total	60,000	50,000
02-95-6219-000	Telephone & Communications			02-95-6515-100	Capital Repairs/Upgrades		
	First Communications	1,685	1,900		Capital Equipment - Crestwood	50,000	50,000
	Comcast	600	-		New Antenna	15,000	-
	Call One	2,300	5,400		Total	65,000	50,000
	Verizon	3,516	1,700				
	Total	8,101	9,000	02-95-6540-000	Infrastructure Improvement		
02-95-6225-000	Maintenance Services - Equipment				Sunnyside Sanitary Sewer	2,600,000	3,450,000
	Easement Machine Repairs	3,500	500		Fire Station #1 - Water Meter	50,000	-
	Loader (50%)	1,500	1,000		Post Office Water Meter	30,000	-
	Kabota (50%)	1,500	1,000		PW Garage Water Meter	12,000	-
	Backhoe (50%)	1,500	1,000		10349 Roosevelt Road Reconnection	25,000	-
	Bobcat (50%)	700	500		Fire Station #2 - Water Meter	25,000	-
	Street Sweeper (for debris out of sewer)	6,800	5,000		Roosevelt Road	75,000	-
	Vactor (for debris in sewer)	1,000	500		Total	2,817,000	3,450,000
	Pumps (3)	500	500	02-95-6609-000	Installment Lease - Principal		
	Generators (3 @ 50%)	500	500		Chipper (Split w/Utility Fund) - New 2018	-	2,750
	Civic Systems - annual maintenance	6,300	-		Dump Truck (Split w/Utility Fund) - New 2018	-	5,565
	Miscellaneous	7,500	4,500		Existing Installment Contracts:		
	Total	31,300	15,000		Radio Read Meters	237,959	273,912
02-95-6229-000	Maintenance Services - Sewer				Excavator (split w/ Gen Fund)	7,327	3,737
	Sewer Televising - 10% Annually	40,000	40,000		Paver Box (split w/ Gen Fund)	5,537	2,824
	Total	40,000	40,000		End Loader (Split w/ Gen Fund)	10,825	11,062
02-95-6249-000	Mayfair Pumping Station				Dump Truck (split w/ Gen Fund)	10,223	10,454
	Electrical Code Violations/Panel Repair	7,500	7,500		Pick Up Truck (split w/ Gen Fund)	2,960	3,027
	Pump Repair	2,000	-		GL Software (split w/ Gen Fund)	9,889	10,124
	Mowing	2,000	2,000		Total	284,720	323,455
	Total	11,500	9,500	02-95-6610-000	Installment Lease - Interest		
02-95-6255-000	Maint Services - Water Mains				Chipper (Split w/Utility Fund) - New 2018	-	557
	Leak Detection Supply Main	20,000	-		Dump Truck (Split w/Utility Fund) - New 2018	-	1,127
	Valve Exercise/Condition Survey	15,000	10,000		Existing Installment Contracts:		
	Repairs	15,000	15,000		Radio Read Meters	23,139	20,144
	Total	50,000	25,000		Excavator (split w/ Gen Fund)	246	148
02-95-6265-000	Professional Services				Paver Box (split w/ Gen Fund)	186	38
	IEPA MS - 4 Annual Permit	1,000	1,000		End Loader (Split w/ Gen Fund)	664	428
	Suburban Labs	15,000	15,000		Dump Truck (split w/ Gen Fund)	526	296
	Audit (46%)	15,525	17,520		Pick Up Truck (split w/ Gen Fund)	152	85
	JULIE locates	3,500	6,480		GL Software (split w/ Gen Fund)	474	240
	MWRD Annual Report in GIS	-	10,000		Total	25,387	23,063
	Other Prof Services	12,475	-	02-95-6607-000	IEPA Loan - Principal		
	Total	47,500	50,000		2011 Sanitary Sewer Lining	40,325	40,830
					2014 Water Tower Exterior Painting	23,182	23,647
02-95-6265-100	Professional Services - Engineering				Total	63,507	64,477
	Crestwood Impellers	5,000	-	02-95-6608-000	IEPA Loan - Interest		
	Sunnyside Sanitary Sewer	305,000	430,000		2011 Sanitary Sewer Rehab Project	9,051	8,545
	Water System Modeling	45,000	-		2014 Water Tower Exterior Painting	10,453	9,989
	Balmoral Utility Investigation	-	70,000		Total	19,504	18,534
	NPDES Stream Annual Inspections	-	12,000				
	Total	355,000	512,000				
02-95-6289-000	Other Contractual Expenses						
	Leak Detection - Emergency Call-Out	12,000	12,000				
	Leak Detection Program	12,000	12,000				
	Civic Systems Annual Maintenance	6,500	-				
	Utility Billing	21,570	18,000				
	Other Misc	2,500	2,500				
	Total	54,570	44,500				

Village of Westchester
Motor Fuel Tax Fund
Budget for the Fiscal Year Beginning 5/1/2017

Motor Fuel Tax Fund

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.

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 be increasing by 0.06% to a per capita rate of \$25.75. This projection includes several unknown factors, the largest of which being the potential decrease 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 2017-18 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 2018 Beginning 5/1/2017
Motor Fuel Tax Fund Summary

	2015 Audit Actual	2016 Audit Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Intergovernmental	555,832	427,628	432,147	423,000	430,500
Other Income	51,009	49,653	67,200	48,267	46,500
Total MFT Fund Revenues	\$ 606,841	\$ 477,281	\$ 499,347	\$ 471,267	\$ 477,000
Expenditures					
Contractual Services	5,348	-	84,000	48,000	70,000
Commodities	253,224	133,898	152,800	75,000	151,000
Capital Outlay	-	-	-	-	150,000
Debt Service	297,135	297,615	298,047	298,648	298,323
Total MFT Fund Expenditures	\$ 555,707	\$ 431,513	\$ 534,847	\$ 421,648	\$ 669,323
Revenues Less Expenses	\$ 51,134	\$ 45,768	\$ (35,500)	\$ 49,619	\$ (192,323)
Beginning Fund Balance	\$ 72,595	\$ 123,729	\$ 169,497	\$ 169,497	\$ 219,116
Projected Ending Fund Balance	\$ 123,729	\$ 169,497	\$ 133,997	\$ 219,116	\$ 26,793

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Motor Fuel Tax Fund Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
03-00-5106-000	Grants	146,122	-	-	-	-
03-00-4417-000	Allotment Income	409,710	427,628	432,147	423,000	430,500
	Total Intergovernmental	\$ 555,832	\$ 427,628	\$ 432,147	\$ 423,000	\$ 430,500
03-00-5102-000	Interest Income	144	4	-	-	-
03-00-5122-500	Reimbursement - Engineering	-	-	67,200	-	-
03-00-5189-000	Misc. Other Income	50,865	49,649	-	48,267	46,500
	Total Other Income	\$ 51,009	\$ 49,653	\$ 67,200	\$ 48,267	\$ 46,500
Total Motor Fuel Tax Fund Revenues		<u>\$ 606,841</u>	<u>\$ 477,281</u>	<u>\$ 499,347</u>	<u>\$ 471,267</u>	<u>\$ 477,000</u>

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Motor Fuel Tax Fund Expenditures

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
03-95-6265-100	Prof. Services-Engineering	-	-	-	-	70,000
03-95-6289-000	Other Contractual Expenses	5,348	-	84,000	48,000	-
	Total Contractual Services	\$ 5,348	\$ -	\$ 84,000	\$ 48,000	\$ 70,000
03-95-6435-000	Materials & Supplies-Street Salt	197,020	124,675	124,800	75,000	120,000
03-95-6489-000	Misc. Materials & Supplies	56,204	9,222	28,000	-	31,000
	Total Commodities	\$ 253,224	\$ 133,898	\$ 152,800	\$ 75,000	\$ 151,000
03-95-6281-000	Local Street Improvements	-	-	-	-	150,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 150,000
03-95-6603-100	Bond Payment - Principal	140,000	145,000	150,000	150,000	155,000
03-95-6605-100	Bond Payment - Interest	156,535	152,615	148,047	148,048	142,723
03-95-6613-000	#NAME?	600	-	-	600	600
	Total Debt Service	\$ 297,135	\$ 297,615	\$ 298,047	\$ 298,648	\$ 298,323
Total Motor Fuel Tax Fund Expenditures		\$ 555,707	\$ 431,513	\$ 534,847	\$ 421,648	\$ 669,323

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Motor Fuel Tax Fund
 Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget
03-95-6237-000	Equipment Rental		
	Roller Rental - Street Projects	-	10,000
	Grinder Rental - Street Projects	-	20,000
	Total	-	30,000
03-95-6289-000	Other Contractual Expenses		
	Gladstone Bridge	84,000	70,000
	Total	84,000	70,000
03-95-6489-000	Materials & Supplies - Other		
	Crack Filling	28,000	-
	Tack Coating	-	3,500
	Hot Mix Patching	-	6,500
	Cold Patch	-	1,500
	Pavement Marking	-	4,500
	Concrete Light Poles (3)	-	15,000
	Total	28,000	31,000

Village of Westchester
Emergency 911 Fund
Budget for the Fiscal Year Beginning 5/1/2017

Emergency 911 Fund

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.

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
E911 Fund Summary

	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2017 Projected	2018 Budget
Revenues						
Local Taxes	\$ 157,429	\$ 104,940	\$ 160,000	\$ -	\$ -	\$ -
Charges for Service	-	-	-	-	-	-
Intergovernmental	143,620	163,999	125,000	-	300,000	50,000
Interest Income	630	-	500	-	500	-
Total E911 Fund Revenues	\$ 301,680	\$ 268,940	\$ 285,500	\$ -	\$ 300,500	\$ 50,000
Expenditures						
Contractual Services	270,114	266,095	244,441	-	30,000	-
Commodities	20	-	-	-	-	-
Capital Outlay	38,875	-	2,000	-	5,657	-
Debt Service	42,446	42,446	42,446	-	42,446	42,446
Total E911 Fund Expenditures	\$ 351,455	\$ 308,541	\$ 288,887	\$ -	\$ 78,103	\$ 42,446
Income Before Transfers	\$ (49,775)	\$ (39,601)	\$ (3,387)	\$ -	\$ 222,397	\$ 7,554
Transfer In/(OUT)	-	-	-	-	-	(16,405)
Beginning Fund Balance	\$ 108,640	\$ 58,865	\$ 19,263	\$ 19,263	19,263	\$ 8,851
Projected Ending Fund Balance	\$ 58,865	\$ 19,263	\$ 15,876	\$ 19,263	\$ 241,660	\$ -

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
E911 Fund Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
08-00-4207-000	Landline 911 Tax	157,429	104,940	160,000	-	-
	Total Local Taxes	157,429	104,940	160,000	-	-
08-00-4410-000	Grant Revenue	18,000	-	-	-	-
08-00-5105-200	Wireless 911 Tax	125,620	163,999	125,000	300,000	50,000
	Total Intergovernmental	\$ 143,620	\$ 163,999	\$ 125,000	\$ 300,000	\$ 50,000
08-00-5122-250	Reimbursement - Employee CoPay	-	-	-	-	-
	Total Charges for Service	\$ -	\$ -	\$ -	\$ -	\$ -
08-00-5102-000	Interest Income	630	-	500	500	-
	Total Interest	\$ 630	\$ -	\$ 500	\$ 500	\$ -
Total E911 Fund Revenues		<u>\$ 301,680</u>	<u>\$ 268,939</u>	<u>\$ 285,500</u>	<u>\$ 300,500</u>	<u>\$ 50,000</u>

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
E911 Fund Expenditures

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
08-95-6219-000	Telephone & Communication	69,711	72,248	46,750	-	-
08-95-6225-000	Maint. Services-Equipment	37,159	27,499	26,800	30,000	-
08-95-6289-000	Other Contractual Expenses	163,243	166,348	170,891	-	-
	Total Contractual Services	270,114	266,095	244,441	30,000	-
08-95-6403-000	Office Supplies	20	-	-	-	-
	Total Commodities	20	-	-	-	-
08-95-6509-000	Computer Hardware	-	-	-	-	-
08-95-6511-000	Computer Software	-	-	2,000	4,058	-
08-95-6515-000	Operating Equipment	38,875	-	-	1,599	-
	Total Capital Outlay	38,875	-	2,000	5,657	-
08-95-6609-000	Installment Debt-Principal	38,604	39,476	40,367	40,144	41,279
08-95-6610-000	Installment Debt-Interest	3,842	2,970	2,079	2,302	1,167
	Total Debt Service	\$ 42,446	\$ 42,446	\$ 42,446	\$ 42,446	\$ 42,446
Total E911 Fund Expenditures		\$ 351,455	\$ 308,541	\$ 288,887	\$ 78,103	\$ 42,446

Village of Westchester
Hotel/Motel Tax Fund
Budget for the Fiscal Year Beginning 5/1/2017

Hotel/Motel Tax Fund

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. Two years ago 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

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 until additional floors are built out at the Hotel.

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.

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 Personnel Costs associated with staffing events, Contractual Services, and Commodities. Expenses are projected to be higher than last year, due to more accurate budgetary numbers based on last year's event experience as well as allocating more funds to be used in Fiscal Year 2018

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Hotel/Motel Tax Fund Summary

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Local Taxes	126,863	132,104	135,000	132,176	132,000
Other Income	6,625	6,030	47,500	34,060	41,500
Total Hotel/Motel Fund Revenues	\$ 133,488	\$ 138,134	\$ 182,500	\$ 166,236	\$ 173,500
Expenditures					
Personnel Services	17,732	8,108	34,902	14,528	21,495
Contractual Services	64,162	43,917	162,500	103,697	151,900
Commodities	44,579	29,720	48,250	25,586	40,000
Capital Outlay	-	-	-	-	60,000
Total Hotel/Motel Fund Expenditures	\$ 126,473	\$ 81,745	\$ 245,652	\$ 143,811	\$ 273,395
Revenues Less Expenses	\$ 7,015	\$ 56,389	\$ (63,152)	\$ 22,425	\$ (99,895)
Beginning Fund Balance	\$ 93,000	\$ 100,015	\$ 156,404	\$ 156,404	\$ 178,829
Projected Ending Fund Balance	\$ 100,015	\$ 156,404	\$ 93,252	\$ 178,829	\$ 78,934

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Hotel/Motel Tax Fund Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
10-00-4608-000	Hotel/Motel Tax	126,863	132,104	135,000	132,176	132,000
	Total Local Taxes	\$ 126,863	\$ 132,104	\$ 135,000	\$ 132,176	\$ 132,000
10-00-4815-000	Newspaper Ads	-	-	40,000	38,000	37,500
10-00-5122-100	Donations - Special Events	6,625	6,030	7,500	3,288	4,000
	Total Other Income	\$ 6,625	\$ 6,030	\$ 47,500	\$ 41,288	\$ 41,500
Total Hotel/Motel Tax Fund Revenues		\$ 133,488	\$ 138,134	\$ 182,500	\$ 173,464	\$ 173,500

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Hotel/Motel Tax Fund Expenditures

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
10-95-6103-000	Wages - Full Time	-	-	12,985	9,700	12,350
10-95-6104-400	Overtime	17,732	8,108	18,100	2,345	5,000
10-95-6124-000	Social Security	-	-	805	747	765
10-95-6126-000	Medicare Expense	-	-	188	175	180
10-95-6128-000	IMRF-Village Expense	-	-	103	1,152	1,000
10-95-6150-000	Employee Insurance	-	-	2,721	1,800	2,200
	Total Personnel	\$ 17,732	\$ 8,108	\$ 34,902	\$ 15,918	\$ 21,495
10-95-6209-000	Village Publications	-	-	40,000	41,000	40,400
10-95-6235-000	Facade Grant Program	-	-	60,000	24,800	30,000
10-95-6239-000	Contractual Services - Special Events	64,110	42,676	61,500	55,000	81,500
10-95-6251-000	Electricity	52	1,242	1,000	-	-
	Total Contractual Services	\$ 64,162	\$ 43,917	\$ 162,500	\$ 120,800	\$ 151,900
10-95-6245-000	Materials & Supplies - Special Events	44,579	29,720	48,250	26,500	40,000
	Total Commodities	\$ 44,579	\$ 29,720	\$ 48,250	\$ 26,500	\$ 40,000
10-95-6525-000	Buildings/Equipment	-	-	-	-	60,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Total Hotel/Motel Tax Fund Expenditures		\$ 126,473	\$ 81,745	\$ 245,652	\$ 163,218	\$ 273,395

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
General Fund - Hotel/Motel Tax Fund
Detail for Selected Accounts

Account	Description	2017 Final Budget	2018 Proposed Budget	Account	Description	2017 Final Budget	2018 Proposed Budget
10-95-6209-000	Village Publications			10-95-6245-000	Materials & Supplies - Special Events		
	Enterprise Newspapers Inc	25,000	26,000		Banner / Flags	15,000	10,000
	Chicagoland Circulation Services Inc	15,000	14,400		Senior Breakfast	750	750
	<u>Total</u>	<u>40,000</u>	<u>40,400</u>		Spring Cleaning Day	500	500
					Let's Move Get out and Play Day	500	500
10-95-6239-000	Contractual Services - Special Events				Movie Nights (3)	150	150
	Let's Move Get out and Play Day	500	500		Music Festival	750	750
	Movie Nights (3)	1,500	1,500		4th of July Parade	600	600
	Music Festival	15,000	30,000		BBQ Block Party	1,500	1,500
	4th of July Parade	4,000	4,000		Fall Festival (pumpkins / paint)	500	500
	National Night Out (Movie)	1,500	1,500		Tree Lighting	3,000	3,000
	Back to School Event	1,500	1,500		Other Special Events	1,000	750
	Block Party	30,000	35,000		Flowers	3,000	3,000
	Fall Festival	-	-		Westchester Gazebo	12,000	12,000
	Tree Lighting (Horse and Carriage)	2,500	2,500		EDC Wayfinding Signs	8,000	5,000
	Other Special Events	1,000	1,000		EDC Historical Makers	1,000	1,000
	Westchester Memorial Fountain	2,500	2,500		<u>Total</u>	<u>48,250</u>	<u>40,000</u>
	Mosquito Abatement	1,000	1,000	10-95-6525-000	Buildings/Equipment		
	Publicity/Advertising	500	500		2-sided Electronic Message Board	-	60,000
	<u>Total</u>	<u>61,500</u>	<u>81,500</u>		<u>Total</u>	<u>-</u>	<u>60,000</u>

Village of Westchester
Debt Service Fund
Budget for the Fiscal Year Beginning 5/1/2017

Debt Service Fund

The Debt Service is used to separately track the bond payments related to the Debt Issuances – both the 2013 and 2015 issuances.

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. The transfers will be used to pay for the debt service associated with the bond issuances.

Expenses

Expense in this fund relate to the bond principal and interest payments for the 2013 and 2015 Alternate Revenue Bonds.

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Debt Service Fund Summary

	2015 Audit Actual	2016 Audit Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Interest	\$ 36	\$ -	\$ -	\$ -	\$ -
Expenditures					
Debt Service	307,620	444,832	562,550	563,725	561,037
Total Debt Service Fund Operating Expenditures	\$ 307,620	\$ 444,832	\$ 562,550	\$ 563,725	\$ 561,037
Excess (deficiency) of Operating Revenues over Operating Expenditures	\$ (307,584)	\$ (444,832)	\$ (562,550)	\$ (563,725)	\$ (561,037)
Other Financing Sources					
Bond Proceeds	-	-	-	-	-
Transfer in from Capital Projects Fund	307,635	444,832	562,550	563,725	561,037
Total Other Financing Sources	\$ 307,635	\$ 444,832	\$ 562,550	\$ 563,725	\$ 561,037
Beginning Fund Balance	\$ 38	\$ 89	\$ 89	\$ 89	\$ 89
Projected Ending Fund Balance	89	89	\$ 89	\$ 89	\$ 89
Fund Balance, Restricted for Debt Service	\$ 89	\$ 89	\$ 89	\$ 89	\$ 89
Fund Balance, Unassigned	\$ -	\$ -	\$ -	\$ -	\$ -

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Debt Service Fund Expenditures

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
30-00-6609-000	Bond Payment -Principal	150,000	255,000	355,000	355,000	360,000
30-00-6610-000	Bond Payment -Interest	157,620	189,832	207,550	207,900	200,212
30-00-6613-000	Paying Agent Fees	-	-	-	825	825
Total Debt Service		\$ 307,620	\$ 444,832	\$ 562,550	\$ 563,725	\$ 561,037
Total Debt Service Expenses		<u>\$ 307,620</u>	<u>\$ 444,832</u>	<u>\$ 562,550</u>	<u>\$ 563,725</u>	<u>\$ 561,037</u>

Capital Projects Fund

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

Revenue

Non Home Rule Sales Tax – On November 6, 2012, Westchester voters approved a 1% Non-Home Rule Sales Tax. This tax took effect on January 1, 2013. According to the Illinois Department of Revenue, the Village can expect annual revenue of \$700,000. Proceeds from this revenue stream must be used for infrastructure improvements.

Expenses

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

The other item that will appear in this fund in the future is a transfer out to the debt service fund to make the bond payments for the 2013 and 2015 Series Alternate Revenue Bonds.

Village of Westchester
Budget for the Fiscal Year 2018 Beginning 5/1/2017
Capital Projects Fund Summary

	2015 Audit Actual	2016 Audit Actual	2017 Budget	2017 Projected	2018 Budget
Revenues					
Intergovernmental	659,053	698,762	700,000	700,500	700,000
Interest income	243	527	-	700	500
Grant (Enterprise Connector)	42,669	5,718	-	-	-
Total Capital Projects Fund Revenues	\$ 701,965	\$ 705,007	\$ 700,000	\$ 701,200	\$ 700,500
Expenditures					
Contractual Services	112,239	69,234	50,000	64,249	164,000
Capital Outlay	2,425,712	989,433	875,000	512,877	940,000
Debt Service	-	93,704	-	-	-
Total General Fund Expenditures	\$ 2,537,951	\$ 1,152,371	\$ 925,000	\$ 577,126	\$ 1,104,000
Excess (deficiency) of Revenues over Expenditures	\$ (1,835,987)	\$ (447,364)	\$ (225,000)	\$ 124,074	\$ (403,500)
Other Financing Sources					
Bond Premium	-	19,011	-	-	-
Bond Proceeds	-	2,200,000	-	-	-
Total Other Financing Sources	\$ -	\$ 2,219,011	\$ -	\$ -	\$ -
Other Financing Uses					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service Fund	(307,635)	(444,832)	(563,025)	(563,725)	(561,037)
Total Other Financing Uses	\$ (307,635)	\$ (444,832)	\$ (563,025)	\$ (563,725)	\$ (561,037)
Excess of revenues and other financing sources over (under) expenditures	\$ (2,143,622)	\$ 1,326,815	\$ (788,025)	\$ (439,651)	\$ (964,537)
Beginning Fund Balance	\$ 2,365,952	\$ 222,330	\$ 1,549,147	\$ 1,549,147	\$ 1,109,496
Projected Ending Fund Balance	\$ 222,330	\$ 1,549,147	\$ 761,122	\$ 1,109,496	\$ 144,959
Fund Balance, Restricted for Infrastructure	\$ 222,330	\$ 1,549,147	\$ 761,122	\$ 1,109,496	\$ 144,959

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Capital Projects Fund Revenues

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
40-00-4208-000	Non Home Rule Sales Tax	659,053	698,762	700,000	700,500	700,000
	Total Local Taxes	\$ 659,053	\$ 698,762	\$ 700,000	\$ 700,500	\$ 700,000
40-00-5102-000	Interest	\$ 243	\$ 527	\$ -	\$ 700	\$ 500
40-00-4410-000	Grant Revenue (Enterprise Dr)	42,669	5,191	-	-	-
	Total Intergovernmental	\$ 42,912	\$ 5,718	\$ -	\$ 700	\$ 500
Total Capital Projects Fund Revenues		\$ 701,965	\$ 704,480	\$ 700,000	\$ 701,200	\$ 700,500

Village of Westchester
 Budget for the Fiscal Year 2018 Beginning 5/1/2017
 Capital Projects Fund Expenditures

Account	Name	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Budget
40-00-6237-000	Equipment Rental	-	-	-	-	30,000
40-00-6265-100	Engineering	112,239	69,234	50,000	64,249	164,000
	Total Contractual Services	\$ 112,239	\$ 69,234	\$ 50,000	\$ 64,249	\$ 164,000
40-00-6489-000	Misc. Materials & Supplies	-	-	-	-	120,000
	Total Commodities	-	-	-	-	120,000
40-00-6530-000	Road Improvements	2,425,712	989,433	875,000	462,201	940,000
40-00-6540-000	Infrastructure Improvements	-	-	-	50,676	-
	Total Capital Outlay	\$ 2,425,712	\$ 989,433	\$ 875,000	\$ 512,877	\$ 940,000
40-00-6620-000	Bond Issuance Costs	-	93,704	-	-	-
	Total Debt Service	\$ -	\$ 93,704	\$ -	\$ -	\$ -
Total Capital Projects Expenses		\$ 2,537,951	\$ 1,152,371	\$ 925,000	\$ 577,126	\$ 1,224,000